

# CITY OF HERMISTON

Fiscal Year 2013-14

## ANNUAL BUDGET

### BUDGET COMMITTEE MEMBERS

Fred J. Allen, Jr. Citizen Member  
George Anderson, Councilor  
Eric Carpenter, Citizen Member  
Mary Corp, Citizen Member  
Lori Davis, Councilor  
Dave Drotzmann, Mayor  
Michael Frink, Citizen Member  
Manuel Gutierrez, Councilor  
Rod S. Hardin, Councilor

Frank J. Harkenrider, 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  
DuWayne White, Citizen Member

Edward Brookshier, Budget Officer  
Amy Palmer, Finance Director



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 2012, Hermiston continued to grow as the largest city in Eastern Oregon, with a population of 16,995. 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 area can viably grow nearly 60 different types of 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 Columbia Basin Agricultural Research Center located just south of Hermiston. The Hermiston area is home to a variety of light industries whose products include frozen foods, manufactured housing, plastic pipe, 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. 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, public works building, wastewater 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 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, an athletic club, 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  
BUSINESS ADVISORY COMMITTEE  
HISPANIC ADVISORY COMMITTEE  
LIBRARY BOARD  
PARKS & RECREATION COMMITTEE  
PLANNING COMMISSION

CITY MANAGER  
Who Directs

BUILDING INSPECTIONS  
CITY ATTORNEY  
ENERGY SERVICES  
FINANCE  
LIBRARY  
PARKS & RECREATION

PLANNING  
POLICE  
REGIONAL WATER SYSTEM  
STREET DEPARTMENT  
WASTE WATER SYSTEM  
WATER SYSTEM



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*City of Hermiston*  
*180 N.E. 2nd Street*  
*Hermiston, OR 97838-1860*  
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April 18, 2013

Dear Citizens and Members of the Budget Committee:

The proposed Combined Funds Budget for the 2013-14 Fiscal year is \$50,559,113. This is about \$10.5 million less than the 2012-13 Budget. The drop is largely attributable to the fact that to this point we have been appropriating the full cost of the new Recycled Water Plant in our annual budget cycle. The project is now under construction and the amount budgeted for the new year (\$16 million) is the engineer's best estimate of the amount which will actually be expended on the project over the period 7-1-13 through 6-30-14. This represents the bulk of the construction period, although the project will not be completed until toward the end of the 2014 calendar year.

The proposed 2013-14 Budget document is significantly more detailed than prior budget documents. Finance Director Amy Palmer has expanded activity detail in both the various Reserve Fund accounts and "special revenue" funds, the latter of which include Recreation, Municipal Court, Miscellaneous, Conference Center, Law Enforcement and Library.

Most of the City's operating funds (General, Street, Utility, 911, Energy Services and Regional Water) are proposed at levels very close to 2012-13 levels. One exception to this is the Utility Fund which is proposed at over \$1 million less in 2013-14 than in the current year. This is because the current year's Utility Fund budget included a one-time allocation to Reserves of \$1,650,000 for construction of water and sewer services to the EOTEC site.

Overall, operating funds performance remains stable. With continuing strong income from the City's State Highway Fund allocation, the Street Fund remains self-sufficient with funding available for a well-managed annual streets maintenance program. This year Superintendent Ron Sivey has also been able to put over \$89,000 into Reserves toward the cost of purchasing our next street sweeper.

The Energy Services Fund budget will again need to use cash reserves to balance the 2013-14 budget. Continuing strong financial performance since the City began operating its own electric utility over eleven years ago has allowed the Mayor and City Council to only pass on one increase in rates to City customers, that being a 5% increase in 2003. We have, however, had to absorb a number of increases in the cost of power we purchase from Bonneville Power, thus necessitating the use of cash reserves to balance our annual operating budget. We anticipate another increase from BPA late this year, which will likely require a rate study and retail increase in 2014-15.

The proposed 2013-14 General Fund budget is about \$160,000 (1.8%) higher than the 2012-13 budget. Funding levels for most departments/categories are close to current year levels.

The two notable exceptions are Police Operations, which is up 10% (\$300,000) and the Audit & Other category, which is down about 18% (\$350,000).

The increase in Police Operations is driven by higher personnel costs. We have added four officer positions over the last three years. Also, the 2011-14 contract with the Police Association allows Association members to cash out up to 40 hours of vacation leave and 40 hours of holiday leave each year.

The large drop in the Audit & Other category is due to a number of large one-time expenditures which were funded from this category in the current fiscal year, including funding for assistance with infrastructure development for the two DuPont/Pioneer Seed industrial expansions, assistance with the School District's Kennison Field Renovation Project, Rocky Heights soccer field improvements, preliminary work on the Oxbow Trail Project and funding for the prospective establishment of a Central City Urban Renewal District.

That said, the proposed 2013-14 General Fund budget also includes some notable capital activity, including funding for space utilization improvements at the Public Safety Center, local "match" dollars for perimeter fencing and future taxiway rehabilitation at the Airport, replacement of our rotary dial (okay, not quite that old, but I am dating myself) phone and voice-mail systems, and, as our major capital project for the year, full funding for development of the Oxbow Trail through federal Bureau of Reclamation trust land north of River Front Park.

I want to thank Amy Palmer and Donna Moeller for the work they've put into this year's budget. Also, and I say it every year because it's true, I want to thank a group of department heads and staff who are not only fine leaders but aggressive and conscientious fiscal managers.

The City of Hermiston continues to demonstrate solid financial performance. Last week, in the process of re-issuing some 2003 bonded debt (which, because of doubling up on payments, actually creates a one-time increase to the 2013-14 budget, but will save the City about \$600,000 over the term of the issue), the City earned an A+ rating from Standard & Poor's. Also, late last year we undertook a study that found that the City's combined (water, sewer, electric and solid waste collection) residential utility rates were below those of any comparable city in Eastern Oregon.

None of this just happens. It is a consequence of steady, forward-looking leadership. And here I want to thank Mayors, Councilors and Budget Committee members, past and present, for your leadership, dedication and support.

Sincerely,



Edward Brookshier  
City Manager

## **BUDGET PROCESS**

Most local governments in Oregon must prepare and adopt an annual budget. Budget provisions 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 2013-14:

05/14/2013	Hold first budget committee meeting
06/10/2013	Hold budget hearing
06/10/2013	Council action of resolutions or ordinances to adopt budget, make appropriations, levy taxes and categorize taxes
07/15/2013	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.

**CHANGES IN THE 2013-2014 BUDGET:** The City maintains a reserve fund and multiple special revenue funds which have been accounted for in the past in the general ledger as if they were trust funds; revenues are recorded as increases to liability accounts and disbursements are recorded as decreases to liability accounts. Beginning with the 2013-14 fiscal year these funds will be maintained in the general ledger in accordance with generally accepted accounting principles (GAAP) as special revenue funds. The structure, budget and presentation for these funds have been modified to facilitate this reporting. The affected funds are Recreation Special Revenue (07), Reserve (08), Municipal Court Special Revenue (10), Miscellaneous Special Revenue (11), Conference Center Special Revenue (12), Law Enforcement Special Revenue (20), and Library Special Revenue (21).

The change in accounting for these funds is most evident in their presentation in the budget document. The largest affected fund is the Reserve Fund. It was previously presented in its trust fund format, which was covered in several pages, and is now presented in its special revenue format covering twenty-five pages. The special revenue funds were also previously presented in their trust fund format and were grouped together as a single fund, covered in two pages. They are now presented as individual funds and are in fund number order along with the other funds.

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 wastewater 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 wastewater 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.
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. WWTP 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.

## **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:

	2006-07 (Audited)	2007-08 (Audited)	2008-09 (Audited)	2009-10 (Audited)	2010-11 (Audited)	2011-12 (Audited)
<u>DEBT SERVICE FUND</u>						
Revenues:						
Non-Tax	1,706,586	1,505,383	1,293,760	1,295,448	1,292,856	1,318,795
Tax	119,414	322,450	323,305	378,310	374,078	353,700
Expenditures	2,030,485	1,826,641	1,624,108	1,625,876	1,620,675	1,583,986
<b>Balance</b>	<b>107,824</b>	<b>109,016</b>	<b>101,973</b>	<b>149,855</b>	<b>196,114</b>	<b>284,623</b>
<u>GENERAL FUND</u>						
Revenues	7,025,735	7,048,825	7,355,454	7,822,982	7,704,500	7,735,317
Expenditures & Trans.	6,505,986	6,914,592	8,077,634	6,615,189	6,762,581	7,102,657
<b>Balance</b>	<b>3,228,995</b>	<b>3,363,228</b>	<b>2,641,048</b>	<b>3,848,871</b>	<b>4,790,760</b>	<b>5,423,420</b>
<u>UTILITY FUND</u>						
Revenues	3,492,295	3,544,535	3,614,773	3,990,761	4,109,905	4,191,705
Expenditures & Trans.	3,584,480	4,725,264	3,265,993	3,019,943	3,280,708	3,599,283
<b>Balance</b>	<b>1,643,507</b>	<b>462,778</b>	<b>811,558</b>	<b>1,782,376</b>	<b>2,611,573</b>	<b>3,203,995</b>
<u>SPECIAL REV FUNDS</u>						
Revenues	855,819	884,237	913,982	915,772	931,697	948,129
Expenditures & Trans.	811,421	786,158	859,957	894,678	861,457	641,289
<b>Balance</b>	<b>380,095</b>	<b>478,174</b>	<b>532,199</b>	<b>553,293</b>	<b>623,533</b>	<b>930,373</b>
<u>ENERGY SERVICES</u>						
Revenues	7,279,993	7,793,720	7,474,956	7,637,194	7,377,263	7,326,075
Expenditures & Trans.	6,874,787	6,682,529	6,795,748	6,949,737	7,003,192	7,126,960
<b>Balance</b>	<b>1,263,386</b>	<b>2,374,577</b>	<b>3,053,785</b>	<b>3,741,242</b>	<b>4,115,313</b>	<b>4,314,428</b>
<u>REGIONAL WATER</u>						
Revenues	473,011	505,378	624,670	611,732	545,900	465,652
Expenditures & Trans.	539,480	522,465	445,326	449,058	472,933	479,607
<b>Balance</b>	<b>403,528</b>	<b>386,441</b>	<b>565,785</b>	<b>728,459</b>	<b>801,426</b>	<b>787,471</b>

# CONSOLIDATED REVENUES AND EXPENDITURES

## COMPARISON OF REVENUES (by fund) SCHEDULE 1

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Bonded Debt	1,816,790	583,213	576,145	1,809,132	1,809,132	1,809,132
General	7,922,974	8,079,423	8,864,485	9,025,928	9,025,928	9,030,928
State Tax Street	801,937	1,258,337	1,145,000	1,072,000	1,072,000	1,072,000
Transient Room Tax	205,074	145,539	87,635	77,156	77,156	77,156
Utility	4,137,906	4,205,674	5,193,245	3,847,000	3,847,000	3,847,000
Recreation Special Revenue	224,387	106,503	400,000	429,000	429,000	429,000
Reserve	832,852	1,072,684	5,083,710	5,381,916	5,381,916	5,400,826
911 Communication	589,682	633,201	732,635	803,705	803,705	803,705
Municipal Court Special Revenue	185,620	184,410	500,000	194,500	194,500	194,500
Miscellaneous Special Revenue	236,680	413,001	116,000	16,000	16,000	16,000
Conference Center	141,007	141,230	230,000	199,950	199,950	199,950
Hermiston Energy Services	7,448,881	7,415,769	7,838,655	8,045,725	8,045,725	8,050,725
Revolving Loan	99,853	25,160	-	-	-	-
Regional Water	545,900	543,368	510,345	575,076	575,076	575,076
WWTP Construction	429,664	300,395	27,000,000	16,000,000	16,000,000	16,000,000
EOTEC Construction	-	6,400,008	1,460,000	3,000,000	3,000,000	3,000,000
Law Enforcement Special Revenue	75,948	58,809	100,000	50,000	50,000	50,000
Library Special Revenue	48,078	31,279	100,000	32,025	32,025	32,025
<b>TOTAL</b>	<b>25,743,233</b>	<b>31,598,004</b>	<b>59,937,855</b>	<b>50,559,113</b>	<b>50,559,113</b>	<b>50,588,023</b>

## COMPARISON OF EXPENDITURES (by fund)

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Bonded Debt	1,620,676	499,952	578,145	1,809,132	1,809,132	1,809,132
General	6,711,016	7,165,277	8,864,485	9,025,928	9,025,928	9,030,928
State Tax Street	637,493	871,981	1,145,000	1,072,000	1,072,000	1,072,000
Transient Room Tax	73,965	47,106	87,635	77,156	77,156	77,156
Utility	3,259,841	3,889,308	5,193,245	3,847,000	3,847,000	3,847,000
Recreation Special Revenue	123,567	88,890	400,000	429,000	429,000	429,000
Reserve	832,852	1,072,684	5,083,710	5,381,916	5,381,916	5,400,826
911 Communication	589,682	633,201	732,635	803,705	803,705	803,705
Municipal Court Special Revenue	184,673	200,619	500,000	194,500	194,500	194,500
Miscellaneous Special Revenue	287,089	141,776	116,000	16,000	16,000	16,000
Conference Center	143,743	119,683	230,000	199,950	199,950	199,950
Hermiston Energy Services	7,064,069	6,823,255	7,838,655	8,045,725	8,045,725	8,050,725
Revolving Loan	75,300	-	-	-	-	-
Regional Water	472,933	601,446	510,345	575,076	575,076	575,076
WWTP Construction	1,028,874	1,454,194	27,000,000	16,000,000	16,000,000	16,000,000
EOTEC Construction	-	57	1,460,000	3,000,000	3,000,000	3,000,000
Law Enforcement Special Revenue	72,087	49,628	100,000	50,000	50,000	50,000
Library Special Revenue	50,298	47,373	100,000	32,025	32,025	32,025
<b>TOTAL</b>	<b>23,228,157</b>	<b>23,706,430</b>	<b>59,939,855</b>	<b>50,559,113</b>	<b>50,559,113</b>	<b>50,588,023</b>

# CONSOLIDATED REVENUES AND EXPENDITURES

## COMPARISON OF REVENUES (by character) SCHEDULE II

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Property Taxes	4,783,191	4,850,685	4,543,865	4,696,680	4,696,680	4,696,680
Local Assessments	26,488	20,928	20,000	20,000	20,000	20,000
Licenses & Franchises	769,515	757,088	713,600	697,150	697,150	697,150
Fines & Penalties	703,996	650,872	375,000	609,925	609,925	609,925
Use of City Money	100,909	78,198	89,000	81,500	81,500	81,500
From Other Agencies	2,192,956	8,702,723	22,046,040	20,548,200	20,548,200	20,548,200
Service Charges	1,634,151	1,620,444	1,233,925	1,473,650	1,473,650	1,473,650
Non-Revenue Receipts	53,316	31,448	8,026,000	15,000	15,000	15,000
Miscellaneous Revenues	438,288	470,676	357,000	285,700	285,700	285,700
Wastewater Treatment Service	1,833,444	1,839,473	1,657,000	1,672,000	1,672,000	1,672,000
Water Service	2,783,659	2,796,330	2,458,000	2,564,000	2,564,000	2,564,000
Energy Service	7,365,232	7,322,850	7,210,000	7,230,000	7,230,000	7,230,000
Transfer From Other Funds	2,368,430	977,815	3,825,245	3,247,254	3,247,254	3,266,164
Cash Forward	689,658	1,478,472	7,383,180	7,418,054	7,418,054	7,428,054
<b>TOTAL</b>	<b>25,743,233</b>	<b>31,598,004</b>	<b>59,937,855</b>	<b>50,559,113</b>	<b>50,559,113</b>	<b>50,588,023</b>

## COMPARISON OF EXPENDITURES (by character)

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Personnel Services	7,512,005	7,863,624	8,803,215	9,424,754	9,424,754	9,424,754
Materials & Services	10,928,346	10,415,005	16,041,505	14,364,514	14,364,514	14,364,514
Capital Outlay	974,554	864,775	30,029,885	21,590,050	21,590,050	21,528,960
Transfers:						
Bonded Debt	1,259,121	1,283,397	1,334,140	1,487,451	1,487,451	1,487,451
Street	-	521,103	-	-	-	-
Recreation Special Revenue	-	-	150,000	283,500	283,500	283,500
Reserve	450,020	743,995	2,330,330	683,507	683,507	773,507
911 Communication	468,855	-	632,635	703,705	703,705	703,705
Law Enforcement Special Revenue	-	-	-	8,000	8,000	8,000
Revolving Loan	-	-	-	-	-	-
Debt Service	1,620,676	1,999,952	578,145	1,809,132	1,809,132	1,809,132
Special Payments	14,580	14,580	15,000	179,500	179,500	179,500
Unappropriated Balance	-	-	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>23,228,157</b>	<b>23,706,430</b>	<b>59,939,855</b>	<b>50,559,113</b>	<b>50,559,113</b>	<b>50,588,023</b>

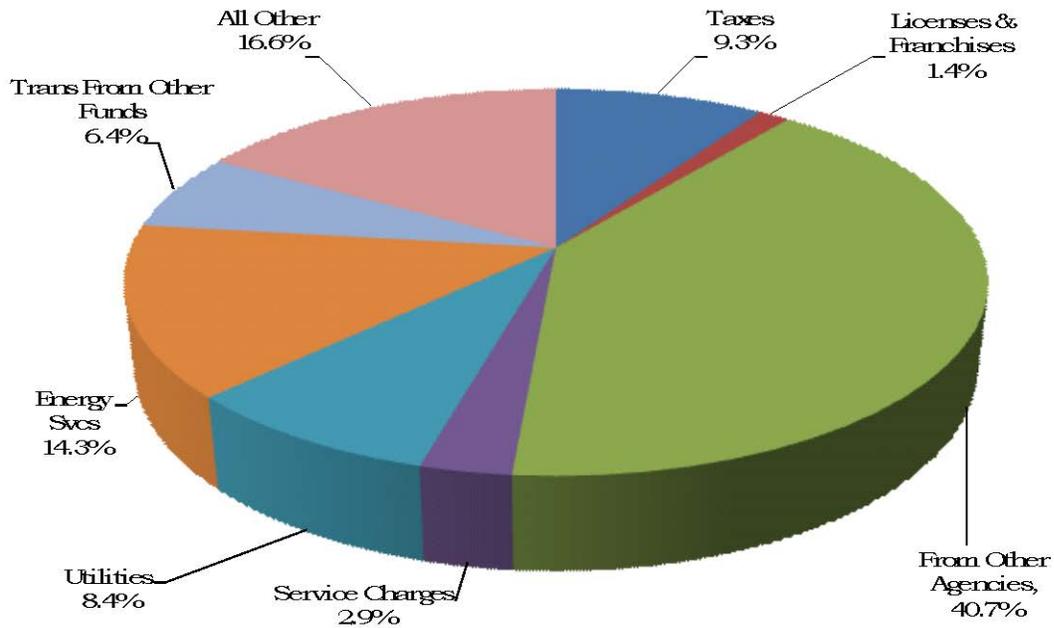
## TAX HISTORY

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

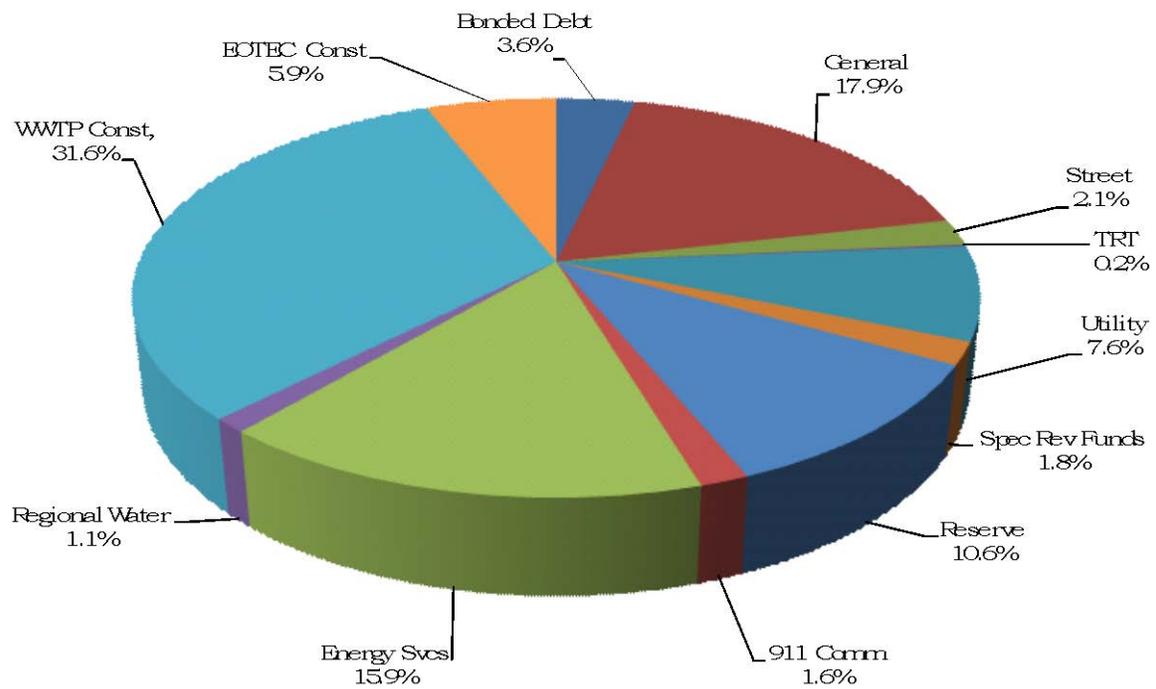
TAX HISTORY  
(Permanent Operating Tax Rate \$6.0860/\$1,000)

Fiscal Year	Taxable Value	Operating Rate	Operating Tax	Bond Rate	Bond Tax	Total Tax Imposed	Population
1998-99	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

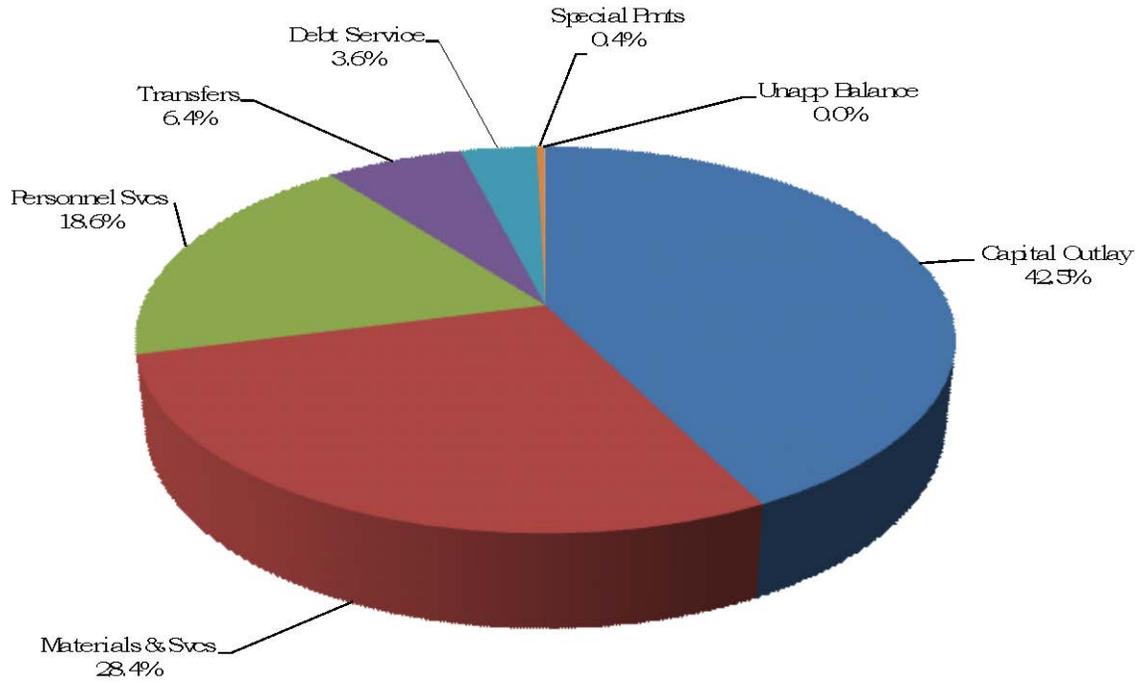
## Consolidated Revenues by Character



## Consolidated Revenues by Fund

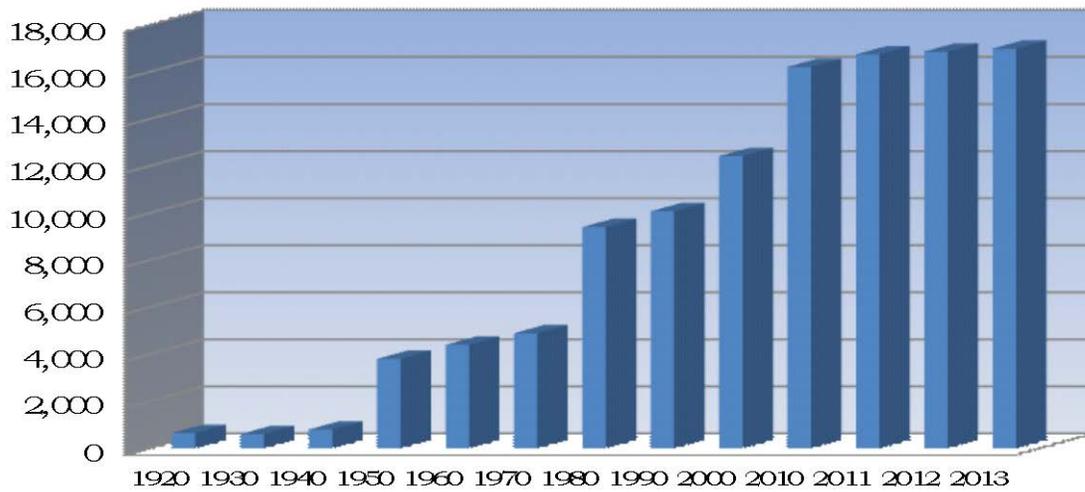


# Consolidated Expenditures by Character



## Population

Population  
16,995



# PERSONNEL SERVICES SUMMARY

## Supplemental Information Salaries Paid From More Than One Source

Position Description	No Emp	Total Salary	Pg	Amount	Pg	Amount	Pg	Amount	Pg	Amount
City Manager	1	110,650	81	42,050	83	42,050	125	26,550		
Finance Director	1	104,000	81	43,680	83	43,680	35	10,400	125	6,240
Permit Technician II	1	48,580	81	16,520	83	16,030	47	16,030		
Rec/Aquatics Coordinator	1	67,150	51	22,840	57	44,310				
Senior General Clerical	2	100,840	33	24,300	35	24,300	81	26,120	83	26,120
Administrative Captain	1	85,660	64	42,830	114	42,830				
Administrative Assistant	1	78,380	33	58,790	75	19,590				
	<b>8</b>	<b>595,260</b>		<b>251,010</b>		<b>232,790</b>		<b>79,100</b>		<b>32,360</b>

## PERSONNEL DISTRIBUTION

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proposed	2013-14 Approved	2013-14 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
<b>Total FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<u>City Manager/Planning</u>						
City Planner	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	.25	.00	.00	.00	.00
Administrative Assistant	.00	.00	.75	.75	.75	.75
General Clerical	.50	.50	.50	.50	.50	.50
<b>Total FTE</b>	<b>2.50</b>	<b>1.75</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>
<u>Finance</u>						
Finance Director/Recorder	.40	.40	.13	.13	.13	.13
Senior Secretary	.80	.80	.50	.50	.50	.50
<b>Total FTE</b>	<b>1.20</b>	<b>1.20</b>	<b>0.63</b>	<b>0.63</b>	<b>0.63</b>	<b>0.63</b>
<u>Court</u>						
Municipal Judge (.33 FTE)	1.00	1.00	1.00	1.00	1.00	1.00
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	.80	.80	.70	.70	.70
<b>Total FTE</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>
<u>Building Inspections</u>						
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Building Official/Inspector	.00	.00	.00	1.00	1.00	1.00
Building Inspector	.50	.50	.50	.50	.50	.50
Electrical Inspector	.00	1.00	1.00	.00	.00	.00
Permit Technician II	.33	.33	.33	.33	.33	.33
<b>Total FTE</b>	<b>1.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>
<u>Parks</u>						
Park Maintenance Foreman	1.00	1.00	1.00	1.00	1.00	1.00
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
<b>Total FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<u>Municipal Pool</u>						
Recreation/Aquatics Coordinator	.33	.33	.33	.33	.33	.33
Swim Pool (10 FTE)	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total FTE</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>
<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	6.00	6.00	6.00	6.00
<b>Total FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

Personnel Distribution (Continued)

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<u>Recreation</u>						
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation/Aquatics Coordinator	.67	.67	.67	.67	.67	.67
General Clerical	.80	.80	.80	.80	.80	.80
Summer Park Program (5 FTE)	5.00	5.00	5.00	5.00	5.00	5.00
<b>Total FTE</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>
<u>Police Operations</u>						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Captain	00	00	00	.50	.50	.50
Administrative Lieutenant	.50	.50	.50	00	00	00
Operations Captain	00	00	00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	00	00	00
Police Sergeants	3.00	3.00	4.00	4.00	4.00	4.00
Patrol Officers	14.00	15.00	17.00	17.00	17.00	17.00
School Resource Officer	2.00	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
General Clerical	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>24.50</b>	<b>24.50</b>	<b>27.50</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>
<u>Transient Room Tax</u>						
Assistant City Manager	.25	.25	00	00	00	00
Administrative Assistant	00	00	.25	.25	.25	.25
<b>Total FTE</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<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	2.00	3.00	3.00	3.00	3.00
Municipal Worker I	1.00	1.00	00	00	00	00
Municipal Worker (Part-time FTE 1)	00	00	00	1.00	1.00	1.00
<b>Total FTE</b>	<b>5.33</b>	<b>5.33</b>	<b>5.33</b>	<b>6.33</b>	<b>6.33</b>	<b>6.33</b>
<u>Disposal Plant Maintenance</u>						
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.40	.40	.40	.38	.38	.38
Finance Director/Recorder	.20	.20	.38	.38	.38	.38
Senior General Clerical	1.50	1.50	1.50	1.50	1.50	1.50
Utility Clerk/Cashier	1.00	1.00	1.00	00	00	00
Payroll/HR	00	00	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	00	00	00	00
Wastewater Worker II	2.00	2.00	2.00	3.00	3.00	3.00
Wastewater Worker I	3.00	3.00	3.00	2.00	2.00	2.00
<b>Total FTE</b>	<b>11.10</b>	<b>11.10</b>	<b>11.28</b>	<b>11.26</b>	<b>11.26</b>	<b>11.26</b>

Personnel Distribution (Continued)

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<u>Water Production &amp; Maintenance</u>						
Water Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.40	.40	.40	.38	.38	.38
Finance Director/Recorder	.20	.20	.38	.38	.38	.38
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	1.00	00	00	00	00	00
Water Utility Worker II	3.00	3.00	3.00	5.00	5.00	5.00
Water Utility worker I	2.00	2.00	2.00	00	00	00
Meter Reader/General Clerical	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>10.43</b>	<b>9.43</b>	<b>9.61</b>	<b>9.59</b>	<b>9.59</b>	<b>9.59</b>
<u>911 Communications</u>						
Administrative Captain	00	00	00	.50	.50	.50
Administrative Lieutenant	00	.50	.50	00	00	00
Administrative Sergeant	.50	00	00	00	00	00
Communications Manager	00	00	1.00	1.00	1.00	1.00
Dispatch/Clerk	8.00	7.00	6.00	7.00	7.00	7.00
Data Entry Clerk	1.00	1.00	1.00	00	00	00
<b>Total FTE</b>	<b>9.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<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
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<u>Hermiston Energy Services</u>						
Electric Utility Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.20	.20	.20	.25	.25	.25
Finance Director/Recorder	.20	.20	.13	.13	.13	.13
Customer Service Representative	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>2.40</b>	<b>2.40</b>	<b>2.33</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>
<b>Grand Total</b>	<b>116.64</b>	<b>114.89</b>	<b>118.11</b>	<b>118.52</b>	<b>118.52</b>	<b>118.52</b>

## **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:

### **2007 Refunded Utility**

<b><u>Water Bonds</u></b>	<b><u>Due Date</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
Principal	Oct.	266,791	277,744	293,314	303,413	0	0	0
Interest	Oct/Apr	46,790	35,853	24,465	12,440	0	0	0
<b>Total</b>		313,581	313,597	317,779	315,853	0	0	0

### **Refunded Utility 2011**

<b><u>Water Bonds</u></b>	<b><u>Due Date</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
Principal	Aug.	225,000	230,000	235,000	240,000	250,000	255,000	260,000
Interest	Aug/Feb	96,675	92,125	86,890	80,350	73,000	65,425	56,400
<b>Total</b>		321,675	322,125	321,890	320,350	323,000	320,425	316,400

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:

### **Pool**

<b><u>Construction</u></b>	<b><u>Due Date</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
Principal	Dec.	65,000	0	0	0	0	0	0
Interest	Dec/Jun	140,160	0	0	0	0	0	0
<b>Total</b>		205,160	0	0	0	0	0	0

### **Refunding 2013**

<b><u>Pool Bonds</u></b>	<b><u>Due Date</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
Principal	Dec.	70,000	100,000	100,000	100,000	110,000	110,000	120,000
Interest	Dec/Jun	97,710	91,400	90,750	89,925	88,900	86,670	83,220
<b>Total</b>		167,710	191,400	190,750	189,925	198,900	196,670	203,220

### **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:

<b><u>2005 HES Obligations</u></b>	<b><u>Due Date</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
Principal	Oct.	250,000	275,000	305,000	330,000	365,000	395,000	430,000
Interest	Oct/Apr	541,115	530,740	518,950	506,060	492,160	476,465	458,900
<b>Total</b>		791,115	805,740	823,950	836,060	857,160	871,465	888,900

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**

<b><u>Payment Date</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total Due</u></b>	<b><u>Balance</u></b>
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

## BONDED DEBT RESOURCES

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
BOND TAXES	359,271	339,914	263,865	310,680	310,680	310,680
DELINQUENT TAXES	14,807	13,785	2,000	11,000	11,000	11,000
<b>TOTAL PROPERTY TAXES</b>	<b>374,078</b>	<b>353,699</b>	<b>265,865</b>	<b>321,680</b>	<b>321,680</b>	<b>321,680</b>
TRANS FM GENERAL	190,981	199,363	202,395	372,870	372,870	372,870
TRANS FM UTILITY-LOANS	9,884	9,884	9,885	9,884	9,884	9,884
TRANS FM UTILITY-B & I	313,166	315,911	356,475	313,584	313,584	313,584
TRANS FM ENERGY SERVICES	745,089	758,239	775,265	791,114	791,114	791,114
<b>TOTAL TRANSFERS</b>	<b>1,259,121</b>	<b>1,283,397</b>	<b>1,344,020</b>	<b>1,487,452</b>	<b>1,487,452</b>	<b>1,487,452</b>
ADMINISTRATIVE INCOME	33,736	35,399	-	-	-	-
<b>TOTAL MISC REVENUES</b>	<b>33,736</b>	<b>35,399</b>	-	-	-	-
CASH FORWARD	149,856	194,115	100,000	-	-	-
<b>CASH FORWARD</b>	<b>149,856</b>	<b>194,115</b>	<b>100,000</b>	-	-	-
<b>TOTAL</b>	<b>1,816,790</b>	<b>1,866,610</b>	<b>1,709,885</b>	<b>1,809,132</b>	<b>1,809,132</b>	<b>1,809,132</b>

## BONDED DEBT REQUIREMENTS

By character

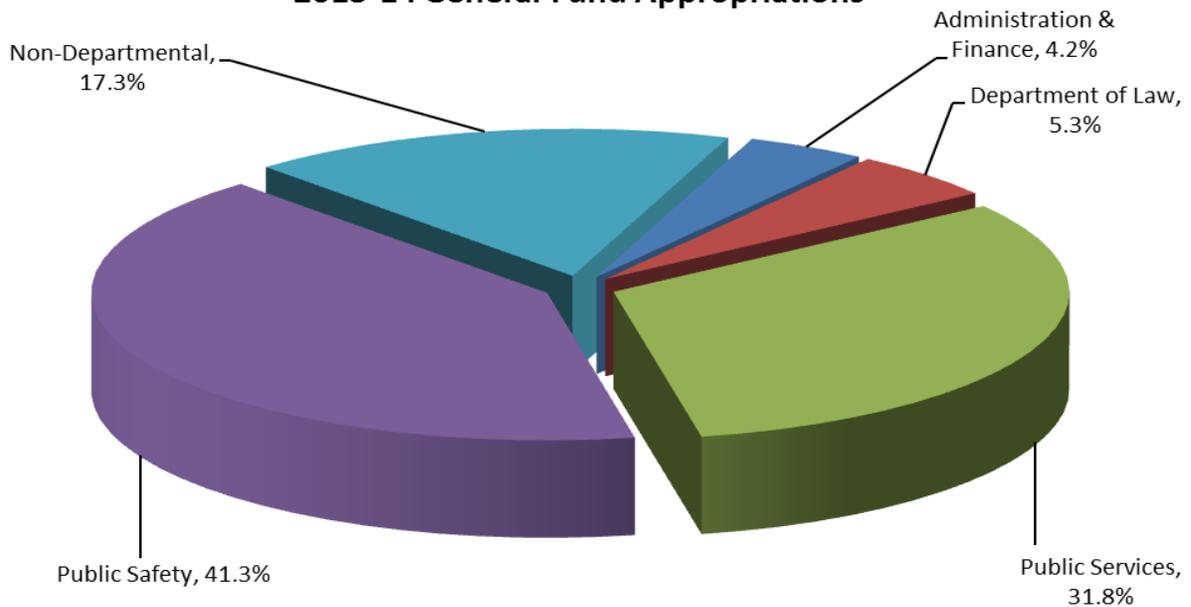
		Due Date	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>PRINCIPAL</b>								
2007 Utility (Refunding)	Oct		236,134	248,510	255,000	266,791	266,791	266,791
<b>TOTAL UTILITY BONDS</b>			<b>236,134</b>	<b>248,510</b>	<b>255,000</b>	<b>266,791</b>	<b>266,791</b>	<b>266,791</b>
2011 Utility (Refunding)	Aug		-	-	190,000	225,000	225,000	225,000
Regional Water	Aug		170,000	180,000	-	-	-	-
<b>TOTAL GO BONDS</b>			<b>170,000</b>	<b>180,000</b>	<b>190,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
2005 Energy	Oct		180,000	200,000	225,000	250,000	250,000	250,000
Pool Construction	Dec		45,000	55,000	60,000	65,000	65,000	65,000
Pool Refunding	Dec		-	-	-	70,000	70,000	70,000
<b>TOTAL REVENUE BONDS</b>			<b>225,000</b>	<b>255,000</b>	<b>285,000</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>TOTAL PRINCIPAL</b>			<b>631,134</b>	<b>683,510</b>	<b>730,000</b>	<b>876,791</b>	<b>876,791</b>	<b>876,791</b>
<b>INTEREST</b>								
2007 Utility (Refunding)	Oct/Apr		77,032	67,401	101,475	46,793	46,793	46,793
<b>TOTAL UTILITY BONDS</b>			<b>77,032</b>	<b>67,401</b>	<b>101,475</b>	<b>46,793</b>	<b>46,793</b>	<b>46,793</b>
2011 Utility (Refunding)	Aug/Feb		-	-	173,865	96,680	96,680	96,680
Regional Water	Aug/Feb		191,555	120,589	-	-	-	-
<b>TOTAL GO BONDS</b>			<b>191,555</b>	<b>120,589</b>	<b>173,865</b>	<b>96,680</b>	<b>96,680</b>	<b>96,680</b>
2005 Energy	Oct/Apr		565,089	558,239	550,265	541,114	541,114	541,114
Pool Construction	Dec/June		145,981	144,363	142,395	140,160	140,160	140,160
Pool Refunding	Dec/June		-	-	-	97,710	97,710	97,710
<b>TOTAL REVENUE BONDS</b>			<b>711,070</b>	<b>702,602</b>	<b>692,660</b>	<b>778,984</b>	<b>778,984</b>	<b>778,984</b>
<b>TOTAL INTEREST</b>			<b>979,657</b>	<b>890,592</b>	<b>968,000</b>	<b>922,457</b>	<b>922,457</b>	<b>922,457</b>
<b>NOTES PAYABLE</b>								
Penny/Pioneer SPWF	Dec		9,884	9,884	9,885	9,884	9,884	9,884
			<b>9,884</b>	<b>9,884</b>	<b>9,885</b>	<b>9,884</b>	<b>9,884</b>	<b>9,884</b>
<b>UNAPPROP BALANCE</b>			-	-	2,000	-	-	-
<b>TOTAL BONDED DEBT</b>			<b>1,620,676</b>	<b>1,583,986</b>	<b>1,709,885</b>	<b>1,809,132</b>	<b>1,809,132</b>	<b>1,809,132</b>

# 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 |

**2013-14 General Fund Appropriations**



<u>Expenditures</u>	<u>Proposed</u>
Administration & Finance	374,823
Department of Law	471,166
Public Services	2,821,893
Public Safety	3,654,851
Non-Departmental	<u>1,703,195</u>
<b>Total</b>	<b>9,025,928</b>

## GENERAL FUND RESOURCES

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
GENERAL TAXES	4,222,282	4,334,653	4,175,000	4,250,000	4,250,000	4,250,000
IN LIEU OF TAXES	-	-	-	-	-	-
DELINQUENT TAXES	186,832	162,334	105,000	125,000	125,000	125,000
<b>PROPERTY TAXES</b>	<b>4,409,113</b>	<b>4,496,986</b>	<b>4,280,000</b>	<b>4,375,000</b>	<b>4,375,000</b>	<b>4,375,000</b>
ASSESSMENTS RECEIVABLE	871	-	-	-	-	-
<b>LOCAL ASSESSMENTS</b>	<b>871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
H E S IN LIEU OF TAXES	366,595	359,225	360,000	355,000	355,000	355,000
U E C A FRANCHISE	175,752	180,756	165,000	170,000	170,000	170,000
NATURAL GAS FRANCHISE	119,657	108,734	90,000	75,000	75,000	75,000
EO TELECOM FRANCHISE	4,088	7,943	4,000	5,000	5,000	5,000
QWEST TELEPHONE FRANCHISE	36,092	32,423	34,000	32,000	32,000	32,000
T V FRANCHISE	61,370	59,138	56,000	56,000	56,000	56,000
MISC. FRANCHISES	571	3,519	400	400	400	400
DOG LICENSE & BOARD	4,860	4,720	3,700	3,250	3,250	3,250
LIQUOR PERMIT LICENSE	530	630	500	500	500	500
<b>LICENSES &amp; FRANCHISES</b>	<b>769,515</b>	<b>757,088</b>	<b>713,600</b>	<b>697,150</b>	<b>697,150</b>	<b>697,150</b>
FINES	508,124	455,137	375,000	400,000	400,000	400,000
<b>FINES &amp; PENALTIES</b>	<b>508,124</b>	<b>455,137</b>	<b>375,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
INTEREST ON INVESTMENTS	15,699	8,324	10,000	8,500	8,500	8,500
AIRPORT LEASE INCOME	63,595	61,231	59,000	59,000	59,000	59,000
<b>USE OF CITY MONEY</b>	<b>79,294</b>	<b>69,555</b>	<b>69,000</b>	<b>67,500</b>	<b>67,500</b>	<b>67,500</b>
LIQUOR APPORTIONMENT	210,117	208,842	170,000	175,000	175,000	175,000
CIGARETTE TAX	20,794	26,656	17,000	18,000	18,000	18,000
COUNTY TAXI GRANT	32,000	28,250	27,500	26,000	26,000	26,000
DUII OVERTIME GRANT	2,028	1,860	2,000	-	-	-
TRAFFIC SAFETY GRANT	4,940	-	-	-	-	-
PERIODIC REVIEW GRANT	-	100,000	125,000	-	-	-
STATE REVENUE SHARING	123,801	144,331	110,000	120,000	120,000	120,000
PUBLIC TRANSIENT GRANT	138,368	5,200	-	-	-	-
<b>FROM OTHER AGENCIES</b>	<b>532,048</b>	<b>515,139</b>	<b>451,500</b>	<b>339,000</b>	<b>339,000</b>	<b>339,000</b>

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Received</b>	<b>Received</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
TRANSIENT ROOM TAX	102,379	115,972	91,875	95,000	95,000	95,000
TRT - POOL	136,505	151,579	123,375	127,500	127,500	127,500
PLUMBING PERMITS	17,428	15,144	9,000	9,000	9,000	9,000
PLAN REVIEW/SPL INSP FEE	70,346	36,390	25,000	25,000	25,000	25,000
CONSTRUCTION PERMIT FEES	100,623	64,457	50,000	45,000	45,000	45,000
DISTRICT LIBRARY CONTRACT	102,189	104,214	98,500	108,500	108,500	108,500
SCHOOL DISTRICT CONTRACT	121,417	110,759	125,900	134,300	134,300	134,300
TAXI TICKET SALES	-	-	-	61,000	61,000	61,000
AIRPORT GAS & OIL SALES	148,803	166,243	145,000	155,000	155,000	155,000
AIRPORT MISC INCOME	1,052	1,204	400	700	700	700
POOL INCOME	239,108	259,596	225,000	210,000	210,000	210,000
PARK & RECREATION FEE	17,319	76,119	50,000	50,000	50,000	50,000
<b>SERVICE CHARGES</b>	<b>1,057,170</b>	<b>1,101,678</b>	<b>944,050</b>	<b>1,021,000</b>	<b>1,021,000</b>	<b>1,021,000</b>
SALE OF CITY REAL ESTATE	-	4,989	-	-	-	-
REIMBURSE DIRECT EXPENSE	36,712	18,396	19,000	15,000	15,000	15,000
REIMBURSE/BENT & CSEPP	16,485	8,063	7,000			
<b>NON-REVENUE RECEIPTS</b>	<b>53,197</b>	<b>31,448</b>	<b>26,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
ADMINISTRATIVE INCOME	253,896	267,425	225,000	225,000	225,000	225,000
SALES & SERVICE	37,621	40,857	32,000	32,000	32,000	32,000
<b>MISCELLANEOUS REVENUES</b>	<b>291,517</b>	<b>308,281</b>	<b>257,000</b>	<b>257,000</b>	<b>257,000</b>	<b>257,000</b>
CASH FORWARD	222,125	344,110	1,748,335	1,854,278	1,854,278	1,859,278
<b>CASH FORWARD</b>	<b>222,125</b>	<b>344,110</b>	<b>1,748,335</b>	<b>1,854,278</b>	<b>1,854,278</b>	<b>1,859,278</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>7,922,974</b>	<b>8,079,423</b>	<b>8,864,485</b>	<b>9,025,928</b>	<b>9,025,928</b>	<b>9,030,928</b>

## CONSOLIDATED GENERAL FUND EXPENDITURES SUMMARY

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-4110 CITY COUNCIL	18,506	16,471	30,285	30,295	30,295	30,295
03-4210 MANAGER/PLANNING	218,851	201,438	276,090	277,654	277,654	277,654
03-4300 FINANCE	76,720	51,480	64,185	66,874	66,874	66,874
03-5100 LEGAL	177,543	201,181	201,400	250,150	250,150	250,150
03-5200 COURT	215,597	217,538	235,110	221,016	221,016	221,016
03-6230 TRANSPORTATION	132,132	127,087	138,800	188,375	188,375	188,375
03-6400 AIRPORT	174,979	228,876	259,185	297,554	297,554	297,554
03-6500 BUILDING INSPECTION	309,597	306,015	320,225	335,424	335,424	335,424
03-6710 PARKS	483,506	476,491	538,295	526,826	526,826	526,826
03-6720 MUNICIPAL POOL	343,967	418,300	394,845	370,148	370,148	370,148
03-6730 MUNICIPAL BLDGS	30,286	52,146	24,050	11,200	11,200	11,200
03-6740 LIBRARY	496,341	526,655	565,225	598,889	598,889	598,889
03-6750 RECREATION	343,848	352,420	400,665	402,919	402,919	402,919
03-6760 CONFERENCE CTR	87,751	90,235	91,500	90,558	90,558	90,558
03-7030 PUBLIC SAFETY CTR	52,276	47,763	52,800	124,100	124,100	124,100
03-7130 POLICE OPERATIONS	2,574,005	2,773,632	3,205,145	3,530,751	3,530,751	3,530,751
03-8810 AUDIT & OTHERS	975,111	1,077,551	2,041,680	1,678,195	1,678,195	1,683,195
03-8890 UNAPPROP BALANCE	-	-	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>6,711,016</b>	<b>7,165,277</b>	<b>8,864,485</b>	<b>9,025,928</b>	<b>9,025,928</b>	<b>9,030,928</b>

## CONSOLIDATED GENERAL FUND EXPENDITURES BY CHARACTER

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	4,422,532	4,678,729	5,234,550	5,542,210	5,542,210	5,542,210
MATERIALS & SERVICES	1,493,460	1,701,676	2,035,105	2,002,693	2,002,693	2,002,693
CAPITAL OUTLAY	85,189	64,407	449,800	170,800	170,800	90,800
TRANSFERS:						
BONDED DEBT FUND	190,981	199,363	202,395	372,870	372,870	372,870
STREET FUND	-	521,103	-	-	-	-
RECREATION FUND	-	-	135,000	193,900	193,900	193,900
RESERVE FUND	50,000	-	150,000	14,750	14,750	99,750
911 COMMUNICATIONS	468,855	-	632,635	703,705	703,705	703,705
UNAPPROP BALANCE	-	-	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>6,711,016</b>	<b>7,165,277</b>	<b>8,864,485</b>	<b>9,025,928</b>	<b>9,025,928</b>	<b>9,030,928</b>

## CONSOLIDATED ADMINISTRATION AND FINANCE

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-4110 CITY COUNCIL	18,506	16,471	30,285	30,295	30,295	30,295
03-4210 MANAGER/PLANNING	218,851	201,438	276,090	277,654	277,654	277,654
03-4300 FINANCE	76,720	51,480	64,185	66,874	66,874	66,874
<b>TOTAL</b>	<b>314,078</b>	<b>269,388</b>	<b>370,560</b>	<b>374,823</b>	<b>374,823</b>	<b>374,823</b>

### ADMINISTRATION & FINANCE

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	281,779	242,568	317,895	323,233	323,233	323,233
MATERIALS & SERVICES	32,299	26,821	52,665	51,590	51,590	51,590
<b>TOTAL</b>	<b>314,078</b>	<b>269,388</b>	<b>370,560</b>	<b>374,823</b>	<b>374,823</b>	<b>374,823</b>

## 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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 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
<b>Total FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

CITY COUNCIL DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	11,400	9,500	10,200	12,600	12,600	12,600
ACCIDENT INSURANCE	26	19	25	21	21	21
RETIREMENT	458	529	530	960	960	960
SOCIAL SECURITY	872	727	780	964	964	964
<b>PERSONNEL SERVICES</b>	<b>12,756</b>	<b>10,774</b>	<b>11,535</b>	<b>14,545</b>	<b>14,545</b>	<b>14,545</b>
TRAVEL & TRAINING	2,870	3,233	15,000	12,000	12,000	12,000
FOOD & MISCELLANEOUS	2,881	2,463	3,750	3,750	3,750	3,750
<b>MATERIALS &amp; SERVICES</b>	<b>5,751</b>	<b>5,697</b>	<b>18,750</b>	<b>15,750</b>	<b>15,750</b>	<b>15,750</b>
<b>TOTAL CITY COUNCIL</b>	<b>18,506</b>	<b>16,471</b>	<b>30,285</b>	<b>30,295</b>	<b>30,295</b>	<b>30,295</b>

## 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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
City Planner	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	.25	00	00	00	00
Administrative Assistant	00	00	.75	.75	.75	.75
General Clerical	.50	.50	.50	.50	.50	.50
<b>Total FTE</b>	<b>2.50</b>	<b>1.75</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

CITY MANAGER/PLANNING DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	143,653	136,583	174,420	174,744	174,744	174,744
UNEMPLOYMENT INSURANCE	105	190	1,220	1,223	1,223	1,223
ACCIDENT INSURANCE	301	273	420	297	297	297
RETIREMENT	20,749	22,402	38,405	42,500	42,500	42,500
SOCIAL SECURITY	11,317	10,320	13,345	13,368	13,368	13,368
MEDICAL, DENTAL & LIFE INS	27,927	23,404	31,755	26,772	26,772	26,772
<b>PERSONNEL SERVICES</b>	<b>204,052</b>	<b>193,172</b>	<b>259,565</b>	<b>258,904</b>	<b>258,904</b>	<b>258,904</b>
POSTAGE	368	480	650	650	650	650
TRAVEL & TRAINING	6,567	952	8,500	8,500	8,500	8,500
LEGAL PUBLICATIONS	2,188	960	1,300	1,300	1,300	1,300
TELEPHONE	1,714	1,833	2,000	2,000	2,000	2,000
DUES & MEMBERSHIP	1,050	1,065	1,500	2,000	2,000	2,000
MISCELLANEOUS CONTRACTUAL	1,118	833	1,000	1,000	1,000	1,000
OFFICE SUPPLIES	1,003	1,760	1,200	2,900	2,900	2,900
MOTOR VEHICLE FUEL & OIL	301	281	275	300	300	300
MOTOR VEHICLE PARTS	490	103	100	100	100	100
<b>MATERIALS &amp; SERVICES</b>	<b>14,800</b>	<b>8,266</b>	<b>16,525</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>
<b>TOTAL MANAGER/PLANNING</b>	<b>218,851</b>	<b>201,438</b>	<b>276,090</b>	<b>277,654</b>	<b>277,654</b>	<b>277,654</b>

## 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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Finance Director/Recorder	.40	.40	.13	.13	.13	.13
Senior Secretary	.80	.80	.50	.50	.50	.50
<b>Total FTE</b>	<b>1.20</b>	<b>1.20</b>	<b>0.63</b>	<b>0.63</b>	<b>0.63</b>	<b>0.63</b>

FINANCE DETAILED EXPENDITURES

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
PERSONNEL SERVICES	42,400	29,882	33,995	34,692	34,692	34,692
UNEMPLOYMENT INSURANCE	32	45	240	243	243	243
ACCIDENT INSURANCE	95	59	85	59	59	59
RETIREMENT	6,790	-	1,720	7,539	7,539	7,539
SOCIAL SECURITY	3,132	2,256	2,600	2,654	2,654	2,654
MEDICAL, DENTAL & LIFE INS	12,523	6,380	8,155	4,597	4,597	4,597
<b>PERSONNEL SERVICES</b>	<b>64,972</b>	<b>38,622</b>	<b>46,795</b>	<b>49,784</b>	<b>49,784</b>	<b>49,784</b>
POSTAGE	3,923	3,870	4,000	4,000	4,000	4,000
TRAVEL & TRAINING	295	522	5,500	5,000	5,000	5,000
TELEPHONE	1,290	1,197	1,300	1,300	1,300	1,300
REPAIRS-OFFICE EQUIPMENT	2,568	2,768	2,800	2,800	2,800	2,800
DUES & MEMBERSHIP	230	192	290	490	490	490
OFFICE SUPPLIES	3,138	4,115	3,200	3,200	3,200	3,200
FOOD & MISCELLANEOUS	304	194	300	300	300	300
<b>MATERIALS &amp; SERVICES</b>	<b>11,748</b>	<b>12,858</b>	<b>17,390</b>	<b>17,090</b>	<b>17,090</b>	<b>17,090</b>
<b>TOTAL FINANCE</b>	<b>76,720</b>	<b>51,480</b>	<b>64,185</b>	<b>66,874</b>	<b>66,874</b>	<b>66,874</b>

## CONSOLIDATED DEPARTMENT OF LAW EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-5100 LEGAL	177,543	201,181	201,400	250,150	250,150	250,150
03-5200 COURT	215,597	217,538	235,110	221,016	221,016	221,016
<b>TOTAL</b>	<b>393,140</b>	<b>418,720</b>	<b>436,510</b>	<b>471,166</b>	<b>471,166</b>	<b>471,166</b>

DEPARTMENT OF LAW  
By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	205,602	209,953	224,910	212,416	212,416	212,416
MATERIALS & SERVICES	185,349	208,767	211,600	258,450	258,450	258,450
CAPITAL OUTLAY	2,189	-	-	300	300	300
<b>TOTAL</b>	<b>393,140</b>	<b>418,720</b>	<b>436,510</b>	<b>471,166</b>	<b>471,166</b>	<b>471,166</b>

## 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, 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

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
OTHER PROFESSIONAL SERVICES	38,743	51,675	35,000	40,000	40,000	40,000
PROSECUTION	75,000	75,001	80,000	95,000	95,000	95,000
LABOR NEGOTIATIONS	18,000	18,000	18,000	18,000	18,000	18,000
PUBLIC DEFENSE	42,270	55,290	67,000	95,000	95,000	95,000
TRAVEL & TRAINING	1,058	915	1,100	1,100	1,100	1,100
MAGAZINE, MAP, PAMPHLET	283	300	300	750	750	750
<b>MATERIALS &amp; SERVICES</b>	<b>175,353</b>	<b>201,181</b>	<b>201,400</b>	<b>249,850</b>	<b>249,850</b>	<b>249,850</b>
OFFICE EQUIPMENT	2,189	-	-	300	300	300
<b>CAPITAL OUTLAY</b>	<b>2,189</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>TOTAL LEGAL</b>	<b>177,543</b>	<b>201,181</b>	<b>201,400</b>	<b>250,150</b>	<b>250,150</b>	<b>250,150</b>

## COURT

O3 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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Municipal Judge (.33 FTE)	1.00	1.00	1.00	1.00	1.00	1.00
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	.80	.80	.70	.70	.70
<b>Total FTE</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>

COURT DETAILED EXPENDITURES

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
PERSONNEL SERVICES	131,618	137,074	142,390	146,300	146,300	146,300
OVERTIME	284	68	300	-	-	-
UNEMPLOYMENT INSURANCE	81	168	1,000	1,024	1,024	1,024
ACCIDENT INSURANCE	236	202	400	190	190	190
RETIREMENT	19,443	21,524	25,560	28,351	28,351	28,351
SOCIAL SECURITY	9,750	10,176	10,900	11,192	11,192	11,192
MEDICAL, DENTAL & LIFE INS	44,191	40,743	44,360	25,359	25,359	25,359
<b>PERSONNEL SERVICES</b>	<b>205,602</b>	<b>209,953</b>	<b>224,910</b>	<b>212,416</b>	<b>212,416</b>	<b>212,416</b>
OTHER PROFESSIONAL SERVICES	1,025	111	1,100	-	-	-
POSTAGE	1,750	1,250	2,000	1,500	1,500	1,500
TELEPHONE	5,087	5,094	5,100	5,100	5,100	5,100
MISCELLANEOUS CONTRACTUAL	2,133	1,130	2,000	2,000	2,000	2,000
<b>MATERIALS &amp; SERVICES</b>	<b>9,995</b>	<b>7,585</b>	<b>10,200</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
<b>TOTAL COURT</b>	<b>215,597</b>	<b>217,538</b>	<b>235,110</b>	<b>221,016</b>	<b>221,016</b>	<b>221,016</b>

## CONSOLIDATED PUBLIC SERVICES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-6230 TRANSPORTATION	132,132	127,087	138,800	188,375	188,375	188,375
03-6400 AIRPORT	174,979	228,876	259,185	297,554	297,554	297,554
03-6500 BUILDING INSPECTION	309,597	306,015	320,225	335,424	335,424	335,424
03-6710 PARKS	483,506	476,491	538,295	526,826	526,826	526,826
03-6720 MUNICIPAL POOL	343,967	418,300	394,845	370,148	370,148	370,148
03-6730 MUNICIPAL BLDGS	30,286	52,146	24,050	11,200	11,200	11,200
03-6740 LIBRARY	496,341	526,655	565,225	598,889	598,889	598,889
03-6750 RECREATION	343,848	352,420	400,665	402,919	402,919	402,919
03-6760 CONFERENCE CTR	87,751	90,235	91,500	90,558	90,558	90,558
<b>TOTAL</b>	<b>2,402,407</b>	<b>2,578,224</b>	<b>2,732,790</b>	<b>2,821,893</b>	<b>2,821,893</b>	<b>2,821,893</b>

PUBLIC SERVICES  
By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	1,596,161	1,667,545	1,805,200	1,838,110	1,838,110	1,838,110
MATERIALS & SERVICES	786,976	892,701	883,790	874,283	874,283	874,283
CAPITAL OUTLAY	19,269	17,979	43,800	109,500	109,500	29,500
TRANSFERS:						
RESERVE FUND	-	-	-	-	-	80,000
<b>TOTAL</b>	<b>2,402,407</b>	<b>2,578,224</b>	<b>2,732,790</b>	<b>2,821,893</b>	<b>2,821,893</b>	<b>2,821,893</b>

## 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 \$26,000.

TRANSPORTATION DETAILED EXPENDITURES

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
PRINTING	922	800	800	800	800	800
TAXI PROGRAM	131,210	126,287	138,000	187,575	187,575	187,575
<b>MATERIALS &amp; SERVICES</b>	<b>132,132</b>	<b>127,087</b>	<b>138,800</b>	<b>188,375</b>	<b>188,375</b>	<b>188,375</b>
<b>TOTAL TRANSPORTATION</b>	<b>132,132</b>	<b>127,087</b>	<b>138,800</b>	<b>188,375</b>	<b>188,375</b>	<b>188,375</b>

## 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.

AIRPORT DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OTHER PROFESSIONAL SERVICES	36,718	36,842	37,100	37,100	37,100	37,100
PROPERTY & LIABILITY INS	9,914	11,380	11,600	13,019	13,019	13,019
ELECTRICITY	12,628	10,548	12,600	12,600	12,600	12,600
TELEPHONE	2,557	2,554	2,600	2,600	2,600	2,600
CLEANING & PAINTING	207	-	150	300	300	300
MISCELLANEOUS CONTRACTUAL	6,623	4,202	4,500	4,500	4,500	4,500
LICENSES & PERMITS	33	436	235	235	235	235
OFFICE SUPPLIES	113	158	100	200	200	200
CLEAN/SANITATION SUPPLIES	477	306	300	300	300	300
FOOD & MISCELLANEOUS	46	190	100	100	100	100
MINOR/SAFETY EQUIP	236	497	600	600	600	600
MOTOR VEHICLE FUEL & OIL	105,426	161,762	165,000	135,000	135,000	135,000
PARTS FOR OPERATING EQUIP	-	-	500	500	500	500
<b>MATERIALS &amp; SERVICES</b>	<b>174,979</b>	<b>228,876</b>	<b>235,385</b>	<b>207,054</b>	<b>207,054</b>	<b>207,054</b>
AIRPORT IMPROVEMENTS	-	-	23,800	10,500	10,500	10,500
RES-AIRPORT IMPROVEMENTS	-	-	-	80,000	80,000	-
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>23,800</b>	<b>90,500</b>	<b>90,500</b>	<b>10,500</b>
RES-AIRPORT IMPROVEMENTS	-	-	-	-	-	80,000
<b>TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>
<b>TOTAL AIRPORT</b>	<b>174,979</b>	<b>228,876</b>	<b>259,185</b>	<b>297,554</b>	<b>297,554</b>	<b>297,554</b>

## 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

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Building Official/Inspector	00	00	00	1.00	1.00	1.00
Building Inspector	.50	.50	.50	.50	.50	.50
Electrical Inspector	00	1.00	1.00	00	00	00
Permit Technician II	.33	.33	.33	.33	.33	.33
<b>Total FTE</b>	<b>1.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>

BUILDING INSPECTIONS DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	193,484	197,758	202,215	211,802	211,802	211,802
UNEMPLOYMENT INSURANCE	145	298	1,415	1,483	1,483	1,483
ACCIDENT INSURANCE	2,713	2,853	2,550	3,177	3,177	3,177
RETIREMENT	30,482	36,050	37,030	47,174	47,174	47,174
SOCIAL SECURITY	14,554	14,913	15,470	16,203	16,203	16,203
MEDICAL, DENTAL & LIFE INS	44,378	35,512	38,440	32,210	32,210	32,210
<b>PERSONNEL SERVICES</b>	<b>285,757</b>	<b>287,385</b>	<b>297,120</b>	<b>312,049</b>	<b>312,049</b>	<b>312,049</b>
POSTAGE	275	275	275	250	250	250
TRAVEL & TRAINING	1,936	808	2,400	1,750	1,750	1,750
LEGAL PUBLICATIONS	-	-	-	500	500	500
ELECTRICITY	1,661	1,484	1,700	1,700	1,700	1,700
TELEPHONE	3,589	3,432	3,400	3,500	3,500	3,500
REPAIRS-BUILDINGS	-	-	-	500	500	500
REPAIRS-MOTOR VEHICLES	-	-	50	50	50	50
OTHER REPAIRS	-	-	50	-	-	-
CLEANING & PAINTING	1,740	1,740	1,830	1,800	1,800	1,800
DUES & MEMBERSHIP	-	-	-	450	450	450
MISCELLANEOUS CONTRACTUAL	6,053	3,960	5,500	5,500	5,500	5,500
OFFICE SUPPLIES	1,831	971	2,000	1,900	1,900	1,900
FOOD & MISCELLANEOUS	257	215	250	175	175	175
FUEL-OTHER THAN VEHICLE	2,108	1,886	2,300	2,000	2,000	2,000
MOTOR VEHICLE FUEL & OIL	4,290	3,715	3,000	3,000	3,000	3,000
MOTOR VEHICLE PARTS	100	145	350	300	300	300
<b>MATERIALS &amp; SERVICES</b>	<b>23,840</b>	<b>18,630</b>	<b>23,105</b>	<b>23,375</b>	<b>23,375</b>	<b>23,375</b>
<b>TOTAL BUILDING INSPECTIONS</b>	<b>309,597</b>	<b>306,015</b>	<b>320,225</b>	<b>335,424</b>	<b>335,424</b>	<b>335,424</b>

## 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.

Objectives for 2013-14:

- Safe and attractive recreation and open spaces for a variety of interests.
- Construct the “Oxbow Trail” through the Bureau of Reclamation property.
- Develop a completion strategy for the Hermiston loop Trail System.
- Establish a master plan the old dump site known as the “Pit.”
- Renovate the restroom at Victory Square Park.
- Complete the planned improvements at Rocky Heights.
- Provide seven day a week park restroom and garbage maintenance April through October.

### PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Park Maintenance Foreman	1.00	1.00	1.00	1.00	1.00	1.00
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
<b>Total FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

PARKS DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	219,781	226,185	267,890	241,436	241,436	241,436
OVERTIME	289	915	1,765	1,500	1,500	1,500
UNEMPLOYMENT INSURANCE	162	374	1,595	1,690	1,690	1,690
ACCIDENT INSURANCE	8,228	7,641	8,775	8,933	8,933	8,933
RETIREMENT	29,741	32,479	50,185	61,628	61,628	61,628
SOCIAL SECURITY	16,457	17,023	17,435	18,470	18,470	18,470
MEDICAL, DENTAL & LIFE INS	55,706	46,257	49,400	48,669	48,669	48,669
<b>PERSONNEL SERVICES</b>	<b>330,363</b>	<b>330,875</b>	<b>397,045</b>	<b>382,326</b>	<b>382,326</b>	<b>382,326</b>
TRAVEL & TRAINING	3,923	5,162	2,500	2,500	2,500	2,500
ELECTRICITY	18,480	16,582	18,250	20,000	20,000	20,000
TELEPHONE	3,777	4,615	4,500	4,500	4,500	4,500
MISCELLANEOUS CONTRACTUAL	50,847	41,091	47,000	37,000	37,000	37,000
AG & HORT SUPPLIES	5,197	4,522	6,000	10,000	10,000	10,000
CHEMICALS	3,639	3,676	4,000	4,000	4,000	4,000
CLEAN/SANITATION SUPPLIES	2,053	4,023	2,000	4,000	4,000	4,000
MINOR/SAFETY EQUIP	22,031	16,976	15,000	17,000	17,000	17,000
MOTOR VEHICLE FUEL & OIL	23,870	25,954	23,000	25,000	25,000	25,000
MOTOR VEHICLE PARTS	695	3,996	2,000	2,000	2,000	2,000
PAINT & PAINT SUPPLIES	1,930	4,561	3,500	5,000	5,000	5,000
PLUMBING & SEWAGE SUPPLIES	13,208	10,797	10,000	10,000	10,000	10,000
PARTS FOR OPERATING EQUIP	3,495	3,661	3,500	3,500	3,500	3,500
<b>MATERIALS &amp; SERVICES</b>	<b>153,144</b>	<b>145,615</b>	<b>141,250</b>	<b>144,500</b>	<b>144,500</b>	<b>144,500</b>
<b>TOTAL PARKS</b>	<b>483,506</b>	<b>476,491</b>	<b>538,295</b>	<b>526,826</b>	<b>526,826</b>	<b>526,826</b>

## 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.

Objectives for 2013-14:

- Offer high quality, safe aquatic programming June through August.
- Offer high quality swim instruction for all levels.
- Evaluate the fees and charges for maximum cost recovery.
- Attain 75% cost recovery or better.

### PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Recreation/Aquatics Coordinator	.33	.33	.33	.33	.33	.33
Swim Pool (10 FTE)	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total FTE</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>	<b>10.33</b>

MUNICIPAL POOL DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	173,569	201,504	194,675	188,336	188,336	188,336
OVERTIME	-	2,595	500	500	500	500
UNEMPLOYMENT INSURANCE	92	451	1,295	1,318	1,318	1,318
ACCIDENT INSURANCE	5,570	6,195	7,110	6,629	6,629	6,629
RETIREMENT	6,896	7,607	5,215	5,071	5,071	5,071
SOCIAL SECURITY	13,231	15,585	14,130	14,408	14,408	14,408
MEDICAL, DENTAL & LIFE INS	6,113	3,870	6,170	4,590	4,590	4,590
<b>PERSONNEL SERVICES</b>	<b>205,471</b>	<b>237,806</b>	<b>229,095</b>	<b>220,852</b>	<b>220,852</b>	<b>220,852</b>
POSTAGE	-	-	100	100	100	100
TRAVEL & TRAINING	855	1,793	900	900	900	900
ADVERTISING	354	1,780	3,000	2,000	2,000	2,000
PROPERTY & LIABILITY INS	4,994	4,900	5,000	5,346	5,346	5,346
ELECTRICITY	15,730	15,642	22,000	21,000	21,000	21,000
TELEPHONE	2,083	2,414	2,500	2,200	2,200	2,200
MISCELLANEOUS CONTRACTUAL	10,811	27,947	20,000	15,000	15,000	15,000
LICENSES & PERMITS	288	897	750	750	750	750
OFFICE SUPPLIES	3,650	5,461	7,000	5,000	5,000	5,000
CHEMICALS	24,271	28,531	25,000	25,000	25,000	25,000
CLEAN/SANITATION SUPPLIES	9,279	3,916	5,000	4,500	4,500	4,500
FOOD & MISCELLANEOUS	17,609	21,649	19,000	20,000	20,000	20,000
FUEL-OTHER THAN VEHICLE	31,140	32,234	40,000	37,000	37,000	37,000
PAINT & PAINT SUPPLIES	1,951	7,633	3,000	3,000	3,000	3,000
PLUMBING & SEWAGE SUPPLIES	5,295	10,477	2,500	2,500	2,500	2,500
RECREATIONAL SUPPLIES	10,185	15,219	10,000	5,000	5,000	5,000
<b>MATERIALS &amp; SERVICES</b>	<b>138,497</b>	<b>180,494</b>	<b>165,750</b>	<b>149,296</b>	<b>149,296</b>	<b>149,296</b>
<b>TOTAL MUNICIPAL POOL</b>	<b>343,967</b>	<b>418,300</b>	<b>394,845</b>	<b>370,148</b>	<b>370,148</b>	<b>370,148</b>

## **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

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
ELECTRICITY	2,304	1,933	2,400	2,300	2,300	2,300
REPAIRS-BUILDINGS	1,384	789	16,000	2,000	2,000	2,000
REPAIRS-MACHINERY & EQUIP	-	5,680	1,000	1,500	1,500	1,500
CLEANING & PAINTING	2,720	2,720	3,100	3,500	3,500	3,500
MISCELLANEOUS CONTRACTUAL	23,108	40,346	500	1,000	1,000	1,000
CLEAN/SANITATION SUPPLIES	29	36	200	100	100	100
FUEL-OTHER THAN VEHICLE	638	604	725	700	700	700
MINOR/SAFETY EQUIP	104	37	125	100	100	100
<b>MATERIALS &amp; SERVICES</b>	<b>30,286</b>	<b>52,146</b>	<b>24,050</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>
<b>TOTAL MUNICIPAL BLDGS</b>	<b>30,286</b>	<b>52,146</b>	<b>24,050</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>

## 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)	2011	2012
Items checked out (total physical count)	85,133	82,875
Items checked out (digital)	3,085	3,653
Active Library Cards	9,882	10,962
Visitations	99,932	131,184
Materials Added	2,551	2,729
Programs Presented	272	338
Programs Attendance	7,754	9,009
Reference Questions Answered	1,444	969
Number of Volunteer Hours	1,674	884
Total Inter-Library Loans	5,805	6,527
Use of Internet Stations	15,370	12,483

### 2012-2013 Major Events

- ❖ Conducted three summer reading programs for children, teens and adults
- ❖ Altrusa renovation of the Lanham room accomplished
- ❖ Developed plans and raised funds for a new circulation desk.
- ❖ Ordered and installed new stainless steel book drop

### 2013-2014 Goals

- ❖ Continue 100% collection weeding.
- ❖ Replace worn furniture in the library
- ❖ Finalize plans, order and install new circulation desk.
- ❖ Finalize plans and funding for painting and renovation of the downstairs hallways and public bathrooms.

### PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Library Director	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 Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Librarian (6.5 FTE)	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

LIBRARY DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	329,190	345,107	358,410	379,124	379,124	379,124
OVERTIME	-	-	-			
UNEMPLOYMENT INSURANCE	196	501	2,510	2,654	2,654	2,654
ACCIDENT INSURANCE	718	799	860	645	645	645
RETIREMENT	61,217	70,970	78,925	90,546	90,546	90,546
SOCIAL SECURITY	25,007	26,178	27,420	29,003	29,003	29,003
MEDICAL, DENTAL & LIFE INS	22,773	29,135	32,600	32,642	32,642	32,642
<b>PERSONNEL SERVICES</b>	<b>439,100</b>	<b>472,689</b>	<b>500,725</b>	<b>534,614</b>	<b>534,614</b>	<b>534,614</b>
POSTAGE	120	303	300	275	275	275
TRAVEL & TRAINING	-	-	500	500	500	500
ELECTRICITY	8,247	7,820	8,600	8,600	8,600	8,600
TELEPHONE	2,143	2,061	2,100	2,200	2,200	2,200
REPAIRS-BUILDINGS	1,159	3,027	3,800	5,000	5,000	5,000
CLEANING & PAINTING	1,530	493	2,100	2,100	2,100	2,100
DUES & MEMBERSHIP	-	-	500	400	400	400
MISCELLANEOUS CONTRACTUAL	14,728	14,136	16,800	17,000	17,000	17,000
OFFICE SUPPLIES	7,298	5,822	7,000	6,500	6,500	6,500
MAGAZINE, MAP, PAMPHLET	981	1,010	1,000	1,000	1,000	1,000
CLEAN/SANITATION SUPPLIES	1,204	1,141	1,300	1,250	1,250	1,250
MINOR/SAFETY EQUIP	339	13	200	200	200	200
MOTOR VEHICLE FUEL & OIL	221	160	300	250	250	250
<b>MATERIALS &amp; SERVICES</b>	<b>37,972</b>	<b>35,987</b>	<b>44,500</b>	<b>45,275</b>	<b>45,275</b>	<b>45,275</b>
LIBRARY BOOKS & EQUIPMENT	19,269	17,979	20,000	19,000	19,000	19,000
<b>CAPITAL OUTLAY</b>	<b>19,269</b>	<b>17,979</b>	<b>20,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>TOTAL LIBRARY</b>	<b>496,341</b>	<b>526,655</b>	<b>565,225</b>	<b>598,889</b>	<b>598,889</b>	<b>598,889</b>

## 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.

Objectives for 2013-14:

- Offer high quality events designed to promote tourism, and community enrichment.
- Develop program partners for the widest possible program offerings.
- Provide and support high quality recreation opportunities for all ages.
- Attain 100% cost recovery or better on all programs.
- Expand the use of the ARC building for art and recreation programming.

### PERSONNEL DISTRIBUTION

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation/Aquatics Coordinator	.67	.67	.67	.67	.67	.67
General Clerical	.80	.80	.80	.80	.80	.80
Summer Park Program (5 FTE)	5.00	5.00	5.00	5.00	5.00	5.00
<b>Total FTE</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>

RECREATION DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	228,853	247,962	250,940	254,328	254,328	254,328
OVERTIME	-	353	-			
UNEMPLOYMENT INSURANCE	170	411	1,760	1,780	1,780	1,780
ACCIDENT INSURANCE	3,623	4,849	5,280	5,015	5,015	5,015
RETIREMENT	37,863	30,227	55,260	61,409	61,409	61,409
SOCIAL SECURITY	17,140	18,725	19,200	19,456	19,456	19,456
MEDICAL, DENTAL & LIFE INS	47,822	36,262	48,775	46,281	46,281	46,281
<b>PERSONNEL SERVICES</b>	<b>335,471</b>	<b>338,789</b>	<b>381,215</b>	<b>388,269</b>	<b>388,269</b>	<b>388,269</b>
POSTAGE	231	-	200	-	-	-
TRAVEL & TRAINING	2,178	2,162	2,500	3,000	3,000	3,000
ADVERTISING	2,108	3,128	4,000	4,000	4,000	4,000
TELEPHONE	452	1,092	500	2,000	2,000	2,000
REPAIRS-OFFICE EQUIPMENT	-	-	200	200	200	200
DUES & MEMBERSHIP	265	756	750	750	750	750
MISCELLANEOUS CONTRACTUAL	-	81	5,000	1,000	1,000	1,000
OFFICE SUPPLIES	1,259	3,372	1,500	1,500	1,500	1,500
FOOD & MISCELLANEOUS	-	-	1,000	150	150	150
MINOR/SAFETY EQUIP	-	-	500	150	150	150
MOTOR VEHICLE FUEL & OIL	1,568	1,069	1,500	100	100	100
RECREATIONAL SUPPLIES	15	1,443	1,500	1,500	1,500	1,500
UNIFORMS	302	528	300	300	300	300
<b>MATERIALS &amp; SERVICES</b>	<b>8,377</b>	<b>13,630</b>	<b>19,450</b>	<b>14,650</b>	<b>14,650</b>	<b>14,650</b>
<b>TOTAL RECREATION</b>	<b>343,848</b>	<b>352,420</b>	<b>400,665</b>	<b>402,919</b>	<b>402,919</b>	<b>402,919</b>

## 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.

CONFERENCE CENTER DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OTHER PROFESSIONAL SERVICES	64,350	64,350	64,350	64,350	64,350	64,350
PROPERTY & LIABILITY INS	3,361	3,824	3,800	4,108	4,108	4,108
ELECTRICITY	15,027	15,998	15,700	16,000	16,000	16,000
MISCELLANEOUS CONTRACTUAL	684	888	2,000	1,000	1,000	1,000
FUEL-OTHER THAN VEHICLE	4,328	5,175	5,500	5,100	5,100	5,100
MINOR/SAFETY EQUIP	-	-	150	-	-	-
<b>MATERIALS &amp; SERVICES</b>	<b>87,751</b>	<b>90,235</b>	<b>91,500</b>	<b>90,558</b>	<b>90,558</b>	<b>90,558</b>
<b>TOTAL CONFERENCE CENTER</b>	<b>87,751</b>	<b>90,235</b>	<b>91,500</b>	<b>90,558</b>	<b>90,558</b>	<b>90,558</b>

## CONSOLIDATED PUBLIC SAFETY

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-7030 PUBLIC SAFETY CTR	52,276	47,763	52,800	124,100	124,100	124,100
03-7130 POLICE OPERATIONS	2,574,005	2,773,632	3,205,145	3,530,751	3,530,751	3,530,751
<b>TOTAL</b>	<b>2,626,281</b>	<b>2,821,395</b>	<b>3,257,945</b>	<b>3,654,851</b>	<b>3,654,851</b>	<b>3,654,851</b>

PUBLIC SAFETY  
By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	2,338,989	2,558,663	2,886,545	3,168,451	3,168,451	3,168,451
MATERIALS & SERVICES	228,562	231,537	315,400	425,400	425,400	425,400
CAPITAL OUTLAY	58,730	31,195	56,000	61,000	61,000	61,000
<b>TOTAL</b>	<b>2,626,281</b>	<b>2,821,395</b>	<b>3,257,945</b>	<b>3,654,851</b>	<b>3,654,851</b>	<b>3,654,851</b>

## **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

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
ELECTRICITY	20,483	19,578	21,200	21,000	21,000	21,000
TELEPHONE	4,550	4,769	4,500	5,000	5,000	5,000
REPAIRS-BUILDINGS	5,904	4,535	4,500	76,500	76,500	76,500
CLEANING & PAINTING	16,535	16,662	17,600	17,600	17,600	17,600
CLEAN/SANITATION SUPPLIES	693	-	-	-	-	-
FUEL-OTHER THAN VEHICLE	4,111	2,220	5,000	4,000	4,000	4,000
<b>MATERIALS &amp; SERVICES</b>	<b>52,276</b>	<b>47,763</b>	<b>52,800</b>	<b>124,100</b>	<b>124,100</b>	<b>124,100</b>
<b>TOTAL PUBLIC SAFETY BUILDING</b>	<b>52,276</b>	<b>47,763</b>	<b>52,800</b>	<b>124,100</b>	<b>124,100</b>	<b>124,100</b>

## POLICE OPERATIONS

03 GENERAL FUND  
7130 POLICE – OPERATIONS

**MISSION STATEMENT:** The Hermiston Police Department exists as a unit of municipal government for the provision of police and emergency services in the most cost effective manner, consistent with prescribed ethical and constitutional limitations. The department will be responsive to community priorities, and through contemporary administrative practices and employee development, will initiate proactive, effective programs to fulfill its role.

Departmental efforts will emphasize protection of life and property, suppression of crime, enforcement of laws and ordinances, apprehension and prosecution of offenders, and the safe, expeditious flow of traffic. The application of Community Oriented Policing, emphasizing the partnerships with various community members and businesses will be encouraged. The implementation of a problem solving approach to address chronic locations and activities will be utilized, to specifically address quality of life issues within the community.

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. Each supervisor of the Department has been tasked with researching, writing, and submitting (1) grant specific to the overall mission of the Department.

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

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Captain	00	00	00	.50	.50	.50
Administrative Lieutenant	.50	.50	.50	00	00	00
Operations Captain	00	00	00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	00	00	00
Police Sergeants	3.00	3.00	4.00	4.00	4.00	4.00
Patrol Officers	14.00	15.00	17.00	17.00	17.00	17.00
School Resource Officer	2.00	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
General Clerical	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>24.50</b>	<b>24.50</b>	<b>27.50</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>

POLICE OPERATIONS DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	1,448,490	1,570,968	1,822,775	1,860,640	1,860,640	1,860,640
PERS SVCS - CASH OUTS				62,400	62,400	62,400
OVERTIME	63,169	62,258	72,000	72,000	72,000	72,000
UNEMPLOYMENT INSURANCE	1,127	2,464	12,060	13,024	13,024	13,024
ACCIDENT INSURANCE	44,646	44,882	48,660	56,127	56,127	56,127
RETIREMENT	291,957	354,866	314,935	477,640	477,640	477,640
SOCIAL SECURITY	108,758	119,355	131,795	142,339	142,339	142,339
MEDICAL, DENTAL & LIFE INS	380,843	403,869	484,320	484,281	484,281	484,281
<b>PERSONNEL SERVICES</b>	<b>2,338,989</b>	<b>2,558,663</b>	<b>2,886,545</b>	<b>3,168,451</b>	<b>3,168,451</b>	<b>3,168,451</b>
OTHER PROFESSIONAL SERVICES	810	1,444	900	1,200	1,200	1,200
POSTAGE	2,131	1,931	2,500	2,250	2,250	2,250
TRAVEL & TRAINING	19,053	17,846	42,000	25,000	25,000	25,000
REPAIRS-MOTOR VEHICLES	14,174	13,232	17,000	17,000	17,000	17,000
DUES & MEMBERSHIP	945	1,010	1,050	1,050	1,050	1,050
LAUNDRY & OTHER SANITATION	2,881	2,542	3,250	3,300	3,300	3,300
INFORMANT INFORMATION	1,000	1,000	1,000	500	500	500
ANIMAL IMPOUND SERVICE	34,068	33,722	33,500	33,500	33,500	33,500
MISCELLANEOUS CONTRACTUAL	5,797	17,231	62,500	62,500	62,500	62,500
NUISANCE ABATEMENT	4,301	1,551	4,000	50,000	50,000	50,000
D.A.R.E.	525	-	-	-	-	-
OFFICE SUPPLIES	16,295	12,212	15,000	15,000	15,000	15,000
FOOD & MISCELLANEOUS	1,661	1,856	2,000	2,000	2,000	2,000
MINOR/SAFETY EQUIP	8,612	4,781	8,500	10,000	10,000	10,000
MOTOR VEHICLE FUEL & OIL	45,270	55,991	50,000	56,000	56,000	56,000
MOTOR VEHICLE PARTS	6,232	5,199	6,200	6,500	6,500	6,500
UNIFORMS	10,365	11,377	11,000	14,000	14,000	14,000
RESERVE OFFICER EQUIP/UNIFORM	2,167	850	2,200	1,500	1,500	1,500
<b>MATERIALS &amp; SERVICES</b>	<b>176,286</b>	<b>183,774</b>	<b>262,600</b>	<b>301,300</b>	<b>301,300</b>	<b>301,300</b>
MOTOR VEHICLES	58,000	25,000	51,000	45,000	45,000	45,000
OTHER EQUIPMENT	730	6,195	5,000	16,000	16,000	16,000
<b>CAPITAL OUTLAY</b>	<b>58,730</b>	<b>31,195</b>	<b>56,000</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>
<b>TOTAL POLICE OPERATIONS</b>	<b>2,574,005</b>	<b>2,773,632</b>	<b>3,205,145</b>	<b>3,530,751</b>	<b>3,530,751</b>	<b>3,530,751</b>

## CONSOLIDATED NON-DEPARTMENTAL EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
03-8810 AUDIT & OTHERS	975,111	1,077,551	2,041,680	1,678,195	1,678,195	1,683,195
03-8890 UNAPPROP BALANCE	-	-	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>975,111</b>	<b>1,077,551</b>	<b>2,066,680</b>	<b>1,703,195</b>	<b>1,703,195</b>	<b>1,708,195</b>

NON-DEPARTMENTAL  
By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	260,274	341,851	571,650	392,970	392,970	392,970
CAPITAL OUTLAY	5,000	-	350,000	-	-	-
TRANSFERS:						
BONDED DEBT FUND	190,981	199,363	202,395	372,870	372,870	372,870
STREET FUND	-	521,103	-	-	-	-
RECREATION FUND	-	-	135,000	193,900	193,900	193,900
RESERVE FUND	50,000	-	150,000	14,750	14,750	19,750
911 COMMUNICATIONS	468,855	-	632,635	703,705	703,705	703,705
UNAPPROP BALANCE	-	-	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>975,111</b>	<b>1,062,317</b>	<b>2,066,680</b>	<b>1,703,195</b>	<b>1,703,195</b>	<b>1,708,195</b>

## AUDIT & OTHER

03 GENERAL FUND  
8810 AUDIT & OTHER

**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.

AUDIT & OTHER DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
ACCOUNTING & AUDITING	5,029	4,860	5,200	4,760	4,760	4,760
OTHER PROFESSIONAL SERVICES	132,335	135,803	225,000	200,000	200,000	200,000
LEGAL PUBLICATIONS	1,020	1,189	1,200	1,200	1,200	1,200
PROPERTY & LIABILITY INS	43,986	48,123	60,000	67,260	67,260	67,260
DUES & MEMBERSHIP	14,559	12,953	14,500	14,500	14,500	14,500
MISCELLANEOUS CONTRACTUAL	59,906	131,984	260,000	100,000	100,000	100,000
FOOD & MISCELLANEOUS	3,440	6,133	5,000	5,000	5,000	5,000
MINOR/SAFETY EQUIP	-	805	750	250	250	250
<b>MATERIALS &amp; SERVICES</b>	<b>260,274</b>	<b>341,851</b>	<b>571,650</b>	<b>392,970</b>	<b>392,970</b>	<b>392,970</b>
CAPITAL IMPROVEMENTS	-	-	350,000			
OTHER IMPROVEMENTS	5,000	-	-			
<b>CAPITAL OUTLAY</b>	<b>5,000</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
RES-STREET CONSTRUCTION	-	-	150,000	-	-	-
OTHER IMPROVEMENTS	-	15,234	-	-	-	-
TRANS TO BICYCLE TRAILS	50,000	-	-	-	-	-
RES-OFFICE EQUIPMENT	-	-	-	14,750	14,750	19,750
TRANS TO STREET FUND	-	521,103	-	-	-	-
TRANS TO RECREATION FUND	-	-	135,000	193,900	193,900	193,900
TRANS TO 911 COMMUNICATIONS	468,855	-	632,635	703,705	703,705	703,705
TRANS TO BONDED DEBT	190,981	199,363	202,395	372,870	372,870	372,870
<b>TRANSFERS</b>	<b>709,836</b>	<b>735,699</b>	<b>1,120,030</b>	<b>1,285,225</b>	<b>1,285,225</b>	<b>1,290,225</b>
<b>TOTAL AUDIT &amp; OTHERS</b>	<b>975,111</b>	<b>1,077,551</b>	<b>2,041,680</b>	<b>1,678,195</b>	<b>1,678,195</b>	<b>1,683,195</b>

## UNAPPROPRIATED BALANCE

03 GENERAL FUND  
8890 UNAPPROPRIATED BALANCE

**MISSION STATEMENT:** To provide sufficient cash flow for the ensuing fiscal period in accordance with the local budget law.

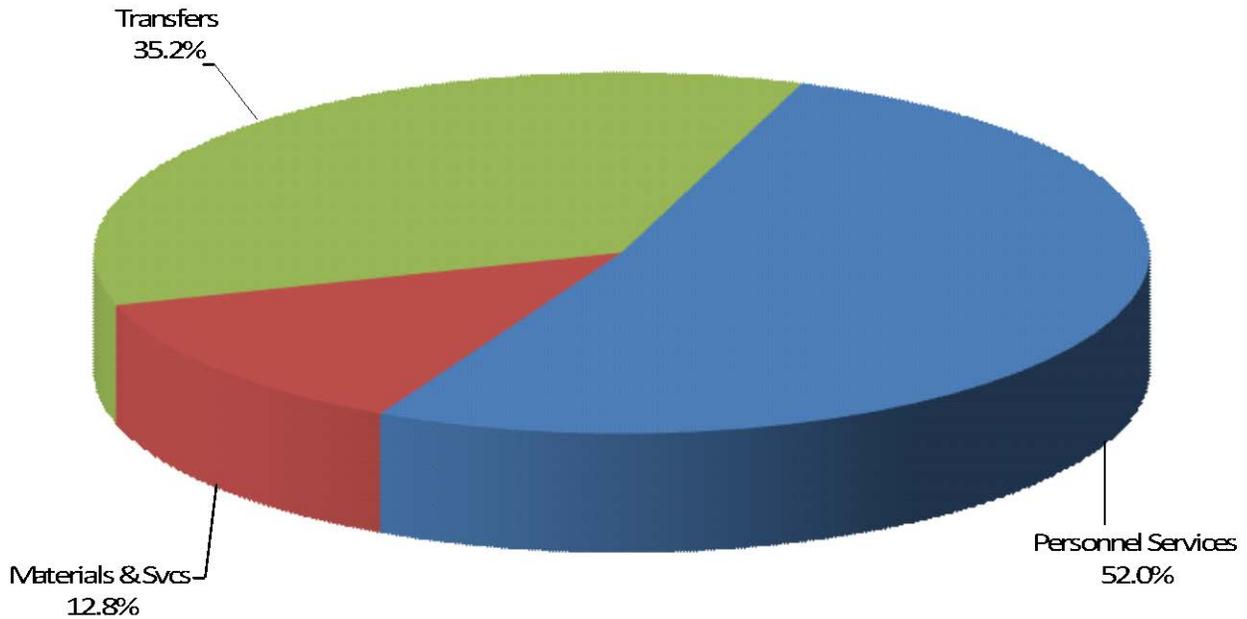
UNAPPROPRIATED BALANCE

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
UNAPPROPRIATED BALANCE	-	-	25,000	25,000	25,000	25,000
	-	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>6,711,016</b>	<b>7,165,277</b>	<b>8,864,485</b>	<b>9,025,928</b>	<b>9,025,928</b>	<b>9,030,928</b>

## 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.

### 2013 – 14 Street Expenditures



<u>Expenditures</u>	<u>Proposed</u>
Personnel Services	557,251
Materials & Services	136,741
Transfers	378,008
<b>Total</b>	<b>1,072,000</b>

## RESOURCES

04  
STATE STREET TAX FUND

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
STATE HIGHWAY ALLOCATION	780,571	917,016	800,000	875,000	875,000	875,000
STP ALLOCATION	-	176,876	180,000	197,000	197,000	197,000
<b>FROM OTHER AGENCIES</b>	<b>780,571</b>	<b>1,093,892</b>	<b>980,000</b>	<b>1,072,000</b>	<b>1,072,000</b>	<b>1,072,000</b>
TRANS FROM GENERAL FUND	-	-	150,000	-	-	-
<b>TRANS FROM OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
CASH FORWARD	21,366	164,445	15,000	-	-	-
<b>CASH FORWARD</b>	<b>21,366</b>	<b>164,445</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>801,937</b>	<b>1,258,337</b>	<b>1,145,000</b>	<b>1,072,000</b>	<b>1,072,000</b>	<b>1,072,000</b>

## EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	490,653	459,055	494,245	557,251	557,251	557,251
MATERIALS & SERVICES	121,074	121,226	132,925	136,741	136,741	136,741
TRANSFERS:						
RECREATION FUND	-	-	15,000	8,750	8,750	8,750
RESERVE FUND	25,765	291,700	502,830	369,258	369,258	369,258
<b>TOTAL STREET</b>	<b>637,493</b>	<b>871,981</b>	<b>1,145,000</b>	<b>1,072,000</b>	<b>1,072,000</b>	<b>1,072,000</b>

**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, recognizing roadway, building repair and maintenance is a higher priority.
- ◆ 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.

**Leadership Philosophy:** Consultative/Participative

**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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 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	2.00	2.00	3.00	3.00	3.00	3.00
Municipal Worker I	1.00	1.00	00	00	00	00
Municipal Worker (Part-time FTE 1)	00	00	00	1.00	1.00	1.00
<b>Total FTE</b>	<b>5.33</b>	<b>5.33</b>	<b>5.33</b>	<b>6.33</b>	<b>6.33</b>	<b>6.33</b>

STATE STREET TAX DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	294,667	284,396	301,100	339,308	339,308	339,308
OVERTIME	157	-	500	1,000	1,000	1,000
UNEMPLOYMENT INSURANCE	233	425	2,110	2,375	2,375	2,375
ACCIDENT INSURANCE	18,870	18,221	21,270	19,682	19,682	19,682
RETIREMENT	58,272	60,836	66,305	86,697	86,697	86,697
SOCIAL SECURITY	22,941	21,190	23,035	25,957	25,957	25,957
MEDICAL, DENTAL & LIFE INS	95,512	73,987	79,925	82,232	82,232	82,232
<b>PERSONNEL SERVICES</b>	<b>490,653</b>	<b>459,055</b>	<b>494,245</b>	<b>557,251</b>	<b>557,251</b>	<b>557,251</b>
TRAVEL & TRAINING	645	900	850	1,000	1,000	1,000
PROPERTY & LIABILITY INS	4,785	8,490	9,900	10,866	10,866	10,866
ELECTRICITY	11,557	11,526	12,000	12,000	12,000	12,000
TELEPHONE	2,162	2,655	2,500	2,750	2,750	2,750
STREET LIGHTS	40,733	41,445	42,000	43,000	43,000	43,000
REPAIRS-OPERATING EQUIP	-	-	100	100	100	100
LAUNDRY & OTHER SANITATION	1,280	1,088	1,400	1,500	1,500	1,500
MISCELLANEOUS CONTRACTUAL	19,335	13,023	14,500	14,500	14,500	14,500
OFFICE SUPPLIES	591	482	700	900	900	900
CHEMICALS	1,885	563	1,200	1,400	1,400	1,400
CLEAN/SANITATION SUPPLIES	130	186	150	150	150	150
FOOD & MISCELLANEOUS	179	287	225	225	225	225
FUEL-OTHER THAN VEHICLE	5,122	4,694	6,300	6,500	6,500	6,500
MINOR/SAFETY EQUIP	4,077	4,801	5,500	5,500	5,500	5,500
MOTOR VEHICLE FUEL & OIL	17,761	21,842	23,000	23,000	23,000	23,000
MOTOR VEHICLE PARTS	1,098	95	2,000	2,750	2,750	2,750
PLUMBING & SEWAGE SUPPLIES	47	83	100	100	100	100
STRUCTURAL STEEL & IRON	12	-	-	-	-	-
PARTS FOR OPERATING EQUIP	9,675	9,066	10,500	10,500	10,500	10,500
<b>MATERIALS &amp; SERVICES</b>	<b>121,074</b>	<b>121,226</b>	<b>132,925</b>	<b>136,741</b>	<b>136,741</b>	<b>136,741</b>
RES-EQUIPMENT	-	110,000	-	89,217	89,217	89,217
RES-STREET CONSTRUCTION	-	-	250,000	-	-	-
RES-BICYCLE TRAILS	12,650	6,700	8,000	20,000	20,000	20,000
TRANSFER TO RECREATION FUND	-	-	15,000	8,750	8,750	8,750
RES-OFFICE EQUIPMENT	-	-	-	4,000	4,000	4,000
RES-STREET MAINTENANCE	13,115	175,000	244,830	256,041	256,041	256,041
<b>TRANSFERS TO OTHER FUNDS</b>	<b>25,765</b>	<b>291,700</b>	<b>517,830</b>	<b>378,008</b>	<b>378,008</b>	<b>378,008</b>
<b>TOTALSTATE STREET TAX</b>	<b>637,493</b>	<b>871,981</b>	<b>1,145,000</b>	<b>1,072,000</b>	<b>1,072,000</b>	<b>1,072,000</b>

# 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.

A portion of the Assistant City Manager's salary was re-apportioned to this fund to reflect the work done in economic and other development activities.

PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Assistant City Manager	.25	.25	00	00	00	00
Administrative Assistant	00	00	.25	.25	.25	.25
<b>Total FTE</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

## RESOURCES

05  
TRANSIENT ROOM TAX

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
TRANSIENT ROOM TAX	56,877	64,429	49,875	53,000	53,000	53,000
UEC - ECON. DEV. PARTICIPATION	5,000	-	-	-	-	-
<b>SERVICE CHARGES</b>	<b>61,877</b>	<b>64,429</b>	<b>49,875</b>	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>
CASH FORWARD	143,197	81,110	37,760	24,156	24,156	24,156
<b>CASH FORWARD</b>	<b>143,197</b>	<b>81,110</b>	<b>37,760</b>	<b>24,156</b>	<b>24,156</b>	<b>24,156</b>
<b>TOTAL</b>	<b>205,074</b>	<b>145,539</b>	<b>87,635</b>	<b>77,156</b>	<b>77,156</b>	<b>77,156</b>

## EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Proposed	2013-14 Proposed
PERSONNEL SERVICES	16,626	13,407	32,635	27,156	27,156	27,156
MATERIALS & SERVICES	57,339	33,699	55,000	50,000	50,000	50,000
<b>TOTAL</b>	<b>73,965</b>	<b>47,106</b>	<b>87,635</b>	<b>77,156</b>	<b>77,156</b>	<b>77,156</b>

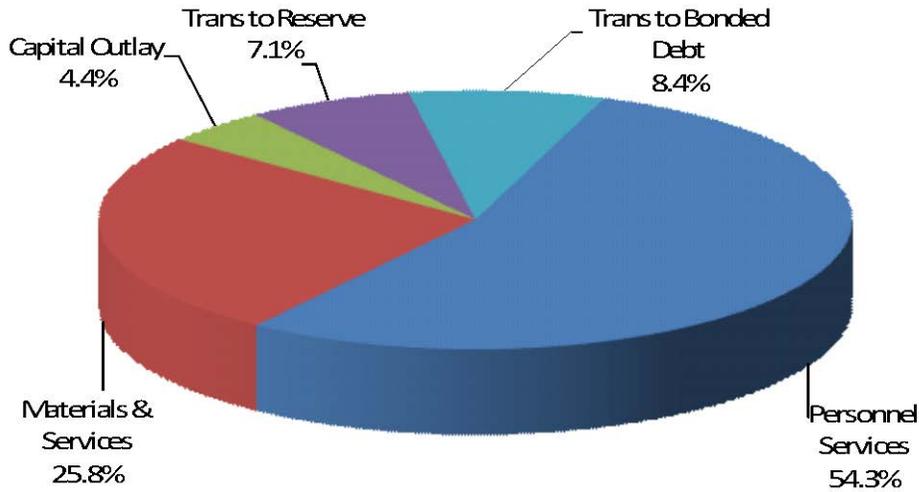
TRANSIENT ROOM TAX DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	12,236	10,313	21,505	19,596	19,596	19,596
UNEMPLOYMENT INSURANCE	9	10	155	137	137	137
ACCIDENT INSURANCE	23	21	55	33	33	33
RETIREMENT	-	-	4,735	4,258	4,258	4,258
SOCIAL SECURITY	1,041	789	1,645	1,499	1,499	1,499
MEDICAL, DENTAL & LIFE INS	3,316	2,274	4,540	1,633	1,633	1,633
<b>PERSONNEL SERVICES</b>	<b>16,626</b>	<b>13,407</b>	<b>32,635</b>	<b>27,156</b>	<b>27,156</b>	<b>27,156</b>
MISCELLANEOUS CONTRACTUAL	57,339	33,699	55,000	50,000	50,000	50,000
<b>MATERIALS &amp; SERVICES</b>	<b>57,339</b>	<b>33,699</b>	<b>55,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL</b>	<b>73,965</b>	<b>47,106</b>	<b>87,635</b>	<b>77,156</b>	<b>77,156</b>	<b>77,156</b>

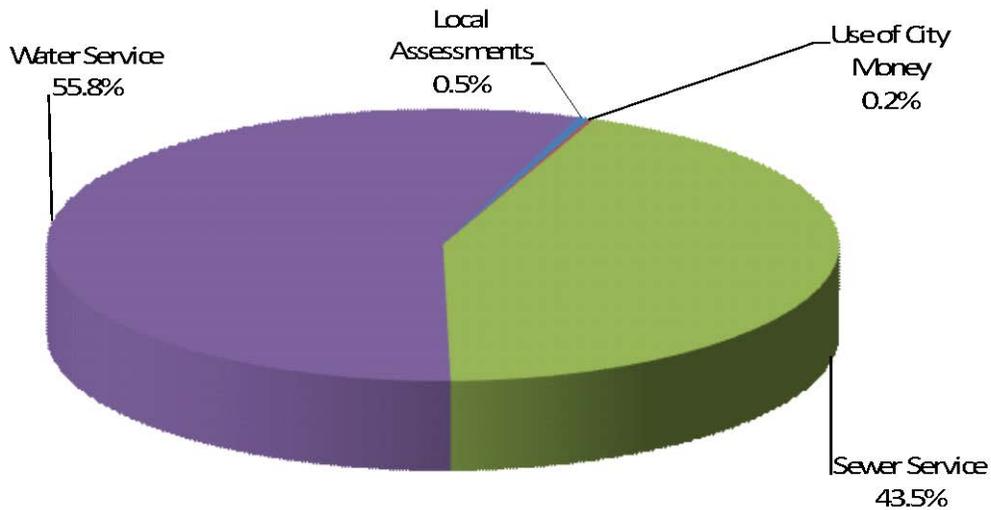
# UTILITY FUND

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.

## 2013 - 14 Utility Expenditures



## 2013 - 14 Utility Resources



## RESOURCES

06  
UTILITY FUND

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
BOND ASSESSMENTS	25,617	20,928	20,000	20,000	20,000	20,000
<b>LOCAL ASSESSMENTS</b>	<b>25,617</b>	<b>20,928</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
INTEREST ON INVESTMENTS	13,085	5,411	12,000	6,000	6,000	6,000
<b>USE OF CITY MONEY</b>	<b>13,085</b>	<b>5,411</b>	<b>12,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
WASTEWATER SALES	1,799,382	1,815,798	1,650,000	1,650,000	1,650,000	1,650,000
WSTWTR CONNECTION & SERVICE	7,525	11,475	7,000	7,000	7,000	7,000
SEPTIC TANK SERVICE	24,578	12,197	-	15,000	15,000	15,000
MISC. WASTEWATER INCOME	1,959	4	-	-	-	-
<b>SEWER SERVICE</b>	<b>1,833,444</b>	<b>1,839,473</b>	<b>1,657,000</b>	<b>1,672,000</b>	<b>1,672,000</b>	<b>1,672,000</b>
ACCOUNT SET-UP FEE	10,626	12,239	8,000	10,000	10,000	10,000
WATER SALES	2,174,208	2,258,962	2,000,000	2,100,000	2,100,000	2,100,000
WATER CONNECTION & SERVICE	49,580	52,138	38,000	38,000	38,000	38,000
MISCELLANEOUS WATER INCOME	3,345	16,523	2,000	1,000	1,000	1,000
<b>WATER SERVICE</b>	<b>2,237,759</b>	<b>2,339,862</b>	<b>2,048,000</b>	<b>2,149,000</b>	<b>2,149,000</b>	<b>2,149,000</b>
CASH FORWARD	28,000	-	1,456,245	-	-	-
<b>CASH FORWARD</b>	<b>28,000</b>	<b>-</b>	<b>1,456,245</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL UTILITY</b>	<b>4,137,906</b>	<b>4,205,674</b>	<b>5,193,245</b>	<b>3,847,000</b>	<b>3,847,000</b>	<b>3,847,000</b>

## CONSOLIDATED UTILITY EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
06-6310 WASTEWATER	1,730,212	1,813,823	2,443,055	1,688,889	1,688,889	1,688,889
06-6320 WATER	1,529,629	2,075,485	2,750,190	2,158,111	2,158,111	2,158,111
<b>TOTAL</b>	<b>3,259,841</b>	<b>3,889,308</b>	<b>5,193,245</b>	<b>3,847,000</b>	<b>3,847,000</b>	<b>3,847,000</b>

### UTILITY EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	1,664,965	1,755,049	1,963,965	2,088,294	2,088,294	2,088,294
MATERIALS & SERVICES	935,811	1,356,168	1,017,250	992,400	992,400	992,400
CAPITAL OUTLAY	-	-	183,050	170,000	170,000	170,000
TRANSFERS:						
RESERVE	336,015	452,295	1,672,500	272,839	272,839	272,839
BONDED DEBT	323,051	325,796	356,480	323,467	323,467	323,467
<b>TOTAL UTILITY</b>	<b>3,259,841</b>	<b>3,889,308</b>	<b>5,193,245</b>	<b>3,847,000</b>	<b>3,847,000</b>	<b>3,847,000</b>

## WASTEWATER TREATMENT

06 UTILITY  
6310 WASTEWATER TREATMENT

**MISSION STATEMENT:** To operate the City Wastewater Treatment Plant and Collection System. Providing the most efficient treatment of the City's wastewater in a professional, safe, cost effective and courteous manner.

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

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

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

- We will continue to maintain an OSHA compliant work place.
- We will continue to work toward the High Performance Organization Vision/Values.
- We will continue our routine preventive maintenance on the wastewater treatment plant, sanitary and storm water collections systems. This reduces the number of problems a system of this age can expect to have.
- During the 13/14 budget year we will work closely with our consulting engineers, negotiating with DEQ for a modification of our NPDES permit. We will be watching our Recycled Water Plant start taking shape.
- We will continue to work closely with our consulting engineer's as we continue to move forward with our upgrade projects.

This budget includes the costs of operation for the wastewater treatment plant, collection system, laboratory, biosolids disposal, and all associated costs for wastewater related activities.

### PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.40	.40	.40	.38	.38	.38
Finance Director/Recorder	.20	.20	.38	.38	.38	.38
Senior General Clerical	1.50	1.50	1.50	1.50	1.50	1.50
Utility Clerk/Cashier	1.00	1.00	1.00	00	00	00
Payroll/HR	00	00	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 Utility Worker IV	00	00	00	00	00	00
Wastewater Utility Worker III	00	00	00	00	00	00
Wastewater Utility Worker II	2.00	2.00	2.00	3.00	3.00	3.00
Wastewater Utility Worker I	3.00	3.00	3.00	2.00	2.00	2.00
<b>Total FTE</b>	<b>11.10</b>	<b>11.10</b>	<b>11.28</b>	<b>11.26</b>	<b>11.26</b>	<b>11.26</b>

## WASTEWATER TREATMENT DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	566,339	593,298	631,450	681,662	681,662	681,662
OVERTIME	9,813	12,826	17,000	15,000	15,000	15,000
UNEMPLOYMENT INSURANCE	435	903	4,540	4,772	4,772	4,772
ACCIDENT INSURANCE	12,979	11,228	12,410	14,013	14,013	14,013
RETIREMENT	93,912	108,642	141,225	165,034	165,034	165,034
SOCIAL SECURITY	42,879	45,140	49,610	52,147	52,147	52,147
MEDICAL, DENTAL & LIFE INS	148,145	147,308	173,880	166,155	166,155	166,155
<b>PERSONNEL SERVICES</b>	<b>874,501</b>	<b>919,346</b>	<b>1,030,115</b>	<b>1,098,783</b>	<b>1,098,783</b>	<b>1,098,783</b>
ACCOUNTING & AUDITING	8,258	7,960	8,300	8,400	8,400	8,400
OTHER PROFESSIONAL SERVICES	27,906	26,240	28,650	26,500	26,500	26,500
POSTAGE	13,537	14,608	13,500	13,500	13,500	13,500
TRAVEL & TRAINING	4,406	3,585	4,500	4,500	4,500	4,500
PROPERTY & LIABILITY INS	24,324	25,990	30,000	30,214	30,214	30,214
ELECTRICITY	77,003	46,974	55,000	50,000	50,000	50,000
TELEPHONE	7,638	7,740	8,000	8,000	8,000	8,000
REPAIRS-MACHINERY & EQUIP	14,196	280,163	16,000	16,000	16,000	16,000
REPAIRS-MOTOR VEHICLES	127	-	-	-	-	-
REPAIRS-OFFICE EQUIPMENT	3,264	4,395	4,000	4,000	4,000	4,000
DUES & MEMBERSHIP	1,226	1,099	1,100	1,100	1,100	1,100
LAUNDRY & OTHER SANITATION	1,914	1,854	1,700	2,300	2,300	2,300
MISCELLANEOUS CONTRACTUAL	52,562	45,304	50,000	50,000	50,000	50,000
LICENSES & PERMITS	13,788	28,343	18,000	14,000	14,000	14,000
OFFICE SUPPLIES	5,919	6,358	6,750	6,750	6,750	6,750
CHEMICALS	69,358	88,750	94,500	94,500	94,500	94,500
CLEAN/SANITATION SUPPLIES	748	664	750	750	750	750
CONCRETE SUPPLIES	-	182	50	50	50	50
FOOD & MISCELLANEOUS	430	223	300	300	300	300
FUEL-OTHER THAN VEHICLE	3,785	3,528	4,200	4,200	4,200	4,200
LUBE-OTHER THAN VEHICLE	219	501	1,500	1,500	1,500	1,500
MEDICAL & LAB SUPPLIES	6,767	8,711	10,000	12,000	12,000	12,000
MINOR/SAFETY EQUIP	8,060	6,846	8,500	8,500	8,500	8,500
MOTOR VEHICLE FUEL & OIL	9,804	11,632	10,000	12,000	12,000	12,000
MOTOR VEHICLE PARTS	1,426	2,177	2,500	2,500	2,500	2,500
PAINT & PAINT SUPPLIES	167	314	400	1,500	1,500	1,500
PLUMBING & SEWAGE SUPPLIES	546	121	500	500	500	500
PARTS FOR OPERATING EQUIP	19,734	15,217	21,000	20,000	20,000	20,000
<b>MATERIALS &amp; SERVICES</b>	<b>377,112</b>	<b>639,476</b>	<b>399,700</b>	<b>393,564</b>	<b>393,564</b>	<b>393,564</b>
RES-EQUIPMENT	15,000	7,000	5,000	10,000	10,000	10,000
RES-OFFICE EQUIPMENT	4,000	2,000	5,000	14,750	14,750	19,750
RES-UTILITY CONSTRUCTION	-	-	825,000	15,000	15,000	10,000
RES-WASTEWATER PLANT RESERVE	303,015	88,045	-	-	-	-
TRANS TO BONDED DEBT	156,583	157,956	178,240	156,792	156,792	156,792
<b>TRANS TO OTHER FUNDS</b>	<b>478,598</b>	<b>255,001</b>	<b>1,013,240</b>	<b>196,542</b>	<b>196,542</b>	<b>196,542</b>
<b>TOTAL WASTEWATER TREATMENT</b>	<b>1,730,212</b>	<b>1,813,823</b>	<b>2,443,055</b>	<b>1,688,889</b>	<b>1,688,889</b>	<b>1,688,889</b>

## 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.
- Well #4 reservoir will be reconditioned internally to extend the life of the infrastructure.

### PERSONNEL DISTRIBUTION

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
Water Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.40	.40	.40	.38	.38	.38
Finance Director/Recorder	.20	.20	.38	.38	.38	.38
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	1.00	00	00	00	00	00
Water Utility Worker II	3.00	3.00	3.00	5.00	5.00	5.00
Water Utility Worker I	2.00	2.00	2.00	00	00	00
Meter Reader/General Clerical	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>10.43</b>	<b>9.43</b>	<b>9.61</b>	<b>9.59</b>	<b>9.59</b>	<b>9.59</b>

## WATER PRODUCTION & MAINTENANCE DETAILED EXPENDITURES

	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
	Expended	Expended	Budget	Proposed	Approved	Adopted
PERSONNEL SERVICES	465,913	514,477	564,690	591,620	591,620	591,620
OVERTIME	21,251	19,596	20,000	20,000	20,000	20,000
UNEMPLOYMENT INSURANCE	366	798	3,955	4,141	4,141	4,141
ACCIDENT INSURANCE	14,003	12,839	13,805	13,020	13,020	13,020
RETIREMENT	100,396	107,187	122,785	147,565	147,565	147,565
SOCIAL SECURITY	36,796	40,294	43,200	45,259	45,259	45,259
MEDICAL, DENTAL & LIFE INS	151,738	140,512	165,415	167,906	167,906	167,906
<b>PERSONNEL SERVICES</b>	<b>790,463</b>	<b>835,703</b>	<b>933,850</b>	<b>989,511</b>	<b>989,511</b>	<b>989,511</b>
ACCOUNTING & AUDITING	8,258	7,960	8,300	8,400	8,400	8,400
OTHER PROFESSIONAL SERVICES	38,569	60,782	81,950	60,000	60,000	60,000
WATER SAMPLES	10,260	12,916	10,000	11,000	11,000	11,000
POSTAGE	13,291	13,906	14,300	14,300	14,300	14,300
TRAVEL & TRAINING	2,832	2,413	4,500	4,500	4,500	4,500
PROPERTY & LIABILITY INS	22,178	26,101	27,000	25,361	25,361	25,361
ELECTRICITY	228,966	235,725	243,000	243,000	243,000	243,000
TELEPHONE	2,949	3,092	2,900	2,900	2,900	2,900
REGIONAL WATER	70,031	29,578	50,000	50,000	50,000	50,000
REPAIRS-MACHINERY & EQUIP	60	329	200	200	200	200
REPAIRS-MOTOR VEHICLES	307	422	1,200	1,500	1,500	1,500
REPAIRS-OPERATING EQUIP	2,564	6,914	4,000	4,000	4,000	4,000
REPAIRS-OFFICE EQUIPMENT	3,264	4,141	4,000	3,500	3,500	3,500
EQUIPMENT RENT ALLOWANCE	-	182	300	250	250	250
DUES & MEMBERSHIP	350	586	725	850	850	850
MISCELLANEOUS CONTRACTUAL	39,021	205,502	50,000	45,000	45,000	45,000
OFFICE SUPPLIES	5,568	4,555	6,000	6,000	6,000	6,000
CHEMICALS	20,373	19,725	20,500	20,500	20,500	20,500
CLEAN/SANITATION SUPPLIES	184	206	150	150	150	150
CONCRETE SUPPLIES	353	716	450	450	450	450
FOOD & MISCELLANEOUS	663	405	450	450	450	450
FUEL-OTHER THAN VEHICLE	638	830	800	800	800	800
LUBE-OTHER THAN VEHICLE	-	1,339	1,200	1,350	1,350	1,350
MINOR/SAFETY EQUIP	2,919	3,856	5,750	4,750	4,750	4,750
MOTOR VEHICLE FUEL & OIL	12,965	13,816	14,750	14,500	14,500	14,500
MOTOR VEHICLE PARTS	2,168	1,717	1,750	1,750	1,750	1,750
PAINT & PAINT SUPPLIES	500	293	375	375	375	375
PLUMBING & SEWAGE SUPPLIES	51,367	50,662	52,000	62,000	62,000	62,000
PARTS FOR OPERATING EQUIP	18,099	8,023	11,000	11,000	11,000	11,000
<b>MATERIALS &amp; SERVICES</b>	<b>558,698</b>	<b>716,692</b>	<b>617,550</b>	<b>598,836</b>	<b>598,836</b>	<b>598,836</b>
BUILDINGS & FIXED EQUIP	-	-	180,000	170,000	170,000	170,000
OFFICE EQUIPMENT	-	-	3,050	-	-	-
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>183,050</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
RES-EQUIPMENT	10,000	5,000	7,500	20,000	20,000	20,000
RES-OFFICE EQUIPMENT	4,000	2,000	5,000	14,750	14,750	19,750
RES-UTILITY CONSTRUCTION	-	348,250	825,000	198,339	198,339	193,339
TRANS TO BONDED DEBT	166,468	167,840	178,240	166,675	166,675	166,675
<b>TRANS TO OTHER FUNDS</b>	<b>180,468</b>	<b>523,090</b>	<b>1,015,740</b>	<b>399,764</b>	<b>399,764</b>	<b>399,764</b>
<b>TOTAL WATER</b>	<b>1,529,629</b>	<b>2,075,485</b>	<b>2,750,190</b>	<b>2,158,111</b>	<b>2,158,111</b>	<b>2,158,111</b>

# 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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
GRANT REVENUES	69,975	14,514	-	-	-	-
<b>FROM OTHER AGENCIES</b>	<b>69,975</b>	<b>14,514</b>	-	-	-	-
CHARGES FOR SERVICES	154,412	91,989	-	-	-	-
ACTIVITY GUIDE	-	-	-	10,000	10,000	10,000
ADULT RECREATION FEES	-	-	-	50,000	50,000	50,000
YOUTH RECREATION FEES	-	-	-	60,000	60,000	60,000
<b>SERVICE CHARGES</b>	<b>154,412</b>	<b>91,989</b>	-	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
DONATIONS	-	-	-	6,000	6,000	6,000
<b>MISC REVENUES</b>	-	-	-	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
TRANS FROM RESERVE FUND	-	-	-	77,350	77,350	77,350
TRANS FROM GENERAL FUND	-	-	135,000	193,900	193,900	193,900
TRANS FROM MUNICIPAL COURT	-	-	-	3,500	3,500	3,500
TRANS FROM STREET FUND	-	-	15,000	8,750	8,750	8,750
<b>TRANS FROM OTHER FUNDS</b>	-	-	<b>150,000</b>	<b>283,500</b>	<b>283,500</b>	<b>283,500</b>
CASH FORWARD	-	-	250,000	19,500	19,500	19,500
<b>CASH FORWARD</b>	-	-	<b>250,000</b>	<b>19,500</b>	<b>19,500</b>	<b>19,500</b>
<b>TOTAL</b>	<b>224,387</b>	<b>106,503</b>	<b>400,000</b>	<b>429,000</b>	<b>429,000</b>	<b>429,000</b>

## EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	123,567	88,890	320,000	429,000	429,000	429,000
CAPITAL OUTLAY	-	-	80,000	-	-	-
<b>TOTAL RECREATION FUND</b>	<b>123,567</b>	<b>88,890</b>	<b>400,000</b>	<b>429,000</b>	<b>429,000</b>	<b>429,000</b>

RECREATION SPECIAL REVENUE FUND DETAILED EXPENDITURES

07

RECREATION SPECIAL REVENUE FUND

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
ADVERTISING	-	-	-	12,000	12,000	12,000
TELEPHONE	-	-	-	2,000	2,000	2,000
MISCELLANEOUS CONTRACTUAL	123,567	88,890	320,000	320,000	320,000	320,000
FOOD & MISCELLANEOUS	-	-	-	10,000	10,000	10,000
RECREATIONAL SUPPLIES	-	-	-	80,000	80,000	80,000
UNIFORMS	-	-	-	5,000	5,000	5,000
<b>MATERIALS &amp; SERVICES</b>	<b>123,567</b>	<b>88,890</b>	<b>320,000</b>	<b>429,000</b>	<b>429,000</b>	<b>429,000</b>
OTHER IMPROVEMENTS	-	-	80,000	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	<b>80,000</b>	-	-	-
<b>TOTAL RECREATION FUND</b>	<b>123,567</b>	<b>88,890</b>	<b>400,000</b>	<b>429,000</b>	<b>429,000</b>	<b>429,000</b>

## **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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
BMCC LATINO ED GRANT	94,064	-	14,540	-	-	-
LOCAL GRANTS	-	-	-	10,000	10,000	10,000
AIRPORT GRANT	-	-	40,000	-	-	-
<b>FROM OTHER AGENCIES</b>	<b>94,064</b>	<b>-</b>	<b>54,540</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
PARKS SDC CHARGES	12,000	15,200	-	-	-	-
WATER SDC CHARGES	14,874	15,222	-	-	-	-
WASTEWATER SDC CHARGES	8,893	10,803	-	-	-	-
TRANSIENT ROOM TAX	68,303	81,810	-	64,000	64,000	64,000
<b>SERVICE CHARGES</b>	<b>104,070</b>	<b>123,035</b>	<b>-</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
TRANS FROM GEN FUND	58,000	4,000	500,000	94,750	94,750	99,750
TRANS FROM STREET FUND	196,729	293,058	502,830	369,258	369,258	369,258
TRANS FROM UTILITY FUND	328,015	159,654	1,672,500	272,839	272,839	282,839
TRANS FROM ENERGY SERVICES	38,240	-	5,000	14,750	14,750	19,750
TRANS FROM REGIONAL WATER	12,050	-	-	-	-	-
TRANS FROM CONF CTR FUND	-	-	-	13,000	13,000	11,910
<b>TRANS FROM OTHER FUNDS</b>	<b>633,034</b>	<b>456,712</b>	<b>2,680,330</b>	<b>764,597</b>	<b>764,597</b>	<b>783,507</b>
CASH FORWARD	1,684	492,937	2,348,840	4,543,319	4,543,319	4,543,319
<b>CASH FORWARD</b>	<b>1,684</b>	<b>492,937</b>	<b>2,348,840</b>	<b>4,543,319</b>	<b>4,543,319</b>	<b>4,543,319</b>
<b>TOTAL</b>	<b>832,852</b>	<b>1,072,684</b>	<b>5,083,710</b>	<b>5,381,916</b>	<b>5,381,916</b>	<b>5,400,826</b>

## CONSOLIDATED RESERVE EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
CENTENNIAL BELL	-	-	2,355	-	-	-
EOTEC CONSTRUCTION	-	79,862	-			
OFFICE EQUIP	20,775	25,136	15,000	63,000	63,000	83,000
AIRPORT IMPROVEMENTS	-	-	49,685	90,000	90,000	90,000
PARK IMPROVEMENTS	-	-	200	-	-	-
TRT/REC PROGRAMS	33,401	26,000	46,415	45,000	45,000	45,000
PARKS & REC DEV	21,524	46,112	140,900	60,000	60,000	60,000
BICYCLE TRAILS	-	43,614	75,105	97,350	97,350	97,350
PARKS SDC	27,025	108,224	-	10,000	10,000	10,000
STREET EQUIPMENT	168,522	-	-	89,217	89,217	89,217
STREET MAINTENANCE	218,370	227,033	318,005	256,041	256,041	256,041
STREET CONSTRUCTION	-	-	250,000	-	-	-
PIONEER HI-BRED IMPROVE	-	-	350,000	350,000	350,000	350,000
SEWER DEPT EQUIPMENT	11,384	-	22,020	32,000	32,000	32,000
WWT PLANT IMPROVE	-	-	496,380	496,000	496,000	496,000
WASTEWATER - SDC	-	-	94,660	100,000	100,000	100,000
WATER DEPT EQUIPMENT	-	-	22,905	42,000	42,000	42,000
WATER - SDC	24,212	444,865	296,750	300,000	300,000	300,000
UTILITY CONSTRUCTION	113,321	-	1,005,530	1,863,339	1,863,339	1,863,339
REPAIR/REPLACE-REGIONAL	100,254	71,838	509,595	465,000	465,000	465,000
HES IMPROVEMENTS	-	-	1,388,205	1,000,000	1,000,000	1,000,000
BMCC LATINO ED	94,064	-	-	-	-	-
HCC MAINT & REPAIRS	-	-	-	22,969	22,969	21,879
<b>TOTAL RESERVE</b>	<b>832,852</b>	<b>1,072,684</b>	<b>5,083,710</b>	<b>5,381,916</b>	<b>5,381,916</b>	<b>5,400,826</b>

## RESERVE FUND EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	394,384	450,983	580,425	391,041	391,041	391,041
CAPITAL OUTLAY	438,468	621,701	4,503,285	4,913,525	4,913,525	4,932,435
TRANSFERS:						
STREET FUND						
RECREATION FUND	-	-	-	77,350	77,350	77,350
<b>TOTAL</b>	<b>832,852</b>	<b>1,072,684</b>	<b>5,083,710</b>	<b>5,381,916</b>	<b>5,381,916</b>	<b>5,400,826</b>

## CENTENNIAL BELL

08 RESERVE FUND  
2124 CENTENNIAL BELL

This reserve was established to cast and install a centennial bell as part of the city-wide 100<sup>th</sup> birthday celebration. The bell is located at McKenzie Park.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OTHER IMPROVEMENTS	-	-	2,355	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	<b>2,355</b>	-	-	-
<b>TOTAL CENTENNIAL BELL</b>	-	-	<b>2,355</b>	-	-	-

## EOTEC CONSTRUCTION

08 RESERVE FUND  
 2145 EOTEC CONSTRUCTION

This reserve was created for the accountability of funds for the purpose of acquiring, developing, constructing and equipping the Eastern Oregon Trade and Event Center (EOTEC). This activity is now being tracked in the EOTEC Construction Fund (18).

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OTHER IMPROVEMENTS	-	79,862	-	-	-	-
CAPITAL OUTLAY	-	79,862	-	-	-	-
<b>TOTAL EOTEC CONST</b>	-	<b>79,862</b>	-	-	-	-

## OFFICE EQUIPMENT

08 RESERVE FUND  
7210 OFFICE EQUIPMENT

The equipment reserve is accumulating revenues to replace current productive machinery in use such as computers, copiers and printers and for periodic updates to the computer software and enhancements to the operating system.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OFFICE EQUIPMENT	20,775	25,136	15,000	63,000	63,000	83,000
<b>CAPITAL OUTLAY</b>	<b>20,775</b>	<b>25,136</b>	<b>15,000</b>	<b>63,000</b>	<b>63,000</b>	<b>83,000</b>
<b>TOTAL OFFICE EQUIPMENT</b>	<b>20,775</b>	<b>25,136</b>	<b>15,000</b>	<b>63,000</b>	<b>63,000</b>	<b>83,000</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
AIRPORT IMPROVEMENTS	-	-	49,685	90,000	90,000	90,000
<b>CAPITAL OUTLAY</b>	-	-	<b>49,685</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL AIRPORT IMPROVEMENTS</b>	-	-	<b>49,685</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PARK IMPROVEMENTS	-	-	200	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	<b>200</b>	-	-	-
<b>TOTAL PARK IMPROVEMENTS</b>	-	-	<b>200</b>	-	-	-

## TRT/REC PROGRAMS

08 RESERVE FUND  
7231 TRT/REC 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	33,401	26,000	46,415	45,000	45,000	45,000
<b>MATERIALS &amp; SERVICES</b>	<b>33,401</b>	<b>26,000</b>	<b>46,415</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL TRT/REC</b>	<b>33,401</b>	<b>26,000</b>	<b>46,415</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

## PARKS & REC DEVELOPMENT

08 RESERVE FUND  
 7232 PARKS & REC 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	21,524	46,112	140,900	60,000	60,000	60,000
<b>MATERIALS &amp; SERVICES</b>	<b>21,524</b>	<b>46,112</b>	<b>140,900</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL PARKS &amp; REC</b>	<b>21,524</b>	<b>46,112</b>	<b>140,900</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	-	43,614	75,105	20,000	20,000	20,000
<b>MATERIALS &amp; SERVICES</b>	-	<b>43,614</b>	<b>75,105</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
TRANSFER TO RECREATION FUND	-	-	-	77,350	77,350	77,350
<b>TRANSFER TO OTHER FUNDS</b>	-	-	-	<b>77,350</b>	<b>77,350</b>	<b>77,350</b>
<b>TOTAL BICYCLE TRAILS</b>	-	<b>43,614</b>	<b>75,105</b>	<b>97,350</b>	<b>97,350</b>	<b>97,350</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	27,025	108,224	-	10,000	10,000	10,000
<b>MATERIALS &amp; SERVICES</b>	<b>27,025</b>	<b>108,224</b>	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL PARKS SDC</b>	<b>27,025</b>	<b>108,224</b>	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

## STREET EQUIPMENT

08 RESERVE FUND  
7240 STREET EQUIPMENT

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

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
STREET CLEANING EQUIPMENT	168,522	-	-	89,217	89,217	89,217
<b>CAPITAL OUTLAY</b>	<b>168,522</b>	-	-	<b>89,217</b>	<b>89,217</b>	<b>89,217</b>
<b>TOTAL STREET EQUIPMENT</b>	<b>168,522</b>	-	-	<b>89,217</b>	<b>89,217</b>	<b>89,217</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	218,370	227,033	318,005	212,841	212,841	212,841
ASPHALT (PATCHING PRODUCTS)	-	-	-	24,000	24,000	24,000
CONCRETE PRODUCTS	-	-	-	1,000	1,000	1,000
FUEL-OTHER THAN VEHICLE	-	-	-	1,000	1,000	1,000
MOTOR VEHICLE FUEL & OIL	-	-	-	5,000	5,000	5,000
TRAFFIC/STREET SIGN MATERIALS	-	-	-	10,200	10,200	10,200
PARTS FOR OPERATING EQUIP	-	-	-	2,000	2,000	2,000
<b>MATERIALS &amp; SERVICES</b>	<b>218,370</b>	<b>227,033</b>	<b>318,005</b>	<b>256,041</b>	<b>256,041</b>	<b>256,041</b>
<b>TOTAL STREET MAINTENANCE</b>	<b>218,370</b>	<b>227,033</b>	<b>318,005</b>	<b>256,041</b>	<b>256,041</b>	<b>256,041</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
CAPITAL IMPROVEMENTS	-	-	250,000	-	-	-
OTHER IMPROVEMENTS	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	<b>250,000</b>	-	-	-
<b>TOTAL STREET CONSTRUCTION</b>	-	-	<b>250,000</b>	-	-	-

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	-	-	-	-	-	-
<b>MATERIALS &amp; SERVICES</b>	-	-	-	-	-	-
OTHER IMPROVEMENTS	-	-	350,000	350,000	350,000	350,000
<b>CAPITAL OUTLAY</b>	-	-	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TOTAL PIONEER HI-BRED</b>	-	-	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

## WASTEWATER TREATMENT DEPT EQUIPMENT

08 RESERVE FUND  
 7260 WASTEWATER TREATMENT DEPT EQUIPMENT

This reserve is to replace equipment in the Wastewater Treatment department.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
SEWER DEPARTMENT EQUIPMENT	11,384	-	22,020	32,000	32,000	32,000
<b>CAPITAL OUTLAY</b>	<b>11,384</b>	<b>-</b>	<b>22,020</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>TOTAL WASTEWATER TRTMNT EQUIP</b>	<b>11,384</b>	<b>-</b>	<b>22,020</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>

## WASTEWATER TREATMENT PLANT IMPROVEMENTS

08 RESERVE FUND  
 7261 WASTEWATER TREATMENT PLANT IMPROVEMENTS

These funds for are for the following improvements to the wastewater 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
WWTP PLANT IMPROVEMENTS	-	-	496,380	496,000	496,000	496,000
<b>CAPITAL OUTLAY</b>	-	-	<b>496,380</b>	<b>496,000</b>	<b>496,000</b>	<b>496,000</b>
<b>TOTAL WWTP IMPROVEMENTS</b>	-	-	<b>496,380</b>	<b>496,000</b>	<b>496,000</b>	<b>496,000</b>

## WASTEWATER SDC

08 RESERVE FUND  
7262 WASTEWATER 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
WASTEWATER EQUIPMENT	-	-	94,660	100,000	100,000	100,000
<b>CAPITAL OUTLAY</b>	-	-	<b>94,660</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL WASTEWATER SDC</b>	-	-	<b>94,660</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## WATER DEPT. EQUIPMENT

08 RESERVE FUND  
 7270 WATER DEPT. EQUIPMENT

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

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
WATER DEPARTMENT EQUIPMENT	-	-	22,905	42,000	42,000	42,000
<b>CAPITAL OUTLAY</b>	-	-	<b>22,905</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
<b>TOTAL WATER EQUIPMENT</b>	-	-	<b>22,905</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>

**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.

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
WATER EQUIPMENT	24,212	444,865	296,750	300,000	300,000	300,000
<b>CAPITAL OUTLAY</b>	<b>24,212</b>	<b>444,865</b>	<b>296,750</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL WATER SDC</b>	<b>24,212</b>	<b>444,865</b>	<b>296,750</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

## UTILITY CONSTRUCTION

08 RESERVE FUND  
7280 UTILITY CONSTRUCTION

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

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
UTILITY CONSTRUCTION	113,321	-	1,005,530	1,863,339	1,863,339	1,863,339
<b>CAPITAL OUTLAY</b>	<b>113,321</b>	-	<b>1,005,530</b>	<b>1,863,339</b>	<b>1,863,339</b>	<b>1,863,339</b>
<b>TOTAL WATER SDC</b>	<b>113,321</b>	-	<b>1,005,530</b>	<b>1,863,339</b>	<b>1,863,339</b>	<b>1,863,339</b>

## 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.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OTHER IMPROVEMENTS	100,254	71,838	509,595	465,000	465,000	465,000
<b>CAPITAL OUTLAY</b>	<b>100,254</b>	<b>71,838</b>	<b>509,595</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>
<b>TOTAL REGIONAL REPAIR &amp; REPLACE</b>	<b>100,254</b>	<b>71,838</b>	<b>509,595</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>

## HES IMPROVEMENTS

08 RESERVE FUND  
7290 HES IMPROVEMENTS

This reserve is for future HES capital contingencies.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
HES IMPROVEMENTS	-	-	1,388,205	1,000,000	1,000,000	1,000,000
<b>CAPITAL OUTLAY</b>	-	-	<b>1,388,205</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>TOTAL HES IMPROVEMENTS</b>	-	-	<b>1,388,205</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

## BMCC – LATINO EDUCATION

08 RESERVE FUND  
 7295 BMCC – LATINO EDUCATION

This reserve was created to reimburse expenditures of this jointly sponsored BMCC/City of Hermiston HUD Special projects program. These are programming dollars for a special Latino education program coordinated by BMCC. All funding is from an HUD grant. When the Northeastern Oregon Business and Economic Growth Project is finalized these reimbursed monies will be credit as matching dollars toward the future funding from the State of Oregon toward this program.

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	94,064	-	-	-	-	-
<b>MATERIALS &amp; SERVICES</b>	<b>94,064</b>	-	-	-	-	-
<b>TOTAL BMCC LATINO ED</b>	<b>94,064</b>	-	-	-	-	-

**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.

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
OTHER IMPROVEMENTS	-	-	-	22,969	22,969	21,879
<b>CAPITAL OUTLAY</b>	-	-	-	<b>22,969</b>	<b>22,969</b>	<b>21,879</b>
<b>TOTAL HCC MAINT &amp; REPAIRS</b>	-	-	-	<b>22,969</b>	<b>22,969</b>	<b>21,879</b>

# 911 COMMUNICATIONS

**MISSION STATEMENT:** The Hermiston Communications Center provides quality emergency communications for the City of Hermiston Police and Hermiston Fire and Emergency Services. The Public Safety Answering Point (PSAP) as designated by the State of Oregon, fields all 911 emergency phone requests, as well as normal calls for service and operates a 24 hour walk-up window for citizens.

The Communications Center also provides for the recording and reporting of all police activity and the official tracking of statistical data as required by the state and federal government. Release of reports to individuals is also conducted by this work group. The center processes case reports for the District Attorney’s Office using digital discovery. This is a paperless system that delivers a complete product in a timely and extremely efficient manner.

The center operates on a 450 MHz radio system and established redundancy by completing a loop with a microwave installment. The center has three radio consoles and is fully functional. A clean and sterile room above the communications center houses all of the electrical, fiber-optic, telephone, 911 Vesta Pallas, and communications equipment.

By utilizing today’s technology we are better equipped to respond to the needs of the community along with focusing on customer service as we strive to become a high performance organization

**PERSONNEL DISTRIBUTION**

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Administrative Captain	00	00	00	.50	.50	.50
Administrative Lieutenant	00	.50	.50	00	00	00
Administrative Sergeant	.50	00	00	00	00	00
Communications Manager	00	00	1.00	1.00	1.00	1.00
Dispatch/Clerk	8.00	7.00	6.00	7.00	7.00	7.00
Data Entry Clerk	1.00	1.00	1.00	00	00	00
<b>Total FTE</b>	<b>9.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

## RESOURCES

### 911 COMMUNICATIONS

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
911 COMMUNICATIONS TAX	120,827	112,098	100,000	100,000	100,000	100,000
<b>FROM OTHER AGENCIES</b>	<b>120,827</b>	<b>112,098</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
TRANSFER FROM GENERAL FUND	468,855	521,103	632,635	703,705	703,705	703,705
<b>TRANS FROM OTHER FUNDS</b>	<b>468,855</b>	<b>521,103</b>	<b>632,635</b>	<b>703,705</b>	<b>703,705</b>	<b>703,705</b>
<b>TOTAL</b>	<b>589,682</b>	<b>633,201</b>	<b>732,635</b>	<b>803,705</b>	<b>803,705</b>	<b>803,705</b>

## EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	553,607	592,205	682,385	751,605	751,605	751,605
MATERIALS & SERVICES	35,467	40,249	49,550	51,400	51,400	51,400
CAPITAL OUTLAY	608	748	700	700	700	700
<b>TOTAL</b>	<b>589,682</b>	<b>633,201</b>	<b>732,635</b>	<b>803,705</b>	<b>803,705</b>	<b>803,705</b>

911 COMMUNICATIONS DETAILED EXPENDITURES

09

7170 911 COMMUNICATIONS

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
PERSONNEL SERVICES	339,891	366,489	426,580	454,472	454,472	454,472
OVERTIME	4,275	3,476	5,000	5,000	5,000	5,000
UNEMPLOYMENT INSURANCE	260	558	2,990	3,181	3,181	3,181
ACCIDENT INSURANCE	777	728	2,205	2,230	2,230	2,230
RETIREMENT	64,345	77,580	93,935	116,669	116,669	116,669
SOCIAL SECURITY	25,393	27,942	32,635	34,767	34,767	34,767
MEDICAL, DENTAL & LIFE INS	118,665	115,432	119,040	135,286	135,286	135,286
<b>PERSONNEL SERVICES</b>	<b>553,607</b>	<b>592,205</b>	<b>682,385</b>	<b>751,605</b>	<b>751,605</b>	<b>751,605</b>
TRAVEL & TRAINING	2,646	2,322	2,500	2,500	2,500	2,500
TELEPHONE	11,934	12,770	20,000	20,000	20,000	20,000
REPAIRS-MACHINERY & EQUIP	-	112	150	-	-	-
REPAIRS-OFFICE EQUIPMENT	20,188	24,149	26,000	28,000	28,000	28,000
UNIFORMS	699	896	900	900	900	900
<b>MATERIALS &amp; SERVICES</b>	<b>35,467</b>	<b>40,249</b>	<b>49,550</b>	<b>51,400</b>	<b>51,400</b>	<b>51,400</b>
OTHER EQUIPMENT	608	748	700	700	700	700
<b>CAPITAL OUTLAY</b>	<b>608</b>	<b>748</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>TOTAL 911 FUND</b>	<b>589,682</b>	<b>633,201</b>	<b>732,635</b>	<b>803,705</b>	<b>803,705</b>	<b>803,705</b>

## 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

10  
MUNICIPAL COURT SPECIAL REVENUE FUND

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
FINES & PENALTIES	185,620	184,410	-	192,100	192,100	192,100
<b>FINES &amp; PENALTIES</b>	<b>185,620</b>	<b>184,410</b>	<b>-</b>	<b>192,100</b>	<b>192,100</b>	<b>192,100</b>
SALES & SERVICE	-	-	-	2,400	2,400	2,400
<b>MISCELLANEOUS REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
CASH FORWARD	-	-	500,000	-	-	-
<b>CASH FORWARD</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>185,620</b>	<b>184,410</b>	<b>500,000</b>	<b>194,500</b>	<b>194,500</b>	<b>194,500</b>

### EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	184,673	200,619	500,000	18,500	18,500	18,500
TRANSFERS:						
LAW ENF FUND	-	-	-	8,000	8,000	8,000
RECREATION FUND	-	-	-	3,500	3,500	3,500
SPECIAL PAYMENTS	-	-	-	164,500	164,500	164,500
<b>TOTAL COURT FUND</b>	<b>184,673</b>	<b>200,619</b>	<b>500,000</b>	<b>194,500</b>	<b>194,500</b>	<b>194,500</b>

MUNICIPAL COURT DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
SECURITY, TRAINING & EQUIPMENT	184,673	200,619	500,000	18,500	18,500	18,500
<b>MATERIALS &amp; SERVICES</b>	<b>184,673</b>	<b>200,619</b>	<b>500,000</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
TRANS TO LAW ENF FUND	-	-	-	8,000	8,000	8,000
TRANS TO RECREATION FUND	-	-	-	3,500	3,500	3,500
<b>TRANS TO OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
SPECIAL PAYMENTS	-	-	-	164,500	164,500	164,500
<b>SPECIAL PAYMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,500</b>	<b>164,500</b>	<b>164,500</b>
<b>TOTAL COURT FUND</b>	<b>184,673</b>	<b>200,619</b>	<b>500,000</b>	<b>194,500</b>	<b>194,500</b>	<b>194,500</b>

## 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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISC GRANTS	-	200,000	-	-	-	-
CIS WELLNESS GRANT	1,110	-	-	1,000	1,000	1,000
<b>FROM OTHER AGENCIES</b>	<b>1,110</b>	<b>200,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
CONST PERMIT SURCHARGE	17,615	12,295	10,000	15,000	15,000	15,000
ELECT PERMITS	35,478	25,446	-	-	-	-
TAXI TICKETS	62,522	60,342	-	-	-	-
<b>SERVICE CHARGES</b>	<b>115,615</b>	<b>98,083</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
CO-INSURANCE	103,553	48,623	-	-	-	-
MISC REVENUE	8,982	66,295	100,000	-	-	-
<b>MISC REVENUES</b>	<b>112,535</b>	<b>114,918</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
TRANS FROM GEN FUND	7,420	-	-	-	-	-
<b>TRANS FROM OTHER FUNDS</b>	<b>7,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CASH FORWARD	-	-	6,000	-	-	-
<b>CASH FORWARD</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>236,680</b>	<b>413,001</b>	<b>116,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

### EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	272,509	127,196	101,000	1,000	1,000	1,000
SPECIAL PAYMENTS	14,580	14,580	15,000	15,000	15,000	15,000
<b>TOTAL</b>	<b>287,089</b>	<b>141,776</b>	<b>116,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

MISCELLANEOUS SPECIAL REVENUE FUND DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MISCELLANEOUS CONTRACTUAL	272,509	127,196	100,000	-	-	-
FOOD & MISCELLANEOUS	-	-	1,000	1,000	1,000	1,000
<b>MATERIALS &amp; SERVICES</b>	<b>272,509</b>	<b>127,196</b>	<b>101,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
CONST PERMIT SURCHG DUE TO STATE	14,580	14,580	15,000	15,000	15,000	15,000
<b>SPECIAL PAYMENTS</b>	<b>14,580</b>	<b>14,580</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL</b>	<b>287,089</b>	<b>141,776</b>	<b>116,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

## 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.

### RESOURCES

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CONFERENCE CENTER SPECIAL REVENUE FUND

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MANAGEMENT REVENUE	64,350	64,350	64,350	64,350	64,350	64,350
EVENT REVENUE	76,657	76,880	165,650	135,300	135,300	135,300
<b>SERVICE CHARGES</b>	<b>141,007</b>	<b>141,230</b>	<b>230,000</b>	<b>199,650</b>	<b>199,650</b>	<b>199,650</b>
MISC. REVENUE	-	-	-	300	300	300
<b>MISC REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>TOTAL</b>	<b>141,007</b>	<b>141,230</b>	<b>230,000</b>	<b>199,950</b>	<b>199,950</b>	<b>199,950</b>

### EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	143,743	119,683	150,000	188,040	188,040	188,040
TRANSFERS:						
RESERVE FUND	-	-	-	11,910	11,910	11,910
CAPITAL OUTLAY	-	-	80,000	-	-	-
<b>TOTAL CONFERENCE CENTER</b>	<b>143,743</b>	<b>119,683</b>	<b>230,000</b>	<b>199,950</b>	<b>199,950</b>	<b>199,950</b>

CONFERENCE CENTER DETAILED EXPENDITURES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
EVENT EXP - ADVERTISING	-	-	-	230	230	230
EVENT EXP - JANITORIAL	27,000	27,000	27,000	27,900	27,900	27,900
EVENT EXP - LINEN	-	-	-	2,775	2,775	2,775
EVENT EXP - SECURITY	20,000	20,000	23,000	23,100	23,100	23,100
NON-EVENT EXP - ADVERTISING	-	-	-	1,720	1,720	1,720
NON-EVENT EXP - MINOR/SAFETY EQUIP	5,000	-	5,000	5,520	5,520	5,520
NON-EVENT EXP - JANITORIAL	7,000	-	7,500	7,560	7,560	7,560
NON-EVENT EXP - LINEN	-	-	-	2,900	2,900	2,900
NON-EVENT EXP - MANAGEMENT FEE	64,350	64,350	64,350	64,350	64,350	64,350
NON-EVENT EXP - REPAIR & MAINT	-	-	4,150	4,630	4,630	4,630
NON-EVENT EXP - SECURITY	-	-	-	1,180	1,180	1,180
NON-EVENT EXP - SUPPLIES	20,393	8,333	19,000	16,175	16,175	16,175
NON-EVENT EXP - UTILITIES	-	-	-	2,210	2,210	2,210
DISTRIBUTION OF PROFITS - CHAMBER	-	-	-	13,895	13,895	13,895
DIST OF PROFITS - HCC OPER FUND	-	-	-	13,895	13,895	13,895
<b>MATERIALS &amp; SERVICES</b>	<b>143,743</b>	<b>119,683</b>	<b>150,000</b>	<b>188,040</b>	<b>188,040</b>	<b>188,040</b>
TRANSFER TO RESERVE FUND - HCC	-	-	-	11,910	11,910	11,910
<b>TRANS TO OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,910</b>	<b>11,910</b>	<b>11,910</b>
CAPITAL OUTLAY	-	-	80,000	-	-	-
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>143,743</b>	<b>119,683</b>	<b>230,000</b>	<b>199,950</b>	<b>199,950</b>	<b>199,950</b>

# 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 11 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 \$12,305,000. This has been accomplished while accumulating its reserves and cash to \$6,386,700 amounting to 52% equity.

HES's single largest cost is wholesale power and transmission costs from the Bonneville Power Administration (BPA). During the last 11 years BPA has made several changes which has involved into a two tier rate with the basic tier one rate being our share of the federal hydro system and a much higher tier two rate for any load growth. Over the years, BPA has had several rate increases which have been mitigated somewhat by the residential exchange agreement. The last increase was 8.5% which was implemented October 1, 2011. This BPA increase was absorbed during the 2012-2013 fiscal year which provided a status quo in our operating results with a slight increase in our reserves. A new unknown rate increase estimated to be in the 10% range will be implemented October 1, 2013.

During HES's history there has been one adjustment in rates amounting to a 5% increase in 2003. This fiscal budget is estimated to show a deficit due primarily to the BPA increase. It is proposed that the deficit be absorbed by our reserves until it reaches near 40% which is considered an optimum amount. Increased costs in 2013 will probably trigger a rate study and rate increase in 2014.

**PERSONNEL DISTRIBUTION**

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
Electrical Service Supt.	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	.20	.20	.20	.25	.25	.25
Finance Director/Recorder	.20	.20	.13	.13	.13	.13
Customer Service Rep.	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>2.40</b>	<b>2.40</b>	<b>2.33</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>

## RESOURCES

13 HERMISTON ENERGY SERVICES

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
INTEREST ON INVESTMENTS	8,529	3,224	8,000	8,000	8,000	8,000
<b>USE OF CITY MONEY</b>	<b>8,529</b>	<b>3,224</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
REIMBURSE DIRECT EXPENSE	119	-	-	-	-	-
<b>NON-REVENUE RECEIPTS</b>	<b>119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ENERGY SERVICES	7,331,855	7,184,618	7,200,000	7,200,000	7,200,000	7,200,000
MISCELLANEOUS ENERGY SERVICES	33,377	138,233	10,000	30,000	30,000	30,000
<b>SERVICE CHARGES</b>	<b>7,365,232</b>	<b>7,322,850</b>	<b>7,210,000</b>	<b>7,230,000</b>	<b>7,230,000</b>	<b>7,230,000</b>
CASH FORWARD	75,000	89,695	620,655	807,725	807,725	812,725
<b>CASH FORWARD</b>	<b>75,000</b>	<b>89,695</b>	<b>620,655</b>	<b>807,725</b>	<b>807,725</b>	<b>812,725</b>
<b>TOTAL</b>	<b>7,448,881</b>	<b>7,415,769</b>	<b>7,838,655</b>	<b>8,045,725</b>	<b>8,045,725</b>	<b>8,050,725</b>

## EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	225,219	233,957	251,290	268,242	268,242	268,242
MATERIALS & SERVICES	5,687,862	5,800,142	6,677,100	6,671,619	6,671,619	6,671,619
CAPITAL OUTLAY	367,659	30,918	130,000	300,000	300,000	300,000
TRANSFERS:						
RESERVE	38,240	-	5,000	14,750	14,750	19,750
BONDED DEBT	745,089	758,239	775,265	791,114	791,114	791,114
<b>TOTAL</b>	<b>7,064,069</b>	<b>6,823,255</b>	<b>7,838,655</b>	<b>8,045,725</b>	<b>8,045,725</b>	<b>8,050,725</b>

HERMISTON ENERGY SERVICES DETAILED EXPENDITURES

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6350 HERMISTON ENERGY SERVICES

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	164,069	168,004	177,620	183,816	183,816	183,816
UNEMPLOYMENT INSURANCE	124	252	1,240	1,287	1,287	1,287
ACCIDENT INSURANCE	1,386	1,436	1,520	1,456	1,456	1,456
RETIREMENT	30,768	36,350	38,965	48,715	48,715	48,715
SOCIAL SECURITY	12,414	12,724	13,590	14,062	14,062	14,062
MEDICAL, DENTAL & LIFE INS	16,458	15,191	18,355	18,906	18,906	18,906
<b>PERSONNEL SERVICES</b>	<b>225,219</b>	<b>233,957</b>	<b>251,290</b>	<b>268,242</b>	<b>268,242</b>	<b>268,242</b>
ACCOUNTING & AUDITING	4,404	4,246	5,000	4,480	4,480	4,480
OTHER PROFESSIONAL SERVICES	1,329,683	1,358,774	1,500,000	1,500,000	1,500,000	1,500,000
TRAVEL & TRAINING	1,889	3,602	6,000	6,000	6,000	6,000
PROPERTY & LIABILITY INS	13,620	13,831	14,200	15,539	15,539	15,539
TELEPHONE	475	534	600	600	600	600
STREET LIGHTS	80,843	81,351	83,000	84,000	84,000	84,000
POWER PURCHASES-BPA	3,643,589	3,749,470	4,400,000	4,400,000	4,400,000	4,400,000
IN LIEU OF TAXES	366,595	359,225	360,000	360,000	360,000	360,000
CONSERVATION SERVICES	180,654	83,200	150,000	150,000	150,000	150,000
ENERGY ASSISTANCE (HEAT)	10,000	10,000	10,000	-	-	-
DUES & MEMBERSHIP	30,753	49,416	43,300	46,000	46,000	46,000
MISCELLANEOUS CONTRACTUAL	15,463	85,166	100,000	100,000	100,000	100,000
OFFICE SUPPLIES	6,394	1,327	5,000	5,000	5,000	5,000
MINOR/SAFETY EQUIP	3,500	-	-	-	-	-
<b>MATERIALS &amp; SERVICES</b>	<b>5,687,862</b>	<b>5,800,142</b>	<b>6,677,100</b>	<b>6,671,619</b>	<b>6,671,619</b>	<b>6,671,619</b>
CAPITAL IMPROVEMENTS	367,659	30,918	130,000	300,000	300,000	300,000
<b>CAPITAL OUTLAY</b>	<b>367,659</b>	<b>30,918</b>	<b>130,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
RES-OFFICE EQUIPMENT	-	-	5,000	14,750	14,750	19,750
RES-HES IMPROVEMENTS	38,240	-	-	-	-	-
TRANS TO BONDED DEBT	745,089	758,239	775,265	791,114	791,114	791,114
<b>TRANS TO OTHER FUNDS</b>	<b>783,329</b>	<b>758,239</b>	<b>780,265</b>	<b>805,864</b>	<b>805,864</b>	<b>810,864</b>
<b>TOTAL</b>	<b>7,064,069</b>	<b>6,823,255</b>	<b>7,838,655</b>	<b>8,045,725</b>	<b>8,045,725</b>	<b>8,050,725</b>

## REVOLVING LOAN FUND

This 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.

### RESOURCES

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
BUSINESS INCENTIVE GRANT	26,600	-	-	-	-	-
HOUSING REHABILITATION GRANT	24,823	-	-	-	-	-
<b>FROM OTHER AGENCIES</b>	<b>51,423</b>	-	-	-	-	-
CASH FORWARD	48,430	25,160	-	-	-	-
<b>CASH FORWARD</b>	<b>48,430</b>	<b>25,160</b>	-	-	-	-
<b>TOTAL</b>	<b>99,853</b>	<b>25,160</b>	-	-	-	-

### EXPENDITURES

By character

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	75,300	-	-	-	-	-
<b>TOTAL</b>	<b>75,300</b>	-	-	-	-	-

REVOLVING LOAN DETAILED EXPENDITURES

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6320 REVOLVING LOAN

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
BUSINESS INCENTIVE PROJECTS	75,300	-	-	-	-	-
<b>MATERIALS &amp; SERVICES</b>	<b>75,300</b>	-	-	-	-	-
<b>TOTAL</b>	<b>75,300</b>	-	-	-	-	-

## 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 around the assurance of water supply, treatment and distribution to the community and key industries to insure economic stability.

### PERSONNEL DISTRIBUTION

	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
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
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## RESOURCES

### REGIONAL WATER

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
POTABLE WATER RECEIPTS	146,966	124,780	110,000	90,000	90,000	90,000
NON-POTABLE WATER RECEIPTS	398,934	331,688	300,000	325,000	325,000	325,000
<b>SERVICE CHARGES</b>	<b>545,900</b>	<b>456,468</b>	<b>410,000</b>	<b>415,000</b>	<b>415,000</b>	<b>415,000</b>
CASH FORWARD	-	86,900	100,345	160,076	160,076	160,076
<b>CASH FORWARD</b>	<b>-</b>	<b>86,900</b>	<b>100,345</b>	<b>160,076</b>	<b>160,076</b>	<b>160,076</b>
<b>TOTAL</b>	<b>545,900</b>	<b>543,368</b>	<b>510,345</b>	<b>575,076</b>	<b>575,076</b>	<b>575,076</b>

**CONSOLIDATED REGIONAL WATER EXPENDITURES**

		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
		<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
15-6320	NON-POTABLE WATER	80,269	206,082	84,735	99,162	99,162	99,162
15-6330	POTABLE WATER	126,113	117,312	117,185	120,162	120,162	120,162
15-6335	RIVER INTAKE STATION	171,118	162,565	219,575	230,972	230,972	230,972
15-8810	AUDIT & OTHERS	95,433	115,487	88,850	124,780	124,780	124,780
	<b>TOTAL</b>	<b>472,933</b>	<b>601,446</b>	<b>510,345</b>	<b>575,076</b>	<b>575,076</b>	<b>575,076</b>

REGIONAL WATER EXPENDITURES

By character

		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
		<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	PERSONNEL SERVICES	138,404	131,222	144,145	176,996	176,996	176,996
	MATERIALS & SERVICES	322,479	420,224	363,150	378,080	378,080	378,080
	CAPITAL OUTLAY	12,050	50,000	3,050	20,000	20,000	20,000
	<b>TOTAL</b>	<b>472,933</b>	<b>601,446</b>	<b>510,345</b>	<b>575,076</b>	<b>575,076</b>	<b>575,076</b>

**NON-POTABLE WATER**

15 REGIONAL WATER  
6320 NON-POTABLE WATER

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
PERSONNEL SERVICES	20,018	21,471	20,440	26,952	26,952	26,952
OVERTIME	6,078	4,983	6,000	6,000	6,000	6,000
UNEMPLOYMENT INSURANCE	19	42	185	189	189	189
ACCIDENT INSURANCE	838	797	915	833	833	833
RETIREMENT	4,927	5,730	5,825	7,188	7,188	7,188
SOCIAL SECURITY	1,682	1,822	2,025	2,062	2,062	2,062
MEDICAL, DENTAL & LIFE INS	8,288	6,937	5,445	5,588	5,588	5,588
<b>PERSONNEL SERVICES</b>	<b>41,850</b>	<b>41,782</b>	<b>40,835</b>	<b>48,812</b>	<b>48,812</b>	<b>48,812</b>
ELECTRICITY	36,500	39,792	40,000	43,000	43,000	43,000
MISCELLANEOUS CONTRACTUAL	250	122,006	1,000	5,000	5,000	5,000
FUEL-OTHER THAN VEHICLE	1,513	1,703	1,300	1,300	1,300	1,300
PLUMBING & SEWAGE SUPPLIES	4	18	100	50	50	50
PARTS FOR OPERATING EQUIP	151	781	1,500	1,000	1,000	1,000
<b>MATERIALS &amp; SERVICES</b>	<b>38,418</b>	<b>164,300</b>	<b>43,900</b>	<b>50,350</b>	<b>50,350</b>	<b>50,350</b>
<b>TOTAL</b>	<b>80,269</b>	<b>206,082</b>	<b>84,735</b>	<b>99,162</b>	<b>99,162</b>	<b>99,162</b>

**POTABLE WATER**

15 REGIONAL WATER  
6330 POTABLE WATER

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
PERSONNEL SERVICES	30,637	26,501	20,440	26,952	26,952	26,952
OVERTIME	6,504	5,646	6,000	6,000	6,000	6,000
UNEMPLOYMENT INSURANCE	28	48	185	189	189	189
ACCIDENT INSURANCE	1,275	983	915	833	833	833
RETIREMENT	7,035	6,979	5,825	7,188	7,188	7,188
SOCIAL SECURITY	2,505	2,239	2,025	2,062	2,062	2,062
MEDICAL, DENTAL & LIFE INS	11,359	8,249	5,445	5,588	5,588	5,588
<b>PERSONNEL SERVICES</b>	<b>59,343</b>	<b>50,645</b>	<b>40,835</b>	<b>48,812</b>	<b>48,812</b>	<b>48,812</b>
OTHER PROFESSIONAL SERVICES	-	306	200	200	200	200
WATER SAMPLES	7,246	2,214	8,000	8,000	8,000	8,000
ELECTRICITY	45,271	48,982	48,000	45,000	45,000	45,000
MISCELLANEOUS CONTRACTUAL	2,729	1,051	5,000	5,000	5,000	5,000
CHEMICALS	6,045	8,122	10,000	8,000	8,000	8,000
MEDICAL & LAB SUPPLIES	837	678	800	800	800	800
MINOR/SAFETY EQUIP	132	6	200	150	150	150
PLUMBING & SEWAGE SUPPLIES	127	2,897	150	200	200	200
PARTS FOR OPERATING EQUIP	4,384	2,411	4,000	4,000	4,000	4,000
<b>MATERIALS &amp; SERVICES</b>	<b>66,770</b>	<b>66,666</b>	<b>76,350</b>	<b>71,350</b>	<b>71,350</b>	<b>71,350</b>
<b>TOTAL</b>	<b>126,113</b>	<b>117,312</b>	<b>117,185</b>	<b>120,162</b>	<b>120,162</b>	<b>120,162</b>

**RIVER INTAKE STATION**

15 REGIONAL WATER  
6335 RIVER INTAKE STATION

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
PERSONNEL SERVICES	10,405	10,612	27,255	41,936	41,936	41,936
OVERTIME	13,883	14,480	14,000	14,000	14,000	14,000
UNEMPLOYMENT INSURANCE	18	39	290	294	294	294
ACCIDENT INSURANCE	704	588	1,425	1,296	1,296	1,296
RETIREMENT	4,594	5,329	9,085	11,184	11,184	11,184
SOCIAL SECURITY	1,609	1,559	3,160	3,208	3,208	3,208
MEDICAL, DENTAL & LIFE INS	5,997	6,187	7,260	7,454	7,454	7,454
<b>PERSONNEL SERVICES</b>	<b>37,211</b>	<b>38,795</b>	<b>62,475</b>	<b>79,372</b>	<b>79,372</b>	<b>79,372</b>
ELECTRICITY	132,361	123,589	145,000	145,000	145,000	145,000
MISCELLANEOUS CONTRACTUAL	246	-	10,000	5,000	5,000	5,000
MINOR/SAFETY EQUIP	-	74	100	100	100	100
PARTS FOR OPERATING EQUIP	1,300	107	2,000	1,500	1,500	1,500
<b>MATERIALS &amp; SERVICES</b>	<b>133,907</b>	<b>123,770</b>	<b>157,100</b>	<b>151,600</b>	<b>151,600</b>	<b>151,600</b>
<b>TOTAL</b>	<b>171,118</b>	<b>162,565</b>	<b>219,575</b>	<b>230,972</b>	<b>230,972</b>	<b>230,972</b>

**AUDIT & OTHERS**

15 REGIONAL WATER  
8810 AUDIT & OTHERS

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2013-14</b>
	<b>Expended</b>	<b>Expended</b>	<b>Budget</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
ACCOUNTING & AUDITING	1,928	1,859	2,000	1,960	1,960	1,960
OTHER PROFESSIONAL SERVICES	4,517	11	5,000	25,000	25,000	25,000
TRAVEL & TRAINING	2,810	2,556	2,500	2,500	2,500	2,500
PROPERTY & LIABILITY INS	7,007	7,513	7,750	9,670	9,670	9,670
TELEPHONE	2,643	2,559	2,800	2,800	2,800	2,800
MISCELLANEOUS CONTRACTUAL	52,469	39,270	54,950	50,000	50,000	50,000
OFFICE SUPPLIES	679	675	1,000	750	750	750
CLEAN/SANITATION SUPPLIES	19	-	-			
LUBE-OTHER THAN VEHICLE	-	458	500	500	500	500
MEDICAL & LAB SUPPLIES	-	102	-			
MINOR/SAFETY EQUIP	3,264	4,002	3,500	3,500	3,500	3,500
MOTOR VEHICLE FUEL & OIL	2,561	2,858	2,900	3,100	3,100	3,100
MOTOR VEHICLE PARTS	1,462	2,092	1,500	1,500	1,500	1,500
PLUMBING & SEWAGE SUPPLIES	-	48	-			
PARTS FOR OPERATING EQUIP	4,024	1,483	1,400	3,500	3,500	3,500
<b>MATERIALS &amp; SERVICES</b>	<b>83,383</b>	<b>65,487</b>	<b>85,800</b>	<b>104,780</b>	<b>104,780</b>	<b>104,780</b>
MOTOR VEHICLES	-	-	-	20,000	20,000	20,000
OFFICE EQUIPMENT	-	-	3,050	-	-	-
RES-REPAIR & REPLACEMENT	12,050	50,000	-	-	-	-
<b>CAPITAL OUTLAY</b>	<b>12,050</b>	<b>50,000</b>	<b>3,050</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL</b>	<b>95,433</b>	<b>115,487</b>	<b>88,850</b>	<b>124,780</b>	<b>124,780</b>	<b>124,780</b>

## WWTP CONSTRUCTION

In accordance with the city policy of isolating and independently accounting for major capital projects, the wastewater 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

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6310 WWTP CONSTRUCTION

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
STATE SRF LOAN	429,164	300,395	19,000,000	16,000,000	16,000,000	16,000,000
<b>FROM OTHER AGENCIES</b>	<b>429,164</b>	<b>300,395</b>	<b>19,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>
SALE OF FULL FAITH & CREDIT OB	-	-	8,000,000	-	-	-
<b>NON-REVENUE RECEIPTS</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
MISC WWTP IMPROVE INCOME	500	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>429,664</b>	<b>300,395</b>	<b>27,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>

### EXPENDITURES

By character

16  
6310 WWTP CONSTRUCTION

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	1,028,874	(45,806)	2,500,000	-	-	-
CAPITAL OUTLAY	-	-	24,500,000	16,000,000	16,000,000	16,000,000
DEBT SERVICE	-	1,500,000	-	-	-	-
<b>TOTAL</b>	<b>1,028,874</b>	<b>1,454,194</b>	<b>27,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>

WWTP CONSTRUCTION DETAILED EXPENDITURES

16

6310 WWTP CONSTRUCTION

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
OTHER PROFESSIONAL SERVICES	1,005,922	(45,806)	2,300,000	-	-	-
MISCELLANEOUS CONTRACTUAL	22,952	(0)	200,000	-	-	-
<b>MATERIALS &amp; SERVICES</b>	<b>1,028,874</b>	<b>(45,806)</b>	<b>2,500,000</b>	-	-	-
CAPITAL IMPROVEMENTS	-	-	24,500,000	16,000,000	16,000,000	16,000,000
<b>CAPITAL OUTLAY</b>	-	-	<b>24,500,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>
LINE OF CREDIT	-	1,500,000	-	-	-	-
<b>DEBT SERVICE</b>	-	<b>1,500,000</b>	-	-	-	-
<b>TOTAL</b>	<b>1,028,874</b>	<b>1,454,194</b>	<b>27,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>16,000,000</b>

## 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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
INTEREST ON INVESTMENTS	-	8	-	-	-	-
<b>USE OF CITY MONEY</b>	-	<b>8</b>	-	-	-	-
STATE LOTTERY GRANT	-	6,400,000	1,460,000	3,000,000	3,000,000	3,000,000
<b>FROM OTHER AGENCIES</b>	-	<b>6,400,000</b>	<b>1,460,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>TOTAL</b>	-	<b>6,400,008</b>	<b>1,460,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

### EXPENDITURES

By character

18  
6760 EOTEC CONSTRUCTION

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	-	57	1,460,000	3,000,000	3,000,000	3,000,000
<b>TOTAL</b>	-	<b>57</b>	<b>1,460,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

EOTEC CONSTRUCTION DETAILED EXPENDITURES

18

6760 EOTEC CONSTRUCTION

	<b>2010-11 Expended</b>	<b>2011-12 Expended</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
MISCELLANEOUS CONTRACTUAL	-	57	1,460,000	3,000,000	3,000,000	3,000,000
<b>MATERIALS &amp; SERVICES</b>	-	<b>57</b>	<b>1,460,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>TOTAL</b>	-	<b>57</b>	<b>1,460,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

## 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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
FINES & FORFEITS	10,252	11,325	-	-	-	-
<b>FINES &amp; PENALTIES</b>	<b>10,252</b>	<b>11,325</b>	-	-	-	-
GRANTS & CONTRIBUTIONS	65,696	35,406	-	-	-	-
GRANTS - FEDERAL INDIRECT	-	-	-	13,000	13,000	13,000
GRANTS - LOCAL	-	-	-	9,000	9,000	9,000
<b>FROM OTHER AGENCIES</b>	<b>65,696</b>	<b>35,406</b>	-	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
MISC REVENUES	-	12,078	-	-	-	-
DONATIONS	-	-	-	15,000	15,000	15,000
<b>MISC REVENUES</b>	<b>-</b>	<b>12,078</b>	-	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
TRANS FROM MUNICIPAL COURT	-	-	-	8,000	8,000	8,000
<b>TRANS FROM OTHER FUNDS</b>	<b>-</b>	<b>-</b>	-	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
CASH FORWARD	-	-	100,000	5,000	5,000	5,000
<b>CASH FORWARD</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL</b>	<b>75,948</b>	<b>58,809</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

### EXPENDITURES

By character

20 LAW ENFORCEMENT FUND  
7600

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
PERSONNEL SERVICES	-	-	-	13,000	13,000	13,000
MATERIALS & SERVICES	26,507	-	-	37,000	37,000	37,000
CAPITAL OUTLAY	45,580	49,628	100,000	-	-	-
<b>TOTAL</b>	<b>72,087</b>	<b>49,628</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

LAW ENFORCEMENT FUND DETAILED EXPENDITURES

20 LAW ENFORCEMENT FUND  
7600

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
OVERTIME	-	-	-	13,000	13,000	13,000
<b>PERSONNEL SERVICES</b>	-	-	-	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
TRAVEL & TRAINING	-	-	-	6,000	6,000	6,000
MISCELLANEOUS CONTRACTUAL	-	-	-	2,000	2,000	2,000
FOOD & MISCELLANEOUS	26,507	-	-	20,000	20,000	20,000
MINOR SAFETY EQUIPMENT	-	-	-	9,000	9,000	9,000
<b>MATERIALS &amp; SERVICES</b>	<b>26,507</b>	-	-	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
OTHER EQUIPMENT	45,580	49,628	100,000	-	-	-
<b>CAPITAL OUTLAY</b>	<b>45,580</b>	<b>49,628</b>	<b>100,000</b>	-	-	-
<b>TOTAL</b>	<b>72,087</b>	<b>49,628</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

# 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

	2010-11 Received	2011-12 Received	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
FINES & FEES	-	-	-	17,825	17,825	17,825
<b>FINES &amp; PENALTIES</b>	-	-	-	<b>17,825</b>	<b>17,825</b>	<b>17,825</b>
GRANTS & CONTRIBUTIONS	48,078	31,279	-	-	-	-
GRANTS-STATE	-	-	-	2,200	2,200	2,200
GRANTS-E RATE	-	-	-	2,000	2,000	2,000
<b>FROM OTHER AGENCIES</b>	<b>48,078</b>	<b>31,279</b>	-	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
RENTAL	-	-	-	1,000	1,000	1,000
<b>SERVICE CHARGES</b>	-	-	-	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
DONATIONS & CONTRIBUTIONS	-	-	-	5,000	5,000	5,000
<b>MISC REVENUES</b>	-	-	-	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
CASH FORWARD	-	-	100,000	4,000	4,000	4,000
<b>CASH FORWARD</b>	-	-	<b>100,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>TOTAL</b>	<b>48,078</b>	<b>31,279</b>	<b>100,000</b>	<b>32,025</b>	<b>32,025</b>	<b>32,025</b>

## EXPENDITURES

By character

21 LIBRARY FUND  
7700

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
MATERIALS & SERVICES	25,298	-	100,000	17,000	17,000	17,000
CAPITAL OUTLAY	25,000	47,373	-	15,025	15,025	15,025
<b>TOTAL</b>	<b>50,298</b>	<b>47,373</b>	<b>100,000</b>	<b>32,025</b>	<b>32,025</b>	<b>32,025</b>

LIBRARY FUND DETAILED EXPENDITURES

21 LIBRARY FUND  
7700

	2010-11 Expended	2011-12 Expended	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
TRAVEL & TRAINING	-			1,000	1,000	1,000
MISCELLANEOUS CONTRACTUAL	25,000		100,000	10,000	10,000	10,000
LICENSES & PERMITS	-			3,000	3,000	3,000
OFFICE SUPPLIES	298			3,000	3,000	3,000
<b>MATERIALS &amp; SERVICES</b>	<b>25,298</b>	<b>-</b>	<b>100,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
BOOKS	25,000	47,373		11,000	11,000	11,000
REIMBURSABLE EXPENDITURES	-	-	-	4,025	4,025	4,025
<b>CAPITAL OUTLAY</b>	<b>25,000</b>	<b>47,373</b>	<b>-</b>	<b>15,025</b>	<b>15,025</b>	<b>15,025</b>
<b>TOTAL</b>	<b>50,298</b>	<b>47,373</b>	<b>100,000</b>	<b>32,025</b>	<b>32,025</b>	<b>32,025</b>

## 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.

**TRT.** Transient Room Tax.

**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.

**WWTP.** Wastewater Treatment Plant.

## HERMISTON CITY COUNCIL

### Budget Committee Meeting

May 14, 2013

At 6:00 pm Mayor Drotzmann opened the first meeting of the budget committee to consider the proposed budget for the 2013-14 fiscal year. Present were budget committee members Fred Allen, Jr., George Anderson, Eric Carpenter, Mary Corp, Rod Hardin, Frank Harkenrider, Joanna Hayden, Blaine Hendrickson, Brian Misner, Jackie Myers, Doug Primmer and Kim Puzey.

City staff present included City Manager Brookshier, City Attorney Luisi, Amy Palmer, Mark Morgan, Larry Fetter, Clint Spencer, Chief Edmiston, Judge Creasing, Rose Emerson, Ron Sivey, Chuck Woolsey, Bill Schmittle, Roy Bicknell, Marie Baldo, Russ Dorran and Donna Moeller. News media present were Holly Dillemoth of the Hermiston Herald and Michael Kane of NW Oregon Now.

Mayor Drotzmann stated the committee must elect a chairman and secretary. Kim Puzey was nominated and unanimously elected chairman. Mary Corp was nominated as secretary and unanimously elected.

Chairman Puzey asked Budget Officer Ed Brookshier to present the budget message. Mr. Brookshier reviewed his message stating the proposed combined funds budget for the 2013-14 fiscal year is \$50,559,113, which is about \$10.5 million less than the 2012-13 Budget. The drop is largely attributable to the fact that to this point we have been appropriating the full cost of the new Recycled Water Plant in our annual budget cycle. The project is now under construction and the amount budgeted for the new year (\$16 million) is the engineer's best estimate of the amount which will actually be expended on the project over the period July 1, 2013 through June 30, 2014.

The proposed 2013-14 Budget document is significantly more detailed than prior budget documents. Finance Director Amy Palmer has expanded activity detail in both the various Reserve Fund accounts and "special revenue" funds, the latter of which include Recreation, Municipal Court, Miscellaneous, Conference Center, Law Enforcement and Library.

Most of the City's operating funds (General, Street, Utility, 911, Energy Services and Regional Water) are proposed at levels very close to 2012-13 levels. One exception to this is the Utility Fund which is proposed at over \$1 million less in 2013-14 than in the current year. With continuing strong income from the City's State Highway Fund allocation, the Street Fund remains self-sufficient with funding available for a well-managed annual streets maintenance program. The Energy Services Fund budget will again need to use cash reserves to balance the 2013-14 Budget. Since the City began operating its own electric utility over eleven years ago, HES has only had one increase in rates to City customers, that being a 5% increase in 2003. We anticipate another increase from Bonneville Power late this year, which will likely require a rate study and retail increase in 2014-15. The proposed 2013-14 General Fund budget is about \$160,000 (1.8%) higher than last years budget. Funding levels for most department/categories are close to current year levels. The two notable exceptions are Police Operations, which is up 10% (\$300,000) and the Audit & Other category, which is down about 18% (\$350,000). The increase in Police Operations is driven by higher personnel costs. The drop in the Audit & Other category is due to a number of large one-time expenditures which were funded from this category in the current fiscal year. The proposed 2013-14 General Fund budget includes some notable capital activity, including funding for space utilization improvements at the Public Safety Center, local "match" dollars for perimeter fencing and future taxiway rehabilitation at the Airport, replacement of our phone and voice-mail systems, and, as our major capital project for the year, full funding for development of the Oxbow Trail through federal Bureau of Reclamation trust land north of River Front Park.

The City of Hermiston continues to demonstrate solid financial performance. In the process of re-issuing some 2003 bonded debt, the City earned an A+ rating from Standard & Poor's. Also, late last year a study was done which found that the City's combined water, sewer, electric and solid waste collection residential utility rates were below those of any comparable city in Eastern Oregon.

City Manager Brookshier stated none of this just happens, it is a consequence of steady, forward-

looking leadership. He thanked Mayors, Councilors and Budget Committee members, past and present, for their leadership, dedication and support. He also thanked the department heads and staff, who he regards not only as fine leaders but aggressive and conscientious fiscal managers.

Upon completion of the presentations from the various superintendents of the remaining budgets, and with no further comments or questions regarding the budget, Mary Corp moved and Doug Primmer seconded to approve the rate per thousand of \$6.0860 for general fund operations. Motion carried unanimously. Fred Allen, Jr. moved and Mary Corp seconded to approve a tax levy of \$321,680 for bonded debt. Motion carried unanimously.

Mary Corp moved and Brian Misner seconded to approve the budget as submitted. Motion carried unanimously.

It was announced that the budget hearing is scheduled for June 10, 2013 at 7:00 pm.

The meeting was adjourned at 9:00 pm.

APPROVED:

/s/ Kim Puzey

Budget Chairman

ATTEST:

/s/ Mary Corp

Budget Secretary