

City of Aurora

Founded 1856

“National Historic Site”

Adopted Budget

Fiscal Year 2015-2016

June 9, 2015

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City Staff

City of Aurora Staff Members

2015-2016

Kelly Richardson
City Reorder

Mary Lambert
Finance Officer

Darrel Lockard
Public Works Superintendent

Ray Lowe
Utility Worker I

Bill Simon
Utility Worker I

Section 2

Budget Committee Members

**CITY OF AURORA
BUDGET COMMITTEE MEMBERS
2015– 2016**

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Nick Kaiser 1st of 3 year term
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Section 3

Budget Message

CITY OF AURORA BUDGET MESSAGE FISCAL YEAR 2015-2016

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INTRODUCTION

The proposed budget has been prepared in accordance with Oregon Local Budget Law, as prescribed in the Oregon Statutes. Additionally, the document is consistent with governmental accounting and financial reporting standards.

MAJOR FACTORS

The 2013-2014 cash balances have been audited, resulting in fairly accurate beginning fund balances for the FY 15-16 budget process. The proposed budget contains a deficit in the General Fund of approximately \$50,000. This is due to investment monies budgeted for but not spent in the last budget cycle. These expenditures are being rolled into the current fiscal year.

Last year's budget proposed an addition of two (2) part time staff: administrative assistant and utility worker due to retirement. Only one position was filled. The part time administrative assistant was not filled but we hope to fill it this fiscal year.

Benefit costs are projected to continue increasing with the exception of the City's PERS contribution which has decreased substantially. Latest estimates are calculated into the payroll estimates. In this proposed budget is a 3% COLA at the start of the fiscal year. Additionally, a merit increase for the Public Works Superintendent and the Finance Officer positions is built into the budget. The increase will be determined prior to the adoption of the budget.

All revenue and expenses for events associated with Aurora Colony Days have been taken out of the General Fund and are now in their own fund. This was done to better track donations for those events. There is a onetime transfer of funds from the General Fund to the Aurora Colony Days Fund of \$10,000.

General Fund

Revenues

Franchise Fees: Franchise fees are assessments for a utility company's use of the City's rights of way. Included are agreements with CenturyLink, WAVE Communications, Republic Services, Portland General Electric and NW Natural Gas. An overall increase has been projected.

Fees for Services: Fees for services include nuisance abatement, copy, record requests and other charges the City collects for performing certain services. These fees have been conservatively budgeted.

Licenses and Permits: Licenses and permits include building permit fees, engineering fees, planning fees, business license fees, park reservation fees and other license/permit revenue sources. Most of these numbers remain the same as last year.

Rents: Rents include only the communications companies renting space on the water tower. Currently, the City is receiving \$919 per month from T-Mobile and \$956 per month from Sprint/Nextel. The budget contains an additional expected amount from Verizon Wireless of \$1300 per month. The contract has been signed and payments begin when equipment installation begins. To date, permits have been applied for and approved but not paid for.

Intergovernmental: Intergovernmental revenue includes state revenue sharing, state cigarette tax, and state liquor tax. There has been an overall slight increase projected.

Fines, Penalties & Forfeits: Fines, penalties and forfeits include primarily court fine revenue and fees collected through the municipal court. The City currently contracts with Marion County (Oregon) for one full time officer. This amount has been reduced to reflect the lower number of citations issued and slow down in payments from our collection agency.

Interest: Interest includes all interest earned in the Local Government Investment Pool (LGIP). This interest is distributed to each fund on a percentage basis. We have been able to keep a stable amount in our account. With no change in current rates, it is not anticipated interest revenue will increase much this fiscal year.

Taxes to Balance: Taxes to balance include the maximum property tax levy allowed based on the City's current assessed valuation, multiplied by the rate limit and reduced by the estimated taxes not to be received.

Expenditures

Administration: An additional part time person will be added to City Hall Staff for office administration.

Capital Outlay: Included is the cost of updating both our accounting and billing software, Springbrook, and purchasing a new server.

Aurora Colony Days Fund

This fund was created to better track sponsorships and donations. Revenue comes from sponsorships, donations and fees for events.

City Hall Building Fund

The City Hall Building Fund is a "reserve" type of fund, saving toward a New City Hall. The revenue for this fund includes donations and business license surcharges. The proposed budget does not have an additional allocation to this fund.

Street Reserve Fund

All revenues from the street maintenance fees paid by our residents are accruing in this fund. All moneys deposited to this fund will be used only for street improvements, maintenance and/or upgrades.

Street / Storm Fund

The completion of the storm water master plan and compliance with the TMDL requirements are the main expenditures in this fund. The primary source of revenue is the ODOT highway tax apportionment.

Water Operating Fund

The Water Fund, an enterprise fund, has been receiving enough revenue to support personnel services and materials and services. A portion of the water billing revenue (\$9.08 per billing per customer) is to generate revenue for re-payment of the OCEDD loan for the water filtration system.

Sewer Operating Fund

The Sewer Operating Fund is an enterprise fund with revenues supporting personnel services, materials and services, and capital improvements. Since the revenue from sewer is currently adequate to support personnel services and material and services, no increase is proposed in the monthly sewer rates.

Sewer Reserve Fund

This fund is being funded by sewer revenue to begin the process of updating the sewer master plan. Money will be transferred to the fund as available.

General Obligation Bonds

Each year, the amount of the principal payment increases, and the interest decreases. The bond payments are funded by a property tax levy that is separate from the General Fund tax levy.

SDC Funds

In all SDC funds, the amount of revenue anticipated is unchanged. SDCs are generated through building permits for new construction. Although recovering, we still anticipate slow growth.

Budget Officer's comments

I want to thank you all for taking the time and making the effort to serve on the Budget Committee. Thank you for attending the evening budget committee meetings and providing your comments on the budget document. I also want to thank both the City Recorder, Kelly, and Public Works Superintendent, Darrel, for their time invested in helping to produce this budget document.

Mary C Lambert
Finance Officer / Budget Officer

Section 4

Budget Document

RESOURCES

General Operating Fund

City of Aurora, Oregon
CURRENT AV (Estimated) **101,222,163**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
1	214,034	289,521	264,000	1 BEGINNING FUND BALANCE				
2	10,034	9,738	8,000	2 Previously Levied Taxes Estimated to be Received	365,600	365,600	365,600	1
3	7,090	7,277	6,500	3 Business License Fees	5,000	5,000	5,000	2
4	3,659	300	400	4 Copy, Discovery and Other Fees	6,500	6,500	6,500	3
5	58,903	59,231	59,000	5 Franchise Fees	400	400	400	4
6	1,324	1,261	1,200	6 Interest Income	64,000	64,000	64,000	5
7	13,729	14,284	14,500	7 Liquor and Cigarette Tax	1,400	1,400	1,400	6
8	1,934	3,020	2,000	8 Sale of Assets	16,000	16,000	16,000	7
9	57,592	25,355	25,000	9 Municipal Court Fines	2,000	2,000	2,000	8
10	1,275	675	1,000	10 Park Reservation Fees	15,000	15,000	15,000	9
11	8,144	8,589	7,500	11 State Revenue Sharing	1,000	1,000	1,000	10
12	21,338	21,823	35,400	12 Tower Rent	9,000	9,000	9,000	11
13	5,605	2,719	4,000	13 Planning and Development Fees	38,500	38,500	38,500	12
14	12,728	37,544	20,000	14 Building Permits and Fees	1,000	1,000	1,000	13
15			1,000	15 Planning Tech and Assistance Grant	20,000	20,000	20,000	14
16		5,963	6,000	16 Planning and Development Reimbursements	1,000	1,000	1,000	15
17				17 HRB Historic Preservation Grant	6,000	6,000	6,000	16
18				18 Public Works Project Maintenance Fund	11,000	11,000	11,000	17
19			9,800	19 Aurora Colony Days			39,710	18
20	2,250			20 Towing Ordinance Fees				19
21	2,390	2,755		21 Aurora Colony Days Street Faire				20
22	1,003	443		22 Aurora Colony Days Activities and Parade				21
23	6,359	8,211		23 Aurora Colony Days Concerts and Walk/Run				22
24	460			24 Police Training Assessments				23
25				25 Donations				24
26	30			26 Fingerprinting Fees				25
27				27				26
28				28				27
29				29				28
30	429,881	498,709	465,300	30 Total resources, except taxes to be levied	563,400	563,400	603,110	29
31			224,089	31 Taxes estimated to be received	235,932	235,932	235,932	30
32	218,003	219,624		32 Taxes collected in year levied				31
33	647,884	718,333	689,389	33 TOTAL RESOURCES	799,332	799,332	839,042	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Note: Taxes estimated to be received: Rate 2.4849/1000, Discount ratio 0.938

REQUIREMENTS SUMMARY

FORM
LB-30

General Operating Fund

City of Aurora, Oregon

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
			PERSONNEL SERVICES				
			Salaries / Benefits				
1			1				
2	24,587	22,520	35,584	2			1
3	21,680	17,018	23,988	3	34,012	34,012	34,012
4	9,096	6,986	14,371	4	26,200	26,200	26,200
5	2,533			5	14,379	14,379	14,379
6	4,547	7,451	4,517	6			
7	3,134	7,686	5,906	7	4,389	4,389	4,389
8		138	4322	8	5,965	5,965	5,965
9	16,369			9	4,322	4,322	4,322
10	6,766			10			
11	4,920			11			
12				12			
13				13			
14				14			
15	7,011	4,655		15			
16	3,123	2,004		16			
17	1,422	51		17			
18	4,960	4,374		18			
19	15,931	11,052		19			
21	126,079	83,935	88,688	21	89,267	89,267	89,267
22				22	1.82	1.82	1.82
			MATERIALS AND SERVICES				
23	100,793	211,652	208,455	23	209,480	209,480	209,480
24	49,068	52,321	66,440	24	69,600	69,600	69,600
25	19,294	7,902	10,555	25	6,025	6,025	6,025
26	28,118			26			
27	12,048	9,699	15,500	27	16,000	16,000	16,000
28	18,425	18,470	40,150	28	45,500	45,500	45,500
29	227,746	300,044	341,100	29	346,605	346,605	346,605
			CAPITAL OUTLAY				
30	4,313			30	5,000	6,000	6,000
31	225			31			
32				32	12,370	12,870	12,870
33	4,538	0	0	33	17,370	18,870	18,870
34				34			
35				35			
36				36			
37			259,601	37			
38	289,521	334,354		38			
39				39			
40	647,884	718,333	689,389	40	453,242	454,742	454,742

FUND REQUIREMENTS
BY ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
General Operating Fund

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015			Administration	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014								
					PERSONNEL SERVICES					
					Salaries / Benefits					
1				1						
2	13,958	10,623	35,584	2	City Recorder				1	
3	15,485	7,464	23,988	3	Finance Officer	34,012	34,012	34,012	2	
4	1,737	4,075	14,371	4	Administrative Assistant 1	26,200	26,200	26,200	3	
5	1,468			5	Administrative Assistant 2	14,379	14,379	14,379	4	
6				6					5	
7				7	BENEFITS:				6	
8	2,315	1,962		8	Social Security / Medicare				7	
9	1,101	885		9	Unemployment Tax				8	
10	23	23		10	Worker's Benefit Tax				9	
11	2,351	2,015		11	PERS				10	
12	8,704	4,390		12	Health Insurance				11	
13				13					12	
14	47,142	31,437	73,943	14	TOTAL PERSONNEL SERVICES	74,591	74,591	74,591	13	
15				15	Total Full-Time Equivalent (FTE)	1.52	1.52	1.52	14	
					MATERIALS AND SERVICES				15	
16	100,793	211,652	208,455	16	See LB31 (Page 4)	209,480	209,480	209,480	16	
17				17					17	
18	100,793	211,652	208,455	18	TOTAL MATERIALS AND SERVICES	209,480	209,480	209,480	18	
					CAPITAL OUTLAY				19	
19				19	Equipment	5,000	6,000	6,000	19	
20				20	Software / Server updates	12,370	12,870	12,870	20	
21				21					21	
22				22					22	
23				23					23	
24	0	0	0	24	TOTAL CAPITAL OUTLAY	17,370	18,870	18,870	24	
25	147,935	243,089	282,398	25	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	301,441	302,941	302,941	25	
					REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS				26	
26				26					26	
27				27					27	
28				28					28	
29	147,935	243,089	282,398	29	TOTAL ORG./PROG. REQUIREMENTS	301,441	302,941	302,941	29	

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1				1					
2	410	2,400	2,500	2	Contract Services				1
3	628	774	900	3	Copier Lease/Maintenance Contract (POA)	2,500	2,500	2,500	2
4	280		500	4	Repair and Maintenance	1,250	1,250	1,250	3
5	21,175	19,200	12,000	5	Legal	1,000	1,000	1,000	4
6	8,098	4,169	4,625	6	Insurance and Bonds	13,500	13,500	13,500	5
7	449	134	450	7	Mileage	3,500	3,500	3,500	6
8	251	13,484	400	8	Misc. Expense (ie. Recording fees)	450	450	450	7
9	4,570	3,596	5,000	9	Office Expense				8
10	878	224	4,200	10	Staff Training and Conference	5,400	5,400	5,400	9
11	7,125	4,918	5,000	11	Audit	4,200	4,200	4,200	10
12	304	350	480	12	Office Equipment Lease - Postage machine	5,000	5,000	5,000	11
13			1,000	13	Office Equipment	480	480	480	12
14	3,516	3,373	3,800	14	Phone and Fax	2,300	2,300	2,300	13
15	709	545	800	15	Postage	4,000	4,000	4,000	14
16	185	320	250	16	Staff Professional Dues and Fees	800	800	800	15
17	1,425	1,496	1,550	17	Springbrook Lease	350	350	350	16
18	156	200	200	18	Ethics Commission Fee	1,550	1,550	1,550	17
19	225	325	300	19	Software Security	350	350	350	18
20	121	75	200	20	Bank and Finance Charges	350	350	350	19
21			300	21	Computer Training	200	200	200	20
22	386	560	1,000	22	City Hall Building Maintenance	300	300	300	21
23	300	372	400	23	Internet	5,000	5,000	5,000	22
24	2,600	2,600	2,600	24	On-site Server	400	400	400	23
25	47,002	152,537	160,000	25	Police Contract Services	2,600	2,600	2,600	24
26				26		154,000	154,000	154,000	25
27				27					26
28				28					27
29				29					28
30				30					29
31				31	Ending balance (prior years)				30
32				32					31
33	100,793	211,652	208,455	33	TOTAL REQUIREMENTS	209,480	209,480	209,480	32

FUND REQUIREMENTS
BY ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
General Operating Fund

	Historical Data				REQUIREMENTS FOR: <u>Community Development</u>	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					PERSONNEL SERVICES				
					SALARIES:				
1				1					1
2	2,378	4,752		2	City Recorder				2
3	2,492	4,898		3	Finance Officer				3
4	393			4	Administrative Assistant 1				4
5				5					5
6				6					6
7				7	BENEFITS:				7
8	392	632		8	Social Security / Medicare				8
9	179	281		9	Unemployment Tax				9
10	4	6		10	Worker's Benefit Tax				10
11	394	663		11	PERS				11
12	1,464	1,756		12	Health Insurance				12
13				13					13
14	7,696	12,988	0	14	TOTAL PERSONNEL SERVICES	0	0	0	14
15				15	Total Full-Time Equivalent (FTE)				15
					MATERIALS AND SERVICES				
16	49,068	52,321	66,440	16	See LB31 (Page 6)	69,600	69,600	69,600	16
17				17					17
18	49,068	52,321	66,440	18	TOTAL MATERIALS AND SERVICES	69,600	69,600	69,600	18
					CAPITAL OUTLAY				
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
25	0	0	0	25	TOTAL CAPITAL OUTLAY	0	0	0	25
26	56,764	65,309	66,440	26	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	69,600	69,600	69,600	26
					REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS				
27				27					27
28				28					28
29				29					29
30	56,764	65,309	66,440	30	TOTAL ORG./PROG. REQUIREMENTS	69,600	69,600	69,600	30

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	82	63	100	1	<u>Community Development</u> Aurora City Council				
2			100	2	Aurora Planning Commission	300	300	300	1
3		17	100	3	Historic Review Board	100	100	100	2
4			300	4	City Official Training and Conference	100	100	100	3
5			100	5	City Official Mileage	300	300	300	4
6	1,842	2,248	2,700	6	Dues and Publications (COG, LOC, OMA, etc.)	100	100	100	5
7	3,125	6,268		7	Aurora Colony Days and Parade Expense	2,700	2,700	2,700	6
8	7,900	9,691	13,500	8	Planning Consultant - City Paid				7
9	5,966	3,686	4,800	9	Planning Consultant - Billed to Applicant	10,000	10,000	10,000	8
10	5,100	255	5,000	10	City Engineer - Billed to Applicant	5,000	5,000	5,000	9
11	937	672	1,300	11	Publishing and Posting Fees	5,000	5,000	5,000	10
12	13,299	22,104	14,000	12	Building Permit Fees (TBD, Merchant Services)	1,000	1,000	1,000	11
13	542	2,255	1,440	13	State of Oregon Surcharge Fees	15,000	15,000	15,000	12
14			900	14	Development Code Amendments	2,000	2,000	2,000	13
15			1,000	15	Planning Assistance Grant	900	900	900	14
16			600	16	Vision Phase 2	1,000	1,000	1,000	15
17	2,362	2,004		17	Aurora Street Faire Expense	600	600	600	16
18		58	500	18	Abatement and Lien Expense				17
19	7,985	3,000	7,500	19	Revenue Share Projects	500	500	500	18
20	(72)			20	NM School District Excise Tax	9,000	9,000	9,000	19
21			12,500	21	Aurora Colony Days	5,000	5,000	5,000	20
22				22	HRB Historic Preservation Project				21
23				23		11,000	11,000	11,000	22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29				29					28
30				30	Ending balance (prior years)				2
31				31					30
32	49,068	52,321	66,440	32	TOTAL REQUIREMENTS	69,600	69,600	69,600	31

FUND REQUIREMENTS
BY ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
General Operating Fund

	Historical Data				REQUIREMENTS FOR: Municipal Court	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14							
					PERSONNEL SERVICES				
					SALARIES:				
1				1					
2	3,606	7,145		2	City Recorder				1
3	605	3,120		3	Finance Officer				2
4	6,376	2,911		4	Administrative Assistant 1				3
5	303			5	Administrative Assistant 2				4
6				6					5
7				7					6
					BENEFITS:				
8	836	883		8	Social Security / Medicare				7
9	333	386		9	Unemployment Tax				8
10	13	11		10	Worker's Benefit Tax				9
11	623	821		11	PERS				10
12	885	984		12	Health Insurance				11
13				13					12
14	13,580	16,261	0	14	TOTAL PERSONNEL SERVICES	0	0	0	13
15				15	Total Full-Time Equivalent (FTE)				14
					MATERIALS AND SERVICES				
16	19,294	7,902	10,555	16	See LB31 (Page 8)	6,025	6,025	6,025	15
17				17					16
18	19,294	7,902	10,555	18	TOTAL MATERIALS AND SERVICES	6,025	6,025	6,025	17
					CAPITAL OUTLAY				
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24	0	0	0	24	TOTAL CAPITAL OUTLAY	0	0	0	23
25	32,874	24,163	10,555	25	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	6,025	6,025	6,025	24
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
26				26					25
27				27					26
28				28					27
29				29					28
30	32,874	24,163	10,555	30	TOTAL ORG./PROG. REQUIREMENTS	6,025	6,025	6,025	29

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1				1					
2	177	101	125	2	Office Expense				1
3	50			3	Training and Conference	125	125	125	2
4	13,928	5,734	8,000	4	Court Revenue Payments to Others				3
5	4,000	1,600	1,800	5	Court Judge	3,500	3,500	3,500	4
6	458		630	6	Court Interpreter (includes mileage)	1,800	1,800	1,800	5
7	347	467		7	Copier Machine Lease	600	600	600	6
8	118			8	Postage				7
9	216			9	Postage Machine Lease				8
10				10					9
11				11					10
12				12					11
13				13					12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29				29					28
30				30					29
31				31	Ending balance (prior years)				30
32				32					31
33	19,294	7,902	10,555	33	TOTAL REQUIREMENTS	6,025	6,025	6,025	32

FUND REQUIREMENTS
BY ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
General Operating Fund

	Historical Data				REQUIREMENTS FOR:	For Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015			Police Services	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014								
					PERSONNEL SERVICES					
					SALARIES:					
1				1						
2	1,174			2	City Recorder				1	
3	1,549			3	Finance Officer				2	
4	197			4	Administrative Assistant 1				3	
5	762			5	Administrative Assistant 2				4	
6	16,369			6	Police Chief				5	
7	6,766			7	Police Officer 1				6	
8	4,920			8	Police Clerk				7	
9				9	Grant Wages				8	
10				10	MCSAP Wages (OT)				9	
11				11					10	
12				12	BENEFITS:				11	
13	2,509			13	Social Security / Medicare				12	
14	1,099			14	Unemployment Tax				13	
15	1,373			15	Worker's Benefit Tax				14	
16	469			16	PERS				15	
17	1,013			17	Health Insurance				16	
18				18					17	
19	38,200	0	0	19	TOTAL PERSONNEL SERVICES	0	0	0	18	
20				20	Total Full-Time Equivalent (FTE)				19	
21	28,118	0	0	21	MATERIALS AND SERVICES				20	
22				22	See LB31 (Page 10)				21	
23	28,118	0	0	23	TOTAL MATERIALS AND SERVICES	0	0	0	22	
24	4,081			24	CAPITAL OUTLAY				23	
25	225			25	Equipment				24	
26				26	Software Security				25	
27				27					26	
28				28					27	
29	4,306	0	0	29	TOTAL CAPITAL OUTLAY	0	0	0	28	
30	70,624	0	0	30	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0	29	
31				31	REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				30	
32				32					31	
33				33					32	
34	70,624	0	0	34	TOTAL ORG./PROG. REQUIREMENTS	0	0	0	33	

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
				<u>Police Services</u>					
1	1,626			1 EQUIPMENT REPAIR and MAINTENANCE				1	
2	4,544			2 AUTO OPERATING EXPENSE (Vehicle Lease, repair, maint)				2	
3				3 OPERATING MATERIALS & SUPPLIES				3	
4	632			4 OFFICE EXPENSE				4	
5	129			5 POSTAGE				5	
6	14,471			6 DISPATCH SERVICES				6	
7	150			7 TRAINING and CONFERENCE				7	
8				8 PROFESSIONAL FEES & DUES				8	
9	1,266			9 INSURANCE EXPENSE				9	
10				10 UNIFORMS				10	
11				11 CONTRACT SERVICES				11	
12	2,044			12 PHONE/FAX				12	
13	1,222			13 RESERVES EXPENSE				13	
14	254			14 COPIER MACHINE LEASE				14	
15				15 RECORDS CLERK - TRAINING & CONFERENCE				15	
16	5			16 MILEAGE EXPENSE				16	
17	455			17 POLICE DEPT. BUILDING IMPROVEMENTS				17	
18	120			18 POSTAGE MACHINE LEASE				18	
19	1,000			19 ON-SITE SERVER MAINTENANCE				19	
20	200			20 INTERNET SERVICES				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29				29				29	
30				30				30	
31				31	Ending balance (prior years)			31	
32				32	UNAPPROPRIATED ENDING FUND BALANCE			32	
33	28,118	0	0	33	TOTAL REQUIREMENTS	0	0	0	33

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	1,736	1,842	2,000	1	<u>Public Facilities</u> Operating Materials and Supplies				
2	2,969	128	5,000	2	Repair and Maintenance	2,000	2,000	2,000	1
3	4,351	4,352	5,000	3	Electricity and Heating	5,000	5,000	5,000	2
4	2,992	3,377	3,500	4	City Hall and Public Restroom Contract Services	5,000	5,000	5,000	3
5				5		4,000	4,000	4,000	4
6				6					5
7				7					6
8				8					7
9				9					8
10				10					9
11				11					10
12				12					11
13				13					12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29				29					28
30				30					29
31				31	Ending balance (prior years)				30
32				32					31
33	12,048	9,699	15,500	33	TOTAL REQUIREMENTS	16,000	16,000	16,000	32
									33

FUND REQUIREMENTS
BY ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
General Operating Fund

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015			Park Services	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014								
					PERSONNEL SERVICES					
1				1	Salaries / Benefits					
2	3,471			2	City Recorder			1		
3	1,549	1,536		3	Finance Officer			2		
4	393			4	Administrative Assistant 1			3		
5	4,547	7,451	4,517	5	Public Works Superintendent	4,389	4,389	4,389	4	
6	3,134	7,686	5,906	6	Utility Worker	5,965	5,965	5,965	5	
7		138	4,322	7	Utility Worker - part time	4,322	4,322	4,322	6	
8				8	BENEFITS:			7		
9	959	1,178		9	Social Security / Medicare				8	
10	411	452		10	Unemployment Tax				9	
11	9	11		11	Worker's Benefit Tax				10	
12	1,123	875		12	PERS				11	
13	3,865	3,922		13	Health Insurance				12	
14				14					13	
15	19,461	23,249	14,745	15	TOTAL PERSONNEL SERVICES	14,677	14,677	14,677	14	
16				16	Total Full-Time Equivalent (FTE)	0.30	0.30	0.30	15	
					MATERIALS AND SERVICES					
17	18,425	18,470	40,150	17	See LB31 (Page 13)	45,500	45,500	45,500	16	
18				18					17	
19	18,425	18,470	40,150	19	TOTAL MATERIALS AND SERVICES	45,500	45,500	45,500	18	
					CAPITAL OUTLAY					
20	232			20	Equipment				19	
21				21					20	
22				22					21	
23				23					22	
24				24					23	
25	232	0	0	25	TOTAL CAPITAL OUTLAY	0	0	0	24	
26	38,118	41,719	54,895	26	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	60,177	60,177	60,177	25	
					REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS					
27				27					26	
28				28					27	
29				29					28	
30	38,118	41,719	54,895	30	TOTAL ORG./PROG. REQUIREMENTS	60,177	60,177	60,177	29	

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					<u>Park Services</u>				
1	1,132	1,586	2,000	1	Operating Material and Supplies	2,000	2,000	2,000	1
2	1,976	981	5,000	2	Contract Services	2,000	2,000	2,000	2
3	1,395	1,614	2,000	3	Electricity and Heating	2,000	2,000	2,000	3
4	1,532	3,009	3,400	4	Insurance and Bonds	1,300	1,300	1,300	4
5	1,665	340	3,500	5	Repair and Maintenance	2,000	2,000	2,000	5
6	262		750	6	Vehicle and Equipment Repair and Maintenance	500	500	500	6
7	506	1,280	10,000	7	Tree Removal and Pruning	20,000	20,000	20,000	7
8	1,362	1,350	1,500	8	Contract Services / Janitorial	1,700	1,700	1,700	8
9	8,595	8,310	12,000	9	Park Maintenance Contractor	14,000	14,000	14,000	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31	Ending balance (prior years)				31
32				32					32
33	18,425	18,470	40,150	33	TOTAL REQUIREMENTS	45,500	45,500	45,500	33

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4			4	4 Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8	8				8
9			9	9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11			11					11
12			12					12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14			14					14
15			15					15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17			17	17 Transfer to City Hall Building	10,000	10,000	10,000	17
18			18	18 Transfer to Aurora Colony Days Fund	10,000	10,000	10,000	18
19			19	19 Transfer to Water Reserve Fund			39,710	19
20	0	0	0	20 TOTAL INTERFUND TRANSFERS	20,000	20,000	59,710	20
				OPERATING CONTINGENCY				
21			21	21 TOTAL OPERATING CONTINGENCY	326,090	324,590	324,590	21
22	0	0	0	22 Total Requirements Not Allocated	346,090	344,590	384,300	22
23			23	23 Total Org./Prog. Requirements	453,242	454,742	454,742	23
24			24	24 Reserved for future expenditure				24
25		334,354		Ending balance (prior years)				
26			26	26 UNAPPROPRIATED ENDING FUND BALANCE				26
27	0	334,354	0	27 TOTAL REQUIREMENTS	799,332	799,332	839,042	27

RESOURCES

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 20123-2014						
1				1 BEGINNING FUND BALANCE				1
2				2 Interest	40	40	40	2
3				3 Donations - Concerts	1,000	1,000	1,000	3
4				4 Sponsorships - Concerts	2,000	2,000	2,000	4
5				5 Donations - Run / Walk	2,000	2,000	2,000	5
6				6 Sponsorships - Run / Walk	1,000	1,000	1,000	6
7				7 Donations - Other	1,000	1,000	1,000	7
8				8 Fees - Run / Walk	3,000	3,000	3,000	8
9				9 Fees - Street Faire	3,000	3,000	3,000	9
10				10 Fees - Other	500	500	500	10
11								11
12				12 Transfer from General Fund	10,000	10,000	10,000	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26	0	0	0	26 Total resources, except taxes to be levied	23,540	23,540	23,540	26
27				27 Taxes estimated to be received				27
28				28 Taxes collected in year levied				28
29	0	0	0	29 TOTAL RESOURCES	23,540	23,540	23,540	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES				
1				1 Salaries / Benefits				1
2				2 City Recorder				2
3				3 Finance Officer	806	806	806	3
4				4 Public Works Superintendent	878	878	878	4
5				5 Utility Worker	597	597	597	5
6				6 Part Time Utility Worker	288	288	288	6
7				7				7
8				8				8
9				9				9
10				10				10
14				14				14
15				15				15
16	0	0	0	16 TOTAL PERSONNEL SERVICES	2,568	2,568	2,568	16
17				17 Total Full-Time Equivalent (FTE)	0.04	0.04	0.04	17
18				18 MATERIALS AND SERVICES				18
19	0	0	0	19 (SEE LB-31, Page 17)	15,900	15,900	15,900	19
20				20				20
21	0	0	0	21 TOTAL MATERIALS AND SERVICES	15,900	15,900	15,900	21
22				22 CAPITAL OUTLAY				22
23				23				23
24				24				24
29				29				29
30				30				30
31	0	0	0	31 TOTAL CAPITAL OUTLAY	0	0	0	31
32				32				32
33				33				33
34	0	0		34 Ending balance (prior years)				34
35				35				35
36	0	0	0	36 TOTAL REQUIREMENTS	18,468	18,468	18,468	36

DETAILED REQUIREMENTS

FORM
LB-31

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1				1	Concert expenses	6,000	6,000	6,000	1
2				2	Street Faire expenses	2,500	2,500	2,500	2
3				3	Run / Walk expenses	2,400	2,400	2,400	3
4				4	Parade expenses	1,500	1,500	1,500	4
5				5	Art Show expenses	1,500	1,500	1,500	5
6				6	Little Miss Pioneer expenses	500	500	500	6
7				7	Shared expenses	1,500	1,500	1,500	7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28	Ending balance (prior years)				28
29				29	UNAPPROPRIATED ENDING FUND BALANCE				29
30	0	0	0	30	TOTAL REQUIREMENTS	15,900	15,900	15900	30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4			4	4 Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8	8				8
9			9	9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11			11					11
12			12					12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14			14					14
15			15					15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17			17					17
18			18					18
19	0	0	0	19 TOTAL INTERFUND TRANSFERS	0	0	0	19
				OPERATING CONTINGENCY				
20			20	20 TOTAL OPERATING CONTINGENCY	5,072	5,072	5,072	20
21	0	0	0	21 Total Requirements Not Allocated	5,072	5,072	5,072	21
22				22 Total Org./Prog. Requirements	18,468	18,468	18,468	22
23				23 Reserved for future expenditure				23
24				Ending balance (prior years)				24
25				25 UNAPPROPRIATED ENDING FUND BALANCE				25
26	0	0	0	26 TOTAL REQUIREMENTS	23,540	23,540	23,540	26

RESOURCES

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	99,118	109,400	147,400	1	Beginning Fund Balance				
2	538	602	480	2	Interest	180,000	180,000	180,000	1
3	50,513	53,565	53,510	3	State Highway Taxes	600	600	600	2
4	20,003	22,478	22,663	4	Street Lighting Fees	55,000	55,000	55,000	3
5	81	22,777		5	Sale of assets	22,800	22,800	22,800	4
6				6		1,000	1,000	1,000	5
7				7					6
8				8	OTHER RESOURCES				7
9			50,000	9	State / City Allotment grant	50,000	50,000	50,000	8
10	9,415			10	Transfer From Street/Storm SDC-Storm water master plan				9
11		10,000		11	Transfer From Street / Storm SDC - Capital Projects				10
12				12					11
13				13					12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29	179,668	218,822	274,053	29	Total resources, except taxes to be levied	309,400	309,400	309,400	28
30				30	Taxes estimated to be received				29
31				31	Taxes collected in year levied				30
32	179,668	218,822	274,053	32	TOTAL RESOURCES	309,400	309,400	309,400	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
PERSONNEL SERVICES								
1			1	Salaries / Benefits				1
2	1,823		2	City Recorder				2
3		1,536	3	Finance Officer	1,210	1,210	1,210	3
4	197		4	Administrative Assistant				4
5	6,820	10,025	5	Public Works Superintendent	12,289	12,289	12,289	5
6	5,581	5,671	6	Utility Worker	8,352	8,352	8,352	6
7			7	Utility Worker - part time	2,593	2,593	2,593	7
8			8					8
9			9	Benefits				9
10	1,131	1,192	10	Social Security / Medicare				10
11	416	444	11	Unemployment Tax				11
12	10	11	12	Workers Benefit Tax				12
13	1,368	996	13	PERS				13
14	4,554	4,343	14	Health Insurance				14
15			15					15
16	21,900	24,218	16	TOTAL PERSONNEL SERVICES	24,444	24,444	24,444	16
17			17	Total Full-Time Equivalent (FTE)	0.40	0.40	0.40	17
MATERIALS AND SERVICES								
18	36,964	35,294	18	(SEE LB-31, Page 21)	70,000	70,000	70,000	18
19			19					19
20	36,964	35,294	20	TOTAL MATERIALS AND SERVICES	70,000	70,000	70,000	20
CAPITAL OUTLAY								
21	3,334		21	Equipment	5,000	5,000	5,000	21
22			22	Capital Improvements - Streets	15,000	15,000	15,000	22
23			23	State/City Allotment Grant	50,000	50,000	50,000	23
24	8,070		24	Storm Water Master Plan	20,000	20,000	20,000	24
25			25	UIC & TMDL Compliance	2,500	2,500	2,500	25
26		255	26	Stormwater Consultant				26
27			27					27
28	11,404	255	28	TOTAL CAPITAL OUTLAY	92,500	92,500	92,500	28
31			31	OPERATING CONTINGENCY - Historical only				31
32	109,400	159,055	32	Ending balance (prior years)				32
33			33					33
34	179,668	218,822	34	TOTAL REQUIREMENTS	186,944	186,944	186,944	34

DETAILED REQUIREMENTS

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	3,515	2,591	4,500	1	Operating Materials and Supplies				
2	8,099	1,520	8,000	2	Contract Services	4,500	4,500	4,500	1
3	2,932	1,353	4,000	3	Vehicle and Equipmement Operating Expense	8,000	8,000	8,000	2
4	1,528	1,411	2,000	4	Vehicle Repair and Maintenance	3,000	3,000	3,000	3
5		3,480	27,000	5	Street Repair and Maintenance	2,000	2,000	2,000	4
6	19,923	18,744	19,000	6	Street Lights	27,000	27,000	27,000	5
7	967	6,195	6,900	7	Insurance	19,500	19,500	19,500	6
8				8		6,000	6,000	6,000	7
9				9					8
10				10					9
11				11					10
12				12					11
13				13					12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29				29					28
30				30					29
31				31	Ending balance (prior years)				30
32				32	UNAPPROPRIATED ENDING FUND BALANCE				31
33	36,964	35,294	71,400	33	TOTAL REQUIREMENTS	70,000	70,000	70,000	32
									33

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4			4	4 Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8	8				8
9			9	9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11			11					11
12			12					12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14			14					14
15			15					15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17			17	17 Transfer to Street Reserve Fund	20,000	20,000	20,000	17
18			18					18
19	0	0	0	19 TOTAL INTERFUND TRANSFERS	20,000	20,000	20,000	19
				OPERATING CONTINGENCY				
20			20	20 TOTAL OPERATING CONTINGENCY	102,456	102,456	102,456	20
21	0	0	0	21 Total Requirements Not Allocated	122,456	122,456	122,456	21
22				22 Total Org./Prog. Requirements	186,944	186,944	186,944	22
23				23 Reserved for future expenditure				23
24		159,055		24 Ending balance (prior years)				24
25			25	25 UNAPPROPRIATED ENDING FUND BALANCE				25
26	0	159,055	0	26 TOTAL REQUIREMENTS	309,400	309,400	309,400	26

**FORM
LB-11**

This fund is authorized and established by resolution #601 on 6-08-2010
for the following specified purpose: Street Improvements

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2020

Street Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015						
					RESOURCES				
1	34,956	32,811	38,303	1	Beginning Fund Balance	52,000	52,000	52,000	1
2	206	272	280	2	Interest	200	200	200	2
3	13,235	13,370	13,410	3	Street Maintenance Fees	13,500	13,500	13,500	3
4		68		4	Misc Revenue				4
5				5					5
6				6	Transfer From Street/Storm Operating Fund	20,000	20,000	20,000	6
7				7					7
8				8					8
9	48,397	46,521	51,993	9	Total Resources, except taxes to be levied	85,700	85,700	85,700	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	48,397	46,521	51,993	12	TOTAL RESOURCES	85,700	85,700	85,700	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	15,586	8,154	51,993	13	Street Projects	85,700	85,700	85,700	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	32,811	38,367		27	Ending balance (prior years)				27
28			0	28	RESERVED FOR FUTURE EXPENDITURE				28
29	48,397	46,521	51,993	29	TOTAL REQUIREMENTS	85,700	85,700	85,700	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Street / Storm Drain System Development Charges

City of Aurora, Oregon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
				RESOURCES					
1		12,132	10,920	1	Beginning Fund Balance	19,720	19,720	19,720	1
2	100	108	72	2	Interest	80	80	80	2
3	17,151			3	Beginning Fund Balance - Street Improvements				3
4	1,448	5,792	4,344	4	Charges - Street Improvements	4,344	4,344	4,344	4
5	2,528	5,168	3,876	5	Charges - Street Reimbursement	3,876	3,876	3,876	5
6	212	424	1,568	6	Charges - Storm Improvement	1,568	1,568	1,568	6
7	108	216	1,412	7	Charges - Storm Reimbursement	1,412	1,412	1,412	7
8				8					8
9				9					9
10				10					10
11				11					11
12	21,547	23,840	22,192	12	Total Resources, except taxes to be levied	31,000	31,000	31,000	12
13				13	Taxes estimated to be received				13
14				14	Taxes collected in year levied				14
15	21,547	23,840	22,192	15	TOTAL RESOURCES	31,000	31,000	31,000	15
					REQUIREMENTS by Org. Unit/Prog.&Activity				
16			22,192	16	Capital Improvements	31,000	31,000	31,000	16
17		10,000		17	Transfer to Street / Storm - Capitol Projects				17
18	9,415			1	Transfer to Street / Storm-Storm Water Master Plan				18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24	12,132	13,840		24	Ending balance (prior years)				24
25				25	UNAPPROPRIATED ENDING FUND BALANCE				25
26	21,547	23,840	22,192	26	TOTAL REQUIREMENTS	31,000	31,000	31,000	26

RESOURCES

Water Operating Fund

City of Aurora, Oregon

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016				
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	215,033	187,663	215,000	1	Beginning Fund Balance	221,500	221,500	221,500	1
2			100	2	Petty Cash				2
3	971	978	900	3	Interest	950	950	950	3
4	258,149	261,237	255,000	4	Water Sales	258,000	258,000	258,000	4
6				6	OTHER RESOURCES				6
10	2,650	4,078	3,000	10	Meter Installation Sales	3,450	3,450	3,450	10
11	22,679	24,127	24,000	11	Water Sales (Filtration Project Assessment)	24,200	24,200	24,200	11
12	20,000			12	Transfer from Water SDC Fund				12
13	116			13	Prior Year's Prop Taxes (GO Water Bond)				13
14		50		14	NSF charges	100	100	100	14
15				15	Sale of assets	2,000	2,000	2,000	15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	519,598	478,133	498,000	29	Total resources, except taxes to be levied	510,200	510,200	510,200	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	519,598	478,133	498,000	32	TOTAL RESOURCES	510,200	510,200	510,200	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

Water Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
PERSONNEL SERVICES									
1				1	Salaries / Benefits				
2	5,722	10,561	17,792	2	City Recorder				1
3	4,646	3,073	5,536	3	Finance Officer	17,006	17,006	17,006	2
4	1,229	2,329		4	Administrative Assistant	6,046	6,046	6,046	3
5	3,952			5	Administrative Assistant 2				4
6	34,306	29,742	45,168	6	Public Works Superintendent	43,888	43,888	43,888	5
7	23,108	19,656	17,719	7	Utility Worker	14,913	14,913	14,913	6
8		138	2,874	8	Utility Worker - part time	4,322	4,322	4,322	7
9				9	Temporary Employee			4,636	8
10				10	Benefits				9
11	4,977	4,559		11	Social Security / Medicare				10
12	2,042	1,683		12	Unemployment Tax				11
13	20	44		13	Workers Benefit Tax				12
14	6,417	3,923		14	PERS				13
15	21,611	13,918		15	Health Insurance				14
16	108,030	89,626	89,089	16	TOTAL PERSONNEL SERVICES	86,176	86,176	90,812	15
17				17	Total Full-Time Equivalent (FTE)	1.27	1.27	1.44	16
MATERIALS AND SERVICES									
18				18	(SEE LB-31, Page 27)				17
19	110,928	124,464	152,069	19		151,130	151,130	146,494	18
20				20					19
21	110,928	124,464	152,069	21	TOTAL MATERIALS AND SERVICES	151,130	151,130	146,494	20
CAPITAL OUTLAY									
22		4,541	20,000	22	Meters/Backflow Valves				21
23	4,299	7,143	10,000	23	Equipment	20,000	20,000	20,000	22
24		-	3,000	24	Fire Hydrant Upgrade	20,000	20,000	20,000	23
25		-	500	25	Building Improvements/Repairs				24
26	88,678		5,000	26	Water Main Improvements	5,000	5,000	5,000	25
27		7,400	8,000	27	Capital Improvements	15,000	15,000	15,000	26
28				28	Software / Server Update	12,370	12,870	12,870	27
29	92,977	19,084	46,500	29	TOTAL CAPITAL OUTLAY	72,370	72,870	72,870	28
30				30	TRANSFERRED TO OTHER FUNDS				29
31	20,000	20,000	20,000	31	Transfer to Water Reserve - Historical only				30
32		8,000	8,000	32	Transfer to SPW Maintenance Fund - Historical only				31
33				33					32
34	20,000	28,000	28,000	34	TOTAL TRANSFERS				33
35			182,342	35	OPERATING CONTINGENCY -Historical only				34
36	187,663	216,959		36	Ending balance (prior years)				35
37				37					36
38	519,598	478,133	498,000	38	TOTAL REQUIREMENTS	309,676	310,176	310,176	37
39				39					38

DETAILED REQUIREMENTS

**FORM
LB-31**

Water Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	9,758	10,751	15,000	1	Operating Materials and Supplies	18,000	18,000	18,000	1
2	3,608	3,890	5,000	2	Water Test Lab	6,000	6,000	6,000	2
3	3,774	5,926	6,000	3	Maintenance and Repair	7,000	7,000	7,000	3
4	9,668	10,835	12,030	4	Insurance	10,000	10,000	10,000	4
5	3,126	2,115	4,000	5	Vehicle and Equipment Operating Expense	4,000	4,000	4,000	5
6	2,104	3,676	5,000	6	Vehicle and Equipment Repair and Maintenance	4,000	4,000	4,000	6
7	16,722	18,395	22,000	7	Electricity and Heating	24,000	24,000	24,000	7
8	894	1,067	1,400	8	Office Expense	1,400	1,400	1,400	8
9	1,671	2,292	3,000	9	Training and Conference	3,000	3,000	3,000	9
10	19,054	22,146	26,000	10	Contract Services	35,000	35,000	30,364	10
11	4,557	4,789	5,000	11	Phone and Fax	5,000	5,000	5,000	11
12	3,563	4,916	5,000	12	Audit	5,000	5,000	5,000	12
13	525	509	600	13	Communications Lease	600	600	600	13
14	444	417	500	14	Uniforms	1,000	1,000	1,000	14
15	1,273	1,148	1,200	15	Postage	1,200	1,200	1,200	15
16	1,425	1,496	1,600	16	Springbrook Lease	1,600	1,600	1,600	16
17	850		1,500	17	Engineer	1,500	1,500	1,500	17
18	1,525	1,525	1,600	18	Sensus Hardware and Software Support				18
19	225	325	300	19	Software Security	350	350	350	19
20	85	100	100	20	Ethics Commission Fee	200	200	200	20
21			500	21	Reservoir Maintenance and Repair	3,000	3,000	3,000	21
22	667	747	900	22	Copier Lease and Maintenance	1,250	1,250	1,250	22
23	394	483	480	23	Postage Machine Lease	480	480	480	23
24	343	496	400	24	Internet Service	400	400	400	24
25	1,800	1,800	2,567	25	On-Site Server Maintenance	2,600	2,600	2,600	25
26	1,981	390	3,500	26	Filtration System Operating Expense	4,500	4,500	4,500	26
27		3,338	6,000	27	Legal	6,750	6,750	6,750	27
28	11,567	11,914	12,272	28	Loan Payment - Principal Historical only/ moved to pg 28				28
29	9,325	8,978	8,620	29	Loan Payment - Interest Historical only/ moved to pg 28				29
30				30	Professional Dues, Fees and Certification	2,500	2,500	2,500	30
31				31	Neptune Hardware and Software Support	800	800	800	31
32				32					32
33				33					33
34				34					34
35				35	Ending balance (prior years)				35
36				36					36
37	110,928	124,464	152,069	37	TOTAL REQUIREMENTS	151,130	151,130	146,494	37

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Water Operating Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4			4	4 Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8	8				8
9			9	9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11			11	11 Loan Payment - Principal - Filtration System	12,640	12,640	12,640	11
12			12	12 Loan Payment - Interest - Filtration System	8,252	8,252	8,252	12
13	0	0	0	13 TOTAL DEBT SERVICE	20,892	20,892	20,892	13
				SPECIAL PAYMENTS				
14			14					14
15			15					15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17			17	17 Transfer to Water Reserve	20,000	20,000	20,000	17
18			18	18 Transfer to SPW Maintenance Fund	8,000	0		18
19	0	0	0	19 TOTAL INTERFUND TRANSFERS	28,000	20,000	20,000	19
				OPERATING CONTINGENCY				
20			20	20 TOTAL OPERATING CONTINGENCY	151,632	159,132	159,132	20
21	0	0	0	21 Total Requirements Not Allocated	200,524	200,024	200,024	21
22			22	22 Total Org./Prog. Requirements	309,676	310,176	310,176	22
23			23	23 Reserved for future expenditure				23
24		216,959		Ending balance (prior years)				24
25			25	25 UNAPPROPRIATED ENDING FUND BALANCE				25
26	0	216,959	0	26 TOTAL REQUIREMENTS	510,200	510,200	510,200	26

**FORM
LB-11**

This fund is authorized and established by resolution #511 on August 8, 2006 for the following specified purpose: maintaining, improving or expanding water system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: : 2016

Water Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	11,710	6,509	26,561	1	Beginning Fund Balance	46,700	46,700	46,700	1
2	77	58	120	2	Interest	100	100	100	2
3	20,000	20,000	20,000	3	Transfer from Water Operating Fund	20,000	20,000	20,000	3
4				4	Transfer from SPW Project Mainenance Fund		39,700		4
5				5	Transfer from General Fund			39,710	5
6				6					6
7				7					7
8				8					8
9	31,787	26,567	46,681	9	Total Resources, except taxes to be levied	66,800	106,500	106,510	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	31,787	26,567	46,681	12	TOTAL RESOURCES	66,800	106,500	106,510	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	25,278	0	46,681	13	Capitla Improvements	66,800	106,500	106,510	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	6,509	26,567		27	Ending balance (prior years)				27
28			0	28	RESERVED FOR FUTURE EXPENDITURE				28
29	31,787	26,567	46,681	29	TOTAL REQUIREMENTS	66,800	106,500	106,510	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Water System Development Charges**

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014,2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	51,874	23,134	39,912	1	Beginning Fund Balance	56,810	56,810	56,810	1
2	211	172	160	2	Interest	240	240	240	2
3	6,180	12,360	6,180	3	Charges - 3/4" Meter - Improvements	6,180	6,180	6,180	3
4	4906	9,812	4,906	4	Charges - 3/4" Meter - Reimbursement	4,906	4,906	4,906	4
5			5,151	5	Charges - 1" Meter - Improvements	5,151	5,151	5,151	5
6			4,089	6	Charges - 1" Meter - Reimbursement	4,089	4,089	4,089	6
7				7					7
8				8					8
9				9					9
10	63,171	45,478	60,398	10	Total Resources, except taxes to be levied	77,376	77,376	77,376	10
11				11	Taxes estimated to be received			77,376	11
12				12	Taxes collected in year levied				12
13	63,171	45,478	60,398	13	TOTAL RESOURCES	77,376	77,376	77,376	13
					REQUIREMENTS by Org. Unit/Prog.&Activity				
14	20,037	0	60,398	14	Capital Improvements	77,376	77,376	77,376	14
15	20,000			15	Transfer to Water Operating Fund - Water Main				15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22	23,134	45,478		22	Ending balance (prior years)				22
23			0	23	UNAPPROPRIATED ENDING FUND BALANCE				23
24	63,171	45,478	60,398	24	TOTAL REQUIREMENTS	77,376	77,376	77,376	24

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Public Works Project Maintenance**

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	21,840	22,695	31,561	1	Beginning Fund Balance	39,700	39,700	39,710	1
2	118	134	156	2	Interest	140			2
3	737	737		3	LID #1 Assessments				3
4				4					4
5		8,000	8,000	5	Transfer from Water Fund	8,000			5
6				6					6
7				7					7
8				8					8
9	22,695	31,566	39,717	9	Total Resources, except taxes to be levied	47,840	39,700	39,710	9
10				10	Taxes Estimated to be Received				10
11				11	Taxes Collected In Year Levied				11
12	22,695	31,566	39,717	12	TOTAL RESOURCES	47,840	39,700	39,710	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13			26,000	13	Reservoir Maintenance and Repair	32,000			13
14			13,717	14	Pump Station Maintenance and Repair	15,840			14
15				15	Transfer to Water Reserve to Dissolve Fund		39,700		15
16				16	Transfer to General Fund Dissolve Fund			39,710	16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	22,695	31,566		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	22,695	31,566	39,717	29	TOTAL REQUIREMENTS	47,840	39,700	39,710	29

RESOURCES

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	165,413	151,727	162,000	1	Beginning Fund Balance				
2	754	861	800	2	Interest	257,000	257,000	257,000	1
3		2,525		3	Miscellaneous Revenue	900	900	900	2
4	267,840	272,905	273,500	4	Sewer Charges				3
5				5	Sale of assets	275,400	275,400	275,400	4
6				6		2,000	2,000	2,000	5
7				7					6
8				8					7
9				9					8
10				10					9
11				11					10
12				12					11
13				13					12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29	434,007	428,018	436,300	29	Total resources, except taxes to be levied	535,300	535,300	535,300	28
30				30	Taxes estimated to be received				29
31				31	Taxes collected in year levied				30
32	434,007	428,018	436,300	32	TOTAL RESOURCES	535,300	535,300	535,300	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1				1	Salaries				
2	5,723	9,184	17,792	2	City Recorder	17,006	17,006	17,006	1
3	4,646	3,073	5,536	3	Finance Officer	6,046	6,046	6,046	2
4	1,230	2,329		4	Administrative Assistant				3
5	3,952			5	Administrative Assistant 2				4
6	-202	11,038	27,101	6	Public Works Superintendent	26,333	26,333	26,333	5
7	8,947	14,761	26,578	7	Utility Worker I	29,827	29,827	29,827	6
8		276	4,311	8	Utility Worker - part time	2,882	2,882	2,882	7
9	54,251	21,310		9	WWTP Operator				8
10				10	Benefits				9
11	5,811	4,390		11	Social Security / Medicare				10
12	1,952	1,399		12	Unemployment Tax				11
13	1,808	40		13	Workers Benefit Tax				12
14	7,058	3,631		14	PERS				13
15	11,818	11,319		15	Health Insurance				14
16				16					15
17	106,994	82,750	81,318	17	TOTAL PERSONNEL SERVICES	82,093	82,093	82,093	16
18				18	Total Full-Time Equivalent (FTE)	1.27	1.27	1.27	17
					MATERIALS AND SERVICES				18
19	112,412	125,961	185,769	19	(SEE LB-31, Page 34)	165,830	165,830	165,830	
20				20					19
21	112,412	125,961	185,769	21	TOTAL MATERIALS AND SERVICES	165,830	165,830	165,830	20
					CAPITAL OUTLAY				21
22	12,252	1,589	3,000	22	Equipment	35,000	35,000	35,000	
23	4,999			23	Construction Projects				22
24	38,186			24	Aeration Project				23
25	6,000			25	Logging				24
26	1,437			26	Site Prep for 2nd Plantation				25
27				27	Software / Server Update	12,370	12,870	12,870	26
28				28					27
29				29					28
30	62,874	1,589	3,000	30	TOTAL CAPITAL OUTLAY	47,370	47,870	47,870	29
					TRANSFERRED TO OTHER FUNDS				30
31		40,000		31	Transfer to Sewer Reserve - Historical only				
32	0	40,000	0	32	TOTAL TRANSFERS	0	0	0	31
33			166,213	33	OPERATING CONTINGENCY - Historical only				32
34	151,727	177,718		34	Ending balance (prior years)				33
35				35					34
38	434,007	428,018	436,300	36	TOTAL REQUIREMENTS	295,293	295,793	295,793	35

DETAILED REQUIREMENTS

**FORM
LB-31**

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1	21,817	19,389	26,000	1	Operating Materials and Supplies	26,000	26,000	26,000	1
2	1,772	1,455	3,000	2	Permits and Fees	2,600	2,600	2,600	2
3			5,000	3	City Engineer	5,000	5,000	5,000	3
4	1,224	1,145	1,400	4	Office Expense	1,400	1,400	1,400	4
5	5,509	8,685	8,000	5	Contract Services	10,000	10,000	10,000	5
6	22,291	21,115	23,000	6	Electricity and Heating	23,000	23,000	23,000	6
7	725	1,199	4,000	7	Training and Conferences	3,000	3,000	3,000	7
8	4,221	2,367	3,500	8	Vehicle and Equipment Operating Expense	3,500	3,500	3,500	8
9	12,068	5,722	9,000	9	Test Lab	6,000	6,000	6,000	9
10	1,466	349	1,200	10	Rental Expense	1,200	1,200	1,200	10
11	2,375	2,915	3,000	11	Phone and Fax	3,000	3,000	3,000	11
12	4,944	7,508	8,350	12	Insurance	7,500	7,500	7,500	12
13	3,563	4,916	5,000	13	Audit	5,000	5,000	5,000	13
14	1,425	1,496	1,600	14	Sprigbrook Lease	1,600	1,600	1,600	14
15		3,338	6,000	15	Legal	6,750	6,750	6,750	15
16	551	394	1,000	16	Safety Apparal, Uniforms	1,000	1,000	1,000	16
17	4,540	2,988	4,000	17	Tractor / Vehicle Repair	3,000	3,000	3,000	17
18	85	100	100	18	Ethics Commission Fee	200	200	200	18
19	12,596	15,287	28,000	19	Sewer Equipment Repair and Maintenance	15,000	15,000	15,000	19
20	1,800	1,800	2,567	20	On-site Server Maintenance	2,600	2,600	2,600	20
21	273	341	372	21	Internet Service	400	400	400	21
22	574	641	900	22	Copier Lease / Maintenance	1,250	1,250	1,250	22
23	1,326	1,148	1,000	23	Postage	1,000	1,000	1,000	23
24	373	483	480	24	Postage Machine Lease	480	480	480	24
25	4,277	5,127	10,000	25	Lagoon Maintenance	10,000	10,000	10,000	25
26	225	325	300	26	Software Security	350	350	350	26
28	2,392	2,845	5,000	28	Collection System Maintenance	5,000	5,000	5,000	28
29		12,883	24,000	29	Biosolids (Sludge)	20,000	20,000	20,000	29
30				30					30
31				31					31
32				32					32
33				33	Ending balance (prior years)				33
34				34					34
35	112,412	125,961	185,769	35	TOTAL REQUIREMENTS	165,830	165,830	165,830	35

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Sewer Operating Fund

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	3
4			4	Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8					8
9			9					9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11			11					11
12			12					12
13	0	0	0	TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14			14					14
15			15					15
16	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17			17	Transfer to Sewer Reserve	40,000	40,000	40,000	17
18			18					18
19	0	0	0	TOTAL INTERFUND TRANSFERS	40,000	40,000	40,000	19
				OPERATING CONTINGENCY				
20			20	TOTAL OPERATING CONTINGENCY	200,007	199,507	199,507	20
21	0	0	0	Total Requirements Not Allocated	240,007	239,507	239,507	21
22			22	Total Org./Prog. Requirements	295,293	295,793	295,793	22
23			23	Reserved for future expenditure				23
24		177,718		Ending balance (prior years)				24
25			25	UNAPPROPRIATED ENDING FUND BALANCE				25
26	0	177,718	0	TOTAL REQUIREMENTS	535,300	535,300	535,300	26

**FORM
LB-11**

This fund is authorized and established by resolution #511 on August 8, 2006
for the following specified purpose: maintaining, improving or expanding sewer system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: : 2016

Sewer Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	5,424	5,452	45,547	1	Beginning Fund Balance	55,750	55,750	55,750	1
2	28	100	180	2	Interest	190	190	190	2
3		40,000		3	Transfer from Sewer Operating Fund	40,000	40,000	40,000	3
4			10,000	4	Transfer from Sewer SDC Fund				4
5				5					5
6				6					6
7				7					7
8				8					8
9	5,452	45,552	55,727	9	Total Resources, except taxes to be levied	95,940	95,940	95,940	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	5,452	45,552	55,727	12	TOTAL RESOURCES	95,940	95,940	95,940	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13			5,727	13	Capital Improvements	55,940	55,940	55,940	13
14			50,000	14	Sewer Master Plan	40,000	40,000	40,000	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	5,452	45,552		27	Ending balance (prior years)				27
28			0	28	RESERVED FOR FUTURE EXPENDITURE				28
29	5,452	45,552	55,727	29	TOTAL REQUIREMENTS	95,940	95,940	95,940	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Sewer System Development Charges**

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014.2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	16,219	20,379	26,582	1	Beginning Fund Balance				
2	96	116	100	2	Interest	22,820	22,820	22,820	1
3	1,476	2,952	2,214	3	Charges - Improvements	120	120	120	2
4	2,588	5,176	3,882	4	Charges - Reimbursement	2,214	2,214	2,214	3
5				5		3,882	3,882	3,882	4
6				6					5
7				7					6
8				8					7
9				9					8
10	20,379	28,623	32,778	10	Total Resources, except taxes to be levied	29,036	29,036	29,036	9
11				11	Taxes estimated to be received				10
12				12	Taxes collected in year levied				11
13	20,379	28,623	32,778	13	TOTAL RESOURCES	29,036	29,036	29,036	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
14			22,778	14	Capital Improvements				
15			10,000	15	Transfer to Sewer Reserve	29,036	29,036	29,036	13
16				16					14
17				17					15
18				18					16
19				19					17
20				20					18
21				21					25
22	20,379	28,623		22	Ending balance (prior years)				26
23			0	23	UNAPPROPRIATED ENDING FUND BALANCE				27
24	20,379	28,623	32,778	24	TOTAL REQUIREMENTS	29,036	29,036	29,036	28
									29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

G.O. Wasterwater Bond Debt Service Fund

City of Aurora, Oregon

Historical Data					DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016				
Actual		Adopted Budget This Year 2014-2015	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2012-2013	First Preceding Year 2013-2014									
					Resources					
1	11,097	20,410	27,300	1	Beginning Cash on Hand	19,000	19,000	19,000	1	
2				2					2	
3	5,485	10,913	5,500	3	Previously Levied Taxes to be Received	5,000	5,000	5,000	3	
4	639	795	800	4	Interest	800	800	800	4	
5				5					5	
6				6					6	
7	17,221	32,118	33,600	7	Total Resources, Except Taxes to be Levied	24,800	24,800	24,800	7	
8			286,200	8	Taxes Estimated to be Received *	308,175	308,175	308,175	8	
9	299,102	306,871		9	Taxes Collected in Year Levied				9	
10	316,323	338,989	319,800	10	TOTAL RESOURCES	332,975	332,975	332,975	10	
					Requirements					
					Bond Principal Payments					
					Bond Issue	Budgeted Payment Date				
11	170,000	185,000	195,000	11	Annual Principal	06/01/2016	215,000	215,000	215,000	11
12				12						12
13				13						13
14	170,000	185,000	195,000	14	Total Principal		215,000	215,000	215,000	14
					Bond Interest Payments					
					Bond Issue	Budgeted Payment Date				
15	62,956	60,406	57,400	15	Semi-annual Int	12/01/2015	53,988	53,988	53,988	15
16	62,957	60,407	57,400	16	Semi-annual Int	06/01/2016	53,987	53,987	53,987	16
17				17						17
18	125,913	120,813	114,800	18	Total Interest		107,975	107,975	107,975	18
					Unappropriated Balance for Following Year By					
					Bond Issue	Projected Payment Date				
19				19						19
20				20						20
22	20,410	33,176		22	Ending balance (prior years)					22
23			10,000	23	Total Unappropriated Ending Fund Balance		10,000	10,000	10,000	23
24				24	Loan Repayment to Fund					24
25				25	Tax Credit Bond Reserve					25
26	316,323	338,989	319,800	26	TOTAL REQUIREMENTS		332,975	332,975	332,975	26

**FORM
LB-11**

This fund is authorized and established by resolution #831 on June 14, 2011
for the following specified purpose: Maintenance, repairs &/or upgrades

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Prior to June 14, 2021

Park Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	4,498	1,126	1,136	1	Beginning Fund Balance	1,142	1,142	1,142	1
2	13	10	10	2	Interest	6	6	6	2
3				3	Pudding River Watershed Council Funds	6,000	6,000	6,000	3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9	4,511	1,136	1,146	9	Total Resources, except taxes to be levied	7,148	7,148	7,148	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	4,511	1,136	1,146	12	TOTAL RESOURCES	7,148	7,148	7,148	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	3,385	0	1,146	13	Park Improvements	7,148	7,148	7,148	13
14				14	Master Plan				14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	1,126	1,136		27	Ending balance (prior years)				27
28			0	28	RESERVED FOR FUTURE EXPENDITURE				28
29	4,511	1,136	1,146	29	TOTAL REQUIREMENTS	7,148	7,148	7,148	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Park System Development Charges**

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	20,103	22,424	24,744	1	Beginning Fund Balance	33,720	33,720	33,720	1
2	116	125	120	2	Interest	130	130	130	2
3	2,071	6,213	2,071	3	Charges - Improvements	2,071	2,071	2,071	3
4	134	402	134	4	Charges - Reimbursement	134	134	134	4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	22,424	29,164	27,069	10	Total Resources, except taxes to be levied	36,055	36,055	36,055	10
11				11	Taxes estimated to be received			36,055	11
12				12	Taxes collected in year levied				12
13	22,424	29,164	27,069	13	TOTAL RESOURCES	36,055	36,055	36,055	13
					REQUIREMENTS by Org. Unit/Prog.&Activity				
14			27,069	14	Capital Investment	36,055	36,055	36,055	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22	22,424	29,164		22	Ending balance (prior years)				22
23			0	23	UNAPPROPRIATED ENDING FUND BALANCE				23
24	22,424	29,164	27,069	24	TOTAL REQUIREMENTS	36,055	36,055	36,055	24

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
City Hall Building Fund**

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
					RESOURCES				
1	110,098	115,775	117,907	1	Beginning Fund Balance	120,200	120,200	120,200	1
2	602	605	620	2	Interest	600	600	600	2
3				3	Transfer from General Fund	10,000	10,000	10,000	3
4	1,460	1,748	1,300	4	Business License Surcharge	1,700	1,700	1,700	4
5	3,615			5	Enhanced Citation Revenue				5
6				6					6
7				7					7
8				8					8
9	115,775	118,128	119,827	9	Total Resources, except taxes to be levied	132,500	132,500	132,500	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	115,775	118,128	119,827	12	TOTAL RESOURCES	132,500	132,500	132,500	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13			119,827	13	Capital Building Project	132,500	132,500	132,500	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	115,775	118,128		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	115,775	118,128	119,827	29	TOTAL REQUIREMENTS	132,500	132,500	132,500	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Section 5

Enacting Resolutions

**City of Aurora
Resolution No. 699**

**A Resolution Adopting the 2015-2016 Budget
and Making Appropriations.**

Adopting the Budget

BE IT RESOLVED that the City Council of the City of Aurora hereby adopts the budget approved by the Budget Committee for the Fiscal Year 2015-2016, in the sum of \$3,191,432, now on file at City Hall.

Resolution Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below are hereby appropriated as follows:

General Fund

Personnel Services	\$ 89,267
Materials and Services	346,605
Capital Outlay	18,870
Transfers Out	59,710
Contingency	<u>324,590</u>
Total	\$ 839,042

City Hall Building Fund

Capital Outlay	\$ 132,500
Total	\$ 132,500

Aurora Colony Days Fund

Personnel Services	\$ 2,568
Materials and Services	15,900
Contingency	<u>5,072</u>
Total	\$ 23,540

Park Reserve Fund

Capital Outlay	\$ 7,148
Total	\$ 7,148

Park SDC Fund

Capital Outlay	\$ 36,055
Total	\$ 36,055

Street/Storm Operating Fund

Personnel Services	\$ 24,444
Materials and Services	70,000
Capital Outlay	92,500
Transfer Out	20,000
Contingency	<u>102,456</u>
Total	\$ 309,400

Street/Storm Reserve Fund

Street Maintenance Projects	\$ 85,700
Total	\$ 85,700

Street/Storm SDC Fund

Capital Outlay	\$ 31,000
Total	\$ 31,000

Water Operating Fund

Personnel Services	\$ 90,812
Materials and Services	146,494
Capital Outlay	72,870
Transfers Out	20,000
Debt Service to Others	20,892
Contingency	<u>159,132</u>
Total	\$ 510,200

Public Works Maintenance Fund

Transfers Out	\$ 39,710
Total	\$ 39,710

Water Reserve Fund

Capital Outlay	\$ 106,510
Total	\$ 106,510

Water SDC Fund

Capital Outlay	\$ 77,376
Total	\$ 77,376

Sewer Operating Fund	
Personnel Services	\$ 82,093
Materials and Services	165,830
Capital Outlay	47,870
Transfers Out	40,000
Contingency	<u>199,507</u>
Total	\$ 535,300

Sewer Reserve Fund	
Capital Outlay	\$ 95,940
Total	\$ 95,940

Sewer SDC Fund	
Capital Outlay	\$ 29,036
Total	\$ 29,036

G O Wastewater Bond Fund	
Debt Service	\$ 322,975
Total	\$ 322,975

TOTAL APPROPRIATIONS ALL FUNDS	\$3,181,432
Total Unappropriated and Reserve Amounts, All Funds	\$ 10,000
TOTAL ADOPTED BUDGET	\$3,191,432

Adopted this 9th day of June 2015.


 Bill Graupp, Mayor

ATTEST:


 Kelly A. Richardson, City Recorder

