

City of Aurora

Founded 1856

“National Historic Site”

Adopted Budget
Fiscal Year 2018-2019

June 12, 2018

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Section 1

City Staff

City of Aurora
Staff Members
2018-2019

W Scott Jorgensen
City Recorder

Tammy Grimes
Administrative Assistant

Mary Lambert
Finance Officer

Mark Gunter
Public Works Superintendent

Derek Shunn
Utility Worker

Chuck Sandsness
Utility Worker

Section 2

Budget Committee Members

**CITY OF AURORA
BUDGET COMMITTEE MEMBERS
2018– 2019**

Bill Graupp Mayor
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503-678-6909

Kris Sallee Councilor
21311 Main St NE
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Stuart Cregger 1st of 3 year term
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Joseph Schaefer 2nd of 3 year term
15140 Park Avenue NE
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Nick Kaiser 1st of 3 year term
14635 Kasel Court NE
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Section 3

Budget Message

CITY OF AURORA BUDGET MESSAGE FISCAL YEAR 2018-2019

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.

Pursuant to Oregon Budget Law, the budget message must contain certain information which assists the reader of the budget in understanding major differences in the proposed budget from the current year adopted budget. For example, ORS 294.403 requires that the budget message must:

- Explain the budget document
- Include a brief description of the proposed financial policies for the coming fiscal year
- Describe the significant features of the proposed budget
- Explain major changes in financial policy

This year's budget is prepared by Mary Lambert – Budget Officer. City staff contributed to the projections in each of their areas of responsibility.

Features

This year's proposed budget follows two fiscal years of significant investment by the city in infrastructure and increased services. The general fund proposed expenses can be summarized:

- City Administration - \$150,000
- Public Safety / Police - \$188,000
- Community Development - \$160,000
- Public Facilities / Parks - \$77,000

This year's budget proposal continues areas of infrastructure investment and increased services:

Administration - \$10,000

- Community Outreach Program
- Emergency Management Capital Investment
- Council Training Program
- Equipment for Paperless Council / Commission Meetings

Public Works - \$261,000

- Replacement of water main on Hwy 99E-West side
- Replacement/consolidation of old tractors/backhoe with new one
- Waste Water Collections Master Plan
- 40 water meter replacements (upgrades)
- Street Repaving on South End
- Lift Station pump Backup Generator

MAJOR FACTORS

The 2018-19 budget has a primary focus on setting ending fund balance goals to a minimum of 60% of annual requirements, while continuing investment in infrastructure and social programs. Additions to the budget include initial spending outlay for Community Outreach programs as well as Emergency Management equipment and training.

Consumable and service costs have risen approximately 4% across the board, affecting all operating and enterprise funds. In the short term, this is absorbed into the costs, but contributing to increasing our deficit spending. Long term planning and investment will require an increase in efficiency and tax revenue base.

Benefit costs are projected to continue increasing. Latest estimates are calculated into the payroll estimates. In this proposed budget is a 3.0% COLA at the start of the fiscal year. Although finalized health care and benefit numbers are not set, the estimates are deemed adequate for this budget proposal. An additional payroll tax for transportation has been implemented by the state legislature and will impact our employees by 0.1%.

Some funds are either no longer part of the reporting package or in the last year of existence. This includes the Public Works Project Maintenance Fund.

The city contribution to the Aurora Colony Days Fund has increased from \$3,500 to \$4,500 to help offset increasing costs. Although there is anticipated increased revenue from sponsorships, costs are raising for the first time in 4 years for entertainment.

Budget Officer's comments

I want to thank you all again this year 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 each City department and their staff for the time invested in producing this budget document.

Mary Lambert – Budget Officer / Financial Officer

Bill Graupp – Mayor

APPENDIX A – Description of Funds

General Fund

Revenues

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

Fees for Services: Fees for services include nuisance abatement fees and other charges the City collects for performing certain services.

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. This budget reflects an increase in planning and development reimbursements due to the annual review required of the 3 marijuana businesses in the city. Business license fees have also increased as the city expects to license the 3 marijuana businesses at a significantly higher rate than other business licenses.

Rents: Rents include only the communications companies renting space on the water tower. Currently, the City is receiving approximately \$3,500 per month from T-Mobile, Sprint/Nextel, and from Verizon.

Intergovernmental: Intergovernmental revenue includes state revenue sharing, state cigarette tax, state liquor tax and marijuana tax. The budget reflects declining cigarette taxes and modest marijuana taxes.

Fines, Penalties & Forfeits: Fines, penalties and forfeits include primarily court fine revenue and fees collected through the municipal court.

Interest: Interest includes all interest earned in the Local Government Investment Pool (LGIP). This interest is distributed to each fund on a percentage basis. It is anticipated that interest revenue will increase in all funds 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

No major changes for requirements are anticipated. The General Fund will again be transferring funds to the Aurora Colony Days Fund.

Aurora Colony Days Fund

Revenue comes from sponsorships and fees for events. Revenue and expenditures are both expected to increase. This fund will receive a transfer of \$4,500 from the General Fund – Revenue Share.

Street/Storm Fund

The primary source of revenue is the ODOT highway tax apportionment. This fund also receives revenue from the street lighting fee, which is used to pay the electric bill for the street lights. This budget reflects the continued savings from switching to LED bulbs. The city received a grant of \$50,000 to complete street improvements on Filbert and in the Orchard View area.

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. This fund expires in 2020.

Water Operating Fund

The Water Fund, an enterprise fund, receives revenue from water billing. All revenues in this fund pay for water cost of sales, maintenance and upgrades. As required by Resolution, a rate increase of 3.9% (US Bureau of Labor and Statistics Consumer Price Index) of the base rate is included in this budget

Water Reserve Fund

The reserve fund is for maintaining, improving, or expanding the water system. This fund expires 2026. Any revenue received is a transfer from the Water Operating Fund. There is a \$20,000 transfer in this budget.

Sewer Operating Fund

The Sewer Fund, an enterprise fund, receives revenue from a fixed sewer billing rate. All revenues in this fund pay for wastewater collection, treatment, disposal, system maintenance and upgrades. As required by Resolution, a rate increase of 3.9% (US Bureau of Labor and Statistics Consumer Price Index) of the base rate is included in this budget

Sewer Reserve Fund

The reserve fund is for maintaining, improving, or expanding the sewer system. This fund expires in 2026. Any revenue received is a transfer from the Sewer Operating Fund. There is a \$20,000 transfer in this budget.

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. The final payment on this bond is June 2024.

System Development Charge Funds

In all SDC funds, revenue calculations are based on four (4) new construction permits. SDCs are generated through building permits for new construction. Expenditures are restricted by law.

Park Reserve Fund

The reserve fund is for maintaining, repairing and upgrading city parks. This fund expires in 2021.

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 has no transfer from the General Fund this year.

Section 4

Budget Document

RESOURCES

General Operating Fund

City of Aurora, Oregon

CURRENT Assessed Value (Estimated) **121,775,800**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1	400,734	453,388	485,000	1 BEGINNING FUND BALANCE	536,500	536,500	536,500	1
2	8,073	7,794	7,000	2 Previously Levied Taxes Estimated to be Received	6,000	6,000	6,000	2
3	8,389	7,787	19,000	3 Business License Fees	23,000	23,000	23,000	3
4	1,385	-	400	4 Copy, Discovery and Other Fees	200	200	200	4
5	63,799	63,837	64,000	5 Franchise Fees	69,000	69,000	69,000	5
6	2,775	5,671	5,000	6 Interest Income	6,000	6,000	6,000	6
7	14,819	15,759	16,200	7 Liquor, Cigarette, Marijuana Tax	17,500	17,500	17,500	7
8	12,500	-	2,000	8 Sale of Assets, Misc	500	500	500	8
9	19,415	18,025	15,000	9 Municipal Court Fines	20,000	20,000	20,000	9
10	1,725	1,125	1,000	10 Park Reservation Fees	1,000	1,000	1,000	10
11	6,774	11,958	9,800	11 State Revenue Sharing	10,500	10,500	10,500	11
12	43,963	38,814	40,350	12 Tower Rent	41,082	41,082	41,082	12
13	6,302	1,240	1,000	13 Planning and Development Fees	1,000	1,000	1,000	13
14	69,515	21,688	32,000	14 Building Permits and Fees	35,000	35,000	35,000	14
15	1,000	-	1,000	15 Planning Tech and Assistance Grant (Bi annual)	-	-	-	15
16	7,824	30,651	15,000	16 Planning and Development Reimbursements	10,000	10,000	10,000	16
17		480	500	17 Lien / Violation Payments	500	500	500	17
18		9,415	-	18 HRB Historic Preservation Grant	12,000	12,000	12,000	18
19	39,710		-	19 Public Works Project Maintenance Fund	-	-	-	19
20			300	20 Scholarships, Grants, Donations	5,000	5,000	5,000	20
21		-	25,000	21 UGB Project Grants	25,000	25,000	25,000	21
22		-	25,000	22 UGB Project Donations	25,000	25,000	25,000	22
23				23				23
24				24				24
25				25				25
26				26				26
27	708,702	687,632	764,550	27 Total resources, except taxes to be levied	844,782	844,782	844,782	27
28			271,749	28 Taxes estimated to be received	283,839	283,839	283,839	28
29	243,656	266,396		29 Taxes collected in year levied				29
30	952,358	954,028	1,036,299	30 TOTAL RESOURCES	1,128,621	1,128,621	1,128,621	30

*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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES				
1	68,034	73,245	78,460	1 Salaries	97,481	97,481	97,481	1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9	12,480	14,333	26,297	9 Benefits	41,135	41,135	41,135	9
10				10				10
11	80,514	87,578	104,757	11 TOTAL PERSONNEL SERVICES	138,617	138,617	138,617	11
12				12 Total Full-Time Equivalent (FTE)	2.32	2.32	2.32	12
				MATERIALS AND SERVICES				
13	198,345	189,808	230,365	13 Administration and Finance (SEE LB-31, Page 4)	252,084	252,084	252,084	13
14	82,725	63,479	129,200	14 Community Development (SEE LB-31, Page 5)	169,800	169,800	169,800	14
15	6,817	5,051	6,425	15 Municipal Court (SEE LB-31, Page 6)	10,250	10,250	10,250	15
16	11,935	15,527	23,150	16 Public Facilities (SEE LB-31, Page 7)	23,650	23,650	23,650	16
17	40,322	31,980	47,600	17 Parks (SEE LB-31, Page 9)	53,550	53,550	53,550	17
18				18				18
19	340,144	305,845	436,740	19 TOTAL MATERIALS AND SERVICES	509,334	509,334	509,334	19
				CAPITAL OUTLAY				
20	18,602	1,700	7,200	20 Admin & Finance (LB30, Page 3)	3,000	3,000	3,000	20
21	-	1,665	5,500	21 Parks (SEE LB-30, Page 8)	5,500	5,500	5,500	21
22				22				22
23				23				23
24				24				24
25	18,602	3,365	12,700	25 TOTAL CAPITAL OUTLAY	8,500	8,500	8,500	25
26				26				26
27	439,260	396,788	554,197	27 TOTAL REQUIREMENTS	656,451	656,451	656,451	27

**FORM
LB-30**

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

	Historical Data				REQUIREMENTS FOR: Administration	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					PERSONNEL SERVICES				
1	58,351	59,807	62,885	1	Salaries	83,550	83,550	83,550	1
2				2	City Recorder				2
3				3	Finance Officer				3
4				4	Administrative Assistant				4
5				5					5
6				6					6
7				7					7
8				8					8
9	10,112	11,580	17,972	9	Benefits	32,731	32,731	32,731	9
10				10					10
11				11					11
12	68,463	71,387	80,857	12	TOTAL PERSONNEL SERVICES	116,281	116,281	116,281	12
13				13	Total Full-Time Equivalent (FTE)	1.97	1.97	1.97	13
					MATERIALS AND SERVICES				
14	198,345	189,808	230,365	14	See LB31 (Page 4)	252,084	252,084	252,084	14
15				15					15
16	198,345	189,808	230,365	16	TOTAL MATERIALS AND SERVICES	252,084	252,084	252,084	16
					CAPITAL OUTLAY				
17	6,045	1,700		17	Equipment	2,000	2,000	2,000	17
18	12,557		7,200	18	Software / Server updates	1,000	1,000	1,000	18
19				19					19
20				20					20
21				21					21
22	18,602	1,700	7,200	22	TOTAL CAPITAL OUTLAY	3,000	3,000	3,000	22
23	285,410	262,895	318,422	23	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	371,365	371,365	371,365	23
					REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS				
24				24					24
25				25					25
26				26					26
27	285,410	262,895	318,422	27	TOTAL ORG./PROG. REQUIREMENTS	371,365	371,365	371,365	27

DETAILED REQUIREMENTS

**FORM
LB-31**

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					<u>Administration</u>				
1	780	343	4,500	1	Contract Services	5,000	5,000	5,000	1
2	1,277	980	1,000	2	Copier Lease/Maintenance Contract (POA)	1,000	1,000	1,000	2
3	111	-	1,000	3	Repair and Maintenance	1,000	1,000	1,000	3
4	13,549	12,870	14,000	4	Legal	20,000	20,000	20,000	4
5	3,203	2,940	3,000	5	Insurance and Bonds	3,500	3,500	3,500	5
6	147	161	450	6	Mileage	500	500	500	6
7	-	-	-	7					7
8	4,330	5,993	5,500	8	Office Expense -	5,500	5,500	5,500	8
9	1,254	1,435	4,500	9	Staff Training and Conference	5,000	5,000	5,000	9
10	4,251	4,917	4,700	10	Audit	5,200	5,200	5,200	10
11	293	240	300	11	Office Equipment Lease - Postage machine	300	300	300	11
12	850	-	2,000	12	Office Equipment	2,000	2,000	2,000	12
13	3,690	3,694	3,500	13	Phone and Fax	3,800	3,800	3,800	13
14	296	683	900	14	Postage	900	900	900	14
15	465	205	450	15	Staff Professional Dues and Fees	500	500	500	15
16	-	-	2,400	16	Springbrook Lease	2,700	2,700	2,700	16
17	198	198	350	17	Ethics Commission Fee	350	350	350	17
18	300	452	425	18	Software Security	425	425	425	18
19	20	93	200	19	Bank and Finance Charges	200	200	200	19
20	-	-	-	20					20
21	770	1,936	3,000	21	City Hall Building Maintenance	3,000	3,000	3,000	21
22	377	400	550	22	Internet	600	600	600	22
23	2,600	2,585	2,600	23	On-site Server	2,600	2,600	2,600	23
24	159,584	149,683	175,040	24	Police Contract Services	188,009	188,009	188,009	24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31	198,345	189,808	230,365	31	TOTAL REQUIREMENTS	252,084	252,084	252,084	31

DETAILED REQUIREMENTS

**FORM
LB-31**

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	-	67	300	1	Aurora City Council	500	500	500	1
2	-	-	200	2	Aurora Planning Commission	200	200	200	2
3	-	-	100	3	Historic Review Board	100	100	100	3
4	277	320	1,000	4	City Official Training, Conference, Mileage	5,000	5,000	5,000	4
5	125	-	300	5	City Official Mileage				5
6	2,376	2,336	3,000	6	Dues and Publications	3,500	3,500	3,500	6
7	-		-	7					7
8	8,729	8,580	15,000	8	Planning Consultant - City Paid	15,000	15,000	15,000	8
9	6,699	11,828	10,000	9	Planning Consultant - Billed to Applicant	10,000	10,000	10,000	9
10	2,210	9,690	5,000	10	City Engineer - Billed to Applicant	7,000	7,000	7,000	10
11	986	1,131	2,000	11	Publishing and Posting Fees	2,000	2,000	2,000	11
12	35,488	12,194	20,000	12	Building Permit Fees	25,000	25,000	25,000	12
13	2,645	3,146	3,500	13	State of Oregon Surcharge Fees	4,000	4,000	4,000	13
14	-	-	1,500	14	Development Code Amendments	1,500	1,500	1,500	14
15	1,000		1,000	15	Planning Assistance Grant (Bi annual)	-	-	-	15
16	35	41	500	16	Abatement and Lien Expense	500	500	500	16
17	600	8,372	9,800	17	Revenue Share Projects	10,500	10,500	10,500	17
18	16,816	2,360	6,000	18	NM School District Excise Tax	10,000	10,000	10,000	18
19	4,739	3,414	-	19	HRB Historic Preservation Project	12,000	12,000	12,000	19
20		-	35,000	20	UGB Project Consultants - EOA	35,000	35,000	35,000	20
21		-	5,000	21	UGB Project Legal Fees - EOA	5,000	5,000	5,000	21
22		-	10,000	22	UGB Project Planning Fees - EOA	10,000	10,000	10,000	22
23				23	Economic Opportunities Analysis	10,000	10,000	10,000	23
24				24	Emergency Management Equipment	2,000	2,000	2,000	24
25				25	Community Outreach	1,000	1,000	1,000	25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31	82,725	63,479	129,200	31	TOTAL REQUIREMENTS	169,800	169,800	169,800	31

DETAILED REQUIREMENTS

**FORM
LB-31**

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					<u>Municipal Court</u>				
1	28	-	125	1	Office Expense	150	150	150	1
2	4,989	3,211	3,750	2	Court Revenue Payments to Others	7,500	7,500	7,500	2
3	1,800	1,840	1,950	3	Court Judge	2,000	2,000	2,000	3
4	-	-	600	4	Court Interpreter	600	600	600	4
5	-			5					5
6				6					6
7				7					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					28
29				29					29
30				30					30
31	6,817	5,051	6,425	31	TOTAL REQUIREMENTS	10,250	10,250	10,250	31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
	Public Facilities								
1	2,737	1,248	2,000	1	Operating Materials and Supplies	2,000	2,000	2,000	1
2	1,254	196	5,000	2	Repair and Maintenance	5,000	5,000	5,000	2
3	4,797	4,290	5,000	3	Electricity and Heating	5,250	5,250	5,250	3
4	3,147	3,493	4,500	4	City Hall and Public Restroom Contract Services	4,500	4,500	4,500	4
5		6,300	6,650	5	Planter Strips, 2nd St Restroom Area Maint	6,900	6,900	6,900	5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
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22				22					22
23				23					23
24				24					24
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27				27					27
28				28					28
29				29					29
30				30					30
31	11,935	15,527	23,150	31	TOTAL REQUIREMENTS	23,650	23,650	23,650	31

FORM
LB-30

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

	Historical Data				REQUIREMENTS FOR: <u>Park Services</u>	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
PERSONNEL SERVICES									
1	9,683	13,438	15,575	1	Salaries	13,931	13,931	13,931	1
2				2	Public Works Superintendent				2
3				3	Utility Worker				3
4				4	2nd Utility Worker				4
5				5					5
6				6					6
7				7					7
8				8					8
9	2,368	2,753	8,325	9	Benefits	8,404	8,404	8,404	9
10				10					10
11				11					11
12	12,051	16,191	23,900	12	TOTAL PERSONNEL SERVICES	22,335	22,335	22,335	12
13				13	Total Full-Time Equivalent (FTE)	0.35	0.35	0.35	13
MATERIALS AND SERVICES									
14	40,322	31,980	47,600	14	See LB31 (Page 9)	53,550	53,550	53,550	14
15				15					15
16	40,322	31,980	47,600	16	TOTAL MATERIALS AND SERVICES	53,550	53,550	53,550	16
CAPITAL OUTLAY									
17		1,665	5,500	17	Equipment	5,500	5,500	5,500	17
18				18					18
19				19					19
20				20					20
21				21					21
22	0	1,665	5,500	22	TOTAL CAPITAL OUTLAY	5,500	5,500	5,500	22
23	52,373	49,836	77,000	23	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	81,385	81,385	81,385	23
REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS									
24				24					24
25				25					25
26				26					26
27	52,373	49,836	77,000	27	TOTAL ORG./PROG. REQUIREMENTS	81,385	81,385	81,385	27

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					Park Services				
1	1,096	1,558	2,000	1	Operating Material and Supplies	7,000	7,000	7,000	1
2	2,740	8,884	5,000	2	Contract Services	5,000	5,000	5,000	2
3	1,827	2,375	2,500	3	Electricity and Heating	3,000	3,000	3,000	3
4	935	2,254	2,400	4	Insurance and Bonds	2,500	2,500	2,500	4
5	569	1,197	2,000	5	Repair and Maintenance	2,000	2,000	2,000	5
6	46	72	500	6	Vehicle and Equipment Repair and Maintenance	500	500	500	6
7	19,800	4,150	20,000	7	Tree Removal and Pruning	20,000	20,000	20,000	7
8	1,350	1,350	2,500	8	Contract Services / Janitorial	2,500	2,500	2,500	8
9	11,959	10,140	10,700	9	Park Maintenance Contractor	11,050	11,050	11,050	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	40,322	31,980	47,600	31	TOTAL REQUIREMENTS	53,550	53,550	53,550	31

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

City of Aurora, Oregon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3	0	0	0	3
4				4				4
				TOTAL PERSONNEL SERVICES				
				Total Full-Time Equivalent (FTE)				
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7	0	0	0	7
				TOTAL MATERIALS AND SERVICES				
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10	0	0	0	10
				10				10
				TOTAL CAPITAL OUTLAY				
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13	0	0	0	13
				TOTAL DEBT SERVICE				
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16	0	0	0	16
				TOTAL SPECIAL PAYMENTS				
				INTERFUND TRANSFERS				
17	10,000	13,000	20,000	17	20,000	20,000	20,000	17
18	10,000	2,500	3,500	18	4,500	4,500	4,500	18
19	39,710			19				19
20	59,710	15,500	23,500	20	24,500	24,500	24,500	20
				TOTAL INTERFUND TRANSFERS				
				OPERATING CONTINGENCY				
21			458,602	21	447,671	447,671	447,671	21
22	59,710	15,500	482,102	22	472,171	472,171	472,171	22
23	439,260	396,788	554,197	23	656,451	656,451	656,451	23
24				24				24
25	453,388	541,740		25				25
26				26				26
27	952,358	954,028	1,036,299	27	1,128,621	1,128,621	1,128,621	27
				TOTAL REQUIREMENTS				

RESOURCES

FORM
LB-20

Aurora Colony Days Fund

City of Aurora, Oregon

est 2015-2016

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1		11,412	9,500	1	BEGINNING FUND BALANCE	9,200	9,200	9,200	1
2		-	100	2	Interest	125	125	125	2
3	100	-	100	3	Donations - Concerts	50	50	50	3
4	7,750	4,500	3,000	4	Sponsorships - Concerts	7,000	7,000	7,000	4
5	-	-	50	5	Donations - Run / Walk	50	50	50	5
6	2,000	750	1,000	6	Sponsorships - Run / Walk	580	580	580	6
7		-	100	7	Donations - Other	25	25	25	7
8	1,840	1,550	1,800	8	Fees - Run / Walk	1,800	1,800	1,800	8
9	3,028	1,980	2,500	9	Fees - Vendor	800	800	800	9
10	400	500	100	10	Fees - Other	25	25	25	10
11				11					11
12	10,000	2,500	3,500	12	Transfer from General Fund	4,500	4,500	4,500	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	25,118	23,192	21,750	27	Total resources, except taxes to be levied	24,155	24,155	24,155	27
28				28	Taxes estimated to be received				28
29				29	Taxes collected in year levied				29
30	25,118	23,192	21,750	30	TOTAL RESOURCES	24,155	24,155	24,155	30

*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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
PERSONNEL SERVICES									
1	1,920	1,992	2,134	1	Salaries	1,804	1,804	1,804	1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9	419	474	904	9	Benefits	768	768	768	9
10				10					10
11				11					11
12				12					12
13	2,339	2,466	3,038	13	TOTAL PERSONNEL SERVICES	2,572	2,572	2,572	13
14				14	Total Full-Time Equivalent (FTE)	0.04	0.04	0.04	14
MATERIALS AND SERVICES									
15	11,367	11,230	12,300	15	(SEE LB-31, Page 13)	15,500	15,500	15,500	15
16				16					16
17	11,367	11,230	12,300	17	TOTAL MATERIALS AND SERVICES	15,500	15,500	15,500	17
CAPITAL OUTLAY									
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24	0	0	0	24	TOTAL CAPITAL OUTLAY	0	0	0	24
TOTAL REQUIREMENTS									
25				25					25
26				26					26
27	13,706	13,696	15,338	27	TOTAL REQUIREMENTS	18,072	18,072	18,072	27

DETAILED REQUIREMENTS

FORM
LB-31

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	6,150	5,732	4,500	1	Concert expenses	6,400	6,400	6,400	1
2	-	235	500	2	Vendor expenses				2
3	1,949	2,202	2,000	3	Run / Walk expenses	2,300	2,300	2,300	3
4	639	76	1,000	4	Parade expenses	1,000	1,000	1,000	4
5	-		300	5	Art Show expenses	0	0	0	5
6	-		-	6	Car Show	300	300	300	6
7	2,629	2,985	3,000	7	Shared Expenses	4,500	4,500	4,500	7
8			1,000	8	City Improvements	1,000	1,000	1,000	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					28
29				29					29
30				30					30
31	11367	11,230	12,300	31	TOTAL REQUIREMENTS	15,500	15,500	15,500	31

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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 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	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			19					19
20	0	0	0	20 TOTAL INTERFUND TRANSFERS	0	0	0	20
				OPERATING CONTINGENCY				
21			6,412	21 TOTAL OPERATING CONTINGENCY	6,083	6,083	6,083	21
22	0	0	6,412	22 Total Requirements Not Allocated	6,083	6,083	6,083	22
23	13,706	13,696	15,338	23 Total Org./Prog. Requirements	18,072	18,072	18,072	23
24				24 Reserved for future expenditure				24
25	11,412	9,496		Ending balance (prior years)				25
26				26 UNAPPROPRIATED ENDING FUND BALANCE				26
27	25,118	23,192	21,750	27 TOTAL REQUIREMENTS	24,155	24,155	24,155	27

RESOURCES

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	181,892	153,660	142,750	1	Beginning Fund Balance	171,000	171,000	171,000	1
2	1,061	1,557	1,300	2	Interest	2,000	2,000	2,000	2
3	-	20	1,000	3	Sale of Assets	100	100	100	3
4	23,338	23,064	17,940	4	Street Lighting Fees	18,330	18,330	18,330	4
5	56,323	57,501	56,000	5	State Highway Taxes	60,000	60,000	60,000	5
6		-	6,000	6	Pudding River Watershed Council Funds				6
7		-	50,000	7	State / City Allotment Grant	50,000	50,000	50,000	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	262,614	235,802	274,990	27	Total resources, except taxes to be levied	301,430	301,430	301,430	27
28				28	Taxes estimated to be received				28
29				29	Taxes collected in year levied				29
30	262,614	235,802	274,990	30	TOTAL RESOURCES	301,430	301,430	301,430	30

*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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
PERSONNEL SERVICES									
1	16,702	18,811	22,639	1	Salaries	17,461	17,461	17,461	1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9	4,489	5,112	10,570	9	Benefits	8,360	8,360	8,360	9
10				10					10
11				11					11
12	21,191	23,923	33,209	12	TOTAL PERSONNEL SERVICES	25,821	25,821	25,821	12
13				13	Total Full-Time Equivalent (FTE)	0.35	0.35	0.35	13
MATERIALS AND SERVICES									
14	51,406	40,369	69,940	14	(SEE LB-31, Page 17)	69,500	69,500	69,500	14
15				15					15
16	51,406	40,369	69,940	16	TOTAL MATERIALS AND SERVICES	69,500	69,500	69,500	16
CAPITAL OUTLAY									
17	5,358	6,463	5,000	17	Equipment	20,000	20,000	20,000	17
18	-	-	5,000	18	Capital Improvements	5,000	5,000	5,000	18
19	-	-	50,000	19	State/City Allotment Grant Project	50,000	50,000	50,000	19
20	11,000	11,000	2,500	20	Storm Water Master Plan	-	-	-	20
21	-	-	2,500	21	UIC & TMDL Compliance	2,500	2,500	2,500	21
22				22					22
23				23					23
24				24					24
25				25					25
26	16,358	17,463	65,000	26	TOTAL CAPITAL OUTLAY	77,500	77,500	77,500	26
27	88,955	81,755	168,149	27	TOTAL REQUIREMENTS	172,821	172,821	172,821	27

DETAILED REQUIREMENTS

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	1,790	3,935	5,000	1	Operating Materials and Supplies	6,000	6,000	6,000	1
2	20,740	11,523	26,500	2	Contract Services	26,000	26,000	26,000	2
3	728	978	3,500	3	Vehicle and Equipement Operating Expense	3,500	3,500	3,500	3
4	899	3,012	2,500	4	Vehicle and Equipment Repair and Maintenance	2,500	2,500	2,500	4
5	5,076	650	10,000	5	Street Repair and Maintenance	10,000	10,000	10,000	5
6	5,068	4,306	4,500	6	Insurance	5,000	5,000	5,000	6
7	17,105	15,965	17,940	7	Street Lights	16,500	16,500	16,500	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					28
29				29					29
30				30					30
31	51,406	40,369	69,940	31	TOTAL REQUIREMENTS	69,500	69,500	69,500	31

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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 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	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	20,000			17 Transfer to Street Reserve Fund				17
18				18				18
19				19				19
20	20,000	0	0	20 TOTAL INTERFUND TRANSFERS	0	0	0	20
	40,000			OPERATING CONTINGENCY				
21			106,841	21 TOTAL OPERATING CONTINGENCY	128,609	128,609	128,609	21
22	20,000	0	106,841	22 Total Requirements Not Allocated	128,609	128,609	128,609	22
23	88,955	81,755	168,149	23 Total Org./Prog. Requirements	172,821	172,821	172,821	23
24				24 Reserved for future expenditure				24
25	153,660	154,047		25 Ending balance (prior years)				25
26				26 UNAPPROPRIATED ENDING FUND BALANCE				26
27	262,614	235,802	274,990	27 TOTAL REQUIREMENTS	301,430	301,430	301,430	27

**FORM
LB-11**

This fund is authorized and established by resolution #601 on 6-8-2010 for the following specified purpose: Street improvements, maintenance and repair

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Street Reserve Fund

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

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	52,070	82,446	96,900	1	Beginning Fund Balance	112,500	112,500	112,500	1
2	433	955	800	2	Interest	1,400	1,400	1,400	2
3				3					3
4	13,695	13,741	13,800	4	Street Maintenance Fees	14,100	14,100	14,100	4
5				5					5
6	20,000			6	Transfer From Street/Storm Operating Fund				6
7				7					7
8				8					8
9	86,199	97,142	111,500	9	Total Resources, except taxes to be levied	128,000	128,000	128,000	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	86,199	97,142	111,500	12	TOTAL RESOURCES	128,000	128,000	128,000	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	3,753	-	111,500	13	Street Projects	128,000	128,000	128,000	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	82,446	97,142		25	Ending balance (prior years)				25
26			0	26	RESERVED FOR FUTURE EXPENDITURE				26
27	86,199	97,142	111,500	27	TOTAL REQUIREMENTS	128,000	128,000	128,000	27

**FORM
LB-10**

**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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	22,633	48,961	52,337	1	Beginning Fund Balance -				1
2				2	Street Reimbursement Fee	37,431	37,431	37,431	2
3				3	Street Improvement Fee	30,654	30,654	30,654	3
4				4	Storm Reimbursement Fee	470	470	470	4
5				5	Storm Improvement Fee	1,936	1,936	1,936	5
6				6					6
7	11,628	1,292	5,168	7	Street Reimbursement Fee	5,168	5,168	5,168	7
8	13,032	1,448	5,792	8	Street Improvement Fee	5,792	5,792	5,792	8
9	486	54	216	9	Storm Reimbursement Fee	216	216	216	9
10	954	106	424	10	Storm Improvement Fee	424	424	424	10
11	228	536	500	11	Interest	700	700	700	11
12				12					12
13				13					13
14	48,961	52,397	64,437	14	Total Resources, except taxes to be levied	82,791	82,791	82,791	14
15				15	Taxes estimated to be received				15
16				16	Taxes collected in year levied				16
17	48,961	52,397	64,437	17	TOTAL RESOURCES	82,791	82,791	82,791	17
					REQUIREMENTS by Org. Unit/Prog.&Activity				
18			64,437	18	Capital Projects -				18
19		-		19	Street Reimbursement	42,907	42,907	42,907	19
20		-		20	Street Improvement	36,796	36,796	36,796	20
21		-		21	Storm Reimbursement	700	700	700	21
22		-		22	Storm Improvement	2,388	2,388	2,388	22
23				23					23
24				24					24
25				25					25
26				26					26
27	48,961	52,397		27	Ending balance (prior years)				27
28				28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	48,961	52,397	64,437	29	TOTAL REQUIREMENTS	82,791	82,791	82,791	29

RESOURCES

Water Operating Fund

City of Aurora, Oregon

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	229,615	253,678	233,000	1	Beginning Fund Balance	246,000	246,000	246,000	1
2	1,493	2,547	2,000	2	Interest	2,500	2,500	2,500	2
3	265,349	268,085	315,000	3	Water Sales	340,000	340,000	340,000	3
4	9,200	2,600	4,600	4	Meter Installation Sales	4,600	4,600	4,600	4
5	24,609	25,152	22,300	5	Water Sales (Filtration Asmnt)	22,560	22,560	22,560	5
6	70	626	100	6	NSF charges	100	100	100	6
7	-	40	2,000	7	Sale of assets	500	500	500	7
8			1,000	8	Webpayment Convenience Fee	1,050	1,050	1,050	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	530,337	552,728	580,000	27	Total resources, except taxes to be levied	617,310	617,310	617,310	27
28				28	Taxes estimated to be received				28
29				29	Taxes collected in year levied				29
30	530,337	552,728	580,000	30	TOTAL RESOURCES	617,310	617,310	617,310	30

*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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
PERSONNEL SERVICES									
1	62,692	65,765	97,397	1	Salaries	75,553	75,553	75,553	1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	16,675	18,159	44,369	10	Benefits	37,171	37,171	37,171	10
11				11					11
12	79,367	83,924	141,766	12	TOTAL PERSONNEL SERVICES	112,725	112,725	112,725	12
13				13	Total Full-Time Equivalent (FTE)	1.54	1.54	1.54	13
MATERIALS AND SERVICES									
14	105,589	140,079	169,125	14	(SEE LB-31, Page 23)	194,975	194,975	194,975	14
15				15					15
16	105,589	140,079	169,125	16	TOTAL MATERIALS AND SERVICES	194,975	194,975	194,975	16
CAPITAL OUTLAY									
17	19,630	25,688	20,000	17	Meters/Backflow Valves	20,000	20,000	20,000	17
18	17,975	14,554	7,000	18	Equipment	15,000	15,000	15,000	18
19	-	-	3,000	19	Building Improvements/Repairs	3,000	3,000	3,000	19
20	649	11,171	42,000	20	Water Main Improvements/Repairs	30,000	30,000	30,000	20
21	-	26,251	5,000	21	Capital Improvements	5,000	5,000	5,000	21
22	12,557	-	900	22	Software / Server Update	900	900	900	22
23		7,500		23	Water Rate Study				23
24				24					24
25				25					25
26	50,812	85,164	77,900	26	TOTAL CAPITAL OUTLAY	73,900	73,900	73,900	26
27	235,767	309,167	388,791	27	TOTAL REQUIREMENTS	381,600	381,600	381,600	27

DETAILED REQUIREMENTS

Water Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018						
1	23,018	20,658	20,000	1	Operating Materials and Supplies	20,000	20,000	20,000	1
2	1,250	3,577	6,000	2	Water Test Lab	6,000	6,000	6,000	2
3	544	14,237	7,000	3	Maintenance and Repair	7,500	7,500	7,500	3
4	8,742	8,386	7,900	4	Insurance	8,500	8,500	8,500	4
5	987	1,139	4,000	5	Vehicle and Equipment Operating Expense	4,000	4,000	4,000	5
6	1,479	3,086	5,000	6	Vehicle and Equipment Repair and Maintenance	5,000	5,000	5,000	6
7	25,624	29,260	30,000	7	Electricity and Heating	30,000	30,000	30,000	7
8	1,161	2,317	4,500	8	Office Expense	4,000	4,000	4,000	8
9	1,122	720	5,000	9	Training and Conference	5,000	5,000	5,000	9
10	20,502	31,843	37,000	10	Contract Services	60,000	60,000	60,000	10
11	4,060	3,990	5,500	11	Phone and Fax	4,500	4,500	4,500	11
12	4,250	4,917	4,700	12	Audit	5,200	5,200	5,200	12
13	510	509	700	13	Communications Lease	700	700	700	13
14	343	575	1,000	14	Uniforms / Safety Apparel	600	600	600	14
15	400	975	1,200	15	Postage	1,200	1,200	1,200	15
16	-	-	2,400	16	Springbrook Lease	2,700	2,700	2,700	16
17	-	892	1,500	17	Engineer	3,000	3,000	3,000	17
18	-	-	2,000	18	Hardware and Software Support-Neptune	2,000	2,000	2,000	18
19	300	452	425	19	Software Security	425	425	425	19
20	99	99	350	20	Ethics Commission Fee	350	350	350	20
21	-	-	3,000	21	Reservoir Maintenance and Repair	3,000	3,000	3,000	21
22	1,276	980	1,000	22	Copier Lease and Maintenance	1,000	1,000	1,000	22
23	293	240	300	23	Postage Machine Lease	300	300	300	23
24	376	399	550	24	Internet Service	650	650	650	24
25	2,300	2,360	2,600	25	On-Site Server Maintenance	2,600	2,600	2,600	25
26	-	-	4,500	26	Filtration System Operating Expense	4,500	4,500	4,500	26
27	6,600	6,050	7,000	27	Legal	8,000	8,000	8,000	27
28			1,500	28	Webpayment Processing Fees	1,750	1,750	1,750	28
29	352	2,418	2,500	29	Professional Dues, Fees and Certification	2,500	2,500	2,500	29
30				30					30
31				31					31
32				32					32
33				33					33
34	105,589	140,079	169,125	34	TOTAL REQUIREMENTS	194,975	194,975	194,975	34

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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 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	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	12,640	13,019	13,410	11 Loan Payment - Principal - Filtration System	13,812	13,812	13,812	11
12	8,252	7,873	7,482	12 Loan Payment - Interest - Filtration System	7,080	7,080	7,080	12
13	20,892	20,892	20,892	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	20,000			17 Transfer to Water Reserve	20,000	20,000	20,000	17
18				18 Transfer to SPW Maintenance Fund				18
19				19				19
20	20,000	0	0	20 TOTAL INTERFUND TRANSFERS	20,000	20,000	20,000	20
				OPERATING CONTINGENCY				
21			170,317	21 TOTAL OPERATING CONTINGENCY	194,818	194,818	194,818	21
22	40,892	20,892	191,209	22 Total Requirements Not Allocated	235,710	235,710	235,710	22
23	235,767	309,167	388,791	23 Total Org./Prog. Requirements	381,600	381,600	381,600	23
24				24 Reserved for future expenditure				24
25	253,678	222,669		25 Ending balance (prior years)				25
26				26 UNAPPROPRIATED ENDING FUND BALANCE				26
27	530,337	552,728	580,000	27 TOTAL REQUIREMENTS	617,310	617,310	617,310	27

**FORM
LB-11**

This fund is authorized to continue by resolution #707 on June 14, 2016 for the following specified purpose: maintaining, improving or expanding the water system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Water Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: : 2026

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	46,710	107,049	108,000	1	Beginning Fund Balance	79,400	79,400	79,400	1
2	629	1,133	1,000	2	Interest	1,000	1,000	1,000	2
3	20,000	-		3	Transfer from Water Operating Fund	20,000	20,000	20,000	3
4	39,710	-		4	Transfer from General Fund				4
5				5					5
6				6					6
7				7					7
8				8					8
9	107,049	108,182	109,000	9	Total Resources, except taxes to be levied	100,400	100,400	100,400	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	107,049	108,182	109,000	12	TOTAL RESOURCES	100,400	100,400	100,400	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	-	6,468	109,000	13	Capitla Improvements	100,400	100,400	100,400	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	107,049	101,714		25	Ending balance (prior years)				25
26			0	26	RESERVED FOR FUTURE EXPENDITURE				26
27	107,049	108,182	109,000	27	TOTAL REQUIREMENTS	100,400	100,400	100,400	27

150-504-011 (Rev 02-14)

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

**FORM
LB-10**

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

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	62,359	112,799	119,492	1	Beginning Fund Balance -				1
2				2	Reimbursement Fee	77,004	77,004	77,004	2
3				3	Improvement Fee	77,624	77,624	77,624	3
4				4					4
5	22,077	2,453	9,812	5	Reimbursement Fee	9,812	9,812	9,812	5
6	27,810	3,090	12,360	6	Improvement Fee	12,360	12,360	12,360	6
7	553	1,228	1,000	7	Interest	1,500	1,500	1,500	7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13	112,799	119,570	142,664	13	Total Resources, except taxes to be levied	178,300	178,300	178,300	13
14				14	Taxes estimated to be received				14
15				15	Taxes collected in year levied				15
16	112,799	119,570	142,664	16	TOTAL RESOURCES	178,300	178,300	178,300	16
					REQUIREMENTS by Org. Unit/Prog.&Activity				
17	-	-	142,664	17	Capital Projects -				17
18				18	Reimbursement	87,566	87,476	87,476	18
19				19					19
20				20	Improvement	90,734	90,824	90,824	20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	112,799	119,570		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	112,799	119,570	142,664	29	TOTAL REQUIREMENTS	178,300	178,300	178,300	29

FORM
LB-10

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

Fund dissolved 2015-2016

City of Aurora, Oregon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019					
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017								
				RESOURCES						
1	39,710			1	Beginning Fund Balance				1	
2				2	Interest				2	
3				3	LID #1 Assessments				3	
4				4					4	
5				5	Transfer from Water Fund				5	
6				6					6	
7				7					7	
8				8					8	
9	39,710	0	0	9	Total Resources, except taxes to be levied	0	0	0	9	
10				10	Taxes Estimated to be Received				10	
11				11	Taxes Collected In Year Levied				11	
12	39,710	0	0	12	TOTAL RESOURCES	0	0	0	12	
					REQUIREMENTS by Org. Unit/Prog.&Activity					
13				13	Reservoir Maintenance and Repair				13	
14				14	Pump Station Maintenance and Repair				14	
15				15					15	
16	39,710			16	Transfer to General Fund to Dissolve Fund				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	0	0		27	Ending balance (prior years)				27	
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28	
29	39,710	0	0	29	TOTAL REQUIREMENTS	0	0	0	29	

RESOURCES

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	256,530	231,724	265,000	1	Beginning Fund Balance	322,000	322,000	322,000	1
2	1,411	2,518	2,000	2	Interest	3,000	3,000	3,000	2
3	284,709	285,983	318,744	3	Sewer Charges	332,600	332,600	332,600	3
4			-	4					4
5		40	2,000	5	Sale of Assets	500	500	500	5
6				6					6
7				7					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	542,650	520,265	587,744	27	Total resources, except taxes to be levied	658,100	658,100	658,100	27
28				28	Taxes estimated to be received				28
29				29	Taxes collected in year levied				29
30	542,650	520,265	587,744	30	TOTAL RESOURCES	658,100	658,100	658,100	30

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

FORM
LB-30

REQUIREMENTS SUMMARY

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	52,636	59,694	84,794	1	Salaries	84,903	84,903	84,903	1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	14,360	16,585	38,751	10	Benefits	40,677	40,677	40,677	10
11				11					11
12	66,996	76,279	123,545	12	TOTAL PERSONNEL SERVICES	125,580	125,580	125,580	12
13				13	Total Full-Time Equivalent (FTE)	1.78	1.78	1.78	13
					MATERIALS AND SERVICES				
14	160,922	133,960	196,425	14	(SEE LB-31, Page 30)	206,700	206,700	206,700	14
15				15					15
16	160,922	133,960	196,425	16	TOTAL MATERIALS AND SERVICES	206,700	206,700	206,700	16
					CAPITAL OUTLAY				
17	30,451	28,685	15,000	17	Equipment	35,000	35,000	35,000	17
18		-	10,000	18	Construction Projects	5,000	5,000	5,000	18
19		6,501	20,000	19	Aeration Project	20,000	20,000	20,000	19
20		7,500		20	Sewer Rate Study	-	-	-	20
21	12,557	-	900	21	Software / Server Update	1,000	1,000	1,000	21
22				22					22
23				23					23
24				24					24
25				25					25
26	43,008	42,686	45,900	26	TOTAL CAPITAL OUTLAY	61,000	61,000	61,000	26
27	270,926	252,925	365,870	27	TOTAL REQUIREMENTS	393,280	393,280	393,280	27

DETAILED REQUIREMENTS

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2018-2019			
	Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018						
1	26,403	26,244	27,000	1	Operating Materials and Supplies	30,000	30,000	30,000	1
2	1,840	1,830	2,600	2	Permits and Fees	2,600	2,600	2,600	2
3	-	553	5,000	3	City Engineer	7,000	7,000	7,000	3
4	1,196	1,305	4,500	4	Office Expense	4,500	4,500	4,500	4
5	30,295	30,045	25,000	5	Contract Services	30,000	30,000	30,000	5
6	25,152	22,448	26,000	6	Electricity and Heating	27,000	27,000	27,000	6
7	1,126	925	4,000	7	Training and Conferences	5,000	5,000	5,000	7
8	1,067	1,823	3,000	8	Vehicle and Equipment Operating Expense	3,500	3,500	3,500	8
9	5,648	10,558	6,000	9	Test Lab	8,500	8,500	8,500	9
10	-	-	1,800	10	Rental Expense	-	-	-	10
11	2,915	2,893	3,500	11	Phone and Fax	3,500	3,500	3,500	11
12	6,248	6,160	5,500	12	Insurance	6,000	6,000	6,000	12
13	4,249	4,917	4,700	13	Audit	5,200	5,200	5,200	13
14	-	-	2,400	14	Springbrook Lease	2,700	2,700	2,700	14
15	6,600	6,050	7,000	15	Legal	8,000	8,000	8,000	15
16	259	711	1,000	16	Safety Apparal, Uniforms	600	600	600	16
17	1,616	3,224	3,500	17	Tractor / Vehicle Repair	3,500	3,500	3,500	17
18	99	99	350	18	Ethics Commission Fee	350	350	350	18
19	19,165	1,183	20,000	19	Sewer Equipment Repair and Maintenance	20,000	20,000	20,000	19
20	2,300	2,360	2,600	20	On-site Server Maintenance	2,600	2,600	2,600	20
21	376	400	550	21	Internet Service	650	650	650	21
22	1,276	980	1,000	22	Copier Lease / Maintenance	1,000	1,000	1,000	22
23	333	975	1,200	23	Postage	1,200	1,200	1,200	23
24	293	240	300	24	Postage Machine Lease	300	300	300	24
25	2,800	2,229	7,500	25	Lagoon Maintenance	7,500	7,500	7,500	25
26	300	452	425	26	Software Security	500	500	500	26
27	4,476	-	5,000	27	Collection System Maintenance	5,000	5,000	5,000	27
28	14,891	5,356	25,000	28	Biosolids (Sludge)	20,000	20,000	20,000	28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34	160,922	133,960	196,425	34	TOTAL REQUIREMENTS	206,700	206,700	206,700	34

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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	0	0	0	3 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	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 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	40,000			17 Transfer to Sewer Reserve	20,000	20,000	20,000	17
18				18				18
19				19				19
20	40,000	0	0	20 TOTAL INTERFUND TRANSFERS	20,000	20,000	20,000	20
				OPERATING CONTINGENCY				
21			221,874	21 TOTAL OPERATING CONTINGENCY	244,820	244,820	244,820	21
22	40,000	0	221,874	22 Total Requirements Not Allocated	264,820	264,820	264,820	22
23	270,926	252,925	365,870	23 Total Org./Prog. Requirements	393,280	393,280	393,280	23
24				24 Reserved for future expenditure				24
25	231,724	267,340		25 Ending balance (prior years)				25
26				26 UNAPPROPRIATED ENDING FUND BALANCE				26
27	542,650	520,265	587,744	27 TOTAL REQUIREMENTS	658,100	658,100	658,100	27

**FORM
LB-11**

This fund is authorized to continue by resolution #707 on June 14, 2016
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: : 2026

Sewer Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	55,784	96,283	33,000	1	Beginning Fund Balance	38,000	38,000	38,000	1
2	499	719	700	2	Interest	500	500	500	2
3	40,000	-		3	Transfer from Sewer Operating Fund	20,000	20,000	20,000	3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9	96,283	97,002	33,700	9	Total Resources, except taxes to be levied	58,500	58,500	58,500	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	96,283	97,002	33,700	12	TOTAL RESOURCES	58,500	58,500	58,500	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	-	-	23,700	13	Capitla Improvements	22,000	22,000	22,000	13
14	-	46,748	10,000	14	Sewer Master Plan				14
15				15	Waste Water Collection Master Plan	36,500	36,500	36,500	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	96,283	50,254		25	Ending balance (prior years)				25
26			0	26	RESERVED FOR FUTURE EXPENDITURE				26
27	96,283	97,002	33,700	27	TOTAL REQUIREMENTS	58,500	58,500	58,500	27

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

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	24,863	43,366	45,822	1	Beginning Fund Balance -				1
2				2	Reimbursement Fee	41,105	41,105	41,105	2
3				3	Improvement Fee	17,636	17,636	17,636	3
4				4					4
5	11,646	1,294	5,176	5	Reimbursement Fee	5,176	5,176	5,176	5
6	6,642	738	2,952	6	Improvement Fee	2,952	2,952	2,952	6
7	215	472	450	7	Interest	600	600	600	7
8				8					8
9				9					9
10				10					10
11				11					11
12	43,366	45,870	54,400	12	Total Resources, except taxes to be levied	67,469	67,469	67,469	12
13				13	Taxes estimated to be received				13
14				14	Taxes collected in year levied				14
15	43,366	45,870	54,400	15	TOTAL RESOURCES	67,469	67,469	67,469	15
					REQUIREMENTS by Org. Unit/Prog.&Activity				
16			54,400	16	Capital Projects -				16
17				17	Reimbursement	46,665	46,665	46,665	17
18				18	Improvement	20,804	20,804	20,804	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	43,366	45,870		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	43,366	45,870	54,400	29	TOTAL REQUIREMENTS	67,469	67,469	67,469	29

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:
General Obligation Bonds

G.O. Wasterwater Bond Debt Service Fund

City of Aurora, Oregon

358,209

	Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019				
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017								
					Resources					
1	21,790	22,292	22,400	1	Beginning Cash on Hand	16,000	16,000	16,000	1	
2				2					2	
3	10,060	9,894	8,000	3	Previously Levied Taxes to be Received	7,000	7,000	7,000	3	
4	1,083	2,017	1,700	4	Interest	2,200	2,200	2,200	4	
5				5					5	
6				6					6	
7	32,933	34,203	32,100	7	Total Resources, Except Taxes to be Levied	25,200	25,200	25,200	7	
8			317,875	8	Taxes Estimated to be Received *	334,775	334,775	334,775	8	
9	312,334	323,548		9	Taxes Collected in Year Levied				9	
10	345,267	357,751	349,975	10	TOTAL RESOURCES	359,975	359,975	359,975	10	
					Requirements					
					Bond Principal Payments					
					Bond Issue	Budgeted Payment Date				
11	215,000	235,000	250,000	11	Series 2009	06/01/2019	270,000	270,000	270,000	11
12				12						12
13				13						13
14	215,000	235,000	250,000	14	Total Principal		270,000	270,000	270,000	14
					Bond Interest Payments					
					Bond Issue	Budgeted Payment Date				
15	53,988	49,687	44,988	15	Series 2009	12/01/2018	39,987	39,987	39,987	15
16	53,987	49,688	44,988	16	Series 2009	06/01/2019	39,988	39,988	39,988	16
17				17						17
18	107,975	99,375	89,975	18	Total Interest		79,975	79,975	79,975	18
					Unappropriated Balance for Following Year By					
					Bond Issue	Projected Payment Date				
19				19						19
20				20						20
21	22,292	23,376		21	Ending balance (prior years)					21
22			10,000	22	Total Unappropriated Ending Fund Balance		10,000	10,000	10,000	22
23				23	Loan Repayment to Fund					23
24				24	Tax Credit Bond Reserve					24
25	345,267	357,751	349,975	25	TOTAL REQUIREMENTS		359,975	359,975	359,975	25

**FORM
LB-11**

This fund is authorized & established by resolution #631 on 3-14-2011
for the following specified purpose: Maintenance, repairs, 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: 2021

Park Reserve Fund

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	1,143	1,150	1,167	1	Beginning Fund Balance	1,180	1,180	1,180	1
2	7	12	11	2	Interest	15	15	15	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	1,150	1,162	1,178	9	Total Resources, except taxes to be levied	7,195	7,195	7,195	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	1,150	1,162	1,178	12	TOTAL RESOURCES	7,195	7,195	7,195	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	0	0	1,178	13	Park Improvements	7,195	7,195	7,195	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	1,150	1,162		25	Ending balance (prior years)				25
26			0	26	RESERVED FOR FUTURE EXPENDITURE				26
27	1,150	1,162	1,178	27	TOTAL REQUIREMENTS	7,195	7,195	7,195	27

150-504-011 (Rev 02-14)

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

FORM
LB-10

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

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	31,523	42,777	43,198	1	Beginning Fund Balance -				1
2				2	Reimbursement Fee	12,471	12,471	12,471	2
3				3	Improvement Fee	42,337	42,337	42,337	3
4				4					4
5	670	-	402	5	Reimbursement Fee	402	402	402	5
6	10,355	-	6,213	6	Improvement Fee	6,213	6,213	6,213	6
7	229	455	400	7	Interest	550	550	550	7
8				8					8
9				9					9
10				10					10
11				11					11
12	42,777	43,232	50,213	12	Total Resources, except taxes to be levied	61,973	61,973	61,973	12
13				13	Taxes estimated to be received				13
14				14	Taxes collected in year levied				14
15	42,777	43,232	50,213	15	TOTAL RESOURCES	61,973	61,973	61,973	15
					REQUIREMENTS by Org. Unit/Prog.&Activity				
16	-	-	50,213	16	Capital Projects -				16
17				17	Reimbursement	12,909	12,909	12,909	17
18				18	Improvement	49,064	49,064	49,064	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	42,777	43,232		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	42,777	43,232	50,213	29	TOTAL REQUIREMENTS	61,973	61,973	61,973	29

150-504-010 (Rev. 02-14)

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

**FORM
LB-10**

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

City of Aurora, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
					RESOURCES				
1	120,480	133,306	150,000	1	Beginning Fund Balance	169,000	169,000	169,000	1
2	785	1,562	1,200	2	Interest	2,000	2,000	2,000	2
3	10,000	13,000	20,000	3	Transfer from General Fund	20,000	20,000	20,000	3
4	2,041	1,883	4,700	4	Business License Surcharge	5,800	5,800	5,800	4
5				5					5
6				6					6
7				7					7
8				8					8
9	133,306	149,751	175,900	9	Total Resources, except taxes to be levied	196,800	196,800	196,800	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	133,306	149,751	175,900	12	TOTAL RESOURCES	196,800	196,800	196,800	12
					REQUIREMENTS by Org. Unit/Prog.&Activity				
13	0	0	175,900	13	Capital Building Project	196,800	196,800	196,800	13
14		5,000		14	Building Needs Assessment				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	133,306	144,751		27	Ending balance (prior years)				27
28			0	28	UNAPPROPRIATED ENDING FUND BALANCE				28
29	133,306	149,751	175,900	29	TOTAL REQUIREMENTS	196,800	196,800	196,800	29

Section 5

Enacting Resolutions

**CITY OF AURORA
RESOLUTION NUMBER 750**

A RESOLUTION FOR CERTIFICATION OF MUNICIPAL SERVICES PROVIDED

WHEREAS, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

1. Police protection
2. Fire protection
3. Street construction, maintenance and lighting
4. Sanitary sewer
5. Storm sewers
6. Planning, zoning and subdivision control
7. One or more utility services


and

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, now, therefore,

Be it resolved that the City of Aurora hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:


- Police protection
- Street construction, maintenance and lighting
- Sanitary sewer
- Storm sewers
- Planning, zoning and subdivision control
- Water services

Approved by the City Council of the City of Aurora this 12th day of June, 2018.



Bill Graupp, Mayor

ATTEST:



W. Scott Jorgensen, City Recorder

CITY OF AURORA
RESOLUTION NUMBER 751

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE
REVENUES

WHEREAS, pursuant to ORS 221.770, a share of certain revenues of the State of Oregon shall be apportioned among and distributed to the cities of this state for general purposes by election of the city; and

WHEREAS, a city can elect to receive distribution for the fiscal year by enactment of a resolution expressing that election and filing a copy of that resolution with the Oregon Department of Administrative Services and following all other legal requirements, including, but not limited to a hearing allowing questions and comments related to the distributions and their applications; and

WHEREAS, these revenues are of benefit to the residents of the City of Aurora; and

WHEREAS, the City elects to receive state revenues for the fiscal year 2018-2019 in accordance with ORS 221.770.

BE IT HEREBY RESOLVED:

The City of Aurora elects to receive state revenues for fiscal year 2018-2019.


PASSED by the City Council the 12th day of June, 2018.

APPROVED by the Mayor this 12th day of June, 2018.

ATTEST:



W. Scott Jorgensen
City Recorder



Bill Graupp
Mayor

I hereby certify that a public hearing before the Budget Committee was held on May 3, 2018, and a public hearing before the City Council was held on June 12, 2018, giving citizens an opportunity to comment on the use of State Revenue Sharing.



W. Scott Jorgensen
City Recorder

**City of Aurora
Resolution Number 752**

**A Resolution Adopting the 2018-2019 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 2018-2019, in the sum of \$ 3,971,019, now on file at City Hall.

Resolution Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below, are hereby appropriated as follows:

General Fund

Administration

Personnel Services	\$ 116,281
Materials and Services	252,084
Capital Outlay	3,000

Community Development

Materials and Services	169,800
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Municipal Court

Materials and Services	10,250
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Public Facilities

Materials and Services	23,650
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Park Services

Personnel Services	22,335
Materials and Services	53,550
Capital Outlay	5,500

Transfers Out

	24,500
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Contingency

	447,671
--	---------

Total **\$ 1,128,621**

Water Operating Fund

Water

Personnel Services	\$ 112,725
Materials and Services	194,975
Capital Outlay	73,900
Debt Service	20,892
Transfers Out	20,000
Contingency	194,818
Total	\$ 617,310

Aurora Colony Days Fund

Aurora Colony Days/Concert Series

Personnel Services	\$ 2,572
Materials and Services	15,500
Contingency	6,083
Total	\$ 24,155

Street / Storm Operating Fund

Street / Storm Water

Personnel Services	\$ 25,821
Materials and Services	69,500
Capital Outlay	77,500
Contingency	128,609
Total	\$ 301,430

Street / Storm Reserve Fund

Street / Storm Water

Capital Outlay	\$ 128,000
Total	\$ 128,000

Street / Storm SDC Fund

Street / Storm Water

Capital Outlay	\$ 82,791
Total	\$ 82,791

Water Reserve Fund

Water

Capital Outlay	\$ 100,400
Total	\$ 100,400

Sewer Operating Fund*Sewer*

Personnel Services	\$	125,580
Materials and Services		206,700
Capital Outlay		61,000
Transfers Out		20,000
Contingency		244,820
Total	\$	658,100

G O Waste Water Bond Fund*Series 2009 Refunding Bond*

Debt Service		349,975
Unappropriated		10,000
Total	\$	359,975

Park Reserve Fund*Park Services*

Capital Outlay	\$	7,195
Total	\$	7,195

Water SDC Fund*Water*

Capital Outlay	\$	178,300
Total	\$	178,300

Sewer Reserve Fund*Sewer*

Capital Outlay	\$	58,500
Total	\$	58,500

Sewer SDC Fund*Sewer*

Capital Outlay	\$	67,469
Total	\$	67,469

City Hall Building Fund*Public Facilities*

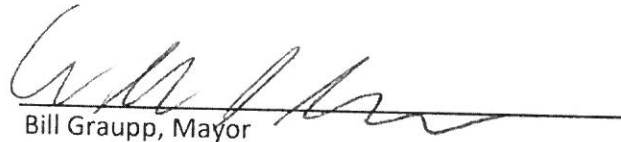
Capital Outlay	\$	196,800
Total	\$	196,800

Park SDC Fund*Park Services*

Capital Outlay	\$	61,973
Total	\$	61,973


Total Appropriations, All Funds	\$	3,961,019
Total Unappropriated and Reserve Amounts, All Funds	\$	10,000
Total Adopted Budget	\$	3,971,019

Adopted this 12th day of June, 2018.



Bill Graupp, Mayor

ATTEST:



W. Scott Jorgensen, City Recorder

**CITY OF AURORA
RESOLUTION NUMBER 753**

A RESOLUTION LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2018-2019

WHEREAS, the City of Aurora is authorized to impose ad valorem taxes on all taxable property within the district in certain categories and for bonded debt for the benefit of its residents; and

WHEREAS, the taxes imposed may be levied upon the assessed value of all taxable property within certain districts within the City of Aurora; and

WHEREAS, the City of Aurora has adopted a budget whereby these taxes are imposed on all taxable property within certain districts and for bonded debts.

THEREFORE, BE IT RESOLVED:

The City Council of the City of Aurora hereby imposes the taxes provided for in the adopted budget at the rate of 2.4849 per \$1,000 of assessed value for operation and in the amount of \$358,209 in bonded debt: and that these taxes are hereby levied upon the assessed value as of 1:00 AM, July 1, 2018 on all taxable property within the district in the following categorization.


General Government Limitation Excluded from Limitation

Permanent Rate	\$2.4849 per \$1000
GO Wastewater Bond Debt Service	 \$358,209

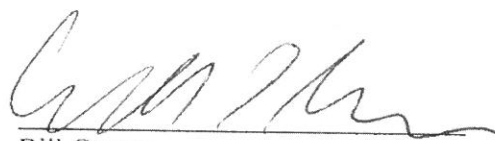
The above allocation and categories are broken down to show which are subject to the limits of Section 11b, Article XI of the Oregon Constitution.

Adopted this 12th day of June 2018.

ATTEST:



W. Scott Jorgensen
City Recorder



Bill Graupp
Mayor