City of Aurora

Founded 1856

"National Historic Site"

Adopted Budget

Fiscal Year 2015-2016

June 9, 2015

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Section 1

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

Bill Graupp Councilor
14629 Ehlen Road NE
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mayor@ci.aurora.or.us
503-678-6909

Rick Vlcek Councilor
21340 Main Street NE
P. O. Box 432
Aurora, OR 97002
rvlcek@ci.aurora.or.us
503-678-1725

Kris Sallee Councilor
21544 Liberty Street NE
Aurora, OR 97002
ksallee@ci.aurora.or.us
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Mercedes Rhoden-Feely **1st of 3 year term**
21533 Liberty Street NE
Aurora, OR 97002
mercedes.rhoden@thede-culpepper.com
503-804-5446

Open Position **2nd of 3 year term**

Bob Southard Councilor
21187 Highway 99E NE
Aurora, OR 97002
Quigley502003@yahoo.com
503-201-5228

Jason Sahlin Councilor
21011 Main Street NE
P. O. Box 831
Aurora, OR 97002
jasons@vlmk.com
503-310-4335

David Opie **2nd of 3 year term**
14783 Ottaway Road NE
Aurora, OR 97002
intentionallyleftblank@centurytel.net
503-678-3380, 503-709-0362

Nick Kaiser **1st of 3 year term**
14635 Kasel Court NE
Aurora, OR 97002
nkgemini@centurytel.net
503-678-1531

Byron Schriever **3rd of 3 year term**
14980 Seal Rock Avenue NE
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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 uupgrades.

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

FORM
LB-20

RESOURCES

General Operating Fund

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

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

*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

FORM
LB-30

REQUIREMENTS SUMMARY

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					PERSONNEL SERVICES				
2	24,587	22,520	35,584	1	Salaries / Benefits				1
3	21,680	17,018	23,988	2	City Recorder	34,012	34,012	34,012	2
4	9,096	6,986	14,371	3	Finance Officer	26,200	26,200	26,200	3
5	2,533			4	Administrative Assistant	14,379	14,379	14,379	4
6	4,547	7,451	4,517	5	Administrative Assistant 2				5
7	3,134	7,686	5,906	6	Public Works Superindentent	4,389	4,389	4,389	6
8		138	4322	7	Utility Worker	5,965	5,965	5,965	7
9	16,369			8	Utility Worker - part time	4,322	4,322	4,322	8
10	6,766			9	Police Chief				9
11	4,920			10	Police Officer #1				10
12				11	Police Clerk				11
13				12					12
14				13					13
15	7,011	4,655		14	**Benefits**				14
16	3,123	2,004		15	Social Security / Medicare				15
17	1,422	51		16	Unemployment Tax				16
18	4,960	4,374		17	Worker's Benefit Tax				17
19	15,931	11,052		18	PERS				18
21	**126,079**	**83,935**	**88,688**	19	Health Insurance				19
22				21	**TOTAL PERSONNEL SERVICES**	**89,267**	**89,267**	**89,267**	21
				22	**Total Full-Time Equivalent (FTE)**	**1.82**	**1.82**	**1.82**	22
23	100,793	211,652	208,455		MATERIALS AND SERVICES				
34	49,068	52,321	66,440	23	Administation and Finance (SEE LB-31, Page 4)	209,480	209,480	209,480	23
25	19,294	7,902	10,555	24	Community Development (SEE LB-31, Page 6)	69,600	69,600	69,600	24
26	28,118			25	Municipal Court (SEE LB-31, Page 8)	6,025	6,025	6,025	25
27	12,048	9,699	15,500	26	Police Services (SEE LB-31, Page 10)				26
28	18,425	18,470	40,150	37	Public Facilities (SEE LB-31, Page 11)	16,000	16,000	16,000	27
29	**227,746**	**300,044**	**341,100**	28	Parks (SEE LB-31, Page 13)	45,500	45,500	45,500	28
				29	**TOTAL MATERIALS AND SERVICES**	**346,605**	**346,605**	**346,605**	29
30	4,313				CAPITAL OUTLAY				
31	225			30	Equipment (LB30, Page 3)	5,000	6,000	6,000	30
32				31	Software Security				31
33	**4,538**	**0**	**0**	32	Software / Server updates (LB30, Page 3)	12,370	12,870	12,870	32
				33	**TOTAL CAPITAL OUTLAY**	**17,370**	**18,870**	**18,870**	33
34				34					34
35				35					35
36				36					36
37			259,601	37	**OPERATING CONTINGENCY** Historical only this pg				37
38	289,521	334,354		38	Ending balance (prior years)				38
39				39					39
40	**647,884**	**718,333**	**689,389**	40	**TOTAL REQUIREMENTS**	**453,242**	**454,742**	**454,742**	40

150-504-030 (Rev 02/13)

FORM
LB-30

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

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

150-504-030 (Rev 02/13)

FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

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

150-504-031 (Rev 02-14)

FORM
LB-30

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

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Community Development**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					PERSONNEL SERVICES				
2				1	SALARIES:				1
3	2,378	4,752		2	City Recorder				2
4	2,492	4,898		3	Finance Officer				3
5	393			4	Administrative Assistant 1				4
6				5					5
7				6					6
8				7	BENEFITS:				7
9	392	632		8	Social Security / Medicare				8
10	179	281		9	Unemployment Tax				9
11	4	6		10	Worker's Benefit Tax				10
12	394	663		11	PERS				11
13	1,464	1,756		12	Health Insurance				12
14				13					13
15	**7,696**	**12,988**	**0**	14	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	14
16				15	**Total Full-Time Equivalent (FTE)**				15
17				16	MATERIALS AND SERVICES				16
18	49,068	52,321	66,440	17	See LB31 (Page 6)	69,600	69,600	69,600	17
19	**49,068**	**52,321**	**66,440**	18	**TOTAL MATERIALS AND SERVICES**	**69,600**	**69,600**	**69,600**	18
20				19	CAPITAL OUTLAY				19
21				20					20
22				21					21
23				22					22
24				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
27				27	REQUIREMENTS FOR OTHER ORG UNITS OR PROGRAMS				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

150-504-030 (Rev 02/13)

FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

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

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FORM
LB-30

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

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

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FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		Municipal Court				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1					1
2	177	101	125	2	Office Expense	125	125	125	2
3	50			3	Training and Conference				3
4	13,928	5,734	8,000	4	Court Revenue Payments to Others	3,500	3,500	3,500	4
5	4,000	1,600	1,800	5	Court Judge	1,800	1,800	1,800	5
6	458		630	6	Court Interpreter (includes mileage)	600	600	600	6
7	347	467		7	Copier Machine Lease				7
8	118			8	Postage				8
9	216			9	Postage Machine Lease				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	**19,294**	**7,902**	**10,555**	33	**TOTAL REQUIREMENTS**	**6,025**	**6,025**	**6,025**	33

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FORM
LB-30

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

	Historical Data				REQUIREMENTS FOR:	For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Police Services**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				
2	1,174			2	SALARIES:				1
3	1,549			3	City Recorder				2
4	197			4	Finance Officer				3
5	762			5	Administrative Assistant 1				4
6	16,369			6	Administrative Assistant 2				5
7	6,766			7	Police Chief				6
8	4,920			8	Poilice Officer 1				7
9				9	Police Clerk				8
10				10	Grant Wages				9
11				11	MCSAP Wages (OT)				10
12				12					11
13	2,509			13	BENEFITS:				12
14	1,099			14	Social Security / Medicare				13
15	1,373			15	Unemployment Tax				14
16	469			16	Worker's Benefit Tax				15
17	1,013			17	PERS				16
18				18	Health Insurance				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 See LB31 (Page 10)				20
22				22					21
23	**28,118**	**0**	**0**	23	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	22
24	4,081			24	CAPITAL OUTLAY Equipment				23
25	225			25	Software Security				24
26				26					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
									34

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FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Police Services**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
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

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FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Public Facilities**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	1,736	1,842	2,000	1	Operating Materials and Supplies	2,000	2,000	2,000	1
2	2,969	128	5,000	2	Repair and Maintenance	5,000	5,000	5,000	2
3	4,351	4,352	5,000	3	Electricity and Heating	5,000	5,000	5,000	3
4	2,992	3,377	3,500	4	City Hall and Public Restroom Contract Services	4,000	4,000	4,000	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				31	Ending balance (prior years)				31
32				32					32
33	**12,048**	**9,699**	**15,500**	33	**TOTAL REQUIREMENTS**	**16,000**	**16,000**	**16,000**	33

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FORM
LB-30

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

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Park Services**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				
2	3,471			2	Salaries / Benefits				1
3	1,549	1,536		3	City Recorder				2
4	393			4	Finance Officer				3
5	4,547	7,451	4,517	5	Administrative Assistant 1				4
6	3,134	7,686	5,906	6	Public Works Superindendent	4,389	4,389	4,389	5
7		138	4,322	7	Utility Worker	5,965	5,965	5,965	6
8				8	Utility Worker - part time	4,322	4,322	4,322	7
9	959	1,178		9	BENEFITS:				8
10	411	452		10	Social Security / Medicare				9
11	9	11		11	Unemployment Tax				10
12	1,123	875		12	Worker's Benefit Tax				11
13	3,865	3,922		13	PERS				12
14				14	Health Insurance				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				16
17	18,425	18,470	40,150	17	See LB31 (Page 13)	45,500	45,500	45,500	
18				18					17
19	**18,425**	**18,470**	**40,150**	19	**TOTAL MATERIALS AND SERVICES**	**45,500**	**45,500**	**45,500**	18
					CAPITAL OUTLAY				19
20	232			20	Equipment				
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				26
27				27					
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
									30

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FORM
LB-31

DETAILED REQUIREMENTS

General Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		**Park Services**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
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

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FORM
LB-30

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						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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				17	Transfer to City Hall Building	10,000	10,000	10,000	17
18				18	Transfer to Aurora Colony Days Fund	10,000	10,000	10,000	18
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	**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	**Total Org./Prog. Requirements**	453,242	454,742	454,742	23
24				24	**Reserved for future expenditure**				24
25		334,354			Ending balance (prior years)				
26				26	**UNAPPROPRIATED ENDING FUND BALANCE**				26
27	0	334,354	0	27	**TOTAL REQUIREMENTS**	**799,332**	**799,332**	**839,042**	27

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FORM
LB-20

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					11
12				12	Transfer from General Fund	10,000	10,000	10,000	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	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

FORM
LB-30

REQUIREMENTS SUMMARY

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES				
1				1	**Salaries / Benefits**				1
2				2	City Recorder				2
3				3	Finance Officer	806	806	806	3
4				4	Public Works Superindentent	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

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FORM
LB-31

DETAILED REQUIREMENTS

Aurora Colony Days Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
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

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FORM
LB-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						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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				17					17
18				18					18
19	0	0	0	19	**TOTAL INTERFUND TRANSFERS**	0	0	0	19
					OPERATING CONTINGENCY				
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

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FORM
LB-20

RESOURCES

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		RESOURCE DESCRIPTION	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	180,000	180,000	180,000	1
2	538	602	480	2	Interest	600	600	600	2
3	50,513	53,565	53,510	3	State Highway Taxes	55,000	55,000	55,000	3
4	20,003	22,478	22,663	4	Street Lighting Fees	22,800	22,800	22,800	4
5	81	22,777		5	Sale of assets	1,000	1,000	1,000	5
6				6					6
7				7					7
8				8	**OTHER RESOURCES**				8
9			50,000	9	State / City Allotment grant	50,000	50,000	50,000	9
10	9,415			10	Transfer From Street/Storm SDC-Storm water master plan				10
11		10,000		11	Transfer From Street / Storm SDC - Capital Projects				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	179,668	218,822	274,053	29	Total resources, except taxes to be levied	309,400	309,400	309,400	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**179,668**	**218,822**	**274,053**	32	**TOTAL RESOURCES**	**309,400**	**309,400**	**309,400**	32

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

FORM
LB-30

REQUIREMENTS SUMMARY

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES				
1				1	**Salaries / Benefits**				1
2	1,823			2	City Recorder				2
3		1,536	1,847	3	Finance Officer	1,210	1,210	1,210	3
4	197			4	Admiinistrative Assistant				4
5	6,820	10,025	13,551	5	Public Works Superindentent	12,289	12,289	12,289	5
6	5,581	5,671	8,859	6	Utility Worker	8,352	8,352	8,352	6
7			2,874	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**	**27,131**	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	71,400	18	(SEE LB-31, Page 21)	70,000	70,000	70,000	18
19				19					19
20	**36,964**	**35,294**	**71,400**	20	**TOTAL MATERIALS AND SERVICES**	**70,000**	**70,000**	**70,000**	20
					CAPITAL OUTLAY				
21	3,334		3,500	21	Equipment	5,000	5,000	5,000	21
22			13,500	22	Capital Improvements - Streets	15,000	15,000	15,000	22
23			50,000	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			2,500	25	UIC & TMDL Compliance	2,500	2,500	2,500	25
26		255		26	Stormwater Consultant				26
27				27					27
28	**11,404**	**255**	**69,500**	28	**TOTAL CAPITAL OUTLAY**	**92,500**	**92,500**	**92,500**	28
31			106,022	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**	**274,053**	34	**TOTAL REQUIREMENTS**	**186,944**	**186,944**	**186,944**	34

150-504-030 (Rev 02/13)

FORM
LB-31

DETAILED REQUIREMENTS

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	3,515	2,591	4,500	1	Operating Materials and Supplies	4,500	4,500	4,500	1
2	8,099	1,520	8,000	2	Contract Services	8,000	8,000	8,000	2
3	2,932	1,353	4,000	3	Vehicle and Equipmement Operating Expense	3,000	3,000	3,000	3
4	1,528	1,411	2,000	4	Vehicle Repair and Maintenance	2,000	2,000	2,000	4
5		3,480	27,000	5	Street Repair and Maintenance	27,000	27,000	27,000	5
6	19,923	18,744	19,000	6	Street Lights	19,500	19,500	19,500	6
7	967	6,195	6,900	7	Insurance	6,000	6,000	6,000	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				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	**36,964**	**35,294**	**71,400**	33	**TOTAL REQUIREMENTS**	**70,000**	**70,000**	**70,000**	33

150-504-031 (Rev 02-14)

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Street / Storm Operating Fund

City of Aurora, Oregon

	Historical Data					Budget For Next Year 2015-2016			
	Actual		Adopted Budget		REQUIREMENTS DESCRIPTION				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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				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	**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			Ending balance (prior years)				24
25				25	**UNAPPROPRIATED ENDING FUND BALANCE**				25
26	0	159,055	0	26	**TOTAL REQUIREMENTS**	309,400	309,400	309,400	26

150-504-030 (Rev 10/14)

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

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	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Budget Officer	Budget Committee	Governing Body	
					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

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

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

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-20

RESOURCES

Water Operating Fund

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		RESOURCE DESCRIPTION	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	Tansfer 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

FORM
LB-30

REQUIREMENTS SUMMARY

Water Operating Fund

City of Aurora, Oregon

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

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FORM
LB-31

DETAILED REQUIREMENTS

Water Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
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	Resevoir 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

150-504-031 (Rev 02-14)

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Water Operating Fund

City of Aurora, Oregon

	Historical Data					Budget For Next Year 2015-2016			
	Actual		Adopted Budget		REQUIREMENTS DESCRIPTION				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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	Loan Payment - Principal - Filtration System	12,640	12,640	12,640	11
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	Transfer to Water Reserve	20,000	20,000	20,000	17
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	**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	**Total Org./Prog. Requirements**	309,676	310,176	310,176	22
23				23	**Reserved for future expenditure**				23
24		216,959			Ending balance (prior years)				24
25				25	**UNAPPROPRIATED ENDING FUND BALANCE**				25
26	0	216,959	0	26	**TOTAL REQUIREMENTS**	**510,200**	**510,200**	**510,200**	26

150-504-030 (Rev 10/14)

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

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: : 2016

City of Aurora, Oregon

	Historical Data				DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Budget Officer	Budget Committee	Governing Body	
					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	Captial 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

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					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014.2015		DESCRIPTION RESOURCES AND REQUIREMENTS	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				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

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
Public Works Project Maintenance

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget		DESCRIPTION				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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 Disolve Fund		39,700		15
16				16	Transfer to General Fund Disolve 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

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-20

RESOURCES

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		RESOURCE DESCRIPTION	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	257,000	257,000	257,000	1
2	754	861	800	2	Interest	900	900	900	2
3		2,525		3	Miscellaneous Revenue				3
4	267,840	272,905	273,500	4	Sewer Charges	275,400	275,400	275,400	4
5				5	Sale of assets	2,000	2,000	2,000	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	434,007	428,018	436,300	29	Total resources, except taxes to be levied	535,300	535,300	535,300	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	434,007	428,018	436,300	32	TOTAL RESOURCES	535,300	535,300	535,300	32

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

150-504-030 (Rev 02/13)

FORM
LB-31

DETAILED REQUIREMENTS

Sewer Operating Fund

City of Aurora, Oregon

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget						
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
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

150-504-031 (Rev 02-14)

FORM
LB-30

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

City of Aurora, Oregon

	Historical Data					Budget For Next Year 2015-2016			
	Actual		Adopted Budget		REQUIREMENTS DESCRIPTION				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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				17	Transfer to Sewer Reserve	40,000	40,000	40,000	17
18				18					18
19	0	0	0	19	**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	21	**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	26	**TOTAL REQUIREMENTS**	535,300	535,300	535,300	26

150-504-030 (Rev 10/14)

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	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Budget Officer	Budget Committee	Governing Body	
					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	Captial 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

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
Sewer System Development Charges

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014.2015		DESCRIPTION RESOURCES AND REQUIREMENTS	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	22,820	22,820	22,820	1
2	96	116	100	2	Interest	120	120	120	2
3	1,476	2,952	2,214	3	Charges - Improvements	2,214	2,214	2,214	3
4	2,588	5,176	3,882	4	Charges - Reimbursement	3,882	3,882	3,882	4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	20,379	28,623	32,778	10	Total Resources, except taxes to be levied	29,036	29,036	29,036	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	**20,379**	**28,623**	**32,778**	13	**TOTAL RESOURCES**	**29,036**	**29,036**	**29,036**	13
					REQUIREMENTS by Org. Unit/Prog.&Activity				
14			22,778	14	Capital Improvements	29,036	29,036	29,036	13
15			10,000	15	Transfer to Sewer Reserve				14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					25
21				21					26
22	20,379	28,623		22	Ending balance (prior years)				27
23			0	23	**UNAPPROPRIATED ENDING FUND BALANCE**				28
24	**20,379**	**28,623**	**32,778**	24	**TOTAL REQUIREMENTS**	**29,036**	**29,036**	**29,036**	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-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

G.O. Wasterwater Bond Debt Service Fund

City of Aurora, Oregon

	Historical Data					Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014-2015		DESCRIPTION OF RESOURCES AND REQUIREMENTS	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**

150-504-035 (Rev 02-14)

*If this form is used for revenue bonds, property tax resources may not be included.

FORM
LB-11

This fund is authorized and established by resolution #631 on June 14, 2011

for the following specified purpose: Maintenance, repairs &/or upgrades

RESERVE FUND
RESOURCES AND REQUIREMENTS

Park 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: Prior to June 14, 2021

City of Aurora, Oregon

	Historical Data				DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget			Proposed By	Approved By	Adopted By	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015		RESOURCES AND REQUIREMENTS	Budget Officer	Budget Committee	Governing Body	
					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

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	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		RESOURCES AND REQUIREMENTS				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					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				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

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	Budget for Next Year 2015-2016			
	Actual		Adopted Budget		RESOURCES AND REQUIREMENTS				
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES				
1	110,098	115775	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	1748	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

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

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

Dept.	Employee	Salary	%	Wages	Social Security 6.20%	Medicare 1.45%	SUTA 2.60%	hrs	Workers' Ben. Tax 0.0165	PERS Rate	PERS	Health Ins.	Other Ins.	Total Benefits	Total Expense
10-112	**Administration and Finance Departments**														
	Kelly Richardson	47,755	50	23,877	1,480	346	621	1,040	17	0.45%	107	7,550	12	10,134	34,012
	Mary Lambert	34,098	65	22,164	1,374	321	576	1,082	18	0.45%	100	1,625	22	4,036	26,200
	1/2 Admin Assist	13,000	100	13,000	806	189	338	1,040	17	0.45%	29	-		1,379	14,379
1.52	FTE														
	TOTALS			59,041	3,661	856	1,535	3,162	52		236	9,175	34	15,549	74,591
10-120	**Parks Department**														
	Darrel Lockard	65,523	5	3,276	203	48	85	104	2	0.53%	17	755	3	1,113	4,389
	Ray Lowe	35,307	10	3,531	219	51	92	208	3	0.45%	16	2,050	3	2,435	5,965
	Bill Simon	13,000	30	3,900	242	57	101	312	5	0.45%	18	-		422	4,322
0.3	FTE														
	TOTALS			10,707	664	155	278	624	10		51	2,805	6	3,970	14,677
GENERAL FUND TOTALS				69,748	4,324	1,011	1,813	3,786	62		287	11,980	40	19,519	89,267
1.82	FTE														
20	**Aurora Colony Days Fund**														
	Mary Lambert	34,098	2	682	42	10	18	33	1	0.45%	3	50	0	124	806
	Darrel Lockard	65,523	1	655	41	10	17	21	0	0.53%	3	151	0	222	878
	Ray Lowe	35,307	1	353	22	5	9	21	0	0.45%	2	205	1	244	597
	Bill Simon	13,000	2	260	16	4	7	21	0	0.45%	1			28	288
0.04	FTE														
	TOTALS			1,950	121	28	51	96	2		9	406	1	618	2,568

Dept.	Employee	Salary	%	Wages	Social	Medicare	SUTA	hrs	WBF	PERS	PERS	Health	Other	Total	Total
30	**Street and Storm Operating Fund**														
	Mary Lambert	34,098	3	1,023	63	15	27	50	1	0.45%	5	75	2	187	1,210
	Darrel Lockard	65,523	14	9,173	569	133	239	291.2	5	0.53%	49	2,114	8	3,116	12,289
	Ray Lowe	35,307	14	4,943	306	72	129	291.2	5	0.45%	22	2,870	5	3,408	8,352
	Bill Simon	13,000	18	2,340	145	34	61	187.2	3	0.45%	11			253	2,593
0.4	FTE														
	TOTALS			17,479	1,084	253	454	820	14		86	5,059	14	6,965	24,444
40	**Water Operating Fund**														
	Kelly Richardson	47,755	25	11,939	740	173	310	520	9	0.45%	54	3,775	6	5,067	17,006
	Mary Lambert	34,098	15	5,115	317	74	133	250	4	0.45%	23	375	5	931	6,046
	Darrel Lockard	65,523	50	32,761	2,031	475	852	1040	17	0.53%	174	7,550	28	11,127	43,888
	Ray Lowe	35,307	25	8,827	547	128	229	520	9	0.45%	40	5,125	9	6,087	14,913
	Bill Simon	13,000	30	3,900	242	57	101	312	5	0.45%	18			422	4,322
	Temporary Employ	4,200	100	4,200	260	61	109	350	6					436	4,636
1.44	FTE														
	TOTALS			66,742	4,138	968	1,735	2,992	49		308	16,825	48	24,071	90,812
50	**Sewer Operating Fund**														
	Kelly Richardson	47,755	25	11,939	740	173	310	520	9	0.45%	54	3,775	6	5,067	17,006
	Mary Lambert	34,098	15	5,115	317	74	133	250	4	0.45%	23	375	5	931	6,046
	Darrel Lockard	65,523	30	19,657	1,219	285	511	624	10	0.53%	104	4,530	17	6,676	26,333
	Ray Lowe	35,307	50	17,654	1,095	256	459	1040	17	0.45%	79	10,250	17	12,173	29,827
	Bill Simon	13,000	20	2,600	161	38	68	208	3	0.45%	12			282	2,882
1.27	FTE														
	TOTALS			56,964	3,532	826	1,481	2,642	44		272	18,930	45	25,129	82,093
	Totals all Funds			**212,883**	**13,199**	**3,087**	**5,535**	**10,334**	**171**		**962**	**53,200**	**149**	**76,302**	**289,185**
	4.97 FTE				**13,198.76**	**3,086.81**	**5,534.96**		**170.51**		**1,043.13**				

TOTAL PERSONNEL EXPENSE

Aniversary Month			Current Wages	Benefits	Total	Percentages	Hours	Wages on 7/1/2015	FTE
Jan	Kelly Richardson	Recorder	46,364	20,268	68,023	100	2,080	47,755	1.00
Jan	Mary Lambert	Finance	30,858	6,211	40,309	100	1,664	34,098	0.8
Jan	Darrel Lockard	PW Super	61,814	22,253	87,776	100	2,080	65,523	1.00
Jan	Ray Lowe	Utility Worker	34,279	24,346	59,654	100	2,080	35,307	1.00
July	Bill Simon	Utility Worker	12,480	1,408	14,408	100	1,040	13,000	0.5
	Temporary	Utility Worker		436	4,636	100	350	4,200	0.17
	1/2 Admim Assist			1,379	14,379	100	1,040	13,000	0.5
TOTAL ALL FUNDS			**185,795**	**76,302**	**289,185**			**212,883**	**4.97**
	4.97 FTE								

Notes:

PERS rate greatly decreased - we are overfunded - confirmed rate with Anastasia @ PERS
No increase in Social Security, Medicare and WBF. Slight decrease in SUTA
8% increase in medical, no increase in dental and 6.5% increase in vision insurance costs
Mary adding family dental, Kelly adding a spouse to coverage - employee contributions remain the same
No increase in Other Ins (life, AD&D) costs
Assumes 1 part time assistant hired in July 2015 with PERS beginning after six months and 600 hours of employment
7.5% merit increase for Mary Lambert
3% merit increase for Darrel Lockard
.50 / hour raise in part time wages, no COLA - this works out to ~ 4.2%
3% COLA for all full time employees

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	324,590
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	5,072
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	102,456
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	159,132
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	199,507
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

RESOLUTION NUMBER 700

A RESOLUTION LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2015-2016.

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 $1000 of assessed value for operation and in the amount of $329,747 in bonded debt: and that these taxes are hereby levied upon the assessed value as of 1:00 AM, July 1, 2015 on all taxable property within the district in the following categorization.

	General Government Limitation	Excluded from Limitation
General Fund	$2.4849 per $1000	
Debt Service		
GO Wastewater Bond		$329,747

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 9th day of June 2015.

Bill Graupp, Mayor

ATTEST:

Kelly Richardson, CMC
City Recorder