

GENERAL FUND

410 OFFICE DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
Wages							
1	\$14,252	\$15,141	\$15,857	\$15,852	500000	City Recorder	\$17,200
2	\$2,369	\$2,803	\$2,925	\$2,924	506200	Clerk of the Court	\$3,300
3	\$10,906	\$12,770	\$13,327	\$13,324	509400	Admin Assistant	\$14,900
4	\$3,284	\$3,453	\$5,000	\$3,358	509300	Part-time Clerk	\$4,000
<hr/>							
5	\$2,465	\$2,635	\$2,750	\$2,700	508200	FICA / Medicare	\$2,800
6	\$875	\$882	\$1,000	\$900	508600	Unemployment Insurance	\$1,060
7	\$440	\$962	\$1,000	\$1,000	508500	Workers Comp	\$1,000
<hr/>							
8	\$3,157	\$5,254	\$6,500	\$5,340	508100	PERS	\$6,700
9	\$9,280	\$12,307	\$13,500	\$14,214	508400	Health, Life, & Disability Ins	\$15,100
<hr/>							
Category tots	\$47,028	\$56,207	\$61,859	\$59,612	<i>Personal Services totals</i>		\$66,060
<hr/>							
10	\$198	\$243	\$1,000	\$1,000	510000	Materials and Supplies	\$1,000
11	\$12	\$12	\$50	\$50	510700	Court Costs	\$200
12	\$0	\$698	\$1,000	\$500	520000	Equipment Repair & Maint	\$1,000
<hr/>							
13	\$657	\$1,002	\$1,200	\$1,200	530000	Telephone	\$1,200
14	\$756	\$762	\$1,200	\$1,200	540000	Power/Heat & Lights	\$1,200
<hr/>							
Category tots	\$1,623	\$2,717	\$4,450	\$3,950	<i>Material & Services totals</i>		\$4,600
15	\$48,651	\$58,924	\$66,309	\$63,562	OFFICE TOTALS		\$70,660

GENERAL FUND

415 MAYOR & COUNCIL DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
16	\$6,227	\$9,671	\$15,000	\$15,000	560000	City Attorney	\$15,000
17	\$1,149	\$1,149	\$1,200	\$1,160	560400	League of Or. City Dues	\$1,200
18	\$264	\$69	\$500	\$150	560100	Mayors Meetings & Mileage	\$500
19	\$1,719	\$1,046	\$700	\$353	510000	Materials & Supplies	\$2,500
20	\$0	\$0	\$1,000	\$700	510100	Newsletter Expenses	\$1,500
21	\$9,359	\$11,935	\$18,400	\$17,363	MAYOR/COUNCIL TOTS		\$20,700

GENERAL FUND

420 OVERHEAD DEPARTMENT

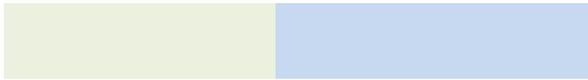
	Past Years Actuals		2016	2016 Est.	Account #	Description	2017 Proposed
	2014	2015	Adopted	Actuals			
22	\$362	\$425	\$500	\$500	530200	Internet	\$700
23	\$1,755	\$2,291	\$2,000	\$2,000	540000	Power & Heat	\$2,300
24	\$343	\$156	\$600	\$400	510100	Postage	\$600
25	\$1,297	\$600	\$1,000	\$500	510200	Publishing	\$1,000
26	\$13,169	\$15,093	\$17,500	\$16,054	550100	Insurance	\$17,500
27	\$3,248	\$6,299	\$7,000	\$7,000	560000	Legal and Audit	\$7,000
28	\$2,256	\$2,910	\$2,000	\$2,000	510000	Materials & Supplies	\$2,000
29	\$1,461	\$417	\$3,000	\$1,600	550000	Building Repair & Maint.	\$3,000
30	\$363	\$483	\$500	\$500	560400	Dues, Subscrip. & Publicatic	\$500
31	\$0	\$0	\$2,500	\$2,500	580401	Computer Support	\$2,500
32	\$1,581	\$1,997	\$1,900	\$1,118	580200	Software Service Agreeemer	\$1,500
33	\$0	\$50	\$60	\$80	580400	Back Up Service	\$80
34	\$275	\$271	\$275	\$200	570100	Community Services	\$275
35	\$2,900	\$3,430	\$4,000	\$4,000	560100	Education, Travel, Training	\$2,000
36	\$3,600	\$3,600	\$3,600	\$3,600	575000	Mary Koch's payment	\$3,600
37	\$0	\$0	\$1,200	\$0	580802	Reader Board	\$0
38	\$3,919	\$1,129	\$2,565	\$600	580801	Rural Symposium	\$1,965
<i>Category tots</i>	\$36,529	\$39,151	\$50,200	\$42,652	<i>Materials & Services totals</i>		\$46,520
40	\$81	\$0	\$700	\$21	590801	Christmas Decorations	\$3,000
41	\$15,363	\$0	\$5,000	\$5,000	597000	Equipment Replacement	\$1,000
42	\$350	\$350	\$350	\$1,500	597100	Codify Ordinances	\$1,500
43	\$0	\$8,000	\$1,000	\$0	598000	Capital Improvements	\$1,000
44							
<i>Category tots</i>	\$15,794	\$8,350	\$7,050	\$6,521	<i>Capital Outlay totals</i>		\$6,500
45	\$52,323	\$47,501	\$57,250	\$49,173	OVERHEAD TOTALS		\$53,020

GENERAL FUND

440 POLICE DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2014					
Wages							
46	\$62,723	\$46,793	\$40,000	\$19,000	506000	Chief	\$73,100
47	\$83,528	\$98,190	\$116,400	\$75,000	506100	Patrol Personnel	\$93,200
	\$0	\$0	\$0	\$2,000	506401	Labor	\$0
48	\$397	\$200	\$500	\$0	506400	Remodel / Animal Control	\$500
	\$0	\$450	\$0	\$0	509400	Admin Asst,	\$0
49	\$840	\$630	\$1,260	\$1,260	506300	Judge	\$1,260
Income Taxes							
50	\$12,813	\$11,623	\$14,000	\$7,000	508200	FICA / Medicare	\$13,000
51	\$4,109	\$2,762	\$3,200	\$2,500	508600	Unemployment Insurance	\$4,500
52	\$4,853	\$8,745	\$9,200	\$9,200	508500	Workers Comp	\$11,000
Benefits							
53	\$22,290	\$11,855	\$28,000	\$10,200	508100	PERS	\$21,500
54	\$39,002	\$14,654	\$60,689	\$22,000	508400	Health, Life & Disability Ins.	\$61,600
<i>Category tots</i>	\$230,555	\$195,902	\$273,249	\$148,160	<i>Personal Service totals</i>		\$279,660
55	\$0	\$0	\$20,000	\$30,000	570200	Police Services	\$0
56	\$5,495	\$3,841	\$6,000	\$15,980	510000	Materials and supplies	\$6,000
57	\$959	\$1,279	\$1,000	\$1,000	510210	Printing expenses (forms)	\$1,000
58	\$1,143	\$908	\$1,200	\$1,200	510600	Uniforms	\$1,200
59	\$0	\$945	\$1,200	\$1,200	510660	Ammunition	\$1,200
60	\$0	\$20	\$150	\$100	510610	Animal Control Supplies	\$150
61	\$0	\$0	\$200	\$200	580400	Towing Costs	\$200
62	\$0	\$213	\$200	\$200	510850	Medical Expenses	\$250
63	\$103	\$1,716	\$5,000	\$2,000	560100	Education & Travel	\$5,000
64	\$3,022	\$4,895	\$5,000	\$5,000	520000	Equipment Repair & Maint	\$6,000
65	\$7,253	\$7,497	\$11,000	\$4,000	580000	Gas & Oil	\$15,000
66	\$2,642	\$3,368	\$3,400	\$3,400	530000	Telephone	\$3,400
67	\$756	\$908	\$3,000	\$3,000	540000	Power/Heat & Lights	\$3,000
68	\$381	\$572	\$900	\$900	530200	Internet	\$2,600
69	\$773	\$813	\$2,400	\$2,400	580200	Software Maintanance	\$2,400
70	\$0	\$0	\$6,000	\$6,000	580100	Umatilla County Dispatch	\$9,000
71	\$2,075	\$1,950	\$2,200	\$1,950	580300	Lexipol Police Manual	\$2,200
72	\$0	\$0	\$36	\$36	580401	Back Up Service	\$36
<i>Category tots</i>	\$24,602	\$28,925	\$68,886	\$78,566	<i>Materials & Services totals</i>		\$58,636
73	\$14,723	\$0	\$12,000	\$0	590000	Police Vehicle	\$30,000
74	\$889	\$713	\$1,500	\$1,500	590908	Vests	\$0
75	\$15,668	\$2,189	\$5,000	\$12,000	597000	Equipment Replacement	\$7,500
<i>Category tots</i>	\$31,280	\$2,902	\$18,500	\$13,500	<i>Capital Outlay</i>		\$37,500
76	\$286,437	\$227,729	\$360,635	\$240,226	POLICE DEPT TOTALS		\$375,796

GENERAL FUND



450 STREET DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
77	\$75	\$736	\$500	\$500	510000	Materials & Supplies	\$500
78	\$16,473	\$2,515	\$89,592	\$80,000	525000	Repairs & Maintenance	\$56,447
79	\$16,548	\$3,251	\$90,092	\$80,500	STREET DEPT. TOTALS		\$56,947

470 LIBRARY DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
80	\$11	\$0	\$500	\$0	550000	Building reappear & Maint	\$500
82	\$11	\$0	\$500	\$0	LIBRARY DEPT. TOTS		\$500



GENERAL FUND

480 PARK DEPARTMENT

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed
	2014	2015					
82	\$2,228	\$2,262	\$5,000	\$4,000	500100	Summer Park Program	\$3,000
83	\$3,213	\$2,179	\$4,500	\$3,120	509500	Part Time Park Wages	\$4,500
84	\$756	\$603	\$1,000	\$650	508100	PERS	\$800
85	\$441	\$338	\$625	\$500	508200	FICA / Medicare	\$450
86	\$173	\$136	\$230	\$200	508600	Unemployment Insurance	\$150
87	\$165	\$311	\$550	\$300	508200	Workers Comp	\$325
<i>Category tots</i>	\$6,976	\$5,829	\$11,905	\$8,770		<i>Personal Services totals</i>	\$9,225
88	\$1,152	\$4,056	\$5,000	\$4,500	525300	Swim Program	\$5,000
89	\$794	\$1,415	\$1,500	\$500	510000	Materials & Supplies	\$1,500
90	\$1,120	\$536	\$1,500	\$1,000	520000	Equipment repair & maint.	\$1,500
91	\$503	\$41	\$1,000	\$1,000	525200	Tree/Shrub Maintenance	\$1,000
92	\$977	\$974	\$1,200	\$1,200	540000	Power/Heat & Lights	\$1,200
<i>Category tots</i>	\$4,546	\$7,022	\$10,200	\$8,200		<i>Materials & Supplies</i>	\$10,200
93	\$264	\$13,000	\$15,000	\$0	590200	Equipment replacement	\$18,500
94	\$795	\$0	\$10,000	\$1,200	598000	Capital Improvements	\$11,000
<i>Category tots</i>	\$1,059	\$13,000	\$25,000	\$1,200		<i>Capital Outlay totals</i>	\$29,500
95	\$12,581	\$25,851	\$47,105	\$18,170		PARK DEPT. TOTALS	\$48,925

998 Transfers

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
96							
97	\$0	\$0	\$50,000	\$50,000	900100	WP LOAN/Water Prjt. Fund	\$0
98	\$0	\$0	\$37,662	\$0	900500	Contingency	\$46,131
99	\$0	\$0	\$87,662	\$50,000		TRANSFER TOTALS	\$46,131

GENERAL FUND

REVENUE VS EXPENSES

	Past Years Actuals		2016 Adopted	2016 Est. Actuals	Account #	Description	2017 Proposed Budget
	2014	2015					
##	\$557,579	\$624,925	\$727,953	\$741,003		Revenue	\$672,679
##	\$425,910	\$375,191	\$727,953	\$518,994		Expenses	\$672,679
##	\$131,669	\$249,734	\$0	\$222,009		Difference	\$0

When budgeting the Revenue and Expenses must balance. The estimated expenses cannot exceed the estimated revenue. The estimated revenue cannot exceed the estimated expenses. You cannot leave excess revenue unappropriated. When dealing with actuals after the year is complete or near complete, you will see a difference between revenue and expenses. The difference must be to the good. If it were a negative it would mean we did not stay within the budget. The difference then becomes the beginning balance for the next year. [See page 11 line 39 of the 2016 Est Actual column and page 11 line 1 of the 2017 proposed.](#)

GENERAL FUND

410 OFFICE DEPARTMENT

EXPLANATION

17,192
3,256
14,835
3,951

Wages
34% of the City Recorder wages are charged to the General Fund. 50% of the Admin. Asst. wages come out of the General Fund (9% for Clerk of the Court and 41% for Admin. Asst.) 40% of the PT Office Clerk's wages are charged to the general fund. *For a complete breakdown of these wages see page 113.*

2,188
1,059

Income Taxes
This is the City's portion of the income taxes paid to the State and Feds on the payroll wages above.

6,627
13,858

Benefits: This is the City's portion of benefits paid. Four employees pay 5% of their medical insurance. The PT office position does not receive medical insurance. See pages 114 & 115 for the break down. There is an increase to PERS (see page 117 Actuarial report.)

Materials & Supplies
Paper, copies, CD's, Ink, and various other supplies that are related to the Recorder position. The court costs are for suspension packets and occasional mailings. **Repair and Maint.** To City Hall and the Council Chambers.

Utilities
The office's portion of the telephone, power and heat bills.

GENERAL FUND

415 MAYOR & COUNCIL DEPARTMENT

EXPLANATION

Fees incurred for legal advice or representation for issues such as ordinance violations or Council and Staff questions.

LOC is an excellent source of information and training. They have been a great resource for legal, ethics, public records, land use, and many more questions. They also offer training that is specific to the needs of the cities.

These are funds set aside so that the Mayor can travel to and attend Conferences and small cities meetings throughout Northeast Oregon. As well as hold meetings in Pilot Rock.

Materials & Supplies for the Council Chambers, such as batteries for the mics, cords, tables, etc. Increased to make improvements to the sound system. **Newsletter:** This expense line reflects the actual cost of putting out the bi-monthly newsletter. 350 copies of a four page newsletter is 1400 copies X 24 editions per year = 33,600 copies X .04 (ink and paper) per copy = \$1344. A portion of the copy machine maintenance is charged here.

GENERAL FUND

420 OVERHEAD DEPARTMENT

EXPLANATION

* The **Internet** charges are City Halls portion of the Centurytel bill that is for internet use. Also charged to this account is the charges from ESD for hosting the City's website at \$410 per year. **Power and Heat** this is the annual cost of heating or cooling City Hall and the Council Chambers.

* **Postage:** the cost of mass mailing and stamps for mailing out bills and correspondence. The cost of public hearing notices is charged to **Publishing**.

* **Insurance** is the annual cost of property insurance on City owned property and equipment. CIS is projecting approx an 6.1% increase. **Legal** costs when seeking advice or representation with issues such as easements, leases and deeds. City Halls portion of the costs for the annual **Audit**.

* **Materials and Supplies** for City Hall, Council, Planning etc. **Building Repair** and maintenance is any costs to repair the City Hall, and Council Chambers, such as changing out lights, door repair

* Memberships to OAMR and OACCA, organizations that offer services in training and information specific to operating a City are charged to **Dues & Subscriptions**. **The Software Service agreement** is for Springbrook (our accounting software). This is their annual maintenance agreement fee. Annual Ethics Commission fee.

* **Back Up Service** is the annual fee to back up the server regularly.

* \$25 Christmas gift card for each City employee is paid out of this line item.

* Cost of training as well as travel to meetings, conferences and training. For both the Recorder and Admin. Asst.

* \$300 a month payments to Mary Koch.

* Each year Pilot Rock hosts at least one **Rural Symposium or small cities meeting**. Funds have been donated to pay for all expenses associated with the Symposium. [See Revenue Line 21](#)

Capital Outlay

The funds set aside for **Christmas decorations** is intended to accumulate from year to year if not spent. **Equipment replacement** funds are used for new computers if needed, recorders, phones, copier etc. **Codify Ordinances** funds are for the maintenance of the code book and accessibility to the website. **Capital Improvement** funds should accumulate over the years and spent as improvements are needed.

GENERAL FUND

440 POLICE DEPARTMENT

EXPLANATION

73,084
93,112
*
*
Wages
100% of wages for a Chief, 2 full time officers. The Judge is paid at \$210 per hour for the 6 courts held each year. There are times that court may run longer than an hour or she is called out to inspect property etc. Animal Control Wages are the wages paid to maintain the dog kennel when there is a dog in there. This year there were wages paid toward the remodel of the PD. Wages are per the wage schedule, **see pages 113-114**

10,304
4,487
*
Income Taxes
This is the City's portion of the income taxes paid to the State and Feds on the payroll wages above.

21,239
61,561
Benefits
This is the City's portion of benefits paid. **See pages 115-116 for the breakdown.**

Materials and Services
Animal Control supplies are dog food, and cleaning supplies. Also pet rescue fee \$25 for each unclaimed dog that needs to go to Pet Rescue. **Education and Travel**, required training hours for officers. Police Officer physicals come out of the **Medical Expenses**. Expenses incurred when towing a vehicle come out of the **Towing Cost** line. In addition to basic supplies needed, 4% of bank fees are charged to **Materials and Supplies**.

Equipment Repair and Maintenance. Repair to office equipment. Tire repair and general vehicle maintenance. Fuel for the police vehicles.

Utilities
The police departments portion of the telephone, power and heating bills. The police department has 3 cell phones, 1 direct line and internet and 1 fax line.

Annual Fees and Dues
CAD, LEDS and a portion of Springbrook maintenance agreements come out of **Software Maintenance**. Annual cost of dispatch fees for this year. **Lexipole Police Manual** is an online manual that is updated.
Back Up Service is the annual fee to back up the server regularly.

Capital Outlay: Each year additional funds are set aside and accumulate for a police vehicle. Due to the saving in the PD last year more is available to put toward a vehicle. Purchase of bulletproof vests (reimbursement from BJA grant).

GENERAL FUND

450 STREET DEPARTMENT

EXPLANATION

Materials, rental of equipment etc to help complete street projects. Also street sweeping comes out of the General Fund. Repair to the stairs to the School is budgeted here.

470 LIBRARY DEPARTMENT

EXPLANATION

Repairs and maintenance to the library side of the building.

GENERAL FUND

480 PARK DEPARTMENT

EXPLANATION

Wages

Wages paid to the director of the Swim bus program and our PT park maintenance. We are considering the need for two people to run the swim program. **See page 114**

Benefits

line item.

Income Taxes

This is the City's portion of the income taxes paid to the State and Feds on the payroll wages above.

Swim Program

This is the amount paid to Pendleton Parks and Rec for admittance into the swim park as well as the bus fee for our swim program.

Materials & Services

Replacement of trees and shrubs in the park and through the City. **Materials and supplies** for upkeep of the park. Power and Lights at the park. **Power and Light** at the Park.

Capital Outlay

Repair and replacement of equipment needed to maintain the park. This line item is intended to accumulate over the years to replace equipment as needed.

Transfers and Contingency

In 2016 the auditors have asked that an audit trail be created to show how the money borrowed from various funds for the water project has been paid back this is off set on line 3 of Revenue. The **Contingency** fund is a reserve for unexpected expenses.

GENERAL FUND

GENERAL FUND

GENERAL FUND

GENERAL FUND

