City of North Plains, Oregon

Proposed Supplemental Budget 2014-15

February 2, 2015

Budget Message

Honorable Mayor and Council,

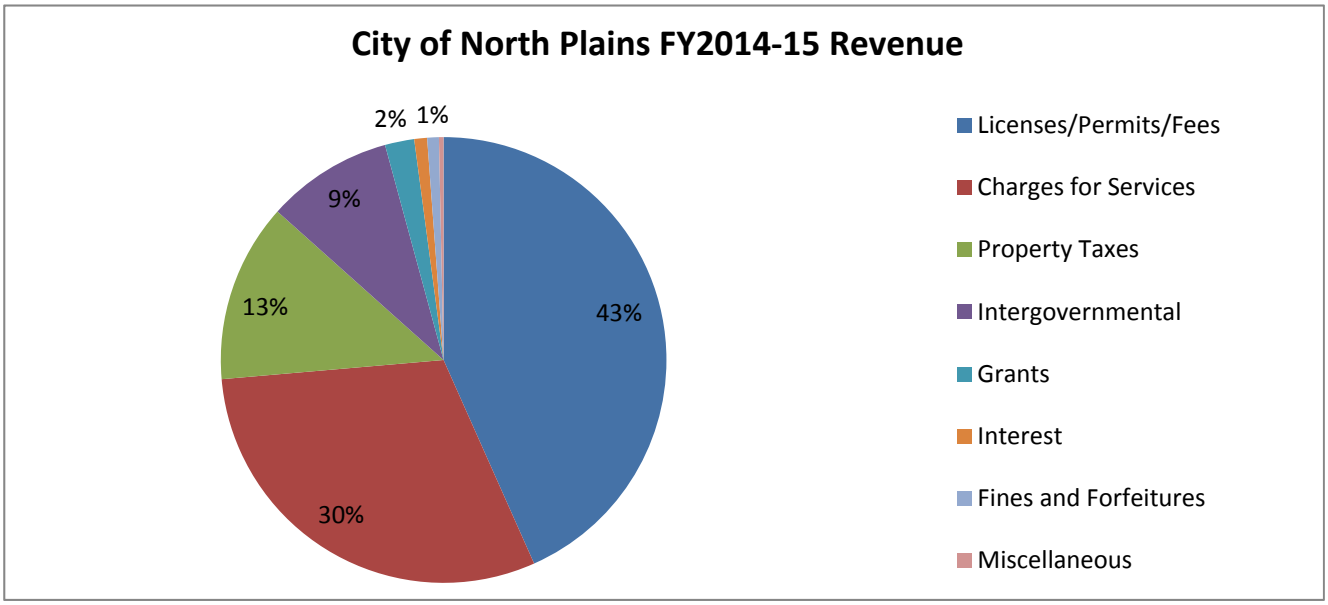
The original FY2014-15 budget was adopted on June 2, 2014. There have been two changes via resolution since then:

- Transfer of $1k from Contingency to Vehicles/Equipment in the Vehicle/Equipment Reserve Fund for the purchase of a leaf vacuum and snow blade.
- Transfer of $41k from Contingency to Planning- Professional Services in the General Fund for consultants for the Comprehensive Plan and recurring planning review.

This supplemental budget proposes updates to various revenue and expenditure line items based on the most current financial information. A list of changes is included within each fund. These changes are similar to what was presented with the Budget to Actual update on January 5, 2015, although there have been slight adjustments.

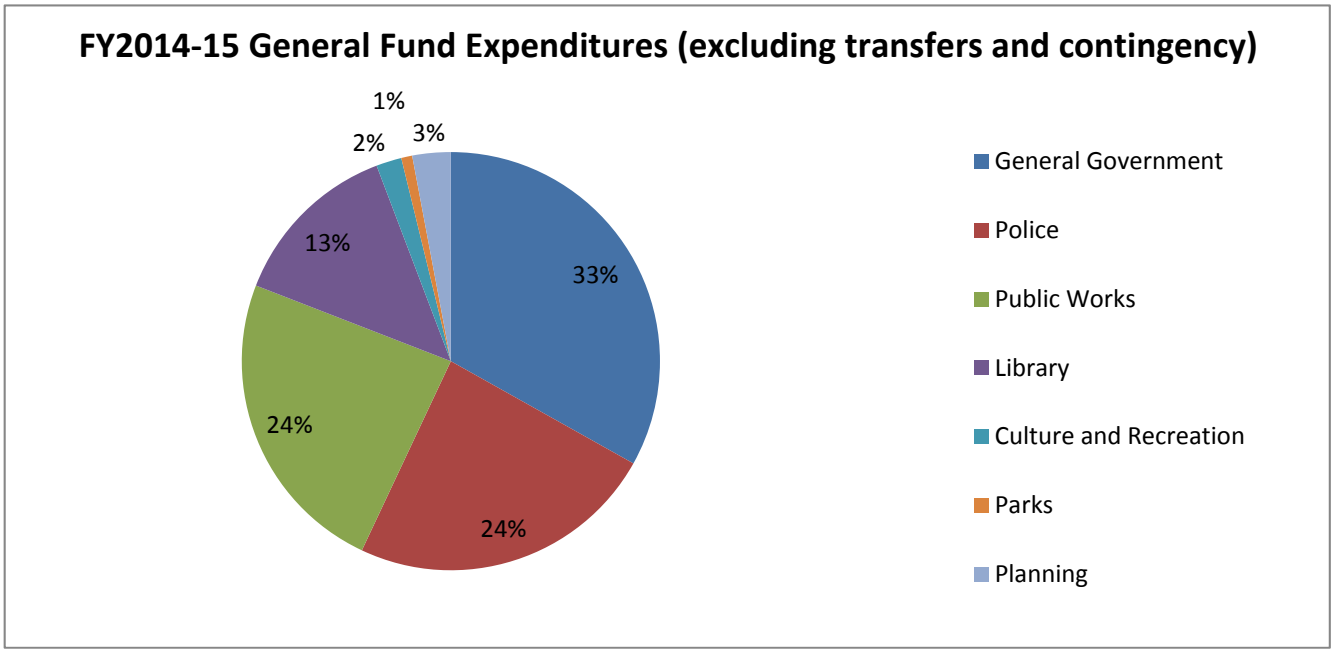
The following two pages are charts visualizing the City's revenue sources and breakdown of the General Fund, and historical review of the City's cash balance and General Fund fund balance.

Respectfully submitted,
Rachael Lembo, Finance Manager



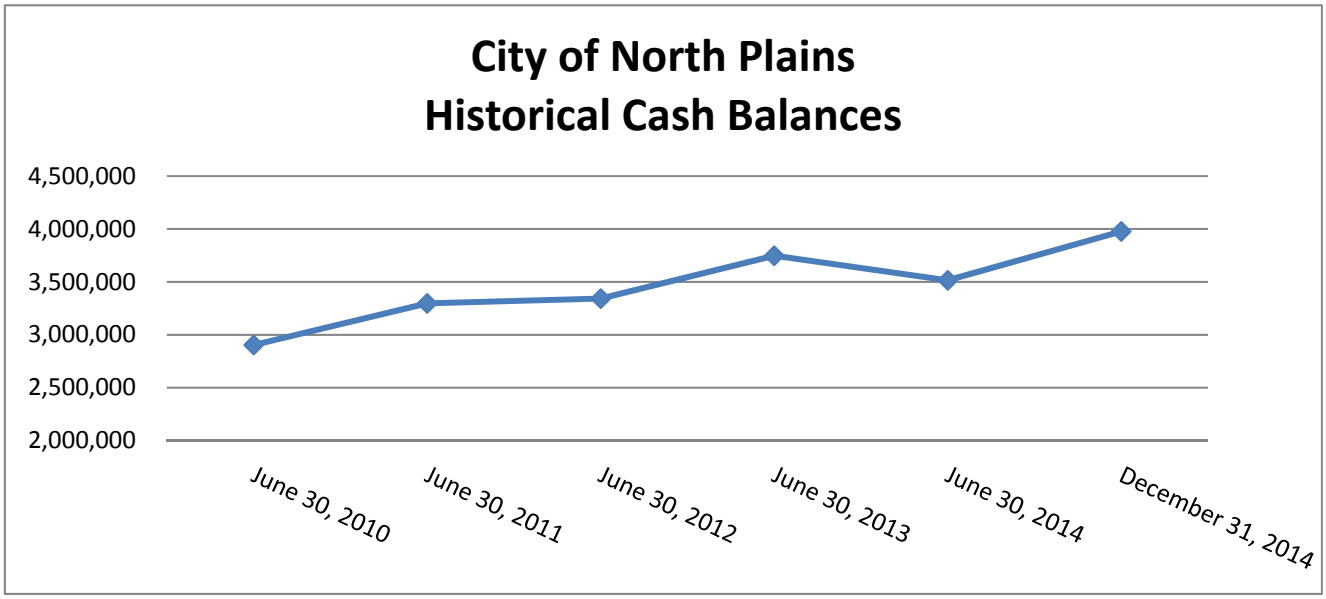
Licenses/Permits/Fees is the largest revenue source for the City in FY14-15, due to System Development Charges (multiple funds) on increased building activity. This category also includes the City's Franchise Fees (General Fund).

Other major sources of revenue are Charges for Services (Water Fund) and Property Taxes (General Fund).

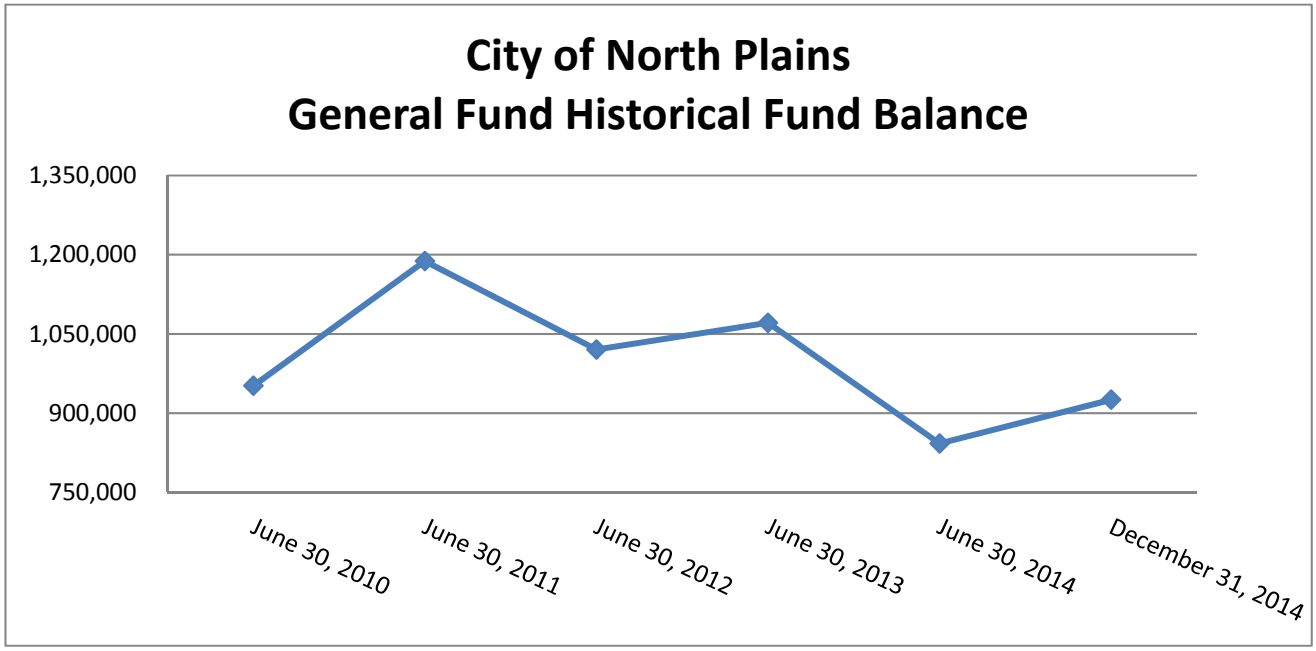


The General Fund is the City's largest and most complex fund. It includes multiple departments, and all staff of the City are paid by this fund (with allocations to other funds).

General Government is the largest department, and includes City Manager, City Recorder and Finance.



The City's cash balance has been climbing over the past five years, from $2.9M in June 2010 to $4.0M in December 2014.



The fund balance of the General Fund has increased over the past five years. The spike at June 30, 2011 was the result of LOCAP bond proceeds, which were transferred to the Street Fund in FY2011-12 to pay for capital expenditures. The desrease at June 30, 2014 was due to the $185k loan to the URA, to be repaid over ten years. Currently FY14-15 shows an increase, however the budget predicts a slight decrease by year end.

GENERAL FUND 110

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**810,772**	**31,777**	**842,549**	**842,549**	**-**	
REVENUES							
411000	Property Taxes	352,500	32,075	384,575	358,062	(26,513)	93%
	Licenses, Permits, Fees						
418101	Water Franchise	44,500	-	44,500	23,754	(20,746)	53%
418102	CWS Franchise	25,000	-	25,000	13,484	(11,516)	54%
418103	CenturyLink Franchise	6,000	-	6,000	209	(5,791)	3%
418104	Comcast Franchise	6,000	-	6,000	3,034	(2,966)	51%
418105	Garbage Franchise	11,500	-	11,500	5,690	(5,810)	49%
418107	PGE Franchise	93,000	-	93,000	14,523	(78,477)	16%
418108	NW Natural Gas Franchise	33,000	-	33,000	12,121	(20,879)	37%
418109	Misc Franchise	750	-	750	372	(378)	50%
418110	MACC Franchise	14,000	-	14,000	7,485	(6,515)	53%
421000	Business License	6,500	-	6,500	5,909	(591)	91%
422000	Recology Fund	48,000	-	48,000	24,844	(23,156)	52%
441419	Building Permit	30,000	-	30,000	17,146	(12,854)	57%
441420	Engineering Plan Review	30,000	(20,000)	10,000	4,126	(5,874)	41%
450455	Library Fines and Fees	11,000	-	11,000	5,487	(5,513)	50%
450465	Planning Fines and Fees	4,000	-	4,000	-	(4,000)	0%
		363,250	(20,000)	343,250	138,183	(205,067)	40%
	Intergovernmental						
436000	Liquor Tax	26,000	-	26,000	14,560	(11,440)	56%
437000	Cigarette Tax	2,800	-	2,800	1,425	(1,375)	51%
438000	State Revenue Sharing	18,000	-	18,000	9,074	(8,926)	50%
439000	WCCLS	101,890	-	101,890	59,435	(42,455)	58%
		148,690	-	148,690	84,493	(64,197)	57%
	Fines and Forfeitures						
450421	Police Citations	51,000	(26,000)	25,000	11,985	(13,015)	48%
		51,000	(26,000)	25,000	11,985	(13,015)	48%
	Grants and Donations						
431000	Grants - General	5,500	2,500	8,000	8,000	-	100%
431001	Grants - Police	29,245	-	29,245	4,824	(24,421)	16%
431002	Grants - Library	1,000	-	1,000	1,000	-	100%
431003	Grants - Planning	1,000	-	1,000	-	(1,000)	0%
464000	Donations - General	-	-	-	-	-	
464100	Comm Events Rev	1,500	(750)	750	-	(750)	0%
464101	4th of July Rev	11,500	(4,000)	7,500	3,454	(4,046)	46%
464102	Concerts in the Park Rev	750	750	1,500	1,150	(350)	77%
464103	Music/Dance Event Rev	2,000	-	2,000	488	(1,512)	24%
464104	Pumpkin Run Rev	2,800	(794)	2,006	2,226	220	111%
464114	BBQ Event Rev	40,000	(39,198)	802	802	-	100%
464116	Garlic Fest Rev	-	935	935	935	(0)	100%
464421	Donations - Police	-	-	-	205	205	
464455	Donations - Library	8,000	-	8,000	8,868	868	111%
		103,295	(40,557)	62,738	31,951	(30,787)	51%

GENERAL FUND 110

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
462000	Rentals	7,000	-	7,000	1,974	(5,026)	28%
461000	Interest	16,340	-	16,340	7,681	(8,659)	47%
440000	Miscellaneous	10,000	-	10,000	3,084	(6,916)	31%
	Transfers						
820111	Transfers In - Street	112,297	4,214	116,511	63,024	(53,487)	54%
820210	Transfers In - Water	375,673	2,689	378,362	205,461	(172,901)	54%
820131	Transfers In - Parks Cap	14,000	(6,000)	8,000	1,022	(6,978)	13%
820132	Transfers In - TIF	21,527	(17,527)	4,000	-	(4,000)	0%
820113	Transfers In - URA	12,500	-	12,500	15,953	3,453	128%
		535,998	(16,625)	519,373	285,460	(233,913)	55%
TOTAL REVENUES		**1,588,073**	**(71,107)**	**1,516,966**	**922,873**	**(594,093)**	**61%**
EXPENDITURES - BY DEPT							
110-419	General Government	494,939	18,771	513,710	292,722	(220,988)	57%
110-421	Police	389,026	(18,912)	370,113	198,497	(171,616)	54%
110-433	Public Works	388,374	(18,000)	370,374	188,685	(181,689)	51%
110-455	Library	205,228	1,500	206,728	106,849	(99,879)	52%
110-411	Culture and Recreation	72,855	(42,332)	30,523	24,048	(6,475)	79%
110-452	Parks	13,090	-	13,090	6,228	(6,862)	48%
110-465	Planning	46,000	-	46,000	469	(45,531)	1%
Trans	Transfers Out	22,328	-	22,328	22,328	(0)	100%
Sp Pay	Special Payment	2,000	-	2,000	131	(1,869)	7%
Cont	Contingency	54,000	-	54,000	-	(54,000)	0%
TOTAL EXPENDITURES		**1,687,839**	**(58,974)**	**1,628,866**	**839,956**	**(788,909)**	**52%**
CHANGE IN FUND BALANCE		**(99,767)**	**(12,133)**	**(111,900)**	**82,917**	**(1,383,002)**	
UNAPPROPRIATED ENDING FUND BALANCE		**711,006**	**19,644**	**730,649**	**925,466**	**214,460**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase of Opening Fund Balance to match FY13-14 Ending Fund Balance.
- Increase of Property Taxes due to reclassification of farmland to developed land.
- Decrease of Engineering Plan Review based on YTD actuals, equally offset by decrease in expenditure (Public Works).
- Decrease in Police Citations due to fewer hours spent on highway patrol.
- Increase in Grants to reflect full amount received from MACC.
- Reclassification of Cultural Coalition grant from Community Events to Concerts in the Park.
- Decrease of Fourth of July and Pumpkin Run revenue based on actuals.
- Decrease of BBQ revenue due to elimination of the event.
- Increase in Garlic Fest revenue due to first year of compensation from the NPEA.
- Various increases and decreases in transfers due to higher shared costs in the General Fund and lower project costs in the Capital Project Funds.

GENERAL GOVERNMENT 110-419

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	229,299	(3,084)	226,215	119,725	106,490	53%
210000	Employee Benefits	34,497	553	35,050	21,157	13,892	60%
220000	Payroll Taxes	21,536	(250)	21,286	8,870	12,416	42%
230000	Retirement	33,042	(444)	32,598	17,252	15,345	53%
	PERSONAL SERVICES	**318,374**	**(3,225)**	**315,149**	**167,005**	**148,144**	**53%**
	4 FTE						
300000	Education and Training	4,000	-	4,000	1,514	2,486	38%
300010	BUG Connection	9,000	(1,170)	7,830	7,830	0	100%
300105	Donations	2,000	-	2,000	186	1,814	9%
310000	Utilities	15,450	(150)	15,300	7,542	7,758	49%
330000	Professional Services	1,000	1,000	2,000	1,624	376	81%
330100	Prof Srv - Attorney	12,000	18,000	30,000	10,462	19,538	35%
330101	Prof Srv - Audit	9,000	-	9,000	6,972	2,028	77%
330102	Prof Srv - Software	12,000	-	12,000	11,883	117	99%
330103	Prof Srv - IT	13,000	2,500	15,500	2,264	13,236	15%
330104	Prof Srv - Printing	10,800	(4,800)	6,000	3,567	2,433	59%
330105	Prof Srv - Payroll	4,700	500	5,200	2,753	2,447	53%
330106	Prof Srv - Janitorial	2,400	-	2,400	1,365	1,035	57%
330107	Prof Srv - Security	2,520	104	2,624	2,182	442	83%
330115	Prof Srv - HR	-	1,500	1,500	1,249	251	83%
340000	Repairs and Maintenance	2,500	-	2,500	1,081	1,419	43%
340100	R&M - Copier	9,500	1,000	10,500	6,556	3,945	62%
340101	R&M - HVAC	3,720	-	3,720	1,854	1,866	50%
350000	Agency Memberships	4,500	-	4,500	3,520	980	78%
500000	Employee Recognition	1,475	-	1,475	1,415	60	96%
540000	Advertising	600	-	600	-	600	0%
610000	Supplies	9,000	-	9,000	4,167	4,833	46%
621000	Insurance	29,400	5,012	34,412	34,176	236	99%
621002	Workers' Compensation	18,000	(1,500)	16,500	11,555	4,945	70%
	MATERIALS AND SERVICES	**176,565**	**21,996**	**198,561**	**125,717**	**72,844**	**63%**
GENERAL GOVERNMENT DEPT TOTAL		**494,939**	**18,771**	**513,710**	**292,722**	**220,988**	**57%**
810009	Veh/Equip Reserve	3,000	-	3,000	3,000	-	100%
810111	Recology to Street	10,000	-	10,000	10,000	-	100%
	TRANSFERS	**13,000**	**-**	**13,000**	**13,000**	**-**	**100%**
GENERAL GOVERNMENT DEPT INCL TRANSFERS		**507,939**	**18,771**	**526,710**	**305,722**	**220,988**	**58%**

GENERAL GOVERNMENT 110-419

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in personnel due to vacant Management Analyst position and not all budgeted step increases approved. Includes reclassification of Account Clerk II to Account Clerk III. A salary chart is included at the end of this document.
- Increase in Attorney costs based on historical amounts (FY12-13 $21k, FY13-14 $18k), review of YTD actuals, and estimate of 12 hours / month for attorney to attend City Council and Planning Commission meetings.
- Increase in IT costs due to delayed FY13-14 bills received and paid in FY14-15.
- Reclassification of utility statement printing to the Water Fund.
- Increase for a new account, Prof Srv- HR to account for costs of related to hiring and other human resources expenses.
- Increase in Insurance due to higher costs of auto insurance and change in volunteer coverage (previously covered as part of workers' compensation).
- Decrease in Workers' Compensation due to change in volunteer coverage (now covered by separate policy) and credit from FY13-14 audit.
- Various accounts adjusted based on review of YTD costs:
    - BUG (Broadband User Group) Connection (internet)
    - Utilities
    - Professional Services
    - Prof Srv- Payroll
    - Prof Srv- Security
    - R&M- Copier

POLICE 110-421

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	147,683	(10,916)	136,767	71,319	65,448	52%
120000	Hourly	33,809	(4,087)	29,722	18,324	11,398	62%
125000	Reserves	27,245	-	27,245	8,087	19,158	30%
210000	Employee Benefits	25,764	(576)	25,188	11,538	13,650	46%
220000	Payroll Taxes	20,289	(1,217)	19,072	7,584	11,488	40%
230000	Retirement	37,620	(3,417)	34,203	16,340	17,863	48%
	PERSONAL SERVICES	**292,410**	**(20,212)**	**272,197**	**133,192**	**139,006**	**49%**
	3 FTE						
300000	Education and Training	3,000	-	3,000	950	2,050	32%
330000	Professional Services	4,000	-	4,000	3,521	479	88%
330102	Prof Srv - Software	7,975	-	7,975	3,650	4,325	46%
330108	Prof Srv - Wireless	4,200	1,300	5,500	2,877	2,623	52%
330109	Prof Srv - Evid Storage	2,600	-	2,600	-	2,600	0%
330912	WA County Dispatch	12,500	-	12,500	9,315	3,185	75%
340000	Repairs and Maintenance	7,000	-	7,000	5,362	1,638	77%
350000	Agency Memberships	1,000	-	1,000	651	349	65%
370000	Rentals and Leases	21,041	-	21,041	21,040	1	100%
610000	Supplies	12,000	-	12,000	8,021	3,979	67%
610100	Uniforms	3,500	-	3,500	2,550	950	73%
610224	Fuel	13,000	-	13,000	6,973	6,027	54%
630000	Equipment (non-capital)	4,800	-	4,800	395	4,405	8%
	MATERIALS AND SERVICES	**96,616**	**1,300**	**97,916**	**65,306**	**32,610**	**67%**
POLICE DEPARTMENT TOTAL		**389,026**	**(18,912)**	**370,113**	**198,497**	**171,616**	**54%**
820000	Court Pass Through	2,000	-	2,000	131	1,869	7%
	SPECIAL PAYMENTS	**2,000**	**-**	**2,000**	**131**	**1,869**	**7%**
810009	Veh/Equip Reserve	6,400	-	6,400	6,400	-	100%
	TRANSFERS	**6,400**	**-**	**6,400**	**6,400**	**-**	**100%**
POLICE DEPARTMENT INCL SP PAYMENTS AND TRANSFERS		**397,426**	**(18,912)**	**378,513**	**205,028**	**173,485**	**54%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in personnel due to early than anticipated retirement and no unused vacation for payout.
- Increase in Prof Srv- Wireless due to a cell phone for the Chief and wireless cards in the new cameras.

PUBLIC WORKS 110-433

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	232,739	-	232,739	122,151	110,587	52%
210000	Employee Benefits	30,763	-	30,763	15,490	15,273	50%
220000	Payroll Taxes	21,395	-	21,395	9,281	12,114	43%
230000	Retirement	45,057	-	45,057	22,087	22,970	49%
	PERSONAL SERVICES	**329,954**	**-**	**329,954**	**169,010**	**160,944**	**51%**
	3 FTE						
300000	Education and Training	1,500	-	1,500	570	930	38%
310000	Utilities	1,320	-	1,320	615	705	47%
330000	Professional Services	500	-	500	-	500	0%
330110	City Engineer Plan Review	30,000	(20,000)	10,000	3,897	6,103	39%
340000	Repairs and Maintenance	10,000	-	10,000	4,827	5,173	48%
610000	Supplies	3,500	2,000	5,500	4,016	1,484	73%
610090	Uniforms	600	-	600	104	496	17%
610224	Fuel	11,000	-	11,000	5,647	5,353	51%
	MATERIALS AND SERVICES	**58,420**	**(18,000)**	**40,420**	**19,675**	**20,745**	**49%**
PUBLIC WORKS DEPARTMENT TOTAL		**388,374**	**(18,000)**	**370,374**	**188,685**	**181,689**	**51%**
810009	Veh/Equip Reserve	328	-	328	328	0	100%
	TRANSFERS	**328**	**-**	**328**	**328**	**0**	**100%**
PUBLIC WORKS DEPARTMENT INCL TRANSFERS		**388,702**	**(18,000)**	**370,702**	**189,013**	**181,689**	**51%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in City Engineer Plan Review based on YTD charges from Murray, Smith & Associates.
- Increase in Supplies to cover purchase of trailer which was budgeted in FY13-14 but ended up being purchased in July (FY14-15).

LIBRARY 110-455

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	134,465	-	134,465	71,656	62,809	53%
220000	Payroll Taxes	14,685	-	14,685	5,806	8,879	40%
230000	Retirement	15,084	-	15,084	7,840	7,244	52%
	PERSONAL SERVICES	**164,234**	**-**	**164,234**	**85,301**	**78,933**	**52%**
	3.6 FTE						
300000	Education and Training	800	-	800	394	406	49%
300100	Donations	-	-	-	-	-	
310000	Utilities	7,950	300	8,250	4,279	3,971	52%
330000	Professional Services	-	1,110	1,110	880	230	79%
330102	Prof Srv - Software	2,300	700	3,000	1,449	1,551	48%
330106	Prof Srv - Janitorial	2,100	-	2,100	1,225	875	58%
330107	Prof Srv - Security	1,220	(360)	860	626	234	73%
340000	Repairs and Maintenance	-	1,250	1,250	1,069	181	85%
340100	R&M - Copier	3,624	-	3,624	1,272	2,352	35%
340101	R&M - HVAC	2,000	(1,500)	500	-	500	0%
610000	Supplies	8,500	-	8,500	3,100	5,400	36%
640000	Library Materials	12,500	-	12,500	7,254	5,246	58%
	MATERIALS AND SERVICES	**40,994**	**1,500**	**42,494**	**21,548**	**20,947**	**51%**
LIBRARY DEPARTMENT TOTAL		**205,228**	**1,500**	**206,728**	**106,849**	**99,879**	**52%**
810009	Veh/Equip Reserve	2,600	-	2,600	2,600	-	100%
	TRANSFERS	**2,600**	**-**	**2,600**	**2,600**	**-**	**100%**
LIBRARY DEPARTMENT INCL TRANSFERS		**207,828**	**1,500**	**209,328**	**109,449**	**99,879**	**52%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase in Professional Services – Software to cover purchase of Self Pay software which was budgeted in FY13-14 but ended up being delayed until FY14-15. This software is approx. $1,500. This account was also affected by an adjustment between Software and General Professional Services as noted below.
- Various budgets modified between new accounts. This is the first year Professional Services and Repairs and Maintenance have been broken out in detail, and based on YTD costs some reallocation was necessary.
  - Professional Services and Prof Srv- Software
  - Repairs and Maintenance and R&M- HVAC
- Various accounts adjusted based on review of YTD costs:
  - Utilities
  - Prof Srv- Security

CULTURE AND RECREATION 110-411

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
110000	Salaries	5,995	(3,470)	2,525	2,525	0	100%
220000	Payroll Taxes	906	(701)	205	205	(0)	100%
230000	Retirement	864	(500)	364	364	0	100%
	PERSONAL SERVICES	**7,765**	**(4,671)**	**3,094**	**3,094**	**0**	**100%**
	0.1 FTE						
300101	4th of July	17,500	2,520	20,020	15,452	4,568	77%
300102	Concerts in the Park	1,500	332	1,832	1,832	0	100%
300103	Dances	2,000	-	2,000	344	1,656	17%
300106	Pumpkin Run	2,800	(989)	1,811	1,811	(0)	100%
300107	Chili Cookoff	500	134	634	634	(0)	100%
300108	National Night Out	400	299	699	699	0	100%
300111	Ice Cream Social	300	-	300	49	251	16%
300113	Holiday Bazaar	90	(90)	-	-	-	
300114	BBQ	40,000	(40,000)	-	1	(1)	
300116	Garlic Festival	-	133	133	133	0	100%
	MATERIALS AND SERVICES	**65,090**	**(37,661)**	**27,429**	**20,954**	**6,475**	**76%**
CULTURE AND RECREATION DEPT TOTAL		**72,855**	**(42,332)**	**30,523**	**24,048**	**6,475**	**79%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease in Personnel as the Fourth of July coordinator will be a contractor and not an employee this year.
- Increase in Fourth of July costs to cover the contracted coordinator and other expenses incurred prior to July 2015. This does not include July 2015 Fireworks as they will be an expense in FY15-16.
- Various accounts adjusted based on review of YTD costs:
  - Concerts in the Park
  - Pumpkin Run
  - Chili Cookoff
  - National Night Out
  - Garlic Festival
- The BBQ and Holiday Bazaar events were eliminated this year and budgets have been reduced to zero.

PARKS 110-452

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
310000	Utilities	5,490	150	5,640	2,429	3,211	43%
330000	Professional Services	600	-	600	-	600	0%
340000	Repairs and Maintenance	4,000	-	4,000	3,594	406	90%
610000	Supplies	3,000	(150)	2,850	205	2,645	7%
	MATERIALS AND SERVICES	**13,090**	**-**	**13,090**	**6,228**	**6,862**	**48%**
PARKS DEPARTMENT TOTAL		**13,090**	**-**	**13,090**	**6,228**	**6,862**	**48%**

EXPLANATION OF CHANGES (see Budget Changes column):

- Utilities and Supplies were adjusted based on review of YTD costs.

PLANNING 110-465

Acct	Description	Revised Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
330000	Professional Services	45,000	-	45,000	50	44,950	0%
360000	Advertising	1,000	-	1,000	419	581	42%
	MATERIALS AND SERVICES	**46,000**	**-**	**46,000**	**469**	**45,531**	**1%**
PLANNING DEPARTMENT TOTAL		**46,000**	**-**	**46,000**	**469**	**45,531**	**1%**

STREET FUND 111

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Street Fee in Lieu	141,154	-	141,154	141,154	-	
	Recology Fund	10,000	-	10,000	10,000	-	
	Unassigned	(7,987)	37,889	29,902	29,902	-	
OPENING FUND BALANCE		**143,167**	**37,889**	**181,056**	**181,056**	**-**	
REVENUES							
	Licenses, Permits, Fees						
435003	TUF	25,200	-	25,200	12,807	(12,393)	51%
445000	SDCs	25,900	-	25,900	6,734	(19,166)	26%
		51,100	**-**	**51,100**	**19,541**	**(31,559)**	**38%**
	Intergovernmental						
435001	Gas Tax - State	115,000	-	115,000	58,073	(56,927)	50%
435002	Gas Tax - County	7,500	-	7,500	3,839	(3,661)	51%
		122,500	**-**	**122,500**	**61,912**	**(60,588)**	**51%**
461000	Interest	1,030	-	1,030	395	(635)	38%
440000	Miscellaneous	-	-	-	-	-	
820110	Transfers In - Gen Fund	10,000	-	10,000	10,000	-	100%
TOTAL REVENUES		**184,630**	**-**	**184,630**	**91,848**	**(92,782)**	**50%**
EXPENDITURES							
Streets Department							
330000	Professional Services	4,000	(2,000)	2,000	-	2,000	0%
610000	Supplies	1,000	2,000	3,000	1,557	1,443	52%
640000	Street Lights	25,800	-	25,800	9,621	16,179	37%
	Materials and Services	**30,800**	**-**	**30,800**	**11,178**	**19,622**	**36%**
	STREETS DEPARTMENT TOTAL	**30,800**	**-**	**30,800**	**11,178**	**19,622**	**36%**
810009	Transfers Out - Veh Res	828	-	828	828	0	100%
810110	Transfers Out - Gen Fund	112,297	4,214	116,511	63,024	53,487	54%
	TRANSFERS	**113,125**	**4,214**	**117,339**	**63,852**	**53,487**	**54%**
	CONTINGENCY	14,000	(4,214)	9,786	-	9,786	0%
TOTAL EXPENDITURES		**157,925**	**(0)**	**157,925**	**75,030**	**82,895**	**48%**
CHANGE IN FUND BALANCE		**26,705**	**0**	**26,705**	**16,819**	**(9,887)**	
UNAPPROPRIATED ENDING FUND BALANCE		**169,872**	**37,889**	**207,761**	**197,875**	**(9,887)**	
	Street Fee in Lieu	141,154	-	141,154	141,154	-	
	Recology Fund	20,000	-	20,000	20,000	-	
	Unassigned	8,718	37,889	46,607	36,721	(9,887)	

EXPLANATION OF CHANGES (see Budget Changes column):

- Increase of Opening Fund Balance to match FY13-14 Ending Fund Balance.
- Adjustment between Professional Services and Supplies based on review of YTD costs.
- Increase in Transfers Out – General Fund based on increased shared costs in the General Fund. This is covered by the Contingency therefore there is no net change in expenses.

WATER FUND 210

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Committed to Capital Projects	260,294	(65,875)	194,419	194,419	-	
	Unassigned	893,653	(45,335)	848,318	848,318	-	
OPENING FUND BALANCE		**1,153,947**	**(111,210)**	**1,042,737**	**1,042,737**	**-**	
REVENUES							
444000	Charges, Fees, Fines	890,000	-	890,000	475,176	(414,824)	53%
445000	SDCs (Capital)	214,900	-	214,900	55,874	(159,026)	26%
446000	SDCs - Pass thru JWC	145,400	-	145,400	54,108	(91,292)	37%
461000	Interest	4,275	-	4,275	2,406	(1,869)	56%
440000	Miscellaneous	-	-	-	-	-	
TOTAL REVENUES		**1,254,575**	**-**	**1,254,575**	**587,564**	**(667,011)**	**47%**
EXPENDITURES							
208150	Franchise Fee -Water	44,500	-	44,500	-	44,500	0%
310000	Utilities	7,530	1,560	9,090	4,327	4,763	48%
330000	Professional Services	2,000	-	2,000	567	1,433	28%
330104	Prof Srv- Printing	-	6,000	6,000	3,158	2,842	53%
330111	Prof Srv- Meter Reading	9,500	(500)	9,000	4,331	4,669	48%
330112	Prof Srv- Water Analysis	2,250	(250)	2,000	408	1,592	20%
330113	Prof Srv- Tank Cleaning	3,000	-	3,000	2,700	300	90%
330114	Prof Srv- Leak Detection	3,500	-	3,500	3,450	50	99%
340000	Repairs and Maintenance	10,000	-	10,000	3,087	6,913	31%
610000	Supplies	7,500	-	7,500	4,235	3,265	56%
610600	Water Purchase	134,000	-	134,000	78,649	55,351	59%
630000	New Water Service Materials	5,000	-	5,000	2,045	2,955	41%
	Materials and Services	**228,780**	**6,810**	**235,590**	**106,957**	**128,633**	**45%**
77000X	PW Projects- North Ave ext	26,000	8,332	34,332	34,332	(0)	100%
77000X	PW Projects- auto meter read	50,000	(46,000)	4,000	-	4,000	0%
	Capital Outlay	**76,000**	**(37,668)**	**38,332**	**34,332**	**4,000**	**90%**
	WATER DEPARTMENT TOTAL	**304,780**	**(30,858)**	**273,922**	**141,289**	**132,633**	
820000	SDC Pass Thru JWC	145,400	-	145,400	21,042	124,358	14%
	SPECIAL PAYMENTS	**145,400**	**-**	**145,400**	**21,042**	**124,358**	**14%**
500500	Debt Service - 2005 Bond	134,332	-	134,332	134,332	0	100%
	DEBT SERVICE	**134,332**	**-**	**134,332**	**134,332**	**0**	**100%**
810009	Transfers Out - Veh Res	2,156	-	2,156	2,156	-	100%
810110	Transfers Out - Gen Fund	375,673	2,689	378,362	205,461	172,901	54%
	TRANSFERS	**377,829**	**2,689**	**380,518**	**207,617**	**172,901**	**55%**
	CONTINGENCY	500,000	(83,041)	416,959	-	416,959	0%
TOTAL EXPENDITURES		**1,462,341**	**(111,210)**	**1,351,131**	**504,280**	**846,852**	**37%**
CHANGE IN FUND BALANCE		**(207,766)**	**111,210**	**(96,556)**	**83,284**	**179,840**	
UNAPPROPRIATED ENDING FUND BALANCE		**946,181**	**(0)**	**946,181**	**1,126,021**	**179,840**	
	Committed to Capital Projects	-	-	-	215,961	215,961	
	Unassigned	946,181	(0)	946,181	910,060	(36,121)	

WATER FUND 210

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- Increase in Utilities based on YTD costs. This is primarily due to increased pumping at the Pump House.
- Printing of utility statements was moved here from General Government.
- Meter Reading and Water Analysis were adjusted based on review of YTD costs.
- Capital Projects decreased overall as the automatic meter reading project is not expected to begin.
- Increase in Transfers Out – General Fund based on increased shared costs in the General Fund.
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

TRANSP. DEVELOPMENT TAX FUND 130

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**496,196**	**(99,929)**	**396,267**	**396,267**	**-**	
REVENUES							
415100	TDT	333,250	-	333,250	124,083	(209,167)	37%
461000	Interest	1,795	-	1,795	940	(855)	52%
TOTAL REVENUES		**335,045**	**-**	**335,045**	**125,023**	**(210,022)**	**37%**
EXPENDITURES							
Trans. Development Tax Department							
770000	PW Projects	-	-	-	-	-	
	Capital Outlay	**-**	**-**	**-**	**-**	**-**	
	TDT DEPARTMENT TOTAL	**-**	**-**	**-**	**-**	**-**	
	CONTINGENCY	200,000	(99,929)	100,071	-	100,071	
TOTAL EXPENDITURES		**200,000**	**(99,929)**	**100,071**	**-**	**100,071**	
CHANGE IN FUND BALANCE		**135,045**	**99,929**	**234,974**	**125,023**	**(109,951)**	
UNAPPROPRIATED ENDING FUND BALANCE		**631,241**	**-**	**631,241**	**521,290**	**(109,951)**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.

PARKS CAPITAL FUND 131

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**503,130**	(60,401)	**442,729**	**442,729**	**-**	
REVENUES							
445000	SDCs	195,500	-	195,500	50,830	(144,670)	26%
461000	Interest	2,580	-	2,580	961	(1,619)	37%
TOTAL REVENUES		**198,080**	**-**	**198,080**	**51,791**	**(146,289)**	**26%**
EXPENDITURES							
Parks Capital Department							
77000X	PW Projects - trails/skatepark	25,000	(25,000)	-	-	-	
770000	PW Projects - Jessie Mays	150,000	(50,000)	100,000	12,779	87,221	13%
	Capital Outlay	**175,000**	**(75,000)**	**100,000**	**12,779**	**87,221**	**13%**
	PARKS CAPITAL DEPT TOTAL	**175,000**	**(75,000)**	**100,000**	**12,779**	**87,221**	**13%**
810110	Transfers Out - Gen Fund	14,000	(6,000)	8,000	1,022	6,978	13%
	TRANSFERS	**14,000**	**(6,000)**	**8,000**	**1,022**	**6,978**	**13%**
	CONTINGENCY	512,210	20,599	532,809	-	532,809	0%
TOTAL EXPENDITURES		**701,210**	**(60,401)**	**640,809**	**13,801**	**627,008**	**2%**
CHANGE IN FUND BALANCE		**(503,130)**	**60,401**	**(442,729)**	**37,991**	**480,720**	
UNAPPROPRIATED							
ENDING FUND BALANCE		**-**	**-**	**-**	**480,720**	**480,720**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- The trails/skatepark project is not expected to begin this year.
- The Jessie Mays project has begun but is not expected to utilize the entire budget.
- As a result of the above, Transfers Out – General Fund has decreased (capital projects are charged an overhead rate to cover staff expenses).
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

TRAFFIC IMPACT FEE FUND 132

Acct	Description	Adopted Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
OPENING FUND BALANCE		**289,220**	(10)	**289,210**	**289,210**	**-**	
REVENUES							
461000	Interest	1,400	-	1,400	630	(770)	45%
TOTAL REVENUES		**1,400**	**-**	**1,400**	**630**	**(770)**	**45%**
EXPENDITURES							
Traffic Impact Fee Department							
	Personal Services						
770000	PW Projects - West Union ped	269,093	(219,093)	50,000	-	50,000	0%
	Capital Outlay	**269,093**	**(219,093)**	**50,000**	**-**	**50,000**	**0%**
	TIF DEPT TOTAL	**269,093**	**(219,093)**	**50,000**	**-**	**50,000**	**0%**
810110	Transfers Out - GF	21,527	(17,527)	4,000	-	4,000	0%
	TRANSFERS	**21,527**	**(17,527)**	**4,000**	**-**	**4,000**	**0%**
	CONTINGENCY	-	236,610	236,610	-	236,610	
TOTAL EXPENDITURES		**290,620**	**(10)**	**290,610**	**-**	**290,610**	**0%**
CHANGE IN FUND BALANCE		**(289,220)**	**10**	**(289,210)**	**630**	**289,840**	
UNAPPROPRIATED ENDING FUND BALANCE		**-**	**-**	**-**	**289,840**	**289,840**	

EXPLANATION OF CHANGES (see Budget Changes column):

- Decrease of Opening Fund Balance to match FY13-14 Ending Fund Balance. Offset by decrease of Contingency.
- The West Union pedestrian project is not expected to begin this year.
- As a result of the above, Transfers Out – General Fund has decreased (capital projects are charged an overhead rate to cover staff expenses).
- Overall there was a decrease in expenditures, and that amount has been moved into Contingency so it is accessible, with Council approval, if needed in FY14-15.

VEHICLE AND EQUIPMENT RESERVE FUND 009

Acct	Description	Current Budget	Budget Changes	Supplemental Budget	Actuals 1/15/15	Budget to Actuals Variance Pos / (Neg) $	%
	Police	5,200	-	5,200	5,200	-	
	Public Works	32,740	20	32,760	32,760	-	
	Library	1,600	-	1,600	1,600	-	
OPENING FUND BALANCE		**39,540**	**20**	**39,560**	**39,560**	**-**	
REVENUES							
461000	Interest	195	-	195	113	(82)	58%
820110	Transfers In	15,312	-	15,312	15,312	(0)	100%
TOTAL REVENUES		**15,507**	**-**	**15,507**	**15,425**	**(82)**	**99%**
EXPENDITURES							
Vehicle/Equipment Reserve Department							
770200	Vehicles/Equipment	8,500	-	8,500	8,073	427	95%
	Capital Outlay	**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
	VEH/EQUIP RES DEPT TOTAL	**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
	CONTINGENCY	-	-	-	-	-	
TOTAL EXPENDITURES		**8,500**	**-**	**8,500**	**8,073**	**427**	**95%**
CHANGE IN FUND BALANCE		**7,007**	**-**	**7,007**	**7,352**	**345**	
UNAPPROPRIATED ENDING FUND BALANCE		**46,547**	**20**	**46,567**	**46,912**	**345**	
	Police	11,600	-	11,600			
	Public Works	25,748	20	25,767			
	Library	4,200	-	4,200			
	General Government	5,000	-	5,000			

TRANSFERS

Street Fund to General Fund	Costs	Rate	Allocated Amount
for staff and supplies charged to the General Fund			
General Government:			
Personal Services	315,149	15%	47,272
Professional Services	86,224	15%	12,934
Insurance	34,412	15%	5,162
Public Works:			
Personal Services	329,954	15%	49,493
Fuel	11,000	15%	1,650
for staff time related to capital outlay			
Street Capital Outlay	-	8%	-
			116,511
Water Fund to General Fund			
for staff and supplies charged to the General Fund			
General Government:			
Personal Services	315,149	47%	148,120
Professional Services	86,224	47%	40,525
Insurance	34,412	47%	16,174
Public Works:			
Personal Services	329,954	50%	164,977
Fuel	11,000	50%	5,500
for staff time related to capital outlay			
Water Capital Outlay	38,332	8%	3,067
			378,362
Capital Projects Funds to General Fund			
for staff time related to capital outlay			
TDT Capital Outlay	-	8%	-
Parks Capital Outlay	100,000	8%	8,000
TIF Capital Outlay	50,000	8%	4,000
URA Capital Outlay			2,500

City of North Plains
FY15 Salary Schedule
FY15 COLA increase 0%
FY15 Step Level

	FTE	Steps 1	2	3	4	5
SALARIED EMPLOYEES						
CITY MANAGER (Exempt)						
Annually	1	75,300	79,065	83,018	87,169	91,528
Bi-weekly		2,896	3,041	3,193	3,353	3,520
Hourly		36.20	38.01	39.91	41.91	44.00
PUBLIC WORKS DIRECTOR (Exempt)						
Annually	1	73,264	76,927	80,773	84,812	89,052
Bi-weekly		2,818	2,959	3,107	3,262	3,425
Hourly		35.22	36.98	38.83	40.78	42.81
POLICE CHIEF (Exempt)						
Annually	1	67,193	70,553	74,080	77,784	81,674
Bi-weekly		2,584	2,714	2,849	2,992	3,141
Hourly		32.30	33.92	35.62	37.40	39.27
POLICE OFFICERS						
Annually	1	51,518	54,094	56,799	59,639	62,620
Bi-weekly		1,981	2,081	2,185	2,294	2,408
Hourly		24.77	26.01	27.31	28.67	30.11
UTILITY WORKER III						
Annually	1	47,159	49,517	51,993	54,592	57,322
Bi-weekly		1,814	1,905	2,000	2,100	2,205
Hourly		22.67	23.81	25.00	26.25	27.56
UTILITY WORKER II						
Annually	1	37,753	39,641	41,623	43,704	45,889
Bi-weekly		1,452	1,525	1,601	1,681	1,765
Hourly		18.15	19.06	20.01	21.01	22.06
UTILITY WORKER I						
Annually	-	34,073	35,777	37,565	39,444	41,416
Bi-weekly		1,311	1,376	1,445	1,517	1,593
Hourly		16.38	17.20	18.06	18.96	19.91
ACCOUNT CLERK III						
Annually	1	42,325	44,441	46,663	48,996	51,446
Bi-weekly		1,628	1,709	1,795	1,884	1,979
Hourly		20.35	21.37	22.43	23.56	24.73

FY15 COLA increase 0%

FY15 Step Level

	FTE	Steps 1	2	3	4	5
ACCOUNT CLERK II						
CITY RECORDER						
Annually	1	36,804	38,644	40,576	42,605	44,735
Bi-weekly		1,416	1,486	1,561	1,639	1,721
Hourly		17.69	18.58	19.51	20.48	21.51
ACCOUNT CLERK I						
DEPUTY CITY RECORDER						
Annually	-	31,364	32,932	34,579	36,308	38,123
Bi-weekly		1,206	1,267	1,330	1,396	1,466
Hourly		15.08	15.83	16.62	17.46	18.33
HOURLY EMPLOYEES						
Finance Manager	0.4	55.00				
Library Director	0.5	24.80	26.04	27.35	28.71	30.15
Vol. Coordinator/ Youth Lib.	1.0	19.08	20.03	21.04	22.09	23.19
IT Asst/Cataloger	0.7	16.16	16.97	17.82	18.71	19.64
Management Analyst	-	15.39	16.16	16.97	17.82	18.71
Skilled Laborer	1.0	15.00	15.75	16.54	17.36	18.23
Library Clerks	1.6	11.76	12.35	12.97	13.62	14.30
Clerical	0.6	10.50	11.03	11.58	12.16	12.76
Laborer	0.2	10.00	10.50	11.03	11.58	12.16
Cadet	-	21.23				