

CITY OF MOSIER
small enough to make a difference

Fiscal Year 2017/18

Adopted Budget

July 2017

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Mosier Facts

City Statistics

Incorporated	1914
Area	410 Acres
Population (as of July,2014)	433
Males	44.1%
Females	55.9%
<u>Race:</u>	
White	77.9 %
Hispanic or Latino	18.8%
Median Age	45.4
Residents Graduated from high school or higher	90.9%
Residents with Bachelor's degree or higher	22.3%
Average household size	2.2 persons
Median household income	\$41,250

Climate

Annual Rainfall	30 inches
Annual Snowfall	32 inches
Precipitation Days	126
Sunny Days	176
Average High (July)	81 F
Average Low (January)	28 F
Elevation (average)	205 feet

Educational Institutions

North Wasco County School District

Mosier Community School K-8

High School

The Dalles High School

Colleges

Columbia Gorge Community College

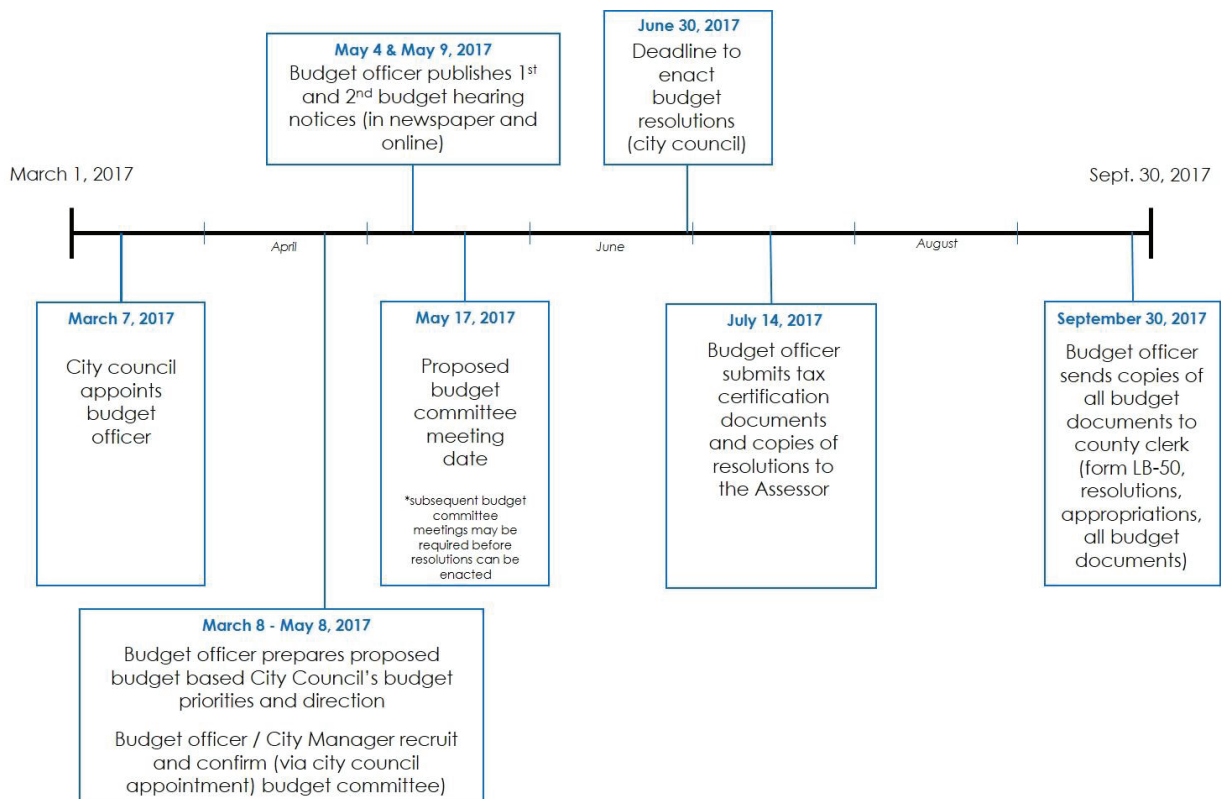
City of Mosier FY 2017/18 Final Budget

The intent of this document is to provide residents and other interested parties with a simple overview of the adopted City of Mosier Budget.

The City of Mosier operates on a fiscal year from July 1 - June 30. This proposed budget reflects FY17/18, and thus July 1, 2017 - June 30, 2018.

Anyone may obtain more detailed budget information and copy of the City's official FY17/18 budget documents from City Hall or online at www.cityofmosier.com/budget. If you have specific questions, please contact the city office at 541-478-3505.

Budget Timeline



Purpose of the Budget Committee

The role of the budget committee is to ensure that the budget proposed by the city staff works to accomplish City Council goals and strategies.

Mosier City Council Goals and Projects 2014-2017

Goal 1: Our City Supports and Encourages Arts and Culture

Goal 2: Our City is a Leader in Environmental Sustainability

Goal 3: Our City is Committed to Public Participation and Engagement

Goal 4: Our City Invests in a Vibrant Downtown that Attracts and Retains Locally-Owned Businesses

Goal 5: Our City is Prepared for Emergencies

Goal 6: Our City Provides First-Rate Services

Goal 7: Our City is Fiscally Responsible

Mosier City Budget Process Participants

Mayor and City Council

Arlene Burns, Mayor

Emily Reed, Council President

Peny Wallace, Council Member

Marc Berry, Council Member

Acasia Berry, Council Member

Lacy Gries, Council Member

Ann Van Osdol, Council Member

Budget Committee Members

Mary Lou Perry

Robb Severdia

Susan Froehlich

Andrea Rogers

Witt Anderson

Todd Able

Marty McGee

City Staff

Kathy Fitzpatrick, City Manager

Kayla Nelson, Finance Director

FY 2017/18 Budget Message

As presented to the budget committee on May 17, 2017

Enclosed is the recommended FY 2017/18 budget for review and consideration at the annual budget committee meeting. This proposed budget contains details about current fiscal operations and planned activities for the next fiscal year.

The city has hired a new water operator and has begun implementation of our Water System study. This will be a transformative time for our city, as system upgrades, service level, and water quality improvements will start to take shape. The city now has an Operations and Maintenance program in place, which did not exist prior to this year. We expect this to positively impact our operational efficiency and dependability.

City staff anticipates completion of the Quick Response and Transportation System Plan projects. New for this fiscal year, the city will receive grant funds for the Mosier Streetscape Project (in the form of two separate grants), the Mosier Hub Project (in the form of three separate grants), and improvements for the State Road and Mosier Pioneer Cemeteries. In addition, the city engineer will be working within the fiscal year to secure funding for the proposed Water System Projects, which will include loan and grant dollars.

Occurring at the end of FY 2015/16, the UPRR train derailment in the City of Mosier was considered a catastrophic event. This event triggered a renegotiation of the UPRR property acquisition and other UPRR specific projects. These negotiations are ongoing and updates will be provided accordingly and in future budget documents.

The city staff is considering performing annual rate reviews as well as a one-time holistic rate study within FY 2017/18. This includes water/sewer utility rates, SDC rates, land use fees, cemetery fees, and other miscellaneous city imposed fees. This effort is critical to understanding if our revenue sources are sufficient to cover operating costs for corresponding activities.

City staff has been evaluating alternative revenue sources and will continue to do so in the coming fiscal year. Some of these proposed alternatives include shared use fees (such as parks, cemetery, public access facilities, etc.), transient room taxes, franchise fees against Mosier utilities, and transportation utility fees. As these alternative sources are reviewed, likely through the Strategic Planning Process, they will be brought to city council for review and implementation.

In closing, the City Council and staff may take pride and satisfaction in adopting a responsible and balanced budget. While this budget is proposed by the City Staff, it is neither final nor is it necessarily a reflection of what will be approved by City Council.

CITY OF MOSIER

small enough to make a difference

Total Adopted Budget

\$1,546,799

	GENERAL	WATER	SEWER	STREETS	STORMWATER
REVENUES	\$380,684	\$453,525	\$629,340	\$66,492	\$16,758
Personnel Services	\$44,744	\$37,346	\$24,224	\$16,827	
Materials & Services	\$86,200	\$112,530	\$85,336	\$21,250	
Capital Outlay	\$68,000	\$17,791	\$6,791	\$10,000	
Contingency	\$25,000	\$20,000	\$20,000	\$5,000	\$3,000
Debt Service		\$63,566	\$137,809		
Reserved for Future Exp.	\$32,612	\$37,469	\$32,868	\$9,519	
Unappropriated Ending Fund Balance	\$124,128	\$164,283	\$322,312	\$3,896	\$13,758
EXPENDITURES	\$380,684	\$453,525	\$629,340	\$66,492	\$16,758

CITY OF MOSIER

small enough to make a difference

GENERAL FUND

PURPOSE

The purpose of the General Fund is to serve as the general operating fund for the City of Mosier. Included in this fund is all of the city's administrative expenses, parks and Park SDCs, the Municipal Court fund, and Cemeteries.

FY16/17 ACCOMPLISHMENTS

Cycle Oregon Grant - Provided a comprehensive mapping system of regional and local business attractions, all grant funded.

Oregon Department of Forestry - Allowed the city to remove 50,000 board feet of dead pines, and completed urban forest management plan, all grant funded.

Mosier Pioneer Cemetery Grant - Developed an interpretive panel that creates a sense of place, designed by a local student and artist, all grant funded.

Quick Response (Civic Center) project and Transportation system plan projects were launched.

GOALS FOR FY 17/18 BUDGET YEAR

Mosier Hub Project - \$11,000 was budgeted in FY16/17 for this project but was not spent. A \$15,000 grant has been received, 2 more grants for \$51,340 have been applied for, and work should be completed in FY17/18.

The city Maintenance employee has taken over Cemetery maintenance thus reducing the cost of contracted services in this fund.

The city expects to receive a grant in the fall for cemetery improvements.

If the City moves forward with the UPRR property acquisition within the fiscal year, the city will first have to apply for an EPA grant through DEQ for a Phase I Environmental Assessment (approximately \$10,000 with a \$1,000 match from the City).

BUDGET ACTIVITY

The General Fund now operates as a single fund with five activities (Administration, Parks, Parks SDC, Municipal Court, and Cemetery).

Dept 18 (Non-Department) has been removed from the budget and incorporated in unallocated costs as operating contingency.

RESOURCES
General Fund

(Fund)

CITY OF MOSIER
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2016-17	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2015-16					
	Second Preceding Year 2014-15							
1	129,469	135,616	140,800	1	Available cash on hand* (cash basis) or	173,042	173,042	173,042
2	0	0	0	2	Net working capital (accrual basis)	0	0	0
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0
4	38	1,190	680	4	Interest	1,580	1,580	1,580
5	0	0	0	5	Transferred IN, from other funds	0	0	0
6	0	0	0	6	OTHER RESOURCES	0	0	0
7	587	584	610	7	CIGARETTE Tax	540	540	540
8	6,338	6,367	6,600	8	LIQUOR SALES REVENUES	7,717	7,717	7,717
9	5,123	4,633	4,800	9	STATE REVENUE SHARING (OLCC)	4,800	4,800	4,800
10	14,277	6,840	14,500	10	OTHER STATE GRANTS	2,250	2,250	2,250
11	0	1,000	1,000	11	DEPT LAND CONS & DEV	1,000	1,000	1,000
12	27,137	28,924	31,000	12	FRANCHISE FEES	33,170	33,170	33,170
13	0	0	0	13	MARIJUANA REVENUE	0	0	0
14	0	0	0	14	WATER SERVICE REVENUE	0	0	0
15	20	20	20	15	LIQUOR LICENSE	20	20	20
16	20,637	14,674	20,000	16	LAND USE FEES	15,000	15,000	15,000
17	0	0	0	17	PHOTOCOPIES	0	0	0
18	7,661	7,402	2,100	18	MISC REVENUES	2,000	2,000	2,000
19	0	0	0	19	STATE REVENUE - OTHER	0	0	0
20	3,172	3,039	2,500	20	ROCK CREEK PARKING	3,500	3,500	3,500
21	2,990	13,455	2,990	21	CONNECTION FEES	0	4,885	4,885
22	0	0	0	22	STATE REVENUE-911	0	0	0
23	0	0	5,000	23	OTHER NON-TAX REVENUES	0	0	0
24	125	3,100	650	24	CEMETERY PLOTS	1,300	1,300	1,300
25	375	900	500	25	CEMETERY INTERMENTS	300	300	300
26	0	0	0	26	PROPERTY SALES	0	0	0
27	0	0	0	27	TRANSFERS IN	0	0	0
28	0	0	0	28	PARKS GRANT	66,340	66,340	66,340
29	217,949	227,744	233,750	29	Total resources, except taxes to be levied	312,559	317,444	317,444
30			62,000	30	Taxes estimated to be received	63,240	63,240	63,240
31	58,704	60,915		31	Taxes collected in year levied			
32	276,653	288,659	295,750	32	TOTAL RESOURCES	375,799	380,684	380,684

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General

(name of fund)

City of Mosier

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-18		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	This Year 2016-17				
1				PERSONNEL SERVICES NOT ALLOCATED			
2							
3							
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
5				Total Full-Time Equivalent (FTE)			
6				MATERIALS AND SERVICES NOT ALLOCATED			
7	12,775	500	500	Misc. Operating Expense			
8							
9	12,775	500	500	TOTAL MATERIALS AND SERVICES	0	0	0
10				CAPITAL OUTLAY NOT ALLOCATED			
11							
12							
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14				DEBT SERVICE			
15							
16							
17	0	0	0	TOTAL DEBT SERVICE	0	0	0
18				SPECIAL PAYMENTS			
19							
20							
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
22				INTERFUND TRANSFERS			
23							
24							
25							
26							
27							
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0
29			25,000	OPERATING CONTINGENCY	25,000	25,000	25,000
30	12,775		25,500	Total Requirements NOT ALLOCATED	25,000	25,000	25,000
31	161,799	141,902	164,947	Total Requirements for All Org. Units/Programs within fund	198,444	198,944	198,944
32				Reserved for future expenditure	32,612	32,612	32,612
33	102,079	146,756		Ending balance (prior years)			
34			105,303	UNAPPROPRIATED ENDING FUND BALANCE	119,743	124,128	124,128
35	276,653	288,659	295,750	TOTAL REQUIREMENTS	375,799	380,684	380,684

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

City of Mosier

General
(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2017-18		
	Actual	Adopted Budget This Year Year 2016-17			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				PERSONNEL SERVICES			
2	16,846	10,587	8,035	1 Finance/Recorder/Administrator	11,154	11,154	11,154
3	1,260	2,768	1,500	3 Maintenance	1,312	1,312	1,312
4	10,466	11,647	3,369	4 Employee Benefits	4,145	4,145	4,145
5	39,993	47,157	27,994	5 City Manager	17,059	17,059	17,059
6				6			
7				7			
8	68,565	72,158	40,898	8 TOTAL PERSONNEL SERVICES	33,670	33,670	33,670
9				9 Total Full-Time Equivalent (FTE)			
10				MATERIALS AND SERVICES			
11	557	686	800	11 Electricity	800	800	800
12		572		12 Beautification/Art/Lighting/Signs			
13	495	560	520	13 Internet	550	550	550
14	1,272	1,175	1,550	14 Telephone	1,550	1,550	1,550
15	5,712	2,437	6,500	15 Legal Fees	6,500	6,500	6,500
16	25,118	11,116	15,000	16 Contracted Services	15,000	15,000	15,000
17	4,263	9,328	20,000	17 Land Use Planning	20,000	20,000	20,000
18	6,550	7,050	6,700	18 Audit	6,700	6,700	6,700
19	2,636	1,106	2,500	19 Maintenance & Supplies	2,500	2,500	2,500
20	1,632	1,565	1,600	20 Insurance	1,600	1,600	1,600
21	228	299		21 Fire Patrol & Fuel Reduction			
22	3,462	3,551	1,500	22 Dues & Subscriptions	1,700	1,700	1,700
23	8,320	4,512	5,000	23 Office Supplies	6,000	6,000	6,000
24	1,434	352	500	24 Education, Travel	500	500	500
25	216	1,206	500	25 Advertising	500	500	500
26		300	200	26 Contribution Services	200	200	200
27	61,895	45,814	62,870	27 TOTAL MATERIALS AND SERVICES	64,100	64,100	64,100
28				CAPITAL OUTLAY			
29		4,994	10,000	29 Misc Capital Outlay	0		
30				30			
31				31			
32				32			
33				33			
34				34			
35	0	4,994	10,000	35 TOTAL CAPITAL OUTLAY	0	0	0
36	130,460	122,966	113,768	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	97,770	97,770	97,770

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

General
(name of fund)

	Historical Data		Adopted Budget This Year Year 2016-17	REQUIREMENTS FOR: <u>Parks</u>	Budget For Next Year 2017-18		
	Actual	First Preceding Year 2015-16			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				PERSONNEL SERVICES			
2				1 Finance/Recorder/Administrator			
3	5,689	3,816	6,000	2 Maintenance	5,249	5,249	5,249
4	591	354		3 Employee Benefits			
5	155			4 City Manager			
6				5			
7				6			
8	6,435	4,170	6,000	7			
9				8 TOTAL PERSONNEL SERVICES	5,249	5,249	5,249
10				9 Total Full-Time Equivalent (FTE)			
11	5,003	41	1,000	10 MATERIALS AND SERVICES			
12	656	508	500	11 Beautification/Art/Lighting/Signs	1,000	1,000	1,000
13	75			12 Gas/Oil	500	500	500
14	5,630	5,150	11,500	13 Legal Fees			
15			500	14 Contracted Services	6,000	6,000	6,000
16	1,689	1,570	2,500	15 Audit	500	500	500
17	373	588	500	16 Maintenance & Supplies	2,500	2,500	2,500
18	3,046	2,916	4,080	17 Insurance	500	500	500
19	50	225	200	18 Chemical Toilets	3,500	3,500	3,500
20	37			19 Licenses and Permits	200	200	200
21				20 Education, Travel			
22				21			
23				22			
24				23			
25				24			
26				25			
27	16,559	10,997	20,780	26			
28				27 TOTAL MATERIALS AND SERVICES	14,200	14,700	14,700
29				28 CAPITAL OUTLAY			
30				29 Misc. Capital			
31				30			
32				31			
33				32			
34				33			
35	0	0	0	34			
36	22,994	15,167	26,780	35 TOTAL CAPITAL OUTLAY	0	0	0
				36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	19,449	19,949	19,949

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

General
(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>Parks SDC</u>	Budget For Next Year 2017-18		
	Actual	Adopted Budget This Year Year 2016-17			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16					
1				PERSONNEL SERVICES			
2							
3							
4							
5							
6							
7							
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
9				Total Full-Time Equivalent (FTE)			
10				MATERIALS AND SERVICES			
11		105		11 Legal Fees			
12				12 Permit Fee	450	450	450
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	0	105	0	TOTAL MATERIALS AND SERVICES	450	450	450
28				CAPITAL OUTLAY			
29			11,000	29 Mosier Hub Project	68,000	68,000	68,000
30							
31							
32							
33							
34							
35	0	0	11,000	TOTAL CAPITAL OUTLAY	68,000	68,000	68,000
36	0	105	11,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	68,450	68,450	68,450

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

General
(name of fund)

	Historical Data		Adopted Budget This Year Year 2016-17	REQUIREMENTS FOR: <u>Municipal Court</u>	Budget For Next Year 2017-18			
	Actual	First Preceding Year 2015-16			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				PERSONNEL SERVICES				1
2			825	Finance/Recorder/Administrator				2
3				Maintenance				3
4			100	Employee Benefits				4
5				City Manager				5
6								6
7								7
8	0	0	925	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11				Electricity				11
12				Beautification/Art/Lighting/Signs				12
13				Internet				13
14				Telephone				14
15				Legal Fees				15
16				Contracted Services				16
17				Land Use Planning				17
18				Audit				18
19				Maintenance & Supplies				19
20				Insurance				20
21				Fire Patrol & Fuel Reduction				21
22				Dues & Subscriptions				22
23			5,000	Office Supplies	5,000	5,000	5,000	23
24				Education, Travel				24
25				Advertising				25
26				Contribution Services				26
27	0	0	5,000	TOTAL MATERIALS AND SERVICES	5,000	5,000	5,000	27
28				CAPITAL OUTLAY				28
29								29
30								30
31								31
32								32
33								33
34								34
35	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	35
36	0	0	5,925	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	5,000	5,000	5,000	36

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

General
(name of fund)

Line Item	Historical Data			REQUIREMENTS FOR: <u>Cemetery</u>	Budget For Next Year 2017-18		
	Actual		Adopted Budget This Year Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16					
1							
2							
3	260	364	1,500	2,624	2,624	2,624	
4	491	161	316	358	358	358	
5	2,203	609	2,608	2,843	2,843	2,843	
6							
7							
8	2,954	1,134	4,424	5,825	5,825	5,825	
9							
10							
11	5,180	2,165	2,100	1,000	1,000	1,000	
12							
13		100	200	200	200	200	
14		145	500	500	500	500	
15	150		200	200	200	200	
16	61	120	50	50	50	50	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	5,391	2,530	3,050	1,950	1,950	1,950	
28							
29							
30							
31							
32							
33							
34							
35	0	0	0	0	0	0	
36	8,345	3,664	7,474	7,775	7,775	7,775	

CITY OF MOSIER

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WATER ENTERPRISE FUND

PURPOSE

The city is responsible for providing adequate, safe, and reliable water to its residents. The Water Enterprise fund ensures that the city can continue to meet its water system obligations, which includes supply, distribution, treatment, and storage systems. This fund includes grant and loan dollars, water service revenue, SDC charges, and other miscellaneous revenue sources.

FY16/17 ACCOMPLISHMENTS

The Water System Plan was completed in FY 2016/17 which enabled the implementation of the Operations and Maintenance program. In addition, it also provides the City with the information required to seek and obtain funding necessary for significant water system projects, such as Well No. 5.

The city has reduced water chlorine levels by 2/3rds because of new management techniques, resulting in improved water quality for the city's customers.

GOALS FOR FY17/18 BUDGET YEAR

The Water Operator will work towards completion of state required certifications, which will reduce cost of maintaining a 3rd party water operator

The city staff and city engineer will work to obtain necessary funding for the first phase of water system projects.

Replace all water meter registers that have reached the end of their battery life, and establish a plan for maintenance of existing water equipment and upgrades.

BUDGET ACTIVITY

"Interfund Transfers" have been eliminated from the budget as they were activities within the fund and made the fund balance appear inflated. This is done internally and is not required for budget purposes.

The city has assumed a 2% increase in water service revenues, as per prior years and ordinances, imposing a 2% increase on customer monthly service fees.

RESOURCES
Water - TOTAL

(Fund)

CITY OF MOSIER
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2016-17	RESOURCE DESCRIPTION	Budget for Next Year 2017-2018		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1	183,094	239,917	224,000	257,336	257,336	257,336	257,336	1
2	0	0	0	0	0	0	0	2
3	0	0	0	0	0	0	0	3
4	2,722	1,269	660	1,852	1,852	1,852	1,852	4
5	150,000	125,153	63,000	0	0	0	0	5
6	0	0	0	0	0	0	0	6
7	0	0	0	0	0	0	0	7
8	160,668	163,816	162,000	165,240	165,240	165,240	165,240	8
9	0	0	0					9
10	1,074	3,452	500	600	600	600	600	10
11	0	21,855	10,000	0	0	0	0	11
12	0	0	0	0	0	0	0	12
13	0	0	90,000	0	0	0	0	13
14	13,031	31,309	8,998	13,497	13,497	13,497	13,497	14
15				15,000	15,000	15,000	15,000	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	510,589	586,771	559,158	453,525	453,525	453,525	453,525	29
30								30
31								31
32	510,589	586,772	559,158	453,525	453,525	453,525	453,525	32

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Water
(name of fund)

City of Mosier

	Historical Data			Adopted Budget This Year 2016-17	REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-18			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-15	First Preceding Year 2015-16							
1					PERSONNEL-SERVICES NOT ALLOCATED				1
2									2
3									3
4	0	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5					Total Full-Time Equivalent (FTE)				5
6					MATERIALS AND SERVICES NOT ALLOCATED				6
7									7
8									8
9	0	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10					CAPITAL OUTLAY NOT ALLOCATED				10
11			5,000		Formerly in Debt Service				11
12									12
13	0	0	5,000	5,000	TOTAL CAPITAL OUTLAY	0	0	0	13
14					DEBT SERVICE				14
15	60,276	60,276	60,276	60,276	Interest and Principal Payment - Water Loan	60,276	60,276	60,276	15
16					Mosier Creek Bridge Debt Service	3,290	3,290	3,290	16
17	60,276	60,276	60,276	60,276	TOTAL DEBT SERVICE	63,566	63,566	63,566	17
18					SPECIAL PAYMENTS				18
19									19
20									20
21	0	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22					INTERFUND TRANSFERS				22
23	150,000	125,153	63,000	63,000	21 - Capital Reserve and Water Debt				23
24					22 - Capital Reserves and Water Dept				24
25									25
26									26
27									27
28	150,000	125,153	63,000	63,000	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			47,749	47,749	OPERATING CONTINGENCY	20,000	40,000	40,000	29
30	210,276	185,429	176,025	176,025	Total Requirements NOT ALLOCATED	83,566	103,566	103,566	30
31	60,395	131,505	130,627	130,627	Total Requirements for ALL Org./Units/Programs within fund	167,667	167,667	167,667	31
32					Reserved for future expenditure	37,469	37,469	37,469	32
33	239,917	269,838			Ending balance (prior years - all programs)				33
34			252,506	252,506	UNAPPROPRIATED ENDING FUND BALANCE	164,823	144,823	144,823	34
35	510,589	586,772	559,158	559,158	TOTAL REQUIREMENTS	453,525	453,525	453,525	35

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

City of Mosier

Water

(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>General</u>	Budget For Next Year 2017-18		
	Actual		Adopted Budget This Year Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16					
1							1
2	5,984	11,695	7,117	6,971	6,971	6,971	2
3	13,151	13,034	8,500	13,122	13,122	13,122	3
4	681	816	2,200				4
5	3,079	3,256	1,444	3,038	3,038	3,038	5
6	5,231	4,492	11,996	14,216	14,216	14,216	6
7							7
8	28,126	33,293	31,257	37,346	37,346	37,346	8
9							9
10							10
11	7,419	7,427	8,500	8,500	8,500	8,500	11
12	2						12
13	2,265	3,173	3,200	3,200	3,200	3,200	13
14	414	0	1,500	1,500	1,500	1,500	14
15	3,407	6,865	6,500	22,000	22,000	22,000	15
16	6,695	8,102	8,000	28,500	28,500	28,500	16
17	3,000	3,000	2,500	2,500	2,500	2,500	17
18	2,699	6,378	6,000	38,300	38,300	38,300	18
19	2,787	3,153	3,270	3,270	3,270	3,270	19
20			750	750	750	750	20
21	51		280	280	280	280	21
22	960	540	2,720	1,780	1,780	1,780	22
23	141	326	150	150	150	150	23
24	904	520	500	500	500	500	24
25	225	75	300	300	300	300	25
26	420	233	600	1,000	1,000	1,000	26
27	31,389	39,791	44,770	112,530	112,530	112,530	27
28							28
29							29
30				11,000	11,000	11,000	30
31				6,791	6,791	6,791	31
32							32
33							33
34							34
35	0	0	0	17,791	17,791	17,791	35
36	59,515	73,084	76,027	167,667	167,667	167,667	36

150-504-030 (Rev 10-16)

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water

(name of fund)

City of Mosier

	Historical Data			REQUIREMENTS FOR: SDC	Budget For Next Year 2017-18		
	Actual		Adopted Budget This Year Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16					
1				PERSONNEL SERVICES			1
2							2
3							3
4							4
5							5
6							6
7							7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	8
9				Total Full-Time Equivalent (FTE)			9
10				MATERIALS AND SERVICES			10
11							11
12							12
13							13
14			600	Legal Fees			14
15				Contracted Services			15
16			1,000	Engineering Services			16
17							17
18							18
19							19
20							20
21							21
22							22
23			1,000	Dues and Subscriptions			23
24							24
25							25
26							26
27	0	0	2,600	TOTAL MATERIALS AND SERVICES	0	0	27
28				CAPITAL OUTLAY			28
29		44,711	37,000	MISC CAPITAL OUTLAY			29
30							30
31							31
32							32
33							33
34							34
35	0	44,711	37,000	TOTAL CAPITAL OUTLAY	0	0	35
36	0	44,711	39,600	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	36

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water

(name of fund)

City of Mosier

	Historical Data			REQUIREMENTS FOR: Capital Reserve	Budget For Next Year 2017-18			
	Actual		Adopted Budget This Year Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1				PERSONNEL SERVICES				1
2								2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	27
28				CAPITAL OUTLAY				28
29	880	13,710	15,000	Misc. Capital Outlay				29
30								30
31								31
32								32
33								33
34								34
35	880	13,710	15,000	TOTAL CAPITAL OUTLAY	0	0	0	35
36	880	13,710	15,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0	36

CITY OF MOSIER

small enough to make a difference

SEWER ENTERPRISE FUND

PURPOSE

The city is responsible for providing a wastewater treatment system for its citizens that allows homes and businesses to safely dispose of their waste in a way that does the least harm to the environment.

PRIOR YEAR ACCOMPLISHMENTS

Following the oil train derailment, the city was able to completely restore its wastewater treatment plant, thanks to many hours of hard work by the City Engineer and CH2M.

The city is ending the year without any DEQ violations.

GOALS FOR CURRENT BUDGET YEAR

Outfall pipe is compromised and needs to be repaired. An estimate from the city engineer for preliminary project work has been included in the budget.

BUDGET ACTIVITY

"Interfund Transfers" have been eliminated from the budget as they were activities within the fund and made the fund balance appear inflated. This is done internally and is not required for budget purposes.

RESOURCES
Sewer

CITY OF MOSIER

(Fund)

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2016-17	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2015-16					
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1	237,664	257,360	277,007	1	Available cash on hand* (cash basis) or	366,842	366,842	366,842
2	0	0	0	2	Net working capital (accrual basis)	0	0	0
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0
4	936	1,570	1,288	4	Interest	2,344	2,344	2,344
5	135,722	138,335	135,000	5	Transferred IN, from other funds	0	0	0
6	0	0	0	6	OTHER RESOURCES	0	0	0
7	212,451	223,246	220,000	7	Sewer Service Revenues	224,400	224,400	224,400
8	883	1,126	550	8	Misc. Income	3,600	3,600	3,600
9	11,436	38,597	11,436	9	Connection Fees	17,154	17,154	17,154
10				10	Mosier Creek Bridge Grant	15,000	15,000	15,000
11				11				
12				12				
13				13				
14				14				
15				15				
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	599,092	660,233	645,281	29	Total resources, except taxes to be levied	629,340	629,340	629,340
30				30	Taxes estimated to be received			
31				31	Taxes collected in year levied			
32	599,092	660,233	645,281	32	TOTAL RESOURCES	629,340	629,340	629,340

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Sewer
(name of fund)

City of Mosier

	Historical Data			Adopted Budget This Year 2016-17	REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-18			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-15	First Preceding Year 2015-16							
1					PERSONNEL SERVICES NOT ALLOCATED				1
2									2
3									3
4	0	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5					Total Full-Time Equivalent (FTE)				5
6					MATERIALS AND SERVICES NOT ALLOCATED				6
7									7
8									8
9	0	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10					CAPITAL OUTLAY NOT ALLOCATED				10
11									11
12									12
13	0	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14					DEBT SERVICE				14
15	135,672	135,299	131,062	131,062	Principal and Interest Payments - Sewer Loans	134,519	134,519	134,519	15
16					Mosier Creek Bridge Debt Service	3,290	3,290	3,290	16
17	135,672	135,299	131,062	131,062	TOTAL DEBT SERVICE	137,809	137,809	137,809	17
18					SPECIAL PAYMENTS				18
19									19
20									20
21	0	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22					INTERFUND TRANSFERS				22
23	88,539	131,549	135,000	135,000	31 - Misc				23
24	52,000				32 - Misc				24
25									25
26									26
27									27
28	140,539	131,549	135,000	135,000	TOTAL INTERFUND TRANSFERS	0	0	0	28
29					OPERATING CONTINGENCY	20,000	20,000	20,000	29
30	276,211	266,848	286,062	286,062	Total Requirements for ALL Org./Units/Programs within fund	157,809	157,809	157,809	30
31	65,521	71,904	159,398	159,398	Reserved for future expenditure	116,351	116,351	116,351	31
32					Ending balance (prior years)	32,868	32,868	32,868	32
33	257,360	321,480			UNAPPROPRIATED ENDING FUND BALANCE	322,312	322,312	322,312	34
34					TOTAL REQUIREMENTS	629,340	629,340	629,340	35
35	599,092	660,233	645,281	645,281					

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Sewer

(name of fund)

City of Mosier

	Historical Data			Adopted Budget This Year Year 2016-17	REQUIREMENTS FOR: General	Budget For Next Year 2017-18						
	Actual	First Preceding Year 2015-16	Second Preceding Year 2014-15			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
1					PERSONNEL SERVICES							
2				8,721	Water Operator							
3				1,000	Maintenance							
4				7,117	Budget & Finance			8,220	8,220			8,220
5				303	Employee Benefits			1,788	1,788			1,788
6				2,497	City Manager			14,216	14,216			14,216
7												
8	0	0		19,638	TOTAL PERSONNEL SERVICES			24,224	24,224			24,224
9					Total Full-Time Equivalent (FTE)							
10					MATERIALS AND SERVICES							
11		5,231		8,400	Electricity			10,200	10,200			10,200
12												
13	243	212		250	Telephone			285	285			285
14	750	1,880		1,000	Contracted Services			1,000	1,000			1,000
15	1,686	1,050		2,500	Engineering Services			5,500	5,500			5,500
16	58,126	57,102		63,000	OMI Contract			53,841	53,841			53,841
17				1,550	Audit			1,550	1,550			1,550
18				2,000	Maintenance & Supplies			2,000	2,000			2,000
19	2,625	2,860		2,860	Insurance			2,860	2,860			2,860
20	35	1,278		1,000	Office Supplies			1,000	1,000			1,000
21												
22	2,056	2,291		2,100	Licenses & Permits			2,000	2,000			2,000
23				100	Miscellaneous Operating			100	100			100
24					Outfall inspection			5,000	5,000			5,000
25												
26												
27	65,521	71,904		84,760	TOTAL MATERIALS AND SERVICES			85,336	85,336			85,336
28					CAPITAL OUTLAY							
29					Mosier Creek Bridge Loan Match			6,791	6,791			6,791
30												
31												
32												
33												
34												
35	0	0		0	TOTAL CAPITAL OUTLAY			6,791	6,791			6,791
36	65,521	71,904		104,398	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			116,351	116,351			116,351

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

Sewer
(name of fund)

	Historical Data			REQUIREMENTS FOR: Sewer SDC	Budget For Next Year 2017-18			
	Actual	Adopted Budget This Year Year 2016-17			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1				PERSONNEL SERVICES				1
2								2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	27
28				CAPITAL OUTLAY				28
29			25,000					29
30								30
31								31
32								32
33								33
34								34
35	0	0	25,000	TOTAL CAPITAL OUTLAY	0	0	0	35
36	0	0	25,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0	36

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

City of Mosier

Sewer
(name of fund)

Line Item	Historical Data			REQUIREMENTS FOR: 33 - Capital Reserve	Budget For Next Year 2017-18			
	Actual		Adopted Budget This Year Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1				PERSONNEL SERVICES				1
2								2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	27
28				CAPITAL OUTLAY				28
29			30,000	Misc Capital Outlay				29
30								30
31								31
32								32
33								33
34								34
35	0	0	30,000	TOTAL CAPITAL OUTLAY	0	0	0	35
36	0	0	30,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0	36

CITY OF MOSIER

small enough to make a difference

SPECIAL REVENUE FUND - STREETS

PURPOSE

The city is responsible for maintaining streets within the city limits. The primary source of revenue is the ODOT gas tax, a form of state revenue sharing.

PRIOR YEAR ACCOMPLISHMENTS

The city has begun the Transportation System Plan which will be completed in FY17/18, which helps the city to prepare for future needs, identify revenue sources, and secure grant funds for projects related to transportation.

GOALS FOR CURRENT BUDGET YEAR

Mosier streetscape project will begin in the fiscal year, which will include grant funding totalling approximately \$600,000 (from 2 separate grants)

Pacific Power and Mosier have entered into a cost sharing partnership to replace 2-3 obsolete street lamps with LED dark sky compliant street lamp fixtures

**RESOURCES
STREETS**

(Fund)

CITY OF MOSIER

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2016-17	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		First Preceding Year 2015-16					
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
1	52,152	60,538	60,000	1	Available cash on hand* (cash basis) or	40,111	40,111	40,111
2				2	Net working capital (accrual basis)			
3				3	Previously levied taxes estimated to be received			
4	323	309	345	4	Interest	456	456	456
5				5	Transferred IN, from other funds			
6				6	OTHER RESOURCES			
7	25,411	26,201	25,500	7	ODOT	25,925	25,925	25,925
8				8				
9				9				
10				10				
11				11				
12				12				
13				13				
14				14				
15				15				
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	77,886	87,048	85,845	29	Total resources, except taxes to be levied	66,492	66,492	66,492
30				30	Taxes estimated to be received			
31				31	Taxes collected in year levied			
32	77,886	87,048	85,845	32	TOTAL RESOURCES	66,492	66,492	66,492

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

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
STREETS

(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-18			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16	Adopted Budget This Year Year 2016-17					
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23								23
24								24
25								25
26								26
27								27
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			15,000	OPERATING CONTINGENCY	5,000	5,000	5,000	29
30	0	0	15,000	Total Requirements NOT ALLOCATED	5,000	5,000	5,000	30
31	17,348	24,309	59,627	Total Requirements for ALL Org./Units/Programs within fund	48,077	48,077	48,077	31
32				Reserved for future expenditure	9,519	9,519	9,519	32
33	60,538	62,739		Ending balance (prior years)				33
34			11,218	UNAPPROPRIATED ENDING FUND BALANCE	3,896	3,896	3,896	34
35	77,886	87,048	85,845	TOTAL REQUIREMENTS	66,492	66,492	66,492	35

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
STREETS**

(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>General</u>	Budget For Next Year 2017-18		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	This Year Year 2016-17				
1				1			1
2			2,203	2	2,788	2,788	2
3			8,035	3			3
4	510		500	4	3,937	3,937	4
5	1,510	2,275	3,800	5			5
6	297	1,103	1,444	6	1,573	1,573	6
7	672	2,951	11,995	7	8,529	8,529	7
8	2,989	6,329	27,977	8	16,827	16,827	8
9				9			9
10				10			10
11	4,088	4,612	4,800	11	4,800	4,800	11
12			200	12			12
13	60		200	13			13
14	625	500	6,500	14	6,500	6,500	14
15	2,200	2,263	3,500	15	3,500	3,500	15
16	1,250	1,250	1,300	16	1,300	1,300	16
17	3,774	834	3,500	17	3,500	3,500	17
18	433	421	600	18	600	600	18
19	464		600	19	600	600	19
20	830		300	20	300	300	20
21	635		150	21	150	150	21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27	14,359	9,879	21,650	27	21,250	21,250	27
28				28			28
29		8,101	10,000	29	6,000	6,000	29
30				30	4,000	4,000	30
31				31			31
32				32			32
33				33			33
34				34			34
35	0	8,101	10,000	35	10,000	10,000	35
36	17,348	24,309	59,627	36	48,077	48,077	36

150-504-030 (Rev 10-16)

CITY OF MOSIER

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STORMWATER SDC FUND

PURPOSE

Stormwater planning is integral to many of the city's existing projects, such as streetscaping and water seystem projects, and the Stormwater SDC fund enables the city to track towards this goal.

PRIOR YEAR ACCOMPLISHMENTS

Actual connection fees for FY 16/17 were considerably higher than anticipated, bringing the city closer to the \$25,000 goal for a stormwater system plan.

GOALS FOR CURRENT BUDGET YEAR

City staff will work to initiate the planning process within the fiscal year.

RESOURCES
Stormwater SDC
(Fund)

CITY OF MOSIER
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2016-17	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual							
	Second Preceding Year 2014-15	First Preceding Year 2015-16	Budget for Next Year 2017-2018					
1		-1,366	4,000	1	Available cash on hand* (cash basis) or	13,903	13,903	13,903
2				2	Net working capital (accrual basis)			
3				3	Previously levied taxes estimated to be received			
4		22	20	4	Interest	62	62	62
5				5	Transferred IN, from other funds			
6				6	OTHER RESOURCES			
7	1,862	8,379	1,862	7	Connection Fees	2,793	2,793	2,793
8				8				
9				9				
10				10				
11				11				
12				12				
13				13				
14				14				
15				15				
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	1,862	7,034	5,882	29	Total resources, except taxes to be levied	16,758	16,758	16,758
30				30	Taxes estimated to be received			
31				31	Taxes collected in year levied			
32	1,862	7,034	5,882	32	TOTAL RESOURCES	16,758	16,758	16,758

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 Stormwater SDC
 (name of fund)

Line Item	Historical Data			Adopted Budget This Year 2015-2016	REQUIREMENTS DESCRIPTION	Budget For Next Year 2016-2017		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1					PERSONNEL SERVICES NOT ALLOCATED			
2								
3								
4	0	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
5					Total Full-Time Equivalent (FTE)			
6					MATERIALS AND SERVICES NOT ALLOCATED			
7								
8								
9	0	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
10					CAPITAL OUTLAY NOT ALLOCATED			
11								
12								
13	0	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14					DEBT SERVICE			
15								
16								
17	0	0	0	0	TOTAL DEBT SERVICE	0	0	0
18					SPECIAL PAYMENTS			
19								
20								
21	0	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
22					INTERFUND TRANSFERS			
23								
24								
25								
26								
27								
28	0	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0
29				1,000	OPERATING CONTINGENCY	3,000	3,000	3,000
30	0	0	0	1,000	Total Requirements NOT ALLOCATED	3,000	3,000	3,000
31	3,228	0	0	3,100	Total Requirements for All Org. Units/Programs within fund			
32					Reserved for future expenditure			
33	-1,366	7,034			Ending balance (prior years)			
34				1,782	UNAPPROPRIATED ENDING FUND BALANCE	13,758	13,758	13,758
35	1,862	7,034		5,882	TOTAL REQUIREMENTS	16,758	16,758	16,758

CITY OF MOSIER

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PROJECTED SALARY/WAGES FOR 2017/18

Salary	Unemployment 1.50%	Medicare 1.45%	Social Security 6.20%	Workmans Comp 0.20%	Total	Prior Year Budget
City Manager	\$ 780	\$ 754	\$ 3,224	\$ 104	\$ 56,862	\$ 57,091
Finance Director / Utility Management	\$ 383	\$ 370	\$ 1,581	\$ 51	\$ 27,884	\$ 24,472
Maintenance / Water Operator	\$ 360	\$ 348	\$ 1,488	\$ 48	\$ 26,244	\$ 33,721
Contingency					\$ 5,000	\$ -
City Manager Benefits					\$ 7,151	
					TOTAL \$ 123,141	\$ 115,283

SALARY WAGE ALLOCATION

	Street	General - Parks	General - Cemetery	General - Admin	Water	Sewer	Total
City Manager	\$ 8,529		\$ 2,843	\$ 17,059	\$ 14,216	\$ 14,216	\$ 56,862
Finance Director / Utility Management	\$ 2,788			\$ 11,154	\$ 6,971	\$ 6,971	\$ 27,884
Maintenance / Water Operator	\$ 3,937	\$ 5,249	\$ 2,624	\$ 1,312	\$ 13,122		\$ 26,244
Contingency	\$ 500			\$ 2,000	\$ 1,250	\$ 1,250	\$ 5,000
City Manager Benefits	\$ 1,073		\$ 358	\$ 2,145	\$ 1,788	\$ 1,788	\$ 7,151
	TOTAL \$ 16,827	\$ 5,249	\$ 5,825	\$ 33,670	\$ 37,346	\$ 24,224	\$ 123,141

PAYROLL ACTIVITY

The city staff has proposed an approximate 4% contingency (\$5,000) in payroll as changes occur within the city office, to cover potential workload shifts, additional benefits costs, and potential raises. This cost will be allocated across funds as miscellaneous payroll costs.

CITY OF MOSIER
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Appendix

Affidavit of Publication

NOTICE of 2017 Budget Committee Meeting and Public Hearing on use of State Revenue Sharing Funds

A public meeting of the Budget Committee of the City of Mosier, Wasco County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017, to June 30, 2018, will be held on Wednesday May 17th, 2017, at 6:00 a.m. at the Mosier Creek Terrace Senior Center, 501 E. Second Ave.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the budget committee will occur. A public hearing will be held on possible uses of State Revenue Sharing funds. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained at a reasonable cost on or after May 18th at City Hall, 208 Washington, Mon., Wed., Fri., 9:00 am to 1:00 pm.

#7669
5/4 5/9 2017

STATE OF OREGON, }
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of two consecutive days in the following issues:
May 4, 9, 2017

Cecilia Fix

Subscribed and sworn to before me this 11th day of May 2017

Shirley A. Ringlbauer

Notary Public for Oregon

My commission expires 10-25-19



Affidavit of Publication

STATE OF OREGON, { SS
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Hearing**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive weeks in the following issues:
June 8, 2017

Cecilia Fix

Subscribed and sworn to before me this 16th day of June 2017

Shirley A. Ringbauer

Notary Public for Oregon

My commission expires 10-25-19



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Mosier will be held on Wednesday, June 14th, 2017 at 6:00 pm at The Mosier Senior Center at the Mosier Creek Terrace in Mosier, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Mosier Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Mosier City Hall, between the hours of 9 a.m. and 1 p.m. (Monday, Wednesday, or Friday). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kayla Nelson

Telephone: (541) 478-3505

Email: kayla.nelson@cityofmosier.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2015-16	This Year 2016-17	Next Year 2017-18
Beginning Fund Balance/Net Working Capital	699,650	705,807	851,234
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	548,224	563,099	533,735
Federal, State and all Other Grants, Gifts, Allocations and Donations	65,080	63,010	98,590
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	263,488	198,000	
All Other Resources Except Current Year Property Taxes			
Current Year Property Taxes Estimated to be Received	60,915	62,000	63,240
Total Resources	1,637,357	1,591,916	1,546,799

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	117,083	131,119	123,141
Materials and Services	181,022	246,580	305,316
Capital Outlay	72,335	145,500	102,582
Debt Service	195,575	191,338	201,375
Interfund Transfers	263,488	198,000	
Contingencies		108,749	93,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	807,853	570,630	721,385
Total Requirements	1,637,357	1,591,916	1,546,799

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
General	289,485	295,750	380,684
FTE		3	1.00
Water	586,772	559,158	453,525
FTE		1	0.75
Sewer	660,233	645,281	629,340
FTE		1	0.50
Streets	87,048	85,845	66,492
FTE		2	0.25
Stormwater	7,034	5,882	16,758
FTE		0	0
Sewer Bond 58	6,786		
FTE			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	1,637,357	1,591,916	1,546,799
Total FTE		7	2.5

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
**FTE count, increase in loan amount, interfund transfers	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2015-16	This Year 2016-17	Next Year 2017-18

Permanent Rate Levy (rate limit 1.4128 per \$1,000)	1.4128	1.4128	1.4128
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

150-504-073-2 (Rev. 02-14)

CITY OF MOSIER

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RESOLUTION #2017-07

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council for the City of Mosier hereby adopts the Budget as approved by the Budget Committee for fiscal year 2017-2018 in the amount of \$1,546,799 now on file at the office of the City Manager.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below, are hereby appropriated as follows:

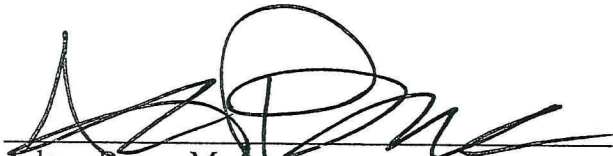
<u>General Fund</u>		<u>Streets Fund</u>	
Personnel Services	\$44,744	Personnel Services	\$16,827
Materials & Services	\$86,200	Materials & Services	\$21,250
Capital Outlay	\$68,000	Capital Outlay	\$10,000
Operating Contingency	\$25,000	Operating Contingency	\$5,000
Reserved for Future Expenditure	\$32,612	Reserved for Future Expenditure	\$9,519
Unappropriated Ending Balance	<u>\$124,128</u>	Unappropriated Ending Balance	<u>\$3,896</u>
Fund TOTAL	\$380,684	Fund TOTAL	\$66,492
 <u>Water Fund</u>		 <u>Sewer Fund</u>	
Personnel Services	\$37,346	Personnel Services	\$24,224
Materials & Services	\$112,530	Materials & Services	\$85,336
Capital Outlay	\$17,791	Capital Outlay	\$6,791
Debt Service	\$63,566	Debt Service	\$137,809
Operating Contingency	\$40,000	Operating Contingency	\$20,000
Reserved for Future Expenditure	\$37,469	Reserved for Future Expenditure	\$32,868
Unappropriated Ending Balance	<u>\$144,823</u>	Unappropriated Ending Balance	<u>\$322,312</u>
Fund TOTAL	\$453,525	Fund TOTAL	\$629,340
 <u>Stormwater SDC Fund</u>			
Operating Contingency	\$3,000		
Unappropriated Ending Balance	<u>\$13,758</u>		
Fund TOTAL	\$16,758		
 TOTAL APPROPRIATIONS			\$937,882
UNAPPROPRIATED ENDING FUND BALANCE			<u>\$608,917</u>
TOTAL BUDGET			\$1,546,799

RESOLUTION LEVYING TAXES & CATEGORIZING LEVY

BE IT RESOLVED that the City Council for the City of Mosier hereby imposes the taxes provided for in the adopted budget at the rate of \$1.4128 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized upon the assessed value of all taxable property within the district.

	<u>General Government</u>	<u>Excluded from Limitation</u>
Permanent Rate	\$1.4128/\$1,000	0

ADOPTED AND APPROPRIATED by the City Council of the City of Mosier at a regular meeting on Wednesday the 14th day of June, 2017.



Arlene Burns, Mayor

Attest:


Kayla Nelson, Budget Officer

Budget Definitions

Per Local Oregon Budgeting Law

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See "Assessed value."

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See "Local government."

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See “Local government.”

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also “Resolution.”

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Wasco Count Tax Assessment by City

Measures 5 and 50 have had an enormous negative impact on cities' and other local governments' ability to meet the basic service needs of their citizens. These constitutional changes significantly reduced city revenues by detaching property taxes from market value, imposing permanent district tax rates, capping property tax growth, and setting arbitrary limits on local taxation. With their local autonomy compromised, cities sink deeper into a financial hole as costs continue to rise, populations grow, and community demands increase.

Wasco County tax rates are listed below for reference.

Taxing District	Permanent Rate
City of The Dalles	3.0155
City of Dufur	2.0377
City of Maupin	5.3573
City of Mosier	1.4128
City of Shaniko	0.0000
City of Antelope	1.6944