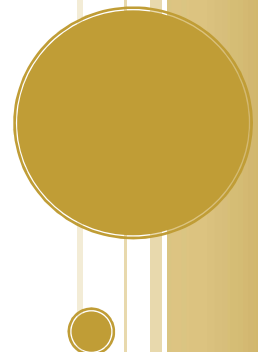




CITY OF SWEET HOME, OREGON

ADOPTED 2018-2019 OPERATING BUDGET



CITY OF SWEET HOME

2018-2019 OPERATING BUDGET

for the period from July 1, 2018 through June 30, 2019



VISION STATEMENT

The Sweet Home community members have elected the City Council to represent their collective best interests. WE have been entrusted to make decisions that do the most good, for the most people, for the longest period of time.

MISSION STATEMENT

The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the value assets available, we will be responsive to the community while planning and preparing for the future.

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2018-2019 PROPOSED BUDGET MESSAGE

TO: City Council
Budget Committee Members

FROM: Ray Towry, City Manager

DATE: May 1, 2018

The 2018-2019 proposed budget will appear a bit different to you. This budget document is outlined by Department to allow for easier review and understanding. You'll notice consolidation of account code structure for ease of use as well. This budget is the first attempt to utilize "outcome-based budgeting." Outcome-based budgeting is, "effective and efficient" while providing citizens services that are important to their health, safety and recreation.

Outcome-based budgeting is new to Sweet Home but a widely used approach and really is a best practice. In an outcome-based budget, staff will present to you what the return on the taxpayer's investment is. It's that simple. What you will see is what it will cost to maintain what we have, add any new programs, and what it will cost to do any capital improvements. The Budget Committee then recommends if the amounts are reasonable.

The proposed 2018-2019 budget including transfers, contingencies, and ending fund balances is \$21,718,369. The adopted 2017-2018 budget including transfers, contingencies, and ending fund balances was \$21,754,815.

That's a decrease of \$36,446, or .17%.

EXPENSES

In this document each department presents to you what they do, what they will do in the next year, how it is part of a soon-to-be-complete strategic/long term plan and what those costs will be. All of these projects will be in line with the Council's Goals on page thirteen.

Most notably in this budget you will see the following to accomplish these goals:

Goal 1:

- The City is in dire need of upgrading the Wastewater Treatment Plant. This budget begins the actual work to accomplish this feat, accounting for engineering and engineering studies.
- You will see a total of approximately \$1 million allocated to remodel the former USFS building for a new City Hall.
- We've already begun to see some improvements at Sankey Park from the current budget with more to follow in this budget. These improvements are prioritized by the Park and Tree Committee and consistent with the Sankey Park Master Plan.
- There will be additional improvements to North Side Park and Ashbrook Park.

Goal 2:

- Codes and processes are being revised to utilize best practices and streamline procedures.
- Implementation of Springbrook Purchase Order module.
- Implementation of Dude Solutions software for increased data collection and real time work tracking.
- Implementation of a Communication Officer/Public Information Officer to increase communications, community engagement and transparency.
- Identifying relevant and necessary areas where citizens will benefit from additional staff training.
- Staff re-organization to become more lean, efficient and effective in City Hall, Public Works and the Police Department. We've eliminated some positions already through attrition and re-assigned some current staff into areas that will provide better service and achieve outcomes.
- Financial policies will be reviewed and updated.

Goal 3:

- This budget proposes .75 of the Police Chief salary be brought into the General Fund to facilitate a Police Department re-org allowing for two additional Sergeant positions. This re-org creates more accountability and consistent 3-person coverage on every shift. This re-org should reduce overtime expense, increase public safety, increase officer safety and department morale, allowing for additional promotional opportunities. The re-org presented requires one additional staff member.
- We hope the re-org will allow SHPD staff more opportunity to engage with regional law enforcement groups.
- Sankey Park is in the midst of being "opened up" to promote better use and easier line of sight as well as increased lighting for better public safety. The community needs to work together to overcome the stigma attached with Sankey Park. Design can play a big piece of that.
- We've worked with Oregon RAIN (Regional Innovation and Accelerator Network) to form a partnership with seven other communities and gain funding from Business Oregon for a Rural Opportunities Initiative Grant that will fund a staff person specifically for our needs. This person will help to connect local entrepreneurs with funding resources through the RAIN program. Our share of funding is contained in this budget.

Goal 4:

- A contingency of rural cities are working together and have approached the OCWCOG about a person within their economic development department that would be specifically assigned to rural economic development, particularly for eastern Linn County.
- Staff is developing a facade improvement program.
- As discussed in Goal 3, we've worked with Oregon RAIN (Regional Innovation and Accelerator Network) to form a partnership with seven other communities and gain funding from Business Oregon for a Rural Opportunities Grant that will fund a staff person specifically for our needs. This person will help to connect local entrepreneurs with funding resources through the RAIN program. Our share of funding is contained in this budget.
- Developing partnerships with the Chamber of Commerce, COG, Small Business Development Center (LBCC), SHARE, SHEDG, Biz Oregon, RAIN to support the three pillars of Economic Development: Entrepreneurship, Local Business Retention and Expansion, and Recruitment.

Unlike most of Oregon, Sweet Home is not focused on PERS increases in coming years as the general staff are not in PERS. However, this will be a major concern for the Police budget after this fiscal year as they are mandated to be enrolled in PERS.

Both union contracts are up for bargaining this year.

Salary information is combined in order to address changing circumstances quickly. In an effort to be flexible, nimble and fill ever changing needs quickly, this document asks for a pool of money to utilize for personnel as the Council and Management see fit to meet needs.

How much does the City actually spend? Budgets can be tricky to understand especially when considering transfers. Transfers from one fund to another are sometimes an expense, but sometimes a way to move money to save for a specific project. It's a "debit" from the original fund but is it an expense? Transfers which are for services rendered by another department are in fact an expense. For example, the Finance Department staff bills out and accounts for utility fees, thus the utilities transfer money to the Finance Department in the General Fund to pay for that service. We'd say that's a legitimate expense, paying for a service to be performed. Transfers to a special project fund are not an expense until that project incurs costs, but it's still a transfer and thus a debit on the balance sheet. Staff contends to determine the total expenses, you must eliminate transfers that are not expenses, contingency and ending fund balances. By eliminating these you are left with the true costs of operating the city. FY 2017-2018 compares to proposed FY 2018-2019 as follows:

| FY 2017-2018 (current) | | FY 2018-2019 | |
|------------------------|--------------|-----------------------|--------------|
| City Operations | \$ 3,295,389 | City Operations | \$ 3,462,651 |
| Water | \$ 3,098,045 | Water | \$ 2,937,022 |
| Wastewater | \$ 6,390,563 | Wastewater | \$ 2,946,470 |
| Streets | \$ 1,821,374 | Streets | \$ 760,108 |
| Parks | \$ 445,210 | Parks | \$ 461,253 |
| Storm Water | \$ 290,288 | Storm Water | \$ 130,668 |
| Police | \$ 2,734,982 | Police | \$ 2,603,099 |
| Library | \$ 325,767 | Library | \$ 498,275 |
| Adopted 17/18 Total: | \$18,401,618 | Proposed 18/19 Total: | \$13,799,546 |

Difference: (\$4,602,162)

It's important to note the FY 2017-2018 budgeted expenses may not end up as the actual expenditures. The Wastewater Fund was running in the red for a portion of the 2016-2017 budget and the first quarter of this year's 2017-2018 budget. The General Fund was placed under a spending freeze to ensure we could transfer from the General Fund to the Wastewater Fund to cover the deficit. Now that the Wastewater Fund is operating in the black again, that spending freeze has been lifted. Time may not allow staff to complete all projects and thus expend all funds for the 2017-2018 fiscal year.

REVENUES

Sweet Home's property tax revenue in the general fund is projected to increase 5% over the current year projected total (current year = \$641,232). Property tax revenue is projected to increase 8% in Police and Library but will not sustain that increase in future years. Property tax revenue is calculated based on revenue received in prior years and identifying the trend. This is "right-sizing" the budget based on past trends and expectations to meet achievable outcomes.

Property tax has increased an average of 9 – 11% over the past five years, our chosen growth numbers are a safe margin and if the property tax comes in low in November, we will adjust spending appropriately.

Both 2017-2018 and 2018-2019 account for \$2,000,000 from the state for the Wastewater Treatment Plant. This funding was not received in 2017-2018, it is slated to be received in April of 2019.

“Budgets are nothing if not statements of priorities.”

- Sen. Jeff Merkley (OR)

“When completed, the budget must provide the services we have promised to our constituents.”

- Gov. Jane D. Hull (AZ)

“The budget is not just a collection of numbers, but an expression of our values and aspirations.”

- Sec. Jacob Lew (Treasury)

“Budgets are blueprints and priorities.”

- Rep. Kevin McCarthy (IL)



2018-2019 APPROVED BUDGET CHANGES

The Sweet Home Budget Committee approved the 2018-2019 Operating Budget on May 30, 2018 with the following changes:

General Fund:

Expenditures – Non-Departmental

- Increased FTE of Communications Officer moving .60 FTE from the Police Operating Levy to the General Fund (+\$47,976)
- Reduced transfers in from Gas Tax (Streets) fund (-\$40,000)

Executive Department

- Decreased FTE for the Police Chief moving .75 FTE from the General Fund to the Police Operating Levy (-\$107,939)
- Added budget for Youth Advisory Council (+\$2,000)

Community & Economic Development

- Added funding for 5% of the Mechanic position (\$+3,973)

Public Safety Fund:

Revenues – Police Department

- Increased revenue from Sweet Home School District for reimbursement of School Resource Officer (+\$6,029)

Expenditures – Police Department

- Increased FTE for the Police Chief moving .75 FTE from the General Fund to the Police Operating Levy (+\$107,939)
- Decreased FTE of Communications Officer moving .60 FTE from the Police Operating Levy to the General Fund (-\$47,976)
- Removed FTE for typist (-\$13,100)
- Increased contingency in fund due to increase in personnel expense (+\$2,344)

Narcotics Enforcement Fund:

Expenditures –
Police Department

- Increased budget for equipment purchasing (+\$3,500)

Building Reserves Fund:

Expenditures –
Non-Departmental

- Increase constructions costs for new city hall (+\$746,500)
- Increase transfers in to establish inter-fund loan from Water Depreciation fund (+\$750,000)

Street Maintenance & Improvement Fund:

Expenditures –
Public Works

- Funding for match required for project to build sidewalks between 55th and Riggs Hill Rd. (+\$300,000)

Gas Tax (Street) Fund:

Expenditures –
Public Works

- Reduced transfer out to General Fund for administrative costs (-\$40,000)

Economic Development Fund:

Expenditures –
Community & Economic Development

- Redistributed funding directed toward Community Exterior Improvement Plan (CEIP) to general Economic Development funds that could be used toward the aforementioned purpose or others (+/- \$0)

A Public Hearing will be held on June 26, 2018 at 6:30pm in the City Hall Annex for Council to consider the adoption of the 2018-2019 Operating Budget and appropriation of State Shared Revenues.



2018-2019 ADOPTED BUDGET CHANGES

The Sweet Home City Council adopted the 2018-2019 Operating Budget on June 26, 2018 with the following change:

Gas Tax (Street) Fund:

Expenditures –
Personnel

- Increased FTE by one (1) for missing Municipal Maintenance Worker missing from original proposal (+\$62,581)



Vision Statement

The Sweet Home community members have elected the City Council to represent their collective best interests. WE have been entrusted to make decisions that do the most good, for the most people, for the longest period of time.

- I. WE ASPIRE to make Sweet Home a community people find desirable to live in.
- II. WE ASPIRE to have an effective and efficient local government.
- III. WE ASPIRE to provide viable and sustainable infrastructure.
- IV. WE ASPIRE to provide viable and sustainable essential services.
- V. WE ASPIRE to create an economically strong environment in which businesses prosper.



Council Goals

Goal #1

Infrastructure

1. Develop specific steps for implementation of the adopted master plans.
 - a. Water
 - b. Sewer
 - c. Streets
 - d. Parks
 - e. Property
2. Increase community awareness of infrastructure needs and appropriate planning documents.
 - a. Water
 - b. Sewer
 - c. Streets
 - d. Parks
 - e. Property

Goal #2

Be an effective and efficient government.

1. Update and streamline processes.
2. Develop continuity in planning and permitting process.
3. Invest in long-term staff stability and training.

4. Develop transparency in all communication.
5. Continue to implement strong financial practices.
6. Employ sound technology to maximize efficiency.

Goal #3

Essential Services

1. Increase access to quality healthcare services in Sweet Home.
2. Look for methods to improve community safety.
3. Develop partnerships with regional services and work to connect them with the appropriate members of the public.

Goal #4

Economic Strength

1. Implement a business vitalization program.
2. Support future economic development efforts within City Hall.
3. Develop economic opportunities with regional partners.



CITY PROFILE

City Overview

The City of Sweet Home, approximately six and a half square miles, is the third largest city in Linn county and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs. Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene and Albany is 25 miles away.

Operating under the provisions of its own Charter and applicable state law, Sweet Home has a Council/Manager form of government. The City Council consists of seven members elected by the citizens of Sweet Home to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years. The current Mayor is Greg Mahler, a Sweet Home native.

The City of Sweet Home provides municipal services including police protection, emergency dispatch services, street construction and maintenance, library services, building and planning, zoning and general administration.

While the city contracts out the operation of its water and wastewater treatment plants, it continues to maintain the water and sewer systems throughout the city.



History

Settlers first arrived in the Sweet Home Valley in 1851. Early settlers shared the valley with the friendly Santiam band of the Kalapuyan tribe. The camas plant and antlered game were plentiful. The Native Americans occupied this part of Eastern Linn County until 1922 when Indian Lize, the last remaining member of the Kalapuyan tribe died.

This historic town began with two other names: the upper part of town was nicknamed Mossville, the lower part was called Buck Head. According to historians, Sweet Home was later named after the lovely green "Sweet Home Valley." The winding clear water of the South Santiam River finds its way through the edge of the city where high, tree covered mountains tower over the small community.

In 1893, Sweet Home became an incorporated city in Linn County, Oregon. A toll gate was built a few miles east of town, charging travelers wanting to cross over the Cascade Range. As recently as 1878, Sweet Home consisted of only four square blocks, totaling 32 lots. Almost overnight, because of the demand of lumber created by the defense program of the 1940s, the "sleepy little village" was transformed into a pulsing boomtown with logging operations starting throughout the area. A second "shot in the arm" was given to the community in 1962 when construction work began on nearby Green Peter Dam and



continued as construction began on the Foster Dam in 1966. Instead of Sweet Home being hidden away by itself, as it was for 80 years, it now became the gateway to recreation and industrial activities in eastern Linn County.

During the 1980s, Sweet Home experienced a major decline in population and industry as environmental issues forced the closure of sawmills and logging operations. During these tough times, the community banded together and rode through the changes, eventually turning the tide of recession into a wave of progression. Throughout the 1990s, using grant dollars provided by the Federal government, Sweet Home's downtown corridor was revitalized, small businesses were encouraged to come to Sweet Home, and assisted living facilities were built to accommodate a retiring community.

Today

Today Sweet Home offers a unique and very livable location for families who prefer the small town lifestyle. It provides the best of two worlds – far enough off the I-5 corridor to be a comfortable rural community, yet close enough for quick trips to metropolitan areas. Individuals from Sweet Home pride themselves on their self-sufficiency and community cooperation. Yet the residents from this beautiful area can drive less than sixty miles to access two major universities, two metropolitan areas with all of their cultural and shopping opportunities, the state capitol and endless recreational opportunities.

Sweet Home attracts visitors year-round to its undeveloped, hidden beauty. In winter, the snow-capped Cascade Mountains boast both downhill and cross-country skiing. There is excellent deer and elk hunting in the fall. During the spring and summer, water sport enthusiasts enjoy sailing and water skiing on Green Peter and Foster Lakes. Visitors enjoy fishing on Foster Lake and campers and hikers use the many available parks and campgrounds around the area.

A stop at the remarkable East Linn Museum is a must for all visitors. The building and surrounding grounds house generations of artifacts that depict the many phases of Sweet Home's rich heritage. Axes, mauls and cross-cut saws are surviving reminders of early logging methods.

The Weddle Covered Bridge, a community restoration project that adjoins historic Sankey Park, is not only a favorite location for weddings, anniversary parties, music and dances, but also the background for the annual Oregon Jamboree. The Northwest's premier three-day country music and camping festival, the Oregon Jamboree more than doubles the population of Sweet Home for three days in August with more than 25 shows and a whole lot of fun.



Community Profile

Sweet Home has an estimated 9,090 residents. It is the third largest city in Linn County and the 66th largest in the State of Oregon. The City encompasses 6,439 square miles and is 537 feet above sea level. The largest employer in Sweet Home is the Sweet Home School District nearly 300 full-time equivalent employees. The City of Sweet Home employs 67 staff, including six City Councilors, one Mayor, one contracted Judge and one contracted City Attorney.

| | |
|--|---------------------------|
| Year founded | 1851 |
| Date of incorporation | February 10, 1893 |
| Date of first Charter adoption | December 5, 1910 |
| Date present Charter amended | June 24, 1986 |
| Form of government | Council/Manager |
| Total land area | 6,439 miles (4,116 acres) |
| Elevation above sea level | 537 feet |
| Total Assessed Value of Property in Sweet Home, Oregon | \$464,011,696 |
| Total Market Value of Property in Sweet Home, Oregon | \$607,333,083 |

2017 Community Statistics

Public Protections:

| | |
|----------------------------|-------|
| Police Stations | 1 |
| Sworn Police Officers | 15 |
| Communications Dispatchers | 5 |
| Code Enforcement Responses | 311 |
| Calls for Service | 9,903 |

Library:

| | |
|------------------------------------|--------|
| Libraries | 1 |
| Total circulation during 2017 | 53,421 |
| Registered library patrons in 2017 | 2,483 |
| Public computers | 6 |

Streets:

| | |
|-------------------------|------|
| Miles of right-of-way | 42.7 |
| Miles of state highways | 5.6 |

Sewage Collection:

| | |
|-------------------------|------|
| Miles of sanitary sewer | 49.4 |
|-------------------------|------|

Sewage Treatment:

Total amount of wastewater processed in 2017
 Number of residential and commercial hookups

Water Distribution:

| | |
|--|-------|
| Miles of water lines | 54 |
| Number of reservoirs | 5 |
| Number of residential and commercial hookups | 3,123 |

Water Treatment:

Total amount of water processed in 2017

Street Lights:

Number in the city (Pacific Power)



BUDGET COMMITTEE

City Council Members

Greg Mahler, Mayor

Robert Briana

Susan Coleman

Diane Gerson

James Goble

Lisa Gourley

Dave Trask, President Pro Tem

Citizen Members

Derek Dix

Kenneth Hamlin

Dave Holley

Dave Journey

Gerritt Schaffer

Vacant

Vacant

Administrative Staff

Ray Towry, City Manager

Jeff Lynn, Chief of Police

Brandon Neish, Finance Director

Rose Peda, Library Services Director

Jerry Sorte, Community and Economic Development Director

Greg Springman, Public Works Director



BUDGET PROCESS

Budgeting in the State of Oregon

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294.305 to 294.520, and 294.555 and 294.565. Oregon local budget law has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

Budgeting in the City of Sweet Home

Budget Adoption

The City of Sweet Home prepares and adopts a budget in accordance with its City Charter and ORS 294.305 through 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing and monitoring the budget. The budget format for the 2018-2019 fiscal year was changed to allow for easier review and understanding. The budget is presented by department and consists of some consolidation of account codes to give the city greater flexibility in an ever-changing environment. Over-expenditures in any major category (personnel, materials & services and capital outlay) are prohibited and unexpended budget appropriations lapse at the end of the fiscal year.

The City Manager is the Budget Officer and has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted.

Budget Amendments

The budget may be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings but excluding Citizen's Budget Committee meetings) and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the city usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City has no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

The Budget Committee

The Budget Committee is the planning board of the city. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical. The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Sweet Home, this is the City Manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to state law, the budget is forwarded to the City Council for one final Public Hearing and formal adoption prior to June 30. The fiscal powers of the Budget Committee are:

- Specify and approve the amount of tax revenue or tax rate for all funds.
- Establish the maximum total expenditures for each fund.
- Approve the total taxes for the local government as an amount or rate.
- Approve the proposed budget and forward it on to the City Council for adoption.

Basis of Accounting

Budget Basis

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectable within the current period, or soon after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees and assessment lien installments

received within approximately 60 of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

Audit Basis

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (i.e. water, wastewater and storm water). The audit uses the accrual method of accounting for the Proprietary Funds. The CAFR shows all of the city's funds on both a budgetary and GAAP basis for comparison purposes.

Budgeting by Fund

The City of Sweet Home budget is organized internally on the basis of funds, or account groups, and is considered a separate accounting entity. While the budget is completed based on the various funds, the budget is displayed by department for the purposes of this document. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds used by Sweet home are grouped by two types: governmental and proprietary funds.

Governmental funds finance most of the city's functions and include the General Fund, Special Revenue, Debt Service and Capital Project funds. Proprietary funds are used to account for the city's activities that are similar to those often found in the private sector.

In the 2018-2019 approved budget, the City of Sweet Home has budgeted for revenues and expenditures in 28 funds.

GOVERNMENTAL FUNDS:

| Fund Type: | Fund Name: | Fund Number: |
|----------------------------------|--|---------------------|
| General | General Fund | 100 |
| Special Revenue | Police Operating Levy (expires June 2021) | 200 |
| | Library Operating Levy (expires June 2021) | 201 |
| | Project/Equipment Reserve | 202 |
| | Narcotic Enforcement Reserve | 203 |
| | Community Center Operating | 300 |
| | Building Reserve | 310 |
| | Special Assessments | 455 |
| | Parks & Recreation | 457 |
| | Street Maintenance Improvement | 570 |
| | State Gas Tax | 575 |
| | Path Program | 580 |
| | Weddle Bridge | 753 |
| | Special Events | 754 |
| | Public Transit Grant | 755 |
| Economic & Community Development | 760 | |

| | | |
|------------------------|--------------------------|-----|
| Capital Projects | Water SDC Reserves | 501 |
| | Water Construction | 502 |
| | Water Depreciation | 503 |
| | Wastewater SDC Reserves | 551 |
| | Wastewater Construction | 552 |
| | Wastewater Depreciation | 553 |
| | Storm Water SDC | 561 |
| | Storm Water Construction | 562 |
| | Storm Water Depreciation | 563 |
| Proprietary/Enterprise | Water | 500 |
| | Wastewater | 550 |
| | Storm Water | 560 |



CITY OF SWEET HOME FINANCIAL POLICIES

The purpose of this section is to present the general guidelines the City of Sweet Home follows in managing its financial, operational and budgetary affairs. These are general statements, reviewed and approved by the City Council, representing long-standing principles that have guided the City in managing its financial stability.

I. General

1. The city organization intends to carry out the City Council's goals, objectives and policies through a service delivery system financed through its Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for these budgets should be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for city services.
3. The city will seek positive steps to improve the productivity of its programs and employees and will investigate ways to eliminate duplicative functions within the city government and between the City of Sweet Home and other public agencies in the community. Reviews of the efficiency and effectiveness of certain city services will be periodically undertaken when applicable. To help measure effectiveness and efficiencies, a reporting mechanism highlighting the service efforts and accomplishments of the city's
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the serve from the benefiting entity by user fees.
5. Attempts to maintain adequate annual reserves for all known liabilities, including employee leave balances, will be encouraged.
6. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
7. The city may seek out, apply for and effectively administer federal, state and foundation grants-in-aid that address the city's current priorities and policy objectives.
8. The city will encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
9. The city will ensure that the appropriate retirement funds are adequately funded and operated for

major services should be developed.

the exclusive benefit of participants and their beneficiaries.

II. Revenues

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The city will follow an aggressive policy of collecting revenues.
3. When practical, the city will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The city will review fees/charges periodically and/or when required by Ordinance, law or other.
4. The city will consider market rates and charges levied by other municipalities of similar size for like services in establish size for like services in establishing rates, fee and charges as a "comparison" only.
5. Enterprise and Internal Service operations will strive to be self-supporting.

III. Expenditures

1. The City of Sweet Home shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balances accumulated through prior years.
2. The city shall take immediate corrective actions if at any time during the fiscal year, expenditures and revenue projections are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze,

expenditure reductions, fee increases or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided if at all possible.

3. The City Manager may undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Public/Private partnerships, privatization and/or contracting with other government agencies can be evaluated as alternatives to service delivery.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall be encouraged to use competitive bidding to attain the best possible price on goods and services when feasible and not otherwise required by rule/law.

IV. Contingencies/Fund Balances

The city is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

1. General Fund:
 - a. Contingency – minimum of \$50,000 preferred
 - b. Ending fund balance needs to cover four months of general operating services
 - c. Avoid borrowing from other funds

2. Police Operating Levy:
 - a. Contingency – 3% of operating expenses
 - b. Ending fund balance needs to cover four months of general operating supplies
 - c. Avoid borrowing from other funds
3. Library Operating Levy:
 - a. Contingency – 3% of operating expenses
 - b. Ending fund balance needs to cover four months of general operating services
 - c. Avoid borrowing from other funds
4. Depreciation/Capital Replacements
 - a. Continue to maintain equipment and building reserves
 - b. Create sufficient dollars to allow for replacement without major bond financing
 - c. Have an investment strategy to guarantee capital upgrades
5. Develop Community Priorities
 - a. Determine what are mandated, essential and desired services
 - b. Utilize public input

All operating funds are encouraged to maintain a contingency.

V. Capital Improvement Plan (CIP)

1. The city will develop a multi-year plan for Capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The city will strive to maintain its physical assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs. The budget will provide for adequate

3. Capital projects should conform to the following criteria:
 - a. will be part of an approved City plan;
 - b. will be part of an adopted maintenance and/or replacement schedule;
 - c. will minimize operating costs; and
 - d. will be selected according to the established Capital Improvement Plan.

The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

VI. Capital Asset Management

1. City assets will not be degraded, given away or allowed to deteriorate except by action of the council.
2. Funding new, long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, SDC's proportionate equity asset shares, grants and gifts or volunteer contributions when appropriate.
3. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.

maintenance and orderly replacement of capital assets from current revenues where possible.

4. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
5. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$200 per item.
6. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
7. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.
8. GASB 34: GASB has required local governments to report infrastructure and depreciation on all capital assets. The city implemented those policies as of July 1, 2002.

VII. Debt

1. The city will confine long-term borrowing to capital improvements.
2. The city will follow a policy of full disclosure on every financial report and bond prospectus.
3. General obligation (GO) debt will not be used for self-supporting enterprise activity.
4. The city will ensure that its debt margins are within the 3% true cash value (TCV) limitation as set forth in ORS 287.004.

5. The city will use voter-approved general obligation (GO) debt to fund general-purpose public improvements that cannot be financed from current revenues.

VIII. Investments

1. The City of Sweet Home's investment objectives are:
 - a. Must be in compliance with all applicable statutes and legal provisions.
 - b. Preserve capital and protection of principal.
 - c. Maintain sufficient liquidity to meet operating requirements.
 - d. Avoid imprudent credit, market and speculative risk.
 - e. Attain a market rate-of-return throughout all economic and fiscal cycles.
2. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
3. Except for funds requiring special handling (i.e. bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool and FDIC insured Market Link CDs not to exceed seven year terms require the express approval of the city's Administration and Finance Committee.
4. Diversification of the city's investment portfolio will be consistent with the percent limitations under ORS 294.035 to include certain credit rating minimums.



FUND RESOURCES AND PURPOSE

| <i>FUND</i> | <i>PURPOSE</i> | <i>REVENUE</i> |
|------------------------------|---|---|
| General Fund | | |
| General Fund | The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Legislative, Executive, Finance, Municipal Court, Community & Economic Development, Parks, Community Services and Non-Departmental are departments within the General Fund. | Receives revenues from property tax, interest, transfers from other funds, franchise fees, licenses, permits, state sources, contracts for services, municipal court fines, grants, leases, rents, refunds and donations. |
| Special Revenue Funds | | |
| Public Safety Levy | The Public Safety Levy Fund is used to account for Police and Dispatch services. | The primary source of revenues for this fund is from a five-year local option levy. |
| Library Levy | The Library Levy Fund is used to operate Library services. | The primary source of revenues for this fund is from a five-year local option levy. |
| Narcotic Enforcement | The Narcotic Enforcement Fund accounts for revenue received from other government agencies due to forfeiture or seized property. | The primary source of revenue is funds paid to the city by other governmental agencies. |
| State Gas Tax | The State Gas Tax Fund accounts for the maintenance and operation of the city's streets. | The primary sources of revenue are state shared highway funds. |
| Path Program | This fund is used for path development within the city. | The majority of this fund's revenue comes from a working capital carryover with ten percent of the state gasoline tax money transferred in. |
| Public Transit Grant | This fund is used for a pass-through grant the Senior Center receives to operate the bus service in Sweet Home. | The funds are received from the State of Oregon and sent directly to the Senior Center. |
| Community Center Operating | This fund was established to pay for utilities associated with the operations of the Senior Center and Boys & Girls Club in the community center. | Revenues come from reimbursements from the Senior Center and Boys & Girls club each quarter as billed by the City. |
| Parks & Recreation Program | This fund began with the construction of the skate park to help fund projects or improvements in the parks in Sweet Home. | Donations received on water bills and directly from people to support park improvements are kept in this account. |

| | | |
|--|--|--|
| | Requests from this fund need to be authorized by City Council. | |
| Weddle Bridge | This fund is used for the preservation of Weddle Bridge in Sankey Park. | Funds have been transferred from the General Fund in the past and donations directly for the bridge are recognized in this fund. |
| Special Events | Special events for fundraisers for parks or nonprofits in Sweet Home are recognized in this fund. | Sponsorships and registrations for special events are posted in this fund. Council has also transferred funds to help support these events. |
| Economic & Community Development | The Budget Committee renamed the Housing Rehabilitation Fund in order to use old repaid loans that have been sitting inactive for years. | Receives revenues from repayment of housing rehabilitations funds originally provided through federal programs which will be used for Economic Development projects. |
| Special Assessment | This funds was created in 1978 when 237 assessments were levied against properties who benefited from the Foster Midway sewer project. Only six assessments remain and collection is rare. Any payments are transferred to the General Fund. | Assessment payments are recognized in this fund and transferred to the General Fund. |
| Reserve Funds | | |
| Project/Equipment Reserve | This fund is used to accumulate funds for future equipment purchases and projects specific to departments. | The revenue in this fund comes from inter-fund transfers from other funds within the city. |
| Building Reserve | The Building Reserve Fund is used to accumulate funds for future capital expenditures related to city-owned buildings and property. | The primary source of revenue is transfers from the General Fund. |
| Water System Development (SDC) Reserve | The SDC reserve is used to accumulate funds for future water system development costs. | The primary sources of revenue come from water system development charges. |
| Wastewater System Development (SDC) Reserve | The SDC reserve is used to accumulate funds for future sewer system development costs. | The primary sources of revenue come from wastewater system development charges. |
| Storm Water System Development (SDC) Reserve | The SDC reserve is used to accumulate funds for future storm water system development costs. | The primary sources of revenue would normally come from storm water system development charges but since there are no fees established, any revenue recognized in this fund would be transfers in from the storm water fund. |
| Enterprise Funds | | |
| Water | The Water Fund accounts for the resources and expenses related to the supply, treatment and distribution of water. | The primary source of revenue is user fees. |

| | | |
|--------------------------------|---|---|
| Wastewater | The Wastewater Fund accounts for the resources and expenses related to the supply, treatment and collection of sewage. | The primary source of revenue is user fees. |
| Storm Water | The Storm Water Fund accounts for the resources and expenses related to the maintenance of the city's storm water system. | The primary source of revenue is user fees. |
| Capital Funds | | |
| Street Maintenance Improvement | The Street Maintenance Improvement Fund is used to accumulate funds for future construction and maintenance of city streets. | The primary source of revenue is interest earned on money transferred to the city from Linn County in 1991-92 with a road transfer agreement. |
| Water Capital | Expenditures from this fund are used to build and improve the water treatment plant and water lines. | Revenues are from bond sales, state grants, loans and transfers in from the Water Operating Fund. |
| Wastewater Capital | Expenditures from this fund are used to build and improve the wastewater treatment plant and collection lines. | Revenues are from bond sales, state grants, loans and transfers in from the Wastewater Operating Fund. |
| Storm Water Capital | Expenditures from this fund are used to build and improve the storm water system. | Revenues are from bond sales, state grants, loans and transfers in from the Storm Water Operating Fund. |
| Water Depreciation | This fund was developed after the 2000 rate study. This fund will be used for upgrades and replacement of the current system. | Transfers from the Water Operating Fund equal to the depreciation of assets in the audit are made annually. |
| Wastewater Depreciation | This fund was developed after the 2000 rate study. This fund will be used for upgrades and replacement of the current system. | Transfers from the Wastewater Operating Fund equal to the depreciation of assets in the audit are made annually. |
| Storm Water Depreciation | This fund is to be used for upgrades and maintenance of the current storm water system. | Revenues would be transfers from the Storm Water Operating Fund. |



BUDGET SUMMARY FISCAL YEAR 2019

Introduction

This section of the budget document provides an overview of the financial information related to the operations of the City of Sweet Home for fiscal year 2018-2019 as well as information on longer term financial planning considerations.

Summary of the Operating Budget

The adopted budget for FY 2018-2019 is balanced per state law. The city's projected new revenue for the year is expected to be \$13.4 million. The expenditure budget includes \$13.1 million for operating expenses and \$1.4 million in non-operating expenditures for a total budget of \$14.4 million. While this leads to a spending deficit of \$1.5 million, the difference will be backfilled by a \$10.4 million beginning fund balance which is roughly equal to nine months of general operating expenses.

| Consolidated Financial Summary for All Departments | | | | | | |
|--|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|-----------------------------------|
| | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | Variance from 17-18 Adopted |
| Revenue | | | | | | |
| Beginning Balance | \$10,037,674 | \$9,623,969 | \$10,369,926 | \$10,369,926 | \$10,369,926 | \$745,957 |
| Property Taxes (current) | \$5,242,576 | \$2,994,780 | \$3,533,656 | \$3,533,656 | \$3,533,656 | \$538,876 |
| Service Charges | \$1,582,167 | \$1,376,931 | \$1,188,439 | \$1,256,430 | \$1,256,430 | -\$120,501 |
| Grants, Gifts and Donations | \$863,147 | \$3,026,131 | \$3,001,899 | \$3,001,899 | \$3,001,899 | -\$24,232 |
| Utility Fees | \$4,371,327 | \$4,958,052 | \$5,491,984 | \$5,491,984 | \$5,491,984 | \$533,932 |
| All Other Revenues | \$211,091 | \$140,316 | \$163,147 | \$164,763 | \$164,763 | \$24,447 |
| Total Revenues | \$22,307,982 | \$22,120,179 | \$23,749,051 | \$23,818,658 | \$23,818,658 | \$1,698,479 |
| Expenditures by Category of Expense | | | | | | |
| Personnel Services | \$4,449,018 | \$5,378,989 | \$5,236,567 | \$5,227,440 | \$5,290,021 | -\$88,968 |
| Materials & Services | \$2,901,229 | \$4,563,236 | \$3,837,437 | \$3,839,437 | \$3,839,437 | -\$723,799 |
| Capital Outlay | \$1,204,837 | \$6,663,961 | \$2,897,951 | \$3,935,451 | \$3,935,451 | -\$2,728,510 |
| Debt Service | \$1,385,011 | \$1,379,769 | \$1,378,985 | \$1,378,985 | \$1,378,985 | -\$784 |
| Total Expenditures | \$9,940,095 | \$17,985,955 | \$13,350,940 | \$14,381,313 | \$14,443,894 | -\$3,542,061 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contingencies | \$0 | \$309,376 | \$379,277 | \$381,621 | \$356,464 | \$47,088 |
| Unapprop/ End Balance | \$10,039,566 | \$3,824,818 | \$9,332,415 | \$9,055,725 | \$9,018,300 | \$5,193,482 |

Revenue Summary

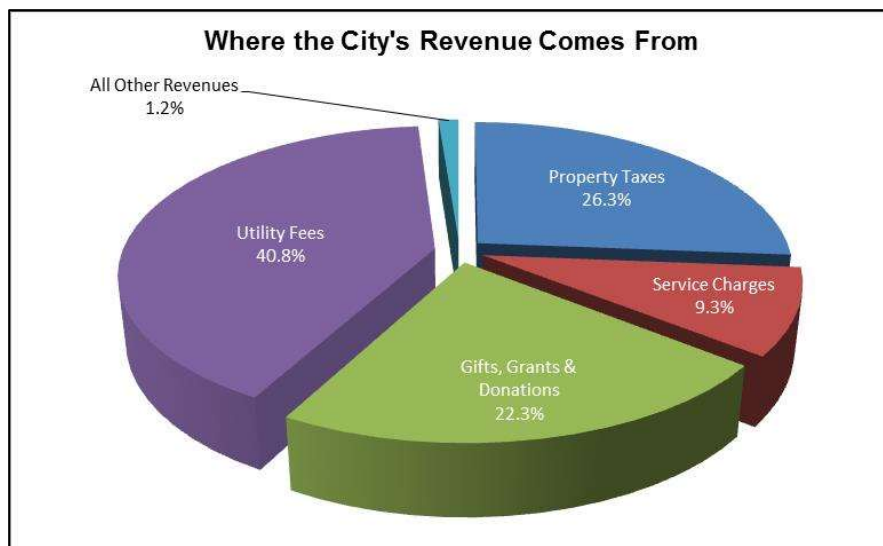
Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The city conservatively projects revenues to minimize the impact of fluctuations in the economy and unexpected reductions in city revenue. In the past, market value has declined instead of increasing potentially reducing the tax revenue the city receives. In years where there is no decline, the conservative predictions allow the city to build reserves and fund much needed infrastructure projects.

For the 2018-2019 budget, revenue has also been separated into the individual departments based on what is considered dedicated revenue. For example, the Finance Department is responsible for the processing of Passport applications and photographs. The revenue generated from those responsibilities has been placed in the Finance budget to adequately depict what resources are necessary to fully fund a department. In the case of Finance, the revenue generated from dedicated revenues is not enough to fully fund department expenses which means that funding from non-departmental resources must be used to backfill.

Assumptions used in developing this year's revenue projection include:

- Revenue projections were based on a five-year trend when possible.
 - Property tax growth at 5% in the General Fund; 8% in the Library and Police Local Option Levies.
 - Changes to franchise anticipated revenue received based on historical trends.
- Changes in state revenue sharing based upon state projections.
- Increase in water rates to cover necessary expenses in fund. No increase in wastewater and storm water rates.

Revenues for fiscal year 2018-2019 are not sufficient enough to completely balance the expenditures totaling \$14.4 million. As a result, the city expects to utilize beginning fund balances to offset the shortfall in generated revenue. Of the \$13.4 million in generated revenue, the largest portion (40.8%) comes from utility fees. For comparison, 59.2% of the revenue generated is property taxes, grants and other revenue.

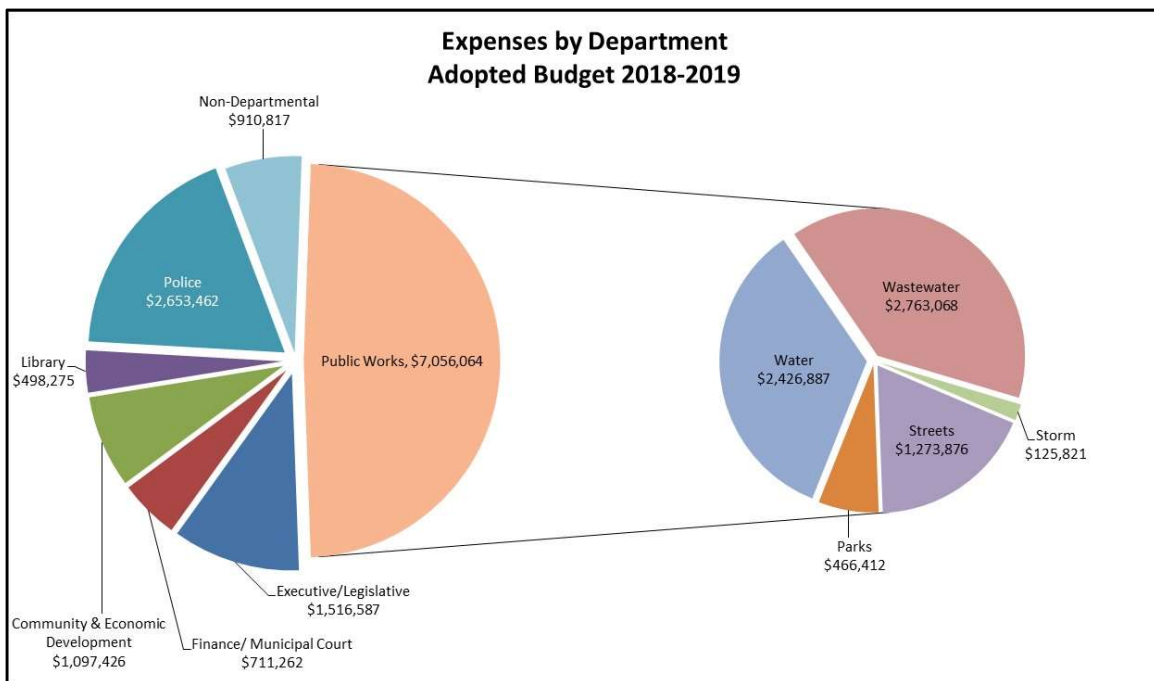


Expense Summary

Under Oregon Local Budget Law, the city has the authority to appropriate all revenue sources. The City of Sweet Home therefore prepares an annual budget and financial plan for all funds which mean that funds are appropriated. The only exception to this is unappropriated amounts set aside to carry funds over to the following budget year until tax money is received in the General Fund, Public Safety Levy and the Library Levy.

This year, the city has budgeted via the various funds listed on pages 27-29 but for the purposes of displaying this budget has grouped the budget by department. As specified in the Budget Officer's message, the idea is to produce a more outcomes-based budget and to make the budget easier to review and find information quickly. Appropriations by department are depicted below.

Public Works, the largest department in the city organization both by staffing and total expenditures consumes over half of the city's total expenses. The Police Department accounts for 20.2%. Nearly 60% of the staff within the city work between either Public Works or the Police Department, a major driver for the expenses outlined below.



Property Taxes

The city levies three tax amounts each year; a permanent rate for general operations, a local option levy for police services and a local option levy for library services. Revenues from the permanent and local option tax rates are subject to Measure 5 compression by Oregon law. Under Measure 5, compression occurs when the general government tax rate for all taxing entities exceeding \$10 per \$1,000 of real market value (RMV). Each taxing entity's rate, beginning with the Local Option Levies, are proportionately reduced until the \$10 limit is met. This

is done on a property-by-property basis. There are currently nine taxing entities sharing the \$10 tax rate.

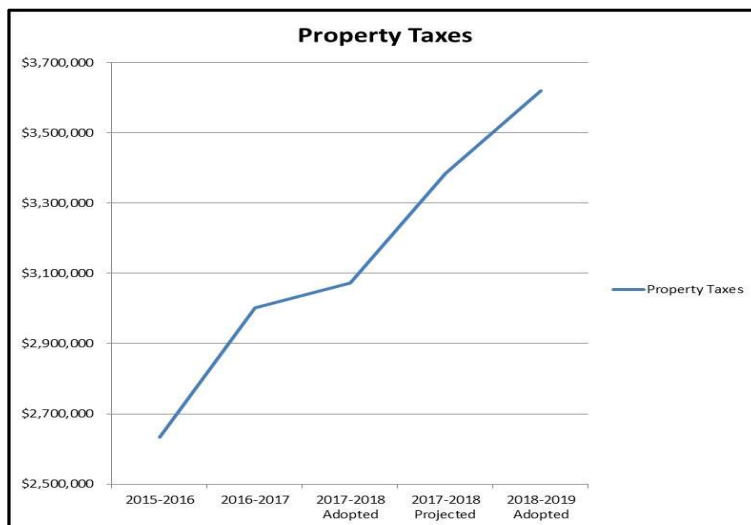
Use

The permanent rate for general operations is \$1.4157 per \$1,000 Assessed Value (AV) as determined by the Linn County Assessor's Office. This is the maximum amount the city is allowed to levy under the Oregon Constitution. Voter approval is needed to levy additional taxes. The local option levy for Police Services must be renewed by Sweet Home voters every five years. This is a temporary levy and was last approved by voters in November 2016. The renewal included a rate increase from \$6.40 to \$7.85 per \$1,000 AV. These revenues are used exclusively for police services and cannot be used for any general operations. The local option levy for Library Services is also renewed by Sweet Home voters every five years. This temporary levy was approved by voters in November 2016 with a rate increase from \$.82 to \$1.17 per \$1,000 AV. These revenues can only be used to fund library services.

Assumptions

The city has budgeted a 5.0% increase on the receipt of permanent tax revenue and an 8.0% increase for both local option levies. Historically, the city has seen a smaller increase on the permanent tax receipts as it is the last tax rate to be compressed under Measure 5. As a result, the increased tax revenue is based on the assumption that properties have increased in their AV at the 3.0% per year allowance. Additionally, there are additional increases built into the assumption to account for new properties that have been added to the tax rolls recently as housing and commercial development occurs around the city.

| Property Taxes Received (includes delinquent) | | | | | |
|---|-----------|-------------|--------------|-------------|--------|
| | General | Police Levy | Library Levy | Total | Change |
| 2015-2016 | \$577,784 | \$1,822,537 | \$233,487 | \$2,633,808 | |
| 2016-2017 | \$609,901 | \$2,082,851 | \$309,210 | \$3,001,962 | 14.0% |
| 2017-2018 Adopted | \$604,583 | \$2,163,723 | \$305,153 | \$3,073,459 | 2.4% |
| 2017-2018 Projected | \$641,232 | \$2,386,954 | \$357,018 | \$3,385,204 | 12.8% |
| 2018-2019 Adopted | \$672,294 | \$2,567,909 | \$381,043 | \$3,621,246 | 7.0% |



Service Charges

Service charges consist of many different line items in the Sweet Home budget. The budget lines that make up the service charges are defined by the Oregon LB-1, Notice of Budget Hearing form. It includes revenues from any charges the city imposes for services provided. This includes franchise fees, permitting and licensing fees and others. What is included in service charges on the LB-1 form but not in this budget document is utility revenue; funds received from customers for water and sewer usage.

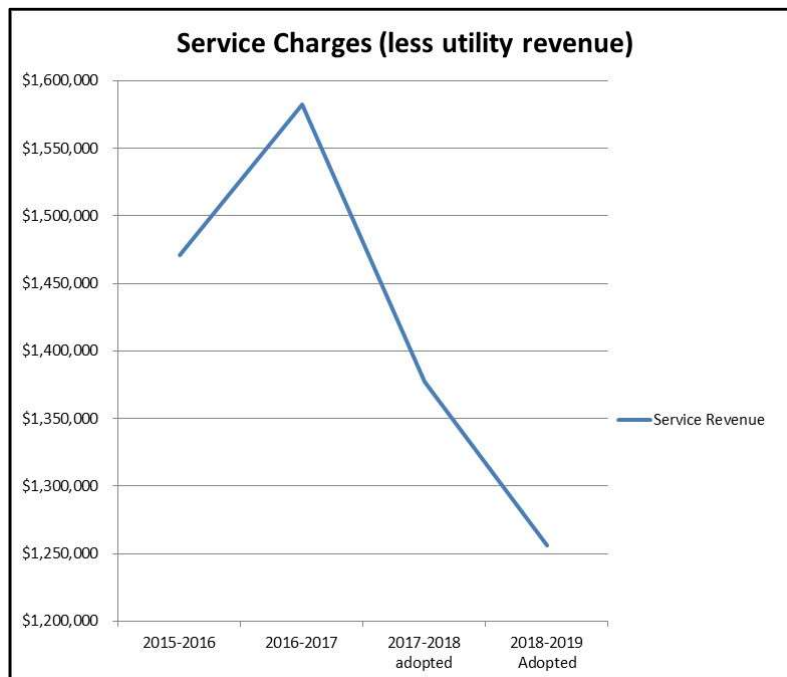
Uses

The broad net under which service charges fall includes revenue that is spread across many funds. For example, water connection fees are contained in fund 500 while franchise fees are collected in the general fund, fund 100. The revenue tagged as a service charge is unrestricted in all funds and can be spent on all operational needs.

Assumptions

A conservative estimate was built into the service revenues as they vary based on applications for licenses, permits and more. As such, and given a projected downturn in service receipts in the current year, an 8.8% decline compared to the current year adopted budget was proposed and subsequently approved and adopted by the budget committee and City Council respectively.

| Service Charges Received | | | |
|--------------------------|-------------|---------------------|----------|
| | Revenues | Increase/(Decrease) | % change |
| 2015-2016 | \$1,470,919 | | |
| 2016-2017 | \$1,582,167 | \$111,248 | 7.6% |
| 2017-2018 Adopted | \$1,376,931 | -\$205,236 | -14.9% |
| 2018-2019 Adopted | \$1,256,430 | -\$120,501 | -8.8% |



Gifts, Grants and Donations

The city receives funding by way of grants from State and Federal agencies along with contributions from individuals and businesses. The State of Oregon defines this line as revenues given to the city by others during the budget year including revenue sharing.

The lion's share of this funding is grants and state revenue sharing. Revenue sharing is distributed to assist cities provide basic services and meet the community's needs. Historically, the state has shared revenue received from taxes on cigarette, liquor, gas and now, marijuana sales. Commonly called "sin taxes," these revenues are primarily proportioned out to cities based on population with the exception of the marijuana tax which will be proportioned out based upon licenses issued by the state. The state used a population of 9,090 to calculate the revenue Sweet Home can expect to receive.

Use

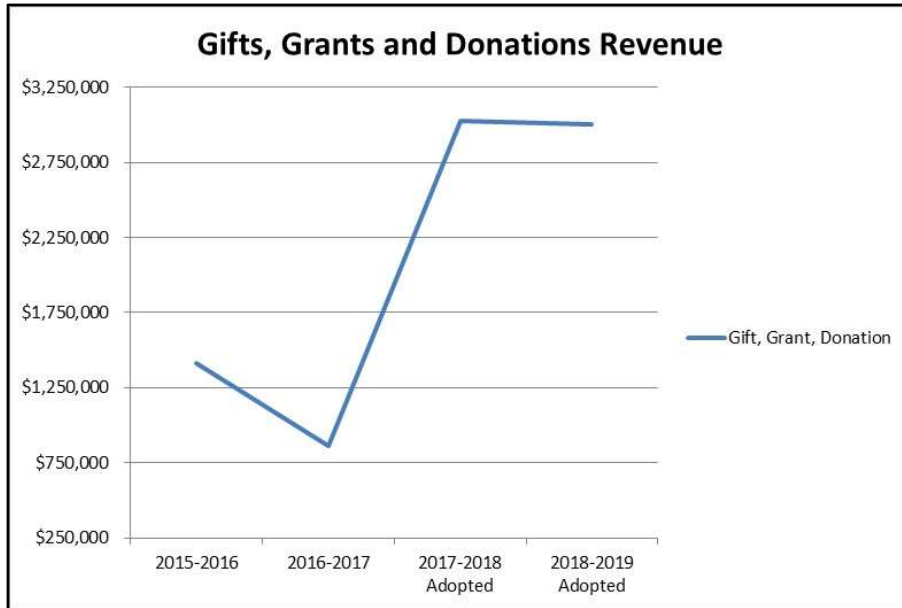
The city recognizes the cigarette taxes, liquor taxes and state revenue sharing revenues in the General Fund. There are no restrictions on these revenues. The gas tax revenue is recognized in the State Gas Tax Fund and is dedicated to street maintenance projects in Sweet Home. Any marijuana tax the city receives will be recognized in the General Fund and was originally proposed to cover a portion of the salary and benefits of the Police Chief. Since the adopted budget no longer contains the Chief's salary and benefits in the General Fund, revenue from the marijuana taxes will be used to provide general support to the Police Department.

Grants and donations received by various departments is generally restricted for certain uses. For example, the 2018-2019 approved budget includes \$2.0 million in expected receipts from the federal government to aid in the construction of the upgraded Wastewater Treatment Plant. The revenue has been budgeted in the Wastewater Depreciation fund where construction funds are budgeted to begin the process to overhaul the plant. Donations received for parks projects are budgeted in the Parks & Recreation fund to continue the great work toward improving city parks. In fact, this budget includes spending funds previously donated for a pedestrian bridge in/around Sankey Park. At the time of writing, a Request for Proposal process is ongoing to build that bridge over Ames Creek connecting the park to the Community Center.

Assumptions

A small decrease was budgeted in Gifts, Grants and Donations due primarily to reduced grant revenues over the past few years. In 2015-16, actuals for this line totaled \$1.4 million but dropped 39% the following year to \$863k. The adopted budget for 2017-18 included \$2.0 million in revenue from the federal government for the Wastewater Treatment Plant. Those funds were not received but the city has been told that receipt of that revenue is anticipated for the 2018-19 fiscal year. The adopted budget includes a small .8% reduction in anticipated revenue here.

| Gifts, Grants and Donations Revenue Received | | | |
|---|-----------------|----------------------------|-----------------|
| | Revenues | Increase/(Decrease) | % Change |
| 2015-2016 | \$1,413,115 | | |
| 2016-2017 | \$863,147 | -\$549,968 | -38.9% |
| 2017-2018 Adopted | \$3,026,131 | \$2,162,984 | 250.6% |
| 2018-2019 Adopted | \$3,001,899 | -\$24,232 | -0.8% |



Utility Revenues

The City produces and sells potable water for customers inside the city limits and for a small number of customers outside city limits. The city also levies a charge on each user for the city's sewage system having a sewer connection or otherwise discharging sewage, industrial waste or other liquids in the city's sewage system. In 2008, the city began collecting a storm water drainage utility fee that has not increased since its inception. The rates are based on a customer using 300 cubic feet initially before being charged a commodity.

Uses

The revenue generated by water, wastewater and storm water fees are used to cover the cost of operations, administration, maintenance and replacement of the city's water treatment and distribution system, the wastewater collection and treatment system and preventive maintenance in the storm water system to minimize local flooding.

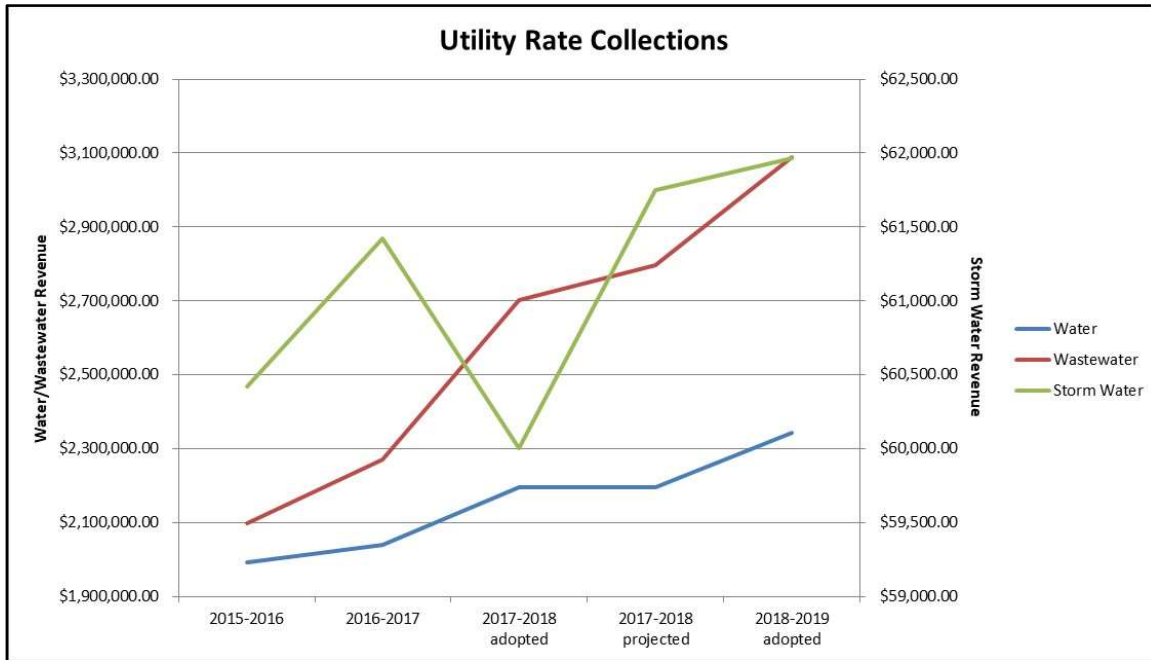
Structure

Water rate* - \$22.91 base charge + \$7.86 per 100 cubic feet (1 cubic foot = 7.48 gallons)
 Wastewater rate - \$40.87 base charge + \$9.78 per 100 cubic feet
 Storm water - \$1.00 per Equivalent Dwelling Unit (EDU)

Assumptions

No changes to the wastewater or storm water fees are anticipated for the 2018-2019 budget. Water rates passed by the Council during the June 12, 2018 meeting decreased the base rate \$3.67 and increased the commodity rate by \$1.36 per 100 cubic feet; an increase on the average customer bill of approximately \$6.91/month.

| Utility Fee Revenues Received | | | |
|-------------------------------|-------------|-------------------|----------|
| | Revenues | Increase/Decrease | % Change |
| 2015-2016 | \$4,151,478 | | |
| 2016-2017 | \$4,371,327 | \$219,849 | 5.3% |
| 2017-2018 adopted | \$4,958,052 | \$586,725 | 13.4% |
| 2017-2018 projected | \$5,053,419 | \$95,367 | 1.9% |
| 2018-2019 adopted | \$5,491,984 | \$438,565 | 8.7% |

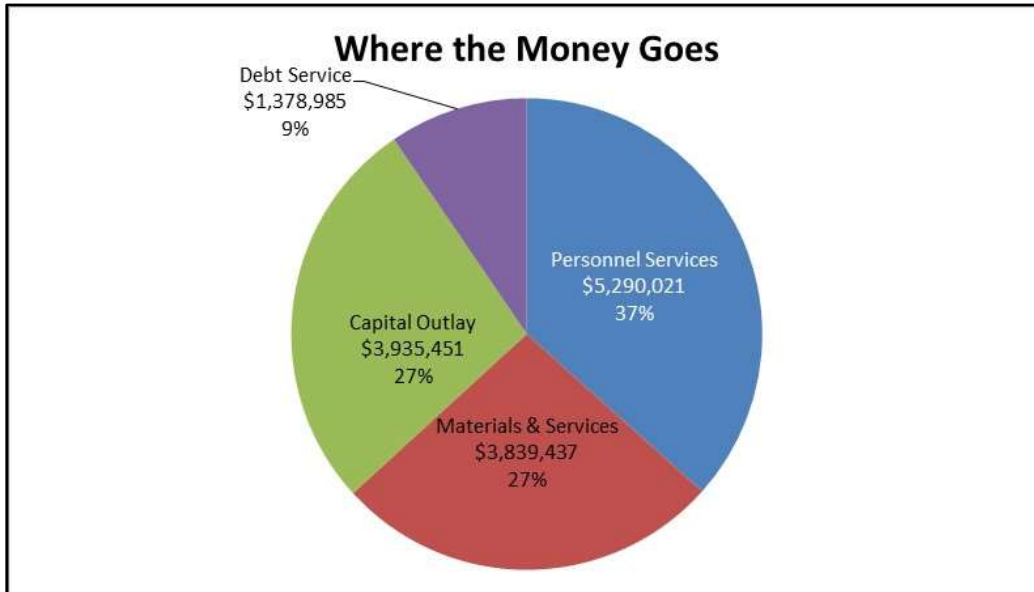


* Residential rate only with ¾ inch meter. See Resolution 7 for 2018 for additional rates

Appropriations by Classifications

In addition to reviewing the budget by department, it is important to know how much of the budget is being spent on certain classifications of expenditure. The city budgets using six major classifications: personnel services, materials & services, capital outlay, transfers, debt service and contingencies.

The largest category of expenditures in the operating budget at 36.6% is dedicated to personnel services. This portion of the budget is the largest cause for concern as wages and benefit costs continue to rise. For the 2018-2019 fiscal year, benefits and other requirements of the city for federal and state taxes total 55.1% of the total cost of wages. That means for every \$1 the city spends on personnel, it will spend an addition \$.55 to cover other payroll expenses (OPE). OPE includes health/dental/vision insurance, Social Security, Medicare, retirement and SAIF.



Personnel Services

The personnel services budget includes salaries and wages paid to full-time, part-time and contracted employees. Additionally, the benefits as described above are included as well. Personnel costs make up 36.6% of the city's total expenses and in some departments can account for as much as 80% of the department's total expenditures.

| Department | Personnel Expense (Proposed) | Personnel Expense (Approved) | Personnel Expense (Adopted) | % of Dept. Expenditures |
|----------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------|
| Non-Departmental | \$92,927 | \$140,903 | \$140,903 | 15.5% |
| Executive/Legislative | \$368,537 | \$260,598 | \$260,598 | 17.2% |
| Finance/Municipal Court | \$582,312 | \$582,312 | \$582,312 | 82.0% |
| Community & Economic Development | \$482,151 | \$486,124 | \$486,124 | 44.3% |
| Library | \$208,567 | \$208,567 | \$208,567 | 41.9% |
| Police Department | \$2,173,015 | \$2,219,878 | \$2,219,878 | 83.7% |
| Parks | \$195,387 | \$195,927 | \$195,927 | 42.5% |
| Water | \$445,031 | \$445,031 | \$445,031 | 18.3% |
| Wastewater | \$307,014 | \$307,014 | \$307,014 | 11.1% |
| Storm Water | \$63,891 | \$63,891 | \$63,891 | 50.8% |
| Streets | \$317,195 | \$317,195 | \$379,776 | 29.8% |
| Total Personnel Expense | \$5,236,027 | \$5,227,440 | \$5,290,021 | 36.6% |

The city has two separate represented bargaining units. The American Federation of State, County and Municipal Employees (AFSCME) covers all the city's non-management, general employees working over half-time in Public Works, the Library and City Hall. The Sweet Home Police Employees Association (SHPEA) covers all non-management police officers and

dispatchers in the Police Department. Non-represented (management) employees do not have a labor agreement.

Salaries are budgeted at the current pay level with step increases projected based on each employee's annual review date and the existing pay schedules, sans positions already at the top step. Cost of living adjustments in this document include 2.5% for general service employees (includes management) and 2.0% for police employees. Additional compensation such as certificate incentives, recognition of longevity, in-lieu of holiday pay, overtime, standby time and temporary duty assignments are also included in the calculations.

Health insurance costs are budgeted with an increase of 9.1% over the 2017-2018 rates. Employees continue to pay 5% of the total premium costs. For general service employees and non-sworn police employees, the city continues to pay 12% of salary into an ICMA retirement account (15.7% for management employees). Sworn police officers are mandated by Oregon law to participate in PERS which currently sees a city contribution of 10.24% and 5.99% for PERS Tier 1 or 2 and OPSRP respectively. In addition, the city provides an additional 6% for each category. For the upcoming fiscal year, no increases are planned in PERS rates as the rates are set on a biennial cycle. However, the Police Levy will incur steep cost increases over the next 6-10 years as PERS rates are expected to climb approximately 5% of payroll in each biennium for the foreseeable future. The silver lining in this is that the city will not see cost increases similar to that of other cities as only 22% of our total retirement costs are associated with PERS. Nonetheless, it is an issue for the city and the Budget Committee to remain aware of as the years go on.

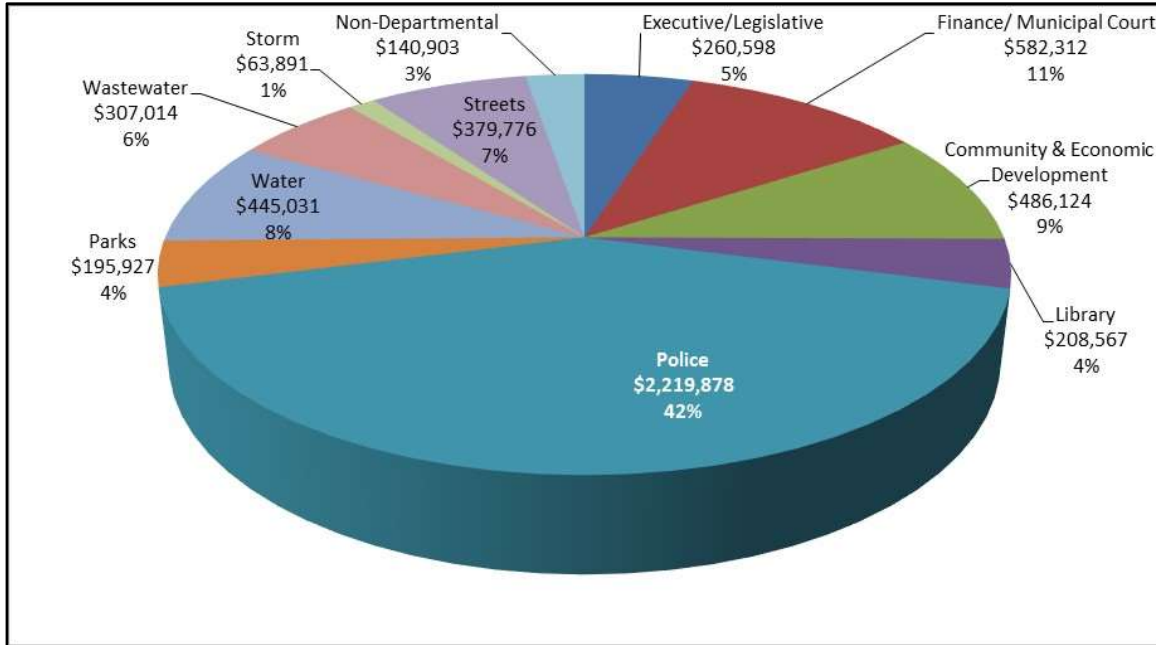
Staffing Levels

The 2018-2019 adopted budget includes a total of 58.70 full-time equivalencies (FTE), down from the 2017-2018 adopted budget of 59.30 FTE.

Staffing level changes within this budget include: reducing the Court Clerk II FTE from 2.0 to 1.20 and appointing a 1.0 Court Administrator; changing the Planning Assistant to a Planning Services Manager; reducing parks maintenance by .5 FTE; redistributing the Community Services Officer to the General Fund; increasing Sergeants from 2.0 FTE to 4.0 FTE; reducing sworn Police Officers from 12.0 to 11.0 FTE; rehiring a Maintenance Superintendent; reducing Municipal Maintenance Workers from 8.5 to 8.0 FTE.

In this budget, salary costs have been combined into one line item in a bid to allow the city to respond quickly to an ever changing environment. A complete list of the budgeted positions that make up the combined salary ask can be found in the appendix but is subject to change as the City focuses on achieving targeted outcomes and as new opportunities present themselves.

PERSONNEL SERVICES BY DEPARTMENT



Materials & Services

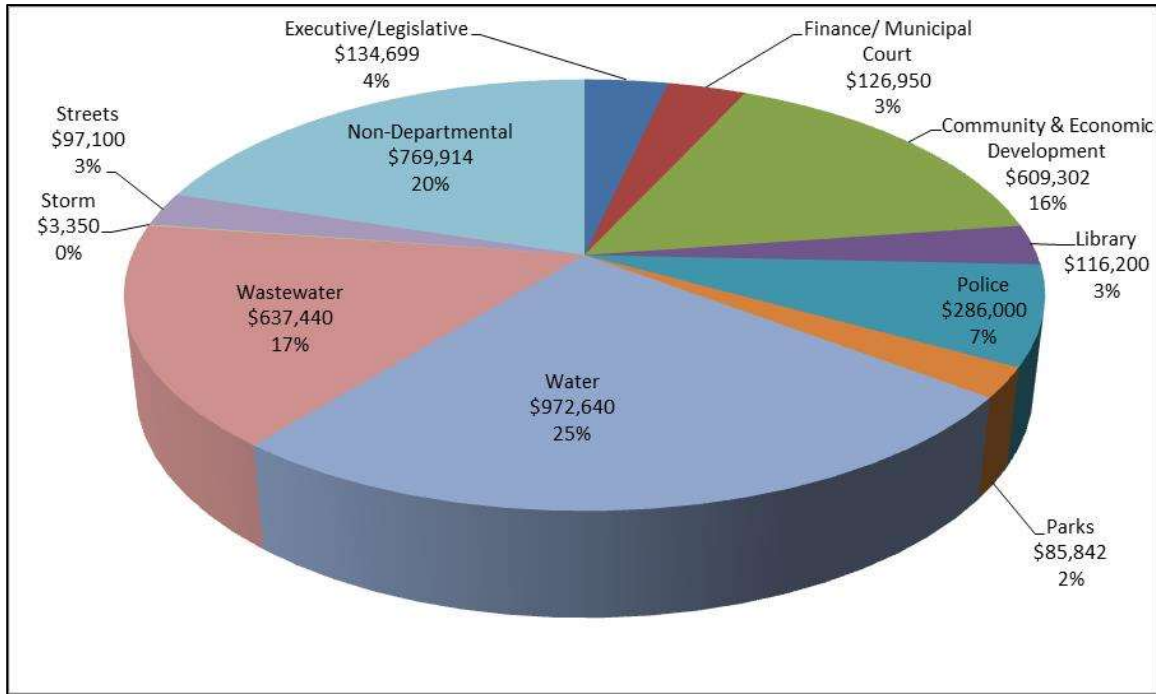
The Materials & Service budgets within departments include costs for purchases such as:

- Paper, office supplies, library books, small tools
- Contractual services such as janitorial, audit and consulting services
- Overhead charges such as electricity, telephone and natural gas
- Fuel and maintenance for vehicles and equipment
- Memberships and training expenses for City employees
- Minor building repairs
- Computer software and upgrades
- Memberships and subscriptions

| Department | Materials & Services Expense (Proposed) | Materials & Services Expense (Approved) | Materials & Services Expense (Adopted) | % of Dept. Expenditures |
|----------------------------------|---|---|--|-------------------------|
| Non-Departmental | \$769,914 | \$769,914 | \$769,914 | 84.5% |
| Executive/Legislative | \$132,699 | \$134,699 | \$134,699 | 8.9% |
| Finance/Municipal Court | \$126,950 | \$126,950 | \$126,950 | 17.8% |
| Community & Economic Development | \$608,302 | \$609,302 | \$609,302 | 55.5% |
| Library | \$116,200 | \$116,200 | \$116,200 | 23.3% |
| Police Department | \$284,500 | \$286,000 | \$286,000 | 10.8% |
| Parks | \$85,842 | \$85,842 | \$85,842 | 18.4% |
| Water | \$971,140 | \$972,640 | \$972,640 | 40.1% |

| | | | | |
|----------------------------|-------------|-------------|-------------|-------|
| Wastewater | \$634,440 | \$637,440 | \$637,440 | 23.1% |
| Storm Water | \$3,350 | \$3,350 | \$3,350 | 2.6% |
| Streets | \$97,100 | \$97,100 | \$97,100 | 8.0% |
| Total Materials & Services | \$3,830,437 | \$3,839,437 | \$3,839,437 | 29.1% |

MATERIALS & SERVICES BY DEPARTMENT



Capital Outlay

Capital expenditures include all anticipated expenditures for individual items with costs greater than \$200 and have a useful life of three or more years such as machinery, equipment, furniture or buildings. Capital expenditures may include:

- Purchase of land
- Purchase of buildings, major permanent structural alterations, installations of HVAC systems and fire protection systems
- Projects or improvements not associated with buildings such as fences, retaining walls, streets, curbs or drains
- Equipment and machinery such as computers, drill presses, bobcats, recreation equipment, radios, etc.
- Vehicles such as police cars, trucks, buses, motorcycles
- Furniture for offices

For 2018-2019, the Council adopted spending of \$3.9 million on capital purchases/projects across all departments.

| Department | Capital Outlay Expense (Proposed) | Capital Outlay Expense (Approved) | Capital Outlay Expense (Adopted) | % of Dept. Expenditures |
|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------|
| Non-Departmental | \$0 | \$0 | \$0 | 0.0% |
| Executive/Legislative | \$374,790 | \$1,121,290 | \$1,121,290 | 73.9% |
| Finance/Municipal Court | \$2,000 | \$2,000 | \$2,000 | 0.3% |
| Community & Economic Development | \$3,000 | \$2,000 | \$2,000 | 0.3% |
| Library | \$173,508 | \$173,508 | \$173,508 | 34.8% |
| Police Department | \$144,084 | \$147,584 | \$147,584 | 5.6% |
| Parks | \$184,644 | \$184,644 | \$184,644 | 39.6% |
| Water | \$520,500 | \$508,000 | \$508,000 | 20.9% |
| Wastewater | \$940,845 | \$940,845 | \$940,845 | 34.1% |
| Storm Water | \$58,580 | \$58,580 | \$58,580 | 46.6% |
| Streets | \$497,000 | \$797,000 | \$797,000 | 65.8% |
| Total Capital Outlay | \$2,898,951 | \$3,935,451 | \$3,935,451 | 27.4% |

Interfund Transfers

Transfers represent the movement of monies between funds within the city organization. This is normally done to move money from the operating funds into other funds where they will be saved for future expenditures or used to complete capital projects. Money is also transferred to pay a fund back for services provided to another fund. For instance, the city's enterprise funds pay an annual contribution to the General Fund for administrative services provided. Some departments also make transfers into the Project/Equipment Reserve Fund to save for future projects or equipment purchases.

Debt Services

Debt services includes appropriations for all of the city's long-term debt, including revenue bonds, general obligation bonds and other types of long-term financing such as loans from the state of Oregon.

By City Charter, the city's legal debt limit is imposed on the city by state law. Currently that debt limit is 3% of real market value within the city. Based on the current market value of \$607,333,063, the city's general obligation bond authority is \$18.2 million. The city currently has no General Obligation (GO) bond debt.

As of June 30, 2017, the city has the following outstanding debt:

Water Treatment Plan

| | |
|---|-------------|
| 2004 – S04002 State Revolving Loan – Interest Rate 1% | \$6,742,172 |
| 2004 – G04003 State Revolving Loan – Interest Rate 1% | \$4,138,787 |

Wastewater Inflow & Infiltration Project

| | |
|--|---------------------|
| 2002 – R89750 State Revolving Loan – Interest Rate 3.14% | \$2,475,547 |
| 2005 – R89751 State Revolving Loan – Interest Rate 2.9% | \$4,749,778 |
| 2009 – R89752 State Revolving Loan – Interest Rate 0% | <u>\$4,157,000</u> |
| Total Outstanding Debt | \$22,263,284 |

Debt Payments for Fiscal Year 2018-2019

| Issue | Principal | Interest | Total Payment | Fund |
|-----------------------|--------------------|------------------|--------------------|------------------|
| S04002 | \$225,693 | \$55,231 | \$280,924 | Water (500) |
| G04003 | \$119,846 | \$100,446 | \$220,292 | Water (500) |
| R89750 | \$218,444 | \$58,989 | \$277,433 | Wastewater (550) |
| R89751 | \$222,750 | \$110,711 | \$333,461 | Wastewater (550) |
| R89752 | \$250,000 | \$16,875 | \$266,875 | Wastewater (550) |
| Total Payments | \$1,036,733 | \$342,252 | \$1,378,985 | |

Contingencies

Contingency appropriations are budgeted to allow the city to deal with emergencies and may be used following approval of the City Council. If the City Council authorizes the use of contingency funds, the budget is transferred by resolution to the appropriate expenditure category. There will never be actual expenditures in the classification of contingencies.

All of the city’s operating funds are required to have a budgeted contingency amount as required by the city’s Financial Policies. This coming fiscal year, the city has also implemented a contingency requirement for all funds that have personnel expenses. This 2% contingency will cover any departures that occur mid-year as well as any accrued leave payouts and other situations.

Contingencies adopted for the 2018-2019 budget are:

| Fund | Amount |
|---------|-----------|
| General | \$126,677 |
| Police | \$123,897 |
| Library | \$19,120 |

| | |
|------------------------------|-----------|
| Water | \$56,309 |
| Wastewater | \$30,461 |
| Total Contingencies Budgeted | \$356,464 |

Unappropriated and Reserved for Future Expenditures

The purpose of an unappropriated ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. The city uses an unappropriated ending fund balance in the three funds that are tax supported to provide capital until tax revenues become available in November of each year. The unappropriated set aside is an amount that is sufficient to fund the cash requirements of these funds for the first four months of the fiscal year.

In the 2018-2019 budget, the following amounts have been adopted as unappropriated reserves.

| Fund | Budget | 4 Months Requirement | Difference |
|---------|-------------|----------------------|------------|
| General | \$977,692 | \$977,692 | \$0 |
| Police | \$1,085,553 | \$883,321 | \$202,232 |
| Library | \$187,467 | \$166,092 | \$21,375 |



NON-DEPARTMENTAL BUDGET

This “department” is used for city-wide expenditures, which would be difficult to charge to individual departments. Items such as the contract for janitorial services, labor relations and the City Attorney’s retainer are contained in this budget. Additionally, this budget includes funding for tourism programs, street lights and the city’s liability insurance in this section. The revenue generated here funds many of the departments across the city as they do not typically generate enough dedicated revenue to be considered self-sustainable.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|
| Revenue | | | | | | | |
| Property Taxes | 577,784 | 609,901 | 604,583 | 672,294 | 672,294 | 672,294 | 11.2% |
| Franchise & Fees | 662,708 | 708,612 | 655,130 | 602,963 | 602,963 | 602,963 | -8.0% |
| State Shared Revenue | 251,780 | 273,924 | 296,830 | 333,662 | 333,662 | 333,662 | 12.4% |
| Other Undedicated Revenue | 208,251 | 223,102 | 186,104 | 200,103 | 200,103 | 200,103 | 7.5% |
| Total Non-Dept Revenue | \$1,700,523 | \$1,815,539 | \$1,742,647 | \$1,809,022 | \$1,809,022 | \$1,809,022 | 3.8% |
| Expenditures | | | | | | | |
| Personnel Services | 85,130 | 75,673 | 62,465 | 92,927 | 140,903 | 140,903 | 125.6% |
| Materials & Services | 668,724 | 682,379 | 769,795 | 769,914 | 769,914 | 769,914 | 0.02% |
| Capital Outlay | 0 | 0 | 25,000 | 0 | 0 | 0 | -100.0% |
| Total Expenditures | \$753,854 | \$758,052 | \$857,260 | \$862,841 | \$910,817 | \$910,817 | 6.2% |
| Staffing Levels | | | 0.25 | | 1.25 | 1.25 | 400% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|--|----------|---|
| <ul style="list-style-type: none"> 1.0 FTE Communications Officer | \$79,404 | Goal #2: develop transparency in all communication Goal #3: develop partnerships with regional services and work to connect them with the appropriate members of the public Goal #4: support future economic development efforts within City Hall |

For the 2018-2019 fiscal year, the adopted budget includes the addition of a communications official for the city. Utilizing available resources, the city has identified an instance in which the current Community Services Officer at the Police Department can work part-time providing community outreach and work the remaining time to enhance the city’s public relations and social media efforts. The additional cost associated with adding a 1.0 FTE Communications Officer to this budget is approximately \$50k in new salary costs and \$29k in new benefit costs for the general fund.

Non-Departmental

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|-----------------------------------|---------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|--------------------------------------|
| NON-DEPARTMENTAL RESOURCES | | | | | | | | | | |
| 100 | 300-000 | BEGINNING FUND BALANCE | 1,694,559.79 | 1,439,729.59 | 1,593,315.00 | 1,672,382.00 | 1,672,382.00 | 1,672,382.00 | | |
| 300 | 300-000 | BEGINNING FUND BALANCE | 14,755.86 | 13,378.06 | 9,278.00 | - | - | - | | |
| 754 | 300-000 | BEGINNING FUND BALANCE | 3,928.06 | 4,207.45 | 4,464.00 | 7,328.00 | 7,328.00 | 7,328.00 | | |
| 100 | 311-000 | CURRENT PROPERTY TAXES | 559,372.04 | 590,933.06 | 586,145.00 | 653,856.00 | 653,856.00 | 653,856.00 | | 5% increase based on prior years. |
| 100 | 319-100 | DELINQUENT PROPERTY TAXES | 18,411.78 | 18,967.62 | 18,438.00 | 18,438.00 | 18,438.00 | 18,438.00 | | |
| | | Subtotal Property Taxes | 577,783.82 | 609,900.68 | 604,583.00 | 672,294.00 | 672,294.00 | 672,294.00 | | |
| 100 | 318-200 | FRANCHISE - PPL | 426,323.84 | 445,130.55 | 403,346.00 | 403,346.00 | 403,346.00 | 403,346.00 | | |
| 100 | 318-201 | FRANCHISE - NW GAS | 68,094.25 | 74,732.66 | 56,498.00 | 53,673.00 | 53,673.00 | 53,673.00 | | |
| 100 | 318-202 | FRANCHISE - CABLE TV | 92,513.25 | 100,922.87 | 100,005.00 | 100,005.00 | 100,005.00 | 100,005.00 | | |
| 100 | 318-203 | FRANCHISE - TELEPHONE | 15,440.49 | 15,132.80 | 15,436.00 | 14,664.00 | 14,664.00 | 14,664.00 | | |
| 100 | 318-204 | FRANCHISE - SANITATION | 55,991.08 | 65,957.81 | 74,370.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| 100 | 347-300 | HANDBALL FEES | 820.22 | 625.00 | 475.00 | 475.00 | 475.00 | 475.00 | | |
| 754 | 364-001 | SWEET HEART RUN REG. FEES | 3,525.00 | 3,935.00 | 5,000.00 | 4,600.00 | 4,600.00 | 4,600.00 | | |
| 754 | 366-001 | ZOMBIE ZOUP REG. FEES | - | 2,175.00 | - | 1,200.00 | 1,200.00 | 1,200.00 | | |
| | | Subtotal Franchise & Fees | 662,708.13 | 708,611.69 | 655,130.00 | 602,963.00 | 602,963.00 | 602,963.00 | | |
| 100 | 335-000 | STATE REVENUE SHARING | 86,630.84 | 95,775.04 | 101,094.00 | 109,163.00 | 109,163.00 | 109,163.00 | | State behind on FY18 distributions. |
| 100 | 335-600 | CIGARETTE TAXES | 11,973.65 | 11,551.59 | 10,908.00 | 8,167.00 | 8,167.00 | 8,167.00 | | |
| 100 | 335-700 | LIQUOR TAXES | 130,417.99 | 139,260.31 | 155,894.00 | 165,330.00 | 165,330.00 | 165,330.00 | | |
| 100 | 335-800 | TRANSIENT OCCUPANCY TAX | 22,757.78 | 27,336.72 | 28,934.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| 100 | 335-900 | MARIJUANA LOCAL OPTION TAX | - | - | - | 26,002.00 | 26,002.00 | 26,002.00 | | Budgeted at 85% of LOC expectations. |
| | | Subtotal State Shared Revenue | 251,780.26 | 273,923.66 | 296,830.00 | 333,662.00 | 333,662.00 | 333,662.00 | | |
| 100 | 355-002 | LAND SALES/LEASES | 27,665.00 | 26,795.00 | 27,420.00 | 22,433.00 | 22,433.00 | 22,433.00 | | |
| 100 | 361-000 | INTEREST | 8,515.30 | 15,030.82 | 9,924.00 | 15,031.00 | 15,031.00 | 15,031.00 | | |
| 100 | 361-001 | INTEREST ON TAXES | 3,573.61 | 3,081.17 | - | - | - | - | | |
| 100 | 361-002 | INTEREST ON L-B CD | 1,027.29 | 2,085.41 | - | - | - | - | | |
| 100 | 370-001 | MISC. GRANTS | - | 31,516.45 | - | - | - | - | | |
| 100 | 390-001 | MISC. REVENUES | 11,987.06 | 8,887.91 | 7,410.00 | 10,080.00 | 10,080.00 | 10,080.00 | | |

Non-Departmental

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|----------------------------------|---------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|---|
| 100 | 390-002 | SAIF DIVIDEND | 16,191.99 | 18,479.80 | - | 17,500.00 | 17,500.00 | 17,500.00 | | |
| 300 | 338-000 | SENIOR CENTER | 19,250.00 | 17,115.00 | 15,896.00 | 23,000.00 | 23,000.00 | 23,000.00 | | |
| 300 | 338-001 | BOYS & GIRLS CLUB | 19,250.00 | 17,115.00 | 15,896.00 | 23,000.00 | 23,000.00 | 23,000.00 | | |
| 300 | 361-000 | INTEREST | 32.09 | 38.24 | 30.00 | 30.00 | 30.00 | 30.00 | | |
| 754 | 361-000 | INTEREST | 20.16 | 51.97 | 13.00 | 71.00 | 71.00 | 71.00 | | |
| 754 | 364-002 | SPONSORSHIPS | 3,215.00 | 1,878.00 | 5,000.00 | - | - | - | | |
| 754 | 365-002 | DONATIONS | - | 25.00 | - | - | - | - | | |
| 754 | 366-002 | SOLAR ECLIPSE RUN | - | 100.00 | - | - | - | - | | |
| 755 | 334-300 | ODOT BUS GRANT | - | 19,405.00 | - | - | - | - | | |
| 755 | 335-000 | PUBLIC TRANSIT GRANT | 97,523.00 | 61,497.00 | 104,515.00 | 88,958.00 | 88,958.00 | 88,958.00 | | |
| TOTAL NON-DEPT RESOURCES | | | \$ 3,413,766.42 | \$ 3,272,852.90 | \$ 3,349,704.00 | \$ 3,488,732.00 | \$ 3,488,732.00 | \$ 3,488,732.00 | | |
| NON-DEPARTMENTAL EXPENSES | | | | | | | | | | |
| 100 | 411-110 | JANITOR | 16,344.33 | 10,390.52 | - | - | - | - | | |
| 100 | 411-111 | COMMUNICATIONS | - | - | - | 20,164.00 | 50,410.00 | 50,410.00 | 1.00 | CSO moved 1.0 FTE to General Fund |
| 100 | 411-118 | CITY ATTORNEY | 56,993.04 | 56,993.04 | 57,848.00 | 56,994.00 | 56,994.00 | 56,994.00 | 0.25 | |
| 100 | 411-210 | GROUP INSURANCE | 3,862.37 | 1,582.34 | - | 6,640.00 | 17,436.00 | 17,436.00 | | |
| 100 | 411-220 | FICA | 5,579.08 | 5,138.61 | 4,425.00 | 5,880.00 | 8,184.00 | 8,184.00 | | |
| 100 | 411-230 | RETIREMENT | 1,723.92 | 1,219.51 | - | 2,420.00 | 6,050.00 | 6,050.00 | | |
| 100 | 411-250 | EMPLOYMENT | 71.36 | 67.16 | 58.00 | 100.00 | 140.00 | 140.00 | | |
| 100 | 411-260 | SAIF/WBF | 555.84 | 281.65 | 134.00 | 729.00 | 1,689.00 | 1,689.00 | | |
| | | TOTAL PERSONNEL COST | 85,129.94 | 75,672.83 | 62,465.00 | 92,927.00 | 140,903.00 | 140,903.00 | 1.25 | |
| 100 | 411-330 | PROFESSIONAL SERVICES | 49,130.72 | 37,466.89 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | | |
| 100 | 411-331 | LABOR RELATIONS | 21,819.34 | 37,131.82 | 10,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | | Inc. budget for bargaining 2 contracts. |
| 100 | 411-335 | CODIFICATION OF ORDINANCE | 3,063.35 | 1,697.40 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 100 | 411-338 | TOURISM RELATED SERVICES | 10,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | | |
| 100 | 411-340 | COMPUTER SERVICES | 18,310.00 | 22,388.00 | 35,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| 100 | 411-344 | WEBSITE SERVICE | 4,219.71 | 4,430.69 | 12,500.00 | 4,400.00 | 4,400.00 | 4,400.00 | | |
| 100 | 411-420 | CLEANING SVCS. & SUPPLIES | 8,048.84 | 8,589.15 | 8,000.00 | 8,500.00 | 8,500.00 | 8,500.00 | | |
| 100 | 411-441 | SAIF | 5,398.23 | - | - | - | - | - | | |
| 100 | 411-521 | INSURANCE | 152,259.77 | 164,543.06 | 164,347.00 | 165,000.00 | 165,000.00 | 165,000.00 | | |
| 100 | 411-523 | SURETY BONDS | 784.00 | 784.00 | 800.00 | 800.00 | 800.00 | 800.00 | | |
| 100 | 411-610 | ORS REVISED | 650.00 | - | 650.00 | - | - | - | | |
| 100 | 411-622 | STREET LIGHTS | 179,715.26 | 184,118.49 | 200,000.00 | 194,383.00 | 194,383.00 | 194,383.00 | | |
| 100 | 411-720 | BUILDING MAINTENANCE | 4,592.71 | 6,805.10 | 10,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | | |
| 100 | 411-801 | COUNCIL OF GOVERNMENTS | 9,225.87 | 9,338.68 | 9,973.00 | 10,384.00 | 10,384.00 | 10,384.00 | | |
| 100 | 411-802 | CHECKING ACCT EXPENSE | 31,940.46 | 37,789.57 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | | |
| 100 | 411-805 | SAFETY INCENTIVE PROGRAM | 6,897.49 | 3,919.71 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 100 | 411-806 | HOLIDAY DECORATIONS | 415.77 | - | 500.00 | 250.00 | 250.00 | 250.00 | | |
| 100 | 444-520 | ELDERLY NUTRITION | 1,100.00 | 1,100.00 | 1,210.00 | 1,210.00 | 1,210.00 | 1,210.00 | | |
| 100 | 444-521 | SENIOR CENTER | 17,200.00 | 17,200.00 | 22,200.00 | 32,200.00 | 32,200.00 | 32,200.00 | | Budgeted for 1/3 of JRCC roof. |
| 100 | 444-522 | COMMUNITY GRANTS | - | - | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 100 | 461-100 | GRANT MATCH | 38.55 | 442.56 | - | - | - | - | | |
| 300 | 452-430 | REPAIR & MAINTENANCE SVCS. | 7,869.49 | 3,940.75 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 300 | 452-611 | OPERATING SUPPLIES | - | - | - | - | - | - | | |
| 300 | 452-620 | UTILITIES | 32,040.40 | 34,722.39 | 33,100.00 | 40,779.00 | 40,779.00 | 40,779.00 | | |

Non-Departmental

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--------------------------------|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-------|
| 300 | 452-700 | BUILDINGS & GROUND MAINT. | - | 114.08 | 2,000.00 | 250.00 | 250.00 | 250.00 | | |
| 754 | 463-330 | SWEETHEART RUN EXPENSES | 6,480.77 | 3,612.94 | 5,000.00 | 4,600.00 | 4,600.00 | 4,600.00 | | |
| 754 | 463-331 | KIDS SUMMER PROG/PROJECTS | - | 1,500.00 | - | - | - | - | | |
| 754 | 463-332 | ZOMBIE RUN EXPENSES | - | 3,616.71 | - | 1,200.00 | 1,200.00 | 1,200.00 | | |
| 754 | 463-333 | SOLAR ECLIPSE EXPENSES | - | 1,224.68 | - | - | - | - | | |
| 755 | 444-800 | SENIOR BUS GRANT | 97,523.00 | 80,902.00 | 104,515.00 | 88,958.00 | 88,958.00 | 88,958.00 | | |
| | | TOTAL MATERIALS & SERVICES | 668,723.73 | 682,378.67 | 769,795.00 | 769,914.00 | 769,914.00 | 769,914.00 | | |
| 100 | 431-720 | BUILDINGS | - | - | 20,000.00 | - | - | - | | |
| 100 | 411-741 | EQUIPMENT/MACHINERY | - | - | 5,000.00 | - | - | - | | |
| | | TOTAL CAPITAL OUTLAY | - | - | 25,000.00 | - | - | - | | |
| TOTAL NON-DEPT EXPENSES | | | \$ 753,853.67 | \$ 758,051.50 | \$ 857,260.00 | \$ 862,841.00 | \$ 910,817.00 | \$ 910,817.00 | | |
| | | Net gain/(loss) | 2,659,912.75 | 2,514,801.40 | 2,492,444.00 | 2,625,891.00 | 2,577,915.00 | 2,577,915.00 | | |
| 100 | 391-000 | TRANSFER IN FROM STREETS | 48,126.00 | 48,126.00 | 44,532.00 | 42,937.00 | 2,937.00 | 2,937.00 | | |
| | 391-001 | TRANSFER IN FROM WATER | 114,366.00 | 114,366.00 | 114,366.00 | 162,252.00 | 162,252.00 | - | | |
| | 391-002 | TRANSFER IN FROM WW | 114,366.00 | 85,774.50 | 114,366.00 | 162,252.00 | 162,252.00 | - | | |
| | 391-100 | TRANSFER IN FROM GO BOND | 753.00 | - | 776.00 | - | - | - | | |
| | 391-000 | TRANSFER IN | - | 5,000.00 | - | - | - | - | | |
| | 491-001 | TRANS OUT TO G. FUND | (753.00) | - | - | - | - | - | | |
| 100 | 491-003 | TRANSFER OUT TO PSL | (500,753.00) | - | - | - | - | - | | |
| | 491-006 | TRANSFER OUT TO SPEC. EVENTS | - | (5,000.00) | - | - | - | - | | |
| | | Contingency | - | - | 100,000.00 | 126,677.00 | 126,677.00 | 126,677.00 | | |
| | | UNAPPROPRIATED ENDING BALANCE | 2,436,017.75 | 2,763,067.90 | 2,666,484.00 | 2,866,655.00 | 2,778,679.00 | 2,454,175.00 | | |



EXECUTIVE & LEGISLATIVE BUDGET

The Executive department includes the City Council and the City Manager's Office. The City Council is the governing body for the City of Sweet Home and consists of six Councilors elected at-large across the city and one Mayor who is elected as a Councilor by the citizens and selected to serve for a two-year term. Council's responsibility is to consider and enact appropriate legislation to protect the health, safety and welfare of the city, adopt the annual budget and establish broad, general policies for the conduct of the city government. Among other duties, the City Council also maintains the hiring authority for the City Manager, City Attorney and the Municipal Court Judge.



The City Manager manages the day-to-day operations of the organization. They are responsible for all personnel, risk management, purchasing and property management as well as overseeing the work plans of all city departments in conformance with the vision, goals and objectives established by the City Council.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|--------------------------------|------------------|--------------------|------------------|------------------|--------------------|--------------------|-------------------------|
| Revenue | | | | | | | |
| Dedicated Revenue | 500 | 2,300 | 0 | 0 | 0 | 0 | N/A |
| Total Dedicated Revenue | \$ 500 | \$2,300 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | N/A |
| Expenditures | | | | | | | |
| Personnel Services | 316,603 | 224,615 | 262,661 | 368,537 | 260,598 | 260,598 | -0.8% |
| Materials & Services | 26,586 | 42,317 | 36,786 | 132,699 | 134,699 | 134,699 | 266.2% |
| Capital Outlay | 33,640 | 831,365 | 398,864 | 374,790 | 1,121,290 | 1,121,290 | 181.1% |
| Total Expenditures | \$376,829 | \$1,098,297 | \$698,311 | \$876,026 | \$1,516,587 | \$1,516,587 | 117.2% |
| Staffing Levels | | | 3.0 | | 3.0 | 3.0 | 0.0% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|--|-------------|--|
| <ul style="list-style-type: none"> Travel and Supplies for Capitol Christmas Tree | \$21,450 | Goal #4: develop economic opportunities with regional partners |
| <ul style="list-style-type: none"> Additional funding for travel and training opportunities | \$3,000 | Goal #2: invest in long-term staff stability and training |
| <ul style="list-style-type: none"> Funding for New City Hall construction | \$1,194,290 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (property) |

In January 2018, the United States Forest Service Willamette National Forest announced that the Sweet Home Ranger District would be the epicenter for which the next United States Capital



Christmas Tree would be selected. In fact, not only will one tree be selected but an additional 70 smaller trees will accompany the Capital Christmas Tree to Washington D.C. This honor presents a tremendous opportunity for the City of Sweet Home to highlight its natural beauty and overall exceptional livability. The Executive budget includes additional funding in materials and services to send representatives to Washington DC with the trees as they trek across the United States as well as funding for programs and activities geared toward providing decorations that

the tree will ultimately need.

The Executive budget also adds \$3,000 to support new training and networking opportunities for the staff in the City Manager's Office. The additional training funding will support Human Resource training as well as conferences for the City Manager to continue networking and promoting the City of Sweet Home at a state and national level.

The final change in the Executive budget includes \$75,000 to be used for the development of the new City Hall building. The old U.S. Forest Service building, purchased by the city in FY17 is in the final design stages and will be ready for construction during this proposed fiscal year. As such, funding has been set aside to pay architects for the designs as well as \$1.1 million to renovate and upgrade the current facility. The city hopes to be in the building by the end of the 2018-2019 fiscal year.

Executive & Legislative

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--|---------|---------------------------------------|------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|-------------|---|
| EXECUTIVE & LEGISLATIVE RESOURCES | | | | | | | | | | |
| 310 | 300-000 | BEGINNING FUND BALANCE | 1,069,969.26 | 1,043,398.18 | 308,152.00 | 364,290.00 | 364,290.00 | 364,290.00 | | |
| 100 | 370-004 | LINN COUNTY TOURISM PROJECT | 500.00 | 2,300.00 | - | - | - | - | | |
| TOTAL EXECUTIVE & LEGISLATIVE RESOURCES | | | \$ 1,070,469.26 | \$ 1,045,698.18 | \$ 308,152.00 | \$ 364,290.00 | \$ 364,290.00 | \$ 364,290.00 | | |
| EXECUTIVE & LEGISLATIVE EXPENSES | | | | | | | | | | |
| 100 | 310 | COUNCIL PAY | 6,270.00 | 6,344.50 | 6,420.00 | 6,420.00 | 6,420.00 | 6,420.00 | | |
| 100 | 110 | STAFF PAY | 245,578.63 | 150,970.46 | 168,387.00 | 238,039.00 | 166,784.00 | 166,784.00 | 2.00 | CM, Admin Asst. |
| 100 | 130 | OVERTIME | - | 1,170.57 | - | - | - | - | | |
| 100 | 210 | GROUP INSURANCE | 24,232.28 | 33,722.84 | 47,205.00 | 65,306.00 | 47,546.00 | 47,546.00 | | |
| 100 | 220 | FICA | 18,782.81 | 11,948.67 | 13,374.00 | 18,628.00 | 13,198.00 | 13,198.00 | | |
| 100 | 230 | RETIREMENT | 20,860.63 | 19,968.55 | 26,437.00 | 37,373.00 | 26,186.00 | 26,186.00 | | |
| 100 | 250 | EMPLOYMENT | 253.99 | 158.49 | 174.00 | 316.00 | 217.00 | 217.00 | | |
| 100 | 260 | SAIF/WBF | 624.29 | 330.95 | 664.00 | 2,455.00 | 247.00 | 247.00 | | |
| | | TOTAL PERSONNEL COST | 316,602.63 | 224,615.03 | 262,661.00 | 368,537.00 | 260,598.00 | 260,598.00 | 2.00 | |
| 100 | 105 | LINN COUNTY TOURISM PROJ. | 316.00 | - | - | - | - | - | | |
| 100 | 290 | MEMBERSHIPS | 7,663.65 | 7,030.21 | 8,600.00 | 7,749.00 | 7,749.00 | 7,749.00 | | |
| 100 | 300 | TECHNICAL SERVICES | 1,454.21 | 1,746.82 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 100 | 330 | PROFESSIONAL SERVICES | 300.00 | 1,247.07 | 1,500.00 | 500.00 | 500.00 | 500.00 | | |
| 310 | 330 | PROFESSIONAL SERVICES | 1,600.00 | - | - | 75,000.00 | 75,000.00 | 75,000.00 | | Funding for City Hall architects. |
| 100 | 343 | YOUTH ADVISORY COUNCIL | - | 267.85 | 1,000.00 | - | 2,000.00 | 2,000.00 | | |
| 100 | 430 | REPAIR & MAINTENANCE SVCS. | 2,030.62 | 3,090.25 | 2,200.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 100 | 540 | ADVERTISING | 2,273.73 | 7,360.56 | 3,000.00 | 4,500.00 | 17,450.00 | 17,450.00 | | Add'l funding for advertising & CCT |
| 100 | 580 | TRAVEL/TRAINING | 2,977.59 | 6,953.59 | 5,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | | Budget for travel to DC + add'l training. |
| 100 | 610 | OFFICE SUPPLIES | 5,979.02 | 7,841.20 | 6,700.00 | 17,450.00 | 4,500.00 | 4,500.00 | | |
| 100 | 612 | UNIFORMS/CLOTHING | 274.59 | - | 400.00 | 250.00 | 250.00 | 250.00 | | |
| 100 | 620 | UTILITIES | 4,716.63 | 6,778.95 | 6,386.00 | 7,250.00 | 7,250.00 | 7,250.00 | | |
| | | TOTAL MATERIALS & SERVICES | 29,586.04 | 42,316.50 | 36,786.00 | 132,699.00 | 134,699.00 | 134,699.00 | | |
| 310 | 710 | LAND | - | 725,000.00 | - | - | - | - | | |
| 310 | 730 | CONSTRUCTION COSTS | 33,170.00 | 103,743.22 | 391,364.00 | 372,790.00 | 1,119,290.00 | 1,119,290.00 | | Funding for City Hall construction. |
| 100 | 741 | EQUIPMENT/MACHINERY | 469.50 | 2,221.95 | 6,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 100 | 743 | FURNITURE | - | 399.98 | 1,500.00 | - | - | - | | |
| | | TOTAL CAPITAL OUTLAY | 33,639.50 | 831,365.15 | 398,864.00 | 374,790.00 | 1,121,290.00 | 1,121,290.00 | | |
| TOTAL EXECUTIVE & LEGISLATIVE EXPENSES | | | \$ 379,828.17 | \$ 1,098,296.68 | \$ 698,311.00 | \$ 876,026.00 | \$ 1,516,587.00 | \$ 1,516,587.00 | 2.00 | |
| | | Net gain/(loss) | 690,641.09 | (52,598.50) | (390,159.00) | (511,736.00) | (1,152,297.00) | (1,152,297.00) | | |
| 310 | 391-000 | TRANSFER IN FROM GEN FUND | - | 80,000.00 | 80,000.00 | 80,000.00 | 80,000.00 | 80,000.00 | | |
| 310 | | TRANFER FOR CH LOAN | - | - | - | - | 750,000.00 | 750,000.00 | | Transferring from Water depreciation fund to cover expected construction costs. |
| 100 | | TRANSFER OUT TO BLDG | - | (80,000.00) | (80,000.00) | (80,000.00) | (80,000.00) | (80,000.00) | | 10-year loan to be paid back at 0% interest. |
| | | Contingency | - | - | - | - | - | - | | |
| | | UNAPPROPRIATED ENDING BALANCE | 690,641.09 | (52,598.50) | (390,159.00) | (511,736.00) | (402,297.00) | (402,297.00) | | |



COMMUNITY & ECONOMIC DEVELOPMENT BUDGET

The Community & Economic Development Department has the responsibility of facilitating the physical development of the City through creation and implementation of policies, standards and regulations designed to promote the health, safety and welfare of the citizens while protecting the rights and privileges of property owners.



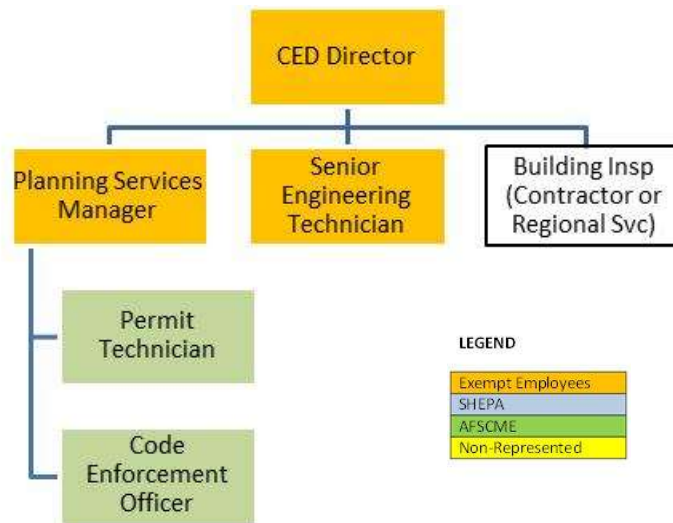
Formerly split between Planning and Building, the budget for the Community & Economic Development Department is being condensed under the umbrella of the one Director. Currently the department is heavily involved in standardizing and updating the city codes that drives development in Sweet Home.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|---------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|
| Revenue | | | | | | | |
| Fees | 9,698 | 11,660 | 12,420 | 12,420 | 12,420 | 12,420 | 0.0% |
| Other Dedicated Revenue | 504,877 | 267,685 | 167,129 | 150,023 | 150,023 | 150,023 | -10.2% |
| Dedicated Revenue | \$514,575 | \$279,345 | \$179,549 | \$162,443 | \$162,443 | \$162,443 | -9.5% |
| Expenditures | | | | | | | |
| Personnel Services | 294,213 | 221,456 | 427,453 | 482,151 | 486,124 | 486,124 | 13.7% |
| Materials & Services | 432,546 | 155,394 | 581,712 | 608,302 | 608,302 | 608,302 | 4.6% |
| Capital Outlay | 108 | 442 | 1,400 | 3,000 | 3,000 | 3,000 | 114.3% |
| Total Expenditures | \$726,867 | \$377,292 | \$1,010,565 | \$1,093,453 | \$1,097,426 | \$1,097,426 | 8.6% |
| Staffing Levels | | | 5.02 | | 5.30 | 5.30 | 5.6% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|--|-----------|---|
| <ul style="list-style-type: none"> Revise position to Planning Services Manager | \$30,000 | Goal #2: update and streamline processes Goal #2: Develop continuity in planning and permitting process Goal #2: invest in long-term staff stability and training |
| <ul style="list-style-type: none"> Provide funding for Facade Program | \$475,852 | Goal #4: implement a business vitalization program Goal #4: develop economic opportunities with regional partners |

In the adopted CED budget, additional funding has been provided to reclassify the Planning Assistant position to a Planning Services Manager. The benefit in this conversion is that it provides an individual in the CED office who can answer questions and make decisions on code and permitting matters. Currently there is one individual who can make specific determinations. This creates a significant bottleneck in work that can be addressed by an individual in this position.



As part of the current budget, the Budget Committee suggested that the funds formerly used for Housing Rehabilitation Loans be repurposed for Economic Development. In the adopted 2018-2019 budget, funding has been allocated for Economic Development, including for a pilot program being developed that would grant funds to businesses in Sweet Home for facade improvements. While the General Fund is not scheduled to transfer funds in this budget, there is still nearly half a million in available funding for Economic Development purposes.

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|---|---------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|------------------------------|
| COMMUNITY & ECONOMIC DEVELOPMENT RESOURCES | | | | | | | | | | |
| 202 | 300-000 | BEGINNING FUND BALANCE | 4,362.00 | 6,892.00 | 8,461.00 | 10,987.00 | 10,987.00 | 10,987.00 | | |
| 760 | 300-000 | BEGINNING FUND BALANCE | 232,654.52 | 233,529.86 | 215,575.00 | 473,029.00 | 473,029.00 | 473,029.00 | | Fund 760 = Economic Dev Fund |
| 100 | 321-000 | BSN.LIC/AMUSEMENT/ELECTION FEE | - | 80.00 | - | - | - | - | | |
| 100 | 322-101 | PLANNING FEES | 9,697.50 | 11,579.50 | 12,420.00 | 12,420.00 | 12,420.00 | 12,420.00 | | |
| | | Subtotal Fees | 9,697.50 | 11,659.50 | 12,420.00 | 12,420.00 | 12,420.00 | 12,420.00 | | |
| 100 | 322-000 | ABATEMENT REIMBURSEMENTS | 3,585.76 | 3,338.79 | 746.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 100 | 322-100 | BUILDING PERMITS | 123,254.02 | 207,386.92 | 165,211.00 | 145,000.00 | 145,000.00 | 145,000.00 | | |
| 100 | 365-001 | TREE COMMISSION DONATIONS | 726.00 | 205.21 | 200.00 | 200.00 | 200.00 | 200.00 | | |
| 760 | 330-000 | H13012 HOUSING GRANT | 376,037.00 | - | - | - | - | - | | |
| 760 | 330-003 | OWNER REHAB (96) REVENUE | - | 19,983.00 | - | - | - | - | | |
| 760 | 330-005 | OWNER REHAB (00) REVENUE | - | 8,701.00 | - | - | - | - | | |
| 760 | 337-001 | OWNER REHAB (91) REVENUE | - | 25,918.00 | - | - | - | - | | |
| 760 | 361-000 | INTEREST EARNED | 1,273.82 | 2,152.20 | 972.00 | 2,823.00 | 2,823.00 | 2,823.00 | | |
| | | Subtotal Other Revenue | 504,876.60 | 267,685.12 | 167,129.00 | 150,023.00 | 150,023.00 | 150,023.00 | | |
| TOTAL COMMUNITY & ECONOMIC DEV. RESOURCES | | | \$ 751,590.62 | \$ 519,766.48 | \$ 403,585.00 | \$ 646,459.00 | \$ 646,459.00 | \$ 646,459.00 | | |

| | | | | | | | | | | |
|--|----------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------|--|
| COMMUNITY & ECONOMIC DEVELOPMENT EXPENSES | | | | | | | | | | |
| 100 | 110 | STAFF PAY | 199,851.32 | 149,641.22 | 274,221.00 | 319,772.00 | 322,316.00 | 322,316.00 | 5.30 | CEDD, Plan Svcs. Mgr, Permit Tech., |
| 100 | 130 | OVERTIME | - | - | - | - | - | - | | Blg Official, .25 Senior Eng., Code Enfor. |
| 100 | 210 | GROUP INSURANCE | 54,070.15 | 41,497.17 | 91,927.00 | 92,348.00 | 93,178.00 | 93,178.00 | | |
| 100 | 220 | FICA | 14,771.51 | 11,269.01 | 21,107.00 | 24,367.00 | 24,561.00 | 24,561.00 | | |
| 100 | 230 | RETIREMENT | 23,989.42 | 18,009.43 | 35,942.00 | 42,134.00 | 42,440.00 | 42,440.00 | | |
| 100 | 250 | EMPLOYMENT | 199.46 | 150.26 | 276.00 | 418.00 | 423.00 | 423.00 | | |
| 100 | 260 | SAIF/WBF | 1,330.88 | 888.82 | 3,980.00 | 3,112.00 | 3,206.00 | 3,206.00 | | |
| | | TOTAL PERSONNEL COST | 294,212.74 | 221,455.91 | 427,453.00 | 482,151.00 | 486,124.00 | 486,124.00 | 5.30 | |
| 100 | 290 | MEMBERSHIPS | 1,062.81 | 1,061.19 | 1,200.00 | 1,300.00 | 1,300.00 | 1,300.00 | | |
| 100 | 300 | TECHNICAL SERVICES | 10,945.36 | 8,351.65 | 12,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | | |
| 100 | 330 | PROFESSIONAL SERVICES | 3,490.13 | 49,530.52 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | | |
| 100 | 332 | PLANNING COMMISSION | 2,245.50 | 1,833.72 | 2,500.00 | 1,700.00 | 1,700.00 | 1,700.00 | | |
| 100 | 339 | NUISANCE/WEED ABATEMENT | 3,190.00 | 1,475.00 | 25,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | |
| 100 | 342 | TREE COMMISSION | 3,115.00 | 1,123.21 | 3,500.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 100 | 430 | REPAIR & MAINTENANCE SVCS. | 4,050.16 | 3,426.01 | 2,500.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 760 | 450 | PROJECT COSTS | 98.55 | 20,078.00 | 416,547.00 | 475,852.00 | 475,852.00 | 475,852.00 | | Funding for facade program. |
| 760 | 451 (96) | LOAN PAYMENTS | 376,336.93 | - | - | - | - | - | | |
| 100 | 540 | ADVERTISING | 214.65 | 2,593.35 | 400.00 | 10,000.00 | 10,000.00 | 10,000.00 | | Community engagement. |
| 100 | 580 | TRAVEL/TRAINING | 1,719.00 | 1,405.00 | 3,414.00 | 4,400.00 | 4,400.00 | 4,400.00 | | |
| 100 | 610 | OFFICE SUPPLIES | 2,929.44 | 2,713.44 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | | |
| 100 | 611 | OPERATING SUPPLIES | - | - | 900.00 | 850.00 | 850.00 | 850.00 | | |
| 100 | 612 | UNIFORMS/CLOTHING | - | - | 800.00 | - | - | - | | |
| 100 | 613 | EQUIPMENT OP. SUPPLIES | 622.80 | 383.11 | 1,700.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| 100 | 615 | TOOLS/SMALL EQUIPMENT | - | - | 100.00 | 100.00 | 100.00 | 100.00 | | |
| 100 | 620 | PLANNER CELL PHONE | 40.00 | - | - | 500.00 | 500.00 | 500.00 | | |

Comm. & Economic Dev.

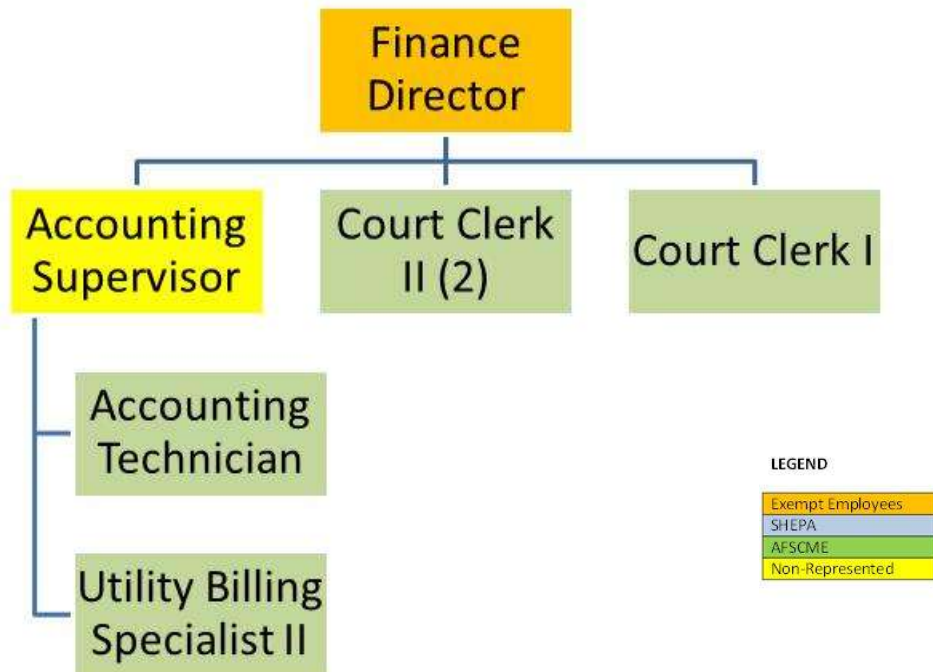
| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|---|---------|--------------------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|-------------|-------|
| 100 | 620 | UTILITIES | 7,242.08 | 7,891.58 | 8,951.00 | 9,000.00 | 9,000.00 | 9,000.00 | | |
| 100 | 700 | BUILDINGS & GROUND MAINT. | - | 48.88 | 200.00 | 100.00 | 100.00 | 100.00 | | |
| 100 | 000 | ECONOMIC DEVELOPMENT | 15,244.22 | 53,479.20 | 75,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | | |
| | | TOTAL MATERIALS & SUPPLIES | 432,546.63 | 155,393.86 | 581,712.00 | 608,302.00 | 608,302.00 | 608,302.00 | | |
| 100 | 741 | EQUIPMENT/MACHINERY | 108.00 | - | 1,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 100 | 743 | FURNITURE | - | 442.00 | 400.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| | | TOTAL CAPITAL OUTLAY | 108.00 | 442.00 | 1,400.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| TOTAL COMMUNITY & ECONOMIC DEV. EXPENSES | | | \$ 726,867.37 | \$ 377,291.77 | \$ 1,010,565.00 | \$ 1,093,453.00 | \$ 1,097,426.00 | \$ 1,097,426.00 | 5.30 | |
| | | Net gain/(loss) | 24,723.25 | 142,474.71 | (606,980.00) | (446,994.00) | (450,967.00) | (450,967.00) | | |
| 202 | 391-576 | TRANSFER FROM GEN FUND | 2,500.00 | 2,500.00 | 2,500.00 | - | - | - | | |
| 100 | 710 | TRANSFER TO EQUIP. RESERVE | (2,500.00) | (2,500.00) | (2,500.00) | - | - | - | | |
| | | Contingency | - | - | - | - | - | - | | |
| | | UNAPPROPRIATED ENDING BALANCE | 24,723.25 | 142,474.71 | (606,980.00) | (446,994.00) | (450,967.00) | (450,967.00) | | |



FINANCE & MUNICIPAL COURT BUDGET

The Finance Department is responsible for the fiscal management of the City of Sweet Home. This includes accounts payable, payroll, general accounting, preparing the annual budget and the city's annual audit. The Finance Department also administers the city's assessment docket, coordinates employee's benefits and maintains financial records relating to grants and contracts.

The Municipal Court is responsible for the processing of citations and complaints issued by the Sweet Home Police Department, the City's Code Enforcer, the City Attorney and by private citizens within the City of Sweet Home.



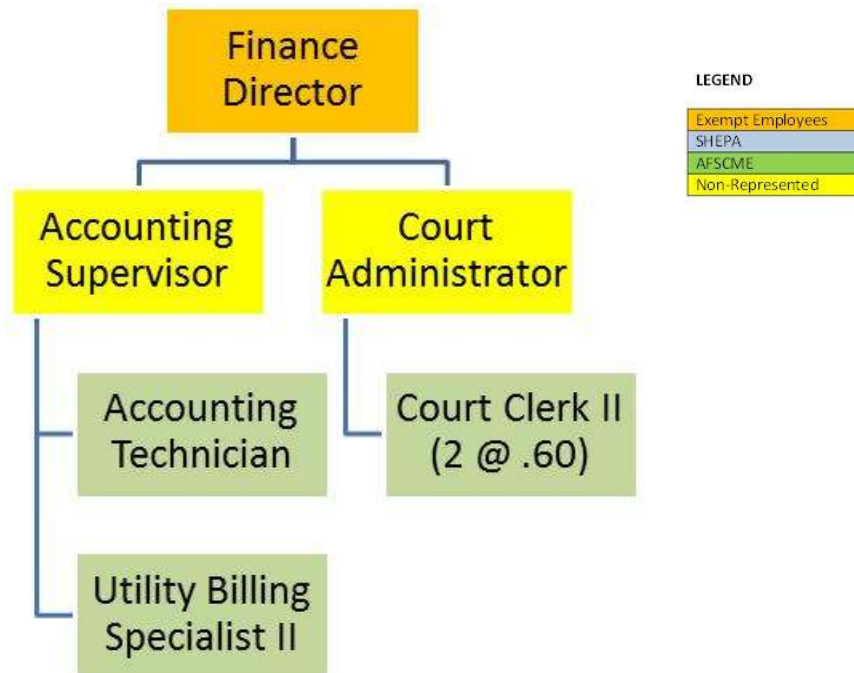
The Finance Department is managed by one full-time Director who oversees the Finance office as well as Municipal Court. As part of this adopted budget, the department received a full-time Court Administrator while reorganizing other parts of the personnel budget to ensure that overall costs are not increasing. This Court Administrator will assume full responsibility of the Municipal Court operations and would answer directly to the Finance Director while supervising two part-time Court Clerks.

Over the next fiscal year, the goal of the Finance Department and Municipal Court is to find ways to improve city services using currently available resources. This organization change allows the Director to focus on process improvements and updating city policies related to finance while ensuring the same level of exceptional service to citizens that is currently available.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Revenue | | | | | | | |
| Court Fees | 165,435 | 175,833 | 133,845 | 155,612 | 155,612 | 155,612 | 16.3% |
| Other Dedicated Revenue | 45,000 | 48,118 | 25,411 | 28,535 | 28,535 | 28,535 | 12.3% |
| Total Dedicated Revenue | \$210,435 | \$223,951 | \$159,256 | \$184,147 | \$184,147 | \$184,147 | 15.6% |
| Expenditures | | | | | | | |
| Personnel Services | 361,354 | 373,163 | 588,799 | 582,312 | 582,312 | 582,312 | -1.1% |
| Materials & Services | 92,819 | 119,261 | 137,954 | 126,950 | 126,950 | 126,950 | -8.0% |
| Capital Outlay | 984 | 2,109 | 2,500 | 2,000 | 2,000 | 2,000 | -20.0% |
| Total Expenditures | \$455,157 | \$494,533 | \$729,253 | \$711,262 | \$711,262 | \$711,262 | -2.5% |
| Staffing Levels | | | 6.85 | | 6.20 | 6.20 | -9.5% |

Adopted Staffing



Finance & Municipal Court

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--|---------|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|--|
| FINANCE & MUNICIPAL COURT RESOURCES | | | | | | | | | | |
| 455 | 300-000 | BEGINNING FUND BALANCE | 764.78 | 769.17 | 776.00 | 825.00 | 825.00 | 825.00 | | |
| 100 | 340-001 | LIEN SEARCH FEES | 11,400.00 | 12,350.00 | 13,103.00 | 14,100.00 | 14,100.00 | 14,100.00 | | |
| 100 | 351-100 | COURT FEES | 165,435.19 | 175,832.79 | 133,845.00 | 155,612.00 | 155,612.00 | 155,612.00 | | |
| 100 | 340-000 | PASSPORT ACCEPTANCE FEES | 9,495.00 | 9,705.00 | 8,108.00 | 9,705.00 | 9,705.00 | 9,705.00 | | |
| | | Subtotal Fees | 186,330.19 | 197,887.79 | 155,056.00 | 179,417.00 | 179,417.00 | 179,417.00 | | |
| 100 | 340-002 | FIRE/AMB. DISTRICT CONTRACT | 15,935.00 | 16,142.00 | - | - | - | - | | |
| 100 | 340-003 | PASSPORT PHOTOS | 3,990.00 | 4,730.00 | 4,200.00 | 4,730.00 | 4,730.00 | 4,730.00 | | |
| 100 | 366-002 | ASSESSMENT PRINCIPAL | 3,675.31 | 5,183.57 | - | - | - | - | | |
| 100 | 370-009 | CIS WELLNESS GRANT | 500.00 | - | - | - | - | - | | |
| 455 | 361-000 | INTEREST EARNED | 4.39 | 7.53 | - | - | - | - | | |
| 455 | 361-001 | F.M. ASSMNTS - INT. | - | - | - | - | - | - | | |
| | | Subtotal Other Revenue | 24,104.70 | 26,063.10 | 4,200.00 | 4,730.00 | 4,730.00 | 4,730.00 | | |
| TOTAL FINANCE & MUNICIPAL COURT RESOURCES | | | \$ 211,199.67 | \$ 224,720.06 | \$ 160,032.00 | \$ 184,972.00 | \$ 184,972.00 | \$ 184,972.00 | | |
| FINANCE & MUNICIPAL COURT EXPENSES | | | | | | | | | | |
| 100 | 110 | STAFF PAY (FINANCE) | 120,710.00 | 126,542.15 | 226,164.00 | 229,138.00 | 229,138.00 | 229,138.00 | 4.00 | FD, Acct Super, Acct Tech., UB Clerk 2 |
| 100 | 110 | STAFF PAY (MUNI. COURT) | 82,656.69 | 87,738.22 | 107,659.00 | 96,291.00 | 96,291.00 | 96,291.00 | 2.20 | Court Admin, 2 Court Clerk 2 |
| 100 | 118 | JUDGE (MUNI. COURT) | 51,425.04 | 51,425.04 | 52,196.00 | 51,425.04 | 51,425.04 | 51,425.04 | 0.25 | |
| 100 | 130 | OVERTIME | - | 160.75 | - | - | - | - | | |
| 100 | 210 | GROUP INSURANCE | 59,016.41 | 57,538.70 | 126,191.00 | 129,645.00 | 129,645.00 | 129,645.00 | | |
| 100 | 220 | FICA | 19,274.85 | 20,104.40 | 29,531.00 | 28,716.36 | 28,716.36 | 28,716.36 | | |
| 100 | 230 | RETIREMENT | 27,333.27 | 28,813.85 | 45,297.00 | 46,014.00 | 46,014.00 | 46,014.00 | | |
| 100 | 250 | EMPLOYMENT | 254.79 | 257.66 | 385.00 | 492.64 | 492.64 | 492.64 | | |
| 100 | 260 | SAIF/WBF | 683.33 | 582.62 | 1,376.00 | 590.00 | 590.00 | 590.00 | | |
| | | TOTAL PERSONNEL COST | 361,354.38 | 373,163.39 | 588,799.00 | 582,312.04 | 582,312.04 | 582,312.04 | 6.45 | |
| 100 | 104 | CIS WELLNESS GRANT | 232.96 | 646.08 | - | - | - | - | | |
| 100 | 290 | MEMBERSHIPS | 495.73 | 350.60 | 700.00 | 700.00 | 700.00 | 700.00 | | |
| 100 | 300 | TECHNICAL SERVICES | 14,658.84 | 15,911.44 | 43,692.00 | 28,088.00 | 28,088.00 | 28,088.00 | | |
| 100 | 330 | PROFESSIONAL SERVICES | 19,844.35 | 36,306.07 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | |
| 100 | 336 | AUDITING | 25,000.00 | 26,000.00 | 26,000.00 | 26,000.00 | 26,000.00 | 26,000.00 | | |

Finance & Municipal Court

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|---|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|------------------|
| 100 | 337 | LIEN SEARCH SERVICE | 4,839.00 | 5,142.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 100 | 341 | INVESTMENT SERVICES | - | - | 5,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | Investment Svcs? |
| 100 | 430 | REPAIR & MAINTENANCE SVCS. | 7,500.30 | 7,928.48 | 8,200.00 | 8,200.00 | 8,200.00 | 8,200.00 | | |
| 100 | 580 | TRAINING/TRAVEL | 1,310.35 | 1,771.88 | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | | |
| 100 | 610 | OFFICE SUPPLIES | 11,271.75 | 13,959.90 | 10,500.00 | 10,500.00 | 10,500.00 | 10,500.00 | | |
| 100 | 612 | UNIFORMS/CLOTHING | - | - | 400.00 | 400.00 | 400.00 | 400.00 | | |
| 100 | 620 | UTILITIES | 6,524.67 | 10,282.69 | 9,962.00 | 13,062.00 | 13,062.00 | 13,062.00 | | |
| 100 | 700 | BUILDING & GROUNDS MAINT. | 1,140.71 | 961.62 | 5,000.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| | | TOTAL MATERIALS & SERVICES | 92,818.66 | 119,260.76 | 137,954.00 | 126,950.00 | 126,950.00 | 126,950.00 | | |
| 100 | 741 | EQUIPMENT/MACHINERY | 983.56 | 1,660.62 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| | 743 | FURNITURE | - | 448.00 | 500.00 | - | - | - | | |
| | | TOTAL CAPITAL OUTLAY | 983.56 | 2,108.62 | 2,500.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| TOTAL FINANCE & MUNICIPAL COURT EXPENSES | | | \$ 455,156.60 | \$ 494,532.77 | \$ 729,253.00 | \$ 711,262.04 | \$ 711,262.04 | \$ 711,262.04 | 6.45 | |
| | | Net gain/(loss) | (243,956.93) | (269,812.71) | (569,221.00) | (526,290.04) | (526,290.04) | (526,290.04) | | |
| 455 | 491-006 | TRANS.OUT TO GENERAL FUND | - | - | (776.00) | - | - | - | | |
| | | Contingency | - | - | - | - | - | - | | |
| | | UNAPPROPRIATED ENDING BALANCE | (243,956.93) | (269,812.71) | (569,997.00) | (526,290.04) | (526,290.04) | (526,290.04) | | |



LIBRARY SERVICES BUDGET

The mission of the Sweet Home Public Library is to obtain, organize and make available to all people of the community education, informational and recreational materials. The Sweet Home Public Library recently celebrated 75 years of service but it has not been the easiest years on record. Through economic ups and downs, the Library has adapted to survive and thrive to become the Library it is today. Nearly 2,500 patrons now visit the Library and that does not include those from the community who come in to browse the offerings, make copies or utilize the various services offered.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|----------------------------|
| Revenue | | | | | | | |
| Property Taxes | 233,487 | 309,210 | 305,153 | 381,043 | 381,043 | 381,043 | 24.9% |
| Fees | 5,167 | 5,439 | 5,214 | 5,500 | 5,500 | 5,500 | 5.5% |
| Other Dedicated Revenue | 17,441 | 10,052 | 25,639 | 5,000 | 5,000 | 5,000 | -80.5% |
| Total Library Revenue | \$256,094 | \$324,701 | \$336,006 | \$391,543 | \$391,543 | \$391,543 | 16.5% |
| Expenditures | | | | | | | |
| Personnel Services | 151,939 | 182,355 | 208,767 | 208,567 | 208,567 | 208,567 | -.10% |
| Materials & Services | 76,163 | 95,031 | 116,000 | 116,200 | 116,200 | 116,200 | .17% |
| Capital Outlay | 0 | 0 | 1,000 | 0 | 173,508 | 173,508 | |
| Total Expenditures | \$228,102 | \$277,386 | \$325,767 | \$324,767 | \$498,275 | \$498,275 | 53.0% |
| Staffing Levels | | | 3.00 | | 3.00 | 3.00 | 25.0% |

The Library, as discussed on page 30, is primarily funded by a Temporary Local Option Levy and currently assesses a rate of \$1.17 per \$1,000 of Assessed Value. The Local Option Levy is necessary due to the passing of Measures 5 and 50 by Oregon voters during the 1990s that limited how much tax could be assessed on property. When Measure 50 was passed, the City of Sweet Home had taxes of \$1.4157 per \$1,000 of Real Market Value. Measure 50 locked that tax rate in as the permanent rate and, among other changes, required that local governments go out for an option levy to generate additional revenue.

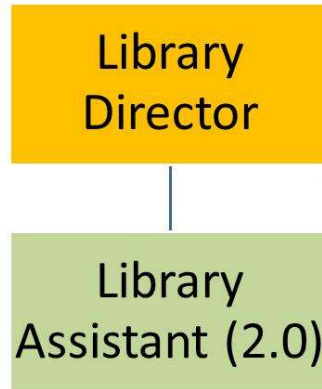
As a result of Measures 5 and 50, the Library's Local Option Levy is subject often to tax compression in order to meet Constitutional requirements. In 2017-2018, the Library's property tax revenue was compressed 35% resulting in lost revenue of \$10,347. While this may not seem like a lot, imagine the books and materials the library could purchase with \$10,000. To curb rising costs, the Library made the decision this year to close on Wednesdays. An extra 2% in their budget each year could allow the Library to reevaluate that decision.

| New Budget Proposal(s) | Cost | Council Goals Met |
|--|-----------|---|
| <ul style="list-style-type: none"> Budget for Capital Campaign and renovation of current facility | \$172,508 | Goal #1: increase community awareness of infrastructure needs and appropriate planning documents (property) |



The current Library building opened in 1969, nearly 50 years ago. Today, the Library has outgrown its current space and arrangement and is looking to renovate the current facility to meet demands and provide additional services. Funding in the 2018-2019 budget has been allocated for the Library to begin a capital campaign and begin designing and preparing for that renovation.

Current Staffing



LEGEND

| |
|------------------|
| Exempt Employees |
| SHEPA |
| AFSCME |
| Non-Represented |

Library

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--------------------------------|---------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-----------------------------------|
| LIBRARY RESOURCES | | | | | | | | | | |
| 201 | 300-000 | BEGINNING FUND BALANCE | 168,277.10 | 190,269.53 | 192,611.00 | 326,319.00 | 326,319.00 | 326,319.00 | | |
| 202 | 300-000 | BEGINNING FUND BALANCE | - | 3,014.00 | 16,147.00 | 29,192.00 | 29,192.00 | 29,192.00 | | |
| 201 | 311-000 | CURRENT PROPERTY TAXES | 226,348.23 | 301,686.52 | 296,034.00 | 373,543.00 | 373,543.00 | 373,543.00 | | 8% increase based on prior years. |
| 201 | 319-100 | DELINQUENT PROPERTY TAXES | 7,138.73 | 7,523.03 | 9,119.00 | 7,500.00 | 7,500.00 | 7,500.00 | | |
| | | Subtotal Property Taxes | 233,486.96 | 309,209.55 | 305,153.00 | 381,043.00 | 381,043.00 | 381,043.00 | | |
| 201 | 347-600 | LIBRARY FEES | 5,166.68 | 5,439.15 | 5,214.00 | 5,500.00 | 5,500.00 | 5,500.00 | | |
| 201 | 361-000 | INTEREST | 1,191.12 | 2,340.73 | 2,523.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 201 | 361-001 | INTEREST ON TAXES | 1,392.79 | 1,238.61 | - | - | - | - | | |
| 201 | 365-002 | DONATIONS | 761.00 | 450.00 | - | - | - | - | | |
| 201 | 370-001 | GRANTS | 11,339.00 | 2,308.00 | 20,000.00 | - | - | - | | |
| 201 | 390-001 | MISC. REVENUE | 2,756.91 | 3,715.15 | 3,116.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| TOTAL LIBRARY RESOURCES | | | \$ 424,371.56 | \$ 517,984.72 | \$ 544,764.00 | \$ 747,054.00 | \$ 747,054.00 | \$ 747,054.00 | | |

LIBRARY EXPENSES

| | | | | | | | | | |
|-----|-----|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| 201 | 110 | STAFF PAY | 116,433.38 | 137,062.91 | 142,372.00 | 139,719.00 | 139,719.00 | 139,719.00 | 3.00 |
| 201 | 130 | OVERTIME | 239.67 | - | - | - | - | - | |
| 201 | 210 | GROUP INSURANCE | 12,192.87 | 15,965.08 | 35,213.00 | 38,636.00 | 38,636.00 | 38,636.00 | |
| 201 | 220 | FICA | 8,743.08 | 10,325.21 | 10,891.00 | 10,646.59 | 10,646.59 | 10,646.59 | |
| 201 | 230 | RETIREMENT | 13,871.41 | 18,557.16 | 19,498.00 | 19,177.00 | 19,177.00 | 19,177.00 | |
| 201 | 250 | EMPLOYMENT | 116.67 | 145.29 | 142.00 | 183.41 | 183.41 | 183.41 | |
| 201 | 260 | SAIF/WBF | 341.78 | 299.63 | 651.00 | 205.00 | 205.00 | 205.00 | |
| | | TOTAL PERSONNEL COST | 151,938.86 | 182,355.28 | 208,767.00 | 208,567.00 | 208,567.00 | 208,567.00 | 3.00 |
| 201 | 290 | MEMBERSHIPS | - | - | 100.00 | 100.00 | 100.00 | 100.00 | |
| 201 | 300 | TECHNICAL SERVICES | 7,826.01 | 7,218.24 | 13,700.00 | 15,000.00 | 15,000.00 | 15,000.00 | |
| 201 | 330 | PROFESSIONAL SERVICES | - | 6,134.92 | 2,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | |
| 201 | 430 | REPAIR & MAINTENANCE SVCS. | 3,735.46 | 3,735.64 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | |
| 201 | 440 | RENTALS | 1,817.76 | 2,112.60 | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | |
| 201 | 540 | ADVERTISING | 2,078.15 | 2,895.88 | 3,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | |
| 201 | 580 | TRAINING/TRAVEL | 947.95 | 433.89 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | |

Library

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|-------------------------------|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|------------------------------------|
| 201 | 610 | OFFICE SUPPLIES | 9,918.79 | 9,800.69 | 9,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | |
| 201 | 611 | OPERATING SUPPLIES (BOOKS) | 26,102.29 | 30,466.91 | 27,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | | |
| 201 | 612 | UNIFORMS/CLOTHING | - | - | 200.00 | 200.00 | 200.00 | 200.00 | | |
| 201 | 613 | EQUIPMENT OP. SUPPLIES | - | 26.04 | - | - | - | - | | |
| 201 | 620 | UTILITIES | 14,050.28 | 15,450.04 | 16,500.00 | 20,900.00 | 20,900.00 | 20,900.00 | | |
| 201 | 700 | BUILDING & GROUNDS MAINT. | 7,473.40 | 6,672.10 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | | |
| 201 | 800 | TMS GRANT PROJECTS | 949.29 | 6,585.45 | 20,000.00 | 7,500.00 | 7,500.00 | 7,500.00 | | |
| 201 | 801 | PROGRAMS | 4,263.79 | 3,498.19 | 4,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| | | TOTAL MATERIALS & SERVICES | 79,163.17 | 95,030.59 | 116,000.00 | 116,200.00 | 116,200.00 | 116,200.00 | | |
| 201 | 720 | BUILDINGS | - | - | - | 172,508.00 | 172,508.00 | 172,508.00 | | Funding for building improvements. |
| 201 | 741 | EQUIPMENT/MACHINERY | - | - | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| | | TOTAL CAPITAL OUTLAY | - | - | 1,000.00 | 173,508.00 | 173,508.00 | 173,508.00 | | |
| TOTAL LIBRARY EXPENSES | | | \$ 231,102.03 | \$ 277,385.87 | \$ 325,767.00 | \$ 498,275.00 | \$ 498,275.00 | \$ 498,275.00 | 3.00 | |
| | | Net gain/(loss) | 193,269.53 | 240,598.85 | 218,997.00 | 248,779.00 | 248,779.00 | 248,779.00 | | |
| 202 | 365-003 | TRANSFER FROM LIBRARY LEVY | 3,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | | |
| 201 | 490-700 | TRANSFER TO EQUIP. RESERVE | (3,000.00) | (13,000.00) | (13,000.00) | (13,000.00) | (13,000.00) | (13,000.00) | | |
| | | Contingency | - | - | 10,000.00 | 19,120.00 | 19,120.00 | 19,120.00 | | |
| | | UNAPPROPRIATED ENDING BALANCE | 193,269.53 | 240,598.85 | 208,997.00 | 229,659.00 | 229,659.00 | 229,659.00 | | |
| | | AVAILABLE MONTHS OF EXPEND. | 10 | 10 | 8 | 6 | 6 | 6 | | |



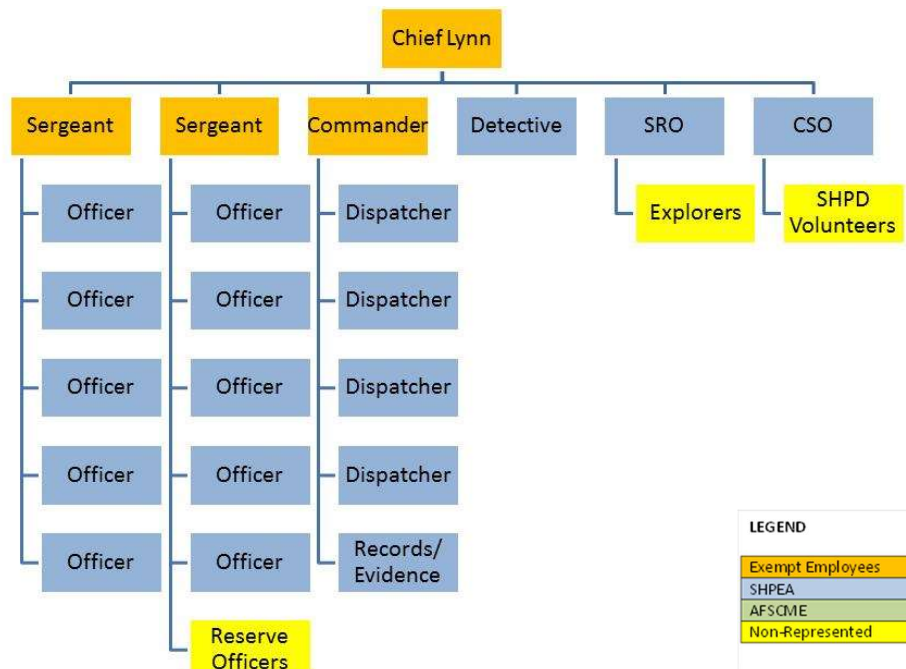
PUBLIC SAFETY BUDGET

The Sweet Home Police Department is responsible for all law enforcement within the city limits of Sweet Home. The department provides a complete range of law enforcement services as well as a wide variety of community services from neighborhood watch groups, Seniors and Law Enforcement Together (SALT) and Peer Court.

The mission statement of the department is “to work in partnership with our Community, to protect the public and prevent crime while providing the highest quality police services to all.”

The moto is simple: “Honor ~ Integrity ~ Service”

Current Staffing



Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|-----------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|-------------------------------|
| Revenue | | | | | | | |
| Property Taxes | 1,822,537 | 2,082,851 | 2,163,723 | 2,567,909 | 2,567,909 | 2,567,909 | 18.7% |
| Fees | 545 | 445 | 200 | 300 | 300 | 300 | 50.0% |
| Other Dedicated Revenue | 187,313 | 101,134 | 85,557 | 88,402 | 94,431 | 94,431 | 10.4% |
| Total Police Dept. Revenue | \$2,010,395 | \$2,184,430 | \$2,249,480 | \$2,656,611 | \$2,662,640 | \$2,662,640 | 18.4% |
| Expenditures | | | | | | | |
| Personnel Services | 1,929,668 | 2,017,547 | 2,349,678 | 2,173,015 | 2,219,878 | 2,219,878 | -5.5% |
| Materials & Services | 258,368 | 212,976 | 278,136 | 284,500 | 284,500 | 284,500 | 2.3% |
| Capital Outlay | 17,776 | 11,666 | 107,168 | 145,584 | 149,084 | 149,084 | 39.1% |
| Total Expenditures | \$2,205,812 | \$2,242,189 | \$2,734,982 | \$2,603,099 | \$2,653,462 | \$2,653,462 | -3.0% |
| Staffing Levels | | | 22.00 | | 22.00 | 22.00 | 0.0% |

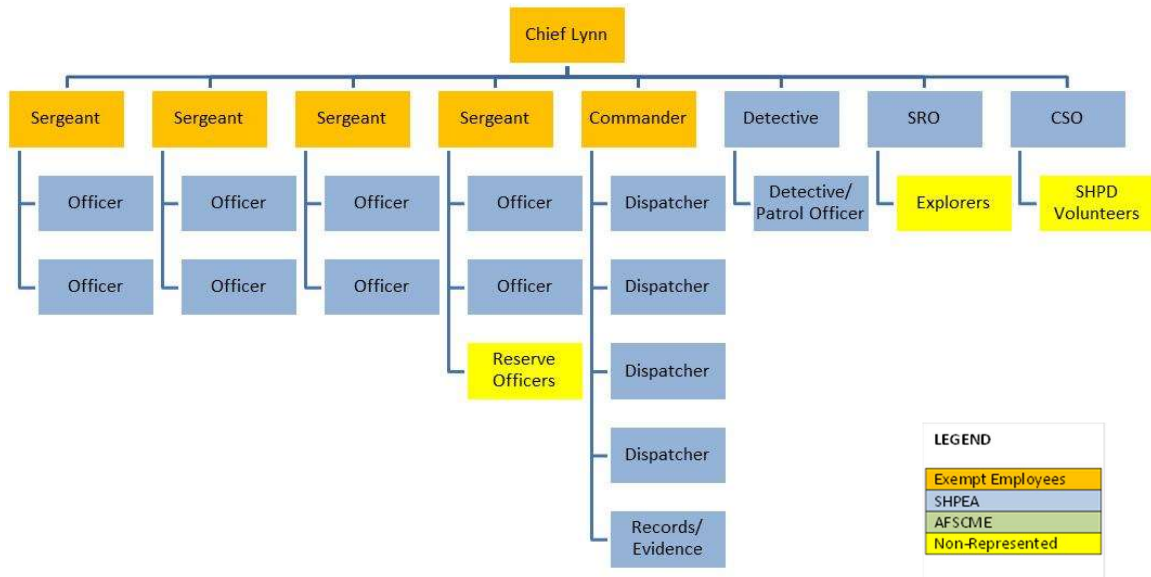
| New Budget Proposal(s) | Net Impact | Council Goals Met |
|---|------------|--|
| <ul style="list-style-type: none"> Budget for two Sergeants, less two Patrol Officers* | \$+/-5,000 | Goal #2: update and streamline processes Goal #2: invest in long-term staff stability and training |
| <ul style="list-style-type: none"> Budget for one Detective/Patrol Officer, less one CSO | \$27,718 | Goal #2: update and streamline processes Goal #2: invest in long-term staff stability and training |
| <ul style="list-style-type: none"> Vehicle purchasing | \$13,048 | Goal #2: invest in long-term staff stability and training Goal #2: continue to implement strong financial practices |
| <ul style="list-style-type: none"> Replace aging radios | \$100,000 | Goal #2: continue to implement strong financial practices Goal #2: employ sound technology to maximize efficiency |

* Actual net impact of Sergeants vs. Patrol Officers will vary based on eligibility for longevity pay and/or degree pay.

The adopted budget for the Police Department includes a reorganization which reduces the number of Patrol Officers by two full-time positions, moves the Community Services Officer to the General Fund and adds two Sergeants and one Detective. The net FTE change is zero FTE. The Detective will also serve as a Patrol Officer when needed to cover shifts. The current need for an additional Detective is overwhelming as the case load is more than enough for one individual to handle full time. The new Sergeants will provide additional coverage in the city and increase employee safety. This reorganization is based on recommendations from an independent audit that focused on personnel within the department.



Adopted Staffing



The 2018-2019 Police Department budget also adds additional funding for police vehicles and replacing aging technology. During the 2017-2018 fiscal year, the department held off on replacing several vehicles in a bid to conserve resources. The adopted budget allows the department to begin replacing those vehicles once again and return to a specified timeline for vehicle replacements. Additionally, funding has been built in to replace handheld radios that are nearing the end of their useful life and will no longer be serviceable by the manufacturer.

Police

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--|---------|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------|---|
| POLICE DEPARTMENT RESOURCES | | | | | | | | | | |
| 200 | 300-000 | BEGINNING FUND BALANCE | 1,029,036.77 | 1,291,763.30 | 1,152,394.00 | 1,207,522.00 | 1,207,522.00 | 1,207,522.00 | | |
| 202 | 300-000 | BEGINNING FUND BALANCE | 1,468.00 | 46,740.00 | 67,292.00 | 77,477.00 | 77,477.00 | 77,477.00 | | |
| 204 | 300-000 | BEGINNING FUND BALANCE | 49,483.12 | 92,058.69 | 92,843.00 | 93,510.00 | 93,510.00 | 93,510.00 | | |
| 401 | 300-000 | BEGINNING FUND BALANCE | 1,008.86 | 289.37 | - | - | - | - | | |
| 200 | 311-000 | CURRENT PROPERTY TAXES | 1,766,624.70 | 2,024,134.90 | 2,112,601.00 | 2,506,257.00 | 2,506,257.00 | 2,506,257.00 | | 8% increase based on prior years. |
| 200 | 319-100 | DELINQUENT PROPERTY TAXES | 55,882.60 | 58,716.44 | 51,122.00 | 61,652.00 | 61,652.00 | 61,652.00 | | |
| 401 | 319-100 | DELINQUENT PROPERTY TAXES | 29.63 | - | - | - | - | - | | |
| | | Subtotal Property Taxes | 1,822,536.93 | 2,082,851.34 | 2,163,723.00 | 2,567,909.00 | 2,567,909.00 | 2,567,909.00 | | |
| 200 | 322-001 | OLCC LICENSE FEES | 545.00 | 445.00 | 200.00 | 300.00 | 300.00 | 300.00 | | |
| 200 | 311-102 | S.H. SCHOOL DISTRICT | 41,981.00 | 41,981.00 | 41,981.00 | 41,981.00 | 48,010.00 | 48,010.00 | | |
| 200 | 322-001 | BIKE LICENSES | 22.00 | 40.00 | 20.00 | 20.00 | 20.00 | 20.00 | | |
| 200 | 361-000 | INTEREST | 7,529.70 | 14,590.29 | 18,151.00 | 18,151.00 | 18,151.00 | 18,151.00 | | |
| 200 | 361-001 | INTEREST ON TAXES | 10,870.60 | 9,492.93 | - | - | - | - | | |
| 200 | 365-001 | POLICE PROJECTS | 669.50 | 676.31 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 200 | 365-002 | DONATIONS | 7,501.00 | 6,624.19 | 3,000.00 | 6,500.00 | 6,500.00 | 6,500.00 | | |
| 200 | 390-001 | MISC. REVENUES | 19,696.17 | 25,509.87 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | |
| 200 | 390-002 | SALE OF VEHICLES/AUCTION | - | - | 1,000.00 | - | - | - | | |
| 200 | 390-006 | COPS GRANT | 1,973.50 | - | - | - | - | - | | |
| 200 | 390-009 | MISC. GRANTS | 810.00 | 1,314.50 | - | - | - | - | | |
| 204 | 532-001 | FORFEITS | 95,810.40 | - | - | - | - | - | | |
| 204 | 361-000 | INTEREST | 445.17 | 901.58 | 405.00 | 750.00 | 750.00 | 750.00 | | |
| 401 | 361-000 | INTEREST | 3.88 | 2.83 | - | - | - | - | | |
| | | Subtotal Other Revenue | 187,312.92 | 101,133.50 | 85,557.00 | 88,402.00 | 94,431.00 | 94,431.00 | | |
| TOTAL POLICE DEPARTMENT RESOURCES | | | \$ 3,091,391.60 | \$ 3,615,281.20 | \$ 3,562,009.00 | \$ 4,035,120.00 | \$ 4,041,149.00 | \$ 4,041,149.00 | | |
| POLICE DEPARTMENT EXPENSES | | | | | | | | | | |
| 200 | 110 | STAFF PAY | 1,275,004.92 | 1,309,221.14 | 1,428,624.00 | 1,350,166.00 | 1,385,327.00 | 1,385,327.00 | 22.00 | Incl. funding for 2 new Sergeants, 1 new Detective/Patrol Officer, -.10 CSO. |
| 200 | 130 | OVERTIME | 55,652.08 | 73,427.08 | 76,144.00 | 50,000.00 | 50,000.00 | 50,000.00 | | |
| 200 | 210 | GROUP INSURANCE | 334,770.80 | 366,846.24 | 469,592.00 | 446,758.00 | 452,369.00 | 452,369.00 | | |
| 200 | 220 | FICA | 100,134.01 | 104,139.95 | 115,323.00 | 110,747.00 | 109,372.00 | 109,372.00 | | |
| 200 | 230 | RETIREMENT | 133,212.47 | 140,733.10 | 204,965.00 | 180,321.00 | 186,960.00 | 186,960.00 | | |
| 200 | 250 | EMPLOYMENT | 1,320.36 | 1,370.89 | 1,507.00 | 2,211.00 | 1,810.00 | 1,810.00 | | |
| 200 | 260 | SAIF/WBF | 29,573.45 | 21,808.84 | 53,523.00 | 32,812.00 | 34,040.00 | 34,040.00 | | |
| | | TOTAL PERSONNEL COST | 1,929,668.09 | 2,017,547.24 | 2,349,678.00 | 2,173,015.00 | 2,219,878.00 | 2,219,878.00 | 22.00 | |
| 200 | 290 | MEMBERSHIPS | 1,539.20 | 1,187.06 | 1,388.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| 200 | 300 | TECHNICAL SERVICES | 23,302.64 | 28,135.72 | 30,038.00 | 30,000.00 | 30,000.00 | 30,000.00 | | |
| 200 | 330 | PROFESSIONAL SERVICES | 11,062.00 | 9,867.56 | 19,012.00 | 21,000.00 | 21,000.00 | 21,000.00 | | |
| 200 | 430 | REPAIRS & MAINTENANCE SVCS. | 33,765.23 | 30,192.55 | 32,030.00 | 23,600.00 | 23,600.00 | 23,600.00 | | |
| 200 | 440 | RENTALS | 5,180.94 | 4,210.07 | 30,152.00 | 43,200.00 | 43,200.00 | 43,200.00 | | Increased budget for add'l vehicle lease. |
| 200 | 540 | ADVERTISING | 1,521.96 | 678.88 | 2,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 200 | 580 | TRAINING/TRAVEL | 9,379.26 | 14,171.46 | 16,000.00 | 17,000.00 | 17,000.00 | 17,000.00 | | |

Police

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|---|---------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------|--|
| 200 | 610 | OFFICE SUPPLIES | 6,347.50 | 4,822.04 | 5,900.00 | 5,900.00 | 5,900.00 | 5,900.00 | | |
| 200 | 611 | OPERATING SUPPLIES | 10,135.95 | 11,976.99 | 8,620.00 | 11,700.00 | 11,700.00 | 11,700.00 | | |
| 200 | 612 | UNIFORMS/CLOTHING | 11,328.65 | 18,855.00 | 15,850.00 | 18,200.00 | 18,200.00 | 18,200.00 | | |
| 200 | 613 | EQUIPMENT OP. SUPPLIES | 31,153.87 | 30,722.23 | 44,247.00 | 48,900.00 | 48,900.00 | 48,900.00 | | |
| 200 | 615 | TOOLS & SMALL EQUIPMENT | - | 49.99 | - | - | - | - | | |
| 200 | 616 | JAIL SUPPLIES & EQUIPMENT | 413.51 | 239.90 | 970.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 200 | 620 | UTILITIES | 41,992.31 | 41,996.84 | 43,330.00 | 43,500.00 | 43,500.00 | 43,500.00 | | |
| 200 | 700 | BUILDING & GROUNDS MAINT. | 3,895.15 | 4,470.60 | 5,500.00 | - | - | - | | |
| 200 | 800 | INVESTIGATIONS | 5,410.00 | 4,439.59 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | | |
| 200 | 801 | KIDS PROGRAMS | 8,259.52 | 6,959.84 | 15,099.00 | 8,000.00 | 8,000.00 | 8,000.00 | | |
| 204 | 270 | RELEASED FORFEITURES | 53,680.00 | - | - | - | - | - | | |
| | | TOTAL MATERIALS & SERVICES | 258,367.69 | 212,976.32 | 278,136.00 | 284,500.00 | 284,500.00 | 284,500.00 | | |
| 200 | 730 | PROJECTS/IMPROVEMENTS | - | - | - | - | - | - | | |
| 200 | 741 | EQUIPMENT/MACHINERY | 16,765.82 | 9,698.04 | 12,920.00 | 111,570.00 | 111,570.00 | 111,570.00 | | |
| 200 | 742 | PATROL VEHICLE | - | - | - | 32,514.00 | 32,514.00 | 32,514.00 | | |
| 200 | 743 | FURNITURE | 1,010.64 | 1,968.35 | 1,000.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| 204 | 741 | EQUIPMENT/MACHINERY | - | - | 93,248.00 | - | 3,500.00 | 3,500.00 | | |
| | | TOTAL CAPITAL OUTLAY | 17,776.46 | 11,666.39 | 107,168.00 | 145,584.00 | 149,084.00 | 149,084.00 | | |
| TOTAL POLICE DEPARTMENT EXPENSES | | | \$ 2,205,812.24 | \$ 2,242,189.95 | \$ 2,734,982.00 | \$ 2,603,099.00 | \$ 2,653,462.00 | \$ 2,653,462.00 | 22.00 | |
| | | Net gain/(loss) | 885,579.36 | 1,373,091.25 | 827,027.00 | 1,432,021.00 | 1,387,687.00 | 1,387,687.00 | | |
| 200 | 391-011 | TRANSFER FROM GEN. FUND | 500,753.00 | | | | | | | |
| 202 | 391-000 | TRANSFER FROM GEN. FUND | 45,000.00 | - | - | - | - | - | | |
| 202 | 391-000 | TRANSFER FROM POLICE LEVY | - | 20,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | |
| 100 | 491-009 | TRANSFER TO EQUIP. RESERVE | (45,000.00) | - | - | - | - | - | | |
| 200 | 491-000 | TRANSFER TO EQUIP. RESERVE | - | (20,000.00) | (10,000.00) | (10,000.00) | (10,000.00) | (10,000.00) | | |
| | | Contingency | - | - | 50,000.00 | 121,554.00 | 123,897.00 | 123,897.00 | | |
| | | UNAPPROPRIATED ENDING BALANCE | 1,386,332.36 | 1,373,091.25 | 777,027.00 | 1,310,467.00 | 1,263,790.00 | 1,263,790.00 | | Increase fund balance to prepare for future. |
| | | AVAILABLE MONTHS OF EXPEND. | 8 | 7 | 3 | 6 | 6 | 6 | | |

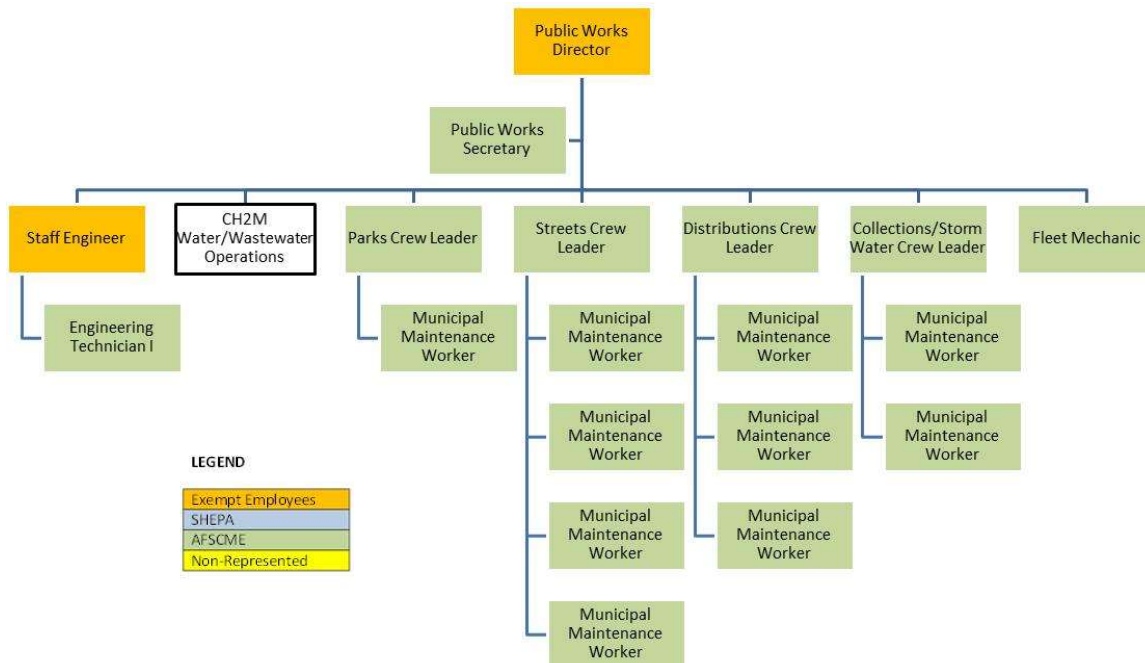


PUBLIC WORKS BUDGET

The Public Works department is the largest department in terms of total budget. Within the department are five divisions that impact the livability in Sweet Home. The five divisions are:

- Parks & Facilities
- Water
- Wastewater
- Storm Water
- Street Maintenance

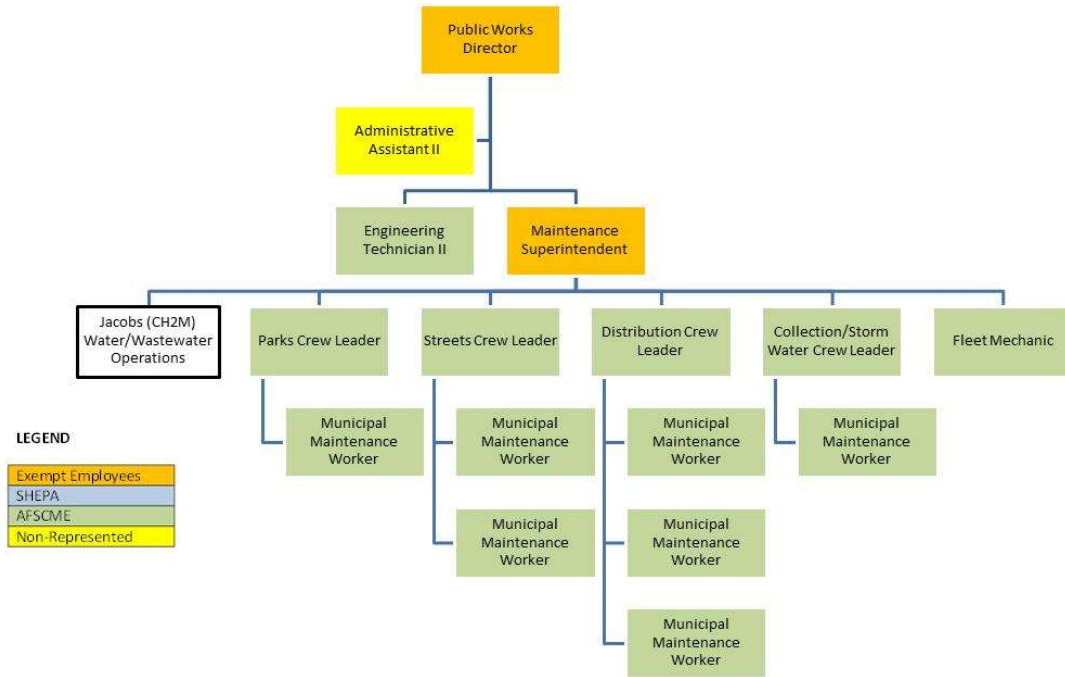
Current Staffing



For the 2018-2019 adopted budget, the Public Works department provides funding for operational needs but also includes additional funding to begin replacing aged equipment and reorganize personnel. The total expense budget across all Public Works divisions is \$7.1 million and total FTE of 17.7.

As part of the reorganization the Staff Engineer, formerly employed in Public Works has been transferred to Community & Economic Development. This reorganization was done with Council goals in mind to streamline processes and allow for better work flows. Additionally, the budget contains additional funding for two position modifications, specifically funding for a Maintenance Superintendent and for a Public Works Administrative Assistant.

Adopted Staffing



Parks & Facilities

The City of Sweet Home has an established city-wide park system that provides a variety of recreational opportunities to all citizens and visitors. Currently the city maintains six parks (including a skate park) and the Hobart Natural Area. The 2017 Budget Committee and City Council both made the parks program a priority for the city and added a crew leader to the current year budget to oversee maintenance of those parks and city facilities. For the 2018-2019 adopted budget, the city increases the amount of spending for the Parks division by 4.8% or \$21k.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Revenue | | | | | | | |
| Fees | 372 | 104 | 0 | 0 | 0 | 0 | N/A |
| Other Dedicated Revenue | 3,995 | 3,505 | 3,297 | 3,166 | 3,166 | 3,166 | -3.9% |
| Total Parks Revenue | \$4,367 | \$3,609 | \$3,297 | \$3,166 | \$3,166 | \$3,166 | -3.9% |
| Expenditures | | | | | | | |
| Personnel Services | 63,454 | 66,104 | 175,835 | 195,927 | 195,927 | 195,927 | 11.1% |
| Materials & Services | 68,950 | 46,620 | 65,998 | 85,842 | 85,842 | 85,842 | 30.1% |
| Capital Outlay | 336 | 4,360 | 203,377 | 184,644 | 184,644 | 184,644 | -9.2% |
| Total Expenditures | \$132,740 | \$117,084 | \$445,210 | \$466,413 | \$466,413 | \$466,413 | 4.6% |
| Staffing Levels | | | 2.73 | | 2.60 | 2.60 | -4.8% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|---|-----------|--|
| <ul style="list-style-type: none"> Funding for new restrooms at Sankey Park | \$100,000 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (parks). |
| <ul style="list-style-type: none"> New pedestrian bridge across Ames Creek | \$62,352 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (parks). |
| <ul style="list-style-type: none"> Funding for President's Club Beautification Committee | \$15,000 | |

Maintenance at city parks is a major priority for the city as we enter this next budget year. Significant progress has been made at Sankey Park to return the park to its former glory. As part of this adopted budget, replacing the restrooms as well as building a pedestrian bridge over Ames Creek connecting the Jim Riggs Community Center and Sankey are priority number one. Beyond these items, remaining funding will be used to clear additional shrubbery around the park and improve various aspects of the parks infrastructure.

PW Parks

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|------------------------------|---------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|-----------------------------------|
| PARKS RESOURCES | | | | | | | | | | |
| 100 | 322-102 | PUBLIC WORKS FEES | 1,254.50 | - | - | - | - | - | | |
| 457 | 300-000 | BEGINNING FUND BALANCE | 41,948.70 | 44,215.36 | 51,351.00 | 60,486.00 | 60,486.00 | 60,486.00 | | |
| 753 | 300-000 | BEGINNING FUND BALANCE | 4,627.83 | 4,654.43 | 4,694.00 | 4,743.00 | 4,743.00 | 4,743.00 | | |
| 100 | 347-400 | PARKS & RECREATION FEES | 372.06 | 104.10 | - | - | - | - | | |
| 100 | 370-003 | PARKS GRANTS | 354.25 | - | - | - | - | - | | |
| 457 | 361-000 | INTEREST | 251.19 | 471.71 | 206.00 | 472.00 | 472.00 | 472.00 | | |
| 457 | 365-100 | BILLED PARKS DONATIONS | 2,000.00 | 1,666.00 | 1,737.00 | 1,394.00 | 1,394.00 | 1,394.00 | | |
| 457 | 365-101 | PARKS DONATIONS | - | 10.00 | - | - | - | - | | |
| 457 | 365-102 | BILLED POOL DONATIONS | 1,362.46 | 1,311.73 | 1,333.00 | 1,300.00 | 1,300.00 | 1,300.00 | | |
| 457 | 390-001 | MISC REVENUES | - | - | - | - | - | - | | |
| 753 | 361-000 | INTEREST | 26.60 | 45.57 | 21.00 | - | - | - | | |
| | | Subtotal Other Revenue | 3,994.50 | 3,505.01 | 3,297.00 | 3,166.00 | 3,166.00 | 3,166.00 | | |
| TOTAL PARKS RESOURCES | | | \$ 52,197.59 | \$ 52,478.90 | \$ 59,342.00 | \$ 68,395.00 | \$ 68,395.00 | \$ 68,395.00 | | |
| PARKS EXPENSES | | | | | | | | | | |
| 100 | 110 | STAFF PAY | 40,159.34 | 46,868.83 | 111,038.00 | 126,017.00 | 126,017.00 | 126,017.00 | 2.60 | |
| 100 | 130 | OVERTIME | - | 424.55 | - | - | - | - | | |
| 100 | 210 | GROUP INSURANCE | 14,433.93 | 11,365.59 | 39,784.00 | 39,386.00 | 39,386.00 | 39,386.00 | | |
| 100 | 220 | FICA | 2,996.35 | 3,576.99 | 8,488.00 | 9,603.00 | 9,603.00 | 9,603.00 | | |
| 100 | 230 | RETIREMENT | 4,602.17 | 3,205.99 | 13,044.00 | 16,525.00 | 16,525.00 | 16,525.00 | | |
| 100 | 250 | EMPLOYMENT | 40.16 | 49.28 | 111.00 | 165.00 | 165.00 | 165.00 | | |
| 100 | 260 | SAIF/WBF | 1,221.35 | 612.82 | 3,370.00 | 4,231.00 | 4,231.00 | 4,231.00 | | |
| | | TOTAL PERSONNEL COST | 63,453.30 | 66,104.05 | 175,835.00 | 195,927.00 | 195,927.00 | 195,927.00 | 2.60 | |
| 100 | 290 | MEMBERSHIPS | - | - | 300.00 | 300.00 | 300.00 | 300.00 | | |
| 100 | 330 | PROFESSIONAL SERVICE | 47,956.47 | 17,173.37 | 25,000.00 | 44,692.00 | 44,692.00 | 44,692.00 | | Funding for seasonal maintenance. |
| 100 | 430 | REPAIR & MAINT. SVC. | 64.08 | 3,534.55 | 750.00 | 4,000.00 | 4,000.00 | 4,000.00 | | |
| 100 | 440 | RENTAL | - | - | 500.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 100 | 540 | ADVERTISING | - | - | 250.00 | 250.00 | 250.00 | 250.00 | | |
| 100 | 580 | TRAINING/TRAVEL | 15.50 | (34.50) | 700.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |

Water

The city operates and maintains a Water Treatment Facility and appropriate distribution systems in such a way as to meet strict governmental requirements while providing safe drinking water and protecting the health of the environment. A number of activities are associated with the production of potable water. Equipment operation and maintenance is accomplished on pumps, valves, motors, compressors, chemical feed machines, flow meters, pressure meters and filters. Production averages approximately 1 million gallons per day with peak days in excess of 2.5 million gallons. To accomplish the feat, the plant runs seven days a week, 365 days a year.

Monitoring activities include flow monitoring at the filtration plant, level monitoring of the reservoirs and chemical and biological laboratory testing. Daily lab tests for turbidity, chlorine concentration, fluoride concentration and pH are performed. Periodic testing is provided by private certified laboratories for 83+/- parameters including fecal coliforms, inorganic contaminants, radioactive contaminants and organic contaminants.

All monitoring results are collected, correlated and entered into appropriate report forms for the State Health Division.

Our goal is to continue to produce superior quality potable water that resulted in the city earning the Overall Best Drinking Water in Oregon award for 2016.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|-------------------------------|
| Revenue | | | | | | | |
| User Fees | 2,051,900 | 2,113,343 | 2,197,931 | 2,367,349 | 2,367,349 | 2,367,349 | 7.7% |
| Other Dedicated Revenue | 24,323 | 25,925 | 8,077 | 10,250 | 10,250 | 10,250 | 26.9% |
| Total Water Division Revenue | \$2,076,223 | \$2,139,268 | \$2,206,008 | \$2,377,599 | \$2,377,599 | \$2,377,599 | 7.8% |
| Expenditures | | | | | | | |
| Personnel Services | 492,929 | 420,209 | 403,281 | 445,031 | 445,031 | 445,031 | 10.4% |
| Materials & Services | 689,149 | 723,370 | 943,596 | 971,140 | 971,140 | 971,140 | 2.9% |
| Capital Outlay | 83,679 | 226,263 | 800,220 | 522,000 | 509,500 | 509,500 | -36.3% |
| Debt Service | 497,291 | 500,491 | 498,592 | 501,216 | 501,216 | 501,216 | 0.5% |
| Total Expenditures | \$1,763,048 | \$1,870,333 | \$2,645,689 | \$2,439,387 | \$2,426,887 | \$2,426,887 | -8.3% |
| Staffing Levels | | | 5.44 | | 5.63 | 5.63 | 3.5% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|---|-----------|---|
| <ul style="list-style-type: none"> Booster station design and installation on Boulder Ridge | \$60,000 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (water) |
| <ul style="list-style-type: none"> Meter change over project (Elm St from 14th to Mt. View Rd.) | \$250,000 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (water) Goal #2: employ sound technology to maximize efficiency |
| <ul style="list-style-type: none"> Leak investigation & potential repairs | \$100,000 | Goal #2: employ sound technology to maximize efficiency |
| <ul style="list-style-type: none"> Funding for new equipment | \$39,000 | Goal #1: increase community awareness of infrastructure needs and appropriate planning documents (property) Goal #2: invest in long-term staff stability & training Goal #2: continue to implement strong financial practices |

Many of the items listed above as new budget proposals aim to move the city forward and ensure stability in the future. For example, the funding for the leak investigation, while a high price tag, is necessary to limit water losses on a system that loses an excess of 1,000,000 gallons per month. Reducing this loss ratio will substantially curb costs associated with treatment. New equipment is necessary as staff is currently using outdated or faulty equipment. This results in significant maintenance costs and can potentially take needed equipment off the road for repair. The funding adopted in the 2018-2019 budget only starts a process of replacing aging equipment and establishing an equipment replacement program to minimize repair and ensure funding exists when the time comes for replacement.



PW Water

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|------------------------------|---------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|---|
| WATER RESOURCES | | | | | | | | | | |
| 500 | 300-000 | BEGINNING FUND BALANCE | 158,749.34 | 239,567.59 | 179,018.00 | 248,958.00 | 248,958.00 | 248,958.00 | | |
| 501 | 300-001 | BEGINNING FUND BALANCE | 318,766.68 | 361,522.93 | 412,665.00 | 468,591.00 | 468,591.00 | 468,591.00 | | |
| 502 | 300-000 | BEGINNING FUND BALANCE | 108,343.40 | 95,955.59 | 96,780.00 | 173,435.68 | 173,435.68 | 173,435.68 | | |
| 503 | 300-000 | BEGINNING FUND BALANCE | 436,115.64 | 469,962.43 | 651,775.00 | 779,005.52 | 779,005.52 | 779,005.52 | | |
| 500 | 340-001 | WATER USER FEES | 1,992,401.27 | 2,038,334.32 | 2,195,431.00 | 2,342,349.00 | 2,342,349.00 | 2,342,349.00 | | Rate inc. necessary to avoid over-expending fund. |
| 500 | 340-002 | WATER CONNECTION FEE | 18,124.00 | 26,164.00 | 1,000.00 | - | - | - | | |
| 501 | 340-003 | WATER DEVELOPMENT FEES | 38,289.00 | 47,385.00 | 1,500.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| 501 | 355-000 | WATER DEV. FEES PRINCIPAL | 3,085.39 | 1,459.71 | - | - | - | - | | |
| 501 | 355-001 | WATER DEV. FEES INTEREST | - | - | - | - | - | - | | |
| | | Subtotal User Fees | 2,051,899.66 | 2,113,343.03 | 2,197,931.00 | 2,367,349.00 | 2,367,349.00 | 2,367,349.00 | | |
| 500 | 361-000 | INTEREST | 1,306.17 | 2,318.30 | 1,089.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 500 | 390-001 | MISCELLANEOUS REVENUES | 7,755.77 | 12,429.63 | 2,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | | |
| 501 | 355-001 | WATER SDC INTEREST | 705.09 | 881.79 | - | 750.00 | 750.00 | 750.00 | | |
| 501 | 361-000 | INTEREST | 1,954.77 | 3,807.19 | 1,667.00 | - | - | - | | |
| 502 | 361-000 | INTEREST | 587.19 | 945.93 | 422.00 | - | - | - | | |
| 503 | 361-000 | INTEREST | 2,684.31 | 5,542.29 | 2,399.00 | - | - | - | | |
| 503 | 390-001 | MISCELLANEOUS REVENUES | 9,329.90 | - | - | - | - | - | | |
| | | Subtotal Other Revenue | 24,323.20 | 25,925.13 | 8,077.00 | 10,250.00 | 10,250.00 | 10,250.00 | | |
| TOTAL WATER RESOURCES | | | \$ 3,098,197.92 | \$ 3,306,276.70 | \$ 3,546,246.00 | \$ 4,047,589.20 | \$ 4,047,589.20 | \$ 4,047,589.20 | | |

WATER EXPENSES

| | | | | | | | | | | |
|-----|-----|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|------|
| 500 | 110 | STAFF PAY | 311,712.11 | 263,796.08 | 240,882.00 | 275,018.00 | 275,018.00 | 275,018.00 | 5.63 | |
| 500 | 130 | OVERTIME | 2,840.35 | 2,684.15 | 4,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | | |
| 500 | 210 | GROUP INSURANCE | 104,185.29 | 91,858.50 | 94,642.00 | 104,417.00 | 104,417.00 | 104,417.00 | | |
| 500 | 220 | FICA | 24,658.60 | 21,143.73 | 21,863.00 | 20,597.85 | 20,597.85 | 20,597.85 | | |
| 500 | 230 | RETIREMENT | 42,229.48 | 34,621.85 | 33,918.00 | 34,461.00 | 34,461.00 | 34,461.00 | | |
| 500 | 250 | EMPLOYMENT | 330.06 | 291.72 | 268.00 | 252.32 | 252.32 | 252.32 | | |
| 500 | 260 | SAIF/WBF | 6,972.71 | 5,812.58 | 7,208.00 | 7,785.00 | 7,785.00 | 7,785.00 | | |
| | | TOTAL PERSONNEL COST | 492,928.60 | 420,208.61 | 403,281.00 | 445,031.17 | 445,031.17 | 445,031.17 | 5.63 | |
| 500 | 290 | MEMBERSHIPS | 1,041.09 | 1,128.36 | 1,223.00 | 1,300.00 | 1,300.00 | 1,300.00 | | |
| 500 | 300 | TECHNICAL SERVICES | 20,586.23 | 31,241.27 | 41,600.00 | 48,000.00 | 48,000.00 | 48,000.00 | | |
| 500 | 330 | PROFESSIONAL SERVICES | 543,226.17 | 559,004.91 | 540,180.00 | 555,640.00 | 555,640.00 | 555,640.00 | | CH2M |
| 500 | 400 | STRATTON EASEM | 1,158.46 | 1,158.46 | 1,159.00 | 1,200.00 | 1,200.00 | 1,200.00 | | |
| 500 | 430 | REPAIR & MAINT. SVC. | 1,186.98 | 1,984.37 | 13,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | | |
| 500 | 440 | RENTAL | - | - | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 500 | 540 | ADVERTISING | 168.38 | 1,872.67 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 500 | 580 | TRAINING/TRAVEL | 2,872.27 | 2,305.49 | 3,815.00 | 4,500.00 | 4,500.00 | 4,500.00 | | |
| 500 | 610 | OFFICE SUPPLIES | 5,429.67 | 4,810.80 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | | |
| 500 | 611 | OPERATING SUPPLIES | 71,700.75 | 83,794.74 | 75,000.00 | 80,000.00 | 80,000.00 | 80,000.00 | | |
| 500 | 612 | UNIFORMS/CLOTHING | 2,612.40 | 3,622.66 | 3,119.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 500 | 613 | EQUIP. OPERATING SUPPLIES | 10,565.69 | 14,151.93 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| 500 | 615 | TOOLS & SMALL EQUIP. | 1,188.63 | 780.59 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 500 | 620 | UTILITIES | 13,999.50 | 16,205.83 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | |
| 500 | 700 | BUILDING & GROUNDS MAINT. | 915.36 | 1,308.23 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | | |
| 501 | 330 | PROFESSIONAL SERVICES | 1,278.00 | - | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | | |
| 503 | 330 | PROFESSIONAL SERVICES/PROJECTS | 11,219.18 | - | 140,000.00 | 140,000.00 | 140,000.00 | 140,000.00 | | |

PW Water

| | | | | | | | |
|-----|-----------------------------------|------------|------------|------------|------------|------------|------------|
| | TOTAL MATERIALS & SERVICES | 689,148.76 | 723,370.31 | 943,596.00 | 971,140.00 | 971,140.00 | 971,140.00 |
| 500 | 720 BUILDINGS | - | 351.75 | 500.00 | - | - | - |
| 500 | 730 PROJECTS/IMPROVEMENTS | - | - | 2,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 500 | 741 EQUIPMENT/MACHINERY | 6,343.28 | - | 7,220.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 500 | 743 FURNITURE | - | 317.26 | 500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 501 | 730 WATERLINE PROJECTS | - | - | 200,000.00 | 310,000.00 | 310,000.00 | 310,000.00 |
| 502 | 720 BUILDINGS | - | - | - | 12,500.00 | - | - |
| 502 | 730 WATERLINE PROJECTS | 12,975.00 | - | 170,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| 502 | 741 EQUIPMENT/MACHINERY | - | - | - | 39,000.00 | 39,000.00 | 39,000.00 |
| 503 | 731 REPLACEMENT/CONSTRUCTION | - | - | - | 100,000.00 | 100,000.00 | 100,000.00 |
| 503 | 732 WATERLINE REPLACEMENT | 64,360.24 | 225,594.45 | 420,000.00 | - | - | - |
| | TOTAL CAPITAL OUTLAY | 83,678.52 | 226,263.46 | 800,220.00 | 522,000.00 | 509,500.00 | 509,500.00 |
| 500 | 803 WATER PLANT DEBT P (S04002) | 219,055.53 | 221,246.08 | 223,459.00 | 225,693.00 | 225,693.00 | 225,693.00 |
| 500 | 804 WATER PLANT DEBT I (S04002) | 61,868.29 | 59,677.74 | 57,466.00 | 55,231.00 | 55,231.00 | 55,231.00 |
| 500 | 805 WATER PLANT DEBT P (G04003) | 108,610.00 | 113,982.00 | 114,362.00 | 119,846.00 | 119,846.00 | 119,846.00 |
| 500 | 806 WATER PLANT DEBT F&I (G04003) | 107,757.00 | 105,584.80 | 103,305.00 | 100,446.00 | 100,446.00 | 100,446.00 |
| | TOTAL DEBT OBLIGATIONS | 497,290.82 | 500,490.62 | 498,592.00 | 501,216.00 | 501,216.00 | 501,216.00 |

\$60k for Boulder Ridge; \$250k for Meter change.
 \$25k for water fill station; add'l projects.
 4x4 truck (\$30k across 4 funds) + dump trucks
 Investigate leak at Reservoir.

| | | | | | | | |
|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|
| TOTAL WATER EXPENSES | \$ 1,763,046.70 | \$ 1,870,333.00 | \$ 2,645,689.00 | \$ 2,439,387.17 | \$ 2,426,887.17 | \$ 2,426,887.17 | 5.63 |
|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|

| | | | | | | | |
|-------------|--------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | Net gain/(loss) | 1,335,151.22 | 1,435,943.70 | 900,557.00 | 1,608,202.03 | 1,620,702.03 | 1,620,702.03 |
| 202 391-011 | TRANS IN FROM WTR FUND | 42,710.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 |
| 502 | 001 TRANSFERS IN | - | - | 75,000.00 | - | - | - |
| 503 | 001 TRANSFERS IN | 97,412.00 | 302,990.00 | 337,990.00 | 311,677.00 | 311,677.00 | 311,677.00 |
| 500 | 000 TRANS OUT TO GEN FUND ADM | (114,366.00) | (114,366.00) | (114,366.00) | (162,252.00) | (162,252.00) | (162,252.00) |
| 500 | 001 TRANS. OUT TO EQ. RESERVE | (22,710.00) | (25,000.00) | (25,000.00) | (40,000.00) | (40,000.00) | (40,000.00) |
| 500 | 003 TRANSFER OUT TO EQ. RES. | (15,000.00) | (15,000.00) | (15,000.00) | - | - | - |
| 500 | 501 TRANSFER OUT TO WATER CAPITAL | - | - | (75,000.00) | - | - | - |
| 500 | 502 TRANSFER OUT TO RESERVE FUND | (97,412.00) | (302,990.00) | (337,990.00) | (311,677.00) | (311,677.00) | (311,677.00) |
| 503 | TRANSFER FOR CH LOAN | - | - | - | (750,000.00) | (750,000.00) | (750,000.00) |
| | Contingency | - | - | 71,153.00 | 56,309.00 | 56,309.00 | 56,309.00 |
| | UNAPPROPRIATED ENDING BALANCE | 1,225,785.22 | 1,321,577.70 | 715,038.00 | 639,641.03 | 652,141.03 | 652,141.03 |
| | AVAILABLE MONTHS OF EXPEND. | 7 | 7 | 3 | 3 | 3 | 3 |

Equal to FY17 depreciation per report.
 Transferring from Water depreciation fund
 to cover expected construction costs.
 10-year loan to be paid back at 0% interest.

Wastewater

The city operates and maintains a Wastewater Treatment Facility and appropriate collections systems in such a way as to meet strict governmental requirements for wastewater collections and reclamation, while protecting the health of the environment. This facility consists of six unit processes, including influent pumping, aeration, clarification, sludge dewatering and disposal, disinfections and two gravity filters that are operated during certain periods throughout the year. Laboratory facilities which support the operations and comply with state and federal mandates are also associated with the overall operation and maintenance, cleaning of grounds and facilities, sludge dewatering and disposal activities, process operation, monitoring and reporting.

The monitoring activities are composed of effluent flow monitoring and lab testing. The city maintains a water quality lab for the purpose of meeting state and federal regulations for treatment and discharge of municipal sewage. In-house analysis includes daily, weekly and monthly testing for Biological Oxygen Demand (BOD), fecal coliforms, suspended solids, volatile solids and total solids as well as chlorine concentration and pH. Certified private laboratories perform annual and periodic testing for inorganic toxic chemicals (heavy metals), organic toxic chemicals (pesticides) and radioactive contamination. All data from these monitoring activities are collected, correlated and entered into appropriate report formats for submittal to the regulatory agencies (DEQ and EPA).

Other objectives are to try to meet discharge permit requirements within feasible limits set forth under our new NPDES Discharge Permit; continue operations with effluent recycling and sludge watering improvements; and continue replacement reserve.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|---------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|-------------------------------|
| Revenue | | | | | | | |
| Fees | 2,122,416 | 2,299,617 | 2,703,621 | 3,108,772 | 3,108,772 | 3,108,772 | 15.0% |
| Other Dedicated Revenue | 13,147 | 26,475 | 2,014,280 | 2,013,500 | 2,013,500 | 2,013,500 | -0.04% |
| Total Wastewater Revenue | \$2,135,563 | \$2,326,092 | \$4,717,901 | \$5,122,272 | \$5,122,272 | \$5,122,272 | 8.6% |
| Expenditures | | | | | | | |
| Personnel Services | 534,629 | 470,991 | 448,713 | 307,014 | 307,014 | 307,014 | -31.6% |
| Materials & Services | 696,475 | 730,901 | 1,597,888 | 634,440 | 634,440 | 634,440 | -60.3% |
| Capital Outlay | 1,301 | 22,114 | 3,348,419 | 943,845 | 943,845 | 943,845 | -71.8% |
| Debt Service | 887,802 | 884,520 | 881,177 | 877,769 | 877,769 | 877,769 | -0.4% |
| Total Expenditures | \$2,120,207 | \$2,108,526 | \$6,276,197 | \$2,763,068 | \$2,763,068 | \$2,763,068 | -56.0% |
| Staffing Levels | | | 6.42 | | 3.40 | 3.40 | -47.0% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|---|-----------|---|
| <ul style="list-style-type: none"> • WWTP Initial Design Work | \$787,760 | Goal #1: develop specific steps for implementation of the adopted infrastructure master plans (sewer) Goal #2: employ sound technology to maximize efficiency |
| <ul style="list-style-type: none"> • Funding for new equipment | \$39,000 | Goal #1: increase community awareness of infrastructure needs and appropriate planning documents (property) Goal #2: invest in long-term staff stability & training Goal #2: continue to implement strong financial practices |

The primary focus of the coming year in the Wastewater division is the replacement and rehabilitation of the Wastewater Treatment Plant (WWTP). In December 2017, the City selected MurraySmith to lead the project and design the new plant. Included in this budget is just over ¼ of a million dollars to begin the design work and prepare for future construction. This funding is being made available from resources set aside in the Wastewater Depreciation Fund specifically for major projects such as this. Once completed, slated for late-2022, the new plant will greatly improve collection efforts and exceed many of the requirements specified by DEQ for municipal wastewater facilities.



PW Wastewater

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|-----------------------------------|---------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|-------|
| WASTEWATER RESOURCES | | | | | | | | | | |
| 550 | 300-000 | BEGINNING FUND BALANCE | 147,731.48 | 92,149.31 | - | 335,031.95 | 335,031.95 | 335,031.95 | | |
| 551 | 300-000 | BEGINNING FUND BALANCE | 388,986.59 | 415,054.54 | 447,935.00 | 479,865.69 | 479,865.69 | 479,865.69 | | |
| 552 | 300-000 | BEGINNING FUND BALANCE | 518,113.79 | 521,089.60 | 525,526.00 | 532,378.36 | 532,378.36 | 532,378.36 | | |
| 553 | 300-000 | BEGINNING FUND BALANCE | 1,164,064.14 | 1,065,464.60 | 1,261,715.00 | 1,270,866.43 | 1,270,866.43 | 1,270,866.43 | | |
| 550 | 340-003 | SEWER USER FEES | 2,098,656.62 | 2,271,575.13 | 2,702,621.00 | 3,087,672.51 | 3,087,672.51 | 3,087,672.51 | | |
| 551 | 340-004 | SEWER DEVELOPMENT FEES | 21,951.00 | 26,799.00 | 1,000.00 | 20,099.25 | 20,099.25 | 20,099.25 | | |
| 551 | 355-000 | SEWER DEV. FEES PRINCIPAL | 1,098.48 | 1,185.60 | - | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 551 | 361-001 | SEWER DEV. FEES INTEREST | 709.73 | 57.62 | - | - | - | - | | |
| | | Subtotal User Fees | 2,122,415.83 | 2,299,617.35 | 2,703,621.00 | 3,108,771.76 | 3,108,771.76 | 3,108,771.76 | | |
| 550 | 361-000 | INTEREST | 679.54 | 511.99 | 155.00 | 500.00 | 500.00 | 500.00 | | |
| 550 | 390-001 | MISCELLANEOUS REVENUE | 900.00 | 5,106.50 | 5,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 551 | 361-000 | INTEREST | 2,308.74 | 4,226.93 | 1,877.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 552 | 361-000 | INTEREST | 2,975.81 | 5,103.30 | 2,295.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 553 | 361-000 | INTEREST | 6,283.21 | 11,526.30 | 4,953.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 553 | 393-101 | FEDERAL APPROPRIATION | - | - | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | | |
| | | Subtotal Other Revenue | 13,147.30 | 26,475.02 | 2,014,280.00 | 2,013,500.00 | 2,013,500.00 | 2,013,500.00 | | |
| TOTAL WASTEWATER RESOURCES | | | \$ 4,354,459.13 | \$ 4,419,850.42 | \$ 6,953,077.00 | \$ 7,740,414.19 | \$ 7,740,414.19 | \$ 7,740,414.19 | | |

WASTEWATER EXPENSES

| | | | | | | | | | | |
|-----|-----|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|------|
| 550 | 110 | STAFF PAY | 353,458.05 | 307,645.82 | 278,291.00 | 192,697.00 | 192,697.00 | 192,697.00 | 3.40 | |
| 550 | 130 | OVERTIME | 2,183.10 | 2,815.64 | 4,500.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 550 | 210 | GROUP INSURANCE | 95,520.26 | 91,668.16 | 95,712.00 | 65,730.00 | 65,730.00 | 65,730.00 | | |
| 550 | 220 | FICA | 27,721.70 | 24,397.01 | 24,586.00 | 14,684.00 | 14,684.00 | 14,684.00 | | |
| 550 | 230 | RETIREMENT | 47,143.85 | 37,663.68 | 38,259.00 | 26,058.00 | 26,058.00 | 26,058.00 | | |
| 550 | 250 | EMPLOYMENT | 368.23 | 331.45 | 322.00 | 142.00 | 142.00 | 142.00 | | |
| 550 | 260 | SAIF/WBF | 8,233.32 | 6,469.60 | 7,043.00 | 4,703.00 | 4,703.00 | 4,703.00 | | |
| | | TOTAL PERSONNEL COST | 534,628.51 | 470,991.36 | 448,713.00 | 307,014.00 | 307,014.00 | 307,014.00 | 3.40 | |
| 550 | 290 | MEMBERSHIPS | 923.97 | 952.61 | 1,258.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 550 | 300 | TECHNICAL SERVICES | 18,812.19 | 125,766.69 | 102,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | | |
| 550 | 330 | PROFESSIONAL SERVICES | 520,585.44 | 517,861.61 | 540,180.00 | 535,640.00 | 535,640.00 | 535,640.00 | | CH2M |
| 550 | 430 | REPAIR & MAINT. SVC. | 15,226.46 | 23,862.04 | 13,000.00 | 13,600.00 | 13,600.00 | 13,600.00 | | |
| 550 | 440 | RENTAL | 49.16 | - | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 550 | 540 | ADVERTISING/PROMOTION | 117.69 | 29.97 | 900.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 550 | 580 | TRAINING/TRAVEL | 1,449.12 | 1,079.14 | 4,354.00 | 4,500.00 | 4,500.00 | 4,500.00 | | |
| 550 | 610 | OFFICE SUPPLIES | 4,334.70 | 3,205.98 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 550 | 611 | OPERATING SUPPLIES | 3,848.23 | 6,032.23 | 10,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | | |
| 550 | 612 | UNIFORMS/CLOTHING | 2,070.36 | 2,616.75 | 3,696.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 550 | 613 | EQUIP. OPERATING SUPPLIES | 13,470.50 | 11,668.06 | 32,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | |
| 550 | 615 | TOOLS & SMALL EQUIP. | 1,133.02 | 371.81 | 2,000.00 | 3,600.00 | 3,600.00 | 3,600.00 | | |
| 550 | 620 | UTILITIES | 9,766.69 | 9,046.64 | 7,500.00 | 9,100.00 | 9,100.00 | 9,100.00 | | |
| 550 | 700 | BUILDING & GROUNDS MAINT. | 854.72 | 630.25 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 551 | 330 | PROFESSIONAL SERVICES | - | - | 50,000.00 | - | - | - | | |
| 552 | 330 | PROFESSIONAL SERVICES | - | - | 75,000.00 | - | - | - | | |

PW Wastewater

| | | | | | | | | |
|-----|----------------------------------|------------|------------|--------------|------------|------------|------------|--|
| 553 | 330 PROFESSIONAL SERVICES | 103,832.75 | 27,777.47 | 750,000.00 | - | - | - | |
| | TOTAL MATERIALS & SERVICES | 696,475.00 | 730,901.25 | 1,597,888.00 | 634,440.00 | 634,440.00 | 634,440.00 | |
| 550 | 720 BUILDINGS | - | 301.50 | 4,736.00 | 5,000.00 | 5,000.00 | 5,000.00 | |
| 550 | 730 PROJECTS/IMPROV. | - | 3,196.47 | 500.00 | - | - | - | |
| 550 | 741 EQUIPMENT/MACHINERY | 250.53 | 18,298.27 | 17,349.00 | - | - | - | |
| 550 | 743 FURNITURE | - | 317.27 | 500.00 | 3,000.00 | 3,000.00 | 3,000.00 | |
| 551 | 450 WASTEWATER SYSTEM | - | - | 300,000.00 | 109,085.00 | 109,085.00 | 109,085.00 | |
| 552 | 561 WASTEWATER SYSTEM | - | - | 435,000.00 | - | - | - | |
| 552 | 741 EQUIPMENT/MACHINERY | - | - | - | 39,000.00 | 39,000.00 | 39,000.00 | 4x4 truck (\$30k across 4 funds) + dump truck: |
| 553 | 730 MAO REQUIREMENTS | - | - | 340,334.00 | - | - | - | |
| 553 | 731 I & I | - | - | 150,000.00 | - | - | - | |
| 553 | 732 CONSTRUCTION - R89752 | - | - | - | - | - | - | |
| 553 | 734 PHASE#1- WW FACILITY UPGRADE | - | - | 2,000,000.00 | 787,760.00 | 787,760.00 | 787,760.00 | WWTP initial design work. |
| 553 | 800 SEWER LATERAL PROGRAM | 1,050.00 | - | 100,000.00 | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 1,300.53 | 22,113.51 | 3,348,419.00 | 943,845.00 | 943,845.00 | 943,845.00 | |
| 550 | 001 CWSRF LOAN R89750 P | 198,952.00 | 205,248.00 | 211,743.00 | 218,444.00 | 218,444.00 | 218,444.00 | |
| 550 | 002 CWSRF LOAN R89750 I&F | 81,609.00 | 74,303.00 | 66,766.00 | 58,989.00 | 58,989.00 | 58,989.00 | |
| 550 | 003 CWSRF LOAN R89751 P #3 | 204,317.00 | 210,286.00 | 216,428.00 | 222,750.00 | 222,750.00 | 222,750.00 | |
| 550 | 004 CWSRF LOAN R89751 I&F #3 | 132,299.00 | 125,308.00 | 118,115.00 | 110,711.00 | 110,711.00 | 110,711.00 | |
| 550 | 005 CWSRF LOAN R89752 P #4 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | |
| 550 | 006 CWSRF LOAN R89752 I&F #4 | 20,625.00 | 19,375.00 | 18,125.00 | 16,875.00 | 16,875.00 | 16,875.00 | |
| | TOTAL DEBT OBLIGATIONS | 887,802.00 | 884,520.00 | 881,177.00 | 877,769.00 | 877,769.00 | 877,769.00 | |

| | | | | | | | |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|
| TOTAL WASTEWATER EXPENSES | \$ 2,120,206.04 | \$ 2,108,526.12 | \$ 6,276,197.00 | \$ 2,763,068.00 | \$ 2,763,068.00 | \$ 2,763,068.00 | 3.40 |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|

| | | | | | | | | |
|-------------|--------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|--|
| | Net gain/(loss) | 2,234,253.09 | 2,311,324.30 | 676,880.00 | 4,977,346.19 | 4,977,346.19 | 4,977,346.19 | |
| 202 391-550 | TRANS IN FROM WW FUND | 11,210.00 | 9,375.00 | 12,500.00 | 40,000.00 | 40,000.00 | 40,000.00 | |
| 553 | 001 TRANSFERS IN | - | 215,127.00 | 286,836.00 | 1,364,269.00 | 1,364,269.00 | 1,364,269.00 | |
| 550 | 000 TRANS. TO GEN FUND ADM | (114,366.00) | (85,774.50) | (114,366.00) | (162,252.00) | (162,252.00) | (162,252.00) | |
| 550 | 001 TRANSFER TO EQUIP. RESERVE | (11,210.00) | (9,375.00) | (12,500.00) | (40,000.00) | (40,000.00) | (40,000.00) | |
| 550 | 502 TRANSFER TO RESERVE FUND | - | (215,127.00) | (286,836.00) | (1,364,269.00) | (1,364,269.00) | (1,364,269.00) | |
| | Contingency | - | - | 40,111.00 | 30,461.00 | 30,461.00 | 30,461.00 | |
| | UNAPPROPRIATED ENDING BALANCE | 2,119,887.09 | 2,225,549.80 | 522,403.00 | 4,784,633.19 | 4,784,633.19 | 4,784,633.19 | |
| | AVAILABLE MONTHS OF EXPEND. | 11 | 11 | 1 | 13 | 13 | 13 | |

Storm Water

Due to anticipated government requirements as well as City Council directive, the city established a Storm Water Drainage Utility in 2008. As there are many storm water drainage/flooding problems in various areas throughout Sweet Home, a user rate of \$1.00 per equivalent dwelling unit (EDU) was determined to be in the best interest of the citizenry. The Storm Water system is part of the Collections system and therefore shares employees to complete necessary work. Given the small rates, there is not much of a budget for storm water. No projects or transfers are budgeted for this division.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|----------------------------|
| Revenue | | | | | | | |
| Fees | 60,420 | 61,418 | 60,000 | 61,962 | 61,962 | 61,962 | 3.3% |
| Other Dedicated Revenue | 1,461 | 2,513 | 1,163 | 1,616 | 1,616 | 1,616 | 3.9% |
| Total Wastewater Revenue | \$61,881 | \$63,931 | \$61,163 | \$63,578 | \$63,578 | \$63,578 | 3.9% |
| Expenditures | | | | | | | |
| Personnel Services | 7,332 | 73,477 | 82,366 | 63,891 | 63,891 | 63,891 | -22.4% |
| Materials & Services | 1,379 | 1,011 | 22,222 | 3,350 | 3,350 | 3,350 | -84.9% |
| Capital Outlay | 1,685 | 1,852 | 185,700 | 58,580 | 58,580 | 58,580 | -68.5% |
| Total Expenditures | \$10,396 | \$76,340 | \$290,288 | \$125,821 | \$125,821 | \$125,821 | -56.7% |
| Staffing Levels | | | 1.05 | | 0.90 | 0.90 | -14.3% |

PW Storm Water

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|------------------------------------|---------|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-------|
| STORM WATER RESOURCES | | | | | | | | | | |
| 560 | 300-000 | BEGINNING FUND BALANCE | 110,601.82 | 153,404.91 | 25,847.00 | 6,995.38 | 6,995.38 | 6,995.38 | | |
| 561 | 300-000 | BEGINNING FUND BALANCE | 10,814.76 | 10,876.86 | 10,970.00 | 11,083.38 | 11,083.38 | 11,083.38 | | |
| 562 | 300-000 | BEGINNING FUND BALANCE | 22,450.80 | 25,587.94 | 72,873.00 | 73,968.98 | 73,968.98 | 73,968.98 | | |
| 563 | 300-000 | BEGINNING FUND BALANCE | 83,976.07 | 84,458.38 | 132,244.00 | 133,766.43 | 133,766.43 | 133,766.43 | | |
| 560 | 340-001 | STORM WATER USER FEES | 60,420.13 | 61,418.44 | 60,000.00 | 61,962.00 | 61,962.00 | 61,962.00 | | |
| 560 | 361-000 | INTEREST | 779.50 | 889.19 | 529.00 | 529.00 | 529.00 | 529.00 | | |
| 561 | 361-000 | INTEREST | 62.10 | 106.52 | 47.00 | 100.00 | 100.00 | 100.00 | | |
| 562 | 361-000 | INTEREST | 137.14 | 470.52 | 164.00 | 164.00 | 164.00 | 164.00 | | |
| 563 | 361-000 | INTEREST | 482.31 | 1,047.05 | 423.00 | 823.00 | 823.00 | 823.00 | | |
| | | SUBTOTAL OTHER REVENUE | 1,461.05 | 2,513.28 | 1,163.00 | 1,616.00 | 1,616.00 | 1,616.00 | | |
| TOTAL STORM WATER RESOURCES | | | \$ 289,724.63 | \$ 338,259.81 | \$ 303,097.00 | \$ 289,392.17 | \$ 289,392.17 | \$ 289,392.17 | | |

| | | | | | | | | | | |
|-----------------------------|-----|---------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-------------|--|
| STORM WATER EXPENSES | | | | | | | | | | |
| 560 | 110 | STAFF PAY | 4,851.58 | 46,412.68 | 48,382.00 | 38,431.00 | 38,431.00 | 38,431.00 | 0.90 | |
| 560 | 130 | OVERTIME | 35.01 | 698.00 | 1,500.00 | - | - | - | | |
| 560 | 210 | GROUP INSURANCE | 1,395.10 | 16,187.09 | 17,850.00 | 15,136.00 | 15,136.00 | 15,136.00 | | |
| 560 | 220 | FICA | 364.60 | 3,547.28 | 3,875.00 | 3,246.00 | 3,246.00 | 3,246.00 | | |
| 560 | 230 | RETIREMENT | 577.52 | 5,653.33 | 5,986.00 | 5,489.00 | 5,489.00 | 5,489.00 | | |
| 560 | 250 | EMPLOYMENT | 6.44 | 35.53 | 51.00 | 55.00 | 55.00 | 55.00 | | |
| 560 | 260 | SAIF/WBF | 101.80 | 942.77 | 4,722.00 | 1,534.00 | 1,534.00 | 1,534.00 | | |
| | | TOTAL PERSONNEL COST | 7,332.05 | 73,476.68 | 82,366.00 | 63,891.00 | 63,891.00 | 63,891.00 | 0.90 | |
| 560 | 300 | TECHNICAL SERVICES | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 560 | 330 | PROFESSIONAL SERVICES | 980.00 | 980.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | | |
| 560 | 430 | REPAIR & MAINT. SVC. | - | - | 510.00 | 600.00 | 600.00 | 600.00 | | |
| 560 | 611 | OPERATING SUPPLIES | 399.34 | 31.26 | 712.00 | 750.00 | 750.00 | 750.00 | | |
| 562 | 330 | PROFESSIONAL SERVICES | - | - | 10,000.00 | - | - | - | | |
| 563 | 330 | PROFESSIONAL SERVICES | - | - | 10,000.00 | - | - | - | | |
| | | TOTAL MATERIALS & SERVICES | 1,379.34 | 1,011.26 | 22,222.00 | 3,350.00 | 3,350.00 | 3,350.00 | | |
| 560 | 730 | PROJECTS/IMPROV. | 1,685.15 | 1,852.28 | - | - | - | - | | |
| 561 | 450 | STORM WATER SYSTEM | - | - | 10,700.00 | 8,580.00 | 8,580.00 | 8,580.00 | | |
| 562 | 450 | STORM WATER SYSTEM | - | - | 55,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | | |
| 563 | 450 | STORM WATER SYSTEM | - | - | 120,000.00 | - | - | - | | |
| | | TOTAL CAPITAL OUTLAY | 1,685.15 | 1,852.28 | 185,700.00 | 58,580.00 | 58,580.00 | 58,580.00 | | |
| STORM WATER EXPENSES | | | \$ 10,396.54 | \$ 76,340.22 | \$ 290,288.00 | \$ 125,821.00 | \$ 125,821.00 | \$ 125,821.00 | 0.90 | |

Net gain/(loss) 279,328.09 261,919.59 12,809.00 163,571.17 163,571.17 163,571.17

202 391-012 TRANS IN FRM STMWATER - 20,000.00 - - - -

PW Storm Water

| | | | | | | | |
|-----|--------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| 562 | 001 TRANSFERS IN | 3,000.00 | 47,000.00 | - | - | - | - |
| 563 | 001 TRANSFERS IN | - | 47,000.00 | - | - | - | - |
| 560 | 002 TRANS. TO EQ. RESERVE | (5,000.00) | (20,000.00) | - | - | - | - |
| 560 | 003 TRANSFER TO CAPITAL | (3,000.00) | (47,000.00) | - | - | - | - |
| 560 | 502 TRANSFER TO DEPREC. RES. | - | (47,000.00) | - | - | - | - |
| | Contingency | - | - | - | - | - | - |
| | UNAPPROPRIATED ENDING BALANCE | 274,328.09 | 261,919.59 | 12,809.00 | 163,571.17 | 163,571.17 | 163,571.17 |
| | AVAILABLE MONTHS OF EXPEND. | 179 | 17 | 1 | 16 | 16 | 16 |

Streets

Our mission is to build, maintain, operate and manage city facilities while being responsible, accountable stewards of the city's facilities. Additionally, we strive to provide timely, cost-effective, preventive maintenance of public infrastructure and equipment and assist other departments and divisions to jointly provide a safe, convenient and healthy environment for the City of Sweet Home.

Most of the resources available for the Streets Division comes from the state in the form of Gas Tax revenue. For the 2018-2019 fiscal year, additional revenue is anticipated from the state due to the new transportation package passed by the legislature during the 2017 short session. Additional monies in the Streets Division budget came from Linn County. During the 1991-92 fiscal years, Linn County had transferred the jurisdiction 8.78 miles of County roads within the City of Sweet Home to the City. Along with these roads came approximately \$1.7 million.

Budget Overview

| Account Description | Actual 2015-16 | Actual 2016-17 | Budget 2017-18 | Proposed 2018-19 | Approved 2018-19 | Adopted 2018-19 | % Chg from 17-18 Budget |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|-------------------------------|
| Revenue | | | | | | | |
| State Gas Tax | 536,990 | 543,793 | 523,675 | 658,843 | 658,843 | 658,843 | 25.8% |
| Other Dedicated Revenue | 231,399 | 17,786 | 312,166 | 13,479 | 13,479 | 13,479 | -95.7% |
| Total Police Dept. Revenue | \$768,389 | \$561,579 | \$835,841 | \$672,322 | \$672,322 | \$672,322 | -19.6% |
| Expenditures | | | | | | | |
| Personnel Services | 256,984 | 289,904 | 328,380 | 317,195 | 317,195 | 379,776 | 15.7% |
| Materials & Services | 261,682 | 127,809 | 564,712 | 97,100 | 97,100 | 97,100 | -82.8% |
| Capital Outlay | 625 | 34,102 | 883,750 | 497,000 | 797,000 | 797,000 | -9.8% |
| Total Expenditures | \$519,291 | \$451,815 | \$1,776,842 | \$911,295 | \$1,211,295 | \$1,273,876 | -28.3% |
| Staffing Levels | | | 4.10 | | 4.08 | 5.08 | 23.9% |

| New Budget Proposal(s) | Cost | Council Goals Met |
|--|-----------|--|
| <ul style="list-style-type: none"> Street overlay on 14th Ave. and general maintenance | \$225,000 | Goal #2: increase community awareness of infrastructure needs and appropriate planning documents (streets) |
| <ul style="list-style-type: none"> Road maintenance on 47th, 48th, 49th and Kalmia streets | \$140,000 | Goal #2: increase community awareness of infrastructure needs and appropriate planning documents (streets) |

A good transportation network for any city requires roads that citizens can drive on safely and can get from point A to point B with minimal hassle and all the tires still on the vehicle instead of in some pothole. Like many cities in Oregon, Sweet Home has its fair share of roads that need some work. With this adopted budget, the city is planning to do just that. Two major projects are planned using available resources that will improve these streets. For the overlay project, funding from the state gas tax will be used while funding earmarked for streets in the Foster zip code will be used to handle the others. Going forward, the city will develop a transportation plan that will lay out needed maintenance to develop a plan for future budget years.

PW Streets

| Fund | Account | Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Proposed | 2019 Approved | 2019 Adopted | 2019 FTE | Notes |
|--------------------------------|---------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|-------|
| STREETS RESOURCES | | | | | | | | | | |
| 570 | 300-000 | BEGINNING FUND BALANCE | 1,304,525.88 | 1,316,706.53 | 1,300,949.00 | 1,054,876.00 | 1,054,876.00 | 1,054,876.00 | | |
| 575 | 300-000 | BEGINNING FUND BALANCE | 195,421.21 | 239,136.88 | 245,769.00 | 160,448.00 | 160,448.00 | 160,448.00 | | |
| 585 | 300-000 | BEGINNING FUND BALANCE | 119,647.50 | 195,476.59 | 182,248.00 | 312,566.00 | 312,566.00 | 312,566.00 | | |
| 575 | 335-400 | STATE GAS TAX | 536,989.52 | 543,792.53 | 523,675.00 | 658,843.00 | 658,843.00 | 658,843.00 | | |
| 570 | 355-000 | 12TH AVENUE PRINCIPAL | - | 29.95 | - | - | - | - | | |
| 570 | 355-001 | HARDING STREET LID P | - | - | 125,000.00 | - | - | - | | |
| 570 | 361-000 | INTEREST | 7,641.16 | 12,661.16 | 5,773.00 | 10,151.00 | 10,151.00 | 10,151.00 | | |
| 570 | 361-001 | 12TH AVENUE INTEREST | 300.00 | 170.05 | - | - | - | - | | |
| 570 | 390-001 | MISC. REVENUES | 40.00 | - | - | - | - | - | | |
| 570 | 390-004 | STATE TRANS.PRG-FAU | 221,216.00 | - | 179,356.00 | - | - | - | | |
| 575 | 361-000 | INTEREST | 1,108.15 | 2,240.93 | 1,094.00 | 1,094.00 | 1,094.00 | 1,094.00 | | |
| 575 | 365-002 | SAFETY FAIR DONATIONS | 265.00 | - | - | - | - | - | | |
| 575 | 390-001 | MISC. REVENUES | - | 450.29 | - | - | - | - | | |
| 585 | 361-000 | INTEREST | 829.09 | 2,233.55 | 943.00 | 2,234.00 | 2,234.00 | 2,234.00 | | |
| | | SUBTOTAL OTHER REVENUE | 231,399.40 | 17,785.93 | 312,166.00 | 13,479.00 | 13,479.00 | 13,479.00 | | |
| TOTAL STREETS RESOURCES | | | \$ 2,387,983.51 | \$ 2,312,898.46 | \$ 2,564,807.00 | \$ 2,200,212.00 | \$ 2,200,212.00 | \$ 2,200,212.00 | | |

STREETS EXPENSES

| | | | | | | | | | | |
|-----|-----|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
| 575 | 110 | STAFF PAY | 162,640.00 | 179,786.40 | 185,981.00 | 194,561.00 | 194,561.00 | 245,067.00 | 5.08 | |
| 575 | 130 | OVERTIME | - | - | - | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 575 | 210 | GROUP INSURANCE | 54,165.48 | 71,327.35 | 87,770.00 | 68,606.00 | 68,606.00 | 83,475.00 | | |
| 575 | 220 | FICA | 12,120.45 | 13,609.04 | 16,015.00 | 14,826.00 | 14,826.00 | 17,537.00 | | |
| 575 | 230 | RETIREMENT | 21,034.67 | 20,867.20 | 23,607.00 | 24,748.00 | 24,748.00 | 27,835.00 | | |
| 575 | 250 | EMPLOYMENT | 163.83 | 176.44 | 209.00 | 254.00 | 254.00 | 462.00 | | |
| 575 | 260 | SAIF/WBF | 6,860.02 | 4,137.62 | 14,798.00 | 12,200.00 | 12,200.00 | 3,400.00 | | |
| | | TOTAL PERSONNEL COST | 256,984.45 | 289,904.05 | 328,380.00 | 317,195.00 | 317,195.00 | 379,776.00 | 5.08 | |
| 570 | 731 | STREET PROJECTS | 192,016.51 | 29,625.26 | 440,000.00 | - | - | - | | |
| 570 | 736 | SRTS/ODOT PROJECT MATCH | - | - | 30,000.00 | - | - | - | | |
| 575 | 290 | MEMBERSHIPS | 563.36 | 664.94 | 814.00 | 700.00 | 700.00 | 700.00 | | |
| 575 | 300 | TECHNICAL SERVICES | 6,100.17 | 5,870.65 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 575 | 330 | PROFESSIONAL SERVICES | 13,529.47 | 23,295.09 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | | |
| 575 | 430 | REPAIR & MAINT. SVC. | 1,477.45 | 3,518.06 | 2,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | |
| 575 | 440 | RENTAL | 50.00 | 529.10 | 1,500.00 | 3,000.00 | 3,000.00 | 3,000.00 | | |
| 575 | 540 | ADVERTISING/PROMOTION | 179.78 | 1,712.51 | 200.00 | 200.00 | 200.00 | 200.00 | | |
| 575 | 580 | TRAINING/TRAVEL | 1,035.06 | 2,148.24 | 2,856.00 | 3,500.00 | 3,500.00 | 3,500.00 | | |
| 575 | 610 | OFFICE SUPPLIES | 4,619.34 | 3,719.37 | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | | |
| 575 | 611 | OPERATING SUPPLIES | 9,798.30 | 19,829.43 | 22,000.00 | 22,000.00 | 22,000.00 | 22,000.00 | | |
| 575 | 612 | UNIFORMS/CLOTHING | 2,652.00 | 3,296.42 | 2,442.00 | 3,300.00 | 3,300.00 | 3,300.00 | | |
| 575 | 613 | EQUIP. OPERATING SUPPLIES | 16,458.08 | 17,412.34 | 25,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | | |
| 575 | 615 | TOOLS & SMALL EQUIP. | 1,464.25 | 2,962.10 | 3,500.00 | 4,000.00 | 4,000.00 | 4,000.00 | | |
| 575 | 620 | UTILITIES | 10,410.51 | 11,292.28 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | | |
| 575 | 700 | BUILDING & GROUNDS MAINT. | 882.45 | 1,773.57 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| 575 | 801 | SAFETY FAIR | 445.23 | 159.57 | 400.00 | 400.00 | 400.00 | 400.00 | | |

PW Streets

| | | | | | | | | |
|-----|-----------------------------------|------------|------------|------------|------------|------------|------------|--|
| | TOTAL MATERIALS & SERVICES | 261,681.96 | 127,808.93 | 564,712.00 | 97,100.00 | 97,100.00 | 97,100.00 | |
| 570 | 730 STREET MAINTENANCE | - | - | - | 140,000.00 | 140,000.00 | 140,000.00 | Road maintenance on 45-47th and Kalmia |
| 570 | 732 BRIDGE IMPROVEMENTS | - | - | 160,000.00 | - | 300,000.00 | 300,000.00 | |
| 570 | 733 MT VIEW PROJECT | - | - | - | - | - | - | |
| 570 | 734 HARDING ST LID | - | - | 250,000.00 | - | - | - | |
| 570 | 735 54TH/RIGGS HILL RD MATCH | - | - | 300,000.00 | - | - | - | |
| 570 | 741 EQUIPMENT/MACHINERY | - | - | - | 39,000.00 | 39,000.00 | 39,000.00 | |
| 575 | 720 BUILDINGS | - | 351.75 | 1,000.00 | - | - | - | |
| 575 | 730 PROJECTS/IMPROV. | - | - | 3,500.00 | 225,000.00 | 225,000.00 | 225,000.00 | Street overlay on 18th + general maintenance |
| 575 | 741 EQUIPMENT/MACHINERY | 624.99 | - | 4,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | |
| 575 | 743 FURNITURE | - | 221.02 | 250.00 | - | - | - | |
| 585 | 250 LONG STREET PROJECT | - | - | - | 80,000.00 | 80,000.00 | 80,000.00 | |
| 585 | 450 PATH DEVELOPMENT (WCR) | - | 33,529.65 | 90,000.00 | - | - | - | |
| 585 | 732 BIKE/PED. PLAN IMPLEMENTATION | - | - | 75,000.00 | - | - | - | |
| 585 | 733 MT VIEW PROJECT | - | - | - | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 624.99 | 34,102.42 | 883,750.00 | 497,000.00 | 797,000.00 | 797,000.00 | |

| | | | | | | | |
|------------------------------------|----------------------|----------------------|------------------------|----------------------|------------------------|------------------------|-------------|
| TOTAL PUBLIC WORKS EXPENSES | \$ 519,291.40 | \$ 451,815.40 | \$ 1,776,842.00 | \$ 911,295.00 | \$ 1,211,295.00 | \$ 1,273,876.00 | 5.08 |
|------------------------------------|----------------------|----------------------|------------------------|----------------------|------------------------|------------------------|-------------|

| | | | | | | | |
|-------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Net gain/(loss) | 1,868,692.11 | 1,861,083.06 | 787,965.00 | 1,288,917.00 | 988,917.00 | 926,336.00 |
| 202 391-575 | TRANS IN FROM ST GAS TAX | 67,710.00 | 67,710.00 | 67,710.00 | 49,241.00 | 49,241.00 | 49,241.00 |
| 570 | 000 TRANSFER IN FROM STREETS | - | - | 40,000.00 | - | - | - |
| 585 | 000 TRANS. IN FROM OTHER FUNDS | 75,000.00 | 75,000.00 | 75,000.00 | 130,000.00 | 130,000.00 | 130,000.00 |
| 570 | 001 TRANSFER TO PATH PROGRAM | (25,000.00) | (25,000.00) | (25,000.00) | (80,000.00) | (80,000.00) | (80,000.00) |
| 575 | 004 TRANS. TO PATH PRG. | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) |
| 575 | 005 TRANS. TO GEN FUND | (48,126.00) | (48,126.00) | (44,532.00) | (42,936.00) | (2,936.00) | (2,936.00) |
| 575 | 006 TRANSFER TO ST.MAIN.IMROV | - | - | (40,000.00) | - | - | - |
| 575 | 700 TRANS TO EQ. RESERVE | (67,710.00) | (67,710.00) | (67,710.00) | (49,241.00) | (49,241.00) | (49,241.00) |
| | SUBTOTAL TRANSFERS OUT | (190,836.00) | (190,836.00) | (227,242.00) | (222,177.00) | (182,177.00) | (182,177.00) |
| | Contingency | - | - | 37,112.00 | 25,157.00 | 25,157.00 | - |
| | UNAPPROPRIATED ENDING BALANCE | 1,820,566.11 | 1,812,957.06 | 706,321.00 | 1,220,824.00 | 960,824.00 | 923,400.00 |
| | AVAILABLE MONTHS OF EXPEND. | 31 | 34 | 4 | 13 | 8 | 8 |

APPENDIX

Budget Frequently Asked Questions

What is a budget?

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city's means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible.

The City of Sweet Home uses a fund-based budget, meaning that accounts of the city are organized on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Why does the city create a budget?

Oregon state law requires all cities in Oregon to adopt a budget on an annual or biannual basis. Oregon Local Budget Law (Chapter 294 of the Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30th, the day before the start of the fiscal year(s) to which the budget applies. Without a budget for the new fiscal year(s), the city has no authority to spend money or incur obligations. A local government's ability to impose a property tax is also tied to the budgeting process.

Budgeting creates a work and spending plan, which helps to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan and share that information with citizens and decision-makers.

What basis of accounting/budgeting does the city use?

The budgets of all fund types (general, special revenue, debt service, enterprise funds and capital projects) are prepared on a modified accrual basis. This means that expenditures are recorded when the related fund liability is incurred and revenues are recorded when they are earned, regardless of the timing of related cash flows.

Every year, the City of Sweet Home is audited by a third-party audit service and produces an Annual Financial Report or Audit Report. It shows the status of the city's finances on the basis of "generally accepted accounting principles" or GAAP. In most cases, this conforms to the way the city prepares its budget.

Exceptions are as follows:

- Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees as opposed to being expended when paid
- Depreciation expense is recorded on a GAAP basis only. The Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

When does “budget season” start?

The budget process for the City of Sweet Home starts in January each year, soon after the completion of the Annual Financial Report (audit). At this time, City staff begins to review the rate and fee structures, increases in the cost of services and contracts, the adopted capital improvement program and other financial plans.

While the City Council’s goals and objectives provide a guide during the budget development process, the budget process for the City of Sweet Home is actually an ongoing process throughout the year.

During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services and new concerns are brought forward by citizens and staff to the City Council for discussion, study or implementation.

What does city staff do to develop the budget?

To prepare for the coming budget cycle, staff evaluates current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations or citizen survey data.
- Demographics, neighborhood data or trends in demand for services.
- Special interest or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

The City Council conducts an annual goal setting session to address issues and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper.

Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to step increases, cost-of-living adjustments or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds and other similar costs.

- Changes in employee fringe benefits such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance and sick leave affect expenditures.
- Required elements of the budget such as insurance, utility and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- A price list is developed for anticipated costs on items in the general category of supplies and contractual services. This list included costs for any anticipated major capital expenditures because expenditures of this nature usually require a considerable amount of budget planning.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy, Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. Departments submit their budget to the Finance Department for review. The Finance Director analyzes and reviews the budgets in detail, checking for accuracy and reasonableness of projections and ensuring that all required elements of the budget are correct. Once the analysis is completed, each department meetings with the City Manager who reviews the budget with the department staff to be sure that planned activities are in line with City Council goals and objectives. The Finance Director then develops a budget document to present to the Mayor, City Council, Budget Committee and public for review and eventual adoption.

How do you know how much money the city will have?

Staff develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges and requests for new water service connections) are all based on assumptions about what development will do in Sweet Home during the coming year.

Revenue estimates are made cautiously since estimating too high may result in setting a budget that is not supported by future, actual revenues.

How do departments play into the budgeting process?

Departments are organizational units formed on the basis of compatible services. Departments provide services based on departmental goals and objectives to fulfill work plans. In some cases, a department will work within several funds. For example, the Public Works Department is funded through the General Fund, Water, Wastewater, Storm Water and the Streets Fund. Although each of the operations in these funds is different, they are similar enough that efficiencies are obtained by collaboration and teamwork between the various programs.

Each department prepares a budget that includes information about the department and matches the financial, material and human resources available with their proposed department work plans.

Is the budget ever evaluated?

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance staff and provided to the City Manager and Department Heads that provide the status of revenues and expenditures compared to the budget.

The Finance Director provides monthly and quarterly reports to City Council at public Council meetings. At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city.

During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

During the fiscal year, when the city is operating with the adopted budget, changes in appropriated expenditures are occasionally necessary. These changes can be made mid-year by the City Council.

The City Council may amend the adopted budget either by passing a transferring resolution or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.

Who do I contact for more information?

More information can be obtained by contacting the City Manager's Office at (541) 367-8969 or by visiting the city's website at sweethomeor.gov.

Five Year Forecast - Major Governmental Funds
FY 2018-2019 through 2023-2024

| Major Funds | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Budget | 2020 Forecast | 2021 Forecast | 2022 Forecast | 2023 Forecast | 2024 Forecast |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>General Fund</u> | | | | | | | | | |
| Fund Balance | \$1,694,560 | \$1,439,730 | \$1,871,205 | \$1,672,382 | \$977,692 | \$470,405 | \$3,811 | (\$464,799) | (\$936,170) |
| Revenues: | | | | | | | | | |
| Property Taxes | \$577,784 | \$609,901 | \$641,232 | \$672,294 | \$692,463 | \$713,237 | \$734,634 | \$756,673 | \$779,373 |
| Interest | \$13,116 | \$20,197 | \$18,685 | \$15,031 | \$15,181 | \$15,333 | \$15,486 | \$15,641 | \$15,798 |
| Fees, Franchises, Etc | \$1,316,982 | \$1,511,042 | \$1,397,884 | \$1,324,605 | \$1,457,066 | \$1,559,060 | \$1,621,422 | \$1,686,279 | \$1,753,731 |
| Transfers In | \$277,611 | \$248,267 | \$216,857 | \$327,441 | \$343,813 | \$361,004 | \$379,054 | \$398,007 | \$417,907 |
| Total Revenues | \$2,185,493 | \$2,389,407 | \$2,274,658 | \$2,339,371 | \$2,508,523 | \$2,648,634 | \$2,750,597 | \$2,856,600 | \$2,966,808 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$1,120,843 | \$961,011 | \$1,352,714 | \$1,665,324 | \$1,748,590 | \$1,836,020 | \$1,927,821 | \$2,024,212 | \$2,125,422 |
| Materials & Services | \$769,330 | \$894,887 | \$829,432 | \$1,033,768 | \$1,023,956 | \$1,034,196 | \$1,044,538 | \$1,054,983 | \$1,065,533 |
| Capital Outlay | \$1,897 | \$9,532 | \$8,835 | \$128,292 | \$28,292 | \$28,292 | \$28,292 | \$28,292 | \$28,292 |
| Transfers Out | \$548,253 | \$92,500 | \$282,500 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| Contingency | \$0 | \$0 | \$0 | \$126,677 | \$134,972 | \$136,720 | \$138,556 | \$140,484 | \$142,508 |
| Total Expenses | \$2,440,323 | \$1,957,931 | \$2,473,481 | \$3,034,061 | \$3,015,810 | \$3,115,228 | \$3,219,207 | \$3,327,971 | \$3,441,756 |
| Fund Balance | \$1,439,730 | \$1,871,205 | \$1,672,382 | \$977,692 | \$470,405 | \$3,811 | (\$464,799) | (\$936,170) | (\$1,411,118) |
| <u>Public Safety Levy</u> | | | | | | | | | |
| Fund Balance | \$1,029,037 | \$1,291,763 | \$1,213,098 | \$1,207,521 | \$1,085,552 | \$926,621 | \$727,555 | \$482,382 | \$187,240 |
| Revenues: | | | | | | | | | |
| Property Taxes | \$1,822,508 | \$2,082,851 | \$2,386,954 | \$2,567,909 | \$2,644,946 | \$2,724,295 | \$2,806,023 | \$2,890,204 | \$2,976,910 |
| Interest | \$18,401 | \$24,083 | \$45,413 | \$18,151 | \$18,333 | \$18,516 | \$18,701 | \$18,888 | \$19,077 |
| Fees, Franchises, Etc | \$73,197 | \$76,591 | \$144,428 | \$75,830 | \$81,138 | \$86,818 | \$90,290 | \$93,902 | \$97,658 |
| Transfers In | \$500,753 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$2,414,859 | \$2,183,525 | \$2,576,795 | \$2,661,890 | \$2,744,417 | \$2,829,628 | \$2,915,015 | \$3,002,994 | \$3,093,645 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$1,929,668 | \$2,017,547 | \$2,242,752 | \$2,219,878 | \$2,330,872 | \$2,447,415 | \$2,569,786 | \$2,698,276 | \$2,833,189 |
| Materials & Services | \$204,688 | \$214,945 | \$315,390 | \$286,000 | \$288,860 | \$291,749 | \$294,666 | \$297,613 | \$300,589 |
| Capital Outlay | \$17,777 | \$9,698 | \$14,230 | \$144,084 | \$144,084 | \$144,084 | \$144,084 | \$144,084 | \$144,084 |
| Transfers Out | \$0 | \$20,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Contingency | \$0 | \$0 | \$0 | \$123,897 | \$129,532 | \$135,446 | \$141,652 | \$148,165 | \$155,000 |
| Total Expenses | \$2,152,133 | \$2,262,190 | \$2,582,372 | \$2,783,859 | \$2,903,348 | \$3,028,694 | \$3,160,188 | \$3,298,137 | \$3,442,862 |
| Fund Balance | \$1,291,763 | \$1,213,098 | \$1,207,521 | \$1,085,552 | \$926,621 | \$727,555 | \$482,382 | \$187,240 | (\$161,977) |
| <u>Library Levy</u> | | | | | | | | | |
| Fund Balance | \$168,278 | \$190,270 | \$224,585 | \$326,319 | \$187,467 | \$226,198 | \$264,655 | \$302,355 | \$339,063 |
| Revenues: | | | | | | | | | |
| Property Taxes | \$233,487 | \$309,210 | \$357,018 | \$381,043 | \$392,474 | \$404,249 | \$416,376 | \$428,867 | \$441,733 |
| Interest | \$2,584 | \$3,579 | \$5,882 | \$2,000 | \$2,020 | \$2,040 | \$2,061 | \$2,081 | \$2,102 |
| Fees, Franchises, Etc | \$20,024 | \$11,912 | \$19,577 | \$8,500 | \$9,095 | \$9,732 | \$10,121 | \$10,526 | \$10,947 |
| Total Revenues | \$256,095 | \$324,701 | \$382,477 | \$391,543 | \$403,589 | \$416,020 | \$428,557 | \$441,474 | \$454,782 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$151,940 | \$182,355 | \$162,179 | \$208,567 | \$218,995 | \$229,945 | \$241,442 | \$253,514 | \$266,190 |
| Materials & Services | \$79,163 | \$95,031 | \$105,564 | \$116,200 | \$117,362 | \$118,536 | \$119,721 | \$120,918 | \$122,127 |
| Capital Outlay | \$0 | \$0 | \$0 | \$173,508 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Transfers Out | \$3,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 |
| Contingency | \$0 | \$0 | \$0 | \$19,120 | \$14,501 | \$15,083 | \$15,694 | \$16,333 | \$17,003 |
| Total Expenses | \$234,103 | \$290,386 | \$280,743 | \$530,395 | \$364,858 | \$377,564 | \$390,857 | \$404,766 | \$419,321 |
| Fund Balance | \$190,270 | \$224,585 | \$326,319 | \$187,467 | \$226,198 | \$264,655 | \$302,355 | \$339,063 | \$374,524 |
| <u>State Gas Tax Fund</u> | | | | | | | | | |
| Fund Balance | \$195,421 | \$239,137 | \$229,133 | \$160,448 | \$3,332 | (\$76,719) | (\$117,979) | (\$161,302) | (\$206,792) |
| Revenues: | | | | | | | | | |
| Interest | \$1,108 | \$2,241 | \$2,404 | \$1,094 | \$1,105 | \$1,116 | \$1,127 | \$1,138 | \$1,150 |
| Fees, Franchises, Etc | \$537,255 | \$544,243 | \$527,619 | \$658,843 | \$665,431 | \$672,086 | \$685,527 | \$699,238 | \$713,223 |
| Total Revenues | \$538,363 | \$546,484 | \$530,023 | \$659,937 | \$666,536 | \$673,202 | \$686,655 | \$700,376 | \$714,373 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$258,521 | \$291,895 | \$316,628 | \$379,776 | \$398,765 | \$418,703 | \$439,638 | \$461,620 | \$484,701 |
| Materials & Services | \$69,665 | \$98,405 | \$79,553 | \$97,100 | \$98,071 | \$99,052 | \$100,042 | \$101,043 | \$102,053 |
| Capital Outlay | \$625 | \$352 | \$285 | \$238,000 | \$107,575 | \$54,530 | \$48,120 | \$41,026 | \$33,205 |
| Transfers Out | \$165,836 | \$165,836 | \$202,242 | \$102,177 | \$142,177 | \$142,177 | \$142,177 | \$142,177 | \$142,177 |
| Contingency | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$494,647 | \$556,488 | \$598,708 | \$817,053 | \$746,588 | \$714,462 | \$729,977 | \$745,866 | \$762,136 |
| Fund Balances | \$239,137 | \$229,133 | \$160,448 | \$3,332 | (\$76,719) | (\$117,979) | (\$161,302) | (\$206,792) | (\$254,555) |

FY 2018-2019 through 2022-2023

| Major Funds | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 Budget | 2020 Forecast | 2021 Forecast | 2022 Forecast | 2023 Forecast | 2024 Forecast |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Water Fund</u> | | | | | | | | | |
| Fund Balance | \$158,749 | \$239,568 | \$200,149 | \$248,958 | \$317,682 | \$410,070 | \$530,559 | \$679,601 | \$857,640 |
| Revenues: | | | | | | | | | |
| Interest | \$1,306 | \$2,318 | \$2,492 | \$2,000 | \$2,020 | \$2,040 | \$2,061 | \$2,081 | \$2,102 |
| Fees, Franchises, Etc | \$2,018,282 | \$2,076,928 | \$2,237,917 | \$2,349,849 | \$2,420,344 | \$2,492,955 | \$2,567,743 | \$2,644,776 | \$2,724,119 |
| Total Revenues | \$2,019,588 | \$2,079,246 | \$2,240,409 | \$2,351,849 | \$2,422,364 | \$2,494,995 | \$2,569,804 | \$2,646,857 | \$2,726,221 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$508,995 | \$436,778 | \$340,279 | \$445,031 | \$467,283 | \$490,647 | \$515,179 | \$540,938 | \$567,985 |
| Materials & Services | \$676,652 | \$723,688 | \$784,991 | \$757,640 | \$776,581 | \$795,996 | \$815,895 | \$836,293 | \$857,200 |
| Capital Outlay | \$6,343 | \$352 | \$382 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 |
| Transfers Out | \$249,488 | \$457,356 | \$567,356 | \$513,929 | \$513,929 | \$513,929 | \$513,929 | \$513,929 | \$513,929 |
| Debt Service | \$497,291 | \$500,491 | \$498,592 | \$501,216 | \$501,216 | \$501,216 | \$501,216 | \$501,216 | \$501,216 |
| Contingency | \$0 | \$0 | \$0 | \$56,309 | \$61,968 | \$63,719 | \$65,542 | \$67,442 | \$69,422 |
| Total Expenses | \$1,938,769 | \$2,118,665 | \$2,191,600 | \$2,283,125 | \$2,329,977 | \$2,374,506 | \$2,420,762 | \$2,468,818 | \$2,518,752 |
| Fund Balances | \$239,568 | \$200,149 | \$248,958 | \$317,682 | \$410,070 | \$530,559 | \$679,601 | \$857,640 | \$1,065,110 |
| <u>Wastewater Fund</u> | | | | | | | | | |
| Fund Balance | \$147,732 | \$92,150 | \$0 | \$335,032 | \$0 | \$1,098,654 | \$2,272,071 | \$3,522,231 | \$4,851,157 |
| Revenues: | | | | | | | | | |
| Interest | \$680 | \$512 | \$500 | \$500 | \$505 | \$510 | \$515 | \$520 | \$526 |
| Fees, Franchises, Etc | \$2,099,557 | \$2,276,682 | \$2,797,720 | \$3,088,673 | \$3,181,333 | \$3,276,773 | \$3,375,076 | \$3,476,329 | \$3,580,619 |
| Total Revenues | \$2,100,237 | \$2,277,194 | \$2,798,220 | \$3,089,173 | \$3,181,838 | \$3,277,283 | \$3,375,592 | \$3,476,849 | \$3,581,144 |
| Expenses: | | | | | | | | | |
| Personnel Services | \$549,548 | \$486,378 | \$413,710 | \$307,014 | \$322,365 | \$338,483 | \$355,407 | \$373,177 | \$391,836 |
| Materials & Services | \$592,642 | \$703,441 | \$695,966 | \$637,440 | \$643,814 | \$650,253 | \$656,755 | \$663,323 | \$669,956 |
| Capital Outlay | \$251 | \$21,796 | \$21,564 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Transfers Out | \$125,576 | \$310,277 | \$413,702 | \$1,566,521 | \$202,252 | \$202,252 | \$202,252 | \$202,252 | \$202,252 |
| Debt Service | \$887,802 | \$884,520 | \$881,177 | \$877,769 | \$877,769 | \$874,296 | \$870,755 | \$867,145 | \$863,463 |
| Contingency | \$0 | \$0 | \$0 | \$30,461 | \$31,984 | \$33,583 | \$35,262 | \$37,026 | \$38,877 |
| Total Expenses | \$2,155,819 | \$2,406,412 | \$2,426,119 | \$3,424,205 | \$2,083,184 | \$2,103,867 | \$2,125,432 | \$2,147,923 | \$2,171,384 |
| Fund Balances | \$92,150 | (\$37,068) | \$372,101 | \$0 | \$1,098,654 | \$2,272,071 | \$3,522,231 | \$4,851,157 | \$6,260,917 |

Forecast Assumptions:

Revenues:

Interest 1.00% increase each year
 Fees, Franchises, Etc 3.00-7.00% increase each year depending on fund/receipt type
 Total Revenues

Expenses:

Personnel Services 5.00% increase each year
 Materials & Services 1.00% increase each year
 Capital Outlay no increases from 2018-2019
 Transfers Out
 Debt Service based on actual schedule
 Contingency** varies each year/or flat amount
 Total Expenses

**Contingencies are historically not spent but become savings in the Fund Balance

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 100 | General Fund | | | | | | | |
| 000 | Revenue | | | | | | | |
| 100-000-300-000 | Beginning Fund Balance | 1,694,560 | 1,439,730 | 1,593,315 | 1,672,382 | 1,672,382 | 1,672,382 | |
| 100-000-311-000 | Current Property Taxes | 559,372 | 590,933 | 586,145 | 653,856 | 653,856 | 653,856 | |
| 100-000-318-200 | Franchise - Ppl | 426,324 | 445,131 | 403,346 | 403,346 | 403,346 | 403,346 | |
| 100-000-318-201 | Franchise - Nw Gas | 68,094 | 74,733 | 56,498 | 53,673 | 53,673 | 53,673 | |
| 100-000-318-202 | Franchise - Cable Tv | 92,513 | 100,923 | 100,005 | 100,005 | 100,005 | 100,005 | |
| 100-000-318-203 | Franchise - Telephone | 15,440 | 15,133 | 15,436 | 14,664 | 14,664 | 14,664 | |
| 100-000-318-204 | Franchise - Sanitation | 55,991 | 65,958 | 74,370 | 25,000 | 25,000 | 25,000 | |
| 100-000-319-100 | Delinquent Property Taxes | 18,412 | 18,968 | 18,438 | 18,438 | 18,438 | 18,438 | |
| 100-000-321-000 | Bsn.Lic/Amusement/Election Fee | - | 80 | - | - | - | - | |
| 100-000-322-000 | Abatement Reimbursements | 3,586 | 3,339 | 746 | 2,000 | 2,000 | 2,000 | |
| 100-000-322-100 | Building Permits | 123,254 | 207,387 | 165,211 | 145,000 | 145,000 | 145,000 | |
| 100-000-322-101 | Planning Fees | 9,698 | 11,580 | 12,420 | 12,420 | 12,420 | 12,420 | |
| 100-000-322-102 | Public Works Fees | 1,255 | - | - | - | - | - | |
| 100-000-335-000 | State Revenue Sharing | 86,631 | 95,775 | 101,094 | 109,163 | 109,163 | 109,163 | |
| 100-000-335-600 | Cigarette Taxes | 11,974 | 11,552 | 10,908 | 8,167 | 8,167 | 8,167 | |
| 100-000-335-700 | Liquor Taxes | 130,418 | 139,260 | 155,894 | 165,330 | 165,330 | 165,330 | |
| 100-000-335-800 | Transient Occupancy Tax | 22,758 | 27,337 | 28,934 | 25,000 | 25,000 | 25,000 | |
| 100-000-335-900 | Marijuana Local Option Tax | - | - | - | 26,002 | 26,002 | 26,002 | |
| 100-000-340-000 | Passport Acceptance Fees | 9,495 | 9,705 | 8,108 | 9,705 | 9,705 | 9,705 | |
| 100-000-340-001 | Lien Search Fees | 11,400 | 12,350 | 13,103 | 14,100 | 14,100 | 14,100 | |
| 100-000-340-002 | Fire/Amb. District Contract | 15,935 | 16,142 | - | - | - | - | |
| 100-000-340-003 | Passport Photos | 3,990 | 4,730 | 4,200 | 4,730 | 4,730 | 4,730 | |
| 100-000-347-300 | Handball Fees | 820 | 625 | 475 | 475 | 475 | 475 | |
| 100-000-347-400 | Parks & Recreation Fees | 372 | 104 | - | - | - | - | |
| 100-000-351-100 | Court Fees | 165,435 | 175,833 | 133,845 | 155,612 | 155,612 | 155,612 | |
| 100-000-355-002 | Land Sales/Leases | 27,665 | 26,795 | 27,420 | 22,433 | 22,433 | 22,433 | |
| 100-000-361-000 | Interest | 8,515 | 15,031 | 9,924 | 15,031 | 15,031 | 15,031 | |
| 100-000-361-001 | Interest On Taxes | 3,574 | 3,081 | - | - | - | - | |
| 100-000-361-002 | Interest On L-B Cd | 1,027 | 2,085 | - | - | - | - | |
| 100-000-365-001 | Tree Commission Donations | 726 | 205 | 200 | 200 | 200 | 200 | |
| 100-000-366-002 | Assessment Principal | 3,675 | 5,184 | - | - | - | - | |
| 100-000-370-001 | Misc. Grants | - | 31,516 | - | - | - | - | |
| 100-000-370-003 | Parks Grants | 354 | - | - | - | - | - | |
| 100-000-370-004 | Linn County Tourism Projects | 500 | 2,300 | - | - | - | - | |
| 100-000-370-009 | CIS Wellness Grant | 500 | - | - | - | - | - | |
| 100-000-390-001 | Misc. Revenues | 11,987 | 8,888 | 7,410 | 10,080 | 10,080 | 10,080 | |
| 100-000-390-002 | Saif Dividend | 16,192 | 18,480 | - | 17,500 | 17,500 | 17,500 | |
| 100-000-391-100 | Transfer In From Go Bond Fund | 753 | - | 776 | - | - | - | |
| 000 | Revenue | 3,603,195 | 3,580,870 | 3,528,221 | 3,684,312 | 3,684,312 | 3,684,312 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 100 | General Fund | | | | | | | |
| 002 | Non-Departmental | | | | | | | |
| 100-002-480-110 | Staff Pay | 16,344 | 10,391 | - | 20,164 | 50,410 | 50,410 | 1.00 |
| 100-002-480-112 | City Attorney | 56,993 | 56,993 | 57,848 | 56,994 | 56,994 | 56,994 | 0.25 |
| 100-002-480-210 | Group Insurance | 3,862 | 1,582 | - | 6,640 | 17,436 | 17,436 | |
| 100-002-480-220 | FICA/Medicare | 5,579 | 5,139 | 4,425 | 5,880 | 8,184 | 8,184 | |
| 100-002-480-230 | Retirement | 1,724 | 1,220 | - | 2,420 | 6,050 | 6,050 | |
| 100-002-480-250 | Unemployment Contribution | 71 | 67 | 58 | 100 | 140 | 140 | |
| 100-002-480-260 | Workers' Compensation | 556 | 282 | 134 | 729 | 1,689 | 1,689 | |
| | Personnel Services | 85,130 | 75,673 | 62,465 | 92,927 | 140,903 | 140,903 | 1.25 |
| 100-002-480-310 | Memberships/Dues | 9,226 | 9,339 | 9,973 | 10,384 | 10,384 | 10,384 | |
| 100-002-480-320 | Professional Services | 52,321 | 38,942 | 75,000 | 75,000 | 75,000 | 75,000 | |
| 100-002-480-321 | Labor Relations | 21,819 | 37,132 | 10,000 | 35,000 | 35,000 | 35,000 | |
| 100-002-480-331 | Auditing | 25,000 | 26,000 | 26,000 | - | - | - | |
| 100-002-480-332 | Investment Services | - | - | 5,000 | - | - | - | |
| 100-002-480-333 | Lien Search | 4,839 | 5,142 | 5,000 | - | - | - | |
| 100-002-480-340 | Technical Services | 22,530 | 26,819 | 47,500 | 29,400 | 29,400 | 29,400 | |
| 100-002-480-341 | Codification of Ordinance | 3,063 | 1,697 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 100-002-480-431 | Building Repair & Maintenance | 4,593 | 6,805 | 10,000 | 7,000 | 7,000 | 7,000 | |
| 100-002-480-432 | Grounds Maintenance | 3,115 | 1,123 | 3,500 | - | - | - | |
| 100-002-480-520 | Insurance | 153,044 | 165,327 | 165,147 | 165,800 | 165,800 | 165,800 | |
| 100-002-480-521 | SAIF Expense | 5,398 | - | - | - | - | - | |
| 100-002-480-541 | Tourism | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 100-002-480-610 | Office Supplies | 416 | - | 500 | 250 | 250 | 250 | |
| 100-002-480-611 | Cleaning Supplies | 8,049 | 8,589 | 8,000 | 8,500 | 8,500 | 8,500 | |
| 100-002-480-615 | Bank Expense | 31,940 | 37,790 | 40,000 | 40,000 | 40,000 | 40,000 | |
| 100-002-480-622 | Electricity | 179,715 | 184,118 | 200,000 | 194,383 | 194,383 | 194,383 | |
| 100-002-480-630 | Food & Beverage | - | 268 | 1,000 | - | - | - | |
| 100-002-480-640 | Books & Periodicals | 650 | - | 650 | - | - | - | |
| 100-002-480-805 | Safety Incentive Program | 6,897 | 3,920 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 100-002-480-806 | Elderly Nutrition | 1,100 | 1,100 | 1,210 | 1,210 | 1,210 | 1,210 | |
| 100-002-480-807 | Senior Center | 17,200 | 17,200 | 22,200 | 32,200 | 32,200 | 32,200 | |
| 100-002-480-808 | Community Grants | - | - | 5,000 | 5,000 | 5,000 | 5,000 | |
| 100-002-480-809 | Grant Expense | 272 | 1,089 | - | - | - | - | |
| | Materials & Services | 561,187 | 587,399 | 660,680 | 629,127 | 629,127 | 629,127 | |
| 100-002-480-720 | Buildings | - | - | 20,000 | - | - | - | |
| 100-002-480-741 | Machinery | - | - | 5,000 | - | - | - | |
| | Capital Outlay | - | - | 25,000 | - | - | - | |
| 002 | Non-Departmental Expense | 646,317 | 663,072 | 748,145 | 722,054 | 770,030 | 770,030 | 1.25 |
| 003 | Executive/Legislative | | | | | | | |
| 100-003-413-110 | Staff Pay | 245,579 | 150,970 | 168,387 | 238,039 | 166,784 | 166,784 | 2.00 |
| 100-003-413-111 | Council Pay | 6,270 | 6,345 | 6,420 | 6,420 | 6,420 | 6,420 | 1.00 |
| 100-003-413-130 | Overtime | - | 1,171 | - | - | - | - | |
| 100-003-413-210 | Group Insurance | 24,323 | 33,723 | 47,205 | 65,306 | 47,546 | 47,546 | |
| 100-003-413-220 | FICA/Medicare | 18,783 | 11,949 | 13,374 | 18,628 | 13,198 | 13,198 | |
| 100-003-413-230 | Retirement | 20,861 | 19,969 | 26,437 | 37,373 | 26,186 | 26,186 | |
| 100-003-413-250 | Unemployment Contribution | 254 | 158 | 174 | 316 | 217 | 217 | |
| 100-003-413-260 | Workers' Compensation | 624 | 331 | 664 | 2,455 | 247 | 247 | |
| | Personnel Services | 316,694 | 224,615 | 262,661 | 368,537 | 260,598 | 260,598 | 3.00 |
| 100-003-413-310 | Memberships/Dues | 7,664 | 7,030 | 8,600 | 7,749 | 7,749 | 7,749 | |
| 100-003-413-320 | Professional Services | 300 | 1,247 | 1,500 | 500 | 500 | 500 | |
| 100-003-413-340 | Technical Services | 1,454 | 1,747 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 100-003-413-430 | Equipment Repair & Maintenance | 2,031 | 3,090 | 2,200 | 3,000 | 3,000 | 3,000 | |
| 100-003-413-540 | Advertising | 2,274 | 7,361 | 3,000 | 4,500 | 17,450 | 17,450 | |
| 100-003-413-541 | Tourism | 316 | - | - | - | - | - | |
| 100-003-413-580 | Training/Travel | 2,978 | 6,954 | 5,000 | 15,000 | 15,000 | 15,000 | |
| 100-003-413-610 | Office Supplies | 5,979 | 7,841 | 6,700 | 17,450 | 4,500 | 4,500 | |
| 100-003-413-613 | Uniforms/Clothing | 275 | - | 400 | 250 | 250 | 250 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 100 | General Fund | | | | | | | |
| 100-003-413-617 | Furniture | - | 400 | 1,500 | - | - | - | |
| 100-003-413-620 | Utilities | 4,717 | 6,779 | 6,386 | 7,250 | 7,250 | 7,250 | |
| 100-003-413-630 | Food & Beverage | - | - | - | - | 2,000 | 2,000 | |
| | Materials & Services | 27,986 | 42,449 | 37,286 | 57,699 | 59,699 | 59,699 | |
| 100-003-413-741 | Machinery | 470 | 2,222 | 6,000 | 2,000 | 2,000 | 2,000 | |
| | Capital Outlay | 470 | 2,222 | 6,000 | 2,000 | 2,000 | 2,000 | |
| 003 | Executive Expense | 345,149 | 269,286 | 305,947 | 428,236 | 322,297 | 322,297 | 3.00 |
| 004 | Finance | | | | | | | |
| 100-004-415-110 | Staff Pay | 120,710 | 126,542 | 226,164 | 229,138 | 229,138 | 229,138 | 4.00 |
| 100-004-415-210 | Group Insurance | 33,419 | 36,500 | 80,611 | 88,191 | 88,191 | 88,191 | |
| 100-004-415-220 | FICA/Medicare | 9,079 | 9,505 | 17,302 | 16,498 | 16,498 | 16,498 | |
| 100-004-415-230 | Retirement | 17,414 | 18,266 | 32,378 | 32,777 | 32,777 | 32,777 | |
| 100-004-415-250 | Unemployment Contribution | 121 | 127 | 225 | 1,262 | 1,262 | 1,262 | |
| 100-004-415-260 | Workers' Compensation | 324 | 269 | 760 | 338 | 338 | 338 | |
| | Personnel Services | 181,067 | 191,209 | 357,440 | 368,204 | 368,204 | 368,204 | 4.00 |
| 100-004-415-310 | Memberships/Dues | 396 | 351 | 400 | 400 | 400 | 400 | |
| 100-004-415-331 | Auditing | - | - | - | 26,000 | 26,000 | 26,000 | |
| 100-004-415-332 | Investment Services | - | - | - | 10,000 | 10,000 | 10,000 | |
| 100-004-415-333 | Lien Search | - | - | - | 5,000 | 5,000 | 5,000 | |
| 100-004-415-340 | Technical Services | 12,269 | 13,051 | 16,767 | 22,263 | 22,263 | 22,263 | |
| 100-004-415-430 | Equipment Repair & Maintenance | 2,336 | 2,434 | 2,200 | 2,200 | 2,200 | 2,200 | |
| 100-004-415-580 | Training/Travel | 81 | 219 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 100-004-415-610 | Office Supplies | 5,289 | 6,421 | 5,500 | 5,500 | 5,500 | 5,500 | |
| 100-004-415-613 | Uniforms/Clothing | - | - | 200 | 200 | 200 | 200 | |
| 100-004-415-620 | Utilities | 3,409 | 4,322 | 4,562 | 4,562 | 4,562 | 4,562 | |
| | Materials & Services | 23,779 | 26,797 | 31,129 | 77,625 | 77,625 | 77,625 | |
| 100-004-415-741 | Machinery | 184 | 730 | 1,000 | 2,000 | 2,000 | 2,000 | |
| | Capital Outlay | 184 | 730 | 1,000 | 2,000 | 2,000 | 2,000 | |
| 004 | Finance Expense | 205,030 | 218,736 | 389,569 | 447,829 | 447,829 | 447,829 | 4.00 |
| 005 | Municipal Court | | | | | | | |
| 100-005-412-110 | Staff Pay | 82,657 | 87,738 | 107,659 | 96,291 | 96,291 | 96,291 | 2.20 |
| 100-005-412-113 | Municipal Judge | 51,425 | 51,425 | 52,196 | 51,425 | 51,425 | 51,425 | 0.25 |
| 100-005-412-130 | Overtime | - | 161 | - | - | - | - | |
| 100-005-412-210 | Group Insurance | 25,597 | 21,039 | 45,580 | 41,454 | 41,454 | 41,454 | |
| 100-005-412-220 | FICA/Medicare | 10,196 | 10,599 | 12,229 | 10,636 | 10,636 | 10,636 | |
| 100-005-412-230 | Retirement | 9,919 | 10,548 | 12,919 | 13,237 | 13,237 | 13,237 | |
| 100-005-412-250 | Unemployment Contribution | 134 | 131 | 160 | 813 | 813 | 813 | |
| 100-005-412-260 | Workers' Compensation | 359 | 313 | 616 | 252 | 252 | 252 | |
| | Personnel Services | 180,288 | 181,954 | 231,359 | 214,108 | 214,108 | 214,108 | 2.45 |
| 100-005-412-310 | Memberships/Dues | 100 | - | 300 | 300 | 300 | 300 | |
| 100-005-412-320 | Professional Services | 19,844 | 36,306 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 100-005-412-340 | Technical Services | 2,390 | 2,861 | 26,925 | 5,825 | 5,825 | 5,825 | |
| 100-005-412-430 | Equipment Repair & Maintenance | 5,164 | 5,494 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 100-005-412-431 | Building Repair & Maintenance | - | - | - | 1,500 | 1,500 | 1,500 | |
| 100-005-412-432 | Grounds Maintenance | 1,141 | 962 | 5,000 | - | - | - | |
| 100-005-412-580 | Training/Travel | 1,229 | 1,553 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 100-005-412-610 | Office Supplies | 5,983 | 7,539 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 100-005-412-613 | Uniforms/Clothing | - | - | 200 | 200 | 200 | 200 | |
| 100-005-412-617 | Furniture | - | 448 | 500 | - | - | - | |
| 100-005-412-620 | Utilities | 3,116 | 5,961 | 5,400 | 8,500 | 8,500 | 8,500 | |
| | Materials & Services | 38,968 | 61,124 | 71,325 | 49,325 | 49,325 | 49,325 | |
| 100-005-412-741 | Machinery | 799 | 931 | 1,000 | - | - | - | |
| | Capital Outlay | 799 | 931 | 1,000 | - | - | - | |
| 005 | Municipal Court Expense | 220,055 | 244,008 | 303,684 | 263,433 | 263,433 | 263,433 | 2.45 |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 100 | General Fund | | | | | | | |
| 006 | Community & Economic Dev. | | | | | | | |
| 006-419 | Community Development (Bldg & Planning) | | | | | | | |
| 100-006-419-110 | Staff Pay | 94,986 | 39,986 | 162,207 | 319,772 | 322,316 | 322,316 | 5.25 |
| 100-006-419-210 | Group Insurance | 29,447 | 18,251 | 67,528 | 92,348 | 93,178 | 93,178 | |
| 100-006-419-220 | FICA/Medicare | 6,903 | 3,006 | 12,535 | 24,367 | 24,561 | 24,561 | |
| 100-006-419-230 | Retirement | 11,343 | 4,798 | 22,440 | 42,134 | 42,440 | 42,440 | |
| 100-006-419-250 | Unemployment Contribution | 95 | 41 | 164 | 418 | 423 | 423 | |
| 100-006-419-260 | Workers' Compensation | 264 | 105 | 2,411 | 3,112 | 3,206 | 3,206 | |
| | Personnel Services | 143,037 | 66,187 | 267,285 | 482,151 | 486,124 | 486,124 | 5.25 |
| 100-006-419-310 | Memberships/Dues | 635 | 576 | 700 | 1,300 | 1,300 | 1,300 | |
| 100-006-419-320 | Professional Services | - | 43,819 | 40,000 | 32,500 | 32,500 | 32,500 | |
| 100-006-419-340 | Technical Services | 5,519 | 6,984 | 6,000 | 11,000 | 11,000 | 11,000 | |
| 100-006-419-430 | Equipment Repair & Maintenance | 2,743 | 2,536 | 2,000 | 3,000 | 3,000 | 3,000 | |
| 100-006-419-432 | Grounds Maintenance | - | - | 100 | 2,100 | 2,100 | 2,100 | |
| 100-006-419-540 | Advertising | 215 | 2,593 | 300 | 10,000 | 10,000 | 10,000 | |
| 100-006-419-580 | Training/Travel | 872 | - | 2,000 | 4,400 | 4,400 | 4,400 | |
| 100-006-419-610 | Office Supplies | 1,669 | 1,538 | 2,000 | 4,500 | 4,500 | 4,500 | |
| 100-006-419-612 | Operating Supplies | 623 | 383 | 1,750 | 2,350 | 2,350 | 2,350 | |
| 100-006-419-613 | Uniforms/Clothing | - | - | 200 | - | - | - | |
| 100-006-419-614 | Tools & Small Equipment | - | - | 100 | 100 | 100 | 100 | |
| 100-006-419-617 | Furniture | - | 221 | 200 | 1,000 | 1,000 | 1,000 | |
| 100-006-419-618 | Postage | 2,246 | 1,834 | 2,500 | 1,700 | 1,700 | 1,700 | |
| 100-006-419-620 | Utilities | 7,242 | 7,892 | 8,951 | 9,000 | 9,000 | 9,000 | |
| 100-006-419-623 | Phone | 40 | - | - | 500 | 500 | 500 | |
| | Materials & Services | 21,802 | 68,375 | 66,801 | 83,450 | 83,450 | 83,450 | |
| 100-006-419-741 | Machinery | 54 | - | 500 | 2,000 | 2,000 | 2,000 | |
| | Capital Outlay | 54 | - | 500 | 2,000 | 2,000 | 2,000 | |
| 006-465 | Economic Development | | | | | | | |
| 100-006-465-110 | Staff Pay | 104,866 | 109,655 | 112,014 | - | - | - | |
| 100-006-465-210 | Group Insurance | 24,624 | 23,246 | 24,399 | - | - | - | |
| 100-006-465-220 | FICA/Medicare | 7,868 | 8,263 | 8,572 | - | - | - | |
| 100-006-465-230 | Retirement | 12,646 | 13,211 | 13,502 | - | - | - | |
| 100-006-465-250 | Unemployment Contribution | 105 | 110 | 112 | - | - | - | |
| 100-006-465-260 | Workers' Compensation | 1,067 | 784 | 1,569 | - | - | - | |
| | Personnel Services | 151,175 | 155,269 | 160,168 | - | - | - | - |
| 100-006-465-310 | Memberships/Dues | 427 | 486 | 500 | - | - | - | |
| 100-006-465-320 | Professional Services | 3,490 | 5,712 | 7,500 | - | - | - | |
| 100-006-465-340 | Technical Services | 5,427 | 1,368 | 6,000 | - | - | - | |
| 100-006-465-430 | Equipment Repair & Maintenance | 1,307 | 890 | 500 | - | - | - | |
| 100-006-465-432 | Grounds Maintenance | - | 49 | 100 | - | - | - | |
| 100-006-465-540 | Advertising | - | - | 100 | - | - | - | |
| 100-006-465-580 | Training/Travel | 848 | 1,405 | 1,414 | - | - | - | |
| 100-006-465-610 | Office Supplies | 1,261 | 1,176 | 2,500 | - | - | - | |
| 100-006-465-612 | Operating Supplies | - | - | 850 | - | - | - | |
| 100-006-465-613 | Uniforms/Clothing | - | - | 600 | - | - | - | |
| 100-006-465-617 | Furniture | - | 221 | 200 | - | - | - | |
| 100-006-465-810 | Economic Development | 15,244 | 53,479 | 75,000 | 50,000 | 50,000 | 50,000 | |
| | Materials & Services | 28,004 | 64,785 | 95,264 | 50,000 | 50,000 | 50,000 | |
| 100-006-465-741 | Machinery | 54 | - | 500 | - | - | - | |
| | Capital Outlay | 54 | - | 500 | - | - | - | |
| 006 | Community & Economic Dev. Expense | 344,127 | 354,616 | 590,518 | 617,601 | 621,574 | 621,574 | 5.25 |
| 009 | Public Works | | | | | | | |
| 009-452 | Parks & Facilities | | | | | | | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 100 | General Fund | | | | | | | |
| 100-009-452-110 | Staff Pay | 40,159 | 46,869 | 111,038 | 126,017 | 126,017 | 126,017 | 2.60 |
| 100-009-452-210 | Group Insurance | 14,434 | 11,366 | 39,784 | 39,386 | 39,386 | 39,386 | |
| 100-009-452-220 | FICA/Medicare | 2,996 | 3,577 | 8,488 | 9,603 | 9,603 | 9,603 | |
| 100-009-452-230 | Retirement | 4,602 | 3,206 | 13,044 | 16,525 | 16,525 | 16,525 | |
| 100-009-452-250 | Unemployment Contribution | 40 | 49 | 111 | 165 | 165 | 165 | |
| 100-009-452-260 | Workers' Compensation | 1,221 | 613 | 3,370 | 4,231 | 4,231 | 4,231 | |
| | Personnel Services | 63,453 | 65,680 | 175,835 | 195,927 | 195,927 | 195,927 | 2.60 |
| 100-009-452-310 | Memberships/Dues | - | - | 300 | 300 | 300 | 300 | |
| 100-009-452-320 | Professional Services | 47,956 | 17,173 | 25,000 | 44,692 | 44,692 | 44,692 | |
| 100-009-452-430 | Equipment Repair & Maintenance | 64 | 3,535 | 750 | 4,000 | 4,000 | 4,000 | |
| 100-009-452-432 | Grounds Maintenance | 940 | 5,303 | 9,000 | 9,000 | 9,000 | 9,000 | |
| 100-009-452-442 | Equipment/Vehicle Rental | - | - | 500 | 1,000 | 1,000 | 1,000 | |
| 100-009-452-540 | Advertising | - | - | 250 | 250 | 250 | 250 | |
| 100-009-452-580 | Training/Travel | 16 | (35) | 700 | 1,500 | 1,500 | 1,500 | |
| 100-009-452-610 | Office Supplies | 131 | 6 | 100 | 300 | 300 | 300 | |
| 100-009-452-612 | Operating Supplies | 4,079 | 4,043 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 100-009-452-613 | Uniforms/Clothing | 100 | - | 600 | 500 | 500 | 500 | |
| 100-009-452-614 | Tools & Small Equipment | - | 289 | 750 | 1,000 | 1,000 | 1,000 | |
| 100-009-452-620 | Utilities | 4,585 | 4,943 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 100-009-452-803 | Special Events | 9,732 | 9,992 | 10,000 | 10,000 | 10,000 | 10,000 | |
| | Materials & Services | 67,603 | 45,249 | 59,950 | 84,542 | 84,542 | 84,542 | |
| 100-009-452-720 | Buildings | - | - | 5,410 | 100,000 | 100,000 | 100,000 | |
| 100-009-452-730 | Projects & Improvements | - | 3,622 | 150,056 | 15,000 | 15,000 | 15,000 | |
| 100-009-452-741 | Machinery | 336 | 738 | 6,350 | 7,292 | 7,292 | 7,292 | |
| | Capital Outlay | 336 | 4,360 | 161,816 | 122,292 | 122,292 | 122,292 | |
| 009-452 | Parks & Facilities Expense | 131,392 | 115,289 | 397,601 | 402,761 | 402,761 | 402,761 | 2.60 |
| | Revenue | \$ 3,603,195 | \$ 3,580,870 | \$ 3,528,221 | \$ 3,684,312 | \$ 3,684,312 | \$ 3,684,312 | |
| | Expense | 1,892,070 | 1,865,007 | 2,735,464 | 2,881,914 | 2,827,924 | 2,827,924 | |
| | Net from Operations | 1,711,125 | 1,715,864 | 792,757 | 802,398 | 856,388 | 856,388 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number Description | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 | 2018-2019 |
|---|------------------------------------|---------------------|---------------------|----------------|-------------------|-------------------|-------------------|--------------|
| | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget | FTE |
| Fund: 100 | General Fund | | | | | | | |
| 010 | Transfers | | | | | | | |
| 100-010-391-020 | Transfer In for Services | (276,858) | (248,267) | (273,264) | (367,443) | (327,441) | (327,441) | |
| 100-010-491-030 | Transfer Out for Operations | 500,753 | 10,000 | 200,000 | - | - | - | |
| 100-010-491-040 | Transfer Out for Capital | 50,000 | 85,000 | 82,500 | 80,000 | 80,000 | 80,000 | |
| 010 | Transfers | 273,895 | (153,267) | 9,236 | (287,443) | (247,441) | (247,441) | |
| 100-002-490-000 | Contingency | - | - | 100,000 | 126,677 | 126,677 | 126,677 | |
| 100-010-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 683,521 | \$ - | \$ - | \$ - | |
| 100 | GENERAL FUND | \$ 1,437,230 | \$ 1,869,130 | \$ - | \$ 963,164 | \$ 977,152 | \$ 977,152 | 18.55 |
| Months of Expenditures Available | | 9.00 | 12.00 | 3.00 | 4.00 | 4.00 | 4.00 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 200 | Public Safety | | | | | | | |
| 000 | Revenue | | | | | | | |
| 200-000-300-000 | Beginning Fund Balance | 1,029,037 | 1,291,763 | 1,152,394 | 1,207,522 | 1,207,522 | 1,207,522 | |
| 200-000-311-000 | Current Property Taxes | 1,766,625 | 2,024,135 | 2,112,601 | 2,506,257 | 2,506,257 | 2,506,257 | |
| 200-000-311-102 | S.H. School District | 41,981 | 41,981 | 41,981 | 41,981 | 48,010 | 48,010 | |
| 200-000-319-100 | Delinquent Property Taxes | 55,883 | 58,716 | 51,122 | 61,652 | 61,652 | 61,652 | |
| 200-000-322-000 | Bike Licenses | 22 | 40 | 20 | 20 | 20 | 20 | |
| 200-000-322-001 | Olcc License Fees | 545 | 445 | 200 | 300 | 300 | 300 | |
| 200-000-361-000 | Interest | 7,530 | 14,590 | 18,151 | 18,151 | 18,151 | 18,151 | |
| 200-000-361-001 | Interest On Taxes | 10,871 | 9,493 | - | - | - | - | |
| 200-000-365-001 | Police Projects | 670 | 676 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 200-000-365-002 | Donations | 7,501 | 6,624 | 3,000 | 6,500 | 6,500 | 6,500 | |
| 200-000-390-001 | Misc. Revenues | 19,696 | 25,510 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 200-000-390-002 | Sale Of Vehicles/Auction | - | - | 1,000 | - | - | - | |
| 200-000-390-006 | Cops Grant | 1,974 | - | - | - | - | - | |
| 200-000-390-009 | Misc. Grants | 810 | 1,315 | - | - | - | - | |
| 200-000-391-011 | Transfer In From Other Funds | 500,753 | - | - | - | - | - | |
| 000 | Revenue | 3,443,896 | 3,475,289 | 3,401,469 | 3,863,383 | 3,869,412 | 3,869,412 | |
| 007 | Police | | | | | | | |
| 200-007-421-110 | Staff Pay | 1,275,005 | 1,309,221 | 1,431,351 | 1,350,166 | 1,385,327 | 1,385,327 | 22.00 |
| 200-007-421-130 | Overtime | 55,652 | 73,427 | 76,144 | 50,000 | 50,000 | 50,000 | |
| 200-007-421-210 | Group Insurance | 334,771 | 366,846 | 469,592 | 446,758 | 452,369 | 452,369 | |
| 200-007-421-220 | FICA/Medicare | 100,134 | 104,140 | 115,323 | 110,747 | 109,372 | 109,372 | |
| 200-007-421-230 | Retirement | 133,212 | 140,733 | 204,965 | 180,321 | 186,960 | 186,960 | |
| 200-007-421-250 | Unemployment Contribution | 1,320 | 1,371 | 1,507 | 2,211 | 1,810 | 1,810 | |
| 200-007-421-260 | Workers' Compensation | 29,573 | 21,809 | 53,523 | 32,812 | 34,040 | 34,040 | |
| | <i>Personnel Services</i> | <i>1,929,668</i> | <i>2,017,547</i> | <i>2,352,405</i> | <i>2,173,015</i> | <i>2,219,878</i> | <i>2,219,878</i> | <i>22.00</i> |
| 200-007-421-310 | Memberships/Dues | 1,539 | 1,187 | 1,388 | 1,500 | 1,500 | 1,500 | |
| 200-007-421-320 | Professional Services | 16,472 | 14,307 | 27,012 | 29,000 | 29,000 | 29,000 | |
| 200-007-421-340 | Technical Services | 23,303 | 28,136 | 30,038 | 30,000 | 30,000 | 30,000 | |
| 200-007-421-430 | Equipment Repair & Maintenance | 33,765 | 30,193 | 32,030 | 23,600 | 23,600 | 23,600 | |
| 200-007-421-432 | Grounds Maintenance | 3,895 | 4,471 | 5,500 | - | - | - | |
| 200-007-421-442 | Equipment/Vehicle Rental | 5,181 | 4,210 | 30,152 | 43,200 | 43,200 | 43,200 | |
| 200-007-421-540 | Advertising | 1,522 | 679 | 2,000 | 3,000 | 3,000 | 3,000 | |
| 200-007-421-580 | Training/Travel | 9,379 | 14,171 | 16,000 | 17,000 | 17,000 | 17,000 | |
| 200-007-421-610 | Office Supplies | 6,348 | 4,822 | 5,900 | 5,900 | 5,900 | 5,900 | |
| 200-007-421-612 | Operating Supplies | 41,290 | 42,699 | 52,867 | 60,600 | 60,600 | 60,600 | |
| 200-007-421-613 | Uniforms/Clothing | 11,329 | 18,855 | 15,850 | 18,200 | 18,200 | 18,200 | |
| 200-007-421-614 | Tools & Small Equipment | - | 50 | - | - | - | - | |
| 200-007-421-616 | Jail Expense | 414 | 240 | 970 | 1,000 | 1,000 | 1,000 | |
| 200-007-421-617 | Furniture | 1,011 | 1,968 | 1,000 | 1,500 | 1,500 | 1,500 | |
| 200-007-421-620 | Utilities | 41,992 | 41,997 | 43,330 | 43,500 | 43,500 | 43,500 | |
| 200-007-421-803 | Special Events | 8,260 | 6,960 | 15,099 | 8,000 | 8,000 | 8,000 | |
| | <i>Materials & Services</i> | <i>205,698</i> | <i>214,945</i> | <i>279,136</i> | <i>286,000</i> | <i>286,000</i> | <i>286,000</i> | |
| 200-007-421-741 | Machinery | 16,766 | 9,698 | 12,920 | 111,570 | 111,570 | 111,570 | |
| 200-007-421-742 | Vehicles | - | - | - | 32,514 | 32,514 | 32,514 | |
| | <i>Capital Outlay</i> | <i>16,766</i> | <i>9,698</i> | <i>12,920</i> | <i>144,084</i> | <i>144,084</i> | <i>144,084</i> | |
| 007 | Police Expense | 2,152,132 | 2,242,190 | 2,644,461 | 2,603,099 | 2,649,962 | 2,649,962 | 22.00 |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|---|------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 200 | Public Safety | | | | | | | |
| | Revenue | 3,443,896 | 3,475,289 | 3,401,469 | 3,863,383 | 3,869,412 | 3,869,412 | |
| | Expense | 2,152,132 | 2,242,190 | 2,644,461 | 2,603,099 | 2,649,962 | 2,649,962 | 22.00 |
| | Net from Operations | 1,291,763 | 1,233,099 | 757,008 | 1,260,284 | 1,219,450 | 1,219,450 | 22.00 |
| 010 | Transfers | | | | | | | |
| 200-010-491-040 | Transfer Out for Capital | - | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 010 | Transfers | - | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 200-007-490-000 | Contingency | - | - | 50,000 | 121,553 | 123,897 | 123,897 | |
| 200-101-491-002 | Unappropriated Ending Fund Balance | - | - | 697,008 | - | - | - | |
| 200 | Public Safety | 1,291,763 | 1,213,099 | - | 1,128,731 | 1,085,553 | 1,085,553 | 22.00 |
| Months of Expenditures Available | | 7 | 6 | 3 | 5 | 5 | 5 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 201 | Library | | | | | | | |
| 000 | Revenue | | | | | | | |
| 201-000-300-000 | Beginning Fund Balance | 168,277 | 190,270 | 192,611 | 326,319 | 326,319 | 326,319 | |
| 201-000-311-000 | Current Property Taxes | 226,348 | 301,687 | 296,034 | 373,543 | 373,543 | 373,543 | |
| 201-000-319-100 | Delinquent Property Taxes | 7,139 | 7,523 | 9,119 | 7,500 | 7,500 | 7,500 | |
| 201-000-347-600 | Library Fees | 5,167 | 5,439 | 5,214 | 5,500 | 5,500 | 5,500 | |
| 201-000-361-000 | Interest | 1,191 | 2,341 | 2,523 | 2,000 | 2,000 | 2,000 | |
| 201-000-361-001 | Interest On Taxes | 1,393 | 1,239 | - | - | - | - | |
| 201-000-365-002 | Donations | 761 | 450 | - | - | - | - | |
| 201-000-370-001 | Grants | 11,339 | 2,308 | 20,000 | - | - | - | |
| 201-000-390-001 | Misc. Revenue | 2,757 | 3,715 | 3,116 | 3,000 | 3,000 | 3,000 | |
| 000 | Revenue | 424,372 | 514,971 | 528,617 | 717,862 | 717,862 | 717,862 | |
| 008 | Library | | | | | | | |
| 201-008-455-110 | Staff Pay | 111,013 | 136,135 | 142,372 | 139,719 | 139,719 | 139,719 | 2.50 |
| 201-008-455-120 | Temporary Employees | 5,420 | 928 | - | - | - | - | |
| 201-008-455-130 | Overtime | 240 | - | - | - | - | - | |
| 201-008-455-210 | Group Insurance | 12,193 | 15,965 | 35,213 | 38,636 | 38,636 | 38,636 | |
| 201-008-455-220 | FICA/Medicare | 8,743 | 10,325 | 10,891 | 10,647 | 10,647 | 10,647 | |
| 201-008-455-230 | Retirement | 13,871 | 18,557 | 19,498 | 19,177 | 19,177 | 19,177 | |
| 201-008-455-250 | Unemployment Contribution | 117 | 145 | 142 | 183 | 183 | 183 | |
| 201-008-455-260 | Workers' Compensation | 342 | 300 | 651 | 205 | 205 | 205 | |
| | <i>Personnel Services</i> | <i>151,939</i> | <i>182,355</i> | <i>208,767</i> | <i>208,567</i> | <i>208,567</i> | <i>208,567</i> | <i>2.50</i> |
| 201-008-455-310 | Memberships/Dues | - | - | 100 | 100 | 100 | 100 | |
| 201-008-455-320 | Professional Services | - | 6,135 | 2,500 | 3,500 | 3,500 | 3,500 | |
| 201-008-455-340 | Technical Services | 7,826 | 7,218 | 13,700 | 15,000 | 15,000 | 15,000 | |
| 201-008-455-430 | Equipment Repair & Maintenance | 3,735 | 3,736 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 201-008-455-432 | Grounds Maintenance | 7,473 | 6,672 | 8,000 | 8,000 | 8,000 | 8,000 | |
| 201-008-455-442 | Equipment/Vehicle Rental | 1,818 | 2,113 | 3,500 | 3,500 | 3,500 | 3,500 | |
| 201-008-455-540 | Advertising | 2,078 | 2,896 | 3,000 | 4,000 | 4,000 | 4,000 | |
| 201-008-455-580 | Training/Travel | 948 | 434 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 201-008-455-610 | Office Supplies | 9,919 | 9,801 | 9,000 | 10,000 | 10,000 | 10,000 | |
| 201-008-455-612 | Operating Supplies | - | 26 | - | - | - | - | |
| 201-008-455-613 | Uniforms/Clothing | - | - | 200 | 200 | 200 | 200 | |
| 201-008-455-620 | Utilities | 14,050 | 15,450 | 16,500 | 20,900 | 20,900 | 20,900 | |
| 201-008-455-640 | Books & Periodicals | 26,102 | 30,467 | 27,000 | 30,000 | 30,000 | 30,000 | |
| 201-008-455-803 | Special Events | 4,264 | 3,498 | 4,000 | 5,000 | 5,000 | 5,000 | |
| 201-008-455-809 | Grant Expense | 949 | 6,585 | 20,000 | 7,500 | 7,500 | 7,500 | |
| | <i>Materials & Services</i> | <i>79,163</i> | <i>95,031</i> | <i>116,000</i> | <i>116,200</i> | <i>116,200</i> | <i>116,200</i> | |
| 201-008-455-720 | Buildings | - | - | - | 172,508 | 172,508 | 172,508 | |
| 201-008-455-741 | Machinery | - | - | 1,000 | 1,000 | 1,000 | 1,000 | |
| | <i>Capital Outlay</i> | <i>-</i> | <i>-</i> | <i>1,000</i> | <i>173,508</i> | <i>173,508</i> | <i>173,508</i> | |
| 008 | Library Expense | 231,102 | 277,386 | 325,767 | 498,275 | 498,275 | 498,275 | 2.50 |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|---|------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 201 | Library | | | | | | | |
| | Revenue | \$ 424,372 | \$ 514,971 | \$ 528,617 | \$ 717,862 | \$ 717,862 | \$ 717,862 | |
| | Expense | 231,102 | 277,386 | 325,767 | 498,275 | 498,275 | 498,275 | 2.50 |
| | Net from Operations | 193,270 | 237,585 | 202,850 | 219,587 | 219,587 | 219,587 | 2.50 |
| 010 | Transfers | | | | | | | |
| 201-010-491-040 | Transfer Out for Capital | 3,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | |
| 010 | Transfers | 3,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | |
| 201-008-490-000 | Contingency | - | - | 10,000 | 19,120 | 19,120 | 19,120 | |
| 201-150-490-002 | Unappropriated Ending Fund Balance | - | - | 179,850 | - | - | - | |
| 201 | Library | 190,270 | 224,585 | - | 187,467 | 187,467 | 187,467 | 2.50 |
| Months of Expenditures Available | | 10.00 | 10.00 | 7.00 | 5.00 | 5.00 | 5.00 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|----------------------------|-----------------------------------|----------------|---------------|----------------|-----------------|-----------------|----------------|
| Account Number Description | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Fund: 204 | Narcotics Enforcement | | | | | | |
| 000 | Revenue | | | | | | |
| 204-000-300-000 | Beginning Fund Balance | 49,483 | 92,059 | 92,843 | 93,510 | 93,510 | 93,510 |
| 204-000-352-001 | Forfeits | 95,810 | - | - | - | - | - |
| 204-000-361-000 | Interest | 445 | 902 | 405 | 750 | 750 | 750 |
| 000 | Revenue | 145,739 | 92,960 | 93,248 | 94,260 | 94,260 | 94,260 |
| 007 | Police | | | | | | |
| 204-007-421-741 | Machinery | - | - | 93,248 | - | 3,500 | 3,500 |
| 007 | Police Expense | - | - | 93,248 | - | 3,500 | 3,500 |
| 100 | | | | | | | |
| 204-100-421-270 | Released Forfeitures | 53,680 | - | - | - | - | - |
| 100 | Dept | 53,680 | - | - | - | - | - |
| | Revenue | 145,739 | 92,960 | 93,248 | 94,260 | 94,260 | 94,260 |
| | Expense | 53,680 | - | 93,248 | - | 3,500 | 3,500 |
| | Net from Operations | 92,059 | 92,960 | - | 94,260 | 90,760 | 90,760 |
| 204 | Narcotics Enforcement Fund | 92,059 | 92,960 | - | 94,260 | 90,760 | 90,760 |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|---|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 575 | State Gas Tax (Streets) | | | | | | | |
| 000 | Revenue | | | | | | | |
| 575-000-300-000 | Beg. Fund Bal. | 195,421 | 239,137 | 245,769 | 160,448 | 160,448 | 160,448 | |
| 575-000-335-400 | State Gas Tax | 536,990 | 543,793 | 523,675 | 658,843 | 658,843 | 658,843 | |
| 575-000-361-000 | Interest | 1,108 | 2,241 | 1,094 | 1,094 | 1,094 | 1,094 | |
| 575-000-365-002 | Safety Fair Donations | 265 | - | - | - | - | - | |
| 575-000-390-001 | Misc. Revenues | - | 450 | - | - | - | - | |
| 000 | Revenue | 733,784 | 785,621 | 770,538 | 820,385 | 820,385 | 820,385 | |
| 009 | Public Works | | | | | | | |
| 009-431 | Streets | | | | | | | |
| 575-009-431-110 | Staff Pay | 162,640 | 179,786 | 185,981 | 194,561 | 194,561 | 245,067 | 5.08 |
| 575-009-431-130 | Overtime | 1,536 | 1,992 | 4,500 | 2,000 | 2,000 | 2,000 | |
| 575-009-431-210 | Group Insurance | 54,165 | 71,327 | 87,770 | 68,606 | 68,606 | 83,475 | |
| 575-009-431-220 | FICA/Medicare | 12,120 | 13,609 | 16,015 | 14,826 | 14,826 | 17,537 | |
| 575-009-431-230 | Retirement | 21,035 | 20,867 | 23,607 | 24,748 | 24,748 | 27,835 | |
| 575-009-431-250 | Unemployment Contribution | 164 | 176 | 209 | 254 | 254 | 462 | |
| 575-009-431-260 | Workers' Compensation | 6,860 | 4,138 | 14,798 | 12,200 | 12,200 | 3,400 | |
| | <i>Personnel Services</i> | <i>258,521</i> | <i>291,896</i> | <i>332,880</i> | <i>317,195</i> | <i>317,195</i> | <i>379,776</i> | <i>5.08</i> |
| 575-009-431-310 | Memberships/Dues | 563 | 665 | 814 | 700 | 700 | 700 | |
| 575-009-431-320 | Professional Services | 13,529 | 23,295 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 575-009-431-340 | Technical Services | 6,100 | 5,871 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 575-009-431-430 | Equipment Repair & Maintenance | 1,477 | 3,518 | 2,000 | 5,000 | 5,000 | 5,000 | |
| 575-009-431-432 | Grounds Maintenance | 882 | 1,774 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 575-009-431-442 | Equipment/Vehicle Rental | 50 | 529 | 1,500 | 3,000 | 3,000 | 3,000 | |
| 575-009-431-540 | Advertising | 180 | 1,713 | 200 | 200 | 200 | 200 | |
| 575-009-431-580 | Training/Travel | 1,035 | 2,148 | 2,856 | 3,500 | 3,500 | 3,500 | |
| 575-009-431-610 | Office Supplies | 4,619 | 3,719 | 3,500 | 3,500 | 3,500 | 3,500 | |
| 575-009-431-612 | Operating Supplies | 26,256 | 37,242 | 47,000 | 43,000 | 43,000 | 43,000 | |
| 575-009-431-613 | Uniforms/Clothing | 2,652 | 3,296 | 2,442 | 3,300 | 3,300 | 3,300 | |
| 575-009-431-614 | Tools & Small Equipment | 1,464 | 2,962 | 3,500 | 4,000 | 4,000 | 4,000 | |
| 575-009-431-617 | Furniture | - | 221 | 250 | - | - | - | |
| 575-009-431-622 | Electricity | 10,411 | 11,292 | 9,000 | 9,000 | 9,000 | 9,000 | |
| 575-009-431-803 | Special Events | 445 | 160 | 400 | 400 | 400 | 400 | |
| | <i>Materials & Services</i> | <i>69,665</i> | <i>98,405</i> | <i>94,962</i> | <i>97,100</i> | <i>97,100</i> | <i>97,100</i> | |
| 575-009-431-720 | Buildings | - | 352 | 1,000 | - | - | - | |
| 575-009-431-730 | Projects & Improvements | - | - | 3,500 | 225,000 | 225,000 | 225,000 | |
| 575-009-431-741 | Machinery | 625 | - | 4,000 | 13,000 | 13,000 | 13,000 | |
| | <i>Capital Outlay</i> | <i>625</i> | <i>352</i> | <i>8,500</i> | <i>238,000</i> | <i>238,000</i> | <i>238,000</i> | |
| 009-431 | Streets Expense | 328,811 | 390,652 | 436,342 | 652,295 | 652,295 | 714,876 | 5.08 |
| | Revenue | \$ 733,784 | \$ 785,621 | \$ 770,538 | \$ 820,385 | \$ 820,385 | \$ 820,385 | |
| | Expense | 328,811 | 390,652 | 436,342 | 652,295 | 652,295 | 714,876 | 5.08 |
| | Net from Operations | 404,973 | 394,969 | 334,196 | 168,090 | 168,090 | 105,509 | 5.08 |
| 010 | Transfers | | | | | | | |
| 575-010-491-020 | Transfer Out for Services | 48,126 | 48,126 | 44,532 | 42,936 | 2,936 | 2,936 | |
| 575-010-491-040 | Transfer Out for Capital | 117,710 | 117,710 | 157,710 | 99,241 | 99,241 | 99,241 | |
| 010 | Transfers | 165,836 | 165,836 | 202,242 | 142,177 | 102,177 | 102,177 | |
| 575-450-490-001 | Contingency | - | - | 37,112 | 25,157 | 25,157 | - | |
| 575-450-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 94,842 | | | | |
| 575 | State Gas Tax (Streets) Fund | \$ 239,137 | \$ 229,133 | \$ - | \$ 756 | \$ 40,756 | \$ 3,332 | 5.08 |
| Months of Expenditures Available | | 9.00 | 7.00 | 3.00 | - | 1.00 | - | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 585 | Path Program | | | | | | | |
| 000 | Revenue | | | | | | | |
| 585-000-300-000 | Beg. Fund Balance | 119,648 | 195,477 | 182,248 | 312,566 | 312,566 | 312,566 | |
| 585-000-361-000 | Interest | 829 | 2,234 | 943 | 2,234 | 2,234 | 2,234 | |
| 000 | Revenue | 120,477 | 197,710 | 183,191 | 314,800 | 314,800 | 314,800 | |
| 009 | Public Works | | | | | | | |
| 009-431 | Streets | | | | | | | |
| 585-009-431-730 | Projects & Improvements | - | 33,530 | 165,000 | 80,000 | 80,000 | 80,000 | |
| 009-431 | Streets Expense | - | 33,530 | 165,000 | 80,000 | 80,000 | 80,000 | |
| | Revenue | \$ 120,477 | \$ 197,710 | \$ 183,191 | \$ 314,800 | \$ 314,800 | \$ 314,800 | |
| | Expense | - | 33,530 | 165,000 | 80,000 | 80,000 | 80,000 | |
| | Net from Operations | 120,477 | 164,180 | 18,191 | 234,800 | 234,800 | 234,800 | |
| 010 | Transfers | | | | | | | |
| 585-010-391-040 | Transfer In for Capital | (75,000) | (75,000) | (75,000) | (130,000) | (130,000) | (130,000) | |
| 010 | Transfers | (75,000) | (75,000) | (75,000) | (130,000) | (130,000) | (130,000) | |
| 585-475-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 93,191 | | | | |
| 580 | Path Program Fund | \$ 195,477 | \$ 239,180 | \$ - | \$ 364,800 | \$ 364,800 | \$ 364,800 | |
| | Months of Expenditures Available | N/A | 86.00 | 7.00 | 55.00 | 55.00 | 55.00 | |
| Streets Division | | | | | | | | |
| | Revenue | \$ 2,387,984 | \$ 2,312,898 | \$ 2,564,807 | \$ 2,200,212 | \$ 2,200,212 | \$ 2,200,212 | |
| | Expense | 520,828 | 453,807 | 1,781,342 | 911,295 | 1,211,295 | 1,273,876 | 5.08 |
| | Transfers | 115,836 | 115,836 | 112,242 | 92,177 | 52,177 | 52,177 | |
| | Net from Operations | \$ 1,751,320 | \$ 1,743,255 | \$ 671,223 | \$ 1,196,740 | \$ 936,740 | \$ 874,159 | 5.08 |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget |
|------------------|----------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Fund: 755 | Public Transit Grant | | | | | | |
| 000 | Revenue | | | | | | |
| 755-000-300-000 | Beg. Fund Balance | - | - | - | - | - | - |
| 755-000-334-300 | Odot Bus Grant | - | 19,405 | - | - | - | - |
| 755-000-335-000 | Public Transit Grant | 97,523 | 61,497 | 104,515 | 88,958 | 88,958 | 88,958 |
| 000 | Revenue | 97,523 | 80,902 | 104,515 | 88,958 | 88,958 | 88,958 |
| 002 | Non-Departmental | | | | | | |
| 755-002-480-809 | Grant Expense | 97,523 | 80,902 | 104,515 | 88,958 | 88,958 | 88,958 |
| 002 | Non-Departmental Expense | 97,523 | 80,902 | 104,515 | 88,958 | 88,958 | 88,958 |
| | Revenue | \$ 97,523 | \$ 80,902 | \$ 104,515 | \$ 88,958 | \$ 88,958 | \$ 88,958 |
| | Expense | 97,523 | 80,902 | 104,515 | 88,958 | 88,958 | 88,958 |
| | Net from Operations | - | - | - | - | - | - |
| 755 | Public Transit Grant Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget |
|--|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Fund: 300 Community Center | | | | | | |
| 000 Revenue | | | | | | |
| 300-000-300-000 Beginning Fund Balance | 14,756 | 13,378 | 9,278 | - | - | - |
| 300-000-338-000 Senior Center | 19,250 | 17,115 | 15,896 | 23,000 | 23,000 | 23,000 |
| 300-000-338-001 Boys & Girls Club | 19,250 | 17,115 | 15,896 | 23,000 | 23,000 | 23,000 |
| 300-000-361-000 Interest | 32 | 38 | 30 | 30 | 30 | 30 |
| 000 Revenue | 53,288 | 47,646 | 41,100 | 46,030 | 46,030 | 46,030 |
| 002 Non-Departmental | | | | | | |
| 300-002-480-430 Equipment Repair & Maintenance | 7,869 | 3,941 | 5,000 | 5,000 | 5,000 | 5,000 |
| 300-002-480-431 Building Repair & Maintenance | - | - | - | 250 | 250 | 250 |
| 300-002-480-432 Grounds Maintenance | - | 114 | 2,000 | - | - | - |
| 300-002-480-620 Utilities | 32,040 | 34,722 | 33,100 | 40,779 | 40,779 | 40,779 |
| 300-002-480-622 Electricity | - | - | - | - | - | - |
| 300-002-490-000 Contingency | - | - | 1,000 | - | - | - |
| 002 Non-Departmental Expense | 39,910 | 38,777 | 41,100 | 46,029 | 46,029 | 46,029 |
| Revenue | \$ 53,288 | \$ 47,646 | \$ 41,100 | \$ 46,030 | \$ 46,030 | \$ 46,030 |
| Expense | 39,910 | 38,777 | 41,100 | 46,029 | 46,029 | 46,029 |
| Net from Operations | 13,378 | 8,869 | - | 1 | 1 | 1 |
| 300 Community Center | \$ 13,378 | \$ 8,869 | \$ - | \$ 1 | \$ 1 | \$ 1 |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|----------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Account Number Description | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Fund: 457 | Parks & Recreation | | | | | | |
| 000 | Revenue | | | | | | |
| 457-000-300-000 | Beginning Fund Balance | 41,949 | 44,215 | 51,351 | 60,486 | 60,486 | 60,486 |
| 457-000-361-000 | Interest | 251 | 472 | 206 | 472 | 472 | 472 |
| 457-000-365-100 | Billed Parks Donations | 2,000 | 1,666 | 1,737 | 1,394 | 1,394 | 1,394 |
| 457-000-365-101 | Parks Donations | - | 10 | - | - | - | - |
| 457-000-365-102 | Billed Pool Donations | 1,362 | 1,312 | 1,333 | 1,300 | 1,300 | 1,300 |
| 457-000-391-100 | Transfers In From G.Fund | - | 5,000 | - | - | - | - |
| 000 | Revenue | 45,562 | 52,675 | 54,627 | 63,652 | 63,652 | 63,652 |
| 009 | Public Works | | | | | | |
| <i>009-452</i> | <i>Parks & Facilities</i> | | | | | | |
| 457-009-452-730 | Projects & Improvements | - | - | 41,561 | 62,352 | 62,352 | 62,352 |
| 457-009-452-811 | Sweet Home Pool Donations | 1,347 | 1,371 | 1,333 | 1,300 | 1,300 | 1,300 |
| 009-452 | Parks Expense | 1,347 | 1,371 | 42,894 | 63,652 | 63,652 | 63,652 |
| | Revenue | \$ 45,562 | \$ 52,675 | \$ 54,627 | \$ 63,652 | \$ 63,652 | \$ 63,652 |
| | Expense | 1,347 | 1,371 | 42,894 | 63,652 | 63,652 | 63,652 |
| | Net from Operations | 44,215 | 51,304 | 11,733 | - | - | - |
| 457 | Parks & Recreation Fund | \$ 44,215 | \$ 51,304 | \$ 11,733 | \$ - | \$ - | \$ - |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number Description | | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget |
|----------------------------|---------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Fund: 753 | Weddle Bridge | | | | | | |
| 000 | Revenue | | | | | | |
| 753-000-300-000 | Beg. Fund Balance | 4,628 | 4,654 | 4,694 | 4,743 | 4,743 | 4,743 |
| 753-000-361-000 | Interest | 27 | 46 | 21 | - | - | - |
| 000 | Revenue | 4,654 | 4,700 | 4,715 | 4,743 | 4,743 | 4,743 |
| 009 | Public Works | | | | | | |
| 009-452 | Parks & Facilities | | | | | | |
| 753-009-452-320 | Professional Services | - | - | 4,715 | - | - | - |
| 009-452 | Parks & Facilities Expense | - | - | 4,715 | - | - | - |
| | Revenue | \$ 4,654 | \$ 4,700 | \$ 4,715 | \$ 4,743 | \$ 4,743 | \$ 4,743 |
| | Expense | - | - | 4,715 | - | - | - |
| | Net from Operations | 4,654 | 4,700 | - | 4,743 | 4,743 | 4,743 |
| 753 | Weddle Bridge Fund | \$ 4,654 | \$ 4,700 | \$ - | \$ 4,743 | \$ 4,743 | \$ 4,743 |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|-----------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Account Number | Description | | | | | | |
| Fund: 754 | Special Events | | | | | | |
| 000 | Revenue | | | | | | |
| 754-000-300-000 | Beg. Fund Bal. | 3,928 | 4,207 | 4,464 | 7,328 | 7,328 | 7,328 |
| 754-000-361-000 | Interest | 20 | 52 | 13 | 71 | 71 | 71 |
| 754-000-364-001 | Sweet Heart Run Regis. Fees | 3,525 | 3,935 | 5,000 | 4,600 | 4,600 | 4,600 |
| 754-000-364-002 | Sponsorships | 3,215 | 1,878 | 5,000 | - | - | - |
| 754-000-365-002 | Donations | - | 25 | - | - | - | - |
| 754-000-366-001 | Zombie Zoup Regis. Fees | - | 2,175 | - | 1,200 | 1,200 | 1,200 |
| 754-000-366-002 | Solar Eclipse Run | - | 100 | - | - | - | - |
| 754-000-391-000 | Transfer In | - | 5,000 | - | - | - | - |
| 000 | Revenue | 10,688 | 17,372 | 14,477 | 13,199 | 13,199 | 13,199 |
| 002 | Non-Departmental | | | | | | |
| 754-002-480-803 | Special Events | 6,481 | 9,954 | 5,000 | 5,800 | 5,800 | 5,800 |
| 002 | Non-Departmental Expense | 6,481 | 9,954 | 5,000 | 5,800 | 5,800 | 5,800 |
| | Revenue | \$ 10,688 | \$ 17,372 | \$ 14,477 | \$ 13,199 | \$ 13,199 | \$ 13,199 |
| | Expense | 6,481 | 9,954 | 5,000 | 5,800 | 5,800 | 5,800 |
| | Net from Operations | 4,207 | 7,418 | 9,477 | 7,399 | 7,399 | 7,399 |
| 754 | Special Events Fund | \$ 4,207 | \$ 7,418 | \$ 9,477 | \$ 7,399 | \$ 7,399 | \$ 7,399 |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|----------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Account Number Description | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Fund: 760 | Economic Development | | | | | | |
| 000 | Revenue | | | | | | |
| 760-000-300-000 | Beginning Fund Balance | 232,655 | 233,530 | 215,575 | 473,029 | 473,029 | 473,029 |
| 760-000-330-000 | H13012 Housing Grant | 376,037 | - | - | - | - | - |
| 760-000-330-003 | Owner Rehab (96) Revenue | - | 19,983 | - | - | - | - |
| 760-000-330-005 | Owner Rehab (00) Revenue | - | 8,701 | - | - | - | - |
| 760-000-337-001 | Owner Rehab (91) Revenue | - | 25,918 | - | - | - | - |
| 760-000-361-000 | Interest Earned | 1,274 | 2,152 | 972 | 2,823 | 2,823 | 2,823 |
| 000 | Revenue | 609,965 | 290,284 | 216,547 | 475,852 | 475,852 | 475,852 |
| 006 | Community & Economic Dev. | | | | | | |
| <i>006-465</i> | <i>Economic Development</i> | | | | | | |
| 760-006-465-730 | Projects & Improvements | 99 | 20,078 | 416,547 | - | - | - |
| 760-006-465-804 | CEIP | - | - | - | 475,852 | - | - |
| 760-006-465-809 | Grant Expense | 376,337 | - | - | - | - | - |
| 760-006-465-810 | Economic Development | - | - | - | - | 475,852 | 475,852 |
| 006 | Community & Economic Dev. Expense | 376,435 | 20,078 | 416,547 | 475,852 | 475,852 | 475,852 |
| | Revenue | \$ 609,965 | \$ 290,284 | \$ 216,547 | \$ 475,852 | \$ 475,852 | \$ 475,852 |
| | Expense | 376,435 | 20,078 | 416,547 | 475,852 | 475,852 | 475,852 |
| | Net from Operations | 233,530 | 270,206 | (200,000) | - | - | - |
| 010 | Transfers | | | | | | |
| 760-010-391-030 | Transfer In for Operations | - | - | (200,000) | - | - | - |
| 010 | Transfers | - | - | (200,000) | - | - | - |
| 760 | Economic Development Fund | \$ 233,530 | \$ 270,206 | \$ - | \$ - | \$ - | \$ - |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget |
|------------------|----------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Fund: 455 | Assessments | | | | | | |
| 000 | Revenue | | | | | | |
| 455-000-300-000 | Beginning Fund Balance | 765 | 769 | 776 | 825 | 825 | 825 |
| 455-000-361-000 | Interest Earned | 4 | 8 | - | - | - | - |
| 000 | Revenue | 769 | 777 | 776 | 825 | 825 | 825 |
| | Revenue | \$ 769 | \$ 777 | \$ 776 | \$ 825 | \$ 825 | \$ 825 |
| | Expense | - | - | - | - | - | - |
| | Net from Operations | 769 | 777 | 776 | 825 | 825 | 825 |
| 010 | Transfers | | | | | | |
| 455-010-492-010 | Transfer Out | - | - | 776 | - | - | - |
| 010 | Transfers | - | - | 776 | - | - | - |
| 455 | Assessment Fund | \$ 769 | \$ 777 | \$ - | \$ 825 | \$ 825 | \$ 825 |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Account Number Description | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Fund: 202 | Project & Equipment Reserves | | | | | | |
| 000 | Revenue | | | | | | |
| 202-000-300-000 | Beginning Fund Balance | 257,488 | 392,996 | 452,202 | 117,656 | 117,656 | 117,656 |
| 202-000-361-000 | Interest | 1,798 | 4,443 | 1,850 | - | - | - |
| 202-000-365-001 | Police Projects | 57 | - | - | - | - | - |
| 202-000-365-002 | Public Works Projects | - | 6,000 | - | - | - | - |
| 202-000-390-002 | Auction Sales | 2,412 | - | - | - | - | - |
| 000 | Revenue | 261,755 | 403,440 | 454,052 | 117,656 | 117,656 | 117,656 |
| 009 | Public Works | | | | | | |
| 202-009-480-320 | Professional Services | 10,548 | 9,750 | - | - | - | - |
| 202-009-480-340 | Technical Services | 905 | - | - | - | - | - |
| 202-009-480-730 | Projects & Improvements | 975 | - | - | - | - | - |
| 202-009-480-741 | Machinery | 28,460 | 24,974 | 165,000 | - | - | - |
| 009 | Public Works Expense | 40,888 | 34,724 | 165,000 | - | - | - |
| | Revenue | \$ 261,755 | \$ 403,440 | \$ 454,052 | \$ 117,656 | \$ 117,656 | \$ 117,656 |
| | Expense | 40,888 | 34,724 | 165,000 | - | - | - |
| | Net from Operations | 220,866 | 368,716 | 289,052 | 117,656 | 117,656 | 117,656 |
| 010 | Transfers | | | | | | |
| 202-010-391-040 | Transfer In for Capital | (172,130) | (172,585) | (145,710) | (152,241) | (152,241) | (152,241) |
| 010 | Transfers | (172,130) | (172,585) | (145,710) | (152,241) | (152,241) | (152,241) |
| 202-175-490-003 | Reserved for Future Expense | \$ - | \$ - | \$ 434,762 | \$ 269,897 | \$ 269,897 | \$ 269,897 |
| 202 | Project & Equipment Reserves | \$ 392,996 | \$ 541,301 | \$ - | \$ - | \$ - | \$ - |

2018-2019 Adopted Budget

Budget Detail by Fund



| | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|----------------------------|---------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| Account Number Description | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| Fund: 310 | Building Reserve | | | | | | |
| 000 | Revenue | | | | | | |
| 310-000-300-000 | Beginning Fund Balance | 1,069,969 | 1,043,398 | 308,152 | 364,290 | 364,290 | 364,290 |
| 310-000-361-000 | Interest | 6,099 | 2,739 | 1,212 | - | - | - |
| 310-000-390-001 | Misc. Revenues | 2,100 | 6,561 | 2,000 | - | - | - |
| 000 | Revenue | 1,078,168 | 1,052,698 | 311,364 | 364,290 | 364,290 | 364,290 |
| 002 | Non-Departmental | | | | | | |
| 310-002-480-320 | Professional Services | 1,600 | - | - | 75,000 | 75,000 | 75,000 |
| 310-002-480-710 | Land | - | 725,000 | - | - | - | - |
| 310-002-480-731 | Construction | 33,170 | 103,743 | 391,364 | 372,790 | 1,119,290 | 1,119,290 |
| 002 | Non-Departmental Expense | 34,770 | 828,743 | 391,364 | 447,790 | 1,194,290 | 1,194,290 |
| | Revenue | \$ 1,078,168 | \$ 1,052,698 | \$ 311,364 | \$ 364,290 | \$ 364,290 | \$ 364,290 |
| | Expense | 34,770 | 828,743 | 391,364 | 447,790 | 1,194,290 | 1,194,290 |
| | Net from Operations | 1,043,398 | 223,954 | (80,000) | (83,500) | (830,000) | (830,000) |
| 010 | Transfers | | | | | | |
| 310-010-391-040 | Transfer In for Capital | - | (80,000) | (80,000) | (80,000) | (830,000) | (830,000) |
| 010 | Transfers | - | (80,000) | (80,000) | (80,000) | (830,000) | (830,000) |
| 310 | Building Reserve | \$ 1,043,398 | \$ 303,954 | \$ - | \$ (3,500) | \$ - | \$ - |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 501 | Water System Development | | | | | | | |
| 000 | Revenue | | | | | | | |
| 501-000-300-000 | Beg. Working Capital | 318,767 | 361,523 | 412,665 | 468,591 | 468,591 | 468,591 | |
| 501-000-340-003 | Water Dev. Fees | 38,289 | 47,385 | 1,500 | 25,000 | 25,000 | 25,000 | |
| 501-000-355-000 | Water Dev Fees Prin. | 3,085 | 1,460 | - | - | - | - | |
| 501-000-355-001 | Water Sdc Interest | 705 | 882 | - | 750 | 750 | 750 | |
| 501-000-361-000 | Interest | 1,955 | 3,807 | 1,667 | - | - | - | |
| 001 | Revenue | 362,801 | 415,057 | 415,832 | 494,341 | 494,341 | 494,341 | |
| 009 | Public Works | | | | | | | |
| <i>009-433</i> | <i>Water Operations</i> | | | | | | | |
| 501-009-433-320 | Professional Services | 1,278 | - | 75,000 | 75,000 | 75,000 | 75,000 | |
| 501-009-433-730 | Projects & Improvements | - | - | 200,000 | 310,000 | 310,000 | 310,000 | |
| 009-433 | Water Operations Expense | 1,278 | - | 275,000 | 385,000 | 385,000 | 385,000 | |
| | Revenue | \$ 362,801 | \$ 415,057 | \$ 415,832 | \$ 494,341 | \$ 494,341 | \$ 494,341 | |
| | Expense | 1,278 | - | 275,000 | 385,000 | 385,000 | 385,000 | |
| | Net from Operations | 361,523 | 415,057 | 140,832 | 109,341 | 109,341 | 109,341 | |
| 501-230-490-002 | Reserved for Future Expenditures | | | \$ 140,832 | \$ 109,341 | \$ 109,341 | \$ 109,341 | |
| 501 | Water System Development Fund | \$ 361,523 | \$ 415,057 | \$ - | \$ - | \$ - | \$ - | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|---|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 551 | Wastewater System Development | | | | | | | |
| 000 | Revenue | | | | | | | |
| 551-000-300-000 | Beg. Working Capital | 388,987 | 415,055 | 447,935 | 479,866 | 479,866 | 479,866 | |
| 551-000-340-004 | Sewer Dev. Fees | 21,951 | 26,799 | 1,000 | 20,099 | 20,099 | 20,099 | |
| 551-000-355-000 | Sewer Dev. Fees Prin. | 1,098 | 1,186 | - | 1,000 | 1,000 | 1,000 | |
| 551-000-361-000 | Interest | 2,309 | 4,227 | 1,877 | 2,000 | 2,000 | 2,000 | |
| 551-000-361-001 | Sewer Dev. Fees Interest | 710 | 58 | - | - | - | - | |
| 000 | Revenue | 415,055 | 447,324 | 450,812 | 502,965 | 502,965 | 502,965 | |
| 009 | Public Works | | | | | | | |
| <i>009-432</i> | <i>Wastewater Operations</i> | | | | | | | |
| 551-009-432-320 | Professional Services | - | - | 50,000 | - | - | - | |
| 551-009-432-730 | Projects & Improvements | - | - | 300,000 | 109,085 | 109,085 | 109,085 | |
| 009-432 | Wastewater Operations Expense | - | - | 350,000 | 109,085 | 109,085 | 109,085 | |
| | Revenue | \$ 415,055 | \$ 447,324 | \$ 450,812 | \$ 502,965 | \$ 502,965 | \$ 502,965 | |
| | Expense | - | - | 350,000 | 109,085 | 109,085 | 109,085 | |
| | Net from Operations | 415,055 | 447,324 | 100,812 | 393,880 | 393,880 | 393,880 | |
| 551 | Wastewater System Development Fund | \$ 415,055 | \$ 447,324 | \$ 100,812 | \$ 393,880 | \$ 393,880 | \$ 393,880 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 561 | Storm Water System Development | | | | | | | |
| 000 | Revenue | | | | | | | |
| 561-000-300-000 | Beg. Working Capital | 10,815 | 10,877 | 10,970 | 11,083 | 11,083 | 11,083 | |
| 561-000-361-000 | Interest | 62 | 107 | 47 | 100 | 100 | 100 | |
| 000 | Revenue | 10,877 | 10,983 | 11,017 | 11,183 | 11,183 | 11,183 | |
| 009 | Public Works | | | | | | | |
| <i>009-434</i> | <i>Storm</i> | | | | | | | |
| 561-009-434-730 | Projects & Improvements | - | - | 10,700 | 8,580 | 8,580 | 8,580 | |
| 009-434 | Storm Water Expense | - | - | 10,700 | 8,580 | 8,580 | 8,580 | |
| | Revenue | \$ 10,877 | \$ 10,983 | \$ 11,017 | \$ 11,183 | \$ 11,183 | \$ 11,183 | |
| | Expense | - | - | 10,700 | 8,580 | 8,580 | 8,580 | |
| | Net from Operations | 10,877 | 10,983 | 317 | 2,603 | 2,603 | 2,603 | |
| 561 | Storm Water System Development Fund | \$ 10,877 | \$ 10,983 | \$ 317 | \$ 2,603 | \$ 2,603 | \$ 2,603 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 570 | Street Maintenance & Improvement | | | | | | | |
| 000 | Revenue | | | | | | | |
| 570-000-300-000 | Beg. Fund Bal | 1,304,526 | 1,316,707 | 1,300,949 | 1,054,876 | 1,054,876 | 1,054,876 | |
| 570-000-355-000 | 12Th Avenue Principal | - | 30 | - | - | - | - | |
| 570-000-355-001 | Harding Street Lid P | - | - | 125,000 | - | - | - | |
| 570-000-361-000 | Interest | 7,641 | 12,661 | 5,773 | 10,151 | 10,151 | 10,151 | |
| 570-000-361-001 | 12Th Avenue Interest | 300 | 170 | - | - | - | - | |
| 570-000-390-001 | Misc. Revenues | 40 | - | - | - | - | - | |
| 570-000-390-004 | State Trans.Prg-Fau | 221,216 | - | 179,356 | - | - | - | |
| 000 | Revenue | 1,533,723 | 1,329,568 | 1,611,078 | 1,065,027 | 1,065,027 | 1,065,027 | |
| 009 | Public Works | | | | | | | |
| 009-431 | Streets | | | | | | | |
| 570-009-431-730 | Projects & Improvements | 192,017 | 29,625 | 1,180,000 | 140,000 | 440,000 | 440,000 | |
| 570-009-431-741 | Machinery | - | - | - | 39,000 | 39,000 | 39,000 | |
| 009-431 | Streets Expense | 192,017 | 29,625 | 1,180,000 | 179,000 | 479,000 | 479,000 | |
| | Revenue | \$ 1,533,723 | \$ 1,329,568 | \$ 1,611,078 | \$ 1,065,027 | \$ 1,065,027 | \$ 1,065,027 | |
| | Expense | 192,017 | 29,625 | 1,180,000 | 179,000 | 479,000 | 479,000 | |
| | Net from Operations | 1,341,707 | 1,299,942 | 431,078 | 886,027 | 586,027 | 586,027 | |
| 010 | Transfers | | | | | | | |
| 570-010-391-040 | Transfer In for Capital | - | - | (40,000) | - | - | - | |
| 570-010-491-040 | Transfer Out for Capital | 25,000 | 25,000 | 25,000 | 80,000 | 80,000 | 80,000 | |
| 010 | Transfers | 25,000 | 25,000 | (15,000) | 80,000 | 80,000 | 80,000 | |
| 570-455-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 446,078 | \$ - | \$ - | \$ - | |
| 570 | Streets Maintenance & Improvement | \$ 1,316,707 | \$ 1,274,942 | \$ - | \$ 806,027 | \$ 506,027 | \$ 506,027 | |
| | Months of Expenditures Available | 82.00 | 516.00 | 5.00 | 54.00 | 13.00 | 13.00 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 500 | Water | | | | | | | |
| 000 | Revenue | | | | | | | |
| 500-000-300-000 | Beg. Working Capital | 158,749 | 239,568 | 179,018 | 248,958 | 248,958 | 248,958 | |
| 500-000-340-001 | Water User Fees | 1,992,401 | 2,038,334 | 2,195,431 | 2,342,349 | 2,342,349 | 2,342,349 | |
| 500-000-340-002 | Water Connection Fees | 18,124 | 26,164 | 1,000 | - | - | - | |
| 500-000-361-000 | Interest | 1,306 | 2,318 | 1,089 | 2,000 | 2,000 | 2,000 | |
| 500-000-390-001 | Misc. Revenues | 7,756 | 12,430 | 2,500 | 7,500 | 7,500 | 7,500 | |
| 000 | Revenue | 2,178,337 | 2,318,814 | 2,379,038 | 2,600,807 | 2,600,807 | 2,600,807 | |
| 009 | Public Works | | | | | | | |
| 009-333 | Water Treatment | | | | | | | |
| 500-009-333-110 | Staff Pay | 71,187 | 56,487 | 38,524 | 20,829 | 20,829 | 20,829 | 0.35 |
| 500-009-333-130 | Overtime | 384 | 240 | - | - | - | - | |
| 500-009-333-210 | Group Insurance | 21,820 | 18,440 | 10,630 | 5,620 | 5,620 | 5,620 | |
| 500-009-333-220 | FICA/Medicare | 5,253 | 4,175 | 2,947 | 1,587 | 1,587 | 1,587 | |
| 500-009-333-230 | Retirement | 9,484 | 8,114 | 5,682 | 2,992 | 2,992 | 2,992 | |
| 500-009-333-250 | Unemployment Contribution | 71 | 55 | 39 | - | - | - | |
| 500-009-333-260 | Workers' Compensation | 1,382 | 1,078 | 539 | 337 | 337 | 337 | |
| | Personnel Services | 109,581 | 88,591 | 58,361 | 31,365 | 31,365 | 31,365 | 0.35 |
| 500-009-333-310 | Memberships/Dues | 42 | 69 | 300 | 300 | 300 | 300 | |
| 500-009-333-320 | Professional Services | 508,229 | 522,827 | 515,180 | 530,640 | 530,640 | 530,640 | |
| 500-009-333-340 | Technical Services | 10,239 | 12,337 | 14,400 | 15,000 | 15,000 | 15,000 | |
| 500-009-333-430 | Equipment Repair & Maintenance | - | - | 10,000 | 10,000 | 10,000 | 10,000 | |
| 500-009-333-540 | Advertising | 33 | 865 | - | - | - | - | |
| 500-009-333-580 | Training/Travel | - | 25 | 500 | - | - | - | |
| 500-009-333-610 | Office Supplies | 511 | 406 | - | - | - | - | |
| 500-009-333-613 | Uniforms/Clothing | 34 | - | 350 | - | - | - | |
| 500-009-333-614 | Tools & Small Equipment | - | - | 500 | - | - | - | |
| | Materials & Services | 519,088 | 536,529 | 541,230 | 555,940 | 555,940 | 555,940 | |
| 500-009-333-730 | Projects & Improvements | - | - | - | 5,000 | 5,000 | 5,000 | |
| 500-009-333-741 | Machinery | 2,348 | - | 3,220 | 4,000 | 4,000 | 4,000 | |
| | Capital Outlay | 2,348 | - | 3,220 | 9,000 | 9,000 | 9,000 | |
| 009-333 | Water Treatment Expense | 631,017 | 625,120 | 602,811 | 596,305 | 596,305 | 596,305 | 0.35 |
| 009 | Public Works | | | | | | | |
| 009-433 | Water Operations | | | | | | | |
| 500-009-433-110 | Staff Pay | 256,592 | 223,879 | 219,658 | 254,189 | 254,189 | 254,189 | 5.28 |
| 500-009-433-130 | Overtime | 2,456 | 2,444 | 4,500 | 2,500 | 2,500 | 2,500 | |
| 500-009-433-210 | Group Insurance | 82,365 | 73,418 | 84,012 | 98,797 | 98,797 | 98,797 | |
| 500-009-433-220 | FICA/Medicare | 19,406 | 16,969 | 18,916 | 19,011 | 19,011 | 19,011 | |
| 500-009-433-230 | Retirement | 32,745 | 26,508 | 28,236 | 31,469 | 31,469 | 31,469 | |
| 500-009-433-250 | Unemployment Contribution | 259 | 236 | 229 | 252 | 252 | 252 | |
| 500-009-433-260 | Workers' Compensation | 5,591 | 4,734 | 6,669 | 7,448 | 7,448 | 7,448 | |
| | Personnel Services | 399,414 | 348,188 | 362,220 | 413,666 | 413,666 | 413,666 | 5.28 |
| 500-009-433-310 | Memberships/Dues | 999 | 1,059 | 923 | 1,000 | 1,000 | 1,000 | |
| 500-009-433-320 | Professional Services | 34,997 | 36,178 | 25,000 | 25,000 | 25,000 | 25,000 | |
| 500-009-433-340 | Technical Services | 10,347 | 18,904 | 27,200 | 33,000 | 33,000 | 33,000 | |
| 500-009-433-400 | Easements | 1,158 | 1,158 | 1,159 | 1,200 | 1,200 | 1,200 | |
| 500-009-433-430 | Equipment Repair & Maintenance | 1,187 | 1,984 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 500-009-433-431 | Building Repair & Maintenance | - | - | - | 2,500 | 2,500 | 2,500 | |
| 500-009-433-432 | Grounds Maintenance | 915 | 1,308 | 2,500 | - | - | - | |
| 500-009-433-442 | Equipment/Vehicle Rental | - | - | 2,000 | 2,000 | 2,000 | 2,000 | |
| 500-009-433-540 | Advertising | 136 | 1,007 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 500-009-433-580 | Training/Travel | 2,872 | 2,280 | 3,315 | 4,500 | 4,500 | 4,500 | |
| 500-009-433-610 | Office Supplies | 4,918 | 4,405 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 500-009-433-612 | Operating Supplies | 82,266 | 97,947 | 100,000 | 105,000 | 105,000 | 105,000 | |
| 500-009-433-613 | Uniforms/Clothing | 2,579 | 3,623 | 2,769 | 3,000 | 3,000 | 3,000 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 | 2018-2019 |
|-----------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget | FTE |
| 500-009-433-614 | Tools & Small Equipment | 1,189 | 781 | 1,500 | 2,000 | 2,000 | 2,000 | |
| 500-009-433-617 | Furniture | - | 317 | 500 | 1,500 | 1,500 | 1,500 | |
| 500-009-433-622 | Electricity | 14,000 | 16,206 | 10,000 | 10,000 | 10,000 | 10,000 | |
| | Materials & Services | 157,564 | 187,158 | 187,866 | 201,700 | 201,700 | 201,700 | |
| 500-009-433-720 | Buildings | - | 352 | 500 | - | - | - | |
| 500-009-433-730 | Projects & Improvements | - | - | 2,000 | - | - | - | |
| 500-009-433-741 | Machinery | 3,995 | - | 4,000 | - | - | - | |
| | Capital Outlay | 3,995 | 352 | 6,500 | - | - | - | |
| 009-433 | Water Operations Expense | 560,973 | 535,698 | 556,586 | 615,366 | 615,366 | 615,366 | 5.28 |
| 009-470 | Debt Service | | | | | | | |
| 500-009-470-801 | Debt Service - Principal | 327,666 | 335,228 | 337,821 | 345,539 | 345,539 | 345,539 | |
| 500-009-470-802 | Debt Service - Interest | 169,625 | 165,263 | 160,771 | 155,677 | 155,677 | 155,677 | |
| 009-470 | Debt Service | 497,291 | 500,491 | 498,592 | 501,216 | 501,216 | 501,216 | |
| | Revenue | \$ 2,178,337 | \$ 2,318,814 | \$ 2,379,038 | \$ 2,600,807 | \$ 2,600,807 | \$ 2,600,807 | |
| | Expense | 1,689,281 | 1,661,309 | 1,657,989 | 1,712,887 | 1,712,887 | 1,712,887 | 5.63 |
| | Net from Operations | 489,055 | 657,505 | 721,049 | 887,920 | 887,920 | 887,920 | 5.63 |
| 010 | Transfers | | | | | | | |
| 500-010-491-020 | Transfer Out for Services | 114,366 | 114,366 | 114,366 | 162,252 | 162,252 | 162,252 | |
| 500-010-491-040 | Transfer Out for Capital | 135,122 | 342,990 | 452,990 | 351,677 | 351,677 | 351,677 | |
| 010 | Transfers | 249,488 | 457,356 | 567,356 | 513,929 | 513,929 | 513,929 | |
| 500-2xx-490-001 | Contingency | - | - | 71,153 | 56,309 | 56,309 | 56,309 | |
| 500-010-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 82,540 | | | | |
| 500 | Water Fund | \$ 239,567 | \$ 200,149 | \$ - | \$ 317,682 | \$ 317,682 | \$ 317,682 | 5.63 |

| | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Months of Expenditures Available | 2.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|----------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 502 | Water Capital Fund | | | | | | | |
| 000 | Revenue | | | | | | | |
| 502-000-300-000 | Beg. Working Capital | 108,343 | 95,956 | 96,780 | 173,436 | 173,436 | 173,436 | |
| 502-000-361-000 | Interest | 587 | 946 | 422 | - | - | - | |
| 502-000-391-001 | Transfers In | - | - | 75,000 | - | - | - | |
| 000 | Revenue | 108,931 | 96,902 | 172,202 | 173,436 | 173,436 | 173,436 | |
| 009 | Public Works | | | | | | | |
| 009-433 | <i>Water Operations</i> | | | | | | | |
| 502-009-433-720 | Buildings | - | - | - | 12,500 | - | - | |
| 502-009-433-730 | Projects & Improvements | 12,975 | - | 170,000 | 50,000 | 50,000 | 50,000 | |
| 502-009-433-741 | Machinery | - | - | - | 39,000 | 39,000 | 39,000 | |
| 009-433 | Water Operations Expense | 12,975 | - | 170,000 | 101,500 | 89,000 | 89,000 | |
| | Revenue | \$ 108,931 | \$ 96,902 | \$ 172,202 | \$ 173,436 | \$ 173,436 | \$ 173,436 | |
| | Expense | 12,975 | - | 170,000 | 101,500 | 89,000 | 89,000 | |
| | Net from Operations | 95,956 | 96,902 | 2,202 | 71,936 | 84,436 | 84,436 | |
| 502-240-490-002 | Reserved for Future Expenditures | | | \$ 2,202 | \$ 71,936 | \$ 71,936 | \$ 71,936 | |
| 502 | Water Capital Fund | \$ 95,956 | \$ 96,902 | \$ - | \$ - | \$ 12,500 | \$ 12,500 | |
| Fund: 503 | Water Depreciation Fund | | | | | | | |
| 000 | Revenue | | | | | | | |
| 503-000-300-000 | Beg. Working Capital | 436,116 | 469,962 | 651,775 | 779,006 | 779,006 | 779,006 | |
| 503-000-361-000 | Interest | 2,684 | 5,542 | 2,399 | - | - | - | |
| 503-000-390-001 | Misc Revenues | 9,330 | - | - | - | - | - | |
| 000 | Revenue | 448,130 | 475,505 | 654,174 | 779,006 | 779,006 | 779,006 | |
| 009 | Public Works | | | | | | | |
| 009-433 | <i>Water Operations</i> | | | | | | | |
| 503-009-433-320 | Professional Services | 11,219 | - | 140,000 | 140,000 | 140,000 | 140,000 | |
| 503-009-433-730 | Projects & Improvements | 64,360 | 225,594 | 420,000 | - | - | - | |
| 503-009-433-731 | Construction | - | - | - | 100,000 | 100,000 | 100,000 | |
| 009-433 | Water Operations Expense | 75,579 | 225,594 | 560,000 | 240,000 | 240,000 | 240,000 | |
| | Revenue | \$ 448,130 | \$ 475,505 | \$ 654,174 | \$ 779,006 | \$ 779,006 | \$ 779,006 | |
| | Expense | 75,579 | 225,594 | 560,000 | 240,000 | 240,000 | 240,000 | |
| | Net from Operations | 372,550 | 249,910 | 94,174 | 539,006 | 539,006 | 539,006 | |
| 010 | Transfers | | | | | | | |
| 503-010-391-040 | Transfer In for Capital | (97,412) | (302,990) | (337,990) | (311,677) | (311,677) | (311,677) | |
| 503-010-491-040 | Transfer Out for Capital | - | - | - | 750,000 | 750,000 | 750,000 | |
| 010 | Transfers | (97,412) | (302,990) | (337,990) | 438,323 | 438,323 | 438,323 | |
| 503-250-490-002 | Reserved for Future Expenditures | | | \$ 432,164 | \$ 100,683 | \$ 100,683 | \$ 100,683 | |
| 503 | Water Depreciation Fund | \$ 469,962 | \$ 552,900 | \$ - | \$ - | \$ - | \$ - | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|-------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 550 | Wastewater | | | | | | | |
| 000 | Revenue | | | | | | | |
| 550-000-300-000 | Beg. Working Capital | 147,731 | 92,149 | - | 335,032 | 335,032 | 335,032 | |
| 550-000-340-003 | Sewer User Fees | 2,098,657 | 2,271,575 | 2,702,621 | 3,087,673 | 3,087,673 | 3,087,673 | |
| 550-000-361-000 | Interest | 680 | 512 | 155 | 500 | 500 | 500 | |
| 550-000-390-001 | Misc. Revenue | 900 | 5,107 | 5,000 | 1,000 | 1,000 | 1,000 | |
| 000 | Revenue | 2,247,968 | 2,369,343 | 2,707,776 | 3,424,205 | 3,424,205 | 3,424,205 | |
| 009 | Public Works | | | | | | | |
| 009-332 | Wastewater Treatment | | | | | | | |
| 550-009-332-110 | Staff Pay | 71,187 | 56,487 | 38,524 | 45,457 | 45,457 | 45,457 | 0.70 |
| 550-009-332-130 | Overtime | 384 | 240 | - | - | - | - | |
| 550-009-332-210 | Group Insurance | 21,816 | 18,584 | 10,630 | 11,866 | 11,866 | 11,866 | |
| 550-009-332-220 | FICA/Medicare | 5,253 | 4,175 | 2,947 | 3,464 | 3,464 | 3,464 | |
| 550-009-332-230 | Retirement | 9,484 | 8,114 | 5,682 | 6,858 | 6,858 | 6,858 | |
| 550-009-332-250 | Unemployment Contribution | 71 | 55 | 39 | 23 | 23 | 23 | |
| 550-009-332-260 | Workers' Compensation | 1,164 | 1,078 | 539 | 611 | 611 | 611 | |
| | <i>Personnel Services</i> | <i>109,359</i> | <i>88,734</i> | <i>58,361</i> | <i>68,279</i> | <i>68,279</i> | <i>68,279</i> | <i>0.70</i> |
| 550-009-332-310 | Memberships/Dues | 42 | 69 | 139 | - | - | - | |
| 550-009-332-320 | Professional Services | 499,488 | 479,228 | 515,180 | 530,640 | 530,640 | 530,640 | |
| 550-009-332-340 | Technical Services | 7,964 | 93,772 | 65,400 | - | - | - | |
| 550-009-332-430 | Equipment Repair & Maintenance | - | 22,471 | - | 10,000 | 10,000 | 10,000 | |
| 550-009-332-540 | Advertising | 11 | - | - | - | - | - | |
| 550-009-332-580 | Training/Travel | - | - | 437 | - | - | - | |
| 550-009-332-610 | Office Supplies | 93 | - | - | - | - | - | |
| 550-009-332-612 | Operating Supplies | - | 10 | - | - | - | - | |
| 550-009-332-613 | Uniforms/Clothing | 29 | - | 339 | - | - | - | |
| 550-009-332-614 | Tools & Small Equipment | 720 | - | 500 | - | - | - | |
| 550-009-332-617 | Furniture | - | - | - | 1,500 | 1,500 | 1,500 | |
| | <i>Materials & Services</i> | <i>508,346</i> | <i>595,550</i> | <i>581,995</i> | <i>542,140</i> | <i>542,140</i> | <i>542,140</i> | |
| 550-009-332-720 | Buildings | - | - | 4,236 | 5,000 | 5,000 | 5,000 | |
| 550-009-332-730 | Projects & Improvements | - | 3,196 | - | - | - | - | |
| 550-009-332-741 | Machinery | - | 7,479 | 7,349 | - | - | - | |
| | <i>Capital Outlay</i> | <i>-</i> | <i>10,675</i> | <i>11,585</i> | <i>5,000</i> | <i>5,000</i> | <i>5,000</i> | |
| 009-332 | Wastewater Treatment Expense | 617,705 | 694,960 | 651,941 | 615,419 | 615,419 | 615,419 | 0.70 |
| 009 | Public Works | | | | | | | |
| 009-432 | Wastewater Operations | | | | | | | |
| 550-009-432-110 | Staff Pay | 297,190 | 266,545 | 255,831 | 147,240 | 147,240 | 147,240 | 3.29 |
| 550-009-432-130 | Overtime | 1,799 | 2,576 | 4,500 | 3,000 | 3,000 | 3,000 | |
| 550-009-432-210 | Group Insurance | 73,704 | 73,084 | 85,082 | 53,864 | 53,864 | 53,864 | |
| 550-009-432-220 | FICA/Medicare | 22,469 | 20,222 | 21,639 | 11,220 | 11,220 | 11,220 | |
| 550-009-432-230 | Retirement | 37,660 | 29,549 | 32,577 | 19,200 | 19,200 | 19,200 | |
| 550-009-432-250 | Unemployment Contribution | 297 | 276 | 283 | 119 | 119 | 119 | |
| 550-009-432-260 | Workers' Compensation | 7,069 | 5,391 | 6,504 | 4,092 | 4,092 | 4,092 | |
| | <i>Personnel Services</i> | <i>440,189</i> | <i>397,644</i> | <i>406,416</i> | <i>238,735</i> | <i>238,735</i> | <i>238,735</i> | <i>3.29</i> |
| 550-009-432-310 | Memberships/Dues | 882 | 884 | 1,119 | 1,000 | 1,000 | 1,000 | |
| 550-009-432-320 | Professional Services | 21,097 | 38,633 | 25,000 | 5,000 | 5,000 | 5,000 | |
| 550-009-432-340 | Technical Services | 10,849 | 31,995 | 36,600 | 30,000 | 30,000 | 30,000 | |
| 550-009-432-430 | Equipment Repair & Maintenance | 4,478 | 1,391 | 3,000 | 3,600 | 3,600 | 3,600 | |
| 550-009-432-431 | Building Repair & Maintenance | 855 | 630 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 550-009-432-442 | Equipment/Vehicle Rental | 49 | - | 1,000 | 1,000 | 1,000 | 1,000 | |
| 550-009-432-540 | Advertising | 107 | 30 | 900 | 1,000 | 1,000 | 1,000 | |
| 550-009-432-580 | Training/Travel | 1,449 | 1,079 | 3,917 | 4,500 | 4,500 | 4,500 | |
| 550-009-432-610 | Office Supplies | 4,242 | 3,206 | 3,000 | 3,000 | 3,000 | 3,000 | |
| 550-009-432-612 | Operating Supplies | 17,319 | 17,690 | 42,000 | 27,000 | 27,000 | 27,000 | |
| 550-009-432-613 | Uniforms/Clothing | 2,042 | 2,617 | 3,357 | 3,000 | 3,000 | 3,000 | |
| 550-009-432-614 | Tools & Small Equipment | 413 | 372 | 1,500 | 3,600 | 3,600 | 3,600 | |
| 550-009-432-617 | Furniture | - | 317 | 500 | 1,500 | 1,500 | 1,500 | |
| 550-009-432-622 | Electricity | 9,767 | 9,047 | 7,500 | 9,100 | 9,100 | 9,100 | |
| | <i>Materials & Services</i> | <i>73,547</i> | <i>107,891</i> | <i>131,393</i> | <i>95,300</i> | <i>95,300</i> | <i>95,300</i> | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 | 2018-2019 |
|---|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget | FTE |
| 550-009-432-710 | Land | - | - | - | - | - | - | - |
| 550-009-432-720 | Buildings | - | 302 | 500 | - | - | - | - |
| 550-009-432-730 | Projects & Improvements | - | - | 500 | - | - | - | - |
| 550-009-432-731 | Construction | - | - | - | - | - | - | - |
| 550-009-432-741 | Machinery | 251 | 10,819 | 10,000 | - | - | - | - |
| | <i>Capital Outlay</i> | <i>251</i> | <i>11,121</i> | <i>11,000</i> | - | - | - | - |
| 009-432 | Wastewater Operations Expense | 513,986 | 516,655 | 548,809 | 334,035 | 334,035 | 334,035 | 3.29 |
| 009-470 | Debt Service | | | | | | | |
| 550-009-470-801 | Debt Service - Principal | 653,269 | 665,534 | 678,171 | 691,194 | 691,194 | 691,194 | |
| 550-009-470-802 | Debt Service - Interest | 234,533 | 218,986 | 203,006 | 186,575 | 186,575 | 186,575 | |
| 009-470 | Debt Service | 887,802 | 884,520 | 881,177 | 877,769 | 877,769 | 877,769 | |
| | Revenue | \$ 2,247,968 | \$ 2,369,343 | \$ 2,707,776 | \$ 3,424,205 | \$ 3,424,205 | \$ 3,424,205 | |
| | Expense | 2,019,493 | 2,096,135 | 2,081,927 | 1,827,223 | 1,827,223 | 1,827,223 | 3.99 |
| | Net from Operations | 228,474 | 273,208 | 625,849 | 1,596,982 | 1,596,982 | 1,596,982 | 3.99 |
| 010 | Transfers | | | | | | | |
| 550-010-491-020 | Transfer Out for Services | 114,366 | 85,775 | 114,366 | 162,252 | 162,252 | 162,252 | |
| 550-010-491-040 | Transfer Out for Capital | 11,210 | 224,502 | 299,366 | 1,404,269 | 1,404,269 | 1,404,269 | |
| 010 | Transfers | 125,576 | 310,277 | 413,732 | 1,566,521 | 1,566,521 | 1,566,521 | |
| 550-2xx-490-001 | Contingency | - | - | 40,111 | 30,461 | 30,461 | 30,461 | |
| 550-010-490-002 | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 162,036 | \$ - | \$ - | \$ - | |
| 550 | Wastewater Fund | \$ 102,898 | \$ (37,069) | \$ 9,970 | \$ - | \$ - | \$ - | 3.99 |
| Months of Expenditures Available | | 1.00 | - | 1.00 | - | - | - | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 552 | Wastewater Capital | | | | | | | |
| 000 | Revenue | | | | | | | |
| 552-000-300-000 | Beg. Working Capital | 518,114 | 521,090 | 525,526 | 532,378 | 532,378 | 532,378 | |
| 552-000-361-000 | Interest | 2,976 | 5,103 | 2,295 | 5,000 | 5,000 | 5,000 | |
| 000 | Revenue | 521,090 | 526,193 | 527,821 | 537,378 | 537,378 | 537,378 | |
| 009 | Public Works | | | | | | | |
| <i>009-432</i> | <i>Wastewater Operations</i> | | | | | | | |
| 552-009-432-320 | Professional Services | - | - | 75,000 | - | - | - | |
| 552-009-432-730 | Projects & Improvements | - | - | 435,000 | - | - | - | |
| 552-009-432-741 | Machinery | - | - | - | 39,000 | 39,000 | 39,000 | |
| 009-432 | Wastewater Operations Expense | - | - | 510,000 | 39,000 | 39,000 | 39,000 | |
| | Revenue | \$ 521,090 | \$ 526,193 | \$ 527,821 | \$ 537,378 | \$ 537,378 | \$ 537,378 | |
| | Expense | - | - | 510,000 | 39,000 | 39,000 | 39,000 | |
| | Net from Operations | 521,090 | 526,193 | 17,821 | 498,378 | 498,378 | 498,378 | |
| 552 | Wastewater Capital Fund | \$ 521,090 | \$ 526,193 | \$ 17,821 | \$ 498,378 | \$ 498,378 | \$ 498,378 | |
| Fund: 553 | Wastewater Depreciation | | | | | | | |
| 000 | Revenue | | | | | | | |
| 553-000-300-000 | Beg. Working Capital | 1,164,064 | 1,065,465 | 1,261,715 | 1,270,866 | 1,270,866 | 1,270,866 | |
| 553-000-361-000 | Interest | 6,283 | 11,526 | 4,953 | 5,000 | 5,000 | 5,000 | |
| 553-000-393-101 | Federal Appropriation | - | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | |
| 000 | Revenue | 1,170,347 | 1,076,991 | 3,266,668 | 3,275,866 | 3,275,866 | 3,275,866 | |
| 009 | Public Works | | | | | | | |
| <i>009-432</i> | <i>Wastewater Depreciation</i> | | | | | | | |
| 553-009-432-320 | Professional Services | 103,833 | 27,777 | 1,090,334 | - | - | - | |
| 553-009-432-730 | Projects & Improvements | 1,050 | - | 2,250,000 | - | - | - | |
| 553-009-432-731 | Construction | - | - | - | 787,760 | 787,760 | 787,760 | |
| 009-432 | Wastewater Operations Expense | 104,883 | 27,777 | 3,340,334 | 787,760 | 787,760 | 787,760 | |
| | Revenue | \$ 1,170,347 | \$ 1,076,991 | \$ 3,266,668 | \$ 3,275,866 | \$ 3,275,866 | \$ 3,275,866 | |
| | Expense | 104,883 | 27,777 | 3,340,334 | 787,760 | 787,760 | 787,760 | |
| | Net from Operations | 1,065,465 | 1,049,213 | (73,666) | 2,488,106 | 2,488,106 | 2,488,106 | |
| 010 | Transfers | | | | | | | |
| 503-010-391-040 | Transfer In for Capital | - | (215,127) | (286,836) | (1,364,269) | (1,364,269) | (1,364,269) | |
| 010 | Transfers | - | (215,127) | (286,836) | (1,364,269) | (1,364,269) | (1,364,269) | |
| 553 | Wastewater Depreciation Fund | \$ 1,065,465 | \$ 1,264,340 | \$ 213,170 | \$ 3,852,375 | \$ 3,852,375 | \$ 3,852,375 | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|---|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 560 | Storm Water | | | | | | | |
| 000 | Revenue | | | | | | | |
| 560-000-300-000 | Beginning Fund Balance | 110,602 | 153,405 | 25,847 | 6,995 | 6,995 | 6,995 | |
| 560-000-340-001 | Storm Water User Fees | 60,420 | 61,418 | 60,000 | 61,962 | 61,962 | 61,962 | |
| 560-000-361-000 | Interest | 780 | 889 | 529 | 529 | 529 | 529 | |
| 000 | Revenue | 171,801 | 215,713 | 86,376 | 69,486 | 69,486 | 69,486 | |
| 009 | Public Works | | | | | | | |
| <i>009-434</i> | <i>Storm</i> | | | | | | | |
| 560-009-434-110 | Staff Pay | 4,852 | 46,413 | 48,382 | 38,431 | 38,431 | 38,431 | 0.89 |
| 560-009-434-130 | Overtime | 35 | 698 | 1,500 | - | - | - | |
| 560-009-434-210 | Group Insurance | 1,395 | 16,187 | 17,850 | 15,136 | 15,136 | 15,136 | |
| 560-009-434-220 | FICA/Medicare | 365 | 3,547 | 3,875 | 3,246 | 3,246 | 3,246 | |
| 560-009-434-230 | Retirement | 578 | 5,653 | 5,986 | 5,489 | 5,489 | 5,489 | |
| 560-009-434-250 | Unemployment Contribution | 6 | 36 | 51 | 55 | 55 | 55 | |
| 560-009-434-260 | Workers' Compensation | 102 | 943 | 4,722 | 1,534 | 1,534 | 1,534 | |
| | <i>Personnel Services</i> | <i>7,332</i> | <i>73,477</i> | <i>82,366</i> | <i>63,891</i> | <i>63,891</i> | <i>63,891</i> | <i>0.89</i> |
| 560-009-434-320 | Professional Services | 980 | 980 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 560-009-434-340 | Technical Services | - | - | - | 1,000 | 1,000 | 1,000 | |
| 560-009-434-430 | Equipment Repair & Maintenance | - | - | 510 | 600 | 600 | 600 | |
| 560-009-434-612 | Operating Supplies | 399 | 31 | 712 | 750 | 750 | 750 | |
| | <i>Materials & Services</i> | <i>1,379</i> | <i>1,011</i> | <i>2,222</i> | <i>3,350</i> | <i>3,350</i> | <i>3,350</i> | |
| 560-009-434-730 | Projects & Improvements | 1,685 | 1,852 | - | - | - | - | |
| | <i>Capital Outlay</i> | <i>1,685</i> | <i>1,852</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| 009-434 | Storm Water Expense | 10,397 | 76,340 | 84,588 | 67,241 | 67,241 | 67,241 | 0.89 |
| | Revenue | \$ 171,801 | \$ 215,713 | \$ 86,376 | \$ 69,486 | \$ 69,486 | \$ 69,486 | |
| | Expense | 10,397 | 76,340 | 84,588 | 67,241 | 67,241 | 67,241 | 0.89 |
| | Net from Operations | 161,405 | 139,372 | 1,788 | 2,245 | 2,245 | 2,245 | 0.89 |
| 010 | Transfers | | | | | | | |
| 560-010-491-040 | Transfer Out for Capital | 8,000 | 114,000 | - | - | - | - | |
| 010 | Transfers | 8,000 | 114,000 | - | - | - | - | |
| 560 | Storm Water Fund | \$ 153,405 | \$ 25,372 | \$ 1,788 | \$ 2,245 | \$ 2,245 | \$ 2,245 | 0.89 |
| Months of Expenditures Available | | 177.00 | 4.00 | - | - | - | - | |

2018-2019 Adopted Budget

Budget Detail by Fund



| Account Number | Description | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Adopted Budget | 2018-2019 Proposed Budget | 2018-2019 Approved Budget | 2018-2019 Adopted Budget | 2018-2019 FTE |
|------------------|--------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------|
| Fund: 562 | Storm Water Capital | | | | | | | |
| 000 | Revenue | | | | | | | |
| 562-000-300-000 | Beg. Working Capital | 22,451 | 25,588 | 72,873 | 73,969 | 73,969 | 73,969 | |
| 562-000-361-000 | Interest | 137 | 471 | 164 | 164 | 164 | 164 | |
| 000 | Revenue | 22,588 | 26,058 | 73,037 | 74,133 | 74,133 | 74,133 | |
| 009 | Public Works | | | | | | | |
| <i>009-434</i> | <i>Storm</i> | | | | | | | |
| 562-009-434-320 | Professional Services | - | - | 10,000 | - | - | - | |
| 562-009-434-730 | Projects & Improvements | - | - | 55,000 | 50,000 | 50,000 | 50,000 | |
| 009-434 | Storm Water Expense | - | - | 65,000 | 50,000 | 50,000 | 50,000 | |
| | Revenue | \$ 22,588 | \$ 26,058 | \$ 73,037 | \$ 74,133 | \$ 74,133 | \$ 74,133 | |
| | Expense | - | - | 65,000 | 50,000 | 50,000 | 50,000 | |
| | Net from Operations | 22,588 | 26,058 | 8,037 | 24,133 | 24,133 | 24,133 | |
| 010 | Transfers | | | | | | | |
| 562-009-391-040 | Transfer In for Capital | (3,000) | (47,000) | - | - | - | - | |
| 010 | Transfers | (3,000) | (47,000) | - | - | - | - | |
| 562 | Storm Water Capital Fund | \$ 25,588 | \$ 73,058 | \$ 8,037 | \$ 24,133 | \$ 24,133 | \$ 24,133 | |
| Fund: 563 | Storm Water Depreciation | | | | | | | |
| 000 | Revenue | | | | | | | |
| 563-000-300-000 | Beg. Working Capital | 83,976 | 84,458 | 132,244 | 133,766 | 133,766 | 133,766 | |
| 563-000-361-000 | Interest | 482 | 1,047 | 423 | 823 | 823 | 823 | |
| 000 | Revenue | 84,458 | 85,505 | 132,667 | 134,589 | 134,589 | 134,589 | |
| 009 | Public Works | | | | | | | |
| <i>009-434</i> | <i>Storm</i> | | | | | | | |
| 563-009-434-320 | Professional Services | - | - | 10,000 | - | - | - | |
| 563-009-434-730 | Projects & Improvements | - | - | 120,000 | - | - | - | |
| 009-434 | Storm Water Expense | - | - | 130,000 | - | - | - | |
| | Revenue | \$ 84,458 | \$ 85,505 | \$ 132,667 | \$ 134,589 | \$ 134,589 | \$ 134,589 | |
| | Expense | - | - | 130,000 | - | - | - | |
| | Net from Operations | 84,458 | 85,505 | 2,667 | 134,589 | 134,589 | 134,589 | |
| 010 | Transfers | | | | | | | |
| 562-009-391-040 | Transfer In for Capital | - | (47,000) | - | - | - | - | |
| 010 | Transfers | - | (47,000) | - | - | - | - | |
| 563 | Storm Water Depreciation Fund | \$ 84,458 | \$ 132,505 | \$ 2,667 | \$ 134,589 | \$ 134,589 | \$ 134,589 | |

Budgeted Positions

| Position Title | 2016-2017 | 2017-2018 | 2018-2019 |
|---|-----------|-----------|-----------|
| City Manager's Office | | | |
| City Council | 1.00 | 1.00 | 1.00 |
| City Manager | 1.00 | 1.00 | 1.00 |
| Administrative Assistant I | 1.00 | 1.00 | 1.00 |
| Communications Officer | 0.00 | 0.00 | 1.00 |
| Janitor | 0.50 | 0.00 | 0.00 |
| City Attorney | 0.25 | 0.25 | 0.25 |
| Finance | | | |
| Finance Director | 1.00 | 1.00 | 1.00 |
| Accounting Supervisor | 0.00 | 1.00 | 1.00 |
| Accounting Technician | 1.00 | 1.00 | 1.00 |
| Utility Billing Specialist II | 0.00 | 1.00 | 1.00 |
| Municipal Court | | | |
| Court Administrator | 0.00 | 0.00 | 1.00 |
| Court Clerk II | 2.00 | 2.00 | 1.20 |
| Court Clerk I | 1.00 | 0.60 | 0.00 |
| Municipal Court Judge | 0.25 | 0.25 | 0.25 |
| Community & Economic Development | | | |
| Community & Economic Development Director | 1.00 | 1.00 | 1.00 |
| Planning Services Manager | 0.00 | 0.00 | 1.00 |
| Planning Assistant | 1.00 | 1.00 | 0.00 |
| Senior Engineering Technician | 0.00 | 0.00 | 1.00 |
| Permit Technician | 1.00 | 1.00 | 1.00 |
| Building Inspector | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer | 0.00 | 1.00 | 1.00 |
| Police Department | | | |
| Police Chief | 1.00 | 1.00 | 1.00 |
| Communications Commander | 1.00 | 1.00 | 1.00 |
| Sergeant | 2.00 | 2.00 | 4.00 |
| Police Officer | 11.00 | 11.00 | 10.00 |
| School Resource Officer | 1.00 | 1.00 | 1.00 |

| | | | |
|---|------|------|------|
| Dispatcher | 5.50 | 5.00 | 5.00 |
| Community Services Officer/Code Enforcement | 1.00 | 1.00 | 0.00 |
| Janitor | 0.25 | 0.00 | 0.00 |

Library

| | | | |
|-------------------|------|------|------|
| Library Director | 1.00 | 1.00 | 1.00 |
| Library Assistant | 2.00 | 2.00 | 2.00 |

Public Works

| | | | |
|-------------------------------|-------|-------|-------|
| Public Works Director | 1.00 | 1.00 | 1.00 |
| Maintenance Superintendent | 1.00 | 0.00 | 1.00 |
| Administrative Assistant II | 0.00 | 0.00 | 1.00 |
| Public Works Secretary | 1.00 | 1.00 | 0.00 |
| Office Manager | 1.00 | 0.00 | 0.00 |
| Senior Engineering Technician | 1.00 | 0.00 | 0.00 |
| Engineering Technician II | 2.00 | 2.00 | 1.00 |
| Parks Crew Leader | 0.00 | 1.00 | 1.00 |
| Streets Crew Leader | 1.00 | 1.00 | 1.00 |
| Distribution Crew Leader | 1.00 | 1.00 | 1.00 |
| Collections Crew Leader | 1.00 | 1.00 | 1.00 |
| Mechanic | 1.00 | 1.00 | 1.00 |
| Municipal Maintenance Worker | 8.50 | 8.50 | 8.00 |
| Parks Maintenance | 1.50 | 1.50 | 0.00 |
| Park Temporary Laborer | 0.20 | 0.20 | 0.00 |
| Utility Billing Specialist II | 2.00 | 0.00 | 0.00 |
| | | | |
| Total FTE | 61.95 | 59.30 | 58.70 |

Budgeted Positions & FTE by Fund

| | | | | | |
|------------------------------|------------------------------|----------------------------|--|--------------------------|----------|
| Total Budget | Governmental Funds | <i>General Fund</i> | Executive 3.00 | Council | 1.0 |
| | | | | City Manager | 1.0 |
| | | | | Administrative Assistant | 1.0 |
| | | | Finance 4.00 | Finance Director | 1.0 |
| | | | | Accounting Supervisor | 1.0 |
| | | | | Accounting Technician | 1.0 |
| | | | | Utility Billing Spec. II | 1.0 |
| | | | Municipal Court 2.45 | Court Administrator | 1.0 |
| | | | | Court Clerk II | 1.2 |
| | | | | Judge | .25 |
| | | | Community & Economic Development 5.30 | CED Director | 1.0 |
| | | | | Planning Svcs. Manager | 1.0 |
| | Sr. Engineering Tech. | .25 | | | |
| | Permit Tech. | 1.0 | | | |
| | Building Inspector | 1.0 | | | |
| | Code Enforcement Officer | 1.0 | | | |
| | Parks 2.60 | Mechanic | .05 | | |
| | | Public Works Director | .10 | | |
| | | PW Secretary | .10 | | |
| | | Maintenance Superintendent | .15 | | |
| | | Sr. Engineering Tech. | .25 | | |
| | | Parks Crew Leader | 1.0 | | |
| Non-Departmental 1.25 | Municipal Maint. Worker | 1.0 | | | |
| | Communications Officer | 1.0 | | | |
| Special Revenue Funds | <i>Special Revenue Funds</i> | Police 22.00 | City Attorney | .25 | |
| | | | Police Chief | 1.0 | |
| | | | Communications Commander | 1.0 | |
| | | | Sergeant | 4.0 | |
| | | | Police Officer | 9.0 | |
| | | | Detective | 2.0 | |
| | | | Dispatcher | 4.0 | |
| | | Records | 1.0 | | |
| | | Library 3.00 | Library Director | 1.0 | |
| | | | Library Assistant | 2.0 | |
| | | State Gas Tax 5.08 | Public Works Director | .10 | |
| | | | PW Secretary | .10 | |
| | | | Maintenance Superintendent | .15 | |
| | | | Sr. Engineering Tech. | .25 | |
| | | | Engineering Tech. II | .20 | |
| | | | Streets Crew Leader | 1.0 | |
| | | | Municipal Maint. Worker | 3.0 | |
| | | Enterprise Funds | <i>Enterprise Funds</i> | Water 5.63 | Mechanic |
| Public Works Director | .35 | | | | |
| PW Secretary | .35 | | | | |
| Maintenance Superintendent | .30 | | | | |
| Engineering Tech. II | .35 | | | | |
| Distribution Crew Leader | 1.0 | | | | |
| 58.70 | 48.68 | 30.08 | Municipal Maint. Worker | 3.0 | |
| | | | Mechanic | .28 | |

| | | | |
|--|--|-----------------------------|--------------------------------|
| | | | |
| | | Wastewater 3.49 | Public Works Director .45 |
| | | | PW Secretary .35 |
| | | | Maintenance Superintendent .30 |
| | | | Sr. Engineering Tech. .25 |
| | | | Engineering Tech. II .45 |
| | | | Collections Crew Leader 1.0 |
| | | | Municipal Maint. Worker .50 |
| | | | Mechanic .19 |
| | | | PW Secretary .10 |
| | | | Storm Water 0.90 |
| | | Municipal Maint. Worker .50 | |
| | | Mechanic .20 | |
| | | | |

2018-2019 Monthly Salary Schedule

| Position | Union | Salary Range | | | | | |
|---|------------|--------------|---------|---------|---------|---------|---------|
| | | A | B | C | D | E | F |
| Executive/Non-Departmental | | | | | | | |
| Mayor | | \$85 | | | | | |
| Councilor | | \$75 | | | | | |
| City Manager | Non-Rep | \$7,826 | \$8,217 | \$8,628 | \$8,887 | \$9,153 | |
| Administrative Assistant I | Non-Rep | \$4,387 | \$4,607 | \$4,837 | \$4,982 | \$5,132 | |
| Communications Officer | SHPEA | \$3,108 | \$3,263 | \$3,426 | \$3,598 | \$3,778 | \$3,967 |
| City Attorney | Contracted | \$4,750 | | | | | |
| Finance | | | | | | | |
| Finance Director | Non-Rep | \$6,777 | \$7,116 | \$7,472 | \$7,696 | \$7,927 | |
| Accounting Supervisor | Non-Rep | \$4,194 | \$4,404 | \$4,624 | \$4,763 | \$4,906 | |
| Accounting Technician | AFSCME | \$3,171 | \$3,330 | \$3,496 | \$3,601 | \$3,709 | |
| Utility Billing Specialist II | AFSCME | \$3,121 | \$3,277 | \$3,441 | \$3,544 | \$3,650 | |
| Municipal Court | | | | | | | |
| Court Administrator | Non-Rep | \$3,812 | \$4,003 | \$4,204 | \$4,331 | \$4,461 | |
| Court Clerk II | AFSCME | \$3,121 | \$3,277 | \$3,441 | \$3,544 | \$3,650 | |
| Municipal Judge | Contracted | \$4,285 | | | | | |
| Community & Economic Development | | | | | | | |
| CED Director | Non-Rep | \$6,744 | \$7,081 | \$7,435 | \$7,658 | \$7,888 | |
| Planning Services Manager | Non-Rep | \$5,131 | \$5,388 | \$5,657 | \$5,827 | \$6,002 | |
| Senior Engineering Technician | Non-Rep | \$4,795 | \$5,035 | \$5,287 | \$5,446 | \$5,609 | |

| | | | | | | | |
|------------------------------|---------|------------|------------|------------|------------|------------|---------|
| Permit Technician | AFSCME | \$3,171 | \$3,330 | \$3,496 | \$3,601 | \$3,709 | |
| Building Inspector | AFSCME | \$4,756 | \$4,994 | \$5,243 | \$5,401 | \$5,563 | |
| Code Enforcement Officer | AFSCME | \$3,324 | \$3,490 | \$3,665 | \$3,775 | \$3,888 | |
| Police Department | | | | | | | |
| Police Chief | Non-Rep | \$6,386 | \$6,706 | \$7,040 | \$7,252 | \$7,469 | |
| Communications Commander | Non-Rep | \$4,551 | \$4,779 | \$5,018 | \$5,169 | \$5,324 | \$5,590 |
| Sergeant | Non-Rep | \$5,261 | \$5,524 | \$5,800 | \$5,974 | \$6,153 | \$6,461 |
| Police Officer | SHPEA | \$4,184 | \$4,393 | \$4,613 | \$4,843 | \$5,086 | \$5,340 |
| School Resource Officer | SHPEA | \$4,268 | \$4,481 | \$4,706 | \$4,940 | \$5,188 | \$5,447 |
| Dispatcher | SHPEA | \$3,261 | \$3,424 | \$3,595 | \$3,775 | \$3,963 | \$4,162 |
| Library | | | | | | | |
| Library Director | Non-Rep | \$4,763 | \$5,001 | \$5,251 | \$5,409 | \$5,571 | |
| Library Assistant | AFSCME | \$17.03/hr | \$17.88/hr | \$18.78/hr | \$19.34/hr | \$19.92/hr | |
| Public Works | | | | | | | |
| Public Works Director | Non-Rep | \$5,992 | \$6,291 | \$6,606 | \$6,804 | \$7,008 | |
| Administrative Assistant II | Non-Rep | \$3,812 | \$4,003 | \$4,204 | \$4,331 | \$4,461 | |
| Maintenance Superintendent | Non-Rep | \$4,795 | \$5,035 | \$5,287 | \$5,446 | \$5,609 | |
| Engineering Technician II | AFSCME | \$3,911 | \$4,107 | \$4,312 | \$4,441 | \$4,574 | |
| Streets Crew Leader | AFSCME | \$3,606 | \$3,786 | \$3,976 | \$4,095 | \$4,218 | |
| Crew Leader | AFSCME | \$3,619 | \$3,800 | \$3,990 | \$4,110 | \$4,233 | |
| Mechanic | AFSCME | \$3,606 | \$3,786 | \$3,976 | \$4,095 | \$4,218 | |
| Municipal Maintenance Worker | AFSCME | \$3,171 | \$3,330 | \$3,496 | \$3,601 | \$3,709 | |

A public meeting of the Sweet Home City Council will be held on June 26, 2018 at 6:30pm at the City Hall Annex located at 1140 12th Avenue, Sweet Home, Or 97386. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the City of Sweet Home Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall between the hours of 7:00am and 5:00pm or online at ci.sweet.home.or.us. 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: Ray Towry, City Manager/Budget Officer

Telephone: 541-367-5128

Email: rtowry@ci.sweet-home.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2016-17 | Adopted Budget This Year 2017-18 | Approved Budget Next Year 2018-19 |
| Beginning Fund Balance/Net Working Capital | 10,037,674 | 9,623,969 | 10,369,926 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 5,953,494 | 6,334,983 | 6,748,414 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | 863,147 | 3,026,131 | 3,001,899 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 1,197,969 | 1,513,800 | 3,115,628 |
| All Other Resources Except Current Year Property Taxes | 211,091 | 140,316 | 164,763 |
| Current Year Property Taxes Estimated to be Received | 5,242,576 | 2,994,780 | 3,533,656 |
| Total Resources | 23,505,951 | 23,633,979 | 26,934,286 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|-------------------|-------------------|-------------------|
| Personnel Services | 4,449,018 | 5,378,989 | 5,227,440 |
| Materials and Services | 2,901,229 | 4,563,236 | 3,839,437 |
| Capital Outlay | 1,204,837 | 6,663,961 | 3,947,951 |
| Debt Service | 1,385,011 | 1,379,769 | 1,378,985 |
| Interfund Transfers | 1,200,469 | 1,513,830 | 3,115,627 |
| Contingencies | 0 | 309,376 | 381,621 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 10,039,566 | 3,824,818 | 9,043,225 |
| Total Requirements | 21,180,129 | 23,633,979 | 26,934,286 |

| 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 | | | |
| Legislative | 21,771 | 24,530 | - |
| FTE | 1.00 | 1.00 | - |
| Executive | 247,515 | 281,417 | 322,297 |
| FTE | 2.00 | 2.00 | 3.00 |
| Finance | 219,513 | 389,569 | 448,654 |
| FTE | 2.00 | 4.00 | 4.00 |
| Municipal Court | 244,008 | 303,684 | 263,433 |
| FTE | 3.25 | 2.85 | 2.45 |
| Community & Economic Development | 644,900 | 1,007,065 | 1,097,426 |
| FTE | 4.02 | 5.02 | 5.25 |
| Police Department | 3,548,541 | 3,484,717 | 3,953,672 |
| FTE | 22.75 | 22.00 | 22.00 |
| Library Services | 501,971 | 515,617 | 704,862 |
| FTE | 3.50 | 2.40 | 2.50 |
| Public Works - Debt | 1,385,011 | 1,379,769 | 1,378,985 |
| FTE | - | - | - |
| Public Works - Parks | 172,663 | 456,943 | 471,156 |
| FTE | 1.73 | 2.73 | 2.60 |
| Public Works - Storm | 318,260 | 303,097 | 289,391 |
| FTE | 1.13 | 1.05 | 0.99 |
| Public Works - Streets | 2,197,062 | 2,452,565 | 2,148,035 |
| FTE | 4.63 | 4.10 | 4.08 |
| Public Works - Water Treatment | 625,120 | 602,811 | 596,305 |
| FTE | 0.82 | 0.82 | 0.35 |
| Public Works - Water Operations | 2,026,300 | 2,290,477 | 1,997,817 |
| FTE | 7.11 | 5.44 | 5.28 |
| Public Works - Wastewater Treatment | 694,960 | 651,941 | 615,419 |
| FTE | 0.82 | 0.82 | 0.70 |
| Public Works - Wastewater Operations | 2,745,221 | 5,293,063 | 6,044,974 |
| FTE | 8.08 | 6.42 | 3.29 |
| Interfund Transfers | 1,200,469 | 1,513,830 | 3,115,627 |
| FTE | - | - | - |
| Not Allocated to Organizational Unit or Program | 4,386,845 | 2,682,884 | 3,486,233 |
| FTE | 0.25 | 0.25 | 1.25 |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Total Requirements | 21,180,129 | 23,633,979 | 26,934,286 |
| Total FTE | 63.09 | 60.90 | 57.74 |

| PROPERTY TAX LEVIES | | | |
|---|-----------------------------------|---|--|
| | Rate or Amount Imposed 2016-17 | Rate or Amount Imposed This Year 2017-18 | Rate or Amount Approved Next Year 2018-19 |
| Permanent Rate Levy (rate limit 1.4157 per \$1,000) | 1.4157 | 1.4157 | 1.4157 |
| Police Local Option Levy | 7.85 | 7.85 | 7.85 |
| Library Local Option Levy | 1.17 | 1.17 | 1.17 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

| STATEMENT OF INDEBTEDNESS | | |
|----------------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$0 | |
| Water Treatment Plant Loans | \$8,194,908 | |
| Wastewater I & I Loans | \$8,485,555 | |
| Total | \$16,680,463 | |

Resolution No. 8 for 2018

A RESOLUTION ADOPTING A BUDGET FOR 2018-2019, MAKING APPROPRIATIONS AND LEVYING TAXES.

WHEREAS, the Budget Committee of the City of Sweet Home reviewed and recommended for adoption the budget estimates and appropriations for the City of Sweet Home for the fiscal year beginning July 1, 2018 and ending June 30, 2019;

NOW, THEREFORE, THE CITY OF SWEET HOME RESOLVES

That the City Council of the City of Sweet Home hereby imposes the taxes provided for in the adopted budget at the rate of \$1.4157 per \$1,000 of assessed value for General Fund operations, the rate of \$7.85 per \$1,000 of assessed value for the Police Local Option Levy, the rate of \$1.17 per \$1,000 of assessed value for the Library Services Local Option Levy and non-advalorem – customer sewer usage charges not to exceed \$38,486.58 and that these taxes are hereby imposed and categorized for tax year 2018-2019 upon the assessed value of all taxable property within the district.

| | | |
|------------------------------|----------------------|--------------------------|
| | General Government | Excluded from Limitation |
| Permanent Tax Rate | \$1.4157 per \$1,000 | |
| Local Option Levies | \$9.0200 per \$1,000 | |
| Customer Sewer Usage Charges | | \$38,486.58 |

Be it further resolved that the City Council adopts the 2018-2019 expense budget approved by the Budget Committee in the total sum of \$14,384,812 now on file at City Hall and hereby provides that appropriations are made for the fiscal year beginning July 1, 2018 as follows:

| <u>General Fund</u> | | |
|-------------------------------------|-----------|-----------------|
| Executive & Legislative | 322,297 | |
| Finance | 447,829 | |
| Municipal Court | 263,433 | |
| Community & Economic Development | 621,574 | |
| Parks & Facilities | 402,761 | |
| Personnel Services | 140,903 | |
| Materials & Services | 629,127 | |
| Operating Contingency | 126,677 | |
| Transfers to Other Funds | 80,000 | \$ 3,034,601.00 |
| <u>Special Revenue Funds</u> | | |
| Public Safety: | | |
| Police Department | 2,649,962 | |
| Operating Contingency | 123,897 | |
| Transfers to Other Funds | 10,000 | \$ 2,783,859.00 |
| Library Services: | | |
| Library | 498,275 | |
| Operating Contingency | 19,120 | |
| Transfers to Other Funds | 13,000 | \$ 530,395.00 |

| | | |
|---|---------|-----------------|
| State Gas Tax: | | |
| Streets | 714,876 | |
| Transfers to Other Funds | 102,177 | \$ 817,053.00 |
| Street Maintenance & Improvements: | | |
| Streets | 479,000 | |
| Transfers to Other Funds | 80,000 | \$ 559,000.00 |
| Path Program: | | |
| Streets | | \$ 80,000.00 |
| Public Transit Grant: | | |
| Materials & Services | | \$ 88,958.00 |
| Special Events: | | |
| Materials & Services | | \$ 5,800.00 |
| Economic & Community Development: | | |
| Economic Development | | \$ 475,852.00 |
| Community Center Operations: | | |
| Materials & Services | | \$ 46,029.00 |
| Parks & Recreation: | | |
| Parks & Facilities | | \$ 63,652.00 |
| <u>Reserve Funds</u> | | |
| Narcotic Enforcement Reserve: | | |
| Police Department | | \$ 3,500.00 |
| Building Fund: | | |
| Executive | | \$ 1,194,290.00 |
| Water SDC Fund: | | |
| Water Operations | | \$ 385,000.00 |
| Wastewater SDC Fund: | | |
| Wastewater Operations | | \$ 109,085.00 |
| Storm Water SDC Fund: | | |
| Storm Water | | \$ 8,580.00 |
| <u>Capital Project Funds</u> | | |
| Water Capital: | | |
| Water Operations | | \$ 89,000.00 |
| Water Depreciation Reserve: | | |
| Water Operations | 240,000 | |
| Transfer to Other Funds | 750,000 | \$ 990,000.00 |
| Wastewater Capital: | | |
| Wastewater Operations | | \$ 39,000.00 |

Wastewater Depreciation

Reserve:

Wastewater Operations \$ 787,760.00

Storm Water Capital:

Storm Water \$ 50,000.00

Enterprise Funds

Water Fund:

| | | |
|--------------------------|---------|-----------------|
| Water Treatment | 596,305 | |
| Water Operations | 615,366 | |
| Debt Service | 501,216 | |
| Operating Contingency | 56,309 | |
| Transfers to Other Funds | 513,929 | \$ 2,283,125.00 |

Wastewater Fund:

| | | |
|--------------------------|-----------|-----------------|
| Wastewater Treatment | 615,419 | |
| Wastewater Operations | 334,035 | |
| Debt Service | 877,769 | |
| Operating Contingency | 30,461 | |
| Transfers to Other Funds | 1,566,521 | \$ 3,424,205.00 |

Storm Water Fund:

Storm Water \$ 67,241.00

Total Appropriations

\$ 17,878,561.00

PASSED by the Council and approved by the Mayor this 26th day of June, 2018.



Mayor



City Manager – Ex Officio City Recorder

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Linn County

FORM LB-50 2018-2019

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Sweet Home District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Linn County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

| | | | | |
|---|---|---|---|--|
| <u>1140 12th Avenue</u> <small>Mailing Address of District</small> | <u>Sweet Home</u> <small>City</small> | <u>OR</u> <small>State</small> | <u>97386</u> <small>ZIP code</small> | <u>7/2/2018</u> <small>Date</small> |
| <u>Brandon Neish</u> <small>Contact Person</small> | <u>Finance Director</u> <small>Title</small> | <u>(541) 367-5128</u> <small>Daytime Telephone</small> | <u>bneish@ci.sweet-home.or.us</u> <small>Contact Person E-Mail</small> | |

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

| | | <u>Subject to General Government Limits</u> Rate -or- Dollar Amount | |
|---|-----|--|--|
| 1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) | 1 | 1.4157 per \$1,000 | Excluded from Measure 5 Limits Dollar Amount of Bond Levy |
| 2. Local option operating tax | 2 | 9.0200 per \$1,000 | |
| 3. Local option capital project tax | 3 | | |
| 4. City of Portland Levy for pension and disability obligations | 4 | | |
| 5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 5a. | | |
| 5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 | 5b. | | |
| 5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) | 5c. | 0 | |

PART II: RATE LIMIT CERTIFICATION

| | | |
|--|---|---------------|
| 6. Permanent rate limit in dollars and cents per \$1,000 | 6 | 1.4157 |
| 7. Election date when your new district received voter approval for your permanent rate limit | 7 | |
| 8. Estimated permanent rate limit for newly merged/consolidated district | 8 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount -or- rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| Police Operating Levy | 11/03/2015 | 2016 | 2020 | 7.85 |
| Library Operating Levy | 11/03/2015 | 2016 | 2020 | 1.17 |

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

| Description | Subject to General Government Limitation | Excluded from Measure 5 Limitation |
|--|--|------------------------------------|
| 1 Non-advalorum - delinquent sewer charges | | \$38,486.58 |
| 2 | | |

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 454.225 (Must be completed if you have an entry in Part IV)

Resolution No. 9 for 2018

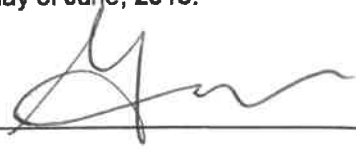
A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES.

NOW, THEREFORE, THE CITY OF SWEET HOME RESOLVES,

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2018-2019.

Section 2. This resolution shall be effective July 1, 2018.


PASSED by the Council and approved by the Mayor this 26th day of June, 2018.



Mayor

City Manager – Ex Officio City Recorder

* I certify that a public hearing before the Budget Committee was held on May 17th, 2018 and May 30th, 2018 and a public hearing before the City Council was held on June 26th, 2018, giving citizens an opportunity to comment on use of State Revenue Sharing.



City Manager – Ex Officio City Recorder

Resolution No. 10 for 2018

A RESOLUTION CERTIFYING THE CITY PROVIDES FOUR OR MORE SERVICES IN ORDER TO RECEIVE STATE REVENUES.

WHEREAS, ORS 221.760 provides as follows:

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

- (1) Police Protection
- (2) Fire Protection
- (3) Street Construction, Maintenance and Lighting
- (4) Sanitary Sewer
- (5) Storm Sewers
- (6) Planning, Zoning and Subdivision Control
- (7) One or more Utility Services

and;

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

NOW, THEREFORE, BE IT RESOLVED, that the City of Sweet Home hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:


Police Protection
Street Construction, Maintenance and Lighting
Sanitary Sewer
Storm Sewers
Planning, Zoning and Subdivision Control
One or more Utility Services

This resolution shall be effective July 1, 2018.

PASSED by the Council and approved by the Mayor this 26th day of June, 2018.



Mayor



City Manager – Ex Officio City Recorder