



2021

**APPROVED
BUDGET**

City of Sweet Home

2020-2021 Operating Budget

For the period from July 1, 2020 through June 30, 2021



Vision Statement

WE, as City Council, have been entrusted to make decisions that do the most good, for the most people, for the longest period of time to enhance the quality of life for our community.

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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2020-2021 Proposed Budget Message

TO: City Council
Budget Committee Members
Citizens of Sweet Home

FROM: Ray Towry, City Manager

DATE: April 29, 2020

Enclosed is the proposed 2020-21 budget for your review. This budget makes relatively positive assumptions and is opportunistic for the next year with the clear understanding of the need to be responsive to changes in revenues going forward.

Municipal budgeting is part science, part art, and part use of a crystal ball. The last three years have seen us successfully forecast General Fund revenues within 1%. Normal practice was to look for and identify local, state, and national trends; try to understand the impact that any new legislation may have upon our community; and utilize state budget forecasts to derive our revenue figures. Normal, however, went out the window with the onset of the COVID-19 pandemic. There is no trend to apply in this situation and while there are everchanging state projections we refer to; a crystal ball may prove to be the best tool we have for this budget.



There is no blueprint or template to follow for our current situation.

The FY 2019-20 budget assumed \$23,875,422 of revenue. The 2020-21 assumes \$34,664,941 of revenue, an additional \$10,789,519 primarily due to grants allowing continuation of the Wastewater Treatment Plant (WWTP) and Sankey Park projects and a reclassification of internal service charges.

Most of our revenues are from utility fees and property taxes. Changes in property taxes are delayed by at least a year for assessed valuations to catch up with changes in the real estate market, so we are cautiously optimistic for FY 2020-21. That said, this budget assumes a decrease in state pass through revenues such as the gas tax and payroll tax – both used to fund the street division. It also assumes a significant drop in the

Transient Occupancy Tax, a rise in uncollected property tax and no change in compression; all equating to less revenue than we would have forecast only a few weeks ago.

Compression fell to 19% for FY 2019-20, much better than the 30% - 35% we experienced during the recession. This FY 2020-21 budget assumes compression stays flat instead of continuing to decrease as it has for the past three fiscal years. We do anticipate the following year, FY 2021-22, will see an increase in compression with a correlating decrease to property values and property tax collections.

We preserve many capital projects in this budget. However, we are aware of the looming uncertainty and have forecast for it. We present this budget knowing full well some of it may not come to fruition as a result of the COVID-19 pandemic's effect on the economy. However, should we have the funding in the budget, the decreased costs for materials should present an opportunity to realize savings in projects and help stimulate the local economy at the same time. Oregon purchasing laws will require authorization from the City Council to advertise for a bid, accept the bid and approve a contract. The Council will need to vote on any effort to move a project forward. Yet, having the project in the budget allows the City to be agile and take advantage of lower market prices without missing potential windows of opportunity by having to convene special public hearings for additional budget appropriations.

That said, our sound financial practices and work in Salem allow us to assume a reasonably good financial outlook for the immediate future and ability to adjust expectations in following years as needed. Utilizing our updated forecasting formulas, this budget preserves at least five to six months of operating expenses for beginning fund balances in all funds out to 2024, except enterprise funds which remain at two months.

We enacted a spending freeze in March with the onset of the COVID-19 pandemic, as such you will see a large carryover from this year to next year. Street improvement projects were put on hold this year in an abundance of caution. The Wastewater Treatment Plant and Sankey Park project continue on-schedule because they are largely funded from outside grants. There are about \$9.5 million dollars of outside funding were secured so far for these projects and we will continue to seek additional external funding for them. Failure to continue these projects would jeopardize those grant funds. These grant funds account for the increased spending in this budget.

City Council narrowly approved a slight increase for water rates for FY 2020-21. However, most consumers are still paying less than they did two years ago for their water. These rates allow for some much-needed capital item in the water delivery system. Namely a backwash system upgrade, variable frequency drive, 9th Avenue two-inch galvanized pipe and service replacement as well as replacement of water meters that are two to three times past their lifespan and erroneously reporting water usage. Should the economy not rebound we fully expect Council may cut back on the projects and lower the rate.

The community approved an increase in the Public Safety Levy in 2015. That increase and a recovering economy allowed sorely needed improvements to radio equipment, safety equipment, staffing, training, and the fleet vehicles within the Police Department. City Council stated they would not collect the entire Public Safety Levy of \$7.85 per \$1,000 assessed value if it was not needed. This budget follows through on that Council promise, asking to collect 30 cents less per \$1,000, down to \$7.55/\$1,000 of assessed valuation. This is a savings of about \$230,000 to the community. This lower collection rate and estimated loss of revenues equates to about \$400,000 less revenue in the Public Safety Levy than last year. As a result, the Police Department is not filling two full time equivalent employees (FTE). However, the amount for one FTE is in the Police contingency fund, allowing Council to approve filling a position if conditions allow later in the year and returning FTE to 2020 levels.

We project the Library budget to remain relatively flat for the upcoming year because its revenues are almost strictly related to property taxes. Again, any decrease in property values as a result of the COVID-19 pandemic won't be reflected in property tax collections for at least a year.

This budget is designed to allow the community to continue moving forward and take advantage of falling market prices for goods and services, while allowing the City Council to maintain control over expenditures and adjust as needed.

Thank you all for your time. Thank you for the opportunity to serve you,



Raymond Towry
City Manager



Approved Changes from Proposed Budget

Account	Proposed	Approved	Variance
General Fund			
Revenues:			
100-002-335-014 (Marijuana Local Option Tax)	\$0	\$182,783	\$182,783
Net to General Fund Balance			+\$182,783
Public Safety Fund (Police Department)			
Revenues:			
200-007-311-010 (Current Property Taxes)	\$2,855,822	\$2,969,298	\$113,476
200-007-335-014 (Marijuana Local Option Tax)	\$184,783	\$0	-\$182,783
Total Revenue Adjustments	\$3,040,605	\$2,969,298	-\$69,307
Expenses:			
200-007-421-110 (Staff Pay)	\$1,407,701	\$1,466,015	\$58,314
200-007-421-210 (Group Insurance)	\$419,259	\$457,842	\$38,583
200-007-421-220 (FICA/Medicare)	\$117,312	\$123,288	\$5,976
200-007-421-230 (Retirement)	\$217,233	\$227,573	\$10,340
200-007-421-250 (Unemployment Contribution)	\$1,485	\$1,543	\$58
200-007-421-260 (Workers' Compensation)	\$31,700	\$33,372	\$1,672
200-007-490-000 (Contingency)	\$232,041	\$237,788	\$5,747
Total Expense Adjustments	\$2,426,731	\$2,547,421	\$120,690
Net to Public Safety Fund Balance			-\$189,997
Net Adjustments to Fund Balances			-\$7,214



Vision Statement

WE, as City Council, have been entrusted to make decisions that do the most good, for the most people, for the longest period of time to enhance the quality of life for our community.

WE ASPIRE to make Sweet Home a community people find desirable to live in.

WE ASPIRE to have an effective and efficient local government.

WE ASPIRE to provide viable and sustainable infrastructure.

WE ASPIRE to provide viable and sustainable essential services.

WE ASPIRE to create an economically strong environment in which businesses and community members prosper.



Council Goals

Goal #1 - Infrastructure

- Develop specific steps for implementation of the adopted master plans.
 - Water
 - Sewer
 - Streets
 - Parks
 - Property
- Increase community awareness of infrastructure needs and appropriate planning documents.
 - Water
 - Sewer
 - Streets
 - Parks
 - Property

Goal #2 - Be an effective and efficient government.

- Update and streamline processes.
- Develop continuity in planning and permitting process.
- Invest in long-term staff stability and training.
- Develop transparency in all communications
- Continue to implement strong financial “best” practices.
- Employ sound technology to maximize efficiency.

Goal #3 - Essential Services

- Increase access to quality healthcare services in Sweet Home.
 - Memory Care
 - Senior Assisted Living
 - Physical Therapy
 - Urgent Care
 - Mental/Behavioral Health
- Improve community safety, police, community design, etc.
- Develop partnerships with regional services and work to connect them with the appropriate members of the public.

Goal #4 - Economic Strength

- Implement vitalization programs.
- Lead community economic development efforts.
- Develop economic opportunities with regional partners.
- Develop a downtown streetscape plan.



City Profile

City Overview

The City of Sweet Home, approximately 6.5k 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 distribution and collection 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 snowcapped 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 9,340 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 with over 300 full-time equivalent employees. The City of Sweet Home employs 66 people, including six City Councilors, one Mayor, one contracted Municipal Court Judge and one contracted City Attorney.

Year founded	1851
Date of incorporation	February 10, 1893
Form of government	Council / Manager
Total Assessed Value/Real Market Value of property	\$550,426,130 / \$805,050,958

2019 Community Statistics

Community & Economic Development

Building inspections	1,544
Building valuations	\$23,045,683
Code Enforcement cases cleared	506
Commercial Exterior Improvement Program grants funded	4
Planning actions	45
Sankey Park phase two hours	208

Police Protections:

Calls for Service	8,639
Communications Dispatchers	4
Sworn Police Officers	15
Traffic stops	1,658

Library:

Materials circulated	49,882
Programs hosted	42
Registered library patrons	3,259
Resource sharing savings (regional collaboration)	\$35,107

Streets:

Leaves collected	1,694 cubic yards
Miles of city streets	44
Miles of state highways	5.6
Street sweeping miles	4,142
Potholes fixed	544

Sewage Collection:

Miles of sanitary sewer	49.4
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Water Distribution:

Miles of water lines	54
Number of residential and commercial hookups	3,400
Water leaks fixed	120

Parks

Number of city parks	5
Size of park lands	336 acres
Number of park mowing	129
Parks bathroom and garbage services	742 visits



Budget Committee

City Council Members

Greg Mahler, Mayor

Susan Coleman

Diane Gerson, President Pro Tem

James Goble

Lisa Gourley

Courtney Nash

Dave Trask

Citizen Members

Robert Briana

Derek Dix

Kenneth Hamlin

Dave Jurney

David Lowman

Gerritt Schaffer

Lisa Willson

Administrative Staff

Ray Towry, City Manager

Blair Larsen, Community & Economic Development Director

Jeff Lynn, Chief of Police

Brandon Neish, Finance Director

Rose Peda, Library Services 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

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 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 2020-2021 approved budget, the City of Sweet Home has budgeted for revenues and expenditures in 27 funds.

Fund Type:	Fund Name:	Fund Number:
General	General Fund	100
Special Revenue	Public Safety Levy (expires June 2021)	200
	Library Services Levy (expires June 2021)	201
	Project & Equipment Reserve	202
	Narcotic Enforcement Reserve	204
	Internal Services Fund	290
	Community Center Operating	300
	Parks & Recreation	457
	Street Maintenance Improvement	570
	State Gas Tax	575
	Path Program	580
	Weddle Bridge	753
	Special Events	754
	Public Transit	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



Fund Resources and Purpose

FUND	PURPOSE	REVENUE
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. Municipal Court, Community & Economic Development and Parks are departments within the General Fund.	Receives revenues from property tax, interest, transfers from other funds, 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.	
Library Services 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.
Narcotics 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 Operations	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. Requests from this	Donations received on water bills and directly from people to support park improvements are kept in this account.

	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 Assessments	This fund 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 2021

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 2020-2021 as well as information on longer term financial planning considerations.

Summary of the Operating Budget

The approved budget for FY 2020-2021 is balanced per state law. The city's projected new revenue for the year is expected to be \$21.7 million. The expenditure budget includes \$25.7 million for operating expenses (which includes \$11.9 million in construction funds for the Wastewater Treatment Plant) and \$1.3 million in non-operating expenditures for a total budget of \$27.0 million. While this leads to a spending deficit of \$4.0 million, the difference will be backfilled by a \$13.1 million beginning fund balance which is roughly equal to six months of general operating expenses. Without the treatment plant expenses, the City would be adding \$4.2 million to its fund balances.

<i>Consolidated Financial Summary for All Departments</i>						
	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget	Variance from 19-20 Adopted	% Variance
Revenue						
Beginning Balance	\$11,030,377	\$10,397,757	\$13,062,436	\$13,062,436	\$2,664,679	25.6%
Property Taxes (current)	\$3,717,433	\$3,867,674	\$3,961,493	\$4,074,969	\$207,295	5.4%
Service Charges	\$1,486,748	\$1,203,590	\$1,297,660	\$1,297,660	\$94,070	7.8%
Grants, Gifts and Donations	\$1,098,120	\$2,523,358	\$9,023,621	\$9,023,621	\$6,500,263	257.6%
Internal Svc Reimb.	\$0	\$0	\$1,307,074	\$1,307,074	\$1,307,074	N/A
Utility Fees	\$5,316,819	\$5,629,599	\$5,633,779	\$5,633,779	\$4,180	0.1%
All Other Revenues	\$495,531	\$253,444	\$378,878	\$378,878	\$125,434	49.5%
Total Revenues	\$23,145,028	\$23,875,422	\$34,664,941	\$34,778,417	\$10,902,995	46.7%
Expenditure by Category of Expense						
Personnel Services	\$5,042,257	\$5,502,598	\$5,522,574	\$5,637,517	\$134,919	2.5%
Materials & Supplies	\$3,396,629	\$3,583,659	\$5,198,202	\$5,198,202	\$1,597,713	44.6%
Capital Outlay	\$1,854,335	\$6,512,641	\$14,862,622	\$14,862,622	\$7,974,981	122.5%
Debt Service	\$1,337,724	\$1,372,482	\$1,336,723	\$1,336,723	\$-35,759	-2.6%
Transfers	\$0	\$0	\$0	\$0	\$0	N/A
Contingencies	\$0	\$394,059	\$573,806	\$579,553	\$185,494	47.1%
Unapprop/End Balance	\$11,514,083	\$6,509,983	\$7,171,014	\$7,163,800	\$653,817	10.0%
Total Exp & Fund Balance	\$23,145,028	\$23,875,422	\$34,664,941	\$34,778,417	\$839,311	3.5%

Revenue Summary

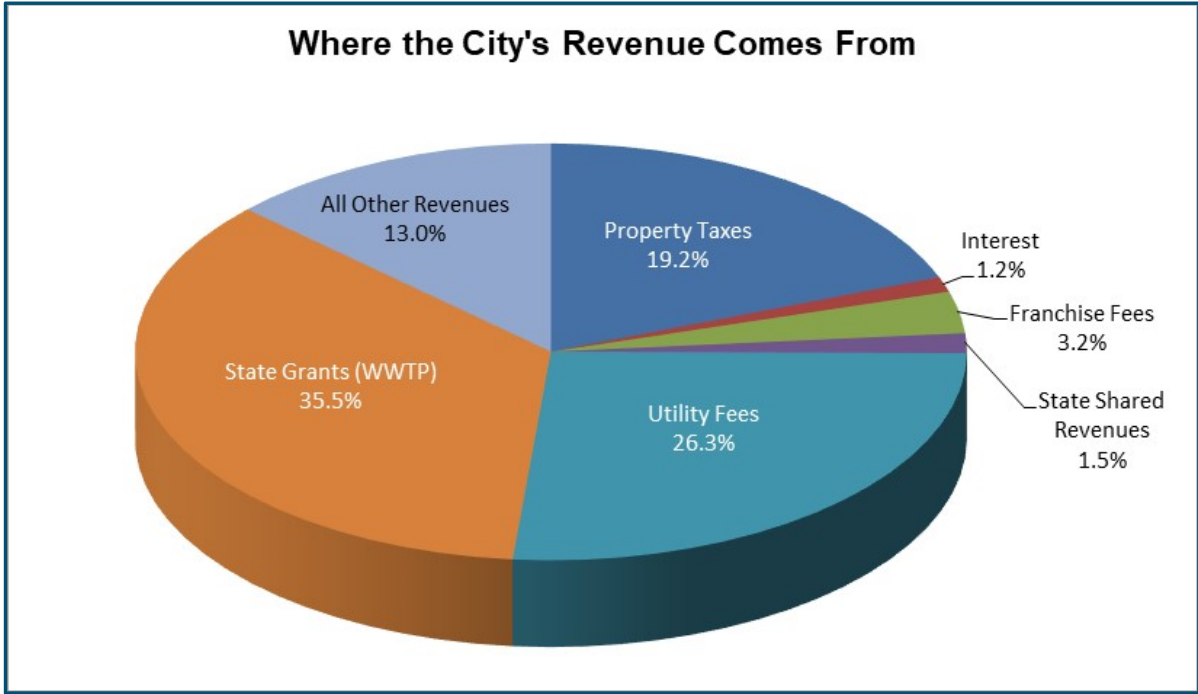
Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The city conservatively projects revenues to minimize the impact of fluctuations in the economy and unexpected reductions in city revenue. 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 2020-2021 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 were based on a five-year trend (when possible) and include:

- Property tax: In the general fund, 3% assessed value increases on properties in Sweet Home and a 2% reduction in tax collections; the police and library funds are similar but include calculations for compression which are projected to remain at 19%.
 - For the Police Levy, the City proposed taking \$7.55 per \$1,000 assessed value, a one-time \$.30 per \$1,000 assessed value decrease in the levy rate, resulting in savings to property owners of \$70 for a \$235,000 property. The Budget Committee revised the proposal, opting to tax the full levy for \$7.85 per \$1,000 assessed value.
- Changes to anticipated franchise revenue received based on historical trends.
- Changes in state revenue sharing based on revised state projections.
- Increase in water rates to cover necessary expenses in fund and complete essential projects that will benefit the long-term stability of the City's distribution system. No increase in wastewater rates or storm water fees.

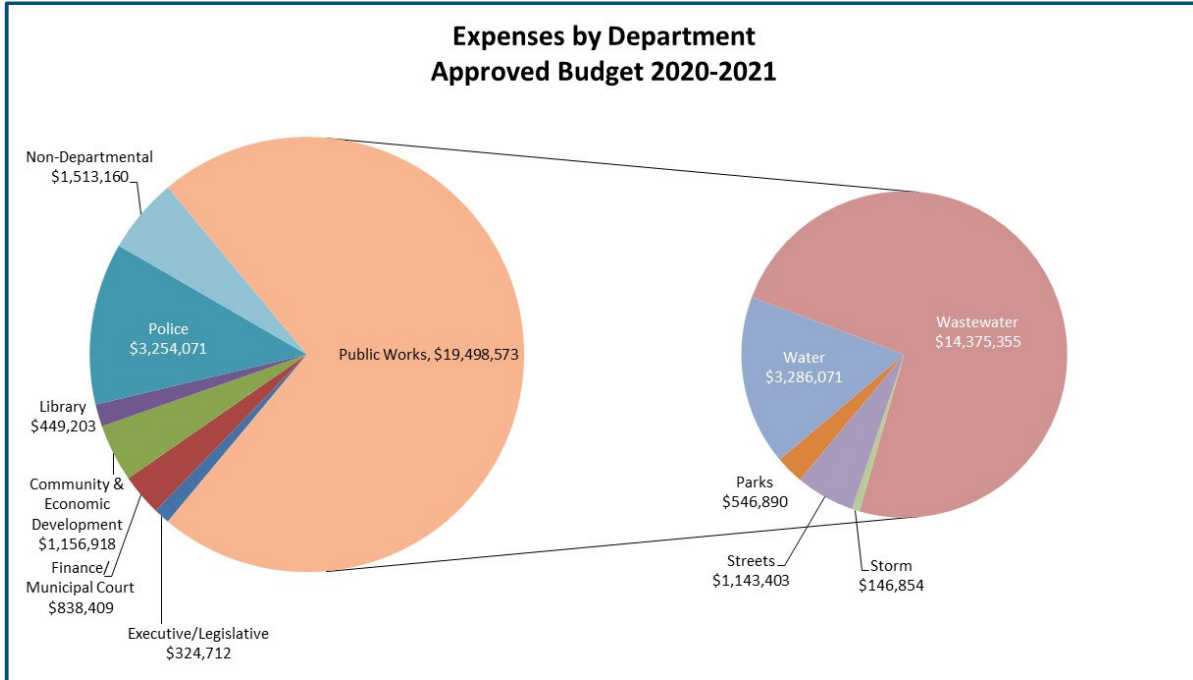
Revenues for fiscal year 2020-2021 are not enough to completely balance the expenditures totaling \$27.0 million, of which \$11.9 million is slated for the construction and rehabilitation of the Wastewater Treatment Plant. As a result, the city expects to utilize beginning fund balances to offset the shortfall in generated revenue. Of the \$21.7 million in generated revenue, the largest portion (35.5%) comes from grants provided by the State of Oregon for the Wastewater Treatment Plant. Across the City's budget, the state contributes 37.0% of total revenues while citizens and customers contribute 45.5%.



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 15-17 but for the purposes of displaying this budget has grouped the budget by department. 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 nearly three-quarters of the city's total expenses. The Police Department accounts for 11.9%. 76% 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

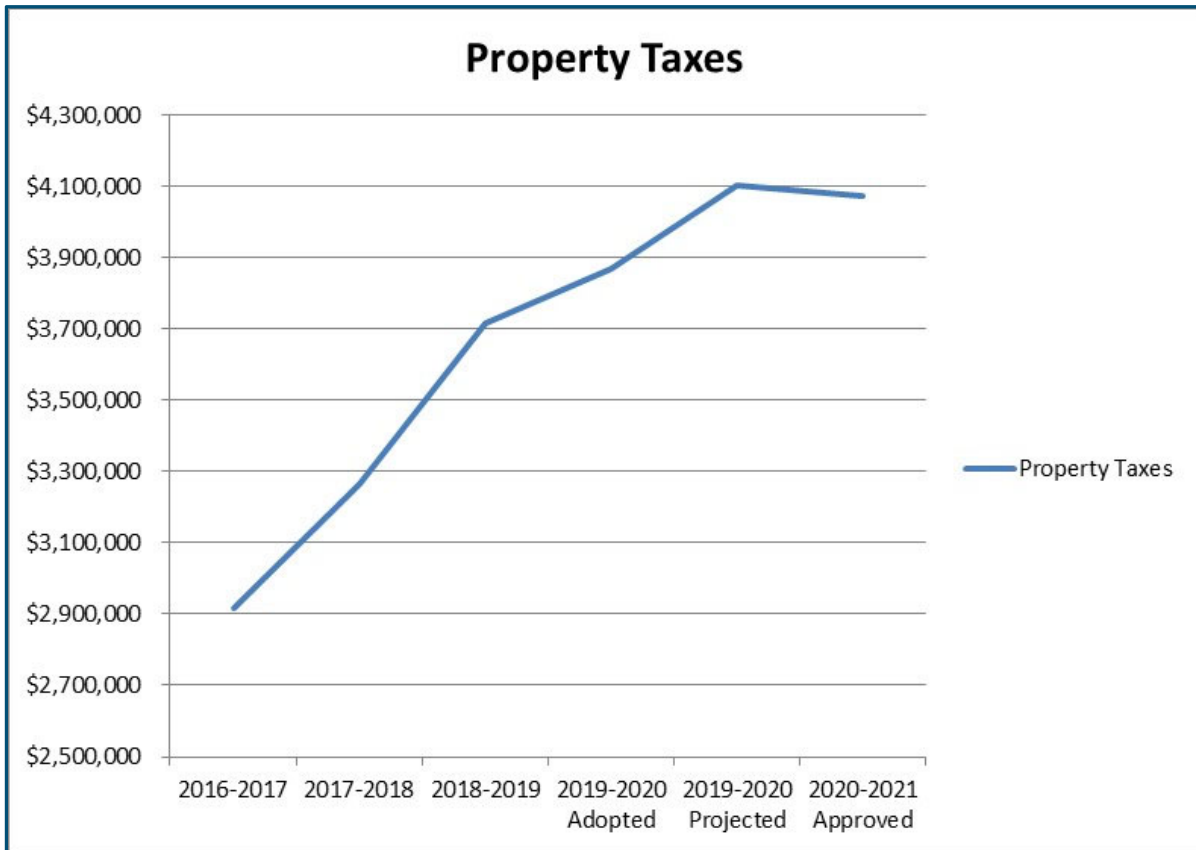
The permanent rate for general operations is \$1.4157 per \$1,000 Assessed Value (AV) as determined by the Linn County Assessor's Office. This is the maximum amount the city can levy under the Oregon Constitution. Voter approval is needed to levy additional taxes. The local option levy for Police Services 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. For the 2021 fiscal year, staff is proposing that the Budget Committee approve the Police Department budget using a \$7.55 per \$1,000 AV rate, a \$.30 decrease in the taxing rate. 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 Budget Committee approved a 2.7% increase on the receipt of permanent tax revenue, a 6.1% increase for the Public Safety Levy, and a 9.0% increase for the Library Services Levy. 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 assumes that properties have increased in their AV at the 3.0% per year allowance. After a period of increasing property tax receipts, the City is projecting a small decrease in property tax revenue due to the COVID-19 pandemic. The assumption utilized includes a reduced collection rate as

individuals defer their mortgage payments and a flattening of compression at 19% for the two levy funds as the real estate market levels off.

Property Taxes Received					
	General	Police Levy	Library Levy	Total	Change
2017-18	\$617,935	\$2,302,769	\$343,215	\$3,263,919	11.9%
2018-19	\$634,765	\$2,682,810	\$399,858	\$3,717,433	13.9%
2019-20 Adopted	\$663,288	\$2,798,260	\$406,126	\$3,867,674	4.0%
2019-20 Projected	\$673,543	\$2,985,220	\$444,486	\$4,103,239	10.4% (from 18-19 actual)
2020-21 Proposed	\$663,113	\$2,855,822	\$442,558	\$3,961,493	-3.5% (from 19-20 projected)
2020-21 Approved	\$663,113	\$2,969,298	\$442,558	\$4,074,969	-0.6% (from 19-20 projected)



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.

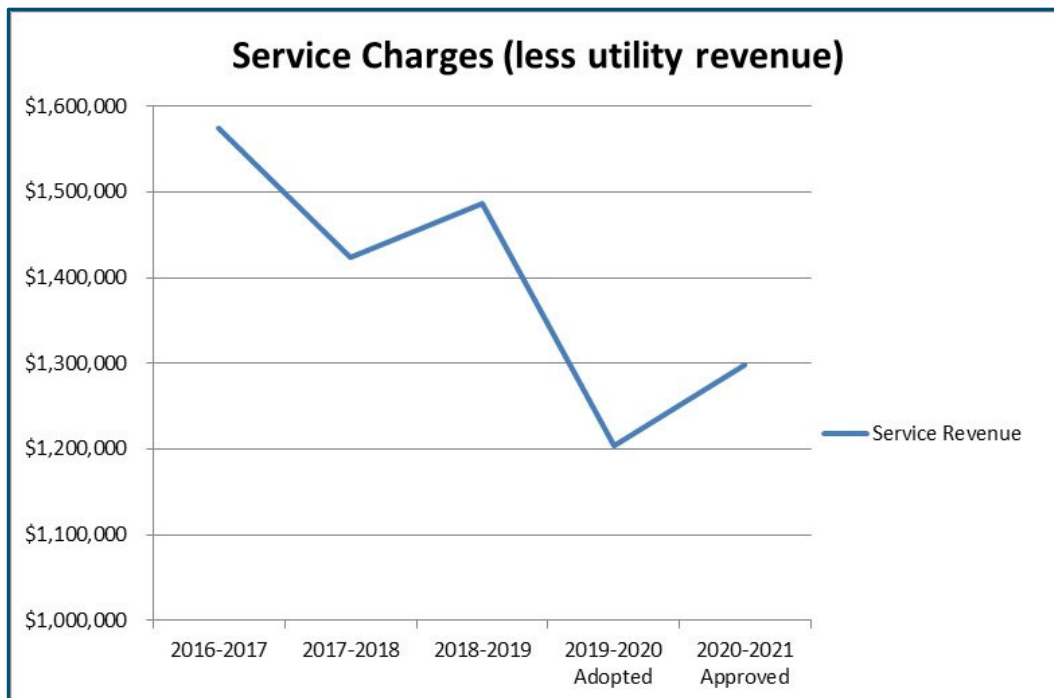
Uses

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

The COVID-19 pandemic makes service charges very hard to predict. Given the economic slowdown that has paralleled the pandemic, the City has reduced or held flat its projections on these fees. The increase in this section comes from a change in accounting practice related to public transportation grant funds in accordance with advice from the City's auditors.

Service Charges Received			
	Revenues	Increase/(Decrease)	% change
2017-18	\$1,423,154	\$-151,530	-9.6%
2018-19	\$1,486,748	\$63,594	4.5%
2019-20 Adopted	\$1,203,590	\$-283,158	-19.0%
2020-21 Proposed	\$1,297,660	\$94,070	7.8%
2020-21 Approved	\$1,297,660	\$94,070	7.8%



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 from the state.

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 9,340 to calculate the revenue Sweet Home can expect to receive.

Use

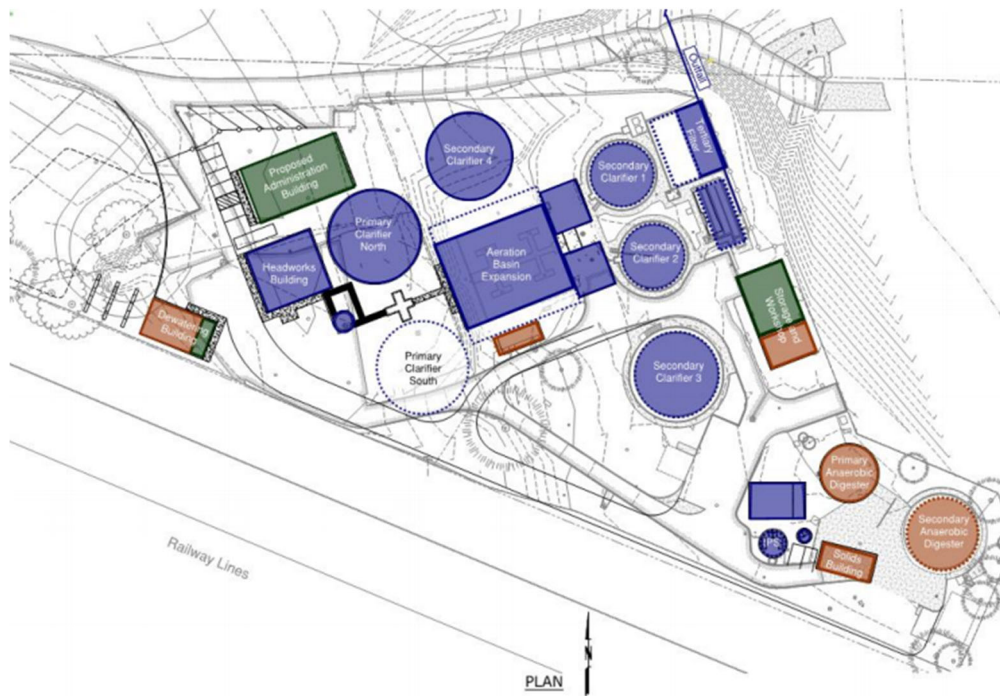
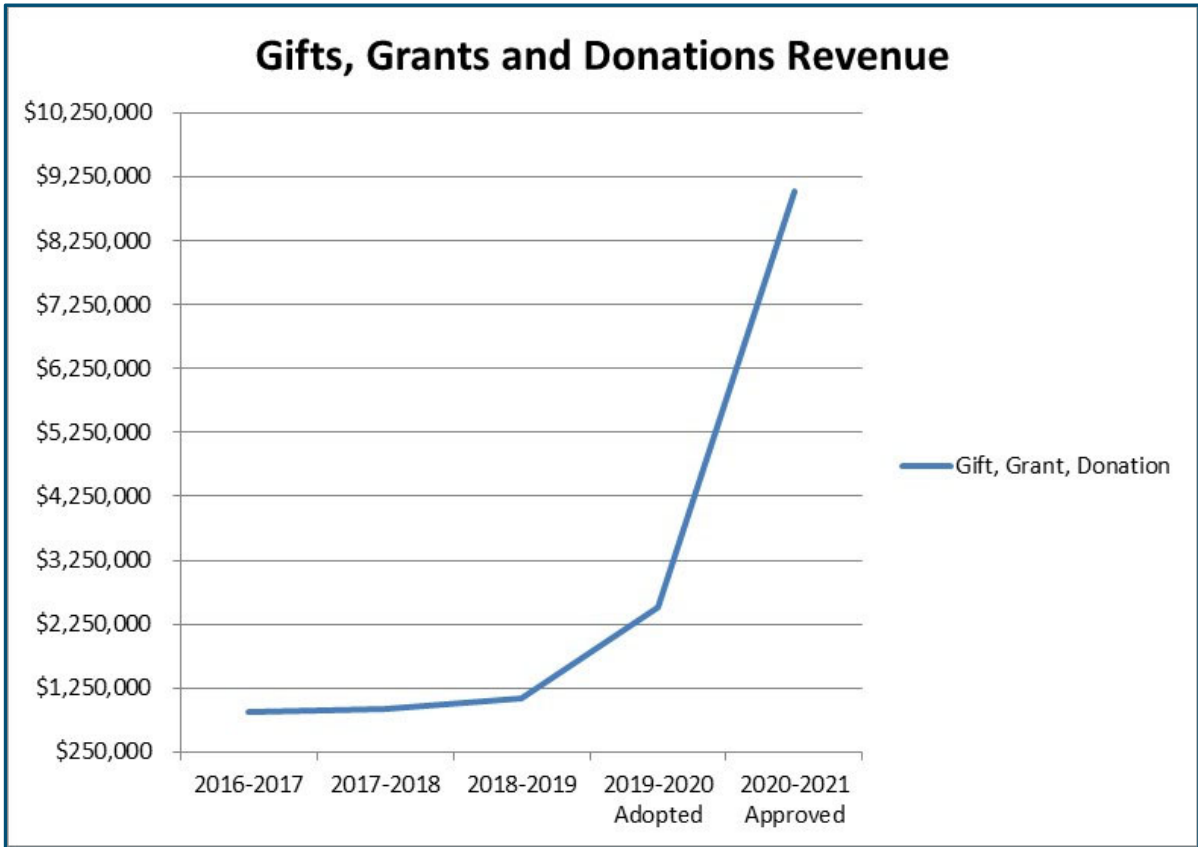
The city recognizes the cigarette taxes, liquor taxes, marijuana taxes and state revenue sharing revenues in the General Fund. There are no restrictions on these revenues. The gas tax revenue is recognized in the State Gas Tax Fund and is dedicated to street maintenance projects in Sweet Home.

Grants and donations received by various departments is generally restricted for certain uses. For example, the 2020-2021 approved budget includes \$7.7 million in expected receipts from the state of Oregon to aid in the construction of the rehabilitation project at the 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.

Assumptions

A significant increase was budgeted in Gifts, Grants and Donations thanks in no small part to the contributions from the State of Oregon for the City's Wastewater Treatment Project. In total, approximately \$13.0 million has been dedicated to the City for this project in the form of both grants and loan forgiveness guarantees. This will significantly reduce the burden on the City and its utility customers in paying for the \$28.2 million plant renovation and set Sweet Home up for future successes. The proposed budget also includes the Oregon Parks & Recreation Grant funds which the City applied for in April 2019 and was awarded in August 2019. The City received \$243k from this grant and will draw down \$134k in this fiscal year. The grant is funding projects in Sankey Park as part of its master plan.

Gifts, Grants and Donations Received			
	Revenues	Increase/(Decrease)	% change
2017-18	\$911,099	\$47,952	5.6%
2018-19	\$1,098,120	\$187,021	20.5%
2019-20 Adopted	\$2,523,358	\$1,425,238	129.8%
2020-21 Proposed	\$9,023,621	\$6,500,263	257.6%
2020-21 Approved	\$9,023,621	\$6,500,263	257.6%



Wastewater Treatment Plant Rehabilitation Plan

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 per 100 cubic feet.

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* - \$21.70 base charge + \$10.28 per 100 cubic feet (1 cubic foot = 7.48 gallons)

Wastewater rate - \$40.87 base charge + \$9.78 per 100 cubic feet

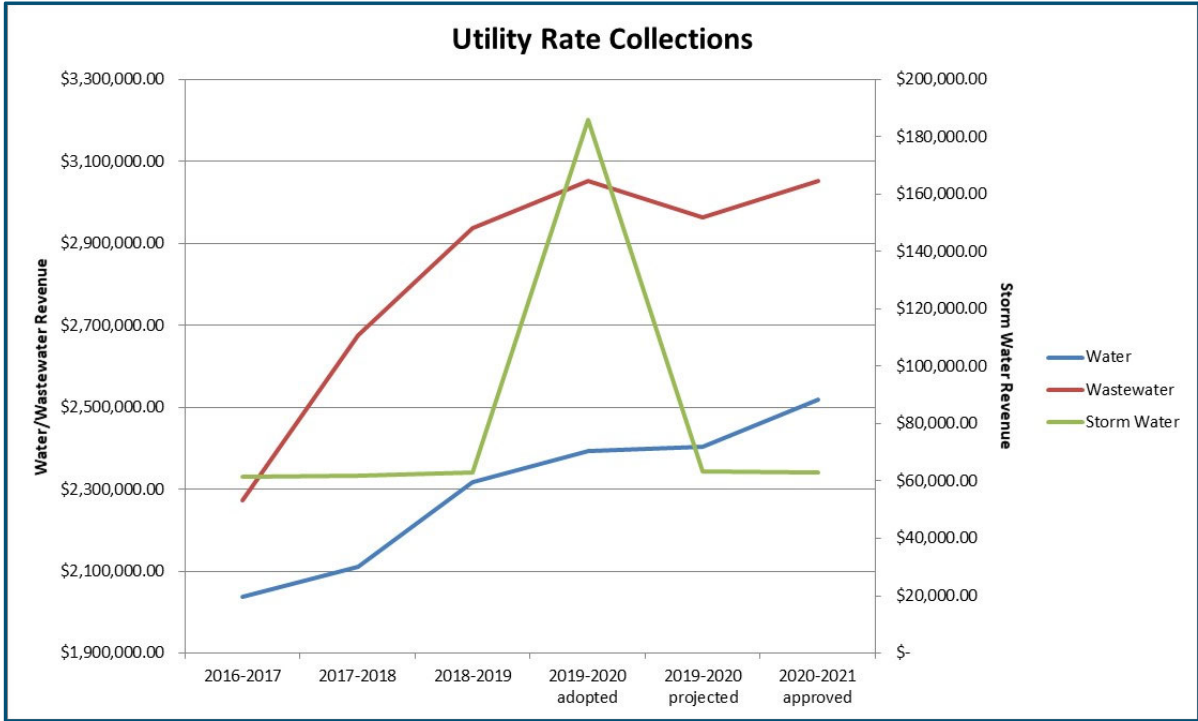
Storm water - \$1.00 per Equivalent Dwelling Unit (EDU)

* Rate for residential customer with ¾" meter (standard)

Assumptions

The Budget Committee approved the budget with no changes to the wastewater and storm water rates in the 2020-2021 budget. After Council review and adoption, the Budget Committee did approve a budget for the water utility which includes a 10.1% increase in the average, 600 cubic foot water rate (\$4.80 monthly increase for average residential user). For 43.7% of our consumers, the adopted rate increase is 8.6% or \$1.71 per month. The revised rate was reviewed and adopted by the City Council during their meeting on April 14, 2020 after three meetings discussing the rate and available options. The increase of the water rate ensures adequate fund balance in the future and provides some space for capital projects that are essential to the long-term viability of the City's distribution system and others that are included in the five-year Capital Improvement Plan.

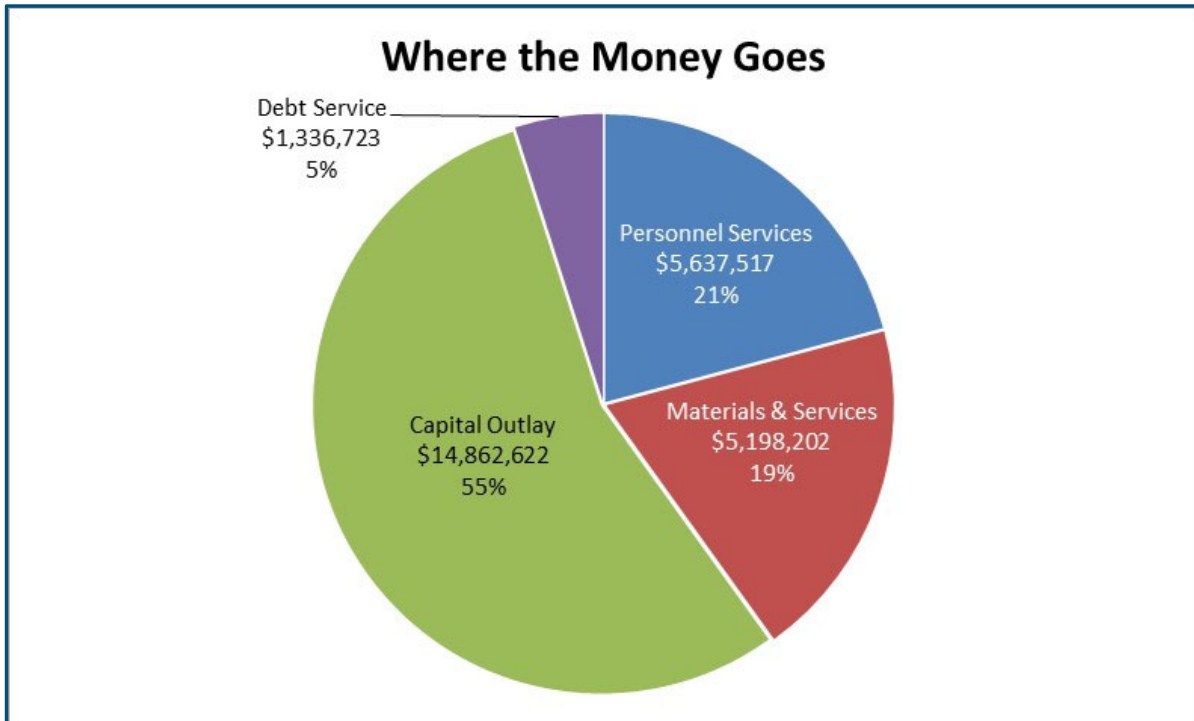
Utility Fee Revenues Received			
	Revenues	Increase/(Decrease)	% change
2017-18	\$4,846,697	\$475,370	10.9%
2018-19	\$4,846,697	\$475,370	10.9%
2019-20 Adopted	\$5,346,066	\$499,369	10.3%
2020-21 Proposed	\$5,595,804	\$249,738	4.7%
2020-21 Approved	\$5,595,804	\$249,738	4.7%



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 54.6% is dedicated to Capital Outlay. The capital budget typically consumes the largest piece of the appropriations pie due to the price tag on equipment and infrastructure however, this fiscal year, capital spending is proposed to be significantly higher than normal due to the slated construction at the Wastewater Treatment Plant. Second to capital, personnel services, which consists of 20.8% of the total operating expenditures this year, is the largest cause for concern as wages and benefit costs continue to rise. For the 2020-2021 fiscal year, benefits and other requirements of the city for federal and state taxes total 34.3% of the total cost of labor. That means for every \$1 the city spends on wages, it will spend an addition \$.34 to cover other payroll expenses (OPE). OPE includes health/dental/vision insurance, Social Security, Medicare, retirement and workers' compensation benefits.



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 20.8% of the city's total expenses and in some departments can account for over 80% of the department's total expenditures.

Department	Personnel Expense (Proposed)	Personnel Expense (Approved)	% of Dept. Expenditures
Non-Departmental	\$589,458	\$589,458	42.1%
Executive/Legislative	\$280,762	\$280,762	86.5%
Finance & Municipal Court	\$623,931	\$623,931	74.4%
Community & Economic Development	\$492,122	\$492,122	42.5%
Library	\$239,243	\$239,243	53.0%
Police Department	\$2,271,940	\$2,386,883	73.4%
Parks	\$194,157	\$194,157	35.5%
Water	\$358,838	\$358,838	12.3%
Wastewater	\$186,613	\$186,613	1.3%
Storm Water	\$38,504	\$38,504	26.2%
Streets	\$247,006	\$247,006	21.6%
Total Personnel Expense	\$5,522,574	\$5,637,517	20.5%

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 half-time or more in City Hall, Court, the Library and Public Works. 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 approved based on each employee's annual review date and the existing pay schedules, sans positions already at the top step. At the time of initial publication, negotiations were still on-going with the AFSCME union after their contract expired June 30, 2019. The City and SHPEA settled in December 2019. The SHPEA contract included a 4.0% cost of living adjustments (COLA) for dispatchers and 3.0% for Police Officers, Detectives, Community Services Officer and the School Resource Officer in year one (FY2020). For the 2021 fiscal year, COLAs of 3.0% are budgeted for all SHPEA employees as written in the contract. 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. Given the on-going nature of the AFSCME negotiations, the approved budget contains contingency funds that should cover additional increases should it be necessary, though an estimated increase for 2021 is included in the figures.

Health insurance costs are budgeted with an increase of 5.5% over the 2019-2020 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 required by Oregon law to participate in PERS which currently sees a city contribution of 12.98% and 7.99% 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, the PERS rates for Sweet Home are slated to increase 0.85% and 2.43% depending on the program the Officer is in. Over the next six to ten years, the Police Levy will incur steep cost increases 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 like that of other cities as

only 21% 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 in the long-term.

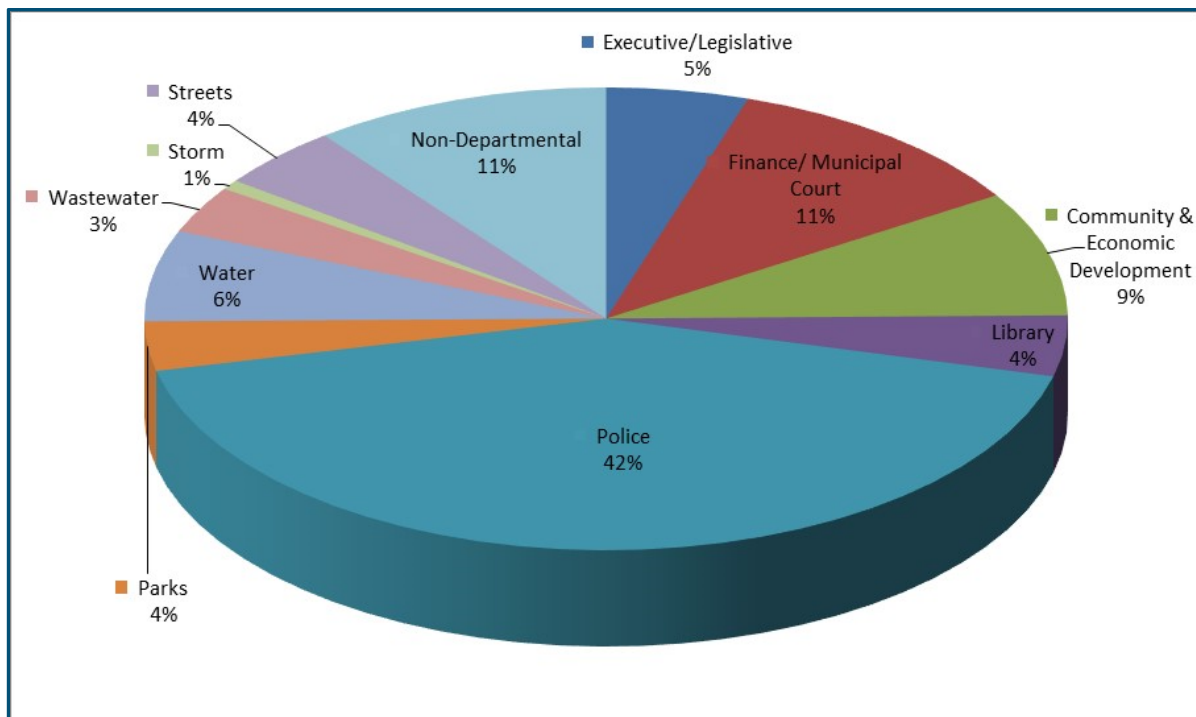
Staffing Levels

The 2020-2021 approved budget includes a total of 56.00 full-time equivalencies (FTE), down 4.6% from the 2019-2020 adopted budget of 58.70 FTE.

Staffing level changes within this budget initially included removing a 1.0 FTE Police Officer while freezing a second position and freezing 2.0 FTE Municipal Maintenance Workers. The frozen positions were vacated during the 2020 fiscal year and were frozen to reduce costs in funds that need long-term fiscal stability. For example, one of the Municipal Maintenance Workers is from the Gas Tax Fund (fund 575) which is facing a decline in state appropriations as the state and country deal with the fallout from the COVID-19 pandemic. The Budget Committee approved budgeting one of the unbudgeted Police Officers while leaving the second position frozen. The Municipal Maintenance Workers are still left unbudgeted in the approved budget.

Salary costs have been combined into one-line item in a bid to allow the city to respond quickly to changing environments. 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



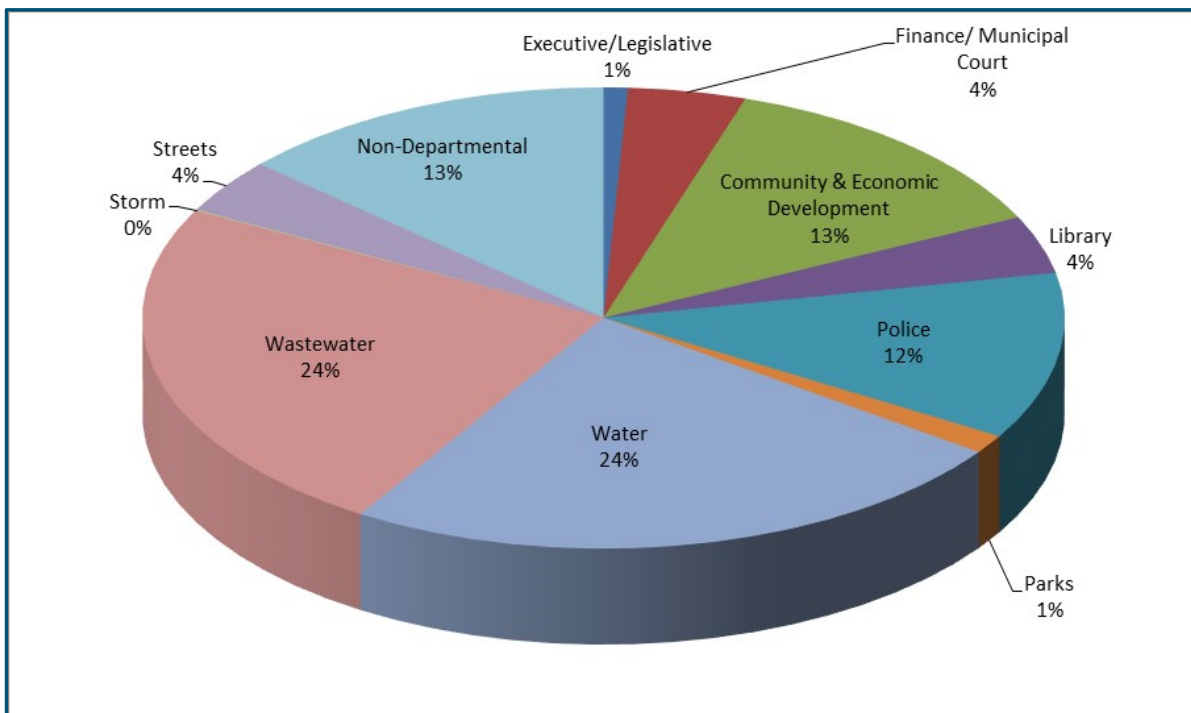
Materials & Services

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)	% of Dept. Expenditures
Non-Departmental	\$693,723	45.8%
Executive/Legislative	\$43,950	13.5%
Finance & Municipal Court	\$214,478	25.6%
Community & Economic Development	\$664,796	57.5%
Library	\$209,960	46.7%
Police Department	\$607,188	18.7%
Parks	\$84,131	15.4%
Water	\$1,239,829	37.7%
Wastewater	\$1,237,588	8.6%
Storm Water	\$3,350	2.3%
Streets	\$199,209	17.4%
Total Materials & Supplies Expense	\$5,198,202	21.4%

Materials & Services by Department



Capital Outlay

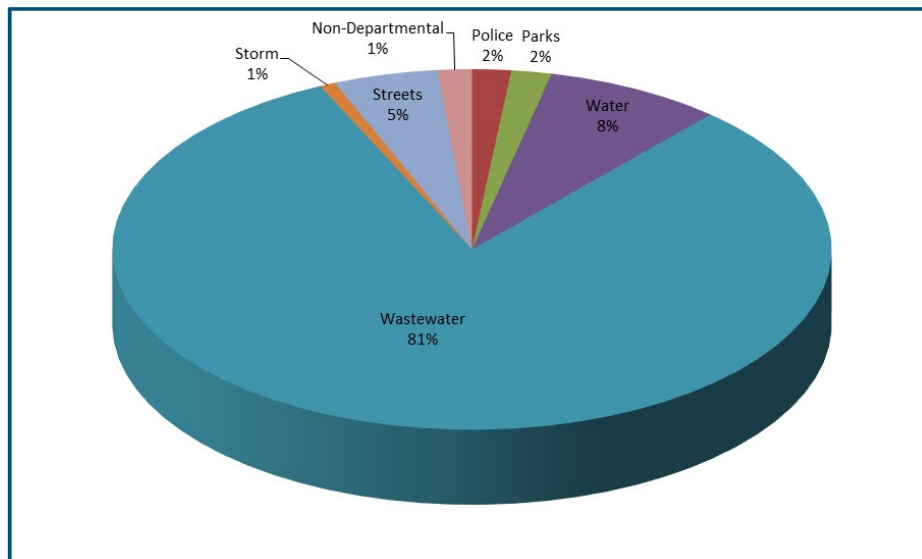
Capital expenditures include all anticipated expenditures for individual items with costs equal to or greater than \$5,000 and have a useful life of three or more years such as machinery, equipment or buildings. Capital expenditures may include:

- 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 drill presses, bobcats, recreation equipment, radios, etc.
- Vehicles such as police cars, trucks, buses or motorcycles

The 2020-2021 approved budget requests \$14.5 million for capital purchases and projects across all departments. This is an increase of \$8.0 million from the prior year budget. However, the 2020-2021 approved budget includes \$11.9 million in capital constructions funds for the Wastewater Treatment Plant which, if excluded, would result in a capital budget that exceeds the prior year by \$2.8 million.

Department	Capital Outlay Expense (Proposed)	% of Dept. Expenditures
Non-Departmental	\$230,000	15.2%
Executive/Legislative	\$0	0.0%
Finance & Municipal Court	\$0	0.0%
Community & Economic Development	\$0	0.0%
Library	\$0	0.0%
Police Department	\$260,000	8.0%
Parks	\$268,600	49.1%
Water	\$1,187,188	36.1%
Wastewater	\$12,114,646	84.3%
Storm Water	\$105,000	71.5%
Streets	\$697,188	61.0%
Total Capital Expense	\$14,862,622	55.2%

Capital Expenditures by Department



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 the City's operating funds are required to have a budgeted contingency amount per the City's Financial Policies. 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 approved for the 2020-2021 budget are:

Fund	Amount
General	\$77,668
Internal Service	\$69,876
Police	\$237,788*
Library	\$18,262
Water	\$70,143
Wastewater	\$75,069
State Gas Tax	\$30,242
Total Contingencies Proposed	\$573,301

* The Police Department contingency includes one (1) full-time Police Officer position. Should funding scenarios for 2021 improve, having the funding allocated in the contingency allows for the City Council to move the position to active status by resolution. The position cannot be filled unless authorized by the Council when funding is reserved in contingency accounts.

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 enough to fund the cash requirements of these funds for the first four months of the fiscal year. A previous recommendation from the City's auditors has resulted in the City working to set aside six to twelve months of unappropriated ending fund balance to weather economic downturns and unforeseen expenditures. The City's proposed budget for 2020-2021 contains funds with excess of six month reserves in the proposed year but demonstrates that after five years, the funds will have enough to maintain a six month reserve.

In the 2020-2021 budget, the following amounts have been approved as unappropriated reserves.

Fund	Budget	4 Months Requirement	Difference
General Fund	\$982,959	\$684,490	\$298,469
Public Safety Levy	\$1,514,664	\$1,075,823	\$438,841
Library Services	\$418,556	\$155,830	\$262,726



Non-Departmental Budget

This “department” is used for city-wide expenditures, which would be difficult to charge to individual departments. Items such as the City’s Communications Specialist, labor relations and the City Attorney’s retainer are contained in this budget. Additionally, this budget includes funding for tourism programs and streetlights 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. This year, Public Works administration has also been added to Non-Departmental. This includes the Public Works Director and some of the management staff within Public Works.

Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Property Taxes	636,835	668,719	682,568	682,113	682,113	-0.1%
Franchise & Fees	685,940	699,890	689,710	705,830	705,830	2.3%
State Shared Revenue	287,588	362,381	317,446	299,593	482,376	52.0%
Other Undedicated Revenue	205,689	229,940	132,222	1,529,955	1,529,955	1,057.1%
Total Non-Dept Revenue	\$1,816,052	\$1,960,930	\$1,821,946	\$3,217,491	\$3,400,274	86.6%
Expenditures						
Personnel Services	61,521	129,494	657,769	589,461	589,461	-10.4%
Materials & Supplies	756,355	741,109	445,237	693,699	693,699	55.8%
Capital Outlay	1,030	1,141,726	230,000	230,000	230,000	0.0%
Total Expenditures	\$818,906	\$2,012,329	\$1,333,006	\$1,513,160	\$1,513,160	13.5%
Transfers, Net In/(Out)	(282,500)	1,127,441	976,085	(7,463)	(7,463)	-100.8%
Staffing Levels			6.85	6.05	6.05	-11.7%



Non-Departmental

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
NON-DEPARTMENTAL RESOURCES									
300-000	Beginning Fund Balance	2,732,747.94	2,550,153.96	1,987,814.00	1,605,638.00	1,584,652.00	1,584,652.00		
311-010	Current Property Taxes	617,935.01	634,765.01	663,288.00	655,803.00	663,113.00	663,113.00		3% AV inc, -2% collection rate
319-010	Delinquent Property Taxes	18,900.12	33,954.19	19,280.00	23,941.00	19,000.00	19,000.00		
	Subtotal Property Taxes	636,835.13	668,719.20	682,568.00	679,744.00	682,113.00	682,113.00		
318-021	Franchise - PPL	449,555.83	464,750.74	458,592.00	480,459.00	480,459.00	480,459.00		
318-022	Franchise - NW Natural	72,172.55	71,316.79	73,623.00	70,000.00	70,000.00	70,000.00		
318-023	Franchise - Cable TV	100,993.57	74,558.41	100,994.00	100,994.00	100,994.00	100,994.00		
318-024	Franchise - Telephone	14,098.09	11,790.22	12,724.00	11,500.00	11,500.00	11,500.00		
318-025	Franchise - Sanitation	40,071.59	72,489.42	40,877.00	40,877.00	40,877.00	40,877.00		
395-012	Special Events Revenue	9,048.50	4,984.60	2,900.00	2,000.00	2,000.00	2,000.00		
	Subtotal Franchise & Fees	685,940.13	699,890.18	689,710.00	705,830.00	705,830.00	705,830.00		
335-010	State Revenue Sharing	75,407.97	103,816.15	110,255.00	91,666.00	91,666.00	91,666.00		
335-011	Cigarette Taxes	11,250.17	9,538.81	10,975.00	11,021.00	10,554.00	10,554.00		
335-012	Liquor Taxes	130,698.87	152,665.44	171,216.00	181,103.00	184,839.00	184,839.00		
335-013	Transient Occupancy Tax	30,283.56	24,981.72	25,000.00	27,534.00	12,534.00	12,534.00		
335-014	Marijuana Local Option Tax	39,947.23	71,378.72	-	-	-	182,783.00		-\$15k Jamboree TOT receipt
	Subtotal State Shared Revenue	287,587.80	362,380.84	317,446.00	311,324.00	299,593.00	482,376.00		
330-030	Misc. Operating Grants	2,997.12	(1,490.79)	-	2,000.00	2,000.00	2,000.00		
334-030	State Operating Grant	74,743.00	102,029.00	-	102,029.00	102,029.00	102,029.00		Public Transit funds
361-010	Interest	40,550.16	67,495.92	35,750.00	47,963.00	41,567.00	41,567.00		
361-021	SAIF Dividend	16,769.00	9,689.00	17,675.00	10,000.00	10,000.00	10,000.00		
362-010	Lease Revenue	51,312.62	49,102.93	68,616.00	67,285.00	67,285.00	67,285.00		
390-010	Administrative Chrgs for Svc					789,675.00	789,675.00		
390-020	Finance Chrgs for Svc					517,399.00	517,399.00		New accounts for ISR from depts.
395-011	Miscellaneous Revenues	19,317.16	3,113.92	10,181.00	-	-	-		
TOTAL NON-DEPT RESOURCES		\$ 4,548,800.06	\$ 4,511,084.16	\$ 3,809,760.00	\$ 3,531,813.00	\$ 4,802,143.00	\$ 4,984,926.00		

NON-DEPARTMENTAL EXPENSES

110	Staff Pay (Communications)		44,306.46	31,147.00	35,312.00	35,232.00	35,232.00	0.80	Increase FTE for communications
110	Staff Pay (PW Admin)			359,488.00	329,744.00	315,878.00	315,878.00	5.00	-1.0 FTE Engineering Tech I
112	City Attorney	56,993.04	56,993.04	56,994.00	56,994.00	56,994.00	56,994.00	0.25	
130	Overtime		68.66						

Non-Departmental

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
210	Group Insurance		15,002.65	115,934.00	92,489.00	92,080.00	92,080.00		
220	FICA/Medicare	4,359.96	7,709.48	29,828.00	32,289.00	31,224.00	31,224.00		
230	Retirement		5,325.00	54,558.00	51,786.00	49,853.00	49,853.00		
250	Unemployment	57.00	61.16	449.00	422.00	408.00	408.00		
260	SAIF/WBF	111.16	27.74	9,371.00	8,248.00	7,792.00	7,792.00		
	TOTAL PERSONNEL COST	61,521.16	129,494.19	657,769.00	607,284.00	589,461.00	589,461.00	6.05	
310	Memberships	9,972.86	17,207.54	10,903.00	11,448.00	11,448.00	11,448.00		
311	Subscriptions		58.07						
320	Professional Services	100,723.32	66,199.80	25,000.00	42,000.00	42,000.00	42,000.00		
321	Labor Relations	6,008.51	50,311.40	15,000.00					
331	Auditing	36,000.00	18,800.00						
332	Investment Services	1,250.00	-						
333	Lien Search	4,812.00	5,853.00						
340	Technical Services	13,691.81	19,764.75	3,255.00	8,583.00	11,208.00	11,208.00		
341	Codification of Ordinance	3,539.25	1,731.90	5,000.00	5,000.00	5,000.00	5,000.00		
423	Custodial		7,067.17						
430	Equipment Repair & Maint.	8,834.95	3,257.63	5,000.00	5,000.00	5,000.00	5,000.00		
431	Building Repair & Maint.	7,803.02	21,844.94	7,250.00	7,250.00	7,250.00	7,250.00		
432	Grounds Maintenance	1,598.89	423.50						
520	Insurance	162,145.65	167,361.49	73,499.00	61,417.00	61,417.00	61,417.00		Insurance billed direct to other funds
540	Advertising		151.50						
541	Tourism	17,500.00	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00		
580	Training/Travel		2,388.11						
610	Office Supplies	317.31	1,020.58	250.00		300.00	300.00		
611	Cleaning Supplies	10,466.83	934.07	8,500.00	8,500.00	8,500.00	8,500.00		
612	Operating Supplies	270.00	2,739.86						
614	Tools & Small Equipment		650.17						
615	Bank Expense	41,473.73	58,342.41	40,780.00					
617	Furniture		299.94						
619	Computers		15,221.37						
620	Utilities	29,688.07		194,383.00	40,780.00	40,780.00	40,780.00		Community Center (not enough history)
621	Natural Gas		7,125.98						
622	Electricity	182,505.35	203,542.52		194,383.00	185,000.00	185,000.00		
623	Phone		1,981.67			630.00	630.00		
630	Food & Beverage				5,000.00	5,000.00	5,000.00		
640	Books & Periodicals	695.00	145.50						
803	Special Events	9,210.05	3,675.96	8,007.00	9,100.00	9,100.00	9,100.00		
805	Safety Incentive Program	3,604.95	3,975.00	5,000.00	5,000.00	5,000.00	5,000.00		
806	Elderly Nutrition		1,200.00	1,210.00	1,210.00	1,210.00	1,210.00		
807	Senior Center	22,200.00	30,095.00	22,200.00	22,200.00	22,200.00	22,200.00		
808	Community Grants	78,743.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		
809	Grant Expense	3,300.82			102,029.00	102,029.00	102,029.00		Public Transit funds
810	Economic Development		2,738.21						
812	Administrative Chrgs for Svc					49,026.00	49,026.00		
813	Finance Chrgs for Svc					101,601.00	101,601.00		New accounts for ISR support
	TOTAL MATERIALS & SERVICES	756,355.37	741,109.04	445,237.00	548,900.00	693,699.00	693,699.00		

Non-Departmental

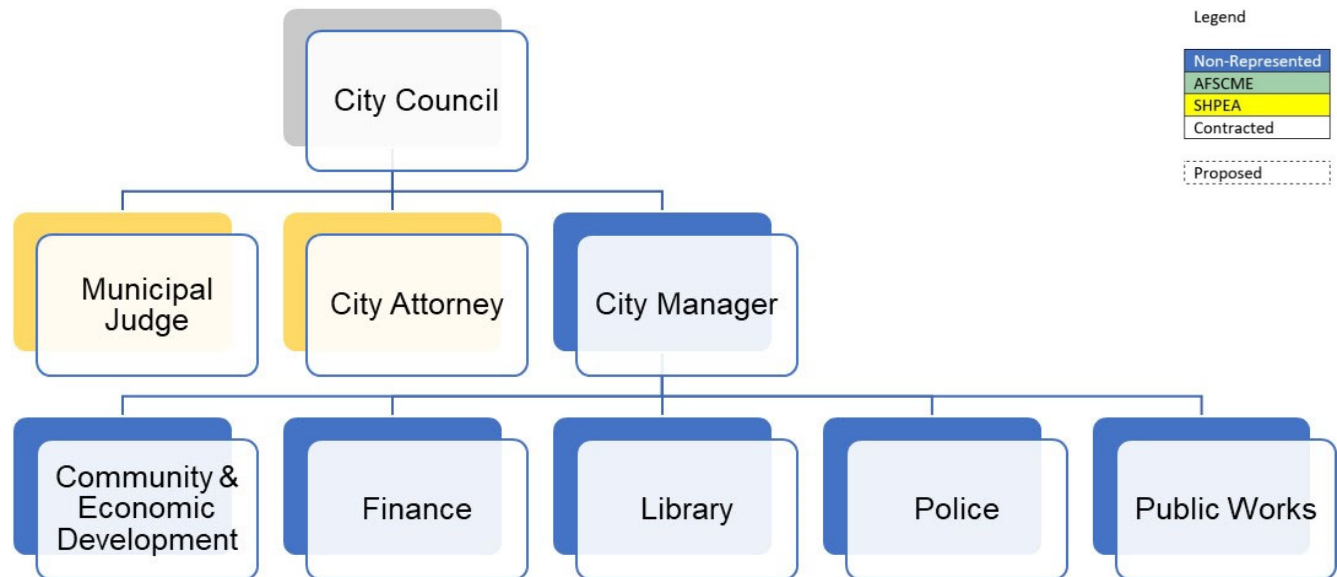
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
710	Land								
731	Construction		1,131,726.26						
741	Machinery	1,029.99	10,000.00						
742	Vehicles			230,000.00	230,000.00	230,000.00	230,000.00		PW Vehicles (F150, '94 Flatbed, Backhoe)
	TOTAL CAPITAL OUTLAY	1,029.99	1,141,726.26	230,000.00	230,000.00	230,000.00	230,000.00		
TOTAL NON-DEPT EXPENSES		\$ 818,906.52	\$ 2,012,329.49	\$ 1,333,006.00	\$ 1,386,184.00	\$ 1,513,160.00	\$ 1,513,160.00	6.05	
	Net gain/(loss)	3,729,893.54	2,498,754.67	2,476,754.00	2,145,629.00	3,288,983.00	3,471,766.00		
020	Transfer In for Services		327,441.00	1,333,280.00					
030	Transfer In for Operations		11,000.00						
040	Transfer In for Capital		880,000.00	36,078.00	92,384.00	92,384.00	92,384.00		
030	Transfer Out for Operations	(200,000.00)	(11,000.00)	(247,259.00)	(162,213.00)	-	-		
040	Transfer Out for Capital	(82,500.00)	(80,000.00)	(146,014.00)	(91,407.00)	(99,847.00)	(99,847.00)		
	Contingency	-	-	131,628.00	151,576.00	147,544.00	147,544.00		
	UNAPPROPRIATED BALANCE	3,447,393.54	3,626,195.67	3,321,211.00	1,832,817.00	3,133,976.00	3,316,759.00		



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 by the Council 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 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Expenditures						
Personnel Services	257,011	268,722	281,867	280,762	280,762	-0.4%
Materials & Supplies	40,093	58,645	42,960	43,950	43,950	2.3%
Capital Outlay	7,042	815	0	0	0	N/A
Total Expenditures	\$304,146	\$328,182	\$324,827	\$324,712	\$324,712	0.0%
Transfers, Net In/(Out)	0	0	324,827	0	0	-100.0%
Staffing Levels			3.0	3.0	3.0	0.0%



Executive & Legislative

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
EXECUTIVE & LEGISLATIVE EXPENSES									
110	Staff Pay	166,089.31	174,552.96	184,704.00	191,567.00	185,973.00	185,973.00	2.00	City Manager & Administrative Asst.
120	Council pay	6,232.50	6,420.00	6,420.00	6,420.00	6,420.00	6,420.00	1.00	
130	Overtime	-	1,820.88						
210	Group Insurance	45,093.89	44,194.29	47,178.00	50,791.00	44,501.00	44,501.00		
220	FICA/Medicare	12,983.68	13,765.65	14,124.00	14,650.00	14,222.00	14,222.00		
230	Retirement	26,076.03	27,690.66	28,999.00	30,077.00	29,199.00	29,199.00		
250	Unemployment	172.34	236.20	192.00	198.00	192.00	192.00		
260	SAIF/WBF	363.64	41.15	250.00	262.00	255.00	255.00		
	TOTAL PERSONNEL COST	257,011.39	268,721.79	281,867.00	293,965.00	280,762.00	280,762.00	3.00	
310	Memberships	8,970.81	2,269.82	8,000.00	8,400.00	8,400.00	8,400.00		
311	Subscription		1,877.35						
320	Professional Services	387.60	5,445.14	500.00	1,500.00	1,500.00	1,500.00		
340	Technical Services	2,119.92	3,683.85	2,460.00	4,200.00	4,200.00	4,200.00		
430	Equipment Repair & Maint.	5,351.33	154.04	5,000.00	3,000.00	3,000.00	3,000.00		
441	Building Rental		150.00						
442	Equipment/Vehicle Rental		3,704.82						
540	Advertising	5,383.60	2,248.59						
550	Duplicating & Printing		2,899.23						
580	Travel/Training	5,018.08	12,049.06	10,000.00	12,000.00	12,000.00	12,000.00		
610	Office Supplies	5,124.79	3,419.46	5,000.00	5,000.00	5,000.00	5,000.00		
611	Cleaning Supplies		10.93						
612	Operating Supplies		2,977.56						
613	Uniforms/Clothing	-	972.38	250.00	250.00	250.00	250.00		
614	Tools & Small Equipment		11.97						
617	Furniture	-	201.43	2,500.00	-	-	-		
618	Postage	-	714.21						
619	Computers		2,630.18						
620	Utilities	7,736.59		7,250.00	7,600.00	7,600.00	7,600.00		
621	Natural Gas	-	181.36						
622	Electricity	-	2,514.52						
623	Phone	-	3,407.55						
624	TV/Internet	-	1,045.27						
626	Gasoline/Fuel	-	449.96						
630	Food & Beverage	-	2,137.07	2,000.00	2,000.00	2,000.00	2,000.00		
803	Special Events		2,989.13						
808	Community Grants		500.00						
	TOTAL MATERIALS & SERVICES	40,092.72	58,644.88	42,960.00	43,950.00	43,950.00	43,950.00		

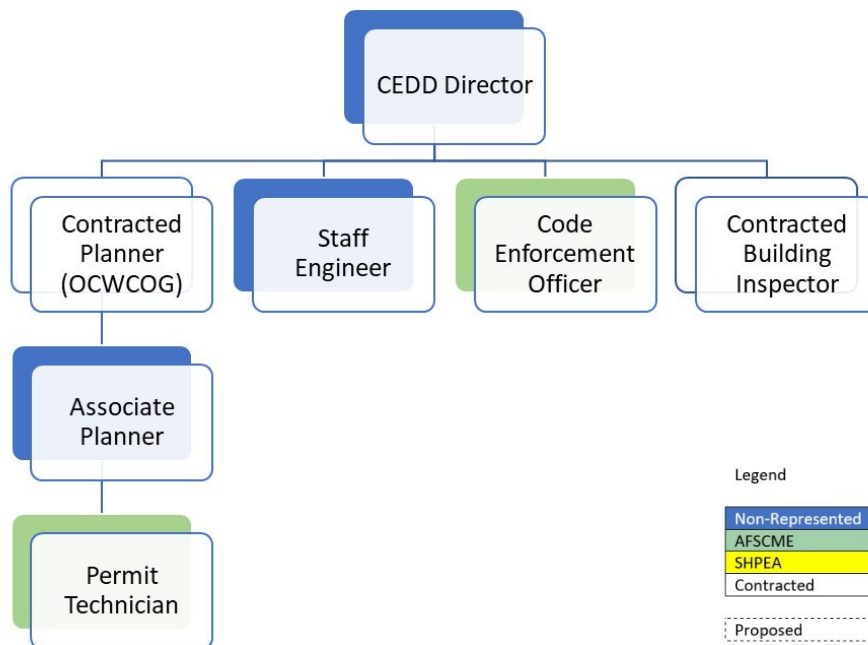
Executive & Legislative

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
EXECUTIVE & LEGISLATIVE EXPENSES									
	741 Machinery	7,041.88	814.97						
	TOTAL CAPITAL OUTLAY	7,041.88	814.97	-	-	-	-		
TOTAL EXECUTIVE & LEGISLATIVE EXPENSES		\$ 304,145.99	\$ 328,181.64	\$ 324,827.00	\$ 337,915.00	\$ 324,712.00	\$ 324,712.00	3.00	
	Net gain/(loss)	(304,145.99)	(328,181.64)	(324,827.00)	(337,915.00)	(324,712.00)	(324,712.00)		
	020 Transfer In for Services			324,827.00					
	Contingency	-	-	-	-	-	-		
	ALLOCATION OF GENERAL REVENUE	304,145.99	328,181.64	-	337,915.00	324,712.00	324,712.00		



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.



Budget Overview

Account Description	Actual 2017-18	Actual 2017-18	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Fees	14,427	17,595	12,420	11,580	11,580	-6.8%
Other Dedicated Revenue	181,323	307,864	153,189	140,384	140,384	-8.4%
Total Dedicated Revenue	\$195,750	\$325,459	\$165,609	\$151,964	\$151,964	-8.2%
Expenditures						
Personnel Services	329,324	372,372	499,767	492,122	492,122	-1.5%
Materials & Supplies	91,897	169,741	619,131	664,796	664,796	7.4%
Capital Outlay	782	5,946	0	0	0	N/A
Total Expenditures	\$422,003	\$548,059	\$1,118,898	\$1,156,918	\$1,156,918	3.4%
Transfers, Net In/(Out)	200,000	0	0	0	0	N/A
Staffing Levels			5.40	5.00	5.00	-7.4%



Division	Staffing	Purpose
Building	1.0	Responsible for ensuring public safety through the enforcement of federal, state, and local codes governing construction. Staff in this division reviews plans, issues building permits and performs inspections to ensure code compliance related to aspects of fire, life, safety, structural integrity, ADA compliance, plumbing, and HVAC systems.
Code Enforcement	1.0	The mission of Code Enforcement is to enforce the codes of the City in order to protect the health, safety and welfare of the community; and, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.
Engineering	1.0	The mission of the Engineering Division is to provide information, analysis, planning and engineering services in a professional, innovative, cost-effective manner while working in partnership with citizens, the City Council, City departments and external agencies to construct, maintain and enhance public works systems in an ever-changing environment.
Planning	1.0	The Planning Division is responsible for managing the City of Sweet Home Comprehensive Plan and Zoning Ordinance. The division also administers the City's codes for land divisions and property line adjustments. Planning staff provide support to the Planning Commission, Park & Tree Commission and All Hazard Mitigation Planning Committee.

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
COMMUNITY & ECONOMIC DEVELOPMENT RESOURCES									
300-000	Beginning Fund Balance	270,206.06	475,980.69	451,756.00	456,512.00	456,512.00	456,512.00		
341-030	Planning Fees	14,426.50	17,595.00	12,420.00	17,595.00	11,580.00	11,580.00		
321-011	Amusement License	820.00	125.00						
322-010	Building Permits	172,720.13	255,660.33	145,000.00	172,720.00	130,000.00	130,000.00		
330-004	Owner Rehab (99) Revenue		39,456.00						
341-020	Abatement Reimbursements	1,475.40	1,808.49	2,000.00	2,000.00	2,000.00	2,000.00		
347-030	Handball Fees	533.00	220.00	414.00		200.00	200.00		
361-000	Interest	5,774.63	10,594.22	5,775.00	8,184.00	8,184.00	8,184.00		
	Subtotal Other Revenue	181,323.16	307,864.04	153,189.00	182,904.00	140,384.00	140,384.00		
TOTAL COMM & ECON DEV. RESOURCES		\$ 465,955.72	\$ 801,439.73	\$ 617,365.00	\$ 657,011.00	\$ 608,476.00	\$ 608,476.00		
COMMUNITY & ECONOMIC DEVELOPMENT EXPENSES									
110	Staff Pay	226,434.37	217,104.61	333,362.00	350,339.00	319,982.00	319,982.00	5.00	Director, Engineer, Permit Tech, Assoc. Planner, Code Enforce
120	Temporary Employees		37,864.29						
130	Overtime	172.15	304.19						
210	Group Insurance	55,646.75	66,444.80	91,802.00	111,065.00	97,780.00	97,780.00		
220	FICA/Medicare	17,399.57	20,589.85	25,504.00	26,802.00	24,582.00	24,582.00		
230	Retirement	28,406.71	28,730.46	46,113.00	50,669.00	46,772.00	46,772.00		
250	Employment	229.60	355.21	334.00	351.00	320.00	320.00		
260	SAIF/WBF	1,034.95	978.11	2,652.00	3,075.00	2,686.00	2,686.00		
	TOTAL PERSONNEL COST	329,324.10	372,371.52	499,767.00	542,301.00	492,122.00	492,122.00	5.00	
310	Memberships	415.95	912.50	800.00	1,000.00	1,000.00	1,000.00		
311	Subscriptions		646.01						
320	Professional Services	24,973.07	80,613.17	113,400.00	178,500.00	140,000.00	140,000.00		John Morgan, COG Planner, NW Code
340	Technical Services	6,974.08	10,413.41	12,000.00	12,000.00	12,000.00	12,000.00		
430	Equipment Repair & Maint.	3,499.47	-	3,000.00	3,000.00	3,000.00	3,000.00		
431	Building Repair & Maint.								
432	Grounds Maintenance	581.67	-						
442	Equipment/Vehicle Rental		2,297.36						
540	Advertising	2,037.50	5,222.80	3,000.00	3,500.00	3,500.00	3,500.00		
550	Duplicating & Printing		2,132.37						
580	Travel/Training	1,879.94	2,628.40	3,000.00	4,000.00	4,000.00	4,000.00		
610	Office Supplies	3,484.08	4,489.27	1,600.00	2,000.00	2,000.00	2,000.00		
611	Cleaning Supplies			1,500.00					
612	Operating Supplies	1,329.45	986.02		1,500.00	1,500.00	1,500.00		
613	Uniforms/Clothing		562.25		400.00	400.00	400.00		
614	Tools & Small Equipment	248.91		100.00					
617	Furniture		1,785.86	1,000.00					
618	Postage	3,037.94	980.79	1,700.00	2,000.00	2,000.00	2,000.00		
619	Computers		9,853.43	3,500.00	1,000.00	1,000.00	1,000.00		

Comm. & Economic Dev.

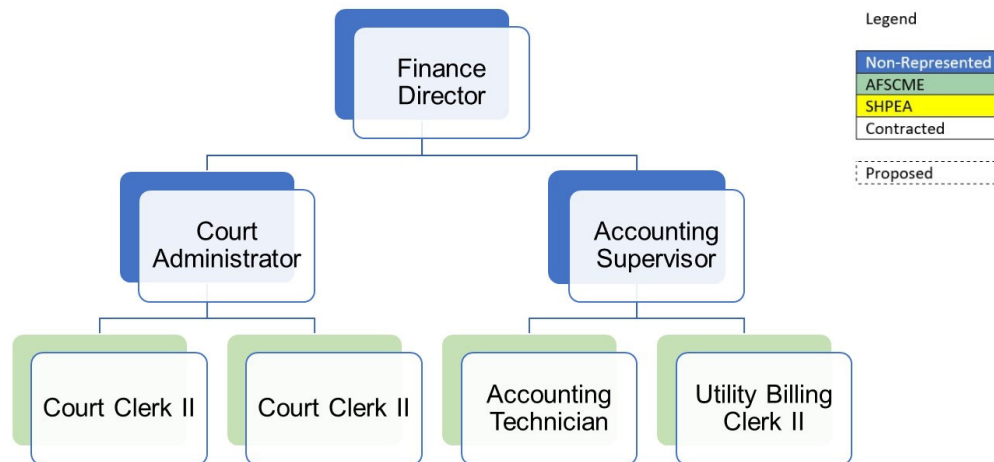
Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
620	Utilities	9,649.65	-	6,500.00					
621	Natural Gas		540.51						
622	Electricity		6,452.41		6,500.00	6,500.00	6,500.00		
623	Phone		7,530.12	500.00	8,500.00	8,500.00	8,500.00		
624	TV/Internet		2,979.26		3,000.00	3,000.00	3,000.00		
626	Gasoline/Fuel		1,403.75		1,700.00	1,700.00	1,700.00		
630	Food & Beverage		582.27						
803	Special Events		4,429.09	10,000.00	13,000.00	10,000.00	10,000.00		
804	CEIP		22,300.00						
810	Economic Development	33,785.06	-	457,531.00	464,696.00	464,696.00	464,696.00		
	TOTAL MATERIALS & SUPPLIES	91,896.77	169,741.05	619,131.00	706,296.00	664,796.00	664,796.00		
741	Machinery	782.00	5,945.64						
	TOTAL CAPITAL OUTLAY	782.00	5,945.64	-	-	-	-		
TOTAL COMMUNITY & ECONOMIC DEV. EXPENSES		\$ 422,002.87	\$ 548,058.21	\$ 1,118,898.00	\$ 1,248,597.00	\$ 1,156,918.00	\$ 1,156,918.00	5.00	
	Net gain/(loss)	43,952.85	253,381.52	(501,533.00)	(591,586.00)	(548,442.00)	(548,442.00)		
030	Transfer in for Operations	200,000.00	-						
	GEN FUND NON-DEPARTMENTAL SUPPORT	-	-	501,533.00	591,586.00	548,442.00	548,442.00		



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.



Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Fees	177,777	201,190	183,814	193,641	193,641	5.3%
Other Dedicated Revenue	6,276	4,773	5,368	4,500	4,500	-16.2%
Total Dedicated Revenue	\$184,053	\$205,963	\$189,182	\$198,141	\$198,141	4.7%
Expenditures						
Personnel Services	604,239	561,749	601,175	623,931	623,931	3.8%
Materials & Supplies	101,359	118,096	193,946	214,478	214,478	10.6%
Capital Outlay	12,836	4,244	0	0	0	N/A
Total Expenditures	\$718,434	\$684,089	\$795,121	\$838,409	\$838,409	5.4%
Transfers, Net In/(Out)	(776)	0	514,038	0	0	N/A
Staffing Levels			6.45	6.45	6.45	0.0%

Finance & Municipal Court

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
FINANCE & MUNICIPAL COURT RESOURCES									
300-000	Beginning Fund Balance	776.70	271.84	280.00	-	-	-		
340-020	Lien Search Fees	12,225.00	10,950.00	12,471.00	12,288.00	12,288.00	12,288.00		
340-023	Passport Acceptance Fees	12,980.00	11,375.00	11,343.00	11,353.00	11,353.00	11,353.00		
351-010	Court Fines	152,572.33	178,865.18	160,000.00	170,000.00	170,000.00	170,000.00		
	Subtotal Fees	177,777.33	201,190.18	183,814.00	193,641.00	193,641.00	193,641.00		
340-024	Passport Photos	6,005.00	4,305.00	5,368.00	4,500.00	4,500.00	4,500.00		
361-012	Interest on Assessments	271.14	469.72						
	Subtotal Other Revenue	6,276.14	4,774.72	5,368.00	4,500.00	4,500.00	4,500.00		
TOTAL FINANCE & MUNICIPAL COURT RESOURCES		\$ 184,830.17	\$ 206,236.74	\$ 189,462.00	\$ 198,141.00	\$ 198,141.00	\$ 198,141.00		
FINANCE & MUNICIPAL COURT EXPENSES									
110	Staff Pay (Finance)	258,898.33	235,338.24	234,694.00	247,630.00	242,933.00	242,933.00	3.90	Director, Supervisor, Acct Tech, UB Clerk
110	Staff Pay (Muni. Court)	100,155.61	90,941.66	112,088.00	119,115.00	116,864.00	116,864.00	2.30	Finance Dir, Court Admin, 2 Court Clerks
118	Municipal Court Judge	51,425.04	51,425.04	51,425.00	51,425.00	51,425.00	51,425.00	0.25	
130	Overtime	1,129.78	7.90						
210	Group Insurance	110,609.45	110,075.03	122,419.00	128,686.00	129,307.00	129,307.00		
220	FICA/Medicare	31,037.24	28,392.29	30,466.00	31,995.00	31,464.00	31,464.00		
230	Retirement	49,681.86	44,935.50	49,142.00	52,041.00	50,962.00	50,962.00		
250	Employment	411.59	519.48	399.00	419.00	411.00	411.00		
260	SAIF/WBF	889.95	113.56	542.00	575.00	565.00	565.00		
	TOTAL PERSONNEL COST	604,238.85	561,748.70	601,175.00	631,886.00	623,931.00	623,931.00	6.45	
310	Memberships	512.98	1,044.00	700.00	1,150.00	1,150.00	1,150.00		
311	Subscriptions		83.26						
320	Professional Services	16,745.31	9,381.13	20,000.00	20,000.00	15,000.00	15,000.00		
331	Auditing		17,269.00	36,000.00	40,000.00	40,000.00	40,000.00		
332	Investment Services			10,000.00	10,000.00	10,000.00	10,000.00		
333	Lien Search			5,000.00	6,000.00	6,000.00	6,000.00		
340	Technical Services	52,235.87	44,179.82	34,696.00	47,187.00	47,007.00	47,007.00		Increased budget for ClearGov
430	Equipment Repair & Maint.	6,769.74	71.91	8,200.00	6,000.00	6,000.00	6,000.00		
431	Building Repair & Maint.			1,500.00	1,500.00	1,500.00	1,500.00		
432	Grounds Maintenance								
442	Equipment/Vehicle Rental		3,839.01						
540	Advertising		2,243.75						
550	Duplicating & Printing		1,501.86						
580	Travel/Training	3,190.54	4,754.76	5,000.00	8,000.00	8,000.00	8,000.00		
610	Office Supplies	12,632.56	6,235.26	10,500.00	10,500.00	10,500.00	10,500.00		
612	Operating Supplies		334.51						
613	Uniforms/Clothing	-	619.57	400.00	400.00	200.00	200.00		
615	Bank Expense		825.67	40,000.00	55,000.00	55,000.00	55,000.00		Inc card usage across City (2019 = \$58k)
617	Furniture		381.42	5,000.00					

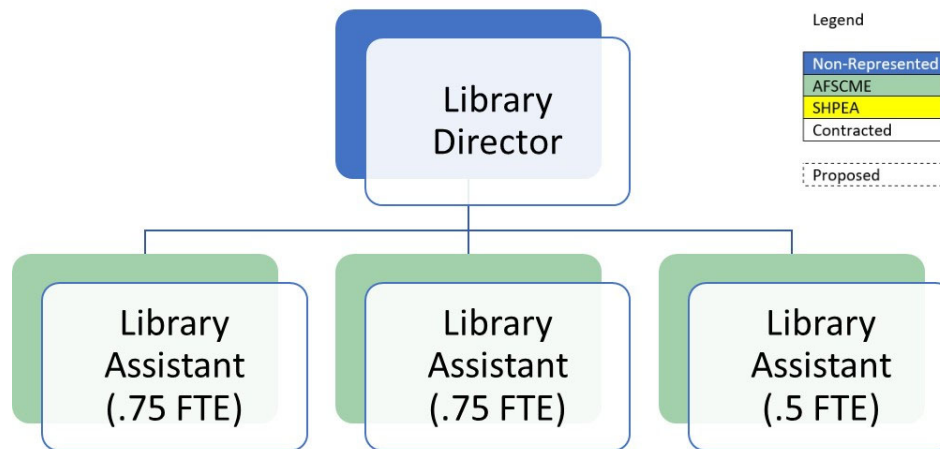
Finance & Municipal Court

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
618	Postage	-	3,959.01						
619	Computers		2,434.80	2,700.00					
620	Utilities	9,271.66		14,250.00	7,500.00	7,500.00	7,500.00		
621	Natural Gas		3,131.76		2,771.00	2,771.00	2,771.00		
622	Electricity		4,306.92						
623	Phone		7,458.24		2,654.00	2,654.00	2,654.00		
624	TV/Internet		3,130.34		1,196.00	1,196.00	1,196.00		
626	Gasoline/Fuel								
630	Food & Beverage		478.38						
640	Books & Periodicals		432.00						
	TOTAL MATERIALS & SERVICES	101,358.66	118,096.38	193,946.00	219,858.00	214,478.00	214,478.00		
741	Equipment/Machinery	12,835.87	4,244.35						
	TOTAL CAPITAL OUTLAY	12,835.87	4,244.35	-	-	-	-		
TOTAL FINANCE & MUNICIPAL COURT EXPENSES		\$ 718,433.38	\$ 684,089.43	\$ 795,121.00	\$ 851,744.00	\$ 838,409.00	\$ 838,409.00	6.45	
	Net gain/(loss)	(533,603.21)	(477,852.69)	(605,659.00)	(653,603.00)	(640,268.00)	(640,268.00)		
020	Transfer In for Operations			514,318.00					
030	Transfer Out for Operations	(776.00)		(280.00)					
	GEN FUND NON-DEPARTMENTAL SUPPORT	534,379.21	477,852.69	91,621.00	653,603.00	640,268.00	640,268.00		



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 3,500 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 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Property Taxes	351,762	415,064	411,126	452,983	452,983	10.2%
Fees	4,731	5,162	3,373	5,000	5,000	48.2%
Other Dedicated Revenue	23,674	35,130	7,674	14,336	14,336	86.8%
Total Dedicated Revenue	\$380,167	\$455,356	\$422,173	\$472,319	\$472,319	75.8%
Expenditures						
Personnel Services	171,050	199,930	229,722	239,243	239,243	4.1%
Materials & Supplies	107,948	135,202	137,873	209,960	209,960	52.3%
Capital Outlay	302	1,623	119,600	0	0	-100.0%
Total Expenditures	\$279,300	\$336,755	\$487,195	\$449,203	\$449,203	-7.8%
Transfers, Net In/(Out)	(13,000)	(13,000)	(60,343)	(13,000)	(13,000)	-78.5%
Staffing Levels			3.0	3.0	3.0	0.0%

Library

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2020 Approved	2021 FTE	Notes
LIBRARY RESOURCES									
300-000	BEGINNING FUND BALANCE	224,584.85	312,451.44	372,184.00	413,666.00	426,726.11	426,726.11		
311-010	Current Property Taxes	343,214.90	399,857.78	406,126.00	410,811.00	442,558.00	442,558.00		
319-010	Delinquent Property Taxes	8,547.24	15,206.05	5,000.00	10,425.00	10,425.00	10,425.00		
	Subtotal Property Taxes	351,762.14	415,063.83	411,126.00	421,236.00	452,983.00	452,983.00		
347-020	Library Fees	4,731.35	5,162.30	3,373.00	5,000.00	5,000.00	5,000.00		
330-030	Misc. Operating Grants	12,710.31	15,417.15						
361-010	Interest	4,674.09	9,263.64	4,674.00	9,356.00	9,356.00	9,356.00		
361-011	Interest on Taxes	1,874.73	1,960.87		1,980.00	1,980.00	1,980.00		
364-030	Donations	1,731.00	4,282.00						
395-011	Miscellaneous Revenues	2,683.66	4,206.41	3,000.00	3,000.00	3,000.00	3,000.00		
	Subtotal Other Revenue	23,673.79	35,130.07	7,674.00	14,336.00	14,336.00	14,336.00		
TOTAL LIBRARY RESOURCES		\$ 604,752.13	\$ 767,807.64	\$ 794,357.00	\$ 849,238.00	\$ 899,045.11	\$ 899,045.11		

LIBRARY EXPENSES

110	Staff Pay	132,646.71	140,346.61	154,661.00	156,606.00	160,522.00	160,522.00	3.00	Director + Library Assts
120	Temporary Employees	-							
130	Overtime	82.18	26.82						
210	Group Insurance	12,109.26	29,978.31	41,525.00	45,596.00	43,964.00	43,964.00		
220	FICA/Medicare	10,036.84	10,486.26	11,833.00	11,980.00	12,280.00	12,280.00		
230	Retirement	15,726.92	18,849.70	21,335.00	21,472.00	22,093.00	22,093.00		
250	Employment	132.73	211.20	155.00	159.00	163.00	163.00		
260	SAIF/WBF	315.51	31.53	213.00	215.00	221.00	221.00		
	TOTAL PERSONNEL COST	171,050.15	199,930.43	229,722.00	236,028.00	239,243.00	239,243.00	3.00	
310	Memberships	90.00	90.00	100.00	100.00	100.00	100.00		
311	Subscriptions				2,500.00	2,500.00	2,500.00		
320	Professional Services	2,281.47	8,508.40	8,500.00	8,585.00	8,585.00	8,585.00		
340	Technical Services	10,201.74	12,137.44	26,883.00	28,227.00	28,227.00	28,227.00		Evergreen, StepUP IT and Mcrsft 365
423	Custodial Services		3,845.84	5,100.00	5,151.00	5,151.00	5,151.00		
430	Equipment Repair & Maint.	2,776.19	1,143.74	6,000.00	6,200.00	6,200.00	6,200.00		
431	Building Repair & Maint.		8,219.57	6,000.00	6,060.00	6,060.00	6,060.00		
432	Grounds Maintenance	1,759.02	10.99	2,000.00	2,020.00	2,020.00	2,020.00		
442	Equipment/Vehicle Rental	1,948.05	2,044.13	3,500.00	3,535.00	3,535.00	3,535.00		
520	Insurance			2,468.00	3,612.00	3,612.00	3,612.00		
540	Advertising	4,169.73	4,303.92	4,000.00	6,000.00	6,000.00	6,000.00		
550	Duplicating & Printing		2,257.82	1,500.00	3,000.00	3,000.00	3,000.00		
580	Travel/Training	702.55	1,084.67	2,500.00	2,525.00	2,525.00	2,525.00		
610	Office Supplies	10,597.64	4,936.89	4,000.00	4,040.00	4,040.00	4,040.00		
611	Cleaning Supplies		705.70	3,000.00	3,030.00	3,030.00	3,030.00		
612	Operating Supplies	22.99	4,703.27	6,000.00	6,060.00	6,060.00	6,060.00		

Library

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2020 Approved	2021 FTE	Notes
613	Uniforms/Clothing	-		200.00	400.00	400.00	400.00		
617	Furniture		1,622.77		2,500.00	2,500.00	2,500.00		
618	Postage		38.54		200.00	200.00	200.00		
619	Computers		1,337.75		5,000.00	5,000.00	5,000.00		
620	Utilities	18,313.04		21,122.00					
621	Natural Gas		2,309.71		2,425.00	2,425.00	2,425.00		
622	Electricity		6,949.97		7,300.00	7,300.00	7,300.00		
623	Phone		4,574.23		4,800.00	4,800.00	4,800.00		
624	TV/Internet		4,324.12		4,500.00	4,500.00	4,500.00		
626	Gasoline/Fuel								
630	Food & Beverage		114.04		2,500.00	2,500.00	2,500.00		
640	Books & Periodicals	37,902.18	35,327.25	30,000.00	35,000.00	35,000.00	35,000.00		
803	Special Events	6,606.42	9,425.31	5,000.00	6,500.00	6,500.00	6,500.00		
809	Grant Expense	10,576.75	15,185.90						
812	Administrative Chrgs of Svc					28,323.00	28,323.00		New accounts for ISR from depts.
813	Finance Chrgs for Svc					19,867.00	19,867.00		
TOTAL MATERIALS & SERVICES		107,947.77	135,201.97	137,873.00	161,770.00	209,960.00	209,960.00		
720	Buildings	-		119,600.00	50,000.00				
741	Equipment/Machinery	302.77	1,623.00						
TOTAL CAPITAL OUTLAY		302.77	1,623.00	119,600.00	50,000.00	-	-		
TOTAL LIBRARY EXPENSES		\$ 279,300.69	\$ 336,755.40	\$ 487,195.00	447,798.00	\$ 449,203.00	\$ 449,203.00	3.00	
	Net gain/(loss)	325,451.44	431,052.24	307,162.00	401,440.00	449,842.11	449,842.11		
020	Transfer Out for Services			(47,343.00)	(47,917.00)				
040	Transfer Out for Capital	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)		
	Contingency	-	-	19,211.00	19,592.00	18,253.00	18,253.00		
UNAPPROPRIATED ENDING BALANCE		312,451.44	418,052.24	227,608.00	320,931.00	418,589.11	418,589.11		
	AVAILABLE MONTHS OF EXPEND.	13	15	6	9	12	12		

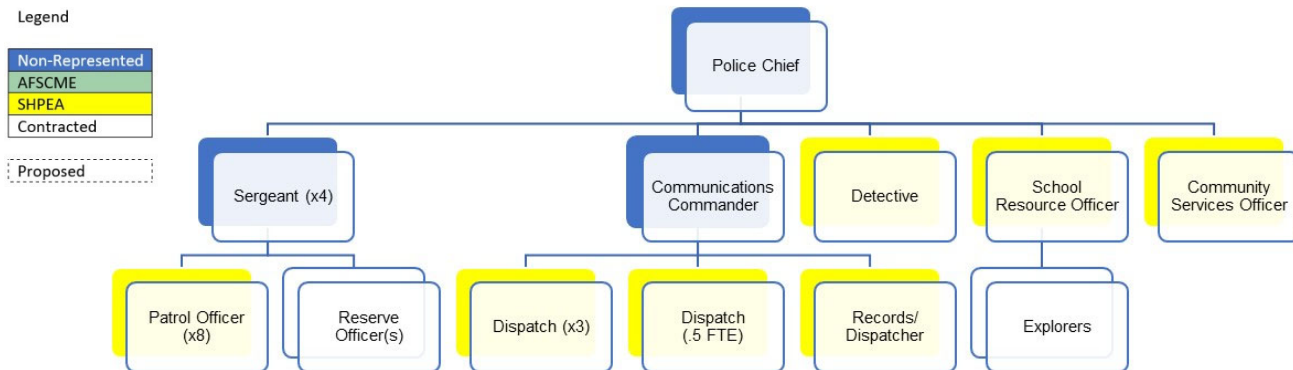


Police Department Budget

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”



Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Property Taxes	2,364,203	2,793,739	2,832,794	2,915,897	3,029,373	6.9%
Fees	695	665	400	400	400	0.0%
Other Dedicated Revenue	152,029	152,029	94,431	265,004	82,221	-12.9%
Total Dedicated Revenue	\$2,184,428	\$2,516,927	\$2,662,640	\$3,181,301	\$3,111,994	9.2%
Expenditures						
Personnel Services	2,219,963	2,219,963	2,219,878	2,298,299	2,386,883	7.5%
Materials & Supplies	226,362	226,362	286,000	607,188	607,188	112.3%
Capital Outlay	82,211	82,211	147,584	260,000	260,000	76.2%
Total Expenditures	\$2,242,190	\$2,528,536	\$2,653,462	\$3,165,487	\$3,254,071	22.6%
Transfers, Net In/(Out)	(10,000)	(10,000)	(10,000)	(83,944)	(83,944)	739.4%
Staffing Levels	22.4	22.7	22.0	21.50	22.50	2.3%

Capital Improvement Project	Requested	Funded	Description
Dispatch Consoles	\$125,000	Yes	The current dispatch equipment is 18 years old and uses parts that are no longer manufactured. A Zetron system, the equipment has been durable and reliable, but vendors estimate that the current system has 4-5 years remaining. The department has selected a system that it believes will benefit the department and the community and will work to transition to the new consoles in this fiscal year.
HVAC Replacements	\$45,000	Yes	The current HVAC equipment resting on top of the Sweet Home Police Department is as old as the building (20 years old). One unit needs replacement currently with additional units needing likely replacement in the near future.
K9 SUV	\$70,000	Partial	<p>The department is looking to upgrade the current K9 patrol vehicle that has been with the department for two years. The original vehicle and K9 was graciously donated by Deschutes County to the Sweet Home Police Department to launch the program locally.</p> <p>The current vehicle is a 2013 Chevrolet Tahoe with over 125k miles. The department is seeking to pair USDA grant funding with matching department resources to cover the cost of a new vehicle and additional equipment.</p>



Police

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
POLICE DEPARTMENT RESOURCES									
300-000	Beginning Fund Balance	1,306,351.25	1,291,148.72	1,606,601.00	1,774,536.00	1,702,022.00	1,702,022.00		
311-010	Current Property Taxes	2,302,768.67	2,682,809.88	2,798,260.00	2,998,984.00	2,855,822.00	2,969,298.00		
319-010	Delinquent Property Taxes	61,433.83	110,929.03	34,534.00	72,319.00	60,075.00	60,075.00		
	Subtotal Property Taxes	2,364,202.50	2,793,738.91	2,832,794.00	3,071,303.00	2,915,897.00	3,029,373.00		
322-014	OLCC License Fee	695.00	665.00	400.00	400.00	400.00	400.00		
311-102	S.H. School District								
322-013	Bike Licenses	28.00	52.00	20.00	20.00	20.00	20.00		
330-030	Misc. Operating Grants	1,262.00	3,436.76						
335-014	Marijuana Tax	6,406.06		27,400.00	182,783.00	182,783.00			
352-010	Forfeits	2,744.19	507.50						
361-010	Interest	22,371.00	40,637.80	19,033.00	41,045.00	41,045.00	41,045.00		
361-011	Interest on Taxes	12,578.34	13,156.29		13,156.00	13,156.00	13,156.00		
364-030	Donations	44,691.68	12,368.95	8,000.00	8,000.00	8,000.00	8,000.00		
365-001	Police Projects								
390-006	COPS Grant								
392-010	Sale of Fixed Assets		5,804.00						
395-011	Miscellaneous Revenues	26,372.88	16,592.60	20,000.00	20,000.00	20,000.00	20,000.00		
	Subtotal Other Revenue	116,454.15	92,555.90	74,453.00	265,004.00	265,004.00	82,221.00		
TOTAL POLICE DEPARTMENT RESOURCES		\$ 3,787,702.90	\$ 4,178,108.53	\$ 4,514,248.00	\$ 5,111,243.00	\$ 4,883,323.00	\$ 4,814,016.00		

POLICE DEPARTMENT EXPENSES

110	Staff Pay	1,381,176.00	1,362,216.88	1,410,746.00	1,543,176.00	1,407,701.00	1,466,015.00	22.50	
130	Overtime	89,345.87	76,037.69	75,000.00	77,250.00	77,250.00	77,250.00		
210	Group Insurance	413,651.00	396,200.93	459,585.00	470,481.00	419,259.00	457,842.00		
220	FICA/Medicare	110,987.91	108,605.34	112,309.00	121,759.00	117,312.00	123,288.00		
230	Retirement	196,750.42	187,621.49	206,266.00	240,100.00	217,233.00	227,573.00		
250	Unemployment	1,457.55	2,014.95	1,411.00	1,591.00	1,485.00	1,543.00		
260	SAIF/WBF	26,594.29	31,061.53	32,982.00	35,135.00	31,700.00	33,372.00		
	TOTAL PERSONNEL COST	2,219,963.04	2,163,758.81	2,298,299.00	2,489,492.00	2,271,940.00	2,386,883.00	22.50	
310	Memberships	963.28	3,301.34	1,763.00	1,800.00	1,800.00	1,800.00		
311	Subscriptions		261.88		1,000.00	1,000.00	1,000.00		National Testing Network
320	Professional Services	11,714.48	11,683.91	34,012.00	40,200.00	40,200.00	40,200.00		
340	Technical Services	26,864.75	42,523.24	79,343.00	83,500.00	83,500.00	83,500.00		StepUP (38k), CMI (15k), iFocus (17k)
423	Custodial		8,395.83		8,500.00	8,500.00	8,500.00		CopLink, Lexipol, stancil, Leads Online
430	Equipment Repair & Maint.	24,403.30	16,076.80	30,000.00	25,410.00	25,410.00	25,410.00		Radio maint, copier, veh maint, radar
431	Building Repair & Maint.		387.00		9,195.00	9,195.00	9,195.00		Fire suppression, generator, plumb, HVAC
432	Grounds Maintenance	4,994.10	8.99		2,500.00	2,500.00	2,500.00		Fencing slats
442	Equipment/Vehicle Rental	18,352.54	20,533.64	5,000.00	20,139.00	20,139.00	20,139.00		Patrol veh, copier, postage, cofee mach
520	Insurance			9,752.00	32,600.00	32,600.00	32,600.00		

Police

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
540	Advertising	2,074.84	790.88	2,000.00	2,000.00	2,000.00	2,000.00		
550	Duplicating & Printing		374.16		300.00	300.00	300.00		
580	Travel/Training	13,707.54	14,066.71	17,848.00	18,548.00	18,548.00	18,548.00		Training (sworn - 9k, non - 5k), firearms
610	Office Supplies	5,105.15	5,505.47	5,900.00	8,100.00	8,100.00	8,100.00		
611	Cleaning Supplies		848.56		1,600.00	1,600.00	1,600.00		
612	Operating Supplies	60,746.05	9,395.55	69,156.00	24,140.00	24,140.00	24,140.00		Ammo (7k), tires (9k)
613	Uniforms/Clothing	7,511.25	12,646.05	16,120.00	19,220.00	19,220.00	19,220.00		Police (8k), vests (6k), dispatch (1k), reserves
614	Tools & Small Equipment	-	8,931.10		24,320.00	24,320.00	24,320.00		E-Cite printers (6k), Patrol camera sys (6k)
616	Jail Expense	235.31	150.30	1,000.00	1,260.00	1,260.00	1,260.00		
617	Furniture	788.00	656.08	1,500.00	1,500.00	1,500.00	1,500.00		
618	Postage		920.52		2,600.00	2,600.00	2,600.00		
619	Computers		11,511.47	6,000.00	6,800.00	6,800.00	6,800.00		
620	Utilities	41,368.70		43,500.00					
621	Natural Gas				2,000.00	2,000.00	2,000.00		
622	Electricity		17,989.14		19,000.00	19,000.00	19,000.00		
623	Phone		20,499.49		21,500.00	21,500.00	21,500.00		
624	TV/Internet		3,578.31		3,700.00	3,700.00	3,700.00		
626	Gasoline/Fuel		31,887.67		37,800.00	37,800.00	37,800.00		
630	Food & Beverage		3,573.95		1,300.00	1,300.00	1,300.00		
640	Books & Periodicals		353.66		400.00	400.00	400.00		
803	Special Events	7,532.22	7,994.20	10,000.00	12,000.00	12,000.00	12,000.00		Kids prog (10k), K9 prog (2k)
812	Administrative Chrgs of Svc					129,260.00	129,260.00		New accounts for ISR from depts.
813	Finance Chrgs for Svc					44,996.00	44,996.00		
TOTAL MATERIALS & SERVICES		226,361.51	254,845.90	332,894.00	432,932.00	607,188.00	607,188.00		
730	Projects & Improvements	1,995.00			15,000.00	15,000.00	15,000.00		Jail Audio & Training room improv.
741	Equipment & Machinery	38,265.23	5,528.20	209,890.00	120,000.00	225,000.00	225,000.00		Dispatch consoles & HVAC repl.
742	Patrol Vehicles	41,950.40	74,510.74	140,000.00	70,000.00	20,000.00	20,000.00		K9 vehicle grant match
TOTAL CAPITAL OUTLAY		82,210.63	80,038.94	349,890.00	205,000.00	260,000.00	260,000.00		
TOTAL POLICE DEPARTMENT EXPENSES		\$ 2,528,535.18	\$ 2,498,643.65	\$ 2,981,083.00	\$ 3,127,424.00	\$ 3,139,128.00	\$ 3,254,071.00	22.50	
	Net gain/(loss)	1,259,167.72	1,679,464.88	1,533,165.00	1,983,819.00	1,744,195.00	1,559,945.00		
030	Transfer In for Operations	776.00		300.00					
020	Transfer Out for Services			(180,398.00)	(191,056.00)				
030	Transfer Out for Operations			(300.00)					
040	Transfer Out for Capital	(10,000.00)	(10,000.00)	(10,000.00)	(100,000.00)	(83,944.00)	(83,944.00)		
	Contingency	-	-	129,451.00	141,192.00	232,041.00	237,788.00		
UNAPPROPRIATED ENDING BALANCE		1,249,943.72	1,669,464.88	1,213,316.00	1,551,571.00	1,428,210.00	1,238,213.00		

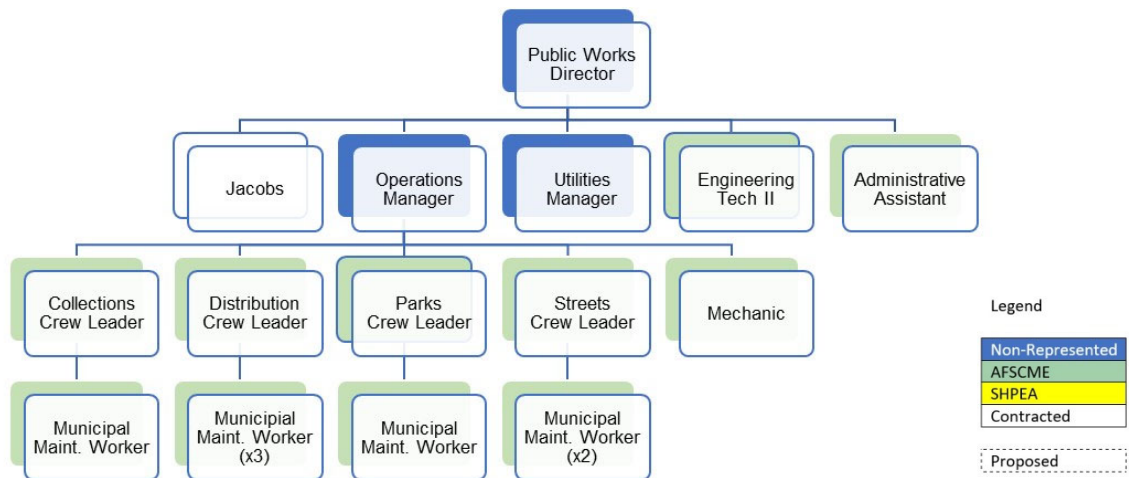


Public Works Budget

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

As discussed under Non-Departmental, the Public Works administrative staff has been budgeted under the Non-Departmental budget. Past budgets included breaking out the salaries of the administrative staff to five or more funds and accounts. For simplicity of accounting and understanding, this budget proposes placing the administrative staff in the Internal Service Fund and splitting the salary based on proposed expenditures across the divisions.



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 budget to oversee maintenance of those parks and city facilities. For the 2020-2021 approved budget, the City is continuing to focus on Sankey Park after being awarded a \$242k grant from the Oregon Parks and Recreation Department. The grant allows the City to move forward with the park's master plan and leverage its own funds to restore the park to its former glory.

Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
Dedicated Revenue	9,299	29,559	192,122	136,778	136,778	-28.8%
Expenditures						
Personnel Services	131,157	204,353	144,482	194,157	194,157	34.4%
Materials & Supplies	50,836	102,314	110,969	84,131	84,131	-24.2%
Capital Outlay	2,478	128,363	380,228	268,602	268,602	-29.4%
Total Expenditures	<u>\$184,471</u>	<u>\$435,030</u>	<u>\$635,679</u>	<u>\$546,890</u>	<u>\$546,890</u>	<u>-14.0%</u>
Transfers, Net In/(Out)	0	0	(77,482)	0	0	-100.0%
Staffing Levels			2.00	2.00	2.00	0.0%

Capital Improvement Project	Requested	Funded	Description
Sankey Park Improvements	\$235,145	Yes	The Public Works Department began work on Phase II in Sankey Park during the 2019-2020 fiscal year. The funds budgeted in this proposal include \$134k in grant funds from the Oregon Parks and Recreation Department with the remaining \$100k being covered by rolled funds from the current budget year that the City anticipates it will not spend prior to June 30, 2020.
Strawberry Park Improvements	\$159,000	No	Public Works had also requested \$159k to make improvements in Strawberry Park. Due to the limited resources, these projects have been pushed to another budget year. Improvements for this project would have included designing and constructing a sidewalk from Westwood Ln., playground improvements, drainage system improvements and removal of a chain link path section in the park.

PW Parks

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
PARKS RESOURCES									
300-000	Beginning Fund Balance	56,004.05	64,751.40	20,318.00	44,291.00	44,291.00	44,291.00		
334-040	Parks Grants			190,000.00	134,078.00	134,078.00	134,078.00		Grant funds from OPRD
361-010	Interest	881.65	1,032.78	472.00	1,000.00	1,000.00	1,000.00		
364-030	Donations	678.80	23,650.00	200.00	200.00	200.00	200.00		
365-030	Parks Donations	1,502.00	1,413.00	1,450.00	1,500.00	1,500.00	1,500.00		
365-031	Pool Donations	1,236.63	120.00						
395-011	Miscellaneous Revenues	5,000.00	3,343.25						
	Subtotal Other Revenue	9,299.08	29,559.03	192,122.00	136,778.00	136,778.00	136,778.00		
TOTAL PARKS RESOURCES		\$ 65,303.13	\$ 94,310.43	\$ 212,440.00	\$ 181,069.00	\$ 181,069.00	\$ 181,069.00		

PARKS EXPENSES

110	Staff Pay	84,785.50	129,404.56	92,299.00	103,974.00	96,670.00	96,670.00	2.00	
120	Temporary Pay	2,519.52	4,012.93		39,758.00	39,758.00	39,758.00		
130	Overtime	1,524.48	1,693.48						
210	Group Insurance	23,704.59	38,584.00	30,783.00	32,066.00	31,962.00	31,962.00		
220	FICA/Medicare	6,839.94	10,086.69	7,061.00	11,229.00	10,631.00	10,631.00		
230	Retirement	9,433.77	17,055.05	11,077.00	12,477.00	11,601.00	11,601.00		
250	Employment	77.89	199.78	93.00	104.00	136.00	136.00		
260	SAIF/WBF	2,271.44	3,316.21	3,169.00	3,604.00	3,399.00	3,399.00		
	TOTAL PERSONNEL COST	131,157.13	204,352.70	144,482.00	203,212.00	194,157.00	194,157.00	2.00	
310	Memberships		189.00	300.00	300.00	300.00	300.00		
311	Subscriptions		5.00						
320	Professional Services	22,629.78	46,492.51	44,893.00	20,018.00	12,518.00	12,518.00		
340	Technical Services		3,083.76		4,920.00	4,920.00	4,920.00		
423	Custodial		217.39						
430	Equipment Repair & Maint.	717.22	2,449.68	4,000.00	4,000.00	4,000.00	4,000.00		
431	Building Repair & Maint.		4,229.20		5,000.00	5,000.00	5,000.00		
432	Grounds Maintenance	1,656.22	3,689.32	6,000.00	6,000.00	6,000.00	6,000.00		
442	Equipment/Vehicle Repair		1,232.06	500.00	1,500.00	1,500.00	1,500.00		
520	Insurance			5,476.00	5,778.00	5,778.00	5,778.00		
540	Advertising	3,618.05	910.05		1,200.00	1,200.00	1,200.00		
550	Duplicating & Printing		259.19						
580	Travel/Training	201.59	1,542.31	1,500.00	1,500.00	1,500.00	1,500.00		
610	Office Supplies	9.19	396.68	300.00	500.00	500.00	500.00		
611	Cleaning Supplies		467.52		700.00	700.00	700.00		
612	Operating Supplies	11,428.36	17,740.11	12,000.00	11,000.00	8,000.00	8,000.00		
613	Uniforms/Clothing	787.41	1,685.94	500.00	500.00	500.00	500.00		
614	Tools & Small Equipment	447.06	1,257.59	500.00	1,500.00	1,500.00	1,500.00		
617	Furniture		2,199.91						
618	Postage		2.27						
619	Computers		1,186.37						

PW Parks

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
620	Utilities	3,737.13		5,000.00					
621	Natural Gas		1,174.93		1,175.00	1,175.00	1,175.00		
622	Electricity		5,041.67		5,042.00	5,042.00	5,042.00		
623	Phone		1,478.44		1,393.00	1,393.00	1,393.00		
624	TV/Internet		1,274.64		1,275.00	1,275.00	1,275.00		
626	Gasoline/Fuel		3,993.88		4,500.00	4,500.00	4,500.00		
630	Food & Beverage		22.62						
803	Special Events	5,603.83	829.45						
809	Grant Expense		288.00	30,000.00					
813	Finance Chrgs for Svc					16,830.00	16,830.00		
811	Sweet Home Pool Donations		(1,025.10)						
	TOTAL MATERIALS & SERVICES	50,835.84	102,314.39	110,969.00	77,801.00	84,131.00	84,131.00		
720	Buildings		73,099.68	93,750.00	93,750.00	23,438.00	23,438.00		
730	Projects & Improvements	1,200.00	51,780.21	286,478.00	233,145.00	245,164.00	245,164.00		Sankey Park Phase II (grant project)
741	Equipment & Machinery	1,278.35	1,263.76						
742	Vehicles		2,219.25						
	TOTAL CAPITAL OUTLAY	2,478.35	128,362.90	380,228.00	326,895.00	268,602.00	268,602.00		
TOTAL PARKS EXPENSES		\$ 184,471.32	\$ 435,029.99	\$ 635,679.00	\$ 607,908.00	\$ 546,890.00	\$ 546,890.00	2.00	
	Net gain/(loss)	(119,168.19)	(340,719.56)	(423,239.00)	(426,839.00)	(365,821.00)	(365,821.00)		
040	Transfer In for Capital			-	-	-	-		
030	Transfer Out for Operations			(70,921.00)					
040	Transfer Out for Capital			(4,607.00)					
	GEN FUND NON-DEPARTMENTAL SUPPORT	119,168.19	340,719.56	498,767.00	426,839.00	365,821.00	365,821.00		

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. Several 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.

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.



80-year old pipe



Flow Level Prior to Repair



Capping the line



Flow Level After Repair



This year's approved budget includes a transfer from the General Fund of \$91,407 which will be used to repay the loan from the Water Depreciation Fund to renovate the City's new City Hall. \$800,000 was loaned for the project and is repayable over ten years at 2.5% interest each year. This loan is projected to be paid off in fiscal year 2029.

Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20Budget
Revenue						
User Fees	2,174,775	2,385,923	2,451,061	2,577,026	2,577,026	5.1%
Other Dedicated Revenue	38,561	48,175	20,151	38,175	38,175	89.4%
Total Dedicated Revenue	\$2,213,336	\$2,434,098	\$2,471,212	\$2,615,201	\$2,615,201	5.8%
Expenditures						
Personnel Services	335,436	430,270	307,346	358,838	358,838	16.8%
Materials & Supplies	788,465	658,133	850,122	1,239,829	1,239,829	45.8%
Capital Outlay	61,241	82,654	443,750	1,187,188	1,187,188	167.5%
Debt Service	498,591	501,216	498,185	500,216	500,216	0.4%
Total Expenditures	\$1,683,733	\$1,672,273	\$2,099,403	\$3,286,071	\$3,286,071	56.5%
Transfers, Net In/(Out)	(492,356)	(1,002,252)	(236,369)	82,191	82,191	-134.8%
Staffing Levels			5.63	4.00	4.00	-29.0%

Capital Improvement Project	Requested	Funded	Description
Backwash Pumps	\$375,000	Yes	When the Water Treatment Plant was built in 2010, the system's design lacked appropriate infrastructure to perform a backwash process where water is pulled back into the plant to flush the system. This project will allow the treatment facility to perform these operational procedures and continue to pump water into the distribution system, reducing pressure issues City-wide.
Variable Frequency Drive	\$195,000	Yes	The treatment plant includes a valve that controls the supply of water throughout the City. The valve has two positions, open and closed. When the valve is open, it is wide-open which creates an unnecessary pressurized push of water into the distribution system which can impact the system negatively. The Variable Frequency Drive (VFD) will allow the plant to have the flexibility to pump water throughout the City at variable capacities, reducing shockwaves across the system.
9 th Avenue 2" Main Replacement	\$450,000	Yes	The main water line running along 9 th Avenue between Oak Terrace is beyond its useful life and has multiple patches from repairs completed over its lifespan. Additionally, the main is also a 2" main which does not provide the capacity needed for the surrounding area. The City will replace the line with a 6" line providing residents with additional water pressure and eliminating a leaky main.

PW Water

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
WATER RESOURCES									
300-000	Beginning Fund Balance	1,265,007.45	1,640,244.60	578,352.00	1,505,369.00	1,920,713.00	1,920,713.00		
340-021	Water User Fees	2,109,905.56	2,317,575.50	2,392,311.00	2,445,471.00	2,519,526.00	2,519,526.00		
340-022	Water Development Fee	41,422.85	37,610.00	38,000.00	35,000.00	35,000.00	35,000.00		
340-025	Water Connection Fee	19,852.00	27,703.00	20,000.00	20,000.00	20,000.00	20,000.00		
355-010	Water Dev. Fee Principal	1,598.84	1,574.00		1,500.00	1,500.00	1,500.00		
361-012	Water Dev. Fee Interest	1,995.36	1,460.02	750.00	1,000.00	1,000.00	1,000.00		
	Subtotal User Fees	2,174,774.61	2,385,922.52	2,451,061.00	2,502,971.00	2,577,026.00	2,577,026.00		
361-010	Interest	23,625.20	33,317.05	12,651.00	25,000.00	25,000.00	25,000.00		
395-011	Miscellaneous Revenue	14,935.74	14,857.69	7,500.00	13,175.00	13,175.00	13,175.00		
	Subtotal Other Revenue	38,560.94	48,174.74	20,151.00	38,175.00	38,175.00	38,175.00		
TOTAL WATER RESOURCES		\$ 3,478,343.00	\$ 4,074,341.86	\$ 3,049,564.00	\$ 4,046,515.00	\$ 4,535,914.00	\$ 4,535,914.00		
WATER EXPENSES									
110	Staff Pay	213,363.56	279,500.30	187,548.00	224,401.00	221,338.00	221,338.00	3.50	
130	Overtime	1,896.58	440.33	2,500.00	2,500.00	2,500.00	2,500.00		
210	Group Insurance	70,262.97	90,668.77	74,984.00	106,383.00	81,837.00	81,837.00		
220	Fica/Medicare	16,226.67	21,163.18	14,346.00	17,166.00	17,126.00	17,126.00		
230	Retirement	28,052.46	32,625.12	22,508.00	28,300.00	27,894.00	27,894.00		
250	Unemployment	215.79	408.97	191.00	227.00	224.00	224.00		
260	SAIF/WBF	5,418.17	5,463.06	5,269.00	8,034.00	7,919.00	7,919.00		
	TOTAL PERSONNEL COST	335,436.20	430,269.73	307,346.00	387,011.00	358,838.00	358,838.00	3.50	
310	Memberships	543.75	2,248.50	1,000.00	2,500.00	2,500.00	2,500.00		
311	Subscriptions		1,326.87		1,000.00	1,000.00	1,000.00		
320	Professional Services	650,586.38	518,173.58	621,559.00	621,850.00	605,890.00	605,890.00		Jacobs + utility bill printing/mailing
340	Technical Services	21,955.04	20,459.66	33,000.00	34,320.00	33,992.00	33,992.00		
400	Easements	1,158.46	1,158.46	1,200.00	1,250.00	1,250.00	1,250.00		
423	Custodial		326.14		500.00	500.00	500.00		
430	Equipment Repair & Maint.	2,805.79	7,949.23	17,000.00	17,600.00	17,600.00	17,600.00		
431	Building Repair & Maint.		1,963.56	2,000.00	2,000.00	2,000.00	2,000.00		
432	Grounds Maintenance	4,516.16	123.49	100.00	500.00	570.00	570.00		
442	Equipment/Vehicle Rental		2,137.89	2,000.00	2,020.00	2,020.00	2,020.00		
520	Insurance			20,263.00	35,000.00	35,000.00	35,000.00		
540	Advertising	1,314.76	317.50	1,000.00	1,000.00	1,000.00	1,000.00		
550	Duplicating & Printing		665.61		500.00	500.00	500.00		
580	Travel/Training	2,398.30	4,142.30	4,500.00	7,000.00	7,000.00	7,000.00		
610	Office Supplies	3,893.50	965.40	7,000.00	5,000.00	5,000.00	5,000.00		
611	Cleaning Supplies		267.41		500.00	500.00	500.00		
612	Operating Supplies	75,919.31	58,245.27	115,500.00	116,655.00	116,655.00	116,655.00		
613	Uniforms/Clothing	2,647.62	2,300.91	3,000.00	2,500.00	2,500.00	2,500.00		
614	Tools & Small Equipment	1,352.04	10,408.92	5,000.00	1,500.00	1,500.00	1,500.00		

PW Water

617 Furniture	524.84	69.04	1,000.00	500.00	500.00	500.00	
618 Postage		115.92		150.00	150.00	150.00	
619 Computers		353.17					
620 Utilities	18,848.58		15,000.00				
621 Natural Gas		2,833.47		2,300.00	2,300.00	2,300.00	
622 Electricity		5,471.57		5,775.00	5,775.00	5,775.00	
623 Phone		4,508.77		6,360.00	6,360.00	6,360.00	
624 TV/Internet		1,578.56		2,500.00	2,500.00	2,500.00	
626 Gasoline/Fuel		9,981.95		10,000.00	10,000.00	10,000.00	
630 Food & Beverage		37.22		100.00	100.00	100.00	
803 Special Events		2.44					
812 Administrative Chrgs for Svc					227,919.00	227,919.00	
813 Finance Chrgs for Svc					147,248.00	147,248.00	New accounts for ISR from depts.
TOTAL MATERIALS & SERVICES	788,464.53	658,132.81	850,122.00	880,880.00	1,239,829.00	1,239,829.00	
720 Buildings		18,020.00	93,750.00	187,500.00	117,188.00	117,188.00	
730 Projects & Improvements	60,066.67	9,930.75	350,000.00	75,000.00	620,000.00	620,000.00	Backwash & VFD
731 Construction				450,000.00	450,000.00	450,000.00	9th Ave. 2" Water Main replacement
741 Machinery	1,174.02	18,969.17					
742 Vehicles		35,734.38					
TOTAL CAPITAL OUTLAY	61,240.69	82,654.30	443,750.00	712,500.00	1,187,188.00	1,187,188.00	
801 Debt Service - Principal	337,820.55	345,539.13	348,361.00	356,284.00	356,284.00	356,284.00	
802 Debt Service - Interest	160,770.43	155,676.79	149,824.00	143,932.00	143,932.00	143,932.00	
TOTAL DEBT OBLIGATIONS	498,590.98	501,215.92	498,185.00	500,216.00	500,216.00	500,216.00	
TOTAL WATER EXPENSES	\$ 1,683,732.40	\$ 1,672,272.76	\$ 2,099,403.00	\$ 2,480,607.00	\$ 3,286,071.00	\$ 3,286,071.00	3.50
Net gain/(loss)	1,794,610.60	2,402,069.10	950,161.00	1,565,908.00	1,249,843.00	1,249,843.00	
040 Transfer In for Capital	75,000.00	311,677.00	561,727.00	716,407.00	671,727.00	671,727.00	
020 Transfer Out for Services	(452,356.00)	(162,252.00)	(373,169.00)	(363,008.00)	(589,536.00)	(589,536.00)	
040 Transfer Out for Capital	(115,000.00)	(1,151,677.00)	(424,927.00)	(909,536.00)	(589,536.00)	(589,536.00)	
Contingency	-		55,817.00	60,783.00	70,143.00	70,143.00	
UNAPPROPRIATED ENDING BALANCE	1,302,254.60	1,399,817.10	657,975.00	948,988.00	1,261,891.00	1,261,891.00	
AVAILABLE MONTHS OF EXPEND.	7	6	3	3	4	4	

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 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
User Fees	2,700,115	2,957,125	3,038,706	3,069,552	3,069,552	1.0%
Other Dedicated	42,361	70,632	1,332,775	7,770,725	7,770,725	483.0%
Total Revenue	\$2,742,476	\$3,027,757	\$4,371,481	\$10,840,277	\$10,840,277	148.0%
Expenditures						
Personnel Services	409,068	273,759	130,254	186,613	186,613	43.3%
Materials & Supplies	758,252	719,586	754,045	1,237,588	1,237,588	64.1%
Capital Outlay	135,419	588,082	4,550,423	12,114,646	12,114,646	166.2%
Debt Service	881,177	836,508	874,296	836,508	836,508	-4.3%
Total Expenditures	\$2,183,916	\$2,417,935	\$6,309,018	\$14,375,355	\$14,375,355	127.9%
Transfers, Net In/(Out)	(264,034)	(182,252)	(405,379)	(1,940)	(1,940)	-99.5%
Staffing Levels			1.50	1.50	1.50	0.0%

The proposed budget for the Wastewater division is large. Much of the increase is in capital expenditures as the City moves closer to construction for the rehabilitation of the current Wastewater Treatment Plant. Built in the 1950s, the current plant has reached capacity limits for the City and often overflows, violating Department of Environmental Quality (DEQ) restrictions. This results in fines for the City. The debt service currently on the books for the Wastewater division stems from efforts to reduce Infiltration and Inflow, or I&I, which can dilute the raw sewage impacting treatability. The City's I&I work has become a model for communities with similar issues and the rehabilitation of the plant is the next step.

PW Wastewater

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
WASTEWATER RESOURCES									
300-000	Beginning Fund Balance	2,200,788.19	2,638,731.58	3,493,832.00	4,715,294.00	4,773,977.00	4,773,977.00		
340-021	Sewer User Fees	2,674,840.10	2,936,392.30	3,017,607.00	3,051,402.00	3,051,402.00	3,051,402.00		
340-022	Sewer Development Fees	23,472.54	19,317.00	20,099.00	16,500.00	16,500.00	16,500.00		
355-010	Sewer Dev. Fees Principal	1,181.38	762.00	1,000.00	1,000.00	1,000.00	1,000.00		
361-012	Sewer Dev. Fees Interest	620.82	653.45		650.00	650.00	650.00		
	Subtotal User Fees	2,700,114.84	2,957,124.75	3,038,706.00	3,069,552.00	3,069,552.00	3,069,552.00		
361-010	Interest	40,050.11	67,705.89	40,500.00	61,000.00	61,000.00	61,000.00		
361-011	Interest on Taxes	172.20	-						
395-011	Miscellaneous Revenue	2,138.66	2,925.95	1,000.00	1,000.00	1,000.00	1,000.00		
334-040	State Capital Grant			1,291,275.00	7,708,725.00	7,708,725.00	7,708,725.00		State capital grants from Lottery Funds
	Subtotal Other Revenue	42,360.97	70,631.84	1,332,775.00	7,770,725.00	7,770,725.00	7,770,725.00		
TOTAL WASTEWATER RESOURCES		\$ 4,943,264.00	\$ 5,666,488.17	\$ 7,865,313.00	\$ 15,555,571.00	\$ 15,614,254.00	\$ 15,614,254.00		

WASTEWATER EXPENSES

110	Staff Pay	265,024.70	174,841.61	75,947.00	132,365.00	111,644.00	111,644.00	1.50	
130	Overtime	1,977.02	1,287.61	3,000.00	3,000.00	3,000.00	3,000.00		
210	Group Insurance	80,459.27	56,965.20	34,185.00	64,581.00	43,545.00	43,545.00		
220	FICA/Medicare	20,172.62	11,870.95	5,808.00	10,128.00	8,772.00	8,772.00		
230	Retirement	34,347.96	25,909.87	9,114.00	22,885.00	14,729.00	14,729.00		
250	Unemployment	268.25	241.44	79.00	132.00	115.00	115.00		
260	SAIF/WBF	6,818.66	2,642.74	2,121.00	5,423.00	4,808.00	4,808.00		
	TOTAL PERSONNEL COST	409,068.48	273,759.42	130,254.00	238,514.00	186,613.00	186,613.00	1.50	
310	Memberships	537.50	714.00	1,000.00	1,760.00	1,760.00	1,760.00		
311	Subscriptions		323.91						
320	Professional Services	678,506.93	630,815.34	636,559.00	653,398.00	671,247.00	671,247.00		Jacobs + utility bill printing/mailing
321	Labor Relations		1,701.00		2,000.00	2,000.00	2,000.00		
340	Technical Services	22,125.59	27,750.31	20,000.00	27,200.00	27,200.00	27,200.00		
423	Custodial		217.47						
430	Equipment Repair & Maint.	8,134.33	20,860.28	36,000.00	36,400.00	36,400.00	36,400.00		
431	Building Repair & Maint.		1,303.16		1,600.00	1,600.00	1,600.00		
432	Grounds Maintenance	1,364.48	82.35	2,000.00	2,020.00	2,020.00	2,020.00		
442	Equipment/Vehicle Rental		1,608.35	1,000.00	2,010.00	2,010.00	2,010.00		
520	Insurance			11,886.00	11,894.00	30,826.00	30,826.00		
540	Advertising	1,127.93	612.71	1,000.00	1,000.00	1,000.00	1,000.00		
550	Duplicating & Printing		535.51		500.00	500.00	500.00		
580	Travel/Training	2,477.21	1,202.92	4,500.00	6,550.00	6,550.00	6,550.00		
610	Office Supplies	2,416.05	676.88	3,500.00	3,000.00	3,000.00	3,000.00		
611	Cleaning Supplies		323.18		250.00	250.00	250.00		
612	Operating Supplies	26,854.93	10,574.08	20,000.00	20,500.00	20,500.00	20,500.00		
613	Uniforms/Clothing	2,293.62	1,695.39	2,500.00	2,500.00	2,500.00	2,500.00		
614	Tools & Small Equipment	1,402.91	5,895.24	2,600.00	2,600.00	2,600.00	2,600.00		

PW Wastewater

617 Furniture	524.82	46.06	1,500.00	1,500.00	1,500.00	1,500.00	
618 Postage		114.77					
619 Computers		176.64					
620 Utilities	10,486.02		10,000.00				
621 Natural Gas		565.01		600.00	600.00	600.00	
622 Electricity		2,554.53		3,000.00	3,000.00	3,000.00	
623 Phone		2,515.00		8,000.00	8,000.00	8,000.00	
624 TV/Internet		1,026.33		1,000.00	1,000.00	1,000.00	
626 Gasoline/Fuel		5,606.52		5,600.00	5,600.00	5,600.00	
630 Food & Beverage		87.17					
803 Special Events		2.10					
812 Administrative Chrgs for Svc					238,399.00	238,399.00	New accounts for ISR from depts.
813 Finance Chrgs for Svc					167,526.00	167,526.00	
TOTAL MATERIALS & SERVICES	758,252.32	719,586.21	754,045.00	794,882.00	1,237,588.00	1,237,588.00	
720 Buildings			93,750.00	187,500.00	117,188.00	117,188.00	
730 Projects & Improvements	8,702.11	5,310.00	65,000.00	310,000.00	95,000.00	95,000.00	Manhole ring replacements/maint.
731 Construction	123,560.57	553,248.08	4,391,673.00	11,709,534.00	11,902,458.00	11,902,458.00	WWTP Construction
741 Equipment & Machinery	3,156.24	951.47					
742 Vehicles		28,572.83					
TOTAL CAPITAL OUTLAY	135,418.92	588,082.38	4,550,423.00	12,207,034.00	12,114,646.00	12,114,646.00	
801 Debt Service - Principal	678,171.00	566,194.00	704,613.00	718,442.00	718,442.00	718,442.00	
802 Debt Service - Interest	203,006.00	270,314.00	169,683.00	118,066.00	118,066.00	118,066.00	
TOTAL DEBT OBLIGATIONS	881,177.00	836,508.00	874,296.00	836,508.00	836,508.00	836,508.00	
TOTAL WASTEWATER EXPENSES	\$ 2,183,916.72	\$ 2,417,936.01	\$ 6,309,018.00	\$ 14,076,938.00	\$ 14,375,355.00	\$ 14,375,355.00	1.50
Net gain/(loss)	2,759,347.28	3,248,552.16	1,556,295.00	1,478,633.00	1,238,899.00	1,238,899.00	
391-040 Transfer In for Capital		1,260,419.00	497,204.00	569,136.00	762,060.00	762,060.00	
491-020 Transfer Out for Services	(257,784.00)	(162,252.00)	(403,447.00)	(393,269.00)			
491-040 Transfer Out for Capital	(6,250.00)	(1,280,419.00)	(499,136.00)	(569,136.00)	(764,000.00)	(764,000.00)	
Contingency			58,175.00	66,492.00	75,069.00	75,069.00	
UNAPPROPRIATED ENDING BALANCE	2,495,313.28	3,066,300.16	1,092,741.00	1,018,872.00	1,161,890.00	1,161,890.00	
AVAILABLE MONTHS OF EXPEND.	12	10	2	1	1	1	

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.

Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
User Fees	61,951	62,851	185,886	62,851	62,851	-66.2%
Other Dedicated Revenue	3,673	4,988	3,750	5,205	5,205	38.8%
Total Dedicated Revenue	\$65,624	\$67,839	\$189,636	\$68,056	\$68,056	-64.1%
Expenditures						
Personnel Services	74,402	55,609	38,183	38,404	38,404	0.6%
Materials & Supplies	4,490	3,537	3,350	3,350	3,350	0.0%
Capital Outlay	0	0	65,000	105,000	105,000	61.5%
Total Expenditures	\$78,892	\$59,146	\$106,533	\$146,754	\$146,754	37.8%
Transfers, Net In/(Out)	0	0	0	0	0	0.0%
Staffing Levels			.50	.50	.50	0.0%

The Storm Water system is one section of the City's infrastructure that has received the least attention. Bringing in \$63k per year, the revenue generated in the storm water funds is significantly lower than was recommended when the storm water fee was implemented. Today, the storm water fund should be generating \$251k per year which would allow for new lines, replacement, and repair of the system. Given the low funds available, the City proposed to complete a Storm Water Master Plan in the 2021 fiscal year to give Public Works an idea of what work is most essential and give the City Council and residents an idea of what may be necessary down the road. With the city's population sitting just below 10k, there is a concern that the on-going census will push the city over 10,000 population which will prompt new DEQ regulations for storm water in Sweet Home.

Capital Improvement Project	Requested	Funded	Description
Storm Water Master Plan	\$105,000	Yes	The current storm water master plan is severely outdated and has not been updated as the City has placed new infrastructure in the ground. An updated plan will give staff specific targets to address over the next five years and allow staff to provide guidance to the City Council.

PW Storm Water

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
STORM WATER RESOURCES									
300-000	Beginning Fund Balance	241,919.59	228,651.08	247,324.00	228,487.00	260,869.00	260,869.00		
340-022	Storm Water User Fees	61,950.82	62,851.36	185,886.00	62,851.00	62,851.00	62,851.00		
361-010	Interest	3,672.89	4,987.90	3,750.00	5,205.00	5,205.00	5,205.00		
TOTAL STORM WATER RESOURCES		\$ 307,543.30	\$ 296,490.34	\$ 436,960.00	\$ 296,543.00	\$ 328,925.00	\$ 328,925.00		

STORM WATER EXPENSES									
110	Staff Pay	46,787.54	36,009.94	23,614.00	20,522.00	20,897.00	20,897.00	0.50	
130	Overtime	109.29	124.31		100.00	100.00	100.00		
210	Group Insurance	17,044.11	11,535.27	9,253.00	12,921.00	12,786.00	12,786.00		
220	FICA	3,527.05	2,702.89	1,807.00	1,569.00	1,599.00	1,599.00		
230	Retirement	5,627.66	4,599.84	2,834.00	2,463.00	2,508.00	2,508.00		
250	Unemployment	46.90	48.06	24.00	21.00	21.00	21.00		
260	SAIF/WBF	1,259.87	588.58	651.00	582.00	593.00	593.00		
TOTAL PERSONNEL COST		74,402.42	55,608.89	38,183.00	38,178.00	38,504.00	38,504.00	0.50	
320	Professional Services	1,009.00	1,836.00	1,000.00	1,000.00	1,000.00	1,000.00		
321	Labor Relations		1,701.00						
340	Technical Services	-		1,000.00	1,000.00	1,000.00	1,000.00		
430	Equipment Repair & Maintenance	-		600.00	600.00	600.00	600.00		
612	Operating Supplies	3,480.80		750.00	750.00	750.00	750.00		
TOTAL MATERIALS & SERVICES		4,489.80	3,537.00	3,350.00	3,350.00	3,350.00	3,350.00		
730	Projects & Improvements			65,000.00	105,000.00	105,000.00	105,000.00		Storm Water master plan
TOTAL CAPITAL OUTLAY		-	-	65,000.00	105,000.00	105,000.00	105,000.00		
STORM WATER EXPENSES		\$ 78,892.22	\$ 59,145.89	\$ 106,533.00	\$ 146,528.00	\$ 146,854.00	\$ 146,854.00	0.50	

	Net gain/(loss)	228,651.08	237,344.45	330,427.00	150,015.00	182,071.00	182,071.00		
040	Transfer In for Capital				164,443.00	196,499.00	196,499.00		
040	Transfer Out for Capital				(164,443.00)	(196,499.00)	(196,499.00)		
	Contingency								
UNAPPROPRIATED ENDING BALANCE		228,651.08	237,344.45	330,427.00	150,015.00	182,071.00	182,071.00		

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. The City saw additional tax receipts in the 2018-2019 fiscal year 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. For the 2020-2021 fiscal year, the revenue proposal for the Gas Tax Fund has been reduced based on guidance from the Oregon Department of Transportation (ODOT). The funds received by the City are based on gas tax receipts by the state (Oregon drivers pay \$.30/gallon in state tax) plus funds from the new payroll tax, Oregon Transit Tax, which finds employees paying .1% of their gross earnings to the state. These funds are then passed down, in part, to cities and counties for road maintenance in their jurisdictions.

Due to the COVID-19 pandemic and the closure of much of America's economy, gas tax revenues are expected to decline as drivers are not on the roads. The guidance from the state in April 2020 revealed that Sweet Home could expect a loss of \$35k in anticipated gas tax revenues for the 2020 fiscal year and a \$45k reduction in the 2021 fiscal year. As the pandemic continues, staff anticipates that the original guidance from the state will be worse. As such, projects and expenditures in the streets budget are bare minimum and include the reduction of one full-time position to weather the downturn.

Budget Overview

Account Description	Actual 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	% Chg from 19-20 Budget
Revenue						
State Gas Tax	586,225	610,691	687,587	686,742	686,742	-0.1%
Other Dedicated Revenue	35,539	44,941	25,200	34,134	34,134	35.5%
Total Dedicated Revenue	\$621,764	\$655,632	\$712,787	\$720,876	\$720,876	1.1%
Expenditures						
Personnel Services	301,364	382,233	313,724	247,006	247,006	-21.3%
Materials & Supplies	80,996	97,363	93,132	199,209	199,209	113.9%
Capital Outlay	42,466	58,049	373,750	697,188	697,188	86.5%
Total Expenditures	\$424,826	\$537,645	\$780,606	\$1,143,403	\$1,143,403	46.5%
Transfers, Net In/(Out)	(112,242)	(52,177)	(83,316)	(1,940)	(1,940)	-97.7%
Staffing Levels			4.00	3.00	3.00	-25.0%

PW Streets

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
STREETS RESOURCES									
300-000	Beginning Fund Balance	1,743,255.43	1,827,991.84	1,639,256.00	1,881,519.00	1,892,156.00	1,892,156.00		
335-015	State Gas Tax	586,224.68	610,691.46	687,587.00	748,134.00	686,742.00	686,742.00		
355-010	Assessment Principal	314.60							
361-010	Interest	26,852.47	42,235.66	25,200.00	34,134.00	34,134.00	34,134.00		
361-012	Interest on Assessments	15.40	3.48						
364-030	Donations	165.00							
395-011	Miscellaneous Revenues	8,191.84	2,702.08						
SUBTOTAL OTHER REVENUE		35,539.31	44,941.22	25,200.00	34,134.00	34,134.00	34,134.00		
TOTAL STREETS RESOURCES		\$ 2,365,019.42	\$ 2,483,624.52	\$ 2,352,043.00	\$ 2,663,787.00	\$ 2,613,032.00	\$ 2,613,032.00		

STREETS EXPENSES

110	Staff Pay	182,325.28	241,523.94	192,782.00	189,621.00	145,588.00	145,588.00	3.00	
120	Temporary Employees		1,101.00						
130	Overtime	3,605.66	1,181.44	3,500.00	3,500.00	7,000.00	7,000.00		
210	Group Insurance	73,871.93	79,212.65	71,586.00	63,955.00	54,341.00	54,341.00		
220	FICA/Medicare	13,985.63	18,272.38	14,747.00	14,698.00	11,674.00	11,674.00		
230	Retirement	22,840.19	28,483.29	23,126.00	22,757.00	17,471.00	17,471.00		
250	Unemployment	198.95	363.11	196.00	190.00	153.00	153.00		
260	SAIF/WBF	4,536.08	12,095.57	7,787.00	14,039.00	10,779.00	10,779.00		
TOTAL PERSONNEL COST		301,363.72	382,233.38	313,724.00	308,760.00	247,006.00	247,006.00	3.00	
310	Memberships	115.08	283.50	700.00	400.00	400.00	400.00		
311	Subscriptions		323.91						
320	Professional Services	11,761.34	23,855.52	12,000.00	12,500.00	12,500.00	12,500.00		
340	Technical Services	5,895.96	5,216.83	6,000.00	7,300.00	7,300.00	7,300.00		
423	Custodial		326.18						
430	Equipment Repair & Maint.	5,677.84	10,227.46	5,000.00	5,100.00	5,100.00	5,100.00		
431	Building Repair & Maint.		1,955.18		2,000.00	2,000.00	2,000.00		
432	Grounds Maintenance	1,705.90	258.30	2,000.00	1,500.00	1,500.00	1,500.00		
442	Equipment/Vehicle Rental	1,400.00	2,077.48	2,000.00	2,500.00	2,500.00	2,500.00		
520	Insurance			782.00	9,500.00	9,500.00	9,500.00		
540	Advertising	930.72	53.83	200.00	200.00	200.00	200.00		
550	Duplicating & Printing		532.53		200.00	200.00	200.00		
580	Travel/Training	1,344.53	1,454.56	4,000.00	4,000.00	4,000.00	4,000.00		
610	Office Supplies	3,264.71	433.90	3,500.00	2,500.00	2,500.00	2,500.00		
611	Cleaning Supplies		337.02		500.00	500.00	500.00		
612	Operating Supplies	31,533.54	23,414.49	39,000.00	40,000.00	40,000.00	40,000.00		
613	Uniforms/Clothing	2,592.73	2,951.93	3,300.00	3,500.00	3,500.00	3,500.00		
614	Tools & Small Equipment	2,032.02	2,976.59	3,000.00	3,000.00	3,000.00	3,000.00		
617	Furniture	449.95	69.08	250.00	500.00	500.00	500.00		
618	Postage		3.43						

PW Streets

Account	Description	2018 Actual	2019 Actual	2020 Adopted	2021 Requested	2021 Proposed	2021 Approved	2021 FTE	Notes
619	Computers		529.81						
620	Utilities	11,791.08		11,000.00					
621	Natural Gas		837.28		850.00	850.00	850.00		
622	Electricity		2,666.04		3,000.00	3,000.00	3,000.00		
623	Phone		3,385.50		3,500.00	3,500.00	3,500.00		
624	TV/Internet		1,578.54		3,000.00	3,000.00	3,000.00		
626	Gasoline/Fuel		11,477.33		11,500.00	11,500.00	11,500.00		
630	Food & Beverage		45.92		100.00	100.00	100.00		
803	Special Events	460.33	91.25	400.00	400.00	400.00	400.00		
812	Administrative Chrgs for Svc				61,375.00	62,328.00	62,328.00		
813	Finance Chrgs for Svc				16,744.00	19,331.00	19,331.00		
	TOTAL MATERIALS & SERVICES	80,955.73	97,363.39	93,132.00	195,669.00	199,209.00	199,209.00		
720	Buildings			93,750.00	187,500.00	117,188.00	117,188.00		
730	Projects & Improvements	38,946.40	725.85	280,000.00	200,000.00	280,000.00	280,000.00		FY20 street projects
731	Construction				300,000.00	300,000.00	300,000.00		Highway 20 STIP (55th to Riggs Hill Rd)
741	Equipment & Machinery	3,519.73	13,500.80						
742	Vehicles		43,822.56						
	TOTAL CAPITAL OUTLAY	42,466.13	58,049.21	373,750.00	687,500.00	697,188.00	697,188.00		
TOTAL STREETS EXPENSES		\$ 424,785.58	\$ 537,645.98	\$ 780,606.00	\$ 1,191,929.00	\$ 1,143,403.00	\$ 1,143,403.00	3.00	
	Net gain/(loss)	1,940,233.84	1,945,978.54	1,571,437.00	1,471,858.00	1,469,629.00	1,469,629.00		
040	Transfer In for Capital	115,000.00	130,000.00	68,799.00					
020	Transfer Out for Services	(44,532.00)	(2,936.00)	(81,384.00)					
040	Transfer Out for Capital	(182,710.00)	(179,241.00)	(70,731.00)	(1,932.00)	(1,940.00)	(1,940.00)		
	SUBTOTAL TRANSFERS OUT	(227,242.00)	(182,177.00)	(152,115.00)	(1,932.00)	(1,940.00)	(1,940.00)		
	Contingency			18,988.00	26,828.00	30,242.00	30,242.00		
	UNAPPROPRIATED ENDING BALANCE	1,827,991.84	1,893,801.54	1,469,133.00	1,443,098.00	1,437,447.00	1,437,447.00		

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 expensed 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?

Throughout 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 2020-2021 through 2024-2025**

Major Funds	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
<u>General Fund</u>								
Fund Balance	\$1,871,205	\$1,641,080	\$1,441,865	\$1,177,322	\$980,039	\$955,067	\$937,706	\$931,195
Revenues:								
Property Taxes	\$636,835	\$668,719	\$673,543	\$682,113	\$707,187	\$743,212	\$765,020	\$787,477
Interest	\$25,843	\$37,879	\$37,879	\$31,861	\$32,180	\$32,501	\$32,826	\$33,155
Fees, Franchises, Etc	\$1,399,430	\$1,570,638	\$1,422,675	\$1,259,395	\$1,309,771	\$1,362,162	\$1,416,648	\$1,473,314
Transfers In	\$274,040	\$327,441	\$280					
Total Revenues	\$2,336,148	\$2,604,676	\$2,134,376	\$1,973,369	\$2,049,137	\$2,137,875	\$2,214,494	\$2,293,946
Expenses:								
Personnel Services	\$1,383,253	\$1,536,696	\$831,146	\$919,680	\$984,058	\$1,052,942	\$1,126,648	\$1,205,513
Materials & Services	\$876,352	\$1,071,499	\$989,466	\$846,223	\$854,685	\$863,232	\$871,864	\$880,583
Capital Outlay	\$24,168	\$115,697	\$106,839	\$226,729	\$56,000	\$53,000	\$30,000	\$45,000
Transfers Out	\$282,500	\$80,000	\$471,468	\$99,847	\$102,842	\$105,928	\$109,106	\$112,379
Contingency	\$0	\$0	\$0	\$78,173	\$76,523	\$80,134	\$83,388	\$88,043
Total Expenses	\$2,566,273	\$2,803,892	\$2,398,919	\$2,170,652	\$2,074,109	\$2,155,235	\$2,221,006	\$2,331,518
Fund Balance	\$1,641,080	\$1,441,865	\$1,177,322	\$980,039	\$955,067	\$937,706	\$931,195	\$893,623
			7.33	6.37	6.53	6.20	6.00	5.53
<u>Public Safety Levy</u>								
Fund Balance	\$1,213,098	\$1,196,347	\$1,635,371	\$1,646,222	\$1,324,666	\$1,135,676	\$864,967	\$504,298
Revenues:								
Property Taxes	\$2,364,203	\$2,682,810	\$2,985,220	\$3,029,373	\$3,043,538	\$3,120,948	\$3,172,423	\$3,224,202
Interest	\$33,469	\$51,824	\$57,789	\$52,754	\$53,282	\$53,814	\$54,352	\$54,896
Fees, Franchises, Etc	\$114,437	\$197,858	\$36,473	\$28,420	\$29,556	\$30,739	\$31,968	\$33,247
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,512,109	\$2,932,493	\$3,079,482	\$3,110,547	\$3,126,376	\$3,205,501	\$3,258,744	\$3,312,345
Expenses:								
Personnel Services	\$2,219,963	\$2,163,759	\$2,333,948	\$2,386,883	\$2,512,798	\$2,650,214	\$2,790,388	\$2,943,412
Salary	\$1,381,176	\$1,438,255	\$1,551,380	\$1,543,265	\$1,617,033	\$1,694,327	\$1,775,316	\$1,860,176
Retirement	\$196,750	\$187,621	\$202,379	\$227,573	\$238,451	\$254,522	\$266,689	\$284,663
Benefits	\$413,651	\$396,201	\$427,364	\$457,842	\$489,891	\$524,183	\$560,876	\$600,137
Other	\$228,386	\$141,682	\$152,826	\$158,203	\$167,423	\$177,181	\$187,507	\$198,435
Materials & Services	\$225,574	\$254,521	\$444,582	\$601,488	\$607,503	\$613,578	\$619,714	\$625,911
Capital Outlay	\$73,323	\$65,189	\$113,868	\$122,000	\$40,000	\$50,000	\$40,000	\$0
Transfers Out	\$10,000	\$10,000	\$176,233	\$83,944	\$10,000	\$10,000	\$10,000	\$10,000
Contingency	\$0	\$0	\$0	\$237,788	\$145,065	\$152,418	\$159,311	\$165,948
Total Expenses	\$2,528,859	\$2,493,469	\$3,068,631	\$3,432,103	\$3,315,366	\$3,476,209	\$3,619,413	\$3,745,270
Fund Balance	\$1,196,347	\$1,635,371	\$1,646,222	\$1,324,666	\$1,135,676	\$864,967	\$504,298	(\$28,627)
			6.83	6.03	4.86	3.68	2.31	0.46
<u>Library Levy</u>								
Fund Balance	\$224,585	\$312,451	\$418,052	\$426,726	\$418,556	\$392,958	\$358,108	\$308,803
Revenues:								
Property Taxes	\$351,762	\$415,064	\$444,486	\$452,983	\$455,109	\$466,661	\$474,348	\$482,080
Interest	\$6,549	\$11,225	\$11,225	\$11,337	\$11,450	\$11,565	\$11,680	\$11,797
Fees, Franchises, Etc	\$21,856	\$29,068	\$7,657	\$8,000	\$8,080	\$8,161	\$8,242	\$8,325
Total Revenues	\$380,167	\$455,356	\$463,368	\$472,320	\$474,639	\$486,386	\$494,270	\$502,202
Expenses:								
Personnel Services	\$171,050	\$199,930	\$213,552	\$239,243	\$255,990	\$273,909	\$293,083	\$313,599
Materials & Services	\$107,948	\$135,202	\$144,785	\$209,985	\$212,085	\$214,206	\$216,348	\$218,511
Capital Outlay	\$303	\$1,623	\$40,000					
Transfers Out	\$13,000	\$13,000	\$56,357	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Contingency	\$0	\$0		\$18,262	\$19,162	\$20,122	\$21,145	\$22,235
Total Expenses	\$292,301	\$349,755	\$454,694	\$480,490	\$500,237	\$521,237	\$543,575	\$567,345
Fund Balance	\$312,451	\$418,052	\$426,726	\$418,556	\$392,958	\$358,108	\$308,803	\$243,659
			12.86	11.67	10.57	9.30	7.77	6.00

**Five Year Forecast - Major Governmental Funds
FY 2020-2021 through 2024-2025**

Major Funds	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
<u>State Gas Tax Fund</u>								
Fund Balance	\$229,133	\$230,248	\$250,393	\$378,147	\$194,804	\$156,647	\$214,058	\$262,935
Revenues:								
Interest	\$2,681	\$5,785	\$5,785	\$5,500	\$5,555	\$5,611	\$5,667	\$5,723
Fees, Franchises, Etc	\$586,516	\$610,695	\$649,907	\$686,742	\$700,477	\$714,486	\$728,776	\$743,352
Total Revenues	\$589,197	\$616,480	\$655,692	\$692,242	\$706,032	\$720,097	\$734,443	\$749,075
Expenses:								
Personnel Services	\$301,364	\$382,233	\$321,828	\$247,006	\$264,296	\$282,797	\$302,593	\$323,774
Materials & Services	\$80,956	\$97,363	\$120,458	\$199,209	\$201,201	\$203,213	\$205,245	\$207,298
Capital Outlay	\$3,520	\$14,562	\$18,016	\$397,188	\$250,000	\$150,000	\$150,000	\$150,000
Transfers Out	\$202,242	\$102,177	\$67,636	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940
Contingency	\$0	\$0	\$0	\$30,242	\$26,751	\$24,736	\$25,787	\$26,908
Total Expenses	\$588,081	\$596,336	\$527,938	\$875,585	\$744,188	\$662,687	\$685,565	\$709,920
Fund Balances	\$230,248	\$250,393	\$378,147	\$194,804	\$156,647	\$214,058	\$262,935	\$302,090
			10.00	3.00	3.00	5.00	5.00	6.00
<u>Water Fund</u>								
Fund Balance	\$200,149	\$158,367	\$376,995	\$430,799	\$229,938	\$194,265	\$163,111	\$166,776
Revenues:								
Interest	\$4,106	\$8,735	\$8,735	\$5,000	\$5,050	\$5,101	\$5,152	\$5,203
Fees, Franchises, Etc	\$2,144,693	\$2,357,438	\$2,443,875	\$2,552,701	\$2,616,519	\$2,681,931	\$2,748,980	\$2,817,704
Total Revenues	\$2,148,799	\$2,366,173	\$2,452,610	\$2,557,701	\$2,621,569	\$2,687,032	\$2,754,131	\$2,822,907
Expenses:								
Personnel Services	\$335,436	\$430,270	\$331,906	\$358,838	\$383,957	\$410,834	\$439,592	\$470,363
Materials & Services	\$788,025	\$658,133	\$773,706	\$1,239,829	\$1,270,825	\$1,302,595	\$1,335,160	\$1,368,539
Capital Outlay	\$1,174	\$43,998	\$51,724	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$567,356	\$513,929	\$742,878	\$589,536	\$429,916	\$429,916	\$398,459	\$398,459
Debt Service	\$498,591	\$501,216	\$498,592	\$500,215	\$500,215	\$500,215	\$500,215	\$500,215
Contingency	\$0	\$0	\$0	\$70,143	\$72,329	\$74,626	\$77,041	\$79,581
Total Expenses	\$2,190,582	\$2,147,545	\$2,398,806	\$2,758,561	\$2,657,242	\$2,718,186	\$2,750,467	\$2,817,157
Fund Balances	\$158,367	\$376,995	\$430,799	\$229,938	\$194,265	\$163,111	\$166,776	\$172,525
			3.00	2.00	2.00	2.00	2.00	2.00
<u>Wastewater Fund</u>								
Fund Balance	(\$37,068)	\$326,840	\$5,026	\$360,648	\$200,084	\$240,144	\$285,586	\$203,580
Revenues:								
Interest	\$4,306	\$5,984	\$2,330	\$4,000	\$4,040	\$4,080	\$4,121	\$4,162
Fees, Franchises, Etc	\$2,676,979	\$2,936,620	\$2,962,784	\$3,052,402	\$3,052,402	\$3,052,402	\$3,052,402	\$3,052,402
Total Revenues	\$2,681,285	\$2,942,604	\$2,965,114	\$3,056,402	\$3,056,442	\$3,056,482	\$3,056,523	\$3,056,564
Expenses:								
Personnel Services	\$409,068	\$273,759	\$117,819	\$186,613	\$199,676	\$213,653	\$228,609	\$244,612
Materials & Services	\$757,569	\$689,015	\$747,755	\$1,237,588	\$1,249,964	\$1,262,464	\$1,275,088	\$1,287,839
Capital Outlay	\$5,528	\$22,464	\$24,380	\$117,188				
Transfers Out	\$264,034	\$1,442,671	\$845,242	\$764,000	\$626,100	\$597,000	\$695,783	\$514,274
Debt Service	\$881,177	\$836,508	\$874,296	\$836,508	\$867,145	\$863,463	\$863,463	\$863,463
Contingency	\$0	\$0	\$0	\$75,069	\$73,497	\$74,460	\$75,587	\$76,770
Total Expenses	\$2,317,377	\$3,264,418	\$2,609,492	\$3,216,966	\$3,016,382	\$3,011,040	\$3,138,530	\$2,986,957
Fund Balances	\$326,840	\$5,026	\$360,648	\$200,084	\$240,144	\$285,586	\$203,580	\$273,187
			3.00	2.00	2.00	2.00	2.00	2.00

City of Sweet Home Budget Overview by Fund

			Municipal Court	281,011
			Community & Economic Development	692,220
		General Fund	Parks	499,998
			Non-Departmental	519,402
		\$ 3,150,691	Contingency	78,173
			Transfers	99,847
			Ending Balance	980,040
			Police	4,756,769
			Library	899,046
			Internal Service	1,558,586
		Special Revenue Funds	State Gas Tax	1,070,389
			Path Program	458,932
			Community Center	46,030
Total Budget	Governmental Funds	\$ 9,412,468	Parks & Recreation	41,873
			Weddle Bridge	5,018
\$ 36,344,400	\$ 29,843,368		Special Events	9,100
			Public Transit	102,029
			Economic Development	464,696
			Project/Equipment	530,386
		Reserve Funds	Narcotics	57,765
			Water SDC	609,730
		\$ 1,780,388	Sewer SDC	570,741
			Storm Water SDC	11,766
			Street Maintenance	1,083,711
			Water Construction	504,718
		Capital Project Funds	Water Depreciation	1,104,694
			Sewer Construction	486,065
		\$ 15,499,821	Sewer Depreciation	11,902,458
			Storm Water Construction	275,305
			Storm Water Depreciation	142,870
	Enterprise Funds		Water	2,988,499
			Wastewater	3,417,050
		\$ 6,501,032	Storm Water	95,483

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
000	Revenue						
100-000-300-000	Beginning Fund Balance	1,871,205	1,641,081	1,208,486	1,198,308	1,177,322	1,177,322
100-002-311-010	Current Property Taxes	617,935	634,765	663,288	655,803	663,113	663,113
100-002-318-021	Franchise - Ppl	449,556	464,751	458,592	480,459	480,459	480,459
100-002-318-022	Franchise - Nw Gas	72,173	71,317				
100-002-318-023	Franchise - Cable Tv	100,994	74,558				
100-002-318-024	Franchise - Telephone	14,098	11,790				
100-002-318-025	Franchise - Sanitation	40,072	72,489				
100-002-319-010	Delinquent Property Taxes	18,900	33,954	19,280	23,941	19,000	19,000
100-002-330-030	Misc. Grants	2,997	(1,491)		-	-	-
100-002-335-010	State Revenue Sharing	75,408	103,816	110,255	91,666	91,666	91,666
100-002-335-011	Cigarette Taxes	11,250	9,539	10,975	11,021	10,554	10,554
100-002-335-012	Liquor Taxes	130,699	152,665	171,216	181,103	184,839	184,839
100-002-335-013	Transient Occupancy Tax	30,284	24,982	25,000	27,534	12,534	12,534
100-002-335-014	Marijuana Local Option Tax	39,947	71,379	-	-	-	182,783
100-002-361-010	Interest	25,843	37,879	25,645	38,257	31,861	31,861
100-002-361-011	Interest On Taxes	-	-				
100-002-361-021	Saif Dividend	16,769	9,689	17,675	10,000	10,000	10,000
100-002-362-010	Lease Revenue	22,170	21,285	22,616	21,285	21,285	21,285
100-002-395-011	Misc. Revenues	17,617	1,714	10,181	-	-	-
100-004-340-020	Lien Search Fees	12,225	10,950	12,471			
100-004-340-023	Passport Acceptance Fees	12,980	11,375	11,343			
100-004-340-024	Passport Photos	6,005	4,305	5,368			
100-004-355-010	Assessment Principal	1,014	950		1,000	-	-
100-004-390-020	Finance Chrgs for Svc	-	-	-			
100-005-351-010	Court Fees	152,572	178,865	160,000	170,000	170,000	170,000
100-006-321-010	Amusement Fees	820	125				
100-006-322-010	Building Permits	172,720	255,660	145,000	172,720	130,000	130,000
100-006-341-020	Abatement Reimbursements	1,475	1,808	2,000	2,000	2,000	2,000
100-006-341-030	Planning Fees	14,427	17,595	12,420	17,595	11,580	11,580
100-006-347-030	Handball Fees	533	220	414		200	200
100-006-347-031	Parks & Recreation Fees	-	-				
100-007-391-010	Interfund Transfer In	776	-	-	-	-	-
100-009-334-040	State Capital Grants	-		190,000	134,078	134,078	134,078
100-009-364-030	Donations	626	300	200	200	200	200
000	Revenue	3,934,090	3,918,317	3,282,424	3,236,969	3,150,691	3,333,474
002	Non-Departmental						
100-002-480-110	Staff Pay	-	44,306				
100-002-480-112	City Attorney	56,993	56,993				
100-002-480-130	Overtime	-	69				
100-002-480-210	Group Insurance	-	15,003				
100-002-480-220	FICA/Medicare	4,360	7,709				
100-002-480-230	Retirement	-	5,325				
100-002-480-250	Unemployment Contribution	57	68				
100-002-480-260	Workers' Compensation	111	28				
	Personnel Services	61,521	129,501	-	-	-	-
100-002-480-310	Memberships/Dues	9,973	17,208	10,903	11,448	11,448	11,448
100-002-480-311	Subscriptions	-	58				
100-002-480-320	Professional Services	53,533	33,861	25,000	42,000	42,000	42,000
100-002-480-321	Labor Relations	6,009	50,311	15,000			
100-002-480-331	Auditing	36,000	18,800				
100-002-480-332	Investment Services	1,250					
100-002-480-333	Lien Search	4,812	5,853				
100-002-480-340	Technical Services	13,692	19,765				
100-002-480-341	Codification of Ordinance	3,539	1,732				
100-002-480-423	Custodial Services	-	7,067				
100-002-480-430	Equipment Repair & Maintenance	-	1,911				
100-002-480-431	Building Repair & Maintenance	7,803	15,222	7,000	7,000	7,000	7,000
100-002-480-432	Grounds Maintenance	1,599	424				

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
100-002-480-520	Insurance	162,146	167,361	73,499	61,417	61,417	61,417
100-002-480-521	SAIF Expense	-					
100-002-480-540	Advertising	-	22				
100-002-480-541	Tourism	17,500	20,000	15,000	15,000	15,000	15,000
100-002-480-580	Training & Travel	-	2,388				
100-002-480-610	Office Supplies	317	622	250			
100-002-480-611	Cleaning Supplies	10,467	622	8,500	8,500	8,500	8,500
100-002-480-612	Operating Supplies	-	232				
100-002-480-614	Tools & Small Equipment	-	565				
100-002-480-615	Bank Expense	41,474	58,342				
100-002-480-619	Computers	-	4,061				
100-002-480-622	Electricity	182,505	182,478	194,383	194,383	185,000	185,000
100-002-480-623	Phone	-	1,982				
100-002-480-630	Food & Beverage	-	146		5,000	5,000	5,000
100-002-480-640	Books & Periodicals	695					
100-002-480-803	Special Events	-	733				
100-002-480-805	Safety Incentive Program	3,605	3,975	5,000	5,000	5,000	5,000
100-002-480-806	Elderly Nutrition	-	1,200	1,210	1,210	1,210	1,210
100-002-480-807	Senior Center	22,200	30,095	22,200	22,200	22,200	22,200
100-002-480-808	Community Grants	4,000	5,000	5,000	5,000	5,000	5,000
100-002-480-809	Grant Expense	3,301					
100-002-480-810	Economic Development	-	2,738				
100-002-480-812	Administrative Svc Chrgs					49,026	49,026
100-002-480-813	Finance Svc Chrgs					101,601	101,601
	Materials & Services	586,419	654,773	382,945	378,158	519,402	519,402
100-002-480-720	Buildings	-					
100-002-480-741	Machinery	1,030					
	Capital Outlay	1,030	-	-	-	-	-
002	Non-Departmental Expense	648,970	784,274	382,945	378,158	519,402	519,402
003	Executive/Legislative						
100-003-413-110	Staff Pay	166,089	174,553				
100-003-413-111	Council Pay	6,233	6,420				
100-003-413-130	Overtime	-	1,821				
100-003-413-210	Group Insurance	45,094	44,194				
100-003-413-220	FICA/Medicare	12,984	13,766				
100-003-413-230	Retirement	26,076	27,691				
100-003-413-250	Unemployment Contribution	172	236				
100-003-413-260	Workers' Compensation	364	41				
	Personnel Services	257,011	268,722	-	-	-	-
100-003-413-310	Memberships/Dues	8,971	2,270				
100-003-413-311	Subscriptions	-	1,877				
100-003-413-320	Professional Services	388	5,445				
100-003-413-340	Technical Services	2,120	3,684				
100-003-413-430	Equipment Repair & Maintenance	5,351	154				
100-003-413-441	Building Rental	-	150				
100-003-413-442	Equipment/Vehicle Rental	-	3,705				
100-003-413-540	Advertising	5,384	2,249				
100-003-413-541	Tourism	-					
100-003-413-550	Duplicating & Printing	-	2,899				
100-003-413-580	Training/Travel	5,018	12,049				
100-003-413-610	Office Supplies	5,125	3,419				
100-003-413-611	Cleaning Supplies	-	11				
100-003-413-612	Operating Supplies	-	2,978				
100-003-413-613	Uniforms/Clothing	-	972				
100-003-413-614	Tools & Small Equipment	-	12				
100-003-413-617	Furniture	-	201				
100-003-413-618	Postage	-	714				
100-003-413-619	Computers		2,630				

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
100-003-413-620	Utilities	7,737					
100-003-413-621	Natural Gas	-	181				
100-003-413-622	Electricity	-	2,515				
100-003-413-623	Phone	-	3,408				
100-003-413-624	TV/Internet	-	1,045				
100-003-413-626	Gasoline/Fuel	-	450				
100-003-413-630	Food & Beverage	-	2,137				
100-003-413-803	Special Events	-	2,989				
100-003-413-808	Community Grants	-	500				
	Materials & Services	40,093	58,645	-	-	-	-
100-003-413-741	Machinery	7,042	815				
	Capital Outlay	7,042	815	-	-	-	-
003	Executive Expense	304,146	328,182	-	-	-	-
004	Finance						
100-004-415-110	Staff Pay	258,898	235,338				
100-004-415-210	Group Insurance	80,106	85,013				
100-004-415-220	FICA/Medicare	19,450	17,667				
100-004-415-230	Retirement	37,528	33,699				
100-004-415-250	Unemployment Contribution	259	328				
100-004-415-260	Workers' Compensation	550	52				
	Personnel Services	396,791	372,098	-	-	-	-
100-004-415-310	Memberships/Dues	363	744				
100-004-415-311	Subscriptions	-	83				
100-004-415-320	Professional Services	1,752	388				
100-004-415-331	Auditing		17,269				
100-004-415-332	Investment Services						
100-004-415-333	Lien Search						
100-004-415-340	Technical Services	24,012	25,303				
100-004-415-430	Equipment Repair & Maintenance	2,549	72				
100-004-415-442	Equipment/Vehicle Rental	-	1,831				
100-004-415-540	Advertising	-	1,404				
100-004-415-550	Duplicating & Printing	-	475				
100-004-415-580	Training/Travel	1,444	3,396				
100-004-415-610	Office Supplies	7,684	4,268				
100-004-415-612	Operating Supplies	-	318				
100-004-415-613	Uniforms/Clothing	-	393				
100-004-415-617	Furniture	-	180				
100-004-415-618	Postage	-	2,398				
100-004-415-619	Computers	-	353				
100-004-415-620	Utilities	5,750	-				
100-004-415-621	Natural Gas	-	361				
100-004-415-622	Electricity	-	4,307				
100-004-415-623	Phone	-	4,805				
100-004-415-624	TV/Internet	-	1,934				
100-004-415-630	Food & Beverage	-	466				
	Materials & Services	43,554	70,746	-	-	-	-
100-004-415-741	Machinery	1,286	4,244				
	Capital Outlay	1,286	4,244	-	-	-	-
004	Finance Expense	441,631	447,088	-	-	-	-
005	Municipal Court						
100-005-412-110	Staff Pay	100,156	90,942	112,088	119,115	116,864	116,864
100-005-412-113	Municipal Judge	51,425	51,425	51,425	51,425	51,425	51,425
100-005-412-130	Overtime	1,130	8				
100-005-412-210	Group Insurance	30,504	25,062	34,883	37,025	35,532	35,532
100-005-412-220	FICA/Medicare	11,587	10,725	12,510	13,050	12,877	12,877
100-005-412-230	Retirement	12,154	11,236	15,685	16,655	16,305	16,305
100-005-412-250	Unemployment Contribution	153	192	164	171	168	168
100-005-412-260	Workers' Compensation	340	61	223	235	232	232
	Personnel Services	207,448	189,651	226,978	237,676	233,403	233,403

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
100-005-412-310	Memberships/Dues	150	300	300	350	350	350
100-005-412-320	Professional Services	14,993	8,993	20,000	20,000	15,000	15,000
100-005-412-340	Technical Services	28,224	18,876	5,825	11,137	11,137	11,137
100-005-412-430	Equipment Repair & Maintenance	4,221	-	6,000	6,000	6,000	6,000
100-005-412-431	Building Repair & Maintenance	-	-	1,500	1,500	1,500	1,500
100-005-412-432	Grounds Maintenance	-	-	-	-	-	-
100-005-412-442	Equipment/Vehicle Rental	-	2,008	-	-	-	-
100-005-412-540	Advertising	-	840	-	-	-	-
100-005-412-550	Duplicating & Printing	-	1,027	-	-	-	-
100-005-412-580	Training/Travel	1,746	1,359	2,000	2,000	2,000	2,000
100-005-412-610	Office Supplies	4,948	1,967	5,000	5,000	5,000	5,000
100-005-412-612	Operating Supplies	-	17	-	-	-	-
100-005-412-613	Uniforms/Clothing	-	226	200	200	-	-
100-005-412-615	Bank Expense	-	826	-	-	-	-
100-005-412-617	Furniture	-	201	3,000	-	-	-
100-005-412-618	Postage	-	1,562	-	2,771	2,771	2,771
100-005-412-619	Computers	-	2,082	1,500	-	-	-
100-005-412-620	Utilities	9,272	-	8,500	-	-	-
100-005-412-621	Natural Gas	-	2,771	-	2,771	2,771	2,771
100-005-412-623	Phone	-	2,654	-	2,654	2,654	2,654
100-005-412-624	TV/Internet	-	1,196	-	1,196	1,196	1,196
100-005-412-630	Food & Beverage	-	13	-	-	-	-
100-005-412-640	Books & Periodicals	-	432	-	-	-	-
	Materials & Services	63,554	47,350	53,825	52,808	47,608	47,608
100-005-412-741	Machinery	11,550	-	-	-	-	-
	Capital Outlay	11,550	-	-	-	-	-
005	Municipal Court Expense	282,552	237,001	280,803	290,484	281,011	281,011
006	Community & Economic Dev.						
<i>006-419</i>	<i>Community Development (Bldg & Planning)</i>						
100-006-419-110	Staff Pay	119,283	215,419	262,714	301,826	272,884	272,884
100-006-419-120	Temporary Employees	-	37,864	-	-	-	-
100-006-419-130	Overtime	172	304	-	-	-	-
100-006-419-210	Group Insurance	31,859	66,445	73,837	97,971	84,735	84,735
100-006-419-220	FICA/Medicare	9,274	20,461	20,100	23,091	20,877	20,877
100-006-419-230	Retirement	15,495	28,730	35,021	43,052	39,378	39,378
100-006-419-250	Unemployment Contribution	122	355	263	302	273	273
100-006-419-260	Workers' Compensation	275	978	2,555	3,008	2,622	2,622
	Personnel Services	176,480	370,557	394,490	469,249	420,769	420,769
100-006-419-310	Memberships/Dues	158	898	800	1,000	1,000	1,000
100-006-419-311	Subscriptions	-	646	-	-	-	-
100-006-419-320	Professional Services	5,040	80,613	113,400	178,500	140,000	140,000
100-006-419-340	Technical Services	5,606	10,413	12,000	12,000	12,000	12,000
100-006-419-430	Equipment Repair & Maintenance	3,356	-	3,000	3,000	3,000	3,000
100-006-419-432	Grounds Maintenance	-	-	-	-	-	-
100-006-419-442	Equipment/Vehicle Rental	-	2,297	-	-	-	-
100-006-419-540	Advertising	2,038	4,649	3,000	3,500	3,500	3,500
100-006-419-550	Duplicating & Printing	-	2,132	-	-	-	-
100-006-419-580	Training/Travel	1,277	2,628	3,000	4,000	4,000	4,000
100-006-419-610	Office Supplies	1,575	4,376	1,600	2,000	2,000	2,000
100-006-419-612	Operating Supplies	1,106	986	1,500	1,500	1,500	1,500
100-006-419-613	Uniforms/Clothing	-	562	-	400	400	400
100-006-419-614	Tools & Small Equipment	249	-	100	-	-	-
100-006-419-617	Furniture	-	273	1,000	-	-	-
100-006-419-618	Postage	3,038	981	1,700	2,000	2,000	2,000
100-006-419-619	Computers & Peripherals	-	9,853	3,500	1,000	1,000	1,000
100-006-419-620	Utilities	9,650	-	6,500	-	-	-
100-006-419-621	Natural Gas	-	541	-	-	-	-
100-006-419-622	Electricity	-	6,452	-	6,500	6,500	6,500
100-006-419-623	Phone	-	7,530	500	8,500	8,500	8,500
100-006-419-624	TV/Internet	-	2,979	-	3,000	3,000	3,000
100-006-419-626	Gasoline/Fuel	-	1,404	-	1,700	1,700	1,700
100-006-419-630	Food & Beverage	-	574	-	-	-	-
100-006-419-803	Special Events	-	4,429	10,000	13,000	10,000	10,000
	Materials & Services	33,093	145,217	161,600	241,600	200,100	200,100

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
100-006-419-741	Machinery	391	5,946				
	Capital Outlay	391	5,946	-	-	-	-
006-465	Economic Development						
100-006-465-110	Staff Pay	107,151	1,686	70,648	48,513	47,098	47,098
100-006-465-130	Overtime			-			
100-006-465-210	Group Insurance	23,788		17,965	13,094	13,045	13,045
100-006-465-220	FICA/Medicare	8,126	129	5,404	3,711	3,703	3,703
100-006-465-230	Retirement	12,912		11,092	7,617	7,394	7,394
100-006-465-250	Unemployment Contribution	107		71	49	47	47
100-006-465-260	Workers' Compensation	760		97	67	64	64
	Personnel Services	152,844	1,815	105,277	73,051	71,351	71,351
100-006-465-310	Memberships/Dues	258	15				
100-006-465-320	Professional Services	19,933					
100-006-465-340	Technical Services	1,368					
100-006-465-430	Equipment Repair & Maintenance	143					
100-006-465-432	Grounds Maintenance	582					
100-006-465-540	Advertising		574				
100-006-465-580	Training/Travel	603					
100-006-465-610	Office Supplies	1,909	114				
100-006-465-612	Operating Supplies	223					
100-006-465-617	Furniture		1,513				
100-006-465-630	Food & Beverage	-	9				
100-006-465-810	Economic Development	33,785					
	Materials & Services	58,804	2,224	-	-	-	-
100-006-465-741	Machinery	391					
	Capital Outlay	391					
006	Community & Economic Dev. Expense	422,003	525,758	661,367	783,900	692,220	692,220
009	Public Works						
009-452	Parks & Facilities						
100-009-452-110	Staff Pay	84,786	129,405	92,299	103,974	96,670	96,670
100-009-452-120	Temporary Employees	2,520	4,013	-	39,758	39,758	39,758
100-009-452-130	Overtime	1,524	1,693	-			
100-009-452-210	Group Insurance	23,705	38,584	30,783	32,066	31,962	31,962
100-009-452-220	FICA/Medicare	6,840	10,087	7,061	11,229	10,631	10,631
100-009-452-230	Retirement	9,434	17,055	11,077	12,477	11,601	11,601
100-009-452-250	Unemployment Contribution	78	200	93	104	136	136
100-009-452-260	Workers' Compensation	2,271	3,316	3,169	3,604	3,399	3,399
	Personnel Services	131,157	204,353	144,482	203,212	194,157	194,157
100-009-452-310	Memberships/Dues	-	189	300	300	300	300
100-009-452-311	Subscriptions	-	5				
100-009-452-320	Professional Services	22,630	45,539	40,000	15,000	7,500	7,500
100-009-452-340	Technical Services	-	3,084		4,920	4,920	4,920
100-009-452-423	Custodial Services	-	217				
100-009-452-430	Equipment Repair & Maintenance	717	2,450	4,000	4,000	4,000	4,000
100-009-452-431	Building Repair & Maintenance	-	4,229		5,000	5,000	5,000
100-009-452-432	Grounds Maintenance	1,656	3,689	6,000	6,000	6,000	6,000
100-009-452-442	Equipment/Vehicle Rental	-	1,232	500	1,500	1,500	1,500
100-009-452-520	Insurance			5,476	5,778	5,778	5,778
100-009-452-540	Advertising	3,618	910		1,200	1,200	1,200
100-009-452-550	Duplicating & Printing	-	259				
100-009-452-580	Training/Travel	202	1,542	1,500	1,500	1,500	1,500
100-009-452-610	Office Supplies	9	397	300	500	500	500
100-009-452-611	Cleaning Supplies	-	468		700	700	700
100-009-452-612	Operating Supplies	11,428	8,519	12,000	11,000	8,000	8,000
100-009-452-613	Uniforms/Clothing	787	1,614	500	500	500	500
100-009-452-614	Tools & Small Equipment	447	1,258	500	1,500	1,500	1,500
100-009-452-617	Furniture	-	2,200				
100-009-452-618	Postage	-	2				
100-009-452-619	Computers	-	1,186				

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 100	General Fund						
100-009-452-620	Utilities	3,737		5,000			
100-009-452-621	Natural Gas	-	1,175		1,175	1,175	1,175
100-009-452-622	Electricity	-	5,042		5,042	5,042	5,042
100-009-452-623	Phone	-	1,393		1,393	1,393	1,393
100-009-452-624	TV/Internet	-	1,275		1,275	1,275	1,275
100-009-452-626	Gasoline/Fuel	-	3,994		4,500	4,500	4,500
100-009-452-630	Food & Beverage	-	23				
100-009-452-803	Special Events	5,604	366				
100-009-452-809	Grant Expense		288	30,000			
100-009-452-813	Finance Chrgs for Svc					16,830	16,830
	Materials & Services	50,836	92,544	106,076	72,783	79,113	79,113
100-009-452-720	Buildings	-	73,100	93,750	93,750	23,438	23,438
100-009-452-730	Projects & Improvements	1,200	28,109	269,056	191,272	203,291	203,291
100-009-452-741	Machinery	1,278	1,264				
100-009-452-742	Vehicles	-	2,219				
	Capital Outlay	2,478	104,692	362,806	285,022	226,729	226,729
009-452	Public Works Expense	184,471	401,589	613,364	561,017	499,998	499,998
	Revenue	\$ 3,934,090	\$ 3,918,317	\$ 3,282,424	\$ 3,236,969	\$ 3,150,691	\$ 3,333,474
	Expense	2,283,773	2,723,892	1,938,479	2,013,559	1,992,631	1,992,631
	Net from Operations	1,650,317	1,194,424	1,343,946	1,223,410	1,158,059	1,340,842
010	Transfers						
100-010-391-020	Transfer In for Services	(273,264)	(327,441)	(280)			
100-010-491-030	Transfer Out for Operations	200,000	11,000	247,259	162,213		
100-010-491-040	Transfer Out for Capital	82,500	80,000	146,014	91,407	99,847	99,847
010	Transfers	9,236	(236,441)	392,993	253,620	99,847	99,847
100-002-490-000	Contingency	-	-	75,579	80,071	78,173	78,173
100-010-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	\$ 1,641,081	\$ 1,430,865	\$ 875,374	\$ 889,719	\$ 980,040	\$ 1,162,823
	Months of Expenditures Available	9.00	6.00	6.00	6.00	6.00	7.00

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 200	Public Safety						
000	Revenue						
200-000-300-000	Beginning Fund Balance	1,213,099	1,196,347	1,526,496	1,718,736	1,646,222	1,646,222
200-000-311-102	S.H. School District	41,981					
200-007-311-010	Current Property Taxes	2,302,769	2,682,810	2,798,260	2,998,984	2,855,822	2,969,298
200-007-319-010	Delinquent Property Taxes	61,434	110,929	34,534	72,319	60,075	60,075
200-007-322-013	Bike Licenses	28	52	20	20	20	20
200-007-322-014	OLCC License Fees	695	665	400	400	400	400
200-007-330-030	Misc. Grants	1,262	3,437	-	-	-	-
200-007-335-014	Marijuana Local Option Tax	-	-	27,400	182,783	182,783	-
200-007-361-010	Interest	20,890	38,668	18,333	39,598	39,598	39,598
200-007-361-011	Interest On Taxes	12,578	13,156	-	13,156	13,156	13,156
200-007-364-030	Donations	44,692	12,369	8,000	8,000	8,000	8,000
200-007-392-010	Sale Of Vehicles/Auction	-	5,804	-	-	-	-
200-007-395-011	Misc. Revenues	19,373	16,592	20,000	20,000	20,000	20,000
000	Revenue	3,718,801	4,080,829	4,433,443	5,053,996	4,826,076	4,756,769
007	Police						
200-007-421-110	Staff Pay	1,381,176	1,362,217	1,410,746	1,543,176	1,407,701	1,466,015
200-007-421-130	Overtime	89,346	76,038	75,000	77,250	77,250	77,250
200-007-421-210	Group Insurance	413,651	396,201	459,585	470,481	419,259	457,842
200-007-421-220	FICA/Medicare	110,988	108,605	112,309	121,759	117,312	123,288
200-007-421-230	Retirement	196,750	187,621	206,266	240,100	217,233	227,573
200-007-421-250	Unemployment Contribution	1,458	2,015	1,411	1,591	1,485	1,543
200-007-421-260	Workers' Compensation	26,594	31,062	32,982	35,135	31,700	33,372
	<i>Personnel Services</i>	<i>2,219,963</i>	<i>2,163,759</i>	<i>2,298,299</i>	<i>2,489,492</i>	<i>2,271,940</i>	<i>2,386,883</i>
200-007-421-310	Memberships/Dues	963	3,301	1,763	1,800	1,800	1,800
200-007-421-311	Subscriptions		262		1,000	1,000	1,000
200-007-421-320	Professional Services	11,714	11,534	34,012	34,500	34,500	34,500
200-007-421-340	Technical Services	26,865	42,523	79,343	83,500	83,500	83,500
200-007-421-423	Custodial Service		8,396		8,500	8,500	8,500
200-007-421-430	Equipment Repair & Maintenance	24,403	16,077	30,000	25,410	25,410	25,410
200-007-421-431	Building Repair & Maintenance		387		9,195	9,195	9,195
200-007-421-432	Grounds Maintenance	-	9		2,500	2,500	2,500
200-007-421-442	Equipment/Vehicle Rental	18,353	20,534	5,000	20,139	20,139	20,139
200-007-421-520	Insurance			9,752	32,600	32,600	32,600
200-007-421-540	Advertising	2,075	791	2,000	2,000	2,000	2,000
200-007-421-550	Duplicating & Printing		374		300	300	300
200-007-421-580	Training/Travel	13,708	13,892	17,848	18,548	18,548	18,548
200-007-421-610	Office Supplies	5,105	5,505	5,900	8,100	8,100	8,100
200-007-421-611	Cleaning Supplies		849		1,600	1,600	1,600
200-007-421-612	Operating Supplies	60,746	9,396	69,156	24,140	24,140	24,140
200-007-421-613	Uniforms/Clothing	7,511	12,646	16,120	19,220	19,220	19,220
200-007-421-614	Tools & Small Equipment	-	8,931		24,320	24,320	24,320
200-007-421-616	Jail Expense	235	150	1,000	1,260	1,260	1,260
200-007-421-617	Furniture	788	656	1,500	1,500	1,500	1,500
200-007-421-618	Postage		921		2,600	2,600	2,600
200-007-421-619	Computers		11,511	6,000	6,800	6,800	6,800
200-007-421-620	Utilities	41,969		43,500			
200-007-421-621	Natural Gas				2,000	2,000	2,000
200-007-421-622	Electricity		17,989		19,000	19,000	19,000
200-007-421-623	Phone		20,499		21,500	21,500	21,500
200-007-421-624	TV/Internet		3,578		3,700	3,700	3,700
200-007-421-626	Gasoline/Fuel		31,888		37,800	37,800	37,800
200-007-421-630	Food & Beverage		3,574		1,300	1,300	1,300
200-007-421-640	Books & Periodicals		354		400	400	400
200-007-421-803	Special Events	7,532	7,994	10,000	12,000	12,000	12,000
200-007-421-812	Administrative Svc Chrgs					129,260	129,260
200-007-421-813	Finance Svc Chrgs					44,996	44,996
	<i>Materials & Services</i>	<i>221,967</i>	<i>254,521</i>	<i>332,894</i>	<i>427,232</i>	<i>601,488</i>	<i>601,488</i>

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 200	Public Safety						
200-007-421-730	Projects & Improvements				15,000	15,000	15,000
200-007-421-741	Machinery	35,589	5,528	56,657	45,000	87,000	87,000
200-007-421-742	Vehicles	34,950	59,661	95,000	70,000	20,000	20,000
	<i>Capital Outlay</i>	<i>70,540</i>	<i>65,189</i>	<i>151,657</i>	<i>130,000</i>	<i>122,000</i>	<i>122,000</i>
007	Police Expense	2,512,470	2,483,469	2,782,850	3,046,724	2,995,428	3,110,371
	Revenue	3,718,801	4,080,829	4,433,443	5,053,996	4,826,076	4,756,769
	Expense	2,512,470	2,483,469	2,782,850	3,046,724	2,995,428	3,110,371
	Net from Operations	1,206,330	1,597,361	1,650,593	2,007,272	1,830,648	1,646,398
010	Transfers						
200-010-331-040	Transfers In for Capital			(300)			
200-010-491-020	Transfer Out for Services			180,398	191,056		
200-010-491-040	Transfer Out for Capital	10,000	10,000	10,000	100,000	83,944	83,944
010	Transfers	10,000	10,000	190,098	291,056	83,944	83,944
200-007-490-000	Contingency			129,451	141,192	232,041	237,788
200-101-491-002	Unappropriated Ending Fund Balance	1,196,330	1,587,361				
200	Public Safety	-	-	1,331,044	1,575,024	1,514,664	1,324,667
	Months of Expenditures Available	6	8	6	7	7	5

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 201	Library						
000	Revenue						
201-000-300-000	Beginning Fund Balance	224,585	312,451	372,184	413,666	426,726	426,726
201-008-311-010	Current Property Taxes	343,215	399,858	406,126	410,811	442,558	442,558
201-008-319-010	Deliquent Property Taxes	8,547	15,206	5,000	10,425	10,425	10,425
201-008-330-030	Grants	12,710	15,417				
201-008-347-020	Library Fees	4,731	5,162	3,373	5,000	5,000	5,000
201-008-361-010	Interest	4,674	9,264	4,674	9,356	9,356	9,356
201-008-361-011	Interest On Taxes	1,875	1,961		1,980	1,980	1,980
201-008-364-030	Donations	1,731	4,282		-	-	-
201-008-395-011	Misc. Revenue	2,684	4,206	3,000	3,000	3,000	3,000
000	Revenue	604,752	767,808	794,357	854,239	899,046	899,046
008	Library						
201-008-455-110	Staff Pay	132,647	140,347	154,661	156,606	160,522	160,522
201-008-455-120	Temporary Employees	-	-	-	-	-	-
201-008-455-130	Overtime	82	27	-	-	-	-
201-008-455-210	Group Insurance	12,109	29,978	41,525	45,596	43,964	43,964
201-008-455-220	FICA/Medicare	10,037	10,486	11,833	11,980	12,280	12,280
201-008-455-230	Retirement	15,727	18,850	21,335	21,472	22,093	22,093
201-008-455-250	Unemployment Contribution	133	211	155	159	163	163
201-008-455-260	Workers' Compensation	316	32	213	215	221	221
	<i>Personnel Services</i>	<i>171,050</i>	<i>199,930</i>	<i>229,722</i>	<i>236,028</i>	<i>239,243</i>	<i>239,243</i>
201-008-455-310	Memberships/Dues	90	90	100	100	100	100
201-008-455-311	Subscriptions				2,500	2,500	2,500
201-008-455-320	Professional Services	2,281	8,508	8,500	8,585	8,585	8,585
201-008-455-340	Technical Services	10,202	12,137	26,883	28,227	28,227	28,227
201-008-455-423	Custodial Services		3,846	5,100	5,151	5,151	5,151
201-008-455-430	Equipment Repair & Maintenance	2,776	1,144	6,000	6,200	6,200	6,200
201-008-455-431	Building Repair & Maintenance		8,220	6,000	6,060	6,060	6,060
201-008-455-432	Grounds Maintenance	1,759	11	2,000	2,020	2,020	2,020
201-008-455-442	Equipment/Vehicle Rental	1,948	2,044	3,500	3,535	3,535	3,535
201-008-455-520	Insurance			2,468	3,612	3,612	3,612
201-008-455-540	Advertising	4,170	4,304	4,000	6,000	6,000	6,000
201-008-455-550	Duplicating & Printing		2,258	1,500	3,000	3,000	3,000
201-008-455-580	Training/Travel	703	1,085	2,500	2,525	2,525	2,525
201-008-455-610	Office Supplies	10,598	4,937	4,000	4,040	4,040	4,040
201-008-455-611	Cleaning Supplies		706	3,000	3,030	3,030	3,030
201-008-455-612	Operating Supplies	23	4,703	6,000	6,060	6,060	6,060
201-008-455-613	Uniforms/Clothing	-	-	200	400	400	400
201-008-455-617	Furniture		1,623		2,500	2,500	2,500
201-008-455-618	Postage	-	39	-	200	200	200
201-008-455-619	Computers	-	1,338	-	5,000	5,000	5,000
201-008-455-620	Utilities	17,713		21,122	-	-	-
201-008-455-621	Natural Gas		2,310	-	2,425	2,425	2,425
201-008-455-622	Electricity		6,950	-	7,300	7,300	7,300
201-008-455-623	Phone		4,574	-	4,800	4,800	4,800
201-008-455-624	TV/Internet		4,324	-	4,500	4,500	4,500
201-008-455-630	Food & Beverage		114		2,500	2,500	2,500
201-008-455-640	Books & Periodicals	37,902	35,327	30,000	35,000	35,000	35,000
201-008-455-803	Special Events	6,606	9,425	5,000	6,500	6,500	6,500
201-008-455-809	Grant Expense	10,577	15,186	-	-	-	-
201-008-455-812	Administrative Charge for Service					28,348	28,348
201-008-455-813	Finance Charge for Service					19,867	19,867
	<i>Materials & Services</i>	<i>107,348</i>	<i>135,202</i>	<i>137,873</i>	<i>161,770</i>	<i>209,985</i>	<i>209,985</i>

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 201	Library						
201-008-455-720	Buildings	-	-	119,600	50,000	-	-
201-008-455-741	Machinery	303	1,623	-	-	-	-
	<i>Capital Outlay</i>	303	1,623	119,600	50,000	-	-
008	Library Expense	278,701	336,755	487,195	447,798	449,228	449,228
	Revenue	\$ 604,752	\$ 767,808	\$ 794,357	\$ 854,239	\$ 899,046	\$ 899,046
	Expense	278,701	336,755	487,195	447,798	449,228	449,228
	Net from Operations	326,051	431,052	307,162	406,441	449,818	449,818
010	Transfers						
201-010-491-020	Transfer Out for Services			47,343	47,917		
201-010-491-040	Transfer Out for Capital	13,000	13,000	13,000	13,000	13,000	13,000
010	Transfers	13,000	13,000	60,343	60,917	13,000	13,000
201-008-490-000	Contingency				19,592	18,262	18,262
201-150-490-002	Unappropriated Ending Fund Balance	313,051	418,052				
201	Library	-	-	246,819	325,932	418,556	418,556
	Months of Expenditures Available	13.00	15.00	6.00	9.00	12.00	12.00

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 204	Narcotics Enforcement					
000	Revenue					
204-000-300-000	Beginning Fund Balance	92,960	94,505	79,805	56,318	56,318
204-007-352-010	Forfeits	2,744	507.50			
204-007-361-010	Interest	1,476	1,963	700	1,447	1,447
204-007-395-011	Miscellaneous Revenues	7,000				
000	Revenue	104,180	96,975	80,505	57,765	57,765
007	Police					
204-007-421-320	Professional Services		150		5,700	5,700
204-007-421-580	Training & Travel		175			
204-007-421-741	Machinery	2,676				
204-007-421-742	Vehicles	7,000	14,850	45,000		
007	Police Expense	9,676	15,175	45,000	5,700	5,700
100						
204-100-421-270	Released Forfeitures	-	-	-	-	-
100	Dept	-	-	-	-	-
	Revenue	104,180	96,975	80,505	57,765	57,765
	Expense	9,676	15,175	45,000	5,700	5,700
	Net from Operations	94,505	81,800	35,505	52,065	52,065
204	Narcotics Enforcement Fund	94,505	81,800	35,505	52,065	52,065

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 290	Internal Service						
000	Revenue						
290-000-300-000	Beginning Fund Balance						
290-002-318-021	Franchise - Ppl						
290-002-318-022	Franchise - Nw Gas			73,623	70,000	70,000	70,000
290-002-318-023	Franchise - Cable Tv			100,994	100,994	100,994	100,994
290-002-318-024	Franchise - Telephone			12,724	11,500	11,500	11,500
290-002-318-025	Franchise - Sanitation			40,877	40,877	40,877	40,877
290-002-390-010	Administrative Chrgs for Svc					789,675	789,675
290-002-390-021	Finance Chrgs for Svc					517,399	517,399
290-004-340-020	Lien Search Fees				12,288	12,288	12,288
290-004-340-023	Passport Acceptance Fees				11,353	11,353	11,353
290-004-340-024	Passport Photos				4,500	4,500	4,500
000	Revenue	-	-	228,218	251,512	1,558,586	1,558,586
002	Non-Departmental						
290-002-480-110	Staff Pay			31,147	35,312	35,232	35,232
290-002-480-112	City Attorney			56,994	56,994	56,994	56,994
290-002-480-210	Group Insurance			11,062	300	300	300
290-002-480-220	FICA/Medicare			2,325	7,062	7,056	7,056
290-002-480-230	Retirement			3,738	4,238	4,228	4,228
290-002-480-250	Unemployment Contribution			89	92	92	92
290-002-480-260	Workers' Compensation			884	127	127	127
	Personnel Services	-	-	106,239	104,125	104,029	104,029
290-002-480-310	Memberships/Dues						
290-002-480-320	Professional Services						
290-002-480-321	Labor Relations						
290-002-480-340	Technical Services			3,255	8,583	11,208	11,208
290-002-480-341	Codification of Ordinance			5,000	5,000	5,000	5,000
290-002-480-431	Building Repair & Maintenance						
290-002-480-520	Insurance						
290-002-480-540	Advertising						
290-002-480-541	Tourism						
290-002-480-610	Office Supplies					300	300
290-002-480-611	Cleaning Supplies						
290-002-480-622	Electricity						
290-002-480-623	Phone					630	630
290-002-480-805	Safety Incentive Program						
290-002-480-808	Community Grants						
	Materials & Services	-	-	8,255	13,583	17,138	17,138
290-002-480-720	Buildings	-	-				
290-002-480-741	Machinery	-	-				
	Capital Outlay	-	-	-	-	-	-
002	Non-Departmental Expense	-	-	114,494	117,708	121,167	121,167
003	Executive/Legislative						
290-003-413-110	Staff Pay			184,704	191,567	185,973	185,973
290-003-413-111	Council Pay			6,420	6,420	6,420	6,420
290-003-413-130	Overtime			-	-	-	-
290-003-413-210	Group Insurance			47,178	50,791	44,501	44,501
290-003-413-220	FICA/Medicare			14,124	14,650	14,222	14,222
290-003-413-230	Retirement			28,999	30,077	29,199	29,199
290-003-413-250	Unemployment Contribution			192	198	192	192
290-003-413-260	Workers' Compensation			250	262	255	255
	Personnel Services	-	-	281,867	293,965	280,762	280,762
290-003-413-310	Memberships/Dues			8,000	8,400	8,400	8,400
290-003-413-320	Professional Services			500	1,500	1,500	1,500
290-003-413-340	Technical Services			2,460	4,200	4,200	4,200
290-003-413-430	Equipment Repair & Maintenance			5,000	3,000	3,000	3,000
290-003-413-540	Advertising			-	-	-	-
290-003-413-541	Tourism			-	-	-	-
290-003-413-580	Training/Travel			10,000	12,000	12,000	12,000
290-003-413-610	Office Supplies			5,000	5,000	5,000	5,000
290-003-413-613	Uniforms/Clothing			250	250	250	250

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 290	Internal Service						
290-003-413-617	Furniture			2,500	-	-	-
290-003-413-619	Computers & Peripherals						
290-003-413-620	Utilities			7,250	7,600	7,600	7,600
290-003-413-630	Food & Beverage			2,000	2,000	2,000	2,000
	Materials & Services	-	-	42,960	43,950	43,950	43,950
290-003-413-741	Machinery			-	-	-	-
	Capital Outlay	-	-	-	-	-	-
003	Executive Expense	-	-	324,827	337,915	324,712	324,712
004	Finance						
290-004-415-110	Staff Pay			234,694	247,630	242,933	242,933
290-004-415-210	Group Insurance			87,536	91,661	93,775	93,775
290-004-415-220	FICA/Medicare			17,956	18,945	18,587	18,587
290-004-415-230	Retirement			33,457	35,386	34,657	34,657
290-004-415-250	Unemployment Contribution			235	248	243	243
290-004-415-260	Workers' Compensation			319	340	333	333
	Personnel Services	-	-	374,197	394,210	390,528	390,528
290-004-415-310	Memberships/Dues			400	800	800	800
290-004-415-331	Auditing			36,000	40,000	40,000	40,000
290-004-415-332	Investment Services			10,000	10,000	10,000	10,000
290-004-415-333	Lien Search			5,000	6,000	6,000	6,000
290-004-415-340	Technical Services			28,871	35,870	35,870	35,870
290-004-415-430	Equipment Repair & Maintenance			2,200			
290-004-415-580	Training/Travel			3,000	6,000	6,000	6,000
290-004-415-610	Office Supplies			5,500	5,500	5,500	5,500
290-004-415-613	Uniforms/Clothing			200	200	200	200
290-004-415-615	Bank Expense			40,000	55,000	55,000	55,000
290-004-415-617	Furniture			2,000			
290-004-415-619	Computers			1,200			
290-004-415-620	Utilities			5,750	7,500	7,500	7,500
	Materials & Services	-	-	140,121	166,870	166,870	166,870
290-004-415-741	Machinery						
	Capital Outlay	-	-	-	-	-	-
004	Finance Expense	-	-	514,318	561,080	557,398	557,398
009	Public Works						
009-???	PW Administration						
290-009-452-110	Staff Pay			359,488	329,744	315,878	315,878
290-009-452-120	Temporary Employees			-			
290-009-452-130	Overtime			-			
290-009-452-210	Group Insurance			104,872	92,189	91,780	91,780
290-009-452-220	FICA/Medicare			27,503	25,227	24,168	24,168
290-009-452-230	Retirement			50,820	47,548	45,625	45,625
290-009-452-250	Unemployment Contribution			360	330	316	316
290-009-452-260	Workers' Compensation			8,487	8,121	7,665	7,665
	Personnel Services	-	-	551,530	503,159	485,432	485,432
009-452	Public Works Expense	-	-	551,530	503,159	485,432	485,432
	Revenue	\$ -	\$ -	\$ 228,218	\$ 251,512	\$ 1,558,586	\$ 1,558,586
	Expense	-	-	1,505,169	1,519,862	1,488,709	1,488,709
	Net from Operations	-	-	(1,276,951)	(1,268,350)	69,877	69,877
010	Transfers						
290-010-391-020	Transfer In for Services			(1,333,000)	(1,339,855)		
290-010-491-030	Transfer Out for Operations						
290-010-491-040	Transfer Out for Capital						
010	Transfers	-	-	(1,333,000)	(1,339,855)	-	-
290-002-490-000	Contingency	-	-	56,049	71,505	69,876	69,876
290-010-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -			\$ -
290	INTERNAL SERVICE	\$ -	\$ -	\$ 0	\$ 0	\$ 1	\$ 1
	Months of Expenditures Available	#DIV/0!	#DIV/0!	1.00	1.00	1.00	1.00

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 300	Community Center					
000	Revenue					
300-000-300-000	Beginning Fund Balance	8,869	(772)	-	-	-
300-002-361-010	Interest	9	(112)	30	30	30
300-002-362-010	Lease Revenue	29,143	27,818	46,000	46,000	46,000
000	Revenue	38,021	26,934	46,030	46,030	46,030
002	Non-Departmental					
300-002-480-320	Professional Services		1,179			
300-002-480-430	Equipment Repair & Maintenance	8,835	1,347	5,000	5,000	5,000
300-002-480-431	Building Repair & Maintenance		5,678	250	250	250
300-002-480-432	Grounds Maintenance					
300-002-480-611	Cleaning Supplies		312			
300-002-480-612	Operating Supplies	270	863			
300-002-480-620	Utilities	29,688		40,780	40,780	40,780
300-002-480-621	Natural Gas		7,126			
300-002-480-622	Electricity		21,065			
300-002-490-000	Contingency					
002	Non-Departmental Expense	38,793	37,569	46,030	46,030	46,030
	Revenue	\$ 38,021	\$ 26,934	\$ 46,030	\$ 46,030	\$ 46,030
	Expense	38,793	37,569	46,030	46,030	46,030
	Net from Operations	(772)	(10,635)	-	-	-
010	Transfers					
290-010-391-030	Transfer In for Operations		(11,000)			
290-010-491-030	Transfer Out for Operations					
010	Transfers	-	(11,000)	-	-	-
300	Community Center	\$ (772)	\$ 365	\$ -	\$ -	\$ -

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 457	Parks & Recreation					
000	Revenue					
457-000-300-000	Beginning Fund Balance	51,304	59,977	15,500	39,373	39,373
457-000-391-100	Transfers In From G.Fund					
457-009-361-010	Interest	882	1,033	472	1,000	1,000
457-009-364-030	Parks Donations	53	23,350			
457-009-365-030	Billed Parks Donations	1,502	1,413	1,450	1,500	1,500
457-009-365-031	Billed Pool Donations	1,237	120			
457-009-395-011	Miscellaneous Revenues	5,000	3,343			
000	Revenue	59,977	89,236	17,422	41,873	41,873
009	Public Works					
<i>009-452</i>	<i>Parks & Facilities</i>					
457-009-452-320	Professional Services		953			
457-009-452-612	Operating Supplies		9,221			
457-009-452-613	Uniforms/Clothing		72			
457-009-452-623	Phone		85			
457-009-452-730	Projects & Improvements		23,671	17,422	41,873	41,873
457-009-452-803	Special Events		463			
457-009-452-811	Sweet Home Pool Donations	-	(1,025)			
009-452	Parks Expense	-	33,441	17,422	41,873	41,873
	Revenue	\$ 59,977	\$ 89,236	\$ 17,422	\$ 41,873	\$ 41,873
	Expense	-	33,441	17,422	41,873	41,873
	Net from Operations	59,977	55,795	-	-	-
457	Parks & Recreation Fund	\$ 59,977	\$ 55,795	\$ -	\$ -	\$ -

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 575	State Gas Tax (Streets)						
000	Revenue						
575-000-300-000	Beg. Fund Bal.	229,133	230,248	146,012	367,510	378,147	378,147
575-009-335-015	State Gas Tax	586,225	610,691	687,587	748,134	686,742	686,742
575-009-361-010	Interest	2,681	5,785	2,200	5,500	5,500	5,500
575-009-364-030	Donations	165					
575-009-395-011	Misc. Revenues	126	4				
000	Revenue	818,329	846,728	835,799	1,121,144	1,070,389	1,070,389
009	Public Works						
<i>009-431</i>	<i>Streets</i>						
575-009-431-110	Staff Pay	182,325	241,524	192,782	189,621	145,588	145,588
575-009-431-120	Temporary Employees		1,101				
575-009-431-130	Overtime	3,606	1,181	3,500	3,500	7,000	7,000
575-009-431-210	Group Insurance	73,872	79,213	71,586	63,955	54,341	54,341
575-009-431-220	FICA/Medicare	13,986	18,272	14,747	14,698	11,674	11,674
575-009-431-230	Retirement	22,840	28,483	23,136	22,757	17,471	17,471
575-009-431-250	Unemployment Contribution	199	363	196	190	153	153
575-009-431-260	Workers' Compensation	4,536	12,096	7,787	14,039	10,779	10,779
	<i>Personnel Services</i>	<i>301,364</i>	<i>382,233</i>	<i>313,734</i>	<i>308,760</i>	<i>247,006</i>	<i>247,006</i>
575-009-431-310	Memberships/Dues	115	284	700	400	400	400
575-009-431-311	Subscriptions		324				
575-009-431-320	Professional Services	11,761	23,856	12,000	12,500	12,500	12,500
575-009-431-340	Technical Services	5,896	5,217	6,000	7,300	7,300	7,300
575-009-431-423	Custodial Services		326				
575-009-431-430	Equipment Repair & Maintenance	5,678	10,227	5,000	5,100	5,100	5,100
575-009-431-431	Building Repair & Maintenance		1,955		2,000	2,000	2,000
575-009-431-432	Grounds Maintenance	1,706	258	2,000	1,500	1,500	1,500
575-009-431-442	Equipment/Vehicle Rental	1,400	2,077	2,000	2,500	2,500	2,500
575-009-431-520	Insurance			782	9,500	9,500	9,500
575-009-431-540	Advertising	931	54	200	200	200	200
575-009-431-550	Duplicating & Printing		533		200	200	200
575-009-431-580	Training/Travel	1,345	1,455	4,000	4,000	4,000	4,000
575-009-431-610	Office Supplies	3,265	434	3,500	2,500	2,500	2,500
575-009-431-611	Cleaning Supplies		337		500	500	500
575-009-431-612	Operating Supplies	31,534	23,414	39,000	40,000	40,000	40,000
575-009-431-613	Uniforms/Clothing	2,593	2,952	3,300	3,500	3,500	3,500
575-009-431-614	Tools & Small Equipment	2,032	2,977	3,000	3,000	3,000	3,000
575-009-431-617	Furniture	450	69	250	500	500	500
575-009-431-618	Postage		3				
575-009-431-619	Computers		530				
575-009-431-620	Utilities	11,791		11,000			
575-009-431-621	Natural Gas		837		850	850	850
575-009-431-622	Electricity		2,666		3,000	3,000	3,000
575-009-431-623	Phone		3,386		3,500	3,500	3,500
575-009-431-624	TV/Internet		1,579		3,000	3,000	3,000
575-009-431-626	Gasoline/Fuel		11,477		11,500	11,500	11,500
575-009-431-630	Food & Beverage		46		100	100	100
575-009-431-803	Special Events	460	91	400	400	400	400
575-009-431-812	Admin Svc Chgs				61,375	62,328	62,328
575-009-431-813	Finance Svc Chgs				16,744	19,331	19,331
	<i>Materials & Services</i>	<i>80,956</i>	<i>97,363</i>	<i>93,132</i>	<i>195,669</i>	<i>199,209</i>	<i>199,209</i>

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
575-009-431-720	Buildings	-		93,750	187,500	117,188	117,188
575-009-431-730	Projects & Improvements	-	726	130,000	200,000	280,000	280,000
575-009-431-741	Machinery	3,520	13,501				
575-009-431-742	Vehicles	-	335				
	<i>Capital Outlay</i>	<i>3,520</i>	<i>14,562</i>	<i>223,750</i>	<i>387,500</i>	<i>397,188</i>	<i>397,188</i>
009-431	Streets Expense	385,839	494,159	630,616	891,929	843,402	843,402
	Revenue	\$ 818,329	\$ 846,728	\$ 835,799	\$ 1,121,144	\$ 1,070,389	\$ 1,070,389
	Expense	385,839	494,159	630,616	891,929	843,402	843,402
	Net from Operations	432,490	352,570	205,183	229,215	226,987	226,987
010	Transfers						
575-010-491-020	Transfer Out for Services	44,532	2,936	81,384			
575-010-491-040	Transfer Out for Capital	157,710	99,241	1,932	1,932	1,940	1,940
010	Transfers	202,242	102,177	83,316	1,932	1,940	1,940
575-009-490-000	Contingency			18,988	26,828	30,242	30,242
575-450-490-002	Unappropriated Ending Fund Balance						
575	State Gas Tax (Streets) Fund	\$ 230,248	\$ 250,393	\$ 102,878	\$ 200,455	\$ 194,805	\$ 194,805
	Months of Expenditures Available	7.00	6.00	2.00	3.00	3.00	3.00
Fund: 585	Path Program						
000	Revenue						
585-000-300-000	Beg. Fund Balance	239,180	313,445	367,945	450,432	450,432	450,432
585-009-361-010	Interest	4,265	8,616	4,500	8,500	8,500	8,500
000	Revenue	243,445	322,061	372,445	458,932	458,932	458,932
009	Public Works						
<i>009-431</i>	<i>Streets</i>						
585-009-431-730	Projects & Improvements	5,000	-	75,000	-	-	-
009-431	Streets Expense	5,000	-	75,000	-	-	-
	Revenue	\$ 243,445	\$ 322,061	\$ 372,445	\$ 458,932	\$ 458,932	\$ 458,932
	Expense	5,000	-	75,000	-	-	-
	Net from Operations	238,445	322,061	297,445	458,932	458,932	458,932
010	Transfers						
585-010-391-040	Transfer In for Capital	(75,000)	(130,000)	(68,799)	-	-	-
010	Transfers	(75,000)	(130,000)	(68,799)	-	-	-
585-475-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -				
580	Path Program Fund	\$ 313,445	\$ 452,061	\$ 366,244	\$ 458,932	\$ 458,932	\$ 458,932

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 753	Weddle Bridge					
000	Revenue					
753-000-300-000	Beg. Fund Balance	4,700	4,774	4,818	4,918	4,918
753-009-361-010	Interest	74	109	75	100	100
000	Revenue	4,774	4,883	4,893	5,018	5,018
009	Public Works					
<i>009-452</i>	<i>Parks & Facilities</i>					
753-009-452-320	Professional Services			4,893	5,018	5,018
009-452	Parks & Facilities Expense	-	-	4,893	5,018	5,018
	Revenue	\$ 4,774	\$ 4,883	\$ 4,893	\$ 5,018	\$ 5,018
	Expense	-	-	4,893	5,018	5,018
	Net from Operations	4,774	4,883	-	-	-
753	Weddle Bridge Fund	\$ 4,774	\$ 4,883	\$ -	\$ -	\$ -
Fund: 754	Special Events					
000	Revenue					
754-000-300-000	Beg. Fund Bal.	7,418	7,376	5,032	5,000	5,000
754-000-391-000	Transfer In					
754-002-330-030	Misc. Operating Grants		2,000		2,000	2,000
754-002-361-010	Interest	119	180	75	100	100
754-002-364-030	Donations					
754-002-395-012	Special Events Revenue	9,049	2,985	2,900	2,000	2,000
000	Revenue	16,586	12,540	8,007	9,100	9,100
002	Non-Departmental					
754-002-480-320	Professional Services		795			
754-002-480-540	Advertising		130			
754-002-480-617	Furniture		300			
754-002-480-803	Special Events	9,210	2,943	8,007	9,100	9,100
002	Non-Departmental Expense	9,210	4,167	8,007	9,100	9,100
	Revenue	\$ 16,586	\$ 12,540	\$ 8,007	\$ 9,100	\$ 9,100
	Expense	9,210	4,167	8,007	9,100	9,100
	Net from Operations	7,376	8,373	-	-	-
754	Special Events Fund	\$ 7,376	\$ 8,373	\$ -	\$ -	\$ -

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 755	Public Transit Grant					
000	Revenue					
755-000-300-000	Beg. Fund Balance	-	-	-		
755-002-334-030	State Operating Grant	74,743	102,029	-	102,029	102,029
000	Revenue	74,743	102,029	-	102,029	102,029
002	Non-Departmental					
755-002-480-809	Grant Expense	74,743	100,961	-	102,029	102,029
002	Non-Departmental Expense	74,743	100,961	-	102,029	102,029
	Revenue	\$ 74,743	\$ 102,029	\$ -	\$ 102,029	\$ 102,029
	Expense	74,743	100,961	-	102,029	102,029
	Net from Operations	-	1,068	-	-	-
755	Public Transit Grant Fund	\$ -	\$ 1,068	\$ -	\$ -	\$ -
Fund: 760	Economic Development					
000	Revenue					
760-000-300-000	Beginning Fund Balance	270,206	475,981	451,756	456,512	456,512
760-000-330-003	Owner Rehab (96) Revenue					
760-000-330-004	Owner Rehab (99) Revenue		39,456			
760-000-330-005	Owner Rehab (00) Revenue					
760-000-337-001	Owner Rehab (91) Revenue					
760-006-361-010	Interest Earned	5,775	10,594	5,775	8,184	8,184
000	Revenue	275,981	526,031	457,531	464,696	464,696
006	Community & Economic Dev.					
<i>006-465</i>	<i>Economic Development</i>					
760-006-465-730	Projects & Improvements					
760-006-465-804	CEIP		22,300			
760-006-465-809	Grant Expense					
760-006-465-810	Economic Development	-	-	457,531	464,696	464,696
006	Community & Economic Dev. Expense	-	22,300	457,531	464,696	464,696
	Revenue	\$ 275,981	\$ 526,031	\$ 457,531	\$ 464,696	\$ 464,696
	Expense	-	22,300	457,531	464,696	464,696
	Net from Operations	275,981	503,731	-	-	-
010	Transfers					
760-010-391-030	Transfer In for Operations	(200,000)	-	-	-	-
010	Transfers	(200,000)	-	-	-	-
760	Economic Development Fund	\$ 475,981	\$ 503,731	\$ -	\$ -	\$ -

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 202	Project & Equipment Reserves					
000	Revenue					
202-000-300-000	Beginning Fund Balance	541,301	558,712	774,296	402,330	402,330
202-002-361-010	Interest	9,284	14,899	10,000	9,576	9,576
202-002-392-010	Auction Sales	-				
202-007-364-030	Police Projects	1,270	63,343			
202-009-364-030	Public Works Projects	-				
000	Revenue	551,856	636,954	784,296	411,906	411,906
009	Public Works					
202-009-480-320	Professional Services	132,604				
202-009-480-340	Technical Services	-				
202-009-480-730	Projects & Improvements	-				
202-007-421-741	Machinery	-		153,233	138,000	138,000
202-009-480-742	Vehicles			230,000	230,000	230,000
009	Public Works Expense	132,604	-	383,233	368,000	368,000
	Revenue	\$ 551,856	\$ 636,954	\$ 784,296	\$ 411,906	\$ 411,906
	Expense	132,604	-	383,233	368,000	368,000
	Net from Operations	419,252	636,954	401,063	43,906	43,906
010	Transfers					
202-010-391-040	Transfer In for Capital	(139,460)	(132,240)	(36,078)	(118,480)	(118,480)
010	Transfers	(139,460)	(132,240)	(36,078)	(118,480)	(118,480)
202-175-490-003	Reserved for Future Expense	\$ 558,712	\$ -			
202	Project & Equipment Reserves	\$ (0)	\$ 769,194	\$ 437,141	\$ 162,386	\$ 162,386

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 310	Building Reserve						
000	Revenue						
310-000-300-000	Beginning Fund Balance	1,043,398	303,954	343,758	-	-	-
310-002-361-010	Interest	2,739	5,294	14,650	-	-	-
310-002-392-010	Sale of Fixed Assets	-	-	-	-	-	-
310-002-395-011	Miscellaneous Revenues	6,561	1,700	1,400	-	-	-
000	Revenue	1,052,698	310,949	359,808	-	-	-
002	Non-Departmental						
310-002-480-320	Professional Services	-	47,191	30,365	-	-	-
310-002-480-430	Equipment Repair & Maintenance			945			
310-002-480-610	Office Supplies			399			
310-002-480-612	Operating Supplies			1,645			
310-002-480-614	Tools & Small Equipment			85			
310-002-480-619	Computers			11,160			
310-002-480-710	Land	725,000			-	-	-
310-002-480-731	Construction	103,743		1,131,726	-	-	-
310-002-480-741	Equipment & Machinery			10,000			
002	Non-Departmental Expense	828,743	47,191	1,186,325	-	-	-
	Revenue	\$ 1,052,698	\$ 310,949	\$ 359,808	\$ -	\$ -	\$ -
	Expense	828,743	47,191	1,186,325	-	-	-
	Net from Operations	223,954	263,758	(826,517)	-	-	-
010	Transfers						
310-010-391-040	Transfer In for Capital	(80,000)	(80,000)	(880,000)	-	-	-
010	Transfers	(80,000)	(80,000)	(880,000)	-	-	-
310	Building Reserve	\$ 303,954	\$ 343,758	\$ 53,483	\$ -	\$ -	\$ -

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 501	Water System Development						
000	Revenue						
501-000-300-000	Beginning Fund Balance	415,057	467,096	118,591	563,230	563,230	563,230
501-009-340-022	System Development Charges	41,423	37,610	38,000	35,000	35,000	35,000
501-009-355-010	Water Dev Fees Prin.	1,599	1,574	-	1,500	1,500	1,500
501-009-361-010	Interest	7,023	11,325	5,415	9,000	9,000	9,000
501-009-361-012	Water Sdc Interest	1,995	1,460	750	1,000	1,000	1,000
001	Revenue	467,096	519,065	162,756	609,730	609,730	609,730
009	Public Works						
<i>009-433</i>	<i>Water Operations</i>						
501-009-433-320	Professional Services	-	-	-	-	-	-
501-009-433-730	Projects & Improvements	-	-	-	-	-	-
009-433	Water Operations Expense	-	-	-	-	-	-
	Revenue	\$ 467,096	\$ 519,065	\$ 162,756	\$ 609,730	\$ 609,730	\$ 609,730
	Expense	-	-	-	-	-	-
	Net from Operations	467,096	519,065	162,756	609,730	609,730	609,730
501-010-491-040	Transfer Out for Capital				\$ 600,000		
501-230-490-002	Reserved for Future Expenditures	\$ 467,096	\$ 519,065				
501	Water System Development Fund	\$ -	\$ -	\$ 162,756	\$ 9,730	\$ 609,730	\$ 609,730

Fund: 551	Wastewater System Development						
000	Revenue						
551-000-300-000	Beginning Fund Balance	447,324	479,925	368,631	540,591	540,591	540,591
551-009-340-022	System Development Charges	23,473	19,317	20,099	16,500	16,500	16,500
551-009-355-010	Assessment Principal	1,181	762	1,000	1,000	1,000	1,000
551-009-361-010	Interest	7,327	11,335	7,500	12,000	12,000	12,000
551-009-361-012	Interest on Assessments	621	653	-	650	650	650
000	Revenue	479,925	511,992	397,230	570,741	570,741	570,741
009	Public Works						
<i>009-432</i>	<i>Wastewater Operations</i>						
551-009-432-320	Professional Services	-	-	-	110,000	-	-
551-009-432-730	Projects & Improvements	-	-	-	-	-	-
009-432	Wastewater Operations Expense	-	-	-	110,000	-	-
	Revenue	\$ 479,925	\$ 511,992	\$ 397,230	\$ 570,741	\$ 570,741	\$ 570,741
	Expense	-	-	-	110,000	-	-
	Net from Operations	479,925	511,992	397,230	460,741	570,741	570,741
551	Wastewater System Development Fund	\$ 479,925	\$ 511,992	\$ 397,230	\$ 460,741	\$ 570,741	\$ 570,741

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 561	Storm Water System Development						
000	Revenue						
561-000-300-000	Beginning Fund Balance	10,983	11,157	11,257	11,511	11,511	11,511
561-009-361-010	Interest	174	255	100	255	255	255
000	Revenue	11,157	11,411	11,357	11,766	11,766	11,766
009	Public Works						
009-434	Storm						
561-009-434-730	Projects & Improvements	-	-	-	-	-	-
009-434	Storm Water Expense	-	-	-	-	-	-
	Revenue	\$ 11,157	\$ 11,411	\$ 11,357	\$ 11,766	\$ 11,766	\$ 11,766
	Expense	-	-	-	-	-	-
	Net from Operations	11,157	11,411	11,357	11,766	11,766	11,766
561	Storm Water System Development Fund	\$ 11,157	\$ 11,411	\$ 11,357	\$ 11,766	\$ 11,766	\$ 11,766

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 570	Street Maintenance & Improvement						
000	Revenue						
570-000-300-000	Beg. Fund Bal	1,274,942	1,284,299	1,125,299	1,063,577	1,063,577	1,063,577
570-009-355-010	Capital Improvement Assessment	315		-			
570-009-361-010	Interest	19,907	27,835	18,500	20,134	20,134	20,134
570-009-361-012	Interest on Assessments	15	3	-			
570-009-395-011	Misc. Revenues	8,066	2,698	-			
000	Revenue	1,303,245	1,314,836	1,143,799	1,083,711	1,083,711	1,083,711
009	Public Works						
<i>009-431</i>	<i>Streets</i>						
570-009-431-730	Projects & Improvements	33,946		75,000			
570-009-431-731	Construction	-			300,000	300,000	300,000
570-009-431-741	Machinery	-					
570-009-431-742	Vehicles	-	43,487				
009-431	Streets Expense	33,946	43,487	75,000	300,000	300,000	300,000
	Revenue	\$ 1,303,245	\$ 1,314,836	\$ 1,143,799	\$ 1,083,711	\$ 1,083,711	\$ 1,083,711
	Expense	33,946	43,487	75,000	300,000	300,000	300,000
	Net from Operations	1,269,299	1,271,348	1,068,799	783,711	783,711	783,711
010	Transfers						
570-010-391-040	Transfer In for Capital	(40,000)					
570-010-491-040	Transfer Out for Capital	25,000	80,000	68,799			
010	Transfers	(15,000)	80,000	68,799	-	-	-
570-455-490-002	Unappropriated Ending Fund Balance						
570	Streets Maintenance & Improvement	\$ 1,284,299	\$ 1,191,348	\$ 1,000,000	\$ 783,711	\$ 783,711	\$ 783,711
	Months of Expenditures Available	454.00	329.00	160.00	31.00	31.00	31.00

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 500	Water						
000	Revenue						
500-000-300-000	Beginning Fund Balance	200,149	158,367	287,702	222,454	430,798	430,798
500-009-340-021	User Fees	2,109,906	2,317,576	2,392,311	2,445,471	2,519,526	2,519,526
500-009-340-025	Utility Connection Fees	19,852	27,702	20,000	20,000	20,000	20,000
500-009-361-010	Interest	4,106	8,735	3,212	5,000	5,000	5,000
500-009-395-011	Misc. Revenues	14,936	12,159	7,500	13,175	13,175	13,175
000	Revenue	2,348,948	2,524,539	2,710,725	2,706,100	2,988,499	2,988,499
009	Public Works						
009-333	Water Treatment						
500-009-333-110	Staff Pay	36,078	25,649		37,020	35,937	35,937
500-009-333-130	Overtime	64	3				
500-009-333-210	Group Insurance	9,640	6,396		12,925	4,996	4,996
500-009-333-220	FICA/Medicare	2,712	1,943		2,833	2,750	2,750
500-009-333-230	Retirement	5,305	3,652		5,813	5,643	5,643
500-009-333-250	Unemployment Contribution	36	39		37	36	36
500-009-333-260	Workers' Compensation	865	301		2,741	2,661	2,661
	Personnel Services	54,701	37,982	-	61,369	52,023	52,023
500-009-333-310	Memberships/Dues	-		-	500	500	500
500-009-333-311	Subscriptions		471				
500-009-333-320	Professional Services	625,591	478,765	596,559	596,600	580,640	580,640
500-009-333-340	Technical Services	10,435	7,528	-	1,320	662	662
500-009-333-430	Equipment Repair & Maintenance	-	628	10,000	10,100	10,100	10,100
500-009-333-442	Equipment/Vehicle Rental		72				
500-009-333-520	Insurance			14,141			
500-009-333-540	Advertising	-	163	-			
500-009-333-580	Training/Travel	-	264	-	2,000	2,000	2,000
500-009-333-610	Office Supplies	411		-			
500-009-333-612	Operating Supplies		4				
500-009-333-613	Uniforms/Clothing	-		-			
500-009-333-614	Tools & Small Equipment	-		-			
500-009-333-618	Postage		113		150	150	150
500-009-333-620	Utilities	83					
500-009-333-623	Phone				360	360	360
500-009-333-630	Food & Beverage		13				
500-009-333-803	Special Events		2				
500-009-333-812	Administrative Svc Charges					119,075	119,075
500-009-333-813	Finance Svc Charges					76,929	76,929
	Materials & Services	636,519	488,023	620,701	611,030	790,416	790,416
500-009-333-730	Projects & Improvements	-	18,020				
500-009-333-741	Machinery	-					
	Capital Outlay	-	18,020	-	-	-	-
009-333	Water Treatment Expense	691,220	544,025	620,701	672,399	842,438	842,438
009	Public Works						
009-433	Water Operations						
500-009-433-110	Staff Pay	177,285	253,852	187,548	187,381	185,401	185,401
500-009-433-130	Overtime	1,832	437	2,500	2,500	2,500	2,500
500-009-433-210	Group Insurance	60,623	84,273	74,984	93,458	76,841	76,841
500-009-433-220	FICA/Medicare	13,515	19,220	14,346	14,333	14,376	14,376
500-009-433-230	Retirement	22,747	28,973	22,508	22,487	22,251	22,251
500-009-433-250	Unemployment Contribution	180	370	191	190	188	188
500-009-433-260	Workers' Compensation	4,554	5,162	5,269	5,293	5,258	5,258
	Personnel Services	280,736	392,287	307,346	325,642	306,815	306,815
500-009-433-310	Memberships/Dues	544	2,249	1,000	2,000	2,000	2,000
500-009-433-311	Subscriptions		856		1,000	1,000	1,000
500-009-433-320	Professional Services	24,555	39,408	25,000	25,250	25,250	25,250
500-009-433-340	Technical Services	11,520	12,932	33,000	33,000	33,330	33,330
500-009-433-400	Easements	1,158	1,158	1,200	1,250	1,250	1,250
500-009-433-423	Custodial Services		326		500	500	500
500-009-433-430	Equipment Repair & Maintenance	2,806	7,321	7,000	7,500	7,500	7,500
500-009-433-431	Building Repair & Maintenance	-	1,964	2,000	2,000	2,000	2,000
500-009-433-432	Grounds Maintenance	4,516	123	100	500	570	570
500-009-433-442	Equipment/Vehicle Rental	-	2,066	2,000	2,020	2,020	2,020
500-009-433-520	Insurance			6,122	35,000	35,000	35,000

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
500-009-433-540	Advertising	1,315	155	1,000	1,000	1,000	1,000
500-009-433-550	Duplicating & Printing		666		500	500	500
500-009-433-580	Training/Travel	2,398	3,766	4,500	5,000	5,000	5,000
500-009-433-610	Office Supplies	3,483	965	7,000	5,000	5,000	5,000
500-009-433-611	Cleaning Supplies		267		500	500	500
500-009-433-612	Operating Supplies	75,919	58,241	115,500	116,655	116,655	116,655
500-009-433-613	Uniforms/Clothing	2,648	2,301	3,000	2,500	2,500	2,500
500-009-433-614	Tools & Small Equipment	1,352	10,409	5,000	1,500	1,500	1,500
500-009-433-617	Furniture	525	69	1,000	500	500	500
500-009-433-618	Postage		3				
500-009-433-619	Computers		353				
500-009-433-620	Utilities	18,766		15,000			
500-009-433-621	Natural Gas		2,833		2,300	2,300	2,300
500-009-433-622	Electricity		5,472		5,775	5,775	5,775
500-009-433-623	Phone		4,509		6,000	6,000	6,000
500-009-433-624	TV/Internet		1,579		2,500	2,500	2,500
500-009-433-626	Gasoline/Fuel		9,982		10,000	10,000	10,000
500-009-433-630	Food & Beverage		24		100	100	100
500-009-433-812	Administrative Svc Charges					108,844	108,844
500-009-433-813	Finance Svc Charges					70,319	70,319
	Materials & Services	151,505	169,997	229,422	269,850	449,413	449,413
500-009-433-720	Buildings	-					
500-009-433-730	Projects & Improvements	-	540				
500-009-433-741	Machinery	1,174	18,969				
500-009-433-742	Vehicles		6,469				
	Capital Outlay	1,174	25,978	-	-	-	-
009-433	Water Operations Expense	433,415	588,262	536,768	595,492	756,228	756,228
009-470	Debt Service						
500-009-470-801	Debt Service - Principal	337,821	345,539	348,361	356,284	356,284	356,284
500-009-470-802	Debt Service - Interest	160,770	155,677	149,824	143,932	143,932	143,932
009-470	Debt Service	498,591	501,216	498,186	500,215	500,215	500,215
	Revenue	\$ 2,348,948	\$ 2,524,539	\$ 2,710,725	\$ 2,706,100	\$ 2,988,499	\$ 2,988,499
	Expense	1,623,226	1,633,504	1,655,654	1,768,106	2,098,882	2,098,882
	Net from Operations	725,723	891,035	1,055,071	937,993	889,618	889,618
010	Transfers						
500-010-491-020	Transfer Out for Services	452,356	162,252	373,169	363,008		
500-010-491-040	Transfer Out for Capital	115,000	351,677	424,927	309,536	589,536	589,536
010	Transfers	567,356	513,929	798,096	672,544	589,536	589,536
500-2xx-490-001	Contingency			55,817	60,783	70,143	70,143
500-010-490-002	Unappropriated Ending Fund Balance						
500	Water Fund	\$ 158,367	\$ 377,106	\$ 201,159	\$ 204,666	\$ 229,939	\$ 229,939
	Months of Expenditures Available	1.00	3.00	2.00	2.00	2.00	2.00
		6.74%	14.94%	7.42%	7.56%	7.69%	7.69%
Fund: 502	Water Capital Fund						
000	Revenue						
502-000-300-000	Beginning Fund Balance	96,902	174,003	87,104	222,718	222,718	222,718
502-000-391-001	Transfers In	75,000	-	-			
502-009-361-010	Interest	2,102	3,758	1,524	2,000	2,000	2,000
502-009-395-011	Miscellaneous Revenues		2,698				
000	Revenue	174,003	180,460	88,628	224,718	224,718	224,718
009	Public Works						
009-433	Water Operations						
502-009-433-720	Buildings	-	-	93,750	187,500	117,188	117,188
502-009-433-730	Projects & Improvements	-	-	50,000	50,000	245,000	245,000
502-009-433-741	Machinery	-	-				
502-009-433-742	Vehicles	-	29,266				
009-433	Water Operations Expense	-	29,266	143,750	237,500	362,188	362,188

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Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
	Revenue	\$ 174,003	\$ 180,460	\$ 88,628	\$ 224,718	\$ 224,718	\$ 224,718
	Expense	-	29,266	143,750	237,500	362,188	362,188
	Net from Operations	174,003	151,194	(55,122)	(12,782)	(137,470)	(137,470)
502-010-391-040	Transfer In for Capital			(120,000)	(25,000)	(280,000)	(280,000)
502-240-490-002	Reserved for Future Expenditures						
502	Water Capital Fund	\$ 174,003	\$ 151,194	\$ 64,878	\$ 12,218	\$ 142,531	\$ 142,531
Fund: 503	Water Depreciation Fund						
000	Revenue						
503-000-300-000	Beginning Fund Balance	552,900	840,778	84,955	496,967	703,967	703,967
503-009-361-010	Interest	10,395	9,676	2,500	9,000	9,000	9,000
503-009-395-011	Misc Revenues	-	-	-	-	-	-
000	Revenue	563,295	850,454	87,455	505,967	712,967	712,967
009	Public Works						
009-433	<i>Water Operations</i>						
503-009-433-320	Professional Services	440					
503-009-433-730	Projects & Improvements	60,067	9,391	300,000	25,000	375,000	375,000
503-009-433-731	Construction	-			450,000	450,000	450,000
009-433	Water Operations Expense	60,507	9,391	300,000	475,000	825,000	825,000
	Revenue	\$ 563,295	\$ 850,454	\$ 87,455	\$ 505,967	\$ 712,967	\$ 712,967
	Expense	60,507	9,391	300,000	475,000	825,000	825,000
	Net from Operations	502,788	841,063	(212,545)	30,967	(112,033)	(112,033)
010	Transfers						
503-010-391-040	Transfer In for Capital	(337,990)	(311,677)	(441,727)	(691,407)	(391,727)	(391,727)
503-010-491-040	Transfer Out for Capital	-	800,000				
010	Transfers	(337,990)	488,323	(441,727)	(691,407)	(391,727)	(391,727)
503-250-490-002	Reserved for Future Expenditures	\$ 840,778	\$ 352,740				
503	Water Depreciation Fund	\$ -	\$ -	\$ 229,182	\$ 722,374	\$ 279,694	\$ 279,694

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Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 550	Wastewater						
000	Revenue						
550-000-300-000	Beginning Fund Balance	(37,069)	326,839	-	301,965	360,648	360,648
550-009-340-021	Utility User Fees	2,674,840	2,936,392	3,051,402	3,051,402	3,051,402	3,051,402
550-009-361-010	Interest	4,134	5,984	4,000	4,000	4,000	4,000
550-009-361-011	Interest on Taxes	172		-			
550-009-395-011	Misc. Revenue	2,139	228	1,000	1,000	1,000	1,000
000	Revenue	2,644,216	3,269,443	3,056,402	3,358,367	3,417,050	3,417,050
009	Public Works						
009-332	Wastewater Treatment						
550-009-332-110	Staff Pay	36,078	35,648		37,020	35,937	35,937
550-009-332-130	Overtime	64	3				
550-009-332-210	Group Insurance	9,642	8,593		12,925	4,996	4,996
550-009-332-220	FICA/Medicare	2,712	1,344		2,833	2,750	2,750
550-009-332-230	Retirement	5,305	7,758		11,442	5,643	5,643
550-009-332-250	Unemployment Contribution	36	46		37	36	36
550-009-332-260	Workers' Compensation	889	385		2,741	2,661	2,661
	<i>Personnel Services</i>	<i>54,726</i>	<i>53,778</i>	<i>-</i>	<i>66,998</i>	<i>52,023</i>	<i>52,023</i>
550-009-332-310	Memberships/Dues	-			750	750	750
550-009-332-320	Professional Services	641,060	549,149	596,559	612,998	596,600	596,600
550-009-332-321	Labor Relations		1,134				
550-009-332-340	Technical Services	7,403	7,078		7,000	7,000	7,000
550-009-332-430	Equipment Repair & Maintenance	-	94	30,000	30,300	30,300	30,300
550-009-332-442	Equipment/Vehicle Rental		48		1,000	1,000	1,000
550-009-332-520	Insurance			11,104	11,104		
550-009-332-540	Advertising	-	163				
550-009-332-580	Training/Travel	-	271		2,000	2,000	2,000
550-009-332-610	Office Supplies	-					
550-009-332-612	Operating Supplies	6,590	51				
550-009-332-613	Uniforms/Clothing	-					
550-009-332-614	Tools & Small Equipment	-					
550-009-332-617	Furniture	-					
550-009-332-618	Postage		113				
550-009-332-630	Food & Beverage		58				
550-009-332-803	Special Events		2				
550-009-332-812	Administrative Service Charges					136,358	136,358
550-009-332-813	Finance Service Charges					95,821	95,821
	<i>Materials & Services</i>	<i>655,052</i>	<i>558,160</i>	<i>637,663</i>	<i>665,152</i>	<i>869,829</i>	<i>869,829</i>
550-009-332-720	Buildings	-					
550-009-332-730	Projects & Improvements	2,372					
550-009-332-741	Machinery	-					
	<i>Capital Outlay</i>	<i>2,372</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
009-332	Wastewater Treatment Expense	712,150	611,938	637,663	732,150	921,852	921,852
009	Public Works						
009-432	Wastewater Operations						
550-009-432-110	Staff Pay	228,946	139,193	75,947	95,345	75,707	75,707
550-009-432-130	Overtime	1,913	1,284	3,000	3,000	3,000	3,000
550-009-432-210	Group Insurance	70,818	48,372	34,185	51,656	38,549	38,549
550-009-432-220	FICA/Medicare	17,461	10,527	5,808	7,295	6,022	6,022
550-009-432-230	Retirement	29,043	18,152	9,114	11,442	9,086	9,086
550-009-432-250	Unemployment Contribution	232	196	79	95	79	79
550-009-432-260	Workers' Compensation	5,930	2,257	2,121	2,682	2,147	2,147
	<i>Personnel Services</i>	<i>354,342</i>	<i>219,982</i>	<i>130,254</i>	<i>171,515</i>	<i>134,590</i>	<i>134,590</i>

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
		Actual	Actual	Adopted Budget	Requested Budget	Proposed Budget	Approved Budget
550-009-432-310	Memberships/Dues	538	714	1,000	1,010	1,010	1,010
550-009-432-311	Subscriptions		324				
550-009-432-320	Professional Services	36,764	74,479	40,000	40,400	74,647	74,647
550-009-432-321	Labor Relations		567		2,000	2,000	2,000
550-009-432-340	Technical Services	14,723	20,672	20,000	20,200	20,200	20,200
550-009-432-423	Custodial Services		217				
550-009-432-430	Equipment Repair & Maintenance	8,134	2,181	6,000	6,100	6,100	6,100
550-009-432-431	Building Repair & Maintenance		1,303		1,600	1,600	1,600
550-009-432-432	Grounds Maintenance	1,447	82	2,000	2,020	2,020	2,020
550-009-432-442	Equipment/Vehicle Rental	-	1,560	1,000	1,010	1,010	1,010
550-009-432-520	Insurance		-	782	790	30,826	30,826
550-009-432-540	Advertising	1,128	42	1,000	1,000	1,000	1,000
550-009-432-550	Duplicating & Printing		536		500	500	500
550-009-432-580	Training/Travel	2,477	932	4,500	4,550	4,550	4,550
550-009-432-610	Office Supplies	2,416	677	3,500	3,000	3,000	3,000
550-009-432-611	Cleaning Supplies		323		250	250	250
550-009-432-612	Operating Supplies	20,265	10,523	20,000	20,500	20,500	20,500
550-009-432-613	Uniforms/Clothing	2,294	1,695	2,500	2,500	2,500	2,500
550-009-432-614	Tools & Small Equipment	1,403	1,505	2,600	2,600	2,600	2,600
550-009-432-617	Furniture	525	46	1,500	1,500	1,500	1,500
550-009-432-618	Postage		2				
550-009-432-619	Computers		177				
550-009-432-620	Utilities	10,403	-	10,000			
550-009-432-621	Natural Gas		565		600	600	600
550-009-432-622	Electricity		2,555		3,000	3,000	3,000
550-009-432-623	Phone		2,515		8,000	8,000	8,000
550-009-432-624	TV/Internet		1,026		1,000	1,000	1,000
550-009-432-626	Gasoline/Fuel		5,607		5,600	5,600	5,600
550-009-432-630	Food & Beverage		29				
550-009-432-812	Administrative Service Charges					102,041	102,041
550-009-432-813	Finance Service Charges					71,705	71,705
	Materials & Services	102,517	130,855	116,382	129,730	367,759	367,759
550-009-432-710	Land	-					
550-009-432-720	Buildings	-		93,750	187,500	117,188	117,188
550-009-432-730	Projects & Improvements	-	360				
550-009-432-731	Construction	-					
550-009-432-741	Machinery	3,156	3,146				
550-009-432-742	Vehicles	-	18,958				
	Capital Outlay	3,156	22,464	93,750	187,500	117,188	117,188
009-432	Wastewater Operations Expense	460,015	373,301	340,386	488,745	619,536	619,536
009-470	Debt Service						
550-009-470-801	Debt Service - Principal	678,171	566,194	704,613	718,442	718,442	718,442
550-009-470-802	Debt Service - Interest	203,006	270,314	169,683	118,066	118,066	118,066
009-470	Debt Service	881,177	836,508	874,296	836,508	836,508	836,508
	Revenue	\$ 2,644,216	\$ 3,269,443	\$ 3,056,402	\$ 3,358,367	\$ 3,417,050	\$ 3,417,050
	Expense	2,053,343	1,821,747	1,852,345	2,057,403	2,377,896	2,377,896
	Net from Operations	590,873	1,447,696	1,204,057	1,300,964	1,039,154	1,039,154
010	Transfers						
550-010-491-020	Transfer Out for Services	257,784	162,252	403,447	393,269		
550-010-491-040	Transfer Out for Capital	6,250	1,280,419	499,136	569,136	764,000	764,000
010	Transfers	264,034	1,442,671	902,583	962,405	764,000	764,000

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
550-009-490-001	Contingency			58,175	66,492	75,069	75,069
550-010-490-002	Unappropriated Ending Fund Balance	\$ 326,839	\$ 5,025	\$ -	\$ -	\$ -	\$ -
550	Wastewater Fund	\$ 0	\$ -	\$ 243,299	\$ 272,067	\$ 200,085	\$ 200,085
Months of Expenditures Available		2.00	-	2.00	2.00	1.00	1.00
Fund: 552	Wastewater Capital						
000	Revenue						
552-000-300-000	Beginning Fund Balance	526,193	534,507	542,507	481,065	481,065	481,065
552-009-361-010	Interest	8,314	12,170	8,500	5,000	5,000	5,000
552-009-395-011	Miscellaneous Revenue		2,698				
000	Revenue	534,507	549,375	551,007	486,065	486,065	486,065
009	Public Works						
009-432	Wastewater Operations						
552-009-432-614	Tools & Small Equipment		4,390				
552-009-432-730	Projects & Improvements	-	-	65,000	200,000	95,000	95,000
552-009-432-741	Machinery	-	(2,195)				
552-009-432-742	Vehicles	-	9,615				
009-432	Wastewater Operations Expense	-	11,810	65,000	200,000	95,000	95,000
	Revenue	\$ 534,507	\$ 549,375	\$ 551,007	\$ 486,065	\$ 486,065	\$ 486,065
	Expense	-	11,810	65,000	200,000	95,000	95,000
	Net from Operations	534,507	537,565	486,007	286,065	391,065	391,065
552	Wastewater Capital Fund	\$ 534,507	\$ 537,565	\$ 486,007	\$ 286,065	\$ 391,065	\$ 391,065
Fund: 553	Wastewater Depreciation						
000	Revenue						
553-000-300-000	Beginning Fund Balance	1,264,340	1,297,460	2,582,694	3,391,673	3,391,673	3,391,673
553-009-334-040	State Capital Grant	-		1,291,275	7,708,725	7,708,725	7,708,725
553-009-361-010	Interest	20,276	38,734	20,500	40,000	40,000	40,000
000	Revenue	1,284,616	1,336,195	3,894,469	11,140,398	11,140,398	11,140,398
009	Public Works						
009-432	Wastewater Depreciation						
553-009-432-320	Professional Services	683	244,720				
553-009-432-430	Equipment Repair & Maintenance		18,585				
553-009-432-540	Advertising		408				
553-009-432-730	Projects & Improvements	6,330	4,950				
553-009-432-731	Construction	123,561	315,716	4,391,673	11,709,534	11,902,458	11,902,458
009-432	Wastewater Operations Expense	130,574	584,379	4,391,673	11,709,534	11,902,458	11,902,458

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
	Revenue	\$ 1,284,616	\$ 1,336,195	\$ 3,894,469	\$ 11,140,398	\$ 11,140,398	\$ 11,140,398
	Expense	130,574	584,379	4,391,673	11,709,534	11,902,458	11,902,458
	Net from Operations	1,154,042	751,816	(497,204)	(569,136)	(762,060)	(762,060)
010	Transfers						
503-010-391-040	Transfer In for Capital	(143,418)	(1,260,419)	(497,204)	(569,136)	(762,060)	(762,060)
010	Transfers	(143,418)	(1,260,419)	(497,204)	(569,136)	(762,060)	(762,060)
553	Wastewater Depreciation Fund	\$ 1,297,460	\$ 2,012,235	\$ -	\$ -	\$ -	\$ -
Fund: 560	Storm Water						
000	Revenue						
560-000-300-000	Beginning Fund Balance	25,372	8,682	25,131	-	32,382	32,382
560-009-340-022	Storm Water User Fees	61,951	62,851	185,886	62,851	62,851	62,851
560-009-361-010	Interest	251	(30)	250	250	250	250
000	Revenue	87,575	71,504	211,267	63,101	95,483	95,483
009	Public Works						
<i>009-434</i>	<i>Storm</i>						
560-009-434-110	Staff Pay	46,788	36,010	23,614	20,522	20,897	20,897
560-009-434-130	Overtime	109	124	-	100	100	100
560-009-434-210	Group Insurance	17,044	11,535	9,253	12,921	12,786	12,786
560-009-434-220	FICA/Medicare	3,527	2,703	1,807	1,569	1,599	1,599
560-009-434-230	Retirement	5,628	4,600	2,834	2,463	2,508	2,508
560-009-434-250	Unemployment Contribution	47	48	24	21	21	21
560-009-434-260	Workers' Compensation	1,260	589	651	582	593	593
	<i>Personnel Services</i>	<i>74,402</i>	<i>55,609</i>	<i>38,183</i>	<i>38,178</i>	<i>38,504</i>	<i>38,504</i>
560-009-434-320	Professional Services	1,009	1,836	1,000	1,000	1,000	1,000
560-009-434-321	Labor Relations	-	1,701	-	-	-	-
560-009-434-340	Technical Services	-	-	1,000	1,000	1,000	1,000
560-009-434-430	Equipment Repair & Maintenance	-	-	600	600	600	600
560-009-434-612	Operating Supplies	3,481	-	750	750	750	750
	<i>Materials & Services</i>	<i>4,490</i>	<i>3,537</i>	<i>3,350</i>	<i>3,350</i>	<i>3,350</i>	<i>3,350</i>
560-009-434-730	Projects & Improvements	-	-	65,000	-	-	-
	<i>Capital Outlay</i>	<i>-</i>	<i>-</i>	<i>65,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
009-434	Storm Water Expense	78,892	59,146	106,533	41,528	41,854	41,854
	Revenue	\$ 87,575	\$ 71,504	\$ 211,267	\$ 63,101	\$ 95,483	\$ 95,483
	Expense	78,892	59,146	106,533	41,528	41,854	41,854
	Net from Operations	8,682	12,358	104,734	21,573	53,629	53,629
010	Transfers						
560-010-491-040	Transfer Out for Capital	-	-	-	21,573	53,629	53,629
010	Transfers	-	-	-	21,573	53,629	53,629
560	Storm Water Fund	\$ 8,682	\$ 12,358	\$ 104,734	\$ -	\$ -	\$ -
	Months of Expenditures Available	1.00	3.00	12.00	-	-	-

2020-2021 Approved Budget
Budget Detail by Fund



Account Number	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Requested Budget	2020-2021 Proposed Budget	2020-2021 Approved Budget
Fund: 562	Storm Water Capital						
000	Revenue						
562-000-300-000	Beginning Fund Balance	73,058	74,213	74,377	77,106	77,106	77,106
562-009-361-010	Interest	1,154	1,693	1,200	1,700	1,700	1,700
000	Revenue	74,213	75,906	75,577	78,806	78,806	78,806
009	Public Works						
<i>009-434</i>	<i>Storm</i>						
562-009-434-320	Professional Services	-	-	-	105,000	105,000	105,000
562-009-434-730	Projects & Improvements	-	-	-	-	-	-
009-434	Storm Water Expense	-	-	-	105,000	105,000	105,000
	Revenue	\$ 74,213	\$ 75,906	\$ 75,577	\$ 78,806	\$ 78,806	\$ 78,806
	Expense	-	-	-	105,000	105,000	105,000
	Net from Operations	74,213	75,906	75,577	(26,194)	(26,194)	(26,194)
010	Transfers						
562-009-391-040	Transfer In for Capital	-	-	-	(164,443)	(196,499)	(196,499)
010	Transfers	-	-	-	(164,443)	(196,499)	(196,499)
562	Storm Water Capital Fund	\$ 74,213	\$ 75,906	\$ 75,577	\$ 138,249	\$ 170,305	\$ 170,305
Fund: 563	Storm Water Depreciation						
000	Revenue						
563-000-300-000	Beginning Fund Balance	132,505	134,599	136,599	139,870	139,870	139,870
563-009-361-010	Interest	2,094	3,071	2,200	3,000	3,000	3,000
000	Revenue	134,599	137,670	138,799	142,870	142,870	142,870
009	Public Works						
<i>009-434</i>	<i>Storm</i>						
563-009-434-320	Professional Services	-	-	-	-	-	-
563-009-434-730	Projects & Improvements	-	-	-	-	-	-
009-434	Storm Water Expense	-	-	-	-	-	-
	Revenue	\$ 134,599	\$ 137,670	\$ 138,799	\$ 142,870	\$ 142,870	\$ 142,870
	Expense	-	-	-	-	-	-
	Net from Operations	134,599	137,670	138,799	142,870	142,870	142,870
010	Transfers						
562-010-391-040	Transfer In for Capital	-	-	-	-	-	-
562-010-491-040	Transfer Out for Capital	-	-	-	142,870	142,870	142,870
010	Transfers	-	-	-	142,870	142,870	142,870
563	Storm Water Depreciation Fund	\$ 134,599	\$ 137,670	\$ 138,799	\$ -	\$ -	\$ -

Budgeted Positions

Position Title	2017-2018	2018-2019	2019-2020	2020-2021
City Manager's Office				
City Council	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00
Communications Officer	0.00	0.60	0.60	0.80
City Attorney	0.25	0.25	0.25	0.25
Finance				
Finance Director	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00
Utility Billing Specialist II	1.00	1.00	1.00	1.00
Municipal Court				
Court Administrator	0.00	1.00	1.00	1.00
Court Clerk II	2.00	1.20	1.20	1.20
Court Clerk I	0.60	0.00	0.00	0.00
Municipal Court Judge	0.25	0.25	0.25	0.25
Community & Economic Development				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Associate Planner	0.00	1.00	1.00	1.00
Planning Assistant	1.00	0.00	0.00	0.00
Staff Engineer	0.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Project Assistant	0.00	0.00	0.40	0.00
Police Department				
Police Chief	1.00	1.00	1.00	1.00
Communications Commander	1.00	1.00	1.00	1.00
Sergeant	2.00	4.00	4.00	4.00
Police Officer	10.00	9.00	9.00	9.00

Detective	1.00	1.00	1.00	1.00
School Resource Officer	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	4.50	4.50
Community Services Officer/Code Enforcement	1.00	0.40	0.50	1.00

Library

Library Director	1.00	1.00	1.00	1.00
Library Assistant	2.00	2.00	2.00	2.00

Public Works

Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	0.00	1.00	1.00	1.00
Administrative Assistant I	0.00	1.00	1.00	1.00
Public Works Secretary	1.00	0.00	0.00	0.00
Senior Engineering Technician	1.00	0.00	0.00	0.00
Engineering Technician II	0.00	1.00	1.00	1.00
Engineering Technician I	1.00	0.00	1.00	0.00
Parks Crew Leader	1.00	1.00	1.00	1.00
Streets Crew Leader	1.00	1.00	1.00	1.00
Distribution Crew Leader	1.00	1.00	1.00	1.00
Collections Crew Leader	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	0.00
Municipal Maintenance Worker	8.50	8.00	8.00	7.00
Parks Maintenance	1.50	0.00	0.00	0.00
Park Temporary Laborer	0.20	0.00	0.00	0.00

Total FTE	59.30	57.70	58.70	55.00
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Budgeted Positions & FTE by Fund

Total Budget 56.00	Governmental Funds 51.00	General Fund 9.55	Municipal Court 2.55	Finance Director	0.1
				Court Administrator	1.0
				Court Clerk II	1.2
				Judge	.25
			Community & Economic Development 5.00	CED Director	1.0
				Associate Planner	1.0
				Staff Engineer	1.0
				Permit Technician	1.0
				Code Enforcement Officer	1.0
		Parks 2.00	Parks Crew Leader	1.0	
			Municipal Maint. Worker	1.0	
		Police 22.50	Police Chief	1.0	
			Communications Commander	1.0	
			Sergeant	4.0	
			Police Officer	9.0	
			School Resource Officer	1.0	
			Detective	1.0	
			Dispatcher	3.5	
			Records	1.0	
			Community Services Officer	1.0	
			Library 3.00	Library Director	1.0
		Library Assistant		2.0	
		Executive/Legislative 3.00	Council	1.0	
			City Manager	1.0	
			Administrative Assistant II	1.0	
			Finance Director	0.9	
		Finance 3.90	Accounting Supervisor	1.0	
Accounting Technician	1.0				
Utility Billing Clerk II	1.0				
Non-Departmental 1.05	Communications Specialist		.80		
	City Attorney	.25			
Public Works Admin 5.00	Public Works Director	1.0			
	Operations Manager	1.0			
	Administrative Assistant I	1.0			
	Engineering Technician II	1.0			
	Mechanic	1.0			
State Gas Tax 3.00	Streets Crew Leader	1.0			
	Municipal Maint. Worker	2.0			
Enterprise Funds 5.00	Water 3.00	Distribution Crew Leader	1.0		
		Municipal Maint. Worker	2.0		
	Wastewater 1.50	Collections Crew Leader	1.0		
		Municipal Maint. Worker	.50		
	Storm Water 0.50	Municipal Maint. Worker	.50		

2020-2021 Monthly Salary Schedule

Position	Union*	Salary Range					
		A	B	C	D	E	F
Executive/Non-Departmental							
Mayor		\$85					
Councilor		\$75					
City Manager	Non-Rep	\$8,598	\$9,050	\$9,526	\$9,812	\$10,107	
Administrative Assistant II	Non-Rep	\$4,159	\$4,746	\$4,983	\$5,132	\$5,286	
Communications Officer	AFSCME	\$3,121	\$3,277	\$3,441	\$3,544	\$3,650	
City Attorney	Contracted	\$4,750					
Finance							
Finance Director	Non-Rep	\$6,981	\$7,330	\$7,697	\$7,927	\$8,165	
Accounting Supervisor	Non-Rep	\$4,320	\$4,537	\$4,763	\$4,906	\$5,054	
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	\$3,927	\$4,124	\$4,331	\$4,461	\$4,595	
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	\$6,947	\$7,294	\$7,659	\$7,888	\$8,125	
Associate Planner	Non-Rep	\$4,320	\$4,537	\$4,763	\$4,906	\$5,054	
Staff Engineer	Non-Rep	\$5,224	\$5,500	\$5,789	\$5,963	\$6,142	
Permit Technician	AFSCME	\$3,171	\$3,330	\$3,496	\$3,601	\$3,709	

Code Enforcement Officer	AFSCME	\$3,324	\$3,490	\$3,665	\$3,775	\$3,888	
Police Department							
Police Chief	Non-Rep	\$7,173	\$7,550	\$7,947	\$8,186	\$8,432	
Communications Commander	Non-Rep	\$4,688	\$4,923	\$5,169	\$5,325	\$5,484	\$5,758
Sergeant	Non-Rep	\$5,419	\$5,690	\$5,974	\$6,154	\$6,338	\$6,655
Police Officer	SHPEA	\$4,440	\$4,661	\$4,895	\$5,139	\$5,397	\$5,667
School Resource Officer/Detective	SHPEA	\$4,662	\$4,895	\$5,140	\$5,396	\$5,667	\$5,951
Dispatcher	SHPEA	\$3,494	\$3,668	\$3,852	\$4,044	\$4,246	\$4,459
Part-time Dispatcher	SHPEA	\$19.04/hr	\$19.99/hr	\$20.99/hr	\$22.04/hr	\$23.14/hr	\$24.29/hr
Library							
Library Director	Non-Rep	\$5,315	\$5,594	\$5,888	\$6,065	\$6,247	
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	\$6,172	\$6,480	\$6,805	\$7,009	\$7,219	
Administrative Assistant I	Non-Rep	\$3,927	\$4,124	\$4,331	\$4,461	\$4,595	
Operations Manager	Non-Rep	\$4,939	\$5,187	\$5,446	\$5,610	\$5,778	
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	

* AFSCME salary schedules are based on contract ended June 30, 2019. Negotiations on-going at time of publication