

**UMATILLA CITY COUNCIL MEETING
AGENDA
COUNCIL CHAMBERS 700 6TH STREET, UMATILLA, OR 97882
APRIL 20, 2021
6:00 PM**

1. **CALLED TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **CITY MANAGER REPORT**
 - 4.a [Mayoral Proclamation - Officer Butler Commendation](#) *Suggested Action: Recognition of Officer Butler*
5. **ELECTION OF CHAIRPERSON**
6. **APPROVAL OF MINUTES**
 - 6.a [April 21, 2020 Budget Committee Minutes](#) *Suggested Action: Motion to approve*
7. **PUBLIC COMMENT**
8. **PUBLIC HEARING ON STATE REVENUE SHARING**
9. **PRESENTATION OF BUDGET MESSAGE**
 - 9.a [FY 2021-22 Budget Message](#) *Suggested Action: No Action Needed*
10. **DISCUSSION OF PROPOSED BUDGET DOCUMENT**
 - 10.a [FY2021-22 Proposed Budget](#) *Suggested Action: No Action Needed*
11. **BUDGET APPROVAL**
12. **AFFIRMATION OF TAXES - \$2.9191 PER \$1,000 OF TAXABLE VALUE**
13. **ADJOURN**

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CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title:

Mayoral Proclamation - Officer Butler
Commendation

Meeting Date:

2021-04-20

Department:

City Administration

Director:

David Stockdale

Contact Person:

David Stockdale

Phone Number:

Cost of Proposal:

n/a

Amount Budgeted:

n/a

Fund(s) Name and Number(s):

N/A

Reviewed by Finance Department:

No

Previously Presented:

n/a

Attachments to Agenda Packet Item:

Summary Statement:

Recognition of Officer Butler

Consistent with Council Goals:

Goal 5 : Perform at the Highest Levels of Operational Excellence

CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title: April 21, 2020 Budget Committee Minutes	Meeting Date: 2021-04-20
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Department: City Administration	Director: David Stockdale	Contact Person: Nanci Sandoval	Phone Number:
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Cost of Proposal: NA	Fund(s) Name and Number(s): N/A
Amount Budgeted: NA	

Reviewed by Finance Department: Yes	Previously Presented: NA
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Attachments to Agenda Packet Item:

[CM_04212020.docx](#)

Summary Statement: Motion to approve
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Consistent with Council Goals: Goal 4: Increase Public Involvement, Create a Culture of Transparency with the Public, and Enhance Cultural Diversity.

**CITY OF UMATILLA
COUNCIL MEETING
April 21, 2020**

1) CALLED TO ORDER

Budget Committee Chair McLane called the meeting to order at 6:01 p.m.

2) ROLL CALL

PRESENT: Corinne Funderburk, Michael Roxbury, Leslie Smith, Ashley Wheeler, Josy Chavez, Roak TenEyck, Bruce McLane, Christine Harding, Judy Simmons, Maria McMillan, Arnell Eynon, Becky Finck, Robert Hojaboom, Jr., and Mary Dedrick.

Councilor Roxbury attended the meeting from 6:36 p.m. to 8:04 p.m.

STAFF PRESENT: David Stockdale, Melissa Ince, Brandon Seitz, Scott Coleman, Darla Huxel, Nanci Sandoval

3) PLEDGE OF ALLEGIANCE

4) PUBLIC HEARING ON CBDG PROJECT

4.a Public Hearing on CDBG Projects

The public hearing on the Community Development Block Grant from Business Oregon was opened by Mayor Dedrick.

Recorder Sandoval read both notices in Spanish and English.

Staff provided a quick update on the projects. Council needed to obtain views and respond to questions and comments about community development and housing needs, especially the needs of low and moderate-income persons.

Not testimony was presented by the audience.

Mayor Dedrick closed the public hearing.

5) CITY MANAGER'S REPORT

5.a Police Quarterly Report

Chief Huxel went over her quarterly report. She wanted to let Council know that fingerprinting and sex offender registration were discontinued at the PD. Both of her new hires were in Field Training Mode. They were waiting to hear back from the academy. They were hoping to be back in May.

6) ELECTION OF CHAIRPERSON

Roak TenEyck moved to free form appoint Bruce McLane as Budget Committee Chairperson. Corinne Funderburk seconded the motion. Voted: 13 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

7) ELECTION OF SECRETARY

Roak TenEyck moved to free form have Recorder Sandoval keep minutes for the committee. Corinne Funderburk seconded the motion. Voted: 13 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

8) APPROVAL OF MINUTES

8.a April 16, 2019 Budget Committee Minutes

Roak TenEyck moved to approve April 16, 2019 Budget Committee Minutes. Ashley Wheeler seconded the motion. Voted: 6 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

9) PUBLIC COMMENT

No public comment was given.

10) PUBLIC HEARING ON STATE REVENUE SHARING

Public Hearing was open by Budget Committee Chairperson McLane.

Staff presented information about Umatilla's growth which included an increase of 150 people. Liquor revenue sharing is projected to increase about 8%. Cigarette revenue sharing is projected to stay flat. There will be a decrease in State Highway Funds projections due to travel restrictions of COVID-19.

There was no public testimony provided.

Budget Committee Chairperson McLane closed the public hearing.

11) PRESENTATION OF BUDGET MESSAGE

11.a FY 2020-21 Budget Message

Manager Stockdale shared his budget message with the Council and Budget Committee.

12) DISCUSSION OF PROPOSED BUDGET DOCUMENT

12.a FY 2020-21 Proposed Budget

Presentation of Budget Message and Discussion of Proposed Budget were addressed together. Manager Stockdale went in reverse order. He started off with Reserves. They were not the most attractive, but we were saving and building reserves over time. He stated anyone could interrupt at any time to ask questions. It was not a secret that we were growing over the next 5 years. They earmarked \$75K for COVID-19 relief at the Council level. They have not identified anything at the time, but as we transition back to the new normal, we could use the funds to help our businesses.

They have set aside \$275K for the Kiwanis Falls project. Mayor Dedrick asked about the funds donated by the high school group. Manager Stockdale explained that they had been rolling over funds that had been donated over time. They didn't know what the full scope of the project looked like, but they hoped to have some sort of concept by the end of next summer. Manager Stockdale explained it needed to be something professionally done and a true gateway to the community. The goal was to have some ideas by midfall. Councilor TenEyck inquired about safety issues with a water feature. Manager Stockdale stated all of those had been talked about a lot. They hoped to create pieces that highlighted the rivers and history of Umatilla.

One of the most overdue projects was improvements to the Marina & RV Park. There were a couple of things that needed addressed, but they were all on one-line item. They needed to build a new marina host site. They will be replacing the roof in the RV Park and installing a pedestrian sidewalk from 3rd Street all the way to park.

Analysis showed that the City has plenty of residential, commercial, and small industrial but not large industrial with large parcels. They had been working with land owners to purchase property with the idea to target a 20-year-old flip or sooner. There were intents to pay off the Old Post Office early.

The Downtown Revitalization Grant Program would increase to a total of \$80K this year. This budget also included funds to replace the aging light fixtures with new and ornamental lights and poles that can accommodate banners and hanging flower baskets. They needed to start considering a nice parking facility next to the downtown businesses.

Manager Stockdale stated the City would be putting away 1 million dollars for future use to build the Umatilla Business Center. They hoped to have acquired 2 million from state funding to finish the project.

The City was working on having hydraulically connected wells. It would serve several purposes. The City's main industrial partner would be receiving water of a more

preferred quality and they would reduce both up-front improvement costs and operational costs.

This budget also saw the increase of one full-time-employee by adding a School Resource Officer. This new position would work with the community and parents. Budget Committee Member Eynon asked what the purposes of the SRO was. Manager Stockdale stated to help the police department by having a consistent presence within our school district to keep students safe. It was an honor to keep young people safe, especially while they are learning. Councilor Roxbury asked what the difference between sending a regular officer and an SRO was. It was explained that CAB (Community Accountability Board) would be handled by the SRO. There were always intricate investigations at the schools which involved domestic violence and child abuse. An SRO would be able to handle those things instead of a regular officer. Officers are being called out to the school at least once a day.

Manager Stockdale explained that Brandon Seitz had been promoted to the Community Development Director. This budget would be adding a full-time electrical inspector. Community Development Director Seitz has been working on getting his certifications. The City was currently paying over \$300k to the City of Hermiston for them to conduct inspections on our behalf.

The City continued to invest in the trails program. The Trails Master Plan had been adopted and they were currently working on 2 grants. The new adopted plan meant that \$1.1 million would go to trails/bike path improvements, which anticipates nearly 60% of these being paid for by state and federal funding programs. We need to come up with 40% matching funds for the project. If we don't have the funds we can't finish design. The trail would go along Powerline, would cross the canal with the construction of a footbridge and connect to the existing asphalt trail by the Powerline, ultimately connecting to the pedestrian bridge and downtown. Staff was excited about the project. Councilor TenEyck asked about the status of the pedestrian bridge across the Umatilla River. Staff explained it would take 18-24 months to complete. FEMA had a lot of turnover. They were currently waiting on mitigation approval. What FEMA is asking for now is what all the different scenarios of what that cost looks like. JUB will have those to us from mid to late May. We haven't been able to get to final design without mitigation approval. TenEyck asked if FEMA was running out of funds. Finance Director Ince stated we haven't been given any indication that we couldn't fund project. TenEyck asked if anyone proposed a suspension bridge where old rail bridge was located. Manager Stockdale stated it was part of a future trail. The City bought land on both sides.

Public Works Director Coleman added that Finance Director Ince would spend 4-5 hours on average a week to get what FEMA needed to push the project forward. It was not an easy process. FEMA was working hard. City Staff was working hard. We were going to get to a mitigation point. Manager Stockdale included that there was a lot going on there. The turnover at FEMA had been unbelievable. It had been a lot to keep the project going.

The Code Enforcement vehicle had lived its life. This budget allowed for a new dog box on back that was climate-controlled box. The new vehicle would allow the animals a safer and cleaner mode of transportation. Both the officer and animals could travel in comfort.

There had been a lot of success with the Library. E-rentals were high. Pop-Up libraries were successful. Folks had access to books by staff going out to them. The Library was looking at getting a new vehicle to transfer books to the community. Library staff was currently using the back of the SUV, but the SUV was too small. The Library needed a commercial van and wrap to promote the City.

The City had depleted the Street Fund and reserves. They were currently working on building those back up. This budget carried over the funds needed to complete the 8 million-dollar Sixth Street project. It also included the sidewalk improvement project at the Marina & RV Park. Staff continues to increase funds to spend on regular maintenance, particularly for pothole repair.

Staff and FCS Group looked at rates. They completed a study on water and sewer utility rates and system development charge in April. They conducted a utility inventory. They were attempting to discover if we had enough funds available to meet current and future demands. FCS recommended a 25% increase in the next fiscal year. The increase for each customer class depended on factors such as customer cost, base capacity, peak capacity, meters and services and fire flow. In four years, the City could settle into low rate increases.

Staff was asking for funds to complete water and sewer master plans. This would allow Staff to go after grant funding for the hydraulic wells. This was a huge deal for the project because our water has a high silica content. If we could provide a reverse osmosis process for our industrial tenants, it would be easier to provide different solutions. The data centers would be able to benefit from having natural water. The regional water system currently provided water to Lind Road. Staff had a high level of confidence that the hydraulic wells would help develop the 23 CFS water rights and deliver drinking water in the future. Budget Committee Finck asked what the approval rate for last fiscal year was. Finance Director Ince stated it was a 12% increase for water and 3.5% for sewer.

Manager Stockdale stated this budget would continue to invest in employees and send staff to training. Staff would be going to conferences and learning best practices. He touched based on the aging vehicles and looking at replacements.

Budget Committee Chair stated it was favorable to be retiring long-term debt. We were close to paying off the City Hall building.

Manager Stockdale reiterated that it was an exciting time to be in Umatilla. The City was growing at historical rates and the proposed budget was investing in the community.

13) BUDGET APPROVAL

Judy Simmons moved to approve. Corinne Funderburk seconded the motion. Voted: 6 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

14) AFFIRMATION OF TAXES - \$2.9191 PER \$1,000 OF TAXABLE VALUE

Roak TenEyck moved to approve \$2.9191 per \$1,000 of Taxable Value. Judy Simmons seconded the motion. Voted: 6 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

15) ADJOURN

Roak TenEyck moved to adjourn. Becky Finck seconded the motion. Voted: 6 - 0. Motion carried.

There was no opposition from the Budget Committee Members.

Mary Dedrick, Mayor

Bruce McLane, Chairperson

ATTEST:

Nanci Sandoval, City Recorder

CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title: FY 2021-22 Budget Message	Meeting Date: 2021-04-20
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Department: City Administration	Director: David Stockdale	Contact Person: David Stockdale	Phone Number:
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Cost of Proposal: N/A	Fund(s) Name and Number(s): N/A
Amount Budgeted: N/A	

Reviewed by Finance Department: Yes	Previously Presented: N/A
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Attachments to Agenda Packet Item:

[FY22 Budget Message.docx](#)

Summary Statement: No Action Needed

Consistent with Council Goals: Goal 5 : Perform at the Highest Levels of Operational Excellence



City of Umatilla

700 6th Street, PO Box 130, Umatilla, OR 97882
City Hall (541) 922-3226 Fax (541) 922-5758

TO: Citizens, City Council, and Mayor
From: City Manager Dave Stockdale
Subject: Fiscal Year 2021-2022 Proposed Budget Message

We are excited to provide you with the Fiscal Year 2021-2022 Proposed Budget for the City of Umatilla. Once again, as it has been for nearly a decade, we are exceptionally fortunate to have the experience of our Finance Director, Melissa Ince, who has compiled each request from Department Directors, under the direction of the City Manager, to organize and make it possible for each of us to complete this budget. This year's Budget was guided by the City Council's Adopted 2021-2023 Goals, general discussions and direction from City Council, from direction from the Budget Committee from their March 16, 2021 Workshop, and from our various adopted or draft planning documents.

We thank each member of the Council and Budget Committee and our community members for their direction on this crucially important document. This message highlights some of the major projects or changes this year, but certainly doesn't capture every detail. I am proud to share with you this message that highlights many key elements of this Proposed Budget, including our long-term fiscally prudent approach to reserves.

Historical Growth Everywhere

At this point, it should come as no surprise that Umatilla continues to grow at the fastest pace in our City's history. Even during an historical worldwide pandemic, while other communities lost businesses or saw housing slow, Umatilla retained businesses and added several new businesses to our community. Perhaps the largest business impact to the community was the addition of two more data centers. The City entered into a new Enterprise Zone Agreement with Amazon Data Services in the past fiscal year. In addition to the two already existing data centers inside the City, the first building of the first new campus is anticipated to be operational by spring/summer 2023. It will take about eight years to complete both campuses, translating to continued local construction work for the buildings and corresponding infrastructure as well as new housing for the more than 200 new local jobs created. Several other new businesses chose to make Umatilla their home this past year as well.

The City issued 72 residential building permits in 2020, more than another year. We forecast at least 100 new residential building permits each year for at least the next five years.

Two years ago, the City realized an increase of 42% to the City's total taxable assessed value, this year we realized an additional 20% increase from the previous year (or approximately a 65% increase from just two years ago). To truly have a clear understanding of our City's historical growth, in addition to the incredible rapid increase to our total assessed value, consider that the City's total budget, across all funds, just nine years ago, was just over \$9 million, compared to this year's total proposed budget of nearly \$55.7 million! Now, many of the funds in this year's budget are "one-and-done" projects utilizing federal pass-through funds (like FEMA or CDBG), but; nonetheless, we are proposing a budget that

provides nearly 600% in operational services and capital projects that what we were able to offer in as little as nine years ago.

The Worldwide Pandemic Continues and We Stand Ready to Offer Assistance

The past fiscal year was an entire budget year during a worldwide pandemic. The City, in collaboration and partnership with Umatilla County and others, was able to issue more than \$500,000 in relief to our local businesses, as well as make some investments to City facilities and equipment to provide for staff to be able to work remotely. This fiscal year, with nearly \$1.5 million coming from the American Rescue Plan Act, the City is well positioned to continue to offer direct relief to businesses negatively impacted by the pandemic, as well as make investments into our community (like infrastructure, facilities, and broadband or other technologies) to continue to generate local jobs and local business and community support. This budget appropriates these funds, but does not identify how they will be spent. This will allow for City Council to provide further direction and adapt as dynamically as the community to meet their needs.

Investment in Emergency Preparedness and Public Safety

In addition to a worldwide pandemic, Umatilla also experienced severe windstorms, fires, and snow in 2020. We were fortunate that damages were limited to property only and no one was significantly injured. These forces of nature, in addition to the 2019 and 2018 floods, have exposed a few gaps in our Emergency Preparedness. Council has adopted Objective 1.12 of their 2021-2023 Goals:

“... establish Umatilla as a community that emphasizes emergency preparedness... ensure that all City functions can operate during times of crisis or if power or other core utilities were to temporarily be unavailable... coordinate and carryout a ‘table top’ exercise with all other emergency service organizations in the area...”

We are happy that this proposed budget begins to implement this Objective immediately. The Police Department purchased an all-new generator this past year and this year we will purchase the necessary transfer switch and cable to fully utilize the generator. The Golf Well has been identified as a critical piece of the City’s infrastructure, delivering approximately half of the City’s water supply. Its generator has reached the end of its useful life. This proposed budget sets aside \$75,000 into reserves this fiscal year so that it can be purchased next fiscal year (FY22/23). The South Hill lift station provides sewer services to the majority of the residents of South Hill. This vital piece of infrastructure currently does not have any emergency backup power. This proposed budget will purchase the necessary generator to ensure no loss of serviced during times of crisis. City Hall, identified as a key emergency management location and safety gathering area, is currently not set up to accommodate emergency backup generator power (like the portable generator from the Police Department). This budget will upgrade City Hall’s power to be able to run off of generator power, if needed. In all, the City is investing \$229,500 in generators, switches and cables, and power upgrades in this fiscal year.

In addition to ensuring that we are prepared to take care of our residents in times of emergency, we are also making some significant investments to enhance our public safety. This budget originally included the purchase a new drone for the Police Department with the capability to deliver a small payload (like food, water, or even a lifejacket). This highly useful tool will also provide heightened surveillance capabilities to our officers, often at a safer distance than traditional methods. Due to surplus property sale proceeds, we were able to purchase the drone early in the current fiscal year. New state-of-the-art

cameras throughout the community will also help officers keep our community safe and keep our officers safe in the process. New tasers will be purchased and become part of our officer's standard issued equipment, upon successful certification. But, most importantly, this budget utilizes the services of a professional "tabletop" coordinator to bring together all first responders and emergency preparedness officials to carry out one intergovernmental emergency event training exercise. This training will be key in identifying any existing or potential gaps in our emergency response and will also serve as tremendous opportunity to continue to strengthen our relationships with our local partners.

Yet Another Year of Planning – But What a Year it Will Be!

The City has made significant investments into updating many of our planning documents in the past few years, and this year will be no different. The year will start with the completion/adoption of the Master Parks Plan. This document comes with more than three years of research and analysis and community participation into what services and amenities our community desires most. We are happy that this budget proposes to implement many of the identified services and projects immediately (more on that in the next section). We will also complete the "cousin" to this plan, the Parks System Development Charges (SDC) study. The City completed our Water and Waste Water SDC plan in FY20 and has already begun implementing that plan. Once the Parks SDC is completed, we will be able to include this fee as part of our building permit process to start building up a healthy capital reserve to invest into all-new Parks facilities.

Our Water and Waste Water Master Plans were last updated in 2008 and 1997 respectively. As our City continues to see historic growth, it has become necessary to update these aged plans. Our Public Works Design Standards are more than 20 years old and are in dire need of an update. The beginning of the fiscal year will see the adoption and immediate implementation of these updated standards. As a required follow up to our Risk and Resilience Assessment as part of our compliance with the America's Water Infrastructure Act, as well as the Council's Goal to continue to invest in Emergency Preparedness, we will develop and implement an Emergency Response Plan.

This year will also see the investment into the design/engineering of a new marina, to replace our decidedly antiquated marina. The new plans will incorporate modern best practices in marina design to include more resilient framing and runners, sturdier fingers, encapsulated floats, and strong but lightweight coverings, to name a few. These plans are necessary in order to apply for the environmental and other permits required by the Army Corps of Engineers, Department of State Lands, and other permitting agencies. We hope to design the marina this year, apply for and obtain all permits the following year, and construct the new marina in FY23/24, with the new marina in operation by late-summer 2024.

Our Police Department Building is showing its age and has been for quite some time. As our community continues to grow at these historic rates, the need to continue to hire additional officers and provide suitable modern police facilities with enough space and training areas is critical to the success of keeping our community safe. We will begin the design process of replacing our existing Police Department this year and will aggressively pursue grant funding to construct the building next year. Once funding is secured, we will begin construction, likely occurring in three years, starting in FY24/25. These plans are the key to initialize this process.

We have received multiple grants from the Community Development Block Grant (CDBG) program to design water and waste water infrastructure to the Brownell Road and Power City areas. These key infrastructure projects will provide a stable drinking water supply to these residents as well as a sustainable sewer option.

Planning is the foundation to all successfully managed Cities. The City Council and this community are making prudent and timely investments into our community's future by planning for it today.

But Also, A Year of Implementation of Plans: Capital & Infrastructure Improvements

Umatilla Business Center. Clearly the largest project of them all, the Umatilla Business Center is more than five years in the making and has an anticipated total project cost of \$7.6 million. This budget builds off the already saved \$1.5 million by adding an additional \$800,000 toward this project this year. We have also requested legislative funding from the State in the amount of \$2.9 million and will learn of that funding by time of adoption. We will also be applying for \$2.5 million from Federal Economic Development Administration funding. And, we anticipate Economic Development funds from Umatilla County to cover any remaining balance. The hope here is to be able to construct this facility without the use of any debt services. We are prepared to begin construction of this project in fall of 2021 if all funding is procured, or spring 2022 if there is still additional funding needed. That will provide us the time necessary to either borrow some of the needed funds or to continue to seek award of grant funding. This facility will become a business hub for the community and will house our business incubator program. It will have a multi-use community room, conference rooms, and a commercial kitchen all available for public use. This project will also make improvements to Village Square Park, street improvements to I Street and 7th Street, and install a new parking lot to serve the building and the downtown in general.

Trails. Thanks to help of a grant from the Recreational Trails Program (RTP), this year will see the construction of at least two trails. The section of Trail 2 from the west side of the Pedestrian Bridge up to Powerline Road will be newly constructed, replacing the old trail, and will meet ADA.

Nugent Park. We will also make improvements to approximately 1,200 linear feet of trail located on the east side of the Pedestrian Bridge in Nugent Park. We have a grant application pending (\$100,000) for this project, but are proposing to make this trail improvement regardless of whether the grant is awarded. This budget sets aside \$150,000 as our anticipated match for a new playground at Nugent Park to replace the more than 40-year-old playground there. We will also replace the concession/announcer booth building that was damaged in last year's wind storm. Finally, we have budgeted \$118,000 as our anticipated match for a new restroom with adjoining sidewalk to replace the old restroom.

Marina & RV Park. We already discussed planning for a new marina earlier. This budget also incorporates \$58,700 as our anticipated match to a grant from the Oregon State Marine Board to install a new flushing restroom near the boat launch. Other improvements such as a new marina host site, and others have also been rolled forward into this budget from the previous year's budget. Perhaps one of the more exciting improvements to this park will be the improvements made to clean up the swimming beach area and make this a free and highly used swim bay and beach for the community.

Quincy Road Improvements. As we look to grow Landing Days and beautify the entrance and improve the access to the Marina & RV Park, improvements to Quincy Road are necessary. We will install sidewalks on both sides of the road, crack seal, and slurry seal the road from 3rd Street into the park.

Outdoor Shooting Range. The Master Parks Plan is anticipated to be adopted this summer. Second only to an Indoor Aquatic Center, the draft plan has identified an Outdoor Shooting Range as one of the community's most desired amenities. We will be exercising a purchase option of approximately 200 acres of land this year and have identified approximately 20 acres of that purchase to be a great fit to meet this community desire. This section of the property is mostly sloped, providing natural bluffs perfect for retaining gun projectiles and is approximately one mile or more away from the nearest residence. This budget will dedicate these 20 acres and begin construction of this new outdoor shooting range to meet the needs of users of handguns, rifles, shotguns, and archery.

Pedestrian Bridge. This \$5.9 million project is more than two years in the making. Doing all we can to mitigate the risk of this strategic piece of City infrastructure being damaged by flood again, the City worked with FEMA and others through the risk mitigation process, causing significant delays in approvals from FEMA for the replacement of the bridge. With approvals now in-hand from FEMA, together with an emergency grant and loan from Business Oregon, we are ready to begin reconstruction of the bridge. The new bridge will increase its east/west span by more than 100 feet and be approximately 6-8 feet higher in elevation. It will also exhibit modern truss features and designated seating areas for users to enjoy the incredible beauty of the confluence of the Umatilla/Columbia Rivers. Construction is anticipated to begin in spring of 2022 with completion toward the end of that same year.

Kiwanis Falls Replacement. With so many other projects currently underway, the Kiwanis Falls Replacement Project necessarily was rolled into this fiscal year from the previous year. Design options of this \$275,000 Gateway project into our community will come before Council by the end of the fiscal year. Construction is anticipated to begin this fall with completion in spring of 2022.

Housing

Though there is no one specific line item in this budget associated with housing, the City will take a direct hands-on approach to housing this year. This will come mostly in partnering with housing developers to develop both low-income and high-income housing units on city owned land. Middle income housing is going strong and needs very little assistance from the City. The City owns Big River Golf Course, which is zoned medium density housing, as well as several adjacent properties to the east of the course. The City also owns several parcels in and around the downtown that are excellent candidates for multi-use commercial and high-density housing. Investing in our housing development is a critical piece of economic development and quality of life to our community. These efforts will help bring housing at every economic level to our community.

Big River Golf Course

Big River Golf Course is a cherished community asset and the City is proud to have been able to acquire this facility last fiscal year. We have some big plans for Big River Golf and we are getting started with those plans now. First, we needed to bring on new-to-the-City FTE and hired staff in April. These staff members, though dedicated mostly to the golf course, will also be strategically available to help serve all of our public works facilities, especially during times of emergency. Their knowledge of facilities management and maintenance will be a valued addition to all our city-wide facilities. But, we need to make sure we are being the most efficient with their time and with the overall operational management of the course. The first thing we will be doing this year is to upgrade the irrigation system to incorporate automated valves so that we aren't relying on staff to manual run this system each day. This \$21,000 investment will more than pay for itself in staff savings in less than one year.

Much of the existing equipment at the Golf Course is in need of replacement, though still gets the job done. Of immediate need, however, is the purchase of a new turf mower that is able to cover large areas quickly and efficiently. This new mower is specifically designed for striping turf on the course or sports fields and may be made available to provide this highly desired professional look at other facilities during league/tournament play.

The golf course currently has 60 golf cart sheds that are available to rent out on an annual basis. The current sheds are full and there is a long waiting list. We will add 20-30 new sheds this year and anticipate that they will be immediately occupied.

The golf course pump station also needs repairs. The existing electrical equipment needs to be removed and replaced, including the panelboard with breakers, a transformer for 120v power and two 60HP VFDs. In addition, we will expand the existing building to accommodate the new electrical equipment and to meet clearance requirements in the building code.

As part of our effort to continue to be good stewards of the public's resources, we will be bringing on a consultant this year to provide us with recommendations on how to maximize revenue and reduce expenses from the course. This report will also provide us with suggestions on general course improvements for the player experience, as well as for the facility. It will include recommendations for marketing the course, including our online presence and website and will recommend course amenities and services. We hope to build a clubhouse facility sometime in the next five years and this report will provide us with recommendations on facility layout, a pro shop, a restaurant, conference rooms and a general hall. This report will also provide us with other potential uses of the course, including festivals, heightened tournaments, and more.

Big River Golf Course will be the host to the City's new outdoor music festival starting in spring 2022. This year's budget includes significant costs in renting equipment, but we will transfer \$260,000 into reserves this year and contribute the same next year to be able to install power upgrades next year. This will result in a one-time expense to save significant costs each year thereafter.

In addition to operations and management of the course and hosting our new festival, we will also begin drafting our site plans for housing improvements on and adjacent to the course as well as other potential amenities. The eventual sale of these sites will help us pay for clubhouse construction, course improvements, and go toward paying off our debt on the course. It will also add much needed housing.

Downtown Revitalization and Local Business Grant

Our façade grant has garnered much more use in recent years with the City granting more than \$200,000 the past three years. This budget includes \$100,000 to this grant program and we anticipate interest to use every dollar budgeted.

We are excited to announce our all-new Local Business Grant program this year, with its corresponding \$120,000 budget in this inaugural year. This grant will provide funding to new or existing businesses looking to expand their business or make needed facility improvements. It can also be combined with the Downtown Façade Grant if the business is located in the downtown. The final rules of the grant will be available in June, the same time applications will be available with initial funding available in July.

These grant programs and other initiatives will continue to boost our efforts of revitalize not only our downtown, but many of our businesses throughout the City.

Museum Purchase and Land Acquisition

Remembering and celebrating our City's unique and storied history is critical to providing our residents a sense of belonging and an opportunity to bring residents from varied cultural backgrounds together. The City has partnered, for many years, with the Museum to assist them with providing curation and historical services. Their building is beginning to pose a significant financial burden to their core mission of providing museum services. The City will purchase the Museum building in this year for \$125,000 and will make payments of \$31,250 over the next four years to make this purchase. We will then enter into a long-term 50-year lease with the Museum for \$1/year for the use of the building. This will allow the Museum to continue to focus and invest in their core mission and will allow the City to ensure that our residents will always have the Museum available to them and that the facility will always be well maintained.

At the core of economic development is land... the one resource no one is making any more of. This budget includes funds to exercise a purchase option the City owns on approximately 200 acres of industrial land. It further includes \$500,000 set aside for additional acquisition of industrial land and \$250,000 for the purchase of not-yet identified land for the Council to be opportunistic and strategic to help meet other City goals through this land acquisition.

This direct approach to economic development and community services through land acquisition is intentional and will play a key role in being prepared to meet the demands of our residents from current needs and growth.

Reserves

A healthy budget must be prudent in ensuring that there are adequate funds for emergencies and unexpected drops in revenue. The Council's adopted Goals state a desire to have reserves at 20% or more for the General Fund, Water Fund, Sewer Fund, and Street Fund. This budget provides reserves at 18% for the General Fund, 10% for the Water Fund (with the Water Reserve Fund at 25%), 21% for the Sewer Fund (with Sewer Reserve Fund at 73%), and just 7% for the Street Fund (something we anticipated since we spend these reserves down in order to complete the 6th Street Project). Though only the Sewer Fund is reaching this ambitious 20% Goal this year, we are confident that we will be able to reach the 20% goal in next fiscal year's budget (FY22/23) for the General Fund and should be able to get significantly closer to 20% in Water and Street Funds that year as well (though, 20% may be too high of a possibility without causing unnecessary hardship to each fund's operations).

This budget has significant one-time expenses, mostly focused primarily on capital improvements and capital purchases. This allows us to also pursue significant grant opportunities and leverage the City's funds. Though our overall operational budget and one-time purchases are seeing a significant increase, this proposed budget continues to exercise prudent and sound stewardship of the public's resources by continuing to maintain healthy reserves.

Summary

This is an exceptionally ambitious budget and comes at uncertain times. The City has been highly responsible with its budget and reserves in the past and it is those prudent and forward-thinking fiscal policies of the past that have provided us this important opportunity today to make significant investments into our community. It is during these uncertain and hard times that it makes the most sense for our City to play well our vital role of steadying the local economy to ensure that it maintains local jobs and provides high quality of life improvements and amenities... especially if we are still able to maintain healthy reserves.

This budget invests in park improvements, trail improvements, public safety, public works, housing, the local economy, our businesses, and new and necessary equipment and technology. This budget will strongly continue to revitalize the downtown and strongly support our current and new businesses. It is an incredibly exciting time for Umatilla! Once again, I am proud to provide you with this proposed budget.

Sincerely,

Dave Stockdale, City Manager

CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title: FY2021-22 Proposed Budget	Meeting Date: 2021-04-20
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Department: Finance & Administrative Services	Director: Melissa Ince	Contact Person: Melissa Ince	Phone Number:
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Cost of Proposal: \$55,644,110; 56 FTE	Fund(s) Name and Number(s): N/A
Amount Budgeted: \$55,644,110; 56 FTE	

Reviewed by Finance Department: Yes	Previously Presented: 3/16/21
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Attachments to Agenda Packet Item:

[2021-22 Proposed Budget.pdf](#)

[Proposed Transfers 2021-22.pdf](#)

Summary Statement: No Action Needed

Consistent with Council Goals: Goal 5 : Perform at the Highest Levels of Operational Excellence

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
GENERAL FUND							
REVENUES							
01-6100	Beginning Fund Balance	1,594,422	1,906,137	4,450,855	4,448,495	5,234,889	
01-6101	Property Tax - Current	1,250,905	1,755,319	2,262,881	2,015,140	2,744,100	
01-6102	Property Tax - Prior	19,517	25,745	45,619	26,462	42,000	
01-6103	Franchise Tax - Refuse	41,363	41,909	42,750	30,300	42,750	
01-6104	Franchise Tax - Natural Ga	22,391	23,151	23,500	13,766	23,500	
01-6105	Franchise - Telecommunic	14,144	18,148	17,500	12,958	17,700	
01-6106	Franchise Tax - Electricity	745,425	727,955	1,190,000	836,152	1,252,500	
01-6108	Franchise Tax - Water	.00	60	10,000	622	1,500	
01-6109	Benton PUD Lease Pmt	3,353	3,383	3,300	.00	3,300	
01-6112	Business Licenses	6,540	10,742	9,000	5,840	9,000	
01-6113	Sign & Fence Permits	925	50	.00	.00	.00	
01-6115	Refuse Bill & Collection Fe	90,998	92,800	94,050	67,109	94,050	
01-6116	Dog Licenses	334	178	300	132	300	
01-6117	Dog Releases	480	970	1,125	225	1,000	
01-6120	Marina - Fuel	9,770	19,684	17,000	11,093	17,000	
01-6121	Marina - Diesel	1,162	19	.00	.00	.00	
01-6122	Marina - Ice	2,522	2,097	2,500	839	2,000	
01-6123	Marina - Sani Station	11,230	2,711	2,200	1,495	2,200	
01-6124	Marina - RV Park	159,343	183,259	165,000	131,016	220,000	
01-6125	Marina - Moorage	74,043	82,074	80,000	56,879	83,000	
01-6126	Marina - Keys	540	821	250	522	650	
01-6127	Marina - Electricity	4,951	5,358	4,500	1,453	4,750	
01-6128	Marina - Room Tax	14,869	17,324	13,500	12,594	21,500	
01-6129	Marina - Dry Storage	4,590	6,703	6,500	4,728	6,750	
01-6130	Marina - Miscellaneous Inc	15,079	10,833	9,500	18,312	9,500	
01-6135	State Liquor Apportionment	117,821	129,387	148,000	102,748	141,000	
01-6136	State Cigarette Apportionm	8,354	8,181	8,450	5,176	5,780	
01-6138	State Revenue Sharing	115,354	128,266	138,000	116,591	135,000	
01-6140	Lien Search Fees	1,630	1,775	1,300	1,530	2,000	
01-6141	Annex/Planning	5,060	12,200	8,000	9,700	12,000	
01-6142	Abatement Collections	1,339	.00	2,500	.00	2,500	
01-6143	Powerline Mitigation	10,000	.00	.00	.00	.00	
01-6145	Facility Rental	.00	.00	1,000	25	500	
01-6146	Recreation Programming	.00	.00	6,000	1,653	6,000	
01-6150	City Merchandise	.00	.00	10,500	103	2,500	
01-6151	Cemetery Charges	4,695	1,750	2,500	1,300	2,000	
01-6155	Police Training Assessmen	84	23	50	.00	25	
01-6156	Witness Fees	104	123	100	102	100	
01-6160	Marriage Licenses & Fees	1,610	1,125	1,500	700	1,500	
01-6161	Fines, Forfeitures & Bail	767,716	635,995	637,500	408,126	637,500	
01-6162	Interest Earnings	47,958	60,362	70,000	21,233	35,000	
01-6164	Sale of City Property	.00	.00	1,000	.00	.00	
01-6169	Abandoned Vehicles	4,900	3,260	3,000	3,580	4,500	
01-6171	NSF Check Charge	50	.00	200	.00	.00	
01-6174	Cell Tower Land Lease Pmt	28,740	29,358	26,000	15,015	26,000	
01-6175	Other Revenue	417,984	51,651	440,985	254,840	810,000	
01-6180	Police Dept Grants & Misc	14,916	7,684	30,000	26,275	50,000	
01-6181	Other Grants / Donations	4,169	3,872	97,000	68,891	6,100	
01-6182	STF Program Funds	4,000	.00	3,300	.00	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
01-6183	Taxi Ticket Sales	224	400	460	248	350	
01-6184	Golf Course Revenue	.00	.00	180,000	15,317	460,000	
01-6190	Enterprise Zone CSF	.00	532,919	770,000	488,801	450,000	
01-6191	SIP CSF	.00	91,197	91,197	91,197	91,197	
01-6195	SIP Annual Improvement P	.00	2,000,000	2,000,000	2,000,000	2,000,000	
01-6622	Transfers	1,500	161,781	88,300	59,140	88,480	
Total REVENUES:		5,647,104	8,798,738	13,218,67	11,388,421	14,803,971	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
ADMINISTRATION							
01-71-2-10	Regular Earnings	54,302	152,405	217,978	150,025	301,392	
01-71-2-20	Overtime Earnings	803	1,681	7,500	907	7,500	
01-71-2-31	FICA	4,117	11,282	17,249	10,744	22,982	
01-71-2-32	Health Insurance	12,013	26,304	41,059	27,434	66,058	
01-71-2-33	Retirement	5,866	16,430	33,738	22,013	64,816	
01-71-2-34	Workers Compensation	438	894	801	744	1,119	
01-71-2-35	Life Insurance	14	15	50	33	76	
01-71-2-36	Unemployment Tax	54	170	225	138	309	
01-71-2-37	Disability Insurance	98	213	285	191	435	
Total PERSONNEL SERVICES:		77,704	209,393	318,885	212,230	464,687	
01-71-3-20	City Attorney	83,239	37,249	50,000	18,707	50,000	
01-71-3-41	Engineering/Consultants	3,802	.00	.00	.00	10,000	
01-71-3-50	Minor Computer Equipmen	.00	.00	23,700	18,666	35,600	
01-71-3-51	Supplies	5,983	7,203	9,100	4,407	9,100	
01-71-3-52	Postage	1,816	2,177	2,100	.00	2,100	
01-71-3-54	Heat/Light	.00	.00	5,200	1,879	5,200	
01-71-3-55	Telephone	1,586	2,264	2,000	2,364	3,300	
01-71-3-56	Printing/Advertising	9,820	8,618	6,000	14,350	20,500	
01-71-3-57	Training/Travel	13,275	14,051	32,000	1,039	31,420	
01-71-3-58	Insurance	2,356	2,756	2,850	2,984	4,000	
01-71-3-59	Audit	16,250	16,505	29,200	26,200	30,000	
01-71-3-60	Elections	.00	.00	1,000	20-	1,000	
01-71-3-77	Umatilla Promotion	2,872	3,848	5,000	856	5,000	
01-71-3-78	City Merchandise	.00	.00	15,000	864	15,000	
01-71-3-79	Dues and Fees	9,798	12,248	12,500	11,903	14,090	
01-71-3-80	COVID-19 Relief	.00	.00	219,400	229,960	1,500,000	
01-71-3-81	Building Maintenance	.00	12,722	8,000	4,714	18,000	
01-71-3-83	Safety Committee	.00	.00	2,500	268	2,500	
01-71-3-88	Lease/Easement Renewals	.00	1,923	8,000	.00	8,000	
01-71-3-89	Miscellaneous	58,097	30,837	25,000	3,130	25,000	
01-71-3-90	Mayor & Council Expenses	12,824	6,871	15,000	992	17,400	
01-71-3-91	City Manager Expenses	.00	347	4,000	3,044	5,000	
01-71-3-92	Neighborhood Cleanups	.00	.00	.00	.00	.00	
01-71-3-93	Downtown Revitalization G	.00	.00	.00	.00	.00	
01-71-3-94	Employee Education Assist	1,409	236	10,000	380	10,000	
01-71-3-95	Computer Licenses/Suppor	.00	120,889	165,000	140,459	201,500	
01-71-3-96	Staff Support/Meetings	1,318	7,219	17,500	4,815	17,500	
01-71-3-97	Enterprise Zone CSF Fund	.00	29,235	.00	.00	.00	
01-71-3-98	SIP CSF Funds	.00	.00	.00	.00	.00	
01-71-3-99	SIP Annual Improvement P	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		224,445	317,199	670,050	491,964	2,041,210	
Total ADMINISTRATION:		302,149	526,592	988,935	704,193	2,505,897	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
COMMUNITY DEVELOPMENT							
01-72-2-10	Regular Earnings	100,310	102,565	95,530	60,507	135,445	
01-72-2-20	Overtime Earnings	62	20	1,000	.00	1,000	
01-72-2-31	FICA	7,516	7,721	7,297	4,554	10,438	
01-72-2-32	Health Insurance	21,116	17,804	28,950	16,311	33,303	
01-72-2-33	Retirement	14,922	12,079	15,901	9,286	29,807	
01-72-2-34	Workers Compensation	914	1,573	971	879	1,501	
01-72-2-35	Life Insurance	30	25	35	22	42	
01-72-2-36	Unemployment Tax	97	97	95	60	136	
01-72-2-37	Disability Insurance	217	128	178	109	239	
Total PERSONNEL SERVICES:		145,183	142,011	149,957	91,727	211,911	
01-72-3-15	Code Enforcement/Abatem	.00	.00	.00	.00	.00	
01-72-3-20	City Attorney	50,310	49,808	50,000	1,200	50,000	
01-72-3-21	Land Use Planner	.00	.00	.00	.00	.00	
01-72-3-41	Engineering/Consultants	39,202	96,390	168,800	46,391	301,000	
01-72-3-50	Capital Improvement Plann	.00	.00	66,000	.00	66,000	
01-72-3-51	Supplies	2,664	1,813	12,600	658	4,500	
01-72-3-56	Printing/Advertising	4,133	5,895	5,500	3,918	6,500	
01-72-3-57	Training/Travel	11,604	4,811	8,800	444	21,800	
01-72-3-61	RARE Student	.00	.00	.00	.00	.00	
01-72-3-79	Dues and Fees	2,368	2,117	2,200	321	2,200	
01-72-3-80	Downtown Facade Grants	.00	50,484	120,000	45,718	100,000	
01-72-3-83	6X26 Mural Project	.00	.00	11,500	.00	23,000	
01-72-3-85	New Business Grant Progr	.00	.00	.00	.00	120,000	
01-72-3-89	Miscellaneous	881	440	4,000	250	2,500	
01-72-3-90	Planning Commission Exp	.00	135	1,000	580	1,000	
01-72-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		111,161	211,891	450,400	99,481	698,500	
Total COMMUNITY DEVELOPMENT:		256,345	353,902	600,357	191,207	910,411	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
MUNICIPAL COURT							
01-73-2-10	Regular Earnings	38,282	64,486	69,555	45,081	75,876	
01-73-2-31	FICA	2,929	4,860	5,191	3,446	5,798	
01-73-2-32	Health Insurance	10,696	11,802	16,850	11,225	17,027	
01-73-2-33	Retirement	6,471	8,250	7,433	4,815	10,247	
01-73-2-34	Workers Compensation	61	99	57	65	76	
01-73-2-35	Life Insurance	37	14	22	15	22	
01-73-2-36	Unemployment Tax	38	64	68	45	76	
01-73-2-37	Disability Insurance	76	55	78	52	125	
Total PERSONNEL SERVICES:		58,589	89,630	99,254	64,744	109,247	
01-73-3-19	Officiation Services	550	500	1,000	500	1,000	
01-73-3-20	Attorney Fees	.00	.00	2,500	.00	2,000	
01-73-3-33	NSF Checks	785	1,140	1,500	350	1,500	
01-73-3-51	Supplies	1,567	2,180	2,000	1,557	2,250	
01-73-3-52	Postage	19	19	50	.00	50	
01-73-3-55	Telephone	469	574	600	385	600	
01-73-3-57	Training/Travel	862	1,600	3,500	500	6,750	
01-73-3-58	Insurance	1,789	1,872	2,060	2,049	2,300	
01-73-3-62	Refunds	30,329	22,312	28,000	14,806	24,000	
01-73-3-79	Dues and Fees	125	827	16,000	365	600	
01-73-3-88	State and County Assessm	409,890	335,099	382,500	200,516	382,500	
01-73-3-89	Miscellaneous	.00	81	100	75	100	
01-73-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		446,384	366,204	439,810	221,103	423,650	
Total MUNICIPAL COURT:		504,973	455,833	539,064	285,847	532,897	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
PARKS & RECREATION DEPARTMENT							
01-74-2-10	Regular Earnings	104,213	207,364	228,634	137,562	294,750	
01-74-2-20	Overtime Earnings	700	813	2,500	343	2,500	
01-74-2-31	FICA	7,694	15,300	17,399	10,288	22,621	
01-74-2-32	Health Insurance	26,290	38,402	55,843	33,522	70,727	
01-74-2-33	Retirement	13,662	33,199	42,312	24,317	65,483	
01-74-2-34	Workers Compensation	4,878	8,967	6,665	5,958	9,279	
01-74-2-35	Life Insurance	37	56	78	50	105	
01-74-2-36	Unemployment Tax	100	198	227	135	297	
01-74-2-37	Disability Insurance	208	269	368	231	605	
Total PERSONNEL SERVICES:		157,782	304,568	354,026	212,405	466,367	
01-74-3-41	Engineering	6,335	19,775	90,160	61,804	70,000	
01-74-3-42	Contracted Services	.00	.00	.00	.00	.00	
01-74-3-51	Supplies	296	869	500	429	600	
01-74-3-57	Training/Travel	874	9,134	15,700	335	21,450	
01-74-3-58	Insurance	890	931	1,025	1,019	1,200	
01-74-3-61	Uniform Allowance	652	669	1,000	947	1,200	
01-74-3-63	Gas/Oil	8,093	8,684	7,800	5,002	7,800	
01-74-3-73	Electricity	2,442	4,165	4,300	2,863	4,300	
01-74-3-79	Dues and Fees	.00	146	1,500	1,397	2,000	
01-74-3-82	Equipment Operation	11,976	10,702	11,000	7,747	15,000	
01-74-3-84	Park Maintenance	34,035	36,039	66,000	26,125	75,000	
01-74-3-85	Recreation Programs	3,093	12,407	20,000	6,557	38,200	
01-74-3-86	Tree Maintenance/Program	5,212	10,000	15,000	.00	15,000	
01-74-3-89	Miscellaneous	720	1,415	1,500	141	1,500	
01-74-3-90	Park & Rec Committee Exp	.00	67	500	33	1,000	
Total MATERIALS & SERVICES:		74,619	115,003	235,985	114,397	254,250	
01-74-4-95	Equipment	.00	.00	26,300	.00	25,000	
01-74-4-96	Recreation Equipment	.00	.00	51,600	14,732	15,000	
Total CAPITAL OUTLAY:		.00	.00	77,900	14,732	40,000	
Total PARKS & RECREATION DEPARTMENT:		232,401	419,571	667,911	341,534	760,617	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
MARINA AND RV PARK							
01-75-2-10	Regular Earnings	.00	.00	18,000	.00	122,104	
01-75-2-20	Overtime Earnings	.00	.00	2,000	.00	5,000	
01-75-2-31	FICA	.00	.00	1,530	.00	9,723	
01-75-2-32	Health Insurance	.00	.00	5,100	.00	49,002	
01-75-2-33	Retirement	.00	.00	.00	.00	25,854	
01-75-2-34	Workers Compensation	.00	.00	10	.00	5,491	
01-75-2-35	Life Insurance	.00	.00	5	.00	51	
01-75-2-36	Unemployment Tax	.00	.00	20	.00	127	
01-75-2-37	Disability Insurance	.00	.00	30	.00	295	
Total PERSONNEL SERVICES:		.00	.00	26,695	.00	217,647	
01-75-3-20	Attorney Fees	.00	580	2,500	.00	10,000	
01-75-3-41	Contracted Services	.00	112,008	120,000	68,657	300,000	
01-75-3-51	Supplies	3,744	4,448	4,500	4,681	7,000	
01-75-3-52	Postage	373	312	300	208	325	
01-75-3-53	Fuel/Oil/Ice for Resale	14,598	22,819	22,000	15,953	25,000	
01-75-3-55	Telephone	2,326	3,675	4,000	3,076	4,800	
01-75-3-56	Printing/Advertising	6,053	8,895	10,000	8,153	10,000	
01-75-3-58	Insurance	11,336	12,718	14,000	11,798	14,000	
01-75-3-62	Refunds	2,981	2,107	4,500	955	2,500	
01-75-3-73	Electricity	29,914	33,081	36,000	23,160	37,800	
01-75-3-79	Dues and Fees	22,098	26,641	30,000	10,710	30,000	
01-75-3-84	Park Maintenance	215,329	50,573	68,000	43,350	75,000	
01-75-3-88	Transient Room Tax	13,022	14,433	13,550	12,689	17,500	
01-75-3-95	Computer Support	960	.00	2,500	.00	.00	
Total MATERIALS & SERVICES:		322,733	292,289	331,850	203,389	533,925	
01-75-4-95	Equipment	.00	.00	22,000	.00	10,000	
01-75-4-96	Buildings/Fixtures	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		.00	.00	22,000	.00	10,000	
Total MARINA AND RV PARK:		322,733	292,289	380,545	203,389	761,572	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
POLICE DEPARTMENT							
01-76-2-10	Regular Earnings	782,983	925,551	1,116,876	692,170	1,211,615	
01-76-2-20	Overtime Earnings	20,186	12,744	30,000	8,797	30,000	
01-76-2-31	FICA	60,835	70,470	87,698	53,133	94,984	
01-76-2-32	Health Insurance	199,413	219,842	268,925	173,876	270,295	
01-76-2-33	Retirement	131,224	189,425	244,429	157,185	320,416	
01-76-2-34	Workers Compensation	22,367	22,134	22,523	20,397	29,468	
01-76-2-35	Life Insurance	427	456	506	328	506	
01-76-2-36	Unemployment Tax	793	921	1,146	695	1,242	
01-76-2-37	Disability Insurance	1,269	1,623	1,794	1,189	2,214	
Total PERSONNEL SERVICES:		1,219,498	1,443,165	1,773,897	1,107,770	1,960,740	
01-76-3-41	Engineering	.00	.00	.00	.00	200,000	
01-76-3-48	Minor Equipment	3,856	3,656	5,000	1,856	5,000	
01-76-3-51	Supplies	3,956	6,122	10,000	4,772	10,000	
01-76-3-52	Postage	168	285	200	258	300	
01-76-3-54	Heat/Light	7,931	7,401	8,200	5,164	8,550	
01-76-3-55	Telephone	13,687	17,089	17,200	11,416	20,000	
01-76-3-57	Training/Travel	9,851	12,176	15,000	2,620	15,000	
01-76-3-58	Insurance	7,786	8,048	8,850	10,776	12,000	
01-76-3-61	Uniform Allowance	7,129	6,917	12,000	4,952	10,000	
01-76-3-62	Physicals	2,637	2,166	3,600	781	3,600	
01-76-3-63	Gas/Oil	23,840	24,615	28,000	16,424	28,000	
01-76-3-65	Legal Services	.00	.00	1,000	.00	1,000	
01-76-3-79	Dues and Fees	1,380	2,238	3,500	3,109	3,500	
01-76-3-80	Equipment Operation	938	7,548	8,500	7,227	16,000	
01-76-3-81	Building Maintenance	.00	18,839	16,000	13,477	35,500	
01-76-3-82	Vehicle Maintenance	25,780	22,219	19,000	12,264	21,850	
01-76-3-86	Interpretors	.00	.00	500	.00	200	
01-76-3-87	School Resource Officer	.00	.00	20,000	3,814	.00	
01-76-3-88	Dispatch Fees/Coverage	63,880	83,880	103,880	51,940	144,180	
01-76-3-89	Miscellaneous	5,033	9,656	8,000	10,548	24,000	
01-76-3-90	Accred Police Dept/Lexipol	5,337	5,523	5,900	5,412	6,900	
01-76-3-95	Computer Support	.00	.00	.00	.00	.00	
01-76-3-96	Reserve Officers	1,471	331	1,500	276	1,500	
01-76-3-97	Contractual Services	1,158	1,674	3,200	.00	34,095	
01-76-3-98	Code Enforcement	.00	.00	.00	.00	.00	
01-76-3-99	Dog Holding Facility	1,730	2,580	2,600	965	2,600	
Total MATERIALS & SERVICES:		187,548	242,962	301,630	168,051	603,775	
01-76-4-90	Safety Equipment	2,047	3,334	3,500	.00	8,500	
01-76-4-95	Equipment	11,818	5,113	6,000	.00	25,000	
Total CAPITAL OUTLAY:		13,865	8,447	9,500	.00	33,500	
Total POLICE DEPARTMENT:		1,420,910	1,694,574	2,085,027	1,275,821	2,598,015	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
CODE ENFORCEMENT							
01-77-2-10	Regular Earnings	63,752	68,246	71,418	48,350	80,033	
01-77-2-20	Overtime Earnings	.00	.00	1,000	50	1,000	
01-77-2-31	FICA	4,877	5,160	5,540	3,708	6,199	
01-77-2-32	Health Insurance	15,769	15,711	17,225	11,493	17,407	
01-77-2-33	Retirement	10,504	14,602	15,632	10,479	21,183	
01-77-2-34	Workers Compensation	957	900	737	667	891	
01-77-2-35	Life Insurance	33	34	34	22	34	
01-77-2-36	Unemployment Tax	64	67	72	48	81	
01-77-2-37	Disability Insurance	74	133	133	89	148	
Total PERSONNEL SERVICES:		96,029	104,852	111,791	74,906	126,976	
01-77-3-15	Code Enforcement/Abatem	9,270	593	20,000	135	65,000	
01-77-3-16	Neighborhood Cleanups	239	2,109	6,000	12,559	15,000	
01-77-3-20	City Attorney	.00	.00	2,500	.00	1,000	
01-77-3-51	Supplies	110	500	1,000	15	1,000	
01-77-3-52	Postage	.00	.00	250	.00	250	
01-77-3-57	Training/Travel	1,008	827	3,000	.00	3,000	
01-77-3-61	Clothing Allowance	.00	266	275	.00	300	
01-77-3-63	Gas/Oil	.00	.00	2,500	.00	2,500	
01-77-3-79	Dues and Fees	75	75	250	128	250	
01-77-3-82	Equipment Operation	.00	704	2,000	643	2,000	
01-77-3-89	Miscellaneous	76	.00	500	.00	500	
Total MATERIALS & SERVICES:		10,779	5,075	38,275	13,479	90,800	
Total CODE ENFORCEMENT:		106,808	109,927	150,066	88,385	217,776	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
TRANSPORTATION							
01-78-3-51	Supplies	323	.00	1,000	.00	660	
01-78-3-88	Taxi Program	.00	476	2,760	578	2,100	
Total MATERIALS & SERVICES:		323	476	3,760	578	2,760	
Total TRANSPORTATION:		323	476	3,760	578	2,760	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
GOLF COURSE							
01-79-2-10	Regular Earnings	.00	.00	60,000	.00	282,509	
01-79-2-20	Overtime Earnings	.00	.00	5,000	.00	10,000	
01-79-2-31	FICA	.00	.00	4,975	.00	22,377	
01-79-2-32	Health Insurance	.00	.00	10,800	.00	59,316	
01-79-2-33	Retirement	.00	.00	.00	.00	56,059	
01-79-2-34	Workers Compensation	.00	.00	25	.00	12,636	
01-79-2-35	Life Insurance	.00	.00	15	.00	77	
01-79-2-36	Unemployment Tax	.00	.00	65	.00	293	
01-79-2-37	Disability Insurance	.00	.00	80	.00	443	
Total PERSONNEL SERVICES:		.00	.00	80,960	.00	443,710	
01-79-3-20	Attorney Fees	.00	.00	.00	.00	10,000	
01-79-3-41	Contracted Services	.00	.00	80,000	39,140	115,000	
01-79-3-52	Postage	.00	.00	.00	.00	250	
01-79-3-53	Pro Shop Lease	.00	.00	.00	.00	18,000	
01-79-3-55	Telephone	.00	.00	.00	.00	2,500	
01-79-3-56	Printing/Advertising	.00	.00	.00	.00	15,000	
01-79-3-57	Training/Travel	.00	.00	.00	.00	.00	
01-79-3-58	Insurance	.00	.00	.00	.00	5,000	
01-79-3-63	Fuel	.00	.00	.00	.00	8,000	
01-79-3-73	Electricity	.00	.00	.00	.00	35,000	
01-79-3-79	Dues and Fees	.00	.00	.00	.00	2,500	
01-79-3-84	Golf Course Operations	.00	.00	100,000	7,002	110,000	
01-79-3-89	Miscellaneous	.00	.00	.00	.00	5,000	
Total MATERIALS & SERVICES:		.00	.00	180,000	46,142	326,250	
Total GOLF COURSE:		.00	.00	260,960	46,142	769,960	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
911 EMERGENCY SERVICE CENTER							
01-91-3-59	T1 Line for CIS Software	1,121	1,122	1,250	747	1,250	
Total MATERIALS & SERVICES:		1,121	1,122	1,250	747	1,250	
Total 911 EMERGENCY SERVICE CENTER:		1,121	1,122	1,250	747	1,250	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
NON-DEPARTMENTAL							
01-99-5-21	Operating Contingency	.00	.00	520,402	.00	1,000,000	
	Total OPERATING CONTINGENCY:	.00	.00	520,402	.00	1,000,000	
01-99-6-22	Transfers	597,700	493,596	3,401,400	2,355,040	3,360,325	
	Total TRANSFERS:	597,700	493,596	3,401,400	2,355,040	3,360,325	
01-99-8-25	Unappropriated Fund Bala	.00	.00	3,618,995	.00	1,382,491	
	Total UNAPPROPRIATED FUND BALANCE:	.00	.00	3,618,995	.00	1,382,491	
	Total NON-DEPARTMENTAL:	597,700	493,596	7,540,797	2,355,040	5,742,816	
	GENERAL FUND Revenue Total:	5,647,104	8,798,738	13,218,67	11,388,421	14,803,971	
	GENERAL FUND Expenditure Total:	3,745,462	4,347,883	13,218,67	5,492,882	14,803,971	
	Net Total GENERAL FUND:	1,901,642	4,450,855	.00	5,895,539	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
WATER FUND							
REVENUES							
02-6100	Beginning Fund Balance	108,446	136,620	193,675	141,857	156,967	
02-6132	Water Deposits	23,710	19,725	20,000	16,950	22,000	
02-6144	Water User Fees	1,068,451	1,237,011	1,524,724	1,030,603	1,706,613	
02-6145	Line Installations	43,660	37,740	74,000	33,300	74,000	
02-6150	Turn On & Off Fee	211	600	500	.00	500	
02-6162	Interest Earnings	4,576	4,043	4,800	1,085	2,400	
02-6164	Sale of City Property	.00	.00	500	.00	500	
02-6171	NSF Check Charge	375	375	500	.00	500	
02-6175	Other Revenue	8,040	4,567	7,700	47,285	3,500	
02-6622	Transfers	.00	3,885	165,500	110,500	.00	
Total REVENUES:		1,257,469	1,444,565	1,991,899	1,381,581	1,966,980	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
WATER DEPARTMENT							
02-70-2-10	Regular Earnings	346,514	338,682	333,293	217,634	313,874	
02-70-2-20	Overtime Earnings	5,793	7,598	5,000	7,199	17,000	
02-70-2-31	FICA	26,111	25,410	25,558	16,572	25,107	
02-70-2-32	Health Insurance	82,968	90,698	93,679	62,704	88,413	
02-70-2-33	Retirement	39,038	57,664	59,132	39,603	74,734	
02-70-2-34	Workers Compensation	7,983	7,096	5,200	4,678	5,750	
02-70-2-35	Life	122	123	116	77	105	
02-70-2-36	Unemployment Tax	341	332	334	217	331	
02-70-2-37	Disability Insurance	701	583	544	363	605	
Total PERSONNEL SERVICES:		509,571	528,186	522,856	349,047	525,919	
02-70-3-20	City Attorney	6,943	26,318	10,000	11,880	20,000	
02-70-3-33	NSF Check	1,452	3,685	3,500	477	1,500	
02-70-3-41	Engineering	7,537	89,157	210,800	83,063	130,000	
02-70-3-42	Contracted Services	.00	830	.00	.00	.00	
02-70-3-44	Lab Tests	5,128	3,675	13,500	6,428	10,000	
02-70-3-50	Office Supplies	3,339	3,730	3,000	1,756	3,000	
02-70-3-52	Postage	5,152	7,751	6,200	4,347	6,200	
02-70-3-55	Telephone	4,741	6,669	5,500	3,608	5,500	
02-70-3-56	Printing/Advertising	5,131	2,172	2,500	51	2,500	
02-70-3-57	Training/Travel	10,841	12,124	12,000	5,619	11,540	
02-70-3-58	Insurance	29,755	30,632	33,700	33,513	37,000	
02-70-3-61	Uniform Allowance	1,186	1,705	2,000	1,128	2,000	
02-70-3-62	Refunds	17,773	15,581	15,000	29,536	15,000	
02-70-3-63	Gas/Oil	10,096	11,266	11,500	5,749	11,500	
02-70-3-73	Electricity	208,991	214,029	210,000	140,648	225,000	
02-70-3-79	Permits and Fees	4,166	6,700	15,000	4,593	15,000	
02-70-3-80	Certification Costs	1,145	771	1,500	329	1,500	
02-70-3-81	Building Maintenance	.00	11,780	12,000	6,217	12,000	
02-70-3-82	Equipment Operation	8,262	13,712	14,750	8,317	18,200	
02-70-3-84	Plant Maintenance	133,235	111,955	160,000	101,336	135,000	
02-70-3-89	Miscellaneous	1,303	851	2,000	330	5,000	
02-70-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		466,173	575,092	744,450	448,922	667,440	
02-70-4-03	Equipment	5,348	698	5,000	.00	.00	
Total CAPITAL OUTLAY:		5,348	698	5,000	.00	.00	
02-70-5-21	Operating Contingency	.00	.00	100,000	.00	100,000	
Total OPERATING CONTINGENCY:		.00	.00	100,000	.00	100,000	
02-70-6-22	Transfers	141,000	192,250	484,250	320,230	537,920	
Total TRANSFERS:		141,000	192,250	484,250	320,230	537,920	
02-70-7-11	Water Principal Payments	.00	.00	25,000	.00	11,934	
02-70-7-12	Water Interest Payments	.00	5,240	25,000	14,015	20,589	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
	Total DEBT SERVICE:	.00	5,240	50,000	14,015	32,523	
02-70-8-25	Unappropriated Fund Bala	.00	.00	85,343	.00	103,178	
	Total RESERVES:	.00	.00	85,343	.00	103,178	
	Total WATER DEPARTMENT:	1,122,091	1,301,466	1,991,899	1,132,214	1,966,980	
	WATER FUND Revenue Total:	1,257,469	1,444,565	1,991,899	1,381,581	1,966,980	
	WATER FUND Expenditure Total:	1,122,091	1,301,466	1,991,899	1,132,214	1,966,980	
	Net Total WATER FUND:	135,378	143,099	.00	249,366	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
SEWER FUND							
REVENUES							
03-6100	Beginning Fund Balance	566,008	517,693	488,511	495,735	694,452	
03-6145	Line Installations	18,000	15,300	30,000	13,800	30,000	
03-6146	Sewer User Fees	1,471,101	1,596,048	1,671,323	1,173,916	1,771,602	
03-6147	Reuse User Fees	.00	.00	400,000	163,383	300,000	
03-6162	Interest Earnings	11,818	7,541	8,000	2,322	4,000	
03-6175	Other Revenue	4,478	1,706	255,500	30,890	244,000	
03-6622	Transfers	.00	4,722	.00	.00	.00	
Total REVENUES:		2,071,404	2,143,010	2,853,334	1,880,046	3,044,054	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
SEWER DEPARTMENT							
03-70-2-10	Regular Earnings	449,976	379,726	381,421	206,401	372,411	
03-70-2-20	Overtime Earnings	6,072	2,461	5,000	2,572	17,000	
03-70-2-31	FICA	34,743	28,472	29,485	15,638	29,585	
03-70-2-32	Health Insurance	100,461	80,861	90,936	48,696	85,672	
03-70-2-33	Retirement	66,593	68,695	74,371	35,268	87,530	
03-70-2-34	Workers Compensation	8,343	8,086	5,866	5,265	6,903	
03-70-2-35	Life Insurance	164	130	134	74	139	
03-70-2-36	Unemployment Tax	454	369	385	196	389	
03-70-2-37	Disability Insurance	960	621	644	343	797	
Total PERSONNEL SERVICES:		667,766	569,421	588,242	314,454	600,426	
03-70-3-20	City Attorney	7,144	55,723	30,000	14,730	30,000	
03-70-3-41	Engineering	72,421	96,532	285,750	29,181	269,000	
03-70-3-42	Contracted Services	.00	.00	.00	.00	.00	
03-70-3-44	Lab Tests & Lab Supplies	5,717	6,421	6,000	461-	11,000	
03-70-3-50	Office Supplies	3,289	3,392	3,600	2,237	3,600	
03-70-3-52	Postage	5,165	7,751	6,500	4,347	6,500	
03-70-3-55	Telephone	5,994	6,504	6,500	4,552	6,500	
03-70-3-56	Printing/Advertising	.00	.00	.00	.00	.00	
03-70-3-57	Training/Travel	5,778	5,048	12,000	678	11,440	
03-70-3-58	Insurance	39,510	40,594	44,660	44,413	49,000	
03-70-3-61	Uniform Allowance	1,742	2,164	2,400	940	2,400	
03-70-3-63	Gas/Oil	5,841	247	6,000	652	6,000	
03-70-3-73	Electricity	106,668	106,979	125,000	71,072	125,000	
03-70-3-79	Permits and Fees	38,957	14,675	43,500	7,941	40,000	
03-70-3-80	Certification Costs	1,032	1,048	1,250	.00	1,250	
03-70-3-81	Building Maintenance	.00	9,774	15,000	6,176	15,000	
03-70-3-82	Equipment Operation	15,708	14,677	40,000	8,961	25,000	
03-70-3-84	Plant Maintenance	29,047	61,184	85,000	87,895	85,000	
03-70-3-85	IWW Operation	.00	.00	20,000	9,889	20,000	
03-70-3-89	Miscellaneous	1,412	2,983	5,000	4,251	5,000	
03-70-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		345,426	435,695	738,160	297,452	711,690	
03-70-4-03	Equipment	996	.00	10,000	.00	.00	
Total CAPITAL OUTLAY:		996	.00	10,000	.00	.00	
03-70-5-21	Operating Contingency	.00	.00	130,000	.00	100,000	
Total OPERATING CONTINGENCY:		.00	.00	130,000	.00	100,000	
03-70-6-22	Transfers	270,000	304,750	592,250	394,970	609,220	
Total TRANSFERS:		270,000	304,750	592,250	394,970	609,220	
03-70-7-11	Sewer Principal Payments	240,000	245,000	250,000	250,000	260,000	
03-70-7-12	Sewer Interest Payments	27,571	22,750	17,800	17,799	11,400	
03-70-7-13	Reuse Principal Payments	.00	61,668	130,654	61,765	140,532	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
03-70-7-14	Reuse Interest Payments	4,406	5,537	53,672	5,441	63,845	
Total DEBT SERVICE:		271,977	334,955	452,126	335,004	475,777	
03-70-8-20	CWSRF Loan Reserve	.00	.00	60,389	.00	60,389	
03-70-8-24	Unappropriated Reuse Fun	.00	.00	135,285	.00	225,000	
03-70-8-25	Unappropriated Fund Bala	.00	.00	146,882	.00	261,552	
Total RESERVES:		.00	.00	342,556	.00	546,941	
Total SEWER DEPARTMENT:		1,556,164	1,644,821	2,853,334	1,341,880	3,044,054	
SEWER FUND Revenue Total:		2,071,404	2,143,010	2,853,334	1,880,046	3,044,054	
SEWER FUND Expenditure Total:		1,556,164	1,644,821	2,853,334	1,341,880	3,044,054	
Net Total SEWER FUND:		515,240	498,188	.00	538,166	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
STATE TAX STREET FUND							
REVENUES							
04-6100	Beginning Fund Balance	403,405	394,627	478,295	594,450	903,804	
04-6137	State Highway Apportionm	530,269	523,493	544,927	351,278	578,200	
04-6140	STP Funds	.00	.00	245,547	.00	95,936	
04-6162	Interest Earnings	9,575	7,939	7,500	3,038	3,750	
04-6175	Other Revenue	3,684	328,304	1,685,250	202,910	7,700,348	
04-6622	Transfers	4,000	7,000	36,900	16,400	12,525	
Total REVENUES:		950,934	1,261,363	2,998,419	1,168,075	9,294,563	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
STREET DEPARTMENT							
04-70-2-10	Regular Earnings	205,261	157,110	187,111	88,932	218,584	
04-70-2-20	Overtime Earnings	2,891	740	5,000	442	5,000	
04-70-2-31	FICA	15,022	11,375	14,559	6,651	17,104	
04-70-2-32	Health Insurance	58,661	39,773	55,584	23,426	72,537	
04-70-2-33	Retirement	31,633	33,135	39,752	17,042	51,709	
04-70-2-34	Workers Compensation	14,204	8,886	7,035	6,271	9,122	
04-70-2-35	Life Insurance	91	56	74	37	92	
04-70-2-36	Unemployment Tax	196	148	190	86	224	
04-70-2-37	Disability Insurance	482	266	351	163	531	
Total PERSONNEL SERVICES:		328,441	251,490	309,656	143,049	374,903	
04-70-3-20	Attorney Fees	539	.00	10,000	5,690	10,000	
04-70-3-41	Engineering	12,000	11,026	5,000	148,365	5,000	
04-70-3-42	Contracted Services	.00	.00	.00	.00	.00	
04-70-3-56	Printing/Advertising	.00	800	1,000	2,537	2,500	
04-70-3-57	Training/Travel	1,315	702	2,500	209	2,500	
04-70-3-58	Insurance	8,696	8,990	9,900	11,934	13,000	
04-70-3-61	Uniform Allowance	1,082	1,067	1,240	563	1,500	
04-70-3-63	Gas/Oil	12,981	9,601	11,000	5,865	11,000	
04-70-3-70	Lighting	34,758	40,970	38,400	23,581	130,500	
04-70-3-80	Certification Costs	300	180	500	89	500	
04-70-3-82	Equipment Operation	21,285	20,106	20,000	8,470	17,500	
04-70-3-85	Street Maintenance	35,592	32,075	75,000	60,327	100,000	
04-70-3-86	Bridge Maintenance	.00	29,803	35,000	.00	.00	
Total MATERIALS & SERVICES:		128,549	155,320	209,540	267,630	294,000	
04-70-4-03	Equipment	7,670	852	32,500	6,165	.00	
04-70-4-10	Street/Curb/Sidewalk Impr	.00	209,948	1,753,191	852,924	1,916,625	
04-70-4-11	STIP Projects	.00	.00	245,547	.00	95,936	
04-70-4-12	Bridge Improvements	.00	.00	93,575	.00	5,872,296	
Total CAPITAL OUTLAY:		7,670	210,801	2,124,813	859,089	7,884,857	
04-70-5-21	Operating Contingency	.00	.00	150,000	.00	350,000	
Total OPERATING CONTINGENCY:		.00	.00	150,000	.00	350,000	
04-70-6-22	Transfers	92,000	48,950	46,950	31,410	136,900	
Total TRANSFERS:		92,000	48,950	46,950	31,410	136,900	
04-70-8-25	Unappropriated Fund Bala	.00	.00	157,460	.00	253,903	
Total RESERVES:		.00	.00	157,460	.00	253,903	
Total STREET DEPARTMENT:		556,660	666,560	2,998,419	1,301,178	9,294,563	
STATE TAX STREET FUND Revenue Total:		950,934	1,261,363	2,998,419	1,168,075	9,294,563	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
STATE TAX STREET FUND Expenditure Total:		556,660	666,560	2,998,419	1,301,178	9,294,563	
Net Total STATE TAX STREET FUND:		394,274	594,803	.00	133,103-	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
CAPITAL RESERVE FUND							
REVENUES							
05-6100	Beginning Fund Balance	1,201,357	1,628,263	1,522,098	1,522,079	3,676,954	
05-6130	Co-Gen Plant Calpine	51,064	54,390	58,870	56,437	61,171	
05-6140	McNary Park & Rec Fee	4,500	.00	.00	.00	.00	
05-6141	CVE Street Improvement F	.00	.00	.00	.00	.00	
05-6150	Capital Donations	6,800	6,500	.00	.00	.00	
05-6151	Capital Grants	20,000	5,776	806,075	68,974	2,502,625	
05-6162	Interest Earnings	32,152	31,396	35,000	11,159	17,000	
05-6175	Other Revenue	44,198	14,599	1,865,675	1,821,256	3,040,000	
05-6622	Transfers	779,500	789,596	3,604,650	2,476,790	3,903,600	
Total REVENUES:		2,139,571	2,530,520	7,892,368	5,956,696	13,201,350	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
CAPITAL RESERVE DEPARTMENT							
05-70-3-50	Capital Improvement Plann	.00	.00	.00	.00	.00	
05-70-3-81	Building Maint City Hall	8,139	.00	.00	.00	.00	
05-70-3-82	Building Maint Police Dept	17,244	.00	.00	.00	.00	
05-70-3-83	Building Maint Library	5,435	.00	.00	.00	.00	
05-70-3-84	Building Maint Water Dept	10,428	.00	.00	.00	.00	
05-70-3-85	Building Maint Sewer Dept	13,742	.00	.00	.00	.00	
05-70-3-95	Computer Support	78,843	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		133,831	.00	.00	.00	.00	
05-70-4-65	Golf Course Improvements	.00	.00	.00	.00	150,000	
05-70-4-66	Golf Course Equipment	.00	.00	.00	.00	40,000	
05-70-4-67	Range Project	.00	.00	.00	.00	100,000	
05-70-4-68	FEMA Park Repairs	.00	.00	14,100	.00	14,099	
05-70-4-69	Street Improvement Reser	.00	.00	16,150	.00	16,150	
05-70-4-70	Mobile Stage	.00	.00	.00	.00	260,000	
05-70-4-71	City Hall Vehicle	.00	.00	90,000	.00	45,000	
05-70-4-72	Marina Equipment	.00	.00	15,000	10,502	.00	
05-70-4-73	Marina Improvements	.00	.00	113,500	.00	448,500	
05-70-4-74	Recreation Equipment	.00	.00	8,500	5,670	24,000	
05-70-4-75	Business Center	.00	.00	.00	.00	2,355,000	
05-70-4-76	Kiwanis Falls Improvement	.00	.00	275,000	2,995	275,000	
05-70-4-77	Office Remodel	.00	4,042	56,322	12,280	.00	
05-70-4-78	McNary Park Improvement	.00	.00	24,000	.00	.00	
05-70-4-79	Minor Property Improve	4,150	.00	35,000	.00	75,000	
05-70-4-80	Downtown Revitalization	.00	199,775	377,675	276,395	180,000	
05-70-4-81	Park Equipment	55,339	33,000	5,000	5,684	153,400	
05-70-4-82	Shop Building Reserve	20,180	4,550	.00	.00	.00	
05-70-4-83	Sewer Dept Equip & Jet Tr	858	10,443	3,000	.00	104,400	
05-70-4-84	Water Department Equipm	1,938	35,600	78,000	57,729	29,400	
05-70-4-85	Police Computer Reserve	6,658	6,924	101,353	76,103	17,500	
05-70-4-86	Library Equipment Reserve	180	444	28,000	.00	.00	
05-70-4-87	City Hall Computer Reserv	23,710	20,552	10,000	11,125	52,000	
05-70-4-88	Marina Computer Reserve	.00	.00	4,900	1,082	55,000	
05-70-4-89	Code Enforcement Equipm	.00	.00	58,000	32,835	.00	
05-70-4-90	Police Equip Reserve	47,520	.00	5,000	4,590	.00	
05-70-4-91	Land Acquisition	94,481	495,871	2,330,000	2,230,088	3,750,000	
05-70-4-92	Park Expansion & Improve	66,195	36,077	176,900	165,571	580,000	
05-70-4-93	Office Equipment Replace	18,397	9,970	10,000	4,232	30,000	
05-70-4-94	Streets Equipment	15,555	34,000	.00	.00	29,400	
05-70-4-95	Police Cars	22,317	31,049	46,000	46,332	85,500	
05-70-4-96	Bike Paths/Pedestrian Impr	.00	.00	1,133,000	.00	2,752,782	
05-70-4-97	Cemetery Expansion	.00	.00	.00	.00	.00	
05-70-4-98	Street Sweeper	.00	.00	.00	.00	.00	
05-70-4-99	Building Dept Equipment	.00	1,099	40,000	25,443	.00	
Total CAPITAL OUTLAY:		377,477	923,396	5,054,400	2,968,657	11,622,131	
05-70-6-22	Transfers	.00	85,045	.00	.00	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
Total TRANSFERS:		.00	85,045	.00	.00	.00	
05-70-7-11	Principal Pmt - Land Purch	.00	.00	150,000	149,978	97,169	
05-70-7-12	Interest Pmt - Land Purcha	.00	.00	18,000	5,898	48,985	
Total DEBT SERVICE:		.00	.00	168,000	155,876	146,154	
05-70-8-25	Unappropriated Fund Bala	.00	.00	2,669,968	.00	1,433,065	
Total RESERVES:		.00	.00	2,669,968	.00	1,433,065	
Total CAPITAL RESERVE DEPARTMENT:		511,308	1,008,441	7,892,368	3,124,532	13,201,350	
CAPITAL RESERVE FUND Revenue Total:		2,139,571	2,530,520	7,892,368	5,956,696	13,201,350	
CAPITAL RESERVE FUND Expenditure Total:		511,308	1,008,441	7,892,368	3,124,532	13,201,350	
Net Total CAPITAL RESERVE FUND:		1,628,263	1,522,079	.00	2,832,163	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
LIBRARY FUND							
REVENUES							
06-6100	Beginning Fund Balance	132,492	144,818	137,606	147,074	153,262	
06-6153	Library Donations	.00	.00	500	.00	500	
06-6154	County Library	187,951	206,572	200,834	200,291	218,247	
06-6156	County Library Windmill Fu	1,565	.00	7,012	.00	7,347	
06-6157	State Library Grants	4,270	1,306	22,515	1,345	1,500	
06-6158	Miscellaneous Grants	.00	.00	500	.00	500	
06-6162	Interest Earnings	3,588	2,984	3,600	718	1,200	
06-6175	Miscellaneous Revenue	758	967	4,050	190	750	
06-6622	Transfers	20,000	22,957	35,000	23,400	40,000	
Total REVENUES:		350,623	379,604	411,617	373,018	423,306	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
LIBRARY FUND DEPARTMENT							
06-70-2-10	Regular Earnings	110,890	125,763	133,315	63,129	142,110	
06-70-2-20	Overtime Earnings	430	612	500	335	500	
06-70-2-31	FICA	8,481	9,536	9,984	5,223	10,896	
06-70-2-32	Health Insurance	27,510	28,229	39,195	20,875	31,644	
06-70-2-33	Retirement	17,776	19,252	24,325	19,114	34,140	
06-70-2-34	Workers Compensation	188	212	111	131	143	
06-70-2-35	Life Insurance	92	52	54	36	54	
06-70-2-36	Unemployment Tax	111	125	131	68	143	
06-70-2-37	Disability Insurance	247	194	201	134	310	
Total PERSONNEL SERVICES:		165,724	183,973	207,816	109,045	219,940	
06-70-3-40	Periodicals	570	408	700	174	700	
06-70-3-41	Consultants	.00	.00	3,000	.00	.00	
06-70-3-44	Teen Program	.00	.00	.00	.00	.00	
06-70-3-45	Programming	2,275	6,953	12,000	2,161	12,000	
06-70-3-49	Books	10,113	7,693	14,000	4,233	10,000	
06-70-3-50	Media	1,792	1,116	4,000	1,749	2,000	
06-70-3-51	Supplies	2,455	3,367	14,000	10,595	12,000	
06-70-3-52	Postage	265	110	200	.00	200	
06-70-3-54	Electricity	3,693	4,036	4,500	2,406	4,500	
06-70-3-55	Telephone	2,244	2,895	5,200	2,405	4,500	
06-70-3-57	Training/Travel	2,048	442	6,850	157	9,855	
06-70-3-63	Fuel	.00	.00	575	.00	1,000	
06-70-3-81	Building Maintenance	.00	9,586	9,000	4,640	10,500	
06-70-3-82	Equipment Maintenance	.00	.00	1,000	.00	1,000	
06-70-3-83	Minor Equipment/Compute	.00	.00	7,655	440	.00	
06-70-3-85	Dues & Fees	1,162	1,444	1,000	502	1,710	
06-70-3-89	Miscellaneous	79	598	1,000	.00	1,000	
06-70-3-95	Computer Support/Softwar	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		26,695	38,647	84,680	29,462	70,965	
06-70-4-93	Equipment	996	.00	13,000	9,793	5,000	
Total CAPITAL OUTLAY:		996	.00	13,000	9,793	5,000	
06-70-5-21	Operating Contingency	.00	.00	5,000	.00	15,000	
Total OPERATING CONTINGENCY:		.00	.00	5,000	.00	15,000	
06-70-6-22	Transfers	12,300	10,000	30,500	20,400	10,000	
Total TRANSFERS:		12,300	10,000	30,500	20,400	10,000	
06-70-8-25	Unappropriated Fund Bala	.00	.00	70,621	.00	102,401	
Total RESERVES:		.00	.00	70,621	.00	102,401	
Total LIBRARY FUND DEPARTMENT:		205,715	232,620	411,617	168,700	423,306	
LIBRARY FUND Revenue Total:		350,623	379,604	411,617	373,018	423,306	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
	LIBRARY FUND Expenditure Total:	205,715	232,620	411,617	168,700	423,306	
	Net Total LIBRARY FUND:	144,908	146,984	.00	204,318	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
REFUSE FUND							
REVENUES							
08-6100	Beginning Fund Balance	86,023	97,769	97,742	162,062	50,322	
08-6143	Refuse Collection	791,860	828,034	855,000	609,944	855,000	
Total REVENUES:		877,883	925,803	952,742	772,006	905,322	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
REFUSE AGENCY							
08-70-3-62	Refunds	301	27	1,200	66	1,200	
08-70-3-71	Refuse Collections	652,227	629,605	718,200	573,405	718,200	
	Total MATERIALS & SERVICES:	652,529	629,632	719,400	573,470	719,400	
08-70-5-21	Operating Contingency	.00	.00	50,000	.00	25,000	
	Total OPERATING CONTINGENCY:	.00	.00	50,000	.00	25,000	
08-70-6-22	Transfers	127,586	134,109	136,800	96,959	136,800	
	Total TRANSFERS:	127,586	134,109	136,800	96,959	136,800	
08-70-8-25	Unappropriated Fund Bala	.00	.00	46,542	.00	24,122	
	Total UNAPPROPRIATED FUND BALANCE:	.00	.00	46,542	.00	24,122	
	Total REFUSE AGENCY:	780,114	763,741	952,742	670,429	905,322	
	REFUSE FUND Revenue Total:	877,883	925,803	952,742	772,006	905,322	
	REFUSE FUND Expenditure Total:	780,114	763,741	952,742	670,429	905,322	
	Net Total REFUSE FUND:	97,769	162,062	.00	101,577	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
BUILDING DEPARTMENT FUND							
REVENUES							
09-6100	Beginning Fund Balance	1,101,949	1,691,610	1,692,090	2,147,184	2,459,488	
09-6140	Bldg/Mech/M.H./Plumbing	387,106	505,682	380,000	307,255	335,000	
09-6145	Community Dev Plan Revi	263,243	380,176	230,000	216,178	230,000	
09-6150	Electrical Permits	206,960	221,750	150,000	168,839	200,000	
09-6155	Electrical Plan Reviews/MI	45,931	48,297	40,000	37,276	45,000	
09-6160	State Surcharges	46,892	88,315	65,000	57,084	65,000	
09-6162	Interest Earnings	36,423	38,101	40,000	12,668	20,000	
09-6165	Construction Excise Tax	.00	.00	.00	57,177	205,000	
09-6166	CET Admin Fee	.00	.00	.00	2,451	8,540	
09-6175	Other Revenue	42,431	36,721	25,450	42,300	15,000	
Total REVENUES:		2,130,933	3,010,652	2,622,540	3,048,412	3,583,028	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
BUILDING DEPARTMENT							
09-70-2-10	Regular Earnings	102,842	167,950	255,619	118,162	269,557	
09-70-2-20	Overtime Earnings	70	210	2,500	.00	2,500	
09-70-2-31	FICA	7,694	12,420	19,406	8,827	20,687	
09-70-2-32	Health Insurance	21,527	35,456	103,373	28,860	71,679	
09-70-2-33	Retirement	14,225	27,132	49,777	18,091	59,291	
09-70-2-34	Workers Compensation	842	2,168	2,498	2,247	2,440	
09-70-2-35	Life Insurance	30	47	77	38	85	
09-70-2-36	Unemployment Tax	101	156	254	116	272	
09-70-2-37	Disability Insurance	196	244	406	191	490	
Total PERSONNEL SERVICES:		147,528	245,783	433,910	176,531	427,001	
09-70-3-20	City Attorney	685	1,805	5,000	.00	5,000	
09-70-3-22	Building Inspector/Official	153,139	142,408	100,000	195,551	25,000	
09-70-3-25	Electrical Inspector	25,336	39,336	30,000	29,913	50,000	
09-70-3-40	OR Bldg Code Div/St Surc	88,353	81,821	65,000	65,918	65,000	
09-70-3-41	Engineering/Consultants	.00	66,361	104,935	45,651	125,000	
09-70-3-51	Supplies	1,263	1,472	3,800	2,492	3,800	
09-70-3-57	Training/Travel	7,694	2,224	15,000	196	11,800	
09-70-3-61	Clothing Allowance	.00	.00	1,000	.00	1,500	
09-70-3-63	Gas/Oil	.00	.00	2,000	.00	2,000	
09-70-3-79	Permits and Fees	1,804	1,644	5,000	716	5,000	
09-70-3-82	Equipment Operation	.00	.00	2,500	398	2,500	
09-70-3-88	Construction Excise Tax	.00	.00	.00	.00	75,000	
09-70-3-89	Miscellaneous	730	1,556	2,500	7,411	2,500	
Total MATERIALS & SERVICES:		279,002	338,628	336,735	348,247	374,100	
09-70-5-21	Operating Contingency	.00	.00	390,000	.00	500,000	
Total OPERATING CONTINGENCY:		.00	.00	390,000	.00	500,000	
09-70-6-22	Transfers	11,500	280,350	319,500	210,620	430,040	
Total TRANSFERS:		11,500	280,350	319,500	210,620	430,040	
09-70-8-25	Unappropriated Fund Bala	.00	.00	1,142,395	.00	1,851,887	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	1,142,395	.00	1,851,887	
Total BUILDING DEPARTMENT:		438,030	864,761	2,622,540	735,398	3,583,028	
BUILDING DEPARTMENT FUND Revenue Total:		2,130,933	3,010,652	2,622,540	3,048,412	3,583,028	
BUILDING DEPARTMENT FUND Expenditure Total:		438,030	864,761	2,622,540	735,398	3,583,028	
Net Total BUILDING DEPARTMENT FUND:		1,692,903	2,145,891	.00	2,313,014	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
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Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
DEBT SERVICE FUND							
REVENUES							
10-6100	Beginning Fund Balance	19,754	2,847	3,357	3,470	3,795	
10-6101	Property Tax - Current	.00	.00	.00	.00	.00	
10-6102	Property Tax - Prior	1,239	566	400	279	200	
10-6162	Interest Earnings	242	57	50	18	25	
10-6622	Transfers	.00	.00	.00	.00	.00	
Total REVENUES:		21,235	3,470	3,807	3,767	4,020	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
DEBT SERVICE FUND							
10-70-7-11	Principal Payment	17,911	.00	.00	.00	.00	
10-70-7-12	Interest Payments Coupon	477	.00	.00	.00	.00	
Total DEBT SERVICE PAYMENTS:		18,388	.00	.00	.00	.00	
10-70-8-25	Unappropriated Fund Bala	.00	.00	3,807	.00	4,020	
Total RESERVES:		.00	.00	3,807	.00	4,020	
Total DEBT SERVICE FUND:		18,388	.00	3,807	.00	4,020	
DEBT SERVICE FUND Revenue Total:		21,235	3,470	3,807	3,767	4,020	
DEBT SERVICE FUND Expenditure Total:		18,388	.00	3,807	.00	4,020	
Net Total DEBT SERVICE FUND:		2,847	3,470	.00	3,767	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
TRANSIENT ROOM TAX FUND							
REVENUES							
13-6100	Beginning Fund Balance	215,918	206,214	215,077	210,899	221,831	
13-6120	Motel Tax	86,419	48,802	21,920	31,884	45,000	
13-6121	Tourism Promotion Assess	.00	44,979	21,135	26,528	45,000	
13-6130	Event Proceeds	.00	.00	10,000	.00	215,000	
13-6162	Interest Earnings	5,510	4,257	3,500	1,260	1,750	
13-6175	Other Revenue	10,000	.00	.00	.00	.00	
13-6622	Transfers	21,000	21,000	46,000	30,700	198,500	
Total REVENUES:		338,846	325,252	317,632	301,271	727,081	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
TRANSIENT ROOM TAX FUND							
13-70-2-10	Regular Earnings	1,316	7,608	7,948	5,170	4,207	
13-70-2-31	FICA	100	563	608	389	322	
13-70-2-32	Health Insurance	256	1,571	1,723	1,149	870	
13-70-2-33	Retirement	153	1,265	1,285	873	920	
13-70-2-34	Workers Compensation	.00	98	78	71	46	
13-70-2-35	Life Insurance	.00	3	3	2	1	
13-70-2-36	Unemployment Tax	1	7	8	5	4	
13-70-2-37	Disability Insurance	2	11	11	7	7	
Total PERSONNEL SERVICES:		1,828	11,127	11,664	7,666	6,377	
13-70-3-35	City Activities/projects	6,726	11,200	42,440	.00	45,390	
13-70-3-36	City Sponsored Festival	.00	.00	30,000	265	415,000	
13-70-3-37	Tourism Grants	21,191	24,548	102,835	15,795	128,170	
13-70-3-38	Tourism Promotion Assess	44,036	44,979	21,135	26,528	22,500	
13-70-3-40	Museum Support	.00	.00	5,000	5,000	.00	
13-70-3-41	Chamber Support	21,000	21,000	21,000	15,750	21,000	
Total MATERIALS & SERVICES:		92,954	101,726	222,410	63,339	632,060	
13-70-4-36	River Frontage Developme	36,350	.00	60,715	.00	60,715	
Total CAPITAL OUTLAY:		36,350	.00	60,715	.00	60,715	
13-70-6-22	Transfers	1,500	1,500	1,500	1,000	.00	
Total TRANSFERS:		1,500	1,500	1,500	1,000	.00	
13-70-8-25	Unappropriated Fund Bala	.00	.00	21,343	.00	27,929	
Total RESERVES:		.00	.00	21,343	.00	27,929	
Total TRANSIENT ROOM TAX FUND:		132,632	114,353	317,632	72,005	727,081	
TRANSIENT ROOM TAX FUND Revenue Total:		338,846	325,252	317,632	301,271	727,081	
TRANSIENT ROOM TAX FUND Expenditure Total:		132,632	114,353	317,632	72,005	727,081	
Net Total TRANSIENT ROOM TAX FUND:		206,214	210,899	.00	229,266	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
BUILDING RESERVE FUND							
REVENUES							
16-6100	Beginning Fund Balance	105,520	125,079	144,578	144,393	162,093	
16-6162	Interest Earnings	3,858	3,614	3,800	1,045	2,000	
16-6185	Calpine Ent Zone Pmt	132,922	132,922	132,922	132,922	132,922	
Total REVENUES:		242,300	261,615	281,300	278,360	297,015	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
BUILDING RESERVE FUND							
16-70-7-11	Principal Payments	84,159	88,905	93,971	.00	98,204	
16-70-7-12	Interest Payments	33,063	28,317	23,251	.00	19,018	
	Total DEBT SERVICE PAYMENTS:	117,221	117,221	117,222	.00	117,222	
16-70-8-25	Unappropriated Fund Bala	.00	.00	164,078	.00	179,793	
	Total RESERVES:	.00	.00	164,078	.00	179,793	
	Total BUILDING RESERVE FUND:	117,221	117,221	281,300	.00	297,015	
	BUILDING RESERVE FUND Revenue Total:	242,300	261,615	281,300	278,360	297,015	
	BUILDING RESERVE FUND Expenditure Total:	117,221	117,221	281,300	.00	297,015	
	Net Total BUILDING RESERVE FUND:	125,079	144,393	.00	278,360	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
WATER RESERVE FUND							
REVENUES							
18-6100	Beginning Fund Balance	417,556	536,203	752,781	727,477	1,113,326	
18-6155	SDC For Water System Im	79,411	67,779	184,860	63,751	205,400	
18-6162	Interest Earnings	5,473	11,961	12,000	4,818	6,000	
18-6175	Other Revenue	646,226	35,049	1,484,300	.00	2,018,650	
18-6622	Transfers	100,000	155,500	415,000	276,740	405,000	
Total REVENUES:		1,248,666	806,492	2,848,941	1,072,787	3,748,376	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
WATER RESERVE FUND							
18-70-3-20	Legal	.00	.00	47,500	1,680	27,850	
18-70-3-41	Engineering	49,175	1,592	701,500	9,452	553,000	
Total MATERIALS & SERVICES:		49,175	1,592	749,000	11,132	580,850	
18-70-4-14	Well & Pump Repairs/SDC	46,967	27,155	128,349	94,959	49,052	
18-70-4-15	Water Improvements/SDC	.00	.00	338,921	.00	416,280	
18-70-4-16	Water Systems Imp or Rep	616,321	39,944	.00	.00	785,350	
18-70-4-17	Develop Water Right	.00	.00	116,519	.00	116,519	
18-70-4-19	Replace Electronic Meters	.00	6,911	60,000	.00	75,000	
18-70-4-20	Replace Hydrants	.00	3,414	11,586	7,007	9,600	
18-70-4-21	Hydraulic Test Well	.00	.00	765,000	.00	765,000	
Total CAPITAL OUTLAY:		663,288	77,423	1,420,375	101,966	2,216,801	
18-70-5-21	Operating Contingency	.00	.00	300,000	.00	300,000	
Total OPERATING CONTINGENCY:		.00	.00	300,000	.00	300,000	
18-70-8-25	Unappropriated Fund Bala	.00	.00	379,566	.00	650,725	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	379,566	.00	650,725	
Total WATER RESERVE FUND:		712,463	79,015	2,848,941	113,098	3,748,376	
WATER RESERVE FUND Revenue Total:		1,248,666	806,492	2,848,941	1,072,787	3,748,376	
WATER RESERVE FUND Expenditure Total:		712,463	79,015	2,848,941	113,098	3,748,376	
Net Total WATER RESERVE FUND:		536,203	727,477	.00	959,688	.00	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
SEWER RESERVE FUND							
REVENUES							
19-6100	Beginning Fund Balance	1,237,868	1,509,734	1,882,813	1,858,013	2,431,044	
19-6155	SDC For Sewer System Im	58,055	48,918	222,300	65,144	247,000	
19-6162	Interest Earnings	32,762	29,450	30,000	11,282	15,000	
19-6175	Other Revenue	90,844	2,649,700	.00	142,746	362,000	
19-6622	Transfers	200,000	250,000	510,000	340,000	590,000	
Total REVENUES:		1,619,530	4,487,801	2,645,113	2,417,185	3,645,044	

Account Number	Account Title	2018-19 Pri Year 2 Actual	2019-20 Pri Year Actual	2020-21 Cur Year Budget	07/20-02/21 Cur YTD Actual	2021-22 Recommended Budget	Budget Committee Notes
SEWER RESERVE FUND							
19-70-3-20	Legal	1,230	.00	.00	16,585	25,000	
19-70-3-41	Engineering & UIC Permitti	77,874	210,713	.00	8,808	337,000	
Total MATERIALS & SERVICES:		79,104	210,713	.00	25,393	362,000	
19-70-4-14	Sewer Improvements/SDC	.00	.00	279,155	.00	340,930	
19-70-4-15	Sewer Repairs/SDC Funde	.00	17,289	199,620	18,262	210,681	
19-70-4-16	Sewer Imp/Repairs	30,693	2,401,787	150,000	160,953	59,350	
19-70-4-20	Security Cameras	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		30,693	2,419,075	628,775	179,215	610,961	
19-70-5-21	Operating Contingency	.00	.00	400,000	.00	400,000	
Total OPERATING CONTINGENCY:		.00	.00	400,000	.00	400,000	
19-70-8-25	Unappropriated Fund Bala	.00	.00	1,616,338	.00	2,272,083	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	1,616,338	.00	2,272,083	
Total SEWER RESERVE FUND:		109,796	2,629,788	2,645,113	204,607	3,645,044	
SEWER RESERVE FUND Revenue Total:		1,619,530	4,487,801	2,645,113	2,417,185	3,645,044	
SEWER RESERVE FUND Expenditure Total:		109,796	2,629,788	2,645,113	204,607	3,645,044	
Net Total SEWER RESERVE FUND:		1,509,734	1,858,013	.00	2,212,578	.00	
Net Grand Totals:		8,890,454	12,608,213	.00	15,684,700	.00	

CITY OF UMATILLA
INTERFUND TRANSFER DETAIL
FISCAL YEAR 2021 - 2022

PURPOSE	BUDGET	FROM	TO
Land Acquisition	\$850,000	General Fund	Capital Reserve Fund
Kiwanis Falls	\$20,000	General Fund	Capital Reserve Fund
Bike/Pedestrian Paths	\$270,000	General Fund	Capital Reserve Fund
Mobile Stage Reserve	\$185,000	General Fund	Capital Reserve Fund
Umatilla Business Center Reserve	\$400,000	General Fund	Capital Reserve Fund
Park Expansion/Improvements	\$290,000	General Fund	Capital Reserve Fund
Range Construction	\$80,000	General Fund	Capital Reserve Fund
Golf Course Improvements	\$410,000	General Fund	Capital Reserve Fund
Golf Course Equipment	\$40,000	General Fund	Capital Reserve Fund
Police Vehicle	\$62,500	General Fund	Capital Reserve Fund
Office Equipment Replacement	\$4,000	General Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	General Fund	Capital Reserve Fund
Minor Property Improvements	\$55,000	General Fund	Capital Reserve Fund
City Camera Upgrades	\$33,800	General Fund	Capital Reserve Fund
Park Equipment	\$156,000	General Fund	Capital Reserve Fund
Recreation Equipment	\$41,500	General Fund	Capital Reserve Fund
Marina/RV Park Improvements	\$151,500	General Fund	Capital Reserve Fund
Marina/RV Park Wifi Upgrade	\$50,000	General Fund	Capital Reserve Fund
Library Operating Expense	\$40,000	General Fund	Library Fund
Street Light Maintenance	\$12,525	General Fund	Street Fund
Chamber & Museum Support	\$21,000	General Fund	Transient Room Tax Fund
City Sponsored Festivals	\$177,500	General Fund	Transient Room Tax Fund
Shop Bldg Reserve	\$10,000	Water Fund	Capital Reserve Fund
Jet Rodder Trailer Reserve	\$20,000	Water Fund	Capital Reserve Fund
Golf Well Generator Reserve	\$50,000	Water Fund	Capital Reserve Fund
Water Dept Equipment	\$29,400	Water Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,000	Water Fund	Capital Reserve Fund

City Camera Upgrades	\$2,300	Water Fund	Capital Reserve Fund
Building Maintenance City Hall	\$500	Water Fund	General Fund
Computer Support	\$10,000	Water Fund	General Fund
Capital Improvement Plan	\$2,000	Water Fund	General Fund
City Hall Staff Rent	\$6,720	Water Fund	General Fund
Water Project Reserve	\$385,000	Water Fund	Water Reserve Fund
Electronic Meter Replacement	\$15,000	Water Fund	Water Reserve Fund
Hydrant Replacement	\$5,000	Water Fund	Water Reserve Fund
Reserve for Sewer Jet Truck Repl	\$15,000	Sewer Fund	Capital Reserve Fund
Jet Rodder Trailer Reserve	\$20,000	Sewer Fund	Capital Reserve Fund
Reserve for Sewer Boom Truck	\$25,000	Sewer Fund	Capital Reserve Fund
Sewer Generator	\$50,000	Sewer Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,000	Sewer Fund	Capital Reserve Fund
City Camera Upgrades	\$2,300	Sewer Fund	Capital Reserve Fund
Sewer Dept Equipment	\$29,400	Sewer Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	Sewer Fund	Capital Reserve Fund
Capital Improvement Plan	\$2,000	Sewer Fund	General Fund
Building Maintenance City Hall	\$500	Sewer Fund	General Fund
Computer Support	\$10,000	Sewer Fund	General Fund
City Hall Staff Rent	\$6,720	Sewer Fund	General Fund
Sewer Project Reserve	\$590,000	Sewer Fund	Sewer Reserve Fund
Office Equipment Replacement	\$2,000	Street Fund	Capital Reserve Fund
Street Sweeper	\$15,000	Street Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	Street Fund	Capital Reserve Fund
Bike Paths	\$6,000	Street Fund	Capital Reserve Fund
Street Dept Equipment	\$61,900	Street Fund	Capital Reserve Fund
Quincy Street - Marina Improvements	\$30,000	Street Fund	Capital Reserve Fund
Computer Support	\$10,000	Street Fund	General Fund
Capital Improvement Plan	\$2,000	Street Fund	General Fund
Computer Support	\$10,000	Library	General Fund
Building Maintenance City Hall	\$1,000	Building Dept Fund	General Fund

Annex Remodel Contribution	\$400,000	Building Dept Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,000	Building Dept Fund	Capital Reserve Fund
Computer Support	\$10,000	Building Dept Fund	General Fund
City Hall Staff Rent	\$17,040	Building Dept Fund	General Fund

TOTAL TRANSFERS \$5,238,105