

**UMATILLA CITY COUNCIL MEETING
AGENDA
COUNCIL CHAMBERS 700 6TH STREET, UMATILLA, OR 97882
APRIL 19, 2022
6:00 PM**

1. **MEETING CALLED TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **ELECTION OF CHAIRPERSON**
5. **APPROVAL OF MINUTES**
 - 5.a [April 20, 2021 Minutes](#) *Suggested Action: Staff recommends approval of minutes.*
6. **PUBLIC COMMENT**
7. **PUBLIC HEARING ON STATE REVENUE SHARING**
8. **PRESENTATION OF BUDGET MESSAGE**
 - 8.a [FY 2022-23 Budget Message](#) *Suggested Action: No Action Needed*
9. **DISCUSSION OF PROPOSED BUDGET DOCUMENT**
 - 9.a [FY2022-23 Proposed Budget](#) *Suggested Action: No Action Needed*
10. **BUDGET APPROVAL**
11. **AFFIRMATION OF TAXES - \$2.9191 PER \$1,000 OF TAXABLE VALUE**
12. **ADJOURN**

This institution is an equal opportunity provider. Discrimination is prohibited by Federal law. Special accommodations to attend or participate in a city meeting or other function can be provided by contacting City Hall at (541) 922-3226 or use the TTY Relay Service at 1-800-735-2900 for appropriate assistance.

CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title:

April 20, 2021 Minutes

Meeting Date:

2022-04-19

Department:

City Administration

Director:

David Stockdale

Contact Person:

Melissa Ince

Phone Number:

Cost of Proposal:

NA

Fund(s) Name and Number(s):

N/A

Amount Budgeted:

NA

Reviewed by Finance Department:

Yes

Previously Presented:

04-21-2021

Attachments to Agenda Packet Item:

[CM 04-20-2021.docx](#)

Summary Statement:

Staff recommends approval of minutes.

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 20, 2021**

1) CALLED TO ORDER

2) ROLL CALL

PRESENT: Mary Dedrick, Corinne Funderburk, Daren Dufloth, Leslie Smith, Ashley Wheeler, Josy Chavez, Roak TenEyck, Devon Mitchell, Bruce McLane, Judy Simmons, Wendi Damerval, Roger Condie

ABSENT: Becky Finck, Robert Hojaboom, Jr

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

3) PLEDGE OF ALLEGIANCE

4) CITY MANAGER REPORT

Mayor Dedrick read into the record a proclamation for Officer Butler for his heroic efforts.

5) ELECTION OF CHAIRPERSON

Daren Dufloth moved to approve appointment of Bruce McLane as the Budget Committee Chair. Leslie Smith seconded the motion. Voted: 12 - 0. Motion carried.

6) APPROVAL OF MINUTES

Daren Dufloth moved to approve minutes for April 21, 2020. Leslie Smith seconded the motion. Voted: 12 - 0. Motion carried.

7) PUBLIC COMMENT

No public comment presented.

8) PUBLIC HEARING ON STATE REVENUE SHARING

Mayor Dedrick opened the public hearing on State Revenue Sharing.
No public comment was presented in opposition, agreement, or neutral testimony.
Mayor Dedrick closed the public hearing.

9) PRESENTATION OF BUDGET MESSAGE

There were a few changes made to the budget from the previous time it was discussed last month. The City continued to grow at a historical pace. Our budget was \$9 million 9 years ago. This year we were sitting at a little over \$55 million, with about \$18 million of those being a one and done deal. This budget would see through the reconstruction of the pedestrian bridge. There would be construction of several more data centers.

The pandemic put us a whole fiscal year under emergency orders. 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.

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. 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.

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!

City Manager Stockdale was proud to provide the Council and Budget Committee with the proposed budget.

10) **DISCUSSION OF PROPOSED BUDGET DOCUMENT**

Finance & Administrative Director Ince asked the group to ask questions as she covered the budget document. She had highlighted the major components.

Councilor Smith asked if we were okay with staff number in the police department. Chief Huxel stated we were alright for now, but as we kept adding housing, we would eventually want to add more staff. Manager Stockdale added that we had about one officer for every 600 residents. At the rate that we were growing we would need to add a new officer every 3 years to keep up with housing and business needs. Chief Huxel stated she would not ask for more staffing unless there was a need.

Councilor Dufloth inquired about the sewer plant reserves. Finance & Administrative Director Ince stated we were increasing our reserves with anticipation of the wastewater expansion. We did a 25% increase last year and a 6% increase this year to transfer. It was intentional to be used for the feasibility study. We continue to get accolades from DEQ. We run a lot without any violations. The current sewer facility was designed to grow. We completed the rate study 2 years ago, which has been our guide to anticipate our current needs and growth. Instead of huge incremental increases, we can take smaller ones one. We were in a good spot.

Wendi Damerval stated fire safety was lacking in this budget. Manager Stockdale explained that the fire department was not part of jurisdictional purview. We have a great relationship with the fire department, and Chief met with them quarterly.

Councilor TenEyck really appreciated the work put into this budget. It was exceptionally well put together. He had no issue approving this budget.

Councilor Dufloth appreciated the budget summary.

Manager Stockdale stated he could not emphasize how much time went into this document. He appreciated Council's guidance to make this come together.

11) BUDGET APPROVAL

Daren Dufloth moved to approve the budget for 2021-2022 fiscal year. Ashley Wheeler seconded the motion. Voted: 12 - 0. Motion carried.

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

Roak TenEyck moved to approve taxes at \$2.9191 per \$1,000 of taxable value. Leslie Smith seconded the motion. Voted: 12 - 0. Motion carried.

13) ADJOURN

Roak TenEyck moved to adjourn. Ashley Wheeler seconded the motion. Voted: 12 - 0. Motion carried.

Mary Dedrick, Mayor

ATTEST:

Nanci Sandoval, City Recorder

CITY OF UMATILLA, OREGON

AGENDA BILL

Agenda Title:

FY 2022-23 Budget Message

Meeting Date:

2022-04-19

Department:

City Administration

Director:

David Stockdale

Contact Person:

David Stockdale

Phone Number:

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

Attachments to Agenda Packet Item:

[FY23 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 2022-2023 Proposed Budget Message

It is with great excitement, and visually drained countenances, that we provide you with the Fiscal Year 2022 – 2023 Proposed Budget for the City of Umatilla. We mention drained countenances in this year's introduction as the amount of outputs from the City, our continued growth, and the amount of energy and staff resources required to manage it all is truly an accomplishment and one that comes only from the dedicated and hardworking staff that genuinely give of all their talents and experience to the community we all love so much! Once again, as it has been for her now 10th annual budget, we are exceptionally fortunate to have the experience and talented efforts of our Finance Director, Melissa Ince, to guide the City in the development of this Proposed Budget. Melissa incorporated requests from Department Directors, under the direction of the City Manager, and organized and made it possible for each of us to complete this budget. This year's Budget was, once again, 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 15, 2022 Workshop, and from our various adopted or draft planning documents.

We thank each member of the City Council and Budget Committee and especially thank our community members for their direction on this significantly important document. This message highlights some of the major projects or changes this year, some of the ongoing efforts of the City, and some of our decision-making process to incorporate these proposals, but certainly doesn't capture every detail. I am so very enthusiastic to share with you what we hope to achieve this upcoming year through this Proposed Budget.

Historical Growth, Diversified Growth, Strategic Growth

While many communities across Oregon and throughout the country realized significant economic and other setbacks, including challenges with external migration, Umatilla was not one of them. Umatilla continues to be a leader in Eastern Oregon in growth, both in population and in economic and community development.

The City Council's adopted Goal 1 states to "promote a vibrant and growing community by investing in and support of Quality of Life improvements." Growth for growth's sake nearly always results in several significant community problems; but, diversified, strategic, and well-managed growth nearly always results in the opposite. Our Council's adopted goals and corresponding objectives have provided the strategic guidance for our community to enjoy efficiently managing our growth, while also maintaining our community's charm... and continued to do so, even through a worldwide pandemic.

Last fiscal year, we followed Objective 1.9.2 to "create an all-new grant program to assist businesses with costs associated with locating their business into Umatilla..." This new program, the Local Business Grant,

awarded \$225,000 in grant funds last year. The results were incredible, new businesses arrived in town and existing businesses expanded their products or services offered. This Proposed Budget increases these funds by \$50,000 to \$275,000. At a time when businesses are looking for ways to get back on their feet, the City stands by their side with resources to help make that happen. This program, coupled with the Façade Grant Program of \$175,000, will bring a \$450,000 investment to our local businesses and adds to the more than \$650,000 the City has invested through these programs over the past three years. Umatilla is a business-friendly community and we're not shy to show it.

City Council Goal 2 states to "promote economic development and job growth." Objective 2.1 states to "continue to strongly support and encourage the development of data centers." The City enjoys a valuable partnership with Amazon Web Services (AWS). For a decade now, AWS has invested several billions of dollars into the development of their data centers, including investments in the expansion of City infrastructure. This past fiscal year, AWS has started construction of two new buildings at a new site in the Port of Umatilla's industrial park, which will be operational in spring of 2023. Their partnerships with Eastern Oregon University, Blue Mountain Community College, local Chambers of Commerce, and other workforce partnerships have significantly changed the City's economic portfolio of jobs that we have to offer our residents. The revenue received from Enterprise Zone programs associated with these facilities continues to be steady and significant and has played a major role in our ability to leverage these funds even further through grant programs. Those agreements ensure that revenue continues to increase as more facilities are built and will eventually lead to even more revenue for the City and our local taxing districts as those payments in lieu taxes expire.

The jobs created by AWS and other businesses throughout our community, have also led to a significant increase in housing and the need for housing. Umatilla, for the 3rd year in a row, is the 2nd fastest growing City in Umatilla County, with nearly 100 housing units each of the past three years. Between growing businesses and growing residential development, the City's total taxable assessed value increased to \$879,061,548 or a 16% increase in from the prior year and we anticipate this rate to hold steady at approximately 15% this upcoming year. This is more than an 80% increase in assessed value in just three years! 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 ten years ago, was just over \$9 million, compared to this year's total proposed budget of nearly \$64.7 million! Also, consider that in order to keep up with the demand in services in our community, the City's FTE count has increased from 39.25 FTE in FY19 to 62.25 in FY23 (this Proposed Budget), nearly a 59% increase in just four years!

The numbers are truly astounding, but it is all for naught if we fail to invest in the quality of life improvements that our long-time and new residents deserve. Access to parks, libraries, and community events, while keeping our residents safe with a properly funded police department are vital to a healthy and vibrant community. This budget continues to invest in the safety of our community by maintaining police officer numbers and financially supporting increases in trainings and police programs. Last year saw the construction of new restrooms and dugouts at Nugent Park, expansion to golf cart storage at Big River Golf Course and kicked off planning for the expansion of the Marina & RV Park and for a new sports complex at Hash Park. This year will see the construction of new trails, new playgrounds, new pavilions, and continued expansion of services at Big River Golf Course, to name a few.

We also need to account for the need to invest in our most precious natural resource: water. As we continue to grow the use and demand for water grows with it. Water is at the heart of all city services, especially economic development, housing, and public health and safety. We have budgeted \$1.75 million in this fiscal year in anticipation of procuring up to 5 cfs of additional water right in the John Day pool of the Columbia River. This will be paid for by an interfund loan from the General Fund to the Water Fund according to terms to be determined later in the year. We are confident that we will be able to pass the majority of this cost on to some known and planned commercial and industrial developments.

As our community grows, we stand prepared to implement our recently adopted master plans to greet that growth with a warm and friendly hug.

Historic Growth... Historic Inflation... Reserves

Growth at any time can be a monumental effort to manage, but managing that growth while coming out of a worldwide pandemic and while the country is experiencing the highest inflation rate in more than 40 years, is something else all-together. Power costs are increasing by more than 12% in some areas within the City, while fuel/energy costs are up more than 50% from the previous year. Sanitation (garbage) costs are up nearly 6%. Our own water/sewer costs are up 7%. These high inflation rates left the City with a few decision-making choices: do we continue to build-up reserves to get closer to meeting our goal of 20% reserve levels in the General Fund/Water Fund/Sewer Fund, or do we do our best to keep operations steady with minimal financial impacts to the public at the sacrifice of not building reserves? We ultimately settled somewhere in the middle. If not for historic inflation, we would have likely reached our goal of 20% reserves in the General Fund this year. But, even still, this Proposed Budget realizes a 24% reserve across all funds, with an 18.8% reserve in the General Fund (up from 18.4% last year), a 10% reserve in the Water Fund (same as last year), and a 23% reserve in the Sewer Fund (up from 21% last year). This proposed budget continues to exercise prudent and sound stewardship of the public's resources by continuing to maintain healthy reserves.

Debt Services

The other side of the prudent fiscal management coin (the first being reserves) is debt services. This year the City will pay off the City Hall loan six years early, making the final payment in April 2023. The City was able to refinance a Sewer loan in 2013, which resulted reducing our annual interest by half and accelerated our ability to payoff that loan three years early. The remaining \$500,000 balance will be paid off in November 2024 with the 2nd to last payment occurring this fiscal year. This tale of low rates or smaller duration repayment schedules occurs several more times throughout several different funds. Our debt amounts continue to be decidedly low and is better than nearly all our peers. Our ability to take on an \$8.4 million Business Center project without taking out any debt is a true testament of our fiscal policies to be good stewards of the public's resources and to properly manage debt. The next identified project that will require debt services will be the construction of the new Police Department facilities. But, even still, our residents can look at our operational policies and our relationship with debt and be reassured that we will do all we can to make that indebted amount the smallest it can be by leveraging funding from other sources.

Continued 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 implements this Objective immediately. The Police Department purchased a new generator two years ago and installed the updated new power panel this past year to fully utilize the generator and is now equipped to operate their department building during emergency situations where power is otherwise not available. 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 utilizes reserves set aside last year and an additional \$75,000 this year to replace the old generator to ensure uninterrupted water services during times of emergency. City Hall, identified as a key emergency management location and safety gathering area, is currently not set up to accommodate emergency backup generator power. Over the past few years we have been putting money into reserves for electrical improvements at City Hall to accommodate a generator in emergency situations. We currently have \$60,000 set aside and will transfer the remaining \$30,000 to make the electrical improvements and purchase the generator this year. 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.

City staff completed a tabletop exercise in the past fiscal year to review our emergency protocols and to identify gaps for updates to our procedures. That exercise proved exceptionally helpful and the City has taken and will continue to take measures towards improving our ability to provide high quality emergency services when the community needs us most.

Getting Started on Planning & Design for some not-to-distant Capital Projects, and our Commitment to Share our Good Fortune

The City has made significant investments into updating many of our planning documents in the past few years, including our Trails Master Plan, Parks Master Plan, Water Master Plan, Waste Water Master Plan, Public Works Standards, System Development Charges, Comprehensive Plan amendments, and Zoning Ordinance updates, to name a few. This year will see us wrapping up some of these plans that are nearly completed and the continued implementation of those recently adopted.

The City has an early draft of a new **Marina & RV Park Concept**. We will continue to host public meetings to work toward the finalization of this concept so that we can move the project forward to design, with the help of grant funding. It is our intention to begin to design the marina this year, apply for and

obtain all permits and any grant funding the following year (FY23/24), and construct the new marina in FY24/25, with the new marina in operation by late-summer 2025.

We also have an early draft of an **all-new sports complex at Hash Park**. This facility will include a four-field softball/baseball center, two rectangle fields for soccer/lacrosse/football, a new playground, incorporated trails, a small-breed/large-breed dog park, a community garden, and pavilions. We will continue to host public meetings to work toward the finalization of this concept and plan to apply for grants in March 2023 for design of this park. The intention is to design the facility in 2023, apply for grant funding for construction in 2024 and construct the first phase (the baseball/softball fields and parking areas) in 2025.

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 continue to work on the design process of replacing our existing Police Department this year and begin seeking grant funding and putting together a final funding package for the City Council and Budget Committee to consider. The desire is to complete construction of this estimated \$8 million new police department facility in spring 2026. We have allocated \$400,000 towards design of this new facility in this fiscal year, utilizing \$200,000 from last year plus \$200,000 this year.

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. These projects are fully grant funded and will continue into this fiscal year.

It was Jane Austen that provided the insight that “it is a truth universally acknowledged, that a single man in possession of good fortune, must be in want of a wife.” I add this subtle but significant twist that, as it relates to a healthy City: “It is a truth that must be understood, that a City in possession of good fortune is prone to crumble like the ancient Romans, unless that City reaches out to share at least a portion of that good fortune with their neighbors.” The sun of good fortune, both as a matter of circumstance and backbreaking hard work, has and continues to shine down on Umatilla. The City has adopted good-neighbor policies like assisting the City of Echo with their planning, partnering with Hermiston on legislative affairs, partnering with Umatilla County on regional planning efforts, and the co-adoption of the Construction Excise Tax for the Umatilla School District. Though there is no significant funding set aside for some of their desired large capital projects in this Proposed Budget, it is hereby noted that discussions with how the City might be able to help the Umatilla School District, Umatilla Hospital District, and others is underway with some long-term significant mutual benefits. The School District is working on efforts to meet the demand of growing enrollment at their schools, including the consideration of a possible construction levy for a new school and expansions at existing schools. The Hospital District has hired a consulting firm to design and create bid documents for the construction of an all-new health facility and they’re going to need financial help from the City and others to make that project happen. The City has donated grant writing services to them toward that effort. The Fire Department is also growing and is in need of new administrative space to support their public safety efforts. They too will need some financial

support from the City and others. We're sure there are several others and it will be our pleasure to partner with each of them, as much as we reasonably can, to help them achieve their goals... which are our goals too. As our Enterprise Zone agreements continue to grow, or even expire, so too do the revenues associated with them grow. This City Council and this Budget Committee, and our community are excited at what the future holds throughout the community and we stand prepared to play our respective part in working to help them reach their highest successes.

A Big Year for Capital Project & Infrastructure Improvements

Umatilla Business Center. The Umatilla Business Center is more than six years in the making and has an anticipated total project cost of \$8.4 million. This incredible project will support our new business incubator program, a community room, conference rooms, commercial kitchen, City Community Development offices, outdoor areas for food vendors, and much more will become an incredible complement to City Hall and to our downtown business corridor. This project is funded without incurring any debt, and is paid for through the combination of a \$1 million contribution from Umatilla County, \$1.8 million in legislative funding, anticipated \$1.4 million in federal Economic Development Administration funds, \$1.6 million in ARPA funds, and \$2.6 million from City Capital Reserves. Construction will begin around November 2022 with completion estimated in spring 2024.

Powerline to Pedestrian Bridge Trail. Thanks to help of a grant from the Recreational Trails Program (RTP) this year will see the construction of Trail 2 from the Trails Master Plan, that section from the west side of the Pedestrian Bridge up to Powerline Road.

Nugent Park. This park was recently rehabilitated with improvements to the little league field and installation of a new bathroom. The City was awarded a 50% grant from the Land and Water Conservation Fund for a \$576,000 project at Nugent Park that will replace the more than 40-year-old playground, replace the small pavilion with a new larger pavilion with increased amenities, and install new sidewalks and improve the parking lot. We will also replace the concession/announcer booth building that was damaged in recent wind storms.

Marina & RV Park. This budget carries over the \$300,000 we had in last year's budget and adds an additional \$100,000 towards the design of the new marina.

Outdoor Shooting Range. The Master Parks Plan identifies an outdoor shooting range as the 2nd most desired amenity. This budget sets aside \$240,000 in anticipation as match funds of total \$400,000 project to identify property, design, and construct the range this fiscal year.

Pedestrian Bridge. This \$6.2 million project is more than three 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, which caused significant delays. With approvals now in-hand from FEMA, together with an emergency grant 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. Removal of remaining debris in the river will occur in July 2022, with construction scheduled to begin in December 2022 and completion in mid-fall 2023.

Umatilla Falls Replacement. With so many other projects currently underway, the Umatilla Falls Replacement Project necessarily was rolled into this fiscal year from the previous year. This Proposed

Budget utilizes Capital Reserve funds to construct this \$950,000 project. Construction is anticipated to begin late-fall 2022 with completion in spring of 2023.

Pioneer Memorial Cemetery. This \$33,600 project paves an approximate 10,500 square foot lot and will be completed before Memorial Day 2023.

Big River Golf Course Cart Sheds. This \$70,000 project will add, yet again, an additional twelve cart sheds.

5th Street Alley Waterline Improvements. As a follow-up to the 6th St. Waterline Project from 2019, we will design a waterline extension in the 5th St. Alley between G and H Streets. This \$75,000 project will have us ready for a planned partnership with a private developer to construct new commercial and residential property along 6th St. and 5th St. respectively.

Big River Golf Course Power Improvements. The back-9 of the Big River Golf Course has been identified and approved by the City Council for use as a large outdoor concert venue.

A Strong Year for Capital Outlay Replacement and Savings

In 2019 the City completed an assessment of the condition of the city-wide fleet. In December of 2020, the City inherited additional maintenance fleet equipment as part of the purchase of the Big River Golf Course. The underlying consistency of the existing fleet and the new fleet: deferred replacement or deferred maintenance. This can be understood as it wasn't until approximately 2018 until the City started to realize the exponential growth that we have been experiencing these past five years. Beginning in FY19 and each year since, the City has identified those fleet vehicles or fleet equipment that needs immediate replacement. We've also implemented a more strategic replacement plan of our police vehicles and incorporated a higher level of maintenance standards. Those years of savings and the recent years of updated operations and maintenance policies have led to a big year this fiscal year for the purchase and replacement many fleet vehicles and equipment.

Police Vehicles. The police department will purchase two Dodge Durango vehicles for \$48,600 each, including outfitting, to replace two Dodge Chargers with significant miles.

Savings for new Park Mower. This will be the first year of a three-year savings plan to save for the replacement of a wide area mower that is used for our large parks open spaces. This will replace a mower that already has 3,700 hours. We will set aside \$25,000 this year for the \$75,000 purchase in FY25.

New John Deere Gator. The utility vehicle at the Marina & RV Park is coming to the end of its useful life. This new \$14,000 Gator will assist in the daily maintenance needs for the park as well as being available for use for other staff to carry out some of the other services (like pumping fuel, hanging site slips, assisting at the pavilions, etc.) and be used for our community events at the park.

Golf Course Mowers. This year we will purchase a new John Deere 2550 E-Cut hybrid greens mower for \$40,000 to replace the existing mower with more than 4,500 hours on it. We will also purchase a John Deere 7500A precision cut fairway mower for \$60,000 to replace the existing mower with more than 4,900 hours on it. These two new mowers will significantly reduce equipment maintenance times while also reducing the total amount of seat-time necessary to accomplish the necessary work.

Golf Course Field Rake. This is a new \$15,000 equipment item that would allow work to be done from equipment, rather than by hand. Not only will this piece of equipment significant streamline the work at a

higher standard level, it will also help mitigate risk of on-the-job injuries associated with vegetation removal.

Boom Truck Replacement. We will make the 2nd of 3 savings deposits of \$25,000 this year toward the purchase of a new boom truck in FY24 (the following fiscal year).

Grit Pump Replacement. The existing grit pump at the Waste Water Treatment Plant has reached the end of its useful life and continues to be a maintenance nightmare. We will replace this \$28,000 pump this year. This replacement also keeps the plant in compliance with health and safety requirements.

Street Sweeper Replacement. We will be making our 6th installment out of 10 of \$15,000 to replace our street sweeper in FY28.

Crack Sealer. Our current crack sealer is from the 1980s and has more than outlived its useful life. The new \$90,000 crack sealer will allow us to do nearly three-times as much area in the same amount of time, allowing us to significantly improve our overall street maintenance program.

Ford F350 Crew Truck and Snow Plow. This will replace a 2003 crew truck and will be able to more efficiently plow snow in the winter and be available to tow our new crack sealer and other equipment for street maintenance.

Radio System Upgrades. We've been updating our radio controls at our well sites and the wastewater treatment plant. These controls allow us to remotely view what is happening throughout our systems. We will complete these upgrades this year with the final \$39,000 investment into the system.

12-Yard Dump Truck. We will make the first of three \$75,000 savings transfers this year to replace our 1984 dump truck with purchase of the new vehicle in FY25.

Jet Rodder Trailer. We will make our 2nd of 3 \$40,000 transfer payments of a Jet Rodder Trailer this year. This trailer is used to clean out pipelines that become plugged or obstructed by waste or hard water. This trailer also allows us to flush from manhole locations throughout the city to keep our pipes in good condition. The trailer will be purchased in the following fiscal year, FY24.

Tandem Axel Dump Trailer. This \$18,000 trailer will be used by all departments to remove debris and stockpile to haul to the landfill. This trailer will provide the operational efficiency needed by being able to be hauled behind a standard 1-ton pickup so that a CDL is not required.

Tesla Model Y (City Hall Vehicle). With fuel costs on the rise and with the planned installation of electric vehicle charging stations at City Hall and the Business Center, City Hall will replace our old Chrysler with a new \$65,000 Tesla Model Y crossover SUV. This vehicle will have the range necessary to travel roundtrip to Pendleton or further and can make it to Salem on a single charge. This vehicle has the highest safety ratings in its class and should result in some fuel/energy savings to the City.

Ford Escape. The building department will be adding a new Building Inspector this FY and that position will require the use of an official city vehicle. This \$26,000 small SUV will meet all the needs of this position.

12-Passenger Van. We will purchase a new \$30,000 12-passenger van to provide us the ability to transport patrons to events, haul kayaks/paddleboards to-and-from launch and pick-up locations, and for anticipated use for other community events (like support for the museum or tours of the old town site).

New Parks Department, Expansion in Recreation Programs, and Parks Facilities

We have been steadily increasing our Parks & Recreation services and programs for the past four years. This year will see a 15% increase in programming budget (from \$53,500 to \$61,500) to incorporate the

addition of the City's new synthetic ice rink, kayaks/paddleboards, and several other planned programs. We will also purchase a new \$16,000 outdoor cinema system with noise cancellation to be used for our Movies in the Park events. To add to our highly successful Waterpalooza event from last year and our community events in general, we will also purchase \$19,000 of new inflatables that include a new water slide, climbing wall, and others.

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 once again 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. This Proposed Budget includes funds to begin the efforts of partitioning this residential property around the golf course to prepare to work with developers to build a product of high-end condos and single-family homes. The City also owns several parcels in and around the downtown that are an excellent candidate for multi-use commercial and high-density housing that is affordable. We are working with developers to construct both affordable new townhouses and to design low-income housing.

The new project this year will be Project PATH (Practical Assistance through Transitional Housing). The City, in partnership with Hermiston/Stanfield/Echo/Umatilla County, received one of eight pilot program \$1 million awards from the state legislature to create a regional housing solution for our residents who are transitioning from homelessness toward permanent housing. Project PATH will provide the most basic housing unit for the site's tenants while also providing them common areas and access to basic medical and mental health services. The intent of the program is to provide stability in housing for these tenants while we work with them to help them into permanent housing. Tenants will have twelve months to make the transition, which may be extended if they are clearly showing efforts toward achieving permanent housing. We believe it to be a basic human right for anyone to have a roof over their head, food to eat, and access to the most basic health services. Project PATH will also provide access to job skills training, networking, substance abuse counseling, and other general services.

Investing in our housing development is a critical piece of economic development and quality of life to our community. From Project PATH to golf course high-end housing and everything in-between, Umatilla can expect to see housing opportunities at every economic level!

Summary

This is an exceptionally ambitious budget and comes at a time where we hope the pandemic is in the rearview mirror and while inflation is staring at us in the face. 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. We are proud of our steady role we play in our local economy to ensure that it maintains local jobs, provides high quality of life improvements and amenities, and makes significant investments in housing.

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: FY2022-23 Proposed Budget	Meeting Date: 2022-04-19
---	------------------------------------

Department: Finance & Administrative Services	Director: Melissa Ince	Contact Person: Melissa Ince	Phone Number:
---	----------------------------------	--	----------------------

Cost of Proposal: \$66,814,028; 62.25 FTE	Fund(s) Name and Number(s): N/A
Amount Budgeted: \$66,814,028; 62.25 FTE	

Reviewed by Finance Department: Yes	Previously Presented: 3/15/22
---	---

Attachments to Agenda Packet Item:

[Proposed Budget 04.19.22.pdf](#)

[Proposed Transfers 2022-23.pdf](#)

Summary Statement: No Action Needed

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

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
GENERAL FUND							
REVENUES							
01-6100	Beginning Fund Balance	1,906,137	4,448,495	4,866,700	4,867,577	4,295,281	
01-6101	Property Tax - Current	1,755,319	2,095,028	2,744,100	2,372,535	3,014,884	
01-6102	Property Tax - Prior	25,745	40,487	42,000	28,079	45,758	
01-6103	Franchise Tax - Refuse	41,909	47,688	42,750	29,987	49,650	
01-6104	Franchise Tax - Natural Ga	23,151	23,850	23,500	14,401	23,500	
01-6105	Franchise - Telecommunic	18,148	19,095	17,700	11,592	18,500	
01-6106	Franchise Tax - Electricity	727,955	1,318,926	1,252,500	719,819	1,201,500	
01-6108	Franchise Tax - Water	60	652	1,500	1,205	1,500	
01-6109	Benton PUD Lease Pmt	3,383	3,346	3,300	.00	3,300	
01-6112	Business Licenses	10,742	8,340	9,000	7,300	9,750	
01-6113	Sign & Fence Permits	50	300	.00	175	.00	
01-6115	Refuse Bill & Collection Fe	92,800	105,365	94,050	66,272	109,230	
01-6116	Dog Licenses	178	336	300	241	400	
01-6117	Dog Releases	970	525	1,000	80	500	
01-6120	Marina - Fuel	19,684	21,483	17,000	14,162	25,000	
01-6121	Marina - Diesel	19	.00	.00	.00	.00	
01-6122	Marina - Ice	2,097	1,663	2,000	1,865	2,500	
01-6123	Marina - Sani Station	2,711	2,430	2,200	2,156	3,000	
01-6124	Marina - RV Park	183,259	236,579	220,000	132,867	235,000	
01-6125	Marina - Moorage	82,074	85,278	83,000	67,729	90,000	
01-6126	Marina - Keys	821	842	650	400	650	
01-6127	Marina - Electricity	5,358	2,183	4,750	1,309	1,800	
01-6128	Marina - Room Tax	17,324	21,480	21,500	11,718	20,000	
01-6129	Marina - Dry Storage	6,703	5,910	6,750	7,209	8,000	
01-6130	Marina - Miscellaneous Inc	10,833	18,807	9,500	3,712	9,500	
01-6135	State Liquor Apportionment	129,387	146,541	141,000	106,192	137,600	
01-6136	State Cigarette Apportionm	8,181	7,168	5,780	4,639	5,700	
01-6138	State Revenue Sharing	128,266	150,352	135,000	128,146	135,750	
01-6140	Lien Search Fees	1,775	2,100	2,000	880	1,500	
01-6141	Annex/Planning	12,200	13,225	12,000	7,250	12,000	
01-6142	Abatement Collections	.00	.00	2,500	.00	1,000	
01-6143	Powerline Mitigation	.00	.00	.00	.00	.00	
01-6145	Facility Rental	.00	25	500	.00	500	
01-6146	Recreation Programming	.00	4,041	6,000	7,504	10,000	
01-6150	City Merchandise	.00	189	2,500	46	1,000	
01-6151	Cemetery Charges	1,750	1,660	2,000	2,140	2,000	
01-6155	Police Training Assessmen	23	.00	25	55	25	
01-6156	Witness Fees	123	167	100	59	100	
01-6160	Marriage Licenses & Fees	1,125	1,859	1,500	1,400	2,250	
01-6161	Fines, Forfeitures & Bail	635,995	665,725	637,500	380,865	610,000	
01-6162	Interest Earnings	60,362	30,914	35,000	15,553	25,000	
01-6164	Sale of City Property	.00	7,949	.00	.00	.00	
01-6169	Abandoned Vehicles	3,260	4,390	4,500	2,160	3,000	
01-6171	NSF Check Charge	.00	.00	.00	.00	.00	
01-6174	Cell Tower Land Lease Pmt	29,358	23,895	26,000	14,896	24,000	
01-6175	Other Revenue	51,651	399,265	1,685,189	846,222	1,200,095	
01-6180	Police Dept Grants & Misc	7,684	53,348	50,000	4,095	42,500	
01-6181	Other Grants / Donations	3,872	89,100	6,100	5,400	1,005,000	
01-6182	STF Program Funds	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
01-6183	Taxi Ticket Sales	400	888	350	1,328	2,000	
01-6184	Golf Course Revenue	.00	197,128	460,000	403,562	585,000	
01-6190	Enterprise Zone CSF	532,919	488,801	564,175	564,179	560,000	
01-6191	SIP CSF	91,197	91,197	91,197	112,541	91,197	
01-6195	SIP Annual Improvement P	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
01-6622	Transfers	161,781	88,300	88,480	59,200	81,280	
Total REVENUES:		8,798,738	12,977,316	15,425,14	13,030,703	15,707,700	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
ADMINISTRATION							
01-71-2-10	Regular Earnings	152,405	217,957	305,392	175,167	396,981	
01-71-2-20	Overtime Earnings	1,681	1,447	7,500	1,046	7,500	
01-71-2-31	FICA	11,282	15,834	22,982	13,094	30,871	
01-71-2-32	Health Insurance	26,304	40,512	66,058	38,428	90,568	
01-71-2-33	Retirement	16,430	34,460	64,816	33,835	89,565	
01-71-2-34	Workers Compensation	894	759	1,119	756	1,126	
01-71-2-35	Life Insurance	15	50	76	39	80	
01-71-2-36	Unemployment Tax	170	205	309	172	404	
01-71-2-37	Disability Insurance	213	286	435	212	361	
Total PERSONNEL SERVICES:		209,393	311,509	468,687	262,747	617,456	
01-71-3-20	City Attorney	37,249	24,438	50,000	14,835	50,000	
01-71-3-41	Engineering/Consultants	.00	.00	10,000	6,000	206,000	
01-71-3-50	Minor Computer Equipmen	.00	29,090	35,600	35,644	40,000	
01-71-3-51	Supplies	7,203	6,844	9,100	4,155	8,000	
01-71-3-52	Postage	2,177	34	2,100	3	2,100	
01-71-3-54	Heat/Light	.00	3,169	5,200	3,020	5,300	
01-71-3-55	Telephone	2,264	3,707	3,300	5,218	7,500	
01-71-3-56	Printing/Advertising	8,618	17,646	20,500	9,235	20,500	
01-71-3-57	Training/Travel	14,051	4,575	31,420	9,489	37,600	
01-71-3-58	Insurance	2,756	3,159	4,000	4,183	4,935	
01-71-3-59	Audit	16,505	26,200	30,000	27,965	30,000	
01-71-3-60	Elections	.00	20-	1,000	.00	1,000	
01-71-3-77	Umatilla Promotion	3,848	2,307	5,000	8,490	10,000	
01-71-3-78	City Merchandise	.00	2,270	15,000	3,027	17,500	
01-71-3-79	Dues and Fees	12,248	11,958	14,090	14,263	16,090	
01-71-3-80	COVID-19 Relief	.00	230,026	1,625,189	.00	.00	
01-71-3-81	Building Maintenance	12,722	6,949	18,000	10,466	40,000	
01-71-3-83	Safety Committee	.00	268	2,500	.00	2,500	
01-71-3-88	Lease/Easement Renewals	1,923	.00	8,000	.00	8,000	
01-71-3-89	Miscellaneous	30,837	14,147	25,000	22,201	25,000	
01-71-3-90	Mayor & Council Expenses	6,871	1,243	17,400	3,852	17,400	
01-71-3-91	City Manager Expenses	347	3,125	5,000	.00	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	236	380	10,000	569	10,000	
01-71-3-95	Computer Licenses/Suppor	120,889	144,420	201,500	136,626	177,630	
01-71-3-96	Staff Support/Meetings	7,219	7,006	17,500	10,024	20,000	
01-71-3-97	Enterprise Zone CSF Fund	29,235	.00	.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:		317,199	542,941	2,166,399	329,265	762,055	
Total ADMINISTRATION:		526,592	854,450	2,635,086	592,012	1,379,511	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
COMMUNITY DEVELOPMENT							
01-72-2-10	Regular Earnings	102,565	92,888	135,445	83,239	161,631	
01-72-2-20	Overtime Earnings	20	.00	1,000	36	1,000	
01-72-2-31	FICA	7,721	7,000	10,438	6,254	12,441	
01-72-2-32	Health Insurance	17,804	24,357	33,303	21,763	39,082	
01-72-2-33	Retirement	12,079	14,973	29,807	18,722	37,147	
01-72-2-34	Workers Compensation	1,573	889	1,501	1,047	1,675	
01-72-2-35	Life Insurance	25	33	42	25	35	
01-72-2-36	Unemployment Tax	97	92	136	82	163	
01-72-2-37	Disability Insurance	128	167	239	134	160	
Total PERSONNEL SERVICES:		142,011	140,398	211,911	131,300	253,334	
01-72-3-15	Code Enforcement/Abatem	.00	.00	.00	.00	.00	
01-72-3-20	City Attorney	49,808	7,200	50,000	3,905	50,000	
01-72-3-21	Land Use Planner	.00	.00	.00	.00	.00	
01-72-3-41	Engineering/Consultants	96,390	62,194	301,000	61,800	723,500	
01-72-3-50	Capital Improvement Plann	.00	.00	66,000	.00	72,000	
01-72-3-51	Supplies	1,813	1,048	4,500	4,807	5,200	
01-72-3-56	Printing/Advertising	5,895	5,593	6,500	2,206	5,000	
01-72-3-57	Training/Travel	4,811	867	21,800	2,753	15,900	
01-72-3-61	RARE Student	.00	.00	.00	.00	.00	
01-72-3-79	Dues and Fees	2,117	599	2,200	1,901	2,200	
01-72-3-80	Downtown Facade Grants	50,484	54,943	170,000	64,492	175,000	
01-72-3-83	6X26 Mural Project	.00	.00	23,000	.00	35,000	
01-72-3-85	New Business Grant Progr	.00	.00	225,000	45,722	275,000	
01-72-3-89	Miscellaneous	440	496	2,500	1,249	2,500	
01-72-3-90	Planning Commission Exp	135	600	1,000	429	1,000	
01-72-3-95	Computer Support	.00	180-	.00	.00	.00	
Total MATERIALS & SERVICES:		211,891	133,361	873,500	189,262	1,362,300	
Total COMMUNITY DEVELOPMENT:		353,902	273,759	1,085,411	320,563	1,615,634	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
MUNICIPAL COURT							
01-73-2-10	Regular Earnings	64,486	69,635	75,876	47,575	78,692	
01-73-2-31	FICA	4,860	5,319	5,798	3,629	6,020	
01-73-2-32	Health Insurance	11,802	16,609	17,027	11,465	20,828	
01-73-2-33	Retirement	8,250	7,666	10,247	6,907	11,360	
01-73-2-34	Workers Compensation	99	73	76	63	71	
01-73-2-35	Life Insurance	14	22	22	13	17	
01-73-2-36	Unemployment Tax	64	70	76	48	79	
01-73-2-37	Disability Insurance	55	78	125	49	78	
Total PERSONNEL SERVICES:		89,630	99,472	109,247	69,749	117,145	
01-73-3-19	Officiation Services	500	900	1,000	789	1,200	
01-73-3-20	Attorney Fees	.00	.00	2,000	.00	2,000	
01-73-3-33	NSF Checks	1,140	550	1,500	1,074	1,500	
01-73-3-51	Supplies	2,180	2,330	2,250	1,488	2,250	
01-73-3-52	Postage	19	.00	50	.00	100	
01-73-3-55	Telephone	574	534	600	248	300	
01-73-3-57	Training/Travel	1,600	622	6,750	.00	6,750	
01-73-3-58	Insurance	1,872	2,049	2,300	2,319	2,750	
01-73-3-62	Refunds	22,312	21,552	24,000	16,318	24,000	
01-73-3-79	Dues and Fees	827	440	600	440	600	
01-73-3-88	State and County Assessm	335,099	318,375	382,500	202,569	315,000	
01-73-3-89	Miscellaneous	81	75	14,600	3,782	5,000	
01-73-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		366,204	347,427	438,150	229,027	361,450	
Total MUNICIPAL COURT:		455,833	446,899	547,397	298,776	478,595	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
PARKS & RECREATION DEPARTMENT							
01-74-2-10	Regular Earnings	207,364	210,102	314,750	209,949	460,796	
01-74-2-20	Overtime Earnings	813	1,114	2,500	3,644	10,000	
01-74-2-31	FICA	15,300	15,764	22,621	15,944	36,002	
01-74-2-32	Health Insurance	38,402	50,687	70,727	45,476	111,229	
01-74-2-33	Retirement	33,199	37,831	65,483	42,959	101,630	
01-74-2-34	Workers Compensation	8,967	5,981	9,279	6,052	10,268	
01-74-2-35	Life Insurance	56	77	105	67	116	
01-74-2-36	Unemployment Tax	198	207	297	209	471	
01-74-2-37	Disability Insurance	269	354	605	283	526	
Total PERSONNEL SERVICES:		304,568	322,116	486,367	324,583	731,038	
01-74-3-41	Engineering	19,775	69,153	70,000	21,767	95,000	
01-74-3-42	Contracted Services	.00	.00	.00	.00	.00	
01-74-3-51	Supplies	869	553	600	349	600	
01-74-3-57	Training/Travel	9,134	809	21,450	13,729	28,950	
01-74-3-58	Insurance	931	1,019	1,200	2,160	2,550	
01-74-3-61	Uniform Allowance	669	984	1,200	941	1,550	
01-74-3-63	Gas/Oil	8,684	8,566	7,800	10,002	19,500	
01-74-3-73	Electricity	4,165	4,267	4,300	2,893	4,750	
01-74-3-79	Dues and Fees	146	2,182	2,000	3,551	4,500	
01-74-3-82	Equipment Operation	10,702	9,212	15,000	12,862	17,500	
01-74-3-83	Minor Recreation Equipme	.00	.00	.00	.00	16,000	
01-74-3-84	Park Maintenance	36,039	47,489	75,000	36,217	93,600	
01-74-3-85	Recreation Programs	12,407	15,426	53,200	36,568	61,500	
01-74-3-86	Tree Maintenance/Program	10,000	5,526	15,000	6,674	15,000	
01-74-3-87	Community Garden	.00	.00	25,000	.00	50,000	
01-74-3-89	Miscellaneous	1,415	1,770	1,500	5,149	7,500	
01-74-3-90	Park & Rec Committee Exp	67	33	1,000	.00	1,000	
Total MATERIALS & SERVICES:		115,003	166,990	294,250	152,863	419,500	
01-74-4-95	Equipment	.00	1,698	25,000	.00	.00	
01-74-4-96	Recreation Equipment	.00	35,797	15,000	5,811	.00	
Total CAPITAL OUTLAY:		.00	37,495	40,000	5,811	.00	
Total PARKS & RECREATION DEPARTMENT:		419,571	526,602	820,617	483,257	1,150,538	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
MARINA AND RV PARK							
01-75-2-10	Regular Earnings	.00	11,017	122,104	82,866	147,977	
01-75-2-20	Overtime Earnings	.00	53	5,000	1,510	5,000	
01-75-2-31	FICA	.00	829	9,723	6,310	11,703	
01-75-2-32	Health Insurance	.00	1,917	49,002	34,935	48,980	
01-75-2-33	Retirement	.00	.00	25,854	3,727	31,025	
01-75-2-34	Workers Compensation	.00	7	5,491	3,582	4,033	
01-75-2-35	Life Insurance	.00	4	51	42	50	
01-75-2-36	Unemployment Tax	.00	11	127	82	153	
01-75-2-37	Disability Insurance	.00	15	295	137	229	
Total PERSONNEL SERVICES:		.00	13,851	217,647	133,191	249,150	
01-75-3-20	Attorney Fees	580	.00	10,000	.00	25,000	
01-75-3-41	Contracted Services	112,008	84,370	300,000	31,614	434,600	
01-75-3-51	Supplies	4,448	5,943	7,000	5,470	7,500	
01-75-3-52	Postage	312	312	325	230	375	
01-75-3-53	Fuel/Oil/Ice for Resale	22,819	24,332	25,000	16,201	35,000	
01-75-3-55	Telephone	3,675	4,343	4,800	2,157	4,000	
01-75-3-56	Printing/Advertising	8,895	8,614	10,000	12,257	14,000	
01-75-3-58	Insurance	12,718	11,798	14,000	14,382	16,975	
01-75-3-61	Uniform Allowance	.00	.00	.00	.00	2,000	
01-75-3-62	Refunds	2,107	1,952	2,500	3,174	5,000	
01-75-3-73	Electricity	33,081	35,665	37,800	22,172	37,800	
01-75-3-79	Dues and Fees	26,641	21,052	30,000	10,668	22,000	
01-75-3-84	Park Maintenance	50,573	58,920	75,000	75,948	83,000	
01-75-3-88	Transient Room Tax	14,433	18,011	17,500	13,653	19,000	
01-75-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		292,289	275,311	533,925	207,926	706,250	
01-75-4-95	Equipment	.00	.00	10,000	.00	.00	
01-75-4-96	Buildings/Fixtures	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		.00	.00	10,000	.00	.00	
Total MARINA AND RV PARK:		292,289	289,162	761,572	341,117	955,400	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
POLICE DEPARTMENT							
01-76-2-10	Regular Earnings	925,551	1,063,961	1,211,615	749,996	1,304,575	
01-76-2-20	Overtime Earnings	12,744	12,163	30,000	11,133	30,000	
01-76-2-31	FICA	70,470	81,559	94,984	57,738	102,095	
01-76-2-32	Health Insurance	219,842	258,875	270,295	180,206	281,626	
01-76-2-33	Retirement	189,425	241,892	320,416	207,715	357,221	
01-76-2-34	Workers Compensation	22,134	20,490	29,468	19,178	27,310	
01-76-2-35	Life Insurance	456	493	506	305	400	
01-76-2-36	Unemployment Tax	921	1,064	1,242	755	1,335	
01-76-2-37	Disability Insurance	1,623	1,796	2,214	1,086	1,372	
Total PERSONNEL SERVICES:		1,443,165	1,682,295	1,960,740	1,228,112	2,105,934	
01-76-3-41	Engineering	.00	.00	200,000	.00	400,000	
01-76-3-48	Minor Equipment	3,656	1,956	5,000	2,009	5,000	
01-76-3-51	Supplies	6,122	7,514	10,000	3,638	10,000	
01-76-3-52	Postage	285	368	300	221	500	
01-76-3-54	Heat/Light	7,401	8,058	8,550	4,831	8,250	
01-76-3-55	Telephone	17,089	16,047	20,000	11,454	19,250	
01-76-3-57	Training/Travel	12,176	11,008	15,000	9,064	20,000	
01-76-3-58	Insurance	8,048	10,776	12,000	12,100	14,300	
01-76-3-61	Uniform Allowance	6,917	7,747	10,000	3,759	12,000	
01-76-3-62	Physicals	2,166	1,331	3,600	550	3,600	
01-76-3-63	Gas/Oil	24,615	26,977	28,000	26,279	48,000	
01-76-3-65	Legal Services	.00	.00	1,000	.00	1,000	
01-76-3-79	Dues and Fees	2,238	3,244	3,500	2,850	3,500	
01-76-3-80	Equipment Operation	7,548	8,855	16,000	13,836	16,000	
01-76-3-81	Building Maintenance	18,839	16,643	35,500	8,968	17,000	
01-76-3-82	Vehicle Maintenance	22,219	17,575	21,850	17,143	21,850	
01-76-3-86	Interpretors	.00	.00	200	.00	200	
01-76-3-87	School Resource Officer	.00	4,840	10,000	3,395	10,000	
01-76-3-88	Dispatch Fees/Coverage	83,880	103,880	144,180	92,910	136,810	
01-76-3-89	Miscellaneous	9,656	26,640	24,000	2,400	24,000	
01-76-3-90	Accred Police Dept/Lexipol	5,523	6,567	6,900	5,638	7,700	
01-76-3-95	Computer Support	.00	.00	.00	.00	.00	
01-76-3-96	Reserve Officers	331	276	1,500	.00	1,500	
01-76-3-97	Contractual Services	1,674	.00	34,095	8,320	10,000	
01-76-3-98	Code Enforcement	.00	.00	.00	.00	.00	
01-76-3-99	Dog Holding Facility	2,580	1,365	2,600	1,200	2,600	
Total MATERIALS & SERVICES:		242,962	281,665	613,775	230,564	793,060	
01-76-4-90	Safety Equipment	3,334	.00	8,500	176	5,000	
01-76-4-95	Equipment	5,113	8,610	25,000	.00	45,000	
Total CAPITAL OUTLAY:		8,447	8,610	33,500	176	50,000	
Total POLICE DEPARTMENT:		1,694,574	1,972,570	2,608,015	1,458,853	2,948,994	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
CODE ENFORCEMENT							
01-77-2-10	Regular Earnings	68,246	72,705	80,033	51,651	85,289	
01-77-2-20	Overtime Earnings	.00	50	1,000	.00	1,000	
01-77-2-31	FICA	5,160	5,571	6,199	3,951	6,601	
01-77-2-32	Health Insurance	15,711	16,962	17,407	11,936	17,408	
01-77-2-33	Retirement	14,602	16,119	21,183	14,059	23,414	
01-77-2-34	Workers Compensation	900	674	891	587	889	
01-77-2-35	Life Insurance	34	34	34	21	27	
01-77-2-36	Unemployment Tax	67	73	81	52	86	
01-77-2-37	Disability Insurance	133	133	148	84	91	
Total PERSONNEL SERVICES:		104,852	112,320	126,976	82,341	134,805	
01-77-3-15	Code Enforcement/Abatem	593	135	65,000	270	15,000	
01-77-3-16	Neighborhood Cleanups	2,109	13,885	15,000	2,739	15,000	
01-77-3-20	City Attorney	.00	.00	1,000	.00	1,000	
01-77-3-51	Supplies	500	245	1,000	6	1,000	
01-77-3-52	Postage	.00	.00	250	.00	150	
01-77-3-57	Training/Travel	827	.00	3,000	.00	3,000	
01-77-3-61	Clothing Allowance	266	.00	300	82	300	
01-77-3-63	Gas/Oil	.00	.00	2,500	.00	3,750	
01-77-3-79	Dues and Fees	75	128	250	150	250	
01-77-3-82	Equipment Operation	704	643	2,000	.00	2,000	
01-77-3-89	Miscellaneous	.00	62	500	.00	500	
Total MATERIALS & SERVICES:		5,075	15,097	90,800	3,246	41,950	
Total CODE ENFORCEMENT:		109,927	127,417	217,776	85,587	176,755	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
TRANSPORTATION							
01-78-3-51	Supplies	.00	.00	660	.00	750	
01-78-3-88	Taxi Program	476	1,071	2,100	3,043	4,500	
Total MATERIALS & SERVICES:		476	1,071	2,760	3,043	5,250	
Total TRANSPORTATION:		476	1,071	2,760	3,043	5,250	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
GOLF COURSE							
01-79-2-10	Regular Earnings	.00	33,625	282,509	168,534	340,542	
01-79-2-20	Overtime Earnings	.00	327	10,000	3,813	10,000	
01-79-2-31	FICA	.00	2,597	22,377	13,180	26,816	
01-79-2-32	Health Insurance	.00	7,766	59,316	32,655	60,791	
01-79-2-33	Retirement	.00	533	56,059	12,314	71,685	
01-79-2-34	Workers Compensation	.00	19	12,636	8,213	3,886	
01-79-2-35	Life Insurance	.00	13	77	58	96	
01-79-2-36	Unemployment Tax	.00	34	293	172	351	
01-79-2-37	Disability Insurance	.00	64	443	261	434	
Total PERSONNEL SERVICES:		.00	44,978	443,710	239,200	514,601	
01-79-3-20	Attorney Fees	.00	.00	10,000	.00	5,000	
01-79-3-41	Contracted Services	.00	78,280	115,000	2,262	100,000	
01-79-3-52	Postage	.00	.00	250	58	250	
01-79-3-53	Pro Shop Lease	.00	.00	18,000	8,400	18,450	
01-79-3-55	Telephone	.00	1,150	2,500	784	1,500	
01-79-3-56	Printing/Advertising	.00	.00	15,000	1,512	10,000	
01-79-3-57	Training/Travel	.00	44	.00	.00	8,150	
01-79-3-58	Insurance	.00	.00	5,000	7,562	8,950	
01-79-3-61	Uniform Allowance	.00	.00	.00	.00	1,525	
01-79-3-63	Fuel	.00	.00	8,000	4,716	10,000	
01-79-3-73	Electricity	.00	.00	35,000	17,704	37,100	
01-79-3-79	Dues and Fees	.00	.00	2,500	3,555	5,000	
01-79-3-84	Golf Course Operations	.00	90,846	110,000	124,370	220,000	
01-79-3-89	Miscellaneous	.00	.00	5,000	330	5,000	
Total MATERIALS & SERVICES:		.00	170,320	326,250	171,252	430,925	
Total GOLF COURSE:		.00	215,299	769,960	410,452	945,526	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
911 EMERGENCY SERVICE CENTER							
01-91-3-59	T1 Line for CIS Software	1,122	1,110	1,250	639	.00	
Total MATERIALS & SERVICES:		1,122	1,110	1,250	639	.00	
Total 911 EMERGENCY SERVICE CENTER:		1,122	1,110	1,250	639	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
NON-DEPARTMENTAL							
01-99-5-21	Operating Contingency	.00	.00	890,017	.00	1,000,000	
	Total OPERATING CONTINGENCY:	.00	.00	890,017	.00	1,000,000	
01-99-6-22	Transfers	493,596	3,401,400	3,702,794	2,174,165	3,089,961	
	Total TRANSFERS:	493,596	3,401,400	3,702,794	2,174,165	3,089,961	
01-99-8-25	Unappropriated Fund Bala	.00	.00	1,382,491	.00	1,961,536	
	Total UNAPPROPRIATED FUND BALANCE:	.00	.00	1,382,491	.00	1,961,536	
	Total NON-DEPARTMENTAL:	493,596	3,401,400	5,975,302	2,174,165	6,051,497	
	GENERAL FUND Revenue Total:	8,798,738	12,977,316	15,425,14	13,030,703	15,707,700	
	GENERAL FUND Expenditure Total:	4,347,883	8,109,739	15,425,14	6,168,463	15,707,700	
	Net Total GENERAL FUND:	4,450,855	4,867,577	.00	6,862,240	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
WATER FUND							
REVENUES							
02-6100	Beginning Fund Balance	136,620	141,857	156,967	182,434	123,603	
02-6132	Water Deposits	19,725	26,400	22,000	15,100	20,000	
02-6144	Water User Fees	1,237,011	1,446,002	1,706,613	1,124,433	1,712,000	
02-6145	Line Installations	37,740	37,740	74,000	45,985	129,500	
02-6150	Turn On & Off Fee	600	.00	500	.00	500	
02-6162	Interest Earnings	4,043	1,427	2,400	660	1,200	
02-6164	Sale of City Property	.00	648	500	.00	500	
02-6171	NSF Check Charge	375	.00	500	.00	.00	
02-6175	Other Revenue	4,567	72,630	3,500	2,878	3,500	
02-6622	Transfers	3,885	165,500	.00	.00	.00	
Total REVENUES:		1,444,565	1,892,204	1,966,980	1,371,489	1,990,803	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
WATER DEPARTMENT							
02-70-2-10	Regular Earnings	338,682	326,501	316,374	217,677	396,684	
02-70-2-20	Overtime Earnings	7,598	9,453	17,000	7,861	23,000	
02-70-2-31	FICA	25,410	24,775	25,107	16,846	32,084	
02-70-2-32	Health Insurance	90,698	92,629	88,413	62,217	115,782	
02-70-2-33	Retirement	57,664	60,346	74,734	51,065	96,848	
02-70-2-34	Workers Compensation	7,096	4,711	5,750	3,763	7,394	
02-70-2-35	Life	123	116	105	67	114	
02-70-2-36	Unemployment Tax	332	324	331	221	420	
02-70-2-37	Disability Insurance	583	545	605	319	517	
Total PERSONNEL SERVICES:		528,186	519,400	528,419	360,035	672,843	
02-70-3-20	City Attorney	26,318	18,255	20,000	39,680	20,000	
02-70-3-33	NSF Check	3,685	889	1,500	188-	.00	
02-70-3-41	Engineering	89,157	159,944	130,000	125,664	25,000	
02-70-3-42	Contracted Services	830	.00	.00	.00	.00	
02-70-3-44	Lab Tests	3,675	7,163	10,000	4,737	10,000	
02-70-3-50	Office Supplies	3,730	2,866	3,000	2,346	3,000	
02-70-3-52	Postage	7,751	5,436	6,200	5,510	6,500	
02-70-3-55	Telephone	6,669	4,836	5,500	1,596	3,000	
02-70-3-56	Printing/Advertising	2,172	2,425	2,500	29	2,500	
02-70-3-57	Training/Travel	12,124	7,239	11,540	6,594	11,600	
02-70-3-58	Insurance	30,632	33,513	37,000	37,307	44,025	
02-70-3-61	Uniform Allowance	1,705	1,316	2,000	702	2,200	
02-70-3-62	Refunds	15,581	33,956	15,000	5,162	15,000	
02-70-3-63	Gas/Oil	11,266	8,583	11,500	9,340	18,275	
02-70-3-73	Electricity	214,029	221,131	225,000	149,368	244,200	
02-70-3-79	Permits and Fees	6,700	12,596	15,000	13,944	22,500	
02-70-3-80	Certification Costs	771	491	1,500	475	1,000	
02-70-3-81	Building Maintenance	11,780	10,990	12,000	6,758	12,000	
02-70-3-82	Equipment Operation	13,712	9,796	18,200	5,909	15,000	
02-70-3-84	Plant Maintenance	111,955	149,827	135,000	58,753	130,000	
02-70-3-89	Miscellaneous	851	330	5,000	850	5,000	
02-70-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		575,092	691,579	667,440	474,536	590,800	
02-70-4-03	Equipment	698	527	.00	.00	.00	
Total CAPITAL OUTLAY:		698	527	.00	.00	.00	
02-70-5-21	Operating Contingency	.00	.00	97,500	.00	100,000	
Total OPERATING CONTINGENCY:		.00	.00	97,500	.00	100,000	
02-70-6-22	Transfers	192,250	484,250	537,920	358,880	487,470	
Total TRANSFERS:		192,250	484,250	537,920	358,880	487,470	
02-70-7-11	Water Principal Payments	.00	.00	11,934	11,934	12,031	
02-70-7-12	Water Interest Payments	5,240	14,015	20,589	16,963	23,468	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
	Total DEBT SERVICE:	5,240	14,015	32,523	28,897	35,499	
02-70-8-25	Unappropriated Fund Bala	.00	.00	103,178	.00	104,191	
	Total RESERVES:	.00	.00	103,178	.00	104,191	
	Total WATER DEPARTMENT:	1,301,466	1,709,771	1,966,980	1,222,348	1,990,803	
	WATER FUND Revenue Total:	1,444,565	1,892,204	1,966,980	1,371,489	1,990,803	
	WATER FUND Expenditure Total:	1,301,466	1,709,771	1,966,980	1,222,348	1,990,803	
	Net Total WATER FUND:	143,099	182,434	.00	149,142	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
SEWER FUND							
REVENUES							
03-6100	Beginning Fund Balance	517,693	495,735	694,452	698,798	928,133	
03-6145	Line Installations	15,300	15,600	30,000	18,900	52,500	
03-6146	Sewer User Fees	1,596,048	1,740,498	1,771,602	1,173,473	1,997,540	
03-6147	Reuse User Fees	.00	198,491	300,000	261,148	314,650	
03-6162	Interest Earnings	7,541	3,326	4,000	1,815	2,600	
03-6175	Other Revenue	1,706	32,365	244,000	142,708	60,000	
03-6622	Transfers	4,722	.00	.00	.00	.00	
Total REVENUES:		2,143,010	2,486,015	3,044,054	2,296,842	3,355,423	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
SEWER DEPARTMENT							
03-70-2-10	Regular Earnings	379,726	319,652	374,911	226,677	462,050	
03-70-2-20	Overtime Earnings	2,461	2,896	17,000	3,394	23,000	
03-70-2-31	FICA	28,472	24,133	29,585	17,189	37,085	
03-70-2-32	Health Insurance	80,861	76,013	85,672	58,000	116,845	
03-70-2-33	Retirement	68,695	53,426	87,530	46,967	108,993	
03-70-2-34	Workers Compensation	8,086	5,300	6,903	4,512	8,212	
03-70-2-35	Life Insurance	130	119	139	76	124	
03-70-2-36	Unemployment Tax	369	307	389	225	485	
03-70-2-37	Disability Insurance	621	542	797	339	563	
Total PERSONNEL SERVICES:		569,421	482,389	602,926	357,379	757,357	
03-70-3-20	City Attorney	55,723	15,780	30,000	300	20,000	
03-70-3-41	Engineering	96,532	41,052	269,000	179,554	85,000	
03-70-3-42	Contracted Services	.00	.00	.00	.00	.00	
03-70-3-44	Lab Tests & Lab Supplies	6,421	44	11,000	13,316	14,500	
03-70-3-50	Office Supplies	3,392	3,347	3,600	2,202	3,600	
03-70-3-52	Postage	7,751	5,436	6,500	5,973	6,750	
03-70-3-55	Telephone	6,504	6,875	6,500	3,480	5,000	
03-70-3-56	Printing/Advertising	.00	256	.00	.00	.00	
03-70-3-57	Training/Travel	5,048	1,189	11,440	3,880	10,500	
03-70-3-58	Insurance	40,594	44,413	49,000	49,407	58,300	
03-70-3-61	Uniform Allowance	2,164	1,057	2,400	887	2,025	
03-70-3-63	Gas/Oil	247	887	6,000	4,314	13,950	
03-70-3-73	Electricity	106,979	103,648	125,000	69,026	110,000	
03-70-3-79	Permits and Fees	14,675	18,127	40,000	21,205	44,700	
03-70-3-80	Certification Costs	1,048	67	1,250	.00	1,250	
03-70-3-81	Building Maintenance	9,774	10,272	15,000	6,794	11,000	
03-70-3-82	Equipment Operation	14,677	12,564	25,000	6,675	15,000	
03-70-3-84	Plant Maintenance	61,184	96,528	85,000	34,290	85,000	
03-70-3-85	IWW Operation	.00	11,781	20,000	16,218	20,000	
03-70-3-89	Miscellaneous	2,983	4,251	5,000	314	5,000	
03-70-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		435,695	377,574	711,690	417,835	511,575	
03-70-4-03	Equipment	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		.00	.00	.00	.00	.00	
03-70-5-21	Operating Contingency	.00	.00	97,500	.00	150,000	
Total OPERATING CONTINGENCY:		.00	.00	97,500	.00	150,000	
03-70-6-22	Transfers	304,750	592,250	609,220	508,840	803,270	
Total TRANSFERS:		304,750	592,250	609,220	508,840	803,270	
03-70-7-11	Sewer Principal Payments	245,000	250,000	260,000	260,000	250,000	
03-70-7-12	Sewer Interest Payments	22,750	17,799	11,400	7,649	3,750	
03-70-7-13	Reuse Principal Payments	61,668	61,765	140,532	62,642	94,892	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
03-70-7-14	Reuse Interest Payments	5,537	5,441	63,845	4,564	112,661	
Total DEBT SERVICE:		334,955	335,004	475,777	334,854	461,303	
03-70-8-20	CWSRF Loan Reserve	.00	.00	60,389	.00	49,598	
03-70-8-24	Unappropriated Reuse Fun	.00	.00	225,000	.00	425,000	
03-70-8-25	Unappropriated Fund Bala	.00	.00	261,552	.00	197,320	
Total RESERVES:		.00	.00	546,941	.00	671,918	
Total SEWER DEPARTMENT:		1,644,821	1,787,217	3,044,054	1,618,909	3,355,423	
SEWER FUND Revenue Total:		2,143,010	2,486,015	3,044,054	2,296,842	3,355,423	
SEWER FUND Expenditure Total:		1,644,821	1,787,217	3,044,054	1,618,909	3,355,423	
Net Total SEWER FUND:		498,188	698,798	.00	677,933	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
STATE TAX STREET FUND							
REVENUES							
04-6100	Beginning Fund Balance	394,627	594,450	903,804	830,690	870,307	
04-6137	State Highway Apportionm	523,493	542,667	578,200	411,392	575,000	
04-6140	STP Funds	.00	.00	95,936	.00	196,152	
04-6162	Interest Earnings	7,939	3,038	3,750	500	1,200	
04-6175	Other Revenue	328,304	1,819,434	7,700,348	120,905	5,449,386	
04-6622	Transfers	7,000	36,900	12,525	8,365	12,525	
Total REVENUES:		1,261,363	2,996,489	9,294,563	1,371,852	7,104,570	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
STREET DEPARTMENT							
04-70-2-10	Regular Earnings	157,110	159,534	221,084	137,850	161,224	
04-70-2-20	Overtime Earnings	740	1,529	5,000	3,874	10,000	
04-70-2-31	FICA	11,375	11,987	17,104	10,653	13,099	
04-70-2-32	Health Insurance	39,773	45,027	72,537	28,920	40,709	
04-70-2-33	Retirement	33,135	26,493	51,709	28,810	39,809	
04-70-2-34	Workers Compensation	8,886	6,299	9,122	5,919	6,124	
04-70-2-35	Life Insurance	56	69	92	47	48	
04-70-2-36	Unemployment Tax	148	156	224	139	171	
04-70-2-37	Disability Insurance	266	307	531	209	220	
Total PERSONNEL SERVICES:		251,490	251,401	377,403	216,421	271,404	
04-70-3-20	Attorney Fees	.00	5,690	10,000	.00	10,000	
04-70-3-41	Engineering	11,026	17,629	5,000	2,889	5,000	
04-70-3-42	Contracted Services	.00	.00	.00	.00	.00	
04-70-3-56	Printing/Advertising	800	2,794	2,500	29	2,500	
04-70-3-57	Training/Travel	702	497	2,500	2,034	3,750	
04-70-3-58	Insurance	8,990	11,934	13,000	13,108	15,500	
04-70-3-61	Uniform Allowance	1,067	638	1,500	530	1,575	
04-70-3-63	Gas/Oil	9,601	9,606	11,000	12,190	24,000	
04-70-3-70	Lighting	40,970	39,426	130,500	74,406	55,000	
04-70-3-80	Certification Costs	180	284	500	284	500	
04-70-3-82	Equipment Operation	20,106	15,183	17,500	12,544	17,500	
04-70-3-85	Street Maintenance	32,075	70,621	100,000	53,947	75,000	
04-70-3-86	Bridge Maintenance	29,803	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		155,320	174,301	294,000	171,960	210,325	
04-70-4-03	Equipment	852	6,165	.00	.00	.00	
04-70-4-10	Street/Curb/Sidewalk Impr	209,948	1,663,955	1,916,625	1,506,770	.00	
04-70-4-11	STIP Projects	.00	.00	95,936	.00	196,152	
04-70-4-12	Bridge Improvements	.00	23,026	5,872,296	64,476	5,533,960	
Total CAPITAL OUTLAY:		210,801	1,693,147	7,884,857	1,571,246	5,730,112	
04-70-5-21	Operating Contingency	.00	.00	347,500	.00	462,200	
Total OPERATING CONTINGENCY:		.00	.00	347,500	.00	462,200	
04-70-6-22	Transfers	48,950	46,950	136,900	91,380	166,250	
Total TRANSFERS:		48,950	46,950	136,900	91,380	166,250	
04-70-8-25	Unappropriated Fund Bala	.00	.00	253,903	.00	264,279	
Total RESERVES:		.00	.00	253,903	.00	264,279	
Total STREET DEPARTMENT:		666,560	2,165,799	9,294,563	2,051,007	7,104,570	
STATE TAX STREET FUND Revenue Total:		1,261,363	2,996,489	9,294,563	1,371,852	7,104,570	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
STATE TAX STREET FUND Expenditure Total:		666,560	2,165,799	9,294,563	2,051,007	7,104,570	
Net Total STATE TAX STREET FUND:		594,803	830,690	.00	679,155-	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
CAPITAL RESERVE FUND							
REVENUES							
05-6100	Beginning Fund Balance	1,628,263	1,522,079	3,676,954	3,752,048	10,386,293	
05-6130	Co-Gen Plant Calpine	54,390	56,437	61,171	66,662	71,652	
05-6140	McNary Park & Rec Fee	.00	.00	.00	.00	.00	
05-6141	CVE Street Improvement F	.00	.00	.00	.00	.00	
05-6142	TIF.F-Powerline/Hwy730	.00	.00	.00	20,432	.00	
05-6143	TIF.MV-Poweline/Hwy730	.00	.00	.00	.00	.00	
05-6144	TIF.MV-Powerline/Tyler	.00	.00	.00	.00	.00	
05-6150	Capital Donations	6,500	200	.00	.00	.00	
05-6151	Capital Grants	5,776	68,974	2,502,625	1,900,000	3,521,722	
05-6162	Interest Earnings	31,396	16,613	17,000	12,582	17,000	
05-6175	Other Revenue	14,599	2,104,016	3,040,000	3	1,600,000	
05-6622	Transfers	789,596	3,579,650	4,373,310	2,536,820	3,399,189	
Total REVENUES:		2,530,520	7,347,969	13,671,06	8,288,546	18,995,856	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 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	.00	.00	.00	.00	.00	
05-70-3-82	Building Maint Police Dept	.00	.00	.00	.00	.00	
05-70-3-83	Building Maint Library	.00	.00	.00	.00	.00	
05-70-3-84	Building Maint Water Dept	.00	.00	.00	.00	.00	
05-70-3-85	Building Maint Sewer Dept	.00	.00	.00	.00	.00	
05-70-3-95	Computer Support	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		.00	.00	.00	.00	.00	
05-70-4-64	Regional Homeless Solutio	.00	.00	.00	.00	500,000	
05-70-4-65	Golf Course Improvements	.00	.00	150,000	68,586	595,000	
05-70-4-66	Golf Course Equipment	.00	.00	40,000	49,543	115,000	
05-70-4-67	Range Project	.00	.00	100,000	.00	400,000	
05-70-4-68	FEMA Park Repairs	.00	.00	14,099	.00	14,099	
05-70-4-69	Street Improvement Reser	.00	577	16,150	.00	16,150	
05-70-4-70	Mobile Stage	.00	.00	260,000	.00	.00	
05-70-4-71	City Hall Vehicle	.00	40,661	45,000	.00	65,000	
05-70-4-72	Marina Equipment	.00	10,502	.00	4,942	14,000	
05-70-4-73	Marina Improvements	.00	.00	448,500	15,912	270,000	
05-70-4-74	Recreation Equipment	.00	5,707	24,000	334,597	65,000	
05-70-4-75	Business Center	.00	.00	2,609,483	.00	8,456,394	
05-70-4-76	Kiwanis Falls Improvement	.00	5,784	275,000	1,069	965,000	
05-70-4-77	Office Remodel	4,042	12,280	.00	.00	.00	
05-70-4-78	McNary Park Improvement	.00	.00	.00	.00	.00	
05-70-4-79	Minor Property Improveme	.00	.00	75,000	47,324	125,000	
05-70-4-80	Downtown Revitalization	199,775	646,505	180,000	17,642	.00	
05-70-4-81	Park Equipment	33,000	8,434	153,400	73,586	4,500	
05-70-4-82	Shop Building Reserve	4,550	.00	.00	13,300	.00	
05-70-4-83	Sewer Dept Equip & Jet Tr	10,443	.00	104,400	26,047	79,500	
05-70-4-84	Water Department Equipm	35,600	57,729	29,400	26,044	154,500	
05-70-4-85	Police Computer Reserve	6,924	76,103	17,500	.00	15,000	
05-70-4-86	Library Equipment Reserve	444	26,989	.00	.00	.00	
05-70-4-87	City Hall Computer Reserv	20,552	11,125	52,000	14,384	55,000	
05-70-4-88	Marina Computer Reserve	.00	1,082	55,000	.00	55,000	
05-70-4-89	Code Enforcement Equipm	.00	32,835	.00	.00	.00	
05-70-4-90	Police Equip Reserve	.00	4,590	.00	.00	.00	
05-70-4-91	Land Acquisition	495,871	2,254,815	3,650,000	2,802,418	3,825,000	
05-70-4-92	Park Expansion & Improve	36,077	165,571	895,227	220,358	946,000	
05-70-4-93	Office Equipment Replace	9,970	4,232	30,000	.00	10,000	
05-70-4-94	Streets Equipment	34,000	2,750	29,400	26,046	164,500	
05-70-4-95	Police Cars	31,049	46,332	85,500	84,136	97,200	
05-70-4-96	Bike Paths/Pedestrian Impr	.00	.00	2,752,782	2,590	205,000	
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	1,099	25,443	.00	.00	26,000	
Total CAPITAL OUTLAY:		923,396	3,440,045	12,091,84	3,828,525	17,237,843	
05-70-6-22	Transfers	85,045	.00	.00	.00	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
Total TRANSFERS:		85,045	.00	.00	.00	.00	
05-70-7-11	Principal Pmt - Land Purch	.00	149,978	97,169	14,106	100,547	
05-70-7-12	Interest Pmt - Land Purcha	.00	5,898	48,985	43,346	45,607	
Total DEBT SERVICE:		.00	155,876	146,154	57,452	146,154	
05-70-8-25	Unappropriated Fund Bala	.00	.00	1,433,065	.00	1,611,859	
Total RESERVES:		.00	.00	1,433,065	.00	1,611,859	
Total CAPITAL RESERVE DEPARTMENT:		1,008,441	3,595,921	13,671,06	3,885,976	18,995,856	
CAPITAL RESERVE FUND Revenue Total:		2,530,520	7,347,969	13,671,06	8,288,546	18,995,856	
CAPITAL RESERVE FUND Expenditure Total:		1,008,441	3,595,921	13,671,06	3,885,976	18,995,856	
Net Total CAPITAL RESERVE FUND:		1,522,079	3,752,048	.00	4,402,570	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
LIBRARY FUND							
REVENUES							
06-6100	Beginning Fund Balance	144,818	147,074	153,262	158,117	188,353	
06-6153	Library Donations	.00	.00	500	.00	500	
06-6154	County Library	206,572	207,646	218,247	214,439	257,473	
06-6156	County Library Windmill Fu	.00	7,347	7,347	8,461	8,461	
06-6157	State Library Grants	1,306	1,345	1,500	4,452	1,500	
06-6158	Miscellaneous Grants	.00	.00	500	2,009	1,000	
06-6162	Interest Earnings	2,984	1,052	1,200	457	1,000	
06-6175	Miscellaneous Revenue	967	3,883	750	173	750	
06-6622	Transfers	22,957	35,000	40,000	26,680	20,000	
Total REVENUES:		379,604	403,348	423,306	414,788	479,037	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
LIBRARY FUND DEPARTMENT							
06-70-2-10	Regular Earnings	125,763	95,435	142,110	76,526	141,640	
06-70-2-20	Overtime Earnings	612	450	500	336	500	
06-70-2-31	FICA	9,536	7,694	10,896	5,859	10,874	
06-70-2-32	Health Insurance	28,229	30,873	31,644	21,311	31,649	
06-70-2-33	Retirement	19,252	26,151	34,140	17,815	34,647	
06-70-2-34	Workers Compensation	212	148	143	128	128	
06-70-2-35	Life Insurance	52	54	54	33	42	
06-70-2-36	Unemployment Tax	125	101	143	77	142	
06-70-2-37	Disability Insurance	194	201	310	103	192	
Total PERSONNEL SERVICES:		183,973	161,107	219,940	122,189	219,814	
06-70-3-40	Periodicals	408	451	700	406	700	
06-70-3-41	Consultants	.00	.00	.00	.00	.00	
06-70-3-44	Teen Program	.00	.00	.00	.00	.00	
06-70-3-45	Programming	6,953	5,089	12,000	3,943	15,000	
06-70-3-49	Books	7,693	7,277	10,000	3,872	10,000	
06-70-3-50	Media	1,116	2,288	2,000	1,034	2,000	
06-70-3-51	Supplies	3,367	11,424	12,000	6,143	8,000	
06-70-3-52	Postage	110	.00	200	308	400	
06-70-3-54	Electricity	4,036	3,932	4,500	2,591	4,500	
06-70-3-55	Telephone	2,895	3,979	4,500	2,959	4,700	
06-70-3-57	Training/Travel	442	590	9,855	700	7,900	
06-70-3-63	Fuel	.00	.00	1,000	.00	1,000	
06-70-3-81	Building Maintenance	9,586	7,087	10,500	5,982	8,000	
06-70-3-82	Equipment Maintenance	.00	.00	1,000	.00	1,000	
06-70-3-83	Minor Equipment/Compute	.00	440	.00	.00	.00	
06-70-3-85	Dues & Fees	1,444	1,276	1,710	586	1,540	
06-70-3-89	Miscellaneous	598	.00	1,000	741	1,000	
06-70-3-95	Computer Support/Softwar	.00	.00	.00	.00	.00	
Total MATERIALS & SERVICES:		38,647	43,832	70,965	29,264	65,740	
06-70-4-93	Equipment	.00	9,793	5,000	.00	5,000	
Total CAPITAL OUTLAY:		.00	9,793	5,000	.00	5,000	
06-70-5-21	Operating Contingency	.00	.00	15,000	.00	15,000	
Total OPERATING CONTINGENCY:		.00	.00	15,000	.00	15,000	
06-70-6-22	Transfers	10,000	30,500	10,000	6,700	10,000	
Total TRANSFERS:		10,000	30,500	10,000	6,700	10,000	
06-70-8-25	Unappropriated Fund Bala	.00	.00	102,401	.00	163,483	
Total RESERVES:		.00	.00	102,401	.00	163,483	
Total LIBRARY FUND DEPARTMENT:		232,620	245,231	423,306	158,153	479,037	
LIBRARY FUND Revenue Total:		379,604	403,348	423,306	414,788	479,037	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
	LIBRARY FUND Expenditure Total:	232,620	245,231	423,306	158,153	479,037	
	Net Total LIBRARY FUND:	146,984	158,117	.00	256,635	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
REFUSE FUND							
REVENUES							
08-6100	Beginning Fund Balance	97,769	162,062	50,322	105,153	123,203	
08-6143	Refuse Collection	828,034	948,874	855,000	606,973	993,000	
Total REVENUES:		925,803	1,110,936	905,322	712,126	1,116,203	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
REFUSE AGENCY							
08-70-3-62	Refunds	27	66	1,200	490	1,200	
08-70-3-71	Refuse Collections	629,605	853,115	718,200	499,551	834,120	
	Total MATERIALS & SERVICES:	629,632	853,181	719,400	500,041	835,320	
08-70-5-21	Operating Contingency	.00	.00	25,000	.00	50,000	
	Total OPERATING CONTINGENCY:	.00	.00	25,000	.00	50,000	
08-70-6-22	Transfers	134,109	152,603	136,800	95,959	158,880	
	Total TRANSFERS:	134,109	152,603	136,800	95,959	158,880	
08-70-8-25	Unappropriated Fund Bala	.00	.00	24,122	.00	72,003	
	Total UNAPPROPRIATED FUND BALANCE:	.00	.00	24,122	.00	72,003	
	Total REFUSE AGENCY:	763,741	1,005,784	905,322	596,000	1,116,203	
	REFUSE FUND Revenue Total:	925,803	1,110,936	905,322	712,126	1,116,203	
	REFUSE FUND Expenditure Total:	763,741	1,005,784	905,322	596,000	1,116,203	
	Net Total REFUSE FUND:	162,062	105,153	.00	116,126	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
BUILDING DEPARTMENT FUND							
REVENUES							
09-6100	Beginning Fund Balance	1,691,610	2,147,184	2,459,488	2,586,023	3,099,975	
09-6140	Bldg/Mech/M.H./Plumbing	505,682	516,587	335,000	451,087	855,000	
09-6145	Community Dev Plan Revi	380,176	403,650	230,000	275,167	720,000	
09-6150	Electrical Permits	221,750	233,213	200,000	238,141	470,000	
09-6155	Electrical Plan Reviews/MI	48,297	51,589	45,000	52,798	130,000	
09-6160	State Surcharges	88,315	89,805	65,000	79,945	160,000	
09-6162	Interest Earnings	38,101	16,688	20,000	7,467	12,000	
09-6165	Construction Excise Tax	.00	97,973	205,000	169,303	475,000	
09-6166	CET Admin Fee	.00	4,151	8,540	7,054	23,000	
09-6175	Other Revenue	36,721	59,021	15,000	38,532	55,000	
Total REVENUES:		3,010,652	3,619,861	3,583,028	3,905,518	5,999,975	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
BUILDING DEPARTMENT							
09-70-2-10	Regular Earnings	167,950	201,405	284,557	161,204	350,953	
09-70-2-20	Overtime Earnings	210	.00	2,500	36	2,500	
09-70-2-31	FICA	12,420	15,096	20,687	11,936	27,025	
09-70-2-32	Health Insurance	35,456	46,719	71,679	37,412	79,707	
09-70-2-33	Retirement	27,132	32,720	59,291	32,061	80,587	
09-70-2-34	Workers Compensation	2,168	2,269	2,440	1,568	3,074	
09-70-2-35	Life Insurance	47	63	85	45	83	
09-70-2-36	Unemployment Tax	156	197	272	156	353	
09-70-2-37	Disability Insurance	244	324	490	219	375	
Total PERSONNEL SERVICES:		245,783	298,794	442,001	244,637	544,657	
09-70-3-20	City Attorney	1,805	.00	5,000	.00	5,000	
09-70-3-22	Building Inspector/Official	142,408	219,348	25,000	.00	50,000	
09-70-3-25	Electrical Inspector	39,336	46,237	50,000	.00	25,000	
09-70-3-40	OR Bldg Code Div/St Surc	81,821	79,400	65,000	67,844	160,000	
09-70-3-41	Engineering/Consultants	66,361	57,452	125,000	56,564	37,500	
09-70-3-51	Supplies	1,472	3,523	3,800	5,192	7,500	
09-70-3-57	Training/Travel	2,224	344	11,800	1,910	19,000	
09-70-3-61	Clothing Allowance	.00	.00	1,500	.00	1,500	
09-70-3-63	Gas/Oil	.00	108	2,000	74	2,000	
09-70-3-79	Permits and Fees	1,644	1,324	5,000	4,075	5,000	
09-70-3-82	Equipment Operation	.00	398	2,500	15	2,500	
09-70-3-88	Construction Excise Tax	.00	.00	75,000	97,973	255,000	
09-70-3-89	Miscellaneous	1,556	7,411	2,500	1,909	2,500	
Total MATERIALS & SERVICES:		338,628	415,544	374,100	235,558	572,500	
09-70-5-21	Operating Contingency	.00	.00	357,759	.00	800,000	
Total OPERATING CONTINGENCY:		.00	.00	357,759	.00	800,000	
09-70-6-22	Transfers	280,350	319,500	557,281	286,880	32,840	
Total TRANSFERS:		280,350	319,500	557,281	286,880	32,840	
09-70-8-25	Unappropriated Fund Bala	.00	.00	1,851,887	.00	4,049,978	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	1,851,887	.00	4,049,978	
Total BUILDING DEPARTMENT:		864,761	1,033,838	3,583,028	767,075	5,999,975	
BUILDING DEPARTMENT FUND Revenue Total:		3,010,652	3,619,861	3,583,028	3,905,518	5,999,975	
BUILDING DEPARTMENT FUND Expenditure Total:		864,761	1,033,838	3,583,028	767,075	5,999,975	
Net Total BUILDING DEPARTMENT FUND:		2,145,891	2,586,023	.00	3,138,443	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
----------------	---------------	---------------------------------	-------------------------------	-------------------------------	----------------------------------	----------------------------------	------------------------------

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
DEBT SERVICE FUND							
REVENUES							
10-6100	Beginning Fund Balance	2,847	3,470	3,795	3,874	4,090	
10-6101	Property Tax - Current	.00	.00	.00	.00	.00	
10-6102	Property Tax - Prior	566	380	200	216	175	
10-6162	Interest Earnings	57	24	25	11	15	
10-6622	Transfers	.00	.00	.00	.00	.00	
Total REVENUES:		3,470	3,874	4,020	4,102	4,280	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
DEBT SERVICE FUND							
10-70-7-11	Principal Payment	.00	.00	.00	.00	.00	
10-70-7-12	Interest Payments Coupon	.00	.00	.00	.00	.00	
Total DEBT SERVICE PAYMENTS:		.00	.00	.00	.00	.00	
10-70-8-25	Unappropriated Fund Bala	.00	.00	4,020	.00	4,280	
Total RESERVES:		.00	.00	4,020	.00	4,280	
Total DEBT SERVICE FUND:		.00	.00	4,020	.00	4,280	
DEBT SERVICE FUND Revenue Total:		3,470	3,874	4,020	4,102	4,280	
DEBT SERVICE FUND Expenditure Total:		.00	.00	4,020	.00	4,280	
Net Total DEBT SERVICE FUND:		3,470	3,874	.00	4,102	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
TRANSIENT ROOM TAX FUND							
REVENUES							
13-6100	Beginning Fund Balance	206,214	210,899	221,831	225,488	428,437	
13-6120	Motel Tax	48,802	44,120	45,000	58,932	74,000	
13-6121	Tourism Promotion Assess	44,979	37,249	45,000	41,779	54,000	
13-6130	Event Proceeds	.00	.00	215,000	.00	215,000	
13-6162	Interest Earnings	4,257	1,659	1,750	854	1,300	
13-6175	Other Revenue	.00	.00	.00	.00	.00	
13-6622	Transfers	21,000	46,000	198,500	132,340	71,000	
Total REVENUES:		325,252	339,926	727,081	459,394	843,737	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
TRANSIENT ROOM TAX FUND							
13-70-2-10	Regular Earnings	7,608	7,783	4,207	2,686	4,436	
13-70-2-31	FICA	563	586	322	193	339	
13-70-2-32	Health Insurance	1,571	1,696	870	866	1,225	
13-70-2-33	Retirement	1,265	1,327	920	556	1,014	
13-70-2-34	Workers Compensation	98	72	46	16	46	
13-70-2-35	Life Insurance	3	3	1	1	1	
13-70-2-36	Unemployment Tax	7	8	4	3	4	
13-70-2-37	Disability Insurance	11	11	7	3	6	
Total PERSONNEL SERVICES:		11,127	11,485	6,377	4,322	7,071	
13-70-3-35	City Activities/projects	11,200	16,025	45,390	.00	76,270	
13-70-3-36	City Sponsored Festival	.00	265	415,000	487	415,000	
13-70-3-37	Tourism Grants	24,548	21,913	128,170	29,466	163,904	
13-70-3-38	Tourism Promotion Assess	44,979	37,249	22,500	29,219	27,000	
13-70-3-40	Museum Support	.00	5,000	.00	.00	.00	
13-70-3-41	Chamber Support	21,000	21,000	21,000	15,750	21,000	
Total MATERIALS & SERVICES:		101,726	101,453	632,060	74,922	703,174	
13-70-4-35	City TPA Reserve	.00	.00	.00	.00	45,560	
13-70-4-36	River Frontage Developme	.00	.00	60,715	.00	60,715	
Total CAPITAL OUTLAY:		.00	.00	60,715	.00	106,275	
13-70-6-22	Transfers	1,500	1,500	.00	.00	.00	
Total TRANSFERS:		1,500	1,500	.00	.00	.00	
13-70-8-25	Unappropriated Fund Bala	.00	.00	27,929	.00	27,217	
Total RESERVES:		.00	.00	27,929	.00	27,217	
Total TRANSIENT ROOM TAX FUND:		114,353	114,438	727,081	79,243	843,737	
TRANSIENT ROOM TAX FUND Revenue Total:		325,252	339,926	727,081	459,394	843,737	
TRANSIENT ROOM TAX FUND Expenditure Total:		114,353	114,438	727,081	79,243	843,737	
Net Total TRANSIENT ROOM TAX FUND:		210,899	225,488	.00	380,151	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
BUILDING RESERVE FUND							
REVENUES							
16-6100	Beginning Fund Balance	125,079	144,393	162,093	161,517	178,157	
16-6162	Interest Earnings	3,614	1,424	2,000	548	1,000	
16-6185	Calpine Ent Zone Pmt	132,922	132,922	132,922	132,922	132,922	
Total REVENUES:		261,615	278,739	297,015	294,988	312,079	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
BUILDING RESERVE FUND							
16-70-7-11	Principal Payments	88,905	93,308	98,204	.00	284,607	
16-70-7-12	Interest Payments	28,317	23,913	19,018	.00	27,472	
Total DEBT SERVICE PAYMENTS:		117,221	117,221	117,222	.00	312,079	
16-70-8-25	Unappropriated Fund Bala	.00	.00	179,793	.00	.00	
Total RESERVES:		.00	.00	179,793	.00	.00	
Total BUILDING RESERVE FUND:		117,221	117,221	297,015	.00	312,079	
BUILDING RESERVE FUND Revenue Total:		261,615	278,739	297,015	294,988	312,079	
BUILDING RESERVE FUND Expenditure Total:		117,221	117,221	297,015	.00	312,079	
Net Total BUILDING RESERVE FUND:		144,393	161,517	.00	294,988	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
WATER RESERVE FUND							
REVENUES							
18-6100	Beginning Fund Balance	536,203	727,477	1,113,326	1,107,516	1,633,817	
18-6155	SDC For Water System Im	67,779	75,565	205,400	166,495	360,000	
18-6162	Interest Earnings	11,961	6,561	6,000	3,424	6,000	
18-6175	Other Revenue	35,049	26,116	2,018,650	197,306	4,156,700	
18-6622	Transfers	155,500	415,000	405,000	270,080	340,000	
Total REVENUES:		806,492	1,250,720	3,748,376	1,744,821	6,496,517	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
WATER RESERVE FUND							
18-70-3-20	Legal	.00	1,680	27,850	.00	27,850	
18-70-3-41	Engineering	1,592	27,297	553,000	193,973	340,000	
Total MATERIALS & SERVICES:		1,592	28,977	580,850	193,973	367,850	
18-70-4-14	Well & Pump Repairs/SDC	27,155	100,228	49,052	25,828	114,480	
18-70-4-15	Water Improvements/SDC	.00	.00	416,280	.00	686,608	
18-70-4-16	Water Systems Imp or Rep	39,944	2,672	785,350	105,512	1,121,350	
18-70-4-17	Develop Water Right	.00	.00	116,519	.00	116,519	
18-70-4-19	Replace Electronic Meters	6,911	4,320	75,000	5,018	84,982	
18-70-4-20	Replace Hydrants	3,414	7,007	9,600	2,827	11,772	
18-70-4-21	Hydraulic Test Well	.00	.00	765,000	.00	.00	
18-70-4-22	POD/Pump Station Imp Pr	.00	.00	.00	.00	3,000,000	
Total CAPITAL OUTLAY:		77,423	114,227	2,216,801	139,185	5,135,711	
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	650,725	.00	692,956	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	650,725	.00	692,956	
Total WATER RESERVE FUND:		79,015	143,204	3,748,376	333,157	6,496,517	
WATER RESERVE FUND Revenue Total:		806,492	1,250,720	3,748,376	1,744,821	6,496,517	
WATER RESERVE FUND Expenditure Total:		79,015	143,204	3,748,376	333,157	6,496,517	
Net Total WATER RESERVE FUND:		727,477	1,107,516	.00	1,411,663	.00	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
SEWER RESERVE FUND							
REVENUES							
19-6100	Beginning Fund Balance	1,509,734	1,858,013	2,431,044	2,365,226	3,095,048	
19-6155	SDC For Sewer System Im	48,918	79,352	247,000	200,743	435,000	
19-6162	Interest Earnings	29,450	15,166	15,000	7,158	12,000	
19-6175	Other Revenue	2,649,700	174,802	362,000	101,323	200,000	
19-6622	Transfers	250,000	510,000	590,000	393,360	665,800	
Total REVENUES:		4,487,801	2,637,333	3,645,044	3,067,810	4,407,848	

Account Number	Account Title	2019-20 Pri Year 2 Actual	2020-21 Pri Year Actual	2021-22 Cur Year Budget	07/21-02/22 Cur YTD Actual	2022-23 Recommended Budget	Budget Committee Notes
SEWER RESERVE FUND							
19-70-3-20	Legal	.00	19,262	25,000	27,307	25,000	
19-70-3-41	Engineering & UIC Permitti	210,713	11,952	337,000	73,652	200,000	
Total MATERIALS & SERVICES:		210,713	31,214	362,000	100,959	225,000	
19-70-4-14	Sewer Improvements/SDC	.00	.00	340,930	.00	552,838	
19-70-4-15	Sewer Repairs/SDC Funde	17,289	34,939	210,681	76,089	348,522	
19-70-4-16	Sewer Imp/Repairs	2,401,787	205,953	59,350	69,281	29,500	
19-70-4-20	Security Cameras	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		2,419,075	240,892	610,961	145,370	930,860	
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	2,272,083	.00	2,851,988	
Total UNAPPROPRIATED FUND BALANCE:		.00	.00	2,272,083	.00	2,851,988	
Total SEWER RESERVE FUND:		2,629,788	272,106	3,645,044	246,329	4,407,848	
SEWER RESERVE FUND Revenue Total:		4,487,801	2,637,333	3,645,044	3,067,810	4,407,848	
SEWER RESERVE FUND Expenditure Total:		2,629,788	272,106	3,645,044	246,329	4,407,848	
Net Total SEWER RESERVE FUND:		1,858,013	2,365,226	.00	2,821,481	.00	
Net Grand Totals:		12,608,213	17,044,460	.00	19,836,317	.00	

INTERFUND TRANSFER DETAIL
FISCAL YEAR 2022 - 2023

PURPOSE	BUDGET	FROM	TO
ARPA Transfer - Business Center	\$1,625,189	General Fund	Capital Reserve Fund
Park Expansion/Improvements	\$205,000	General Fund	Capital Reserve Fund
Range Construction	\$40,000	General Fund	Capital Reserve Fund
Golf Course Improvements	\$75,000	General Fund	Capital Reserve Fund
Golf Course Equipment	\$125,000	General Fund	Capital Reserve Fund
Police Vehicle	\$94,000	General Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	General Fund	Capital Reserve Fund
Minor Property Improvements	\$120,000	General Fund	Capital Reserve Fund
City Camera Upgrades	\$20,000	General Fund	Capital Reserve Fund
Park Equipment	\$48,250	General Fund	Capital Reserve Fund
Recreation Equipment	\$41,000	General Fund	Capital Reserve Fund
Marina Equipment	\$15,000	General Fund	Capital Reserve Fund
City Hall Vehicle	\$16,000	General Fund	Capital Reserve Fund
Regional Homeless Capital Transfer	\$500,000	General Fund	Capital Reserve Fund
Library Operating Expense	\$20,000	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	\$50,000	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	\$75,000	Water Fund	Capital Reserve Fund
Water Dept Equipment	\$23,250	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	\$320,000	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	\$25,000	Sewer Fund	Capital Reserve Fund
Sewer Dept Equipment	\$23,250	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	\$665,800	Sewer Fund	Sewer 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	\$123,250	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
Building Vehicle Purchase	\$12,000	Building Dept Fund	Capital Reserve Fund
Computer Support	\$10,000	Building Dept Fund	General Fund
City Hall Staff Rent	\$9,840	Building Dept Fund	General Fund

TOTAL TRANSFERS \$4,537,794