

**BUDGET COMMITTEE MEETING  
A G E N D A  
COUNCIL CHAMBERS  
APRIL 16, 2019  
6:00 P.M.**

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- 1. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance**
- 4. Election of Chairperson**
- 5. Election of Secretary**
- 6. Approval of Minutes – April 17, 2018**
- 7. Public Comment**
- 8. Public Hearing on State Revenue Sharing**
- 9. Presentation of Budget Message**
- 10. Discussion of Proposed Budget Document**
- 11. Budget Approval**
- 12. Affirmation of Taxes – \$ 2.9191 per \$1,000 of taxable value**
- 13. Adjourn**

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**CITY OF UMATILLA  
STATE REVENUE SHARING PUBLIC HEARING  
AND BUDGET COMMITTEE MEETING  
APRIL 17, 2018  
MINUTES**

**STATE REVENUE SHARING PUBLIC HEARING**

**CALL TO ORDER:** The public hearing for state revenue sharing was called to order by Chairperson Wheeler at 7:03 p.m.

**DISCUSSION:** Finance Director Ince reviewed the projected revenues from the various state revenue sharing programs and their impact upon the General Fund budget.

**PUBLIC COMMENT:** No public comment was presented.

**ADJOURNMENT:** Chairperson Wheeler adjourned the public hearing at 7:06 p.m.

**BUDGET COMMITTEE MEETING**

**CALL TO ORDER:** The budget committee meeting was called to order by Chairperson Wheeler at 7:06 p.m.

**ROLL CALL:** Present: Mark Keith, Mel Ray, Roak TenEyck, Heather Wise, Judy Simmons, Ramona Anderson, Jeff Wheeler and Bruce McLane. (8 Total)

Absent: Arnell Eynon, Michael Roxbury, Mark Ribich, Selene Torres-Medrano and Daren Dufloth.

Staff: City Manager Pelleberg, Finance Director Ince, Police Chief Huxel and Community Development Director Mabbott.

**APPROVAL OF MINUTES:** Heather Wise moved the April 18, 2017 budget committee minutes be approved as presented and Ramona Anderson seconded the motion. The minutes were approved unanimously.

**PUBLIC COMMENT:** No public comment was presented.

**NEW BUSINESS:**

**Election of Chairperson:** Roak TenEyck nominated Jeff Wheeler to continue to serve as Chairperson. Judy Simmons seconded the nomination. Nominations were closed. Chairperson Wheeler was elected by unanimous voice vote.

**Election of Secretary:** Roak TenEyck nominated Ramona Anderson to continue to serve as secretary. Judy Simmons seconded the nomination. Nominations were closed. Secretary Anderson was elected by unanimous voice vote.

**Presentation of Budget Message:** Finance Director Ince delivered the message to the committee.

**Discussion of Proposed Budget Document:** Finance Director Ince explained that the General Fund has seen continuous growth mainly due to significant increases in property tax collections resulting from Vadata property that is no longer eligible for tax abatement. The City has also received two Enterprise Zone Community Service Fee payments which have a cumulative total of over \$325,000. Future collections are very difficult to predict since those buildings are assessed at the state level, rather than through Umatilla County. Franchise fees and fines through the Port of Entry continue to be major contributors to the General Fund.

Finance Director Ince explained some new changes to the General Fund for the upcoming year, including creating new line items for Recreation Programs and Tree Maintenance/Programs, moving the Downtown Revitalization grant to the Community Development budget, and relocation of all individual computer support line items to the Capital Reserve Fund Materials and Services for easier tracking.

Finance Director Ince explained that the water fund is in poor financial shape. We are still playing catch up from not raising rates for 17 years. City Manager Pelleberg pointed out that we have had several major well failures in recent years. The next fiscal year will see a mandatory upgrade to our electronic metering system. As a result we will be requesting a 3% increase in water rates only. These increases are due to a need to cover the upgrade costs and to allow for increased transfers of \$100,000 into reserve for future projects or repairs. Chairperson Wheeler asked if the 3% increase would sustain us for a longer period of time. City Manager Pelleberg explained that we are trying to take a more proactive approach of small annual increases to minimize the impact in one single year.

Finance Director Ince reported that the Sewer Fund is in much better shape than the Water Fund. We have not seen any large infrastructure failures and have been able to sustain large transfers into reserves. However, we have several large projects on the horizon including the design and construction of the industrial wastewater line. We will be requesting a 3% rate increase this year to continue the \$200,000 transfer into reserves while still being able to make our new debt service payments. Ramona Anderson asked for clarification that the Council would be considering a 3% increase in both water and sewer rates. Finance Director Ince confirmed that her understanding was correct. Chairperson Wheeler asked about the impact the prison is having on the treatment plant. Finance Director Ince explained that while not in the fee resolution, TRCI has a separate sewer agreement that takes the type of flows into consideration and there are automatic rate adjustments made which reward for lower test results.

Finance Director Ince also discussed the Street Fund and explained that while the fund appears healthy, the 6<sup>th</sup> Street Project is on the horizon and the City will be required to provide a match of \$650,000, of which we have already paid nearly \$100,000. This does not include decorative lighting and trees. We will fund that from the Capital Reserve Downtown Revitalization line item and the remaining balance of STIP funds. We are having difficulty getting an accurate prediction of that cost from Anderson Perry at this point. Chairperson Wheeler asked about the possibility of grant funding. City Manager Pelleberg felt like that would be unlikely as enhancement portions typically get cut from projects first. Community Development Director Mabbott said that in her role she would focus on making sure we can include the trees and reiterated that the irrigation would still be put in as a part of the project. All other major street projects will need to be deferred this year.

## BUDGET COMMITTEE MINUTES

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Finance Director Ince stated there is not much change in the Capital Reserve Fund. This fund reflects major capital purchase requests including the police mobile tablet upgrade, public works equipment and fleet replacement in the upcoming year. This proposed budget also shows an increased emphasis on park expansion and improvements.

Finance Director Ince then explained the remainder of the budget funds. The City is continuing to make a transfer to the Library Fund to supplement the money received from the Umatilla County Special Library District. The ending fund balance has grown over the past several years and we are recommending a lower transfer of \$20,000 in this proposed budget.

The Refuse Fund we will see very little change. Sanitary Disposal has not requested an increase in their rates. The last increase of 7.5% was two years ago.

The Building Fund is continuing to generate very significant revenue, due to both data center and residential growth. As a result of increased activity, we have allocated a greater percentage of salaries to this fund. Mark Keith asked when the last time the building related fees were evaluated or adjusted. Finance Director Ince stated that the planning fees were adjusted two to three years ago. There will be a few proposed fee changes in the upcoming fee resolution. Through the implementation of the new e-permitting system, the state will be evaluating our permit fees and providing us with their recommendations. Finance Director Ince explained that we will be able to use a portion of our building money to assist with the remodel of the old post office building. Mark Keith asked about the condition of the police department building and the costs to improve that facility. Finance Director Ince noted that we did not have an assessment or estimate on that building but staff would be happy to get an estimate for an architect to come look at the building prior to the final budget presentation to the Council in June.

The City's Debt Service Fund is dwindling as the last payment on the 1978 water bond is in December 2018 and at that time we will be debt free in property tax funded debt. Due to the previous reserve we will not need to levy any additional taxes to make the final payment.

The Transient Room Tax has changed the method of funding operating expenses for the Chamber of Commerce so that they will receive an automatic 50 percent of all transient room tax received, plus additional support of \$21,000 from the General Fund. Community Development Director Mabbott asked for more background of the EOTEC tourism promotion assessment.

The Building Reserve Fund is our primary debt service fund for City Hall and is financed through annual payments from Calpine as part of a tax abatement program. That loan will pay off in 2023.

The total budget this year is \$19,427,253. The contingency and unappropriated funds account for 28% which is good since we target 25%.

Finance Director Ince opened the floor to Committee member questions or concerns.

Mark Ribich had emailed his comments since he was unable to attend. He wanted to make sure the parks budget included money to complete the trails plan. He also wanted the City to consider the cost to move the Port of Entry. Mel Ray stated that Greg Smith had mentioned he may be able to assist the City with that project.

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Mark Ribich also asked about marina improvements and expansion of the RV Park. We do not have costs on dock replacements but those improvements will be more heavily emphasized as the City secures the lease renewal. City Manager Pelleberg said the Oregon State Marine Board is interested in assisting with the launch upgrades.

Mel Ray said that we are spending a lot of money but haven't talked about where we are going to save. Finance Director Ince explained that we have not allocated any of the Enterprise Zone Community Service Fees. We also have Strategic Investment Program Annual Improvement Payments that will provide a potential of several million dollars a year. Community Development Director Mabbott said that may be a good opportunity for the Council to approve a policy on how much of those dollars they would like to earmark for reserves. Chairperson Wheeler suggested that we use some of the future reserves for emergency response infrastructure.

Mel Ray asked if we are planning on hiring any additional City employees. Finance Director Ince stated that the only addition in the upcoming budget is the addition of a second sergeant, which will only have half a year impact as the vacated patrol officer position will not be filled until January 2019. City Manager Pelleberg said that with increased emphasis in parks we will likely need an additional parks staff member in upcoming budget cycles. Finance Director Ince said that we will also likely need to fill the accounting assistant position as Esmeralda transitions fully to community development.

City Manager Pelleberg asked if there were any other questions or discussion items. Judy Simmons asked if we are doing anything to improve the safety of our children walking to school, specifically on powerline and in McNary. City Manager Pelleberg said that up to this point, the City has not had much luck getting the County to make improvements along Powerline Road. Community Development Mabbott said there may be low cost signage and striping efforts the City could incorporate into the transportation and trail plan updates. Chief Huxel added that part of the issue with transportation lies with ODOT. Costs have increased significantly due to the strict requirements for the Buy America Program.

**BUDGET APPROVAL AND AFFIRMATION OF TAXES:** Ramona Anderson moved to approve the budget as proposed by Finance Director Ince, with an additional \$10,000 transfer to Capital Reserves for Police Vehicles. This was seconded by Mel Ray. The motion carried by unanimous voice vote. Roak TenEyck moved to affirm the taxes at \$2.9191/\$1,000. This was seconded by Ramona Anderson. The motion carried by unanimous voice vote.

**ADJOURNMENT:** Chairman Wheeler adjourned the budget committee meeting at 8:30 p.m.

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Committee Member

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Ramona Anderson, Secretary



# City of Umatilla

700 6<sup>th</sup> 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 2019-2020 Proposed Budget

I am excited to present to you the Fiscal Year 2019-2020 Proposed Budget for the City of Umatilla. The development of this proposed budget was led by our Finance Director Melissa Ince, with requests from each Department Director, and under my direction **after we received further guidance from you and the Budget Committee** on how to proceed and which goals and priorities we should pursue as a city.

**Budget development and ultimate adoption is one of the most important roles of an elected body** and one that guides the direction of the City over the next year and impacts the City for many years to come. We thank each of you for recognizing the significance of this process and for your dedication toward working toward an adopted budget we can all be proud of.

The drill-down, spreadsheet, line-item tracking information is available and is where we have spent and will continue to spend a lot of our conversations as we move forward. But, I wanted **to share the narrative of what we are looking to achieve in this proposed budget and some of the risks/challenges we face in this fiscal year and in the next few following years** as well.

## Growth, Growth, and More Growth

We've said it many times, but it simply cannot be emphasized enough, Umatilla is growing at an all-time historical pace! To better understand, please consider this: the FY12/13 Total City Budget was just over \$9 million; this proposed budget is \$26 million! That's **nearly a 300% growth in just seven years**. Our total Net Assessed Value is more than \$482 million, more than **doubling what it was just three years ago**. The City issued more residential permits last year than in the previous five years combined and is on target in calendar year 2019 to increase that number by more than 50%. The introduction of data centers to our community is driving much of our growth. With the welcomed increase of new housing in our community, growth in existing business and increases in new businesses to our community are coming. Housing starts is one of the primary indicators a prospective business analyzes before locating in a new community and Umatilla had the second largest number of new permits in all of Umatilla County last year. Growth is here, it will be here at a record setting pace for at least the next three years (regardless of what happens at the national economic level), and this budget makes several efforts to welcome it, cultivate it, and embrace it.

## Public Safety

Public safety is, and should continue to be, of the highest priorities of our community. A basic human need and the backbone of any wonderful place to live, is the need to feel safe. The FY19/20 budget includes further enhancements to our Police Department by continuing to fund all officer positions,



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including the newly added increase of one additional officer from last year. **Umatilla now has 12 sworn officers including the Chief of Police, plus a part-time sworn officer and several reserves.**

## Community Development

With growth, comes the need to properly manage and support such growth. The Community Development Department recently added a new Building Official/Inspector position in April and is training staff to fill the need of this new position. It is hoped that by the beginning of next fiscal year, we will be able to perform all plan review and building inspections in house, except for electrical. This will significantly increase our efficiency to adequately support our developers, reduce confusion, reduce wait times, better support our own interests, and potentially save the City over \$100,000 a year each year! We are also looking to find better ways to support our existing businesses, especially those in our downtown. This proposed budget doubles the amount of funding to the Downtown Revitalization Grant Program. This budget increase together with some proposed changes to the administration of the grant (coming before Council in June) that would provide for larger grants with smaller match requirements should significantly increase the use of the program and help improve the look of our downtown.

We've also added the Development and Recreation Manager position to continue to support developers, but to also create our all-new Umatilla Parks and Recreation Division. This proposed budget doubles our investment into the livability and quality of life of our community through parks and recreation: going from an overall Parks & Rec budget of \$242,600 to \$510,500. This is an intentional investment into our community and includes the increase in staff, maintenance, recreational programming, and capital improvements (restroom at Kiwanis Park and Parks Master Plan completion). More events, festivals, youth sports, community programs for all ages, and family friendly activities are in the works and will be added to our growing list of community engagement services.

## Finance

Our growth touches all departments, and Finance is certainly no different. In April, we added the all-new Administrative Services Manager position to the Department. This highly skilled position will lead the payables, receivables, payroll, and assist with some human resource functions. This investment in fidelity will also increase efficiencies and increase stewardship of the public's resources. The Library is now also under the Finance Department. We are proposing an increase of more than 50% (\$17,000) in the materials and services for our Library, including an \$8,000 increase to our Library Programming budget and an increase of \$1,500 in book purchases. "Libraries are directly and immediately involved in the conflict which divides the world, and for two reasons: first, because they are essential to the functioning of a democratic society; second, because the contemporary conflict touches the integrity of scholarship, the freedom of mind, and even the survival of culture, and libraries are the great symbols of the freedom of the mind." (Franklin D. Roosevelt). As part of our city-wide emphasis in investing in quality of life





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improvements, one of the best places to start is an investment into our library to enhance “the freedom of the mind,” to celebrate the “survival of [our local] culture” and to promote an educated and intellectually and otherwise healthy community.

## Streets

The \$6 million 6<sup>th</sup> Street Project will be the main spotlight for street improvements next fiscal year. This project, more than eight years in the making, is a reconstruction from Yerxa Ave. to the Umatilla Bridge and will feature decorative sidewalks and lighting, safety enhancements, an illuminated crossing, ADA accessibility improvements, and increased beautification like trees, hardscapes, shrubs, and flowers. Other general maintenance levels are staying flat.

## Water

The Water Fund should be considered the largest risk to the City’s otherwise strong and stable finances. Funding for Water simply has not been able to keep up with the required costs of maintenance and emergency repairs. Last year was the first time in several years where the City did not experience an emergency classified failure/break. Water reserves continue to be insignificant and put the City at significant risk should emergencies occur or should opportunities in one-time funding come along without adequate funds to match. This budget proposes a 12% increase to water rates and includes an increase in transfers to reserves from \$100,000 in FY18/19 to \$185,000 this year and an operational unappropriated reserve from \$50,000 to \$150,000. Even so, our reserves are nearly \$500,000 lower in this fiscal year than in the last due to the 6<sup>th</sup> St. Water Replacement Project that occurred in preparation for the 6<sup>th</sup> Street Improvement Project. Additionally, recent practice has been to be reactionary rather than proactive in our maintenance management of the water system. This is an unsustainable practice and comes at a far greater cost in the long run. Building our reserves, while also having a stable operations budget will allow us to shift into a preventative maintenance operation.

## Sewer

The Sewer Fund has been able to stay stable with minimal-to-moderate increases each year over the past six years. This budget proposes a 3.5% increase to sewer rates to keep up with the general management and maintenance costs of the system. In support of providing the necessary waste water services to the newly constructed data centers, we will be constructing a \$2.3 million Industrial Waste Water (IWW) line. Additionally, the City has hired a consultant to assist us in the creation of new industrial waste water rates and to review and propose any necessary changes our water and sewer rates as well as our System Development Charges (SDC) rates.

## Welcome to the 21<sup>st</sup> Century

This proposed budget makes several investments into new technology. No later than the October City Council meeting will the City be able to create, develop, and publish Council packets in a far more efficient





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way using Cloud based technology that will allow staff to: simultaneously work on documents and materials for Council meetings, manage calendars, publish materials, concurrently create minutes during a meeting, and integrate audio/video links online for viewer convenience. Perhaps the most exciting feature will be the ability to integrate public comment/participation from any location in the world with internet connectivity! Council members, staff, and the public will be able to seamlessly interact and conduct business from Council Chambers and anywhere the participant is located. Families with young children that can't break away, citizens with mobility or accessibility issues, or individuals with transportation limitations will all be able to participate with us at every meeting! This will be a truly incredible improvement to transparency and our ability to encourage participation of all City business. Our residents and visitors are our top priority and ensuring their ability to share their expectations and goals with us is invaluable and necessary to ensure that we properly manage our growth and keep our goals in line with the general community.

This proposed budget also includes updating many of our computers, purchasing Surface computers for exempt staff to work remotely, purchasing Microsoft Licenses rather than individual software packages, and other technological tools. The Police Department will be purchasing new and updated forensic software and digital fingerprinting technology and equipment.

## Training and Lots of It

Every department is increasing their training budget this year. With every department having at least one new employee or one newly created position, training for those employees is critical. Additionally, it has been several years since a strong emphasis on training has been directed city-wide. This year features an increase in both local trainings and national training conferences like the Government Finance Officers Association (GFOA), National Recreation and Parks Association (NRPA), the American Public Works Association (APWA), the International Economic Development Council (IEDC), and others. Broadening our perspective and knowledge sharing with other communities often translates to increased efficiencies and reduced operational costs.

## City Hall Annex (Umatilla Business Center)

This proposed budget includes a full remodel of the City Hall Annex (Old Post Office or, we are now playing around with the name Umatilla Business Center) of \$700,000. The budget includes \$280,000 from the Building Fund with the rest coming from reserves or loans. We have hired a consultant to aggressively go after grant funds from the Community Development Block Grant (CDBG) program, Meyer Memorial Trust, Oregon Community Foundation, and others. We are hopeful that we will be able to do this project using only Building Funds and grant funds and will not need to use other funds or loans. But, to ensure that the project is completed, we have budgeted the entire project. This project will house the Community Development Department staff, may become available for the Umatilla Chamber or other business



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partner(s), and will also have space for an all-new Business Incubator program by the City (details of this program will be available Spring 2020). The building will also feature a dynamic community room that will have a full commercial kitchen, indoor open space, restrooms, and storage. We anticipate this room to be used by our recreation programs, local businesses renting the space, and for educational workshops, including cooperative workforce training programs with educational and professional providers.

## Strategic Investment Program (SIP) Agreement

The City and the County currently have different opinions of the status of our SIP agreement. Of note, the SIP refers to "Additional Improvement Payments" needing to be distributed "by a separate agreement between the County and City." The City believes that no such agreement has been put into place, the County disagrees. This proposed budget incorporates what we believe would be worst-case scenario funding through finalization of those terms. The more than \$1 million of that scenario comes into the budget and is then fully expenses in other line items, but with no earmarked projects. This will allow the City to access these funds if needed during the fiscal year, but also limits our ability to spend them only if they are received.

## Reserves

A healthy operational budget must make plans or have funds available to be opportunistic or to leverage one-time funds that might become available unexpectedly. We are proud to propose this budget with Total Reserves of nearly \$7.3 million, or 27% of our operational budget. This surpasses our goal of at least 25% reserves. Having paid off loans in the previous fiscal year, with a small loan balance and a larger reserve balance, this proposed budget continues to exercise prudent and sound stewardship of the public's resources and positions the city well to make more strategic and affordable investments in the future.

## Summary

The City continues to grow and is doing a great job at adequately managing that growth and preparing for more growth. Other than Water, reserves are healthy. We are making significant investments into our quality of life services like parks, the library, businesses, and events. We are investing in major road, sewer, and other infrastructure projects. And, we are developing new and innovative ways to open up our services and be as transparent as we can to our community.

Sincerely,

Dave Stockdale – City Manager

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>GENERAL FUND</b>							
<b>REVENUES</b>							
01-6100	Beginning Fund Balance	893,140	1,172,294	1,593,679	1,594,422	1,521,343	
01-6101	Property Tax - Current	689,402	918,600	1,134,499	1,216,430	1,637,643	
01-6102	Property Tax - Prior	14,723	17,049	16,101	14,727	34,789	
01-6103	Franchise Tax - Refuse	29,221	38,790	35,500	27,838	39,500	
01-6104	Franchise Tax - Natural Ga	24,153	21,330	23,518	13,020	23,500	
01-6105	Franchise - Telecommunic	16,112	16,064	14,859	13,240	16,530	
01-6106	Franchise Tax - Electricity	757,740	691,923	700,000	465,274	700,000	
01-6108	Franchise Tax - Water	.00	.00	.00	.00	10,000	
01-6109	Benton PUD Lease Pmt	3,383	3,369	3,300	.00	3,300	
01-6112	Business Licenses	4,645	5,520	5,100	4,480	6,500	
01-6113	Sign & Fence Permits	675	425	500	775	750	
01-6115	Refuse Bill & Collection Fe	64,285	85,337	78,100	61,243	86,900	
01-6116	Dog Licenses	386	251	300	205	300	
01-6117	Dog Releases	825	625	500	305	500	
01-6120	Marina - Fuel	11,409	10,976	10,000	8,981	14,000	
01-6121	Marina - Diesel	2,726	3,756	5,000	1,162	.00	
01-6122	Marina - Ice	2,407	2,866	3,600	1,668	3,000	
01-6123	Marina - Sani Station	1,186	1,513	5,320	1,549	2,600	
01-6124	Marina - RV Park	144,221	164,592	152,200	105,538	165,000	
01-6125	Marina - Moorage	81,931	81,309	83,000	63,698	83,000	
01-6126	Marina - Keys	1,733	1,740	1,800	490	1,500	
01-6127	Marina - Electricity	9,543	7,721	9,500	4,203	9,500	
01-6128	Marina - Room Tax	11,729	14,308	12,600	9,881	13,500	
01-6129	Marina - Dry Storage	6,935	6,575	7,200	4,230	6,500	
01-6130	Marina - Miscellaneous Inc	18,937	8,315	8,000	8,216	8,250	
01-6135	State Liquor Apportionment	107,610	105,535	133,091	90,062	135,860	
01-6136	State Cigarette Apportionm	10,423	20,373	8,766	5,282	8,710	
01-6138	State Revenue Sharing	119,612	108,160	126,940	90,126	128,000	
01-6140	Lien Search Fees	590	430	1,000	1,190	1,200	
01-6141	Annex/Planning	7,408	20,024	5,000	3,710	5,000	
01-6142	Abatement Collections	.00	.00	2,500	1,339	2,500	
01-6143	Powerline Mitigation	7,500	7,500	10,000	10,000	.00	
01-6151	Cemetery Charges	1,650	1,470	2,000	3,955	4,000	
01-6155	Police Training Assessmen	58	32	50	53	50	
01-6156	Witness Fees	86	142	100	35	100	
01-6160	Marriage Licenses & Fees	2,730	2,240	3,500	1,400	2,000	
01-6161	Fines, Forfeitures & Bail	703,712	760,691	725,000	554,118	750,000	
01-6162	Interest Earnings	11,755	21,300	18,000	33,714	50,000	
01-6164	Sale of City Property	.00	500	1,000	.00	1,000	
01-6169	Abandoned Vehicles	3,277	2,430	2,500	3,900	5,000	
01-6171	NSF Check Charge	.00	.00	200	50	200	
01-6174	Cell Tower Land Lease Pm	41,553	29,065	29,250	18,864	29,250	
01-6175	Other Revenue	120,253	281,351	30,000	417,501	60,000	
01-6180	Police Dept Grants & Misc	12,941	27,242	15,000	5,476	10,000	
01-6181	Other Grants / Donations	.00	5,000	5,000	2,075	133,000	
01-6182	STF Program Funds	.00	.00	4,000	.00	4,000	
01-6183	Taxi Ticket Sales	.00	.00	3,000	168	3,000	
01-6190	Enterprise Zone CSF	.00	.00	.00	.00	404,192	
01-6191	SIP CSF	.00	.00	.00	.00	25,000	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
01-6195	SIP Annual Improvement P	.00	.00	.00	.00	1,000,000	
01-6622	Transfers	11,500	11,500	1,500	1,125	162,007	
Total REVENUES:		3,954,104	4,680,231	5,031,573	4,865,714	7,312,474	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>ADMINISTRATION</b>							
01-71-2-10	Regular Earnings	20,773	29,716	79,168	38,050	162,004	
01-71-2-20	Overtime Earnings	185	326	1,000	458	2,500	
01-71-2-31	FICA	1,585	2,261	5,062	2,881	12,585	
01-71-2-32	Health Insurance	2,836	6,977	11,946	8,327	30,435	
01-71-2-33	Retirement	1,709	2,652	7,226	4,038	23,979	
01-71-2-34	Workers Compensation	206	218	436	434	859	
01-71-2-35	Life Insurance	4	9	13	9	37	
01-71-2-36	Unemployment Tax	21	30	66	38	165	
01-71-2-37	Disability Insurance	48	87	152	73	211	
Total PERSONNEL SERVICES:		27,365	42,276	105,069	54,309	232,775	
01-71-3-20	City Attorney	5,418	21,868	25,000	67,645	85,000	
01-71-3-51	Supplies	3,718	4,102	3,750	4,256	6,000	
01-71-3-52	Postage	1,726	1,816	1,850	1,814	2,100	
01-71-3-55	Telephone	1,753	2,363	2,700	1,163	1,800	
01-71-3-56	Printing/Advertising	5,952	7,743	8,700	6,132	9,000	
01-71-3-57	Training/Travel	6,586	6,429	12,500	4,617	32,300	
01-71-3-58	Insurance	2,213	2,304	2,310	2,339	2,600	
01-71-3-59	Audit	15,450	16,100	16,100	16,250	16,250	
01-71-3-60	Elections	.00	.00	1,000	.00	1,000	
01-71-3-77	Umatilla Promotion	2,825	3,263	3,000	2,872	3,000	
01-71-3-79	Dues and Fees	8,097	6,005	6,250	7,130	9,200	
01-71-3-81	Building Maintenance	.00	.00	.00	.00	8,000	
01-71-3-83	Safety Committee	.00	.00	.00	.00	2,500	
01-71-3-88	Lease/Easement Renewals	.00	.00	.00	.00	8,000	
01-71-3-89	Miscellaneous	5,058	7,237	60,000	48,648	25,000	
01-71-3-90	Mayor & Council Expenses	9,065	11,519	12,500	12,718	15,000	
01-71-3-91	City Manager Expenses	.00	.00	.00	.00	4,000	
01-71-3-92	Neighborhood Cleanups	2,188	1,754	.00	.00	.00	
01-71-3-93	Downtown Revitalization G	.00	4,899	.00	.00	.00	
01-71-3-94	Employee Education Assist	.00	.00	10,000	857	10,000	
01-71-3-95	Computer Support	7,189	7,543	.00	.00	100,000	
01-71-3-96	Employee Appreciation	.00	.00	.00	.00	10,500	
01-71-3-97	Enterprise Zone CSF Fund	.00	.00	.00	.00	1,100,000	
01-71-3-98	SIP CSF Funds	.00	.00	.00	.00	25,000	
01-71-3-99	SIP Annual Improvement P	.00	.00	.00	.00	1,000,000	
Total MATERIALS & SERVICES:		77,241	104,944	165,660	176,442	2,476,250	
Total ADMINISTRATION:		104,606	147,220	270,729	230,751	2,709,025	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>COMMUNITY DEVELOPMENT</b>							
01-72-2-10	Regular Earnings	55,895	106,790	107,088	81,129	117,476	
01-72-2-20	Overtime Earnings	241	495	1,000	62	1,000	
01-72-2-31	FICA	4,188	8,029	7,657	6,086	9,063	
01-72-2-32	Health Insurance	15,693	22,218	24,271	18,488	31,855	
01-72-2-33	Retirement	7,950	14,884	14,960	12,396	23,246	
01-72-2-34	Workers Compensation	1,422	2,604	1,130	910	1,534	
01-72-2-35	Life Insurance	35	38	23	26	37	
01-72-2-36	Unemployment Tax	55	105	100	80	118	
01-72-2-37	Disability Insurance	149	252	292	198	214	
Total PERSONNEL SERVICES:		85,627	155,414	156,521	119,375	184,543	
01-72-3-15	Code Enforcement/Abatem	1,203	209-	.00	.00	.00	
01-72-3-20	City Attorney	4,708	50,489	135,000	45,142	70,000	
01-72-3-21	Land Use Planner	.00	.00	.00	.00	.00	
01-72-3-41	Engineering/Consultants	.00	3,887	85,000	22,929	165,000	
01-72-3-50	Capital Improvement Plann	.00	.00	.00	.00	60,000	
01-72-3-51	Supplies	849	2,816	3,000	1,720	3,000	
01-72-3-56	Printing/Advertising	2,115	6,534	6,000	1,963	5,000	
01-72-3-57	Training/Travel	6,747	10,845	12,500	6,840	17,400	
01-72-3-61	RARE Student	22,000	23,500	.00	.00	.00	
01-72-3-79	Dues and Fees	720	1,416	1,000	1,954	2,000	
01-72-3-80	Downtown Facade Grants	.00	.00	25,000	.00	50,000	
01-72-3-89	Miscellaneous	.00	1,601	5,000	314	4,000	
01-72-3-90	Planning Commission Exp	.00	.00	.00	.00	1,000	
01-72-3-95	Computer Support	1,881	3,395	.00	.00	.00	
Total MATERIALS & SERVICES:		40,223	104,274	272,500	80,864	377,400	
Total COMMUNITY DEVELOPMENT:		125,850	259,688	429,021	200,239	561,943	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>MUNICIPAL COURT</b>							
01-73-2-10	Regular Earnings	38,108	37,024	39,679	28,451	80,791	
01-73-2-31	FICA	2,915	2,832	3,035	2,177	6,181	
01-73-2-32	Health Insurance	9,680	9,971	10,641	8,058	19,624	
01-73-2-33	Retirement	4,666	6,175	6,739	4,736	12,313	
01-73-2-34	Workers Compensation	164	122	44	57	81	
01-73-2-35	Life Insurance	73	73	65	36	24	
01-73-2-36	Unemployment Tax	38	37	40	29	81	
01-73-2-37	Disability Insurance	109	112	111	70	129	
Total PERSONNEL SERVICES:		55,752	56,347	60,354	43,613	119,224	
01-73-3-19	Officiation Services	600	550	1,000	450	1,000	
01-73-3-20	Attorney Fees	1,516	780	2,500	.00	2,500	
01-73-3-33	NSF Checks	947	135	1,000	1,140	1,500	
01-73-3-51	Supplies	1,283	1,393	1,250	1,142	1,750	
01-73-3-52	Postage	25	25	50	12	50	
01-73-3-55	Telephone	423	558	600	328	600	
01-73-3-57	Training/Travel	2,985	.00	2,000	862	2,400	
01-73-3-58	Insurance	1,752	1,874	1,890	1,789	2,000	
01-73-3-62	Refunds	15,686	27,256	25,000	21,397	28,000	
01-73-3-79	Dues and Fees	267	100	275	.00	275	
01-73-3-88	State and County Assessm	380,025	410,635	400,000	298,244	425,000	
01-73-3-89	Miscellaneous	.00	68	100	.00	100	
01-73-3-95	Computer Support	.00	60	.00	.00	.00	
Total MATERIALS & SERVICES:		405,509	443,434	435,665	325,366	465,175	
Total MUNICIPAL COURT:		461,261	499,781	496,019	368,979	584,399	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>PARKS &amp; RECREATION DEPARTMENT</b>							
01-74-2-10	Regular Earnings	61,419	80,395	108,080	73,191	215,389	
01-74-2-20	Overtime Earnings	107	275	2,500	86	2,500	
01-74-2-31	FICA	4,525	5,913	8,192	5,361	16,477	
01-74-2-32	Health Insurance	19,200	22,906	28,947	19,294	45,303	
01-74-2-33	Retirement	6,389	12,664	14,729	9,871	41,394	
01-74-2-34	Workers Compensation	6,922	8,243	4,982	4,866	8,894	
01-74-2-35	Life Insurance	28	37	31	28	62	
01-74-2-36	Unemployment Tax	59	77	107	70	215	
01-74-2-37	Disability Insurance	207	255	278	164	296	
Total PERSONNEL SERVICES:		98,857	130,764	167,846	112,932	330,530	
01-74-3-41	Engineering	5,399	3,713	10,000	.00	50,000	
01-74-3-42	Contracted Services	.00	.00	.00	.00	12,500	
01-74-3-51	Supplies	119	220	200	166	500	
01-74-3-57	Training/Travel	122	208	2,200	511	10,400	
01-74-3-58	Insurance	890	887	945	890	1,000	
01-74-3-61	Uniform Allowance	216	450	500	652	1,000	
01-74-3-63	Gas/Oil	6,080	7,151	5,500	6,039	7,500	
01-74-3-73	Electricity	1,617	2,478	1,500	666	1,600	
01-74-3-79	Dues and Fees	.00	.00	.00	.00	1,500	
01-74-3-82	Equipment Operation	4,601	3,531	5,500	5,874	7,500	
01-74-3-84	Park Maintenance	9,529	10,642	35,000	12,323	60,000	
01-74-3-85	Recreation Programs	.00	.00	3,000	1,235	15,000	
01-74-3-86	Tree Maintenance/Program	.00	.00	10,000	1,049	10,000	
01-74-3-89	Miscellaneous	93	1,566	500	720	1,000	
01-74-3-90	Park & Rec Committee Exp	.00	.00	.00	.00	500	
Total MATERIALS & SERVICES:		28,664	30,845	74,845	30,123	180,000	
01-74-4-95	Equipment	.00	.00	.00	.00	5,000	
Total CAPITAL OUTLAY:		.00	.00	.00	.00	5,000	
Total PARKS & RECREATION DEPARTMENT:		127,521	161,609	242,691	143,055	515,530	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>MARINA AND RV PARK</b>							
01-75-3-20	Attorney Fees	.00	.00	2,500	.00	2,500	
01-75-3-41	Contracted Services	.00	.00	.00	.00	110,000	
01-75-3-51	Supplies	5,954	3,577	4,000	2,552	4,500	
01-75-3-52	Postage	307	254	300	305	300	
01-75-3-53	Fuel/Oil/Ice for Resale	14,580	20,572	22,500	8,681	20,000	
01-75-3-55	Telephone	1,691	2,005	5,500	1,219	4,000	
01-75-3-56	Printing/Advertising	5,883	5,636	6,000	5,667	7,500	
01-75-3-58	Insurance	9,688	10,908	11,519	11,336	12,475	
01-75-3-62	Refunds	5,160	5,996	5,500	2,543	5,500	
01-75-3-73	Electricity	38,966	35,563	39,000	21,831	36,000	
01-75-3-79	Dues and Fees	10,534	14,325	30,000	16,197	30,000	
01-75-3-84	Park Maintenance	194,379	201,688	214,000	135,123	64,000	
01-75-3-88	Transient Room Tax	10,206	9,423	10,500	10,384	13,550	
01-75-3-95	Computer Support	.00	975	5,000	960	2,500	
Total MATERIALS & SERVICES:		297,347	310,922	356,319	216,796	312,825	
01-75-4-95	Equipment	10,000	3,921	5,000	.00	5,000	
01-75-4-96	Buildings/Fixtures	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		10,000	3,921	5,000	.00	5,000	
Total MARINA AND RV PARK:		307,347	314,842	361,319	216,796	317,825	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>POLICE DEPARTMENT</b>							
01-76-2-10	Regular Earnings	775,844	810,622	922,502	575,062	994,086	
01-76-2-20	Overtime Earnings	14,898	16,595	30,000	18,847	30,000	
01-76-2-31	FICA	59,742	62,523	70,571	44,988	78,342	
01-76-2-32	Health Insurance	170,724	169,343	215,648	144,909	250,675	
01-76-2-33	Retirement	95,380	131,422	153,506	94,172	216,380	
01-76-2-34	Workers Compensation	36,370	37,255	22,772	22,301	21,841	
01-76-2-35	Life Insurance	450	461	381	315	456	
01-76-2-36	Unemployment Tax	777	818	923	586	1,024	
01-76-2-37	Disability Insurance	750	747	2,183	909	1,604	
Total PERSONNEL SERVICES:		1,154,936	1,229,787	1,418,486	902,090	1,594,408	
01-76-3-48	Minor Equipment	2,038	2,486	5,000	638	5,000	
01-76-3-51	Supplies	4,494	3,281	7,500	2,483	7,500	
01-76-3-52	Postage	115	202	200	86	200	
01-76-3-54	Heat/Light	7,604	7,902	7,750	5,391	8,100	
01-76-3-55	Telephone	15,777	15,484	16,500	10,260	16,500	
01-76-3-57	Training/Travel	7,331	8,025	10,800	8,703	15,000	
01-76-3-58	Insurance	7,875	7,688	8,190	7,786	8,600	
01-76-3-61	Uniform Allowance	6,631	3,499	8,000	6,428	10,000	
01-76-3-62	Physicals	2,043	2,080	1,800	1,306	1,800	
01-76-3-63	Gas/Oil	18,212	25,222	24,000	17,439	28,000	
01-76-3-65	Legal Services	.00	359	1,000	.00	1,000	
01-76-3-79	Dues and Fees	795	550	800	1,230	1,000	
01-76-3-80	Outfit New Police Vehicles	3,761	1,375	5,000	938	5,000	
01-76-3-81	Building Maintenance	.00	.00	.00	.00	16,000	
01-76-3-82	Equipment Operation	15,429	18,327	14,500	16,453	22,500	
01-76-3-86	Interpretors	.00	.00	500	.00	500	
01-76-3-88	Dispatch Fees/Coverage	19,575	44,990	63,880	47,910	82,770	
01-76-3-89	Miscellaneous	6,049	5,155	5,000	3,476	5,000	
01-76-3-90	Accred Police Dept/Lexipol	4,738	5,033	5,300	4,182	5,900	
01-76-3-95	Computer Support	3,036	703	.00	.00	.00	
01-76-3-96	Reserve Officers	.00	1,052	1,000	1,471	1,000	
01-76-3-97	Contractual Services	300	.00	3,200	.00	3,200	
01-76-3-98	Code Enforcement	340	113	.00	.00	.00	
01-76-3-99	Dog Holding Facility	2,300	1,550	2,000	765	2,000	
Total MATERIALS & SERVICES:		128,444	155,076	191,920	136,945	246,570	
01-76-4-90	Safety Equipment	2,906	3,380	3,500	1,584	3,500	
01-76-4-95	Equipment	4,374	.00	11,000	10,947	6,500	
Total CAPITAL OUTLAY:		7,280	3,380	14,500	12,531	10,000	
Total POLICE DEPARTMENT:		1,290,660	1,388,243	1,624,906	1,051,566	1,850,978	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>CODE ENFORCEMENT</b>							
01-77-2-10	Regular Earnings	.00	.00	59,592	46,797	66,029	
01-77-2-20	Overtime Earnings	.00	.00	1,000	.00	1,000	
01-77-2-31	FICA	.00	.00	4,559	3,580	5,128	
01-77-2-32	Health Insurance	.00	.00	15,615	11,851	16,650	
01-77-2-33	Retirement	.00	.00	9,761	7,452	14,466	
01-77-2-34	Workers Compensation	.00	.00	745	953	877	
01-77-2-35	Life Insurance	.00	.00	23	24	34	
01-77-2-36	Unemployment Tax	.00	.00	60	47	67	
01-77-2-37	Disability Insurance	.00	.00	130	41	123	
Total PERSONNEL SERVICES:		.00	.00	91,485	70,745	104,374	
01-77-3-15	Code Enforcement/Abatem	.00	.00	55,000	8,882	20,000	
01-77-3-16	Neighborhood Cleanups	.00	.00	1,500	.00	6,000	
01-77-3-20	City Attorney	.00	.00	5,000	.00	2,500	
01-77-3-51	Supplies	.00	.00	1,500	110	1,000	
01-77-3-52	Postage	.00	.00	250	.00	250	
01-77-3-57	Training/Travel	.00	.00	2,500	1,008	3,000	
01-77-3-61	Clothing Allowance	.00	.00	.00	.00	250	
01-77-3-63	Gas/Oil	.00	.00	.00	.00	2,500	
01-77-3-79	Dues and Fees	.00	.00	150	75	150	
01-77-3-82	Equipment Operation	.00	.00	.00	.00	1,000	
01-77-3-89	Miscellaneous	.00	.00	1,000	76	500	
Total MATERIALS & SERVICES:		.00	.00	66,900	10,151	37,150	
Total CODE ENFORCEMENT:		.00	.00	158,385	80,896	141,524	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>TRANSPORTATION</b>							
01-78-3-51	Supplies	.00	.00	1,000	323	1,000	
01-78-3-88	Taxi Program	.00	.00	6,000	.00	6,000	
Total MATERIALS & SERVICES:		.00	.00	7,000	323	7,000	
Total TRANSPORTATION:		.00	.00	7,000	323	7,000	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>911 EMERGENCY SERVICE CENTER</b>							
01-91-3-59	T1 Line for CIS Software	1,124	1,121	1,250	839	1,250	
Total MATERIALS & SERVICES:		1,124	1,121	1,250	839	1,250	
01-91-4-99	Equipment	.00	.00	500	.00	.00	
Total CAPITAL OUTLAY:		.00	.00	500	.00	.00	
Total 911 EMERGENCY SERVICE CENTER:		1,124	1,121	1,750	839	1,250	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>NON-DEPARTMENTAL</b>							
01-99-5-21	Operating Contingency	.00	.00	440,203	.00	50,000	
	Total OPERATING CONTINGENCY:	.00	.00	440,203	.00	50,000	
01-99-6-22	Transfers	363,685	312,920	621,700	415,975	173,000	
	Total TRANSFERS:	363,685	312,920	621,700	415,975	173,000	
01-99-8-25	Unappropriated Fund Bala	.00	.00	377,850	.00	400,000	
	Total UNAPPROPRIATED FUND BALANCE:	.00	.00	377,850	.00	400,000	
	Total NON-DEPARTMENTAL:	363,685	312,920	1,439,753	415,975	623,000	
	GENERAL FUND Revenue Total:	3,954,104	4,680,231	5,031,573	4,865,714	7,312,474	
	GENERAL FUND Expenditure Total:	2,782,055	3,085,424	5,031,573	2,709,420	7,312,474	
	Net Total GENERAL FUND:	1,172,049	1,594,806	.00	2,156,295	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>WATER FUND</b>							
<b>REVENUES</b>							
02-6100	Beginning Fund Balance	39,609	56,063	39,356	108,446	163,671	
02-6132	Water Deposits	15,900	17,400	16,000	16,400	21,000	
02-6144	Water User Fees	957,166	1,031,174	1,081,737	850,712	1,211,578	
02-6145	Line Installations	8,140	29,260	37,740	28,860	39,960	
02-6150	Turn On & Off Fee	300	213	500	211	500	
02-6162	Interest Earnings	561	1,983	1,800	3,499	4,800	
02-6164	Sale of City Property	.00	.00	500	.00	500	
02-6171	NSF Check Charge	875	235	750	250	500	
02-6175	Other Revenue	1,484	3,708	2,000	3,057	3,500	
02-6622	Transfers	.00	.00	.00	.00	4,313	
Total REVENUES:		1,024,034	1,140,036	1,180,383	1,011,435	1,450,322	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>WATER DEPARTMENT</b>							
02-70-2-10	Regular Earnings	340,419	337,968	329,861	257,049	341,851	
02-70-2-20	Overtime Earnings	1,194	2,206	2,500	2,651	5,000	
02-70-2-31	FICA	25,458	25,406	25,234	19,229	26,534	
02-70-2-32	Health Insurance	75,267	79,522	83,904	61,062	96,490	
02-70-2-33	Retirement	29,874	42,242	42,218	28,222	60,627	
02-70-2-34	Workers Compensation	14,004	13,773	8,113	7,952	6,992	
02-70-2-35	Life	135	145	108	91	123	
02-70-2-36	Unemployment Tax	332	332	330	251	347	
02-70-2-37	Disability Insurance	916	982	938	554	578	
Total PERSONNEL SERVICES:		487,600	502,575	493,206	377,062	538,542	
02-70-3-20	City Attorney	.00	2,149	1,000	1,303	2,500	
02-70-3-33	NSF Check	1,074	1,304	1,000	1,155	1,750	
02-70-3-41	Engineering	.00	5,490	10,000	7,350	33,000	
02-70-3-42	Contracted Services	.00	.00	.00	.00	12,500	
02-70-3-44	Lab Tests	7,570	5,118	8,000	4,490	13,500	
02-70-3-50	Office Supplies	2,637	2,521	2,200	2,357	3,000	
02-70-3-52	Postage	6,774	5,060	6,500	2,885	6,000	
02-70-3-55	Telephone	3,973	4,756	5,000	3,475	5,000	
02-70-3-56	Printing/Advertising	.00	.00	2,500	2,168	2,500	
02-70-3-57	Training/Travel	1,642	4,211	8,000	6,586	10,050	
02-70-3-58	Insurance	29,916	29,654	31,185	29,676	32,730	
02-70-3-61	Uniform Allowance	1,464	994	1,500	1,186	2,000	
02-70-3-62	Refunds	11,091	15,167	15,000	14,654	19,000	
02-70-3-63	Gas/Oil	8,029	9,962	9,500	7,791	11,000	
02-70-3-73	Electricity	216,304	215,424	225,000	153,429	210,000	
02-70-3-79	Permits and Fees	1,576	3,180	3,200	3,268	4,000	
02-70-3-80	Certification Costs	1,358	794	1,500	925	1,500	
02-70-3-81	Building Maintenance	.00	.00	.00	.00	12,000	
02-70-3-82	Equipment Operation	4,544	15,302	6,000	4,577	7,500	
02-70-3-84	Plant Maintenance	61,926	67,546	115,000	83,261	110,000	
02-70-3-89	Miscellaneous	1,443	2,168	2,000	764	2,000	
02-70-3-95	Computer Support	100	285	.00	.00	.00	
Total MATERIALS & SERVICES:		361,420	391,084	454,085	331,299	501,530	
02-70-4-03	Equipment	.00	6,931	14,200	3,964	5,000	
Total CAPITAL OUTLAY:		.00	6,931	14,200	3,964	5,000	
02-70-5-21	Operating Contingency	.00	.00	25,000	.00	35,000	
Total OPERATING CONTINGENCY:		.00	.00	25,000	.00	35,000	
02-70-6-22	Transfers	118,950	131,000	141,000	105,900	192,250	
Total TRANSFERS:		118,950	131,000	141,000	105,900	192,250	
02-70-7-11	Water Principal Payments	.00	.00	.00	.00	42,000	
02-70-7-12	Water Interest Payments	.00	.00	.00	.00	30,000	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
	Total DEBT SERVICE:	.00	.00	.00	.00	72,000	
02-70-8-25	Unappropriated Fund Bala	.00	.00	52,892	.00	106,000	
	Total RESERVES:	.00	.00	52,892	.00	106,000	
	Total WATER DEPARTMENT:	967,971	1,031,590	1,180,383	818,225	1,450,322	
	WATER FUND Revenue Total:	1,024,034	1,140,036	1,180,383	1,011,435	1,450,322	
	WATER FUND Expenditure Total:	967,971	1,031,590	1,180,383	818,225	1,450,322	
	Net Total WATER FUND:	56,063	108,446	.00	193,210	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>SEWER FUND</b>							
<b>REVENUES</b>							
03-6100	Beginning Fund Balance	345,990	441,557	556,098	566,008	570,142	
03-6145	Line Installations	3,300	12,388	15,300	11,700	16,200	
03-6146	Sewer User Fees	1,419,745	1,515,869	1,298,698	1,119,993	1,605,285	
03-6147	Reuse User Fees	.00	.00	252,425	.00	.00	
03-6162	Interest Earnings	3,196	7,238	4,500	8,757	11,000	
03-6175	Other Revenue	7,412	988	500	562	500	
03-6622	Transfers	.00	.00	.00	.00	3,464	
Total REVENUES:		1,779,642	1,978,039	2,127,521	1,707,020	2,206,591	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>SEWER DEPARTMENT</b>							
03-70-2-10	Regular Earnings	419,816	434,305	426,950	332,370	400,561	
03-70-2-20	Overtime Earnings	1,273	1,579	2,500	3,870	5,000	
03-70-2-31	FICA	31,938	33,055	32,662	25,669	31,026	
03-70-2-32	Health Insurance	85,027	91,233	97,794	74,156	93,870	
03-70-2-33	Retirement	46,432	60,036	66,033	47,665	77,482	
03-70-2-34	Workers Compensation	15,630	15,143	8,448	8,309	7,978	
03-70-2-35	Life Insurance	228	190	142	124	141	
03-70-2-36	Unemployment Tax	418	432	427	335	406	
03-70-2-37	Disability Insurance	1,244	1,279	1,283	763	676	
Total PERSONNEL SERVICES:		602,005	637,254	636,239	493,260	617,140	
03-70-3-20	City Attorney	1,463	1,367	2,500	980	2,500	
03-70-3-41	Engineering	.00	6,317	25,000	71,269	65,000	
03-70-3-42	Contracted Services	.00	.00	.00	.00	12,500	
03-70-3-44	Lab Tests & Lab Supplies	5,995	10,625	4,500	4,051	6,000	
03-70-3-50	Office Supplies	1,921	2,184	2,200	2,337	3,612	
03-70-3-52	Postage	6,518	5,569	6,500	2,898	6,000	
03-70-3-55	Telephone	6,506	7,330	7,500	4,444	6,500	
03-70-3-57	Training/Travel	202	1,450	4,000	3,146	10,050	
03-70-3-58	Insurance	40,025	38,994	41,370	39,431	43,375	
03-70-3-61	Uniform Allowance	2,649	1,987	2,400	1,742	2,400	
03-70-3-63	Gas/Oil	4,505	5,784	7,000	4,123	6,500	
03-70-3-73	Electricity	111,031	107,230	115,000	80,476	115,000	
03-70-3-79	Permits and Fees	7,546	7,460	19,250	10,869	18,000	
03-70-3-80	Certification Costs	1,455	1,031	1,500	872	1,250	
03-70-3-81	Building Maintenance	.00	.00	.00	.00	15,000	
03-70-3-82	Equipment Operation	6,167	12,126	7,500	13,038	36,500	
03-70-3-84	Plant Maintenance	35,466	32,244	32,500	24,730	32,500	
03-70-3-89	Miscellaneous	.00	.00	1,000	662	1,000	
03-70-3-95	Computer Support	.00	120	.00	.00	.00	
Total MATERIALS & SERVICES:		231,450	241,818	279,720	265,069	383,687	
03-70-4-03	Equipment	893	11,424	15,700	996	10,000	
Total CAPITAL OUTLAY:		893	11,424	15,700	996	10,000	
03-70-5-21	Operating Contingency	.00	.00	200,000	.00	180,000	
Total OPERATING CONTINGENCY:		.00	.00	200,000	.00	180,000	
03-70-6-22	Transfers	236,750	252,000	270,000	204,795	304,750	
Total TRANSFERS:		236,750	252,000	270,000	204,795	304,750	
03-70-7-11	Sewer Principal Payments	230,000	235,000	240,000	240,000	245,000	
03-70-7-12	Sewer Interest Payments	36,988	34,536	27,600	27,571	22,750	
03-70-7-13	Reuse Principal Payments	.00	.00	56,000	.00	56,000	
03-70-7-14	Reuse Interest Payments	.00	.00	27,000	4,406	6,000	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
Total DEBT SERVICE:		266,988	269,536	350,600	271,977	329,750	
03-70-8-20	CWSRF Loan Reserve	.00	.00	49,064	.00	49,064	
03-70-8-24	Unappropriated Reuse Fun	.00	.00	120,361	.00	.00	
03-70-8-25	Unappropriated Fund Bala	.00	.00	205,837	.00	332,200	
Total RESERVES:		.00	.00	375,262	.00	381,264	
Total SEWER DEPARTMENT:		1,338,085	1,412,031	2,127,521	1,236,097	2,206,591	
SEWER FUND Revenue Total:		1,779,642	1,978,039	2,127,521	1,707,020	2,206,591	
SEWER FUND Expenditure Total:		1,338,085	1,412,031	2,127,521	1,236,097	2,206,591	
Net Total SEWER FUND:		441,557	566,008	.00	470,923	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>STATE TAX STREET FUND</b>							
<b>REVENUES</b>							
04-6100	Beginning Fund Balance	578,580	513,499	410,102	403,405	283,092	
04-6137	State Highway Apportionm	427,654	459,079	525,118	411,234	525,000	
04-6140	STP Funds	.00	.00	689,861	.00	774,350	
04-6162	Interest Earnings	5,543	7,289	6,000	7,001	7,500	
04-6175	Other Revenue	3,045	3,432	2,500	2,632	2,003,000	
04-6622	Transfers	4,000	4,000	4,000	3,025	7,000	
Total REVENUES:		1,018,822	987,299	1,637,581	827,298	3,599,942	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>STREET DEPARTMENT</b>							
04-70-2-10	Regular Earnings	212,106	220,660	228,118	162,956	158,386	
04-70-2-20	Overtime Earnings	4,971	3,385	5,000	2,124	5,000	
04-70-2-31	FICA	15,872	16,302	17,451	11,921	12,499	
04-70-2-32	Health Insurance	61,757	65,564	71,169	45,955	47,113	
04-70-2-33	Retirement	28,480	39,738	40,105	25,526	34,242	
04-70-2-34	Workers Compensation	24,860	24,104	14,565	14,187	8,836	
04-70-2-35	Life Insurance	118	121	96	74	62	
04-70-2-36	Unemployment Tax	208	213	228	156	163	
04-70-2-37	Disability Insurance	710	720	723	405	282	
Total PERSONNEL SERVICES:		349,082	370,806	377,455	263,303	266,583	
04-70-3-20	Attorney Fees	.00	.00	2,500	.00	72,500	
04-70-3-41	Engineering	16,310	3,716	20,000	6,000	580,000	
04-70-3-42	Contracted Services	.00	.00	.00	.00	12,500	
04-70-3-57	Training/Travel	260	.00	1,000	395	2,500	
04-70-3-58	Insurance	8,628	8,575	9,136	8,696	9,600	
04-70-3-61	Uniform Allowance	1,060	1,122	1,250	1,082	1,250	
04-70-3-63	Gas/Oil	8,735	10,576	10,000	8,257	11,000	
04-70-3-70	Lighting	35,913	32,737	37,000	26,319	37,000	
04-70-3-80	Certification Costs	650	291	750	205	500	
04-70-3-82	Equipment Operation	24,428	22,231	25,000	7,265	15,000	
04-70-3-85	Street Maintenance	21,556	79,561	35,000	22,770	35,000	
04-70-3-90	STIP Projects	.00	.00	689,862	.00	.00	
Total MATERIALS & SERVICES:		117,540	158,809	831,498	80,989	776,850	
04-70-4-03	Equipment	.00	5,278	11,500	7,658	5,000	
04-70-4-10	Street/Curb/Sidewalk Impr	.00	.00	.00	.00	1,339,000	
04-70-4-11	STIP Projects	.00	.00	.00	.00	774,350	
Total CAPITAL OUTLAY:		.00	5,278	11,500	7,658	2,118,350	
04-70-5-21	Operating Contingency	.00	.00	250,000	.00	235,000	
Total OPERATING CONTINGENCY:		.00	.00	250,000	.00	235,000	
04-70-6-22	Transfers	38,700	49,000	92,000	69,215	48,950	
Total TRANSFERS:		38,700	49,000	92,000	69,215	48,950	
04-70-8-25	Unappropriated Fund Bala	.00	.00	75,128	.00	154,209	
Total RESERVES:		.00	.00	75,128	.00	154,209	
Total STREET DEPARTMENT:		505,322	583,893	1,637,581	421,165	3,599,942	
STATE TAX STREET FUND Revenue Total:		1,018,822	987,299	1,637,581	827,298	3,599,942	
STATE TAX STREET FUND Expenditure Total:		505,322	583,893	1,637,581	421,165	3,599,942	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
Net Total STATE TAX STREET FUND:		513,499	403,405	.00	406,133	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>CAPITAL RESERVE FUND</b>							
<b>REVENUES</b>							
05-6100	Beginning Fund Balance	1,040,499	983,701	1,084,884	1,201,357	1,447,040	
05-6130	Co-Gen Plant Calpine	42,712	46,576	51,063	51,064	55,664	
05-6140	McNary Park & Rec Fee	.00	19,500	.00	4,500	.00	
05-6150	Capital Donations	.00	.00	6,000	6,000	.00	
05-6151	Capital Grants	.00	18,000	.00	20,000	127,500	
05-6162	Interest Earnings	9,283	16,408	11,000	22,540	30,000	
05-6175	Other Revenue	.00	.00	10,122	10,122	420,000	
05-6622	Transfers	392,840	392,500	803,500	552,676	469,000	
Total REVENUES:		1,485,335	1,476,686	1,966,569	1,868,260	2,549,204	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>CAPITAL RESERVE DEPARTMENT</b>							
05-70-3-50	Capital Improvement Plann	.00	.00	50,000	.00	.00	
05-70-3-81	Building Maint City Hall	4,510	4,845	8,000	4,342	.00	
05-70-3-82	Building Maint Police Dept	13,315	14,809	20,000	14,856	.00	
05-70-3-83	Building Maint Library	5,383	4,780	6,000	3,651	.00	
05-70-3-84	Building Maint Water Dept	9,063	9,418	10,000	7,734	.00	
05-70-3-85	Building Maint Sewer Dept	8,648	8,972	15,000	11,280	.00	
05-70-3-95	Computer Support	30,155	33,633	80,000	59,750	.00	
Total MATERIALS & SERVICES:		71,074	76,457	189,000	101,612	.00	
05-70-4-77	Office Remodel	.00	.00	100,000	.00	670,000	
05-70-4-78	McNary Park Improvement	.00	.00	24,000	.00	24,000	
05-70-4-79	Minor Property Improveme	1,049	.00	5,000	4,150	10,000	
05-70-4-80	Downtown Revitalization	.00	.00	380,000	.00	460,000	
05-70-4-81	Park Equipment	67,664	6,469	92,800	55,334	33,000	
05-70-4-82	Shop Building Reserve	9,223	25,655	7,500	11,426	.00	
05-70-4-83	Sewer Dept Equip & Jet Tr	3,026	.00	36,500	858	3,000	
05-70-4-84	Water Department Equipm	5,296	5,331	31,500	1,938	36,000	
05-70-4-85	Police Computer Reserve	1,890	3,995	10,000	2,315	16,200	
05-70-4-86	Library Computer Reserve	120	690	5,000	180	5,000	
05-70-4-87	City Hall Computer Reserv	53,186	11,100	25,000	9,064	25,000	
05-70-4-88	Marina Computer Reserve	.00	.00	3,200	.00	3,200	
05-70-4-89	Code Enforcement Equipm	.00	.00	.00	.00	.00	
05-70-4-90	Police Equip Reserve	13,208	.00	54,000	.00	.00	
05-70-4-91	Land Acquisition	87,640	44,000	139,000	94,481	100,000	
05-70-4-92	Park Expansion & Improve	.00	22,309	146,750	57,216	146,000	
05-70-4-93	Office Equipment Replace	5,097	14,157	25,000	18,397	15,000	
05-70-4-94	Streets Equipment	13,161	41,085	87,000	15,555	34,000	
05-70-4-95	Police Cars	21,000	24,079	10,122	22,317	90,000	
05-70-4-96	Bike Paths/Pedestrian Impr	.00	.00	60,000	.00	90,000	
05-70-4-97	Cemetery Expansion	.00	.00	.00	.00	.00	
05-70-4-98	Street Sweeper	149,000	.00	.00	.00	.00	
05-70-4-99	Building Dept Equipment	.00	.00	5,000	.00	2,000	
Total CAPITAL OUTLAY:		430,559	198,871	1,247,372	293,231	1,762,400	
05-70-6-22	Transfers	.00	.00	.00	.00	84,876	
Total TRANSFERS:		.00	.00	.00	.00	84,876	
05-70-8-25	Unappropriated Fund Bala	.00	.00	530,197	.00	701,928	
Total RESERVES:		.00	.00	530,197	.00	701,928	
Total CAPITAL RESERVE DEPARTMENT:		501,633	275,328	1,966,569	394,843	2,549,204	
CAPITAL RESERVE FUND Revenue Total:		1,485,335	1,476,686	1,966,569	1,868,260	2,549,204	
CAPITAL RESERVE FUND Expenditure Total:		501,633	275,328	1,966,569	394,843	2,549,204	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
	Net Total CAPITAL RESERVE FUND:	983,701	1,201,357	.00	1,473,416	.00	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>LIBRARY FUND</b>							
<b>REVENUES</b>							
06-6100	Beginning Fund Balance	75,067	116,283	128,803	132,492	130,659	
06-6153	Library Donations	16,467	.00	500	.00	500	
06-6154	County Library	169,145	177,185	168,559	182,569	180,165	
06-6156	County Library Windmill Fu	1,682	1,575	1,340	1,565	7,324	
06-6157	State Library Grants	1,248	1,288	1,200	4,270	1,200	
06-6158	Miscellaneous Grants	216	.00	500	.00	500	
06-6162	Interest Earnings	1,067	2,203	1,250	2,491	3,600	
06-6175	Miscellaneous Revenue	602	575	750	548	750	
06-6622	Transfers	33,000	35,000	20,000	15,200	23,392	
Total REVENUES:		298,493	334,108	322,902	339,134	348,090	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>LIBRARY FUND DEPARTMENT</b>							
06-70-2-10	Regular Earnings	101,662	108,701	113,196	82,858	134,407	
06-70-2-20	Overtime Earnings	54	763	500	194	500	
06-70-2-31	FICA	7,603	8,190	8,659	6,318	10,320	
06-70-2-32	Health Insurance	27,674	28,507	30,455	20,890	30,310	
06-70-2-33	Retirement	13,218	17,701	19,078	13,447	27,765	
06-70-2-34	Workers Compensation	514	588	127	174	144	
06-70-2-35	Life Insurance	148	148	128	79	54	
06-70-2-36	Unemployment Tax	99	107	113	83	135	
06-70-2-37	Disability Insurance	314	319	322	200	209	
Total PERSONNEL SERVICES:		151,288	165,023	172,578	124,243	203,844	
06-70-3-40	Periodicals	540	537	650	563	700	
06-70-3-44	Teen Program	96	.00	.00	.00	.00	
06-70-3-45	Programming	1,509	1,411	2,000	1,691	10,000	
06-70-3-49	Books	9,553	10,977	10,500	9,241	12,000	
06-70-3-50	Media	2,057	813	2,000	1,338	2,000	
06-70-3-51	Supplies	2,767	2,478	2,500	2,150	2,750	
06-70-3-52	Postage	209	251	250	258	300	
06-70-3-54	Electricity	4,406	3,888	4,500	2,687	4,500	
06-70-3-55	Telephone	22	2,930	3,000	1,649	3,000	
06-70-3-57	Training/Travel	996	3,868	3,500	1,364	5,150	
06-70-3-81	Building Maintenance	.00	.00	.00	.00	6,000	
06-70-3-85	Dues & Fees	991	674	1,000	473	1,000	
06-70-3-89	Miscellaneous	.00	160	250	.00	500	
06-70-3-95	Computer Support/Softwar	475	150	.00	.00	.00	
Total MATERIALS & SERVICES:		23,623	28,136	30,150	21,414	47,900	
06-70-4-93	Equipment	.00	1,157	2,500	996	1,500	
Total CAPITAL OUTLAY:		.00	1,157	2,500	996	1,500	
06-70-5-21	Operating Contingency	.00	.00	2,500	.00	2,500	
Total OPERATING CONTINGENCY:		.00	.00	2,500	.00	2,500	
06-70-6-22	Transfers	7,300	7,300	12,300	9,231	10,000	
Total TRANSFERS:		7,300	7,300	12,300	9,231	10,000	
06-70-8-25	Unappropriated Fund Bala	.00	.00	102,874	.00	82,346	
Total RESERVES:		.00	.00	102,874	.00	82,346	
Total LIBRARY FUND DEPARTMENT:		182,211	201,617	322,902	155,884	348,090	
LIBRARY FUND Revenue Total:		298,493	334,108	322,902	339,134	348,090	
LIBRARY FUND Expenditure Total:		182,211	201,617	322,902	155,884	348,090	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
	Net Total LIBRARY FUND:	116,283	132,492	.00	183,250	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>REFUSE FUND</b>							
<b>REVENUES</b>							
08-6100	Beginning Fund Balance	28,219	59,661	59,510	86,023	84,106	
08-6143	Refuse Collection	636,645	741,976	710,000	593,599	790,000	
Total REVENUES:		664,864	801,637	769,510	679,622	874,106	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>REFUSE AGENCY</b>							
08-70-3-62	Refunds	.00	151	1,200	301	1,200	
08-70-3-71	Refuse Collections	511,697	591,336	596,400	435,486	663,600	
	Total MATERIALS & SERVICES:	511,697	591,487	597,600	435,787	664,800	
08-70-6-22	Transfers	93,506	124,127	113,600	84,306	126,400	
	Total TRANSFERS:	93,506	124,127	113,600	84,306	126,400	
08-70-8-25	Unappropriated Fund Bala	.00	.00	58,310	.00	82,906	
	Total Object: 8:	.00	.00	58,310	.00	82,906	
	Total REFUSE AGENCY:	605,203	715,614	769,510	520,093	874,106	
	REFUSE FUND Revenue Total:	664,864	801,637	769,510	679,622	874,106	
	REFUSE FUND Expenditure Total:	605,203	715,614	769,510	520,093	874,106	
	Net Total REFUSE FUND:	59,661	86,023	.00	159,529	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>BUILDING DEPARTMENT FUND</b>							
<b>REVENUES</b>							
09-6100	Beginning Fund Balance	.00	394,372	801,280	1,101,949	1,939,243	
09-6140	Bldg/Mech/M.H./Plumbing	198,930	383,035	262,000	318,241	320,000	
09-6145	Community Dev Plan Revi	110,379	231,657	214,000	235,334	235,000	
09-6150	Electrical Permits	125,211	217,023	141,000	178,370	255,050	
09-6155	Electrical Plan Reviews/MI	29,419	47,540	33,000	40,434	61,650	
09-6160	State Surcharges	38,987	74,834	48,360	35,715	69,220	
09-6162	Interest Earnings	2,186	11,843	10,000	25,708	40,000	
09-6175	Other Revenue	.00	.00	.00	38,017	.00	
Total REVENUES:		505,112	1,360,304	1,509,640	1,973,768	2,920,163	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>BUILDING DEPARTMENT</b>							
09-70-2-10	Regular Earnings	29,775	71,206	136,158	67,319	172,686	
09-70-2-20	Overtime Earnings	80	191	2,500	70	2,500	
09-70-2-31	FICA	2,230	5,339	8,121	5,052	13,402	
09-70-2-32	Health Insurance	6,492	13,765	23,933	14,352	41,458	
09-70-2-33	Retirement	3,361	9,371	13,152	9,724	30,950	
09-70-2-34	Workers Compensation	631	1,463	836	833	2,118	
09-70-2-35	Life Insurance	13	25	24	21	51	
09-70-2-36	Unemployment Tax	29	70	106	66	175	
09-70-2-37	Disability Insurance	89	196	278	147	273	
Total PERSONNEL SERVICES:		42,700	101,626	185,108	97,584	263,613	
09-70-3-20	City Attorney	345	.00	5,000	.00	5,000	
09-70-3-22	Building Inspector/Official	16,520	87,629	140,000	132,233	150,000	
09-70-3-25	Electrical Inspector	8,680	9,913	40,000	22,136	40,000	
09-70-3-40	OR Bldg Code Div/St Surc	41,095	55,234	60,000	63,789	80,000	
09-70-3-41	Engineering/Consultants	.00	.00	20,000	.00	30,000	
09-70-3-51	Supplies	498	851	2,500	239	2,500	
09-70-3-57	Training/Travel	.00	2,951	13,000	5,814	15,000	
09-70-3-79	Permits and Fees	.00	.00	.00	1,698	5,000	
09-70-3-89	Miscellaneous	902	153	2,500	730	2,500	
Total MATERIALS & SERVICES:		68,040	156,730	283,000	226,640	330,000	
09-70-5-21	Operating Contingency	.00	.00	462,000	.00	425,000	
Total OPERATING CONTINGENCY:		.00	.00	462,000	.00	425,000	
09-70-6-22	Transfers	.00	.00	11,500	8,635	280,350	
Total TRANSFERS:		.00	.00	11,500	8,635	280,350	
09-70-8-25	Unappropriated Fund Bala	.00	.00	568,032	.00	1,621,200	
Total Object: 8:		.00	.00	568,032	.00	1,621,200	
Total BUILDING DEPARTMENT:		110,740	258,356	1,509,640	332,858	2,920,163	
BUILDING DEPARTMENT FUND Revenue Total:		505,112	1,360,304	1,509,640	1,973,768	2,920,163	
BUILDING DEPARTMENT FUND Expenditure Total:		110,740	258,356	1,509,640	332,858	2,920,163	
Net Total BUILDING DEPARTMENT FUND:		394,372	1,101,949	.00	1,640,910	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>DEBT SERVICE FUND</b>							
<b>REVENUES</b>							
10-6100	Beginning Fund Balance	33,409	33,281	19,914	19,754	.00	
10-6101	Property Tax - Current	38,455	26,075	.00	.00	.00	
10-6102	Property Tax - Prior	2,946	1,748	.00	1,077	.00	
10-6162	Interest Earnings	534	711	300	242	.00	
10-6622	Transfers	21,000	21,000	.00	.00	.00	
Total REVENUES:		96,343	82,816	20,214	21,074	.00	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>DEBT SERVICE FUND</b>							
10-70-7-11	Principal Payment	57,018	59,904	19,739	17,911	.00	
10-70-7-12	Interest Payments Coupon	6,044	3,158	475	477	.00	
Total DEBT SERVICE PAYMENTS:		63,062	63,062	20,214	18,388	.00	
10-70-8-25	Unappropriated Fund Bala	.00	.00	.00	.00	.00	
Total RESERVES:		.00	.00	.00	.00	.00	
Total DEBT SERVICE FUND:		63,062	63,062	20,214	18,388	.00	
DEBT SERVICE FUND Revenue Total:		96,343	82,816	20,214	21,074	.00	
DEBT SERVICE FUND Expenditure Total:		63,062	63,062	20,214	18,388	.00	
Net Total DEBT SERVICE FUND:		33,281	19,754	.00	2,685	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>TRANSIENT ROOM TAX FUND</b>							
<b>REVENUES</b>							
13-6100	Beginning Fund Balance	153,505	208,421	214,765	215,918	201,399	
13-6120	Motel Tax	73,424	74,962	73,638	68,589	40,000	
13-6121	Tourism Promotion Assess	.00	.00	.00	.00	43,000	
13-6162	Interest Earnings	1,860	3,594	3,000	4,143	5,500	
13-6175	Other Revenue	.00	.00	10,000	10,000	.00	
13-6622	Transfers	47,045	24,720	21,000	15,750	21,000	
Total REVENUES:		275,834	311,698	322,403	314,399	310,899	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>TRANSIENT ROOM TAX FUND</b>							
13-70-2-10	Regular Earnings	.00	.00	5,000	.00	7,718	
13-70-2-31	FICA	.00	.00	.00	.00	590	
13-70-2-32	Health Insurance	.00	.00	.00	.00	1,665	
13-70-2-33	Retirement	.00	.00	.00	.00	1,237	
13-70-2-34	Workers Compensation	.00	.00	.00	.00	101	
13-70-2-35	Life Insurance	.00	.00	.00	.00	3	
13-70-2-36	Unemployment Tax	.00	.00	.00	.00	8	
13-70-2-37	Disability Insurance	.00	.00	.00	.00	11	
Total PERSONNEL SERVICES:		.00	.00	5,000	.00	11,333	
13-70-3-35	City Activities/projects	4,000	.00	86,499	1,076	40,865	
13-70-3-37	Tourism Grants	12,127	26,910	69,937	16,936	103,889	
13-70-3-38	Tourism Promotion Assess	36,066	36,370	35,000	34,716	43,000	
13-70-3-41	Chamber Support	.00	21,000	21,000	15,750	21,000	
Total MATERIALS & SERVICES:		52,193	84,280	212,436	68,478	208,754	
13-70-4-36	River Frontage Developme	3,719	.00	97,065	36,350	60,715	
Total CAPITAL OUTLAY:		3,719	.00	97,065	36,350	60,715	
13-70-6-22	Transfers	11,500	11,500	1,500	1,125	1,500	
Total TRANSFERS:		11,500	11,500	1,500	1,125	1,500	
13-70-8-25	Unappropriated Fund Bala	.00	.00	6,402	.00	28,597	
Total RESERVES:		.00	.00	6,402	.00	28,597	
Total TRANSIENT ROOM TAX FUND:		67,413	95,780	322,403	105,953	310,899	
TRANSIENT ROOM TAX FUND Revenue Total:		275,834	311,698	322,403	314,399	310,899	
TRANSIENT ROOM TAX FUND Expenditure Total:		67,413	95,780	322,403	105,953	310,899	
Net Total TRANSIENT ROOM TAX FUND:		208,421	215,918	.00	208,446	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>BUILDING RESERVE FUND</b>							
<b>REVENUES</b>							
16-6100	Beginning Fund Balance	70,309	87,383	105,083	105,520	125,020	
16-6162	Interest Earnings	1,373	2,436	2,000	2,803	3,800	
16-6185	Calpine Ent Zone Pmt	132,922	132,922	132,922	132,922	132,922	
Total REVENUES:		204,605	222,741	240,005	241,245	261,742	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>BUILDING RESERVE FUND</b>							
16-70-7-11	Principal Payments	77,066	83,691	85,397	.00	89,581	
16-70-7-12	Interest Payments	40,155	33,531	31,825	.00	27,641	
Total DEBT SERVICE PAYMENTS:		117,221	117,221	117,222	.00	117,222	
16-70-8-25	Unappropriated Fund Bala	.00	.00	122,783	.00	144,520	
Total RESERVES:		.00	.00	122,783	.00	144,520	
Total BUILDING RESERVE FUND:		117,221	117,221	240,005	.00	261,742	
BUILDING RESERVE FUND Revenue Total:		204,605	222,741	240,005	241,245	261,742	
BUILDING RESERVE FUND Expenditure Total:		117,221	117,221	240,005	.00	261,742	
Net Total BUILDING RESERVE FUND:		87,383	105,520	.00	241,245	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>WATER RESERVE FUND</b>							
<b>REVENUES</b>							
18-6100	Beginning Fund Balance	471,883	427,942	412,954	417,556	555,785	
18-6155	SDC For Water System Im	11,319	66,795	76,682	52,371	70,168	
18-6162	Interest Earnings	4,671	7,476	4,000	5,473	4,500	
18-6175	Other Revenue	.00	.00	740,000	13,897	.00	
18-6622	Transfers	67,500	75,000	100,000	75,100	155,500	
Total REVENUES:		555,373	577,212	1,333,636	564,397	785,953	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>WATER RESERVE FUND</b>							
18-70-3-41	Engineering	5,783	48,232	95,000	46,910	.00	
Total MATERIALS & SERVICES:		5,783	48,232	95,000	46,910	.00	
18-70-4-14	Well & Pump Repairs/SDC	.00	14,295	81,619	31,439	121,238	
18-70-4-15	Water Improvements/SDC	.00	.00	112,106	.00	178,946	
18-70-4-16	Water Systems Imp or Rep	121,649	97,129	897,870	557,824	259,250	
18-70-4-17	Develop Water Right	.00	.00	86,519	.00	101,519	
18-70-4-19	Replace Electronic Meters	.00	.00	30,000	.00	45,000	
18-70-4-20	Replace Hydrants	.00	.00	5,000	.00	10,000	
Total CAPITAL OUTLAY:		121,649	111,424	1,213,114	589,263	715,953	
18-70-8-25	Unappropriated Fund Bala	.00	.00	25,522	.00	70,000	
Total RESERVE FOR FUTURE USE:		.00	.00	25,522	.00	70,000	
Total WATER RESERVE FUND:		127,431	159,656	1,333,636	636,173	785,953	
WATER RESERVE FUND Revenue Total:		555,373	577,212	1,333,636	564,397	785,953	
WATER RESERVE FUND Expenditure Total:		127,431	159,656	1,333,636	636,173	785,953	
Net Total WATER RESERVE FUND:		427,942	417,556	.00	71,776-	.00	

Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>SEWER RESERVE FUND</b>							
<b>REVENUES</b>							
19-6100	Beginning Fund Balance	865,066	1,040,152	1,152,374	1,237,868	1,521,678	
19-6155	SDC For Sewer System Im	8,173	46,294	55,344	37,797	50,641	
19-6162	Interest Earnings	9,145	16,906	15,000	23,518	30,000	
19-6175	Other Revenue	262,169	257,772	2,716,380	47,644	2,316,380	
19-6622	Transfers	200,000	200,000	200,000	152,000	250,000	
Total REVENUES:		1,344,554	1,561,123	4,139,098	1,498,828	4,168,699	



Account Number	Account Title	2016-17 Pri Year 2 Actual	2017-18 Pri Year Actual	2018-19 Cur Year Budget	07/18-03/19 Cur YTD Actual	2019-20 Recommended Budget	Budget Committee Notes
<b>SEWER RESERVE FUND</b>							
19-70-3-20	Legal	743	.00	.00	.00	.00	
19-70-3-41	Engineering & UIC Permitti	297,989	303,227	475,560	63,981	405,560	
Total MATERIALS & SERVICES:		298,732	303,227	475,560	63,981	405,560	
19-70-4-14	Sewer Improvements/SDC	.00	.00	85,895	.00	152,070	
19-70-4-15	Sewer Repairs/SDC Funde	.00	.00	53,328	.00	85,471	
19-70-4-16	Sewer Imp/Repairs	5,670	20,029	2,510,820	25,995	3,060,598	
19-70-4-20	Security Cameras	.00	.00	.00	.00	.00	
Total CAPITAL OUTLAY:		5,670	20,029	2,650,043	25,995	3,298,139	
19-70-8-25	Unappropriated Fund Bala	.00	.00	1,013,495	.00	465,000	
Total RESERVES:		.00	.00	1,013,495	.00	465,000	
Total SEWER RESERVE FUND:		304,402	323,255	4,139,098	89,976	4,168,699	
SEWER RESERVE FUND Revenue Total:		1,344,554	1,561,123	4,139,098	1,498,828	4,168,699	
SEWER RESERVE FUND Expenditure Total:		304,402	323,255	4,139,098	89,976	4,168,699	
Net Total SEWER RESERVE FUND:		1,040,152	1,237,868	.00	1,408,851	.00	
Net Grand Totals:		5,534,365	7,191,103	.00	8,473,117	.00	

**INTERFUND TRANSFER DETAIL  
FISCAL YEAR 2019- 2020**

PURPOSE	AMOUNT	FROM	TO
Police Computers	\$5,000	General Fund	Capital Reserve Fund
City Hall Computers	\$5,000	General Fund	Capital Reserve Fund
Land Acquisition	\$75,000	General Fund	Capital Reserve Fund
Code Enforcement Vehicle	\$15,000	General Fund	Capital Reserve Fund
Office Equipment Replacement	\$5,000	General Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	General Fund	Capital Reserve Fund
Minor Property Improvements	\$10,000	General Fund	Capital Reserve Fund
Library Operating Expense	\$20,000	General Fund	Library Fund
Street Light Maintenance	\$7,000	General Fund	Street Fund
Chamber Support	\$21,000	General Fund	Transient Room Tax Fund
Shop Bldg Reserve	\$10,000	Water Fund	Capital Reserve Fund
City Hall Computers	\$2,500	Water Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,750	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	\$9,000	Water Fund	General Fund
Water Project Reserve	\$120,500	Water Fund	Water Reserve Fund
Develop Water Right	\$15,000	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
City Hall Computers	\$2,500	Sewer Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,750	Sewer Fund	Capital Reserve Fund
Sewer Dept Equipment	\$3,000	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	\$9,000	Sewer Fund	General Fund
Sewer Project Reserve	\$250,000	Sewer Fund	Sewer Reserve Fund
Office Equipment Replacement	\$2,750	Street Fund	Capital Reserve Fund
Street Sweeper	\$15,000	Street Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	Street Fund	Capital Reserve Fund
Bike Paths	\$5,500	Street Fund	Capital Reserve Fund
City Hall Computers	\$2,500	Street Fund	Capital Reserve Fund
Computer Support	\$10,000	Street Fund	General Fund
Capital Improvement Plan	\$2,000	Street Fund	General Fund
City Hall Staff Rent	\$1,200	Street Fund	General Fund

Ending Balance City Hall Building Maintenance	\$5,639	Capital Reserve Fund	General Fund
Ending Balance Police Building Maintenance	\$5,202	Capital Reserve Fund	General Fund
Ending Balance Capital Improvement Planning	\$54,341	Capital Reserve Fund	General Fund
Ending Balance Computer Support	\$8,525	Capital Reserve Fund	General Fund
Ending Balance Water Building Maintenance	\$4,313	Capital Reserve Fund	Water Fund
Ending Balance Sewer Building Maintenance	\$3,464	Capital Reserve Fund	Sewer Fund
Ending Balance Library Building Maintenance	\$3,392	Capital Reserve Fund	Library Fund
Computer Support	\$10,000	Library	General Fund
Annex Remodel Contribution	\$250,000	Building Dept Fund	Capital Reserve Fund
Building Maintenance City Hall	\$1,000	Building Dept Fund	General Fund
Building Equipment	\$7,000	Building Dept Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,750	Building Dept Fund	Capital Reserve Fund
Computer Support	\$10,000	Building Dept Fund	General Fund
City Hall Staff Rent	\$9,600	Building Dept Fund	General Fund
Administrative Expenses	\$1,500	Room Tax Fund	General Fund

**TOTAL TRANSFERS** \$1,095,676