



CITY OF SWEET HOME
Fiscal Year 2019-2020
Approved Budget

City of Sweet Home

2019-2020 Operating Budget

For the period from July 1, 2019 through June 30, 2020



Vision Statement

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

Mission Statement

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

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2019-2020 Proposed Budget Message

TO: City Council
Budget Committee Members
Citizens of Sweet Home

FROM: Ray Towry, City Manager

DATE: April 4, 2019

It is with great pleasure that I present to you the 2019-2020 fiscal year budget for the City of Sweet Home. This is my third budget as City Manager in Sweet Home and through each year I have seen this city accomplish a significant amount of work. Additionally, staff has dedicated their careers and lives toward ensuring that the citizens of this community are proud to call Sweet Home “home.”

This budget continues to build on the successes of the past year while also introducing new concepts and practices. While I believe it is clear this city is accomplishing so much, there is much work that remains. For at least one of our funds, resources are limited thereby requiring difficult choices that will shape our community in the future. The silver lining is that Sweet Home does not face what other Oregon communities are presently facing. Sweet Home’s budget for the 2020 fiscal year is not filled with cut proposals like many other communities and instead focuses on additional growth and stability.

The 2018-2019 budget, including transfers, contingencies and ending fund balances was \$26.6 million. Exclude transfers, contingencies and ending fund balances, the City anticipated spending \$14.4 million. For the 2020 fiscal year, the City has proposed increasing spending to \$17.1 million as we attempt to tackle some major projects in the coming year.

“The past is never dead. It’s not even past.”

– William Faulkner

In life, our past informs the future. For Sweet Home, the same theory applies. Over the last fiscal year (2017-18) and the current (2018-19), the City has witnessed significant turnover in Department Heads which resulted in reassessed priorities and shifted gears. In 2017-18, the City saw actual spending come in \$1.6 million under the budgeted amount due in part to a spending freeze implemented to aid a struggling wastewater fund but also due to a conscious effort to align department projects with Council goals. In the current fiscal year, staff has pushed hard to create a positive culture focused on being “effective and efficient.” Some of the work completed over the last nearly two years includes:

- Adoption of new policies and procedures aimed at efficiency
- New equipment in Public Works
- Upgraded aging infrastructure

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- New restrooms installed at Sankey Park and improved access to park
 - New vehicles in the Police Department
 - Renovation of the City's new City Hall (opening May 2019)
 - Increased training opportunities
 - Promoted ingenuity and fostered creativity
 - Added Police Officers for additional public and officer safety
 - Implementation of the Commercial Exterior Improvement Program
 - Implementation of the Eight City RAIN Venture Catalyst Agreement

This list is not exhaustive. Everything the Council and staff have done over the past two years has been for the betterment of the community and that work is starting to shine. Sweet Home is getting things done and the community members are taking notice. Now is the time to continue the great work and this budget ensures that the City pushes full steam ahead while the economic opportunity exists.

“The future belongs to those who believe in the beauty of their dreams.”

– Eleanor Roosevelt

The budget in this document proposes an 18.8% increase in spending over the next fiscal year as the City narrows in on some major projects. For the 2020 budget development process, staff was asked to put together a Capital Improvement Plan that would address needs for the next five years. For the 2020 fiscal year, we have proposed to spend \$6.5 million on capital projects which include equipment, street maintenance, facility upgrades and general improvements to city parks and infrastructure. At a time when many government organizations are cutting back, this budget commits Sweet Home to finish what we started. This budget provides the necessary funding to enhance the livability of the community and meet the goals established by the Council.

The largest project, adding an additional \$3.6 million in expenses for FY20, is the rehabilitation of the Wastewater Treatment Plant. The original plant was constructed in the 1950s and no longer meets the demands of the Sweet Home community. Over the past year, staff has been working with an engineering firm to determine the future of the facility and is now prepared to enter the “final design” phase which will further refine the estimated costs. With a current estimate of \$28.1 million, down from initial estimates of over \$40 million, the Wastewater Treatment Plant will be the largest project taken on by the city in recent times. Other projects included in this budget include:

- A much-needed upgrade of Police Dispatch communication equipment
- Evaluation of capacity upgrades for the City's water system
- Continued support of improvements in Sankey Park
- Analyzing the future of the Library's building and how best to utilize space
- Overlay and repair City streets at 29th Ave, Juniper St, 32nd Ct, 45th and 46th

The projects are audacious. With a small staff, this list might seem daunting to some. However, City staff are eager to work and are looking forward to moving forward into the future. This budget gives them the tools and resources to make good things happen.

“A dollar a day keeps the tax collector away”

– Brandon Neish

While \$1 may or may not, in fact, keep the assessor from tracking one down, revenue generation is a critical component to Sweet Home's continued success. The primary revenue drivers for the City include property taxes

through a permanent rate, two local option levies, and user fees for services. In Oregon, General Fund tax revenues are not expected to exceed a 3% increase which matches the maximum allowed increase under Measure 50. While any increase is beneficial, the General Fund is facing limited and diminishing resources which will be discussed more in-depth in this budget message. For the Public Safety Levy (funding the Police Department) and the Library Levy, the City has budgeted a 5% increase in revenue. This increase is in line with assessed value increases but also includes some additional relief from compression that has dogged the City's levies for many prior years.

For utility rates, staff will be proposing a modest increase in the water rates and an increase in the storm water charge. The storm water charge is currently \$1.00 per EDU and has not been revised since its inception. Studies recommend a charge of \$4.00 per EDU. Sweet Home would still be *below* that figure should staff's \$2.00 increase per EDU be adopted for the coming year. For the average customer, the two rate/fee increases proposed in this budget would amount to less than \$4.00 per month. The increases for water and storm charges would cover proposed projects and ensure fund viability over the next five years.

Thanks to Council foresight, previous adjustments made to the sewer rates in 2017, allows staff to propose freezing those rates for the coming fiscal year yet still expect a sizeable reserve to be utilized for the wastewater treatment plant upgrade.

“This budget reflects a choice – not an easy choice, but the right choice.”

– George Pataki

While this proposed budget represents a significant increase in spending, future challenges lie ahead, specifically for the General Fund. The requested expenditure budget for the 2020 fiscal year in the General Fund was \$3.3 million and revenue was anticipated at \$3.5 million. While the net from operations shows a surplus, the increased expenditures are outpacing the revenue generation. From FY16 to FY17, revenues increased by 10.1% but expenses 22.4%. This trend demonstrates the precarious nature of the General Fund and highlights the need for new thoughts and processes. Based on this trend, the General Fund's five-year forecast showed a deficit fund balance in 2022. Delaying the inevitable would only kick the difficult decisions down the road to a point where a turnaround would reverberate throughout the City's operations.

To mitigate these problems, City staff has proposed a bold, new model for the City of Sweet Home but a model that is used in government organizations across the country and is considered a “best practice.” This budget proposes to create an Internal Service Fund that would contain the central services of the government organization. A central service model is not new to Sweet Home. In the past, enterprise funds from Public Works have contributed to the General Fund through transfers. This idea goes a step further to include all departments in this configuration and spreads out the costs of providing central services to the City. These central services include the City Manager's Office, the Finance Department, and the services of the City Attorney.

This model also pulls these central services into their own fund leaving the General Fund as the City's primary discretionary fund. Clear accounting for services demonstrates transparency in government operations and citizens can better see where their property tax funds are being spent. A central services model is a recommendation by the Government Finance Officers Association (GFOA) and is commonly used in governmental accounting. This proposal also continues advancement towards meeting a goal of the Council to adopt financial policies and practices that are financial best practices. It, “Does the most good, for the most people, for the longest period of time.”

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

– Former Treasury Secretary Jacob Lew

The content herein represents our continued promise and dedication to the citizens of Sweet Home that their City government will work to further their best interests and provide a community they can call home. Additionally, the figures proposed continue the incredible work already done by staff and builds upon past progress to meet the Council's goals. While we certainly wish that we could accomplish more, the fiscal year 2020 budget represents what we believe we can accomplish in a twelve-month period given current staffing and available resources. We have also continued to work towards building a fund balance that represents six months of available fund balances in funds where revenue generation is not accumulated monthly. City policy requires four months in some funds while the City's auditors have recommended at least six to mitigate future financial crisis.

As Budget Officer for the City, I urge all citizens to review this budget and lend their voice to this vital process. As U.S. Representative Kevin McCarthy said, "budgets are blueprints and priorities" and those priorities are defined by the Budget Committee, the City Council and the citizens they serve. Please feel free to contact me should any questions arise or attend any one of the many public meetings during the budget process and be a part of the successful mission of this great community.

Respectfully,

Raymond Towry
City Manager



Approved Changes from Proposed Budget

The Budget Committee met on April 4th to receive the Budget Message from the City Manager and met April 25th, April 29th and April 30th to discuss and approve the City budget. The following adjustments were made by the Budget Committee prior to approving the budget.

Account	Proposed	Approved	Variance
General Fund			
Revenues:			
100-000-318-200 (Franchise – PP&L)	\$0	\$458,592	\$458,592
100-000-340-000 (Passport Acceptance Fees)	\$0	\$11,343	\$11,343
100-000-340-001 (Lien Search Fees)	\$0	\$12,471	\$12,471
100-000-340-003 (Passport Photos)	\$0	\$5,368	\$5,368
100-000-390-002 (SAIF Dividend)	\$0	\$17,675	\$17,675
Total Revenue Adjustments	\$0	\$505,449	\$505,449
Expenses:			
100-002-480-310 (LOC/COG Memberships)	\$0	\$10,903	\$10,903
100-002-480-320 (Professional Services)	\$0	\$25,000	\$25,000
100-002-480-321 (Labor Relations)	\$0	\$15,000	\$15,000
100-002-480-431 (Building Repair & Maint.)	\$0	\$7,000	\$7,000
100-002-480-520 (Insurance)	\$0	\$73,499	\$73,499
100-002-480-541 (Tourism)	\$0	\$15,000	\$15,000
100-002-480-610 (Office Supplies)	\$0	\$250	\$250
100-002-480-611 (Cleaning Supplies)	\$0	\$8,500	\$8,500
100-002-480-622 (Electricity – Street Lights)	\$0	\$194,383	\$194,383
100-002-480-805 (Safety Incentive Program)	\$0	\$5,000	\$5,000

100-002-480-808 (Community Grants)	\$0	\$5,000	\$5,000
100-005-412-110 (Staff Pay)	\$103,071	\$112,088	\$9,017
100-005-412-2xx (Other Payroll Expenses)	\$59,024	\$63,465	\$4,441
100-009-452-520 (Insurance)	\$0	\$5,476	\$5,476
100-009-452-730 (Projects & Improvements)	\$315,000	\$269,056	-\$45,944
100-010-491-030 (Transfer Out for Operations)	\$249,536	\$247,259	-\$2,277
100-010-491-040 (Transfer Out for Capital)	\$96,014	\$146,014	\$50,000
100-002-490-000 (Contingency)	\$65,334	\$75,579	\$10,245
Total Expense Adjustments	\$887,979	\$1,278,472	\$390,493
Net to General Fund Balance			+\$114,956

Public Safety Fund (Police Department)			
Expenses:			
200-007-421-320 (Professional Services)	\$19,012	\$34,012	\$15,000
200-007-421-520 (Insurance)	\$0	\$9,752	\$9,752
200-010-491-020 (Transfer Out for Services)	\$190,809	\$180,398	-\$10,411
200-007-490-000 (Contingency)	\$128,709	\$129,451	\$742
Total Expense Adjustments	\$338,530	\$353,613	\$15,083

Library Services Fund			
Expenses:			
201-008-455-320 (Professional Services)	\$3,500	\$8,500	\$5,000
201-008-455-520 (Insurance)	\$0	\$2,468	\$2,468
201-010-491-020 (Transfer Out for Services)	\$48,096	\$47,343	-\$753
201-008-490-000 (Contingency)	\$18,987	\$19,211	\$224
Total Expense Adjustments	\$70,583	\$77,522	\$6,939

Internal Service Fund

Revenues:			
290-000-318-200 (Franchise – PP&L)	\$458,592	\$0	-\$458,592
290-000-340-000 (Passport Acceptance Fees)	\$11,343	\$0	-\$11,343
290-000-340-001 (Lien Search Fees)	\$12,471	\$0	-\$12,471
290-000-340-003 (Passport Photos)	\$5,368	\$0	-\$5,368
290-000-390-002 (SAIF Dividend)	\$17,675	\$0	-\$17,675
Total Revenue Adjustments	\$505,449	\$0	-\$505,449
Expenses:			
290-002-480-310 (LOC/COG Memberships)	\$10,903	\$0	-\$10,903
290-002-480-320 (Professional Services)	\$50,000	\$0	-\$50,000
290-002-480-321 (Labor Relations)	\$15,000	\$0	-\$15,000
290-002-480-431 (Building Repair & Maint.)	\$7,000	\$0	-\$7,000
290-002-480-520 (Insurance)	\$172,432	\$0	-\$172,432
290-002-480-540 (Advertising)	\$10,000	\$0	-\$10,000
290-002-480-541 (Tourism)	\$15,000	\$0	-\$15,000
290-002-480-610 (Office Supplies)	\$250	\$0	-\$250
290-002-480-611 (Cleaning Supplies)	\$8,500	\$0	-\$8,500
290-002-480-622 (Electricity – Street Lights)	\$194,383	\$0	-\$194,383
290-002-480-805 (Safety Incentive Program)	\$5,000	\$0	-\$5,000
290-002-480-808 (Community Grants)	\$5,000	\$0	-\$5,000
290-004-415-110 (Staff Pay)	\$243,711	\$234,694	-\$9,017
290-004-415-2xx (Other Payroll Expenses)	\$143,943	\$139,503	-\$4,441
290-010-391-030 (Transfer In for Services)	-\$1,365,337	-\$1,333,000	\$32,337
290-002-490-000 (Contingency)	\$86,909	\$56,049	-\$30,860
Total Expense Adjustments	-\$397,306	-\$902,754	-\$505,449

Net to Internal Service Fund Balance	+/- \$0
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Water Enterprise Fund			
Expenses:			
500-009-333-520 (Insurance)	\$0	\$14,141	\$14,141
500-009-433-520 (Insurance)	\$0	\$6,122	\$6,122
500-010-491-020 (Transfer Out for Services)	\$381,480	\$373,169	-\$8,311
500-009-490-000 (Contingency)	\$55,209	\$55,817	\$608
Total Expense Adjustments	\$436,689	\$449,249	\$12,560

Water Depreciation Fund			
Expenses:			
503-010-391-040 (Transfer In for Capital)	-\$391,727	-\$441,727	-\$50,000

Wastewater Enterprise Fund			
Expenses:			
550-009-332-520 (Insurance)	\$0	\$11,104	\$11,104
550-009-432-520 (Insurance)	\$0	\$782	\$782
550-010-491-020 (Transfer Out for Services)	\$412,164	\$403,447	-\$8,717
550-009-490-000 (Contingency)	\$57,819	\$58,175	\$356
Total Expense Adjustments	\$469,983	\$473,508	\$3,525

State Gas Tax Fund			
Expenses:			
575-009-431-520 (Insurance)	\$0	\$782	\$782
575-010-491-020 (Transfer Out for Services)	\$83,252	\$81,384	-\$1,868
575-009-490-000 (Contingency)	\$18,965	\$18,988	\$23
Total Expense Adjustments	\$102,217	\$101,154	-\$1,063
Net Adjustments to Fund Balances			+\$127,912



Vision Statement

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

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



Council Goals

Goal #1

Infrastructure

1. Develop specific steps for implementation of the adopted master plans.
 - a. Water
 - b. Sewer
 - c. Streets
 - d. Parks
 - e. Property

2. Increase community awareness of infrastructure needs and appropriate planning documents.
 - a. Water
 - b. Sewer
 - c. Streets
 - d. Parks
 - e. Property

Goal #2

Be an effective and efficient government.

1. Update and streamline processes.
2. Develop continuity in planning and permitting process.
3. Invest in long-term staff stability and training.
4. Develop transparency in all communication.
5. Continue to implement financial “best” practices.
6. Employ sound technology to maximize efficiency.

Goal #3

Essential Services

1. Increase access to quality healthcare services.
 - a. Memory Care
 - b. Senior Assisted Living
 - c. Physical Therapy
 - d. Urgent Care
 - e. Mental Health

2. Look for methods to improve community safety.

3. Develop partnerships with regional services and work to connect them with the appropriate members of the public.

Goal #4

Economic Strength

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



City Profile

City Overview

The City of Sweet Home, approximately six and a half square miles, is the third largest city in Linn county and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs.

Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene and Albany is 25 miles away.

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

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

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



History

Settlers first arrived in the Sweet Home Valley in 1851. Early settlers shared the valley with the friendly Santiam band of the Kalapuyan tribe. The camas plant and antlered game were plentiful.

The Native Americans occupied this part of Eastern Linn County until 1922 when Indian Lize, the last remaining member of the Kalapuyan tribe died.

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

In 1893, Sweet Home became an incorporated city in Linn County, Oregon. A toll gate was built a few miles east of town, charging travelers wanting to cross over the Cascade Range. As recently as 1878, Sweet Home consisted of only four-square blocks, totaling 32 lots. Almost overnight,

because of the demand of lumber created by the defense program of the 1940s, the "sleepy little village" was transformed into a pulsing boomtown with logging operations starting throughout the area. A second "shot in the arm" was given to the community in 1962 when construction work began on nearby Green Peter Dam and continued as construction began on the Foster Dam in 1966. Instead of Sweet Home being hidden away by itself, as it was for 80 years, it now became the gateway to recreation and industrial activities in eastern Linn County.



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

Today

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

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

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

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



Community Profile

Sweet Home has an estimated 9,225 residents. It is the third largest city in Linn County and the 66th largest in the State of Oregon. The City encompasses 6,439 square miles and is 537 feet above sea level. The largest employer in Sweet Home is the Sweet Home School District with nearly 300 full-time equivalent employees. The City of Sweet Home employs 65 people, including six City Councilors, one Mayor, one contracted Municipal Court Judge and one contracted City Attorney.

Year founded	1851
Date of incorporation	February 10, 1893
Form of government	Council / Manager
Total Assessed Value/Real Market Value of property	\$473,830,554 / \$681,977,828

2018 Community Statistics

Police Protections:

Police Stations	1
Sworn Police Officers	15
Communications Dispatchers	4
Calls for Service	9,626

Library:

Libraries	1
Total circulation	52,536
Registered library patrons	2,467

Streets:

Miles of city streets	44
Miles of state highways	5.6
Street sweeping miles	2,938
Potholes fixed	202
Leaves collected	1,348 cubic yards

Sewage Collection:

Miles of sanitary sewer	49.4
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Water Distribution:

Miles of water lines	54
Number of reservoirs	4
Number of residential and commercial hookups	3,183
Water leaks fixed	26

Parks

Number of city parks	5
Size of park lands	336 acres
Number of park mowing	99
Parks bathroom and garbage services	305 visits



Budget Committee

City Council Members

Greg Mahler, Mayor

Susan Coleman

Diane Gerson, President Pro Tem

James Goble

Lisa Gourley

Courtney Nash

Dave Trask

Citizen Members

Robert Briana

Derek Dix

Kenneth Hamlin

Dave Holley

Dave Jurney

Gerritt Schaffer

Vacant

Administrative Staff

Ray Towry, City Manager

Joe Graybill, Interim Community & Economic Development Director

Jeff Lynn, Chief of Police

Brandon Neish, Finance Director

Rose Peda, Library Services Director

Greg Springman, Public Works Director



Budget Process

Budgeting in the State of Oregon

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

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

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

Budgeting in the City of Sweet Home

Budget Adoption

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

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

Budget Amendments

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

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

The Budget Committee

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

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

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

Basis of Accounting

Budget Basis

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

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees and assessment lien installments received within approximately 60 of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

Audit Basis

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

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

Budgeting by Fund

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

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

In the 2019-2020 proposed budget, the City of Sweet Home has budgeted for revenues and expenditures in 27 funds.

Fund Type:	Fund Name:	Fund Number:
General	General Fund	100
Special Revenue	Public Safety Levy (expires June 2021)	200
	Library Services Levy (expires June 2021)	201
	Project & Equipment Reserve	202
	Narcotic Enforcement Reserve	204
	Internal Services Fund	290
	Community Center Operating	300
	Building Reserve	310
	Special Assessments	455
	Parks & Recreation	457
	Street Maintenance Improvement	570
	State Gas Tax	575
	Path Program	580
	Weddle Bridge	753
	Special Events	754
	Economic & Community Development	760
Capital Projects	Water SDC Reserves	501
	Water Construction	502
	Water Depreciation	503
	Wastewater SDC Reserves	551
	Wastewater Construction	552
	Wastewater Depreciation	553
	Storm Water SDC	561
	Storm Water Construction	562
	Storm Water Depreciation	563
Proprietary/Enterprise	Water	500
	Wastewater	550
	Storm Water	560



Fund Resources and Purpose

FUND	PURPOSE	REVENUE
General Fund		
General Fund	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Municipal Court, Community & Economic Development and Parks are departments within the General Fund.	Receives revenues from property tax, interest, transfers from other funds, licenses, permits, state sources, contracts for services, municipal court fines, grants, leases, rents, refunds and donations.
Special Revenue Funds		
Public Safety Levy	The Public Safety Levy Fund is used to account for Police and Dispatch services.	
Library Services Levy	The Library Levy Fund is used to operate Library services.	The primary source of revenues for this fund is from a five-year local option levy.
Narcotics Enforcement	The Narcotic Enforcement Fund accounts for revenue received from other government agencies due to forfeiture or seized property.	The primary source of revenue is funds paid to the city by other governmental agencies.
Internal Service	The Internal Service Fund contains the shared costs required to operate the government including payroll expenses, finance charges, the City Manager's Office and others.	The primary source of revenue are transfers from other funds sharing the costs of administrative services.
State Gas Tax	The State Gas Tax Fund accounts for the maintenance and operation of the city's streets.	The primary sources of revenue are state shared highway funds.
Path Program	This fund is used for path development within the city.	The majority of this fund's revenue comes from a working capital carryover with ten percent of the state gasoline tax money transferred in.
Public Transit Grant	This fund is used for a pass-through grant the Senior Center receives to operate the bus service in Sweet Home.	The funds are received from the State of Oregon and sent directly to the Senior Center.
Community Center Operations	This fund was established to pay for utilities associated with the operations of the Senior Center	Revenues come from reimbursements from the Senior Center and Boys & Girls club each quarter as billed by the City.

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

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



Budget Summary Fiscal Year 2020

Introduction

This section of the budget document provides an overview of the financial information related to the operations of the City of Sweet Home for fiscal year 2019-2020 as well as information on longer term financial planning considerations.

Summary of the Operating Budget

The approved budget for FY 2019-2020 is balanced per state law. The city's projected new revenue for the year is expected to be \$13.4 million. The expenditure budget includes \$15.6 million for operating expenses and \$1.4 million in non-operating expenditures for a total budget of \$17.0 million. While this leads to a spending deficit of \$3.5 million, the difference will be backfilled by a \$10.4 million beginning fund balance which is roughly equal to eight months of general operating expenses.

<i>Consolidated Financial Summary for All Departments</i>						
	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	Variance from 18-19 Adopted	% Variance
Revenue						
Beginning Balance	\$10,041,642	\$10,203,508	\$10,397,757	\$10,397,757	\$194,249	1.9%
Property Taxes (current)	\$3,263,919	\$3,533,656	\$3,867,674	\$3,867,674	\$334,018	9.5%
Service Charges	\$1,431,220	\$1,256,430	\$1,243,090	\$1,243,090	\$-13,340	-1.1%
Grants, Gifts and Donations	\$911,099	\$3,001,899	\$2,522,358	\$2,522,358	\$-479,541	-16.0%
Utility Fees	\$4,846,697	\$5,346,066	\$5,595,804	\$5,595,804	\$249,738	4.7%
All Other Revenues	\$294,871	\$175,158	\$214,944	\$214,944	\$39,969	22.8%
Total Revenues	\$20,789,448	\$23,516,717	\$23,841,627	\$23,841,627	\$325,093	1.4%
Expenditure by Category of Expense						
Personnel Services	\$4,894,537	\$5,290,021	\$5,502,597	\$5,502,598	\$212,576	4.0%
Materials & Supplies	\$3,128,579	\$3,830,437	\$3,646,965	\$3,583,659	\$-246,778	-6.4%
Capital Outlay	\$343,812	\$3,885,451	\$6,558,585	\$6,512,641	\$2,627,190	67.6%
Debt Service	\$1,379,768	\$1,378,985	\$1,372,482	\$1,372,482	\$-6,503	-0.5%
Total Expenditures	\$9,746,696	\$14,384,894	\$17,080,629	\$16,971,380	\$2,586,486	18.0%
Transfers	\$0	\$0	\$0	\$0	\$0	N/A
Contingencies	\$0	\$356,464	\$431,931	\$413,271	\$56,807	15.9%
Unapprop/End Balance	\$11,042,751	\$8,775,360	\$6,329,066	\$6,456,976	\$-2,318,384	-26.4%

Revenue Summary

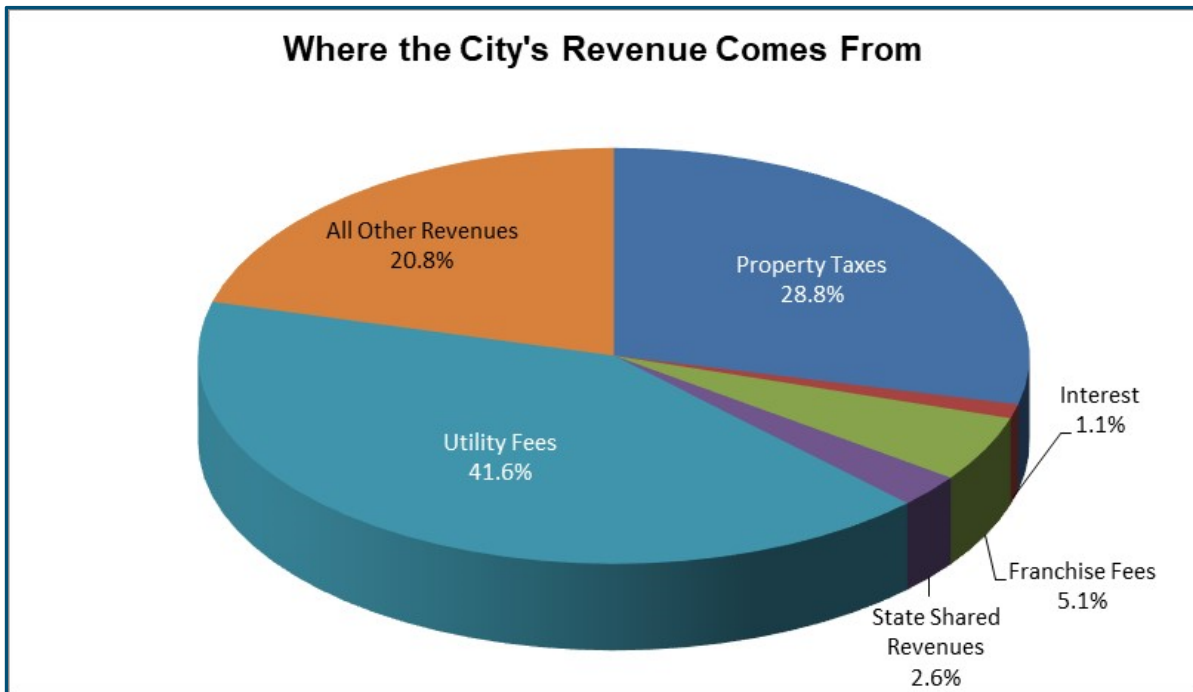
Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The city conservatively projects revenues to minimize the impact of fluctuations in the economy and unexpected reductions in city revenue.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

For the 2019-2020 budget, revenue has also been separated into the individual departments based on what is considered dedicated revenue. For example, the Finance Department is responsible for the processing of Passport applications and photographs. The revenue generated from those responsibilities has been placed in the Finance budget to adequately depict what resources are necessary to fully fund a department. In the case of Finance, the revenue generated from dedicated revenues is not enough to fully fund department expenses which means that funding from non-departmental resources must be used to backfill.

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

- Revenue projections were based on a five-year trend when possible.
 - Property tax growth at 3% in the General Fund; 5% in the Library and Police Local Option Levies.
 - Changes to franchise anticipated revenue received based on historical trends.
- Changes in state revenue sharing based upon state projections.
- Increase in water rates and storm water fees to cover necessary expenses in fund and promote long-term growth. No increase in wastewater rates.

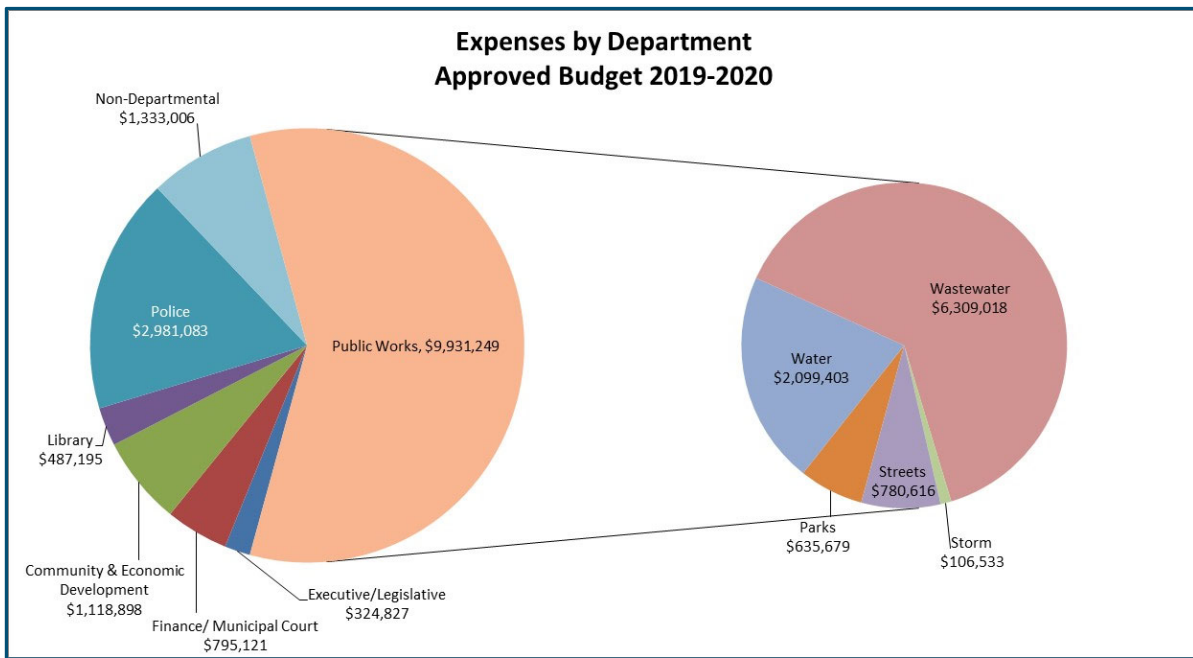
Revenues for fiscal year 2019-2020 are not enough to completely balance the expenditures totaling \$17.0 million. As a result, the city expects to utilize beginning fund balances to offset the shortfall in generated revenue. Of the \$13.4 million in generated revenue, the largest portion (41.6%) comes from utility fees. For comparison, 58.4% of the revenue generated is property taxes, grants and other revenue.



Expense Summary

Under Oregon Local Budget Law, the city has the authority to appropriate all revenue sources. The City of Sweet Home therefore prepares an annual budget and financial plan for all funds which mean that funds are appropriated. The only exception to this is unappropriated amounts set aside to carry funds over to the following budget year until tax money is received in the General Fund, Public Safety Levy and the Library Levy. This year, the city has budgeted via the various funds listed on pages 19-21 but for the purposes of displaying this budget has grouped the budget by department. The idea is to produce a more outcomes-based budget and to make the budget easier to review and find information quickly. Appropriations by department are depicted below.

Public Works, the largest department in the city organization both by staffing and total expenditures consumes over half of the city's total expenses. The Police Department accounts for 17.6%. Nearly 60% of the staff within the city work between either Public Works or the Police Department, a major driver for the expenses outlined below.



Property Taxes

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

Use

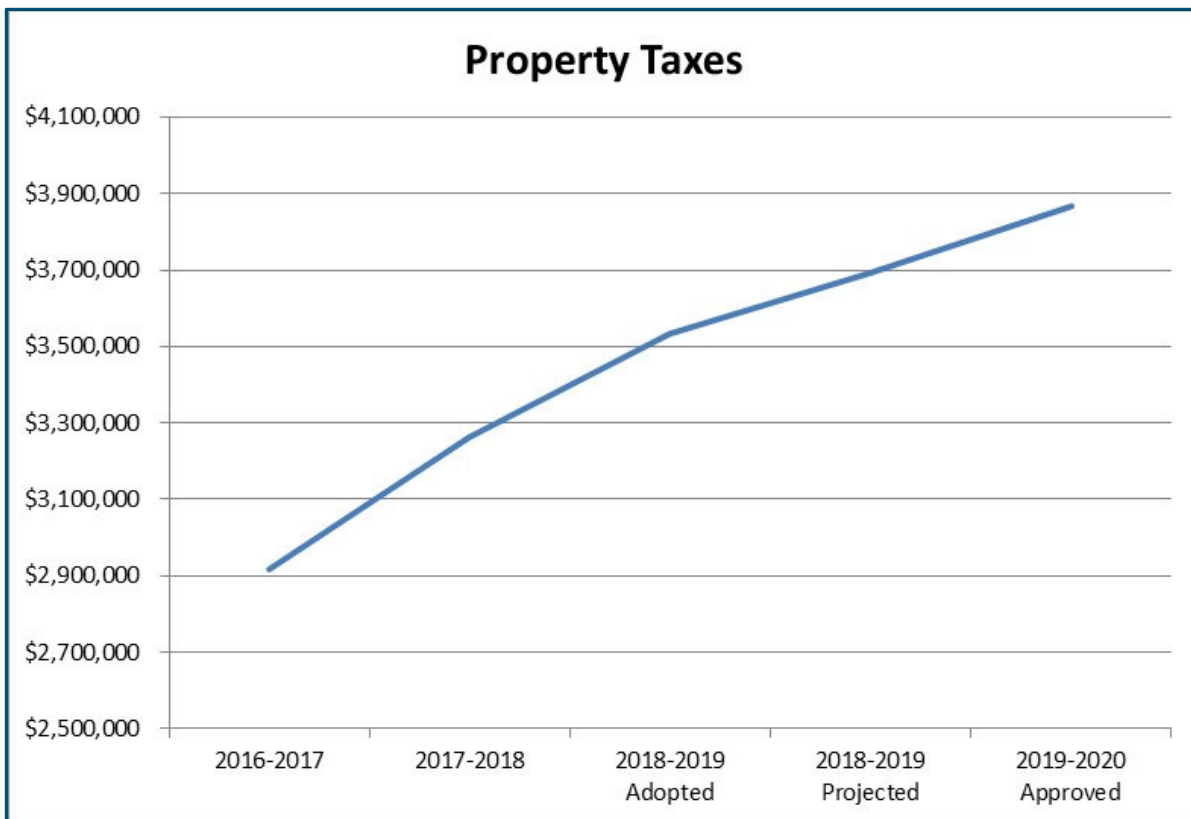
The permanent rate for general operations is \$1.4157 per \$1,000 Assessed Value (AV) as determined by the Linn County Assessor's Office. This is the maximum amount the city can levy under the Oregon Constitution.

Voter approval is needed to levy additional taxes. The local option levy for Police Services must be renewed by Sweet Home voters every five years. This is a temporary levy and was last approved by voters in November 2016. The renewal included a rate increase from \$6.40 to \$7.85 per \$1,000 AV. These revenues are used to fund operations of the Police Department. The local option levy for Library Services is also renewed by Sweet Home voters every five years. This temporary levy was approved by voters in November 2016 with a rate increase from \$.82 to \$1.17 per \$1,000 AV. These revenues must be used to fund library services.

Assumptions

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

Property Taxes Received					
	General	Police Levy	Library Levy	Total	Change
2016-17	\$590,933	\$2,024,135	\$301,687	\$2,916,755	14.0%
2017-18	\$617,935	\$2,302,769	\$343,215	\$3,263,919	11.9%
2018-19 Adopted	\$653,856	\$2,506,257	\$373,543	\$3,533,656	8.3%
2018-19 Projected	\$630,553	\$2,665,010	\$397,205	\$3,692,768	13.1% (from 17-18 actual)
2019-20 Approved	\$663,288	\$2,798,260	\$406,126	\$3,867,674	4.7% (from 18-19 projected)



Service Charges

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

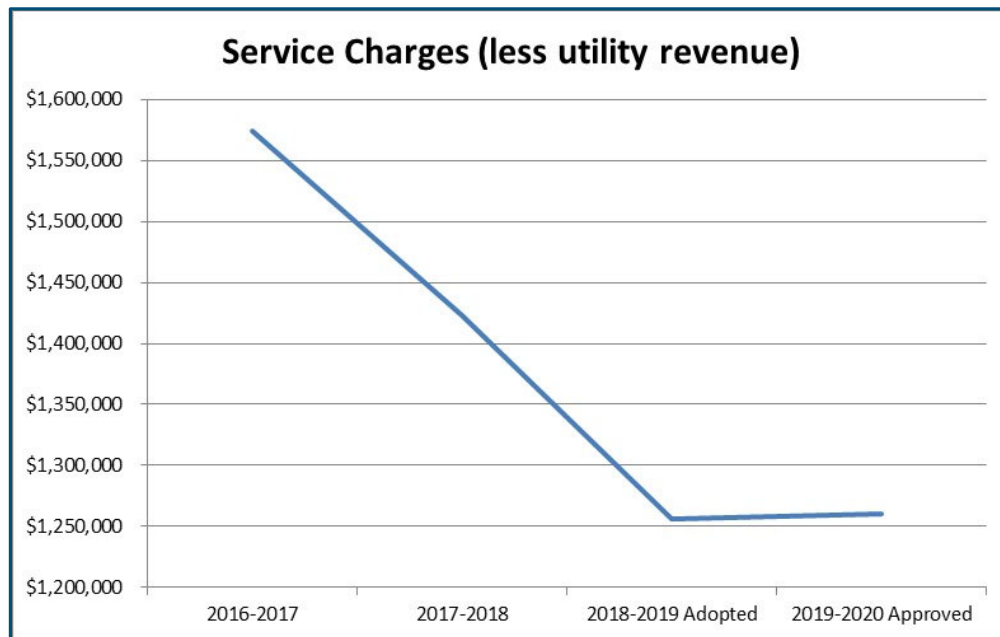
Uses

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

Assumptions

Service charge revenue has decreased over the past three years. As building begins to slow down as projected by state economists, fee revenue will continue to decrease year over year. The proposed budget assumes a decrease in line with historical trends. Overall, the number of fees collected should remain the same as proposed in this budget.

Service Charges Received			
	Revenues	Increase/(Decrease)	% change
2016-17	\$1,574,684	\$111,248	7.6%
2017-18	\$1,423,154	\$-151,530	-9.6%
2018-19 Adopted	\$1,256,430	\$-166,724	-11.7%
2019-20 Approved	\$1,243,090	\$-13,340	-1.1%



Gifts, Grants and Donations

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

The lion's share of this funding is grants and state revenue sharing. Revenue sharing is distributed to assist cities provide basic services and meet the community's needs. Historically, the state has shared revenue received from taxes on cigarette, liquor, gas and now, marijuana sales. Commonly called "sin taxes," these revenues are primarily proportioned out to cities based on population with the exception of the marijuana tax which will be proportioned out based upon licenses issued by the state. The state used a population of 9,225 to calculate the revenue Sweet Home can expect to receive.

Use

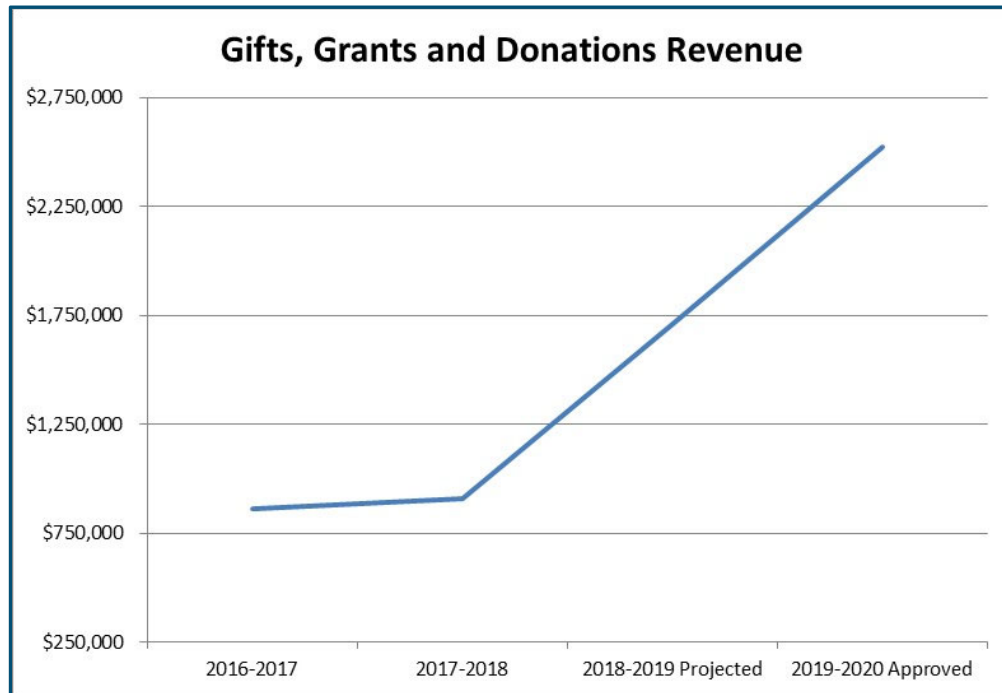
The city recognizes the cigarette taxes, liquor taxes and state revenue sharing revenues in the General Fund. There are no restrictions on these revenues. The gas tax revenue is recognized in the State Gas Tax Fund and is dedicated to street maintenance projects in Sweet Home. Any marijuana tax the city receives will be recognized in the Public Safety Levy Fund. Revenue from the marijuana taxes will be used to provide general support to the Police Department.

Grants and donations received by various departments is generally restricted for certain uses. For example, the 2019-2020 proposed budget includes \$1.3 million in expected receipts from the state of Oregon to aid in the construction of the upgraded Wastewater Treatment Plant. The revenue has been budgeted in the Wastewater Depreciation fund where construction funds are budgeted to begin the process to overhaul the plant. Donations received for parks projects are budgeted in the Parks & Recreation fund to continue the great work toward improving city parks.

Assumptions

An increase was budgeted in Gifts, Grants and Donations as the City refocuses its efforts on obtaining grants to fund programs and offset equipment costs. The proposed budget for 2018-19 included \$2.0 million in revenue from the state for the Wastewater Treatment Plant. The City now has the distribution schedule for those funds which includes approximately \$750k in the 2018-19 fiscal year and the remaining \$1.3 million in this budget year. The approved budget also includes the Oregon Parks & Recreation Grant funds which the City applied for in April 2019. The City has requested \$243k from this grant. If successful, the grant will fund projects in Sankey Park as part of a master plan for that park.

Gifts, Grants and Donations Received			
	Revenues	Increase/(Decrease)	% change
2016-17	\$863,147	\$-549,968	-38.9%
2017-18	\$911,099	\$47,952	5.6%
2018-19 Projected	\$1,710,624	\$799,525	87.8%
2019-20 Approved	\$2,522,358	\$811,734	32.2%



Utility Revenues

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

Uses

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

Structure

Water rate* - \$19.99 base charge + \$9.25 per 100 cubic feet (1 cubic foot = 7.48 gallons)

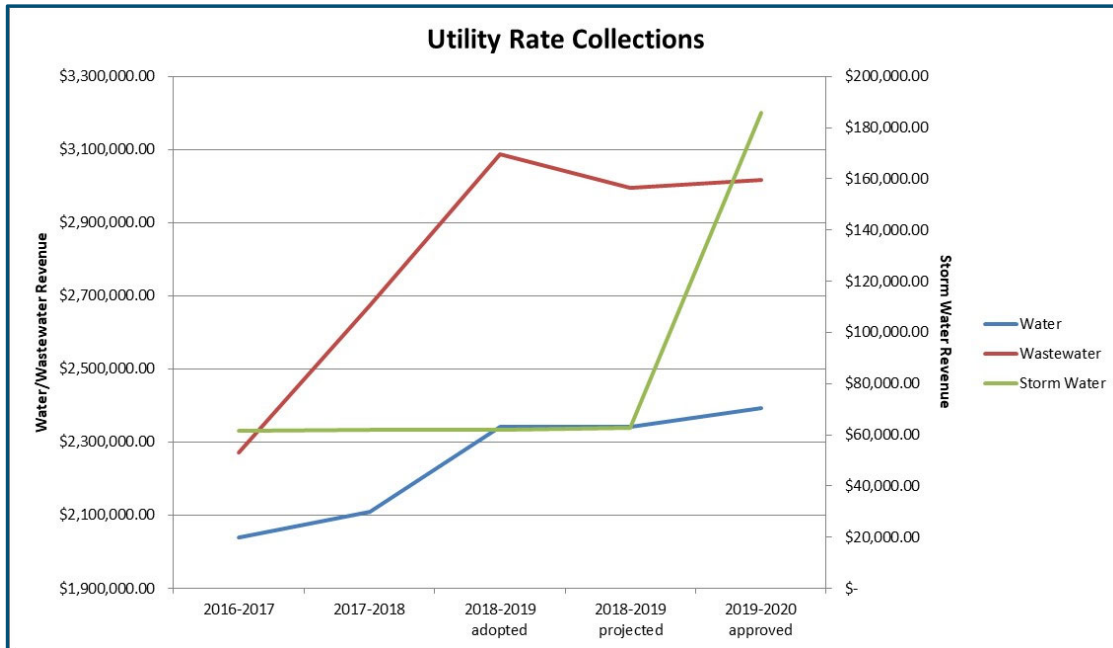
Wastewater rate - \$40.87 base charge + \$9.78 per 100 cubic feet

Storm water - \$3.00 per Equivalent Dwelling Unit (EDU)

Assumptions

No changes to the wastewater rates are proposed for the 2019-2020 budget. This budget includes a 2.7% increase in the water rates (\$1.25 monthly increase for average residential user) and a \$2.00 per EDU increase in the Storm Water fee. The increases to both ensure adequate fund balances in the future and provides some space for capital projects that are included in the five-year Capital Improvement Plan.

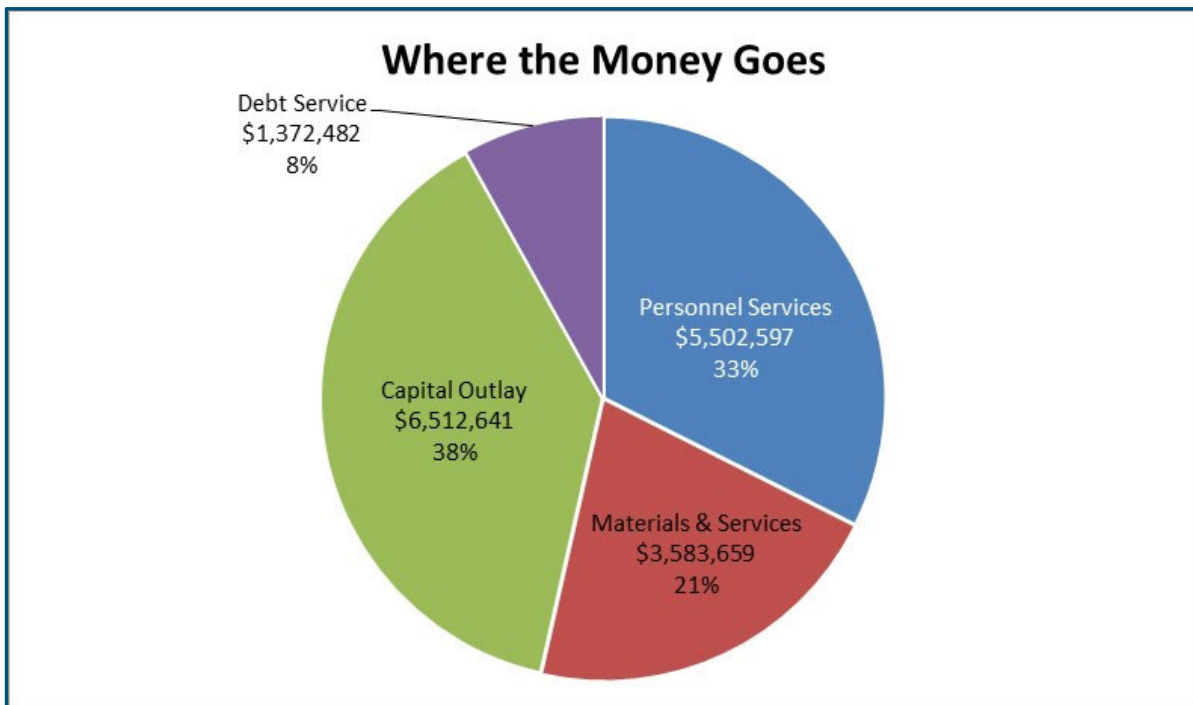
Utility Fee Revenues Received			
	Revenues	Increase/(Decrease)	% change
2016-17	\$4,371,327	\$219,849	5.3%
2017-18	\$4,846,697	\$475,370	10.9%
2018-19 Adopted	\$5,346,066	\$499,369	10.3%
2019-20 Approved	\$5,595,804	\$249,738	4.7%



Appropriations by Classifications

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

The largest category of expenditures in the operating budget at 38.4% is dedicated to Capital Outlay. Capital spending is dependent upon existing funds therefore the budget for capital is higher this year as the City attempts to complete projects long since delayed. Not far behind that is personnel services which eats up 32.4% of the total operating expenditures. This portion of the budget is the largest cause for concern as wages and benefit costs continue to rise. For the 2019-2020 fiscal year, benefits and other requirements of the city for federal and state taxes total approximately 34.7% of the total cost of labor. That means for every \$1 the city spends on wages, it will spend an addition \$.35 to cover other payroll expenses (OPE). OPE includes health/dental/vision insurance, Social Security, Medicare, retirement and workers' compensation benefits.



Personnel Services

The personnel services budget includes salaries and wages paid to full-time, part-time and contracted employees. Additionally, the benefits as described above are included as well. Personnel costs make up 32.4% of the city's total expenses and in some departments can account for as much as 80% of the department's total expenditures.

Department	Personnel Expense (Proposed)	Personnel Expense (Approved)	% of Dept. Expenditures
Non-Departmental	\$657,769	\$657,769	49.3%
Executive/Legislative	\$281,867	\$281,867	86.8%
Finance & Municipal Court	\$601,174	\$601,174	75.6%
Community & Economic Development	\$499,767	\$499,767	44.7%
Library	\$229,722	\$229,722	47.2%
Police Department	\$2,298,299	\$2,298,299	77.1%
Parks	\$144,482	\$144,482	22.7%
Water	\$307,346	\$307,346	14.6%
Wastewater	\$130,254	\$130,254	2.1%
Storm Water	\$38,183	\$38,183	35.8%
Streets	\$313,734	\$313,734	40.2%
Total Personnel Expense	\$5,502,597	\$5,502,597	32.4%

The city has two separate represented bargaining units. The American Federation of State, County and Municipal Employees (AFSCME) covers all the city's non-management, general employees working half-time or more in Public Works, the Library and City Hall. The Sweet Home Police Employees Association (SHPEA) covers all non-management staff in the Police Department. Non-represented (management) employees do not have a labor agreement.

Salaries are budgeted at the current pay level with step increases projected based on each employee's annual review date and the existing pay schedules, sans positions already at the top step. Cost of living adjustments in this document include 3.0% for all employees. Additional compensation such as certificate incentives, recognition of longevity, in-lieu of holiday pay, overtime, standby time and temporary duty assignments are also included in the calculations. As of the writing of this document, the AFSCME and SHPEA contracts were being negotiated and additional changes to personnel expenses may be required. The approved budget does contain contingency funds that should cover additional increases should it be necessary.

Health insurance costs are budgeted with an increase of 6.0% over the 2018-2019 rates. Employees continue to pay 5% of the total premium costs. For general service employees and non-sworn police employees, the city continues to pay 12% of salary into an ICMA retirement account (15.7% for management employees). Sworn police officers are mandated by Oregon law to participate in PERS which currently sees a city contribution of 10.24% and 5.99% for PERS Tier 1 or 2 and OPSRP respectively. In addition, the city provides an additional 6% for each category. For the upcoming fiscal year, the PERS rates for Sweet Home are slated to increase 2.74% and 2% depending on the program the Officer is in. Over the next six to ten years, the Police Levy will incur steep cost increases as PERS rates are expected to climb approximately 5% of payroll in each biennium for the foreseeable future. The silver lining in this is that the city will not see cost increases like that of other cities as only 22% of our total retirement costs are associated with PERS. Nonetheless, it is an issue for the City, the Budget Committee and City Council to remain aware of in the long-term.

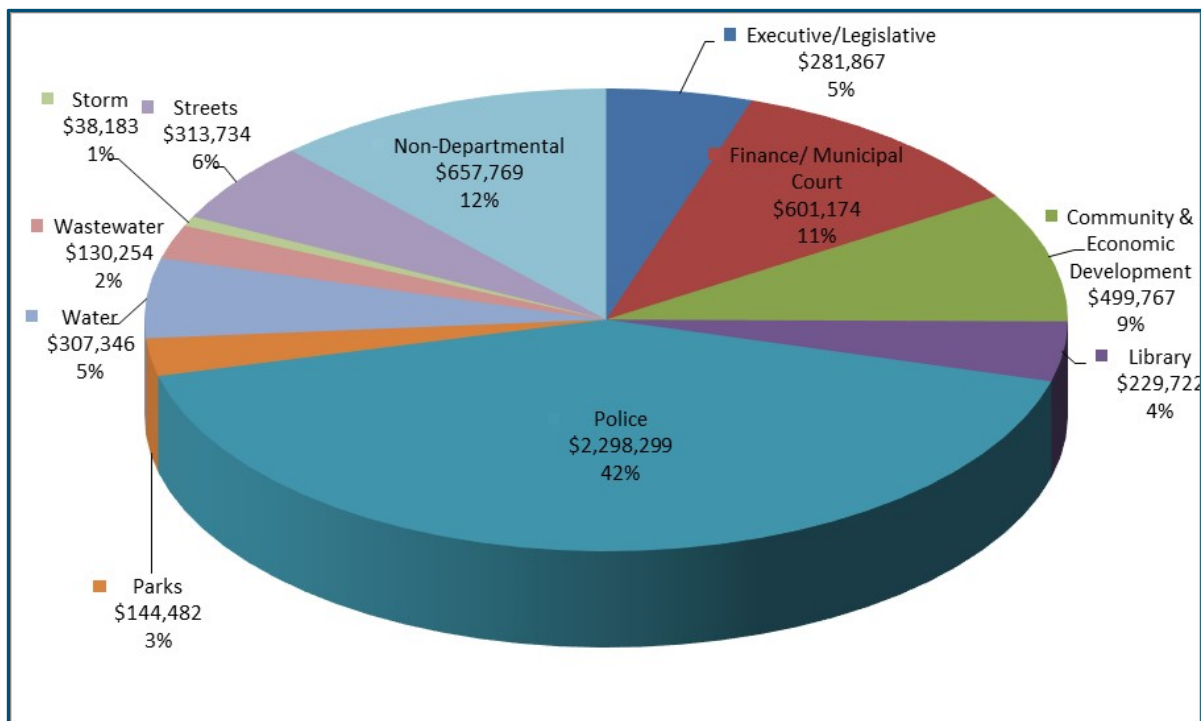
Staffing Levels

The 2019-2020 approved budget includes a total of 59.70 full-time equivalencies (FTE), up from the 2018-2019 adopted budget of 58.70 FTE.

Staffing level changes within this budget include: Adding a .4 FTE Project Assistant in the Community & Economic Development Department, adding an Engineering Technician 1 in Public Works, increasing the FTE of the Community Services Officer from .4 to .5 FTE and adding a .5 FTE dispatcher in the Police Department.

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

Personnel Services by Department



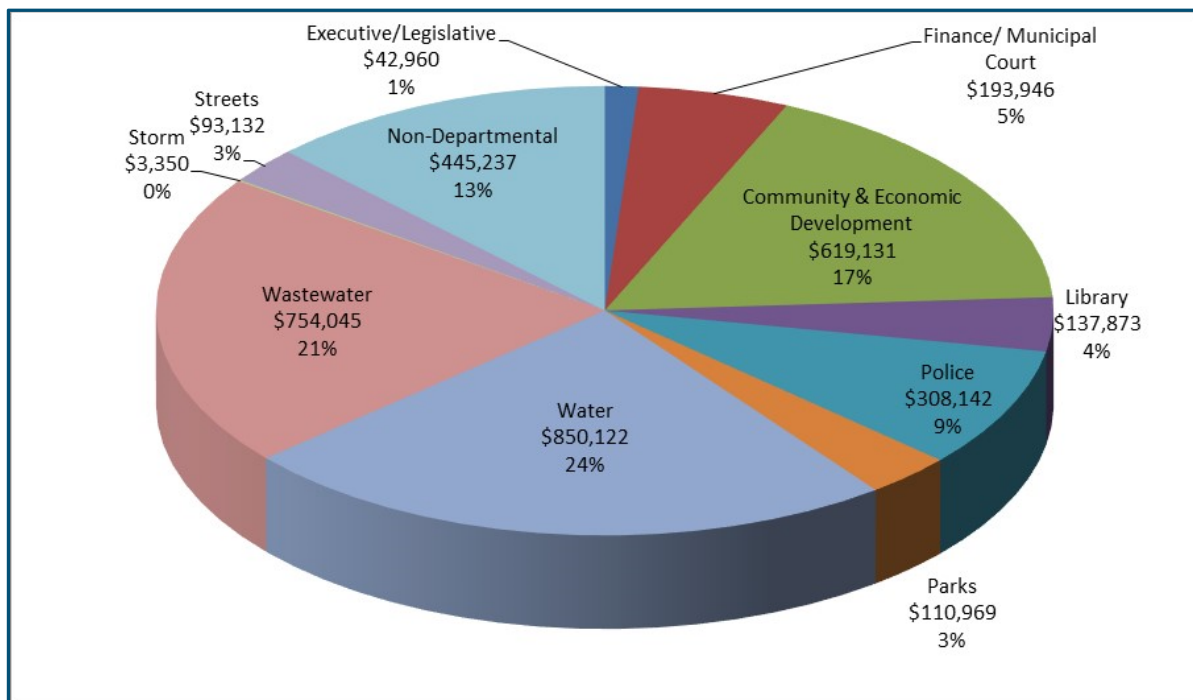
Materials & Services

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

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

Department	Materials & Services Expense (Proposed)	Materials & Services Expense (Approved)	% of Dept. Expenditures
Non-Departmental	\$579,170	\$445,237	33.4%
Executive/Legislative	\$42,960	\$42,960	13.2%
Finance & Municipal Court	\$193,946	\$193,946	24.4%
Community & Economic Development	\$669,131	\$619,131	55.3%
Library	\$130,405	\$137,873	28.3%
Police Department	\$308,142	\$332,894	11.1%
Parks	\$105,493	\$110,969	17.5%
Water	\$829,859	\$850,122	40.5%
Wastewater	\$742,159	\$754,045	12.0%
Storm Water	\$3,350	\$3,350	3.1%
Streets	\$92,350	\$93,132	11.9%
Total Materials & Supplies Expense	\$3,696,965	\$3,583,659	21.1%

Materials & Services by Department



Capital Outlay

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

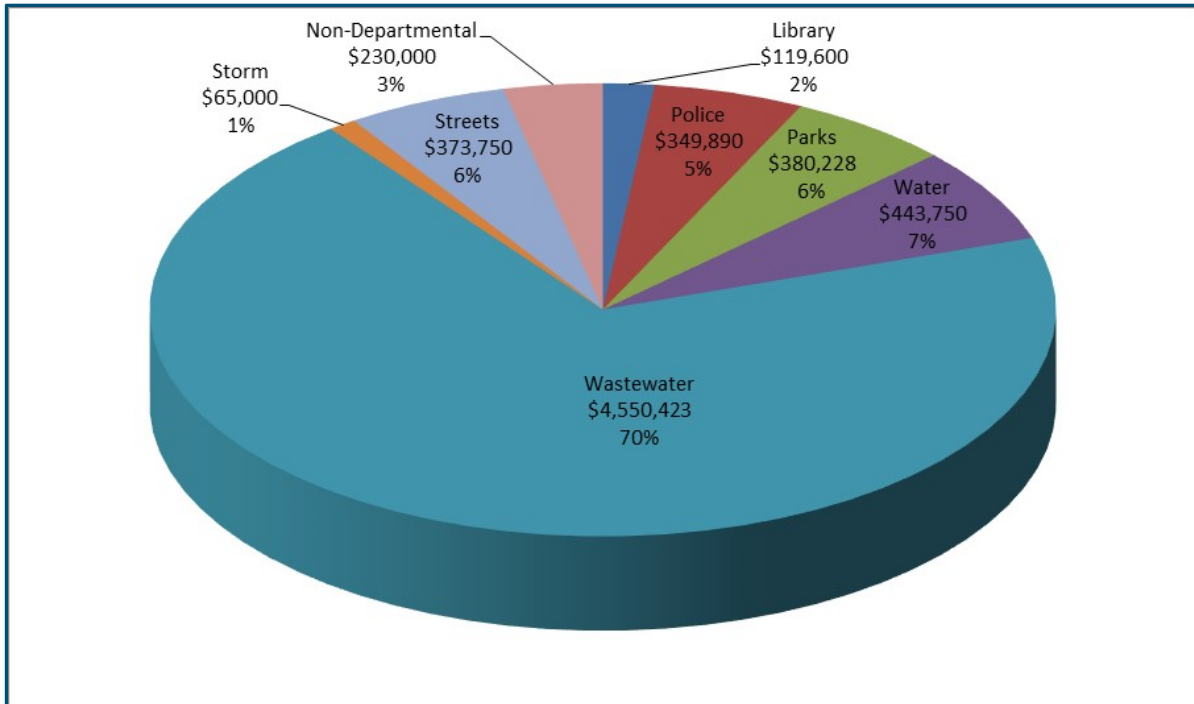
- Purchase of land.
- Purchase of buildings, major permanent structural alterations, installations of HVAC systems and fire protection systems.
- Projects or improvements not associated with buildings such as fences, retaining walls, streets, curbs or drains.

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

The 2019-2020 approved budget requests \$6.5 million for capital purchases and projects across all departments.

Department	Capital Outlay Expense (Proposed)	Capital Outlay Expense (Approved)	% of Dept. Expenditures
Non-Departmental	\$230,000	\$230,000	17.3%
Executive/Legislative	\$0	\$0	0%
Finance & Municipal Court	\$0	\$0	0%
Community & Economic Development	\$0	\$0	0%
Library	\$119,600	\$119,600	24.5%
Police Department	\$349,890	\$349,890	11.7%
Parks	\$426,172	\$380,228	59.8%
Water	\$443,750	\$443,750	21.1%
Wastewater	\$4,550,423	\$4,550,423	72.1%
Storm Water	\$65,000	\$65,000	61.0%
Streets	\$373,750	\$373,750	11.9%
Total Capital Expense	\$6,558,585	\$6,512,641	38.4%

Capital Expenditures by Department



Interfund Transfers

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

Debt Services

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

Per City policy, the city's legal debt limit is 3% of real market value (RMV) within the city. Based on the current market value of \$681,977,828, the city's debt limit is \$20.5 million. The city currently has no General Obligation (GO) bond debt which is also limited to 3% of RMV per state law.

As of June 30, 2018, the city has the following outstanding debt:

Water Treatment Plant

2004 – S04002 State Revolving Loan – Interest Rate 1%	\$5,523,069
2004 – G04003 State Revolving Loan – Interest Rate 1%	\$2,671,840

Wastewater Inflow & Infiltration Project

2002 – R89750 State Revolving Loan – Interest Rate 3.14%	\$1,682,204
2005 – R89751 State Revolving Loan – Interest Rate 2.9%	\$3,303,351
2009 – R89752 State Revolving Loan – Interest Rate 0%	<u>\$3,500,000</u>

Total Outstanding Debt

\$16,680,464

Debt Payments for Fiscal Year 2019-2020

Issue	Principal	Interest	Total Payment	Fund
S04002	\$227,950	\$52,974	\$280,924	Water (500)
G04003	\$120,441	\$96,851	\$217,292	Water (500)
R89750	\$225,357	\$44,207	\$269,564	Wastewater (550)
R89751	\$229,256	\$87,688	\$316,944	Wastewater (550)
R89752	\$250,000	\$0	\$250,000	Wastewater (550)
Interfund (NCH)	\$121,407	\$20,000	\$141,407	General Fund (100)
Total Payments	\$1,174,411	\$301,720	\$1,476,131	

Contingencies

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

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

Contingencies approved for the 2019-2020 budget are:

Fund	Amount
General	\$75,579
Internal Service	\$56,049
Police	\$129,451
Library	\$19,211
Water	\$55,817
Wastewater	\$58,175
State Gas Tax	\$18,988
Total Approved Contingencies	\$413,270

Unappropriated and Reserved for Future Expenditures

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

In the 2019-2020 budget, the following amounts have been approved as unappropriated reserves.

Fund	Budget	4 Months Requirement	Difference
General Fund	\$875,374	\$646,160	\$229,214
Public Safety Levy	\$1,331,043	\$927,617	\$403,426
Library Services	\$227,609	\$162,399	\$65,210



Non-Departmental Budget

This “department” is used for city-wide expenditures, which would be difficult to charge to individual departments. Items such as the contract for janitorial services, labor relations and the City Attorney’s retainer are contained in this budget. Additionally, this budget includes funding for tourism programs and street lights in this section. The revenue generated here funds many of the departments across the city as they do not typically generate enough dedicated revenue to be considered self-sustainable. This year, Public Works administration has also been added to Non-Departmental. This includes the Public Works Director and some of the management staff within Public Works.

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Property Taxes	609,901	636,835	672,294	682,568	682,568	1.5%
Franchise & Fees	708,692	684,081	602,963	690,124	690,124	14.5%
State Shared Revenue	273,924	287,588	333,662	317,446	317,446	-4.9%
Other Undedicated Revenue	242,843	210,171	200,103	132,222	132,222	-33.9%
Total Non-Dept Revenue	\$1,835,360	\$1,818,675	\$1,809,022	\$1,822,360	\$1,822,360	0.7%
Expenditures						
Personnel Services	75,673	61,521	140,903	657,769	657,769	366.8%
Materials & Supplies	717,033	756,355	844,914	579,170	445,237	-47.3%
Capital Outlay	828,743	1,030	1,119,290	230,000	230,000	-79.5%
Total Expenditures	\$1,621,449	\$818,906	\$2,105,107	\$1,466,939	\$1,333,006	-36.7%
Transfers, Net In/(Out)	410,852	210,224	1,229,682	280,352	207,581	-83.1%
Staffing Levels			1.25	6.85	6.85	448.0%

Non-Departmental

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
NON-DEPARTMENTAL RESOURCES								
300-000	Beginning Fund Balance	2,893,709.76	2,732,747.94	2,161,656.00	1,987,814.00	1,987,814.00		
311-000	Current Property Taxes	590,933.06	617,935.01	653,856.00	663,288.00	663,288.00		FY19 est = \$644k; 3% added for FY20
319-100	Delinquent Property Taxes	18,967.62	18,900.12	18,438.00	19,280.00	19,280.00		
	Subtotal Property Taxes	609,900.68	636,835.13	672,294.00	682,568.00	682,568.00		
318-200	Franchise - PPL	445,130.55	449,555.83	403,346.00	458,592.00	458,592.00		
318-201	Franchise - NW Natural	74,732.66	72,172.55	53,673.00	73,623.00	73,623.00		Franchise revenue moved to Internal Svc
318-202	Franchise - Cable TV	100,922.87	100,993.57	100,005.00	100,994.00	100,994.00		
318-203	Franchise - Telephone	15,132.80	14,098.09	14,664.00	12,724.00	12,724.00		
318-204	Franchise - Sanitation	65,957.81	40,071.59	25,000.00	40,877.00	40,877.00		
321-000	Bsn.Lic/Amusement/Election Fee	80.00	820.00					
347-300	Handball Fees	625.00	533.00	475.00	414.00	414.00		
364-001	Sweet Heart Run Regis. Fees	3,935.00	4,606.00	4,600.00	2,000.00	2,000.00		
366-001	Zombie Zoup Regis Fees	2,175.00	1,230.00	1,200.00	900.00	900.00		
	Subtotal Franchise & Fees	708,691.69	684,080.63	602,963.00	690,124.00	690,124.00		
335-000	State Revenue Sharing	95,775.04	75,407.97	109,163.00	110,255.00	110,255.00		
335-600	Cigarette Taxes	11,551.59	11,250.17	8,167.00	10,975.00	10,975.00		
335-700	Liquor Taxes	139,260.31	130,698.87	165,330.00	171,216.00	171,216.00		
335-800	Transient Occupancy Tax	27,336.72	30,283.56	25,000.00	25,000.00	25,000.00		
335-900	Marijuana Local Option Tax		39,947.23	26,002.00				
	Subtotal State Shared Revenue	273,923.66	287,587.80	333,662.00	317,446.00	317,446.00		
355-002	Land Sales/Leases	26,795.00	22,170.00	22,433.00	22,616.00	22,616.00		
361-000	Interest	22,302.90	39,846.76	15,132.00	35,750.00	35,750.00		
361-001	Interest on Taxes	3,081.17						
361-002	Interest on L-B CD	2,085.41	703.40					
370-001	Miscellaneous Grants	31,516.45	2,997.12					
390-001	Miscellaneous Revenues	15,448.68	19,317.16	10,080.00	10,181.00	10,181.00		
390-002	SAIF Dividend	18,479.80	16,769.00	17,500.00	17,675.00	17,675.00		
338-000	Senior Center	17,115.00	14,571.33	23,000.00	23,000.00	23,000.00		
338-001	Boys & Girls Club	17,115.00	14,571.29	23,000.00	23,000.00	23,000.00		
364-002	Sponsorships	1,878.00						

Non-Departmental

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
365-001	Police Projects		1,270.27					
365-002	Donations	25.00						
365-002	Public Works Projects	6,000.00						
366-002	Solar Eclipse Run	100.00	3,212.50					
334-300	ODOT Bus Grant	19,405.00						
335-000	Public Transit Grant	61,497.00	74,743.00	88,958.00				
TOTAL NON-DEPT RESOURCES		\$ 4,729,070.20	\$ 4,551,423.33	\$ 3,970,678.00	\$ 3,810,174.00	\$ 3,810,174.00		

NON-DEPARTMENTAL EXPENSES

110	Staff Pay (Communications)	10,390.52		50,410.00	31,147.00	31,147.00	0.60	Communications Specialist
110	Staff Pay (PW Admin)				359,488.00	359,488.00	6.00	PW Director, Maint. Super, PW Admin,
112	City Attorney	56,993.04	56,993.04	56,994.00	56,994.00	56,994.00	0.25	Engineer Tech 2, Engineer Tech 1, Mech
210	Group Insurance	1,582.34		17,436.00	115,934.00	115,934.00		
220	FICA/Medicare	5,138.61	4,359.96	8,184.00	29,828.00	29,828.00		
230	Retirement	1,219.51		6,050.00	54,558.00	54,558.00		
250	Unemployment	67.16	57.00	140.00	449.00	449.00		
260	SAIF/WBF	281.65	111.16	1,689.00	9,371.00	9,371.00		
TOTAL PERSONNEL COST		75,672.83	61,521.16	140,903.00	657,769.00	657,769.00	6.85	
310	Memberships	9,338.68	9,972.86	10,384.00	10,903.00	10,903.00		
311	Subscriptions							
320	Professional Services	38,941.89	100,723.32	150,000.00	50,000.00	25,000.00		
321	Labor Relations	37,131.82	6,008.51	35,000.00	15,000.00	15,000.00		
331	Auditing	26,000.00	36,000.00					
332	Investment Services		1,250.00					
333	Lien Search	5,142.00	4,812.00					
340	Technical Services	26,818.69	13,691.81	29,400.00	3,255.00	6,480.00		
341	Codification of Ordinance	1,697.40	3,539.25	5,000.00	5,000.00	5,000.00		
430	Equipment Repair & Maintenance	3,940.75	8,834.95	5,000.00	5,000.00	5,000.00		
431	Building Repair & Maintenance	6,805.10	7,803.02	7,250.00	7,250.00	7,250.00		
432	Grounds Maintenance	1,237.29	1,598.89					
520	Insurance	165,327.06	162,145.65	165,800.00	172,432.00	70,274.00		
521	SAIF Expense							
540	Advertising				10,000.00			
541	Tourism	15,000.00	17,500.00	15,000.00	15,000.00	15,000.00		
610	Office Supplies		317.31	250.00	250.00	250.00		
611	Cleaning Supplies	8,589.15	10,466.83	8,500.00	8,500.00	8,500.00		
612	Operating Supplies		270.00					
615	Bank Expense	37,789.57	41,473.73	40,000.00				
620	Utilities	34,722.39	29,688.07	235,162.00	40,780.00	40,780.00		

Non-Departmental

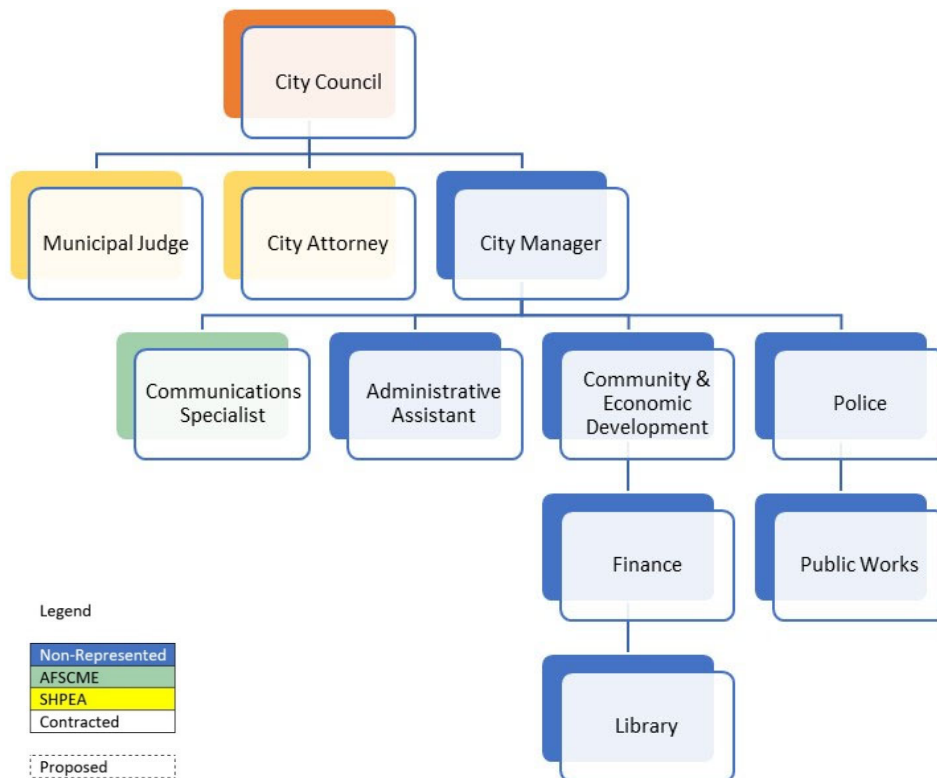
Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
621	Natural Gas							
622	Electricity	184,118.49	182,505.35		194,383.00	194,383.00		Street Lights
630	Food & Beverage	267.85						
640	Books & Periodicals		695.00					
803	Special Events	9,954.33	9,210.05	5,800.00	8,007.00	8,007.00		Sweet Heart Run & Zombie Zoup
805	Safety Incentive Program	3,919.71	3,604.95	5,000.00	5,000.00	5,000.00		SAIF Dividend covers
806	Elderly Nutrition	1,100.00		1,210.00	1,210.00	1,210.00		
807	Senior Center	17,200.00	22,200.00	32,200.00	22,200.00	22,200.00		Dial-a-Bus/Sweet Home Shopper
808	Community Grants	80,902.00	78,743.00	5,000.00	5,000.00	5,000.00		Sent to Community Foundation
809	Grant Expense	1,088.64	3,300.82	88,958.00				
	TOTAL MATERIALS & SERVICES	717,032.81	756,355.37	844,914.00	579,170.00	445,237.00		
710	Land	725,000.00						
731	Construction	103,743.22		1,119,290.00				
741	Machinery		1,029.99					
742	Vehicles				230,000.00	230,000.00		
	TOTAL CAPITAL OUTLAY	828,743.22	1,029.99	1,119,290.00	230,000.00	230,000.00		
TOTAL NON-DEPT EXPENSES		\$ 1,621,448.86	\$ 818,906.52	\$ 2,105,107.00	\$ 1,466,939.00	\$ 1,333,006.00	6.85	
	Net gain/(loss)	3,107,621.34	3,732,516.81	1,865,571.00	2,343,235.00	2,477,168.00		
020	Transfer In for Services	248,267.00	273,264.00	327,441.00				
030	Transfer In for Operations	5,000.00			512,735.00	493,855.00		Internal Service Fund (admin exp)
040	Transfer In for Capital	252,585.00	219,460.00	982,241.00	36,078.00	36,078.00		Equip Reserve
030	Transfer Out for Operations	(10,000.00)	(200,000.00)		(177,054.00)	(176,338.00)		GF Contribution to admin
040	Transfer Out for Capital	(85,000.00)	(82,500.00)	(80,000.00)	(91,407.00)	(146,014.00)		City Hall Loan repayment
	Contingency	-	-	126,677.00	151,865.00	131,628.00		
	UNAPPROPRIATED BALANCE	3,518,473.34	3,942,740.81	2,968,576.00	2,471,722.00	2,553,121.00		



Executive/Legislative Budget

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

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



Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Expenditures						
Personnel Services	224,615	257,011	260,598	281,867	281,867	8.2%
Materials & Supplies	42,449	40,093	59,699	42,960	42,960	-2.8%
Capital Outlay	2,222	7,042	2,000	0	0	-100.0%
Total Expenditures	<u>\$269,286</u>	<u>\$304,146</u>	<u>\$322,297</u>	<u>\$324,827</u>	<u>\$324,827</u>	<u>0.8%</u>
Transfers, Net In/(Out)	0	0	0	324,827	324,827	N/A
Staffing Levels			3.0	3.0	3.0	0.0%

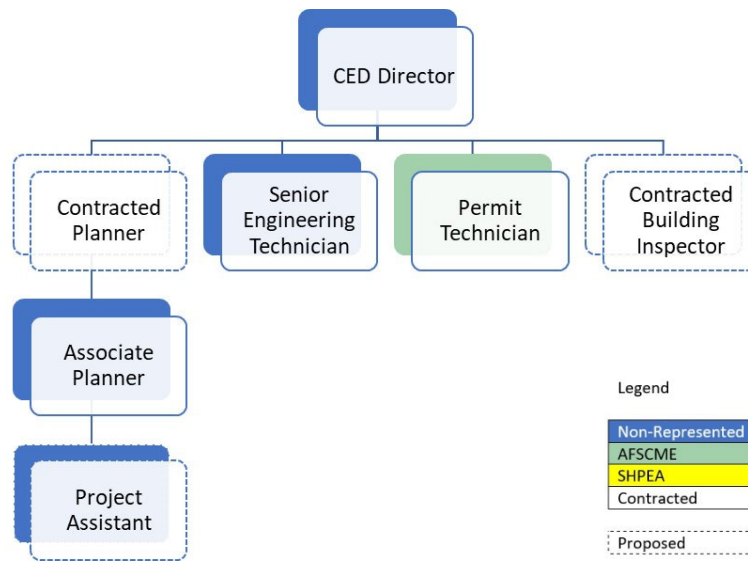
Executive & Legislative

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
EXECUTIVE & LEGISLATIVE EXPENSES								
110	Staff Pay	150,970.46	166,089.31	166,784.00	184,704.00	184,704.00	2.00	City Manager & Administrative Asst.
120	Council pay	6,344.50	6,232.50	6,420.00	6,420.00	6,420.00	1.00	
130	Overtime	1,170.57	-	-				
210	Group Insurance	33,722.84	45,093.89	47,546.00	47,178.00	47,178.00		
220	FICA/Medicare	11,948.67	12,983.68	13,198.00	14,124.00	14,124.00		
230	Retirement	19,968.55	26,076.03	26,186.00	28,999.00	28,999.00		
250	Unemployment	158.49	172.34	217.00	192.00	192.00		
260	SAIF/WBF	330.95	363.64	247.00	250.00	250.00		
	TOTAL PERSONNEL COST	224,615.03	257,011.39	260,598.00	281,867.00	281,867.00	3.00	
310	Memberships	7,030.21	8,970.81	7,749.00	8,000.00	8,000.00		
320	Professional Services	1,247.07	387.60	500.00	500.00	500.00		
340	Technical Services	1,746.82	2,119.92	2,000.00	2,460.00	2,460.00		
430	Equipment Repair & Maintenance	3,090.25	5,351.33	3,000.00	5,000.00	5,000.00		
540	Advertising	7,360.56	5,383.60	17,450.00				
580	Travel/Training	6,953.59	5,018.08	15,000.00	10,000.00	10,000.00		
610	Office Supplies	7,841.20	5,124.79	4,500.00	5,000.00	5,000.00		
613	Uniforms/Clothing	-	-	250.00	250.00	250.00		
617	Furniture	399.98	-	-	2,500.00	2,500.00		
618	Postage	-	-	-				
621	Natural Gas	-	-	-				
620	Utilities	6,778.95	7,736.59	7,250.00	7,250.00	7,250.00		
622	Electricity	-	-	-				
623	Phone	-	-	-				
624	TV/Internet	-	-	-				
626	Gasoline/Fuel	-	-	-				
630	Food & Beverage	-	-	2,000.00	2,000.00	2,000.00		
	TOTAL MATERIALS & SERVICES	42,448.63	40,092.72	59,699.00	42,960.00	42,960.00		
741	Machinery	2,221.95	7,041.88	2,000.00				
	TOTAL CAPITAL OUTLAY	2,221.95	7,041.88	2,000.00	-	-		
TOTAL EXECUTIVE & LEGISLATIVE EXPENSES		\$ 269,285.61	\$ 304,145.99	\$ 322,297.00	\$ 324,827.00	\$ 324,827.00	3.00	
	Net gain/(loss)	(269,285.61)	(304,145.99)	(322,297.00)	(324,827.00)	(324,827.00)		
020	Transfer In for Services				324,827.00	324,827.00		
	Contingency	-	-	-	-	-		
	GEN FUND NON-DEPARTMENTAL SUPPORT	269,285.61	304,145.99	322,297.00	-	-		



Community & Economic Development Budget

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



Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Fees	11,580	14,427	12,420	12,420	12,420	0.0%
Other Dedicated Revenue	267,685	180,596	150,023	152,975	152,975	2.0%
Total Dedicated Revenue	\$279,265	\$195,023	\$162,443	\$165,395	\$165,395	1.8%
Expenditures						
Personnel Services	221,456	329,324	486,124	499,767	499,767	2.8%
Materials & Supplies	153,238	91,897	604,802	619,131	619,131	2.4%
Capital Outlay	0	782	2,000	0	0	-100.0%
Total Expenditures	\$374,694	\$422,003	\$1,092,926	\$1,118,898	\$1,118,898	2.4%
Transfers, Net In/(Out)	0	200,000	0	0	0	0.0%
Staffing Levels			5.30	5.40	5.40	1.9%

New Budget Proposal(s)	Cost	Council Goals Met
.4 FTE Project Assistant	\$20,216	Goal #2: update and streamline processes Goal #2: invest in long-term staff stability & training Goal #4: Support future economic development efforts w/in City Hall
Move Senior Engineering Technician to City Engineer	\$5,500	Goal #2: invest in long-term staff stability & training
Contract Planning Services with Oregon Cascades West Council of Governments	\$38,400	Goal #2: develop continuity in planning and permitting process
Contract Building Inspections with Northwest Code Professionals	\$60,000	Goal #2: update and streamline processes Goal #2: invest in long-term staff stability & training
Contract with individual/vendor to update development code and SDCs	\$15,000	Goal #2: update and streamline processes Goal #2: develop continuity in planning and permitting processes

The enhancements approved for the Community and Economic Development Department would work to streamline processes while improving customer service within the department. Staff has proposed using the services of the Council of Governments, a regional intergovernmental organization, to manage planning services. Having a contracted Planner allows the incoming Director to focus more on Economic Development. The City currently employs an Associate Planner who handles the day-to-day planning needs and would continue to provide that much needed customer interaction.

A big focus of this budget is the inclusion of additional funds to support staff. Staff stability is vital to the continued success of Sweet Home and is a Council goal. Presently, the City contracts out for an Engineer of Record as its needed. This budget proposes that the current Senior Engineering Technician becomes the City Engineer recognizing their many contributions to the City and brings this service in-house. The approved budget includes 5% above the current salary of the Senior Engineering Technician to make them the City Engineer.

To further aid process improvement and customer service, a new staff member is proposed for the CEDD office as well as another contracted service. Formerly, the City had a Building Inspector on staff to complete building inspections. Upon their retirement, the City reviewed the position and decided that hiring a full-time replacement was not needed. The City began working with Northwest Code Professionals (NWCP) to perform needed inspections which saves the City \$50-60k per year. This budget eliminates the staff Building Inspector and moves those funds to Materials & Services to continue the current relationship with NWCP. Additionally, staff has used vacancy savings from the past to fund a temporary Project Assistant who aids the department with event planning and other office projects. This budget proposes formalizing that position as a .4 FTE (16 hours per week) position to continue supporting the office and the City.

Lastly, the City is in dire need of an update to its development code as well as the current System Development Charges (SDC). The City has some of the lowest SDCs in the state of Oregon which are supposed to fund the necessary infrastructure development such as water and sewer lines and streets for new housing and businesses. Contracting with a firm or individual to quickly update the code and perform the necessary analysis for an SDC update would ensure long-term stability for the City and provide clear and concise direction when working with the City's development code.

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
COMMUNITY & ECONOMIC DEVELOPMENT RESOURCES								
300-000	Beginning Fund Balance	233,529.86	270,206.06	473,029.00	451,756.00	451,756.00		
322-101	Planning Fees	11,579.50	14,426.50	12,420.00	12,420.00	12,420.00		
322-000	Abatement Reimbursements	3,338.79	1,475.40	2,000.00	2,000.00	2,000.00		
322-100	Building Permits	207,386.92	172,720.13	145,000.00	145,000.00	145,000.00		
365-001	Tree Commission Donations	205.21	626.00	200.00	200.00	200.00		
330-003	Owner Rehab (96) Revenue	19,983.00						
330-005	Owner Rehab (00) Revenue	8,701.00						
337-001	Owner Rehab (91) Revenue	25,918.00						
361-000	Interest	2,152.20	5,774.63	2,823.00	5,775.00	5,775.00		
	Subtotal Other Revenue	267,685.12	180,596.16	150,023.00	152,975.00	152,975.00		
TOTAL COMMUNITY & ECONOMIC DEV. RESOURCES		\$ 512,794.48	\$ 465,228.72	\$ 635,472.00	\$ 617,151.00	\$ 617,151.00		
COMMUNITY & ECONOMIC DEVELOPMENT EXPENSES								
110	Staff Pay	149,641.22	226,434.37	322,316.00	333,362.00	333,362.00	5.40	Director, Engineer, Permit Tech, Assoc. Planner, Code Enforce, Proj Asst.
130	Overtime	-	172.15	-				
210	Group Insurance	41,497.17	55,646.75	93,178.00	91,802.00	91,802.00		
220	FICA/Medicare	11,269.01	17,399.57	24,561.00	25,504.00	25,504.00		
230	Retirement	18,009.43	28,406.71	42,440.00	46,113.00	46,113.00		
250	Employment	150.26	229.60	423.00	334.00	334.00		
260	SAIF/WBF	888.82	1,034.95	3,206.00	2,652.00	2,652.00		
	TOTAL PERSONNEL COST	221,455.91	329,324.10	486,124.00	499,767.00	499,767.00	5.40	
310	Memberships	1,061.19	415.95	1,300.00	800.00	800.00		
311	Subscriptions							
320	Professional Services	49,530.52	24,973.07	32,500.00	113,400.00	113,400.00		John Morgan, COG Planner, NW Code
340	Technical Services	8,351.65	6,974.08	11,000.00	12,000.00	12,000.00		
430	Equipment Repair & Maintenance	3,426.01	3,499.47	3,000.00	3,000.00	3,000.00		
431	Building Repair & Maintenance							
432	Grounds Maintenance	48.88	581.67	2,100.00				
540	Advertising	2,593.35	2,037.50	10,000.00	3,000.00	3,000.00		
580	Travel/Training	1,405.00	1,879.94	4,400.00	3,000.00	3,000.00		
610	Office Supplies	2,713.44	3,484.08	-	1,600.00	1,600.00		
611	Cleaning Supplies				1,500.00	1,500.00		
612	Operating Supplies	383.11	1,329.45	2,350.00				
614	Tools & Small Equipment		248.91	100.00	100.00	100.00		
617	Furniture	442.04		1,000.00	1,000.00	1,000.00		

Comm. & Economic Dev.

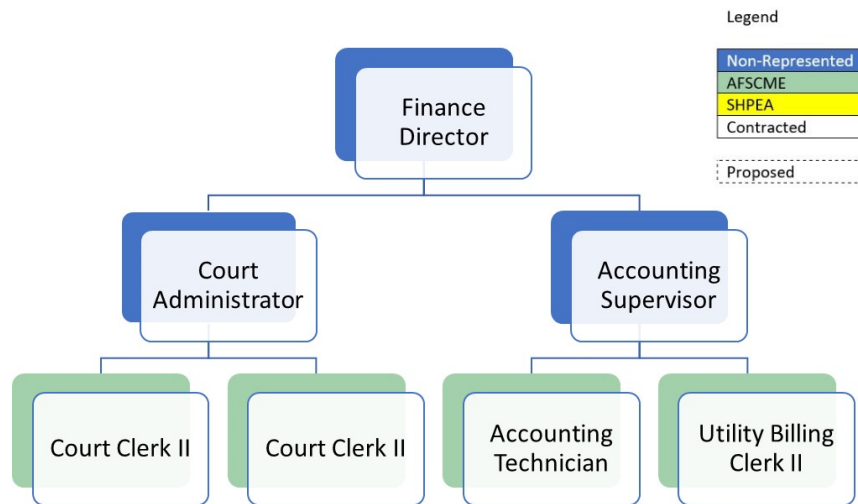
Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
618	Postage	1,833.72	3,037.94	1,700.00	1,700.00	1,700.00		
619	Computers				3,500.00	3,500.00		
620	Utilities	7,891.58	9,649.65	9,000.00	6,500.00	6,500.00		
623	Phone			500.00	500.00	500.00		
803	Special Events				10,000.00	10,000.00		
810	Economic Development	73,557.20	33,785.06	525,852.00	457,531.00	457,531.00		
	TOTAL MATERIALS & SUPPLIES	153,237.69	91,896.77	604,802.00	619,131.00	619,131.00		
741	Machinery	-	782.00	2,000.00				
	TOTAL CAPITAL OUTLAY	-	782.00	2,000.00	-	-		
TOTAL COMMUNITY & ECONOMIC DEV. EXPENSES		\$ 374,693.60	\$ 422,002.87	\$ 1,092,926.00	\$ 1,118,898.00	\$ 1,118,898.00	5.40	
	Net gain/(loss)	138,100.88	43,225.85	(457,454.00)	(501,747.00)	(501,747.00)		
	030 Transfer in for Operations		200,000.00					
	GEN FUND NON-DEPARTMENTAL SUPPORT	-	-	457,454.00	501,747.00	501,747.00		



Finance & Municipal Court Budget

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

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



Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Fees	197,888	177,777	179,417	183,814	183,814	2.5%
Other Dedicated Revenue	20,880	7,290	4,730	5,368	5,368	13.5%
Total Dedicated Revenue	\$218,768	\$185,067	\$184,147	\$189,182	\$189,182	2.7%
Expenditures						
Personnel Services	373,163	604,239	582,312	601,174	601,175	3.2%
Materials & Supplies	83,560	101,359	122,388	193,946	193,946	58.5%
Capital Outlay	1,661	12,836	2,000	0	0	-100.0%
Total Expenditures	\$458,384	\$718,434	\$706,700	\$795,120	\$795,121	12.5%
Transfers, Net In/(Out)	0	0	0	527,775	514,038	N/A
Staffing Levels			6.45	6.45	6.45	0.0%

Finance & Municipal Court

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
FINANCE & MUNICIPAL COURT RESOURCES								
300-000	Beginning Fund Balance	769.17	776.70	825.00	280.00	280.00		
340-000	Passport Acceptance Fees	9,705.00	12,980.00	9,705.00	11,343.00	11,343.00		
340-001	Lien Search Fees	12,350.00	12,225.00	14,100.00	12,471.00	12,471.00		
351-100	Court Fees	175,832.79	152,572.33	155,612.00	160,000.00	160,000.00		
	Subtotal Fees	197,887.79	177,777.33	179,417.00	183,814.00	183,814.00		
340-002	Fire/Amb. District Contract	16,142.00						
340-003	Passport Photos	4,730.00	6,005.00	4,730.00	5,368.00	5,368.00		
366-002	Assessment Principal		1,014.00					
361-000	Interest Earned	7.53	7.01					
361-001	F.M. Assmnts - Int.		264.13					
	Subtotal Other Revenue	20,879.53	7,290.14	4,730.00	5,368.00	5,368.00		
TOTAL FINANCE & MUNICIPAL COURT RESOURCES		\$ 219,536.49	\$ 185,844.17	\$ 184,972.00	\$ 189,462.00	\$ 189,462.00		

FINANCE & MUNICIPAL COURT EXPENSES

110	Staff Pay (Finance)	126,542.15	258,898.33	229,138.00	243,711.00	234,694.00	3.90	Director, Supervisor, Acct Tech, UB Clerk
110	Staff Pay (Muni. Court)	87,738.22	100,155.61	96,291.00	103,071.00	112,088.00	2.30	Finance Dir, Court Admin, 2 Court Clerks
118	Municipal Court Judge	51,425.04	51,425.04	51,425.00	51,425.00	51,425.00	0.25	
130	Overtime	160.75	1,129.78	-				
210	Group Insurance	57,538.70	110,609.45	129,645.00	122,418.00	122,419.00		
220	FICA/Medicare	20,104.40	31,037.24	27,134.00	30,466.00	30,466.00		
230	Retirement	28,813.85	49,681.86	46,014.00	49,142.00	49,142.00		
250	Employment	257.66	411.59	2,075.00	399.00	399.00		
260	SAIF/WBF	582.62	889.95	590.00	542.00	542.00		
	TOTAL PERSONNEL COST	373,163.39	604,238.85	582,312.00	601,174.00	601,175.00	6.45	
310	Memberships	350.60	512.98	700.00	700.00	700.00		
320	Professional Services	36,306.07	16,745.31	20,000.00	20,000.00	20,000.00		
331	Auditing			26,000.00	36,000.00	36,000.00		
332	Investment Services			10,000.00	10,000.00	10,000.00		
333	Lien Search			5,000.00	5,000.00	5,000.00		
340	Technical Services	15,911.44	52,235.87	28,088.00	34,696.00	34,696.00		
430	Equipment Repair & Maintenance	7,928.48	6,769.74	8,200.00	8,200.00	8,200.00		
431	Building Repair & Maintenance			1,500.00	1,500.00	1,500.00		
432	Grounds Maintenance	961.62						
580	Travel/Training	1,771.88	3,190.54	3,500.00	5,000.00	5,000.00		
610	Office Supplies	13,959.90	12,632.56	10,500.00	10,500.00	10,500.00		

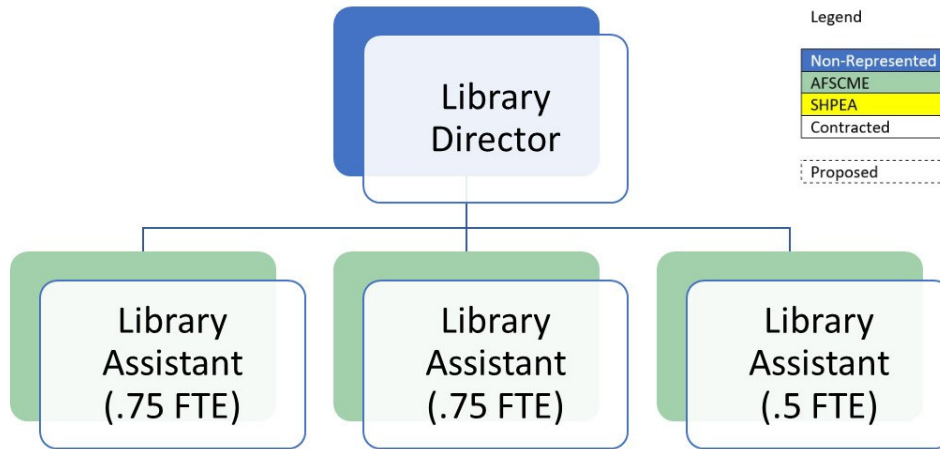
Finance & Municipal Court

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
	613 Uniforms/Clothing		-	400.00	400.00	400.00		
	615 Bank Expense				40,000.00	40,000.00		
	617 Furniture	448.00			5,000.00	5,000.00		
	618 Postage		-	-				
	619 Computers				2,700.00	2,700.00		
	620 Utilities	5,960.67	9,271.66	8,500.00	14,250.00	14,250.00		
	621 Natural Gas							
	622 Electricity							
	623 Phone							
	624 TV/Internet							
	626 Gasoline/Fuel							
	TOTAL MATERIALS & SERVICES	83,598.66	101,358.66	122,388.00	193,946.00	193,946.00		
	741 Equipment/Machinery	1,660.62	12,835.87	2,000.00				
	TOTAL CAPITAL OUTLAY	1,660.62	12,835.87	2,000.00	-	-		
TOTAL FINANCE & MUNICIPAL COURT EXPENSES		\$ 458,422.67	\$ 718,433.38	\$ 706,700.00	\$ 795,120.00	\$ 795,121.00	6.45	
	Net gain/(loss)	(238,886.18)	(532,589.21)	(521,728.00)	(605,658.00)	(605,659.00)		
020	Transfer In for Operations				528,055.00	514,318.00		
030	Transfer Out for Operations	-	(776.00)	-	(280.00)	(280.00)		
	GEN FUND NON-DEPARTMENTAL SUPPORT	238,886.18	533,365.21	521,728.00	77,883.00	91,621.00		2020 = Other revenue needed to fund Court



Library Services Budget

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



Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Property Taxes	309,210	351,762	381,043	422,065	422,065	10.8%
Fees	5,439	4,731	5,500	3,373	3,373	-38.7%
Other Dedicated Revenue	10,052	23,674	5,000	7,674	7,674	53.5%
Total Dedicated Revenue	\$324,701	\$380,167	\$391,543	\$433,112	\$433,112	10.6%
Expenditures						
Personnel Services	182,355	171,050	208,567	229,722	229,722	10.1%
Materials & Supplies	95,031	107,948	108,700	130,405	137,873	20.0%
Capital Outlay	0	302	173,508	119,600	119,600	-31.1%
Total Expenditures	\$277,386	\$279,300	\$490,775	\$479,727	\$487,195	-0.7%
Transfers, Net In/(Out)	(3,000)	(13,000)	(13,000)	(61,096)	(60,343)	364.2%
Staffing Levels			3.0	3.0	3.0	0.0%

Capital Improvement Project	Requested	Funded	Description
Library Needs Assessment	\$15,000	Yes	<p>The current Library was built in 1969. Since then, a lot has changed in the way of electrical capacity, energy efficiency, space for programs and users, accessibility needs, work space and data. A needs assessment will allow for community input into what the building needs to be effective and turn that into a report which will include recommended square footage, challenges of the current facility, recommendations for improvement and estimated costs of upgrade or replacement.</p> <p>This is the first step of a project to either renovate the current facility or build a new Library.</p>
Hire an Architectural firm for drawings	\$100,000	Yes	<p>Based on the recommendations in the Needs Assessment, an architect would be hired to complete necessary drawings and cost estimates.</p>

Over the next five-years, the Library plans to undergo a major project to either renovate the current Library building or find a new location for the Library. This decision would be based on the recommendations from a Needs Assessment to be completed this fiscal year (as approved) and based on the work completed by an architectural firm. The City proposed both items in the 2020 fiscal year budget though it is unknown if both items could be completed in one fiscal year. Any project not complete at the end of the 2020 fiscal year would be moved to the following budget proposal. To fund the project, the Library will be reaching out to grant organizations and utilizing a capital campaign to raise funds toward the final product as the City's resources for such a large-scale project in the Library are limited.

Library

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
LIBRARY RESOURCES								
300-000	BEGINNING FUND BALANCE	190,269.53	224,584.85	326,319.00	372,184.00	372,184.00		
311-000	CURRENT PROPERTY TAXES	301,686.52	343,214.90	373,543.00	417,065.00	417,065.00		FY19 est = \$397k; 5% added for FY20
319-100	DELINQUENT PROPERTY TAXES	7,523.03	8,547.24	7,500.00	5,000.00	5,000.00		
	Subtotal Property Taxes	309,209.55	351,762.14	381,043.00	422,065.00	422,065.00		
347-600	LIBRARY FEES	5,439.15	4,731.35	5,500.00	3,373.00	3,373.00		
361-000	INTEREST	2,340.73	4,674.09	2,000.00	4,674.00	4,674.00		
361-001	INTEREST ON TAXES	1,238.61	1,874.73					
365-002	DONATIONS	450.00	1,731.00					
370-001	GRANTS	2,308.00	12,710.31					
390-001	MISC. REVENUE	3,715.15	2,683.66	3,000.00	3,000.00	3,000.00		
	Subtotal Other Revenue	10,052.49	23,673.79	5,000.00	7,674.00	7,674.00		
TOTAL LIBRARY RESOURCES		\$ 514,970.72	\$ 604,752.13	\$ 717,862.00	\$ 805,296.00	\$ 805,296.00		

LIBRARY EXPENSES

110	Staff Pay	136,134.66	132,646.71	139,719.00	154,661.00	154,661.00	3.00	Director + Library Assts
120	Temporary Employees	928.25	-	-				
130	Overtime	-	82.18	-				
210	Group Insurance	15,965.08	12,109.26	38,636.00	41,525.00	41,525.00		
220	FICA/Medicare	10,325.21	10,036.84	10,647.00	11,833.00	11,833.00		
230	Retirement	18,557.16	15,726.92	19,177.00	21,335.00	21,335.00		
250	Employment	145.29	132.73	183.00	155.00	155.00		
260	SAIF/WBF	299.63	315.51	205.00	213.00	213.00		
	TOTAL PERSONNEL COST	182,355.28	171,050.15	208,567.00	229,722.00	229,722.00	3.00	
310	Memberships	-	90.00	100.00	100.00	100.00		
320	Professional Services	6,134.92	2,281.47	3,500.00	3,500.00	8,500.00		
340	Technical Services	7,218.24	10,201.74	15,000.00	26,883.00	26,883.00		
423	Custodial Services				5,100.00	5,100.00		
430	Equipment Repair & Maintenance	3,735.64	2,776.19	6,000.00	6,000.00	6,000.00		
431	Building Repair & Maintenance				6,000.00	6,000.00		
432	Grounds Maintenance	6,672.10	1,759.02	8,000.00	2,000.00	2,000.00		
442	Equipment Vehicle Repair	2,112.60	1,948.05	3,500.00	3,500.00	3,500.00		
520	Insurance					2,468.00		
540	Advertising	2,895.88	4,169.73	4,000.00	4,000.00	4,000.00		
550	Duplicating & Printing				1,500.00	1,500.00		

Library

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
580	Travel/Training	433.89	702.55	2,500.00	2,500.00	2,500.00		
610	Office Supplies	9,800.69	10,597.64	10,000.00	4,000.00	4,000.00		
611	Cleaning Supplies				3,000.00	3,000.00		
612	Operating Supplies	26.04	22.99	-	6,000.00	6,000.00		
613	Uniforms/Clothing	-	-	200.00	200.00	200.00		
620	Utilities	15,450.04	18,313.04	20,900.00	21,122.00	21,122.00		
621	Natural Gas							
622	Electricity							
623	Phone							
624	TV/Internet							
626	Gasoline/Fuel							
640	Books & Periodicals	30,466.91	37,902.18	30,000.00	30,000.00	30,000.00		
803	Special Events	3,498.19	6,606.42	5,000.00	5,000.00	5,000.00		
809	Grant Expense	6,585.45	10,576.75	-				
	TOTAL MATERIALS & SERVICES	95,030.59	107,947.77	108,700.00	130,405.00	137,873.00		
720	Buildings	-	-	172,508.00	119,600.00	119,600.00		
741	Equipment/Machinery	-	302.77	1,000.00				
	TOTAL CAPITAL OUTLAY	-	302.77	173,508.00	119,600.00	119,600.00		
TOTAL LIBRARY EXPENSES		\$ 277,385.87	\$ 279,300.69	\$ 490,775.00	\$ 479,727.00	\$ 487,195.00	3.00	
	Net gain/(loss)	237,584.85	325,451.44	227,087.00	325,569.00	318,101.00		
020	Transfer Out for Services				(48,096.00)	(47,343.00)		Internal Service Fund (admin exp)
040	Transfer Out for Capital	(3,000.00)	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)		
	Contingency	-	-	19,120.00	18,987.00	19,211.00		
	UNAPPROPRIATED ENDING BALANCE	234,584.85	312,451.44	194,967.00	245,486.00	238,547.00		



Police Department Budget

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

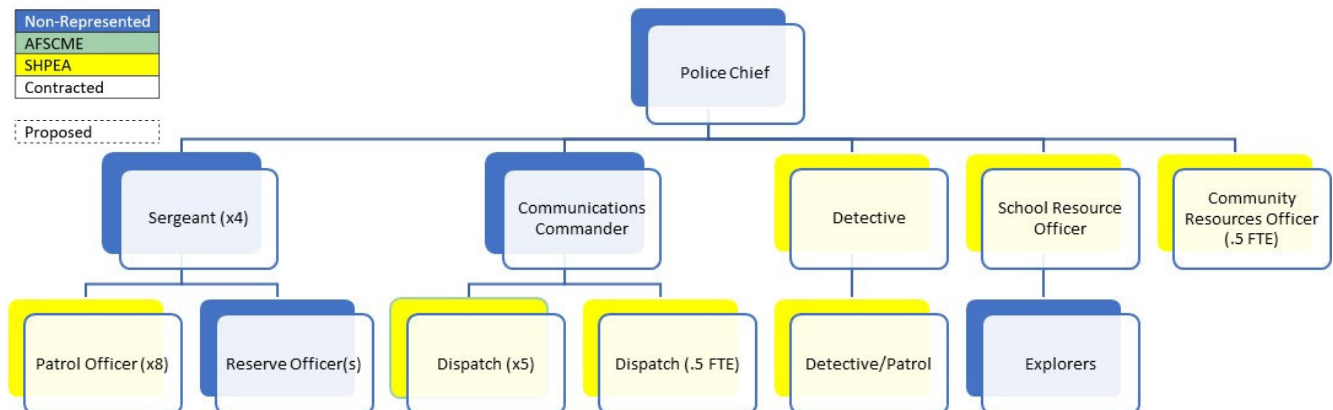
The mission statement of the department is “to work in partnership with our Community, to protect the public and prevent crime while providing the highest quality police services to all.”

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

Legend

Non-Represented
AFSCME
SHPEA
Contracted

Proposed



Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Property Taxes	2,082,851	2,364,203	2,567,909	2,832,794	2,832,794	10.3%
Fees	445	695	300	400	400	33.3%
Other Dedicated Revenue	101,132	152,029	94,431	74,636	74,636	-21.0%
Total Dedicated Revenue	\$2,184,428	\$2,516,927	\$2,662,640	\$2,907,830	\$2,907,830	9.2%
Expenditures						
Personnel Services	2,017,547	2,219,963	2,219,878	2,298,299	2,298,299	3.5%
Materials & Supplies	214,945	226,362	286,000	308,142	332,894	16.4%
Capital Outlay	9,698	82,211	147,584	349,890	349,890	137.1%
Total Expenditures	\$2,242,190	\$2,528,536	\$2,653,462	\$2,956,331	\$2,981,083	12.3%
Transfers, Net In/(Out)	(20,000)	(10,000)	(10,000)	(201,109)	(190,698)	1,807.0%
Staffing Levels	21.9	22.4	22.0	23.0	23.0	4.5%

Capital Improvement Project	Requested	Funded	Description
Dispatch Consoles	\$125,000	Yes	The current dispatch equipment is 18 years old and uses parts that are no longer manufactured. A Zetron system, the equipment has been durable and reliable, but vendors estimate that the current system has 4-5 years remaining. The department will begin reviewing options with the hopes of selecting one that will work best for the department and with its interagency colleagues.
Supervisor SUV	\$50,000	Yes	Department supervisors currently utilize the Patrol cars while responding to incidents. The City is proposing to purchase an SUV that would be equipped for use as Incident Command and would contain additional equipment needed for certain calls including tactical gear and IT equipment.

Police

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2019 Approved	2020 FTE	Notes
POLICE DEPARTMENT RESOURCES								
300-000	Beginning Fund Balance	1,384,111.36	1,306,081.25	1,301,032.00	1,606,601.00	1,606,601.00		
311-000	Current Property Taxes	2,024,134.90	2,302,768.67	2,506,257.00	2,798,260.00	2,798,260.00		FY19 est = \$2.7mil; 5% added for FY20
319-100	Delinquent Property Taxes	58,716.44	61,433.83	61,652.00	34,534.00	34,534.00		
	Subtotal Property Taxes	2,082,851.34	2,364,202.50	2,567,909.00	2,832,794.00	2,832,794.00		
322-001	OLCC License Fee	445.00	695.00	300.00	400.00	400.00		
311-102	S.H. School District	41,981.00	41,981.00	48,010.00				
322-001	Bike Licenses	40.00	28.00	20.00	20.00	20.00		
335-900	Marijuana State Shared Revenue				27,400.00	27,400.00		
352-001	Forfeits		2,744.19					
361-000	Interest	15,494.70	22,371.00	18,901.00	19,216.00	19,216.00		
361-001	Interest on Taxes	9,492.93	12,578.34					
365-001	Police Projects	676.31	36,687.70	1,000.00	1,000.00	1,000.00		
365-002	Donations	6,624.19	8,003.98	6,500.00	7,000.00	7,000.00		
390-001	Miscellaneous Revenues	25,509.87	26,372.88	20,000.00	20,000.00	20,000.00		
390-002	Sale of Vehicles/Auction							
390-006	COPS Grant							
390-009	Miscellaneous Grants	1,314.50	1,262.00					
	Subtotal Other Revenue	101,133.50	152,029.09	94,431.00	74,636.00	74,636.00		
TOTAL POLICE DEPARTMENT RESOURCES		\$ 3,568,541.20	\$ 3,823,007.84	\$ 3,963,672.00	\$ 4,514,431.00	\$ 4,514,431.00		

POLICE DEPARTMENT EXPENSES

110	Staff Pay	1,309,221.14	1,381,176.00	1,385,327.00	1,410,746.00	1,410,746.00	23.00	Less contribution from SHSD
130	Overtime	73,427.08	89,345.87	50,000.00	75,000.00	75,000.00		
210	Group Insurance	366,846.24	413,651.00	452,369.00	459,585.00	459,585.00		
220	FICA/Medicare	104,139.95	110,987.91	109,372.00	112,309.00	112,309.00		
230	Retirement	140,733.10	196,750.42	186,960.00	206,266.00	206,266.00		
250	Unemployment	1,370.89	1,457.55	1,810.00	1,411.00	1,411.00		
260	SAIF/WBF	21,808.84	26,594.29	34,040.00	32,982.00	32,982.00		
	TOTAL PERSONNEL COST	2,017,547.24	2,219,963.04	2,219,878.00	2,298,299.00	2,298,299.00	23.00	
310	Memberships	1,187.06	963.28	1,500.00	1,763.00	1,763.00		
311	Subscriptions							
320	Professional Services	14,307.15	11,714.48	29,000.00	19,012.00	34,012.00		
340	Technical Services	28,135.72	26,864.75	30,000.00	79,343.00	79,343.00		StepUP IT, Comcast, Justice increases
430	Equipment Repair & Maintenance	30,192.55	24,403.30	23,600.00	30,000.00	30,000.00		

Police

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2019 Approved	2020 FTE	Notes
432	Grounds Maintenance	4,470.60	4,994.10	-				
442	Equipment Vehicle Rental	4,210.07	18,352.54	43,200.00	5,000.00	5,000.00		Vehicle lease moved as Capital Outlay
520	Insurance					9,752.00		
540	Advertising	678.88	2,074.84	3,000.00	2,000.00	2,000.00		
580	Travel/Training	14,171.46	13,707.54	17,000.00	17,848.00	17,848.00		
610	Office Supplies	4,822.04	5,105.15	5,900.00	5,900.00	5,900.00		
612	Operating Supplies	42,699.22	60,746.05	60,600.00	69,156.00	69,156.00		
613	Uniforms/Clothing	18,855.00	7,511.25	18,200.00	16,120.00	16,120.00		
614	Tools & Small Equipment	49.99	-	-				
616	Jail Expense	239.90	235.31	1,000.00	1,000.00	1,000.00		
617	Furniture	1,968.35	788.00	1,500.00	1,500.00	1,500.00		
619	Computers				6,000.00	6,000.00		
620	Utilities	41,996.84	41,368.70	43,500.00	43,500.00	43,500.00		
803	Special Events	6,959.84	7,532.22	8,000.00	10,000.00	10,000.00		
	TOTAL MATERIALS & SERVICES	214,944.67	226,361.51	286,000.00	308,142.00	332,894.00		
730	Projects & Improvements	-	1,995.00	-				
741	Equipment & Machinery	9,698.04	38,265.23	115,070.00	209,890.00	209,890.00		Dispatch consoles + add'l equipment
742	Patrol Vehicles	-	41,950.40	32,514.00	140,000.00	140,000.00		Supervisor's SUV + Patrol Lease Pmts
	TOTAL CAPITAL OUTLAY	9,698.04	82,210.63	147,584.00	349,890.00	349,890.00		
TOTAL POLICE DEPARTMENT EXPENSES		\$ 2,242,189.95	\$ 2,528,535.18	\$ 2,653,462.00	\$ 2,956,331.00	\$ 2,981,083.00	23.00	
	Net gain/(loss)	1,326,351.25	1,294,472.66	1,310,210.00	1,558,100.00	1,533,348.00		
030	Transfer In for Operations				300.00	300.00		
020	Transfer Out for Services				(190,809.00)	(180,398.00)		Internal Service Fund (admin exp)
030	Transfer Out for Operations				(300.00)	(300.00)		
040	Transfer Out for Capital	(20,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)		
	Contingency	-	-	50,000.00	128,709.00	135,399.00		
	UNAPPROPRIATED ENDING BALANCE	1,306,351.25	1,284,472.66	1,250,210.00	1,228,582.00	1,207,551.00		

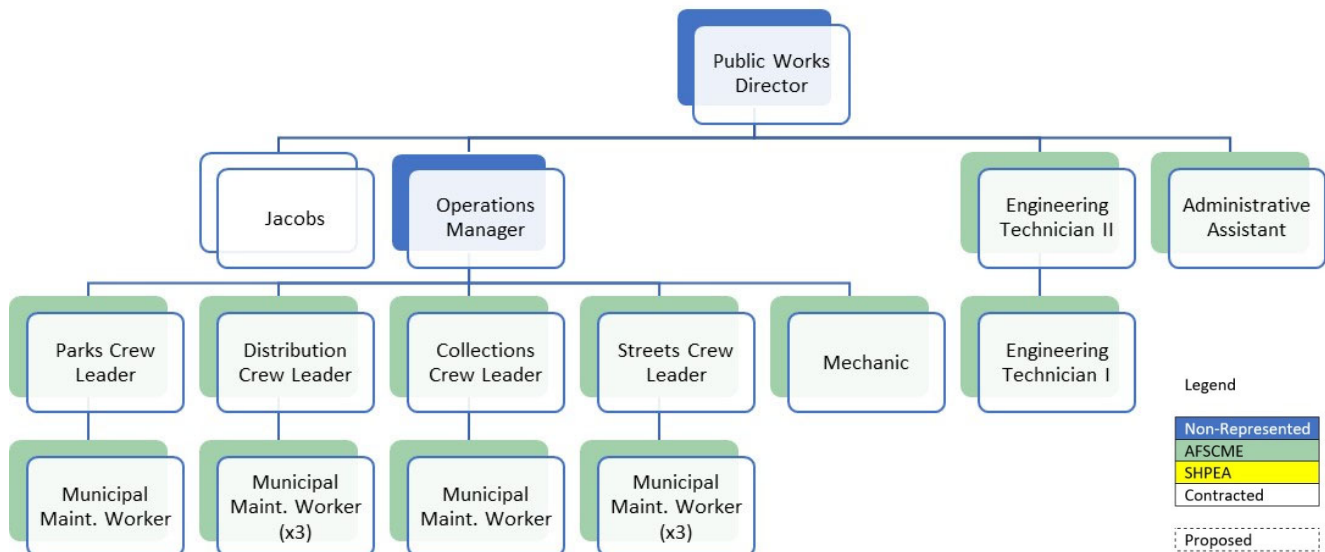


Public Works Budget

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

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

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



New Budget Proposal(s)	Cost	Council Goals Met
<ul style="list-style-type: none"> 1.0 FTE Engineering Technician 	\$75,467	Goal #2: update and streamline processes Goal #2: invest in long-term staff stability & training Goal #4: Support future economic development efforts w/in City Hall

For the 2019-2020 fiscal year, the approved budget includes the addition of an Engineering Technician. With current staffing, there is a bottle neck related to engineering which slows down projects and overloads current employees. Hiring an additional engineer will reduce processing time for projects and get necessary documents published and reviewed saving time and money for the city. This position would add \$47k in additional salary and \$28k in benefits and OPE and is budgeted in the Internal Services fund. Funding for this position would be supplied from all Public Works divisions based on the funds' percentage compared to total Public Works spending.

Parks & Facilities

The City of Sweet Home has an established city-wide park system that provides a variety of recreational opportunities to all citizens and visitors. Currently the city maintains six parks (including a skate park) and the Hobart Natural Area. The 2017 Budget Committee and City Council both made the parks program a priority for the city and added a crew leader to the budget to oversee maintenance of those parks and city facilities. For the 2019-2020 approved budget, the city is increasing the amount of spending for the Parks division by 36.3% or \$169k.

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
Fees	104	0	0	0	0	0.0%
Other Dedicated Revenue	3,459	8,673	3,166	191,922	191,922	5,962.0%
Total Dedicated Revenue	\$3,563	\$8,673	\$3,166	\$191,922	\$191,922	5,962.0%
Expenditures						
Personnel Services	66,104	131,157	195,927	144,482	144,482	-26.3%
Materials & Supplies	46,620	50,836	85,842	105,493	110,969	29.3%
Capital Outlay	4,360	2,478	184,644	426,172	380,228	105.9%
Total Expenditures	\$117,084	\$184,471	\$466,413	\$676,147	\$635,679	36.3%
Transfers, Net In/(Out)	5,000	0	0	(77,482)	(75,528)	N/A
Staffing Levels			2.00	2.00	2.00	0.0%

New Budget Proposal(s)	Cost	Council Goals Met
Grant Support	\$30,000	Goal #1: increase community awareness of infrastructure needs and appropriate planning documents (parks)

The City proposed setting aside \$30k in the 2020 budget in support of the City's application for the Oregon Parks & Recreation Local Government grant. In April 2019, the City applied for \$243,000 which required a match. The City hopes to fund the match through this contribution and community donations. The grant will be used to continue the implementation of the Sankey Park Concept Plan which began in 2018.

Capital Improvement Project	Requested	Funded	Description
Sankey Park Improvements	\$250,000	Yes	Public Works originally requested \$250k to continue work in Sankey Park absent grant funding. For the 2020 fiscal year, \$79k has been included in the budget due to limited General Fund resources. The funds will be used to construct improvements in the park which could include the plaza, lighting, playground, BMX track, bike racks, tables and benches.

Strawberry Park Improvements	\$56,000	No	Public Works had also requested \$56k to make improvements in Strawberry Park. Due to the limited resources, these projects have been pushed to another budget year. Improvements for this project would have included designing and constructing a sidewalk from Westwood Ln., playground improvements, drainage system improvements and removal of a chain link path section in the park.
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PW Parks

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
PARKS RESOURCES								
300-000	Beginning Fund Balance	48,869.79	56,004.05	65,229.00	20,318.00	20,318.00		
347-400	Parks & Recreation Fees	104.10						
361-000	Interest	471.71	881.65	472.00	472.00	472.00		
365-100	Billed Parks Donations	1,666.00	1,502.00	1,394.00	1,450.00	1,450.00		
365-101	Parks Donations	10.00	52.80					
365-102	Billed Pool Donations	1,311.73	1,236.63	1,300.00				
370-003	Parks Grants				190,000.00	190,000.00		Oregon Parks & Rec Grant
390-001	Miscellaneous Revenues		5,000.00					
	Subtotal Other Revenue	3,459.44	8,673.08	3,166.00	191,922.00	191,922.00		
TOTAL PARKS RESOURCES		\$ 52,433.33	\$ 64,677.13	\$ 68,395.00	\$ 212,240.00	\$ 212,240.00		
PARKS EXPENSES								
110	Staff Pay	44,312.83	84,785.50	126,017.00	92,299.00	92,299.00	2.00	Crew Leader + Muni. Maintenance Wrk
120	Temporary Pay	2,556.00	2,519.52					
130	Overtime	424.55	1,524.48					
210	Group Insurance	11,365.59	23,704.59	39,386.00	30,783.00	30,783.00		
220	FICA/Medicare	3,576.99	6,839.94	9,603.00	7,061.00	7,061.00		
230	Retirement	3,205.99	9,433.77	16,525.00	11,077.00	11,077.00		
250	Employment	49.28	77.89	165.00	93.00	93.00		
260	SAIF/WBF	612.82	2,271.44	4,231.00	3,169.00	3,169.00		
	TOTAL PERSONNEL COST	66,104.05	131,157.13	195,927.00	144,482.00	144,482.00	2.00	
310	Memberships			300.00	300.00	300.00		
320	Professional Services	17,173.37	22,629.78	44,692.00	44,893.00	44,893.00		Seasonal temp support
430	Equipment Repair & Maintenance	3,534.55	717.22	4,000.00	4,000.00	4,000.00		
432	Grounds Maintenance	5,302.58	1,656.22	9,000.00	6,000.00	6,000.00		
442	Equipment Vehicle Repair			1,000.00	500.00	500.00		
520	Insurance					5,476.00		
540	Advertising		3,618.05	250.00				
580	Travel/Training	(34.50)	201.59	1,500.00	1,500.00	1,500.00		
610	Office Supplies	5.88	9.19	300.00	300.00	300.00		
612	Operating Supplies	4,043.03	11,428.36	6,000.00	12,000.00	12,000.00		
613	Uniforms/Clothing		787.41	500.00	500.00	500.00		
614	Tools & Small Equipment	289.11	447.06	1,000.00	500.00	500.00		
620	Utilities	4,942.92	3,737.13	6,000.00	5,000.00	5,000.00		
803	Special Events	9,992.22	5,603.83	10,000.00				Moved to CED

PW Parks

809 Grant Expense				30,000.00	30,000.00	
811 Sweet Home Pool Donations	1,370.75		1,300.00			
TOTAL MATERIALS & SERVICES	46,619.91	50,835.84	85,842.00	105,493.00	110,969.00	
720 Buildings			100,000.00	93,750.00	93,750.00	
730 Projects & Improvements	3,621.50	1,200.00	77,352.00	332,422.00	286,478.00	
741 Equipment & Machinery	738.39	1,278.35	7,292.00			
TOTAL CAPITAL OUTLAY	4,359.89	2,478.35	184,644.00	426,172.00	380,228.00	
TOTAL PARKS EXPENSES	\$ 117,083.85	\$ 184,471.32	\$ 466,413.00	\$ 676,147.00	\$ 635,679.00	2.00
Net gain/(loss)	(64,650.52)	(119,794.19)	(398,018.00)	(463,907.00)	(423,439.00)	
040 Transfer In for Capital	5,000.00		-	-	-	
030 Transfer Out for Operations				(72,482.00)	(70,921.00)	Internal Service Fund (admin exp)
040 Transfer Out for Capital				(4,607.00)	(4,607.00)	Establish equipment reserve
GEN FUND NON-DEPARTMENTAL SUPPORT	59,650.52	119,794.19	398,018.00	540,996.00	498,967.00	

Water

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

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

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

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

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
User Fees	2,113,343	2,173,994	2,221,431	2,450,311	2,450,311	10.3%
Other Dedicated Revenue	25,925	39,341	20,645	20,901	20,901	1.2%
Total Dedicated Revenue	<u>\$2,139,268</u>	<u>\$2,213,335</u>	<u>\$2,242,076</u>	<u>\$2,471,212</u>	<u>\$2,471,212</u>	<u>10.2%</u>
Expenditures						
Personnel Services	436,779	335,436	445,031	307,346	307,346	-30.9%
Materials & Supplies	723,688	788,465	972,640	829,859	850,122	-12.6%
Capital Outlay	225,946	61,241	508,000	443,750	443,750	-12.6%
Debt Service	500,491	498,591	501,216	498,185	498,185	-0.6%
Total Expenditures	<u>\$1,886,904</u>	<u>\$1,683,733</u>	<u>\$2,426,887</u>	<u>\$2,079,140</u>	<u>\$2,099,403</u>	<u>-13.5%</u>
Transfers, Net In/(Out)	(457,356)	(492,356)	(952,252)	(304,701)	(236,369)	-75.2%
Staffing Levels			5.63	4.00	4.00	-29.0%

This year's approved budget includes a transfer from the General Fund of \$91,407 which will be used to repay the loan from the Water Depreciation Fund to renovate the City's new City Hall. \$800,000 was loaned for the project and is repayable over ten years at 2.5% interest each year. Additionally, the Budget Committee approved an additional \$50k to be applied toward the principal in an effort to pay off the loan earlier and begin setting aside funding for building reserves in the future.

Capital Improvement Project	Requested	Funded	Description
Sodium Hypochlorite System	\$50,000	Yes	Upgrades at the Water Treatment Plant are necessary to ensure long-term viability of the plant. For this year's capital request, Public Works proposed to design and construct updates to the plant's sodium hypochlorite system which aids in the treatment of the water pulled from the South Santiam River.
Evaluate additional reservoir	\$300,000	Yes	\$300k has been added to the Water Depreciation Fund to evaluate and plan for an additional water reservoir to address capacity issues. In 2018, a reservoir off 10 th Avenue was taken offline after a leak was discovered. Public Works will evaluate whether the 10 th Avenue Reservoir can be rehabilitated or if there is a better location. Initial design plans will also be developed in preparation for construction in a future fiscal year.

PW Water

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
WATER RESOURCES								
300-000	Beginning Fund Balance	1,167,008.54	1,265,007.45	1,503,573.00	578,352.00	578,352.00		
340-001	Water User Fees	2,038,334.32	2,109,905.56	2,196,431.00	2,392,311.00	2,392,311.00		2.7% rate increase
340-002	Water Connection Fee	26,164.00	19,852.00		20,000.00	20,000.00		
340-003	Water Development Fee	47,385.00	41,422.85	25,000.00	38,000.00	38,000.00		
355-000	Water Dev. Fee Principal	1,459.71	1,598.84					
355-001	Water Dev. Fee Interest		1,215.00					
	Subtotal User Fees	2,113,343.03	2,173,994.25	2,221,431.00	2,450,311.00	2,450,311.00		
355-001	Water SDC Interest	881.79	780.36	750.00	750.00	750.00		
361-000	Interest	12,613.71	23,625.20	12,394.68	12,651.00	12,651.00		
390-001	Miscellaneous Revenue	12,429.63	14,935.74	7,500.00	7,500.00	7,500.00		
	Subtotal Other Revenue	25,925.13	39,341.30	20,644.68	20,901.00	20,901.00		
TOTAL WATER RESOURCES		\$ 3,306,276.70	\$ 3,478,343.00	\$ 3,745,648.68	\$ 3,049,564.00	\$ 3,049,564.00		
WATER EXPENSES								
110	Staff Pay	280,366.33	213,363.56	275,018.00	187,548.00	187,548.00		4.00 Crew Leader + 3 Muni. Maintenance Wrk
130	Overtime	2,684.15	1,896.58	2,500.00	2,500.00	2,500.00		
210	Group Insurance	91,858.50	70,262.97	104,417.00	74,984.00	74,984.00		
220	Fica/Medicare	21,143.73	16,226.67	20,598.00	14,346.00	14,346.00		
230	Retirement	34,621.85	28,052.46	34,461.00	22,508.00	22,508.00		
250	Unemployment	291.72	215.79	252.00	191.00	191.00		
260	SAIF/WBF	5,812.58	5,418.17	7,785.00	5,269.00	5,269.00		
	TOTAL PERSONNEL COST	436,778.86	335,436.20	445,031.00	307,346.00	307,346.00	4.00	
310	Memberships	1,128.36	543.75	1,300.00	1,000.00	1,000.00		
320	Professional Services	559,004.91	650,586.38	770,640.00	621,559.00	621,559.00		
340	Technical Services	31,241.27	21,955.04	48,000.00	33,000.00	33,000.00		
400	Easements	1,158.46	1,158.46	1,200.00	1,200.00	1,200.00		
430	Equipment Repair & Maintenance	1,984.37	2,805.79	13,000.00	17,000.00	17,000.00		
431	Building Repair & Maintenance			2,500.00	2,000.00	2,000.00		
432	Grounds Maintenance	1,308.23	4,516.16		100.00	100.00		
442	Equipment Vehicle Rental			2,000.00	2,000.00	2,000.00		
520	Insurance					20,263.00		
540	Advertising	1,872.67	1,314.76	1,000.00	1,000.00	1,000.00		
580	Travel/Training	2,305.49	2,398.30	4,500.00	4,500.00	4,500.00		
610	Office Supplies	4,810.80	3,893.50	7,000.00	7,000.00	7,000.00		
612	Operating Supplies	97,946.67	75,919.31	105,000.00	115,500.00	115,500.00		

PW Water

613 Uniforms/Clothing	3,622.66	2,647.62	3,000.00	3,000.00	3,000.00	
614 Tools & Small Equipment	780.59	1,352.04	2,000.00	5,000.00	5,000.00	
617 Furniture	317.26	524.84	1,500.00	1,000.00	1,000.00	
620 Utilities	16,205.83	18,848.58	10,000.00	15,000.00	15,000.00	
TOTAL MATERIALS & SERVICES	723,687.57	788,464.53	972,640.00	829,859.00	850,122.00	
720 Buildings	351.75			93,750.00	93,750.00	
730 Projects & Improvements	225,594.45	60,066.67	365,000.00	350,000.00	350,000.00	Engineer resevoir + Sodium Hypochloride Sys
731 Construction			100,000.00			
741 Machinery		1,174.02	43,000.00			
742 Vehicles						
TOTAL CAPITAL OUTLAY	225,946.20	61,240.69	508,000.00	443,750.00	443,750.00	
801 Debt Service - Principal	335,228.08	337,820.55	345,539.00	348,361.00	348,361.00	
802 Debt Service - Interest	165,262.54	160,770.43	155,677.00	149,824.00	149,824.00	
TOTAL DEBT OBLIGATIONS	500,490.62	498,590.98	501,216.00	498,185.00	498,185.00	
TOTAL WATER EXPENSES	\$ 1,886,903.25	\$ 1,683,732.40	\$ 2,426,887.00	\$ 2,079,140.00	\$ 2,099,403.00	4.00
Net gain/(loss)	1,419,373.45	1,794,610.60	1,318,761.68	970,424.00	950,161.00	
040 Transfer In for Capital		75,000.00		501,706.00	561,727.00	Incl. loan repayment from General Fund
020 Transfer Out for Services	(417,356.00)	(452,356.00)	(162,252.00)	(381,480.00)	(373,169.00)	Internal Svc. Fund (admin + PW admin exp)
040 Transfer Out for Capital	(40,000.00)	(115,000.00)	(790,000.00)	(424,927.00)	(424,927.00)	
Contingency	-	-	56,309.00	55,209.00	55,817.00	
UNAPPROPRIATED ENDING BALANCE	962,017.45	1,302,254.60	310,200.68	610,514.00	657,975.00	
AVAILABLE MONTHS OF EXPEND.	5	7	1	3	3	

Wastewater

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

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

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

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
User Fees	2,299,617	2,700,115	3,108,772	3,038,706	3,038,706	-2.3%
Other Dedicated Revenue	26,475	42,361	2,013,500	1,332,775	1,332,775	-33.8%
Total Dedicated Revenue	\$2,326,092	\$2,742,476	\$5,122,272	\$4,371,481	\$4,371,481	-14.7%
Expenditures						
Personnel Services	486,378	409,068	307,014	130,254	130,254	-57.6%
Materials & Supplies	731,219	758,252	628,440	742,159	754,045	20.0%
Capital Outlay	21,796	135,419	940,845	4,550,423	4,550,423	383.7%
Debt Service	884,520	881,177	877,769	874,296	874,296	-0.4%
Total Expenditures	\$2,123,913	\$2,183,916	\$2,754,068	\$6,297,132	\$6,309,018	129.1%
Transfers, Net In/(Out)	(95,150)	(120,616)	(202,252)	(414,096)	(405,379)	100.4%
Staffing Levels			3.40	1.50	1.50	-55.9%

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

PW Wastewater

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
WASTEWATER RESOURCES								
300-000	Beginning Fund Balance	2,093,757.74	2,200,788.02	2,618,142.00	3,493,832.00	3,493,832.00		
340-003	Sewer User Fees	2,271,575.13	2,674,840.10	3,087,673.00	3,017,607.00	3,017,607.00		No rate increase budgeted
340-004	Sewer Development Fees	26,799.00	23,472.54	20,099.00	20,099.00	20,099.00		
355-000	Sewer Dev. Fees Principal	1,185.60	1,181.38	1,000.00	1,000.00	1,000.00		
361-001	Sewer Dev. Fees Interest	57.62	620.82					
	Subtotal User Fees	2,299,617.35	2,700,114.84	3,108,772.00	3,038,706.00	3,038,706.00		
361-000	Interest	21,368.52	40,050.11	12,500.00	40,500.00	40,500.00		
361-001	Interest on Taxes		172.20					
390-001	Miscellaneous Revenue	5,106.50	2,138.66	1,000.00	1,292,275.00	1,292,275.00		Funding from Oregon Lottery
393-101	Federal Appropriation			2,000,000.00				
	Subtotal Other Revenue	26,475.02	42,360.97	2,013,500.00	1,332,775.00	1,332,775.00		
TOTAL WASTEWATER RESOURCES		\$ 4,419,850.11	\$ 4,943,263.83	\$ 7,740,414.00	\$ 7,865,313.00	\$ 7,865,313.00		
WASTEWATER EXPENSES								
110	Staff Pay	323,032.43	265,024.70	192,697.00	75,947.00	75,947.00	1.50	Crew Leader + Muni. Maintenance Wrk
130	Overtime	2,815.64	1,977.02	3,000.00	3,000.00	3,000.00		
210	Group Insurance	91,668.16	80,459.27	65,730.00	34,185.00	34,185.00		
220	FICA/Medicare	24,397.01	20,172.62	14,684.00	5,808.00	5,808.00		
230	Retirement	37,663.68	34,347.96	26,058.00	9,114.00	9,114.00		
250	Unemployment	331.45	268.25	142.00	79.00	79.00		
260	SAIF/WBF	6,469.60	6,818.66	4,703.00	2,121.00	2,121.00		
	TOTAL PERSONNEL COST	486,377.97	409,068.48	307,014.00	130,254.00	130,254.00	1.50	
310	Memberships	952.61	537.50	1,000.00	1,000.00	1,000.00		
320	Professional Services	545,639.08	678,506.93	535,640.00	636,559.00	636,559.00		
340	Technical Services	125,766.69	22,125.59	30,000.00	20,000.00	20,000.00		
430	Equipment Repair & Maintenance	23,862.04	8,134.33	4,600.00	36,000.00	36,000.00		
432	Grounds Maintenance	630.25	1,364.48	2,000.00	2,000.00	2,000.00		
442	Equipment Vehicle Rental			1,000.00	1,000.00	1,000.00		
520	Insurance					11,886.00		
540	Advertising	29.97	1,127.93	1,000.00	1,000.00	1,000.00		
580	Travel/Training	1,079.14	2,477.21	4,500.00	4,500.00	4,500.00		

PW Wastewater

610 Office Supplies	3,205.98	2,416.05	3,000.00	3,500.00	3,500.00	
612 Operating Supplies	17,700.29	26,854.93	27,000.00	20,000.00	20,000.00	
613 Uniforms/Clothing	2,616.75	2,293.62	3,000.00	2,500.00	2,500.00	
614 Tools & Small Equipment	371.81	1,402.91	3,600.00	2,600.00	2,600.00	
617 Furniture	317.27	524.82	3,000.00	1,500.00	1,500.00	
620 Utilities	9,046.64	10,486.02	9,100.00	10,000.00	10,000.00	
TOTAL MATERIALS & SERVICES	731,218.52	758,252.32	628,440.00	742,159.00	754,045.00	
720 Buildings	301.50		5,000.00	93,750.00	93,750.00	
730 Projects & Improvements	3,196.47	8,702.11	109,085.00	65,000.00	65,000.00	
731 Construction		123,560.57	787,760.00	4,391,673.00	4,391,673.00	Wastewater Treatment Plant
741 Equipment & Machinery	18,298.27	3,156.24	39,000.00			
742 Vehicles						
TOTAL CAPITAL OUTLAY	21,796.24	135,418.92	940,845.00	4,550,423.00	4,550,423.00	
801 Debt Service - Principal	665,534.00	678,171.00	691,194.00	704,613.00	704,613.00	
802 Debt Service - Interest	218,986.00	203,006.00	186,575.00	169,683.00	169,683.00	
TOTAL DEBT OBLIGATIONS	884,520.00	881,177.00	877,769.00	874,296.00	874,296.00	
TOTAL WASTEWATER EXPENSES	\$ 2,123,912.73	\$ 2,183,916.72	\$ 2,754,068.00	\$ 6,297,132.00	\$ 6,309,018.00	1.50
Net gain/(loss)	2,295,937.38	2,759,347.11	4,986,346.00	1,568,181.00	1,556,295.00	
391-040 Transfer In for Capital	215,127.00	143,418.00	1,364,269.00	497,204.00	497,204.00	
491-020 Transfer Out for Services	(300,902.00)	(257,784.00)	(162,252.00)	(412,164.00)	(403,447.00)	Internal Svc. Fund (admin + PW admin exp)
491-040 Transfer Out for Capital	(9,375.00)	(6,250.00)	(1,404,269.00)	(499,136.00)	(499,136.00)	
Contingency			30,461.00	57,819.00	58,175.00	
UNAPPROPRIATED ENDING BALANCE	2,200,787.38	2,638,731.11	4,753,633.00	1,096,266.00	1,092,741.00	
AVAILABLE MONTHS OF EXPEND.	11	13	13	2	2	

Storm Water

Due to anticipated government requirements as well as City Council directive, the city established a Storm Water Drainage Utility in 2008. As there are many storm water drainage/flooding problems in various areas throughout Sweet Home, a user rate of \$1.00 per equivalent dwelling unit (EDU) was determined to be in the best interest of the citizenry. The Storm Water system is part of the Collections system and therefore shares employees to complete necessary work. Given the small rates, there is not much of a budget for storm water.

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
User Fees	61,418	61,951	61,962	185,886	185,886	200.0%
Other Dedicated Revenue	2,513	3,673	1,616	3,750	3,750	232.1%
Total Dedicated Revenue	\$63,931	\$65,624	\$63,578	\$189,636	\$189,636	198.3%
Expenditures						
Personnel Services	73,477	74,402	63,891	38,183	38,183	-40.2%
Materials & Supplies	1,011	4,490	3,350	3,350	3,350	0.0%
Capital Outlay	1,852	0	58,580	65,000	65,000	11.0%
Total Expenditures	\$76,340	\$78,892	\$125,821	\$106,533	\$106,533	-15.3%
Transfers, Net In/(Out)	94,000	0	0	0	0	0.0%
Staffing Levels			.90	.50	.50	-44.4%

As part of the budget proposal for the Storm Water division, staff increased the Storm Water Fee to \$3.00 per EDU. When the Storm Water Fee was established in 2008, a study was conducted to set an initial rate. The study recommended a rate of \$4.00 per EDU. The \$2.00 increase will give the Storm Water division some funding for capital projects in the future which will become more important as the City continues to work on the overall collection system.

Capital Improvement Project	Requested	Funded	Description
38 th Ave. & Long St. Drainage Improvements	\$65,000	Yes	The storm drain system at 38 th and Long is not adequate for the area. This can result in runoff into surrounding properties or flooding in City streets. This budget includes funding to increase the capacity of undersized culverts and improve the grade to allow for efficient stormwater conveyance.

PW Storm Water

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
STORM WATER RESOURCES								
300-000	Beginning Fund Balance	274,328.09	132,505.43	225,813.00	247,364.00	247,364.00		
340-001	Storm Water User Fees	61,418.44	61,950.82	61,962.00	185,886.00	185,886.00		
361-000	Interest	2,513.28	3,672.89	1,616.00	3,750.00	3,750.00		
TOTAL STORM WATER RESOURCES		\$ 338,259.81	\$ 198,129.14	\$ 289,391.00	\$ 437,000.00	\$ 437,000.00		

STORM WATER EXPENSES

110	Staff Pay	46,412.68	46,787.54	38,431.00	23,614.00	23,614.00	0.50	
130	Overtime	698.00	109.29					
210	Group Insurance	16,187.09	17,044.11	15,136.00	9,253.00	9,253.00		
220	FICA	3,547.28	3,527.05	3,246.00	1,807.00	1,807.00		
230	Retirement	5,653.33	5,627.66	5,489.00	2,834.00	2,834.00		
250	Unemployment	35.53	46.90	55.00	24.00	24.00		
260	SAIF/WBF	942.77	1,259.87	1,534.00	651.00	651.00		
TOTAL PERSONNEL COST		73,476.68	74,402.42	63,891.00	38,183.00	38,183.00	0.50	
320	Professional Services	980.00	1,009.00	1,000.00	1,000.00	1,000.00		
340	Technical Services	-	-	1,000.00	1,000.00	1,000.00		
430	Equipment Repair & Maintenance	-	-	600.00	600.00	600.00		
612	Operating Supplies	31.26	3,480.80	750.00	750.00	750.00		
TOTAL MATERIALS & SERVICES		1,011.26	4,489.80	3,350.00	3,350.00	3,350.00		
730	Projects & Improvements	1,852.28		58,580.00	65,000.00	65,000.00		
TOTAL CAPITAL OUTLAY		1,852.28	-	58,580.00	65,000.00	65,000.00		
STORM WATER EXPENSES		\$ 76,340.22	\$ 78,892.22	\$ 125,821.00	\$ 106,533.00	\$ 106,533.00	0.50	

	Net gain/(loss)	261,919.59	119,236.92	163,570.00	330,467.00	330,467.00		
040	Transfer In for Capital	94,000.00						
040	Transfer Out for Capital	(114,000.00)						
	Contingency							
UNAPPROPRIATED ENDING BALANCE		241,919.59	119,236.92	163,570.00	330,467.00	330,467.00		

Streets

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

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

Budget Overview

Account Description	Actual 2016-17	Actual 2017-18	Budget 2018-19	Proposed 2019-20	Approved 2019-20	% Chg from 18-19 Budget
Revenue						
State Gas Tax	543,792	586,225	658,843	687,587	687,587	4.4%
Other Dedicated Revenue	17,786	35,539	13,479	25,200	25,200	87.0%
Total Dedicated Revenue	\$561,578	\$621,764	\$672,322	\$712,787	\$712,787	6.0%
Expenditures						
Personnel Services	291,896	301,364	379,776	313,734	313,734	-17.4%
Materials & Supplies	98,405	80,996	97,100	92,350	93,132	-4.1%
Capital Outlay	63,507	42,466	797,000	373,750	373,750	-53.1%
Total Expenditures	\$453,808	\$424,826	\$1,273,876	\$779,834	\$780,616	-38.7%
Transfers, Net In/(Out)	(115,836)	(112,242)	77,823	(85,184)	(83,316)	-207.1%
Staffing Levels			5.08	4.00	4.00	-21.3%

Capital Improvement Project	Requested	Funded	Description
29 th Avenue Thin Lift Overlay	\$150,000	Yes	Public Works crews will perform a thin lift overlay for preventative maintenance.
Radar Speed Message Signs	\$40,000	Yes	Citizens and the Council has repeatedly discussed the speed which drivers drive on streets such as Main Street (Highway 20) and Long Street (among others). The City proposed purchasing radar speed signs which will inform drivers of their current speed in relation to the speed limit.
General Paving	\$130,000	Yes	This budget would pave streets that are in poor condition. They include: <ul style="list-style-type: none"> • Juniper Street; • 32nd Court; • 45th Avenue (at the dead end); and, • 46th Avenue at Main Street

PW Streets

Account	Description	2017 Actual	2018 Actual	2019 Adopted	2020 Proposed	2020 Approved	2020 FTE	Notes
STREETS RESOURCES								
300-000	Beginning Fund Balance	1,751,320.00	1,743,255.43	1,527,890.00	1,639,256.00	1,639,256.00		
335-400	State Gas Tax	543,792.53	586,224.68	658,843.00	687,587.00	687,587.00		
355-000	12th Avenue Principal	29.95	314.60					
355-001	Harding Street LID Proj							
361-000	Interest	17,135.64	26,852.47	13,479.00	25,200.00	25,200.00		
361-001	12th Avenue Interest	170.05	15.40					
365-002	Safety Fair Donations		165.00					
390-001	Miscellaneous Revenues	450.29	8,191.84					
390-004	State Trans.Prg-FAU							
SUBTOTAL OTHER REVENUE		17,785.93	35,539.31	13,479.00	25,200.00	25,200.00		
TOTAL STREETS RESOURCES		\$ 2,312,898.46	\$ 2,365,019.42	\$ 2,200,212.00	\$ 2,352,043.00	\$ 2,352,043.00		

STREETS EXPENSES

110	Staff Pay	179,786.40	182,325.28	245,067.00	192,782.00	192,782.00	4.00	
130	Overtime	1,991.63	3,605.66	2,000.00	3,500.00	3,500.00		
210	Group Insurance	71,327.35	73,871.93	83,475.00	71,586.00	71,586.00		
220	FICA/Medicare	13,609.04	13,985.63	17,537.00	14,747.00	14,747.00		
230	Retirement	20,867.20	22,840.19	27,835.00	23,136.00	23,136.00		
250	Unemployment	176.44	198.95	462.00	196.00	196.00		
260	SAIF/WBF	4,137.62	4,536.08	3,400.00	7,787.00	7,787.00		
TOTAL PERSONNEL COST		291,895.68	301,363.72	379,776.00	313,734.00	313,734.00	4.00	
310	Memberships	664.94	115.08	700.00	700.00	700.00		
320	Professional Services	23,295.09	11,761.34	15,000.00	12,000.00	12,000.00		
340	Technical Services	5,870.65	5,895.96	5,000.00	6,000.00	6,000.00		
430	Equipment Repair & Maintenance	3,518.06	5,677.84	5,000.00	5,000.00	5,000.00		
432	Grounds Maintenance	1,773.57	1,705.90	1,500.00	2,000.00	2,000.00		
442	Equipment/Vehicle Rental	529.10	1,400.00	3,000.00	2,000.00	2,000.00		
520	Insurance					782.00		
540	Advertising	1,712.51	930.72	200.00	200.00	200.00		
580	Travel/Training	2,148.24	1,344.53	3,500.00	4,000.00	4,000.00		
610	Office Supplies	3,719.37	3,264.71	3,500.00	3,500.00	3,500.00		
612	Operating Supplies	37,241.77	31,533.54	43,000.00	39,000.00	39,000.00		
613	Uniforms/Clothing	3,296.42	2,592.73	3,300.00	3,300.00	3,300.00		
614	Tools & Small Equipment	2,962.10	2,032.02	4,000.00	3,000.00	3,000.00		
617	Furniture	221.02	449.95	-	250.00	250.00		

PW Streets

620 Utilities	11,292.28	11,791.08	9,000.00	11,000.00	11,000.00	
803 Special Events	159.57	460.33	400.00	400.00	400.00	
TOTAL MATERIALS & SERVICES	98,404.69	80,955.73	97,100.00	92,350.00	93,132.00	
720 Buildings	351.75			93,750.00	93,750.00	
730 Projects & Improvements	33,529.65	38,946.40	745,000.00	280,000.00	280,000.00	
731 Construction	29,625.26					
741 Equipment & Machinery		3,519.73	52,000.00			
742 Vehicles						
TOTAL CAPITAL OUTLAY	63,506.66	42,466.13	797,000.00	373,750.00	373,750.00	
TOTAL STREETS EXPENSES	\$ 453,807.03	\$ 424,785.58	\$ 1,273,876.00	\$ 779,834.00	\$ 780,616.00	4.00
Net gain/(loss)	1,859,091.43	1,940,233.84	926,336.00	1,572,209.00	1,571,427.00	
040 Transfer In for Capital	75,000.00	115,000.00	130,000.00	68,799.00	68,799.00	
020 Transfer Out for Services	(48,126.00)	(44,532.00)	(2,936.00)	(83,252.00)	(81,384.00)	
040 Transfer Out for Capital	(142,710.00)	(182,710.00)	(49,241.00)	(70,731.00)	(70,731.00)	
SUBTOTAL TRANSFERS OUT	(190,836.00)	(227,242.00)	(52,177.00)	(153,983.00)	(152,115.00)	
Contingency				18,965.00	18,988.00	
UNAPPROPRIATED ENDING BALANCE	1,743,255.43	1,827,991.84	1,004,159.00	1,468,060.00	1,469,123.00	

Appendix

Budget Frequently Asked Questions

What is a budget?

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

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

Why does the city create a budget?

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

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

What basis of accounting/budgeting does the city use?

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

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

Exceptions are as follows:

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

When does "budget season" start?

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

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

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

What does city staff do to develop the budget?

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

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

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

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

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

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. Departments submit their budget to the Finance Department for review. The Finance Director analyzes and reviews the budgets in detail, checking for accuracy and reasonableness of projections and ensuring that all required elements of the budget are correct. Once the analysis is completed, each department meetings with

the City Manager who reviews the budget with the department staff to be sure that planned activities are in line with City Council goals and objectives. The Finance Director then develops a budget document to present to the Mayor, City Council, Budget Committee and public for review and eventual adoption.

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

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

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

How do departments play into the budgeting process?

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

Is the budget ever evaluated?

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance staff and provided to the City Manager and Department Heads that provide the status of revenues and expenditures compared to the budget. The Finance Director provides monthly and quarterly reports to City Council at public Council meetings. At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city.

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

Can the budget be amended once it is adopted?

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

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

Who do I contact for more information?

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

**Five Year Forecast - Major Governmental Funds
FY 2019-2020 through 2023-2024**

Major Funds	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
<u>General Fund</u>										
Fund Balance	\$1,831,329	\$1,694,560	\$1,439,730	\$1,871,205	\$1,641,080	\$1,208,486	\$842,739	\$727,204	\$728,030	\$716,990
Revenues:										
Property Taxes	\$555,097	\$577,784	\$609,901	\$636,835	\$667,440	\$682,568	\$709,871	\$731,167	\$753,102	\$775,695
Interest	\$13,141	\$13,116	\$20,197	\$25,843	\$15,031	\$25,645	\$25,901	\$26,160	\$26,422	\$26,686
Fees, Franchises, Etc	\$1,352,011	\$1,316,982	\$1,511,042	\$1,399,430	\$1,633,758	\$1,365,725	\$1,434,011	\$1,491,372	\$1,551,027	\$1,613,068
Transfers In	\$269,809	\$277,611	\$248,267	\$274,040	\$327,441	\$280				
Total Revenues	\$2,190,058	\$2,185,493	\$2,389,407	\$2,336,148	\$2,643,670	\$2,074,218	\$2,169,783	\$2,248,699	\$2,330,550	\$2,415,449
Expenses:										
Personnel Services	\$1,019,543	\$1,120,843	\$961,011	\$1,383,253	\$1,665,864	\$922,652	\$987,238	\$1,056,345	\$1,130,289	\$1,209,409
Materials & Services	\$714,741	\$769,330	\$894,887	\$876,352	\$1,033,768	\$677,238	\$684,010	\$690,851	\$697,759	\$704,737
Capital Outlay	\$44,025	\$1,897	\$9,532	\$24,168	\$128,292	\$403,750	\$125,829			
Transfers Out	\$548,518	\$548,253	\$92,500	\$282,500	\$80,000	\$357,763	\$368,496	\$379,551	\$390,937	\$402,665
Contingency	\$0	\$0	\$0	\$0	\$126,677	\$78,562	\$119,745	\$121,127	\$122,606	\$124,188
Total Expenses	\$2,326,827	\$2,440,323	\$1,957,931	\$2,566,273	\$3,034,601	\$2,439,965	\$2,285,318	\$2,247,873	\$2,341,591	\$2,440,999
Fund Balance	\$1,694,560	\$1,439,730	\$1,871,205	\$1,641,080	\$1,250,149	\$842,739	\$727,204	\$728,030	\$716,990	\$691,440
						6.00	6.00	6.00	6.00	5.00
<u>Public Safety Levy</u>										
Fund Balance	\$682,742	\$1,029,037	\$1,291,763	\$1,213,098	\$1,196,331	\$1,526,496	\$1,331,044	\$1,210,745	\$1,105,843	\$950,734
Revenues:										
Property Taxes	\$1,696,676	\$1,822,508	\$2,082,851	\$2,364,203	\$2,783,990	\$2,832,794	\$2,974,434	\$3,063,667	\$3,155,577	\$3,250,244
Interest	\$18,577	\$18,401	\$24,083	\$33,469	\$18,151	\$18,333	\$18,516	\$18,701	\$18,889	\$19,077
Fees, Franchises, Etc	\$38,899	\$73,197	\$76,591	\$108,031	\$76,095	\$55,820	\$59,727	\$62,116	\$64,601	\$67,185
Transfers In	\$546,518	\$500,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,300,670	\$2,414,859	\$2,183,525	\$2,505,703	\$2,878,236	\$2,906,947	\$3,052,677	\$3,144,485	\$3,239,066	\$3,336,507
Expenses:										
Personnel Services	\$1,773,723	\$1,929,668	\$2,017,547	\$2,219,963	\$2,098,838	\$2,298,299	\$2,405,056	\$2,525,309	\$2,651,575	\$2,784,153
Materials & Services	\$174,844	\$204,688	\$214,945	\$221,967	\$185,536	\$332,894	\$340,551	\$348,383	\$356,396	\$364,593
Capital Outlay	\$5,808	\$17,777	\$9,698	\$70,540	\$144,084	\$151,657	\$100,000	\$40,000	\$40,000	\$40,000
Transfers Out	\$0	\$0	\$20,000	\$10,000	\$10,000	\$190,098	\$193,900	\$197,778	\$201,734	\$205,768
Contingency	\$0	\$0	\$0	\$0	\$123,897	\$129,451	\$133,469	\$137,917	\$144,471	\$151,345
Total Expenses	\$1,954,375	\$2,152,133	\$2,262,190	\$2,522,470	\$2,562,355	\$3,102,399	\$3,172,976	\$3,249,387	\$3,394,175	\$3,545,860
Fund Balance	\$1,029,037	\$1,291,763	\$1,213,098	\$1,196,331	\$1,512,212	\$1,331,044	\$1,210,745	\$1,105,843	\$950,734	\$741,381
						6.00	6.00	5.00	4.00	3.00
<u>Library Levy</u>										
Fund Balance	\$150,220	\$168,278	\$190,270	\$224,585	\$313,051	\$372,184	\$227,608	\$207,758	\$180,447	\$144,771
Revenues:										
Property Taxes	\$217,024	\$233,487	\$309,210	\$351,762	\$404,750	\$411,126	\$431,682	\$444,633	\$457,972	\$471,711
Interest	\$2,457	\$2,584	\$3,579	\$6,549	\$3,373	\$4,674	\$4,721	\$4,768	\$4,816	\$4,864
Fees, Franchises, Etc	\$15,063	\$20,024	\$11,912	\$21,856	\$5,000	\$6,373	\$6,819	\$7,092	\$7,376	\$7,671
Total Revenues	\$234,544	\$256,095	\$324,701	\$380,167	\$413,123	\$422,173	\$443,222	\$456,493	\$470,163	\$484,245
Expenses:										
Personnel Services	\$145,957	\$151,940	\$182,355	\$171,050	\$209,901	\$229,722	\$245,803	\$263,009	\$281,419	\$301,119
Materials & Services	\$70,529	\$79,163	\$95,031	\$107,348	\$86,969	\$137,873	\$139,252	\$140,644	\$142,051	\$143,471
Capital Outlay	\$0	\$0	\$0	\$303	\$25,000	\$119,600				
Transfers Out	\$0	\$3,000	\$13,000	\$13,000	\$13,000	\$60,343	\$61,550	\$62,781	\$64,036	\$65,317
Contingency	\$0	\$0	\$0	\$0	\$19,120	\$19,211	\$16,468	\$17,370	\$18,332	\$19,360
Total Expenses	\$216,486	\$234,103	\$290,386	\$291,701	\$353,990	\$566,749	\$463,072	\$483,804	\$505,839	\$529,267
Fund Balance	\$168,278	\$190,270	\$224,585	\$313,051	\$372,184	\$227,608	\$207,758	\$180,447	\$144,771	\$99,749
						6.00	7.00	6.00	5.00	3.00
<u>State Gas Tax Fund</u>										
Fund Balance	\$185,156	\$195,421	\$239,137	\$229,133	\$242,038	\$146,012	\$102,879	\$153,428	\$62,589	\$58,940
Revenues:										
Interest	\$819	\$1,108	\$2,241	\$2,681	\$2,972	\$2,200	\$2,222	\$2,244	\$2,267	\$2,289
Fees, Franchises, Etc	\$524,060	\$537,255	\$544,243	\$586,515	\$658,843	\$687,587	\$701,339	\$715,366	\$729,673	\$744,266
Total Revenues	\$524,879	\$538,363	\$546,484	\$589,196	\$661,815	\$689,787	\$703,561	\$717,610	\$731,939	\$746,556
Expenses:										
Personnel Services	\$271,047	\$258,521	\$291,895	\$301,364	\$308,774	\$313,734	\$335,695	\$359,194	\$384,338	\$411,241
Materials & Services	\$83,107	\$69,665	\$98,405	\$69,165	\$97,100	\$93,132	\$94,063	\$95,004	\$95,954	\$96,914
Capital Outlay	\$3,736	\$625	\$352	\$3,520	\$238,000	\$223,750	\$120,000	\$250,000	\$150,000	\$150,000
Transfers Out	\$156,724	\$165,836	\$165,836	\$202,242	\$102,177	\$83,316	\$83,316	\$83,316	\$83,316	\$83,316
Contingency	\$0	\$0	\$0	\$0	\$0	\$18,988	\$19,937	\$20,934	\$21,981	\$23,080
Total Expenses	\$514,614	\$494,647	\$556,488	\$576,291	\$746,051	\$732,920	\$653,012	\$808,448	\$735,589	\$764,551
Fund Balances	\$195,421	\$239,137	\$229,133	\$242,038	\$157,802	\$102,879	\$153,428	\$62,589	\$58,940	\$40,945

**Five Year Forecast - Major Enterprise Funds
FY 2019-2020 through 2023-2024**

Major Funds	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
<u>Water Fund</u>										
Fund Balance	\$124,620	\$158,749	\$239,568	\$200,149	\$158,366	\$287,702	\$201,158	\$150,997	\$138,642	\$165,541
Revenues:										
Interest	\$709	\$1,306	\$2,318	\$4,106	\$4,106	\$3,212	\$3,244	\$3,277	\$3,309	\$3,342
Fees, Franchises, Etc	\$1,911,342	\$2,018,282	\$2,076,928	\$2,144,693	\$2,352,046	\$2,419,811	\$2,516,603	\$2,617,268	\$2,721,958	\$2,830,837
Total Revenues	\$1,912,051	\$2,019,588	\$2,079,246	\$2,148,799	\$2,356,152	\$2,423,023	\$2,519,848	\$2,620,544	\$2,725,268	\$2,834,179
Expenses:										
Personnel Services	\$491,428	\$508,995	\$436,778	\$335,436	\$445,031	\$307,346	\$328,860	\$351,880	\$376,512	\$402,868
Materials & Services	\$643,685	\$676,652	\$723,688	\$788,025	\$766,640	\$850,122	\$871,375	\$893,159	\$915,488	\$938,376
Capital Outlay	\$5,272	\$6,343	\$352	\$1,174	\$0					
Transfers Out	\$238,446	\$249,488	\$457,356	\$567,356	\$513,929	\$798,096	\$814,058	\$830,339	\$846,946	\$863,885
Debt Service	\$499,091	\$497,291	\$500,491	\$498,591	\$501,216	\$498,186	\$498,186	\$498,186	\$498,186	\$498,186
Contingency	\$0	\$0	\$0	\$0	\$0	\$55,817	\$57,530	\$59,334	\$61,236	\$63,240
Total Expenses	\$1,877,922	\$1,938,769	\$2,118,665	\$2,190,582	\$2,226,816	\$2,509,567	\$2,570,009	\$2,632,899	\$2,698,368	\$2,766,555
Fund Balances	\$158,749	\$239,568	\$200,149	\$158,366	\$287,702	\$201,158	\$150,997	\$138,642	\$165,541	\$233,166
						2.00	1.00	1.00	2.00	2.00
<u>Wastewater Fund</u>										
Fund Balance	\$205,046	\$147,732	\$92,150	(\$37,068)	\$326,841	\$2	\$209,506	\$264,881	\$252,392	\$239,779
Revenues:										
Interest	\$831	\$680	\$512	\$4,134	\$0	\$4,000	\$4,040	\$4,080	\$4,121	\$4,162
Fees, Franchises, Etc	\$2,074,310	\$2,099,557	\$2,276,682	\$2,677,151	\$2,994,530	\$3,018,607	\$3,018,607	\$3,018,607	\$3,018,607	\$3,018,607
Total Revenues	\$2,075,141	\$2,100,237	\$2,277,194	\$2,681,285	\$2,994,530	\$3,022,607	\$3,022,647	\$3,022,687	\$3,022,728	\$3,022,769
Expenses:										
Personnel Services	\$544,752	\$549,548	\$486,378	\$409,068	\$293,404	\$130,254	\$139,372	\$149,128	\$159,567	\$170,736
Materials & Services	\$587,000	\$592,642	\$703,441	\$757,569	\$619,721	\$754,045	\$761,585	\$769,201	\$776,893	\$784,662
Capital Outlay	\$5,476	\$251	\$21,796	\$5,528	\$5,000	\$93,750				
Transfers Out	\$114,534	\$125,576	\$310,277	\$264,034	\$1,525,475	\$902,583	\$1,139,621	\$1,193,155	\$1,178,230	\$1,158,667
Debt Service	\$880,693	\$887,802	\$884,520	\$881,177	\$877,769	\$874,296	\$870,755	\$867,145	\$863,463	\$863,463
Contingency	\$0	\$0	\$0	\$0	\$0	\$58,175	\$55,939	\$56,547	\$57,189	\$57,981
Total Expenses	\$2,132,455	\$2,155,819	\$2,406,412	\$2,317,376	\$3,321,369	\$2,813,103	\$2,967,272	\$3,035,176	\$3,035,342	\$3,035,509
Fund Balances	\$147,732	\$92,150	(\$37,068)	\$326,841	\$2	\$209,506	\$264,881	\$252,392	\$239,779	\$227,039
						2.00	2.00	2.00	2.00	2.00

Forecast Assumptions:

Revenues:

Property taxes 3.00-5.00% increase each year
Interest 1.00% increase each year
Fees, Franchises, Etc 3.00-7.00% increase each year depending on fund/receipt type
Total Revenues

Expenses:

Personnel Services 7.00% increase each year
Materials & Services 1.00% increase each year
Capital Outlay varies based on CIP
Transfers Out
Debt Service based on actual schedule
Contingency** varies each year/or flat amount
Total Expenses

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

City of Sweet Home Budget Overview by Fund

			Municipal Court	280,803
			Community & Economic Development	661,367
		<i>General Fund</i>	Parks	613,364
			Non-Departmental	382,945
		\$ 3,282,705	Contingency	75,579
			Transfers	393,273
			Ending Balance	875,374
			Police	4,433,743
			Library	794,357
			Internal Service	1,561,218
		<i>Special Revenue Funds</i>	State Gas Tax	835,799
			Path Program	441,244
			Community Center	46,030
			Parks & Recreation	17,422
Total Budget	Governmental Funds	\$ 8,600,524	Weddle Bridge	4,893
			Special Events	8,007
\$ 26,218,715	\$ 20,274,116		Economic Development	457,531
			Special Assessments	280
			Project/Equipment	820,374
		<i>Reserve Funds</i>	Narcotics	80,505
			Water SDC	162,756
		\$ 1,472,222	Sewer SDC	397,230
			Storm Water SDC	11,357
			Street Maintenance	1,143,799
			Water Construction	88,628
		<i>Capital Project Funds</i>	Water Depreciation	529,182
			Sewer Construction	551,007
		\$ 6,918,665	Sewer Depreciation	4,391,673
			Storm Water Construction	75,577
			Storm Water Depreciation	138,799
	Enterprise Funds		Water	2,710,725
			Wastewater	3,022,607
			Storm Water	211,267
	\$ 5,944,599			

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100 000	General Fund Revenue							
100-000-300-000	Beginning Fund Balance	1,439,730	1,871,205	1,672,382	1,208,486	1,208,486	1,208,486	
100-000-311-000	Current Property Taxes	590,933	617,935	653,856	663,288	663,288	663,288	
100-000-318-200	Franchise - Ppl	445,131	449,556	403,346			458,592	
100-000-318-201	Franchise - Nw Gas	74,733	72,173	53,673				
100-000-318-202	Franchise - Cable Tv	100,923	100,994	100,005				
100-000-318-203	Franchise - Telephone	15,133	14,098	14,664				
100-000-318-204	Franchise - Sanitation	65,958	40,072	25,000				
100-000-319-100	Delinquent Property Taxes	18,968	18,900	18,438	19,280	19,280	19,280	
100-000-321-000	Bsn.Lic/Amusement/Election Fee	80	820	-				
100-000-322-000	Abatement Reimbursements	3,339	1,475	2,000	2,000	2,000	2,000	
100-000-322-100	Building Permits	207,387	172,720	145,000	145,000	145,000	145,000	
100-000-322-101	Planning Fees	11,580	14,427	12,420	12,420	12,420	12,420	
100-000-335-000	State Revenue Sharing	95,775	75,408	109,163	110,255	110,255	110,255	
100-000-335-600	Cigarette Taxes	11,552	11,250	8,167	10,975	10,975	10,975	
100-000-335-700	Liquor Taxes	139,260	130,699	165,330	171,216	171,216	171,216	
100-000-335-800	Transient Occupancy Tax	27,337	30,284	25,000	25,000	25,000	25,000	
100-000-335-900	Marijuana Local Option Tax	-	39,947	26,002	-	-	-	
100-000-340-000	Passport Acceptance Fees	9,705	12,980	9,705			11,343	
100-000-340-001	Lien Search Fees	12,350	12,225	14,100			12,471	
100-000-340-002	Fire/Amb. District Contract	16,142	-	-	-	-	-	
100-000-340-003	Passport Photos	4,730	6,005	4,730			5,368	
100-000-347-300	Handball Fees	625	533	475	414	414	414	
100-000-347-400	Parks & Recreation Fees	104	-	-				
100-000-351-100	Court Fees	175,833	152,572	155,612	160,000	160,000	160,000	
100-000-355-002	Land Sales/Leases	26,795	22,170	22,433	22,616	22,616	22,616	
100-000-361-000	Interest	15,031	25,140	15,031	25,645	25,645	25,645	
100-000-361-001	Interest On Taxes	3,081	-	-				
100-000-361-002	Interest On L-B Cd	2,085	703	-				
100-000-365-001	Tree Commission Donations	205	626	200	200	200	200	
100-000-366-002	Assessment Principal	-	1,014	-				

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
100-000-370-001	Misc. Grants	31,516	2,997	-				
100-000-370-003	Parks Grants	-	-	-	190,000 ¹	190,000 ¹	190,000	
100-000-370-004	Linn County Tourism Projects	-	-	-				
100-000-370-009	CIS Wellness Grant	-	-	-				
100-000-390-001	Misc. Revenues	8,888	17,617	10,080	10,181	10,181	10,181	
100-000-390-002	Saif Dividend	18,480	16,769	17,500	17,675		17,675	
100-000-391-100	Transfer In From Go Bond Fund	-	776	-				
000	Revenue	3,573,386	3,934,090	3,684,312	2,794,650¹	2,776,975¹	3,282,424	
002	Non-Departmental							
100-002-480-110	Staff Pay	10,391	-	50,410				
100-002-480-112	City Attorney	56,993	56,993	56,994				
100-002-480-210	Group Insurance	1,582	-	17,436				
100-002-480-220	FICA/Medicare	5,139	4,360	8,184				
100-002-480-230	Retirement	1,220	-	6,050				
100-002-480-250	Unemployment Contribution	67	57	140				
100-002-480-260	Workers' Compensation	282	111	1,689				
	Personnel Services	75,673	61,521	140,903	-	-	-	-
100-002-480-310	Memberships/Dues	9,339	9,973	10,384			10,903	
100-002-480-320	Professional Services	38,942	53,533	75,000			25,000	
100-002-480-321	Labor Relations	37,132	6,009	35,000			15,000	
100-002-480-331	Auditing	26,000	36,000	-				
100-002-480-332	Investment Services	-	1,250	-				
100-002-480-333	Lien Search	5,142	4,812	-				
100-002-480-340	Technical Services	26,819	13,692	29,400				
100-002-480-341	Codification of Ordinance	1,697	3,539	5,000				
100-002-480-431	Building Repair & Maintenance	6,805	7,803	7,000			7,000	
100-002-480-432	Grounds Maintenance	1,123	1,599	-				
100-002-480-520	Insurance	165,327	162,146	165,800			73,499	
100-002-480-521	SAIF Expense	-	-	-				
100-002-480-541	Tourism	15,000	17,500	15,000			15,000	
100-002-480-610	Office Supplies	-	317	250			250	
100-002-480-611	Cleaning Supplies	8,589	10,467	8,500			8,500	
100-002-480-615	Bank Expense	37,790	41,474	40,000				
100-002-480-622	Electricity	184,118	182,505	194,383			194,383	
100-002-480-630	Food & Beverage	268	-	-				
100-002-480-640	Books & Periodicals	-	695	-				

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
100-002-480-805	Safety Incentive Program	3,920	3,605	5,000			5,000	
100-002-480-806	Elderly Nutrition	1,100	-	1,210	1,210	1,210	1,210	
100-002-480-807	Senior Center	17,200	22,200	32,200	22,200	22,200	22,200	
100-002-480-808	Community Grants	-	4,000	5,000			5,000	
100-002-480-809	Grant Expense	1,089	3,301	-				
	Materials & Services	587,399	586,419	629,127	23,410	23,410	382,945	
100-002-480-720	Buildings	-	-	-				
100-002-480-741	Machinery	-	1,030	-				
	Capital Outlay	-	1,030	-	-	-	-	
002	Non-Departmental Expense	663,072	648,970	770,030	23,410	23,410	382,945	-
003	Executive/Legislative							
100-003-413-110	Staff Pay	150,970	166,089	166,784				
100-003-413-111	Council Pay	6,345	6,233	6,420				
100-003-413-130	Overtime	1,171	-	-				
100-003-413-210	Group Insurance	33,723	45,094	47,546				
100-003-413-220	FICA/Medicare	11,949	12,984	13,198				
100-003-413-230	Retirement	19,969	26,076	26,186				
100-003-413-250	Unemployment Contribution	158	172	217				
100-003-413-260	Workers' Compensation	331	364	247				
	Personnel Services	224,615	257,011	260,598	-	-	-	-
100-003-413-310	Memberships/Dues	7,030	8,971	7,749				
100-003-413-320	Professional Services	1,247	388	500				
100-003-413-340	Technical Services	1,747	2,120	2,000				
100-003-413-430	Equipment Repair & Maintenance	3,090	5,351	3,000				
100-003-413-540	Advertising	7,361	5,384	17,450				
100-003-413-541	Tourism	-	-	-				
100-003-413-580	Training/Travel	6,954	5,018	15,000				
100-003-413-610	Office Supplies	7,841	5,125	4,500				
100-003-413-613	Uniforms/Clothing	-	-	250				
100-003-413-617	Furniture	400	-	-				
100-003-413-619	Computers							
100-003-413-620	Utilities	6,779	7,737	7,250				
100-003-413-630	Food & Beverage	-	-	2,000				
	Materials & Services	42,449	40,093	59,699	-	-	-	
100-003-413-741	Machinery	2,222	7,042	2,000	-	-		

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
	Capital Outlay	2,222	7,042	2,000	-	-	-	
003	Executive Expense	269,286	304,146	322,297	-	-	-	-
004	Finance							
100-004-415-110	Staff Pay	126,542	258,898	229,138				
100-004-415-210	Group Insurance	36,500	80,106	88,191				
100-004-415-220	FICA/Medicare	9,505	19,450	16,498				
100-004-415-230	Retirement	18,266	37,528	32,777				
100-004-415-250	Unemployment Contribution	127	259	1,262				
100-004-415-260	Workers' Compensation	269	550	338				
	Personnel Services	191,209	396,791	368,204	-	-	-	-
100-004-415-310	Memberships/Dues	351	363	400				
100-004-415-320	Professional Services		1,752					
100-004-415-331	Auditing			26,000				
100-004-415-332	Investment Services			10,000				
100-004-415-333	Lien Search			5,000				
100-004-415-340	Technical Services	13,051	24,012	22,263				
100-004-415-430	Equipment Repair & Maintenance	2,434	2,549	2,200				
100-004-415-580	Training/Travel	219	1,444	1,500				
100-004-415-610	Office Supplies	6,421	7,684	5,500				
100-004-415-613	Uniforms/Clothing			200				
100-004-415-620	Utilities	4,322	5,750	4,562				
	Materials & Services	26,797	43,554	77,625	-	-	-	
100-004-415-741	Machinery	730	1,286	2,000	-	-	-	
	Capital Outlay	730	1,286	2,000	-	-	-	
004	Finance Expense	218,736	441,631	447,829	-	-	-	-
005	Municipal Court							
100-005-412-110	Staff Pay	87,738	100,156	96,291	121,485	103,071	112,088	2.30
100-005-412-113	Municipal Judge	51,425	51,425	51,425	51,425	51,425	51,425	0.25
100-005-412-130	Overtime	161	1,130	-				

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020
		Actual	Actual	Adopted Budget	Requested Budget	Proposed Budget	Approved Budget	FTE
Fund: 100	General Fund							
100-005-412-210	Group Insurance	21,039	30,504	41,454	33,040	32,569	34,883	
100-005-412-220	FICA/Medicare	10,599	11,587	10,636	13,229	11,820	12,510	
100-005-412-230	Retirement	10,548	12,154	13,237	16,479	14,269	15,685	
100-005-412-250	Unemployment Contribution	131	153	813	173	155	164	
100-005-412-260	Workers' Compensation	313	340	252	238	211	223	
	Personnel Services	181,954	207,448	214,108	236,069	213,520	226,978	2.55
100-005-412-310	Memberships/Dues	-	150	300	300	300	300	
100-005-412-320	Professional Services	36,306	14,993	20,000	20,000	20,000	20,000	
100-005-412-340	Technical Services	2,861	28,224	5,825	5,825	5,825	5,825	
100-005-412-430	Equipment Repair & Maintenance	5,494	4,221	6,000	6,000	6,000	6,000	
100-005-412-431	Building Repair & Maintenance			1,500	1,500	1,500	1,500	
100-005-412-432	Grounds Maintenance	962		-	-	-	-	
100-005-412-580	Training/Travel	1,553	1,746	2,000	2,000	2,000	2,000	
100-005-412-610	Office Supplies	7,539	4,948	5,000	5,000	5,000	5,000	
100-005-412-613	Uniforms/Clothing			200	200	200	200	
100-005-412-617	Furniture	448		-	-	3,000	3,000	
100-005-412-619	Computers					1,500	1,500	
100-005-412-620	Utilities	5,961	9,272	8,500	8,500	8,500	8,500	
	Materials & Services	61,124	63,554	49,325	49,325	53,825	53,825	
100-005-412-741	Machinery	931	11,550	-				
	Capital Outlay	931	11,550	-	-	-	-	
005	Municipal Court Expense	244,008	282,552	263,433	285,394	267,345	280,803	2.55
006	Community & Economic Dev.							
006-419	<i>Community Development (Bldg & Planning)</i>							
100-006-419-110	Staff Pay	39,986	119,283	322,316	276,563	262,714	262,714	4.90
100-006-419-130	Overtime	-	172					
100-006-419-210	Group Insurance	18,251	31,859	93,178	79,266	73,837	73,837	
100-006-419-220	FICA/Medicare	3,006	9,274	24,561	20,230	20,100	20,100	
100-006-419-230	Retirement	4,798	15,495	42,440	40,050	35,021	35,021	
100-006-419-250	Unemployment Contribution	41	122	423	277	263	263	
100-006-419-260	Workers' Compensation	105	275	3,206	2,495	2,555	2,555	
	Personnel Services	66,187	176,480	486,124	418,881	394,490	394,490	4.90
100-006-419-310	Memberships/Dues	576	158	1,300	1,300	800	800	
100-006-419-320	Professional Services	43,819	5,040	32,500	113,400	113,400	113,400	
100-006-419-340	Technical Services	6,984	5,606	11,000	25,000	12,000	12,000	

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
100-006-419-430	Equipment Repair & Maintenance	2,536	3,356	3,000	3,000	3,000	3,000	
100-006-419-432	Grounds Maintenance			2,100	2,100			
100-006-419-540	Advertising	2,593	2,038	10,000	5,000	3,000	3,000	
100-006-419-580	Training/Travel		1,277	4,400	3,000	3,000	3,000	
100-006-419-610	Office Supplies	1,538	1,575	4,500	3,000	1,600	1,600	
100-006-419-612	Operating Supplies	383	1,106	2,350	1,500	1,500	1,500	
100-006-419-613	Uniforms/Clothing			-	-			
100-006-419-614	Tools & Small Equipment		249	100	100	100	100	
100-006-419-617	Furniture	221		1,000	4,000	1,000	1,000	
100-006-419-618	Postage	1,834	3,038	1,700	1,700	1,700	1,700	
100-006-419-619	Computers & Peripherals					3,500	3,500	
100-006-419-620	Utilities	7,892	9,650	9,000	9,000	6,500	6,500	
100-006-419-623	Phone			500	1,000	500	500	
100-006-419-803	Special Events				10,000	10,000	10,000	
	Materials & Services	68,375	33,093	83,450	183,100	161,600	161,600	
100-006-419-741	Machinery	-	391	2,000				
	Capital Outlay	-	391	2,000	-	-	-	
<i>006-465</i>	<i>Economic Development</i>							
100-006-465-110	Staff Pay	109,655	107,151		70,648	70,648	70,648	0.50
100-006-465-130	Overtime				-	-	-	
100-006-465-210	Group Insurance	23,246	23,788		17,965	17,965	17,965	
100-006-465-220	FICA/Medicare	8,263	8,126		5,404	5,404	5,404	
100-006-465-230	Retirement	13,211	12,912		11,092	11,092	11,092	
100-006-465-250	Unemployment Contribution	110	107		71	71	71	
100-006-465-260	Workers' Compensation	784	760		97	97	97	
	Personnel Services	155,269	152,844	-	105,277	105,277	105,277	0.50
100-006-465-310	Memberships/Dues	486	258					
100-006-465-320	Professional Services	5,712	19,933					
100-006-465-340	Technical Services	1,368	1,368					
100-006-465-430	Equipment Repair & Maintenance	890	143					
100-006-465-432	Grounds Maintenance	49	582					
100-006-465-540	Advertising							
100-006-465-580	Training/Travel	1,405	603					
100-006-465-610	Office Supplies	1,176	1,909					
100-006-465-612	Operating Supplies		223					

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
100-006-465-617	Furniture	221						
100-006-465-810	Economic Development	53,479	33,785	50,000				
	Materials & Services	64,785	58,804	50,000	-	-	-	
100-006-465-741	Machinery		391					
	Capital Outlay	-	391	-	-	-	-	
006	Community & Economic Dev. Expense	354,616	422,003	621,574	707,258	661,367	661,367	5.40
009	Public Works							
<i>009-452</i>	<i>Parks & Facilities</i>							
100-009-452-110	Staff Pay	44,313	84,786	126,017	131,503	92,299	92,299	2.00
100-009-452-120	Temporary Employees	2,556	2,520	-	-	-	-	
100-009-452-130	Overtime	425	1,524	-	-	-	-	
100-009-452-210	Group Insurance	11,366	23,705	39,386	55,552	30,783	30,783	
100-009-452-220	FICA/Medicare	3,577	6,840	9,603	10,061	7,061	7,061	
100-009-452-230	Retirement	3,206	9,434	16,525	15,782	11,077	11,077	
100-009-452-250	Unemployment Contribution	49	78	165	132	93	93	
100-009-452-260	Workers' Compensation	613	2,271	4,231	4,528	3,169	3,169	
	Personnel Services	66,104	131,157	195,927	217,558	144,482	144,482	2.00
100-009-452-310	Memberships/Dues	-	-	300	300	300	300	
100-009-452-320	Professional Services	17,173	22,630	44,692	40,000	40,000	40,000	
100-009-452-430	Equipment Repair & Maintenance	3,535	717	4,000	4,000	4,000	4,000	
100-009-452-432	Grounds Maintenance	5,303	1,656	9,000	9,000	6,000	6,000	
100-009-452-442	Equipment/Vehicle Rental	-	-	1,000	500	500	500	
100-009-452-520	Insurance						5,476	
100-009-452-540	Advertising	-	3,618	250	600			
100-009-452-580	Training/Travel	(35)	202	1,500	2,500	1,500	1,500	
100-009-452-610	Office Supplies	6	9	300	300	300	300	
100-009-452-612	Operating Supplies	4,043	11,428	6,000	12,000	12,000	12,000	
100-009-452-613	Uniforms/Clothing	-	787	500	1,000	500	500	
100-009-452-614	Tools & Small Equipment	289	447	1,000	500	500	500	
100-009-452-620	Utilities	4,943	3,737	6,000	7,000	5,000	5,000	
100-009-452-803	Special Events	9,992	5,604	10,000	-	-	-	
100-009-452-809	Grant Expense				30,000	30,000	30,000	
	Materials & Services	45,249	50,836	84,542	107,700	100,600	106,076	
100-009-452-720	Buildings	-	-	100,000	93,750	93,750	93,750	

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 100	General Fund							
100-009-452-730	Projects & Improvements	3,622	1,200	15,000	440,000 ¹	315,000	269,056	
100-009-452-741	Machinery	738	1,278	7,292				
	Capital Outlay	4,360	2,478	122,292	533,750	408,750	362,806	
009-452	Public Works Expense	115,713	184,471	402,761	859,008	653,832	613,364	2.00
	Revenue	\$ 3,573,386	\$ 3,934,090	\$ 3,684,312	\$ 2,794,650	\$ 2,776,975	\$ 3,282,424	
	Expense	1,865,431	2,283,773	2,827,924	1,875,070	1,605,954	1,938,479	
	Net from Operations	1,707,955	1,650,317	856,388	919,580	1,171,021	1,343,946	
010	Transfers							
100-010-391-020	Transfer In for Services	(248,267)	(273,264)	(327,441)		(280)	(280)	
100-010-491-030	Transfer Out for Operations	10,000	200,000	-	492,184	249,536	247,259	
100-010-491-040	Transfer Out for Capital	85,000	82,500	80,000	91,407	96,014	146,014	
010	Transfers	(153,267)	9,236	(247,441)	583,591	345,270	392,993	
100-002-490-000	Contingency	-	-	126,677	75,808	65,334	75,579	
100-010-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 977,152	\$ -	\$ -	\$ -	
100	GENERAL FUND	\$ 1,861,222	\$ 1,641,081	\$ -	\$ 260,181	\$ 760,417	\$ 875,374	9.95
Months of Expenditures Available		12.00	9.00	5.00	2.00	6.00	6.00	

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Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 200	Public Safety							
000	Revenue							
200-000-300-000	Beginning Fund Balance	1,291,763	1,213,099	1,207,522	1,526,496	1,526,496	1,526,496	
200-000-311-000	Current Property Taxes	2,024,135	2,302,769	2,506,257	2,798,260	2,798,260	2,798,260	
200-000-311-102	S.H. School District	41,981	41,981	48,010				
200-000-319-100	Delinquent Property Taxes	58,716	61,434	61,652	34,534	34,534	34,534	
200-000-322-000	Bike Licenses	40	28	20	20	20	20	
200-000-322-001	Olcc License Fees	445	695	300	400	400	400	
200-000-335-900	Marijuana Local Option Tax	-	-	-	27,400	27,400	27,400	
200-000-361-000	Interest	14,590	20,890	18,151	18,333	18,333	18,333	
200-000-361-001	Interest On Taxes	9,493	12,578	-	-	-	-	
200-000-365-001	Police Projects	676	36,688	1,000	1,000	1,000	1,000	
200-000-365-002	Donations	6,624	8,004	6,500	7,000	7,000	7,000	
200-000-390-001	Misc. Revenues	25,510	19,373	20,000	20,000	20,000	20,000	
200-000-390-002	Sale Of Vehicles/Auction	-	-	-	-	-	-	
200-000-390-006	Cops Grant	-	-	-	-	-	-	
200-000-390-009	Misc. Grants	1,315	1,262	-	-	-	-	
200-000-391-011	Transfer In From Other Funds	-	-	-	-	-	-	
000	Revenue	3,475,289	3,718,801	3,869,412	4,433,443	4,433,443	4,433,443	
007	Police							
200-007-421-110	Staff Pay	1,309,221	1,381,176	1,385,327	1,410,746	1,410,746	1,410,746	23.00
200-007-421-130	Overtime	73,427	89,346	50,000	75,000	75,000	75,000	
200-007-421-210	Group Insurance	366,846	413,651	452,369	459,585	459,585	459,585	
200-007-421-220	FICA/Medicare	104,140	110,988	109,372	112,309	112,309	112,309	
200-007-421-230	Retirement	140,733	196,750	186,960	206,266	206,266	206,266	
200-007-421-250	Unemployment Contribution	1,371	1,458	1,810	1,411	1,411	1,411	
200-007-421-260	Workers' Compensation	21,809	26,594	34,040	32,982	32,982	32,982	
	<i>Personnel Services</i>	<i>2,017,547</i>	<i>2,219,963</i>	<i>2,219,878</i>	<i>2,298,299</i>	<i>2,298,299</i>	<i>2,298,299</i>	<i>23.00</i>
200-007-421-310	Memberships/Dues	1,187	963	1,500	1,763	1,763	1,763	
200-007-421-320	Professional Services	14,307	11,714	29,000	19,012	19,012	34,012	
200-007-421-340	Technical Services	28,136	26,865	30,000	58,288	79,343	79,343	
200-007-421-430	Equipment Repair & Maintenance	30,193	24,403	23,600	32,030	30,000	30,000	
200-007-421-432	Grounds Maintenance	4,471	-	-	-	-	-	
200-007-421-442	Equipment/Vehicle Rental	4,210	18,353	43,200	46,152	5,000	5,000	
200-007-421-520	Insurance						9,752	
200-007-421-540	Advertising	679	2,075	3,000	2,000	2,000	2,000	
200-007-421-580	Training/Travel	14,171	13,708	17,000	17,848	17,848	17,848	
200-007-421-610	Office Supplies	4,822	5,105	5,900	5,900	5,900	5,900	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 200	Public Safety							
200-007-421-612	Operating Supplies	42,699	60,746	60,600	69,156	69,156	69,156	
200-007-421-613	Uniforms/Clothing	18,855	7,511	18,200	16,120	16,120	16,120	
200-007-421-614	Tools & Small Equipment	50	-	-	-	-	-	
200-007-421-616	Jail Expense	240	235	1,000	1,000	1,000	1,000	
200-007-421-617	Furniture	1,968	788	1,500	1,500	1,500	1,500	
200-007-421-619	Computers					6,000	6,000	
200-007-421-620	Utilities	41,997	41,969	43,500	43,500	43,500	43,500	
200-007-421-803	Special Events	6,960	7,532	8,000	10,000	10,000	10,000	
	<i>Materials & Services</i>	<i>214,945</i>	<i>221,967</i>	<i>286,000</i>	<i>324,269</i>	<i>308,142</i>	<i>332,894</i>	
200-007-421-741	Machinery	9,698	35,589	111,570	169,420	56,657	56,657	
200-007-421-742	Vehicles	-	34,950	32,514	50,000	95,000	95,000	
	<i>Capital Outlay</i>	<i>9,698</i>	<i>70,540</i>	<i>144,084</i>	<i>219,420</i>	<i>151,657</i>	<i>151,657</i>	
007	Police Expense	2,242,190	2,512,470	2,649,962	2,841,988	2,758,098	2,782,850	23.00
	Revenue	3,475,289	3,718,801	3,869,412	4,433,443	4,433,443	4,433,443	
	Expense	2,242,190	2,512,470	2,649,962	2,841,988	2,758,098	2,782,850	23.00
	Net from Operations	1,233,099	1,206,330	1,219,450	1,591,455	1,675,345	1,650,592	23.00
010	Transfers							
200-010-331-040	Transfers In for Capital				(300)	(300)	(300)	
200-010-491-020	Transfer Out for Services				182,561	190,809	180,398	
200-010-491-040	Transfer Out for Capital	20,000	10,000	10,000	10,000	10,000	10,000	
010	Transfers	20,000	10,000	10,000	192,261	200,509	190,098	
200-007-490-000	Contingency	-		123,897	131,226	128,709	129,451	
200-101-491-002	Unappropriated Ending Fund Balance	-		1,085,553				
200	Public Safety	1,213,099	1,196,330	-	1,267,968	1,346,127	1,331,043	23.00

Months of Expenditures Available	6	6	5	6	6	6
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2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 201	Library							
000	Revenue							
201-000-300-000	Beginning Fund Balance	190,270	224,585	326,319	372,184	372,184	372,184	
201-000-311-000	Current Property Taxes	301,687	343,215	373,543	406,126	406,126	406,126	
201-000-319-100	Delinquent Property Taxes	7,523	8,547	7,500	5,000	5,000	5,000	
201-000-347-600	Library Fees	5,439	4,731	5,500	3,373	3,373	3,373	
201-000-361-000	Interest	2,341	4,674	2,000	4,674	4,674	4,674	
201-000-361-001	Interest On Taxes	1,239	1,875	-	-	-	-	
201-000-365-002	Donations	450	1,731	-	-	-	-	
201-000-370-001	Grants	2,308	12,710	-	-	-	-	
201-000-390-001	Misc. Revenue	3,715	2,684	3,000	3,000	3,000	3,000	
000	Revenue	514,971	604,752	717,862	794,357	794,357	794,357	
008	Library							
201-008-455-110	Staff Pay	136,135	132,647	139,719	154,661	154,661	154,661	3.00
201-008-455-120	Temporary Employees	928	-	-	-	-	-	
201-008-455-130	Overtime	-	82	-	-	-	-	
201-008-455-210	Group Insurance	15,965	12,109	38,636	41,525	41,525	41,525	
201-008-455-220	FICA/Medicare	10,325	10,037	10,647	11,833	11,833	11,833	
201-008-455-230	Retirement	18,557	15,727	19,177	21,335	21,335	21,335	
201-008-455-250	Unemployment Contribution	145	133	183	155	155	155	
201-008-455-260	Workers' Compensation	300	316	205	213	213	213	
	<i>Personnel Services</i>	<i>182,355</i>	<i>171,050</i>	<i>208,567</i>	<i>229,722</i>	<i>229,722</i>	<i>229,722</i>	<i>3.00</i>
201-008-455-310	Memberships/Dues	-	90	100	100	100	100	
201-008-455-320	Professional Services	6,135	2,281	3,500	3,500	3,500	8,500	
201-008-455-340	Technical Services	7,218	10,202	15,000	19,493	26,883	26,883	
201-008-455-423	Custodial Services				5,100	5,100	5,100	
201-008-455-430	Equipment Repair & Maintenance	3,736	2,776	6,000	6,000	6,000	6,000	
201-008-455-431	Building Repair & Maintenance				6,000	6,000	6,000	
201-008-455-432	Grounds Maintenance	6,672	1,759	8,000	2,000	2,000	2,000	
201-008-455-442	Equipment/Vehicle Rental	2,113	1,948	3,500	3,500	3,500	3,500	
201-008-455-520	Insurance						2,468	
201-008-455-540	Advertising	2,896	4,170	4,000	4,000	4,000	4,000	
201-008-455-550	Duplicating & Printing				1,500	1,500	1,500	
201-008-455-580	Training/Travel	434	703	2,500	2,500	2,500	2,500	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 201	Library							
201-008-455-610	Office Supplies	9,801	10,598	10,000	4,000	4,000	4,000	
201-008-455-611	Cleaning Supplies				3,000	3,000	3,000	
201-008-455-612	Operating Supplies	26	23	-	6,000	6,000	6,000	
201-008-455-613	Uniforms/Clothing	-	-	200	200	200	200	
201-008-455-620	Utilities	15,450	17,713	20,900	21,122	21,122	21,122	
201-008-455-640	Books & Periodicals	30,467	37,902	30,000	30,000	30,000	30,000	
201-008-455-803	Special Events	3,498	6,606	5,000	5,000	5,000	5,000	
201-008-455-809	Grant Expense	6,585	10,577	7,500	-	-	-	
	Materials & Services	95,031	107,348	116,200	123,015	130,405	137,873	
201-008-455-720	Buildings	-	-	172,508	115,000	119,600	119,600	
201-008-455-741	Machinery	-	303	1,000				
	Capital Outlay	-	303	173,508	115,000	119,600	119,600	
008	Library Expense	277,386	278,701	498,275	467,737	479,727	487,195	3.00
	Revenue	\$ 514,971	\$ 604,752	\$ 717,862	\$ 794,357	\$ 794,357	\$ 794,357	
	Expense	277,386	278,701	498,275	467,737	479,727	487,195	3.00
	Net from Operations	237,585	326,051	219,587	326,620	314,630	307,163	3.00
010	Transfers							
201-010-491-020	Transfer Out for Services				46,721	48,096	47,343	
201-010-491-040	Transfer Out for Capital	13,000	13,000	13,000	13,000	13,000	13,000	
010	Transfers	13,000	13,000	13,000	59,721	61,096	60,343	
201-008-490-000	Contingency	-		19,120	18,627	18,987	19,211	
201-150-490-002	Unappropriated Ending Fund Balance	-		187,467				
201	Library	224,585	313,051	-	248,272	234,547	227,609	3.00
Months of Expenditures Available		10.00	13.00	5.00	7.00	6.00	6.00	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 204	Narcotics Enforcement					
000	Revenue					
204-000-300-000	Beginning Fund Balance	92,059	92,960	93,510	79,805	79,805
204-000-352-001	Forfeits	-	2,744	-		
204-000-361-000	Interest	902	1,476	750	700	700
204-000-390-001	Miscellaneous Revenues	-	7,000	-		
000	Revenue	92,960	104,180	94,260	80,505	80,505
007	Police					
204-007-421-741	Machinery	-	2,676	3,500		
204-007-421-742	Vehicles	-	7,000	-	45,000	45,000
007	Police Expense	-	9,676	3,500	45,000	45,000
100						
204-100-421-270	Released Forfeitures	-	-	-	-	-
100	Dept	-	-	-	-	-
	Revenue	92,960	104,180	94,260	80,505	80,505
	Expense	-	9,676	3,500	45,000	45,000
	Net from Operations	92,960	94,505	90,760	35,505	35,505
204	Narcotics Enforcement Fund	92,960	94,505	90,760	35,505	35,505

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2018-2019 Approved Budget	2019-2020 FTE
Fund: 290	Internal Service							
000	Revenue							
290-000-300-000	Beginning Fund Balance							
290-000-318-200	Franchise - Ppl				458,592	458,592		
290-000-318-201	Franchise - Nw Gas				73,623	73,623	73,623	
290-000-318-202	Franchise - Cable Tv				100,994	100,994	100,994	
290-000-318-203	Franchise - Telephone				12,724	12,724	12,724	
290-000-318-204	Franchise - Sanitation				40,877	40,877	40,877	
290-000-340-000	Passport Acceptance Fees				11,343	11,343		
290-000-340-001	Lien Search Fees				12,471	12,471		
290-000-340-003	Passport Photos				5,368	5,368		
290-000-390-002	Saif Dividend				17,675	17,675		
000	Revenue	-	-	-	733,667	733,667	228,218	
002	Non-Departmental							
290-002-480-110	Staff Pay				31,147	31,147	31,147	0.60
290-002-480-112	City Attorney				56,994	56,994	56,994	0.25
290-002-480-210	Group Insurance				11,062	11,062	11,062	
290-002-480-220	FICA/Medicare				2,325	2,325	2,325	
290-002-480-230	Retirement				3,738	3,738	3,738	
290-002-480-250	Unemployment Contribution				89	89	89	
290-002-480-260	Workers' Compensation				884	884	884	
	Personnel Services	-	-	-	106,239	106,239	106,239	0.85
290-002-480-310	Memberships/Dues				10,903	10,903		
290-002-480-320	Professional Services				50,000	50,000		
290-002-480-321	Labor Relations				15,000	15,000		
290-002-480-340	Technical Services				3,255	3,255	3,255	
290-002-480-341	Codification of Ordinance				5,000	5,000	5,000	
290-002-480-431	Building Repair & Maintenance				7,000	7,000		
290-002-480-520	Insurance				172,432	172,432		
290-002-480-540	Advertising				10,000	10,000		
290-002-480-541	Tourism				15,000	15,000		

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2018-2019 Approved Budget	2019-2020 FTE
Fund: 290	Internal Service							
290-002-480-610	Office Supplies				250	250		
290-002-480-611	Cleaning Supplies				8,500	8,500		
290-002-480-622	Electricity				194,383	194,383		
290-002-480-805	Safety Incentive Program				5,000	5,000		
290-002-480-808	Community Grants				5,000	5,000		
	Materials & Services	-	-	-	501,723	501,723	8,255	
290-002-480-720	Buildings	-	-	-				
290-002-480-741	Machinery	-	-	-				
	Capital Outlay	-	-	-	-	-	-	
002	Non-Departmental Expense	-	-	-	607,962	607,962	114,494	0.85
003	Executive/Legislative							
290-003-413-110	Staff Pay				180,984	184,704	184,704	2.00
290-003-413-111	Council Pay				6,420	6,420	6,420	1.00
290-003-413-130	Overtime				-	-	-	
290-003-413-210	Group Insurance				46,893	47,178	47,178	
290-003-413-220	FICA/Medicare				13,839	14,124	14,124	
290-003-413-230	Retirement				28,415	28,999	28,999	
290-003-413-250	Unemployment Contribution				188	192	192	
290-003-413-260	Workers' Compensation				237	250	250	
	Personnel Services	-	-	-	276,976	281,867	281,867	3.00
290-003-413-310	Memberships/Dues				8,000	8,000	8,000	
290-003-413-320	Professional Services				500	500	500	
290-003-413-340	Technical Services				2,460	2,460	2,460	
290-003-413-430	Equipment Repair & Maintenance				5,000	5,000	5,000	
290-003-413-540	Advertising				-	-	-	
290-003-413-541	Tourism				-	-	-	
290-003-413-580	Training/Travel				10,000	10,000	10,000	
290-003-413-610	Office Supplies				5,000	5,000	5,000	
290-003-413-613	Uniforms/Clothing				250	250	250	
290-003-413-617	Furniture				2,500	2,500	2,500	
290-003-413-619	Computers & Peripherals							
290-003-413-620	Utilities				7,250	7,250	7,250	
290-003-413-630	Food & Beverage				2,000	2,000	2,000	
	Materials & Services	-	-	-	42,960	42,960	42,960	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2018-2019 Approved Budget	2019-2020 FTE
Fund: 290	Internal Service							
290-003-413-741	Machinery				-	-	-	
	Capital Outlay	-	-	-	-	-	-	
003	Executive Expense	-	-	-	319,936	324,827	324,827	3.00
004	Finance							
290-004-415-110	Staff Pay				243,711	243,711	234,694	3.90
290-004-415-210	Group Insurance				89,849	89,849	87,536	
290-004-415-220	FICA/Medicare				18,646	18,646	17,956	
290-004-415-230	Retirement				34,873	34,873	33,457	
290-004-415-250	Unemployment Contribution				244	244	235	
290-004-415-260	Workers' Compensation				331	331	319	
	Personnel Services	-	-	-	387,654	387,654	374,197	3.90
290-004-415-310	Memberships/Dues				400	400	400	
290-004-415-331	Auditing				36,000	36,000	36,000	
290-004-415-332	Investment Services				10,000	10,000	10,000	
290-004-415-333	Lien Search				5,000	5,000	5,000	
290-004-415-340	Technical Services				28,871	28,871	28,871	
290-004-415-430	Equipment Repair & Maintenance				2,200	2,200	2,200	
290-004-415-580	Training/Travel				3,000	3,000	3,000	
290-004-415-610	Office Supplies				5,500	5,500	5,500	
290-004-415-613	Uniforms/Clothing				200	200	200	
290-004-415-615	Bank Expense				40,000	40,000	40,000	
290-004-415-617	Furniture				2,000	2,000	2,000	
290-004-415-619	Computers				1,200	1,200	1,200	
290-004-415-620	Utilities				5,750	5,750	5,750	
	Materials & Services	-	-	-	140,121	140,121	140,121	
290-004-415-741	Machinery				-	-	-	
	Capital Outlay	-	-	-	-	-	-	
004	Finance Expense	-	-	-	527,775	527,775	514,318	3.90
009	Public Works							
009-???	<i>PW Administration</i>							
290-009-452-110	Staff Pay				359,488	359,488	359,488	6.00
290-009-452-120	Temporary Employees				-	-	-	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2018-2019 Approved Budget	2019-2020 FTE
Fund: 290	Internal Service							
290-009-452-130	Overtime				-	-	-	
290-009-452-210	Group Insurance				104,872	104,872	104,872	
290-009-452-220	FICA/Medicare				27,503	27,503	27,503	
290-009-452-230	Retirement				50,820	50,820	50,820	
290-009-452-250	Unemployment Contribution				360	360	360	
290-009-452-260	Workers' Compensation				8,487	8,487	8,487	
	Personnel Services	-	-	-	551,530	551,530	551,530	6.00
009-452	Public Works Expense	-	-	-	551,530	551,530	551,530	6.00
	Revenue	\$ -	\$ -	\$ -	\$ 733,667	\$ 733,667	\$ 228,218	
	Expense	-	-	-	2,007,203	2,012,094	1,505,169	
	Net from Operations	-	-	-	(1,273,536)	(1,278,427)	(1,276,951)	
010	Transfers							
290-010-391-020	Transfer In for Services				(1,365,337)	(1,365,337)	(1,333,000)	
290-010-491-030	Transfer Out for Operations							
290-010-491-040	Transfer Out for Capital							
010	Transfers	-	-	-	(1,365,337)	(1,365,337)	(1,333,000)	
290-002-490-000	Contingency	-	-	-	86,664	86,909	56,049	
290-010-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
100	GENERAL FUND	\$ -	\$ -	\$ -	\$ 5,137	\$ 1	\$ 0	13.75
Months of Expenditures Available		#DIV/0!	#DIV/0!	#DIV/0!	1.00	1.00	1.00	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 300	Community Center					
000	Revenue					
300-000-300-000	Beginning Fund Balance	13,378	8,869	-	-	-
300-000-338-000	Senior Center	17,115	14,571	23,000	23,000	23,000
300-000-338-001	Boys & Girls Club	17,115	14,571	23,000	23,000	23,000
300-000-361-000	Interest	38	9	30	30	30
000	Revenue	47,646	38,021	46,030	46,030	46,030
002	Non-Departmental					
300-002-480-430	Equipment Repair & Maintenance	3,941	8,835	5,000	5,000	5,000
300-002-480-431	Building Repair & Maintenance	-	-	250	250	250
300-002-480-432	Grounds Maintenance	114	-	-	-	-
300-002-480-612	Operating Supplies	-	270	-	-	-
300-002-480-620	Utilities	34,722	29,688	40,779	40,780	40,780
300-002-480-622	Electricity	-	-	-	-	-
300-002-490-000	Contingency	-	-	-	-	-
002	Non-Departmental Expense	38,777	38,793	46,029	46,030	46,030
	Revenue	\$ 47,646	\$ 38,021	\$ 46,030	\$ 46,030	\$ 46,030
	Expense	38,777	38,793	46,029	46,030	46,030
	Net from Operations	8,869	(772)	1	-	-
300	Community Center	\$ 8,869	\$ (772)	\$ 1	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 455	Assessments					
000	Revenue					
455-000-300-000	Beginning Fund Balance	769	777	825	280	280
455-000-361-000	Interest Earned	8	7	-		
455-000-361-001	F.M. Assmnts - Int.		264			
000	Revenue	777	1,048	825	280	280
	Revenue	\$ 777	\$ 1,048	\$ 825	\$ 280	\$ 280
	Expense	-	-	-	-	-
	Net from Operations	777	1,048	825	280	280
010	Transfers					
455-010-492-010	Transfer Out	-	776	-	280	280
010	Transfers	-	776	-	280	280
455	Assessment Fund	\$ 777	\$ 272	\$ 825	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 457	Parks & Recreation						
000	Revenue						
457-000-300-000	Beginning Fund Balance	44,215	51,304	60,486	15,500	15,500	15,500
457-000-361-000	Interest	472	882	472	472	472	472
457-000-365-100	Billed Parks Donations	1,666	1,502	1,394	1,450	1,450	1,450
457-000-365-101	Parks Donations	10	53	-	-	-	-
457-000-365-102	Billed Pool Donations	1,312	1,237	1,300			
457-000-390-001	Miscellaneous Revenues		5,000				
457-000-391-100	Transfers In From G.Fund	5,000					
000	Revenue	52,675	59,977	63,652	17,422	17,422	17,422
009	Public Works						
<i>009-452</i>	<i>Parks & Facilities</i>						
457-009-452-730	Projects & Improvements	-		62,352	17,422	17,422	17,422
457-009-452-811	Sweet Home Pool Donations	1,371	-	1,300			
009-452	Parks Expense	1,371	-	63,652	17,422	17,422	17,422
	Revenue	\$ 52,675	\$ 59,977	\$ 63,652	\$ 17,422	\$ 17,422	\$ 17,422
	Expense	1,371	-	63,652	17,422	17,422	17,422
	Net from Operations	51,304	59,977	-	-	-	-
457	Parks & Recreation Fund	\$ 51,304	\$ 59,977	\$ -	\$ -	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 575	State Gas Tax (Streets)							
000	Revenue							
575-000-300-000	Beg. Fund Bal.	239,137	229,133	160,448	146,012	146,012	146,012	
575-000-335-400	State Gas Tax	543,793	586,225	658,843	687,587	687,587	687,587	
575-000-361-000	Interest	2,241	2,681	1,094	2,200	2,200	2,200	
575-000-365-002	Safety Fair Donations	-	165	-				
575-000-390-001	Misc. Revenues	450	126	-				
000	Revenue	785,621	818,329	820,385	835,799	835,799	835,799	
009	Public Works							
<i>009-431</i>	<i>Streets</i>							
575-009-431-110	Staff Pay	179,786	182,325	245,067	192,782	192,782	192,782	4.00
575-009-431-130	Overtime	1,992	3,606	2,000	3,500	3,500	3,500	
575-009-431-210	Group Insurance	71,327	73,872	83,475	71,586	71,586	71,586	
575-009-431-220	FICA/Medicare	13,609	13,986	17,537	14,747	14,747	14,747	
575-009-431-230	Retirement	20,867	22,840	27,835	23,136	23,136	23,136	
575-009-431-250	Unemployment Contribution	176	199	462	196	196	196	
575-009-431-260	Workers' Compensation	4,138	4,536	3,400	7,787	7,787	7,787	
	<i>Personnel Services</i>	<i>291,896</i>	<i>301,364</i>	<i>379,776</i>	<i>313,734</i>	<i>313,734</i>	<i>313,734</i>	<i>4.00</i>
575-009-431-310	Memberships/Dues	665	115	700	700	700	700	
575-009-431-320	Professional Services	23,295	11,761	15,000	12,000	12,000	12,000	
575-009-431-340	Technical Services	5,871	5,896	5,000	6,000	6,000	6,000	
575-009-431-430	Equipment Repair & Maintenance	3,518	5,678	5,000	5,000	5,000	5,000	
575-009-431-432	Grounds Maintenance	1,774	1,706	1,500	2,000	2,000	2,000	
575-009-431-442	Equipment/Vehicle Rental	529	1,400	3,000	2,000	2,000	2,000	
575-009-431-520	Insurance							782
575-009-431-540	Advertising	1,713	931	200	200	200	200	
575-009-431-580	Training/Travel	2,148	1,345	3,500	4,000	4,000	4,000	
575-009-431-610	Office Supplies	3,719	3,265	3,500	3,500	3,500	3,500	
575-009-431-612	Operating Supplies	37,242	31,534	43,000	39,000	39,000	39,000	
575-009-431-613	Uniforms/Clothing	3,296	2,593	3,300	3,300	3,300	3,300	
575-009-431-614	Tools & Small Equipment	2,962	2,032	4,000	3,000	3,000	3,000	
575-009-431-617	Furniture	221	450	-	250	250	250	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
575-009-431-620	Utilities	11,292	-	9,000	11,000	11,000	11,000	
575-009-431-622	Electricity							
575-009-431-803	Special Events	160	460	400	400	400	400	
	<i>Materials & Services</i>	<i>98,405</i>	<i>69,165</i>	<i>97,100</i>	<i>92,350</i>	<i>92,350</i>	<i>93,132</i>	
575-009-431-720	Buildings	352	-	-	93,750	93,750	93,750	
575-009-431-730	Projects & Improvements	-	-	225,000	130,000	130,000	130,000	
575-009-431-741	Machinery	-	3,520	13,000				
575-009-431-742	Vehicles	-	-	-	57,500			
	<i>Capital Outlay</i>	<i>352</i>	<i>3,520</i>	<i>238,000</i>	<i>281,250</i>	<i>223,750</i>	<i>223,750</i>	
009-431	Streets Expense	390,652	374,048	714,876	687,334	629,834	630,616	4.00
	Revenue	\$ 785,621	\$ 818,329	\$ 820,385	\$ 835,799	\$ 835,799	\$ 835,799	
	Expense	390,652	374,048	714,876	687,334	629,834	630,616	4.00
	Net from Operations	394,969	444,281	105,509	148,465	205,965	205,183	4.00
010	Transfers							
575-010-491-020	Transfer Out for Services	48,126	44,532	2,936	116,342	83,252	81,384	
575-010-491-040	Transfer Out for Capital	117,710	157,710	99,241	1,932	1,932	1,932	
010	Transfers	165,836	202,242	102,177	118,274	85,184	83,316	
575-450-490-001	Contingency	-			20,690	18,965	18,988	
575-450-490-002	Unappropriated Ending Fund Balance	\$ -						
575	State Gas Tax (Streets) Fund	\$ 229,133	\$ 242,039	\$ 3,332	\$ 9,501	\$ 101,816	\$ 102,878	4.00
	Months of Expenditures Available	7.00	8.00	-	1.00	2.00	2.00	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 585	Path Program							
000	Revenue							
585-000-300-000	Beg. Fund Balance	195,477	239,180	312,566	367,945	367,945	367,945	
585-000-361-000	Interest	2,234	4,265	2,234	4,500	4,500	4,500	
000	Revenue	197,710	243,445	314,800	372,445	372,445	372,445	
009	Public Works							
<i>009-431</i>	<i>Streets</i>							
585-009-431-730	Projects & Improvements	33,530	5,000	80,000	75,000	75,000	75,000	
009-431	Streets Expense	33,530	5,000	80,000	75,000	75,000	75,000	
	Revenue	\$ 197,710	\$ 243,445	\$ 314,800	\$ 372,445	\$ 372,445	\$ 372,445	
	Expense	33,530	5,000	80,000	75,000	75,000	75,000	
	Net from Operations	164,180	238,445	234,800	297,445	297,445	297,445	
010	Transfers							
585-010-391-040	Transfer In for Capital	(75,000)	(75,000)	(130,000)		(68,799)	(68,799)	
010	Transfers	(75,000)	(75,000)	(130,000)	-	(68,799)	(68,799)	
585-475-490-002	Unappropriated Ending Fund Balance	\$ -	\$ -					
580	Path Program Fund	\$ 239,180	\$ 313,445	\$ 364,800	\$ 297,445	\$ 366,244	\$ 366,244	
	Months of Expenditures Available	86.00	752.00	-	48.00	59.00	59.00	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 753	Weddle Bridge					
000	Revenue					
753-000-300-000	Beg. Fund Balance	4,654	4,700	4,743	4,818	4,818
753-000-361-000	Interest	46	74		75	75
000	Revenue	4,700	4,774	4,743	4,893	4,893
009	Public Works					
009-452	<i>Parks & Facilities</i>					
753-009-452-320	Professional Services				4,893	4,893
009-452	Parks & Facilities Expense	-	-	-	4,893	4,893
	Revenue	\$ 4,700	\$ 4,774	\$ 4,743	\$ 4,893	\$ 4,893
	Expense	-	-	-	4,893	4,893
	Net from Operations	4,700	4,774	4,743	-	-
753	Weddle Bridge Fund	\$ 4,700	\$ 4,774	\$ 4,743	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 754	Special Events					
000	Revenue					
754-000-300-000	Beg. Fund Bal.	4,207	7,418	7,328	5,032	5,032
754-000-361-000	Interest	52	119	71	75	75
754-000-364-001	Sweet Heart Run Regis. Fees	3,935	4,606	4,600	2,000	2,000
754-000-364-002	Sponsorships	1,878				
754-000-365-002	Donations	25				
754-000-366-001	Zombie Zoup Regis. Fees	2,175	1,230	1,200	900	900
754-000-366-002	Solar Eclipse Run	100	3,213			
754-000-391-000	Transfer In	5,000				
000	Revenue	17,372	16,586	13,199	8,007	8,007
002	Non-Departmental					
754-002-480-803	Special Events	9,954	9,210	5,800	8,007	8,007
002	Non-Departmental Expense	9,954	9,210	5,800	8,007	8,007
	Revenue	\$ 17,372	\$ 16,586	\$ 13,199	\$ 8,007	\$ 8,007
	Expense	9,954	9,210	5,800	8,007	8,007
	Net from Operations	7,418	7,376	7,399	-	-
754	Special Events Fund	\$ 7,418	\$ 7,376	\$ 7,399	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020
		Actual	Actual	Adopted Budget	Proposed Budget	Approved Budget
Fund: 755	Public Transit Grant					
000	Revenue					
755-000-300-000	Beg. Fund Balance	-	-	-		
755-000-334-300	Odor Bus Grant	19,405	-	-		
755-000-335-000	Public Transit Grant	61,497	74,743	88,958		
000	Revenue	80,902	74,743	88,958	-	-
002	Non-Departmental					
755-002-480-809	Grant Expense	80,902	74,743	88,958		
002	Non-Departmental Expense	80,902	74,743	88,958	-	-
	Revenue	\$ 80,902	\$ 74,743	\$ 88,958	\$ -	\$ -
	Expense	80,902	74,743	88,958	-	-
	Net from Operations	-	-	-	-	-
755	Public Transit Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 760	Economic Development					
000	Revenue					
760-000-300-000	Beginning Fund Balance	233,530	270,206	473,029	451,756	451,756
760-000-330-000	H13012 Housing Grant					
760-000-330-003	Owner Rehab (96) Revenue	19,983				
760-000-330-005	Owner Rehab (00) Revenue	8,701				
760-000-337-001	Owner Rehab (91) Revenue	25,918				
760-000-361-000	Interest Earned	2,152	5,775	2,823	5,775	5,775
000	Revenue	290,284	275,981	475,852	457,531	457,531
006	Community & Economic Dev.					
006-465	<i>Economic Development</i>					
760-006-465-730	Projects & Improvements	-				
760-006-465-804	CEIP	-				
760-006-465-809	Grant Expense	-				
760-006-465-810	Economic Development	20,078	-	475,852	457,531	457,531
006	Community & Economic Dev. Expense	20,078	-	475,852	457,531	457,531
	Revenue	\$ 290,284	\$ 275,981	\$ 475,852	\$ 457,531	\$ 457,531
	Expense	20,078	-	475,852	457,531	457,531
	Net from Operations	270,206	275,981	-	-	-
010	Transfers					
760-010-391-030	Transfer In for Operations	-	(200,000)	-	-	-
010	Transfers	-	(200,000)	-	-	-
760	Economic Development Fund	\$ 270,206	\$ 475,981	\$ -	\$ -	\$ -

2019-2020 Adopted Budget
Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 202	Project & Equipment Reserves					
000	Revenue					
202-000-300-000	Beginning Fund Balance	392,996	541,301	117,656	774,296	774,296
202-000-361-000	Interest	4,443	9,284	-	10,000	10,000
202-000-365-001	Police Projects	-	1,270	-		
202-000-365-002	Public Works Projects	6,000	-	-		
202-000-390-002	Auction Sales	-	-	-		
000	Revenue	403,440	551,856	117,656	784,296	784,296
009	Public Works					
202-009-480-320	Professional Services	9,750	132,604	-		
202-009-480-340	Technical Services	-	-	-		
202-009-480-730	Projects & Improvements	-	-	-		
202-009-480-741	Machinery	24,974	-	-	153,233	153,233
202-009-480-742	Vehicles				230,000	230,000
009	Public Works Expense	34,724	132,604	-	383,233	383,233
	Revenue	\$ 403,440	\$ 551,856	\$ 117,656	\$ 784,296	\$ 784,296
	Expense	34,724	132,604	-	383,233	383,233
	Net from Operations	368,716	419,252	117,656	401,063	401,063
010	Transfers					
202-010-391-040	Transfer In for Capital	(172,585)	(139,460)	(152,241)	(36,078)	(36,078)
010	Transfers	(172,585)	(139,460)	(152,241)	(36,078)	(36,078)
202-175-490-003	Reserved for Future Expense	\$ -	\$ -	\$ 269,897		
202	Project & Equipment Reserves	\$ 541,301	\$ 558,712	\$ -	\$ 437,141	\$ 437,141

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget
Fund: 310	Building Reserve					
000	Revenue					
310-000-300-000	Beginning Fund Balance	1,043,398	303,954	364,290	-	-
310-000-361-000	Interest	2,739	5,294	-	-	-
310-000-390-001	Misc. Revenues	6,561	1,700	-	-	-
000	Revenue	1,052,698	310,949	364,290	-	-
002	Non-Departmental					
310-002-480-320	Professional Services	-	47,191	75,000	-	-
310-002-480-710	Land	725,000			-	-
310-002-480-731	Construction	103,743		1,119,290	-	-
002	Non-Departmental Expense	828,743	47,191	1,194,290	-	-
	Revenue	\$ 1,052,698	\$ 310,949	\$ 364,290	\$ -	\$ -
	Expense	828,743	47,191	1,194,290	-	-
	Net from Operations	223,954	263,758	(830,000)	-	-
010	Transfers					
310-010-391-040	Transfer In for Capital	(80,000)	(80,000)	(830,000)	-	-
010	Transfers	(80,000)	(80,000)	(830,000)	-	-
310	Building Reserve	\$ 303,954	\$ 343,758	\$ -	\$ -	\$ -

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 501	Water System Development							
000	Revenue							
501-000-300-000	Beg. Working Capital	361,523	415,057	468,591	118,591	118,591	118,591	
501-000-340-003	Water Dev. Fees	47,385	41,423	25,000	38,000	38,000	38,000	
501-000-355-000	Water Dev Fees Prin.	1,460	1,599	-	-	-	-	
501-000-355-001	Water Sdc Interest	882	780	750	750	750	750	
501-000-361-000	Interest	3,807	7,023	-	5,415	5,415	5,415	
501-000-361-001	Water Dev Fees Interest		1,215					
001	Revenue	415,057	467,096	494,341	162,756	162,756	162,756	
009	Public Works							
<i>009-433</i>	<i>Water Operations</i>							
501-009-433-320	Professional Services	-	-	75,000				
501-009-433-730	Projects & Improvements	-	-	310,000				
009-433	Water Operations Expense	-	-	385,000	-	-	-	
	Revenue	\$ 415,057	\$ 467,096	\$ 494,341	\$ 162,756	\$ 162,756	\$ 162,756	
	Expense	-	-	385,000	-	-	-	
	Net from Operations	415,057	467,096	109,341	162,756	162,756	162,756	
501-230-490-002	Reserved for Future Expenditures							
501	Water System Development Fund	\$ 415,057	\$ 467,096	\$ 109,341	\$ 162,756	\$ 162,756	\$ 162,756	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 551	Wastewater System Development							
000	Revenue							
551-000-300-000	Beg. Working Capital	415,055	447,324	479,866	368,631	368,631	368,631	
551-000-340-004	Sewer Dev. Fees	26,799	23,473	20,099	20,099	20,099	20,099	
551-000-355-000	Sewer Dev. Fees Prin.	1,186	1,181	1,000	1,000	1,000	1,000	
551-000-361-000	Interest	4,227	7,327	2,000	7,500	7,500	7,500	
551-000-361-001	Sewer Dev. Fees Interest	58	621	-	-	-	-	
000	Revenue	447,324	479,925	502,965	397,230	397,230	397,230	
009	Public Works							
<i>009-432</i>	<i>Wastewater Operations</i>							
551-009-432-320	Professional Services	-	-	-	-	-	-	
551-009-432-730	Projects & Improvements	-	-	109,085	-	-	-	
009-432	Wastewater Operations Expense	-	-	109,085	-	-	-	
	Revenue	\$ 447,324	\$ 479,925	\$ 502,965	\$ 397,230	\$ 397,230	\$ 397,230	
	Expense	-	-	109,085	-	-	-	
	Net from Operations	447,324	479,925	393,880	397,230	397,230	397,230	
551	Wastewater System Development Fund	\$ 447,324	\$ 479,925	\$ 393,880	\$ 397,230	\$ 397,230	\$ 397,230	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 561	Storm Water System Development							
000	Revenue							
561-000-300-000	Beg. Working Capital	10,877	10,983	11,083	11,257	11,257	11,257	
561-000-361-000	Interest	107	174	100	100	100	100	
000	Revenue	10,983	11,157	11,183	11,357	11,357	11,357	
009	Public Works							
<i>009-434</i>	<i>Storm</i>							
561-009-434-730	Projects & Improvements	-	-	8,580				
009-434	Storm Water Expense	-	-	8,580	-	-	-	
	Revenue	\$ 10,983	\$ 11,157	\$ 11,183	\$ 11,357	\$ 11,357	\$ 11,357	
	Expense	-	-	8,580	-	-	-	
	Net from Operations	10,983	11,157	2,603	11,357	11,357	11,357	
561	Storm Water System Development Fund	\$ 10,983	\$ 11,157	\$ 2,603	\$ 11,357	\$ 11,357	\$ 11,357	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 500	Water							
000	Revenue							
500-000-300-000	Beg. Working Capital	239,568	200,149	82,540	287,702	287,702	287,702	
500-000-340-001	Water User Fees	2,038,334	2,109,906	2,196,431	2,392,311	2,392,311	2,392,311	
500-000-340-002	Water Connection Fees	26,164	19,852	-	20,000	20,000	20,000	
500-000-361-000	Interest	2,318	4,106	2,000	3,212	3,212	3,212	
500-000-390-001	Misc. Revenues	12,430	14,936	7,500	7,500	7,500	7,500	
000	Revenue	2,318,814	2,348,948	2,288,471	2,710,725	2,710,725	2,710,725	
009	Public Works							
<i>009-333</i>	<i>Water Treatment</i>							
500-009-333-110	Staff Pay	56,487	36,078	20,829	-	-	-	
500-009-333-130	Overtime	240	64	-	-	-	-	
500-009-333-210	Group Insurance	18,440	9,640	5,620	-	-	-	
500-009-333-220	FICA/Medicare	4,175	2,712	1,587	-	-	-	
500-009-333-230	Retirement	8,114	5,305	2,992	-	-	-	
500-009-333-250	Unemployment Contribution	55	36	-	-	-	-	
500-009-333-260	Workers' Compensation	1,078	865	337	-	-	-	
	Personnel Services	88,591	54,701	31,365	-	-	-	-
500-009-333-310	Memberships/Dues	69	-	300	-	-	-	
500-009-333-320	Professional Services	522,827	625,591	530,640	546,560	596,559	596,559	
500-009-333-340	Technical Services	12,337	10,435	15,000	-	-	-	
500-009-333-430	Equipment Repair & Maintenance	-	-	10,000	10,000	10,000	10,000	
500-009-333-520	Insurance	-	-	-	-	-	14,141	
500-009-333-540	Advertising	865	-	-	-	-	-	
500-009-333-580	Training/Travel	25	-	-	-	-	-	
500-009-333-610	Office Supplies	406	411	-	-	-	-	
500-009-333-613	Uniforms/Clothing	-	-	-	-	-	-	
500-009-333-614	Tools & Small Equipment	-	-	-	-	-	-	
500-009-333-620	Utilities	-	83	-	-	-	-	
	Materials & Services	536,529	636,519	555,940	556,560	606,559	620,701	
500-009-333-730	Projects & Improvements	-	-	5,000	-	-	-	
500-009-333-741	Machinery	-	-	4,000	-	-	-	
	Capital Outlay	-	-	9,000	-	-	-	
009-333	Water Treatment Expense	625,120	691,220	596,305	556,560	606,559	620,701	-

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
009	Public Works							
009-433	Water Operations							
500-009-433-110	Staff Pay	223,879	177,285	254,189	187,548	187,548	187,548	4.00
500-009-433-130	Overtime	2,444	1,832	2,500	2,500	2,500	2,500	
500-009-433-210	Group Insurance	73,418	60,623	98,797	74,984	74,984	74,984	
500-009-433-220	FICA/Medicare	16,969	13,515	19,011	14,346	14,346	14,346	
500-009-433-230	Retirement	26,508	22,747	31,469	22,508	22,508	22,508	
500-009-433-250	Unemployment Contribution	236	180	252	191	191	191	
500-009-433-260	Workers' Compensation	4,734	4,554	7,448	5,269	5,269	5,269	
	Personnel Services	348,188	280,736	413,666	307,346	307,346	307,346	4.00
500-009-433-310	Memberships/Dues	1,059	544	1,000	1,000	1,000	1,000	
500-009-433-320	Professional Services	36,178	24,555	25,000	25,000	25,000	25,000	
500-009-433-340	Technical Services	18,904	11,520	33,000	33,000	33,000	33,000	
500-009-433-400	Easements	1,158	1,158	1,200	1,200	1,200	1,200	
500-009-433-430	Equipment Repair & Maintenance	1,984	2,806	3,000	7,000	7,000	7,000	
500-009-433-431	Building Repair & Maintenance	-	-	2,500	2,000	2,000	2,000	
500-009-433-432	Grounds Maintenance	1,308	4,516	-	100	100	100	
500-009-433-442	Equipment/Vehicle Rental	-	-	2,000	2,000	2,000	2,000	
500-009-433-520	Insurance						6,122	
500-009-433-540	Advertising	1,007	1,315	1,000	1,000	1,000	1,000	
500-009-433-580	Training/Travel	2,280	2,398	4,500	4,500	4,500	4,500	
500-009-433-610	Office Supplies	4,405	3,483	7,000	7,000	7,000	7,000	
500-009-433-612	Operating Supplies	97,947	75,919	105,000	115,500	115,500	115,500	
500-009-433-613	Uniforms/Clothing	3,623	2,648	3,000	3,000	3,000	3,000	
500-009-433-614	Tools & Small Equipment	781	1,352	2,000	5,000	5,000	5,000	
500-009-433-617	Furniture	317	525	1,500	1,000	1,000	1,000	
500-009-433-620	Utilities	16,206	18,766	10,000	15,000	15,000	15,000	
500-009-433-622	Electricity							
	Materials & Services	187,158	151,505	201,700	223,300	223,300	229,422	
500-009-433-720	Buildings	352	-	-				
500-009-433-730	Projects & Improvements	-	-	-				
500-009-433-741	Machinery	-	1,174	-				
500-009-433-742	Vehicles				57,500			
	Capital Outlay	352	1,174	-	57,500	-	-	
009-433	Water Operations Expense	535,698	433,415	615,366	588,146	530,646	536,768	4.00

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
009-470	Debt Service							
500-009-470-801	Debt Service - Principal	335,228	337,821	345,539	348,361	348,361	348,361	
500-009-470-802	Debt Service - Interest	165,263	160,770	155,677	149,824	149,824	149,824	
009-470	Debt Service	500,491	498,591	501,216	498,186	498,186	498,186	
	Revenue	\$ 2,318,814	\$ 2,348,948	\$ 2,288,471	\$ 2,710,725	\$ 2,710,725	\$ 2,710,725	
	Expense	1,661,309	1,623,226	1,712,887	1,642,892	1,635,391	1,655,654	4.00
	Net from Operations	657,505	725,723	575,584	1,067,834	1,075,334	1,055,071	4.00
010	Transfers							
500-010-491-020	Transfer Out for Services	417,356	452,356	162,252	401,339	381,480	373,169	
500-010-491-040	Transfer Out for Capital	40,000	115,000	351,677	459,536	424,927	424,927	
010	Transfers	457,356	567,356	513,929	860,875	806,407	798,096	
500-2xx-490-001	Contingency			56,309	55,434	55,209	55,817	
500-010-490-002	Unappropriated Ending Fund Balance							
500	Water Fund	\$ 200,149	\$ 158,367	\$ 5,346	\$ 151,525	\$ 213,719	\$ 201,159	4.00
	Months of Expenditures Available	1.00	1.00	-	2.00	2.00	2.00	
					5.59%	7.88%	7.42%	
Fund: 502	Water Capital Fund							
000	Revenue							
502-000-300-000	Beg. Working Capital	95,956	96,902	173,436	87,104	87,104	87,104	
502-000-361-000	Interest	946	2,102	-	1,524	1,524	1,524	
502-000-391-001	Transfers In	-	75,000	-	-	-	-	
000	Revenue	96,902	174,003	173,436	88,628	88,628	88,628	
009	Public Works							
<i>009-433</i>	<i>Water Operations</i>							
502-009-433-720	Buildings	-	-	-		93,750	93,750	
502-009-433-730	Projects & Improvements	-	-	50,000	50,000	50,000	50,000	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
502-009-433-741	Machinery	-	-	39,000				
502-009-433-742	Vehicles	-	-					
009-433	Water Operations Expense	-	-	89,000	50,000	143,750	143,750	
	Revenue	\$ 96,902	\$ 174,003	\$ 173,436	\$ 88,628	\$ 88,628	\$ 88,628	
	Expense	-	-	89,000	50,000	143,750	143,750	
	Net from Operations	96,902	174,003	84,436	38,628	(55,122)	(55,122)	
502-010-391-040	Transfer In for Capital				(150,000)	(120,000)	(120,000)	
502-240-490-002	Reserved for Future Expenditures			\$ 2,202				
502	Water Capital Fund	\$ 96,902	\$ 174,003	\$ 82,234	\$ 188,628	\$ 64,878	\$ 64,878	
					212.83%	73.20%	0.732025996	
Fund: 503	Water Depreciation Fund							
000	Revenue							
503-000-300-000	Beg. Working Capital	469,962	552,900	779,006	84,955	84,955	84,955	
503-000-361-000	Interest	5,542	10,395	10,395	2,500	2,500	2,500	
503-000-390-001	Misc Revenues	-	-	-	-	-	-	
000	Revenue	475,505	563,295	789,401	87,455	87,455	87,455	
009	Public Works							
<i>009-433</i>	<i>Water Operations</i>							
503-009-433-320	Professional Services	-	440	140,000				
503-009-433-730	Projects & Improvements	225,594	60,067	-	300,000	300,000	300,000	
503-009-433-731	Construction	-	-	100,000				
009-433	Water Operations Expense	225,594	60,507	240,000	300,000	300,000	300,000	
	Revenue	\$ 475,505	\$ 563,295	\$ 789,401	\$ 87,455	\$ 87,455	\$ 87,455	
	Expense	225,594	60,507	240,000	300,000	300,000	300,000	
	Net from Operations	249,910	502,788	549,401	(212,545)	(212,545)	(212,545)	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
010	Transfers							
503-010-391-040	Transfer In for Capital	(302,990)	(337,990)	(311,677)	(381,706)	(391,727)	(441,727)	
503-010-491-040	Transfer Out for Capital	-	-	750,000				
010	Transfers	(302,990)	(337,990)	438,323	(381,706)	(391,727)	(441,727)	
503-250-490-002	Reserved for Future Expenditures							
503	Water Depreciation Fund	\$ 552,900	\$ 840,778	\$ 111,078	\$ 169,161	\$ 179,182	\$ 229,182	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 550	Wastewater							
000	Revenue							
550-000-300-000	Beg. Working Capital	92,149	(37,069)	335,032	-	-	-	
550-000-340-003	Sewer User Fees	2,271,575	2,674,840	3,087,673	3,017,607	3,017,607	3,017,607	
550-000-361-000	Interest	512	4,134	500	4,000	4,000	4,000	
550-000-361-001	Interest on Taxes	-	172	-	-	-	-	
550-000-390-001	Misc. Revenue	5,107	2,139	1,000	1,000	1,000	1,000	
000	Revenue	2,369,343	2,644,216	3,424,205	3,022,607	3,022,607	3,022,607	
009	Public Works							
<i>009-332</i>	<i>Wastewater Treatment</i>							
550-009-332-110	Staff Pay	56,487	36,078	45,457				
550-009-332-130	Overtime	240	64	-				
550-009-332-210	Group Insurance	18,584	9,642	11,866				
550-009-332-220	FICA/Medicare	4,175	2,712	3,464				
550-009-332-230	Retirement	8,114	5,305	6,858				
550-009-332-250	Unemployment Contribution	55	36	23				
550-009-332-260	Workers' Compensation	1,078	889	611				
	<i>Personnel Services</i>	<i>88,734</i>	<i>54,726</i>	<i>68,279</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
550-009-332-310	Memberships/Dues	69	-	-				
550-009-332-320	Professional Services	479,228	641,060	530,640	596,559	596,559	596,559	
550-009-332-340	Technical Services	93,772	7,403	-				
550-009-332-430	Equipment Repair & Maintenance	22,471	-	1,000	30,000	30,000	30,000	
550-009-332-520	Insurance						11,104	
550-009-332-540	Advertising	-	-	-				
550-009-332-580	Training/Travel	-	-	-				
550-009-332-610	Office Supplies	-	-	-				
550-009-332-612	Operating Supplies	10	6,590	-				
550-009-332-613	Uniforms/Clothing	-	-	-				
550-009-332-614	Tools & Small Equipment	-	-	-				
550-009-332-617	Furniture	-	-	1,500				
	<i>Materials & Services</i>	<i>595,550</i>	<i>655,052</i>	<i>533,140</i>	<i>626,559</i>	<i>626,559</i>	<i>637,663</i>	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
550-009-332-720	Buildings	-	-	5,000				
550-009-332-730	Projects & Improvements	3,196	2,372	-				
550-009-332-741	Machinery	7,479	-	-				
	<i>Capital Outlay</i>	<i>10,675</i>	<i>2,372</i>	<i>5,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	
009-332	Wastewater Treatment Expense	694,960	712,150	606,419	626,559	626,559	637,663	-
009	Public Works							
<i>009-432</i>	<i>Wastewater Operations</i>							
550-009-432-110	Staff Pay	266,545	228,946	147,240	115,151	75,947	75,947	1.50
550-009-432-130	Overtime	2,576	1,913	3,000	3,000	3,000	3,000	
550-009-432-210	Group Insurance	73,084	70,818	53,864	58,924	34,185	34,185	
550-009-432-220	FICA/Medicare	20,222	17,461	11,220	8,806	5,808	5,808	
550-009-432-230	Retirement	29,549	29,043	19,200	13,819	9,114	9,114	
550-009-432-250	Unemployment Contribution	276	232	119	119	79	79	
550-009-432-260	Workers' Compensation	5,391	5,930	4,092	3,500	2,121	2,121	
	<i>Personnel Services</i>	<i>397,644</i>	<i>354,342</i>	<i>238,735</i>	<i>203,319</i>	<i>130,254</i>	<i>130,254</i>	<i>1.50</i>
550-009-432-310	Memberships/Dues	884	538	1,000	1,000	1,000	1,000	
550-009-432-320	Professional Services	38,633	36,764	5,000	40,000	40,000	40,000	
550-009-432-340	Technical Services	31,995	14,723	30,000	20,000	20,000	20,000	
550-009-432-430	Equipment Repair & Maintenance	1,391	8,134	3,600	6,000	6,000	6,000	
550-009-432-432	Grounds Maintenance	630	1,447	2,000	2,000	2,000	2,000	
550-009-432-442	Equipment/Vehicle Rental	-	-	1,000	1,000	1,000	1,000	
550-009-432-520	Insurance							782
550-009-432-540	Advertising	30	1,128	1,000	1,000	1,000	1,000	
550-009-432-580	Training/Travel	1,079	2,477	4,500	4,500	4,500	4,500	
550-009-432-610	Office Supplies	3,206	2,416	3,000	3,500	3,500	3,500	
550-009-432-612	Operating Supplies	17,690	20,265	27,000	29,000	20,000	20,000	
550-009-432-613	Uniforms/Clothing	2,617	2,294	3,000	2,500	2,500	2,500	
550-009-432-614	Tools & Small Equipment	372	1,403	3,600	2,600	2,600	2,600	
550-009-432-617	Furniture	317	525	1,500	1,500	1,500	1,500	
550-009-432-620	Utilities	9,047	10,403	9,100	10,000	10,000	10,000	
	<i>Materials & Services</i>	<i>107,891</i>	<i>102,517</i>	<i>95,300</i>	<i>124,600</i>	<i>115,600</i>	<i>116,382</i>	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
550-009-432-710	Land	-	-	-				
550-009-432-720	Buildings	302	-	-	93,750	93,750	93,750	
550-009-432-730	Projects & Improvements	-	-	-				
550-009-432-731	Construction	-	-	-				
550-009-432-741	Machinery	10,819	3,156	-				
550-009-432-742	Vehicles	-	-	-				
	<i>Capital Outlay</i>	<i>11,121</i>	<i>3,156</i>	<i>-</i>	<i>93,750</i>	<i>93,750</i>	<i>93,750</i>	
009-432	Wastewater Operations Expense	516,655	460,015	334,035	421,669	339,604	340,386	1.50
009-470	Debt Service							
550-009-470-801	Debt Service - Principal	665,534	678,171	691,194	704,613	704,613	704,613	
550-009-470-802	Debt Service - Interest	218,986	203,006	186,575	169,683	169,683	169,683	
009-470	Debt Service	884,520	881,177	877,769	874,296	874,296	874,296	
	Revenue	\$ 2,369,343	\$ 2,644,216	\$ 3,424,205	\$ 3,022,607	\$ 3,022,607	\$ 3,022,607	
	Expense	2,096,135	2,053,343	1,818,223	1,922,524	1,840,459	1,852,345	1.50
	Net from Operations	273,208	590,873	1,605,982	1,100,083	1,182,148	1,170,262	1.50
010	Transfers							
550-010-491-020	Transfer Out for Services	300,902	257,784	162,252	417,673	412,164	403,447	
550-010-491-040	Transfer Out for Capital	9,375	6,250	1,404,269	624,407	499,136	499,136	
010	Transfers	310,277	264,034	1,566,521	1,042,080	911,300	902,583	
550-2xx-490-001	Contingency	-		30,461	61,742	57,819	58,175	
550-010-490-002	Unappropriated Ending Fund Balance	\$ (37,069)	\$ 326,839	\$ 9,000	\$ -	\$ -	\$ -	
550	Wastewater Fund	\$ 0	\$ 0	\$ -	\$ (3,739)	\$ 213,029	\$ 209,504	1.50

Months of Expenditures Available	-	2.00	-	-	2.00	2.00
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2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 552	Wastewater Capital							
000	Revenue							
552-000-300-000	Beg. Working Capital	521,090	526,193	532,378	542,507	542,507	542,507	
552-000-361-000	Interest	5,103	8,314	5,000	8,500	8,500	8,500	
000	Revenue	526,193	534,507	537,378	551,007	551,007	551,007	
009	Public Works							
<i>009-432</i>	<i>Wastewater Operations</i>							
552-009-432-320	Professional Services	-	-	-	-	-	-	
552-009-432-730	Projects & Improvements	-	-	-	65,000	65,000	65,000	
552-009-432-741	Machinery	-	-	39,000	-	-	-	
552-009-432-742	Vehicles	-	-	-	57,500	-	-	
009-432	Wastewater Operations Expense	-	-	39,000	122,500	65,000	65,000	
	Revenue	\$ 526,193	\$ 534,507	\$ 537,378	\$ 551,007	\$ 551,007	\$ 551,007	
	Expense	-	-	39,000	122,500	65,000	65,000	
	Net from Operations	526,193	534,507	498,378	428,507	486,007	486,007	
552	Wastewater Capital Fund	\$ 526,193	\$ 534,507	\$ 498,378	\$ 428,507	\$ 486,007	\$ 486,007	
Fund: 553	Wastewater Depreciation							
000	Revenue							
553-000-300-000	Beg. Working Capital	1,065,465	1,264,340	1,270,866	2,582,694	2,582,694	2,582,694	
553-000-361-000	Interest	11,526	20,276	5,000	20,500	20,500	20,500	
553-000-393-101	Federal Appropriation	-	-	2,000,000	1,291,275	1,291,275	1,291,275	
000	Revenue	1,076,991	1,284,616	3,275,866	3,894,469	3,894,469	3,894,469	
009	Public Works							
<i>009-432</i>	<i>Wastewater Depreciation</i>							
553-009-432-320	Professional Services	27,777	683	-	-	-	-	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
553-009-432-730	Projects & Improvements	-	6,330	-	-			
553-009-432-731	Construction	-	123,561	787,760	4,516,944	4,391,673	4,391,673	
009-432	Wastewater Operations Expense	27,777	130,574	787,760	4,516,944	4,391,673	4,391,673	
	Revenue	\$ 1,076,991	\$ 1,284,616	\$ 3,275,866	\$ 3,894,469	\$ 3,894,469	\$ 3,894,469	
	Expense	27,777	130,574	787,760	4,516,944	4,391,673	4,391,673	
	Net from Operations	1,049,213	1,154,042	2,488,106	(622,475)	(497,204)	(497,204)	
010	Transfers							
503-010-391-040	Transfer In for Capital	(215,127)	(143,418)	(1,364,269)	(622,475)	(497,204)	(497,204)	
010	Transfers	(215,127)	(143,418)	(1,364,269)	(622,475)	(497,204)	(497,204)	
553	Wastewater Depreciation Fund	\$ 1,264,340	\$ 1,297,460	\$ 3,852,375	\$ -	\$ -	\$ -	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 560	Storm Water							
000	Revenue							
560-000-300-000	Beginning Fund Balance	153,405	25,372	6,995	25,131	25,131	25,131	
560-000-340-001	Storm Water User Fees	61,418	61,951	61,962	185,886	185,886	185,886	
560-000-361-000	Interest	889	251	529	250	250	250	
000	Revenue	215,713	87,575	69,486	211,267	211,267	211,267	
009	Public Works							
<i>009-434</i>	<i>Storm</i>							
560-009-434-110	Staff Pay	46,413	46,788	38,431	23,614	23,614	23,614	0.50
560-009-434-130	Overtime	698	109	-	-	-	-	
560-009-434-210	Group Insurance	16,187	17,044	15,136	9,184	9,253	9,253	
560-009-434-220	FICA/Medicare	3,547	3,527	3,246	1,807	1,807	1,807	
560-009-434-230	Retirement	5,653	5,628	5,489	2,834	2,834	2,834	
560-009-434-250	Unemployment Contribution	36	47	55	24	24	24	
560-009-434-260	Workers' Compensation	943	1,260	1,534	651	651	651	
	<i>Personnel Services</i>	<i>73,477</i>	<i>74,402</i>	<i>63,891</i>	<i>38,114</i>	<i>38,183</i>	<i>38,183</i>	<i>0.50</i>
560-009-434-320	Professional Services	980	1,009	1,000	1,000	1,000	1,000	
560-009-434-340	Technical Services	-	-	1,000	1,000	1,000	1,000	
560-009-434-430	Equipment Repair & Maintenance	-	-	600	600	600	600	
560-009-434-612	Operating Supplies	31	3,481	750	750	750	750	
	<i>Materials & Services</i>	<i>1,011</i>	<i>4,490</i>	<i>3,350</i>	<i>3,350</i>	<i>3,350</i>	<i>3,350</i>	
560-009-434-730	Projects & Improvements	1,852	-	-	65,000	65,000	65,000	
	<i>Capital Outlay</i>	<i>1,852</i>	<i>-</i>	<i>-</i>	<i>65,000</i>	<i>65,000</i>	<i>65,000</i>	
009-434	Storm Water Expense	76,340	78,892	67,241	106,464	106,533	106,533	0.50
	Revenue	\$ 215,713	\$ 87,575	\$ 69,486	\$ 211,267	\$ 211,267	\$ 211,267	
	Expense	76,340	78,892	67,241	106,464	106,533	106,533	0.50
	Net from Operations	139,372	8,682	2,245	104,803	104,734	104,734	0.50

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
010	Transfers							
560-010-491-040	Transfer Out for Capital	114,000	-	-	-	-	-	
010	Transfers	114,000	-	-	-	-	-	
<hr/>								
560	Storm Water Fund	\$ 25,372	\$ 8,682	\$ 2,245	\$ 104,803	\$ 104,734	\$ 104,734	0.50
<hr/>								
Months of Expenditures Available		4.00	1.00	-	12.00	12.00	12.00	
<hr/>								
Fund: 562	Storm Water Capital							
000	Revenue							
562-000-300-000	Beg. Working Capital	25,588	73,058	73,969	74,377	74,377	74,377	
562-000-361-000	Interest	471	1,154	164	1,200	1,200	1,200	
000	Revenue	26,058	74,213	74,133	75,577	75,577	75,577	
<hr/>								
009	Public Works							
009-434	<i>Storm</i>							
562-009-434-320	Professional Services	-	-	-	-	-	-	
562-009-434-730	Projects & Improvements	-	-	-	-	-	-	
009-434	Storm Water Expense	-	-	-	-	-	-	
<hr/>								
	Revenue	\$ 26,058	\$ 74,213	\$ 74,133	\$ 75,577	\$ 75,577	\$ 75,577	
	Expense	-	-	-	-	-	-	
	Net from Operations	26,058	74,213	74,133	75,577	75,577	75,577	
<hr/>								
010	Transfers							
562-009-391-040	Transfer In for Capital	(47,000)	-	-	-	-	-	
010	Transfers	(47,000)	-	-	-	-	-	
<hr/>								
562	Storm Water Capital Fund	\$ 73,058	\$ 74,213	\$ 74,133	\$ 75,577	\$ 75,577	\$ 75,577	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 563	Storm Water Depreciation							
000	Revenue							
563-000-300-000	Beg. Working Capital	84,458	132,505	133,766	136,599	136,599	136,599	
563-000-361-000	Interest	1,047	2,094	823	2,200	2,200	2,200	
000	Revenue	85,505	134,599	134,589	138,799	138,799	138,799	
009	Public Works							
009-434	Storm							
563-009-434-320	Professional Services	-	-	-	-	-	-	
563-009-434-730	Projects & Improvements	-	-	-	-	-	-	
009-434	Storm Water Expense	-	-	-	-	-	-	
	Revenue	\$ 85,505	\$ 134,599	\$ 134,589	\$ 138,799	\$ 138,799	\$ 138,799	
	Expense	-	-	-	-	-	-	
	Net from Operations	85,505	134,599	134,589	138,799	138,799	138,799	
010	Transfers							
562-009-391-040	Transfer In for Capital	(47,000)	-	-	-	-	-	
010	Transfers	(47,000)	-	-	-	-	-	
563	Storm Water Depreciation Fund	\$ 132,505	\$ 134,599	\$ 134,589	\$ 138,799	\$ 138,799	\$ 138,799	

2019-2020 Proposed Budget

Budget Detail by Fund



Account Number	Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Requested Budget	2019-2020 Proposed Budget	2019-2020 Approved Budget	2019-2020 FTE
Fund: 570	Street Maintenance & Improvement							
000	Revenue							
570-000-300-000	Beg. Fund Bal	1,316,707	1,274,942	1,054,876	1,125,299	1,125,299	1,125,299	
570-000-355-000	12Th Avenue Principal	30	315	-	-	-	-	
570-000-355-001	Harding Street Lid P	-	-	-	-	-	-	
570-000-361-000	Interest	12,661	19,907	10,151	18,500	18,500	18,500	
570-000-361-001	12Th Avenue Interest	170	15	-	-	-	-	
570-000-390-001	Misc. Revenues	-	8,066	-	-	-	-	
570-000-390-004	State Trans.Prg-Fau	-	-	-	-	-	-	
000	Revenue	1,329,568	1,303,245	1,065,027	1,143,799	1,143,799	1,143,799	
009	Public Works							
<i>009-431</i>	<i>Streets</i>							
570-009-431-730	Projects & Improvements	-	33,946	440,000	75,000	75,000	75,000	
570-009-431-731	Construction	29,625	-	-	-	-	-	
570-009-431-741	Machinery	-	-	39,000	-	-	-	
570-009-431-742	Vehicles	-	-	-	-	-	-	
009-431	Streets Expense	29,625	33,946	479,000	75,000	75,000	75,000	
	Revenue	\$ 1,329,568	\$ 1,303,245	\$ 1,065,027	\$ 1,143,799	\$ 1,143,799	\$ 1,143,799	
	Expense	29,625	33,946	479,000	75,000	75,000	75,000	
	Net from Operations	1,299,942	1,269,299	586,027	1,068,799	1,068,799	1,068,799	
010	Transfers							
570-010-391-040	Transfer In for Capital	-	(40,000)	-	-	-	-	
570-010-491-040	Transfer Out for Capital	25,000	25,000	80,000	-	68,799	68,799	
010	Transfers	25,000	(15,000)	80,000	-	68,799	68,799	
570-455-490-002	Unappropriated Ending Fund Balance	\$ -						
570	Streets Maintenance & Improvement	\$ 1,274,942	\$ 1,284,299	\$ 506,027	\$ 1,068,799	\$ 1,000,000	\$ 1,000,000	
	Months of Expenditures Available	516.00	454.00	-	171.00	160.00	160.00	

Budgeted Positions

Position Title	2017-2018	2018-2019	2019-2020
City Manager's Office			
City Council	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00
Communications Officer	0.00	1.00	0.60
City Attorney	0.25	0.25	0.25
Finance			
Finance Director	1.00	1.00	0.90
Accounting Supervisor	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Utility Billing Specialist II	1.00	1.00	1.00
Municipal Court			
Finance Director	0.00	0.00	0.10
Court Administrator	0.00	1.00	1.00
Court Clerk II	2.00	1.20	1.20
Court Clerk I	0.60	0.00	0.00
Municipal Court Judge	0.25	0.25	0.25
Community & Economic Development			
Community & Economic Development Director	1.00	1.00	1.00
Associate Planner	0.00	1.00	1.00
Planning Assistant	1.00	0.00	0.00
Senior Engineering Technician	0.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.00
Code Enforcement Officer	1.00	1.00	1.00
Project Assistant	0.00	0.00	0.40
Police Department			
Police Chief	1.00	1.00	1.00
Communications Commander	1.00	1.00	1.00
Sergeant	2.00	4.00	4.00

Police Officer	10.00	9.00	9.00
Detective	1.00	1.00	1.00
School Resource Officer	1.00	1.00	1.00
Dispatcher	5.00	5.00	5.50
Community Services Officer/Code Enforcement	1.00	0.00	0.50

Library

Library Director	1.00	1.00	1.00
Library Assistant	2.00	2.00	2.00

Public Works

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

Total FTE	59.30	58.70	59.70
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Budgeted Positions & FTE by Fund

Total Budget 59.70	Governmental Funds 53.70	<i>General Fund</i> 9.95	Municipal Court 2.55	Finance Director	0.1
				Court Administrator	1.0
				Court Clerk II	1.2
				Judge	.25
			Community & Economic Development 5.40	CED Director	1.0
				Associate Planner	1.0
				Senior Engineering Tech	1.0
				Permit Tech.	1.0
				Code Enforcement Officer	1.0
		Parks 2.00	Project Assistant	.40	
			Parks Crew Leader	1.0	
		<i>Special Revenue Funds</i> 43.75	Police 23.00	Municipal Maint. Worker	1.0
				Police Chief	1.0
				Communications Commander	1.0
	Sergeant			4.0	
	Police Officer			8.0	
	School Resource Officer			1.0	
	Detective			2.0	
	Dispatcher			4.5	
	Records			1.0	
	Community Services Officer		.50		
	Library 3.00		Library Director	1.0	
			Library Assistant	2.0	
	Executive/Legislative 3.00		Council	1.0	
		City Manager	1.0		
		Administrative Assistant II	1.0		
	Finance 3.90	Finance Director	.90		
Accounting Supervisor		1.0			
Accounting Technician		1.0			
Utility Billing Clerk II		1.0			
Non-Departmental 0.85	Communications Specialist	.60			
	City Attorney	.25			
Public Works Admin 6.00	Public Works Director	1.0			
	Operations Manager	1.0			
	Administrative Assistant I	1.0			
	Engineering Technician II	1.0			
	Engineering Technician I	1.0			
State Gas Tax 4.00	Mechanic	1.0			
	Streets Crew Leader	1.0			
Enterprise Funds 6.00	Water 4.00	Municipal Maint. Worker	3.0		
		Distribution Crew Leader	1.0		
	Wastewater 1.50	Municipal Maint. Worker	.50		
		Collections Crew Leader	1.0		
	Storm Water 0.50	Municipal Maint. Worker	.50		

2019-2020 Monthly Salary Schedule

Position	Union	Salary Range					
		A	B	C	D	E	F
Executive/Non-Departmental							
Mayor		\$85					
Councilor		\$75					
City Manager	Non-Rep	\$8,598	\$9,050	\$9,526	\$9,812	\$10,107	
Administrative Assistant II	Non-Rep	\$4,159	\$4,746	\$4,983	\$5,132	\$5,286	
Communications Officer	AFSCME	\$3,215	\$3,376	\$3,545	\$3,651	\$3,760	
City Attorney	Contracted	\$4,750					
Finance							
Finance Director	Non-Rep	\$6,981	\$7,330	\$7,697	\$7,927	\$8,165	
Accounting Supervisor	Non-Rep	\$4,320	\$4,537	\$4,763	\$4,906	\$5,054	
Accounting Technician	AFSCME	\$3,267	\$3,430	\$3,601	\$3,710	\$3,821	
Utility Billing Specialist II	AFSCME	\$3,215	\$3,376	\$3,545	\$3,651	\$3,760	
Municipal Court							
Court Administrator	Non-Rep	\$3,927	\$4,124	\$4,331	\$4,461	\$4,595	
Court Clerk II	AFSCME	\$3,215	\$3,376	\$3,545	\$3,651	\$3,760	
Municipal Judge	Contracted	\$4,285					
Community & Economic Development							
CED Director	Non-Rep	\$6,947	\$7,294	\$7,659	\$7,888	\$8,125	
Associate Planner	Non-Rep	\$4,320	\$4,537	\$4,763	\$4,906	\$5,054	
Senior Engineering Technician	Non-Rep	\$5,224	\$5,500	\$5,789	\$5,963	\$6,142	
Permit Technician	AFSCME	\$3,267	\$3,430	\$3,601	\$3,710	\$3,821	

Code Enforcement Officer	AFSCME	\$3,424	\$3,595	\$3,775	\$3,889	\$4,005	
Police Department							
Police Chief	Non-Rep	\$7,173	\$7,550	\$7,947	\$8,186	\$8,432	
Communications Commander	Non-Rep	\$4,688	\$4,923	\$5,169	\$5,325	\$5,484	\$5,758
Sergeant	Non-Rep	\$5,419	\$5,690	\$5,974	\$6,154	\$6,338	\$6,655
Police Officer	SHPEA	\$4,310	\$4,525	\$4,752	\$4,989	\$5,239	\$5,501
School Resource Officer	SHPEA	\$4,397	\$4,616	\$4,848	\$5,089	\$5,344	\$5,612
Dispatcher	SHPEA	\$3,359	\$3,527	\$3,703	\$3,889	\$4,082	\$4,287
Part-time Dispatcher	SHPEA	\$18.30/hr	\$19.21/hr	\$20.17/hr	\$21.18/hr	\$22.24/hr	\$26.36/hr
Library							
Library Director	Non-Rep	\$5,315	\$5,594	\$5,888	\$6,065	\$6,247	
Library Assistant	AFSCME	\$17.55/hr	\$18.42/hr	\$19.35/hr	\$19.93/hr	\$20.52/hr	
Public Works							
Public Works Director	Non-Rep	\$6,172	\$6,480	\$6,805	\$7,009	\$7,219	
Administrative Assistant I	Non-Rep	\$3,927	\$4,124	\$4,331	\$4,461	\$4,595	
Operations Manager	Non-Rep	\$4,939	\$5,187	\$5,446	\$5,610	\$5,778	
Engineering Technician II	AFSCME	\$4,029	\$4,231	\$4,442	\$4,575	\$4,712	
Engineering Technician I	AFSCME	\$3,975	\$4,174	\$4,383	\$4,514	\$4,650	
Streets Crew Leader	AFSCME	\$3,715	\$3,900	\$4,096	\$4,218	\$4,345	
Crew Leader	AFSCME	\$3,975	\$4,174	\$4,383	\$4,514	\$4,650	
Mechanic	AFSCME	\$3,715	\$3,900	\$4,096	\$4,218	\$4,345	
Municipal Maintenance Worker	AFSCME	\$3,267	\$3,430	\$3,601	\$3,710	\$3,821	

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Sweet Home City Council will be held on May 14, 2019 at 6:30pm at the Sweet Home Police Department located at 1950 Main Street, Sweet Home, Or 97386. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the City of Sweet Home Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall between the hours of 7:00am and 5:00pm or online at sweethomeor.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Ray Towry, City Manager/Budget Officer

Telephone: 541-367-5128

Email: rtowry@sweethomeor.gov

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance/Net Working Capital	10,041,642	10,203,508	10,397,757
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	6,277,917	6,602,496	6,838,894
Federal, State and all Other Grants, Gifts, Allocations and Donations	911,099	3,001,899	2,522,358
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,364,908	3,115,627	2,377,088
All Other Resources Except Current Year Property Taxes	294,871	175,158	214,944
Current Year Property Taxes Estimated to be Received	3,263,919	3,533,656	3,867,674
Total Resources	22,154,355	26,632,345	26,218,714

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	4,894,537	5,290,021	5,502,598
Materials and Services	3,128,579	3,830,437	3,583,659
Capital Outlay	343,812	3,885,451	6,512,641
Debt Service	1,379,768	1,378,985	1,372,482
Interfund Transfers	1,364,908	3,115,627	2,377,088
Contingencies	0	356,464	413,271
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	11,042,751	8,775,360	6,456,976
Total Requirements	22,154,355	26,632,345	26,218,714

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program FTE for that unit or program			
Legislative			
FTE			
Executive	304,146	322,297	324,827
FTE	2.35	3.00	3.00
Finance	441,902	448,654	514,318
FTE	4.35	4.00	3.90
Municipal Court	282,552	263,433	280,803
FTE	2.48	2.45	2.55
Community & Economic Development	897,984	1,097,426	1,118,898
FTE	4.96	5.30	5.40
Police Department	3,813,278	3,953,672	4,323,850
FTE	23.67	22.00	23.00
Library Services	591,752	704,862	734,014
FTE	2.94	3.00	3.00
Public Works - Admin			551,530
FTE	5.05		6.00
Public Works - Debt	1,379,768	1,378,985	1,372,482
FTE	N/A	N/A	N/A
Public Works - Parks	249,223	471,156	635,679
FTE	2.28	2.60	2.00
Public Works - Storm	307,543	289,391	437,000
FTE	0.37	0.90	0.50
Public Works - Streets	2,252,777	2,148,035	2,268,727
FTE	3.09	5.08	4.00
Public Works - Water Treatment	691,220	596,305	620,701
FTE	0.19	0.35	-
Public Works - Water Operations	2,134,166	1,695,876	1,694,309
FTE	2.85	5.28	4.00
Public Works - Wastewater Treatment	712,150	606,419	637,663
FTE	0.41	0.70	-
Public Works - Wastewater Operations	3,229,321	6,053,974	5,947,975
FTE	1.62	2.79	1.50
Interfund Transfers	1,364,908	3,115,627	2,377,088
FTE			N/A
Not Allocated to Organizational Unit or Program	3,501,665	3,486,233	2,378,851
FTE	0.12	1.25	0.85
Total Requirements	22,154,355	26,632,345	26,218,714
Total FTE	51.67	58.70	59.70

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2017-18	Rate or Amount Imposed This Year 2018-19	Rate or Amount Approved Next Year 2019-20
Permanent Rate Levy (rate limit 1.4157 per \$1,000)	1.4157	1.4157	1.4157
Police Local Option Levy	7.85	7.85	7.85
Library Local Option Levy	1.17	1.17	1.17
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
City Hall Loan	\$800,000	
Water Treatment Plant Loans	\$7,849,370	
Wastewater I & II Loans	\$7,794,361	
Total	\$16,443,731	