

# AMITY BUDGET COMMITTEE

## AGENDA

### ZOOM INFO:

Meeting ID: 811 9389 8584

Pass code: 493543

May 7, 2021

6:00 p.m.

City Hall  
109 Maddox Avenue  
Amity, Oregon

*CALL TO ORDER/FLAG SALUTE 6:00 p.m.*

*BUDGET COMMITTEE ROLL CALL:* Ryan Lehman, Robert Andrade, Sandy McArthur, Napua Rich, April Dyche and Rachel King

1. **ELECT CHAIRPERSON**
2. **PUBLIC HEARING – STATE REVENUE SHARING POSSIBLE USE:**  
State Revenue Sharing Law, ORS 221.770, requires cities to annually pass an ordinance or resolution requesting state revenue sharing money. In order to receive state revenue sharing in 2021-22, a city must have levied property taxes in the preceding year and hold a public hearing before the Budget Committee to discuss possible uses of the funds and hold a public hearing before the City Council on the proposed uses of the funds in relation to the entire budget.
3. **DELIVER OF BUDGET MESSAGE**
4. **REVIEW BUDGET**
5. **POSSIBLE BUDGET COMMITTEE MOTIONS**
  - a. Move to approve an ad valorem rate of 3.6105 per \$1,000 of assessed valuation to be certified for collection to Yamhill County
  - b. Move to approve the budget and recommend to the City Council for adoption.
  - c. Confirm meeting date for continued deliberations (if necessary) to

\_\_\_\_\_ at \_\_\_\_\_.  
Date Time

### ADJOURNMENT

*ACCOMMODATION OF PHYSICAL IMPAIRMENTS: In order to accommodate persons with physical impairments, please notify the City Administrator's office of any special physical or language accommodations you may need as far in advance of the meeting as possible and no later than 48 hours prior to the meeting. To request these arrangements, please contact Natasha Johnson, City Recorder, at 503-835-3711*

## Budget Message

To: Budget Committee Members and Citizens

From: Michael D. Thomas, Budget Officer and City Administrator

Date: May 1, 2021

Memorandum: Budget Message for the Adopted Budget for Fiscal Year 2021-22

We are pleased to present to you the adopted budget for fiscal year (FY) 2021-22 for your consideration. The purpose of the budget message is to provide a summary of the next fiscal year's budget proposal and to advise the Council and Budget Committee of the City's state of fiscal affairs. This proposal was composed after completing a thorough evaluation of the City's projected expenses and revenue for the current fiscal year as well as analyzing the estimates for proposed projects and services for FY 2020-21. As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2021-2022 Budget is presented. Below is a guide to the budget.

### **EXPLANATION OF BUDGET DOCUMENT**

A budget as defined by Oregon State Law is a, "financial plan containing estimates of revenues and requirements for a single fiscal year." Local governments have the option of budgeting on a 24-month biennial budget period, or by fiscal year. The City of Amity operates on a fiscal year beginning on July 1 and ending the following June 30. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also, under ORS, a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on a property within the city.

It is important to note that the past budgets were prepared using the "modified cash" method of accounting. This means that obligations of the City were budgeted as expenses when invoices were paid, and income is recorded when received. This budget and all of those going forward will be on a modified accrual basis. This aligns the City with the most current accounting practices.

The City's budget is an annual business plan. It organizes the City's activities according to costs and allocates available resources among those activities. The overall purpose of a budget is to communicate and document how the city intends to use the financial resources entrusted to it by the people. The budget consists of 5 funds: the General Funds (General, Streets), Enterprise Funds (Water and Sewer), and System Development Charge Funds, also known as, SDC Funds.

Enterprise funds are funds established to account for operations that are financed and operated similarly to private businesses where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. The City maintains two enterprise funds established for Water and Sewer activities. Enterprise fund revenues are restricted to be spent only on enterprise activities relating to their revenue source. For example, water rate revenue can only be spent on water activities and projects. Fiscal requirements for these funds include operation, administration, maintenance, system betterments and expansion of the system.

The City's basic budget structure is organized into the following programs:

**GENERAL FUND:** The General Fund comprises one fund, and provides for expenditures of general government, including Administration, Law Enforcement through the County, Municipal Court, Parks, Library, Community Development and Building. The General Fund has multiple revenue sources, but it is the only fund which includes property taxes.

**STREET FUND:** This fund provides for the maintenance, repair or reconstruction of streets, sidewalks, street lights, and street sweeping. Its primary source of revenue is the State gasoline tax distribution.

**WATER FUND:** The Water Fund is our main enterprise fund; handling expenditures for the City's water infrastructure. This includes the treatment, storage and distribution system, daily operations, maintenance, regulatory compliance, facility expansion and replacement, and capital reserves pertaining to our water service. The primary revenue source for the Water Fund is user fees.

**SEWER FUND:** The Sewer Fund comprises the other enterprise fund in the budget. This fund covers the expenditures for the City's sewer treatment and disposal system, including daily operations, maintenance, regulatory compliance, facility expansion and replacement and capital reserves. The primary revenue source for the Sewer Fund is user fees.

**SDC FUND:** This fund was established for the purpose of tracking and controlling money collected under the system development charges ordinance to be used for capital improvements to the Park System, Street System, Storm System, Water System, Sewer System. This fund is funded directly by the income received from, Park SDCs, Street SDCs, Storm SDCs, Water SDCs and Sewer SDCs.

### **SIGNIFICANT ISSUES:**

- COVID-19 cut revenues (gas & tourism taxes / user fees) last Fiscal Year and will impact us again in FY 2021-22
- Most of our contracted service costs increased in FY 2020-21
  - Sheriff's Office
  - City Support Functions such as the City Planner & City Attorney
  - Renegotiated our Labor Union Collective Bargaining Agreement
- On-going water infrastructure project required City to raise water rates
- City's Staff has seen changes, but it is stable going into FY 2020-21
  - City Clerk Position became a full-time employee
  - Hired into a Permanent Part-time Public Works Employee

### **FUTURE ISSUES:**

- Sewer and wastewater infrastructure will need improvements within 3-5 years
- City will continue to seek ways to diversify and expand its business base to sustain revenues & services during economic downturns
- City will look to improve roads and other infrastructure as growth continues in Amity

**City of Amity**  
*Proposed*  
**Annual Budget**  
Fiscal Year July 1, 2021 – June 30, 2022  
[www.cityofamityoregon.org](http://www.cityofamityoregon.org)



City of Amity  
Budget 2021-2022

|   | Jul 2018<br>- Jun 2019 | Jul 2019<br>- Jun 2020 | Jul 2020<br>- Mar 2021 | Budget<br>FY21 | Est FY21       | Proposed<br>Budget<br>FY22 |
|---|------------------------|------------------------|------------------------|----------------|----------------|----------------------------|
| <b>Preliminary Budget</b>               |                        |                        |                        |                |                |                            |
| <b>20 General Fund</b>                  | <b>87,970</b>          | <b>16,535</b>          | <b>25,821</b>          | <b>-</b>       | <b>0</b>       | <b>-</b>                   |
| <b>1 Revenue</b>                        | <b>656,091</b>         | <b>727,161</b>         | <b>648,489</b>         | <b>730,100</b> | <b>717,053</b> | <b>845,400</b>             |
| 20 4006 Property Tax Current            | 272,444                | 296,020                | 283,242                | 278,100        | 295,000        | 285,100                    |
| 20 4007 Property Tax Prior              | 14,928                 | 6,434                  | 3,686                  | 15,000         | 4,000          | 15,400                     |
| 20 4011 State Revenue Sharing           | 20,268                 | 21,784                 | 18,812                 | 24,000         | 24,000         | 24,600                     |
| 20 4015 Liquor Tax                      | 26,657                 | 26,791                 | 25,112                 | 28,000         | 32,000         | 28,700                     |
| 20 4016 Cigarette Tax                   | 2,050                  | 1,846                  | 1,272                  | 2,200          | 1,600          | 2,300                      |
| 20 4018 Marijuana Tax                   | 2,381                  | 5,944                  | 4,177                  | 4,100          | 5,200          | 3,900                      |
| 20 4031 Franchise Fee NW Natural Gas    | 9,937                  | 10,000                 | 9,722                  | 9,000          | 9,700          | 9,200                      |
| 20 4032 Franchise Fee Comcast           | 13,220                 | 13,540                 | 10,902                 | 13,500         | 13,500         | 13,800                     |
| 20 4033 Franchise Fee Recology          | 5,360                  | 5,704                  | 3,996                  | 5,000          | 5,500          | 5,100                      |
| 20 4035 Franchise Fees PGE              | 57,179                 | 58,299                 | 55,118                 | 51,000         | 60,000         | 52,300                     |
| 20 4037 Franchise Fee Telecom           | 1,470                  | 1,505                  | 1,255                  | 900            | 1,250          | 900                        |
| 20 4038 Franchise Fee Online NW         |                        |                        |                        | 2,500          | -              | 2,600                      |
| 20 4051 Business License                | 765                    | 2,950                  | 1,530                  | 1,300          | 1,600          | 1,300                      |
| 20 4056 Dog License                     | 2,669                  |                        |                        |                |                | -                          |
| 20 4081 Rental Income 407 S Trade       | 10,200                 | 10,200                 | 8,530                  | 11,200         | 10,600         | 11,500                     |
| 20 4084 Gen Other Income                | 4,421                  | 1,308                  | 927                    | 1,000          | 1,000          | 1,000                      |
| 20 4085 Gen Interest Income             | 16,437                 | 20,574                 | 7,698                  | 11,500         | 10,200         | 11,800                     |
| 20 4850 Ford Family Grant - RARE        |                        |                        |                        | 10,000         |                | -                          |
| 20 4860 Oregon Main Street Grant        |                        |                        | 1,180                  |                |                | -                          |
| 23 4362 Public Safety Fee               | 69,378                 | 76,712                 | 53,561                 | 78,700         | 72,000         | 80,700                     |
| 23 4366 Municipal Court Fines           | 22,787                 | 15,598                 | 11,410                 | 22,000         | 13,000         | 22,600                     |
| 23 4383 Sale of Police Assets           |                        | 9,975                  |                        | -              |                | -                          |
| 24 4473 Grants Ready-to-read            | 1,000                  | 1,000                  | 1,113                  | 1,000          | 2,100          | 1,000                      |
| 24 4474 Library Building Donation       |                        |                        |                        | 500            | -              | -                          |
| 24 4481 Library Donations & Fees        | 5,623                  | 1,045                  | 208                    | 1,000          | 250            | 1,000                      |
| 24 4875 Library Grant Revenue           |                        |                        | 6,000                  | 35,000         | -              | -                          |
| 25 4571 Park User Fees                  | 1,942                  | 1,610                  | 760                    | 1,000          | 900            | 1,000                      |
| 25 4572 CIS Insurance Proceeds          |                        | 28,711                 | 60,553                 | -              | 60,553         | -                          |
| 25 4576 Chemeketa Community College     | 4,573                  | 6,817                  | 4,881                  | 5,000          | 8,000          | 5,100                      |
| 25 4577 Community Center Rentals        | 210                    | 1,580                  | 425                    | 500            | 425            | 500                        |
| 26 4650 Dev Building Permits            | 10,535                 | 11,456                 | 4,937                  | 40,000         | 5,000          | 10,000                     |
| 26 4670 Dev Planning Fees               | 23,817                 | 11,546                 | 12,668                 | 21,300         | 22,000         | 21,800                     |
| 26 4681 Dev Community Donations         | 500                    | 2,400                  |                        | 500            |                | 500                        |
| 27 4701 Transient Lodging Tax           | 7,112                  | 5,187                  | 2,867                  | 2,500          | 4,000          | 2,600                      |
| 27 4780 Grant - Travel Oregon           |                        | 18,000                 | 895                    | -              | 895            | -                          |
| 28 4034 Franchise Fee Public Works 5%   | 47,728                 | 50,607                 |                        | 52,300         |                | 53,600                     |
| 28 4870 Grant Income Oregon CRF         |                        | 1,505                  | 50,000                 |                | 50,000         | 175,000                    |
| 28 4860 Grant Income Oregon Main Street |                        |                        |                        |                | 1,180          |                            |
| 20 4036 Franchise Fee Zipley            | 500                    | 513                    | 1,050                  | 500            | 1,600          | 500                        |

City of Amity  
Budget 2021-2022

| <b>2 Expense</b>                            | <b>(568,121)</b> | <b>(661,626)</b> | <b>(622,667)</b> | <b>(735,839)</b> | <b>(693,516)</b> | <b>(735,750)</b> |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 20 5010 Adm Shared Payroll Expense          | (94,718)         | (108,280)        | (91,837)         | (124,190)        | (124,190)        | (125,048)        |
| 20 5590 Adm Workers Comp                    | -                | (75)             | (168)            | -                | (168)            | (200)            |
| 20 6010 Adm Shared Expense                  | (52,442)         | (60,219)         | (45,925)         | (51,000)         | (51,000)         | (52,300)         |
| 20 6260 Adm Contract Services               | (47,344)         | (32,282)         | (9,660)          | (38,945)         | (14,660)         | (25,000)         |
| 20 6261 Adm Rental Exp 407 S Trade          | -                | (8,413)          | (5,535)          | (10,000)         | (5,600)          | (10,300)         |
| 20 6265 Special Project - Code Codification | -                | -                | (3,118)          | (10,000)         | (10,000)         | (10,000)         |
| 20 6270 Adm Materials & Supplies            | (3,086)          | (4,506)          | (2,341)          | (2,700)          | (2,700)          | (3,500)          |
| 20 6280 Adm Repair & Maintenance            | (2,879)          | (1,719)          | (245)            | (3,440)          | (3,500)          | (5,000)          |
| 20 6281 Adm Donations                       | (302)            | (1,005)          | (815)            | (1,000)          | (1,000)          | (1,000)          |
| 20 6290 Adm Utilities                       | (23,717)         | (4,154)          | (4,569)          | (5,700)          | (5,700)          | (5,800)          |
| 20 6292 Adm Council & Staff Expense         | (1,858)          | (7,733)          | (1,929)          | (8,000)          | (3,000)          | (8,200)          |
| 23 50 05 Police Payroll                     | (77,130)         | -                | -                | -                | -                | -                |
| 23 6235 Police Expenses                     | (10,779)         | -                | -                | -                | -                | -                |
| 23 6304 Ps Yamhill Deputy Contract          | (136,717)        | (243,711)        | (231,521)        | (300,000)        | (277,825)        | (307,500)        |
| 23 6305 Ps YCOM Dispatch Service            | (19,251)         | (20,006)         | (17,388)         | (20,606)         | (20,865)         | (21,100)         |
| 23 6345 Court Interpreter                   | (440)            | (360)            | (280)            | (480)            | (400)            | (500)            |
| 23 6350 Court Judge                         | (2,688)          | (2,016)          | (1,568)          | (2,700)          | (2,700)          | (2,800)          |
| 23 6355 Court Assessments                   | (5,236)          | (4,190)          | (1,880)          | (6,000)          | (3,500)          | (6,200)          |
| 23 6385 Court Refunds                       | (315)            | (220)            | (190)            | (500)            | (200)            | (500)            |
| 24 5724 Library Shared Payroll Expense      | (17,003)         | (15,046)         | (8,615)          | (20,453)         | (13,000)         | (13,331)         |
| 24 6450 Lib Ready to Read Purchases         | (353)            | (469)            | (1,130)          | (1,000)          | (1,400)          | (1,000)          |
| 24 6470 Lbr Materials & Supplies            | (1,362)          | (2,362)          | (1,329)          | (1,800)          | (1,800)          | (1,800)          |
| 24 6475 Library Grant Expense               | -                | -                | -                | (35,000)         | -                | -                |
| 24 6480 Lbr Repair & Maintenance            | -                | (2,564)          | (324)            | (3,000)          | (500)            | (3,100)          |
| 24 6492 Lbr Staff Expense                   | -                | (279)            | -                | (500)            | -                | (500)            |
| 25 5501 Parks PW Shared Payroll             | (23,928)         | (25,013)         | (18,657)         | (2,540)          | (4,000)          | (19,371)         |
| 25 5560 Prk Contract Labor                  | (390)            | (1,000)          | -                | (1,000)          | -                | (1,000)          |
| 25 5590 Prk Workers Comp                    | -                | (869)            | (1,385)          | -                | (1,400)          | (1,400)          |
| 25 5677 Community Center Refund             | -                | (750)            | (300)            | (800)            | -                | (800)            |
| 25 6135 Prk Utilities                       | -                | (4,196)          | (3,107)          | (4,800)          | (4,000)          | (4,900)          |
| 25 6296 Prk Equipment                       | -                | (6,416)          | -                | (6,500)          | (6,500)          | (6,700)          |
| 25 6570 Prk Material & Supplies             | (379)            | (604)            | (399)            | (100)            | (500)            | (500)            |
| 25 6580 Prk Repair & Maintenance            | (2,333)          | (4,331)          | (379)            | (2,300)          | (500)            | (2,500)          |
| 25 6581 Park Pavillion Repair               | -                | (12,785)         | (81,023)         | -                | (81,023)         | -                |
| 25 6585 Prk Rental Refunds                  | (1,500)          | (1,500)          | (300)            | (1,200)          | (500)            | (1,200)          |
| 26 6661 Dev Planner                         | (10,720)         | (28,176)         | (17,146)         | (15,000)         | (22,000)         | (20,000)         |
| 26 6662 Dev Consulting                      | (18,048)         | (14,325)         | (10,411)         | (10,000)         | (12,000)         | (15,000)         |
| 26 6665 RARE Student Expense                | -                | -                | -                | (10,000)         | -                | -                |
| 26 6667 Oregon Main Street Grant Expense    | -                | -                | (1,180)          | -                | -                | -                |
| 26 6668 Dev City-Wide Clean-Up              | (367)            | -                | (200)            | (500)            | (500)            | (500)            |
| 26 6669 Dev Community Events                | (1,383)          | (2,247)          | (320)            | (2,300)          | (500)            | (2,400)          |
| 26 6670 Dev Materials & Supplies            | (202)            | (1,559)          | (600)            | (400)            | (1,000)          | (500)            |
| 26 6685 Dev Refunds                         | (479)            | (95)             | (100)            | -                | (100)            | -                |
| 26 6700 Dev Building Inspector              | (360)            | (165)            | -                | (1,100)          | -                | -                |
| 27 6710 TLT Project                         | -                | (23,500)         | -                | -                | -                | -                |
| 27 6727 Tourism Expense                     | (24)             | (119)            | (488)            | (15,000)         | -                | (15,400)         |

City of Amity  
Budget 2021-2022

|   |           |                 |           |                  |                  |                  |
|---|-----------|-----------------|-----------|------------------|------------------|------------------|
| 28 8810 General Principal 407 S Trade   | (5,000)   | (10,000)        | (10,000)  | (10,000)         | (10,000)         | (10,300)         |
| 28 8812 General Interest 407 S Trade    | (5,388)   | (2,643)         | (2,438)   | (5,285)          | (5,285)          | (5,000)          |
| 28 8814 General Trustee Fee 407 S Trade | -         | (220)           | (200)     | -                | -                | -                |
| 28 8860 Grant Expense Oregon CRF        | -         | (1,505)         | (45,033)  | -                | -                | -                |
| 29 5405 Pub Works Payroll               | (134,222) | (148,599)       | (117,050) | (149,780)        | (149,780)        | (170,650)        |
| 29 5406 Pub Works Payroll Tax           | (13,515)  | (12,907)        | (9,104)   | (10,714)         | (10,714)         | (13,272)         |
| 29 5407 Pub Works PERS                  | (19,690)  | (21,582)        | (15,006)  | (12,810)         | (12,810)         | (21,878)         |
| 29 5408 Pub Works Benefits2             | (57,161)  | (43,660)        | (30,115)  | (42,480)         | (42,480)         | (43,905)         |
| 29 5409 Pub Works Workers Comp          | -         | -               | -         | -                | -                | -                |
| 29 5499 Pub Works Allocated Payroll     | 224,588   | 226,747         | 171,622   | 226,984          | 226,984          | 249,705          |
| 29 6102 Shared Contract Labor           | -         | (21,777)        | (4,511)   | -                | -                | -                |
| 29 6110 Shared Organizational Dues      | (7,427)   | (1,775)         | (4,040)   | (7,000)          | (7,000)          | (7,200)          |
| 29 6115 Shared Telecom                  | (13,611)  | (9,318)         | (2,562)   | (3,000)          | (3,000)          | (3,100)          |
| 29 6136 Shared Office Expense           | (1,928)   | (1,566)         | -         | (4,000)          | (4,000)          | (4,100)          |
| 29 6155 Shared Attorney                 | (7,561)   | (16,626)        | (11,017)  | (5,000)          | (5,000)          | (15,000)         |
| 29 6160 Shared Audit                    | (13,750)  | (17,350)        | (22,250)  | (13,000)         | (13,000)         | (25,000)         |
| 29 6170 Shared Materials & Supplies     | (7,127)   | (5,269)         | (2,389)   | (8,745)          | (8,745)          | (9,000)          |
| 29 6185 Shared Business Insurance       | (38,731)  | (29,884)        | (31,419)  | (36,100)         | (36,100)         | (37,000)         |
| 29 6199 Shared Expense Allocated        | 90,136    | 103,565         | 78,188    | 76,845           | 76,845           | 78,800           |
| 25 5563 Prk Maintenance                 |           |                 |           |                  |                  | (1,000)          |
| 25 56XX Comm Ctr Maintenance            |           |                 |           |                  |                  | (1,000)          |
| 29 5002 Admin Payroll2                  | (131,294) | (136,147)       | (115,806) | (167,440)        | (167,440)        | (171,000)        |
| 29 5006 Admin Payroll Tax2              | (6,187)   | (10,602)        | (8,981)   | (13,130)         | (13,130)         | (13,261)         |
| 29 5007 Admin PERS                      | (9,081)   | (10,352)        | (15,658)  | (13,428)         | (13,428)         | (23,085)         |
| 29 5008 Admin Benefits2                 | (18,618)  | (37,200)        | (28,925)  | (42,480)         | (42,480)         | (42,750)         |
| 29 5009 Admin Workers Comp              | (13,504)  | (9,891)         | -         | (13,700)         | (13,700)         | -                |
| 29 5043 Library Payroll                 | (15,807)  | (13,733)        | (8,106)   | (18,079)         | (18,079)         | (11,760)         |
| 29 5044 Lib Payroll Tax                 | (1,197)   | (1,078)         | (636)     | (1,300)          | (1,300)          | (922)            |
| 29 5047 Library PERS                    | -         | -               | (447)     | -                | -                | (649)            |
| 29 5049 Lib Allocated Payroll           | 17,003    | 14,811          | 8,850     | 19,379           | 19,379           | 13,331           |
| 29 5099 Admin Allocated Payroll         | 178,685   | 204,192         | 170,727   | 238,978          | 238,978          | 250,096          |
| <b>2 Expense Transfer out</b>           | <b>-</b>  | <b>(49,000)</b> | <b>-</b>  | <b>-</b>         | <b>-</b>         | <b>(200,000)</b> |
| 29 9930 Gen Transfer Out to Streets     | -         | (49,000)        | -         | -                | -                | -                |
| 29 9940 Gen Transfer Out to Water       |           |                 |           |                  |                  | (200,000)        |
| <b>3 Fund Balance, beg</b>              |           |                 |           | <b>246,247</b>   | <b>215,151</b>   | <b>238,688</b>   |
| 20 9019 Tourism, Beg Fund Balance       |           |                 |           | 11,585           |                  |                  |
| 20 9020 General, Beg Fund Balance       |           |                 |           | 234,662          | 215,151          | 238,688          |
| <b>3 Fund Balance, ending</b>           |           |                 |           | <b>(240,508)</b> | <b>(238,688)</b> | <b>(148,338)</b> |
| 20 9510 General, Ending Fund Balance    |           |                 |           | (240,508)        | (238,688)        | (148,338)        |

City of Amity  
Budget 2021-2022

|  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>30 Street Fund</b>                  | <b>(19,527)</b>  | <b>138,560</b>   | <b>(63,195)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>1 Revenue</b>                       | <b>238,421</b>   | <b>315,704</b>   | <b>156,082</b>   | <b>243,000</b>   | <b>235,000</b>   | <b>246,600</b>   |
| 30 4340 Str Street Fee                 | 18,657           | 21,190           | 13,424           | 19,000           | 18,000           | 19,500           |
| 30 4341 Str Sidewalk Fee               |                  | 101              |                  | -                |                  | -                |
| 30 4360 Str State Gas Tax              | 119,965          | 119,839          | 88,232           | 124,000          | 117,000          | 127,100          |
| 30 4804 Str Grant Income SCA           | 99,800           | 174,574          | 54,426           | 100,000          | 100,000          | 100,000          |
| <b>1 Revenue Transfer In</b>           |                  | <b>49,000</b>    |                  | <b>-</b>         |                  | <b>-</b>         |
| 30 4920 Transfer in from General       |                  | 49,000           |                  | -                |                  | -                |
| <b>2 Expense</b>                       | <b>(257,948)</b> | <b>(226,144)</b> | <b>(219,277)</b> | <b>(218,949)</b> | <b>(238,449)</b> | <b>(224,798)</b> |
| 30 50 09 Str Pub Works Payroll         | (44,768)         | (43,240)         | (32,226)         | (22,860)         | (22,860)         | (21,793)         |
| 30 50 10 Str Admin Payroll             | (12,053)         | (13,517)         | (11,951)         | (12,419)         | (12,419)         | (12,505)         |
| 30 50 90 Str Workers Comp              | -                | (2,830)          | (4,553)          | -                | (4,600)          | (4,600)          |
| 30 6100 Str Shared Expense             | (6,028)          | (6,240)          | (4,691)          | (5,100)          | (5,100)          | (5,200)          |
| 30 6360 Str Contract Services          | (4,030)          | (5,605)          | (4,175)          | (5,720)          | (5,720)          | (5,900)          |
| 30 6361 Str Engineer                   | (8,790)          | (535)            | (409)            | (1,000)          | (1,000)          | (1,000)          |
| 30 6370 Str Materials & Supplies       | (628)            | (1,171)          | (360)            | (1,250)          | (1,250)          | (1,300)          |
| 30 6373 Str Repair & Maintenance       | (6,558)          | (13,681)         | (9,630)          | (50,000)         | (20,000)         | (51,300)         |
| 30 6375 Str Street Maintenance Project | (47,908)         | -                | -                | (7,500)          | -                | (7,700)          |
| 30 6377 Str Storm Drain Maintenance    | -                | (225)            | -                | (2,100)          | (2,100)          | (2,200)          |
| 30 6390 Str Utilities/Street Lighting  | (11,257)         | (10,795)         | (8,731)          | (11,000)         | (11,000)         | (11,300)         |
| 30 7001 Str Grant Expense SCA          | (115,928)        | (125,741)        | (140,236)        | (100,000)        | (150,000)        | (100,000)        |
| 30 7409 Str Grant Expense ODOT         | -                | (2,564)          | (2,315)          | -                | (2,400)          | -                |
| <b>3 Fund Balance, beg</b>             |                  |                  |                  | <b>58,685</b>    | <b>214,895</b>   | <b>211,446</b>   |
| 30 9030 Streets, Beg Fund Balance      |                  |                  |                  | 58,685           | 214,895          | 211,446          |
| <b>3 Fund Balance, ending</b>          |                  |                  |                  | <b>(82,736)</b>  | <b>(211,446)</b> | <b>(233,248)</b> |
| 30 9530 Streets, Ending Fund Balance   |                  |                  |                  | (82,736)         | (211,446)        | (233,248)        |



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|  |                  |                    |                  |                    |                    |                    |
|--|------------------|--------------------|------------------|--------------------|--------------------|--------------------|
| <b>40 Water Fund</b>                       | <b>44,773</b>    | <b>(102,440)</b>   | <b>303,640</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>1 Revenue</b>                           | <b>695,591</b>   | <b>1,349,251</b>   | <b>953,529</b>   | <b>4,247,642</b>   | <b>2,061,440</b>   | <b>4,506,011</b>   |
| 40 4440 Wtr Fees                           | 561,076          | 539,754            | 360,132          | 504,900            | 503,000            | 517,500            |
| 40 4450 Wtr Line Replacement Fee           | 10,621           | 11,120             | 8,112            | 10,500             | 10,800             | 10,800             |
| 40 4460 Wtr Deposits                       | 3,010            | 2,034              | 4,550            | 3,000              | 5,000              | 3,100              |
| 40 4484 Wtr Misc Income                    | 165              | 1,410              | 5,145            | -                  | -                  | -                  |
| 40 4801 Wtr SIPP GIS Grant Proceeds        | 7,843            | 433                | -                | -                  | 51,050             | -                  |
| 40 4850 Wtr USDA RUS Interim Loan Proceeds | -                | -                  | -                | 1,635,000          | -                  | 1,635,000          |
| 40 4852 Wtr CDBG Grant Proceeds            | 111,535          | 789,861            | 575,590          | 1,629,242          | 916,000            | -                  |
| 40 8503 Wtr SDWRLF Grant Proceeds          | 1,341            | 4,639              | -                | 465,000            | 575,590            | 600,000            |
| 40 485X Wtr USDA Grant Proceeds            | -                | -                  | -                | -                  | -                  | 1,739,611          |
| <b>1 Revenue Transfer In</b>               |                  |                    |                  |                    | <b>-</b>           | <b>200,000</b>     |
| 40 4940 Transfer in from General           |                  |                    |                  |                    | -                  | 200,000            |
| <b>2 Expense</b>                           | <b>(650,817)</b> | <b>(1,451,690)</b> | <b>(649,889)</b> | <b>(4,261,644)</b> | <b>(1,184,653)</b> | <b>(3,752,711)</b> |
| 40 50 04 Wtr Pub Works Payroll             | (92,096)         | (102,275)          | (76,326)         | (127,000)          | (127,000)          | (111,385)          |
| 40 50 10 Wtr Admin Payroll                 | (38,091)         | (48,211)           | (42,682)         | (62,095)           | (62,095)           | (62,524)           |
| 40 50 90 Wtr Workers Comp                  | -                | (3,600)            | (5,601)          | -                  | (5,601)            | (5,700)            |
| 40 6100 Wtr Shared Expense                 | (20,943)         | (23,552)           | (17,983)         | (25,500)           | (25,500)           | (26,100)           |
| 40 6405 Wtr Analysis                       | (2,756)          | (2,670)            | (1,498)          | (3,100)            | (3,100)            | (3,500)            |
| 40 6408 Wtr Utility Postage                | (2,241)          | (2,514)            | (1,970)          | (3,000)            | (3,000)            | (3,100)            |
| 40 6415 Wtr License/Permit/Cert            | (4,289)          | (3,814)            | (2,362)          | (5,700)            | (4,000)            | (5,800)            |
| 40 6450 Wtr Meter Reading                  | (3,918)          | (4,079)            | (2,927)          | (4,100)            | (4,100)            | (4,200)            |
| 40 6451 Wtr Meter Replacement              | (2,144)          | (9,590)            | (1,718)          | (5,000)            | (5,000)            | (5,100)            |
| 40 6460 Wtr Contract Services              | (10,237)         | (7,444)            | (5,392)          | (9,700)            | -                  | (9,900)            |
| 40 6461 Wtr Engineer                       | (13,070)         | -                  | -                | (6,386)            | -                  | (6,500)            |
| 40 6470 Wtr Materials & Supplies           | (4,128)          | (6,834)            | (2,725)          | (4,000)            | (4,000)            | (4,500)            |
| 40 6471 Wtr Chemicals                      | (28,590)         | (32,375)           | (20,839)         | (25,000)           | (25,000)           | (27,500)           |
| 40 6480 Wtr Repair & Maintenance           | (6,922)          | (12,502)           | (9,040)          | (15,400)           | (15,400)           | (16,500)           |
| 40 6482 Wtr System Maintenance             | (38,146)         | (42,691)           | (31,587)         | (45,000)           | (45,000)           | (49,500)           |
| 40 6485 Wtr Deposit Refunds                | (1,080)          | (4,200)            | (1,890)          | (900)              | (2,500)            | (900)              |
| 40 6490 Wtr Utilities                      | (32,702)         | (31,192)           | (24,400)         | (34,200)           | (34,200)           | (35,100)           |
| 40 6492 Wtr Staff Expense                  | (1,219)          | (2,364)            | (817)            | (2,500)            | (2,500)            | (2,600)            |
| 40 6495 Wtr Franchise Fee                  | (24,778)         | (26,664)           | -                | (25,245)           | 25,245             | (25,900)           |
| 40 7010 Wtr Capital CDBG Grant Exp         | -                | -                  | -                | (22,000)           | (340,000)          | -                  |
| 40 7045 Wtr Meters                         | -                | -                  | -                | -                  | -                  | (200,000)          |
| 40 7055 Wtr Utility Vehicle                | -                | (21,411)           | (2,675)          | (5,000)            | (5,000)            | (5,100)            |
| 40 7150 Wtr SDC Impr Major Improvements    | -                | (8,940)            | -                | -                  | -                  | -                  |
| 40 7506 Wtr John Deere Loan                | (3,538)          | (3,543)            | (888)            | (2,656)            | (900)              | -                  |
| 40 8235 Wtr 2002 Safe Drkg Water S99008    | (45,653)         | (46,110)           | (46,571)         | (46,110)           | (46,110)           | (47,037)           |
| 40 8236 Wtr Safe Drkg Wtr S99008 Int       | (7,349)          | (6,892)            | (6,431)          | (6,892)            | (6,892)            | (5,965)            |
| 40 8237 Wtr OBDD Loan Payment              | (25,504)         | -                  | -                | (67,918)           | -                  | -                  |
| 40 8500 Water Debt Service                 | -                | -                  | -                | -                  | -                  | -                  |
| 40 7001 Wtr System                         | (198,426)        | (600,717)          | (159,279)        | (1,600,000)        | (200,000)          | (2,475,000)        |
| 40 7006 Wtr Reservoir                      | (30,922)         | (395,687)          | (165,956)        | (1,629,242)        | (200,000)          | -                  |
| 40 7008 Wtr GIS                            | (2,013)          | (1,820)            | -                | -                  | -                  | -                  |

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|                                    |          |   |          |                  |                  |                    |
|------------------------------------|----------|---|----------|------------------|------------------|--------------------|
| 40 7009 Wtr Salt Creek Bridge      | -        | - | (10,860) | (465,000)        | (30,000)         | (600,000)          |
| 40 7042 Wtr Property Acquisition   | (10,061) | - | (7,473)  | (13,000)         | (13,000)         | (13,300)           |
| <b>3 Fund Balance, beg</b>         |          |   |          | <b>380,611</b>   | <b>11,825</b>    | <b>888,612</b>     |
| 40 9040 Water, Beg Fund Balance    |          |   |          | 380,611          | 11,825           | 888,612            |
| <b>3 Fund Balance, ending</b>      |          |   |          | <b>(366,609)</b> | <b>(888,612)</b> | <b>(1,841,912)</b> |
| 40 9540 Water, Ending Fund Balance |          |   |          | (366,609)        | (888,612)        | (1,841,912)        |

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|                                      |                  |                  |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>50 Sewer Fund</b>                 | <b>79,393</b>    | <b>54,906</b>    | <b>92,699</b>    | <b>-</b>         | <b>-</b>         | <b>0</b>         |
| <b>1 Revenue</b>                     | <b>514,347</b>   | <b>496,659</b>   | <b>309,584</b>   | <b>467,400</b>   | <b>427,915</b>   | <b>479,100</b>   |
| 50 4550 Swr User Fees                | 509,227          | 488,951          | 302,309          | 461,700          | 420,000          | 473,200          |
| 50 4560 Swr Deposits                 | 3,200            | 7,708            | 5,040            | 3,200            | 5,680            | 3,300            |
| 50 4584 Swr Misc Income              | 1,920            |                  | 2,235            | 2,500            | 2,235            | 2,600            |
| <b>1 Revenue Transfer In</b>         |                  |                  | <b>155,000</b>   | <b>155,000</b>   | <b>155,000</b>   |                  |
| 50 4991 Swr Transfer in from Swr SDC |                  |                  | 155,000          | 155,000          | 155,000          |                  |
| <b>2 Expense</b>                     | <b>(434,955)</b> | <b>(441,753)</b> | <b>(371,885)</b> | <b>(672,714)</b> | <b>(614,046)</b> | <b>(622,377)</b> |
| 50 5005 Swr Pub Works Payroll        | (74,834)         | (57,049)         | (42,403)         | (101,600)        | (101,600)        | (89,592)         |
| 50 5010 Swr Admin Payroll            | (27,334)         | (25,176)         | (22,195)         | (49,676)         | (49,676)         | (50,019)         |
| 50 5090 Swr Workers Comp             | -                | (2,517)          | (2,696)          | -                | (2,700)          | (2,800)          |
| 50 6275 Swr Lift Station Maint       | -                | (85)             | -                | (500)            | -                | (10,000)         |
| 50 7020 Swr Rate Study               | -                | -                | (2,620)          | (15,000)         | (7,500)          | (7,500)          |
| 50 7055 Swr Utility Vehicle          | -                | -                | (2,620)          | -                | (2,700)          | -                |
| 50 7101 Swr Vehicle Acquisition      | -                | (10,000)         | (55)             | -                | -                | -                |
| 50 7506 Swr John Deere Loan          | (3,538)          | (3,543)          | (888)            | (2,656)          | (888)            |                  |
| 50 8245 Swr 2013 OECD FF&C G03001    | (100,000)        | (105,000)        | (105,000)        | (105,000)        | (105,000)        | (105,000)        |
| 50 8246 Swr 2013 OECD G03001 Int     | (32,493)         | (32,750)         | (14,575)         | (47,699)         | (47,699)         | (48,900)         |
| 50 8336 Swr 2009 OECD Y10001 Int     | (17,916)         | (17,368)         | (16,800)         | -                | (16,800)         | (16,212)         |
| 50 7115 Swr Grant Project            | -                | -                | (45,001)         | (140,000)        | (70,000)         | (70,000)         |
| 50 7510 Swr Master Plan              | -                | -                | (45,001)         | -                | -                | -                |
| 50 8335 Swr 2009 OECD Y10001         | (17,549)         | (18,098)         | (18,666)         | (18,098)         | (18,098)         | (19,254)         |
| 50 6100 Swr Shared Expense           | (11,583)         | (13,480)         | (10,164)         | (20,400)         | (20,400)         | (20,900)         |
| 50 6505 Swr Analysis                 | (4,200)          | (1,331)          | (868)            | (2,500)          | (1,000)          | (2,600)          |
| 50 6508 Swr Utility Postage          | (2,118)          | (2,475)          | (2,027)          | (2,800)          | (2,800)          | (2,900)          |
| 50 6515 Swr License/Permit/Cert      | (3,493)          | (1,223)          | (2,834)          | (2,500)          | (2,900)          | (3,000)          |
| 50 6550 Swr Meter Reading            | (3,918)          | (4,079)          | (2,927)          | (4,100)          | (4,100)          | (4,200)          |
| 50 6560 Swr Contract Services        | (7,831)          | (6,882)          | (4,681)          | (7,000)          | (7,000)          | (7,200)          |
| 50 6570 Swr Materials & Supplies     | (2,438)          | (5,943)          | (4,753)          | (7,100)          | (7,100)          | (7,300)          |
| 50 6571 Swr Chemicals                | (10,883)         | (6,890)          | (6,285)          | (10,000)         | (10,000)         | (10,300)         |
| 50 6580 Swr Repair & Maintenance     | (5,936)          | (18,799)         | (7,025)          | (15,000)         | (15,000)         | (16,500)         |
| 50 6582 Swr System Maintenance       | (33,577)         | (34,846)         | (14,681)         | (43,000)         | (43,000)         | (48,000)         |
| 50 6585 Swr Deposit Refund           | (1,152)          | (3,671)          | (2,160)          | (2,500)          | (2,500)          | (2,600)          |
| 50 6590 Swr Utilities                | (50,131)         | (46,136)         | (42,292)         | (50,000)         | (50,000)         | (51,300)         |
| 50 6592 Swr Staff Expense            | (1,080)          | (470)            | (290)            | (2,500)          | (2,500)          | (2,600)          |
| 50 6595 Swr Franchise Fee            | (22,950)         | (23,943)         | -                | (23,085)         | (23,085)         | (23,700)         |
| <b>3 Fund Balance, beg</b>           |                  |                  |                  | <b>170,074</b>   | <b>18,205</b>    | <b>(12,926)</b>  |
| 50 9050 Sewer, Beg Fund Balance      |                  |                  |                  | 170,074          | 18,205           | (12,926)         |
| <b>3 Fund Balance, ending</b>        |                  |                  |                  | <b>(119,760)</b> | <b>12,926</b>    | <b>156,203</b>   |
| 50 9550 Sewer, Ending Fund Balance   |                  |                  |                  | (119,760)        | 12,926           | 156,203          |

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|  |                |                |                  |                  |                  |                  |
|--|----------------|----------------|------------------|------------------|------------------|------------------|
| <b>75 Govt SDC</b>                       | <b>165,534</b> | <b>101,645</b> | <b>77,237</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>1 Revenue</b>                         | <b>165,534</b> | <b>101,645</b> | <b>77,237</b>    | <b>90,352</b>    | <b>77,237</b>    | <b>92,600</b>    |
| 75 4002 Park SDC Revenue                 | 42,976         | 24,174         | 11,907           | 21,488           | 11,907           | 22,000           |
| 75 4003 Street SDC Revenue               | 105,152        | 59,148         | 53,561           | 52,576           | 53,561           | 53,900           |
| 75 4004 Storm SDC Revenue                | 17,406         | 18,323         | 11,769           | 16,288           | 11,769           | 16,700           |
| <b>3 Fund Balance, beg</b>               |                |                |                  | <b>289,766</b>   | <b>370,595</b>   | <b>447,832</b>   |
| 75 9270 SDC Govt, Beg Fund Balance       |                |                |                  | 289,766          | 370,595          | 447,832          |
| <b>3 Fund Balance, ending</b>            |                |                |                  | <b>(380,118)</b> | <b>(447,832)</b> | <b>(540,432)</b> |
| 75 9570 SDC Govt, Ending Fund Balance    |                |                |                  | (380,118)        | (447,832)        | (540,432)        |
| <b>76 Enterprise SDC</b>                 | <b>145,776</b> | <b>163,998</b> | <b>(126,445)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>1 Revenue</b>                         | <b>145,776</b> | <b>163,998</b> | <b>28,555</b>    | <b>157,332</b>   | <b>10,354</b>    | <b>161,300</b>   |
| 76 4101 Sewer SDC Revenue                | 92,448         | 104,004        | 20,223           | 104,004          | 2,022            | 106,600          |
| 76 4104 Water SDC Revenue                | 53,328         | 59,994         | 8,332            | 53,328           | 8,332            | 54,700           |
| <b>2 Expense Transfer out</b>            | <b>-</b>       | <b>-</b>       | <b>(155,000)</b> | <b>(155,000)</b> | <b>(155,000)</b> |                  |
| 76 9001 Transfer Out Sewer SDC to Sewer  | -              | -              | (155,000)        | (155,000)        | (155,000)        |                  |
| <b>3 Fund Balance, beg</b>               |                |                |                  | <b>179,358</b>   | <b>505,542</b>   | <b>360,896</b>   |
| 76 9270 SDC Entrprs, Beg Fund Balance    |                |                |                  | 179,358          | 505,542          | 360,896          |
| <b>3 Fund Balance, ending</b>            |                |                |                  | <b>(181,690)</b> | <b>(360,896)</b> | <b>(522,196)</b> |
| 76 9570 SDC Entrprs, Ending Fund Balance |                |                |                  | (181,690)        | (360,896)        | (522,196)        |
| <b>Grand Total</b>                       | <b>503,919</b> | <b>373,205</b> | <b>309,757</b>   | <b>-</b>         | <b>0</b>         | <b>0</b>         |