

City of Amity
Adopted
Annual Budget
Fiscal Year July 1, 2020 – June 30, 2021
www.cityofamityoregon.org



Budget Committee Members

<u>Council</u>	<u>Term Expires</u>
Mayor Michael Cape	December 2020
Councilor Jenna Goings (5)	December 2020
Vacant (3)	December 2020
Councilor Sandy McArthur (1)	December 2020
Council President Ryan Lehman (2)	December 2022
Councilor Robert Andrade (4)	December 2022
Councilor Napua Rich (6)	December 2022

Members

Debbie Miller	December 2020
Vacant	December 2021
Vacant	December 2021
Vacant	December 2021
Vacant	December 2021
Vacant	December 2021

Budget Officer & Finance Department

Michael Thomas, City Administrator
Natasha Johnson, City Recorder/Treasurer

Department Heads

Gary Mathis, Public Works Superintendent
Marcia Robbins, Head Librarian

Mission Statement

The City of Amity will cultivate a sense of community and improved quality of life. The City will provide municipal services with quality customer service, proactive management, mindful stewardship and fiscal responsibility.

Our Vision

The City of Amity is a welcoming community where people choose to live and visit. The City has a diverse mixture of thriving businesses supporting the residents and regional industry. Citizens are actively engaged in government and community activities/events. The City provides infrastructure to support continued growth and maintains strong and stable funding and reserves. Neighborhoods are family-friendly, walkable, and well-maintained. The City is recognized for its sense of community, parks, public art, and wine. Amity continues to be known for being friendly.

Adopted June 7, 2017 by the Amity City Council

Councilor Dawn King, Councilor Caralyn Miller, Councilor Joshua Simonson, Councilor Rudy van Soolen, Councilor Max Walker and Mayor Michael Cape

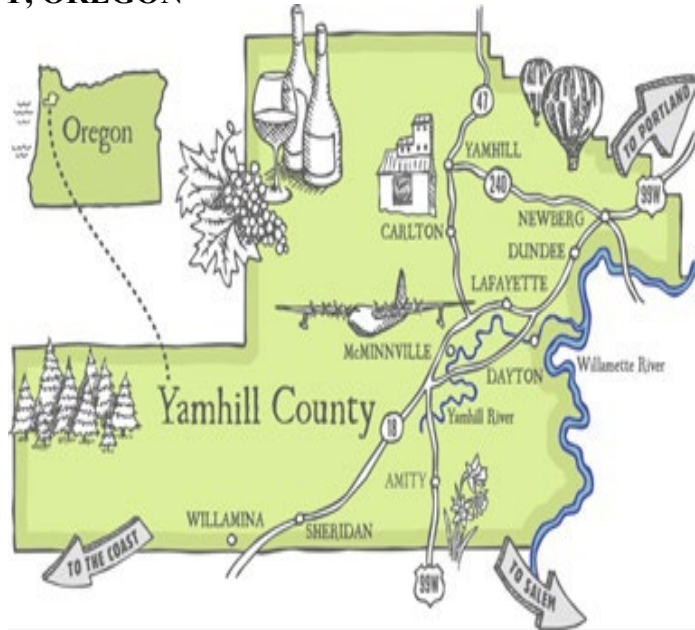
2020 CITY OF AMITY COUNCIL GOALS

1. STREETS / STORM DRAINS
 - Identify Problem Area/Inventory
 - Clean Ditches/Drains
 - Communicate Action & Education
 - Street Repairs
 - Communicate Action & Education
 - Prioritized Street Repairs
2. LAW ENFORCEMENT
 - Enforce/Educate Ordinances
 - Improve Communication
 - Monitor YCSO Contract
3. COMMUNITY INVOLVEMENT
 - Community Physical Improvement Event
 - Junior Council
 - Council Involvement Community Events
 - More School Interaction
4. WATER / SEWER
 - Public Education
 - Explore Utility Assistance Programs
 - Outreach on Progress (Inform)
5. BUSINESS DEVELOPMENT
 - Outreach
 - Streamline Processes
 - Amicable Approach
 - Annual Business Workshop
6. PARKS
 - Park Safety
 - Explore Possible Park Additions
 - Splash Park
 - Dog Park
 - Community Garden
 - Frisbee Golf
7. CITY HALL/COMMUNITY CENTER
 - Library
 - Identify Funding Sources
 - Evaluate Improvements to Current Facilities

CONTINUE 2020 CITY OF AMITY COUNCIL GOALS

8. STABILITY / LEADERSHIP / GROWTH
 - Transparency thru Education and Communication
 - Code Codification
9. ENHANCED COMMUNITY RELATIONS WITH COUNTY & LOCAL INTERETS
 - Tourism Committee – Finish Grant and Review Ordinance
 - DIG
 - YCOM
 - Business Engagement
 - Other

AMITY, OREGON



COMMUNITY HIGHLIGHT

Established in 1848 by two brothers who immigrated duty, taste and friendship. The City is nestled within the Eola-Amity Hills American Viticultural Area (AVA) and is located about an hour away from both Portland and the Oregon Coast. Eola-Amity Hills AVA is famous for its warm days and ocean breeze cooled nights that help produce ultra-premium pinot noir grapes. Amity offers a unique mix of dining options, whether you are looking for local specialties or a casual dining experience.

Amity is a charming rural town that offers local artisan shops, great restaurants and wine tasting. Amity is a place where friendships begin and where residents enjoy the simplicity of a relaxed lifestyle in small town Oregon.

QUICK FACTS

Population (2020).....	1,670
Labor Force.....	835
Median Household Income.....	\$61,797
Median Home Value.....	\$171,600
High School Graduates.....	91.3%
Bachelor's Degree or Higher.....	11.9%
Total Housing Units.....	700

DISTANCES TO CITY

McMinnville	7 miles
Salem	18 miles
Monmouth	19 miles
Oregon Coast	45 miles
Corvallis	40 miles
Portland	54 miles
Eugene	86 miles
Seattle, WA	215 miles

Source: Portland State University and U.S. Census Bureau

ACCESS

Automobile and truck transportation is the dominant method of mobility in the area. Highway 99W provides access to Portland, Interstate 5 and other points to the south. The Newberg Dundee Bypass has been completed and reduces travel time between Yamhill County and Portland.

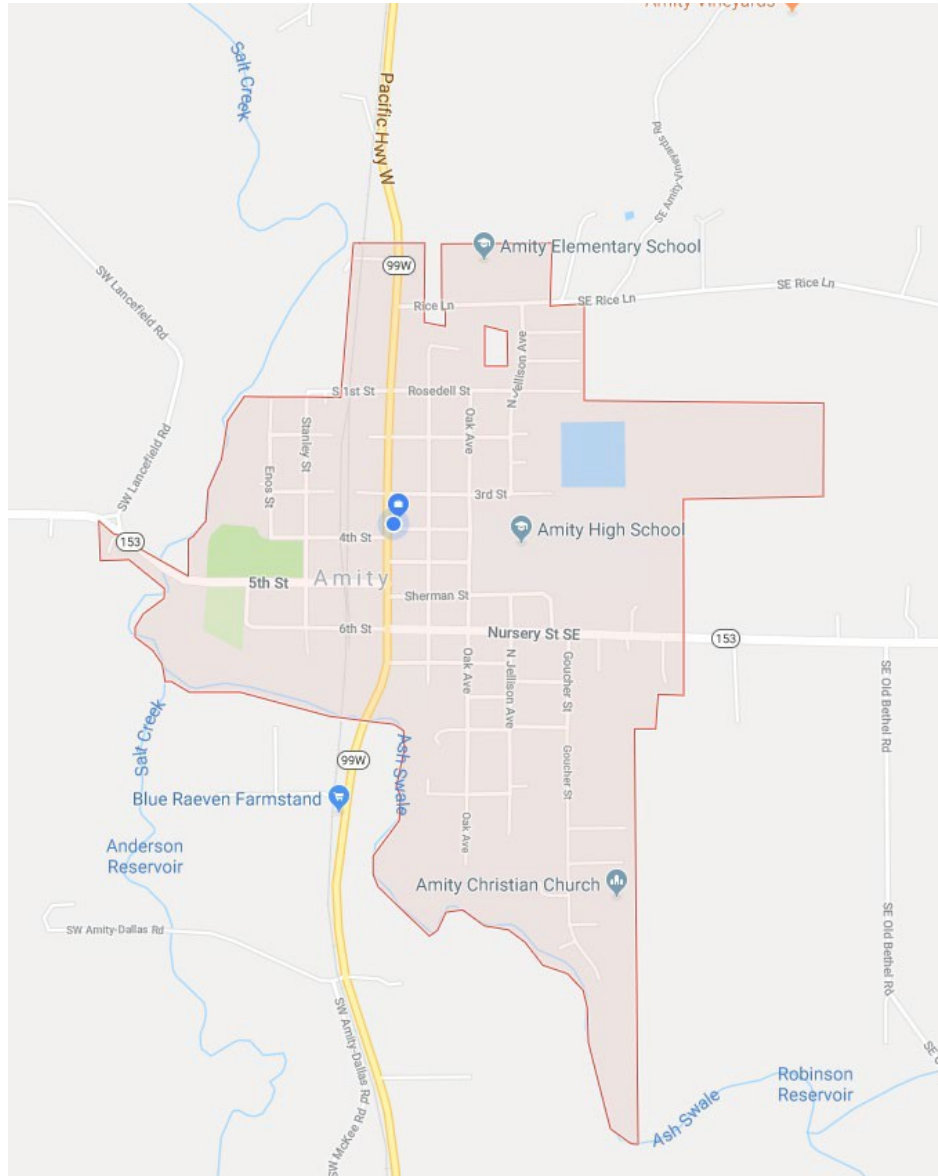
Air: Portland International Airport (PDX) provides commercial air service. McMinnville Municipal Airport (MMV) serves General Aviation and Corporate Jet Aircraft.

Ground: Passenger rail service by Amtrak is available in Portland and Salem. Willamette and Pacific Railroad provides freight services and a number of motor freight and truck lines service the area.

Transit: Yamhill County Transit Area (YCTA) provides bus service throughout Yamhill County with Link Routes to Hillsboro/MAX, Sherwood/TriMet and Salem/SAMT. Amtrak facilities and connections are available in Woodburn, Salem and Portland.

Amity City Map

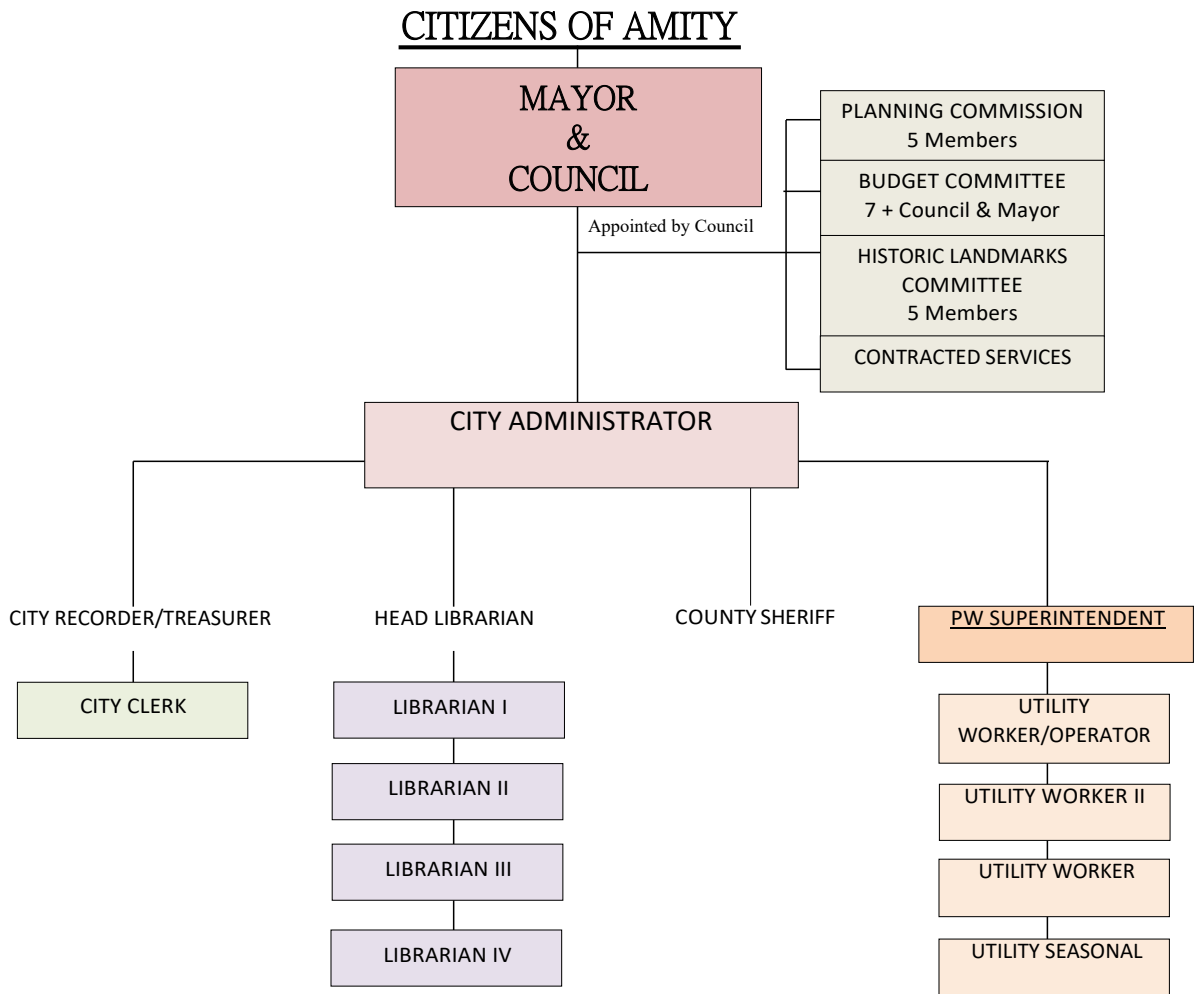
Population: 1670



POPULATION

Population has moderately increased in Amity. According to Portland State University's Center for Population Research, the City's certified population estimate from July 1, 2019 was 1,670. This is a 1.25% increase in population from 2018. Considering that infill is regularly occurring (development of vacant lots within a built-up area) and the number of pre-application discussions held with builders it is anticipated that population will experience an even greater increase during FY 2020-2021. Already there are 16 housing units, including the subdivision, under construction or on the verge of being constructed, which is believed to generate an increase in population of approximately 4.5% during FY 2020-2021. Population affects estimates for state shared revenues (cigarette and liquor taxes) and state gas taxes which are distributed on a per capita basis.

Organizational Chart



Budget Message

To: Budget Committee Members and Citizens

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

Date: June 4, 2020

Memorandum: Budget Message for the Adopted Budget for Fiscal Year 2020-21

We are pleased to present to you the adopted budget for fiscal year (FY) 2020-21 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 2019-20. As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2019-2020 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) going into FY 2020-21
- 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:

- We need to codify and reorganize our City ordinances
- Sewer and wastewater infrastructure will need improvements within 3-5 years
 - Beginning with a new Waster Water Facilities Plan
- 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

Budget Process

The financial integrity of Amity City government is very important. City government is accountable to its citizens for the use of public dollars. Resources should be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs.

The City will prepare an annual budget with the participation of all city departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the budget must equal the total of all expenditures and all requirements.

Budget Document

City staff works from January through March to compile the proposed budget. The Department Heads draft department material & services along with capital outlay figures. The City Recorder/Treasure prepares personnel services, debt services and transfers. Capital projects expenditures planned during the fiscal year are incorporated into the budget. With input from individual Department Heads, the Budget Officer writes department narratives. The City Recorder/Treasurer compiles the budget document.

The initial draft is reviewed by the Budget Officer, who directs any changes needed. The Budget Officer makes sure the budget document is consistent with Council goals, priorities and policies. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels. The Budget Officer shall annually prepare and present a proposed operating budget to the Budget Committee no later than May 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council. The City's annual budget will be presented by fund, with a logical breakdown of programs and expenditures. The budget will focus on policy issues and will summarize expenditures at the Personnel, Materials & Services, Capital, Debt Service, and Interfund Transfer levels.

Adopting Budget

Once the proposed budget is approved by the Budget Committee, it is forwarded to the City Council for adoption and a budget hearing is held. A "Notice of Budget Hearing" is published in the local newspaper. The City Council will hold the Budget Hearing on the date specified on the public notice and must allow for public testimony. City Council has the discretion to adopt the approved budget or to make changes. The budget must be adopted no later than June 30 of each year. The budget and tax levy certification are then filed with the County.

Budget Changes after Adoption

Oregon Law requires all City funds to be appropriated. Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. City staff monitors actual events and recommends changes as needed. The City Council makes changes by resolution transfers or supplemental budgets.

A resolution transfer decreases an existing appropriation and increases another by the same amount. A supplemental budget typically creates a new appropriation, funded by increased revenues. Supplemental budgets are used for occurrences or conditions which were not known at the time the budget was prepared which require a change in financial planning. Supplemental budgets require a public hearing; resolution transfers do not. Department Heads may amend their budgets for individual accounts without Council approval so long as appropriations at the legal level of control are not changed.

Budget Calendar

Appoint Budget Officer (January)	
City Council Goal-Setting Session (February)	<ul style="list-style-type: none"> • Council reviews Annual Survey • Council sets goals for upcoming year
Budget Preparation (Jan-March)	<ul style="list-style-type: none"> • Forecasts Updated • Department Head meets with Budget Officer • Finance will create proposed budget document for Budget Committee
Appoint Budget Committee Members (7) (Early April)	<ul style="list-style-type: none"> • If any applications are received and meet requirements, the Council will appoint Budget Committee Members.
Budget Committee Meets (Apr-May)	<ul style="list-style-type: none"> • Distribute Proposed Budget • Committee Deliberates • Committee Approves Budget
Adopt Budget (June)	<ul style="list-style-type: none"> • Budget Hearing • City Council Adopts Budget

Beginning and Ending Fund Balance – Budgetary Only

Beginning fund balance is equal to the prior year's ending fund balance.

Ending fund balance is the difference between total estimated sources and total estimated uses. Ending fund balance is budgeted in three categories:

1. *Operating Contingency* is budgeted in the General Fund at 9% and 14% in the Water Fund. The Sewer Fund does not possess a contingency. Contingency funds can be spent once authorized by a supplemental budget or transfer appropriation.
2. *Un-appropriated* ending fund balance can only be spent in an emergency created by civil disturbance or natural disaster.
3. *Reserved for future years* are total sources less total expenses, contingency, and un-appropriated ending balance. Reserved for future years funds can only be spent if authorized by a supplemental budget.

Service Fees

The City charges services fees for the water, sewer, waterline replacement, street maintenance, and public safety. The water and sewer fees are charged to customers based on usage of the systems. The rates collected for each fund can only be used to support that individual fund's operational and capital needs. Annual revenue projections are based on historical average increases, while taking into account any planned rate increases.

Property Taxes

Each local government's tax rate was determined by the state. Amity's permanent property tax rate is \$3.6105 per \$1000 of assessed value. No action of the City can increase the permanent tax rate.

System Development Charges

A System Development Charge (SDC) is a one-time fee imposed on new development and some types of redevelopment. The fee is intended to recover the costs of existing and planned future improvements to the water, sewer, storm water, transportation, and park systems that provide capacity needed to serve new growth. Oregon law (ORS 223.27-223.314) defines SDCs and specifies how they shall be calculated, applied, and accounted for by local government.

Franchise Fees/Privilege Taxes

Fees are collected from utilities as compensation for use of the City's rights of way. These fees are based on utility revenue, so they generally increase with population growth. Franchise fee revenue is estimated based on prior year actuals plus an inflationary increase.

Fines and Forfeitures

These fines are for traffic infractions and municipal code violations. Revenue estimates are based on the prior year actuals.

Intergovernmental Revenue

These include fees and taxes that are collected by other government agencies and passed through to the City.

- State shared revenue, marijuana, liquor, and cigarette tax estimates are provided by the State.
- County distribution of gas tax
- Federal and State grants

Marijuana Revenue Distributions to Cities

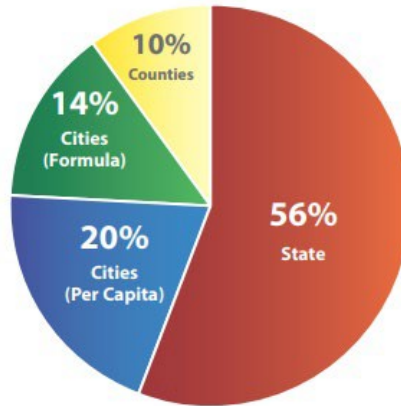
Marijuana Revenue Distributions to Cities

	Marijuana Tax Revenues (75% of City's Share)	Marijuana Tax Revenues (Based on Licenses, 25% of City's Share)
2016-17 Estimates (2017 SSR Report)	N/A ¹	N/A ¹
2016-17 Actuals	\$0 ²	\$0 ²
2017-18 Estimates	N/A ³	\$3,452,887
2018-19 Estimates	\$2.51	\$2,033,551
2019-20 Estimates	\$2.99	\$2,423,277



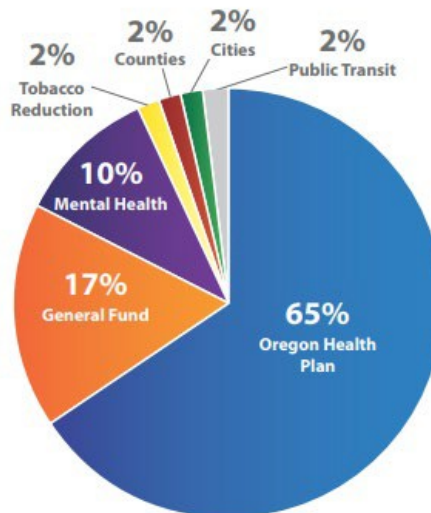
Liquor Revenue Estimated Disbursements

Distribution of Liquor Tax Revenues

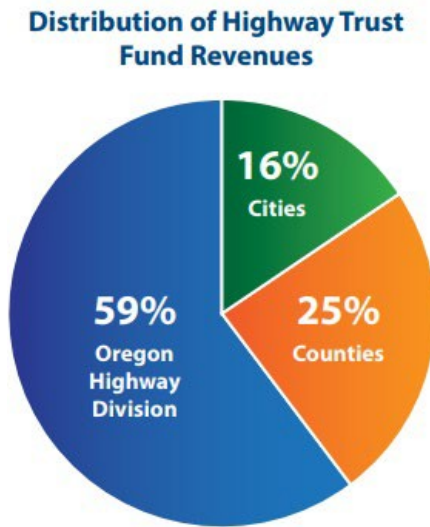


Cigarette Tax Revenue Estimated Disbursements

Distribution of Cigarette Tax Revenues



Gas Tax Revenue Estimated Disbursements



Charges for Services/Other Revenue

- Building and Planning revenue estimates are based on projected development activity.
- Business and liquor license revenue estimates are based on prior year actuals.
- Other revenue consists of interest earned on bank accounts, recreation fees, donations, local grants, and unperceived income. The increase in this fiscal year is from the Special City Allotment Grant for street improvements and SIPP Grant to conduct a leak detection study and GIS mapping of City infrastructure.

Transfers

Transfers in from other funds.

Capital Outlay

Capital outlay is recorded in the General Street, Water, and Sewer Fund.

Capital projects are for the acquisition and construction of major capital projects. The principal revenue sources are bond sale proceeds, and intergovernmental grants.

Debt Service

The City's debt is separated into two categories: governmental activities and business-type activities.

Governmental activities include general obligation debt for the purchase of 407 S. Trade Street property in Amity.

Business-type activities include obligations for a 2002 Safe Drinking Water Revolving Fund, a 2009 Water/Wastewater Revolving Fund for improvements to the sewer treatment plant, and a Full Faith and Credit Refunding Obligation to refund the City's outstanding Oregon Bond Bank Loan, dated December 4, 2002.

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
General Fund Revenue						
20 4005 Property Tax Revenue						
20 4006 Property Tax Current	258,764	272,444	270,000	278,100	278,100	278,100
20 4007 Property Tax Prior	10,241	14,928	15,000	15,000	15,000	15,000
Total 20 4005 Property Tax Revenue	269,005	287,372	285,000	293,100	293,100	293,100
20 4010 State Revenue						
20 4011 State Revenue Sharing	27,468	20,268	24,000	24,000	24,000	24,000
20 4015 Liquor Tax	26,168	26,657	28,000	28,000	28,000	28,000
20 4016 Cigarette Tax	2,033	2,050	2,200	2,200	2,200	2,200
20 4018 Marijuana Tax		2,381	4,100	4,100	4,100	4,100
Total 20 4010 State Revenue	55,669	51,356	58,300	58,300	58,300	58,300
20 4030 Franchise Fees						
20 4031 Franchise Fee NW Natural Gas	10,348	9,937	9,000	9,000	9,000	9,000
20 4032 Franchise Fee Comcast	13,584	13,220	13,500	13,500	13,500	13,500
20 4033 Franchise Fee Recology	4,747	5,360	5,000	5,000	5,000	5,000
20 4035 Franchise Fees PGE	53,435	57,179	51,000	51,000	51,000	51,000
20 4036 Franchise Fee Wave		500	500	500	500	500
20 4037 Franchise Fee Telecom	953	1,470	900	900	900	900
20 4038 Franchise Fee Online NW	-	-	-	2,500	2,500	2,500
28 4034 Franchise Fee Public Works 5%	31,500	47,728	52,300	52,300	52,300	52,300
Total 20 4030 Franchise Fees	114,567	135,393	132,200	134,700	134,700	134,700
20 4050 License						
20 4051 Business License	2,095	765	1,300	1,300	1,300	1,300
20 4056 Dog License		2,669	3,000	-	-	-
Total 20 4050 License	2,095	3,434	4,300	1,300	1,300	1,300
20 4080 Other General Revenue						
20 4081 Rental Income 407 S Trade	9,170	10,200	11,200	11,200	11,200	11,200
20 4084 Gen Other Income	23,310	4,421	14,500	1,000	1,000	1,000
20 4085 Gen Interest Income	3,266	16,437	11,500	11,500	11,500	11,500
Total 20 4080 Other General Revenue	35,746	31,058	37,200	23,700	23,700	23,700

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
23 4360 Public Safety Revenue						
23 4362 Public Safety Fee		61,053	78,700	78,700	78,700	78,700
23 4366 Municipal Court Fines	21,455	22,787	22,000	22,000	22,000	22,000
23 4381 Police Donations (deleted)		454		-	-	-
23 4383 Sale of Police Assets			-	-	-	-
Total 23 4360 Public Safety Revenue	21,455	84,294	100,700	100,700	100,700	100,700
24 4470 City Facilities Revenue						
24 4473 Grants Ready-to-read	911	1,000	1,000	1,000	1,000	1,000
24 4474 Library Building Donation				500	500	500
24 4481 Library Donations & Fees	500	5,623	1,000	1,000	1,000	1,000
25 4571 Park User Fees	1,500	1,942	1,000	1,000	1,000	1,000
25 4572 CIS Insurance Payment			-	-	-	-
25 4576 Chemeketa Community College	7,746	4,573	5,000	5,000	5,000	5,000
25 4577 Community Center Rentals		210	500	500	500	500
Total 24 4470 City Facilities Revenue	10,657	13,348	8,500	9,000	9,000	9,000
26 4600 City Development Rev						
26 4650 Dev Building Permits	33,812	10,535	40,000	40,000	40,000	40,000
26 4670 Dev Planning Fees	11,022	23,068	21,300	21,300	21,300	21,300
26 4681 Dev Community Donations		500	500	500	500	500
Total 26 4600 City Development Revenue	44,834	34,103	61,800	61,800	61,800	61,800
27 4700 Travel Promotion Rev						
27 4701 Transient Lodging Tax	6,908	7,112	7,100	2,500	2,500	2,500
27 4780 Grant - Travel Oregon			20,000		-	-
Total 27 4700 Travel Promotion Revenue	6,908	7,112	27,100	2,500	2,500	2,500
28 4800 Grant Income						
20 4850 Ford Family Grant - RARE				5,000	10,000	10,000
20 4801 Park Project Grant Capital	8,803			-	-	-
20 4875 Library Grant Revenue				35,000	35,000	35,000
20 4870 DLCD Grant (deleted)	1,000			-	-	-
Total 28 4800 Grant Income	9,803	-	-	40,000	45,000	45,000
Total 20 4000 General Fund Rev	570,738	647,470	715,100	725,100	730,100	730,100

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
General Fund Expense						
20 5001 Administration Expense						
20 5010 Adm Shared Payroll Expense		94,718	131,438	124,190	124,190	124,190
20 6010 Adm Shared Expense		52,400	42,265	51,000	51,000	51,000
20 6260 Adm Contract Services	8,384	44,719	15,700	38,945	38,945	38,945
20 6261 Adm Rental Exp 407 S Trade			2,000	5,000	10,000	10,000
Code Codification Expense				10,000	10,000	10,000
20 6270 Adm Materials & Supplies	4,811	2,862	2,700	2,700	2,700	2,700
20 6280 Adm Repair & Maintenance	6,186	2,879	3,440	3,440	3,440	3,440
20 6281 Adm Donations		302	1,000	1,000	1,000	1,000
20 6290 Adm Utilities	12,122	21,714	4,000	5,700	5,700	5,700
20 6292 Adm Council & Staff Expense		1,858	8,000	8,000	8,000	8,000
Total 20 5001 Administration Expense	31,503	221,452	210,543	249,975	254,975	254,975
23 6300 Public Safety Expense						
23 6304 Ps Yamhill Deputy Contract		136,717	250,780	300,000	300,000	300,000
23 6305 Ps YCOM Dispatch Service	18,655	19,251	20,006	20,606	20,606	20,606
23 6330 Police Expense						
13 6100 Plc BVP Grant (deleted)	1,001					
23 5005 Police Payroll (deleted)	115,585	50,865				
23 5006 Police Payroll Tax (deleted)		3,830				
23 5007 Police PERS (deleted)		4,097				
23 5008 Police Benefits (deleted)		12,657				
23 5009 Police Workers Comp (deleted)		5,682				
23 6235 Ps Materials & Supplies	17,592	6,395				
23 6255 Ps Vehicle Maintenance (deleted)	4,679	1,684				
23 6270 Ps Staff Expense (deleted)	1,505	187				
23 6275 Ps PORAC Insurance (deleted)		158				
23 6276 Ps Prisoner Cost (deleted)		279				
23 6285 Ps Animal Control (deleted)		330				
23 6295 Ps Contract Services (deleted)		1,747				
23 7130 Ps Equip Reserve Expense (deleted)	19,360					
Total 23 6300 Public Safety Expense	178,378	243,878	270,786	320,606	320,606	320,606

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
23 6340 Court Expense						
23 6345 Court Interpreter	480	440	480	480	480	480
23 6350 Court Judge	2,688	2,688	2,700	2,700	2,700	2,700
23 6355 Court Assessments	6,265	5,076	6,000	6,000	6,000	6,000
23 6385 Court Refunds	175	315	500	500	500	500
Total 23 6340 Court Expense	9,608	8,519	9,680	9,680	9,680	9,680
24 5400 Library Expense						
24 5724 Library Shared Payroll Expense		17,003	19,379	20,453	20,453	20,453
24 6450 Lib Ready to Read Purchases		353	1,000	1,000	1,000	1,000
24 6470 Lbr Materials & Supplies	955	1,343	1,800	1,800	1,800	1,800
24 6475 Library Grant Expense				35,000	35,000	35,000
24 6480 Lbr Repair & Maintenance	411		6,000	3,000	3,000	3,000
24 6492 Lbr Staff Expense			-	500	500	500
Total 24 5400 Library Expense	1,366	18,700	28,179	61,753	61,753	61,753
25 5500 Park Expense						
25 5501 Parks PW Shared Payroll		23,928	24,968	2,540	2,540	2,540
25 5560 Prk Contract Labor		390	1,000	1,000	1,000	1,000
25 6135 Prk Utilities			4,800	4,800	4,800	4,800
25 6296 Prk Equipment			6,500	6,500	6,500	6,500
25 6570 Prk Material & Supplies	243	379	100	100	100	100
25 6580 Prk Repair & Maintenance	8,710	2,333	2,300	2,300	2,300	2,300
25 6581 Park Pavilion Replacement					-	-
25 7200 Cap Prj Park Impr	1,204				-	-
25 6585 Prk Rental Refunds	1,200	1,500	1,200	1,200	1,200	1,200
Total 25 5500 Park Expense	11,358	28,530	40,868	18,440	18,440	18,440
25 5600 Community Center Exp						
25 5677 Community Center Refund			-	800	800	800
Total 25 5600 Community Center Expense			-	800	800	800
26 6600 City Development Exp						
RARE Student expense				10,000	10,000	10,000
26 6661 Dev Planner	11,598	10,720	9,000	15,000	15,000	15,000
26 6662 Dev Consulting	12,801	18,048	15,000	10,000	10,000	10,000

General

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
26 6668 Dev City-Wide Clean-Up	377		500	500	500	500
26 6669 Dev Community Events	1,188	1,383	2,300	2,300	2,300	2,300
26 6670 Dev Materials & Supplies	877	202	400	400	400	400
26 6685 Dev Refunds		479	-	-	-	-
26 6700 Dev Building Inspector	23,490	330	1,100	1,100	1,100	1,100
26 6787 Dev Building Permits	2,672		-	-	-	-
Total 26 6600 City Development Expense	53,003	31,161	28,300	39,300	39,300	39,300
27 6700 Travel Promotion Exp						
27 6710 TLT Project			25,000	-	-	-
27 6727 Tourism Expense		24	5,000	5,000	15,000	15,000
27 6750 Historic Preservation			300	-		-
Total 27 6700 Travel Promotion Expense	-	24	30,300	5,000	15,000	15,000
28 8000 General Debt Service						
28 8810 General Principal 407 S Trade	5,000	5,000	10,000	10,000	10,000	10,000
28 8812 General Interest 407 S Trade	8,440	5,388	5,285	5,285	5,285	5,285
28 8814 General Trustee Fee 407 S Trade			-		-	-
Total 28 8000 General Debt Service	13,440	10,388	15,285	15,285	15,285	15,285
Total 20 5000 General Fund Exp	298,655	562,651	633,941	720,839	735,839	735,839
General Fund Net Income	272,083	84,819	81,159	4,261	(5,739)	(5,739)
	-	-	-			
Fund Balance, Beginning						
20 9019 Tourism, Beg Fund Balance			4,485	11,585	11,585	11,585
20 9020 General, Beg Fund Balance			160,603	234,662	234,662	234,662
Total Fund Balance, Beginning			165,088	246,247	246,247	246,247
Fund Balance, Ending						
20 9510 General, Ending Fund Balance			-			
20 9520 Contingency, General			234,662	250,508	240,508	238,923
20 9561 Tourism, EFB			11,585			1,585
Total Fund Balance, Ending			246,247	250,508	240,508	240,508

Street

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Street Revenue						
30 4340 Str Street Fee	18,486	18,657	19,000	19,000	19,000	19,000
30 4341 Str Sidewalk Fee			-	-	-	-
30 4360 Str State Gas Tax	103,477	119,965	124,000	124,000	124,000	124,000
30 4801 Str Rice Lane-Oak St SCA Grant Income		99,800		-	-	-
30 4801 Str SCA Grant Income					100,000	100,000
30 4384 Str Misc. Income			-	-	-	-
Allowance for Uncollectible due to Pandemic						
Total 30 4300 Street Revenue	121,963	238,421	143,000	143,000	243,000	243,000

Street Expense

30 5003 Street Operations						
30 5009 Str Pub Works Payroll		44,768	43,127	22,860	22,860	22,860
30 5010 Str Admin Payroll		12,053	16,728	12,419	12,419	12,419
30 6100 Str Shared Expense		6,024	5,379	5,100	5,100	5,100
30 6360 Str Contract Services	3,027	4,030	4,000	5,720	5,720	5,720
30 6361 Str Engineer	2,165	8,790	4,000		1,000	1,000
30 6370 Str Materials & Supplies	775	600	1,250	1,250	1,250	1,250
30 6373 Str Repair & Maintenance	9,218	6,490	47,100		50,000	50,000
30 6376 Str Sidewalk Maintenance			100	100	7,500	7,500
30 6377 Str Storm Drain Maintenance			100	100	2,100	2,100
30 6375 Str Street Maintenance Project		47,908			-	-
30 6390 Str Utilities/Street Lighting	10,987	10,612	11,000	11,000	11,000	11,000
Total 30 5003 Street Operations	26,173	141,276	132,784	58,549	118,949	118,949
30 7000 Street Capital Outlay						
30 7409 Str ODOT Grant Str Infrastructure		115,928	-		-	
30 7412 Str SCA Grant Expense					100,000	100,000
30 7412 Str Jellison-3rd St SCA Grant Expense			-	-	-	
Total 30 7000 Street Capital Outlay	-	115,928	-	-	100,000	100,000

Street

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Total Street Expense	26,173	257,204	132,784	58,549	218,949	218,949
Street Fund Net Income	95,790	(18,783)	10,216	84,451	24,051	24,051
	-	-	-	-	-	-
Fund Balance, Beginning						
30 9030 Streets, Beg Fund Balance			48,469	58,685	58,685	58,685
Total Fund Balance, Beginning			48,469	58,685	58,685	58,685
Fund Balance, Ending						
30 9530 Streets, Ending Fund Balance			-			
30 9531 Contingency, Street			58,685	143,136	82,736	82,736
Total Fund Balance, Ending			58,685	23,136	82,736	82,736
	-	0	0	0	0	0

Water

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Water Fund Revenue						
40 4440 Wtr Fees	468,707	495,064	504,900	504,900	504,900	504,900
40 4450 Wtr Line Replacement Fee	10,278	10,621	10,500	10,500	10,500	10,500
40 4460 Wtr Deposits	6,419	3,010	3,000	3,000	3,000	3,000
40 4484 Wtr Misc. Income	810	165	-	-	-	-
40 4800 Wtr Grant & Debt Proceeds			-	-	-	-
0 4850 Wtr USDA RUS Interim Loan Proceeds				1,635,000	1,635,000	1,635,000
40 4801 Wtr SIPP GIS Grant Revenue		7,843	13,000	-	-	-
40 4852 Wtr CDBG Loan Proceeds	121,743	111,535	1,837,500	1,629,242	1,629,242	1,629,242
40 8503 Wtr SDWRLF Loan Proceeds	24,163	1,341	-	465,000	465,000	465,000
Total Water Revenue	632,119	629,578	2,386,900	4,247,642	4,247,642	4,247,642

Water Expense

40 5001 Water Operations						
40 5004 Wtr Pub Works Payroll		92,096	102,143	127,000	127,000	127,000
40 5010 Wtr Admin Payroll		38,091	59,745	62,095	62,095	62,095
40 6100 Wtr Shared Expense		20,926	19,211	25,500	25,500	25,500
40 6405 Wtr Analysis	3,522	2,736	3,100	3,100	3,100	3,100
40 6408 Wtr Utility Postage	2,110	2,241	3,000	3,000	3,000	3,000
40 6415 Wtr License/Permit/Cert	316	4,289	5,700	5,700	5,700	5,700
40 6450 Wtr Meter Reading		3,918	4,100	4,100	4,100	4,100
40 6451 Wtr Meter Replacement		2,144	2,000	5,000	5,000	5,000
40 6460 Wtr Contract Services	14,413	10,222	9,700	9,700	9,700	9,700
40 6461 Wtr Engineer	5,938	13,070	6,200	6,386	6,386	6,386
40 6470 Wtr Materials & Supplies	8,700	4,128	3,550	4,000	4,000	4,000
40 6471 Wtr Chemicals	28,633	27,904	27,500	25,000	25,000	25,000
40 6480 Wtr Repair & Maintenance	9,411	6,855	15,400	15,400	15,400	15,400
40 6482 Wtr System Maintenance	106,066	36,942	45,000	45,000	45,000	45,000
40 6485 Wtr Deposit Refunds	1,904	1,080	900	900	900	900

Water

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
40 6490 Wtr Utilities	29,697	31,389	34,200	34,200	34,200	34,200
40 6492 Wtr Staff Expense	775	1,219	2,500	2,500	2,500	2,500
40 6495 Wtr Franchise Fee	16,500	24,778	25,245	25,245	25,245	25,245
Total 40 5001 Water Operations	227,985	324,028	369,194	403,826	403,826	403,826
40 7000 Water Capital Outlay						
40 7001 Wtr Capital -001		27,046	-	-	-	-
40 7002 Wtr Capital Property Acquisition		10,061		13,000	13,000	13,000
40 7003 Wtr Capital Leak Detection		6,000		814,621	814,621	814,621
40 7005 Wtr Capital -005 System Improv		86,052	1,757,500	1,622,000	1,622,000	1,622,000
40 7006 Wtr Capital -006 Reservoir		24,922	-	814,621	814,621	814,621
40 7008 Wtr Capital -008 GIS		1,843	13,000	-	-	-
40 7061 Wtr Water/System Improvements Capital Outlay	75,637				-	-
40 7009 Wtr Cap Proj SDWRLF (Salt Creek Bridge)	25,444			465,000	465,000	465,000
40 7055 Wtr Utility Vehicle			20,000	5,000	5,000	5,000
40 7060 Wtr Improvements			-		-	-
Total 40 7000 Water Capital Outlay	101,081	155,923	1,790,500	3,734,242	3,734,242	3,734,242
40 8500 Water Debt Service						
40 8235 Wtr Safe Drkg Water S99008	45,201	45,653	46,110	46,110	46,110	46,110
40 8236 Wtr Safe Drkg Wtr S99008 Int	7,801	7,349	6,892	6,892	6,892	6,892
40 8237 Wtr OBDD Loan Payment		25,504		67,918	67,918	67,918
40 8506 Wtr John Deere Loan		3,538	-	2,656	2,656	2,656
Total 40 8500 Water Debt Service	53,002	82,044	53,002	123,576	123,576	123,576
Total Water Expense	382,068	561,995	2,212,696	4,261,644	4,261,644	4,261,644
Net Operating Income	250,051	67,583	156,204	(14,002)	(14,002)	(14,002)
Fund Balance, Beginning						
40 9040 Water, Beg Fund Balance			224,406	380,611	380,611	380,611
Total Fund Balance, Beginning			224,406	380,611	380,611	380,611
Fund Balance, Ending						
40 9540 Water, Ending Fund Balance						
40 9541 Contingency, Water				<u>366,609</u>	<u>366,609</u>	<u>366,609</u>
Total Fund Balance, Ending			380,610	366,609	366,609	366,609

Sewer

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Sewer Revenue						
50 4550 Swr User Fees	439,175	459,000	461,700	461,700	461,700	461,700
50 4560 Swr Deposits	7,044	3,200	3,200	3,200	3,200	3,200
50 4584 Swr Misc. Income	256	1,920	2,500	2,500	2,500	2,500
Allowance for Uncollectible due to Pandemic						
Total Sewer Revenue	446,475	464,120	467,400	467,400	467,400	467,400

Sewer Expense

50 5001 Sewer Operations						
50 5005 Swr Pub Works Payroll		74,834	56,746	101,600	101,600	101,600
50 5010 Swr Admin Payroll		27,334	31,067	49,676	49,676	49,676
50 6100 Swr Shared Expense		11,574	9,990	20,400	20,400	20,400
50 6505 Swr Analysis	3,355	4,200	4,300	2,500	2,500	2,500
50 6508 Swr Utility Postage	2,108	2,118	2,800	2,800	2,800	2,800
50 6515 Swr License/Permit/Cert	717	3,493	4,500	2,500	2,500	2,500
50 6550 Swr Meter Reading		3,918	4,100	4,100	4,100	4,100
50 6560 Swr Contract Services	17,434	7,773	7,000	7,000	7,000	7,000
50 6570 Swr Materials & Supplies	2,968	2,438	7,100	7,100	7,100	7,100
50 6571 Swr Chemicals	21,014	10,883	14,500	10,000	10,000	10,000
50 6580 Swr Repair & Maintenance	10,684	5,869	11,000	15,000	15,000	15,000
50 6582 Swr System Maintenance	74,520	32,797	43,000	43,000	43,000	43,000
50 6585 Swr Deposit Refund	2,088	1,152	900	2,500	2,500	2,500
50 6590 Swr Utilities	48,108	47,492	50,000	50,000	50,000	50,000
50 6592 Swr Staff Expense		1,080	2,500	2,500	2,500	2,500
50 6595 Swr Franchise Fee	15,000	22,950	23,085	23,085	23,085	23,085
Total 50 5001 Sewer Operations	197,996	259,905	272,588	343,761	343,761	343,761
50 7000 Sewer Capital Outlay						
50 6275 Swr Lift Station Maint			-	500	500	500
Swr Master Plan				70,000	70,000	140,000
Swr Rate Study					15,000	15,000

Sewer

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
50 7101 Swr Vehicle Acquisition			10,000	0	-	-
Total 50 7000 Sewer Capital Outlay			10,000	70,500	85,500	155,500
50 8000 Sewer Debt Service						
50 8120 OECDD Paying Agent			700		-	
50 8245 Swr 2013 OECDD G03001	95,000	100,000	105,000	105,000	105,000	105,000
50 8246 Swr 2013 OECDD G03001 Int	52,885	32,493	47,699	47,699	47,699	47,699
50 8335 Swr 2009 OECDD Y10001	17,019	17,549	18,098	18,098	18,098	18,098
50 8336 Swr 2009 OECDD Y10001 Int		17,916	-	0	-	-
50 8506 Swr John Deere Loan		3,538	-	2,656	2,656	2,656
Total 50 8000 Sewer Debt Service	164,904	171,497	171,497	173,453	173,453	173,453
Total Sewer Expense	362,900	431,402	454,085	587,714	602,714	672,714

Transfers

50 4991 Swr Transfer in from Swr SDC				70,000	85,000	155,000
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Net Operating Income	83,575	32,717	13,315	(50,314)	(50,314)	(50,314)
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Fund Balance, Beginning

50 9050 Sewer, Beg Fund Balance	156,759	170,074	170,074	170,074
Total Fund Balance, Beginning	156,759	170,074	170,074	170,074

Fund Balance, Ending

50 9550 Sewer, Ending Fund Balance	-			
50 9551 Contingency, Sewer	170,074	119,760	119,760	119,760
Total Fund Balance, Ending	170,074	119,760	119,760	119,760

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	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Govt SDC Revenue						
75 4002 Park SDC Revenue	9,401	42,976	21,488	21,488	21,488	21,488
75 4003 Street SDC Revenue	23,002	105,152	52,576	52,576	52,576	52,576
75 4004 Storm SDC Revenue	5,407	17,406	16,288	16,288	16,288	16,288
Net Income	37,810	165,534	90,352	90,352	90,352	90,352
Govt SDC, Beg Fund Bal						
75 9272 Parks SDC BFB			57,290	78,778	78,778	78,778
75 9272 Street SDC BFB			108,949	161,525	161,525	161,525
75 9274 Storm SDC BFB			33,175	49,463	49,463	49,463
Total 75 9270 SDC Govt, Beg Fund Balance			199,414	289,766	289,766	289,766
Govt SDC, Ending FundBalance						
75 9572 Parks SDC EFB			78,778	100,266	100,266	100,266
75 9572 Streets SDC EFB			161,525	214,101	214,101	214,101
75 9574 Storm SDC EFB			49,463	65,751	65,751	65,751
Total 75 9570 SDC Govt, Ending Fund Balance			289,766	380,118	380,118	380,118

Cont. SDC

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019- Jun 2020	Budget Jul 2020 - Jun 2021		
Enterprise SDC Revenue						
76 4101 Sewer SDC Revenue	40,446	92,448	104,004	104,004	104,004	104,004
76 4104 Water SDC Revenue	26,664	53,328	53,328	53,328	53,328	53,328
Allowance due to Pandemic						
Total 76 4100 Enterprise SDC Revenue	67,110	145,776	157,332	157,332	157,332	157,332
Enterprise SDC Expense						
76 5101 Sewer SDC Expense					-	
76 9001 Transfer Out Sewer SDC to Sewer					15,000	15,000
76 9001 Transfer Out Sewer SDC to Sewer				70,000	70,000	140,000
	-	-	-	70,000	85,000	155,000
Net Income	67,110	145,776	157,332	87,332	72,332	2,332
Entrpr SDC, Beg Fund Balance						
76 9274 Water SDC BFB			22,026	75,354	75,354	75,354
76 9275 Sewer SDC BFB			-	104,004	104,004	104,004
Total 76 9270 SDC Entrprs, Beg Fund Balance			22,026	179,358	179,358	179,358
Entrpr SDC, Ending Fund Bal						
76 9574 Water SDC EFB			75,354	128,682	128,682	128,682
76 9575 Sewer SDC EFB			104,004	138,008	123,008	53,008
			179,358	266,690	251,690	181,690
			-	-	-	-

Allocations

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Payroll & Admin Exp						
29 5001 Admin Shared Payroll						
29 5005 Admin Payroll	157,085	131,294	167,440	162,545	162,545	162,545
29 5006 Admin Payroll Tax		6,187	13,130	16,632	16,632	16,632
29 5007 Admin PERS		9,081	13,428	22,753	22,753	22,753
29 5008 Admin Benefits		18,618	42,480	43,950	43,950	43,950
29 5009 Admin Workers Comp		2,467	2,500	2,500	2,500	2,500
29 5099 Admin Allocated Payroll		(167,647)	(238,978)	(248,380)	(248,380)	(248,380)
Total 29 5001 Admin Shared Payroll	157,085	-	-	-	-	-
29 5041 Library Compensation						
29 5045 Library Payroll	18,343	15,807	18,079	18,555	18,555	18,555
29 5046 Lib Payroll Tax		1,197	1,300	1,898	1,898	1,898
29 5049 Lib Allocated Payroll		(17,003)	(19,379)	(20,453)	(20,453)	(20,453)
Total 29 5041 Library Compensation	18,343	-	-	-	-	-
29 5404 Pub Works Payroll						
29 5405 Pub Works Payroll	128,772	134,222	149,780	160,825	160,825	160,825
00 6075 State Unemployment (deleted)	415	-				
00 6080 WBF Assessment Co (deleted)	242	-				
00 6085 Per's (deleted)	33,060	-				
00 6090 Health & Life Ins (deleted)	111,432	-				
00 6095 Workers Comp Insurance (deleted)	22,353	-				
Total 29 5405 Pub Works Payroll	296,275	134,222	149,780	160,825	160,825	160,825
29 5406 Pub Works Payroll Tax	31,541	13,515	10,714	16,456	16,456	16,456
29 5407 Pub Works PERS		19,690	12,810	20,768	20,768	20,768
29 5408 Pub Works Benefits		57,161	42,480	43,950	43,950	43,950
29 5409 Pub Works Workers Comp		11,038	11,200	12,000	12,000	12,000
29 5499 Pub Works Allocated Payroll		(235,626)	(226,984)	(253,999)	(253,999)	(253,999)
Total 29 5404 Public Works Payroll	327,815					

Allocation

City of Amity Adopted Budget Document for Fiscal Year 2020-21

	Jul 2017 - Jun 2018	Jul 2018 - Jun 2019	Jul 2019 - Jun 2020	Budget Jul 2020 - Jun 2021		
	Actual	Actual	Budget	Proposed	Approved	Adopted
29 6100 Shared Expense						
29 6102 Shared Contract Labor			-			
29 6110 Shared Organizational Dues	6,003	7,427	7,000	7,000	7,000	7,000
29 6115 Shared Telecom	12,332	13,611	3,000	9,000	9,000	9,000
29 6136 Shared Office Equipment	3,438	1,928	4,000	3,000	3,000	3,000
29 6155 Shared Attorney	4,335	7,561	5,000	15,000	15,000	15,000
29 6160 Shared Audit	13,550	13,750	13,000	18,000	18,000	18,000
29 6170 Shared Materials & Supplies	9,633	7,127	8,745	9,000	9,000	9,000
29 6185 Shared Business Insurance	35,964	38,731	36,100	41,000	41,000	41,000
29 6199 Shared Expense Allocated		(90,136)	(76,845)	(102,000)	(102,000)	(102,000)
Total 29 6100 Shared Expense	85,254	-	-	-	-	-
Payroll & Admin Expense	588,497	-	-	-	-	-

Appendix

Financial Management Policies

I. PURPOSE

These Comprehensive Financial Management Policies are the tools used to ensure that the City of Amity is financially able to meet its current and future service needs. The policies contained herein set a basis for both the financial planning, reporting and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, operations, public facilities, and infrastructure necessary to meet immediate and long-term needs of the City. These policies safeguard the fiscal stability required to achieve the City Council's objectives and ensure the long-term financial health of the City.

These policies are adopted by City Council as the basic framework for overall financial management of the City, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals.

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential services, public facilities, utilities, and capital equipment.
4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the city's residents.
5. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations including Oregon Revised Statutes and Oregon Budget Law.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies shall be reviewed every year as part of the annual budget preparation process.

II. OBJECTIVES

1. To guide the City Council and management policy decisions that has significant fiscal impact.
2. To employ balanced revenue policies that provides adequate funding for services and service levels.
3. To maintain appropriate financial capacity for present and future needs.
4. To maintain sufficient reserves so as to maintain services levels during periods of economic downturn.
5. To promote sound financial management by providing accurate and timely information on the City's financial condition.
6. To ensure the legal use of financial resources through an effective system of internal controls.
7. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligation on all municipal debt.
8. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

III. MANAGEMENT OF FISCAL POLICY

The City Administrator is responsible for overseeing the management of the City's fiscal policies and monitor compliance. If the City Administrator discovers a material variation from policy, the City Administrator shall report it in writing to the City Council in a timely manner. The report will explain the impact of the material variation on the City's operations, service levels and/or finances and substantive impact of all recommendations to changes in fiscal policy.

As a part of the City's annual budget document, the City Administrator's budget message will identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget. Fiscal policies and changes in policies will be approved by the City Council and adopted by resolution.

IV. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

The City will maintain accounting practices in accordance with state and federal law and regulations, and financial reporting that conforms to Generally Accepted Accounting Principles (GAAP). Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

1. Accounting Practices and Principles

The City will maintain accounting practices in accordance with state and federal law and regulations, and annual financial reporting that conforms to GAAP as set forth by the

Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. The City's monthly financial reports will be reported on the

budgetary basis. At year-end, the general ledger and financials will be adjusted to GAAP, and the annual financial reports and continuing disclosure statements will meet these standards.

2. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations. When staffing limitations require it, staff duties will be assigned to maximize a system of financial checks and balances.
3. Annual Audit
 - a. Pursuant to state law, the City will have an annual financial and compliance audit, and prepare financial statements based on the audited financial information. The audit will be performed by a certified public accounting (CPA) firm, licensed to practice as Municipal Auditors in the State of Oregon. The annual financial report, including the auditor's opinion and specific reports as required by Oregon state regulations, will be filed no later than six (6) months following the end of the fiscal year and will be presented to the City Council in that same time frame. The audit firm will also provide a Single Audit of Federal and State grants, when necessary. The City Administrator will be responsible for establishing a process to ensure timely resolution of audit recommendations, if any.
 - b. As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, when the City issues bonds with a principal amount greater than \$1 million, the City will provide certain annual financial information to the Municipal Securities Rulemaking Board (MSRB). This will include any periodic materials event notices as required by the MSRB or SEC. This requirement allows investors to have current information about issuers in order to decide whether to hold, sell or buy securities on the secondary market.
4. Financial and Management Reporting
 - a. Monthly financial reports will be provided to the City Council, the City Administrator and department heads. These reports will include department revenues and expenditures actual to date with comparison to the budget. These reports will be distributed within thirty working days of the end of each month.
 - b. A goal of the City is to eventually prepare a comprehensive annual financial report subjected to independent audit and prepared in a format that conforms to the standards of the Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting*. The report shall be shared with the City Administrator, City Council, Budget Committee and the Secretary of State. In accordance with state law the report shall be distributed no later than December 31st of the following fiscal year.

V. REVENUE POLICY

1. The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.

2. The City should take advantage of every revenue-generating opportunity authorized by Oregon Revised Statutes and the Oregon Constitution.
3. The City shall pursue an aggressive policy of collecting delinquent accounts, including the use of collection agencies as authorized by the City Council.
4. Charges provided utility services will be sufficient to finance all operating, capital outlay and debt service expenses including operating contingency and reserve requirements. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.
5. System development charges will be established to pay for new capacity in infrastructure systems such as street, water, sewer, parks and stormwater facilities.
6. User fees and charges will be established for services provided that benefit specific individuals or organizations. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
7. The City will maintain a current schedule of fees which will be reviewed annually and adopted by resolution.

VI. EXPENDITURE POLICY

Expenditures will be controlled through appropriate internal controls, procedures, and regular monitoring of monthly budget reports. Management must ensure expenditures comply with the legally adopted budget. Each department head will be responsible for the administration of their department program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department program budget for compliance with spending limitations.

1. The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of the City Council resolution (i.e. supplemental budget process).
2. The City will follow the employee compensation practices that are consistent with the City's adopted Personnel Handbook and approved collective bargaining agreements.
3. The operation of City utilities and streets and City property maintenance must have adequate funds to procure needed supplies and parts.
4. The City will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for City staff.

5. All expenditure invoices must be reviewed and approved by the City Administrator, and/or the appropriate department head before going to the City Council for review. Two signatures are required on City checks if an amount that exceeds \$999.99.
6. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.
7. Items costing \$5,000 or more, per item, will be budgeted and accounted as capital outlay and shall be tracked in the City's fixed assets records. Significant repair or maintenance that extends the useful life of existing assets will be included here provided the dollar threshold is met. The \$5,000 limit will apply to individual items unless a group of items are intended to function together as a unified system.

VII. CAPITAL IMPROVEMENT POLICY

The City will prepare a five-year Capital Improvement Plan (CIP) encompassing all City facilities annually with the budget. The CIP will be composed of projects identified in the City's adopted facility master plans (e.g. parks, sewer, stormwater, transportation, water). The five-year CIP will be incorporated into the City's budget and long-range financial planning processes.

1. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
2. The City will determine the least costly funding method for its capital projects and will obtain grants, contributions and low-cost state or federal loans whenever possible.
3. The City will establish capital equipment reserves to provide for funding of vehicles and equipment. The City will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.
4. The City may utilize "pay-as-you-go" funding for capital improvements when current revenues and adequate fund balances are available for when issuing debt would adversely affect the City's credit rating or put the City in violation of its debt limitation provision in the City Charter.
5. The City will consider the use of debt financing for capital projects under the following circumstances:
 - a. When the project's useful life will exceed the terms of the financing.
 - b. When resources are deemed sufficient and reliable to service the long-term debt.
 - c. When market conditions present favorable interest rates for City financing.
 - d. When the issuance of debt will not adversely affect the City's credit rating, coverage ratios or City Charter limitation.

6. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

VIII. OPERATING BUDGET POLICY

The City will prepare an annual budget with the participation of all City departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the budget must equal the total of all expenditures and all requirements.

1. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee's chief purpose is to review the City Administrator's proposed budget and recommend a budget and tax levy for the City Council to adopt.
2. The City budget will support City Council goals and priorities and long-range needs of the City.
3. The City budget process will incorporate the proposed Capital Improvement Plan for the upcoming fiscal year.
4. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
5. The City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
6. The City will allocate direct and administrative costs to each fund based upon the cost of providing these services.
7. The City will take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund's anticipated expenditure are expected to exceed its anticipated revenues.
8. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with approval of a plan to replenish the fund balance if its brought down below policy level (See Reserve Policy).
9. The City will work towards the goal of preparing a budget document which complies with the standards necessary to obtain the *Award for Distinguished Budget Presentation* from the Government Finance Officers Association (GFOA). The City will submit its budget for award consideration annually.

IX. LONG-RANGE FINANCIAL PLANNING POLICY

The City will prepare a long-term financial plan to promote responsible planning for the use of its resources. The long-term financial plan will protect revenues, expenditures and reserve balances for the next five years. The analysis will incorporate the City's approved Capital Improvement Plan.

Long-term projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

X. DEBT MANAGEMENT POLICY

1. Capital projects, financed through the issuance of bonds or other notes, will be financed for a period not to exceed the useful life of the project.
2. The City will use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
3. The City will not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources.
4. All bond issuances and promissory notes will be authorized by resolution of the City Council.
5. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes and the City Charter.
6. The City will maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
7. The City will obtain and maintain a good credit rating.

XI. RESERVE AND CONTINGENCY POLICY

Reserves and contingencies are an important indicator of the City's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice. The following are examples of their use:

Operating Contingency – A budgetary account used to appropriate resources that can be used to address events or services needs that were unanticipated during budget development.

Capital Asset Reserve – A reserve established to accumulate resources that will be used to replace capital assets and to provide for major customer service enhancements, where procurement will be budgeted in a future year. The City will maintain equipment and infrastructure capital reserves sufficient to replace assets at the end of their useful lives.

Debt Service Reserve – A reserve established as a requirement of a bond covenant, or covenant in another debt instrument.

The City will maintain sufficient contingency and reserves in each fund to be able to:

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain City services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds and other operating revenues.
5. Meet major facility and equipment repair and maintain needs.
6. Meet future capital projects needs so as to minimize future debt obligations and burden on future citizens.

The City will maintain a contingency of no less than 15% of total operating expenses for the General Fund and no less than 15% of total operating expenses for the other operational (Sewer, Street, and Water) funds.

In the event that reserves and contingencies decrease to levels below the levels established by this policy, the City will develop a plan to restore reserves and contingencies to the required levels.

XII. INVESTMENTS

All City funds shall be invested to provide safety of principal and a sufficient level to meet cash flow needs. One hundred percent of all idle cash will be continuously invested in the Local Government Investment Pool maintained by the State Treasurer.

Appendix

Glossary and Acronyms

(Adapted from the Local Budgeting Manual published by the Oregon Department of Revenue. Oregon Revised Statutes (ORS) are referenced here and are available on line at www.oregon.gov.)

Adopted budget. Financial plan that is the basis for appropriations. It is adopted by the governing body (ORS 294.435).

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

Appropriation. Authorization to spend a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget that is approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Assessment date. The date on which the value of property is set, January 1 (ORS 308.210, 308.250)

Audit. The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract (ORS 297.425).

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

Budget. Written document showing the local government's comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the city (ORS 294.336).

Budget message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)]. The City of Amity uses cash basis accounting.

Cash Carryover. The accumulated unspent resources carried forward from the prior year into the next fiscal year. These can be used to support the appropriations for the next fiscal year.

Consolidated billing tax rate. The combined total of the billing rates for all taxing Districts in a code area. Does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency. (ORS 294.352)

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

Division of tax. Division of tax refers to the process of and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Education category. The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Estimate. (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

Fiscal year (FY). A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General government category. The category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)].

Good Faith. The standard for estimating budget resources and requirements. Good faith estimates are reasonable and are reasonably likely to prove accurate, based on the known facts at the time.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(19)].

Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Interfund transfer. Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. (ORS 294.450)

Intrafund transfer. Transfer from one existing appropriation category to another within the same fund. (ORS 294.450)

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.470).

Legal opinion. The opinion as to legality rendered by an authorized official, such as the Oregon attorney general or city attorney.

Levy. (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

Liability. Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Local government. Any city, county, port, school district, education service district, community college, special district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipality or municipal corporation under ORS 294.311(25).

Local option tax. Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 5. A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50. A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Object classification. A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(28)].

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a local government.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division) [ORS 294.311(30)].

Personal services expenses. Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Principal act. The Oregon Revised Statutes that describe how a certain type of municipal corporation is formed and selects its governing body, and the powers it may exercise and the types of taxing authority that its voters may authorize.

Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

Property taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed budget. Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government [ORS 294.311(34)].

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits (ORS 308.205).

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.525).

Reserve for Future Expenditure. An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts (ORS 294.361).

Special levy. A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Special payment. A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

State revenue sharing. A share of certain State revenues that is distributed to the City for general purposes as provided in this section. [Adapted from ORS 221.770]

Supplemental budget. A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area by dividing the taxes of local governments.

Tax on property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax roll. The official listing of the amount of taxes imposed against each taxable property.

Tax year. The fiscal year from July 1 through June 30.

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.398, renumbered from 294.371; ORS 294.481, renumbered from 294.455).

