



# PROPOSED BUDGET

Fiscal Year 2019-2020

# **CITY OF ROGUE RIVER**

## **2019-20 ANNUAL BUDGET**

**RYAN HESS**  
Mayor

### **BUDGET COMMITTEE**

#### **City Council**

Bob Pascalar  
Fred England  
Wayne Stuart  
Barb Hilty  
Don Daugherty  
Mark Poling

#### **Citizen Members**

Pam VanArsdale  
Dean Stirm  
Tom Lazette  
Carole Poling  
John Bond  
Don Collins  
Darren Jahn

### **CITY STAFF**

Jack Davis, Municipal Judge  
Mark E. Reagles, City Administrator  
Curtis Whipple, Police Chief  
Michael Bollweg, Public Works Director  
Bonnie Honea, Finance Officer



# CITY OF ROGUE RIVER

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The Honorable Ryan Hess, Mayor  
Members of the City Council  
Members of the Budget Committee  
City of Rogue River

It is my privilege to present the proposed budget for fiscal year 2019-20. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the City. The budget for the 2019-20 fiscal year is the product of sound financial management and affords some protection for the future operation of our City. It is our intent to submit and manage the budget in the most open and straightforward manner, which will allow for consistent and careful management of all resources.

## **BUDGET POLICY AND STRATEGY**

The 2019-20 budget has been prepared by evaluating and analyzing requests from the different department heads and reflects the requested financial support for the operation of the City of Rogue River for the coming fiscal year. A budget is a financial plan containing estimates of expenditures and revenues for twelve months, beginning July 1, 2019. It uses the modified accrual basis of accounting. The items are summarized by major expenditure categories within each organizational budget unit.

The budget will again be adopted by major categories so that legal appropriation control will be at the personnel services, materials and services, capital outlay and capital construction level in each fund. This allows flexibility in the use of various line items within a major category, while important appropriation control is still maintained.

### **Revenue Estimates are Conservative**

The necessity of a sound revenue picture is paramount. Revenues must be estimated realistically. Revenue estimates are based on four-year historical trends, expected population increases, inflation, and expected economic growth or economic down turns. Revenue estimates have been carefully analyzed, and in those areas where varying estimates were received, the conservative approach was taken. This approach provides the City of Rogue River with a needed "safety cushion," building cash reserves and strengthening the financial condition of the City.

### **City services are funded at adequate levels**

The City of Rogue River provides a range of services to the community, including police protection, street maintenance, storm drain collection, park maintenance, water and sewer utilities, administration, planning, municipal court, and building department services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.



### **Strong Reserve Policies Protect the Future of the City**

In accordance with City Budget and Financial Policy Number 2, adequate contingency appropriations provide the City with protection to address unforeseen circumstances. This year's contingency appropriation in the General Fund is \$216,821 or 9.8% of expenditures; the Street Fund, \$228,267 or 28.2%; the Water Utility Fund, is \$243,844 or 28.5%; the Sewer Utility Fund, \$209,829 or 20.5%; the SDC Fund contingency is \$226,702 or 10.5%; the Water Improvement Fund contingency is \$131,598 or 20.0%; and the Sewer Improvement Fund contingency is \$63,469 or 20.0%. Transfers may be made out of appropriate contingency funds by Resolution of the City Council. Oregon Budget Law limits them to 15% of the total appropriations budgeted within the fund. These contingencies meet the policies set by council in Budget and Financial Policy number 2 and the dollar amounts should cover any uncertainties not covered by ORS 294.326 exceptions.

In accordance with the City Budget and Financial Policy Numbers 1, 3 and 6, the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. The Water and Sewer Improvement Reserve Funds provide for the future expansion of the water and sewer fund systems. A System Development Fund reserves funds for these systems, as well as for storm drain and transportation capital projects. Capital Expenditures of \$920,244 are in this year's budget (see detail of projects listed in the Five-Year Capital Improvement Program). The year-end fund balances in these three funds will be about \$3.1 million.

### **Fund Balances**

The 2019-20 collective beginning fund balances for all funds, including the reserve funds, are projected to be \$4,943,989. Fund balances are equal to 60.0% of the total proposed budget. In accordance with Oregon Budget Law, the beginning balance of each fund, plus projected revenues, less appropriated expenditures, will equal zero with the exception of any reserved or unappropriated funds. As previously discussed, however, conservative revenue estimates will aid in achieving a healthy ending fund balance.

A General Fund beginning fund balance of \$820,502 is projected. This balance is equal to approximately 31.9%, or just less than four months of General Fund operating expenses, which enables the City to avoid short-term financing needed to operate until tax revenues come in mid-November.

More detailed information relating to fund balances can be found in the Schedules and Summaries section of the 2019-20 budget document.

### **Capital Construction Projects**

The 2019-20 budget provides appropriations for capital construction projects in the amount of \$920,244 equal to 11.1% of the proposed budget. Proposed expenditures are designed to stay on course with the City's Five-Year Capital Improvement Program. These projects will be funded by grants, loans, and revenues reserved for these improvements.

Projects completed or anticipated to be completed in 2018-2019 include; a storm drain line repair and replacement on North River Road, storm drain replacement on upper Broadway Street, construction of Rooster Park, replacement of the Ultra Violate Light Disinfection system at the waste water treatment plant and sidewalk installation on East Main Street from Lil Pantry to Wards Creek Bridge.

New projects for the 2019-20 Budget include; Construction of Rooster Park, improvements to Palmerton Park, Water Treatment Plant Building improvements, safety improvements and Cathodic Protection to the reservoirs, replacement of the Ultra Violate Light Disinfection system at the waste water treatment plant, sidewalk and storm drain upgrades on Oak Street from First St. to Fourth St. and an LED lighting project for streets and public buildings.

Additional information about these and other capital projects are available in the Five-Year Capital Improvement Program section of the 2019-20 budget document.

### **Debt Management**

The City makes every effort to fund planned capital improvement projects through user fees, development fees, intergovernmental revenues, grant monies, and unallocated revenues.

The City has the following revenue bond debt currently outstanding:

Loan under Oregon Cities Financing Pool held by US Bank in the amount of \$1,814,366. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 Million Gallon Water Reservoir.

This loan is paid for by user fees and accounted for in the Water and Sewer Revenue Bond Debt Service Fund.

The City has the following General Obligation loan debt currently outstanding;

Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount. #2013A is in the amount of \$242,380 at 1% interest. The other, #2013B, is for \$1,024,779 at an interest rate of 3.09%. Both are 20 year terms. The loans were obtained to pay for repairs to the City's street system.

The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

State law provides a debt limit of 3% of the true cash value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for sewer systems, disposal plants, or water treatment facilities. The City has issued \$1,267,160 in debt subject to the 3% limit. The amount legally available for future indebtedness is \$5,847,575.

**Summary**

In summary, the most important budgetary objectives are to provide the highest possible level of service to our citizens without impairing the City's sound financial condition and without overburdening these same citizens. To accomplish this objective, capital projects must be completed as scheduled, and programs must be continually reexamined and reassessed to ensure that the City continues to follow sound economic practices. This budget continues that commitment.

## FINANCIAL FRAMEWORK

The financial policy for the coming year is essentially the same as the current year, and the proposed budget provides for a level of services similar to that currently enjoyed by the community. The 2019-20 budget is summarized as follows:

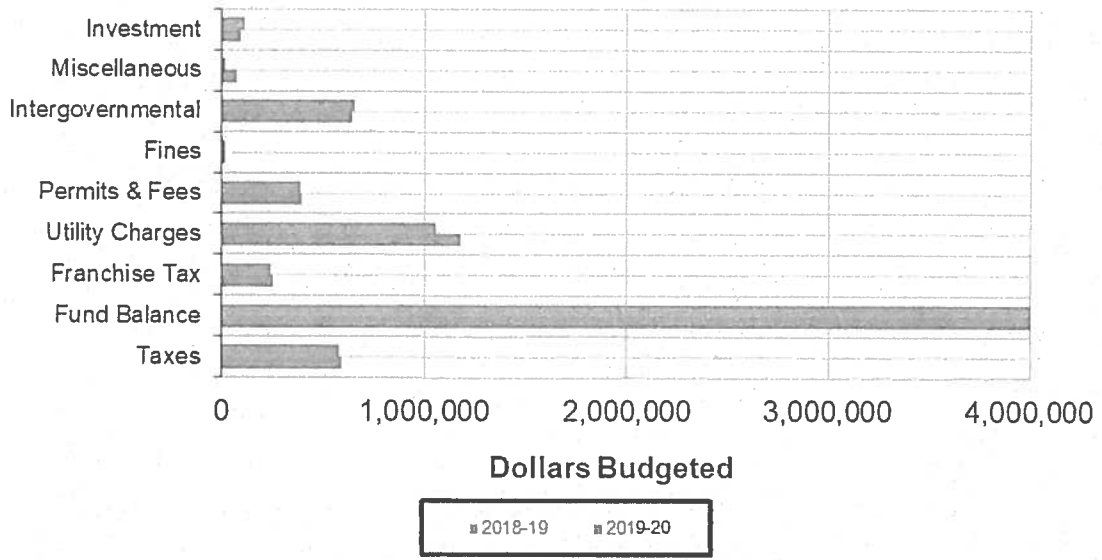
|  |                    |
|--|--------------------|
| Governmental Funds:                            |                    |
| General Fund                                   | \$ 2,195,344       |
| Governmental Special Revenue Funds             | 3,948,722          |
| Debt Service Fund                              | 106,607            |
| Water and Sewer Revenue Bond Debt Service Fund | 147,968            |
| Capital Projects Fund                          | 0                  |
| Utility Funds:                                 |                    |
| Water and Sewer Funds                          | <u>1,876,219</u>   |
| TOTAL  | <u>\$8,274,860</u> |

The City intends to employ 16 regular full-time employees and one part-time seasonal temporary employee during the 2019-20 budget year. The following chart shows the hours spent by each employee within the various City departments, based upon 16 full-time employee equivalents.

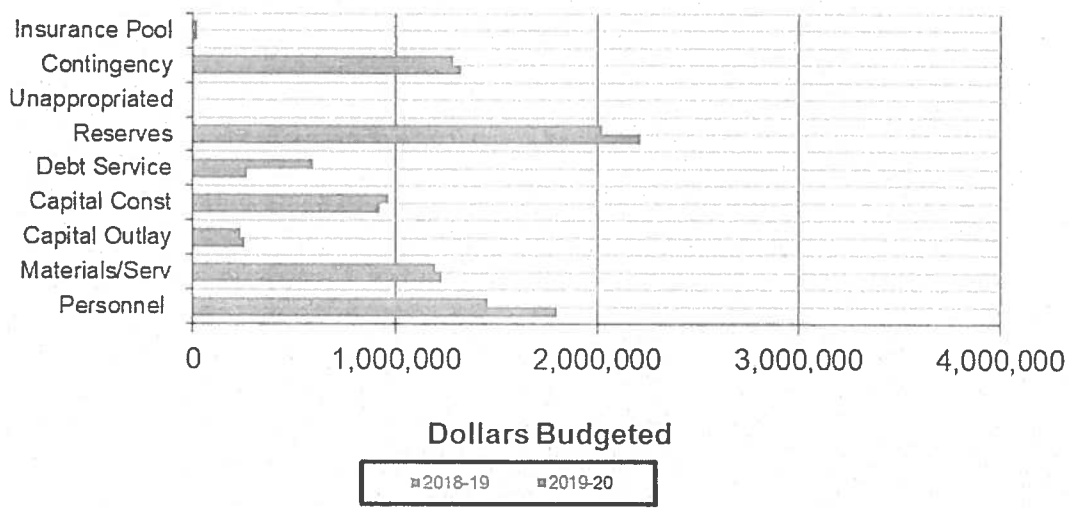
| <b>STAFFING LEVEL</b> |             |             |             |             |             |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>FUND</b>           | 2015-16     | 2016-17     | 2017-18     | 2018-19     | 2019-20     |
| Administration        | 0.65        | 0.90        | 0.85        | 0.85        | 1.00        |
| Police                | 5.05        | 6.20        | 6.20        | 6.20        | 6.40        |
| Municipal Court       | 0.15        | 0.15        | 0.15        | 0.15        | 0.15        |
| Building/Shop         | 0.30        | 0.30        | 0.40        | 0.40        | 0.35        |
| Park                  | 0.55        | 0.30        | 0.30        | 0.20        | 1.15        |
| Water                 | 2.70        | 3.50        | 3.30        | 2.95        | 2.40        |
| Sewer                 | 3.60        | 3.75        | 2.90        | 2.55        | 3.05        |
| Street                | <u>1.00</u> | <u>0.90</u> | <u>0.90</u> | <u>0.70</u> | <u>1.50</u> |
| TOTAL                 | 14.00       | 16.00       | 15.00       | 14.00       | 16.00       |

This budget message encompasses many of the highlights and policy issues in the 2019-20 budget. Detail on departmental appropriations, revenues, property taxes, staffing, and capital projects can be found in the attached schedules on the following pages.

**WHERE THE MONEY COMES FROM  
2018-19 Revenue vs. 2019-20 Revenue**



**WHERE THE MONEY GOES  
2018-19 Expenditures vs. 2019-20 Expenditures**





## PROJECTION OF YEAR END CONDITION

Rogue River is closely linked to Medford and Grants Pass, with a substantial percentage of the work force commuting to these cities for employment. There continues to be a clear trend toward residential growth in the City. Jackson County's jobless rate averaged 4.1% in 2018, down from 4.4% in 2017. The Rogue River Murphy Plywood Mill still remains the City's largest manufacturer and employer.

The City's economic position is currently positive, and financial management practices remain cautious.

The City's population has increased by a little over 1% the past year from a population of 2,220 in 2017 to a population of 2,245 in 2018. The City expects to continue with minimal growth with few future housing starts being predicted. A minimal rate of growth would be consistent with the city's historical trend for most of the past ten years. The assessed value of property in the City increased to \$180,877,229 up 8.3% percent from the previous year. The immediate financial future of the City of Rogue River looks stable.

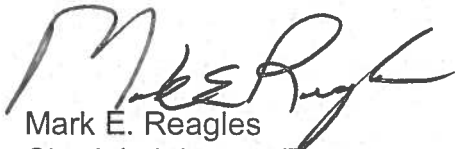
## CONCLUSION

Rogue River can be proud of its continuing distinction as a leader in the governmental sector and the impact that it has in our region. The real test of leadership, however, comes from results.

The City can take pride in well-run administrative, public safety, and public works programs. The goals set by the Mayor and City Council demonstrates their dedication and leadership to secure the future of the City as a pleasant and safe place to live and work.

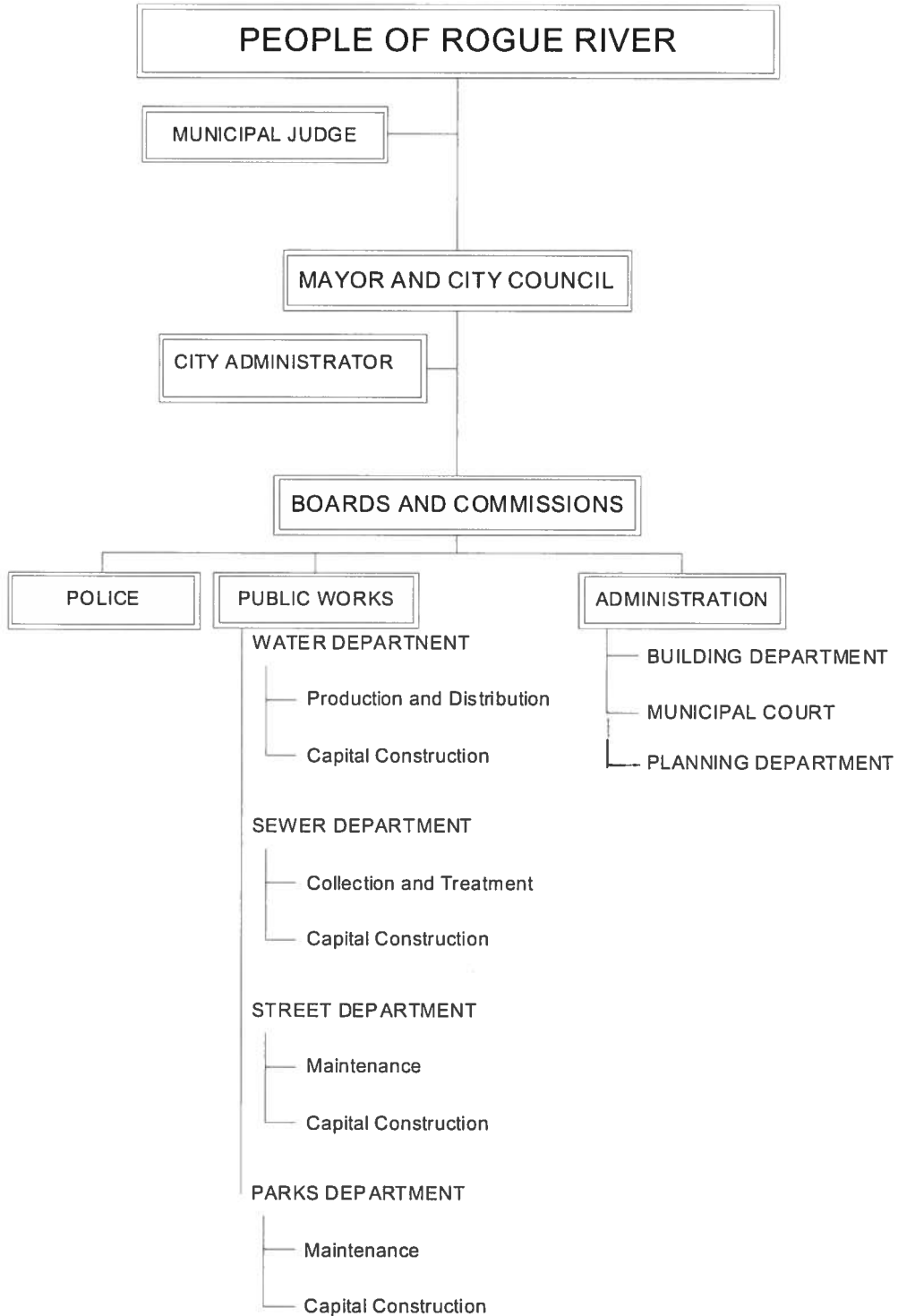
I look forward to working with the Mayor and City Council, City Committees, and all of the City's employees in a team effort to deliver the highest possible level of service at the lowest possible cost to the citizens of Rogue River.

Respectfully submitted,



Mark E. Reagles  
City Administrator/Budget Officer

# City of Rogue River 2019 - 20 Organizational Chart



**City of Rogue River  
2019-2020 Goals and Policies**

**COMMUNITY VISION**

Rogue River is a unique community where different generations live, learn, have fun and support each other.

Rogue River is a community with an inviting vibrant downtown that serves as its core, where people can shop, live, dine, work, recreate, and just be together.

Rogue River is a community where new growth blends with the existing community and reflects a traditional rural atmosphere.

Rogue River is a community that values and preserves the natural resources: trees, open space, clean water, fish and the river.

Rogue River is a community that feels like family where people know and support each other.

**MISSION STATEMENT**

The City of Rogue River strives to provide its citizens with a safe, comfortable and stable economic environment for the benefit of all its citizens. This will be accomplished by careful management of budget resources, which will help ensure the highest quality of life at all economic levels, as well as safe neighborhoods, well-maintained facilities, and clean commercial and industrial development.

**POLICY GOALS AND OBJECTIVES**  
**Infrastructure**

**The City will strive to expand and improve the water, wastewater, street, storm drain and park systems through the implementation of approved scheduled public improvement projects in accordance with the City's Capital Improvement Programs.**

1. To provide for additional water capacity and plan for other scheduled capital improvements.

Rationale: The City will plan for projected growth to provide adequate services for the community.

2. To actively pursue and support approval of additional freeway access, which was the subject of Phase I of the Interstate-5 Corridor Study conducted by the Oregon Department of Transportation.

Rationale: The single freeway access to Interstate-5 is complicated by a railroad crossing and a major intersection. An additional freeway access would improve traffic flow.

3. To implement the Transportation Plan solutions to improve traffic flow and intersection congestion.

Rationale: Traffic flow is a major concern of the community. Traffic flow has continued to increase steadily because construction has continued at a steady pace. This traffic flow depends upon Rogue River's traffic circulation patterns and its ability to access Interstate-5 efficiently.

4. To pursue alternative solutions to improve traffic flow at high traffic intersections, such as the Depot and Pine Street intersection.

Rationale: Intersections have been targeted as problem traffic areas.

5. To propose and implement additional revenue streams to help fund street maintenance.

Rationale: Growth brings added burdens to existing streets and additional funding is needed to adequately maintain them.

## Environment

**The City will make every effort to protect and conserve all components of the environment.**

1. To monitor and maintain the wastewater facility to ensure it operates at a level in conformance with the standards established by the National Pollutant Discharge Elimination System Permit.

Rationale: The citizens have made a major investment in this facility, and the City must ensure the continued maintenance and efficient performance of the system.

2. To maintain community pride in our Tree City, USA, by continuing to find means to protect and maintain our urban forest by regulating the planting, maintenance, protection, and control of trees and removal of dead, diseased and noxious trees.

Rationale: Trees reduce soil erosion, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife. They are a renewable resource giving us paper, wood for building our homes, fuel for heating our homes and countless other wood products. They increase property values, enhance the economic vitality of business areas, and beautify our community.

3. To promote recycling by supporting recycling efforts and further educating the public.

Rationale: As the area grows, it is more important than ever to continue to work together to meet the ever expanding recycling needs of our community. We accomplish this goal in partnership with our sanitation company, local businesses and our citizens.

4. To promote clean air by maintaining our leaf pickup program and burn day requirements.

Rationale: Our leaf pickup and composting program, which is offered to the public at no charge, has significantly improved the air quality of the City.

5. To promote clean water by implementing the City's Storm Water Management Plan.

Rationale: The City's relationship and dependency on the rivers and streams in our area demand that action be taken to prevent opportunities that would negatively impact aquatic habitat, diminish recreational opportunities, and increase the likelihood of flooding.

## **Public Safety and Crime Prevention**

**The City will strive to foster a safe community.**

1. To provide security for the citizens in the form of adequate regulation, law enforcement and emergency preparedness.

Rationale: A sense of well-being is enhanced by a feeling of order and safety.

2. To continue the fight against drug abuse, (solicitation, and manufacturing) and to increase community awareness through police sponsored programs.

Rationale: The drug problems that plague the nation, as well as our own community, must be combated constantly, and we must strive to attack this situation with vigilance.

3. To strive to cooperate and coordinate with other governmental agencies in an effort to provide maximum services to the citizens of Rogue River.

Rationale: Law enforcement agencies at the local, county, and state levels are operating with limited resources. A cooperative and carefully coordinated relationship between agencies will assure that they operate with maximum efficiency.

4. To promote crime prevention through education and community programs such as the Neighborhood Watch Program.

Rationale: Police-citizen cooperation directly results in more control over crime and maintains peace and order. The community must be an active partner. Through greater citizen responsibility, and by providing citizens with an opportunity to contribute individually and collectively to public safety, we can improve the quality of life for our residents.

## **Quality of Life**

**The City strives to maintain a high quality of livability for the residents of the City.**

1. To deliver the finest municipal services available in the most cost effective and efficient manner.

Rationale: The City constantly faces the struggle to provide quality municipal services and meet unfunded state and federal mandates with limited and declining resources.

2. To promote parks, open space and recreation activities for youth and adults.

Rationale: Parks, open space and recreation opportunities are valued highly by citizens of our community. The City is over one square mile in size and currently owns and maintains

seven parks within the City limits. This ratio of one (1) park per 321 in population should continue to be maintained. Careful planning must take place to assure that an adequate amount of open space is preserved as our population increases.

3. To encourage and support downtown retail and entertainment activities.

Rationale: The future of the downtown area is of major concern to the City. Emphasis must be placed on this area to ensure that it develops into a vibrant core of the community. In partnership with business leaders, the City encourages and supports downtown activities and improvements in an effort to maximize the economic benefit to the community and improve the amenities available to the citizens.

4. To update the Comprehensive Plan.

Rationale: To meet the needs and desires of the community and to assure that growth takes place in a manner consistent with statewide planning goals and blends with the desires of the community as outlined in our Strategic Plan.

5. To increasingly use computerization and technology to obtain and maintain available information for management, policy decision making, and the public.

Rationale: Technology is an asset in this information age of higher demands and dwindling resources.

6. To continue to review and update land use rules, regulations, and Ordinances relating to development.

Rationale: It is imperative that comprehensive development rules, regulations and Ordinances be in place in order to properly process land division development applications. Managed and orderly growth will protect the quality of life and the traditional rural atmosphere of the City.

7. To continue close cooperation between the City, School District, Fire District, and other community and volunteer groups within the City.

Rationale: Cooperation and teamwork within the community leads to a stronger sense of closeness with one another with positive results to the citizens.

8. To continue to review and update the City's Charter, operational policies and procedures.

Rationale: In order for the City to continue to operate effectively and efficiently, these policies and procedures need to be updated periodically.

9. To seek communication methods that will keep the community informed of City activities and projects.

Rationale: In order to keep the community informed of City activities, communication lines need to be broadened which will result in a better informed community and increase community involvement.

## BUDGET AND FINANCIAL POLICIES

Financial management policies shall maintain a balanced relationship between debt service requirements and current operation costs, manage growth of the tax base, actively seek alternative funding sources, minimize interest costs, and maximize investment returns.

1. Assure that current operating revenue is sufficient to support current operating expenditures, while giving high priority to funding capital assets with one-time revenues.

Rationale: Utilizing one-time revenues such as grants to fund on-going expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using these one-time revenues to fund capital assets better enables future administrations to cope with the financial problems when these revenue sources are discontinued.

2. Provide adequate contingency reserve appropriations not less than five (5%) percent of the General Fund and ten (10%) percent of the Water, Sewer and Street Funds to allow for unforeseen expenditures.

Rationale: Adequate contingency appropriations provide the City with the ability to address unforeseen expenditures.

3. Use grant funds as much as possible to provide for future capital improvements, allowing revenue to build reserves and avoid increasing indebtedness.

Rationale: Every effort must be made to plan and provide for necessary capital improvement projects. With careful thought and planning, many projects can be funded with development fees, grant funds, intergovernmental revenues, user fees and excess revenues to avoid the incurrence of debt.

4. Annually review fee schedules to assure that revenues adequately support the full cost of providing the service.

Rationale: Fees should grow at a rate that keeps pace with the cost of providing the service.

5. Actively pursue state and federal grants to provide additional resources.

Rationale: Utilizing outside revenue sources whenever possible relieves the local citizens of some of the financial burden and improves the local economy.

6. Reserve a minimum of twenty-percent (20%) of the revenue received from water sales for future capital improvements and debt repayment.

Rationale: The City's water rights are inadequate. However purchasing water rights from Lost Creek and an upgrade to the City's water treatment plant will increase fire protection and provide for additional reserve as the City continues to grow.

**City of Rogue River  
2020-2021 Annual Budget**

**BUDGET CALENDAR**

|                       |   |
|-----------------------|---|
| Dec 26, 2019          | City Council appoints a Budget Officer; Budget Committee Members reappointed.   |
| January 2             | City Council Review 2020-2021 Goals & Policies  |
| January 23            | City Council adopts 2020-2021 Goals and Policies.   |
| January 23            | Mid-year report (six month actual) distributed to Department Heads.   |
| February 14           | Department Heads estimate their expenditures for remainder of current year and turn in Fiscal year 2020-2021 budget requests to City Administrator.   |
| March 4               | City Administrator and Finance Officer review Budget requests with Department Heads and finalize Budget worksheets.   |
| March 13              | Public Works Director begins preparation of Five-Year Capital Improvement Plan.   |
| March 17              | Get quote from the paper  |
| March 19              | Notify Council and Budget Committee members of meeting by post card   |
| March 19              | City Council review 5-year Capital Imp Plan   |
| March 19              | Notice of Budget Committee Meeting is published for 2 weeks & posted on website.  |
| March 26              | City Council adopts 2020-2021 Five-Year Capital Improvement Plan; Capital Budget is incorporated into Budget draft.   |
| April 1               | Call Council and Budget Committee members reminding them of meeting   |
| April 1               | City Administrator reviews draft Budget with Mayor and Department Heads.  |
| April 2               | Post the Budget Committee Agenda  |
| April 2               | Packets ready to handout  |
| <b>April 9</b>        | Budget Committee Meeting; read Budget Message, distribution of proposed Budget, accept public input for comments and questions and approve Budget. Swear in new budget committee members if needed. |
| April 10              | Budget Committee Meeting; accept public input for comments and questions and approve Budget if needed.  |
| April 16              | Budget Committee Meeting; accept public input for comments and questions and approve Budget if needed.  |
| April 20              | Get quote from the paper LB-1   |
| May 6                 | Publish the LB-1. Include narrative of major change.  |
| May 28                | Budget Hearing; City Council to accept public input for comments and questions and adopts Budget and levy taxes.  |
| July 2                | Submit Levy certification documents & LB50 to County Assessor's Office. 3 <sup>rd</sup> Floor, 2 copies   |
| No later than Sept 20 | Submit copy of budget to Elections Office – 1101 W. Main – 2 <sup>nd</sup> floor.   |



**City of Rogue River  
2019-20 Annual Budget**

## **BUDGET PROCESS**

### **BUDGET PREPARATION**

The preparation of a budget is a complex process. The process affords both an interesting and challenging opportunity to reassess our plans and overall goals and means for accomplishing them. It's through this effort that the budget is the single most important policy document produced each year.

Preparation of the budget typically begins in mid January, with projection of City reserves and revenues and what the City can afford. At that time, the Department Heads are asked to estimate their expenditures for the remainder of the current year, and submit their requests for the coming year to the City Finance Officer. The Finance Officer meets with the City Administrator/Recorder, the Mayor and the Department Heads to review, revise and balance the budgets. Capital improvement projects are analyzed to insure they conform with the City's Five Year Capital Improvement Program, the City Council's Policy Goals and Objectives, the City's Budget and Financial Policies and the City's Comprehensive Plan.

### **BUDGET ADOPTION**

The Budget Committee, composed of an equal number of qualified electors and the City Council, meet publicly to review the budget document as proposed by the Budget Officer. Public hearings are conducted to obtain taxpayer comments, and publications are in newspapers as required. The Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget, as approved by the Budget Committee, is then published in a newspaper of general circulation in summary form, and the full document is made available during regular business hours at the City Hall for public inspection. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. Then the City Council legally enacts the budget by passage of a resolution. The budget is adopted on a basis consistent with generally accepted accounting principles, and appropriations lapse at the end of each fiscal year.

## **BUDGET AMENDMENTS**

It occasionally becomes necessary to make changes to the adopted budget. There are two methods by which Oregon State Budget Law allows the City's budget to be updated in the case of unforeseen circumstances.

The first method is to transfer budgeted amounts within a fund. These transfers usually involve transfers between major categories within a department, or transfers between departments within a fund. Transfers do not result in overall budget appropriation increases. Transfers are usually initiated by the City Administrator/Recorder upon a recommendation from a Department Head, and must be adopted by resolution of the City Council.

The second method results in a change in the total budget appropriations. The City Council may authorize supplemental appropriations during the year by adopting a supplemental budget. Examples of changes that would require the supplemental budget process are as follows:

The re-appropriation of monies from one fund to another; or

The appropriation of unanticipated grant funds; or

The appropriation of proceeds from the sale of property which necessitates the immediate purchase, construction or acquisition of different facilities.

The supplemental budget process requires public hearings, newspaper publications, and approval by the City Council.

## **BUDGET BASIS**

The City of Rogue River prepares the budgets for governmental funds (General Fund, Governmental Special Revenue Funds, Capital Project Funds, and the Debt Service Fund) using the modified accrual basis of accounting. Under this accounting method, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

The Utility funds are budgeted on a full accrual basis. Under this accounting method, revenues are recognized when they are obligated to the City and expenditures are recognized when a commitment is made.

**City of Rogue River  
2019-20 Annual Budget**

**HOW TO USE THE BUDGET**

The budget document serves two distinct purposes. One purpose is to present the City Council and public with a clear picture of the services the City provides, and of the policy alternatives that are available. The other purpose is to provide City management with a financial and operating plan that conforms to the City's accounting system.

The **Budget Message** section provides an overview of the key policy issues and programs in the budget, and presents major areas of emphasis for the City in 2018-19.

The **Schedules and Summaries** provide the heart of the document as an operating and financial plan.

The **General Fund** section contains General Fund revenue and expenditure summaries. It also provides detailed revenue and expenditure information, department descriptions, staffing levels, service level objectives, and prior year accomplishments for all departments within the General Fund.

The **Governmental Special Revenue Funds** section provides revenue and expenditure summaries for all Special Revenue Funds. It also provides detailed revenue and expenditure information, department descriptions, staffing levels, service level objectives, and prior year accomplishments for all departments within each Governmental Special Revenue Fund.

The **Capital Projects Funds** section contains summaries and detailed revenue and expenditure information for all Capital Projects Funds.

The **Debt Service** section contains information about the resources accumulated for and the payment of general long-term debt principal and interest.

The **Utility Funds** section contains revenue and expenditure summaries for the Water and Sewer Funds. It also provides detailed revenue and expenditure information, department descriptions, staffing levels, service level objectives, and prior year accomplishments for all departments within each Utility Special Revenue Fund.

The **Capital Improvements** section contains the City's Five Year Capital Improvement Program, and lists the 2019-20 portion of the plan.

The **Community Profile** provides a brief overview of the history, location, demographics and economic condition of the City in order to provide some insight to help individuals put Rogue River's budget into perspective.

The **Appendix** section includes a glossary of terms to help translate some of the budget jargon into plain English, and budget related resolutions.

### **Governmental Funds:**

**General Fund:** The General Fund is the City's general operating fund, and it accounts for the administrative, police protection, municipal court, park functions and building permits for the City. Principal sources of cash consist of license and permit fees, franchise fees, fines and forfeitures, intergovernmental revenue, investment income and the tax base levy.

Administration is funded from franchise fees, licenses, permits and fees, alcohol tax, cigarette tax, and investment income. Major expenses are for salary related expenses.

Police protection costs are funded from tax base revenues and transient room tax. Major expenses are salary related.

Municipal Court is funded from fines and forfeitures, and major expenses are salary related.

Parks are funded with State Revenue Sharing, Intergovernmental Revenue, Transient Room Tax, and reservation and lease income. Major expenditures are salary related.

Building Department is funded from building permits, structural, mechanical and plumbing. Major expenditures are salary related.

**Governmental Special Revenue Funds:** These funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

The Street Fund accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance and repair, including sidewalks and storm drains.

Prior to 2013-14 the Emergency Services (911) Fund accounted for the City's share of the State of Oregon's special telephone tax revenues. This revenue was restricted to providing emergency communication services through a local jurisdiction of all emergency service providers in Jackson County, Oregon. The tax revenues were sent directly by the State to the local jurisdiction. SB1559 now requires that the distribution of the Emergency Communications Tax be

made directly to the 9-1-1 jurisdictions.

The System Development Fund was established in accordance with State law to account for System Development Charges related to water supply, treatment and distribution; wastewater collection, transmission, treatment and disposal; drainage and flood control and transportation.

The Water Improvement Reserve Fund was established to reserve funds for the future expansion of the water system. The revenue in this fund is derived from interfund transfers and from a portion of the monthly water service revenue (20%) which is earmarked for system improvements and repayment of the loan from construction of the 1.2 million gallon water reservoir.

The Sewer Improvement Reserve Fund was established to reserve funds for future expansion of the wastewater treatment plant. The revenue in this fund was derived from interfund transfers from a portion of the sewer service revenue.

**Governmental Debt Service Fund:** The Debt Service Fund was established to account for bond and interest transactions related to the City General Obligation Bonds. This fund receives a portion of the property tax levy, and acts as a reserve and sinking fund for the bonded debt liability.

**Water and Sewer Revenue Bond Debt Service Fund:** The Sewer Revenue Bond Debt Service fund was established to account for bond, loan, and interest transactions related to the City's Revenue Bond. This fund receives a portion of the sewer user fees and acts as a reserve for the bonded debt liability.

**Utility Funds:** These funds account for the operations of the City's water and sewer utility services provided to the general public. Cost expenditures are recovered primarily through user charges.

The Water Fund accounts for operating the City's water system and distribution and treatment facilities. Revenue is derived from charges for services to water users.

The Sewer Fund accounts for operating the City's sewer collection system and treatment facility. Revenue is derived from charges for services based on water consumption.

**City of Rogue River  
2019-20 Annual Budget**

**SALARY RANGES**

| <u>POSITION</u>                          | <u>SALARY RANGE</u> |
|--|---------------------|
| City Administrator/Recorder              | 64,396 – 78,270     |
| Public Works Director                    | 54,954 – 66,789     |
| Police Chief                             | 53,955 – 65,582     |
| Finance Officer/Planning Assistant       | 51,938 – 63,128     |
| Police Corporal                          | 43,347 – 52,686     |
| Police Officer                           | 40,290 – 48,963     |
| City Recorder                            | 39,437 – 47,944     |
| City Planner                             | 39,000 – 47,403     |
| Maintenance Technician II                | 36,774 - 44,699     |
| Deputy Recorder/Court Clerk              | 35,818 – 43,534     |
| Police Clerk II                          | 35,818 - 43,534     |
| Maintenance Technician I                 | 34,798 – 42,307     |
| Police Clerk I                           | 32,011 - 38,917     |
| Accounting &<br>Administrative Assistant | 30,077 - 36,566     |
| Utility Worker                           | 30,077 - 36,566     |
| Clerk Typist                             | 24,877 – 30,243     |

City of Rogue River  
2019 – 2020 Annual Budget

## Capital Outlay Budget

### ADMINISTRATIVE

|           |                         |             |
|-----------|-------------------------|-------------|
| Equipment | Heat Pump Air Handler   | \$15,000.00 |
| Building  | City Hall Carpet, Paint | 0.00        |

### POLICE

|           |                    |           |
|-----------|--------------------|-----------|
| Equipment | Computer equipment | 31,500.00 |
| Building  |                    | 0.00      |

### PARKS

|           |                               |           |
|-----------|-------------------------------|-----------|
| Equipment | Leaf Vacuum                   | 10,000.00 |
| Building  | Bathroom and Storage Facility | 10,000.00 |

### STREETS

|           |                        |           |
|-----------|------------------------|-----------|
| Equipment | Leaf Vacuum, New Truck | 55,000.00 |
| Building  |                        | 0.00      |

### WATER

|           |               |           |
|-----------|---------------|-----------|
| Equipment | New Truck     | 8,000.00  |
| Building  | Lab enclosure | 10,000.00 |

### SEWER

|           |           |          |
|-----------|-----------|----------|
| Equipment | New Truck | 8,000.00 |
| Building  |           | 0.00     |

### SYSTEM DEVELOPMENT FUND

|                 |  |                   |
|-----------------|--|-------------------|
| SDC Plan Update |  | <u>110,000.00</u> |
|-----------------|--|-------------------|

**\$ 257,500.00**

# **General Fund**

## **Revenue and other Resources Detail**

### **Expenditure Detail**

Administration

Police

Municipal Court

Park Maintenance

Building Department

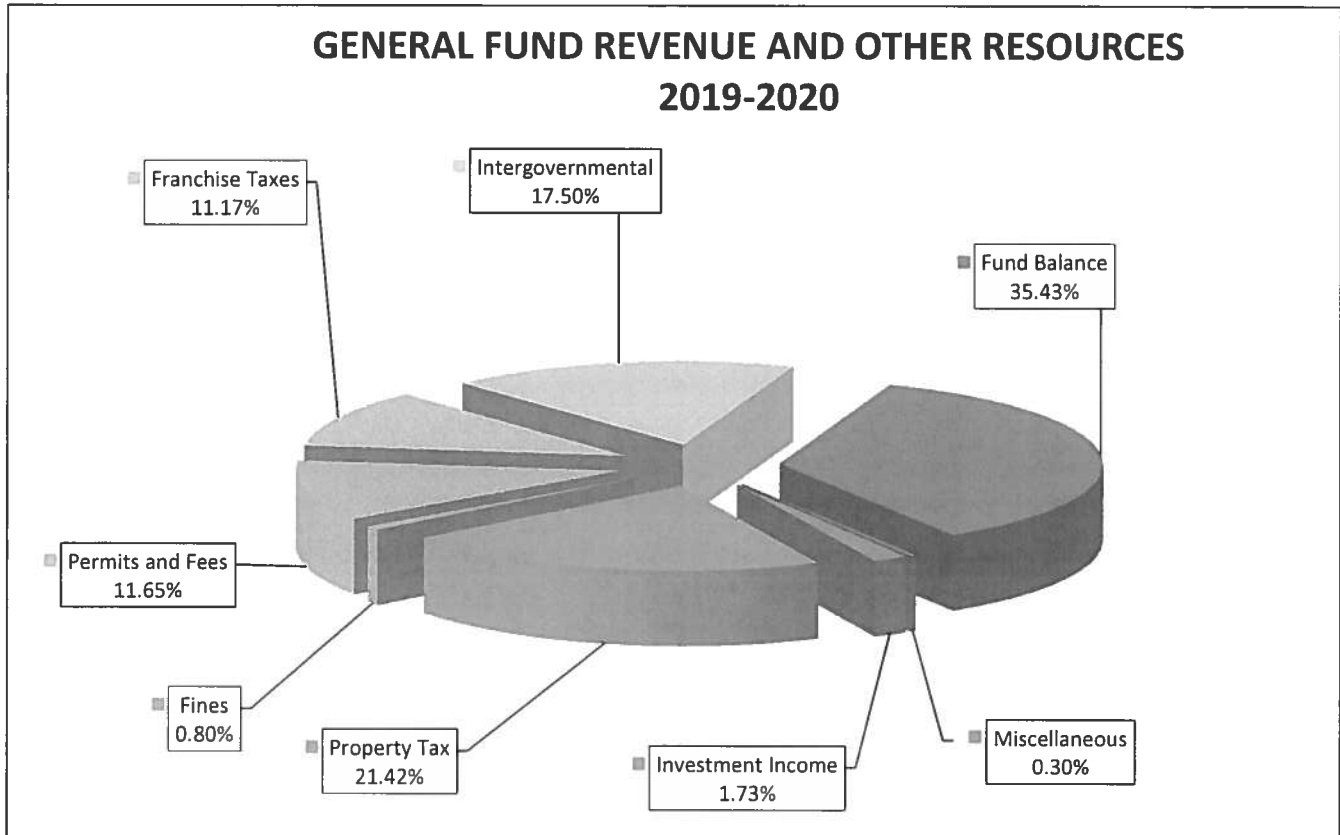
Capital Construction

Non-Departmental

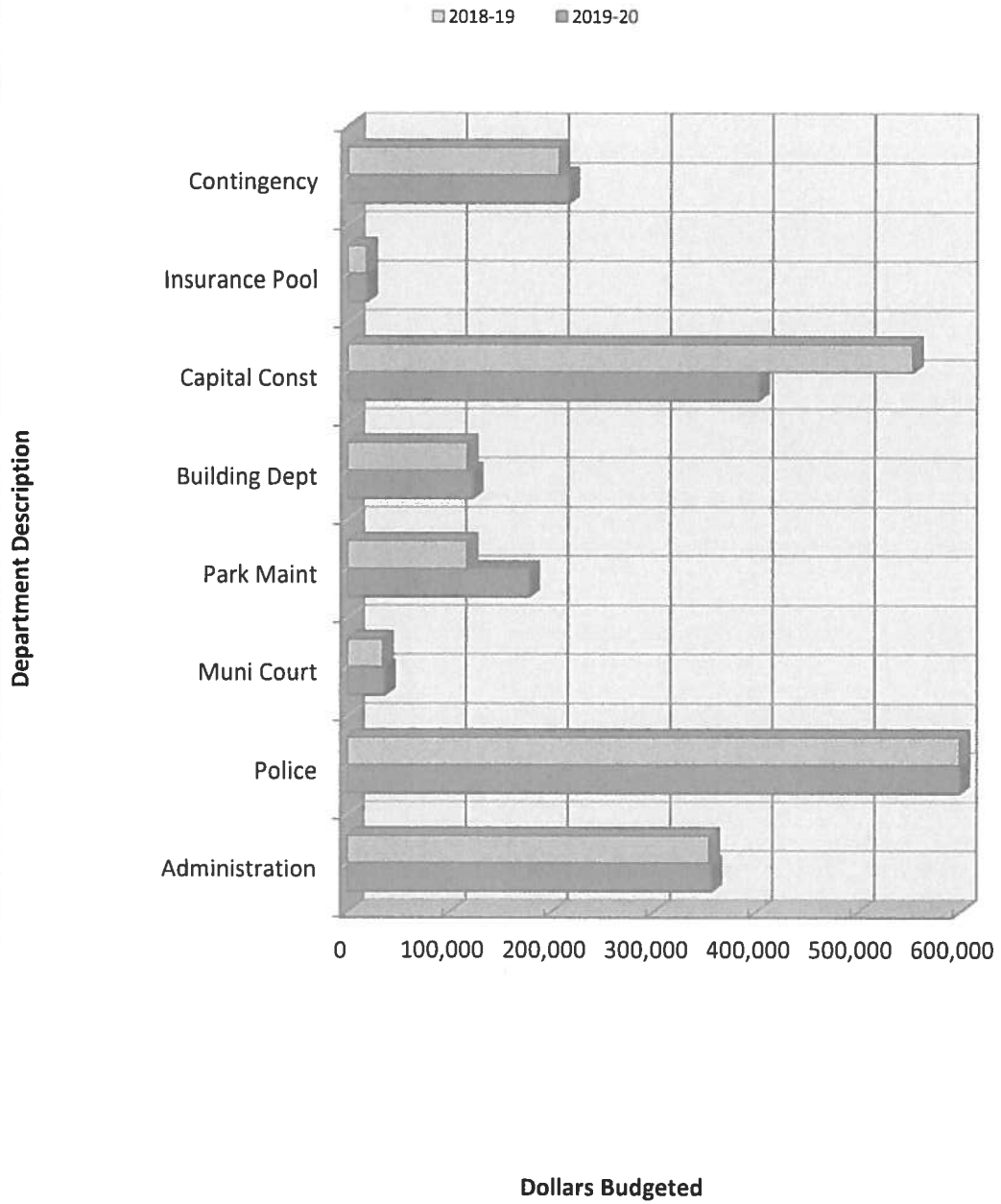


| REVENUE AND OTHER<br>RESOURCES DETAIL<br>GENERAL FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>TAXES</b>  |                     |                     |                     |                       |                       |                      |
| Current Property Tax                                  | \$484,515           | \$506,982           | \$480,000           | \$489,000             |                       |                      |
| Prior Property Tax                                    | 8,151               | 6,194               | 9,000               | 7,000                 |                       |                      |
| <b>TOTAL TAXES</b>                                    | <b>492,665</b>      | <b>513,175</b>      | <b>489,000</b>      | <b>496,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>FRANCHISE TAXES</b>                                |                     |                     |                     |                       |                       |                      |
| Telephone   | 6,955               | 4,492               | 6,100               | 6,100                 |                       |                      |
| Natural Gas   | 29,940              | 29,909              | 28,000              | 28,000                |                       |                      |
| Electricity   | 192,858             | 204,362             | 185,000             | 200,000               |                       |                      |
| Cable Television                                      | 24,685              | 30,647              | 24,000              | 24,600                |                       |                      |
| <b>TOTAL FRANCHISE TAXES</b>                          | <b>254,438</b>      | <b>269,409</b>      | <b>243,100</b>      | <b>258,700</b>        | <b>0</b>              | <b>0</b>             |
| <b>LICENSES, PERMITS, FEES</b>                        |                     |                     |                     |                       |                       |                      |
| Local Marijuana Tax                                   | 0                   | 0                   | 10,000              | 10,000                |                       |                      |
| Transient Room Tax                                    | 84,523              | 87,951              | 80,000              | 86,000                |                       |                      |
| Occupation Tax Licenses                               | 50,481              | 50,007              | 45,000              | 45,000                |                       |                      |
| Building Permits                                      | 91,058              | 82,560              | 31,000              | 31,000                |                       |                      |
| Lien Search Fees                                      | 2,425               | 2,400               | 2,000               | 2,000                 |                       |                      |
| Land Use Fees   | 4,700               | 9,250               | 6,500               | 6,500                 |                       |                      |
| Sign Permits  | 902                 | 892                 | 600                 | 600                   |                       |                      |
| Liquor License Permits                                | 870                 | 1,200               | 800                 | 800                   |                       |                      |
| Public Safety Fee                                     | 83,855              | 94,113              | 82,000              | 82,000                |                       |                      |
| Park Development Fees                                 | 10,500              | 9,000               | 5,000               | 5,000                 |                       |                      |
| <b>TOTAL LICENSES, PERMITS, FEES</b>                  | <b>329,315</b>      | <b>337,373</b>      | <b>262,900</b>      | <b>268,900</b>        | <b>0</b>              | <b>0</b>             |
| <b>FINES AND FORFEITS</b>                             |                     |                     |                     |                       |                       |                      |
| Non-Traffic Fines                                     | 1,352               | 818                 | 1,000               | 1,000                 |                       |                      |
| Other Fines   | 1,032               | 1,872               | 1,200               | 1,200                 |                       |                      |
| Traffic Fines   | 18,294              | 14,680              | 15,000              | 15,000                |                       |                      |
| Parking Fines   | 0                   | 0                   | 100                 | 100                   |                       |                      |
| Impound Fees  | 1,325               | 1,700               | 1,200               | 1,200                 |                       |                      |
| <b>TOTAL FINES &amp; FORFEITS</b>                     | <b>22,003</b>       | <b>19,070</b>       | <b>18,500</b>       | <b>18,500</b>         | <b>0</b>              | <b>0</b>             |
| <b>INTERGOVERNMENTAL REVENUE</b>                      |                     |                     |                     |                       |                       |                      |
| Liquor Tax  | 30,451              | 38,401              | 38,000              | 41,500                |                       |                      |
| Cigarette Tax   | 2,779               | 2,726               | 2,500               | 2,600                 |                       |                      |
| State Marijuana Tax                                   | 2,477               | 0                   | 20,000              | 6,600                 |                       |                      |
| MAP Funding   | 0                   | 3,600               | 3,600               | 3,600                 |                       |                      |
| State Revenue Sharing                                 | 24,868              | 64,476              | 24,500              | 24,500                |                       |                      |
| State Planning Grant                                  | 0                   | 1,000               | 0                   | 0                     |                       |                      |
| OR Parks Grant  | 4,992               | 4,992               | 440,123             | 326,444               |                       |                      |
| Jackson Soil & Water Grant                            | 13,010              | 0                   | 0                   | 0                     |                       |                      |
| <b>TOTAL INTERGOVERNMENTAL</b>                        | <b>78,577</b>       | <b>115,195</b>      | <b>528,723</b>      | <b>405,244</b>        | <b>0</b>              | <b>0</b>             |
| <b>MISCELLANEOUS</b>                                  |                     |                     |                     |                       |                       |                      |
| Investment Income                                     | 28,644              | 50,246              | 28,000              | 40,000                |                       |                      |
| Park Reservations                                     | 1,200               | 1,300               | 1,000               | 1,000                 |                       |                      |
| Insurance Recovery                                    | 0                   | 0                   | 0                   | 0                     |                       |                      |
| Donations   | 0                   | 0                   | 0                   | 0                     |                       |                      |
| Police Vehicle Loan Proceeds                          | 0                   | 0                   | 0                   | 0                     |                       |                      |
| Miscellaneous   | 7,500               | 7,972               | 6,000               | 7,000                 |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>                            | <b>37,343</b>       | <b>59,518</b>       | <b>35,000</b>       | <b>48,000</b>         | <b>0</b>              | <b>0</b>             |

| REVENUE AND OTHER RESOURCES DETAIL<br>GENERAL FUND (con't) | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                     |                     |                     |                       |                       |                      |
| From Debt Service Fund                                     | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INTERFUND TRANSFERS</b>                           | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>FUND BALANCE</b>  |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance                                     | 644,300             | 738,934             | 644,300             | 820,502               |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>                               | 644,300             | 738,934             | 644,300             | 820,502               | 0                     | 0                    |
| <b>GRAND TOTAL REVENUE</b>                                 | \$1,858,641         | \$2,052,674         | \$2,221,523         | \$2,315,846           | \$0                   | \$0                  |



# BUDGETED EXPENDITURES General Fund - By Department



| EXPENDITURE DETAIL                  |                  |                  |                  | 2019-2020        | 2019-2020  | 2019-2020  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------|------------|
| GENERAL FUND                        |                  |                  |                  | PROPOSED         | APPROVED   | ADOPTED    |
| ADMINISTRATION                      |                  |                  |                  |                  |            |            |
|                                     | 2016-2017        | 2017-2018        | 2018-2019        |                  |            |            |
|                                     | ACTUAL           | ACTUAL           | BUDGET           |                  |            |            |
| <b>PERSONNEL SERVICES</b>           |                  |                  |                  |                  |            |            |
| Regular Services - FTE 1.00         | \$43,997         | \$25,260         | \$44,326         | \$61,173         |            |            |
| Overtime                            | 103              | 95               | 397              | 682              |            |            |
| Holiday                             | 1,595            | 1,703            | 2,370            | 2,287            |            |            |
| Part Time                           | 7,159            | 0                | 4,856            | 4,856            |            |            |
| Fringe Benefits                     | 24,722           | 28,850           | 29,938           | 56,552           |            |            |
| Unused Vacation                     | 0                | 0                | 13,000           | 13,000           |            |            |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>77,575</b>    | <b>55,908</b>    | <b>94,887</b>    | <b>138,550</b>   | <b>0</b>   | <b>0</b>   |
| <b>MATERIALS AND SERVICES</b>       |                  |                  |                  |                  |            |            |
| Training                            | 3,307            | 3,047            | 4,000            | 4,500            |            |            |
| Memberships                         | 6,281            | 4,787            | 5,500            | 5,500            |            |            |
| Assessments                         | 0                | 184              | 0                | 0                |            |            |
| Public Relations                    | 13,080           | 12,151           | 12,500           | 12,500           |            |            |
| Insurance and Bonds                 | 20,724           | 2,182            | 15,000           | 15,000           |            |            |
| Planning Department                 | 855              | 641              | 5,000            | 5,000            |            |            |
| Legal Services                      | 7,737            | 9,533            | 25,000           | 25,000           |            |            |
| Accounting Services                 | 22,921           | 18,110           | 25,000           | 25,000           |            |            |
| Labor Negotiating Services          | 2,182            | 491              | 2,000            | 3,000            |            |            |
| Elections                           | 396              | 0                | 1,000            | 1,000            |            |            |
| Land Use Legal Fees                 | 0                | 0                | 5,000            | 5,000            |            |            |
| Contract Labor                      | 4,464            | 4,922            | 50,000           | 50,000           |            |            |
| Miscellaneous                       | 2,005            | 2,196            | 4,500            | 4,500            |            |            |
| Telephone                           | 6,790            | 4,729            | 5,500            | 7,500            |            |            |
| Electricity                         | 540              | 2,736            | 2,200            | 2,500            |            |            |
| Postage, Shipping, Freight          | 1,488            | 1,452            | 1,750            | 1,750            |            |            |
| Printing                            | 283              | 419              | 800              | 800              |            |            |
| Advertising                         | 1,214            | 486              | 2,000            | 2,000            |            |            |
| Other Office Supplies               | 1,210            | 1,382            | 4,500            | 4,500            |            |            |
| Janitorial Supplies                 | 71               | 106              | 400              | 400              |            |            |
| Subscriptions                       | 611              | 492              | 400              | 600              |            |            |
| Hardware                            | 9                | 0                | 250              | 250              |            |            |
| Personal Safety Supplies/Equipment  | 0                | 0                | 0                | 500              |            |            |
| Gardening Supplies                  | 0                | 0                | 150              | 150              |            |            |
| Maintenance Agreements              | 9,154            | 10,827           | 10,000           | 12,000           |            |            |
| Janitorial Services                 | 2,754            | 2,383            | 5,000            | 5,000            |            |            |
| Building Maintenance                | 1,720            | 72               | 5,000            | 5,000            |            |            |
| Computer Program/Equipment          | 6,222            | 2,164            | 7,000            | 7,000            |            |            |
| Equipment Repair                    | 1,416            | 0                | 1,500            | 1,500            |            |            |
| Plumbing Repair                     | 9                | 596              | 200              | 200              |            |            |
| Equipment Rental                    | 1,283            | 1,674            | 2,000            | 2,000            |            |            |
| Mileage/Car Rental                  | 267              | 1,494            | 2,000            | 2,000            |            |            |
| Lodging                             | 1,474            | 3,410            | 2,500            | 4,000            |            |            |
| Meals                               | 207              | 1,314            | 2,500            | 2,500            |            |            |
| Buildable Lands Inventory           | 0                | 0                | 0                | 0                |            |            |
| <b>TOTAL MATERIALS AND SERVICES</b> | <b>120,674</b>   | <b>93,980</b>    | <b>210,150</b>   | <b>218,150</b>   | <b>0</b>   | <b>0</b>   |
| <b>CAPITAL OUTLAY</b>               |                  |                  |                  |                  |            |            |
| Equipment                           | 2,500            | 0                | 15,000           | 15,000           |            |            |
| Building Improvements               | 0                | 0                | 35,000           | 0                |            |            |
| <b>TOTAL CAPITAL OUTLAY</b>         | <b>2,500</b>     | <b>0</b>         | <b>50,000</b>    | <b>15,000</b>    | <b>0</b>   | <b>0</b>   |
| <b>GRAND TOTAL ADMINISTRATION</b>   | <b>\$200,749</b> | <b>\$149,888</b> | <b>\$355,037</b> | <b>\$371,700</b> | <b>\$0</b> | <b>\$0</b> |

| EXPENDITURE DETAIL<br>GENERAL FUND<br>POLICE |                     |                     |                     | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                       |                       |                      |
| <b>PERSONNEL SERVICES</b>                    |                     |                     |                     |                       |                       |                      |
| Regular Services - FTE 6.4                   | \$288,903           | \$287,211           | \$318,325           | \$326,319             |                       |                      |
| Overtime                                     | 23,367              | 21,943              | 26,677              | 25,224                |                       |                      |
| Holiday                                      | 17,728              | 9,907               | 12,465              | 12,898                |                       |                      |
| Part Time                                    | 9,859               | 920                 | 10,000              | 10,000                |                       |                      |
| Standby                                      | 5,833               | 7,525               | 8,000               | 7,525                 |                       |                      |
| Fringe Benefits                              | 187,254             | 204,189             | 229,122             | 330,171               |                       |                      |
| Unused Vacation                              | 0                   | 817                 | 18,700              | 18,700                |                       |                      |
| <b>TOTAL PERSONNEL SERVICES</b>              | <b>532,944</b>      | <b>532,512</b>      | <b>623,289</b>      | <b>730,837</b>        | <b>0</b>              | <b>0</b>             |
| <b>MATERIALS AND SERVICES</b>                |                     |                     |                     |                       |                       |                      |
| Training                                     | 3,336               | 1,144               | 5,500               | 6,000                 |                       |                      |
| Memberships                                  | 680                 | 624                 | 1,000               | 1,000                 |                       |                      |
| Programs                                     | 2,538               | 2,242               | 3,600               | 8,000                 |                       |                      |
| Insurance and Bonds                          | 40,061              | 3,887               | 32,000              | 32,280                |                       |                      |
| Communications                               | 41,227              | 26,279              | 35,050              | 37,173                |                       |                      |
| Labor Negotiating Services                   | 2,182               | 183                 | 3,000               | 3,500                 |                       |                      |
| Miscellaneous                                | 3,042               | 1,027               | 1,500               | 2,000                 |                       |                      |
| Telephone                                    | 6,624               | 7,420               | 6,800               | 8,800                 |                       |                      |
| Electricity                                  | 177                 | 3,581               | 1,800               | 3,500                 |                       |                      |
| Postage, Shipping and Freight                | 459                 | 567                 | 700                 | 700                   |                       |                      |
| Printing                                     | 1,343               | 429                 | 800                 | 800                   |                       |                      |
| Advertising                                  | 953                 | 330                 | 1,000               | 1,000                 |                       |                      |
| Other Office Supplies                        | 1,185               | 1,804               | 3,000               | 3,000                 |                       |                      |
| First Aid Supplies                           | 0                   | 0                   | 200                 | 200                   |                       |                      |
| Camera Supplies                              | 0                   | 0                   | 500                 | 250                   |                       |                      |
| Janitorial Supplies                          | 19                  | 53                  | 200                 | 200                   |                       |                      |
| Subscriptions                                | 0                   | 0                   | 100                 | 100                   |                       |                      |
| Uniforms and Officer Equipment               | 5,376               | 2,451               | 4,500               | 6,000                 |                       |                      |
| Gasoline                                     | 9,785               | 10,187              | 15,000              | 15,000                |                       |                      |
| Vehicle Supplies                             | 101                 | 0                   | 700                 | 700                   |                       |                      |
| Investigative Supplies                       | 1,407               | 537                 | 1,000               | 2,000                 |                       |                      |
| Personal Safety Supplies/Equipment           | 7,171               | 2,502               | 3,500               | 9,000                 |                       |                      |
| Ammunition                                   | 1,180               | 361                 | 3,500               | 3,500                 |                       |                      |
| K-9 Supplies                                 | 0                   | 2,611               | 5,000               | 0                     |                       |                      |
| Maintenance Agreements                       | 4,110               | 2,943               | 5,000               | 5,500                 |                       |                      |
| Janitorial Services                          | 2,318               | 2,328               | 5,000               | 5,000                 |                       |                      |
| Building Maintenance                         | 11,174              | 1,839               | 10,000              | 10,000                |                       |                      |
| Vehicle Maintenance                          | 8,034               | 9,829               | 5,500               | 7,000                 |                       |                      |
| Computer Program/Equipment                   | 8,638               | 1,839               | 3,000               | 4,000                 |                       |                      |
| Equipment Repair                             | 65                  | 978                 | 2,500               | 2,500                 |                       |                      |
| Volunteer Services and Supplies              | 131                 | 162                 | 2,500               | 2,500                 |                       |                      |
| Mileage/Car Rentals                          | 402                 | 0                   | 500                 | 500                   |                       |                      |
| Lodging                                      | 1,979               | 910                 | 2,500               | 2,500                 |                       |                      |
| Meals  | 784                 | 250                 | 1,500               | 1,500                 |                       |                      |
| <b>TOTAL MATERIALS AND SERVICES</b>          | <b>166,478</b>      | <b>89,297</b>       | <b>167,950</b>      | <b>185,703</b>        | <b>0</b>              | <b>0</b>             |
| <b>CAPITAL OUTLAY</b>                        |                     |                     |                     |                       |                       |                      |
| Equipment                                    | 8,000               | 122,239             | 5,000               | 31,500                |                       |                      |
| Building Improvements                        | 0                   |                     | 20,000              | 0                     |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>                  | <b>8,000</b>        | <b>122,239</b>      | <b>25,000</b>       | <b>31,500</b>         | <b>0</b>              | <b>0</b>             |
| <b>DEBT SERVICE</b>                          |                     |                     |                     |                       |                       |                      |
| Vehicle Lease                                | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL DEBT SERVICE</b>                    | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL POLICE</b>                    | <b>\$707,422</b>    | <b>\$744,048</b>    | <b>\$816,239</b>    | <b>\$948,040</b>      | <b>\$0</b>            | <b>\$0</b>           |

lower 20-21

| EXPENDITURE DETAIL                  |                 |                 |                 | 2019-2020       | 2019-2020  | 2019-2020  |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|------------|------------|
| GENERAL FUND                        |                 |                 |                 | PROPOSED        | APPROVED   | ADOPTED    |
| MUNICIPAL COURT                     |                 |                 |                 |                 |            |            |
|                                     | 2016-2017       | 2017-2018       | 2018-2019       |                 |            |            |
|                                     | ACTUAL          | ACTUAL          | BUDGET          |                 |            |            |
| <b>PERSONNEL SERVICES</b>           |                 |                 |                 |                 |            |            |
| Regular Services - FTE .15          | \$6,747         | \$7,150         | \$7,257         | \$8,332         |            |            |
| Overtime                            | 310             | 287             | 309             | 369             |            |            |
| Holiday Pay                         | 260             | 277             | 290             | 295             |            |            |
| Part Time                           | 642             | 642             | 500             | 800             |            |            |
| Fringe Benefits                     | 4,612           | 5,274           | 5,452           | 8,007           |            |            |
| Unused Vacation                     | 0               | 0               | 3,800           | 3,800           |            |            |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>12,570</b>   | <b>13,630</b>   | <b>17,608</b>   | <b>21,603</b>   | <b>0</b>   | <b>0</b>   |
| <b>MATERIAL AND SERVICES</b>        |                 |                 |                 |                 |            |            |
| Training                            | 0               | 98              | 150             | 150             |            |            |
| Memberships                         | 50              | 50              | 200             | 200             |            |            |
| Assessments                         | 1,535           | 2,254           | 15,000          | 15,000          |            |            |
| Citation Refunds                    | 0               | 0               | 200             | 200             |            |            |
| Labor Negotiating Services          | 453             | 0               | 200             | 200             |            |            |
| Postage, Shipping, Freight          | 393             | 393             | 500             | 500             |            |            |
| Printing                            | 0               | 0               | 100             | 100             |            |            |
| Other Office Supplies               | 22              | 31              | 100             | 100             |            |            |
| Mileage/Car Rentals                 | 0               | 0               | 300             | 300             |            |            |
| Lodging                             | 0               | 0               | 250             | 250             |            |            |
| Meals                               | 0               | 0               | 150             | 150             |            |            |
| <b>TOTAL MATERIALS AND SERVICES</b> | <b>2,453</b>    | <b>2,826</b>    | <b>17,150</b>   | <b>17,150</b>   | <b>0</b>   | <b>0</b>   |
| <b>GRAND TOTAL MUNICIPAL COURT</b>  | <b>\$15,023</b> | <b>\$16,456</b> | <b>\$34,758</b> | <b>\$38,753</b> | <b>\$0</b> | <b>\$0</b> |

| EXPENDITURE DETAIL<br>GENERAL FUND<br>PARK MAINTENANCE | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>PERSONNEL SERVICES</b>                              |                     |                     |                     |                       |                       |                      |
| Regular Services - FTE 1.15                            | \$7,126             | \$3,715             | \$14,385            | \$43,044              |                       |                      |
| Overtime   | 326                 | 448                 | 718                 | 2,804                 |                       |                      |
| Holiday  | 273                 | 137                 | 531                 | 718                   |                       |                      |
| Part Time  | 541                 | 1,802               | 2,288               | 2,288                 |                       |                      |
| Standby  | 204                 | 295                 | 600                 | 600                   |                       |                      |
| Fringe Benefits  | 4,204               | 3,361               | 9,406               | 49,776                |                       |                      |
| Unused Vacation  | 100                 | 0                   | 1,100               | 1,100                 |                       |                      |
| <b>TOTAL PERSONNEL SERVICES</b>                        | <b>12,773</b>       | <b>9,758</b>        | <b>29,028</b>       | <b>100,330</b>        | <b>0</b>              | <b>0</b>             |
| <b>MATERIALS AND SERVICES</b>                          |                     |                     |                     |                       |                       |                      |
| Insurance and Bonds                                    | 2,846               | 227                 | 3,200               | 3,200                 |                       |                      |
| Tree City  | 9,179               | 5,769               | 10,000              | 10,000                |                       |                      |
| Labor Negotiating Services                             | 453                 | 0                   | 500                 | 500                   |                       |                      |
| Miscellaneous  | 31                  | 90                  | 700                 | 700                   |                       |                      |
| Telephone  | 0                   | 0                   | 50                  | 50                    |                       |                      |
| Electricity  | 6,697               | 6,237               | 7,200               | 7,200                 |                       |                      |
| Other Office Supplies                                  | 770                 | 0                   | 500                 | 500                   |                       |                      |
| Janitorial Supplies                                    | 3,239               | 2,891               | 3,000               | 3,000                 |                       |                      |
| Gasoline   | 1,291               | 622                 | 1,000               | 1,000                 |                       |                      |
| Vehicle Supplies                                       | 162                 | 277                 | 300                 | 300                   |                       |                      |
| Pipe/Pipe Fittings                                     | 918                 | 206                 | 800                 | 1,000                 |                       |                      |
| Tools  | 522                 | 207                 | 700                 | 1,000                 |                       |                      |
| Electrical Supplies/Repairs                            | 2,312               | 704                 | 2,500               | 2,500                 |                       |                      |
| Hardware   | 517                 | 388                 | 500                 | 500                   |                       |                      |
| Personal Safety Supplies/Equipment                     | 1,265               | 724                 | 1,400               | 1,000                 |                       |                      |
| Maintenance Agreements                                 | 5,247               | 2,468               | 9,200               | 7,500                 |                       |                      |
| Janitorial Services                                    | 0                   | 124                 | 400                 | 200                   |                       |                      |
| Building and Grounds Maintenance                       | 3,382               | 7,307               | 8,500               | 8,500                 |                       |                      |
| Vehicle Repair and Maintenance                         | 1,512               | 1,699               | 1,800               | 1,800                 |                       |                      |
| Equipment Repair                                       | 1,667               | 1,469               | 1,200               | 1,200                 |                       |                      |
| Plumbing Repair  | 464                 | 372                 | 800                 | 800                   |                       |                      |
| Equipment Rental                                       | 1,662               | 358                 | 1,500               | 1,000                 |                       |                      |
| Patching and Paving                                    | 0                   | 3,000               | 3,000               | 3,000                 |                       |                      |
| Signs  | 431                 | 320                 | 400                 | 200                   |                       |                      |
| Irrigation Charge                                      | 15                  | 770                 | 1,000               | 1,000                 |                       |                      |
| <b>TOTAL MATERIALS AND SERVICES</b>                    | <b>44,579</b>       | <b>36,229</b>       | <b>60,150</b>       | <b>57,650</b>         | <b>0</b>              | <b>0</b>             |
| <b>CAPITAL OUTLAY</b>                                  |                     |                     |                     |                       |                       |                      |
| Equipment  | 4,031               | 0                   | 5,000               | 10,000                |                       |                      |
| System Improvements                                    | 6,418               | 0                   | 10,000              | 10,000                |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>                            | <b>10,449</b>       | <b>0</b>            | <b>15,000</b>       | <b>20,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>DEBT SERVICE</b>                                    |                     |                     |                     |                       |                       |                      |
| Park Property purchase                                 | 13,084              | 13,084              | 13,200              | 13,200                |                       |                      |
| <b>TOTAL DEBT SERVICE</b>                              | <b>13,084</b>       | <b>13,084</b>       | <b>13,200</b>       | <b>13,200</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL PARKS</b>                               | <b>\$80,884</b>     | <b>\$59,071</b>     | <b>\$117,378</b>    | <b>\$191,180</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>GENERAL FUND<br>BUILDING DEPARTMENT | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>PERSONNEL SERVICES</b>                                 |                     |                     |                     |                       |                       |                      |
| Regular Services - FTE .35                                | \$11,670            | \$15,092            | \$14,959            | \$19,292              |                       |                      |
| Overtime  | 0                   | 0                   | 1,195               | 229                   |                       |                      |
| Holiday   | 434                 | 589                 | 855                 | 701                   |                       |                      |
| Part Time   | 0                   | 0                   | 0                   | 0                     |                       |                      |
| Fringe Benefits   | 8,477               | 11,416              | 11,987              | 19,655                |                       |                      |
| Unused Vacation   | 0                   | 0                   | 2,600               | 2,600                 |                       |                      |
| <b>TOTAL PERSONNEL SERVICES</b>                           | <b>20,581</b>       | <b>27,097</b>       | <b>31,596</b>       | <b>42,477</b>         | <b>0</b>              | <b>0</b>             |
| <b>MATERIAL AND SERVICES</b>                              |                     |                     |                     |                       |                       |                      |
| Training  | 0                   | 0                   | 600                 | 600                   |                       |                      |
| Membership  | 0                   | 135                 | 125                 | 150                   |                       |                      |
| Assessments   | 39,869              | 11,158              | 21,000              | 21,000                |                       |                      |
| Insurance and Bonds                                       | 5,504               | 455                 | 3,800               | 3,800                 |                       |                      |
| Building Inspections                                      | 20,779              | 22,362              | 31,080              | 31,080                |                       |                      |
| Plumbing/Mechanical Inspections                           | 9,875               | 10,016              | 12,151              | 12,151                |                       |                      |
| Legal Services  | 600                 | 0                   | 1,500               | 1,500                 |                       |                      |
| Accounting Services                                       | 5,397               | 6,029               | 4,500               | 4,500                 |                       |                      |
| Labor Negotiating Services                                | 453                 | 183                 | 500                 | 500                   |                       |                      |
| Contract Labor  | 0                   | 0                   | 5,000               | 5,000                 |                       |                      |
| Miscellaneous   | 0                   | 200                 | 250                 | 250                   |                       |                      |
| Telephone   | 3,006               | 1,334               | 2,800               | 1,800                 |                       |                      |
| Electricity   | 906                 | 0                   | 1,000               | 1,000                 |                       |                      |
| Postage, Shipping, Freight                                | 242                 | 242                 | 250                 | 250                   |                       |                      |
| Printing  | 100                 | 0                   | 100                 | 100                   |                       |                      |
| Other Office Supplies                                     | 0                   | 113                 | 700                 | 700                   |                       |                      |
| Subscriptions   | 0                   | 0                   | 350                 | 350                   |                       |                      |
| Mileage   | 0                   | 0                   | 100                 | 100                   |                       |                      |
| Lodging   | 154                 | 0                   | 150                 | 150                   |                       |                      |
| Meals   | 0                   | 0                   | 100                 | 100                   |                       |                      |
| <b>TOTAL MATERIALS AND SERVICES</b>                       | <b>86,884</b>       | <b>52,227</b>       | <b>86,056</b>       | <b>85,081</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL BUILDING</b>                               | <b>\$107,465</b>    | <b>\$79,324</b>     | <b>\$117,652</b>    | <b>\$127,558</b>      | <b>\$0</b>            | <b>\$0</b>           |



| EXPENDITURE DETAIL<br>GENERAL FUND<br>CAPITAL CONSTRUCTION |  |  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|--|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL CONSTRUCTION PROJECTS</b>                       |  |  |                     |                     |                     |                       |                       |                      |
| Palmerston Park Pond and Paving                            |  |  | 0                   | 0                   | 0                   | 50,500                |                       |                      |
| Rooster Park Planning and Construction                     |  |  | \$6,259             | \$2,568             | \$553,916           | 352,444               |                       |                      |
| <b>TOTAL CAPITAL CONSTRUCTION</b>                          |  |  | 6,259               | 2,568               | 553,916             | 402,944               | 0                     | 0                    |
| <b>GRAND TOTAL<br/>CAPITAL CONSTRUCTION</b>                |  |  | \$6,259             | \$2,568             | \$553,916           | \$402,944             | \$0                   | \$0                  |

| EXPENDITURE DETAIL<br>GENERAL FUND<br>NON-DEPARTMENTAL |  |  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|--|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INSURANCE POOL CLAIMS</b>                           |  |  |                     |                     |                     |                       |                       |                      |
| Insurance Pool Claims                                  |  |  | \$1,267             | \$3,071             | \$18,850            | \$18,850              |                       |                      |
| <b>TOTAL INSURANCE POOL CLAIMS</b>                     |  |  | 1,267               | 3,071               | 18,850              | 18,850                | 0                     | 0                    |
| <b>CONTINGENCY</b>                                     |  |  | 0                   | 0                   | 207,193             | 216,821               |                       |                      |
| <b>TOTAL CONTINGENCY</b>                               |  |  | 0                   | 0                   | 207,193             | 216,821               | 0                     | 0                    |
| <b>GRAND TOTAL<br/>NON-DEPARTMENTAL</b>                |  |  | 1,267               | 3,071               | 226,043             | 235,671               | 0                     | 0                    |
| <b>GRAND TOTAL EXPENDITURES</b>                        |  |  | \$1,119,069         | \$1,054,426         | \$2,221,023         | \$2,315,846           | \$0                   | \$0                  |

# **System Development Fund**

**Revenue and other Resources Detail**

**Expenditure Detail**

| REVENUE AND OTHER RESOURCES<br>DETAIL SYSTEM DEVELOPMENT FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>SYSTEM DEVELOPMENT CHARGES</b>                             |                     |                     |                     |                       |                       |                      |
| Water   | \$88,312            | \$41,832            | \$46,480            | \$46,480              |                       |                      |
| Sewer   | 27,060              | 18,934              | 13,530              | 13,530                |                       |                      |
| Street  | 32,240              | 59,489              | 16,120              | 16,120                |                       |                      |
| Storm Drain   | 22,620              | 9,048               | 11,310              | 11,310                |                       |                      |
| <b>TOTAL SYSTEM DEV. CHARGES</b>                              | <b>170,232</b>      | <b>129,303</b>      | <b>87,440</b>       | <b>87,440</b>         | <b>0</b>              | <b>0</b>             |
| <b>MISCELLANEOUS REVENUE</b>                                  |                     |                     |                     |                       |                       |                      |
| Investment Income   | 6,862               | 12,077              | 8,000               | 16,000                |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>                                    | <b>6,862</b>        | <b>12,077</b>       | <b>8,000</b>        | <b>16,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>FUND BALANCE</b>   |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance  | 1,829,286           | 1,829,286           | 1,876,880           | 2,058,260             |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>                                  | <b>1,829,286</b>    | <b>1,829,286</b>    | <b>1,876,880</b>    | <b>2,058,260</b>      | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL REVENUES</b>                                   | <b>\$2,006,380</b>  | <b>\$1,970,666</b>  | <b>\$1,972,320</b>  | <b>\$2,161,700</b>    | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>SYSTEM DEVELOPMENT FUND<br>CAPITAL CONSTRUCTION | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL OUTLAY</b>   |                     |                     |                     |                       |                       |                      |
| SDC Plan Update   | \$0                 | \$0                 | \$72,258            | \$110,000             |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>0</b>            | <b>0</b>            | <b>72,258</b>       | <b>110,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>CAPITAL CONSTRUCTION</b>   |                     |                     |                     |                       |                       |                      |
|   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL CAPITAL CONSTRUCTION</b>                                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>TOTAL CAPITAL PROJECTS</b>   | <b>\$0</b>          | <b>\$0</b>          | <b>\$72,258</b>     | <b>\$110,000</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>SYSTEM DEVELOPMENT FUND<br>NON-DEPARTMENTAL | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INTERFUND TRANSFER</b>   |                     |                     |                     |                       |                       |                      |
| To Sewer Fund   | \$0                 | \$0                 | \$45,000            | \$40,000              |                       |                      |
| To Street Fund  | 0                   | 0                   | 23,600              | 65,000                |                       |                      |
| To Water Fund   | 0                   | 0                   | 0                   | 0                     |                       |                      |
| To General Fund   | 0                   | 0                   | 0                   | 0                     |                       |                      |
| <b>TOTAL INTERFUND TRANSFER</b>                                   | <b>0</b>            | <b>0</b>            | <b>68,600</b>       | <b>105,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>CONTINGENCY</b>  |                     |                     |                     |                       |                       |                      |
|   | 160,000             | 0                   | 209,329             | 226,702               |                       |                      |
| <b>TOTAL CONTINGENCY</b>  | <b>160,000</b>      | <b>0</b>            | <b>209,329</b>      | <b>226,702</b>        | <b>0</b>              | <b>0</b>             |
| <b>RESERVED FOR FUTURE CAPITAL PROJ.</b>                          |                     |                     |                     |                       |                       |                      |
| Water System  | 0                   | 419,366             | 530,400             | 469,090               |                       |                      |
| Sewer System  | 0                   | 465,604             | 497,900             | 608,079               |                       |                      |
| Street System   | 0                   | 267,724             | 306,810             | 330,100               |                       |                      |
| Storm Drain System  | 0                   | 257,937             | 287,023             | 312,729               |                       |                      |
| <b>TOTAL RESERVE</b>  | <b>0</b>            | <b>1,410,631</b>    | <b>1,622,133</b>    | <b>1,719,998</b>      | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL EXPENSE AND RESERVES</b>                           | <b>\$160,000</b>    | <b>\$1,410,631</b>  | <b>\$1,972,320</b>  | <b>\$2,161,700</b>    | <b>\$0</b>            | <b>\$0</b>           |

10 Homes  
Habitat

# **Street Fund**

## **Revenue and other Resources Detail**

### **Expenditure Detail**

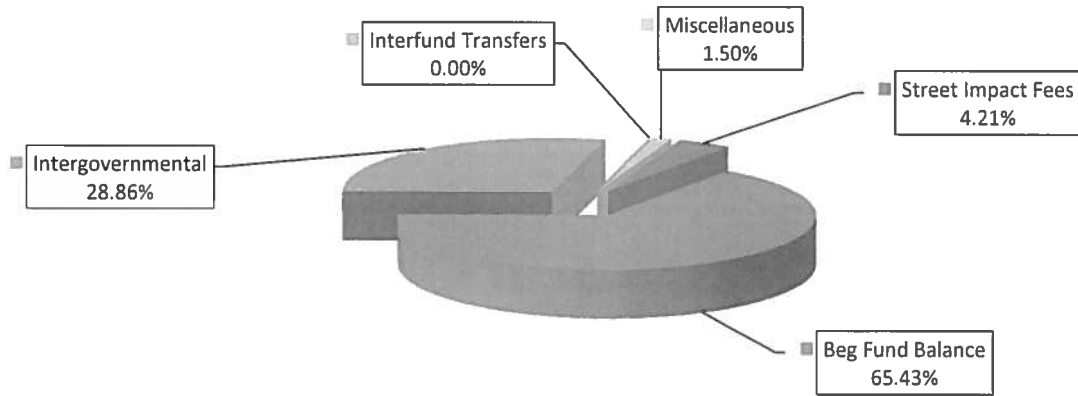
Maintenance

Capital Construction

Non-Departmental

| REVENUE AND OTHER<br>RESOURCES DETAIL<br>STREET FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INTERGOVERNMENTAL REVENUE</b>                     |                     |                     |                     |                       |                       |                      |
| State Gasoline Tax                                   | \$130,964           | \$138,317           | \$130,964           | \$140,000             |                       |                      |
| Pine/Main Signal Fund                                | 5,493               | 845                 | 0                   | 0                     |                       |                      |
| State Street Grant                                   | 0                   |                     | 0                   | 100,000               |                       |                      |
| <b>TOTAL INTERGOVERNMENTAL</b>                       | <b>136,457</b>      | <b>139,162</b>      | <b>130,964</b>      | <b>240,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>FEES</b>  |                     |                     |                     |                       |                       |                      |
| Street Impact fee                                    | 85,464              | 47,367              | 35,000              | 35,000                |                       |                      |
| <b>TOTAL FEES</b>                                    | <b>85,464</b>       | <b>47,367</b>       | <b>35,000</b>       | <b>35,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>INTERFUND TRANSFERS</b>                           |                     |                     |                     |                       |                       |                      |
| From System Development Fund                         | 92,000              | 0                   | 23,600              | 0                     |                       |                      |
| <b>TOTAL INTERFUND TRANSFERS</b>                     | <b>92,000</b>       | <b>0</b>            | <b>23,600</b>       | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>MISCELLANEOUS REVENUE</b>                         |                     |                     |                     |                       |                       |                      |
| Investment Income                                    | 3,812               | 6,709               | 3,200               | 8,000                 |                       |                      |
| Miscellaneous  | 2,237               | 2,583               | 4,500               | 4,500                 |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>                           | <b>6,049</b>        | <b>9,292</b>        | <b>7,700</b>        | <b>12,500</b>         | <b>0</b>              | <b>0</b>             |
| <b>FUND BALANCE</b>                                  |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance                               | 483,063             | 517,415             | 483,063             | 544,034               |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>                         | <b>483,063</b>      | <b>517,415</b>      | <b>483,063</b>      | <b>544,034</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL REVENUE</b>                           | <b>\$803,033</b>    | <b>\$713,236</b>    | <b>\$680,327</b>    | <b>\$831,534</b>      | <b>\$0</b>            | <b>\$0</b>           |

### STREET FUND REVENUE AND OTHER RESOURCES 2019-2020



| EXPENDITURE DETAIL<br>STREET FUND<br>MAINTENANCE |                     |                     |                     | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                       |                       |                      |
| <b>PERSONNEL SERVICES</b>                        |                     |                     |                     |                       |                       |                      |
| Regular Services - FTE 1.5                       | \$20,238            | \$25,014            | \$41,244            | \$68,440              |                       |                      |
| Overtime   | 1,004               | 1,356               | 2,037               | 4,900                 |                       |                      |
| Holiday  | 1,011               | 930                 | 1,560               | 2,496                 |                       |                      |
| Part Time  | 8,241               | 3,605               | 4,576               | 4,576                 |                       |                      |
| Standby  | 594                 | 855                 | 610                 | 855                   |                       |                      |
| Fringe Benefits                                  | 16,422              | 18,564              | 27,956              | 73,650                |                       |                      |
| Unused Vacation                                  | 100                 | 0                   | 1,100               | 1,100                 |                       |                      |
| <b>TOTAL PERSONNEL SERVICES</b>                  | <b>47,610</b>       | <b>50,324</b>       | <b>79,083</b>       | <b>156,017</b>        | <b>0</b>              | <b>0</b>             |
| <b>MATERIALS AND SERVICES</b>                    |                     |                     |                     |                       |                       |                      |
| Training   | 0                   | 0                   | 200                 | 400                   |                       |                      |
| Member Dues                                      | 348                 | 348                 | 400                 | 400                   |                       |                      |
| Insurance and Bonds                              | 5,504               | 455                 | 4,000               | 4,000                 |                       |                      |
| Legal Services                                   | 0                   | 0                   | 500                 | 500                   |                       |                      |
| Labor Negotiating Services                       | 453                 | 0                   | 500                 | 500                   |                       |                      |
| Engineering Services                             | 1,543               | 6,082               | 10,000              | 10,000                |                       |                      |
| Miscellaneous                                    | 292                 | 1,724               | 600                 | 600                   |                       |                      |
| Telephone  | 0                   | 0                   | 200                 | 200                   |                       |                      |
| Electricity                                      | 24,476              | 28,102              | 25,000              | 25,000                |                       |                      |
| Advertising                                      | 0                   | 136                 | 400                 | 400                   |                       |                      |
| Other Office Supplies                            | 50                  | 0                   | 100                 | 100                   |                       |                      |
| Gasoline   | 1,626               | 1,166               | 2,400               | 2,400                 |                       |                      |
| Vehicle Supplies                                 | 681                 | 161                 | 700                 | 700                   |                       |                      |
| Tools  | 383                 | 234                 | 600                 | 2,000                 |                       |                      |
| Electrical Supplies/Repairs                      | 97                  | 23                  | 600                 | 1,000                 |                       |                      |
| Hardware/Gardening Supplies                      | 360                 | 147                 | 400                 | 400                   |                       |                      |
| Personal Safety Equip. & Uniforms                | 394                 | 1,900               | 800                 | 800                   |                       |                      |
| Maintenance Agreements                           | 6,416               | 11,620              | 9,000               | 9,000                 |                       |                      |
| Janitorial Services/Supplies                     | 0                   | 1,694               | 200                 | 400                   |                       |                      |
| Building & Grounds Maintenance                   | 923                 | 1,655               | 1,200               | 5,000                 |                       |                      |
| Vehicle Repair and Maintenance                   | 3,659               | 2,251               | 3,500               | 3,500                 |                       |                      |
| Equipment Repair/Maintenance                     | 4,440               | 240                 | 2,000               | 3,000                 |                       |                      |
| Equipment Rental                                 | 211                 | 431                 | 500                 | 1,000                 |                       |                      |
| Striping   | 4,984               | 5,347               | 8,500               | 8,500                 |                       |                      |
| Gravel   | 0                   | 509                 | 2,000               | 3,000                 |                       |                      |
| Patching and Paving                              | 229                 | 16,410              | 12,600              | 12,600                |                       |                      |
| Signs  | 2,971               | 2,833               | 3,500               | 3,500                 |                       |                      |
| Mowing and Spraying                              | 0                   | 0                   | 1,500               | 1,500                 |                       |                      |
| Emergency Materials/Services                     | 32                  | 4,599               | 200                 | 200                   |                       |                      |
| System Maintenance                               | 30,270              | 22,684              | 30,000              | 30,000                |                       |                      |
| Mileage/Car Rentals                              | 0                   | 0                   | 100                 | 100                   |                       |                      |
| Lodging  | 0                   | 0                   | 100                 | 100                   |                       |                      |
| Meals  | 61                  | 70                  | 150                 | 150                   |                       |                      |
| System Mapping                                   | 0                   | 0                   | 1,000               | 1,000                 |                       |                      |
| Transportation SDC Study                         | 0                   | 0                   | 0                   | 0                     |                       |                      |
| <b>TOTAL MATERIAL AND SERVICES</b>               | <b>90,399</b>       | <b>110,821</b>      | <b>123,450</b>      | <b>131,950</b>        | <b>0</b>              | <b>0</b>             |
| <b>CAPITAL OUTLAY</b>                            |                     |                     |                     |                       |                       |                      |
| Equipment  | 5,000               | 0                   | 30,000              | 55,000                |                       |                      |
| Building Improvements                            | 0                   | 0                   | 5,000               | 0                     |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>                      | <b>5,000</b>        | <b>0</b>            | <b>35,000</b>       | <b>55,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL MAINTENANCE</b>                   | <b>\$143,009</b>    | <b>\$161,145</b>    | <b>\$237,533</b>    | <b>\$342,967</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>STREET FUND<br>CAPITAL CONSTRUCTION |        |                  |                 | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|--------|------------------|-----------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL CONSTRUCTION PROJECTS</b>                      |        |                  |                 |                     |                     |                     |                       |                       |                      |
| LED Street Lights and City Buildings                      |        | 0                | 0               | 0                   | 79,500              |                     |                       |                       |                      |
| Robbins Avenue - Grade and Pave                           |        | 0                | 0               | 0                   | 15,800              |                     |                       |                       |                      |
| Sidewalk & Storm Drain Oak St. 1st to 4th                 |        | 0                | 0               | 0                   | 165,000             |                     |                       |                       |                      |
| First Street Grind and Overlay                            | 41,837 | 0                | 0               | 0                   | 0                   |                     |                       |                       |                      |
| Sidewalk Lil Pantry to Wards Creek Bridge                 | 0      | 0                | 40,000          | 0                   | 0                   |                     |                       |                       |                      |
| North River Road Storm Drain Installation                 | 0      | 28,000           | 55,000          | 0                   | 0                   |                     |                       |                       |                      |
| Third Street Storm Drain Improvements                     | 0      | 0                | 5,600           | 0                   | 0                   |                     |                       |                       |                      |
| East Main St. (Wards Creek) Bridge Repair                 | 98,545 | 0                | 0               | 0                   | 0                   |                     |                       |                       |                      |
| Wards Creek Rd. Shoulder Widening                         | 2,226  | 0                | 0               | 0                   | 0                   |                     |                       |                       |                      |
| Broadway Street Storm Drain Improvements                  | 0      | 0                | 18,000          | 0                   | 0                   |                     |                       |                       |                      |
| <b>TOTAL CAPITAL CONSTRUCTION</b>                         |        | <b>\$142,609</b> | <b>\$28,000</b> | <b>\$118,600</b>    | <b>\$260,300</b>    |                     | <b>\$0</b>            |                       | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>STREET FUND<br>NON-DEPARTMENTAL |  |                  |                  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|--|------------------|------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INSURANCE POOL CLAIMS</b>                          |  |                  |                  |                     |                     |                     |                       |                       |                      |
| Insurance Pool Claims                                 |  | \$0              | \$0              | \$0                 | \$0                 |                     | \$0                   | \$0                   | \$0                  |
| <b>TOTAL INSURANCE POOL CLAIMS</b>                    |  | <b>0</b>         | <b>0</b>         | <b>0</b>            | <b>0</b>            |                     | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>CONTINGENCY</b>                                    |  |                  |                  |                     |                     |                     |                       |                       |                      |
| TOTAL CONTINGENCY                                     |  | 0                | 0                | 324,194             | 228,267             |                     |                       | 0                     | 0                    |
| <b>TOTAL CONTINGENCY</b>                              |  | <b>0</b>         | <b>0</b>         | <b>324,194</b>      | <b>228,267</b>      |                     |                       | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL NON-DEPARTMENTAL</b>                   |  | <b>0</b>         | <b>0</b>         | <b>324,194</b>      | <b>228,267</b>      |                     |                       | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL EXPENDITURES</b>                       |  | <b>\$285,617</b> | <b>\$189,145</b> | <b>\$680,327</b>    | <b>\$831,534</b>    |                     | <b>\$0</b>            |                       | <b>\$0</b>           |

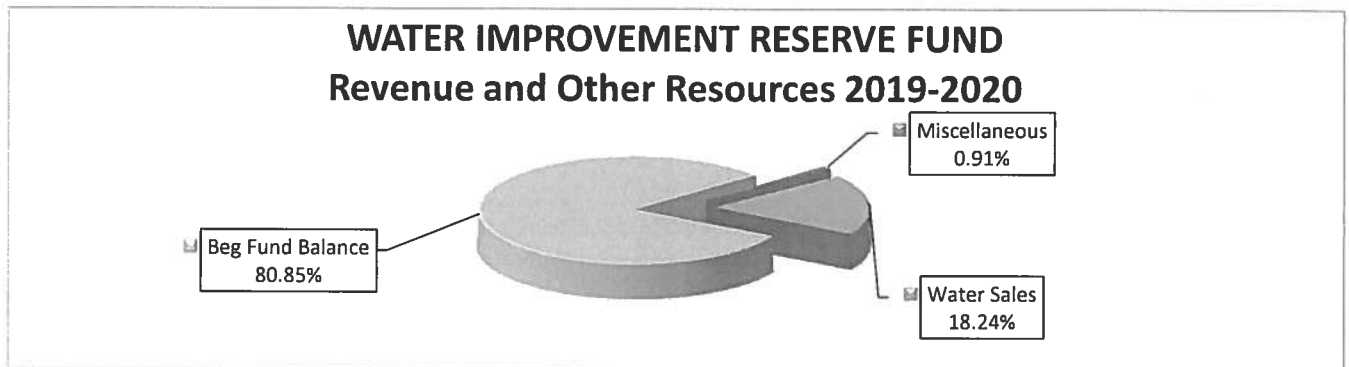
# **Water Improvement Reserve Fund**

**Revenue and other Resources Detail**

**Expenditure Detail**



| REVENUE AND OTHER RESOURCES<br>WATER IMPROVEMENT RESERVE | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CHARGES FOR SERVICE</b>                               |                     |                     |                     |                       |                       |                      |
| Water Sales  | \$104,022           | \$113,236           | \$105,000           | \$120,000             |                       |                      |
| TOTAL CHARGES FOR SERVICE                                | 104,022             | 113,236             | 105,000             | 120,000               | 0                     | 0                    |
| <b>MISCELLANEOUS REVENUE</b>                             |                     |                     |                     |                       |                       |                      |
| Investment Income  | 2,541               | 4,473               | 3,000               | 6,000                 |                       |                      |
| TOTAL MISCELLANEOUS                                      | 2,541               | 4,473               | 3,000               | 6,000                 | 0                     | 0                    |
| <b>INTERFUND TRANSFERS</b>                               |                     |                     |                     |                       |                       |                      |
| From Water   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| TOTAL INTERFUND TRANSFERS                                | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>FUND BALANCE</b>                                      |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance                                   | 552,506             | 480,160             | 488,096             | 531,991               |                       |                      |
| TOTAL OTHER RESOURCES                                    | 552,506             | 480,160             | 488,096             | 531,991               | 0                     | 0                    |
| <b>GRAND TOTAL REVENUE</b>                               | <b>\$659,069</b>    | <b>\$597,869</b>    | <b>\$596,096</b>    | <b>\$657,991</b>      | <b>\$0</b>            | <b>\$0</b>           |



| EXPENDITURE DETAIL<br>WATER IMPROVEMENT RESERVE | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL OUTLAY</b>                           |                     |                     |                     |                       |                       |                      |
| Equipment                                       | \$0                 | \$0                 | \$0                 | \$0                   | \$0                   | \$0                  |
| TOTAL CAPITAL OUTLAY                            | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>CAPITAL CONSTRUCTION</b>                     |                     |                     |                     |                       |                       |                      |
| Depot Street Waterline Replacement              | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| TOTAL CAPITAL CONSTRUCTION                      | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>INTERFUND TRANSFERS</b>                      |                     |                     |                     |                       |                       |                      |
| To Water & Sewer Debt Service Fund Loan         | 66,410              | 65,877              | 66,344              | 66,344                |                       |                      |
| Transfer to Water Fund-Capital Construction     | 112,500             | 0                   | 117,000             | 87,000                |                       |                      |
| TOTAL INTERFUND TRANSFERS                       | 178,910             | 65,877              | 183,344             | 153,344               | 0                     | 0                    |
| <b>CONTINGENCY</b>                              |                     |                     |                     |                       |                       |                      |
|   | 0                   | 0                   | 122,412             | 131,598               |                       |                      |
| TOTAL CONTINGENCY                               | 0                   | 0                   | 122,412             | 131,598               | 0                     | 0                    |
| <b>RESERVE</b>                                  |                     |                     |                     |                       |                       |                      |
| For Future Water Improvements                   | 0                   | 0                   | 290,340             | 373,049               |                       |                      |
| TOTAL RESERVE                                   | 0                   | 0                   | 290,340             | 373,049               | 0                     | 0                    |
| <b>GRAND TOTAL EXPENDITURES &amp; RESERVES</b>  | <b>\$178,910</b>    | <b>\$65,877</b>     | <b>\$596,096</b>    | <b>\$657,991</b>      | <b>\$0</b>            | <b>\$0</b>           |

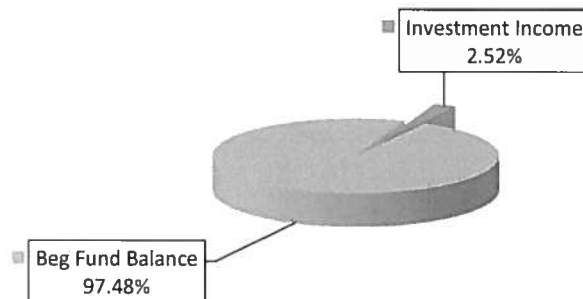
# **Sewer Improvement Reserve Fund**

**Revenue and other Resources Detail**

**Expenditure Detail**

| REVENUE AND OTHER RESOURCES DETAIL<br>SEWER IMPROVEMENT RESERVE | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>MISCELLANEOUS REVENUE</b>                                    |                     |                     |                     |                       |                       |                      |
| Investment Income   | \$3,812             | \$6,709             | \$5,200             | \$8,000               |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>                                      | <b>3,812</b>        | <b>6,709</b>        | <b>5,200</b>        | <b>8,000</b>          | <b>0</b>              | <b>0</b>             |
| <b>INTERFUND TRANSFERS</b>                                      |                     |                     |                     |                       |                       |                      |
| From Sewer  | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INTERFUND TRANSFERS</b>                                | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>FUND BALANCE</b>   |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance  | 298,825             | 302,637             | 302,637             | 309,346               |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>                                    | <b>298,825</b>      | <b>302,637</b>      | <b>302,637</b>      | <b>309,346</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL REVENUE</b>                                      | <b>\$302,637</b>    | <b>\$309,346</b>    | <b>\$307,837</b>    | <b>\$317,346</b>      | <b>\$0</b>            | <b>\$0</b>           |

### SEWER IMPROVEMENT RESERVE FUND 2019-2020 Revenue and Other Resources



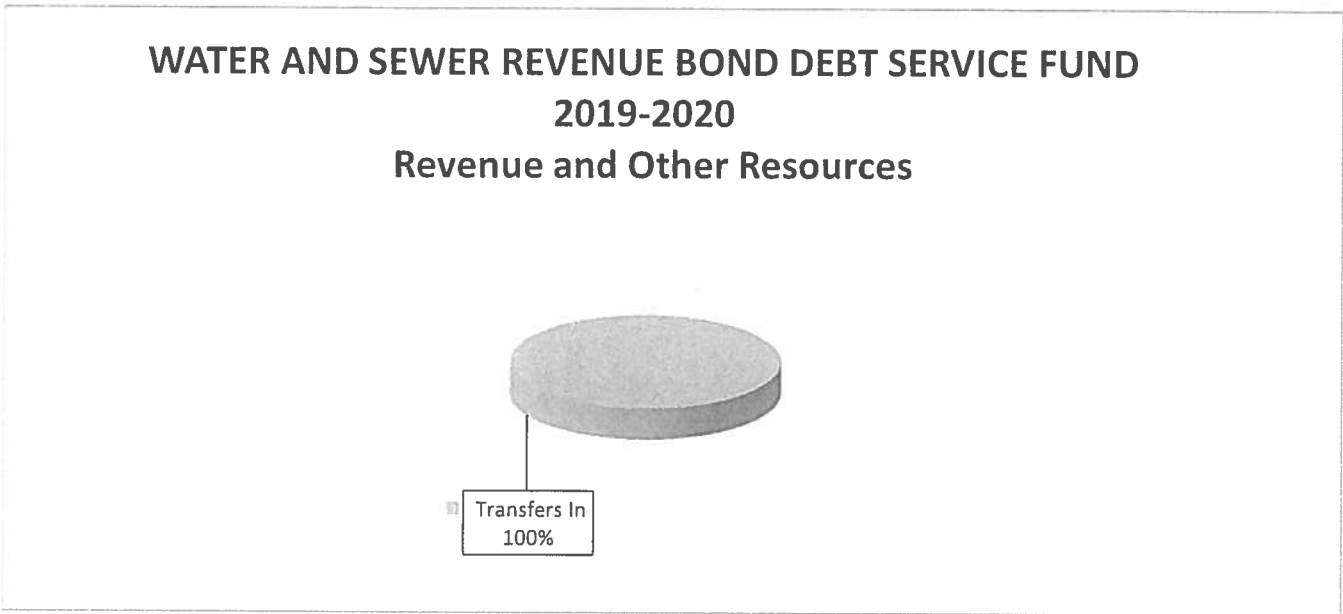
| EXPENDITURE DETAIL<br>SEWER IMPROVEMENT RESERVE | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL CONSTRUCTION</b>                     |                     |                     |                     |                       |                       |                      |
| Trunkline Rehabilitation                        | \$0                 | \$0                 | \$0                 | \$0                   | \$0                   | \$0                  |
| <b>TOTAL CAPITAL CONSTRUCTION</b>               | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>CAPITAL OUTLAY</b>                           |                     |                     |                     |                       |                       |                      |
| Computer Programming Update                     | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| Equipment                                       | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>INTERFUND TRANSFERS</b>                      |                     |                     |                     |                       |                       |                      |
| To Sewer Fund Capital Construction              | 0                   | 0                   | 130,000             | 130,000               |                       |                      |
| <b>TOTAL INTERFUND TRANSFERS</b>                | <b>0</b>            | <b>0</b>            | <b>130,000</b>      | <b>130,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>CONTINGENCY</b>                              |                     |                     |                     |                       |                       |                      |
|   | 0                   | 0                   | 65,000              | 63,469                |                       |                      |
| <b>TOTAL CONTINGENCY</b>                        | <b>0</b>            | <b>0</b>            | <b>65,000</b>       | <b>63,469</b>         | <b>0</b>              | <b>0</b>             |
| <b>RESERVE</b>                                  |                     |                     |                     |                       |                       |                      |
| Future Wastewater Improvements                  | 0                   | 0                   | 112,837             | 123,877               |                       |                      |
| <b>TOTAL RESERVE</b>                            | <b>0</b>            | <b>0</b>            | <b>112,837</b>      | <b>123,877</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL EXPENDITURES &amp; RESERVES</b>  | <b>\$0</b>          | <b>\$0</b>          | <b>\$307,837</b>    | <b>\$317,346</b>      | <b>\$0</b>            | <b>\$0</b>           |

# **Water and Sewer Revenue Bond Debt Service Fund**

**Revenue and other Resources Detail**

**Expenditure Detail**

| REVENUE AND OTHER RESOURCES DETAIL |                  |                    |                  | 2019-2020 PROPOSED | 2019-2020 APPROVED | 2019-2020 ADOPTED |
|------------------------------------|------------------|--------------------|------------------|--------------------|--------------------|-------------------|
| WATER & SEWER REVENUE BONDS        | 2016-2017 ACTUAL | 2017-2018 ACTUAL   | 2018-2019 BUDGET |                    |                    |                   |
| <b>MISCELLANEOUS REVENUE</b>       |                  |                    |                  |                    |                    |                   |
| Investment Income                  | \$0              | \$0                | \$0              | \$0                | \$0                | \$0               |
| <b>TOTAL MISCELLANEOUS</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>           | <b>0</b>           | <b>0</b>          |
| <b>INTERFUND TRANSFERS</b>         |                  |                    |                  |                    |                    |                   |
| From Water Reserve Fund            | 0                | 65,877             | 66,344           | 66,344             |                    |                   |
| From Sewer                         | 81,525           | 81,992             | 81,525           | 81,525             |                    |                   |
| Proceeds from Loan                 | 0                | 1,775,000          | 0                | 0                  |                    |                   |
| Proceeds from Loan (Premium)       | 0                | 94,878             | 0                | 0                  |                    |                   |
| <b>TOTAL INTERFUND TRANSFERS</b>   | <b>81,525</b>    | <b>2,017,747</b>   | <b>147,869</b>   | <b>147,869</b>     | <b>0</b>           | <b>0</b>          |
| <b>FUND BALANCE</b>                |                  |                    |                  |                    |                    |                   |
| Beginning Fund Balance             | 99               | 99                 | 99               | 99                 | 99                 | 99                |
| <b>TOTAL OTHER RESOURCES</b>       | <b>99</b>        | <b>99</b>          | <b>99</b>        | <b>99</b>          | <b>99</b>          | <b>99</b>         |
| <b>GRAND TOTAL REVENUE</b>         | <b>\$81,624</b>  | <b>\$2,017,846</b> | <b>\$147,968</b> | <b>\$147,968</b>   | <b>\$99</b>        | <b>\$99</b>       |



| EXPENDITURE DETAIL                                    |                  |                    |                  | 2019-2020 PROPOSED | 2019-2020 APPROVED | 2019-2020 ADOPTED |
|---|------------------|--------------------|------------------|--------------------|--------------------|-------------------|
| WATER AND SEWER REVENUE BOND DEBT SERVICE FUND        | 2016-2017 ACTUAL | 2017-2018 ACTUAL   | 2018-2019 BUDGET |                    |                    |                   |
| <b>REVENUE BONDS</b>                                  |                  |                    |                  |                    |                    |                   |
| Interest Bond 7/1/98                                  | \$50,535.00      | \$0.00             | \$0.00           | 0                  |                    |                   |
| Principal - Series 2017A                              | 0                | 120,000            | 120,718          | \$121,518          |                    |                   |
| Interest - Series 2017A                               | 0                | 26,869             | 27,250           | 26,450             |                    |                   |
| To Water Fund   | 0                | 720,502            | 0                | 0                  |                    |                   |
| Revinancing of Loan                                   | 0                | 1,106,794          | 0                | 0                  |                    |                   |
| Debt Issuance Costs                                   | 0                | 42,582             | 0                | 0                  |                    |                   |
| Amortization Cost/Issue                               | 278              | 0                  | 0                | 0                  |                    |                   |
| <b>TOTAL REVENUE BONDS</b>                            | <b>50,813</b>    | <b>2,016,747</b>   | <b>147,968</b>   | <b>147,968</b>     | <b>0</b>           | <b>0</b>          |
| <b>WATER AND SEWER REVENUE BOND DEBT SERVICE FUND</b> | <b>\$50,813</b>  | <b>\$2,016,747</b> | <b>\$147,968</b> | <b>\$147,968</b>   | <b>\$0</b>         | <b>\$0</b>        |

# **Debt Service Fund**

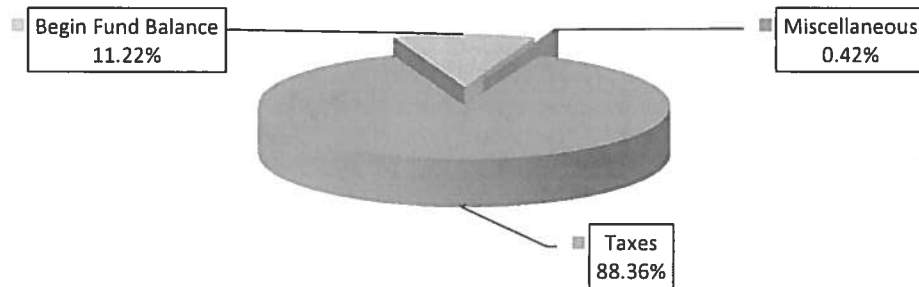
**Revenue and other Resources Detail**

**Expenditure Detail**

| REVENUE AND OTHER<br>RESOURCES DETAIL<br>GOVERNMENTAL DEBT SERVICE FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>TAXES</b>  |                     |                     |                     |                       |                       |                      |
| Current Property Tax  | \$88,660            | \$91,472            | \$89,000            | \$93,000              |                       |                      |
| Prior Property Tax  | 1,986               | 1,197               | 1,200               | 1,200                 |                       |                      |
| <b>TOTAL TAXES</b>  | <b>90,645</b>       | <b>92,669</b>       | <b>90,200</b>       | <b>94,200</b>         | <b>0</b>              | <b>0</b>             |
| <b>MISCELLANEOUS REVENUE</b>  |                     |                     |                     |                       |                       |                      |
| Investment Income   | 254                 | 447                 | 300                 | 450                   |                       |                      |
| From Sewer  | 0                   | 16,753              | 0                   | 0                     |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>  | <b>254</b>          | <b>17,200</b>       | <b>300</b>          | <b>450</b>            | <b>0</b>              | <b>0</b>             |
| <b>FUND BALANCE</b>   |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance  | 257,225             | 340,786             | 340,788             | 11,957                |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>  | <b>257,225</b>      | <b>340,786</b>      | <b>340,788</b>      | <b>11,957</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$348,124</b>    | <b>\$450,655</b>    | <b>\$431,288</b>    | <b>\$106,607</b>      | <b>\$0</b>            | <b>\$0</b>           |

## GOVERNMENTAL DEBT SERVICE REVENUE AND OTHER RESOURCES

### 2019-2020 Taxes are Main Revenue



| EXPENDITURE DETAIL<br>GOVERNMENTAL DEBT SERVICE FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>GENERAL OBLIGATION BONDS</b>                      |                     |                     |                     |                       |                       |                      |
| Principal Bonds Issued 1 July 2013                   | 0                   | 46,455              | 387,978             | 77,051                |                       |                      |
| Interest Bonds Issued 1 July 2013                    | 7,338               | 51,144              | 43,310              | 29,556                |                       |                      |
| <b>TOTAL GENERAL OBLIGATIONS</b>                     | <b>7,338</b>        | <b>97,599</b>       | <b>431,288</b>      | <b>106,607</b>        | <b>0</b>              | <b>0</b>             |
| <b>INTERFUND TRANSFERS</b>                           |                     |                     |                     |                       |                       |                      |
| To General Fund                                      | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INTERFUND TRANSFERS</b>                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>UNAPPROPRIATED ENDING<br/>FUND BALANCE</b>        |                     |                     |                     |                       |                       |                      |
| TOTAL UNAPPROPRIATED<br>ENDING FUND BALANCE          | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>GRAND TOTAL GOVERNMENTAL DEBT<br/>SERVICE</b>     | <b>\$7,338</b>      | <b>\$97,599</b>     | <b>\$431,288</b>    | <b>\$106,607</b>      | <b>\$0</b>            | <b>\$0</b>           |

# **Water Fund**

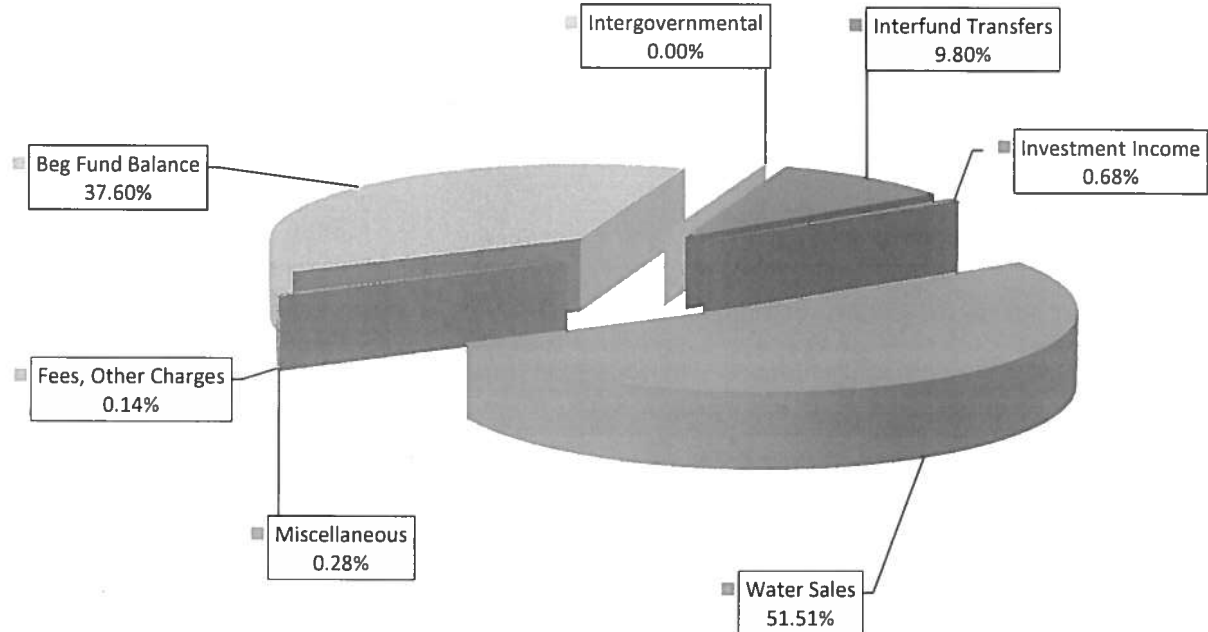
**Revenue and other Resources Detail**

**Expenditure Detail**



| REVENUE AND OTHER<br>RESOURCES DETAIL<br>WATER FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CHARGES FOR SERVICE</b>                          |                     |                     |                     |                       |                       |                      |
| Water Sales   | \$412,618           | \$447,897           | \$400,000           | \$457,500             |                       |                      |
| <b>TOTAL CHARGES FOR SERVICE</b>                    | <b>412,618</b>      | <b>447,897</b>      | <b>400,000</b>      | <b>457,500</b>        | <b>0</b>              | <b>0</b>             |
| <b>MISCELLANEOUS REVENUE</b>                        |                     |                     |                     |                       |                       |                      |
| Investment Income                                   | 2,541               | 4,473               | 3,000               | 6,000                 |                       |                      |
| Delinquent Reconnection Fee                         | 1,200               | 700                 | 1,200               | 1,200                 |                       |                      |
| Miscellaneous                                       | 6,007               | 6,978               | 2,500               | 2,500                 |                       |                      |
| <b>TOTAL MISCELLANEOUS</b>                          | <b>9,748</b>        | <b>12,151</b>       | <b>6,700</b>        | <b>9,700</b>          | <b>0</b>              | <b>0</b>             |
| <b>INTERFUND TRANSFERS</b>                          |                     |                     |                     |                       |                       |                      |
| From Water Improvement Fund for loan Repay          | 66,410              | 65,877              | 0                   | 0                     |                       |                      |
| From Water Improvement Reserve                      | 112,500             | 0                   | 117,000             | 87,000                |                       |                      |
| From System Development Fund                        | 37,500              | 0                   | 0                   | 0                     |                       |                      |
| From Insurance Reserve                              | 0                   | 0                   | 0                   | 0                     |                       |                      |
| <b>TOTAL INTERFUND TRANSFERS</b>                    | <b>216,410</b>      | <b>65,877</b>       | <b>117,000</b>      | <b>87,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>FUND BALANCE</b>                                 |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance                              | 358,906             | 358,270             | 358,906             | 333,966               |                       |                      |
| <b>TOTAL OTHER RESOURCES</b>                        | <b>358,906</b>      | <b>358,270</b>      | <b>358,906</b>      | <b>333,966</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL REVENUE</b>                          | <b>\$997,682</b>    | <b>\$884,195</b>    | <b>\$882,606</b>    | <b>\$888,166</b>      | <b>\$0</b>            | <b>\$0</b>           |

### WATER FUND REVENUE AND OTHER RESOURCES 2019-2020



| EXPENDITURE DETAIL               |                     |                     |                     | 2019-2020      | 2019-2020 | 2019-2020 |
|----------------------------------|---------------------|---------------------|---------------------|----------------|-----------|-----------|
| WATER FUND                       |                     |                     |                     | PROPOSED       | APPROVED  | ADOPTED   |
| PRODUCTION/DISTRIBUTION          | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                |           |           |
| <b>PERSONNEL SERVICES</b>        |                     |                     |                     |                |           |           |
| Regular Services - FTE 2.4       | \$133,513           | \$144,890           | \$161,269           | \$117,734      |           |           |
| Overtime                         | 9,690               | 8,419               | 8,834               | 6,134          |           |           |
| Holiday                          | 5,881               | 5,376               | 6,892               | 5,426          |           |           |
| Part Time                        | 9,052               | 6,308               | 10,000              | 7,736          |           |           |
| Standby                          | 3,381               | 3,913               | 3,450               | 3,913          |           |           |
| Fringe Benefits                  | 223,642             | 101,974             | 110,730             | 121,829        |           |           |
| Unused Vacation                  | 10,807              | 3,435               | 8,000               | 8,000          |           |           |
| <b>TOTAL PERSONNEL SERVICES</b>  | <b>395,966</b>      | <b>274,315</b>      | <b>309,175</b>      | <b>270,772</b> | <b>0</b>  | <b>0</b>  |
| <b>MATERIALS AND SERVICES</b>    |                     |                     |                     |                |           |           |
| Training                         | 487                 | 289                 | 2,500               | 2,500          |           |           |
| Memberships                      | 1,794               | 880                 | 2,300               | 2,300          |           |           |
| Permits                          | 184                 | 75                  | 1,200               | 1,200          |           |           |
| Insurance and Bonds              | 16,350              | 13,566              | 21,000              | 21,000         |           |           |
| Legal Services                   | 2,933               | 2,333               | 2,500               | 2,500          |           |           |
| Accounting Services              | 3,089               | 4,200               | 4,500               | 4,500          |           |           |
| Labor Negotiating Services       | 600                 | 183                 | 1,000               | 1,000          |           |           |
| Engineering Services             | 521                 | 10,449              | 10,000              | 10,000         |           |           |
| Contract Labor                   | 0                   | 1,636               | 3,000               | 3,000          |           |           |
| Miscellaneous                    | 644                 | 149                 | 750                 | 750            |           |           |
| Insurance Pool Claims            | 0                   | 0                   | 1,000               | 1,000          |           |           |
| Telephone                        | 4,363               | 5,058               | 3,400               | 3,400          |           |           |
| Electricity                      | 41,530              | 34,729              | 50,000              | 50,000         |           |           |
| Postage, Shipping, Freight       | 1,755               | 1,755               | 2,500               | 2,500          |           |           |
| Printing                         | 278                 | 328                 | 600                 | 600            |           |           |
| Advertising                      | 546                 | 0                   | 2,000               | 2,000          |           |           |
| Other Office Supplies            | 973                 | 945                 | 2,400               | 2,400          |           |           |
| Camera Supplies                  | 0                   | 0                   | 50                  | 50             |           |           |
| Janitorial Supplies              | 18                  | 524                 | 400                 | 400            |           |           |
| Gasoline                         | 2,141               | 2,217               | 5,600               | 5,600          |           |           |
| Other Vehicle Supplies           | 854                 | 23                  | 1,000               | 1,000          |           |           |
| Lab Tests                        | 2,285               | 5,886               | 15,000              | 15,000         |           |           |
| Chemicals/Salt/UV Lights         | 10,755              | 7,384               | 15,000              | 20,000         |           |           |
| Lab Supplies                     | 928                 | 3,747               | 1,800               | 2,300          |           |           |
| Pipes/Pipe Fittings/Taps         | 2,607               | 3,484               | 20,000              | 20,000         |           |           |
| Tools                            | 1,035               | 1,671               | 1,000               | 1,000          |           |           |
| Meters/Meter Boxes               | 5,760               | 1,662               | 12,000              | 12,000         |           |           |
| Electrical Supplies/Repairs      | 398                 | 6,518               | 22,000              | 22,000         |           |           |
| Hardware                         | 107                 | 193                 | 650                 | 650            |           |           |
| Personal Safety Supplies/Uniform | 340                 | 1,033               | 1,500               | 1,500          |           |           |
| Maintenance Agreements           | 6,881               | 5,703               | 6,500               | 6,500          |           |           |
| Building & Grounds Maintenance   | 4,065               | 477                 | 2,500               | 2,500          |           |           |
| Vehicle Repairs & Maintenance    | 1,948               | 135                 | 3,000               | 3,000          |           |           |
| Computer Program/Equipment       | 8,896               | 1,521               | 3,000               | 3,000          |           |           |
| Equipment Repair & Maintenance   | 10,308              | 8,874               | 8,200               | 8,200          |           |           |
| Plumbing Supplies & Repairs      | 1,649               | 2,547               | 2,500               | 2,500          |           |           |
| Equipment Rental                 | 0                   | 430                 | 1,800               | 1,800          |           |           |
| Gravel                           | 0                   | 0                   | 1,000               | 1,000          |           |           |
| Patching and Paving              | 16                  | 0                   | 5,500               | 5,500          |           |           |
| Signs                            | 500                 | 0                   | 100                 | 100            |           |           |
| System Maintenance               | 1,050               | 10,498              | 18,000              | 18,000         |           |           |
| Mileage                          | 0                   | 0                   | 200                 | 200            |           |           |
| Lodging                          | 595                 | 341                 | 1,000               | 1,000          |           |           |

| EXPENDITURE DETAIL<br>WATER FUND<br>MATERIALS AND SERVICES (con't) |                     |                     |                     | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                       |                       |                      |
| Meals  | 134                 | 81                  | 600                 | 600                   |                       |                      |
| Natural Gas  | 1,677               | 1,923               | 1,500               | 1,500                 |                       |                      |
| System Mapping   | 0                   | 0                   | 1,000               | 1,000                 |                       |                      |
| <b>TOTAL MATERIAL AND SERVICES</b>                                 | <b>\$140,987</b>    | <b>\$143,447</b>    | <b>\$263,050</b>    | <b>\$268,550</b>      | <b>\$0</b>            | <b>\$0</b>           |
| <b>CAPITAL OUTLAY</b>  |                     |                     |                     |                       |                       |                      |
| Equipment  | 0                   | 0                   | 8,000               | 8,000                 |                       |                      |
| Building Improvements  | 0                   | 0                   | 10,000              | 10,000                |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>0</b>            | <b>0</b>            | <b>18,000</b>       | <b>18,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>PRODUCTION AND DISTRIBUTION</b>                 |                     |                     |                     |                       |                       |                      |
|  | <b>\$536,953</b>    | <b>\$417,762</b>    | <b>\$590,225</b>    | <b>\$557,322</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>WATER FUND<br>CAPITAL CONSTRUCTION |                     |                     |                     | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                       |                       |                      |
| <b>CAPITAL CONSTRUCTION</b>                              |                     |                     |                     |                       |                       |                      |
| Water System Improvements                                | \$150,000           | \$0                 | \$117,000           | \$87,000              |                       |                      |
| Water Reservoir and Meter Project                        | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL CAPITAL CONSTRUCTION</b>                        | <b>150,000</b>      | <b>0</b>            | <b>117,000</b>      | <b>87,000</b>         | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>CAPITAL CONSTRUCTION</b>              |                     |                     |                     |                       |                       |                      |
|  | <b>\$150,000</b>    | <b>\$0</b>          | <b>\$117,000</b>    | <b>\$87,000</b>       | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>WATER FUND<br>NON-DEPARTMENTAL |                     |                     |                     | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
|  | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET |                       |                       |                      |
| <b>INTERFUND TRANSFERS</b>                           |                     |                     |                     |                       |                       |                      |
| To Water Improvement Reserve                         | \$0                 | \$0                 | \$0                 | \$0                   | \$0                   | \$0                  |
| <b>TOTAL INTERFUND TRANSFERS</b>                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>INSURANCE POOL CLAIMS</b>                         |                     |                     |                     |                       |                       |                      |
| Insurance Pool Claims                                | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INSURANCE POOL CLAIMS</b>                   | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>DEBT SERVICE</b>                                  |                     |                     |                     |                       |                       |                      |
| Repayment of Water Loan                              | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| Principle Reservoir Cnst Loan                        | 0                   | 720,502             | 0                   |                       |                       |                      |
| Interest Expense                                     | 27,518              | 0                   | 0                   |                       |                       |                      |
| <b>TOTAL DEBT SERVICE</b>                            | <b>27,518</b>       | <b>720,502</b>      | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>CONTINGENCY</b>                                   |                     |                     |                     |                       |                       |                      |
| <b>TOTAL CONTINGENCY</b>                             | <b>0</b>            | <b>0</b>            | <b>175,381</b>      | <b>243,844</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>NON-DEPARTMENTAL</b>              |                     |                     |                     |                       |                       |                      |
|  | <b>27,518</b>       | <b>720,502</b>      | <b>175,381</b>      | <b>243,844</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL EXPENDITURES</b>                      |                     |                     |                     |                       |                       |                      |
|  | <b>\$714,471</b>    | <b>\$1,138,264</b>  | <b>\$882,606</b>    | <b>\$888,166</b>      | <b>\$0</b>            | <b>\$0</b>           |

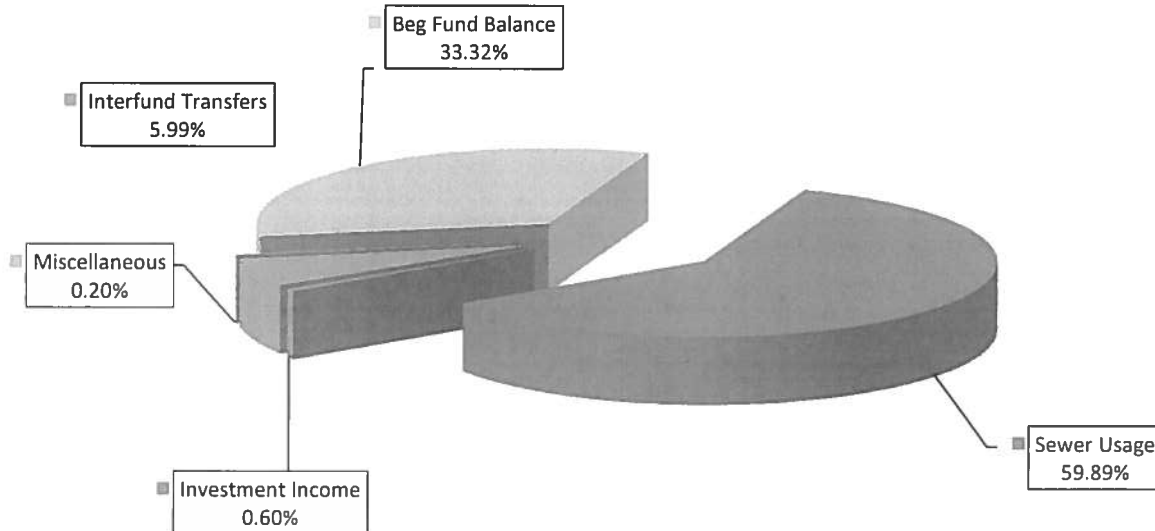
# **Sewer Fund**

**Revenue and other Resources Detail**

**Expenditure Detail**

| REVENUE AND OTHER RESOURCES DETAIL SEWER FUND | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 BUDGET | 2019-2020 PROPOSED | 2019-2020 APPROVED | 2019-2020 ADOPTED |
|---|------------------|------------------|------------------|--------------------|--------------------|-------------------|
| <b>CHARGES FOR SERVICE</b>                    |                  |                  |                  |                    |                    |                   |
| Sewer Usage                                   | \$557,176        | \$622,680        | \$550,000        | \$600,000          |                    |                   |
| <b>TOTAL CHARGES FOR SERVICE</b>              | <b>557,176</b>   | <b>622,680</b>   | <b>550,000</b>   | <b>600,000</b>     | <b>0</b>           | <b>0</b>          |
| <b>MISCELLANEOUS REVENUE</b>                  |                  |                  |                  |                    |                    |                   |
| Investment Income                             | 2,541            | 4,473            | 3,000            | 6,000              |                    |                   |
| Energy Trust                                  | 0                | 0                | 60,000           | 60,000             |                    |                   |
| Miscellaneous                                 | 5,364            | 0                | 2,000            | 2,000              |                    |                   |
| <b>TOTAL MISCELLANEOUS</b>                    | <b>7,905</b>     | <b>4,473</b>     | <b>65,000</b>    | <b>68,000</b>      | <b>0</b>           | <b>0</b>          |
| <b>INTERFUND TRANSFERS</b>                    |                  |                  |                  |                    |                    |                   |
| From Sewer SDC Fund                           | 0                | 0                | 45,000           | 0                  |                    |                   |
| From Sewer Improvement Reserve                | 0                | 0                | 130,000          | 60,000             |                    |                   |
| From Insurance Reserve                        | 0                | 0                | 0                |                    |                    |                   |
| <b>TOTAL INTERFUND TRANSFERS</b>              | <b>0</b>         | <b>0</b>         | <b>175,000</b>   | <b>60,000</b>      | <b>0</b>           | <b>0</b>          |
| <b>FUND BALANCE</b>                           |                  |                  |                  |                    |                    |                   |
| Beginning Fund Balance                        | 201,976          | 246,165          | 201,976          | 333,834            |                    |                   |
| <b>TOTAL OTHER RESOURCES</b>                  | <b>201,976</b>   | <b>246,165</b>   | <b>201,976</b>   | <b>333,834</b>     | <b>0</b>           | <b>0</b>          |
| <b>GRAND TOTAL REVENUE</b>                    | <b>\$767,057</b> | <b>\$873,318</b> | <b>\$991,976</b> | <b>\$1,061,834</b> | <b>\$0</b>         | <b>\$0</b>        |

### SEWER FUND REVENUE AND OTHER RESOURCES 2019-2020



| EXPENDITURE DETAIL                    |                  |                  |                  | 2019-2020        | 2019-2020  | 2019-2020  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------|------------|
| SEWER FUND                            |                  |                  |                  | PROPOSED         | APPROVED   | ADOPTED    |
| PRODUCTION AND DISTRIBUTION           |                  |                  |                  |                  |            |            |
|                                       | 2016-2017        | 2017-2018        | 2018-2019        |                  |            |            |
|                                       | ACTUAL           | ACTUAL           | BUDGET           |                  |            |            |
| <b>PERSONNEL SERVICES</b>             |                  |                  |                  |                  |            |            |
| Regular Services - FTE 3.05           | \$123,168        | \$144,890        | \$138,205        | \$143,727        |            |            |
| Overtime                              | 9,690            | 8,419            | 8,834            | 9,889            |            |            |
| Holiday                               | 5,379            | 5,376            | 5,969            | 6,508            |            |            |
| Part Time                             | 9,052            | 6,308            | 10,000           | 7,736            |            |            |
| Standby                               | 3,381            | 3,913            | 3,450            | 3,913            |            |            |
| Fringe Benefits                       | 219,891          | 101,974          | 96,931           | 152,307          |            |            |
| Unused Vacation                       | 9,002            | 3,435            | 5,000            | 8,000            |            |            |
| <b>TOTAL PERSONNEL SERVICES</b>       | <b>379,562</b>   | <b>274,315</b>   | <b>268,389</b>   | <b>332,080</b>   | <b>0</b>   | <b>0</b>   |
| <b>MATERIALS AND SERVICES</b>         |                  |                  |                  |                  |            |            |
| Training                              | 1,373            | 570              | 1,500            | 2,500            |            |            |
| Memberships                           | 773              | 1,029            | 1,000            | 1,000            |            |            |
| Permits                               | 2,561            | 2,561            | 3,500            | 4,000            |            |            |
| Sludge Program                        | 1,368            | 3,970            | 25,000           | 25,000           |            |            |
| Insurance and Bonds                   | 19,896           | 16,838           | 20,500           | 20,500           |            |            |
| Legal Services                        | 3,389            | 2,333            | 1,500            | 1,500            |            |            |
| Accounting Services                   | 1,500            | 1,500            | 1,500            | 1,500            |            |            |
| Labor Negotiating Services            | 600              | 183              | 500              | 500              |            |            |
| Engineering Services                  | 2,064            | 6,024            | 2,500            | 2,500            |            |            |
| Contract Labor                        | 0                | 2,880            | 3,500            | 1,500            |            |            |
| Miscellaneous                         | 720              | 198              | 1,000            | 500              |            |            |
| Insurance Pool Claims                 | 0                | 0                | 1,500            | 1,500            |            |            |
| Telephone                             | 5,089            | 4,955            | 4,300            | 4,300            |            |            |
| Electricity                           | 51,132           | 54,885           | 55,000           | 55,000           |            |            |
| Postage, Shipping, Freight            | 2,295            | 1,883            | 2,500            | 2,500            |            |            |
| Printing                              | 98               | 0                | 400              | 400              |            |            |
| Advertising                           | 546              | 0                | 600              | 600              |            |            |
| Other Office Supplies                 | 1,183            | 930              | 1,500            | 1,000            |            |            |
| First Aid Supplies                    | 0                | 0                | 100              | 100              |            |            |
| Camera Supplies                       | 0                | 0                | 100              | 0                |            |            |
| Janitorial Supplies                   | 174              | 519              | 400              | 400              |            |            |
| Gasoline                              | 3,215            | 3,952            | 5,800            | 4,000            |            |            |
| Other Vehicle Supplies                | 1,367            | 124              | 1,200            | 1,000            |            |            |
| Lab Tests                             | 1,694            | 3,029            | 4,000            | 6,000            |            |            |
| Chemicals/Salt/UV Lights              | 3,006            | 2,279            | 9,000            | 5,000            |            |            |
| Lab Supplies                          | 5,715            | 6,447            | 5,000            | 10,000           |            |            |
| Pipes/Pipe Fittings/Taps              | 1,272            | 3,316            | 1,000            | 2,000            |            |            |
| Lift Station Supplies                 | 30               | 104              | 5,500            | 7,500            |            |            |
| Tools                                 | 232              | 59               | 500              | 1,500            |            |            |
| Electrical Supplies/Repairs           | 10,658           | 928              | 11,000           | 11,000           |            |            |
| Hardware                              | 464              | 83               | 600              | 600              |            |            |
| Personal Safety Supplies/Equip.       | 2,107            | 5,651            | 1,800            | 1,800            |            |            |
| Maintenance Agreements                | 9,534            | 8,449            | 15,000           | 15,000           |            |            |
| Janitorial Services                   | 0                | 0                | 300              | 0                |            |            |
| Building & Grounds Maintenance        | 5,569            | 1,770            | 9,500            | 5,000            |            |            |
| Vehicle Repairs & Maintenance         | 3,681            | 686              | 3,500            | 1,500            |            |            |
| Computer Program/Equipment            | 2,027            | 1,688            | 3,500            | 2,000            |            |            |
| Equipment Repair & Maintenance        | 22,867           | 5,156            | 45,000           | 45,000           |            |            |
| Plumbing Supplies & Repairs           | 610              | 167              | 500              | 500              |            |            |
| Equipment Rental                      | 0                | 445              | 500              | 500              |            |            |
| Gravel                                | 0                | 631              | 500              | 500              |            |            |
| Patching and Paving                   | 0                | 0                | 1,000            | 1,000            |            |            |
| Signs                                 | 500              | 0                | 100              | 100              |            |            |
| System Maintenance                    | 6,122            | 6,638            | 10,000           | 7,500            |            |            |
| Mileage/Car Rentals                   | 0                | 0                | 200              | 500              |            |            |
| Lodging                               | 1,248            | 341              | 1,000            | 1,500            |            |            |
| Meals                                 | 193              | 81               | 600              | 600              |            |            |
| Natural Gas                           | 1,343            | 878              | 1,200            | 1,500            |            |            |
| System Mapping                        | 0                | 108              | 1,000            | 500              |            |            |
| <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>\$178,207</b> | <b>\$154,268</b> | <b>\$267,200</b> | <b>\$260,400</b> | <b>\$0</b> | <b>\$0</b> |

| EXPENDITURE DETAIL<br>SEWER FUND<br>MATERIALS & SERVICES (con't) | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL OUTLAY</b>  |                     |                     |                     |                       |                       |                      |
| Equipment  | \$0                 | \$0                 | \$8,000             | \$8,000               |                       |                      |
| Building Improvements  | 0                   | 0                   | 15,000              | 0                     |                       |                      |
| <b>TOTAL CAPITAL OUTLAY</b>                                      | <b>0</b>            | <b>0</b>            | <b>23,000</b>       | <b>8,000</b>          | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>COLLECTION AND TREATMENT</b>                  | <b>\$557,770</b>    | <b>\$428,583</b>    | <b>\$558,589</b>    | <b>\$600,480</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>SEWER FUND<br>CAPITAL CONSTRUCTION | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL CONSTRUCTION</b>                              |                     |                     |                     |                       |                       |                      |
| Sewer System Improvements                                | \$0                 | \$30,326            | \$175,000           | \$170,000             |                       |                      |
| <b>TOTAL CAPITAL CONSTRUCTION</b>                        | <b>0</b>            | <b>30,326</b>       | <b>175,000</b>      | <b>170,000</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>CAPITAL CONSTRUCTION</b>              | <b>\$0</b>          | <b>\$30,326</b>     | <b>\$175,000</b>    | <b>\$170,000</b>      | <b>\$0</b>            | <b>\$0</b>           |

| EXPENDITURE DETAIL<br>SEWER FUND<br>NON-DEPARTMENTAL | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INTERFUND TRANSFERS</b>                           |                     |                     |                     |                       |                       |                      |
| To Sewer Improvement Reserve                         | \$0                 |                     | \$0                 |                       |                       |                      |
| To water & Sewer Revenue Bond Debt Service           | 81,525              | 80,992              | 80,525              | 81,525                |                       |                      |
| <b>TOTAL INTERFUND TRANSFERS</b>                     | <b>81,525</b>       | <b>80,992</b>       | <b>80,525</b>       | <b>81,525</b>         | <b>0</b>              | <b>0</b>             |
| <b>INSURANCE POOL CLAIMS</b>                         |                     |                     |                     |                       |                       |                      |
| Insurance Pool Claims                                | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INSURANCE POOL CLAIMS</b>                   | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |
| <b>CONTINGENCY</b>                                   | <b>0</b>            | <b>0</b>            | <b>177,862</b>      | <b>209,829</b>        |                       |                      |
| <b>TOTAL CONTINGENCY</b>                             | <b>0</b>            | <b>0</b>            | <b>177,862</b>      | <b>209,829</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL<br/>NON-DEPARTMENTAL</b>              | <b>81,525</b>       | <b>80,992</b>       | <b>258,387</b>      | <b>291,354</b>        | <b>0</b>              | <b>0</b>             |
| <b>GRAND TOTAL EXPENDITURES</b>                      | <b>\$639,295</b>    | <b>\$539,901</b>    | <b>\$991,976</b>    | <b>\$1,061,834</b>    | <b>\$0</b>            | <b>\$0</b>           |

# **Street Construction Project Fund**

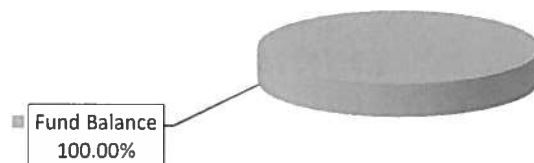
**Revenue and other Resources Detail**

**Expenditure Detail**



| REVENUE AND OTHER RESOURCES<br>STREET CONSTRUCTION<br>PROJECT FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|--|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>INTERGOVERNMENTAL REVENUE</b>                                   |                     |                     |                     |                       |                       |                      |
| Oregon Department of Transportation                                | \$0                 | \$0                 | \$0                 | \$0                   | \$0                   | \$0                  |
| <b>TOTAL INTERGOV'T REVENUE</b>                                    | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>MISCELLANEOUS REVENUE</b>                                       |                     |                     |                     |                       |                       |                      |
| Investment Income  | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL MISCELLANEOUS</b>   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>INTERFUND TRANSFERS</b>   |                     |                     |                     |                       |                       |                      |
| From Street Fund   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL INTERFUND TRANSFERS</b>                                   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>FUND BALANCE</b>  |                     |                     |                     |                       |                       |                      |
| Beginning Fund Balance   | 1,041,685           | 28,377              | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL OTHER RESOURCES</b>                                       | 1,041,685           | 28,377              | 0                   | 0                     | 0                     | 0                    |
| <b>GRAND TOTAL STREET CONSTRUCTION<br/>PROJECT FUND</b>            | <b>\$1,041,685</b>  | <b>\$28,377</b>     | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>           |

### STREET CONSTRUCTION PROJECT FUND 2019-20 Revenue and Other Resources

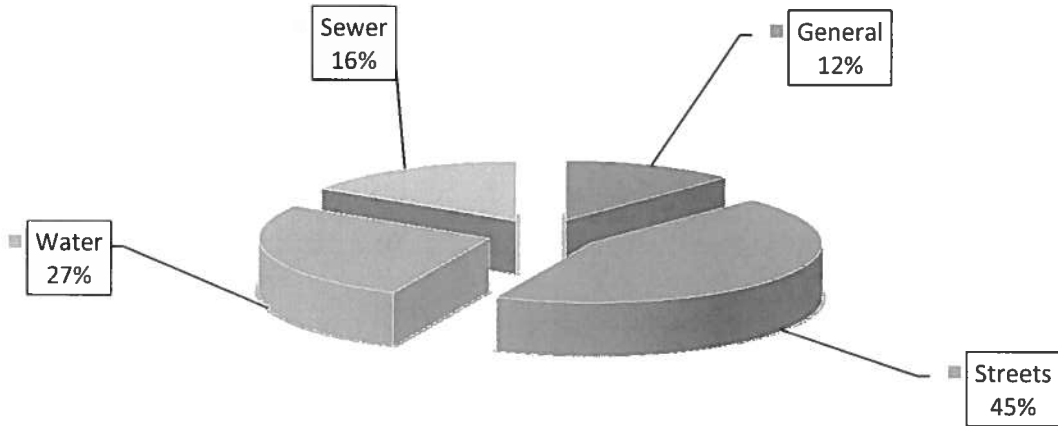


| EXPENDITURE DETAIL<br>STREET CONSTRUCTION<br>PROJECT FUND | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>BUDGET | 2019-2020<br>PROPOSED | 2019-2020<br>APPROVED | 2019-2020<br>ADOPTED |
|---|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL CONSTRUCTION PROJECT</b>                       |                     |                     |                     |                       |                       |                      |
| Street Construction and Repair                            | \$1,013,308         | \$0                 | \$0                 | \$0                   | \$0                   | \$0                  |
| Legal and Administration                                  | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| Engineering   | 0                   | 0                   | 0                   | 0                     | 0                     | 0                    |
| <b>TOTAL CONSTRUCTION PROJECT</b>                         | <b>1,013,308</b>    | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>              | <b>0</b>             |

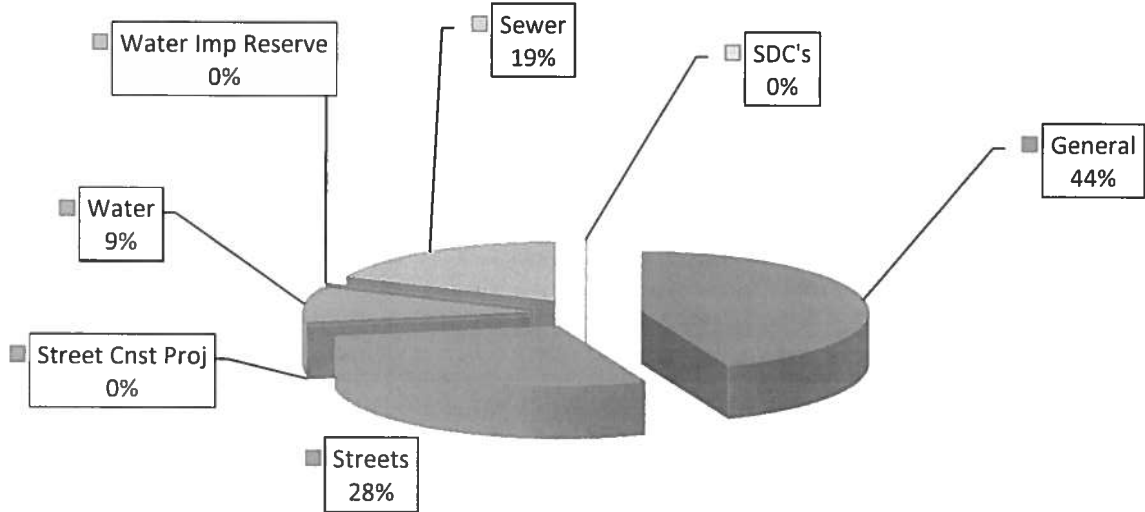
# **Capital Improvements**

## **5-year Capital Plan**

**5 YEAR CAPITAL PROGRAM  
\$4,388,244**



**2019-2020 CAPITAL CONSTRUCTION BUDGET  
\$920,244**

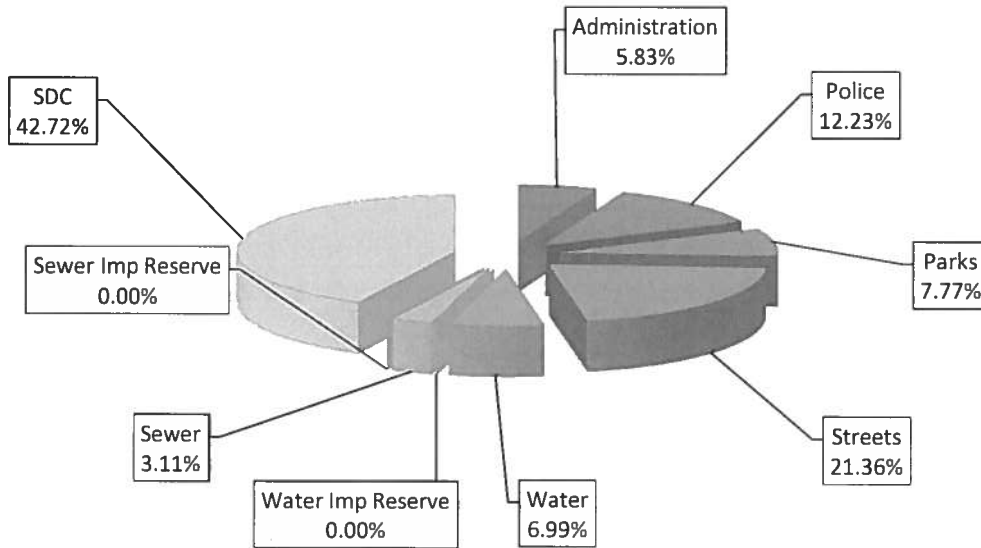


## CAPITAL OUTLAY BUDGET

| DESCRIPTION          | ADMIN  | POLICE | PARK   | STREET | SDC     | WATER RESERVE | SEWER RESERVE | WATER  | SEWER | TOTAL   |
|----------------------|--------|--------|--------|--------|---------|---------------|---------------|--------|-------|---------|
| Equipment            | 15,000 | 31,500 | 10,000 | 55,000 |         |               |               | 8,000  | 8,000 | 127,500 |
| Plan Update          |        |        |        |        | 110,000 |               |               |        |       | 110,000 |
| Building Improvement | -      |        | 10,000 | -      |         |               |               | 10,000 | -     | 20,000  |
| Water Line           |        |        |        |        |         |               |               |        |       | -       |
| <b>TOTAL:</b>        | 15,000 | 31,500 | 20,000 | 55,000 | 110,000 | -             | -             | 18,000 | 8,000 | 257,500 |

### 2019 - 2020 CAPITAL OUTLAY PROJECTS

**\$257,500**



**City of Rogue River  
2019-20 Annual Budget**

**COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2019**

ORS 287A.050 provides a debt limit of 3% of the true cash value of all taxable property within City limits.

|  |                  |             |
|--|------------------|-------------|
| REAL MARKET VALUE  | \$237,157,861    |             |
| 3% OF REAL MARKET VALUE                                      | x <u>3%</u>      |             |
| MAXIMUM ALLOWABLE DEBT                                       |                  | \$7,114,735 |
| NET BONDED DEBT:   |                  |             |
| Gross Bonded Debt  | \$3,081,526      |             |
| Sewer and Water  | (1,814,366)      |             |
| Street   | <u>1,267,160</u> |             |
| Net Bonded Debt Subject to 3% Limit                          | <u>1,267,160</u> |             |
| LEGAL DEBT MARGIN - AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS |                  | \$5,847,575 |

Note: ORS 287A.050 provides a debt limit of 3% of the real market value of all taxable property within the Municipality's boundaries. According to ORS 287A.050, the 3% limitation does not apply to general obligation bonds issued to finance the cost of local improvements assessed and paid for in installments under statutory or charter authority or to finance capital construction or capital improvements for: water supply, treatment or distribution, sanitary or storm sewage collection or treatment, hospitals or infirmaries, gas power or lighting purposes, or off-street motor vehicle parking facilities nor to bonds issued pursuant to applications to pay assessments for improvement or installments for benefitted property owners.

**City of Rogue River  
2019-20 Annual Budget**

**GLOSSARY OF TERMS**

**Ad Valorem Tax:** A tax based on the assessed value of taxable property.

**Adoption:** Formal action by the City Council which sets the spending limits for the fiscal year.

**Appropriation:** The legal authorization granted by the City Council to make expenditures and incur obligations.

**Approved Budget:** The financial plan agreed upon by the Budget Committee.

**Assessed Valuation:** The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

**Beginning Fund Balance:** The amount of unexpended funds carried forward from one fiscal year to another.

**Bond:** A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

**Capital Outlays:** Expenditures which result in the acquisition of or addition to fixed assets.

**Contingency:** An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must approve all contingency expenditures.

**Capital Improvement Program:** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City Council of Rogue River adopts a Five Year Capital Improvement Program annually.

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted.

**Debt Service:** Payment of principal and interest on borrowed funds.

**Debt Service Fund:** The fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Encumbrances:** The formal accounting recognition of commitments to expend resources in the future.

**Enterprise Fund:** A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund is also used when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Expenditures:** Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

**Fiscal Year:** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The fiscal year begins July 1 and ends June 30.

**Fund:** A division in the budget with independent fiscal and accounting requirements.

**General Fund:** The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

**Grant:** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general purposes.

**Interfund Transfer:** Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

**Levy:** (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**Line Item:** A specific item or group of similar items defined by detail in a unique account in the financial records.

**Long-Term Debt:** Debt with a maturity of more than one year after date of issuance.

**Modified Accrual Basis of Accounting:** Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due.

**Performance Indicators:** Statistical measures which are collected to show impact of dollars spent on city services.

**Proposed Budget:** Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

**Reserve Funds:** Established to accumulate resources from one fiscal year to another for a specific purpose.

**Resources:** The actual assets of the City such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

**Revenue:** Monies received or anticipated during the year to finance city services.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**Tax Base:** In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election. Thereafter, the base can be increased by 3 percent annually without the approval of the voters.

**Tax Rate:** The amount of property tax paid by property owners for each \$1,000 of their property's value. This rate is computed by dividing the total amount of the tax levies by the total assessed value for the City.

**Unappropriated Ending Fund Balance:** Funds set aside for use in the fiscal year following the current budget year.