



City of Aumsville Annual Budget 2019-2020

Adopted 6/10/2019

City of Aumsville, Oregon
Fiscal Year 2019-2020 Budget

Aumsville Budget Committee

Council Members

Mayor Derek Clevenger
Gus Bedwell
Nico Casarez
Angelica Ceja
Della Seney
Larry Purdy
Jim Case

Citizen Members

Laura Bridges
Amy Evans
Kim Ferguson
Ray Mandyck
Joel Mathias
Harold White
Karla Willmschen

Contents

ABOUT AUMSVILLE	iii
BUDGET MESSAGE	iv
GENERAL FUND	1
POLICE FUND.....	5
WATER FUND	8
SEWER FUND.....	11
STREET FUND	14
PARK FUND.....	17
PUBLIC WORKS EQUIPMENT FUND	20
SPECIAL PROJECT FUND	21
SEWER IMPROVEMENTS FUND.....	22
VEHICLE REPLACEMENT FUND.....	23
CITY RESERVE FUND	24
WATER SYSTEM DEVELOPMENT CHARGE FUND	25
MAJOR OFFICE EQUIPMENT RESERVE FUND.....	26
WATER IMPROVEMENTS FUND	27
SEWER SYSTEM DEVELOPMENT CHARGE FUND.....	28
TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND	29
BIKEWAY / PEDESTRIAN FUND.....	30
PARK SYSTEM DEVELOPMENT CHARGE FUND.....	31
STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE FUND	32
OPRD GRANT FUND	33
INVESTING IN AUMSVILLE FAMILIES & CHILDREN FUND.....	34
APPENDIX.....	35

ABOUT AUMSVILLE

Located about 9 miles southeast of Salem in Marion County, Aumsville is on the site of the pioneer farm of Henry L. Turner, who named the settlement for his son-in-law, Amos M. Davis, more familiarly known as "Aumus." Aumsville was incorporated on August 3, 1911. The population as of the 2010 census was 3,584.

Aumsville is governed by a Mayor and 6-member council. The Mayor is elected for a term of two years, and each council member is elected for a four year term of service. Three Council positions are elected every two years, with the remaining three positions elected the following biennium. In order to be eligible for any city office, candidates must be a qualified elector within the State of Oregon's constitution, must currently live within the Aumsville city limits, and must have resided in Aumsville for at least a year prior to the election.

The Mayor is the chairman of the council and presides over its deliberations. The Mayor votes on all questions before the council, and has authority to preserve order, enforce the rules of the council, and determine the order of business with council approval.

Aumsville City Council meets every second and fourth Monday of each month at 7:00 pm in the Chester Bridges Memorial Community Center, located at 555 Main Street.

The City Administrator is appointed by council, and is the administrative head of the city government. General responsibilities include attendance at all City Council meetings; keeping the council advised of the affairs and needs of the city; administering all current ordinances; maintaining fulfillment of all franchises, leases, contracts, permits and privileges granted by the city, management of personnel except as appointed by council; prepare, administer and prepares an annual city budget; and supervise operation of all city services.

Ron Harding

Budget Officer for the City of Aumsville, Oregon

Aumsville Budget Message

Fiscal Year 2019/2020

To: Mayor Clevenger and Budget Committee Members

From: Ron Harding, Budget Officer
Joshua Hoyer, Finance Officer

Date: April 16, 2019

I am pleased to be able to present to the council and community a good budget outlook for our community for the immediate future. Conditions of this and any future budget will always be contingent on goals and policies of the city council, and that, of course, may impact the budget. This proposed budget has many positive attributes to our city operations now and in the future. The Proposed Fiscal Year 2019-2020 City of Aumsville budget will continue to fund the high-quality city services that Aumsville has come to expect and rely on while focusing on some of the minor projects included in the adopted Aumsville Vision document. Currently, financial resources are limiting the potential projects the city could take on. As the city explores new funding sources, further improvement projects may become possible. The proposed budget of \$10,200,909 for the next year is a 1.5% increase over the \$10,054,720 total budget for the current fiscal year. The city's financial position continues to improve, allowing us to start the slow process of rebuilding the financial structure to be sustainable; but, will enable the city to plan for improvements to our services and our system. This 2019-2020 budget proposal will allow us to pay off the remaining debt in the water utility; adjust some operational line items to meet the needs for those individual operations better; and, as proposed, to fund police services fully into the next five year period.

There are some cautions for the budget committee to understand as part of this proposed budget. The Park fund is balanced for the next three budget cycles; but, is experiencing a drawdown as revenues to the fund cannot maintain the current expenditures. As Council continues to add park property into its portfolio, the maintenance requirements for these acquisitions will increase and so will the expenses which are associated with those services.

All in all, this is a good budget that shows the budget committee's continual prudence and value in maintaining an active healthy financial position. I want to thank the budget committee for their work in this area. In just a couple of years we have made some remarkable progress.

PERSONAL SERVICES

The proposed personal services costs for the city reflect several adjustments as a result of staff turnover, Worker's Compensation cost increases, Unemployment insurance, and updated health insurance rates.

The city is proposing a 2.5% cost of living adjustment (COLA) for all employees. Typically, the COLA is negotiated based on an inflation index comprised from the west coast region. We conducted a COLA survey across the state, with 2-3% being the typical adjustment being proposed by responding cities. The staff has agreed to and Council approved a three-year comparable and COLA cycle to eliminate the need to conduct a yearly survey. The only variable will be if the West Coast

CPI rate rises or falls more than 1 %.

City/County Insurance Services (CIS) provides health insurance for city employees. CIS has announced its not-to-exceed rate increases effective January 1, 2020. Kaiser health plans are expected to increase by 8%, with Kaiser dental plans rising 2%. Regence health plan premiums may see a 6% increase next year, with no increase in the Delta Dental plan. Currently, about half of city employees are enrolled in Kaiser's health plans, with the other half enrolled in Regence's High Deductible Health Plan. CIS Workers' Compensation insurance premiums are expected to remain flat or slightly decrease. The payroll benefits line items in each fund include additional money to cover the expected health insurance premium increases.

The new rates from The Public Employee Retirement System (PERS) will take effect for the 2019-2021 biennium. Compared to the previous biennium, employer contribution rates are expected to increase by about 27 percent.

GENERAL FUND

The Budget estimates General Fund revenues and expenses of \$1,879,618.

The City's property tax rate of \$3.6327 per \$1,000 of property value is expected to generate \$759,200, a little more than 3% increase in property tax receipts. We used these taxes along with additional funds for the \$840,000 General Fund transfer required for the Police Fund's operating budget.

General Fund revenues are similar to the previous years with the following exceptions.

- **City Fees** revenue is on the rise again, thanks to new development throughout the city. This revenue will also increase the city's costs for Planning & Zoning contract services with the Mid-Willamette Valley Council of Governments and other subcontractors.
- **City Building Permits** will level off in 2019 as much of the buildable land for residential development has been permitted. We are budgeting for the equivalent of 20 permits being issued in 2019. Phase 3 of the Flowers Meadows subdivision will likely be permitted during this fiscal year. The City estimates about 20 new houses to develop each year, which could increase City Building Permits receipts by about \$50,000. Since this is passed through to Marion County for inspection and approval, an offsetting \$50,000 has been added to the County Building Permits expense line. These revenues tend to be in and out transactions, except for a small administrative fee.

Personnel Services is anticipating a small increase in the General Fund as health insurance and the PERS program costs continue to increase.

Materials and Services expenses are expected to increase by roughly \$63,000. In large part, this is due to the increase in development within the city. County Building Permit fees are expected to increase significantly as mentioned earlier, as will the **Planning and Zoning** expense line, as more time will be spent by city planners to analyze proposed new developments.

The city was able to institute some cost-cutting measures over the past fiscal year across all departments, including a small reduction in the transfers needed to the Police Fund. As a result, the

General Fund will meet its 90-day operating reserve target that was set in 2017. This reserve, along with the increase in expected revenues, places the fund in a much healthier position financially. Allowing it to increase current service levels even while awaiting property tax revenues that begin to arrive in November. Some small increases and changes to this fund will be necessary this year to balance other funds that would be dependent on the general fund. Last year a capital park project resulted in an increase in expenditure to the park fund for payroll expenditure. This expense will be recovered by a one-time general fund transfer of \$61,000. In addition, we have moved the community events line item of \$ 12,000 to the general fund expenditures to help reduce the rate of drawdown currently occurring in the park fund.

POLICE FUND

The proposed Police Fund budget of \$1,274,418 will meet the needs of the police department with an \$840,000 transfer from the General Fund included. The Public Safety Fee that was implemented in January of 2018 has allowed the addition of two new officers and associated expenditures to maintain the policy coverage approved by the city council. This revenue will provide sufficient funds for the police officers needed to maintain 24-hour coverage after accounting for sick leave, training, and vacations, along with ever-increasing benefits expenses and replacing used equipment. We also continue to see unexpected increases in the police fund. As the city has experienced turnover with officers leaving and new officers being hired, we have had some increased cost associated with this process. The public safety fee has been able to cover that additional cost and still maintain a five-year sustainable forecast at its current level.

Dispatch and records management fees are expected to increase by about 10% next year, as local agencies pass on the city's cost share of upgrading their supporting technology.

Transfer line items include a \$15,000 Vehicle Replacement Fund transfer planned to continue building a reserve to cover replacement of depreciated vehicles and their equipment. A transfer of \$3,000 to the Major Office Equipment Fund is also expected to fund the ongoing replacement of computers, software, and other major equipment.

The Police Fund is budgeted to end the fiscal year with \$122,953, which includes an operating contingency of \$108,688. This ending balance should provide some cushion to support the significant increases in expenses expected over the next few years.

PUBLIC WORKS FUNDS

WATER & SEWER FUNDS, IMPROVEMENTS FUNDS

The Water Fund & Sewer Fund revenues projections include a 3% rate increase in the water rates and a 3% increase in sewer rates which are anticipated to take effect July 1, 2019. The continuing financial impact of our new finance software program is reflected in the Dues/Fees line item and the Major Office Equipment Reserve Fund transfer needed.

The Water Fund Maintenance & Repair budget includes annual replacement budget for meters & hydrants, as recommended in the *Aumsville Water Master Plan (WMP)*. The Public Works staff will also purchase one of the remaining fire hydrants planned in the first stage of priority projects. The cost of this hydrant replacement is eligible for a 14% Water SDC Fund cost-sharing. The Water Fund has a 15% Contingency of \$106,904, with another \$151,959 reserved for future expenditures.

To provide maximum flexibility, so some projects may be accomplished this year, the majority of Water Improvement funds have been allocated to System Improvements as we re-evaluate our options. \$28,000 has been set aside in Engineering and other related services to support these project developments. \$15,000 is also earmarked for Major Maintenance & Repairs to cover any emergency maintenance that arises during the year. The WMP has a list of Priority 1A Improvements, which still do not have a source of funding. The city continues to explore the most cost-effective financing options available. One project that is currently being discussed is the purchase of a backup generator for the Million Gallon reservoir, which could be an estimated expense of around \$200,000.

In the Sewer Fund, we can transfer \$75,000 to the Sewer Improvements Fund to save for necessary system improvements, and still leave \$91,516 in Operating Contingency (15%) and \$201,157 reserved for future expenditures. This transfer is a much healthier position than the previous two years when only \$30,000 could be provided for a contingency to cover unforeseen expenses.

Sewer Improvement fund monies have been allocated to provide \$15,000 in Major maintenance needs, with remaining expenditures to cover system improvements and the related engineering costs.

WATER & SEWER SDC FUNDS

System Development Charges have been coming in at a much faster rate than expected this year; new development should slow slightly until more buildable lots become available. In the System Development Charge (SDC) Funds, SDCs revenues are proposed on up to twenty new lots estimated to be developed throughout the city. Water and Sewer SDC funds have been allocated in reasonable proportions to accommodate growth-related capital improvement projects and their individual engineering costs.

STREET FUND, BIKEWAY/ PEDESTRIAN FUND, & TRANSPORTATION SYSTEM DEVELOPMENT CHARGE (TSDC) FUND

As a result of new legislature passed in 2017, ODOT highway tax distributions to the Street Fund are expected to increase by around \$11,000 next year, providing about \$296,000 in resources to cover ongoing maintenance and lighting of the city's 10.8 lane miles of streets (striping, sweeping, patching, overlays, etc.). The city has also been awarded a \$50,000 Small Cities Allotment grant to help support a street rehabilitation project on Michael Way. The city can leave a 15% contingency available for unanticipated expenses, plus a reserve of \$80,112 for future expenditures.

Bikeway and pedestrian funds have been accumulated over the past few years that could help to fund a small sidewalk project.

Considering the increased SDC revenue to be generated in 2019-20, \$462,669 is estimated to be accumulated in the TSDC Fund, which will be allocated for engineering and potential improvement projects identified in Aumsville's Transportation System Plan.

PUBLIC WORKS EQUIPMENT FUND

We project to have \$194,103 cash on hand, which should increase to \$248,503 after transfers and interest during the year. The Public Works shop needs expansion, including a new testing facility and separate break room for employees. Once an architect approves a design, the city plans to

begin construction of this expansion, which should take up around \$100,000 of the \$233,503 allocated to Public Works Capital. We have also allocated the fund's flexibility in case we find a fair priced Vector Truck. The city may find a used truck in 2018-19 fiscal budget, if not we would continue that search in the 2019-20 fiscal budget. \$15,000 has been set aside to provide for any major repairs to Public Works equipment that may arise during the year. The remainder will provide a cushion for any cost overruns, as well as funding for other capital improvement needs that may occur during the year.

PARKS AND RECREATION SERVICES

PARK FUND

The Park Fund is budgeted to receive all of the State Revenue Sharing Apportionment this year. Recreation Activities expenses have been moved to the General Fund to provide additional flexibility in the city's various community events. In addition, a \$61,000 transfer from General Fund is proposed to help support the ongoing operation of the city parks. \$55,200 has been earmarked in Capital Outlay to replace broken park equipment and install new facilities as parks are expanded.

After transfers to the Public Works Equipment and Vehicle Replacement Funds, nearly \$24,000 will be available as a contingency, and close to \$90,000 is expected to carry over into the next fiscal year.

INVESTING IN AUMSVILLE FAMILIES AND CHILDREN (IAF&C) FUND

The IAF&C Fund experienced a funding shortfall this year, as a result of United Way withdrawing its grant dedication due to funding challenges within their organization. The City will be exploring other funding sources to help expand the programs offered to the community. The Park and Recreation Commission expects to receive around \$2,800 in donations and sponsorships from local businesses that will primarily support the summer youth program in 2019. A \$5,000 transfer from the General Fund is also proposed to help support this program.

PARK SDC FUND The Park SDC Fund has a budget of about \$329,000 for future park projects. System Development Charges have been coming in at an increased rate due to new developments. A Park Master Plan update is currently underway to determine priorities and update the city vision for parks. This master plan update may increase Park SDCs assessed to each dwelling unit being built. If needed, an SDC Administrative Services line item of \$10,000 will be used to cover any remaining costs for the master plan update, with the remainder being allocated to Park Improvements and Engineering to cover new park development as it arises.

OTHER FUNDS

CITY RESERVE FUND, VEHICLE REPLACEMENT FUND & MAJOR OFFICE EQUIPMENT RESERVE FUND

Transfers to the City Reserve Fund have been suspended, while the city determines the most prudent use of ending cash reserves. The continuing Major Office Equipment Reserve Fund

transfers are intended to cover an ongoing payment plan for the city's financial software installations, much-needed server upgrades at City Hall, and workstation replacements throughout the city.

STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE FUND & SPECIAL PROJECTS FUND

Last year, Council eliminated the **Storm Drain System Development Charge Fund** due to inactivity. However, due to development in the Clover subdivision requiring Storm Drain SDCs as set forth in Resolution 05-00, the city needed to re-establish the fund to account for this revenue (about \$12,600 in SDCs) and preserve it for growth-related Storm Drainage System costs.

The Safe Routes to School project on 11th and Del Mar was completed this year. This will significantly improve pedestrian safety for children walking to or being dropped off near Aumsville Elementary School. The project was funded primarily through a grant from ODOT. The city received, and spent, the initial distribution from ODOT in the Special Projects Fund. The final 25% payment is expected before the end of the current fiscal year. However, in the event of a delay, there may be some carryover into the 2019-20 fiscal year, which would then be transferred to the Street Fund to cover expenses incurred before the ODOT reimbursement.

OPRD GRANTS FUND

The OPRD Grants Fund is budgeted to receive a \$300,000 grant in 2019-20. We have also planned to spend \$300,000 in land acquisition as the city anticipates a park property purchase. Currently, we have submitted a grant application for the same amount. If the city is unsuccessful in receiving a grant, then we will continue with our contract purchase agreement terms via Park SDC receipts.

CONTINGENCIES AND RESERVES

Overall Contingency and ending fund balance reserves of about 19% is a significant improvement over previous years. The City should be able to fund the first 90 days of operations before significant funding arrives and still place additional money into reserves at the end of the year to save for cost increases, repairs, future improvements, and emergencies. The essential features of the budget document in connection with Aumsville's financial policies and an explanation of the reasons for any significant changes from the previous year in appropriations and revenue items are outlined below.

Your collaboration and input are an important element of this process. Our goal is to meet the financial challenges and ensure that Aumsville is developing the best blueprint possible for city spending and prioritization of public funds investment! Including the transfers, we are budgeting \$10,200,909 for 2019-20. It is an honor to be a part of this process. Please let me know if you have questions or if I can get you any additional information.

It is submitted to the Budget Committee this 16th day of April
2019.

Ron Harding
Budget Officer for the City of Aumsville, Oregon

A copy of the proposed budget is available for review in the city hall lobby.

There are no major changes to the accounting policies of the City of Aumsville. To ensure observance of limitations and restrictions placed on the use of the money available to the city, the accounts are maintained in accordance with the principles of "fund accounting." This is the procedure by which revenues and expenditures for various purposes are classified, for accounting and reporting purposes, in account groups that are in accordance with activities or objectives specified under an adopted budget. The operation of these funds is accounted for by providing a set of self-balancing accounts.

These various accounts are called funds and are grouped into Governmental Fund, Proprietary Fund, and Fiduciary Fund categories and the following five fund types: General Fund, Enterprise Funds, Special Revenue Funds, Reserve Funds, and Debt Service Fund. The basis of accounting utilized by the city closely resembles the cash basis of accounting; whereby revenues are recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligations are incurred. The budget document contains budget sheets for all Governmental and Proprietary funds. The budget sheets comprise the actual resources and expenditures from the audits of two prior years; the current year's adopted budget; the projected actual resources and expenditures for the current year; and a proposed budget for next year. The budget sheets are divided into the following category levels: Personal Services, Materials & Services, Capital Outlay, Transfers, Debt Service, Operating Contingency, Reserved for Future Expenditure, and Unappropriated Ending Fund Balance.

GENERAL FUND (010)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available cash on hand	190,576	230,446	348,117	461,512	461,512	461,512
OTHER RESOURCES							
010-400	Delinquent Taxes	19,912	17,912	18,700	30,600	30,600	30,600
010-401	Donations/Fundraising	2,000	-	-	-	-	-
010-402	Interest	2,894	7,285	7,000	14,400	14,400	14,400
010-403	State Liquor Revenue	59,677	59,211	65,800	68,400	68,400	68,400
010-404	Cigarette Tax	5,346	4,976	4,800	4,600	4,600	4,600
010-405	Electric Franchise	158,870	162,018	166,400	169,700	169,700	169,700
010-406	Gas Franchise	31,835	30,731	34,100	34,800	34,800	34,800
010-407	Garbage Franchise	33,531	38,888	38,200	39,000	39,000	39,000
010-408	Communication Franchise Fees	6,167	4,949	7,900	15,300	15,300	15,300
010-409	Cable TV Franchise	29,439	28,505	35,100	35,800	35,800	35,800
010-410	City Building Permits	38,902	104,539	83,300	104,500	104,500	104,500
010-411	City Fees	40,935	57,753	73,200	38,000	38,000	38,000
010-412	Court Revenue	65,713	38,922	55,800	55,800	55,800	55,800
010-413	Miscellaneous Income	414	11,803	500	500	500	500
010-414	Abatement	-	5,299	-	-	-	-
010-415	Current Taxes	671,624	694,611	723,100	759,200	759,200	759,200
010-416	Community Center Rental	2,831	3,125	2,600	2,600	2,600	2,600
010-417	Reimbursement	188	591	300	300	300	300
010-418	Newsletter Ads	4,113	4,223	2,200	3,600	3,600	3,600
010-419	Lease/Rent Payments	8,712	7,532	8,100	8,100	8,100	8,100
010-424	Miscellaneous Grants	1,800	-	-	-	-	-
Transferred IN, from other funds							
010-425	From TSDC/Admin Services Reimbursement	62	68	100	200	200	200
010-426	From Park SDC/Admin Services Reimbursement	62	68	100	200	200	200
010-427	From Water SDC/Admin Services Reimbursement	86	95	100	200	200	200
010-428	From Sewer SDC/Admin Services Reimbursement	62	68	100	200	200	200
010-429	Administrative Fee From Water Fund	12,951	14,466	15,190	16,113	16,113	16,113
010-430	Administrative Fee From Sewer Fund	13,300	14,619	15,059	15,993	15,993	15,993
Total Resources		1,402,000	1,542,701	1,705,866	1,879,618	1,879,618	1,879,618

GENERAL FUND (010)
REQUIREMENTS FOR: ADMINISTRATION

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
010-500	Wages	-	-	118,200	113,200	113,200	113,200
010-505	City Administrator	28,279	29,664				
010-510	Finance Officer	12,540	13,738				
010-511	Administrative Assistant	10,433	10,644				
010-512	City Clerk	11,241	11,830				
010-513	Newsletter Deliverer	2,830	3,126				
010-514	Utility Billing Clerk	3,325	3,408				
010-519	Police Support Specialist	22,035	24,078				
010-524	Payroll Benefits	41,938	56,158	67,300	72,000	72,000	72,000
010-525	Unemployment	1,585	-	1,100	4,700	4,700	4,700
010-526	City Council Stipend	2,210	2,240				
010-527	Municipal Judge	9,000	9,000				
010-529	Deferred Benefits Liability Reserve	-	-	3,300	3,300	3,300	3,300
Total Personal Services		145,414	163,885	189,900	193,200	193,200	193,200
Full-Time Equivalent (FTE)		1.69	1.77	1.89	1.90	1.90	1.90
Materials & Services							
010-601	Municipal Court/Peer Court	1,232	678	800	13,500	13,500	13,500
010-603	City Attorney	4,325	11,529	30,000	30,000	30,000	30,000
010-604	City Supplies	3,172	3,895	5,000	7,000	7,000	7,000
010-605	Audit	3,188	3,213	3,245	3,277	3,277	3,277
010-606	Planning and Zoning	28,023	32,346	45,000	45,000	45,000	45,000
010-607	Dues & Fees	5,821	6,614	7,810	9,000	9,000	9,000
010-608	Insurance	23,937	24,534	28,524	29,380	29,380	29,380
010-609	Administrator Dues/Subscriptions	385	484	250	250	250	250
010-610	Printing/Publishing	2,152	4,089	7,000	7,000	7,000	7,000
010-611	Energy Costs	3,542	3,461	5,000	5,000	5,000	5,000
010-612	Training & Travel	4,003	1,500	6,000	6,000	6,000	6,000
010-613	Miscellaneous Expense	3,534	4,563	5,200	3,500	3,500	3,500
010-614	Elected Officials Training/Travel	-	2,853	5,500	5,500	5,500	5,500
010-615	County Building Permits	24,962	87,988	83,300	104,500	104,500	104,500
010-616	Equipment Expense	3,635	1,271	6,800	9,000	9,000	9,000
010-617	Telecommunications	1,185	1,284	1,600	1,600	1,600	1,600
010-620	Consultant Fees	1,053	-	-	-	-	-
010-621	City Cleanup/Abatements	-	-	1,000	1,000	1,000	1,000
010-622	Promotional Items	-	213	2,000	1,000	1,000	1,000
010-624	Building Maintenance	4,394	3,527	5,500	5,500	5,500	5,500
010-625	Economic Development/Partnership Support	-	-	-	1,000	1,000	1,000
010-626	Comprehensive Plan Update	1,190	-	-	2,000	2,000	2,000
010-627	Community Center	2,780	3,220	4,000	4,000	4,000	4,000
010-629	Investment Expense/Rental Taxes	2,054	2,053	2,114	2,265	2,265	2,265
010-632	Administrator Professional Devlpmnt/Trvl	508	531	1,500	1,500	1,500	1,500

010-638	Recreation Activities				12,000	12,000	12,000
010-650	IT Services	-	705	3,500	13,500	13,500	13,500
Total Materials & Services		125,074	200,550	260,643	323,272	323,272	323,272
Capital Outlay							
010-800	Equipment	580	-	1,000	2,500	2,500	2,500
010-803	Building Improvements	5,862	9,008	26,500	-	-	-
Total Capital Outlay		6,442	9,008	27,500	2,500	2,500	2,500
Total Requirements - Administration		276,931	373,443	478,043	518,972	518,972	518,972

GENERAL FUND (010)

Requirements NOT ALLOCATED to an Organizational Unit or Program

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Debt Service							
010-870	ACHPC Loan Principal	81,532	-	-	-	-	-
010-871	ACHPC Loan Interest	2,166	-	-	-	-	-
	Total Debt Service	83,698	-	-	-	-	-
Interfund Transfers							
010-850	To Police Fund	791,000	800,000	893,000	840,000	840,000	840,000
010-851	To Park Fund	-	-	-	61,000	61,000	61,000
010-852	To IIAFC Fund	-	2,500	-	5,000	5,000	5,000
010-855	To City Reserve	2,100	-	-	-	-	-
010-856	To Street Fund	-	-	-	-	-	-
010-857	To Major Office Equipment Reserve	17,826	9,620	10,000	8,200	8,200	8,200
	Total Interfund Transfers	810,926	812,120	903,000	914,200	914,200	914,200
010-900	Operating Contingency			63,081	214,975	214,975	214,975
	Total Requirements NOT ALLOCATED	894,624	812,120	966,081	1,129,175	1,129,175	1,129,175
	Total Requirements for All Organizational Units	276,931	373,443	478,043	518,972	518,972	518,972
010-901	Reserved for Future Expenditure			261,742	231,471	231,471	231,471
	Ending Balance (Prior Years)	230,446	357,138				
010-902	Unappropriated Ending Fund Balance			-	-	-	-
	Total Requirements	1,402,000	1,542,701	1,705,866	1,879,618	1,879,618	1,879,618

POLICE FUND (011)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available cash on hand	107,199	138,899	252,156	192,088	192,088	192,088
OTHER RESOURCES							
011-400	Delinquent Taxes	19	9	10	10	10	10
011-402	Interest	1,447	2,506	1,200	2,600	2,600	2,600
011-403	Public Safety Fee	-	84,880	206,064	220,320	220,320	220,320
011-409	Community Programs	1,205	2,908	2,900	2,900	2,900	2,900
011-410	Seatbelt Diversion	-	-	700	700	700	700
011-411	Ballistic Vest Grant	863	430	900	900	900	900
011-412	Donations	225	-	-	-	-	-
011-413	Miscellaneous Income	0	18	-	-	-	-
011-414	Fees	431	430	400	600	600	600
011-415	Towing Fees	1,700	800	1,100	2,600	2,600	2,600
011-416	Police Reserves Fundraising	-	3,273	2,900	2,900	2,900	2,900
011-417	Reimbursement	366	17,106	300	300	300	300
011-418	ODOT Traffic Grants	7,176	11,533	15,800	8,500	8,500	8,500
011-420	Traffic Grants	1,585	-	-	-	-	-
011-422	Pedestrian Enforcement Grant	5,000	-	-	-	-	-
Transferred IN, from other funds							
011-425	From General Fund	791,000	800,000	893,000	840,000	840,000	840,000
Total Resources							
		918,215	1,062,792	1,377,430	1,274,418	1,274,418	1,274,418

POLICE FUND (011)
REQUIREMENTS FOR: POLICE DEPARTMENT

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
011-500	Wages	-	-	476,600	492,000	492,000	492,000
011-512	Patrol Officer #5	39,017	47,633	-	-	-	-
011-513	Patrol Officer #6	45,398	64,924	-	-	-	-
011-515	Chief of Police	88,528	91,620	-	-	-	-
011-516	Community Resource Officer	49,212	-	-	-	-	-
011-517	Patrol Officer #4	60,480	61,717	-	-	-	-
011-518	Sergeant	65,944	71,940	-	-	-	-
011-519	Police Support Specialist	22,035	24,078	-	-	-	-
011-520	Unemployment	-	-	5,300	11,500	11,500	11,500
011-521	Overtime	24,680	23,685	31,000	30,000	30,000	30,000
011-522	Reserve Officers w/ Benefits	3,944	4,800	-	-	-	-
011-524	Payroll Benefits	211,710	234,443	343,900	363,300	363,300	363,300
011-527	Holiday Pay	13,126	12,693	16,000	18,000	18,000	18,000
011-529	Deferred Benefits Liability Reserve	-	-	9,200	9,300	9,300	9,300
Total Personal Services		624,074	637,532	882,000	924,100	924,100	924,100
Full-Time Equivalent (FTE)		6.50	6.50	7.50	7.50	7.50	7.50
Materials & Services							
011-604	Office Supplies	3,050	2,565	3,200	3,200	3,200	3,200
011-612	Training & Travel	7,459	36,857	8,500	8,500	8,500	8,500
011-613	Miscellaneous Expense	765	468	500	500	500	500
011-616	Dispatch & Records Management	79,616	83,175	96,720	106,392	106,392	106,392
011-617	Telecommunications	4,638	4,505	5,400	5,400	5,400	5,400
011-618	Police Reserves Fundraising Expenditures	-	464	1,160	1,160	1,160	1,160
011-620	Consultant/Psychological Fees	80	3,284	2,000	2,000	2,000	2,000
011-622	Fuel	348	757	1,000	-	-	-
011-623	Vehicle Expenses	21,341	28,598	30,300	30,603	30,603	30,603
011-624	Office Maintenance & Repair	4,718	2,870	4,000	4,000	4,000	4,000
011-631	Radio Repairs	-	818	1,500	1,500	1,500	1,500
011-632	Radar Repairs	387	-	1,000	1,000	1,000	1,000
011-633	Police Supplies	4,039	3,585	5,200	5,300	5,300	5,300
011-634	Uniforms	3,577	4,950	5,000	5,000	5,000	5,000
011-635	Firearms Training & Ammo	-	5,249	6,000	6,000	6,000	6,000
011-636	Dues/Fees	5,692	6,471	5,656	7,000	7,000	7,000
011-648	Community Programs	2,653	7,612	3,360	3,360	3,360	3,360
011-649	Equipment Expense	2,445	1,064	2,500	2,500	2,500	2,500

011-650	IT Services	278	849	9,000	8,000	8,000	8,000
011-651	Ballistic Vests	3,445	1,878	2,500	2,500	2,500	2,500
Total Materials & Services		144,530	196,019	194,496	203,915	203,915	203,915
Capital Outlay							
011-800	Office Equipment	-	710	1,000	1,000	1,000	1,000
011-809	Other Equipment	2,846	-	2,900	2,900	2,900	2,900
011-810	Building Improvements & Equipment	320	2,339	1,500	1,500	1,500	1,500
011-812	Weapons System	-	-	450	450	450	450
011-815	Ballistic Vests	-	-	-	-	-	-
Total Capital Outlay		3,166	3,049	5,850	5,850	5,850	5,850
Total Requirements - Police Department		771,769	836,601	1,082,346	1,133,865	1,133,865	1,133,865

Requirements NOT ALLOCATED for an Organizational Unit or Program

Interfund Transfers

011-851	To Major Office Equipment Reserve	2,547	2,616	3,000	2,600	2,600	2,600
011-852	To Vehicle Replacement Fund	5,000	5,000	15,000	15,000	15,000	15,000
Total Interfund Transfers		7,547	7,616	18,000	17,600	17,600	17,600
011-900 Operating Contingency		-	-	162,351	108,688	108,688	108,688
Total Requirements NOT ALLOCATED		7,547	7,616	180,351	126,288	126,288	126,288
Total Requirements for All Organizational Units		771,769	836,601	1,082,346	1,133,865	1,133,865	1,133,865
011-901	Reserved for Future Expenditure	-	-	114,733	14,265	14,265	14,265
	Ending Balance (Prior Years)	138,899	218,575				
011-902	Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total Requirements		918,215	1,062,792	1,377,430	1,274,418	1,274,418	1,274,418

WATER FUND (012)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	65,798	137,357	255,257	349,927	349,927	349,927
OTHER RESOURCES							
012-402	Interest	1,794	4,530	4,100	11,400	11,400	11,400
012-413	Miscellaneous Income	412	591	200	500	500	500
012-415	Meters and Parts	1,549	12,295	500	12,500	12,500	12,500
012-416	Baker Well Site Lease	590	-	-	-	-	-
012-417	Reimbursement	7,620	6,690	6,700	200	200	200
012-418	Collections	653,636	747,436	780,700	824,500	824,500	824,500
012-420	Builder's Water Box Deposit	450	4,800	3,000	-	-	-
012-421	Fees	5,452	5,325	5,700	5,600	5,600	5,600
Transferred IN, from other funds							
012-426	From Park Fund/PW Labor Reimbursement	-	-	26,656	-	-	-
Total Resources		737,300	919,024	1,082,813	1,204,627	1,204,627	1,204,627

WATER FUND (012)
REQUIREMENTS FOR: PUBLIC WORKS

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
012-500	Wages	-	-	270,072	276,900	276,900	278,100
012-505	City Administrator	32,179	33,755	-	-	-	-
012-510	Finance Officer	27,866	30,528	-	-	-	-
012-511	Administrative Assistant	18,021	18,386	-	-	-	-
012-512	City Clerk	19,416	20,433	-	-	-	-
012-514	Utility Billing Clerk	14,960	15,336	-	-	-	-
012-515	Public Works Director	39,642	40,426	-	-	-	-
012-516	Utility Worker III	24,351	24,836	-	-	-	-
012-517	Utility Worker II	18,112	19,559	-	-	-	-
012-518	Utility Worker I	15,028	16,380	-	-	-	-
012-519	Utility Worker Lead	27,940	28,450	-	-	-	-
012-521	Holiday Pay	-	-	1,400	1,500	1,500	1,500
012-523	Extra Labor	2,335	4,036	4,030	-	-	-
012-524	Payroll Benefits	122,473	145,075	168,728	184,400	184,400	184,800
012-526	City Council Stipend	2,210	2,240	-	-	-	-
012-525	Unemployment	1,803	-	2,600	8,800	8,800	8,800
012-529	Deferred Benefits Liability Reserve	-	-	4,100	4,100	4,100	4,100
Total Personal Services		366,337	399,440	450,930	475,700	475,700	477,300
Full-Time Equivalent (FTE)		3.87	4.21	4.27	4.31	4.31	4.31
Materials & Services							
012-604	Supplies	6,107	5,881	6,500	7,500	7,500	7,500
012-605	Audit	3,188	3,213	3,213	3,213	3,213	3,213
012-607	Dues/Fees/Contributions	7,874	14,369	20,000	20,000	20,000	20,000
012-608	Insurance	6,743	7,013	7,200	7,330	7,330	7,330
012-609	Administrator Dues/Subscriptions	385	484	250	250	250	250
012-611	Energy Costs	41,259	45,002	47,000	51,450	51,450	51,450
012-612	Training & Travel	4,286	2,107	5,500	5,500	5,500	5,500
012-613	Miscellaneous Expense	585	578	2,000	2,000	2,000	2,000
012-617	Telecommunications	3,068	2,949	3,200	4,000	4,000	4,000
012-620	Consultant Fees	1,053	-	-	-	-	-
012-622	Fuel	2,213	2,555	4,500	4,500	4,500	4,500
012-623	Motor Vehicle Expense	986	907	2,000	4,000	4,000	4,000
012-624	Maintenance & Repairs	28,834	37,706	76,656	50,000	50,000	50,000
012-625	Water Testing	3,840	2,180	4,000	4,000	4,000	4,000
012-626	Engineering	363	-	3,000	3,000	3,000	3,000
012-627	Water Box Deposit Refunds	300	-	3,000	-	-	-
012-629	Investment Expense	43	1	1	1	1	1
012-630	Tools	149	202	500	2,000	2,000	2,000
012-632	Administrator Professional Devlpmnt/Trvl	58	496	1,000	1,000	1,000	1,000
012-634	Uniforms	728	505	850	850	850	850
012-650	IT Services	-	858	2,500	2,500	2,500	2,500
Total Materials & Services		112,061	127,004	192,870	173,094	173,094	173,094

Capital Outlay

012-807	Purchase of Equipment	5,605	(100)	15,000	15,000	15,000	15,000
012-809	Replacement of Equipment	4,742	-	16,500	16,500	16,500	16,500
012-810	Water Meters & Metering Equipment	-	22,817	25,000	25,000	25,000	25,000
012-811	Fire Hydrants	7,094	-	7,400	7,400	7,400	7,400
Total Capital Outlay		17,440	22,717	63,900	63,900	63,900	63,900
Total Requirements - Public Works		495,839	549,161	707,700	712,694	712,694	714,294

Requirements NOT ALLOCATED for an Organizational Unit or Program

Debt Service

012-870	OECD Special PW Fund Principal	23,816	24,921	26,000	77,832	77,832	77,832
012-871	OECD Special PW Fund Interest	6,729	5,679	4,600	2,025	2,025	2,025
Total Debt Service		30,545	30,600	30,600	79,857	79,857	79,857

Interfund Transfers

012-855	To City Reserve Fund	1,000	-	-	-	-	-
012-856	To Major Office Equipment Reserve	8,109	5,951	7,000	7,100	7,100	7,100
012-857	To Vehicle Replacement Fund	2,000	2,000	10,000	10,000	10,000	10,000
012-858	To Public Works Equipment Fund	7,500	7,500	7,500	20,000	20,000	20,000
012-859	To Water Improvement Fund	42,000	42,000	75,000	100,000	100,000	100,000
012-860	Administrative Fee to General Fund	12,951	14,466	15,643	16,113	16,113	16,113
Total Interfund Transfers		73,560	71,917	115,143	153,213	153,213	153,213

012-900	Operating Contingency			101,128	106,904	106,904	106,904
Total Requirements NOT ALLOCATED		104,105	102,517	246,871	339,974	339,974	339,974
Total Requirements for All Organizational Units		495,839	549,161	707,700	712,694	712,694	714,294
012-901	Reserved for Future Expenditure			128,242	151,959	151,959	150,359
	Ending Balance (Prior Years)	137,357	267,346				
Total Requirements		737,300	919,024	1,082,813	1,204,627	1,204,627	1,204,627

SEWER FUND (13)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	98,135	143,613	250,628	322,275	322,275	322,275
OTHER RESOURCES:							
013-402	Interest	1,516	3,672	3,300	8,900	8,900	8,900
013-412	Parking Lot Lease	-	-	-	-	-	-
013-413	Miscellaneous Income	38	851	900	100	100	100
013-417	Reimbursement	7,478	6,227	6,200	100	100	100
013-418	Collections	675,562	752,312	776,400	815,500	815,500	815,500
013-419	Butler Farms Lease	9,171	9,240	9,400	9,400	9,400	9,400
013-422	Fees	5,197	5,085	5,400	5,400	5,400	5,400
Transferred IN, from other funds							
013-426	From Park Fund/PW Labor Reimbursement	-	-	24,005	-	-	-
Total Resources		797,097	921,001	1,076,233	1,161,675	1,161,675	1,161,675

SEWER FUND (13)
REQUIREMENTS FOR: PUBLIC WORKS

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
013-500	Wages	-	-	255,772	262,200	262,200	263,500
013-505	City Administrator	32,179	33,755	-	-	-	-
013-510	Finance Officer	27,866	30,528	-	-	-	-
013-511	Administrative Assistant	18,021	18,386	-	-	-	-
013-512	City Clerk	19,416	20,434	-	-	-	-
013-514	Utility Billing Clerk	14,960	15,336	-	-	-	-
013-515	Public Works Director	35,231	35,943	-	-	-	-
013-516	Utility Worker III	24,351	24,846	-	-	-	-
013-517	Utility Worker II	18,112	19,536	-	-	-	-
013-518	Utility Worker I	15,028	16,356	-	-	-	-
013-519	Utility Worker Lead	18,627	18,967	-	-	-	-
013-523	Extra Labor	2,335	4,036	4,137	-	-	-
013-524	Payroll Benefits	114,656	136,013	158,428	173,900	173,900	174,300
013-525	Unemployment	1,803	-	2,400	3,100	3,100	3,100
013-526	City Council Stipend	2,210	2,240	-	-	-	-
013-529	Deferred Benefits Liability Reserve	-	-	3,700	3,800	3,800	3,800
Total Personal Services		344,796	376,375	424,437	443,000	443,000	444,700
Full-Time Equivalent (FTE)		3.67	4.01	4.07	4.11	4.11	4.11
Materials & Services							
013-603	Legal Fees	-	-	-	-	-	-
013-604	Supplies	6,102	5,909	6,500	7,500	7,500	7,500
013-605	Audit	3,188	3,213	3,245	3,245	3,245	3,245
013-607	Dues And Fees	9,753	11,246	12,500	12,500	12,500	12,500
013-608	Insurance	13,216	13,545	13,816	14,422	14,422	14,422
013-609	Administrator Dues/Subscriptions	385	484	250	250	250	250
013-611	Energy Costs	38,822	33,358	39,000	39,000	39,000	39,000
013-612	Training & Travel	3,413	2,310	5,000	5,000	5,000	5,000
013-613	Miscellaneous Expense	587	324	2,000	2,000	2,000	2,000
013-617	Telecommunications	3,068	2,948	3,500	3,500	3,500	3,500
013-620	Consultant Fees	1,053	-	-	-	-	-
013-621	Leased Property Taxes	982	1,010	1,041	1,041	1,041	1,041
013-622	Fuel	2,213	2,555	3,500	3,500	3,500	3,500
013-623	Motor Vehicle Expense	986	913	2,000	4,000	4,000	4,000
013-624	Maintenance & Repairs	23,147	23,853	61,505	45,000	45,000	45,000
013-626	Engineering	227	-	-	-	-	-
013-628	Weed Spray	505	1,890	2,000	2,000	2,000	2,000
013-629	Investment Expense	43	1	1	1	1	1

013-630	Tools	149	202	700	2,000	2,000	2,000
013-632	Administrator Professional Developmt/Trvl	58	496	1,000	1,000	1,000	1,000
013-634	Uniforms	728	505	750	750	750	750
013-650	IT Services	-	858	2,500	2,500	2,500	2,500
Total Materials & Services		108,625	105,622	160,808	149,209	149,209	149,209
Capital Outlay							
013-807	Purchase of Equipment	7,906	-	7,900	7,900	7,900	7,900
013-809	Replacement of Equipment	-	2,305	10,000	10,000	10,000	10,000
Total Capital Outlay		7,906	2,305	17,900	17,900	17,900	17,900
Total Requirements - Public Works		461,327	484,302	603,145	610,109	610,109	611,809

Requirements NOT ALLOCATED for an Organizational Unit or Program

Debt Service							
013-870	OECD Special PW Fund Principal	72,444	72,693	73,100	78,400	78,400	78,400
013-871	OECD Special PW Fund Interest	67,804	66,355	64,600	62,400	62,400	62,400
Total Debt Service		140,248	139,048	137,700	140,800	140,800	140,800
Interfund Transfers							
013-855	To City Reserve Fund	1,000	-	-	-	-	-
013-856	To Major Office Equipment Reserve	8,109	5,951	7,000	7,100	7,100	7,100
013-857	To Vehicle Replacement Fund	2,000	2,000	10,000	10,000	10,000	10,000
013-858	To Public Works Equipment Fund	7,500	7,500	7,500	10,000	10,000	10,000
013-859	To Sewer Improvements Fund	20,000	20,000	75,000	75,000	75,000	75,000
013-860	Administrative Fee to General Fund	13,300	14,619	15,527	15,993	15,993	15,993
Total Interfund Transfers		51,909	50,070	115,027	118,093	118,093	118,093
013-900	Operating Contingency			85,828	91,516	91,516	91,516
Total Requirements NOT ALLOCATED		192,157	189,119	338,555	350,409	350,409	350,409
Total Requirements for All Organizational Units		461,327	484,302	603,145	610,109	610,109	611,809
013-901	Reserved for Future Expenditure			134,533	201,157	201,157	199,457
	Ending Balance (Prior Years)	143,613	247,580				
Total Requirements		797,097	921,001	1,076,233	1,161,675	1,161,675	1,161,675

STREETS FUND (014)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	31,078	99,281	178,411	186,168	186,168	186,168
OTHER RESOURCES:							
014-402	Interest	799	2,476	2,200	6,500	6,500	6,500
014-413	Miscellaneous Income	-	-	-	-	-	-
014-417	Reimbursement	284	3,599	3,600	1,000	1,000	1,000
014-420	State Revenue Sharing Apportionment	-	-	-	-	-	-
014-421	ODOT Pedestrian/Bicycle Program Grant	-	-	-	-	-	-
014-422	Special City Allotment Grant	25,000	-	50,000	50,000	50,000	50,000
014-423	ODOT Highway Tax Share	234,596	249,308	285,000	296,300	296,300	296,300
014-424	ODOT Economic Stimulus Grant	-	-	-	-	-	-
014-425	SRTS Project Reimbursement	-	-	59,751	-	-	-
Transferred IN, from other funds							
014-426	From Park Fund/PW Labor Reimbursement	-	-	11,251	-	-	-
014-428	Storm Drainage SDC Reimbursement	-	-	-	-	-	-
Total Resources		291,757	354,664	590,213	539,968	539,968	539,968

STREETS FUND (014)
REQUIREMENTS FOR: PUBLIC WORKS

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
014-500	Wages	-	-	55,893	57,600	57,600	57,900
014-505	City Administrator	4,876	5,114	-	-	-	-
014-510	Finance Officer	1,393	1,526	-	-	-	-
014-511	Administrative Assistant	948	968	-	-	-	-
014-512	City Clerk	1,022	1,076	-	-	-	-
014-515	Public Works Director	8,807	8,984	-	-	-	-
014-516	Utility Worker III	6,088	6,209	-	-	-	-
014-517	Utility Worker II	10,350	11,163	-	-	-	-
014-518	Utility Worker I	8,588	9,346	-	-	-	-
014-519	Utility Worker Lead	9,314	9,483	-	-	-	-
014-524	Payroll Benefits	30,101	34,055	38,807	41,700	41,700	41,800
014-525	Unemployment	273	-	600	600	600	600
014-529	Deferred Benefits Liability Reserve	-	-	1,200	1,200	1,200	1,200
Total Personal Services		81,759	87,924	96,500	101,100	101,100	101,500
Full-Time Equivalent (FTE)		0.86	0.86	0.86	0.86	0.86	0.86
Materials & Services							
014-605	Audit	3,188	3,213	3,245	3,245	3,245	3,245
014-607	Dues/Fees	188	599	450	450	450	450
014-608	Insurance	3,533	4,062	4,143	3,893	3,893	3,893
014-612	Training and Travel	10	263	250	250	250	250
014-613	Miscellaneous Expense	332	-	-	959	959	959
014-622	Fuel	948	1,095	2,000	2,000	2,000	2,000
014-623	Motor Vehicle Expense	1,004	835	2,000	4,000	4,000	4,000
014-624	Maintenance & Repair	12,262	12,332	27,251	16,000	16,000	16,000
014-626	Engineering/Surveying/Consultant	3,880	5,779	20,000	20,000	20,000	20,000
014-629	Street Lights	35,562	36,987	37,000	37,000	37,000	37,000
014-630	Tools	149	197	500	500	500	500
014-650	IT Services	-	828	2,500	2,500	2,500	2,500
Total Materials & Services		61,056	66,189	99,339	90,797	90,797	90,797
Capital Outlay							
014-806	Storm Drainage	1,060	-	-	-	-	-
014-807	Purchase of Equipment	1,860	4,097	7,000	7,000	7,000	7,000
014-808	1st Street Improvements	-	-	-	-	-	-
014-809	Street Overlay	32,092	6,000	172,500	172,500	172,500	172,500
014-810	Sidewalk/Curb Replacements	837	1,503	10,000	10,000	10,000	10,000
Total Capital Outlay		35,849	11,600	189,500	189,500	189,500	189,500
Total Requirements - Public Works		178,664	165,713	385,339	381,397	381,397	381,797

Requirements NOT ALLOCATED for an Organizational Unit or Program

Interfund Transfers

014-856	To Major Office Equipment Reserve	1,062	744	1,000	1,000	1,000	1,000
014-858	To Public Works Equipment Fund	12,500	12,500	12,500	20,000	20,000	20,000
014-860	To Vehicle Replacement Fund	250	250	250	250	250	250
Total Interfund Transfers		13,812	13,494	13,750	21,250	21,250	21,250
014-900	Operating Contingency	-	-	55,883	57,209	57,209	57,209
Total Requirements NOT ALLOCATED		13,812	13,494	69,633	78,459	78,459	78,459
Total Requirements for All Organizational Units		178,664	165,713	385,339	381,397	381,397	381,797
014-901	Reserved for Future Expenditure	-	-	135,241	80,112	80,112	79,712
	Ending Balance (Prior Years)	99,281	175,456				
Total Requirements		291,757	354,664	590,213	539,968	539,968	539,968

PARK FUND (015)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018- 19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	66,324	80,148	85,001	81,492	81,492	81,492
OTHER RESOURCES:							
015-402	Interest	834	1,519	1,500	3,700	3,700	3,700
015-412	Donations	1,350	4,950	23,000	6,300	6,300	6,300
015-413	Miscellaneous Income	(50)	-	-	-	-	-
015-417	Reimbursement	142	1,604	1,600	100	100	100
015-419	Telecommunications Leases	51,003	53,512	53,300	54,900	54,900	54,900
015-420	State Revenue Sharing Apportionment	49,921	43,625	46,300	50,000	50,000	50,000
015-421	Park Improvements Grant	12,581	-	75,000	-	-	-
015-422	Park Fees	900	1,265	1,100	1,000	1,000	1,000
015-423	Park Vendors	1,845	2,385	2,600	3,700	3,700	3,700
Transferred IN, from other funds							
015-425	From General Fund	-	-	-	61,000	61,000	61,000
015-426	From Park SDC/PW Labor Reimbursement	-	-	-	-	-	-
015-427	From OPRD Fund for Grant Reimbursement	-	-	-	-	-	-
Total Resources		184,851	189,009	289,401	262,192	262,192	262,192

PARK FUND (015)
REQUIREMENTS FOR: PUBLIC WORKS

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Personal Services							
015-500	Wages	-	-	28,293	29,100	29,100	29,500
015-515	Public Works Director	4,403	4,492	-	-	-	-
015-516	Utility Worker III	6,088	6,209	-	-	-	-
015-517	Utility Worker II	5,175	5,582	-	-	-	-
015-518	Utility Worker I	4,294	4,673	-	-	-	-
015-519	Utility Worker Lead	6,209	6,322	-	-	-	-
015-524	Payroll Benefits	17,482	19,551	22,407	23,300	23,300	23,500
015-525	Unemployment	-	-	-	300	300	300
015-528	PERS Reserve	-	-	300	300	300	300
015-529	Deferred Benefits Liability Reserve	-	-	700	700	700	700
Total Personal Services		43,651	46,829	51,700	53,700	53,700	54,300
Full-Time Equivalent (FTE)		0.45	0.45	0.45	0.45	0.45	0.45
Materials & Services							
015-610	Supplies	113	25	300	300	300	300
015-611	Energy Costs	4,118	4,385	5,100	5,202	5,202	5,202
015-612	Corn Festival Donation	3,500	3,500	3,500	2,500	2,500	2,500
015-613	Miscellaneous Expense	539	160	500	500	500	500
015-614	Aumsville Museum Donation	-	-	-	-	-	-
015-620	Equipment Maint.& Repairs	-	-	-	-	-	-
015-622	Fuel	948	1,095	2,020	2,040	2,040	2,040
015-624	Maintenance & Repair	13,987	18,814	25,500	25,500	25,500	25,500
015-630	Tools	149	202	300	300	300	300
015-635	Leased Property Taxes	3,628	3,703	3,814	3,928	3,928	3,928
015-638	Recreation Activities	6,578	7,471	13,500	-	-	-
015-650	IT Services	-	828	2,500	-	-	-
Total Materials & Services		33,560	40,185	57,034	40,270	40,270	40,270
Capital Outlay							
015-808	Park Development	-	-	-	-	-	-
015-809	Replacement of Equipment	8,111	-	13,200	13,200	13,200	13,200
015-810	Purchase of Equipment	-	896	2,000	2,000	2,000	2,000
015-811	Site Improvements	18,630	16,862	27,650	30,000	30,000	30,000
015-812	Major Repairs	-	-	10,000	10,000	10,000	10,000
Total Capital Outlay		26,741	17,758	52,850	55,200	55,200	55,200
Total Requirements - Public Works		103,953	104,771	161,584	149,170	149,170	149,770

Requirements NOT ALLOCATED for an Organizational Unit or Program

Interfund Transfers

015-825	To Water Fund/PW Labor Reimbursement	-	-	26,656	-	-	-
015-826	To Sewer Fund/PW Labor Reimbursement	-	-	24,005	-	-	-
015-827	To Street Fund/PW Labor Reimbursement	-	-	11,251	-	-	-
015-858	To Public Works Equipment Fund	500	500	500	500	500	500
015-866	To Vehicle Replacement Fund	250	250	250	250	250	250
015-899	To Park SDC Fund/Reimb Proj Expenses	-	-	15,438	-	-	-
Total Interfund Transfers		750	750	78,100	750	750	750
015-900	Operating Contingency			29,860	22,375	22,375	22,375
Total Requirements NOT ALLOCATED		750	750	107,960	23,125	23,125	23,125
Total Requirements for All Organizational Units		103,953	104,771	161,584	149,170	149,170	149,770
015-901	Reserved for Future Expenditure			19,857	89,897	89,897	89,297
	Ending Balance (Prior Years)	80,148	83,487				
015-902	Unappropriated Ending Fund Balance			-	-	-	-
Total Requirements		184,851	189,009	289,401	262,192	262,192	262,192

PUBLIC WORKS EQUIPMENT FUND (016)

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: for the purchase of equipment.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	134,195	164,308	194,353	194,103	194,103	194,103
	OTHER RESOURCES						
016-402	Earnings from Temporary Investments	1,556	2,959	3,000	3,900	3,900	3,900
016-417	Grants/Reimbursements	8,656	-	-	-	-	-
016-436	Surplus Sale	-	-	-	-	-	-
	Transferred IN, from other funds						
016-430	From Park Fund	500	500	500	500	500	500
016-432	From Water Fund	7,500	7,500	7,500	20,000	20,000	20,000
016-433	From Sewer Fund	7,500	7,500	7,500	10,000	10,000	10,000
016-434	From Street Fund	12,500	12,500	12,500	20,000	20,000	20,000
016-435	Loan Payments from OPRD Fund	-	-	-	-	-	-
	Total Resources	172,408	195,267	225,353	248,503	248,503	248,503

REQUIREMENTS

Materials & Services		ORG. UNIT						
016-601	Major Repairs	PUBLIC WORKS	-	-	15,000	15,000	15,000	15,000
	Total Materials & Services		-	-	15,000	15,000	15,000	15,000
	Capital Outlay							
016-800	Purchase of Public Works Equipment	PUBLIC WORKS	8,100	1,000	-	-	-	-
016-801	Vactor Truck Replacement	PUBLIC WORKS	-	-	-	-	-	-
016-802	Street Sweeper Replacement	PUBLIC WORKS	-	-	-	-	-	-
016-803	PW Shop Addition	PUBLIC WORKS	-	-	-	-	-	-
016-810	Public Works Capital	PUBLIC WORKS	-	14,084	210,353	233,503	233,503	233,503
	Total Capital Outlay		8,100	15,084	210,353	233,503	233,503	233,503
	Interfund Transfers							
	Total Interfund Transfers		-	-	-	-	-	-
	Ending Balance (Prior Years)		164,308	180,183				
	Unappropriated Ending Fund Balance							
	Total Requirements		172,408	195,267	225,353	248,503	248,503	248,503

SPECIAL PROJECTS FUND (17)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	-	-	-	792	792	792
	OTHER RESOURCES						
017-402	Earnings from Temporary Investments	-	-	2,000	100	100	100
017-410	ODOT SRTS Grant	-	229,628	306,171	-	-	
	Total Resources	-	229,628	308,171	892	892	892

REQUIREMENTS

Materials & Services							
017-601	Project Materials	-	-	-	-	-	-
017-602	Project Services	-	-	67,170	-	-	-
	Total Materials & Services	-	-	67,170	-	-	-
Capital Outlay							
017-801	Project Improvements	-	-	181,250	-	-	-
	Total Capital Outlay	-	-	181,250	-	-	-
Interfund Transfers							
017-850	To Street Fund - SRTS Project Reimbursement	-	-	59,751	892	892	892
	Total Interfund Transfers	-	-	59,751	892	892	892
	Ending Balance (Prior Years)	-	229,628				
	Unappropriated Ending Fund Balance			-	-	-	-
	Total Requirements	-	229,628	308,171	892	892	892

SEWER IMPROVEMENT FUND (19)

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: expenditures on sewer system.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	173,560	178,317	196,149	249,712	249,712	224,712
	OTHER RESOURCES						
019-402	Earnings from Temporary Investments	1,841	3,222	3,200	4,400	4,400	4,400
019-410	OECDW Wastewater Sys Imprvmt Loan	-	-	-	-	-	-
019-417	Grants/Reimbursements	12,249	-	-	-	-	-
	Transferred IN, from other funds						
019-420	From Sewer Fund	20,000	20,000	75,000	75,000	75,000	75,000
019-421	From Sewer SDC Fund Reimbursement	-	-	-	-	-	-
	Total Resources	207,650	201,539	274,349	329,112	329,112	304,112

REQUIREMENTS - PUBLIC WORKS

Materials & Services							
019-601	Major Maintenance & Repairs	-	-	15,000	15,000	15,000	15,000
019-603	Legal Fees	-	-	-	-	-	-
019-604	Inflow & Infiltration	-	-	-	-	-	-
019-626	Engineering/Surveying/Misc.Project Srvcs	809	646	30,000	45,000	45,000	45,000
	Total Materials & Services	809	646	45,000	60,000	60,000	60,000
Capital Outlay							
019-800	Systems Improvements	28,524	-	229,349	269,112	269,112	244,112
	Total Capital Outlay	28,524	-	229,349	269,112	269,112	244,112
Interfund Transfers							
019-850	Trnsfr to Sewer SDC Fund(to be reimbrsd)	-	-	-	-	-	-
019-851	Transfer to Sewer Fund	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Ending Balance (Prior Years)	178,317	200,893				
	Unappropriated Ending Fund Balance			-	-	-	-
	Total Requirements	207,650	201,539	274,349	329,112	329,112	304,112

VEHICLE REPLACEMENT FUND (20)

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: Purchase of City Vehicles

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2028

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	63,657	73,895	94,866	82,199	82,199	82,199
OTHER RESOURCES							
020-402	Earnings from Temporary Investments	738	1,230	2,004	2,004	2,004	2,004
020-417	Grants/Reimbursements	-	-	32,800	-	-	-
020-451	Surplus Vehicle Sales	-	-	-	-	-	-
Transferred IN, from other funds							
020-452	From Police Fund	5,000	5,000	15,000	15,000	15,000	15,000
020-453	From City Reserve Fund	-	20,000	18,386	-	-	-
020-455	From Water Fund	2,000	2,000	10,000	10,000	10,000	10,000
020-457	From Sewer Fund	2,000	2,000	10,000	10,000	10,000	10,000
020-460	From Street Fund	250	250	250	250	250	250
020-466	From Park Fund	250	250	250	250	250	250
Total Resources		73,895	104,625	183,556	119,703	119,703	119,703

REQUIREMENTS

Capital Outlay	ORG. UNIT							
020-810	Public Works Vehicles	PUBLIC WORKS	-	-	82,084	104,433	104,433	104,433
020-811	Police Vehicles	POLICE DEPT	-	9,645	101,472	15,270	15,270	15,270
Total Capital Outlay			-	9,645	183,556	119,703	119,703	119,703
Interfund Transfers								
Total Interfund Transfers			-	-	-	-	-	-
Ending Balance (Prior Years)			73,895	94,980				
Unappropriated Ending Fund Balance					-	-	-	-
Total Requirements			73,895	104,625	183,556	119,703	119,703	119,703

CITY RESERVE FUND (22)

This fund is authorized and established by resolution 3-99 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: to be used as the city council sees fit for expansion or any other reason.

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: **2028**

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	80,485	80,207	61,481	44,792	44,792	44,792
OTHER RESOURCES							
022-402	Earnings from Temporary Investments	863	1,435	900	900	900	900
Transferred IN, from other funds							
022-404	From General Fund Transfer	2,100	-	-	-	-	-
022-405	Miscellaneous Interfund Loan Payments	-	-	-	-	-	-
022-406	From Water Fund Transfer	1,000	-	-	-	-	-
022-407	From Sewer Fund Transfer	1,000	-	-	-	-	-
022-413	Miscellaneous Income	-	-	-	-	-	-
Total Resources		85,447	81,642	62,381	45,692	45,692	45,692

REQUIREMENTS

Materials & Services							
022-610	Miscellaneous Materials & Services	-	-	22,000	22,692	22,692	22,692
022-611	Emergency	390	-	16,000	16,000	16,000	16,000
Total Materials & Services		390	-	38,000	38,692	38,692	38,692
Capital Outlay							
022-802	Miscellaneous Capital Expense	4,850	-	5,995	7,000	7,000	7,000
022-803	Civic Center	-	-	-	-	-	-
022-816	Police Dept Preserve	-	-	-	-	-	-
Total Capital Outlay		4,850	-	5,995	7,000	7,000	7,000
Interfund Transfers							
022-825	Miscellaneous Interfund Loan Transfers	-	-	-	-	-	-
022-827	Transfer to Police Fund	-	-	-	-	-	-
022-850	To Vehicle Replacement Fund	-	20,000	18,386	-	-	-
Total Interfund Transfers		-	20,000	18,386	-	-	-
022-901	Reserved for Future Expenditure	-	-	-	-	-	-
	Ending Balance (Prior Years)	80,207	61,642	-	-	-	-
	Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total Requirements		85,447	81,642	62,381	45,692	45,692	45,692

WATER SYSTEM DEVELOPMENT CHARGE FUND (24)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	98,308	118,792	251,088	350,804	350,804	350,804
OTHER RESOURCES							
024-402	Earnings from Temporary Investments	1,225	2,798	2,100	7,800	7,800	7,800
024-417	Reimbursement	-	-	-	-	-	-
024-420	Water SDC's	21,553	169,421	100,230	100,230	100,230	100,230
Total Resources		121,086	291,011	353,418	458,834	458,834	458,834

REQUIREMENTS - PUBLIC WORKS

Materials & Services

024-610	SDC Administrative Services	-	-	-	-	-	-
024-626	Engineering/Surveying/Misc Project Srvcs	1,053	663	15,000	15,000	15,000	15,000
Total Materials & Services		1,053	663	15,000	15,000	15,000	15,000

Capital Outlay

024-800	New System Development	1,155	-	75,000	423,634	423,634	423,634
024-801	New Wells	-	-	20,000	20,000	20,000	20,000
Total Capital Outlay		1,155	-	95,000	443,634	443,634	443,634

Interfund Transfers

024-852	To General Fund/Administrative Services Reimbursement	86	95	100	200	200	200
Total Interfund Transfers		86	95	100	200	200	200

024-901	Reserved for Future Expenditure	-	-	243,318	-	-	-
	Ending Balance (Prior Years)	118,792	290,253				
	Unappropriated Ending Fund Balance			-	-	-	-
Total Requirements		121,086	291,011	353,418	458,834	458,834	458,834

MAJOR OFFICE EQUIPMENT RESERVE FUND (27)

This fund is authorized and established by resolution 3-99, renamed by Special Ordinance 485, & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: to accumulate and expend monies on computer systems, copiers and other major office equipment.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	24,456	48,372	62,641	65,344	65,344	65,344
OTHER RESOURCES							
027-402	Earnings from Temporary Investments	204	794	1,813	1,683	1,683	1,683
027-413	Miscellaneous Income	-	-	-	-	-	-
027-417	Grants/Reimbursements	-	-	3,300	-	-	-
Transferred IN, from other funds							
027-425	From General Fund	17,826	9,620	10,000	8,200	8,200	8,200
027-426	From Water Fund	8,109	5,951	7,000	7,100	7,100	7,100
027-427	From Sewer Fund	8,109	5,951	7,000	7,100	7,100	7,100
027-428	From Street Fund	1,062	744	1,000	1,000	1,000	1,000
027-429	From Police Fund	2,547	2,616	3,000	2,600	2,600	2,600
027-430	From Vehicle Replacement(4 Police Eqpt.)	-	-	-	-	-	-
Total Resources		62,314	74,047	95,754	93,027	93,027	93,027

REQUIREMENTS

Capital Outlay	ORG. UNIT							
027-800	City Hall Equipment	ADMIN	8,242	4,554	32,787	33,237	33,237	33,237
027-801	Public Works Equipment	PUBLIC WORKS	1,734	2,756	28,510	28,342	28,342	28,342
027-802	Utilities Billing Equipment	PUBLIC WORKS	3,967	3,967	17,561	18,814	18,814	18,814
027-803	Police Equipment	POLICE DEPT	-	71	16,896	12,634	12,634	12,634
Total Capital Outlay			13,942	11,348	95,754	93,027	93,027	93,027
Ending Balance (Prior Years)			48,372	62,699				
Unappropriated Ending Fund Balance					-	-	-	-
Total Requirements			62,314	74,047	95,754	93,027	93,027	93,027

WATER IMPROVEMENT FUND (28)

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: expenditures on water system

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	279,589	312,621	355,375	210,871	210,871	210,871
OTHER RESOURCES							
028-402	Earnings from Temporary Investments	3,151	5,612	5,600	6,400	6,400	6,400
Transferred IN, from other funds							
028-427	From Water Fund	42,000	42,000	75,000	100,000	100,000	100,000
Total Resources		324,740	360,233	435,975	317,271	317,271	317,271

REQUIREMENTS

Materials & Services		ORG. UNIT					
028-601	Reservoir Maintenance	PUBLIC WORKS	-	-	-	-	-
028-602	Major Maintenance & Repairs	PUBLIC WORKS	-	3,112	15,000	15,000	15,000
028-603	Legal Fees	PUBLIC WORKS	-	-	-	-	-
028-604	Engineering/Surveying	PUBLIC WORKS	-	-	-	-	-
028-626	Engineering/Surveying	PUBLIC WORKS	12,119	4,437	28,000	28,000	28,000
Total Materials & Services			12,119	7,549	43,000	43,000	43,000
Capital Outlay							
028-803	System Improvements	PUBLIC WORKS	-	-	392,975	274,271	274,271
028-804	Waterline Replacement	PUBLIC WORKS	-	-	-	-	-
028-806	Major Equipment Replacement	PUBLIC WORKS	-	-	-	-	-
Total Capital Outlay			-	-	392,975	274,271	274,271
028-901	Reserved for Future Expenditure		-	-	-	-	-
	Ending Balance (Prior Years)		312,621	352,684			
	Unappropriated Ending Fund Balance				-	-	-
Total Requirements			324,740	360,233	435,975	317,271	317,271

SEWER SYSTEM DEVELOPMENT CHARGE FUND (29)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	213,019	241,459	421,046	653,595	653,595	653,595
OTHER RESOURCES							
029-402	Earnings from Temporary Investments	2,560	5,155	4,400	11,900	11,900	11,900
029-413	Miscellaneous Income	-	-	-	-	-	-
029-421	Sewer SDC's	26,751	194,077	124,400	124,400	124,400	124,400
Total Resources		242,330	440,691	549,846	789,895	789,895	789,895

REQUIREMENTS - PUBLIC WORKS

Materials & Services		ORG. UNIT					
029-604	Engineering/Surveying/Mis Project Srvc	PUBLIC WORKS	-	-	-	-	-
029-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-
029-626	Engineering/Surveying/Mis Project Srvc	PUBLIC WORKS	809	646	52,000	52,000	52,000
Total Materials & Services			809	646	52,000	52,000	52,000
Capital Outlay							
029-800	New System Development	PUBLIC WORKS	-	-	497,746	737,695	737,695
029-801	Land Aquisition	PUBLIC WORKS	-	-	-	-	-
Total Capital Outlay			-	-	497,746	737,695	737,695
Interfund Transfers							
029-852	To General Fund/Administrative Services Reimbursement		62	68	100	200	200
Total Interfund Transfers			62	68	100	200	200
Ending Balance (Prior Years)			241,459	439,977			
Unappropriated Ending Fund Balance					-	-	-
Total Requirements			242,330	440,691	549,846	789,895	789,895

TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND (30)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	24,745	91,305	205,156	371,169	371,169	371,169
OTHER RESOURCES							
030-402	Earnings from Temporary Investments	476	2,171	1,700	6,500	6,500	6,500
030-421	Transportation SDC's	66,145	133,297	85,000	85,000	85,000	85,000
Total Resources		91,366	226,772	291,856	462,669	462,669	462,669

REQUIREMENTS - PUBLIC WORKS

Materials & Services		ORG. UNIT					
030-604	Engineering/Surveying/Mis Project Svcs	PUBLIC WORKS	-	-	-	-	-
030-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-
030-626	Engineering/Surveying/Mis Project Svcs	PUBLIC WORKS	-	-	15,000	15,000	15,000
Total Materials & Services			-	-	15,000	15,000	15,000
Capital Outlay							
030-800	Transportation Improvements	PUBLIC WORKS	-	-	130,514	447,469	447,469
030-801	1st & Main Intersection Improvements	PUBLIC WORKS	-	-	-	-	-
030-802	1st Street Improvements	PUBLIC WORKS	-	-	-	-	-
Total Capital Outlay			-	-	130,514	447,469	447,469
Interfund Transfers							
030-825	To General Fund/Administrative Services Reimbursement		62	68	100	200	200
Total Interfund Transfers			62	68	100	200	200
Debt Service							
030-870	Land Acquisition Principal		-	-	-	-	-
030-871	Land Acquisition Interest		-	-	-	-	-
Total Debt Service			-	-	-	-	-
030-902	Unappropriated Ending Fund Balance		-	-	146,242	-	-
	Ending Balance (Prior Years)		91,305	226,704			
Total Requirements			91,366	226,772	291,856	462,669	462,669

BIKEWAY/PEDESTRIAN FUND (31)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	4,053	6,482	3,443	6,506	6,506	6,506
OTHER RESOURCES							
031-402	Earnings from Temporary Investments	60	74	100	100	100	100
031-420	ODOT Highway Tax Share	2,370	2,518	2,900	2,900	2,900	2,900
Total Resources		6,482	9,074	6,443	9,506	9,506	9,506

REQUIREMENTS - PUBLIC WORKS

Materials & Services		ORG. UNIT					
031-624	Maintenance	PUBLIC WORKS	-	-	-	-	-
031-625	Surveying/Misc. Project Services	PUBLIC WORKS	-	-	-	-	-
031-626	Engineering Fees	PUBLIC WORKS	-	-	-	-	-
Total Materials & Services			-	-	-	-	-
Capital Outlay							
031-818	Construction	PUBLIC WORKS	-	5,569	6,443	9,506	9,506
Total Capital Outlay			-	5,569	6,443	9,506	9,506
Ending Balance (Prior Years)			6,482	3,505			
Total Requirements			6,482	9,074	6,443	9,506	9,506

PARK SYSTEM DEVELOPMENT CHARGE FUND (32)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	99,971	107,501	170,965	221,915	221,915	221,915
OTHER RESOURCES							
032-402	Earnings from Temporary Investments	1,164	2,155	1,900	2,300	2,300	2,300
032-421	Parks SDC's	10,108	78,330	156,200	156,200	156,200	156,200
Transferred IN, from other funds							
032-426	From Park Fund/Reimb Proj Expenses	-	-	15,438	-	-	-
032-427	From OPRD Fund/Land Acquisition	-	-	-	300,000	300,000	300,000
Total Resources		111,243	187,986	344,503	680,415	680,415	680,415

REQUIREMENTS - PUBLIC WORKS

Materials & Services		ORG. UNIT						
032-610	SDC Administrative Services	PUBLIC WORKS	-	36	10,000	10,000	10,000	10,000
032-615	Refunds	PUBLIC WORKS	-	-	-	-	-	-
032-626	Engineering/Surveying/Misc Project Svcs	PUBLIC WORKS	3,680	2,354	300	300	300	300
Total Materials & Services			3,680	2,390	10,300	10,300	10,300	10,300
Capital Outlay								
032-800	Park Improvements	PUBLIC WORKS	-	118,538	334,103	369,915	369,915	369,915
032-801	Land Acquisition	PUBLIC WORKS	-	-	-	-	-	-
Total Capital Outlay			-	118,538	334,103	369,915	369,915	369,915
Interfund Transfers								
032-852	To General Fund/Administrative Services Reimbursement		62	68	100	200	200	200
032-853	To Park Fund/PW Labor Reimbursement		-	-	-	-	-	-
Total Interfund Transfers			62	68	100	200	200	200
Debt Service								
032-870	Land Acquisition Principal		-	-	-	300,000	300,000	300,000
032-871	Land Acquisition Interest		-	-	-	-	-	-
Total Debt Service			-	-	-	300,000	300,000	300,000
Ending Balance (Prior Years)			107,501	66,990				
Total Requirements			111,243	187,986	344,503	680,415	680,415	680,415

STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE FUND (34)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	-	-	-	11,550	11,550	11,550
OTHER RESOURCES							
034-402	Earnings from Temporary Investments	-	-	-	300	300	300
034-421	Storm Drainage System Development Charge	-	-	12,600	-	-	-
Total Resources		-	-	12,600	11,850	11,850	11,850

REQUIREMENTS

Materials & Services		ORG. UNIT						
034-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-	-
034-626	Engineering/Surveying/Misc. Project Svcs	PUBLIC WORKS	-	-	-	-	-	-
Total Materials & Services			-	-	-	-	-	-
Capital Outlay								
034-800	New System Development	PUBLIC WORKS	-	-	-	11,850	11,850	11,850
Total Capital Outlay			-	-	-	11,850	11,850	11,850
Interfund Transfers								
034-850	To Street Fund-Basin1-B Reimbursement		-	-	-	-	-	-
Total Interfund Transfers			-	-	-	-	-	-
034-902	Unappropriated Ending Fund Balance		-	-	12,600	-	-	-
	Ending Balance (Prior Years)		-	-	-	-	-	-
Total Requirements			-	-	12,600	11,850	11,850	11,850

OPRD LOCAL GOVERNMENT GRANTS FUND (35)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	-	-	-	-	-	-
OTHER RESOURCES							
035-402	Earnings from Temporary Investments	-	-	-	-	-	-
035-413	Miscellaneous Income	-	-	-	-	-	-
035-425	OPRD Local Government Grant	-	-	780,000	300,000	300,000	300,000
035-426	LWCF Grant	-	-	-	-	-	-
Total Resources		-	-	780,000	300,000	300,000	300,000

REQUIREMENTS

		<u>ORG. UNIT</u>						
Materials & Services								
035-626	Engineering & Design	PUBLIC WORKS	-	-	54,000	-	-	-
	Total Materials & Services		-	-	54,000	-	-	-
Capital Outlay								
035-806	Land Acquisition	PUBLIC WORKS	-	-	570,000	-	-	-
035-807	Park Development	PUBLIC WORKS	-	-	156,000	-	-	-
	Total Capital Outlay		-	-	726,000	-	-	-
Interfund Transfers								
035-829	To Park SDC Fund/Land Acquisition		-	-	-	300,000	300,000	300,000
	Total Interfund Transfers		-	-	-	300,000	300,000	300,000
035-902	Unappropriated Ending Fund Balance					-	-	-
	Ending Balance (Prior Years)		-	-				
Total Requirements			-	-	780,000	300,000	300,000	300,000

INVESTING IN AUMSVILLE FAMILIES AND CHILDREN FUND(36)

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2019-20		
		Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	5,439	1,801	38	3,142	3,142	3,142
OTHER RESOURCES							
036-400	PARC Rec. Program Sponsorships	3,000	500	-	-	-	-
036-401	PARC Donations	904	3,039	2,800	2,800	2,800	2,800
036-402	Earnings from Temporary Investments	42	18	100	100	100	100
036-403	PARC Fundraising	140	-	-	-	-	-
036-404	PARC Summer Program Grants	29,793	-	-	-	-	-
036-405	Other PARC Grants	6,600	-	-	-	-	-
036-409	Child Nutrition Program Grant	8,584	6,928	-	-	-	-
036-410	PARC Program Grants and Fundraising	-	3,600	4,700	-	-	-
Transferred IN, from other funds							
036-406	From General Fund	-	2,500	-	5,000	5,000	5,000
Total Resources		54,501	18,386	7,638	11,042	11,042	11,042

REQUIREMENTS - PARK & RECREATION COMMISSION (PARC)

Personal Services

036-524	PARC Payroll Taxes	275	-	-	-	-	-
036-526	PARC Program Bonuses	1,200	-	-	-	-	-
Total Personal Services		1,475	-	-	-	-	-

Materials & Services

036-603	Child Nutrition Program	9,166	7,983	-	-	-	-
036-604	PARC Rec Program Supplies/Volunteers Exp	19,372	5,949	7,500	11,042	11,042	11,042
036-605	PARC Rec Program Professional Services	100	-	-	-	-	-
036-606	PARC Children's Meals	115	-	-	-	-	-
036-610	PARC Other Program Expenses	20,971	1,413	-	-	-	-
036-622	Other Family&Children Professional Srvc	1,500	-	-	-	-	-
Total Materials & Services		51,225	15,345	7,500	11,042	11,042	11,042

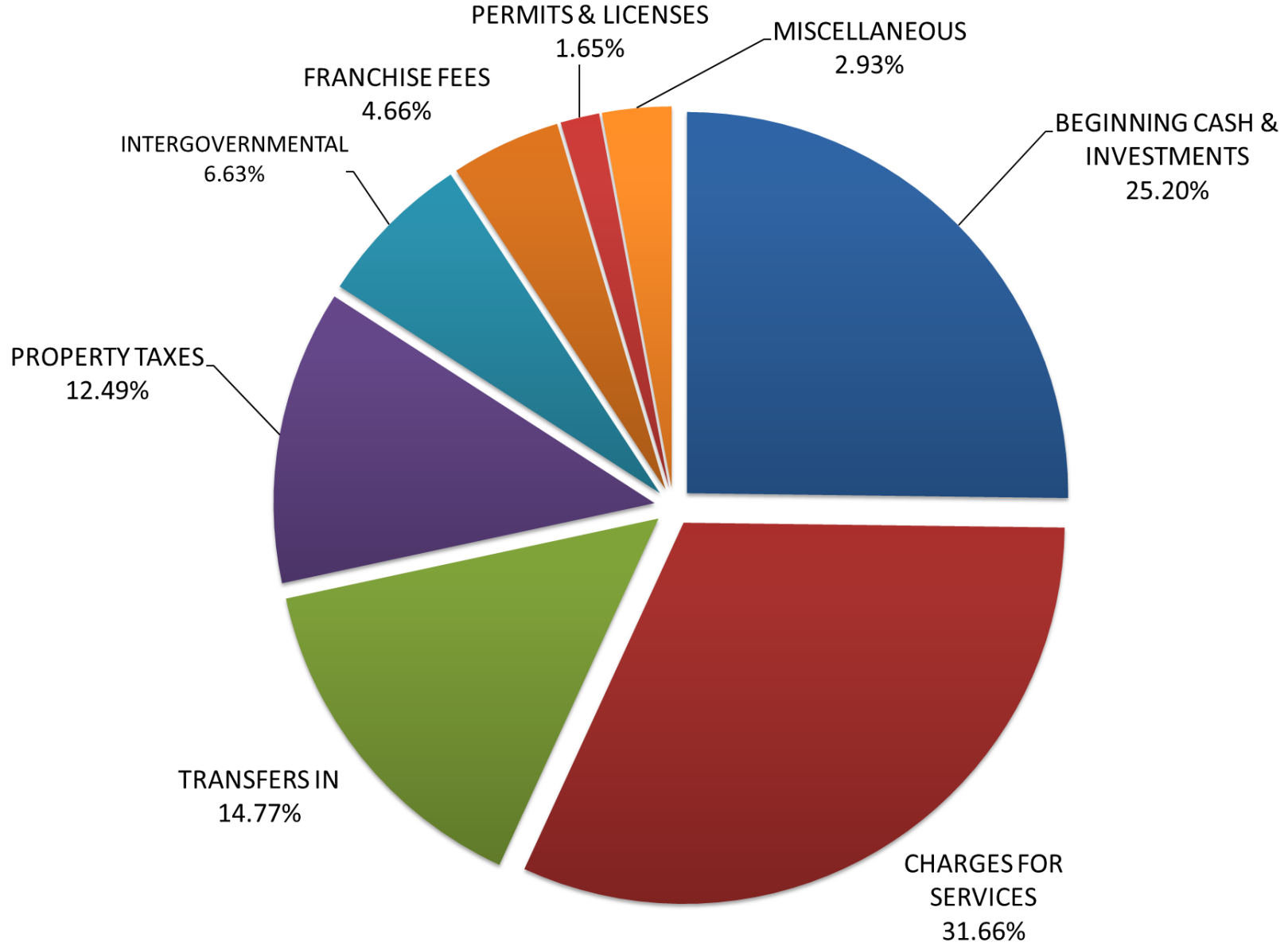
Capital Outlay

036-801	PARC Recreation Activities Program Equip	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-

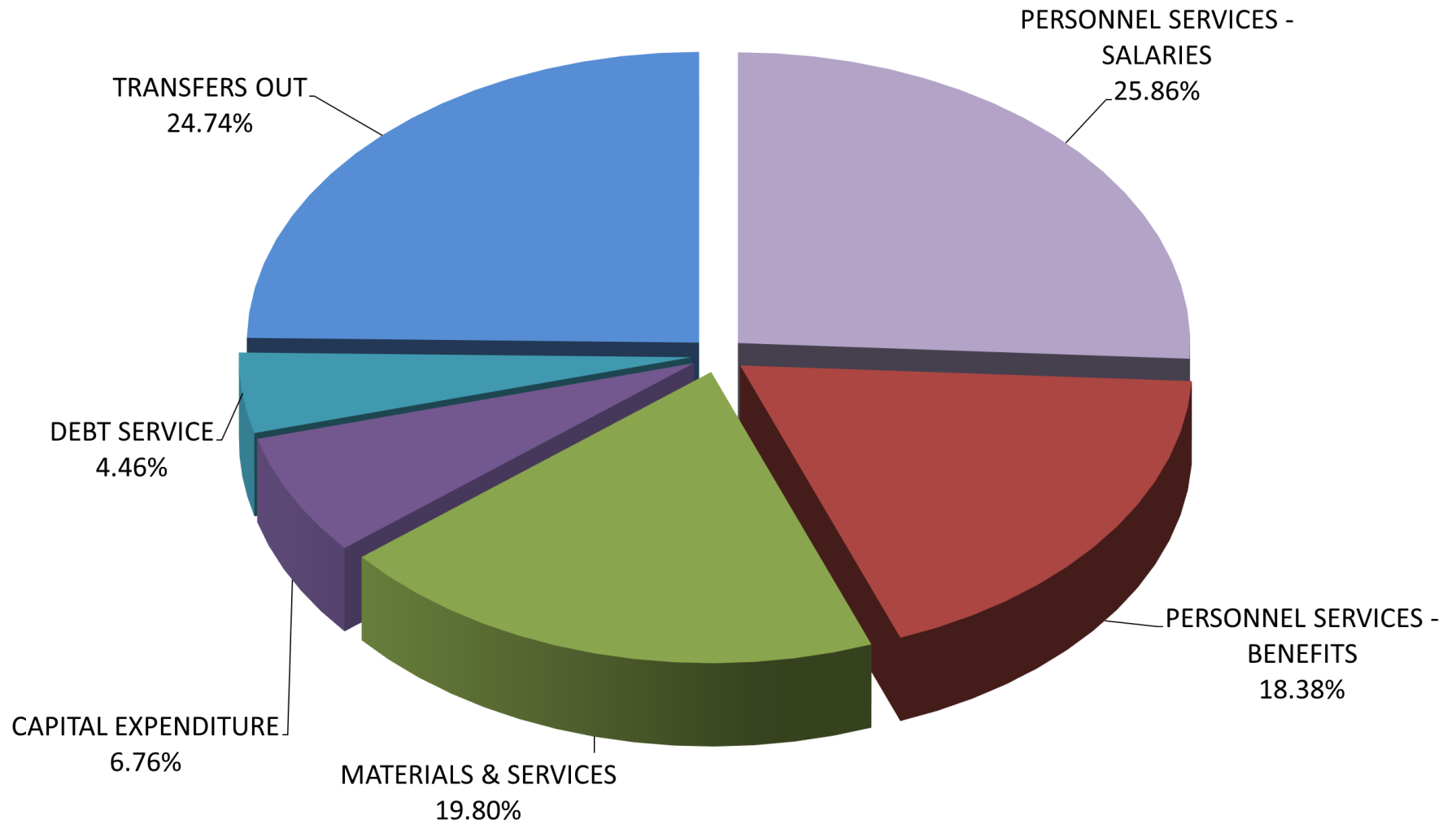
036-902	Unappropriated Ending Fund Balance			138	-	-	-
	Ending Balance (Prior Years)	1,801	3,041				
Total Requirements		54,501	18,386	7,638	11,042	11,042	11,042

APPENDIX

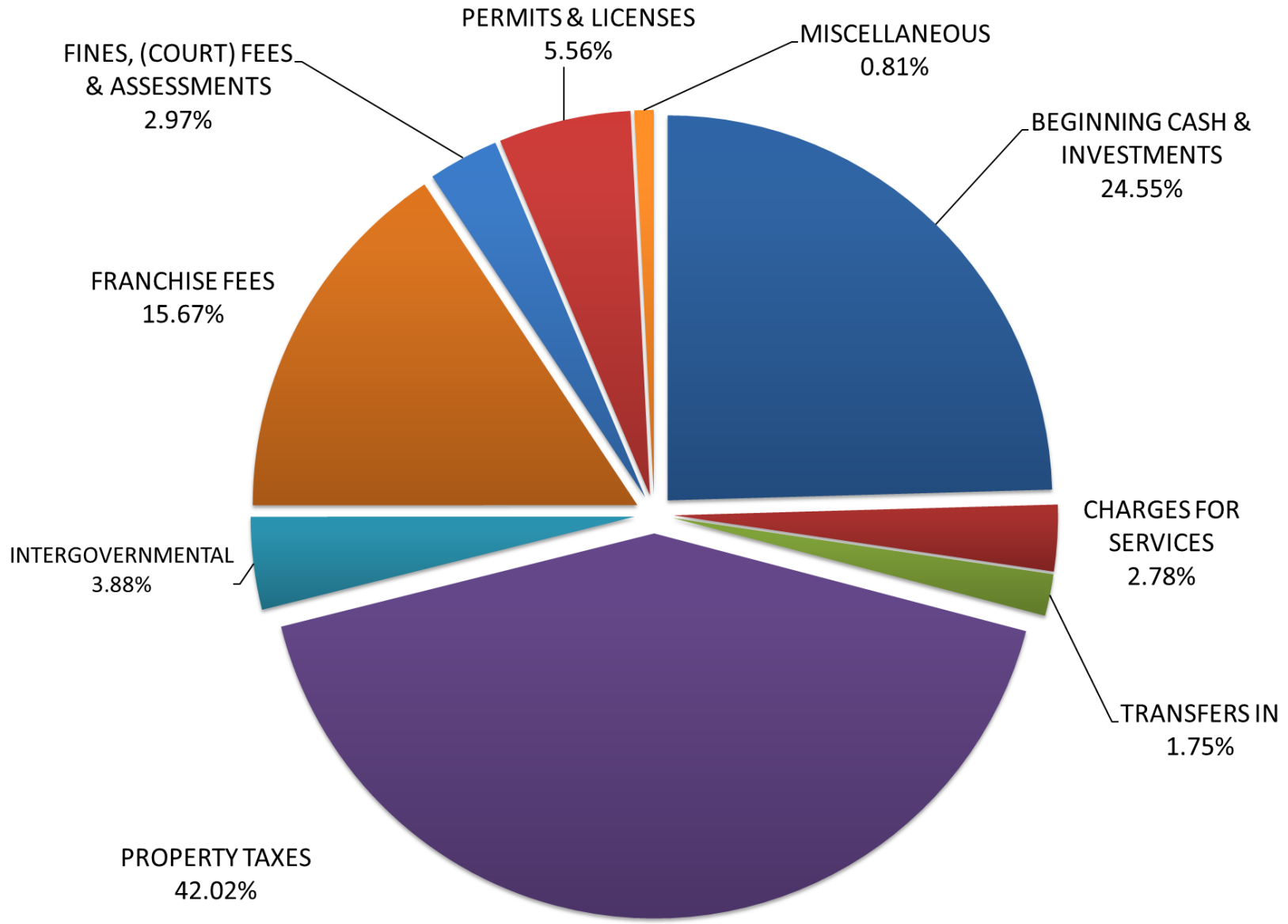
2019-20 SOURCES OF CASH - Operating Funds



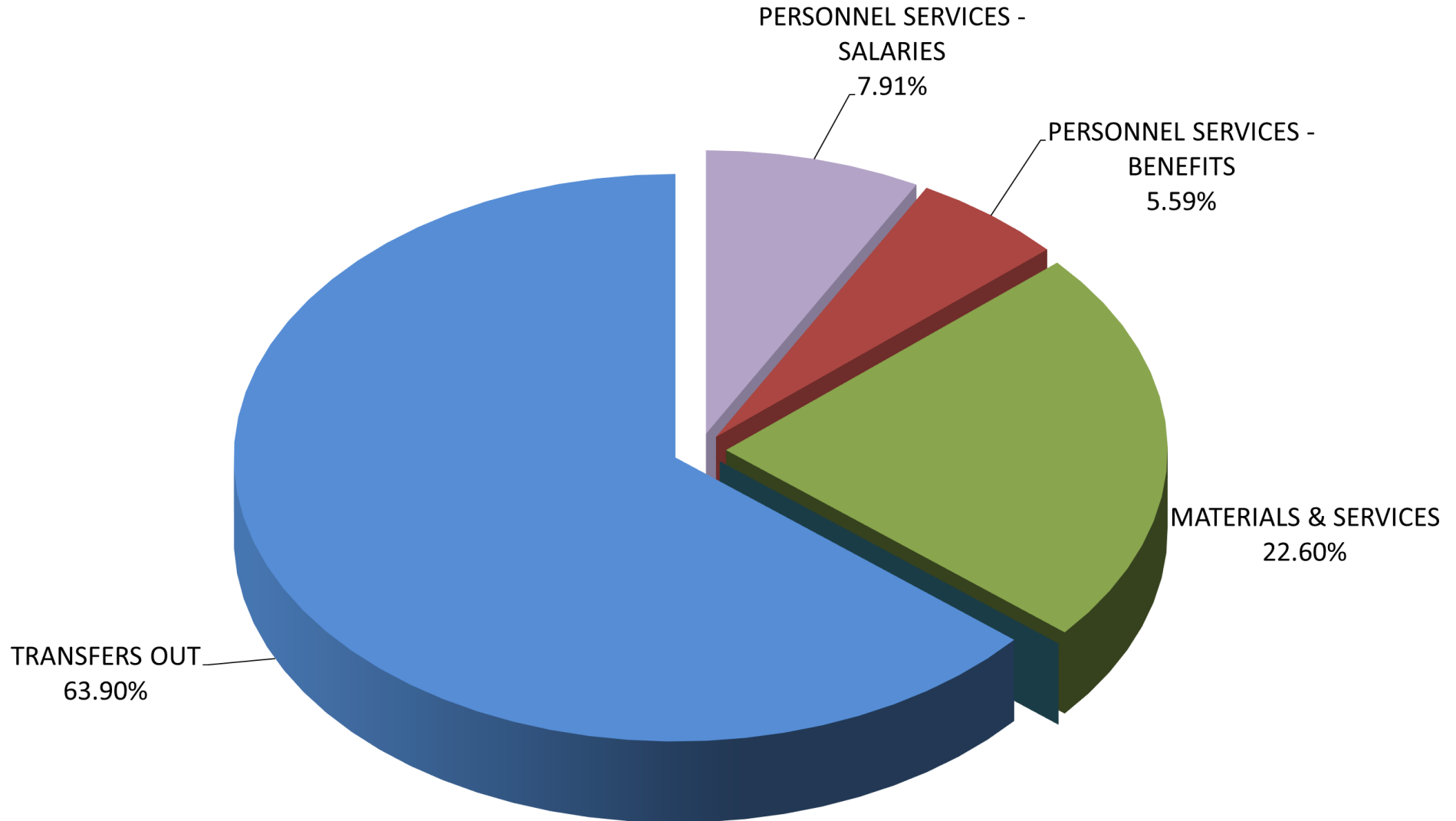
2019-20 (PROPOSED) USES OF CASH - Operating Funds



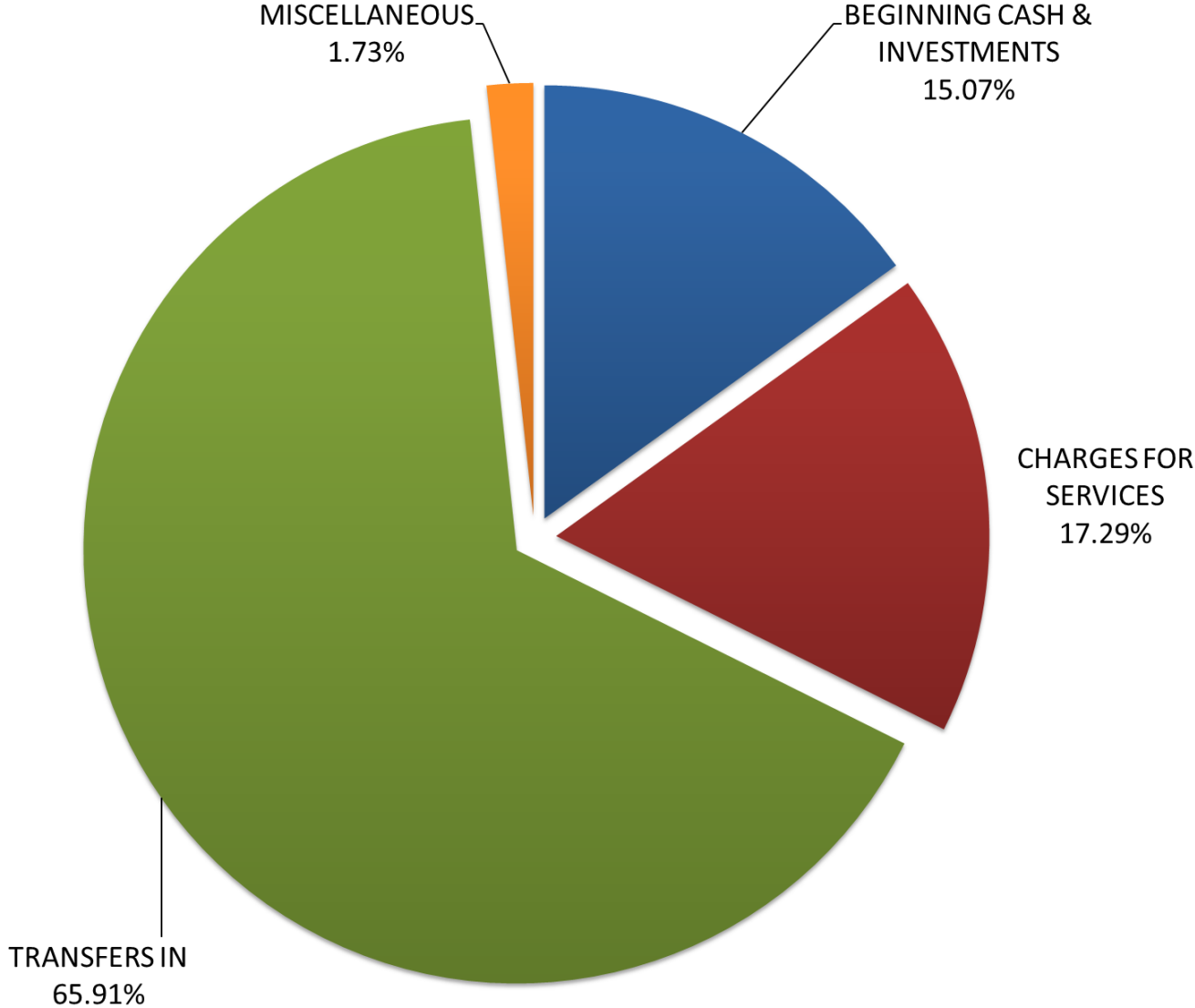
2019-20 SOURCES OF CASH - General Fund



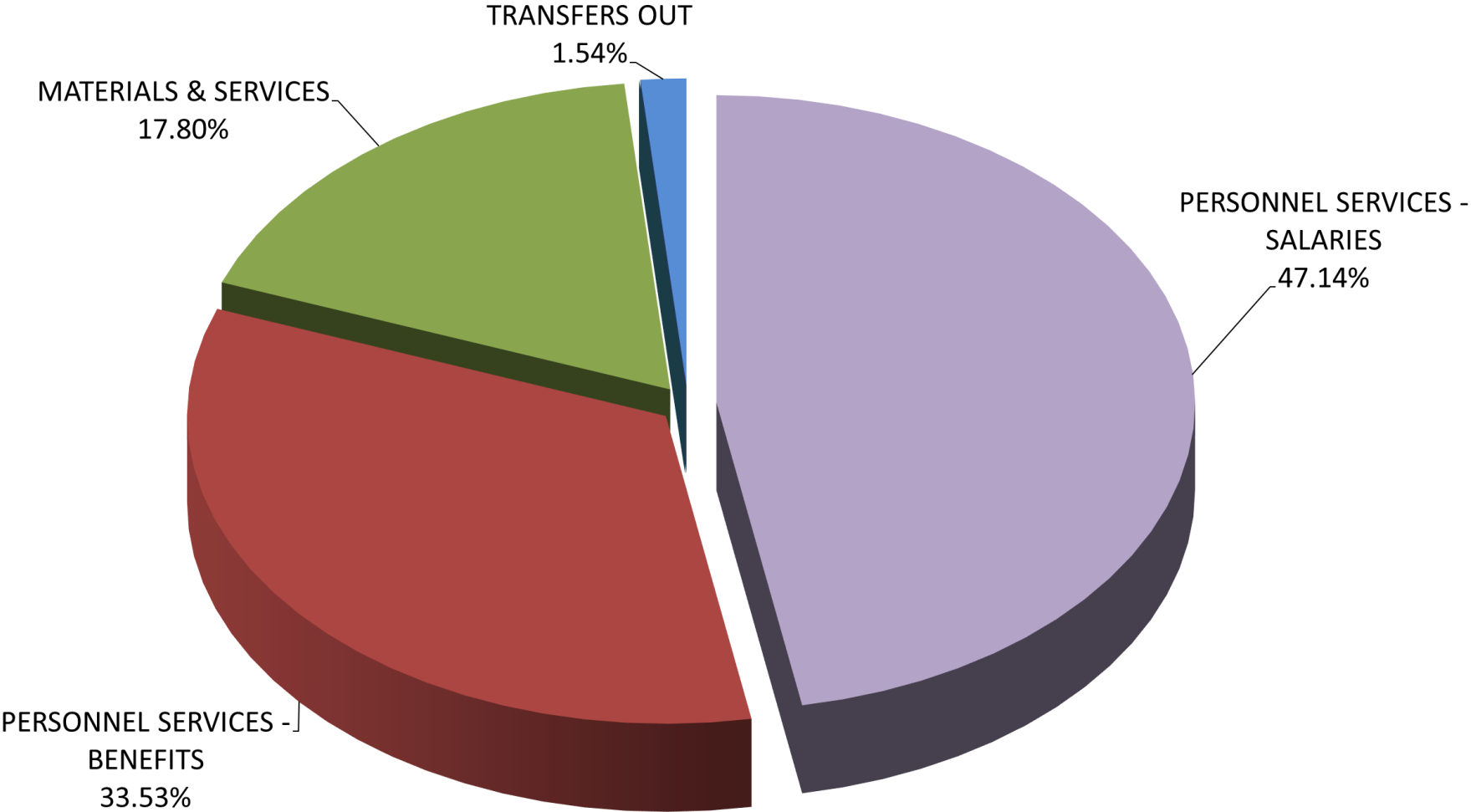
2019-20 (PROPOSED) USES OF CASH - General Fund



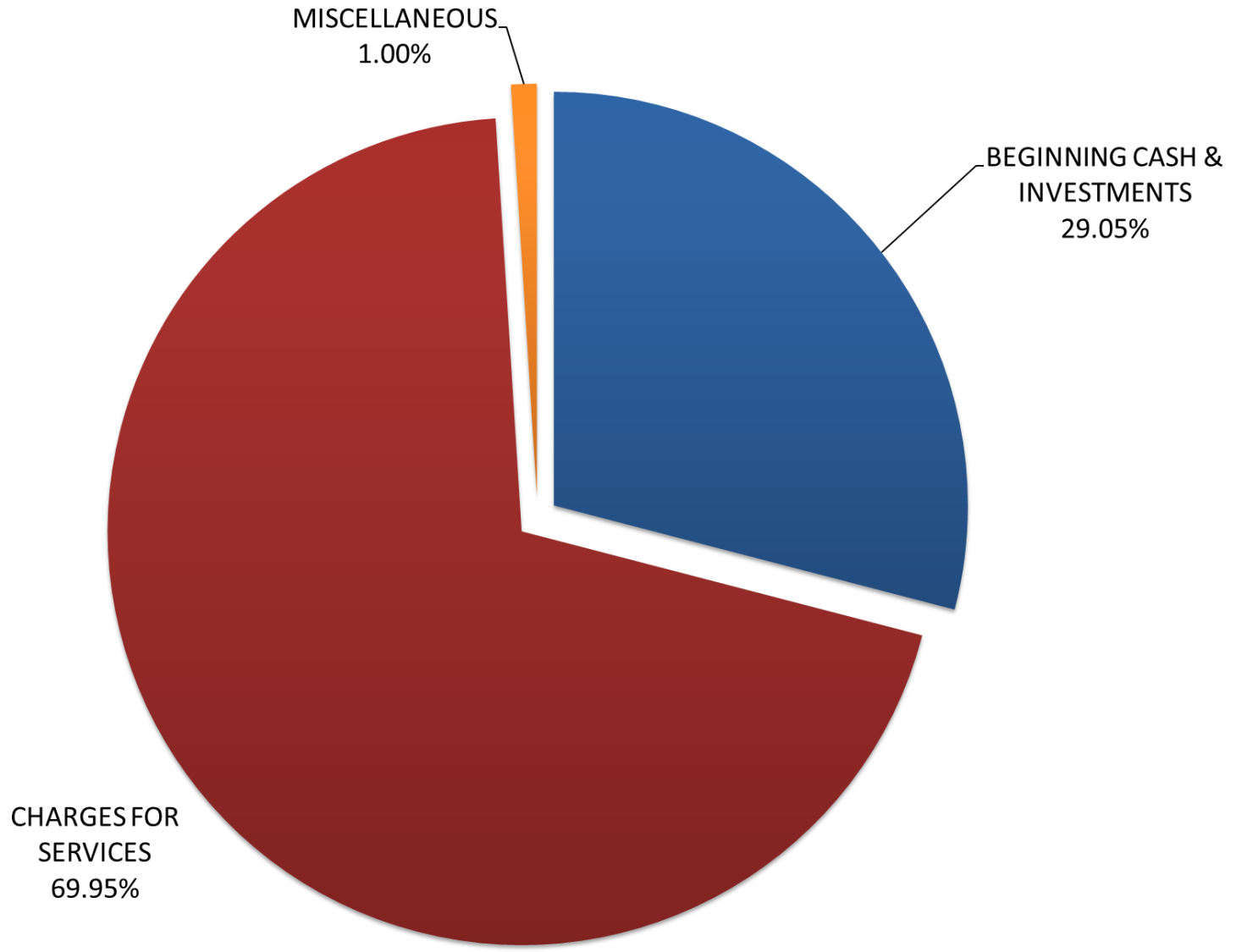
2019-20 SOURCES OF CASH - Police Fund



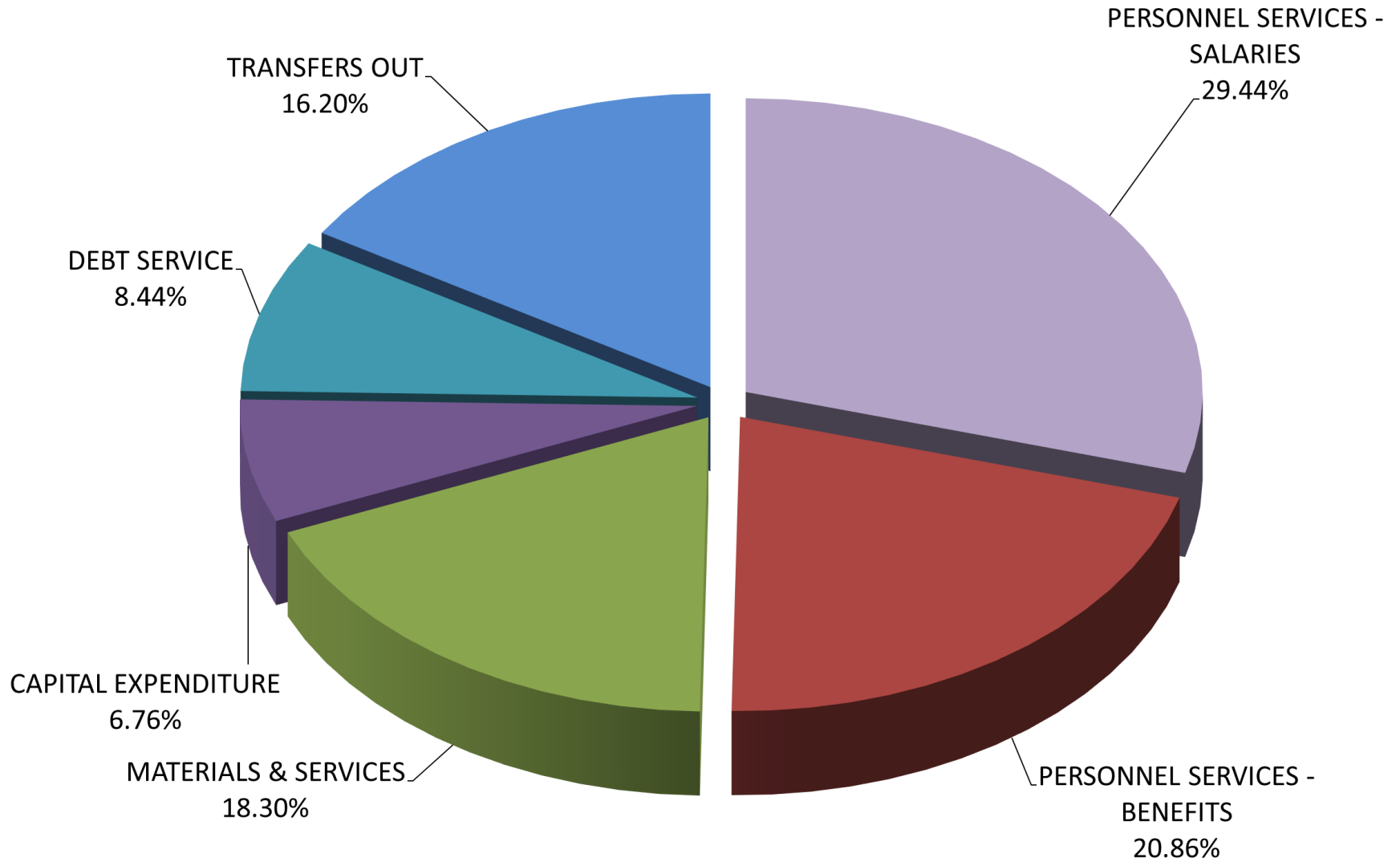
2019-20 (PROPOSED) USES OF CASH - Police Fund



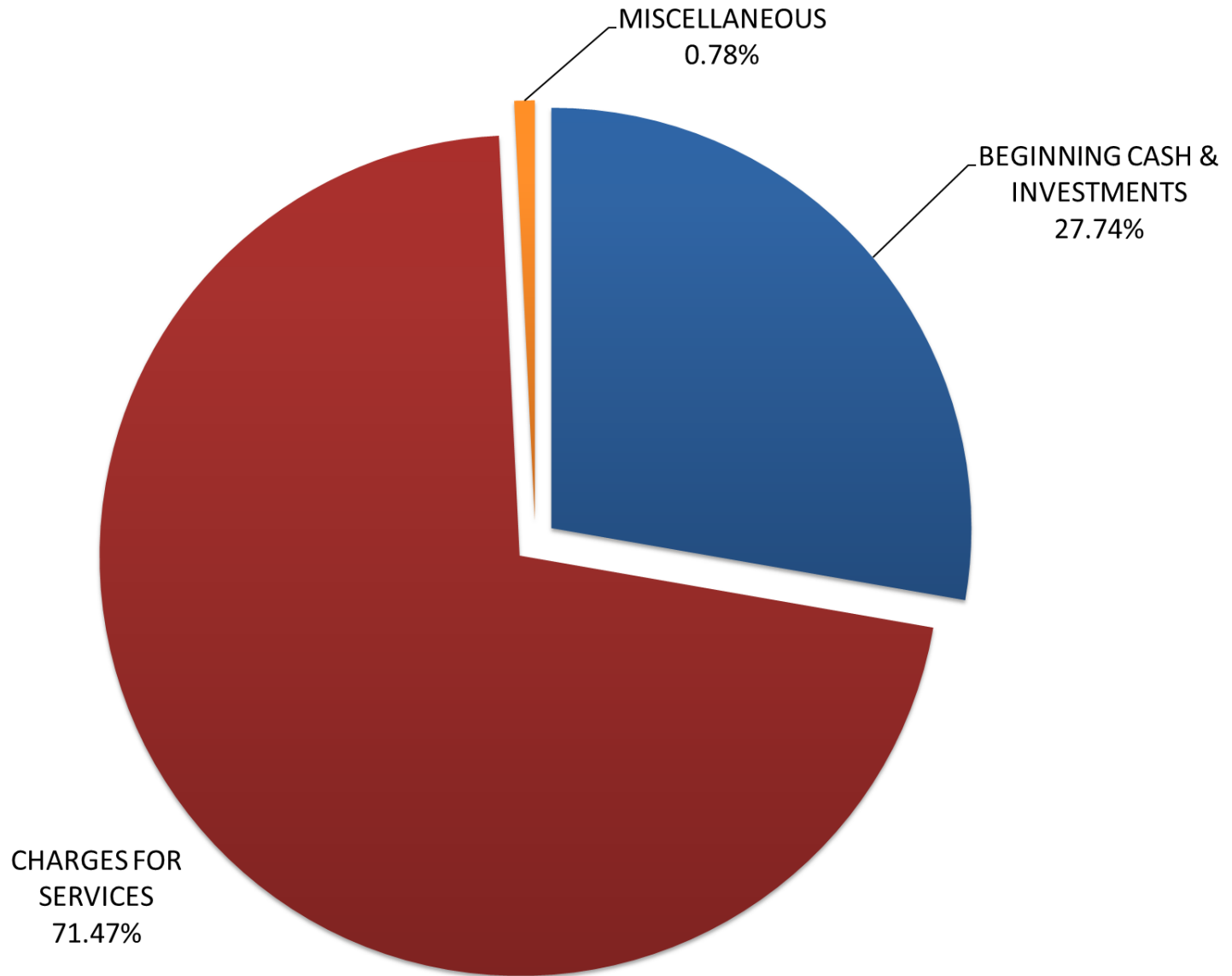
2019-20 SOURCES OF CASH - Water Fund



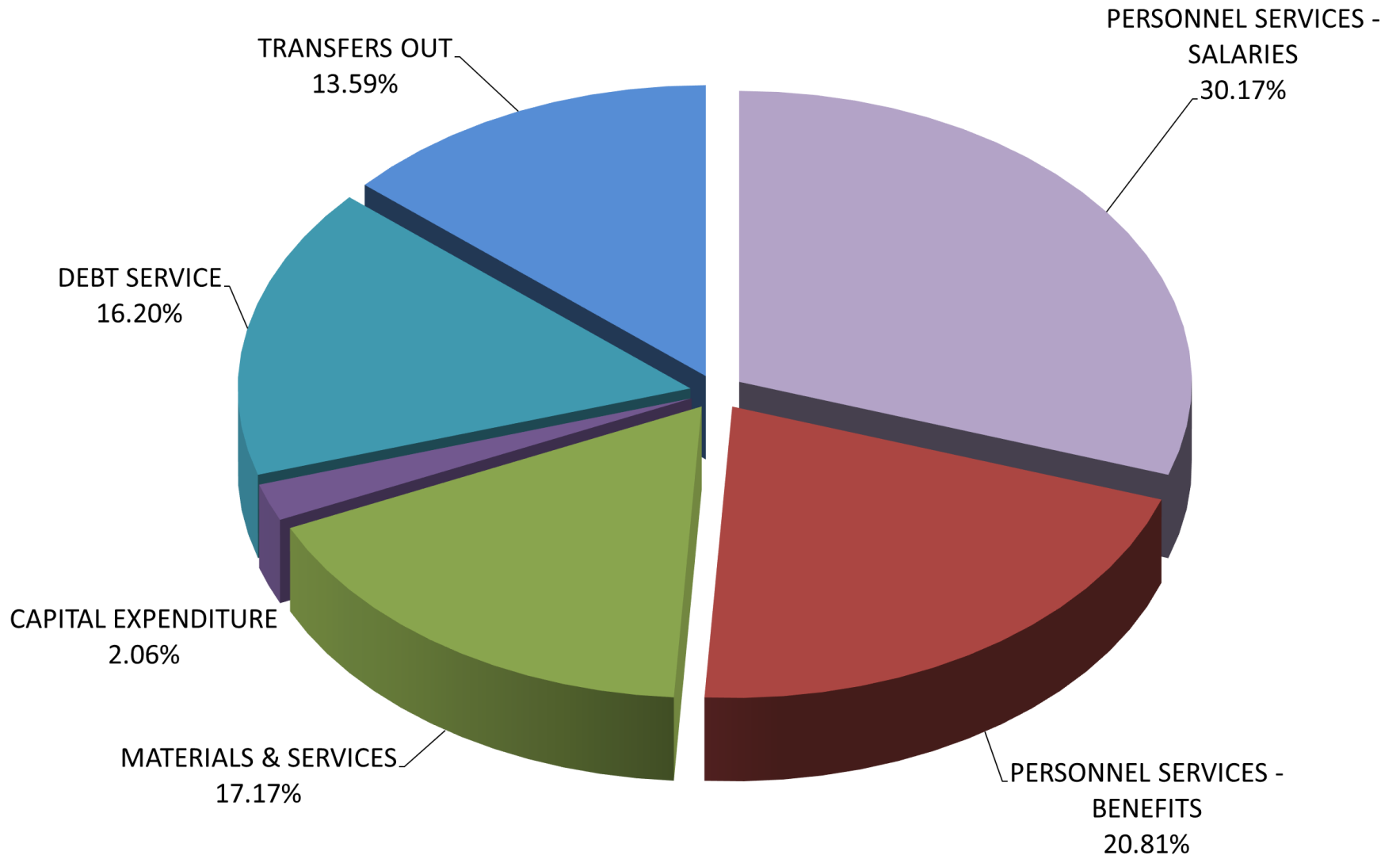
2019-20 (PROPOSED) USES OF CASH - Water Fund



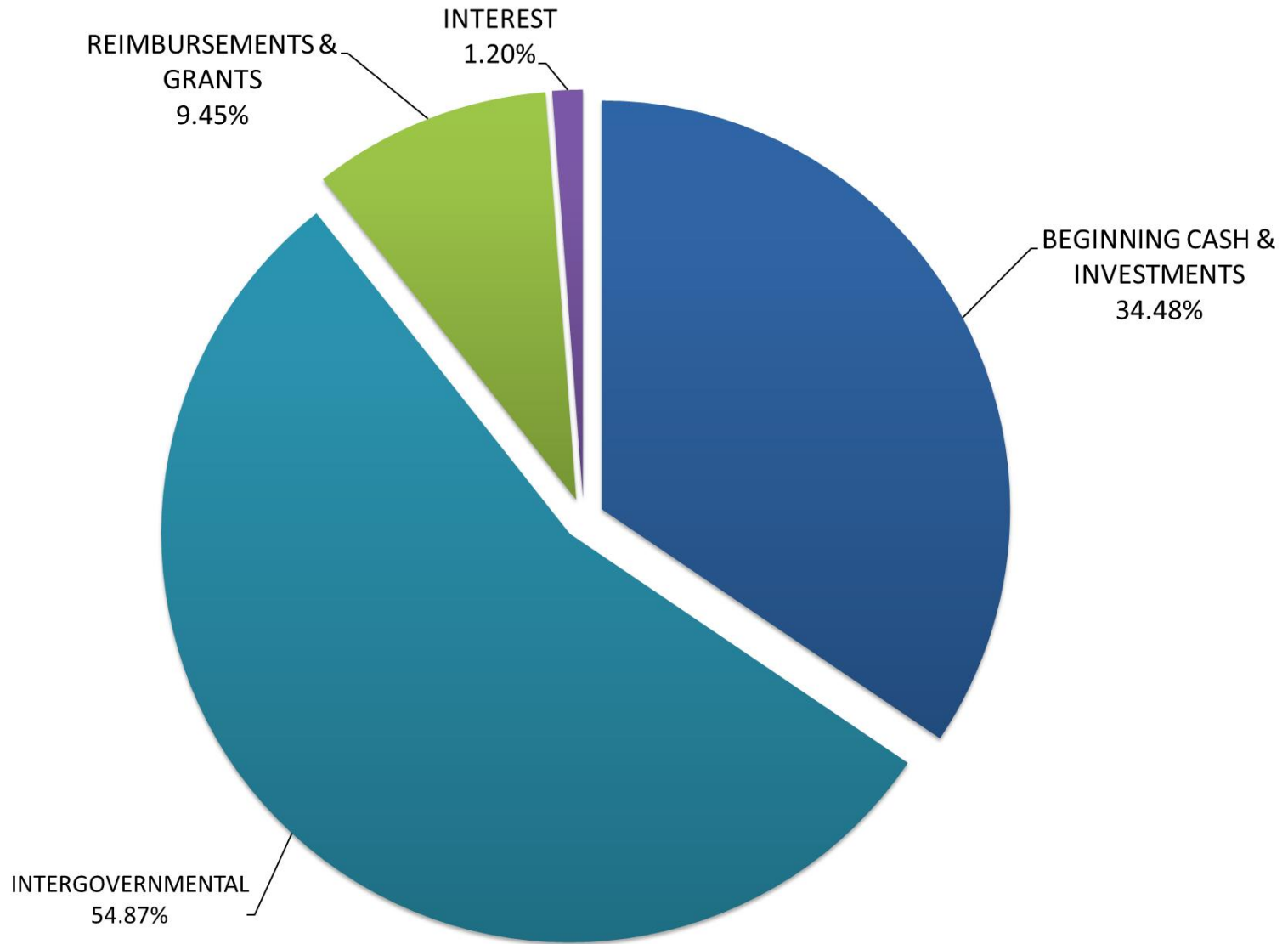
2019-20 SOURCES OF CASH - Sewer Fund



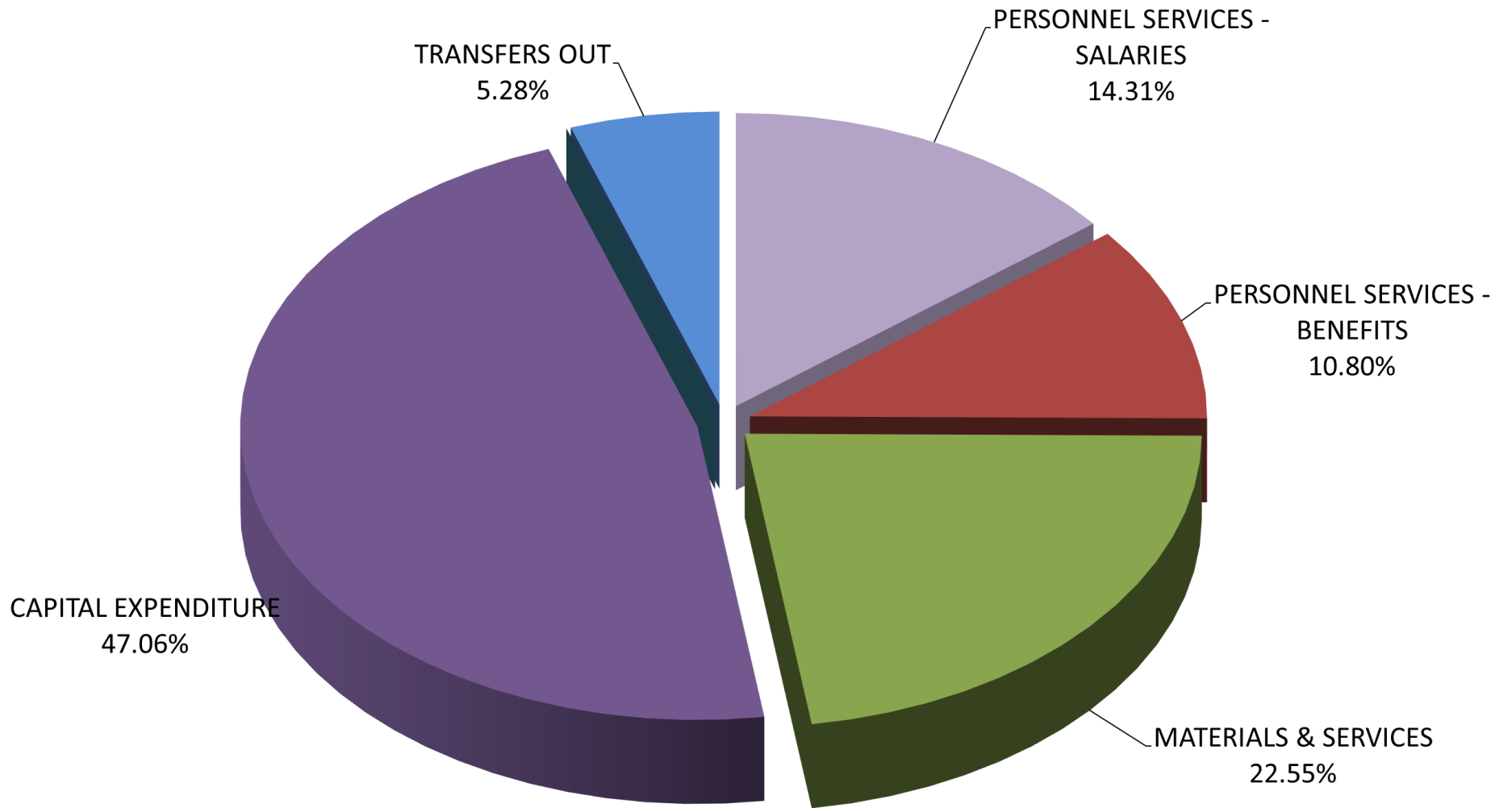
2019-20 (PROPOSED) USES OF CASH - Sewer Fund



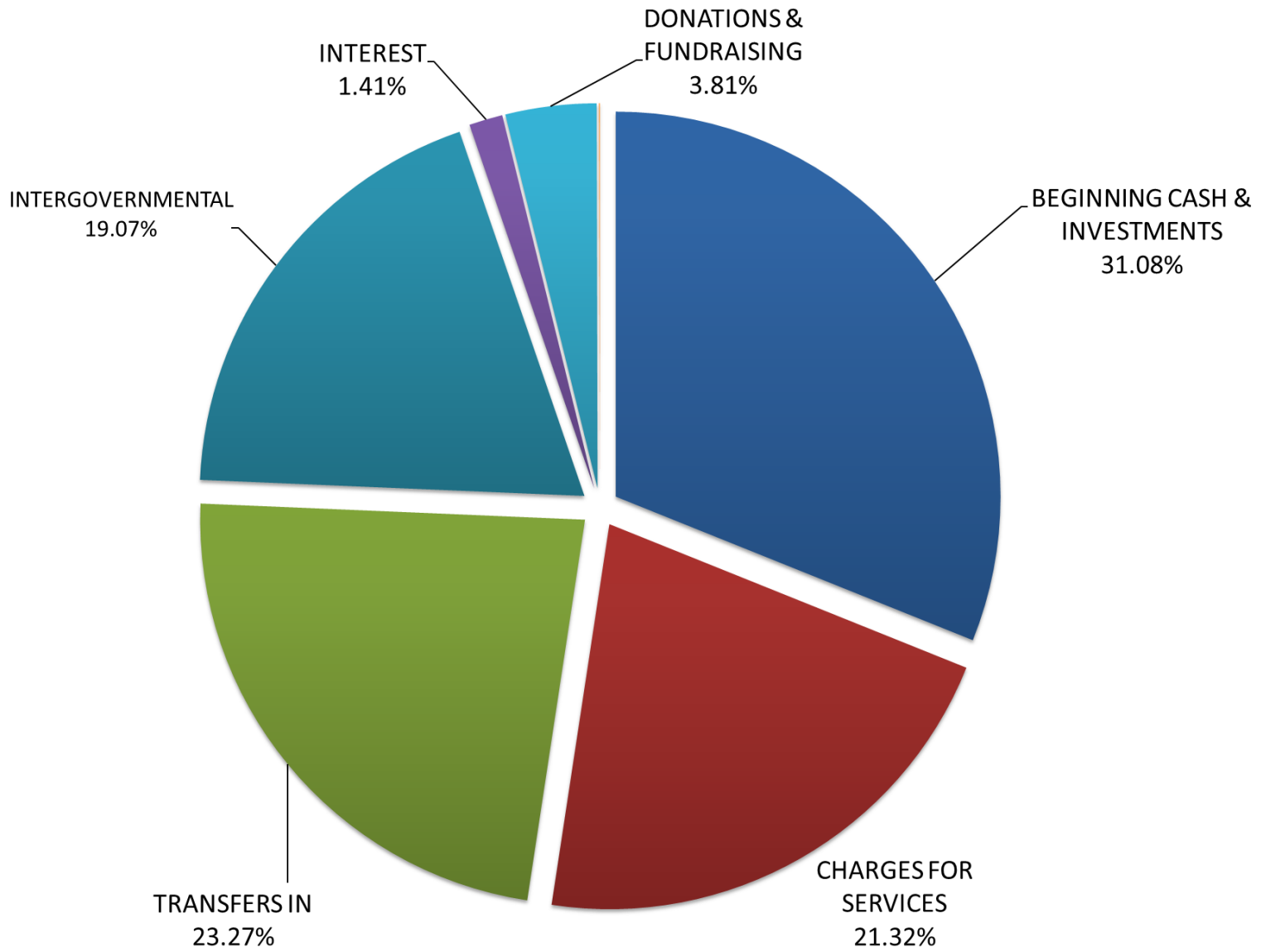
2019-20 SOURCES OF CASH - Street Fund



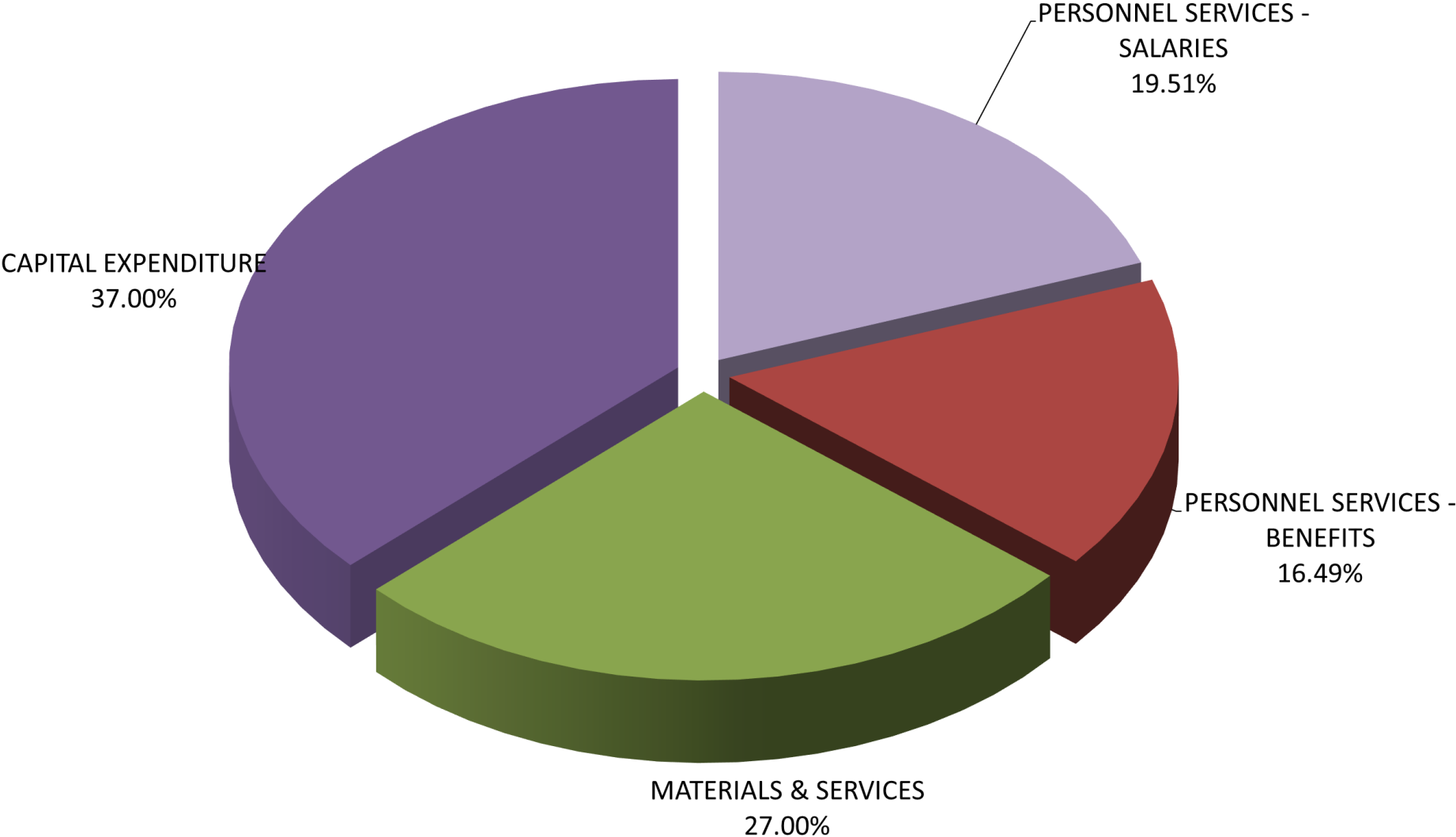
2019-20 (PROPOSED) USES OF CASH - Street Fund



2019-20 SOURCES OF CASH - Park Fund



2019-20 (PROPOSED) USES OF CASH - Park Fund



FTE's PLANNED 7/1/19 - 6/30/20

POSITION	GENERAL WATER SEWER STREETS PARKS POLICE					TOTAL	FTE	FTE DISTRIBUTION					
	GENERAL	WATER	SEWER	STREETS	PARKS			POLICE	GENERAL	WATER	SEWER	STREETS	PARKS
City Administrator	29%	33%	33%	5%	0%	100.00%	1.00	0.29	0.33	0.33	0.05	-	-
Finance Officer	18%	40%	40%	2%	0%	100.00%	1.00	0.18	0.40	0.40	0.02	-	-
Office Assistant	22%	38%	38%	2%	0%	100.00%	1.00	0.22	0.38	0.38	0.02	-	-
City Clerk	22%	38%	38%	2%	0%	100.00%	1.00	0.22	0.38	0.38	0.02	-	-
Utility Billing Clerk	10%	45%	45%			100.00%	0.75	0.075	0.3375	0.3375	-	-	-
Office Assistant	20%	40%	40%				1.00	0.20	0.40	0.40	-	-	-
NEWSLETTER DELIVERER	100%						0.14	0.14					
CITY COUNCIL	33%	33%	33%				0.24	0.08	0.08	0.08			
Police Support Specialist	50%					50%	100.00%	1.00	0.50	-	-	-	0.50
PW Director	0%	45%	40%	10%	5%	100.00%	1.00	-	0.45	0.40	0.10	0.05	-
Assistant PW Director --M.E..	0%	40%	40%	10%	10%	100.00%	1.00	-	0.40	0.40	0.10	0.10	-
Utility Worker Lead---S.K.	0%	45%	30%	15%	10%	100.00%	1.00	-	0.45	0.30	0.15	0.10	-
Utility Worker II B.B.	0%	35%	35%	20%	10%	100.00%	1.00	-	0.35	0.35	0.20	0.10	-
Utility Worker I A.S.	0%	35%	35%	20%	10%	100.00%	1.00	-	0.35	0.35	0.20	0.10	-
Extra Public Works Labor	0%	10%	5%	15%	70%	100.00%	-	-	-	-	-	-	-
CHIEF OF POLICE						100%	1.00						1.00
SERGEANT						100%	1.00						1.00
COMM RES OFFICER						100%	1.00						1.00
PATROL OFFICER 4						100%	1.00						1.00
PATROL OFFICER 5						100%	1.00						1.00
PATROL OFFICER 6						100%	1.00						1.00
PATROL OFFICER 7						100%	1.00						1.00
TOTAL 2019-20							19.13	1.90	4.31	4.11	0.86	0.45	7.50
2018-19								1.89	4.27	4.07	0.86	0.45	7.50
change								0.01	0.04	0.04	0.00	-	-