

CITY OF SUBLIMITY

BUDGET

Fiscal Year 2019-2020

City of Sublimity
Budget Committee
Fiscal Year 2019-2020

Mayor

James Kingsbury

Council Members

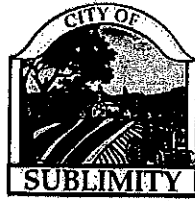
Michael Taylor
Jim Crowther
Brian Schumacher
Greg Atkin

Members of Community (5) 2019-2020

John Bishop – appointed Jan 2017 term expires Dec 2020
Laurie Hendricks – appointed Jan 2017 term expires Dec 2020
Jacob Peters - appointed Jan 2018 - term expires Dec 2021
Ann Hoyer – appointed April 2018 – term expires Dec 2021
Alissa Angelo –appointed Jan 2019 - 2020 term expires Dec 2022

Staff

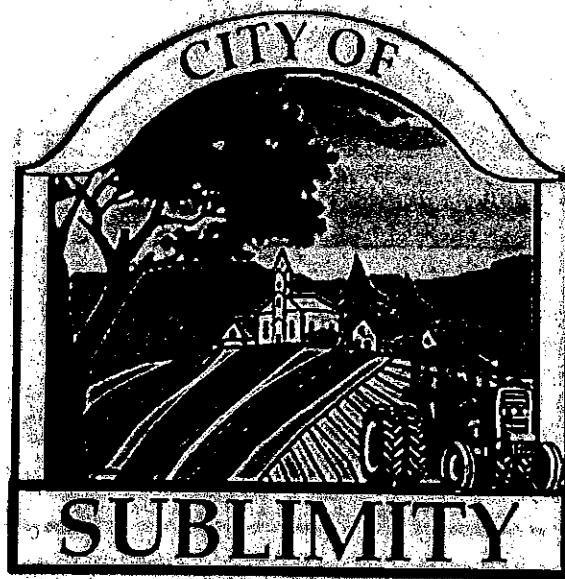
Finance/Office Manager – Myrna Harding (Budget Officer)
Public Works Director – Alan Frost



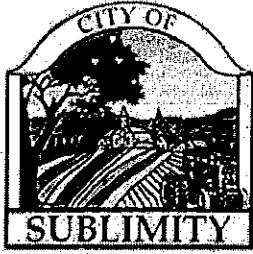
City of Sublimity

BUDGET CALENDAR 2019-2020

- | | |
|---|----------------------------------|
| 1. Appoint Budget Officer: Myrna Harding | January 7, 2019 |
| 2. Appoint Budget Committee (BC) | January 7, 2019 |
| 3. Prepare proposed budget | March thru April 2019 |
| 4. Publish 1 st notice of BC meeting
(submit April 2 nd) | April 10, 2019 |
| 5. Publish 2 nd notice of BC meeting
(submit April 17th) | April 24, 2019 |
| 6. Deliver BC Documents | April 26th, 2019 |
| 7. Budget Committee Meeting
City Hall - 245 NW Johnson St | May 6, 2019
6PM |
| Second BC meeting if needed | May 20, 2019 |
| Third BC meeting if needed | May 23, 2019 |
| 8. Publish Notice of Budget Hearing &
Budget summary (5-25 days before meeting) | May 23 – May 30 |
| 9. Submit Form WH-118 to Bureau of Labor & Industries
(Planned Public Improvement Summary) | June 1, 2019 |
| 10. Hold budget hearing, Levy Taxes, Adopt budget
and make appropriations | June 10, 2019 |
| 11. Submit tax certification to Assessor | by July 15 |
| 12. Submit copy of complete budget document to county clerk | by September 30 |



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Budget Message

May 6, 2019

Honorable Mayor Kingsbury
Members of the Sublimity City Council
Citizen Budget Committee Members
Citizens of the City of Sublimity

I am pleased to present the following proposed budget for the City of Sublimity for the fiscal year beginning July 1, 2019 and ending June 30, 2020. It is prepared and organized by program and fund type and has been prepared to satisfy the legal requirements of the State of Oregon budget law and Local Government Accounting Standards. The proposed budget is the link between public policy, values, and available resources.

The City's budget procedure remains the same as in the past. The total proposed budget this fiscal year for all funds is \$8,130,606. This is a 9% increase from the current year's budget. A portion of the increase is due to the increase in beginning fund balance for the General Fund and Enterprise Funds. The other portion of the increase is due to the increase in system development charge related funds.

The City continued to see an increase in new residential home construction and multifamily construction and anticipates it to remain strong during this fiscal year. New construction provides additional tax revenues to our permanent tax base. However, these revenues can lag construction by one fiscal year, depending on their completion date.

PERSONNEL

The City of Sublimity employees continue to be the most valuable resource in providing the services our residents deserve and expect. The City employs 5 full time positions and 1 seasonal position. To meet the needs of the community and accomplish the priorities of the City Council, staffing needs have been evaluated for the fiscal year 2019-2020: The Maintenance I position has been reallocated to the appropriate funds to more closely align with work assignments. The proposed budget includes a 2.35% cost of living adjustment and a 15% projected increase in health insurance costs. The City does have a Health Care opt out option that saves the City an average of 22% in health care costs if employees chose this option. The personnel costs have been appropriated among the operating funds to account for expenditures within the fund benefiting from the staff time.

GENERAL FUND

The proposed budget is within the permanent tax rate of .7135 per thousand of assessed value. Sublimity's assessed value per Marion County has increased to \$233,742,596 (last year Sublimity's assessed value was \$214,038,871). The amount budgeted to be received from current property taxes is \$159,754 into the General Fund. Income for the General Fund is primarily from property tax, franchise fees (power, gas, garbage, cablevision, and the phone company) and intergovernmental revenues. The State Shared Revenues are budgeted to be received by the General Fund as well.

PROPRIETARY FUNDS

The proprietary funds include the water and sewer funds. They provide a good or service to the public for a fee much like a business.

The Water Fund is budgeted with service fees that are approved by City Council. In the last several years the Water Fund has struggled to keep up with demands. This past year the Water Fund was budgeted with rate changes approved by the City Council and effective as of June 1, 2018. The rate increase allows the City to complete needed infrastructure projects and set aside funds for future improvements and creates a much-needed reserve account. The current contingency is \$138,116 or 18% of the Water Fund budget.

The City contracts for Sewer treatment with the City of Stayton and is billed on monthly flow-related fees. The Sewer Fund is in a healthy position and has a contingency of \$762,188 which surpasses the 15% norm. This provides funds for future capital projects as infrastructure ages and demand increases. This Fund also has a reserve amount of \$800,000 for future expenditures. There is no proposed rate increase for this fund. The Sewer Fund provided a \$180,000 loan to the Water Fund in Fiscal Year 2016-2017 and this will be the final year of a three-year payment schedule.

Capital outlay and improvements proposed in the Water and Sewer Funds budget's this fiscal year are; lift station upgrades, sewer line camera and a vactor truck/trailer purchase. Appropriated between funds are a new roof on the public works building, remodel of City Hall space to accommodate for a File/Storage room, ADA ramp repairs at City Hall, and equipment for public works.

CHANGES IN FUNDS OR PROGRAMS

There are no new programs or funds proposed within this budget.

CAPITAL PROJECTS

The following is a list of capital purchases and improvements proposed in fiscal year 2019-2020 by fund. Certain projects or equipment purchases may be appropriated among funds and some of the projects may be projects that are carried over from the previous year that were not completed:

1) <u>General Fund (10)</u>	
File/Storage Room	2,000
ADA Ramp Repair	<u>2,000</u>
	4,000
2) <u>Water Fund (20)</u>	
Scada Upgrade x2	5,000
Mag Meter	5,000
New Roof on public works Building	5,000
Utility Trailer	1,250
Commercial Mower	2,810
City Hall improvements	<u>6,000</u>
	25,060
3) <u>Sewer Fund (30)</u>	
Berry Lift Station upgrades	210,000
New Roof on public works Building	5,000
Utility Trailer	1,250
Commercial Mower	1,405
Sewer Line camera	5,000
City Hall improvements	<u>6,000</u>
	228,655
4) <u>Street Fund (40)</u>	
Street Overlay	85,000
New Roof on public works Building	5,000
1.5 Yard Sand Spreader	5,000
Utility Trailer	1,250
Commercial Mower	1,405
City Hall improvements	<u>4,000</u>
	101,655
5) <u>TOT Park Fund (65)</u>	
Utility Trailer	1,250
Commercial Mower	<u>8,430</u>
	9,680

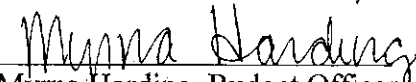
Summary

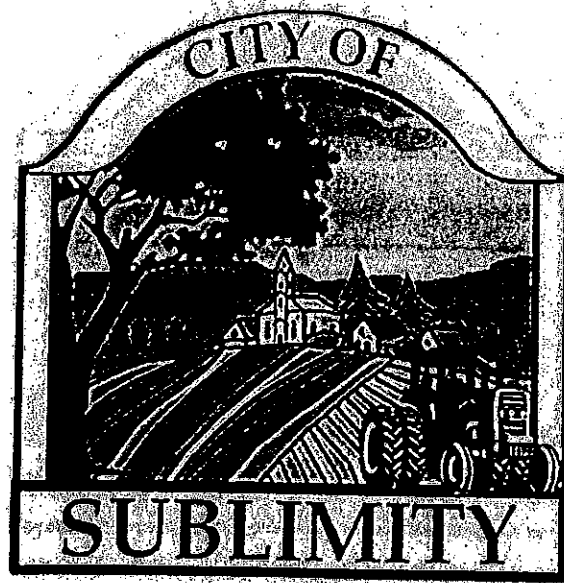
The City of Sublimity has continued to move forward to provide the best place to live. We look forward to keeping the City in a healthy financial position as we provide the services and needs of our community. For the first time in years, the Water Fund will have a beginning fund balance adequate to maintain our water services as well as put funds in a reserve line. It is a work in progress to reach the needed 90 to 180-day reserve in all operating funds to keep the City prepared for future expenditures and revenue shortfalls. Staff continues to be proactive in working with the community, replacing the aging infrastructure, improving our park system and streets this coming year as well as completing our park projects funded primarily through grants.

Housing demands continue to increase as we see more development within the City limits. With growth comes new demands on current infrastructure. Sublimity needs to make sure it places itself in a financially stable arena to be able to address the demands placed on the current infrastructure.

Staff looks forward to working with the Budget Committee and City Council and thank our members for the volunteer hours they offer to ensure an open and transparent budget process. I appreciate your confidence in me as I present you the fiscal year 2019-2020 budget for your review and approval.

Thank you,


Myrna Harding, Budget Officer

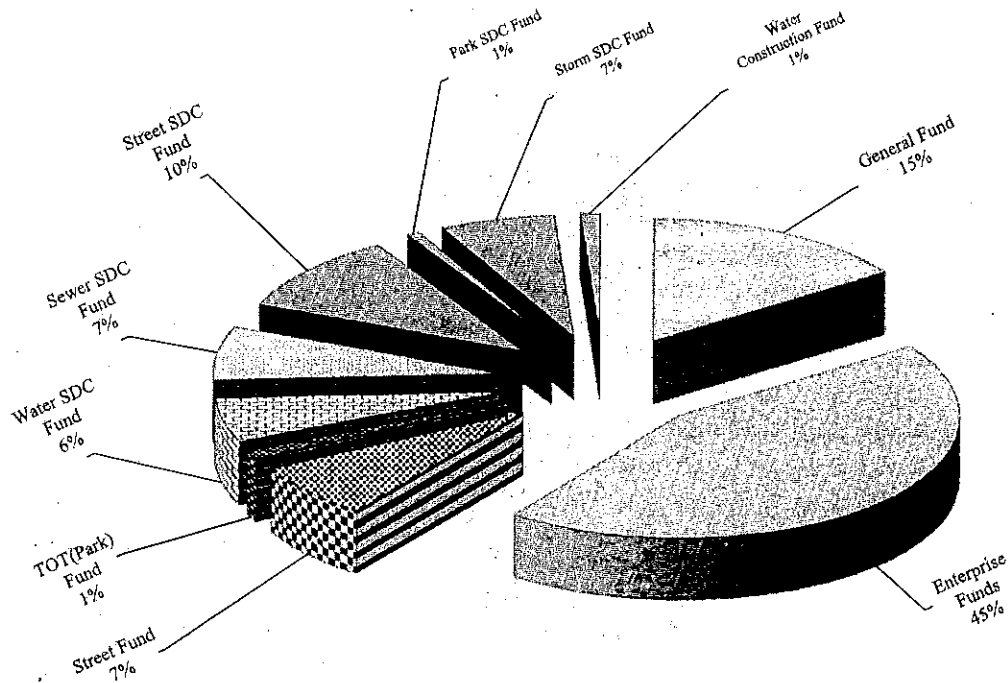


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CITY OF SUBLIMITY

Summary By Fund Type

Fiscal Year 2019-2020

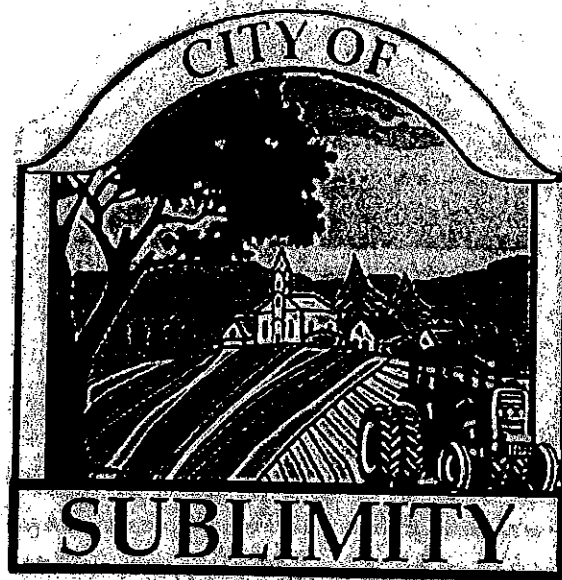


Fund Type	Amount
General Fund	\$1,241,673
Enterprise Funds	3,626,777
Street Fund	591,334
TOT(Park) Fund	89,520
Water SDC Fund	471,444
Sewer SDC Fund	569,425
Street SDC Fund	846,039
Park SDC Fund	61,207
Storm SDC Fund	538,043
Water Construction Fund	95,144
Total	\$8,130,606

The graph above depicts the total budget by fund type. The category with the largest portion of the expenditures is related to Enterprise Funds, which are all the funds related to the water and sewer utilities. The remaining is related to Operation Funds and SDC Funds for future growth.

**City of Sublimity
Capital Project Schedule
Fiscal Year 2019-2020**

Description	CE-Capital EQ CI-Capital Imp	Dept Head Requested Amount	General	Water	Sewer	Street	Park	Amount Total
Scada upgrades x2	CE	\$ 5,000		5000				\$ 5,000
Mag Meter	CE	\$ 5,000		5000				\$ 5,000
Berry Lift Station Upgrade	CI	\$ 110,000			\$ 110,000			\$ 220,000
(Capital Project)	Labor	\$ 100,000			\$ 100,000			\$
1.5 yard Sand spreader	CE	\$ 5,000				\$ 5,000		\$ 5,000
Overlay Project 1819	CI	\$ 80,000				\$ 85,000		\$ 80,000
Utility Trailer	CE	\$ 5,000		1250	\$ 1,250	\$ 1,250	1250	\$ 5,000
Commercial Z Track Mower w/ Material collected	CE	\$ 14,050		2810	\$ 1,405	\$ 1,405	8430	\$ 14,050
New Roof on PW Building	CI	\$ 15,000		5000	\$ 5,000	\$ 5,000		\$ 15,000
Camera	CE	\$ 5,000			\$ 5,000			
Vector Truck or Trailer Purchase	CE	150-200k			\$ 120,000	\$ 80,000		\$ 200,000
File/Storage Room @CH	city hall imp	\$ 15,000	\$ 2,000	5000	\$ 5,000	\$ 3,000		\$ 15,000
ADA Ramp at City Hall	city hall imp	\$ 5,000	\$ 2,000	1000	\$ 1,000	\$ 1,000		\$ 5,000
Totals			General	Water	Sewer	Street	Park	
City Hall improvement			\$ 4,000	\$ 6,000	\$ 6,000	\$ 4,000		
Capital Equipment				\$14,060	\$ 127,655	\$ 87,655	9680	
Capital Improvement				\$ 5,000	\$ 215,000	\$ 90,000		
			\$	\$ 25,060	\$ 348,655	\$ 181,655	\$ 9,680	



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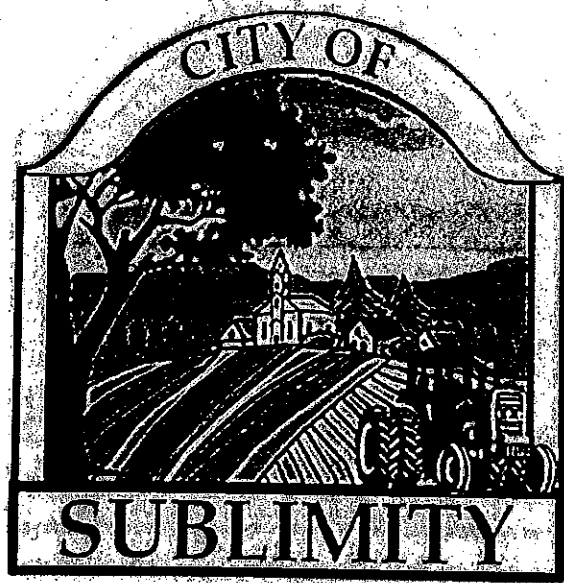
CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND						
PROPERTY TAXES						
10-31-41010 PROPERTY TAX - CURRENT YEAR	145,515	144,977	146,280	159,754	159,754	159,754
10-31-41011 PROPERTY TAX - PRIOR YEAR	2,869	3,436	2,500	4,500	4,500	4,500
TOTAL PROPERTY TAXES	148,384	148,413	148,780	164,254	164,254	164,254
FEES AND PERMITS						
10-32-44500 SDC ADMIN FEE	0	0	0	2,680	2,680	2,680
10-32-45100 GARAGE SALE PERMIT FEES	269	198	150	250	250	250
10-32-45110 PARK SHELTER RENT FEES	100	0	0	0	0	0
10-32-45120 BUSINESS LICENSE FEES	50	330	325	310	310	310
10-32-45200 BUILDING PERMIT ADMIN FEE	16,900	9,551	6,000	6,000	6,000	6,000
10-32-45215 PLAN REVIEW FEE	78,427	83,886	50,000	75,000	75,000	75,000
10-32-46000 SCHOOL EXCISE TAX ADMIN FEE	755	1,032	1,500	500	500	500
10-32-47000 LAND USE	12,416	19,949	4,000	1,200	1,200	1,200
TOTAL FEES AND PERMITS	108,916	114,946	61,975	85,940	85,940	85,940
INTERGOVERNMENTAL						
10-33-41400 CIGARETTE TAX	4,033	3,456	3,400	3,400	3,400	3,400
10-33-41500 LIQUOR TAX	41,500	44,256	38,000	40,000	40,000	40,000
10-33-41600 STATE REVENUE SHARING	0	28,414	20,000	20,000	20,000	20,000
TOTAL INTERGOVERNMENTAL	45,533	76,126	61,400	63,400	63,400	63,400
FRANCHISE FEES						
10-34-42110 CABLE FRANCHISE	13,587	12,689	13,300	13,000	13,000	13,000
10-34-42120 TELEPHONE FRANCHISE	4,715	4,786	4,500	4,500	4,500	4,500
10-34-42130 GARBAGE FRANCHISE	12,623	14,382	13,500	14,000	14,000	14,000
10-34-42140 POWER FRANCHISE	57,850	58,326	57,000	57,000	57,000	57,000
10-34-42150 GAS FRANCHISE	17,036	18,345	17,000	17,500	17,500	17,500
TOTAL FRANCHISE FEES	105,841	108,508	105,300	106,000	106,000	106,000
FINES AND FORFEITURES						
10-35-45100 CITATIONS/FINES	508	177	200	200	200	200
TOTAL FINES AND FORFEITURES	508	177	200	200	200	200
TRANSFERS IN						
10-37-47060 TRANSFER FROM REVENUE SHARING	12,000	13,575	0	0	0	0
10-37-47083 TRANSFER FROM EMERGENCY FUND	85	0	0	0	0	0
10-37-47085 TRANSFER FROM SEWER BONDED DBT	10,059	0	0	0	0	0
TOTAL TRANSFERS IN	22,144	13,575	0	0	0	0
MISCELLANEOUS REVENUE						
10-38-43500 INTEREST	4,320	10,393	8,500	9,500	9,500	9,500
10-38-49250 DONATIONS - NATNL NIGHT OUT	810	2,004	900	1,000	1,000	1,000
10-38-49500 MISCELLANEOUS REVENUE	5,581	3,064	250	150	150	150
TOTAL MISCELLANEOUS REVENUE	10,711	15,461	9,650	10,650	10,650	10,650
BEGINNING FUND BALANCE						
10-39-49900 BEGINNING FUND BALANCE	382,392	492,172	591,106	811,229	811,229	811,229
TOTAL BEGINNING FUND BALANCE	382,392	492,172	591,106	811,229	811,229	811,229
TOTAL FUND REVENUE	824,429	969,378	978,411	1,241,673	1,241,673	1,241,673

2019-2020 GENERAL FUND RESOURCES / REVENUES FAQ

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
10-31-41010	Property Tax Current Year	Raise in property tax due to new homes.
10-31-41011	Property Tax Prior Year	Change due to Oregon assessors office eestimate
10-32-44500	SDC Admin Fee	Line Item added per City ordinance for SDC charges collected
10-32-45100	Garage Sale Permits	Raise to a closer estimated amount
10-32-45120	Business License Fee	Change to a closer actual estimated amount.
10-32-45215	Plan Review Fees	Engineer Review fees on new development, estimate for probable new developments.
10-32-46000	School Excise Tax Admin Fees	Change to a closer actual estimated amount.
10-32-47000	Land Use Application Fees	Change to a closer actual estimated amount.
10-33-41500	Liquor Tax	Change to a closer actual estimated amount.
<u>Revenue</u>		
10-38-43500	Interest	Change to a closer actual estimated amount.

Balance:



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CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

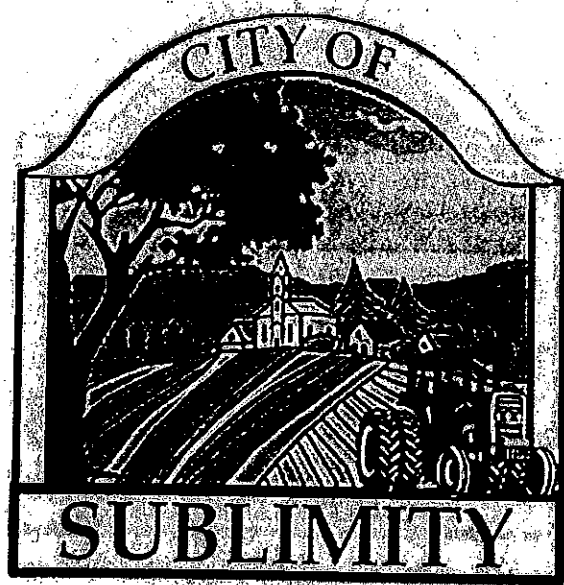
		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>ADMINISTRATION</u>							
<u>MATERIALS AND SERVICES:</u>							
10-41-52220	BUILDING INSPECTION SERVICES	1,966	0	0	0	0	0
10-41-52246	OFFICE SUPPLIES	28	15	50	100	100	100
10-41-52420	SOFTWARE/EQUIPMENT/MAINT	139	0	7,500	7,500	7,500	7,500
10-41-54130	TRAVEL, TRAINING AND MEETINGS	2,279	0	1,500	1,500	1,500	1,500
10-41-54135	DUES AND MEMBERSHIPS	835	3,673	4,000	4,000	4,000	4,000
10-41-59130	COMMUNITY SUPPORT	50	2,814	3,500	7,000	7,000	9,500
10-41-62110	AWARDS AND RECOGNITION	23	1,373	2,500	3,000	3,000	3,000
10-41-62250	POLICE CONTRACT	140,528	172,957	170,000	185,000	185,504	185,504
TOTAL MATERIALS AND SERVICES		145,847	180,832	189,050	208,100	208,604	211,104
<u>CONTINGENCY & RESERVES:</u>							
10-41-98100	RESERVE- FUTURE EXPENDITURES	0	0	150,000	250,000	250,000	250,000
10-41-98150	RESERVE- POLICE OPERATIONS	0	0	170,000	185,000	185,000	185,000
10-41-99110	CONTINGENCY	0	0	247,402	369,921	368,663	366,163
TOTAL CONTINGENCY & RESERVES		0	0	567,402	804,921	803,663	801,163
TOTAL ADMINISTRATION		145,847	180,832	756,452	1,013,021	1,012,267	1,012,267

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2018-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND						
OPERATIONS						
PERSONNEL SERVICES:						
10-86-51111 CITY ADMINISTRATI/RECORDER	50,805	6,072	0	0	0	0
10-86-51112 FINANCE/OFFICE MANAGER	1,024	13,035	14,093	14,733	15,079	15,079
10-86-51113 CITY RECORDER/OFFICE ASSIT	0	5,785	6,690	7,168	7,336	7,336
10-86-51115 PT OFFICE RELIEF	5,749	0	832	0	0	0
10-86-51122 PW MAINT/ OFFICE ASST	1,246	510	0	0	0	0
10-86-51125 OT/COMP	0	0	0	217	325	325
10-86-51131 HEALTH AND LIFE INSURANCE	9,403	2,047	7,630	8,387	8,387	8,387
10-86-51132 TAXES AND WC ASSESSMENT	5,433	2,312	2,070	2,043	2,100	2,100
10-86-51133 RETIREMENT	7,157	2,794	18,094	2,654	2,729	2,729
TOTAL PERSONNEL SERVICES	80,816	32,556	49,409	35,202	35,956	35,956
MATERIALS AND SERVICES:						
10-86-52210 TELEPHONE	2,043	2,269	4,000	2,500	2,500	2,500
10-86-52215 POSTAGE	75	255	200	250	250	250
10-86-52246 OFFICE SUPPLIES	4,416	2,410	2,500	3,000	3,000	3,000
10-86-52270 OFFICE EQUIPMENT	1,193	388	3,700	3,700	3,700	3,700
10-86-52300 BANK FEES AND CHARGES	1,103	1,016	800	800	800	800
10-86-52330 BUILDING MAINTENANCE	0	557	1,000	1,500	1,500	1,500
10-86-52350 BEAUTIFICATION	612	757	850	6,200	6,200	6,200
10-86-52422 SOFTWARE CONTRACT SUPPORT	764	3,572	4,200	6,500	6,500	6,500
10-86-52610 ELECTRICITY	1,949	1,809	2,500	2,500	2,500	2,500
10-86-52620 GAS HEATING - CITY HALL	385	417	500	500	500	500
10-86-52630 ALARM/SECURITY SYSTEM	0	0	0	200	200	200
10-86-54130 TRAVEL, TRAINING AND MEETINGS	2,481	1,187	3,500	4,000	4,000	4,000
10-86-54135 DUES AND MEMBERSHIPS	0	719	1,000	1,200	1,200	1,200
10-86-61050 ADVERTISING EXPENSE	906	1,171	1,250	600	600	600
10-86-62120 CONTRACTUAL SERVICES	30,871	7,960	16,100	19,000	19,000	19,000
10-86-62130 PLANNING SERVICES	2,703	32,619	30,000	30,000	30,000	30,000
10-86-62150 LEGAL	2,232	11,879	7,500	30,000	30,000	30,000
10-86-62170 ENGINEER	5,605	15,946	15,000	30,000	30,000	30,000
10-86-63110 AUDIT SERVICES	1,823	1,737	2,500	4,500	4,500	4,500
10-86-63120 INSURANCE	10,342	5,332	7,000	7,000	7,000	7,000
10-86-63125 PENALTIES, FEES, AND INTEREST	602	115	0	0	0	0
10-86-65000 MISCELLANEOUS EXPENDITURES	0	0	250	500	500	500
TOTAL MATERIALS AND SERVICES	70,104	92,115	104,350	154,450	154,450	154,450
CAPITAL OUTLAY:						
10-86-74000 LAND ACQUISITION	0	0	15,000	0	0	0
10-86-74110 CAPITAL IMPROVEMENTS	3,342	0	0	0	0	0
10-86-74130 CITY HALL IMPROVEMENTS	7,925	0	3,000	4,000	4,000	4,000
TOTAL CAPITAL OUTLAY	11,267	0	18,000	4,000	4,000	4,000
TRANSFERS OUT:						
10-86-90075 TRANSFER TO PARK SDC FUND	0	0	25,200	0	0	0
10-86-90084 TRANSFER TO CELL TOWER FUND	222	0	0	0	0	0
10-86-90110 TRANSFER TO TOT (PARK)	24,000	10,000	25,000	35,000	35,000	35,000
TOTAL TRANSFERS OUT	24,222	10,000	50,200	35,000	35,000	35,000
TOTAL OPERATIONS	186,410	134,670	221,959	228,652	229,406	229,406
TOTAL FUND EXPENDITURES	332,257	315,502	978,411	1,241,673	1,241,673	1,241,673

**2019-2020 GENERAL FUND
EXPENDITURES FAQ**

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Administration</u>		
10-41-52420	Software/Equip/Maint	Increase for Administration cost
10-41-54130	Travel/training/meetings	Increase to allow for council and planning commission training
10-41-59130	Community Support	Increase to allocate Community events, move Park funds to General where revenues come in
10-41-62250	Police Contract	Raise in Police contract for ne FY.
<u>Contingency & Reserves</u>		
10-41-98100	Reserve	Increase for future expenditures (emergency fund) City is working towards a potential 90 day or more emergency fund.
10-41-98150	Reserve - Police	Reserve Fund to hire a possible second officer
10-41-99110	Contingency	Funds is used for projects or possible missed expenses.
<u>Operations</u>		
<u>Personel Services:</u>		
10-86-51111 - 51122	Personnel	Budgeted for annual STEP increase and a 2.35% Cola approved by council.
10-86-51131	Health & Life Ins	Budgeted for a 15% increase. Based on all Employees being covered on plan.
10-86-51133	Retirement	Decrease due to fewer employees at a lower cost to the city. Past years miscalculations was partially paid out last FY and funds may need to be transferred during this FY when final order is received from IRS.
<u>Materials & Services:</u>		
10-86-52210	Telephone	Decrease in budget caused by removing IT support out of telephone service to software support as well as alarm services.
10-86-52246	Office Supply	Change to a closer actual estimated amount.
10-86-52330	Building Maintenance	Expense for building repairs at City Hall.
10-86-52350	Beautification	Increase due to cost for landscaping, plants, baskets and christmas lights.
10-86-52422	Software Support	Increase due to IT services moved from phone expense
10-86-52530	Alarm/Security System	Line added for Alarm expense previously allocated to phone expense.
10-86-54130	Travel/training/meetings	Training for Admin staff.
10-86-54135	Dues & memberships	Increase for additional cost for new employees
10-86-61050	Advertising	Change to a closer actual estimated amount.
10-86-62120	Contractual Services	Services for Intergovernment/service contracts and cleaning. Raised to allow for possible contracted position.
10-86-62150	Legal	Increase to allow for land use attorney cost. Although cost is billed back to applicant, we need to budget for actual expense.
10-86-62170	Engineer	Change to a closer actual estimated amount. Although cost is billed back to applicant, we need to budget for actual expense.
<u>Capital Outlay:</u>		
10-86-74000	Land Acquisition	No Land purchase planned for this FY.
10-86-74130	Capital Improvements	Increase due to capital project expense. File room at City Hall & ADA Ramp.
<u>Transfers Out:</u>		
10-86-90110	Transfer to TOT, (Park)	Increase to actual expenses and personnel allocations.



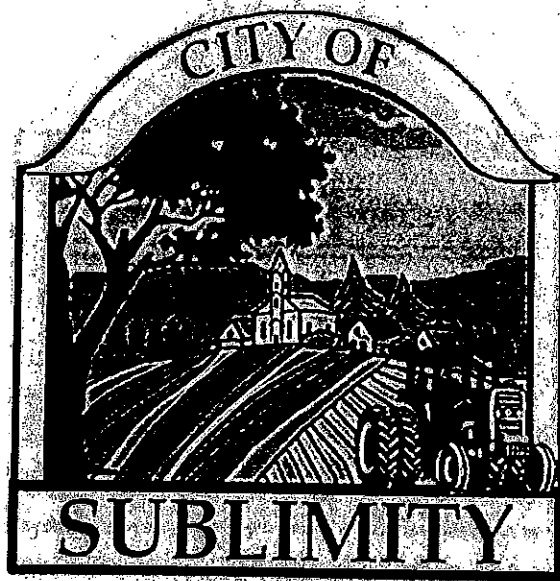
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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER ENTERPRISE FUND							
WATER INCOME							
20-32-44200	WATER SALES	172,515	325,201	403,133	575,000	575,000	575,000
20-32-44250	WATER METERS	7,967	9,475	11,250	5,200	5,200	5,200
20-32-44300	WATER CONNECTION INSPECTIONS	800	1,025	1,250	600	600	600
20-32-44320	UTILITY ADMIN FEES	1,050	1,200	1,300	1,000	1,000	1,000
20-32-44500	SDC ADMIN FEE	0	0	0	4,863	4,863	4,863
20-32-44600	WATER STORAGE	(88)	0	0	0	0	0
	TOTAL WATER INCOME	182,245	336,901	416,933	586,663	586,663	586,663
TRANSFERS IN							
20-37-47030	TRANSFER FROM SEWER FUND	180,000	0	0	0	0	0
	TOTAL TRANSFERS IN	180,000	0	0	0	0	0
MISCELLANEOUS INCOME							
20-38-43500	INTEREST	0	704	650	1,500	1,500	1,500
20-38-43600	DELINQUENT CHARGES	0	5,180	8,100	13,200	13,200	13,200
20-38-49500	MISCELLANEOUS REVENUE	13	3,331	0	200	200	200
	TOTAL MISCELLANEOUS INCOME	13	9,216	8,750	14,900	14,900	14,900
BEGINNING FUND BALANCE							
20-39-49900	BEGINNING FUND BALANCE	(11,563)	40,670	59,405	176,356	176,356	176,356
	TOTAL BEGINNING FUND BALANCE	(11,563)	40,670	59,405	176,356	176,356	176,356
	TOTAL FUND REVENUE	350,695	386,787	485,088	777,919	777,919	777,919

**2019-2020 WATER FUND
RESOURCES / REVENUES FAQ's**

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Water Income</u>			
	20-32-44200	Water Sales	Increase due to new water base and tier rate implemented in last FY and new homes added.
	20-32-44250	Water Meters	Change to a closer actual estimated amount. Estimate 20 new homes.
	20-32-44300	Water connection Inspection	Change to a closer actual estimated amount. Estimate 20 new homes.
	20-32-44320	Utility admin fee	Change to a closer actual estimate for new water connection admin fees.
	20-32-44500	SDC Admin Fee	Line Item added per City ordinance for SDC charges collected
<u>Misc Income</u>			
	20-38-43500	Interest	Change to a closer actual estimate for FY
	20-38-43600	Delinquent Charges	Budgeted for fees collected for shut off fees and late fees
	20-38-49500	Misc Revenue	Water waiver fees
<u>Beginning Fund Balance:</u>			
	20-39-49900	Includes funds carried forward from the previous year. This revenue source provides funding for services until revenue sources are collected during the current fiscal year.	



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CITY OF SUBLIMITY

EXPENDITURES

FISCAL YEAR 2019-2020

2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
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WATER ENTERPRISE FUND

OPERATIONS

PERSONNEL SERVICES:

20-86-51111	CITY ADMINISTRATI/RECORDER	7,277	3,795	0	0	0	0
20-86-51112	FINANCE/OFFICE MANAGER	1,024	13,035	14,093	14,733	15,079	15,079
20-86-51113	CITY RECORDER/OFFICE ASST	0	9,944	11,708	14,335	14,672	14,672
20-86-51115	PT OFFICE RELIEF	10,893	0	0	0	0	0
20-86-51116	PW SUPERVISOR	30,509	29,862	29,431	34,060	31,175	31,175
20-86-51120	SENIOR MAINTENANCE	15,987	23,583	23,550	24,103	24,670	24,670
20-86-51121	MAINTENANCE I	4,398	12,949	14,517	12,879	13,182	13,182
20-86-51122	PW MAINT/ OFFICE ASST	1,342	510	832	0	0	0
20-86-51125	OT/COMP	0	0	1,000	6,917	7,038	7,038
20-86-51131	HEALTH AND LIFE INSURANCE	17,491	18,883	33,997	31,922	31,922	31,922
20-86-51132	TAXES AND WC ASSESSMENT	8,646	11,354	13,275	13,933	14,252	14,252
20-86-51133	RETIREMENT	10,292	10,456	33,914	12,411	12,698	12,698
TOTAL PERSONNEL SERVICES		107,859	134,371	176,317	165,293	164,688	164,688

MATERIALS AND SERVICES:

20-86-52210	TELEPHONE	1,591	1,725	2,800	1,800	1,800	1,800
20-86-52215	POSTAGE	1,908	1,859	2,500	3,000	3,000	3,000
20-86-52246	OFFICE SUPPLIES	1,985	1,924	1,850	2,000	2,000	2,000
20-86-52270	OFFICE EQUIPMENT	0	0	500	1,500	1,500	1,500
20-86-52300	BANK FEES AND CHARGES	289	783	400	900	900	900
20-86-52330	BUILDING MAINTENANCE	81	94	500	1,000	1,000	1,000
20-86-52410	MINOR EQUIPMENT	0	0	0	500	500	500
20-86-52420	EQUIPMENT MAINTENANCE	556	320	1,500	1,500	1,500	1,500
20-86-52422	SOFTWARE CONTRACT SUPPORT	3,259	3,572	4,000	5,600	5,600	5,600
20-86-52510	ELECTRICITY	25,570	24,745	30,000	54,000	54,000	54,000
20-86-52520	GAS HEAT	510	424	900	1,500	1,500	1,500
20-86-52530	ALARM/SECURITY SYSTEM	0	0	0	1,000	1,000	1,000
20-86-53150	WATER SYSTEM MAINTENANCE	7,449	6,754	10,000	30,000	30,000	30,000
20-86-53175	WATER METERS	7,265	10,015	20,000	20,000	20,000	20,000
20-86-54110	PROTECTIVE CLOTHING/UNIFORMS	142	359	600	600	600	600
20-86-54130	TRAVEL, TRAINING AND MEETINGS	2,528	1,574	2,500	3,000	3,000	3,000
20-86-54135	DUES AND MEMBERSHIPS	0	662	700	700	700	700
20-86-55110	WATER CHEMICALS AND TESTING	4,175	10,288	13,500	15,500	15,500	15,500
20-86-58120	VEHICLE FUEL	2,027	1,554	3,000	3,000	3,000	3,000
20-86-58125	VEHICLE MAINTENANCE	0	278	250	1,000	1,000	1,000
20-86-58130	WATER TANK MAINTENANCE	1,334	117	4,000	4,000	4,000	4,000
20-86-61050	ADVERTISING EXPENSE	0	0	0	250	250	250
20-86-62120	CONTRACTUAL SERVICES	21,557	9,241	11,550	18,000	18,000	18,000
20-86-62130	PLANNING SERVICES	2,298	2,244	3,500	3,500	3,500	3,500
20-86-62150	LEGAL	1,268	1,932	2,500	2,500	2,500	2,500
20-86-62170	ENGINEER	6,861	1,836	5,000	5,000	5,000	5,000
20-86-63110	AUDIT SERVICES	7,292	3,032	4,500	6,300	6,300	6,300
20-86-63120	INSURANCE/GENERAL	4,450	4,101	5,500	6,000	6,000	6,000
20-86-63900	COLLECTION COST	15	0	0	0	0	0
TOTAL MATERIALS AND SERVICES		104,505	89,431	132,050	193,650	193,650	193,650

CAPITAL OUTLAY:

20-86-71200	CAPITAL EQUIPMENT	191	0	5,000	14,060	14,060	14,060
20-86-74000	LAND ACQUISITION	0	0	52,500	0	0	0
20-86-74110	CAPITAL IMPROVEMENTS	3,343	0	0	0	5,000	5,000
20-86-74120	WATER LINE IMPROVEMENTS	28,026	0	0	0	0	0
20-86-74130	CITY HALL IMPROVEMENTS	319	0	0	6,000	6,000	6,000
TOTAL CAPITAL OUTLAY		29,878	0	57,500	20,060	25,060	25,060

TRANSFERS OUT:

20-86-90030	TRANSFER TO SEWER FUND	0	40,000	0	0	0	0
20-86-90082	TRANSFER TO WATER CONST FUND	0	0	0	25,000	25,000	25,000
TOTAL TRANSFERS OUT		0	40,000	0	25,000	25,000	25,000

CITY OF SUBLIMITY

EXPENDITURES

FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER ENTERPRISE FUND						
CONTINGENCY & RESERVES:						
20-86-98100 RESERVE- FUTURE EXPENDITURES	0	0	0	150,000	150,000	150,000
20-86-99110 CONTINGENCY	0	0	10,068	138,116	133,721	133,721
TOTAL CONTINGENCY & RESERVES	0	0	10,068	288,116	283,721	283,721
DEBT SERVICE:						
20-86-95001 WATER BOND SERIES 1998 - PRIN	40,000	45,000	45,000	0	0	0
20-86-95002 WATER BOND SERIES 1998 - INT	5,601	3,454	1,153	0	0	0
20-86-96001 COG LOAN PRINCIPAL	19,776	20,256	0	0	0	0
20-86-96002 COG LOAN INTEREST	2,406	400	0	0	0	0
20-86-97001 SEWER FUND LOAN - PRIN	0	0	60,000	77,000	77,000	77,000
20-86-97002 SEWER FUND LOAN - INTEREST	0	0	3,000	8,800	8,800	8,800
TOTAL DEBT SERVICE	67,783	69,110	109,153	85,800	85,800	85,800
TOTAL OPERATIONS	310,024	332,913	485,088	777,919	777,919	777,919
TOTAL FUND EXPENDITURES	310,024	332,913	485,088	777,919	777,919	777,919

2019-2020 WATER FUND EXPENDITURES FAQ

Operations

Personel Services:

20-86-51111 - 51122 Personnel	Budgeted for annual STEP increase and a 2.35% Cola approved by council.
20-86-51131 Health & Life Ins	Budgeted for a 15% increase. Based on all Employees being covered on plan.
20-86-51133 Retirement	Decrease due to fewer employees at a lower cost to the city. Past years miscalculations was partially paid out last FY and funds may need to be transfered during this FY when final order is received from IRS.

Materials & Services:

20-86-52210 Telephone	Decrease in budget caused by removing IT support out of telephone service to software support as well as alarm services.
20-86-52215 Postage	Increase for postage cost
20-86-52246 Office Supplies	Increase budget closer to actual cost.
20-86-52270 Office Equipment	Increase for equipment replacement and new office at PW
20-86-52300 Bank Fees & charges	Change to a closer actual estimated amount. Fee's associated with online payments system.
20-86-52330 Building Maintenance	Increase this year for unforeseen maintenace needed for the PW building
20-86-52410 Minor Equipment	Line item added for small tools needed that are not capital (over 5k)
20-86-52422 Software Support	Budget increase for IT service moved from phone line and software cost.
20-86-52510 Electricity	Increase for additional cost for new building and closer actual electrical cost.
20-86-52520 Gas/Heating	Increase for additional cost for new building and closer actual electrical cost.
20-86-52530 Alarm/Security	Line added for Alarm expense previously allocated to phone expense
20-86-53150 Water System Maint	Increase for Water line repairs
20-86-54130 Travel/traing/meetings	Increase for Training/certifications
20-86-55110 Water Chemicals & Testing	Water testing supplys increased due to additional testing with new homes.
20-86-58125 Vehicle Maintenance	Increase due to repairs for vehicles.
20-86-61050 Advertisement	Line item added to allocate advertising expense.
20-86-62120 Contractual Services	Services for intergovernment/service contracts and cleaning. Raised to allow for possible contracted position
20-86-63110 Audit Services	Increase due to reallocation to funds appropriately
20-86-63120 Insurance	Cost of insurance increase due to new truck and building, property.

Capital Outlay:

20-86-71200 Capital Equipment	Increase for Capital Equipment
20-86-74130 City Hall Improvements	Increase for City Hall improvements being allocated to funds.

Transfers Out:

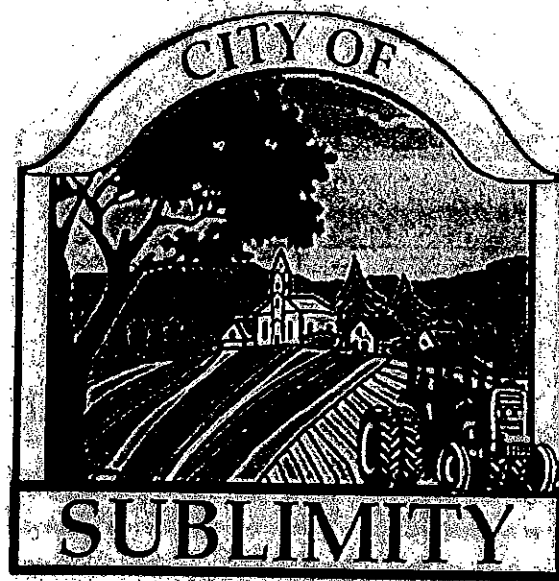
20-86-90030 Transfer to Sewer Fund	Sewer loan moved to Debt service.
20-86-90082 Fund	Increase to transfer funds to construction fund.

Contingency & Reserves

20-86-98100 expeditures	Increase to allow for reserve account, city is working toward a 90-180 day reserve.
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Debt Service:

20-86-95001 Water Bond	Decrease-Loan Paid off on 18-19
20-86-95002 Water Bond Interest	Decrease-Loan paid off in 18-19
20-86-97001 Sewer Fund Loan - Prin	Line item initiated by Audit as a debt service moved from transfers
20-86-97002 Sewer Fund Loan - Int	Line item initiated by Audit as a debt service moved from transfers to include interest



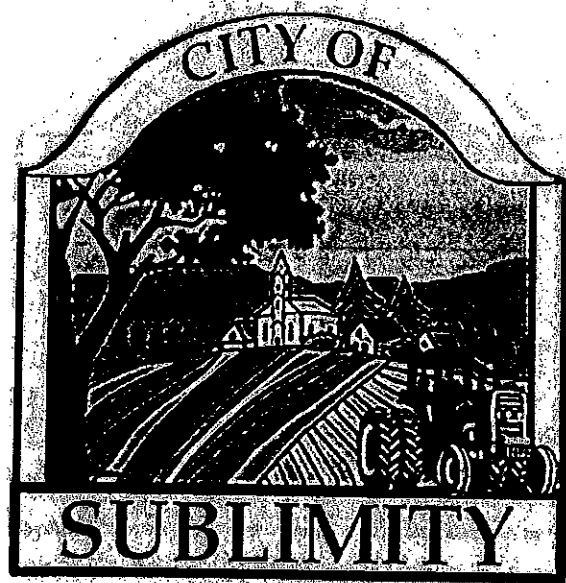
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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER ENTERPRISE FUND</u>							
<u>SEWER</u>							
30-32-44200	SEWER SERVICE	969,967	984,208	960,500	985,000	985,000	985,000
30-32-44300	SEWER CONNECTION INSPECTIONS	575	1,025	1,250	600	600	600
30-32-44500	SDC ADMIN FEE	0	0	0	4,220	4,220	4,220
TOTAL SEWER		970,542	985,233	961,750	989,820	989,820	989,820
<u>TRANSFERS IN</u>							
30-37-47020	TRANSFER FROM WATER FUND	0	40,000	0	0	0	0
30-37-47055	TRANSFER FROM SEWER RSRV FUND	21,005	0	0	0	0	0
TOTAL TRANSFERS IN		21,005	40,000	0	0	0	0
<u>MISCELLANEOUS INCOME</u>							
30-38-43400	WATER LOAN PROCEEDS	0	0	60,000	77,000	77,000	77,000
30-38-43500	INTEREST	7,839	20,325	18,000	28,800	28,800	28,800
30-38-49500	MISCELLANEOUS REVENUE	929	0	0	0	0	0
TOTAL MISCELLANEOUS INCOME		8,767	20,325	78,000	105,800	105,800	105,800
<u>BEGINNING FUND BALANCE</u>							
30-39-49900	BEGINNING FUND BALANCE	975,387	1,035,527	1,293,656	1,753,238	1,753,238	1,753,238
TOTAL BEGINNING FUND BALANCE		975,387	1,035,527	1,293,656	1,753,238	1,753,238	1,753,238
TOTAL FUND REVENUE		1,975,702	2,081,084	2,333,406	2,848,858	2,848,858	2,848,858

**2019-2020 SEWER FUND
RESOURCES/REVENUES FAQ's**

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Sewer Income</u>			
	30-32-44200	Sewer Service	Increase due to new homes
	30-32-44300	Sewer Connection Inspections	Increase due to new homes
	30-32-44500	SDC Admin Fee	Line Item added per City ordinance for SDC charges collected
<u>Transfers In</u>			
	30-37-47020	Trans from Water Fund	Transfer of loan repayment moved to Water loan Proceeds
<u>Misc Income</u>			
	30-38-43400	Water Loan Proceeds	Line item created for Loan repayment per Audit
	30-38-43500	Interest	Increase budget closer to actual
<u>Beginning Fund Balance:</u>			
	30-39-49900	Includes funds carried forward from the previous year. This revenue source provides funding for services until revenue sources are collected during the current fiscal year.	



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CITY OF SUBLIMITY

EXPENDITURES

FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER ENTERPRISE FUND						
OPERATIONS						
PERSONNEL SERVICES:						
30-86-51111 CITY ADMINISTRATI/RECORDER	7,277	3,795	0	0	0	0
30-86-51112 FINANCE/OFFICE MANAGER	1,024	13,035	14,093	14,733	15,079	15,079
30-86-51113 CITY RECORDER/OFFICE ASST	0	9,944	11,708	12,543	12,838	12,838
30-86-51115 PT OFFICE RELIEF	10,893	0	0	0	0	0
30-86-51116 PW SUPERVISOR	27,355	29,862	29,431	30,460	31,175	31,175
30-86-51120 SENOR MAINTENANCE	18,476	23,583	23,550	24,103	24,670	24,670
30-86-51121 MAINTENANCE I	3,996	12,949	14,517	10,733	10,985	10,985
30-86-51122 PW MAINT/ OFFICE ASST	1,342	510	832	0	0	0
30-86-51125 OT/COMP	0	0	3,900	6,884	7,001	7,001
30-86-51131 HEALTH AND LIFE INSURANCE	16,823	18,901	33,885	30,664	30,664	30,664
30-86-51132 TAXES AND WC ASSESSMENT	8,082	10,844	13,275	13,465	13,772	13,772
30-86-51133 RETIREMENT	9,906	10,456	33,914	11,935	12,210	12,210
TOTAL PERSONNEL SERVICES	103,173	133,880	179,105	155,520	158,394	158,394
MATERIALS AND SERVICES:						
30-86-52210 TELEPHONE	5,172	4,200	5,500	5,750	5,750	5,750
30-86-52215 POSTAGE	1,908	3,092	4,000	4,000	4,000	4,000
30-86-52246 OFFICE SUPPLIES	3,485	2,151	2,500	3,000	3,000	3,000
30-86-52270 OFFICE EQUIPMENT	0	401	300	500	500	500
30-86-52300 BANK FEES AND CHARGES	1,232	1,002	1,200	2,000	2,000	2,000
30-86-52330 BUILDING/GROUNDS MAINTENANCE	624	447	1,500	10,000	10,000	10,000
30-86-52410 MINOR EQUIPMENT	0	0	0	500	500	500
30-86-52415 EQUIPMENT RENTAL	0	0	10,000	10,000	10,000	10,000
30-86-52420 EQUIPMENT MAINTENANCE	6,420	2,303	10,000	10,000	10,000	10,000
30-86-52422 SOFTWARE CONTRACT SUPPORT	2,425	5,764	6,000	8,000	8,000	8,000
30-86-52425 SMALL TOOLS/MINOR EQUIPMENT	0	100	0	0	0	0
30-86-52510 ELECTRICITY	10,596	10,565	12,000	10,000	10,000	10,000
30-86-52520 GAS HEAT	480	445	1,500	1,500	1,500	1,500
30-86-52530 ALARM/SECURITY SYSTEM	0	0	0	250	250	250
30-86-53150 SEWER COLLECTION MAINTENANCE	3,529	6,374	10,000	15,000	90,000	90,000
30-86-54110 PROTECTIVE CLOTHING/UNIFORMS	671	564	1,800	1,800	1,800	1,800
30-86-54130 TRAVEL, TRAINING AND MEETINGS	603	972	3,100	3,500	3,500	3,500
30-86-54135 DUES AND MEMBERSHIPS	194	677	850	850	850	850
30-86-58120 VEHICLE FUEL	3,928	1,646	5,000	5,000	5,000	5,000
30-86-58125 VEHICLE MAINTENANCE	0	352	750	1,500	1,500	1,500
30-86-58130 SEWER MAINTENANCE (REPAIRS)	6,609	1,779	6,000	0	0	0
30-86-61050 ADVERTISING EXPENSE	0	0	0	500	500	500
30-86-62120 CONTRACTUAL SERVICES	9,311	2,062	5,550	10,550	10,550	10,550
30-86-62130 PLANNING SERVICES	7,572	1,438	2,000	4,000	4,000	4,000
30-86-62140 TREATMENT CONTRACT	372,758	264,724	450,000	450,000	450,000	450,000
30-86-62145 TREATMENT CONTRACT - DEBT	194,555	159,395	193,926	198,000	198,000	198,000
30-86-62150 LEGAL	3,497	5,217	5,500	5,500	5,500	5,500
30-86-62170 ENGINEER	3,398	483	5,000	5,000	5,000	5,000
30-86-63110 AUDIT SERVICES	7,292	5,866	9,500	6,500	6,500	6,500
30-86-63120 INSURANCE	7,121	6,563	9,000	9,000	9,000	9,000
30-86-63900 COLLECTION COSTS	15	0	0	0	0	0
30-86-65000 MISCELLANEOUS EXPENDITURES	7	128	200	250	250	250
TOTAL MATERIALS AND SERVICES	653,298	488,710	762,676	782,450	857,450	857,450
CAPITAL OUTLAY:						
30-86-71200 CAPITAL EQUIPMENT	4	3,002	29,950	127,700	7,700	7,700
30-86-74000 LAND ACQUISITION	0	0	52,500	0	0	0
30-86-74110 CAPITAL IMPROVEMENTS	3,343	0	205,303	215,000	215,000	215,000
30-86-74130 CITY HALL IMPROVEMENTS	357	0	2,000	6,000	6,000	6,000
TOTAL CAPITAL OUTLAY	3,704	3,002	289,753	348,700	228,700	228,700
TRANSFERS OUT:						
30-86-90020 TRANSFER TO WATER FUND	180,000	0	0	0	0	0
TOTAL TRANSFERS OUT	180,000	0	0	0	0	0

CITY OF SUBLIMITY

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER ENTERPRISE FUND</u>							
<u>CONTINGENCY & RESERVES:</u>							
30-86-98100	RESERVE- FUTURE EXPENDITURES	0	0	650,000	800,000	800,000	800,000
30-86-99110	CONTINGENCY	0	0	451,872	762,188	804,314	804,314
	TOTAL CONTINGENCY & RESERVES	0	0	1,101,872	1,562,188	1,604,314	1,604,314
	TOTAL OPERATIONS	940,176	625,592	2,333,406	2,848,858	2,848,858	2,848,858
	TOTAL FUND EXPENDITURES	940,176	625,592	2,333,406	2,848,858	2,848,858	2,848,858

2019-2020 SEWER FUND EXPENDITURES FAQ

Operations

Personel Services:

30-86-51111 - 51122	Personnel	Budgeted for annual STEP increase and a 2.35% Cola approved by council.
30-86-51131	Health & Life Ins	Budgeted for a 15% increase. Based on all Employees being covered on plan.
30-86-51133	Retirement	Decrease due to fewer employees at a lower cost to the city. Past years miscalculations was partially paid out last FY and funds may need to be transferred during this FY when final order is received from IRS.

Materials & Services:

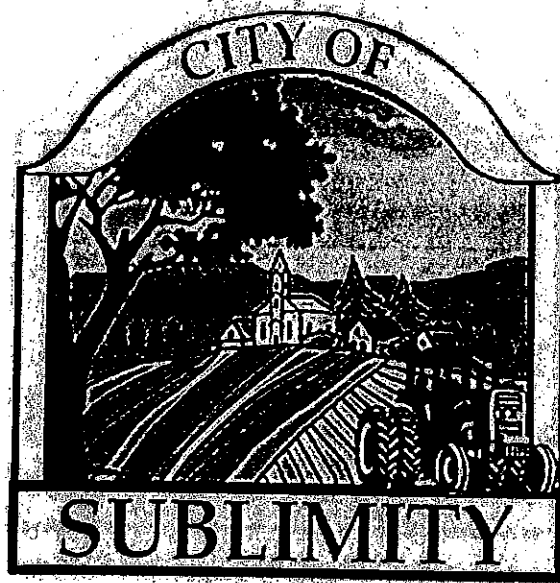
30-86-52246	Office Supplies	Increase budget closer to actual cost
30-86-52270	Office Equipment	Increase for equipment replacement and new office at PW.
30-86-52300	Bank Fees	Change to a closer actual estimated amount. Fee's associated with online payments
30-86-52330	Building & Grounds Maint	Increase Budget for building maint unknown at new PW.
30-86-52410	Minor Equipment	Line item added for small tools needed that are not capital (over 5k)
30-86-52422	Software Support	Budget increase for IT service moved from phone line and software cost.
30-86-52510	Electricity	Decrease budget closer to actual cost
30-86-52530	Alarm/Security	Line added for Alarm expense previously allocated to phone expense.
30-86-53150	Sewer System Maint	Increase for Sewer systems repairs
30-86-58125	Vehicle Maintenance	Increase budget to closer actual cost or repairs.
30-86-58130	Sewer Maintenance	Decrease - line expenses are allocated to sewer system maint.
30-86-61050	Advertising	Line item added to allocate advertising expense.
30-86-62120	Contractual Services	Services for intergovernment/service contracts and cleaning. Raised to allow for possible contracted position.
30-86-62130	Planning Services	Increase budget closer to actual cost.
30-86-62145	Treatment Contract-Debt	Increase due to more homes on the system.
30-86-63110	Audit Services	Increase due to reallocation to funds appropriately.

Capital Outlay:

30-86-71200	Capital Equipment	Increase for Capital Equipment, allocated Vector truck, trailer, mower.
30-86-74130	Capital Improvements	Berry Lift Station Upgrades not completed last FY, allocated new roof.
30-86-74130	City Hall Improvements	Increase for City Hall improvements being allocated to funds, File Room & ADA Ramp.

Contingency & Reserves

30-41-98100	Reserves	Increase for future expenditures (emergency fund) City is working towards a potential 90 -180 day emergency fund.
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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

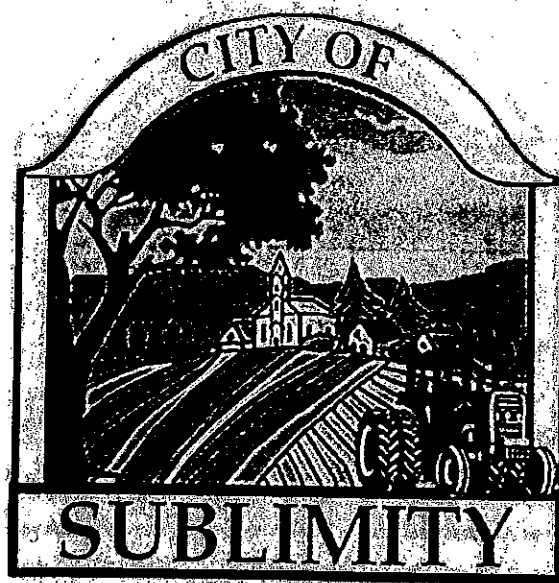
	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET FUND</u>						
<u>FEES AND PERMITS</u>						
40-32-44500 SDC ADMIN FEE	0	0	0	2,560	2,560	2,560
40-32-44875 DETENTION POND MAINT FEE	0	3,000	0	0	0	0
TOTAL FEES AND PERMITS	0	3,000	0	2,560	2,560	2,560
<u>INTERGOVERNMENTAL</u>						
40-33-43650 HIGHWAY FUNDS	165,083	174,863	170,000	175,000	175,000	175,000
40-33-49000 GRANTS - INTERGOVERNMENTAL	0	0	0	100,000	100,000	100,000
TOTAL INTERGOVERNMENTAL	165,083	174,863	170,000	275,000	275,000	275,000
<u>MISCELLANEOUS INCOME</u>						
40-38-43500 INTEREST	2,145	5,692	2,500	5,000	5,000	5,000
TOTAL MISCELLANEOUS INCOME	2,145	5,692	2,500	5,000	5,000	5,000
<u>BEGINNING FUND BALANCE</u>						
40-39-49900 BEGINNING FUND BALANCE	291,173	330,179	353,498	308,774	308,774	308,774
TOTAL BEGINNING FUND BALANCE	291,173	330,179	353,498	308,774	308,774	308,774
TOTAL FUND REVENUE	458,401	513,734	525,998	591,334	591,334	591,334

2019-2020 STREET FUND RESOURCES/REVENUES FAQ's

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Fees & Permits</u>			
	40-32-44500	SDC Admin Fee	Line Item added per City ordinance for SDC charges collected
<u>Intergovernmental</u>			
	40-33-43650	HWY Funds	Increase due to population increase
	40-33-49000	Grants- Intergovernmental	Grant Funds received for street project
<u>Misc Income</u>			
	40-38-43500	Interest	Increase budget closer to actual

Beginning Fund Balance:

40-39-49900	Includes funds carried forward from the previous year. This revenue source provides funding for services until revenue sources are collected during the current fiscal year.
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CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STREET FUND						
OPERATIONS						
PERSONNEL SERVICES:						
40-86-51111 CITY ADMINISTRATI/RECORDER	3,986	1,518	0	0	0	0
40-86-51112 FINANCE/OFFICE MANAGER	341	4,606	4,698	4,911	5,026	5,026
40-86-51113 CITY RECORDER/OFFICE ASST	0	2,591	3,345	1,792	1,834	1,834
40-86-51115 PT OFFICE RELIEF	1,362	0	0	0	0	0
40-86-51116 PW SUPERVISOR	7,048	14,931	14,715	15,230	15,588	15,588
40-86-51120 SENOR MAINTENANCE	11,176	11,791	11,775	12,052	12,335	12,335
40-86-51121 MAINTENANCE I	2,254	7,051	4,148	2,147	2,197	2,197
40-86-51122 PW MAINT/ OFFICE ASST	172	510	498	0	0	0
40-86-51125 OT/COMP	0	0	1,950	3,354	3,386	3,386
40-86-51131 HEALTH AND LIFE INSURANCE	6,658	9,096	13,842	11,757	11,757	11,757
40-86-51132 TAXES AND WC ASSESSMENT	4,327	7,093	5,815	5,634	5,760	5,760
40-86-51133 RETIREMENT	3,590	4,983	14,416	4,738	4,844	4,844
TOTAL PERSONNEL SERVICES	40,913	64,171	75,202	61,615	62,727	62,727
MATERIALS AND SERVICES:						
40-86-52210 TELEPHONE	984	1,572	2,000	2,000	2,000	2,000
40-86-52215 POSTAGE	450	98	150	150	150	150
40-86-52246 OFFICE SUPPLIES	412	477	1,000	1,000	1,000	1,000
40-86-52270 OFFICE EQUIPMENT	0	25	0	500	500	500
40-86-52300 BANK FEES AND CHARGES	701	634	650	800	800	800
40-86-52330 BUILDING MAINTENANCE	0	100	1,000	3,000	3,000	3,000
40-86-52410 MINOR TOOLS & EQUIPMENT	0	0	0	1,500	1,500	1,500
40-86-52420 EQUIPMENT MAINTENANCE	278	931	1,500	1,500	1,500	1,500
40-86-52422 SOFTWARE CONTRACT SUPPORT	903	1,511	500	1,250	1,250	1,250
40-86-52510 ELECTRICITY	10,368	5,115	13,000	6,000	6,000	6,000
40-86-52515 STREET LIGHTS	25,313	24,543	35,000	35,000	35,000	35,000
40-86-52520 GAS HEAT	261	410	1,000	1,000	1,000	1,000
40-86-52530 ALARM/SECURITY SYSTEM	0	0	0	200	200	200
40-86-53150 STREET SIGNS & MINOR EQUIPMENT	699	1,263	2,500	1,500	1,500	1,500
40-86-54110 PROTECTIVE CLOTHING/UNIFORMS	77	260	600	600	600	600
40-86-54130 TRAVEL, TRAINING AND MEETINGS	192	493	1,200	1,400	1,400	1,400
40-86-54135 DUES AND MEMBERSHIPS	100	450	500	650	650	650
40-86-58120 VEHICLE FUEL	1,332	1,563	3,500	3,500	3,500	3,500
40-86-58125 VEHICLE MAINTENANCE	0	288	1,500	3,000	3,000	3,000
40-86-58130 STREET MAINTENANCE	10,766	4,372	30,000	30,000	60,000	60,000
40-86-61050 ADVERTISING EXPENSE	0	86	0	200	200	200
40-86-62120 CONTRACTUAL SERVICES	10,867	1,248	3,660	8,700	8,700	8,700
40-86-62130 PLANNING SERVICES	7,115	1,117	2,600	4,500	4,500	4,500
40-86-62150 LEGAL	568	2,615	3,000	3,000	3,000	3,000
40-86-62170 ENGINEER	3,004	1,748	3,000	3,000	3,000	3,000
40-86-63110 AUDIT SERVICES	1,823	9,720	22,500	4,500	4,500	4,500
40-86-63120 INSURANCE	3,560	3,281	4,500	5,500	5,500	5,500
TOTAL MATERIALS AND SERVICES	79,770	63,919	134,760	123,950	153,950	153,950
CAPITAL OUTLAY:						
40-86-71200 CAPITAL EQUIPMENT	0	0	34,450	87,700	7,700	7,700
40-86-74000 LAND ACQUISITION	0	0	30,000	0	0	0
40-86-74110 CAPITAL IMPROVEMENTS	3,343	8,334	80,000	190,000	190,000	190,000
40-86-74130 CITY HALL IMPROVEMENTS	4,197	0	2,500	4,000	4,000	4,000
40-86-74500 BICYCLE AND FOOTPATH ODOT 1%	0	0	3,450	3,450	3,450	3,450
TOTAL CAPITAL OUTLAY	7,539	8,334	150,400	285,150	205,150	205,150
CONTINGENCY & RESERVES:						
40-86-98100 RESERVE- FUTURE EXPENDITURES	0	0	75,000	75,000	75,000	75,000
40-86-99110 CONTINGENCY	0	0	90,636	45,619	94,507	94,507
TOTAL CONTINGENCY & RESERVES	0	0	165,636	120,619	169,507	169,507
TOTAL OPERATIONS	128,222	136,424	525,998	591,334	591,334	591,334

CITY OF SUBLIMITY

EXPENDITURES

FISCAL YEAR 2019-2020

2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
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STREET FUND

TOTAL FUND EXPENDITURES

128,222	136,424	525,998	591,334	591,334	591,334
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2019-2020 STREET FUND EXPENDITURES FAQ's

Operations

Personel Services:

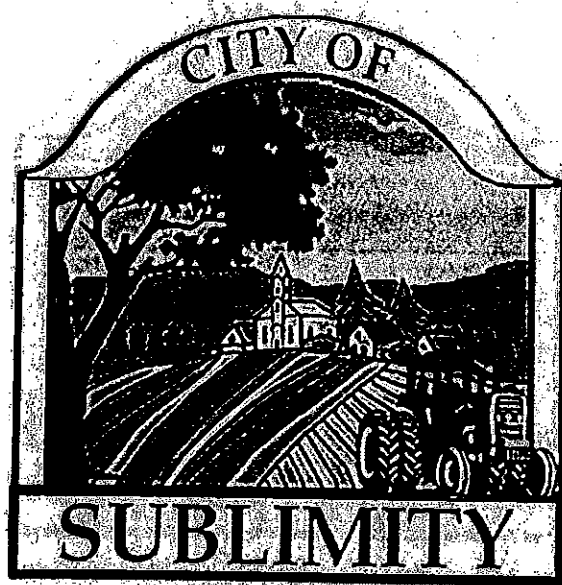
40-86-51111 - 51122	Personnel	Budgeted for annual STEP increase and a 2.35% Cola approved by council.
40-86-51131	Health & Life Ins	Budgeted for a 15% increase. Based on all Employees being covered on plan.
40-86-51132	Taxes & assessments	Budgeted closer to actual cost.
40-86-51133	Retirement	Decrease due to fewer employees at a lower cost to the city. Past years miscalculations was partially paid out last FY and funds may need to be transfered during this FY when final order is received from IRS.

Materials & Services:

40-86-52270	Office Equipment	Increase for equitment replacement and new office at PW
40-86-52420	Equipment Maintenance	Decrease due to less expense in FY 17-18
40-86-52300	Bank Fees	Change to a closer actual estimated amount.
40-86-52330	Building Maintenance	Increase this year for unforeseen maintenace needed for the PW building
40-86-52410	Minor Equipment	Line Item added for small tools needed that are not capital (over 5k)
40-86-52422	Software Support	Budget increase for IT service moved from phone line and software cost.
40-86-52510	Electricity	Decrease Budget to a closer actual cost
40-86-52530	Alarm/Security	Line added for Alarm expense previously allocated to phone expense.
40-86-53150	Street Sign/Minor Equipment	Minor equipment moved to its own line item decrease budget for signs.
40-86-54130	Travel, Training & Meetings	Increase for Training/certifications
40-86-54135	Dues & memberships	Increase for actual cost
40-86-58125	Vehicle Maintenance	Increase budget to closer actual cost or repairs.
40-86-61050	Advertising	Line item added to allocate advertising expense.
40-86-62120	Contract Services	Services for intergovernment/service contracts and cleaning. Raised to allow for possible contracted position.
40-86-62130	Planning Services	Increase budget closer to actual cost
40-86-63110	Audit Services	Increase due to reallocation to funds appropriately
40-86-63120	Insurance	Cost of insurance increase due to new truck and building property

Capital Outlay:

40-86-71200	Capital Equipment	Increase for Capital Equipment, allocated Vector truck, trailer, mower
40-86-74130	Capital Improvements	Overlay project not done in previous year. Allocated new roof on PW.
40-86-74130	City Hall Improvements	Increase for City Hall improvements being allocated to funds. File Room & ADA Ramp.



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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

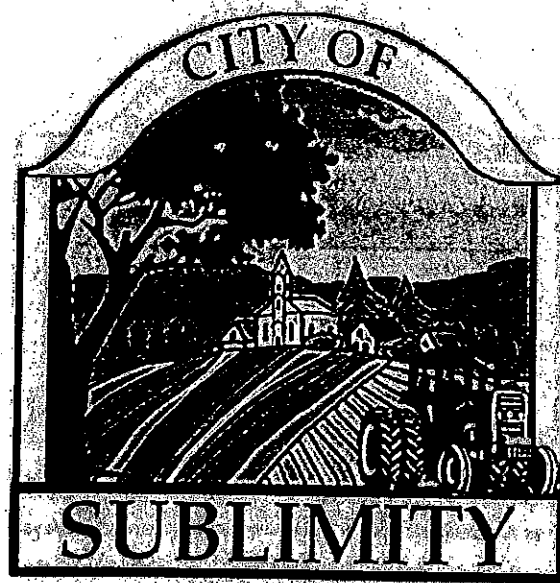
	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
TRANSIENT TAX (PARKS) FUND						
FEES AND PERMITS						
65-32-44675 DOG PARK/POND MAINT FEE	0	0	3,000	3,000	3,000	3,000
65-32-48000 PARK RESERVATION FEES	2,810	3,540	3,000	2,500	2,500	2,500
65-32-48600 MOTEL TAX	25,112	28,069	25,000	25,000	25,000	25,000
TOTAL FEES AND PERMITS	27,922	31,609	31,000	30,500	30,500	30,500
TRANSFERS IN						
65-37-47010 TRANSFER FROM GENERAL FUND	24,000	10,000	25,000	35,000	35,000	35,000
TOTAL TRANSFERS IN	24,000	10,000	25,000	35,000	35,000	35,000
MISCELLANEOUS INCOME						
65-38-43500 INTEREST	118	240	150	200	200	200
65-38-49500 MISCELLANEOUS REVENUE	40	0	0	0	0	0
TOTAL MISCELLANEOUS INCOME	158	240	150	200	200	200
BEGINNING FUND BALANCE						
65-39-49900 BEGINNING FUND BALANCE	16,270	14,739	16,301	23,820	23,820	23,820
TOTAL BEGINNING FUND BALANCE	16,270	14,739	16,301	23,820	23,820	23,820
TOTAL FUND REVENUE	68,350	56,589	72,451	89,520	89,520	89,520

2019-2020 TOT(Park) FUND RESOURCES/REVENUES FAQ's

	Line	Description	Explanation
<u>Fees & Permits</u>			
	65-32-48000	Park Reservation Fee	Lowered to actual
<u>Transfers In</u>			
	65-37-47010	Trasnfer- General Fund	Increase to actual cost needed. Allocated staff to fund

Beginning Fund Balance:

65-39-49900	Includes funds carried forward from the previous year. This revenue source provides funding for services until revenue sources are collected during the current fiscal year.
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CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
TRANSIENT TAX (PARKS) FUND						
OPERATIONS						
PERSONNEL SERVICES:						
65-86-51111 CITY ADMINISTRATI/RECORDER	3,255	0	0	0	0	0
65-86-51115 PT OFFICE RELIEF	1,382	0	0	0	0	0
65-86-51116 PW SUPERVISOR	6,973	0	0	0	0	0
65-86-51120 SENOR MAINTENANCE	10,272	0	0	0	0	0
65-86-51121 MAINTENANCE I	0	4,499	8,295	17,167	17,571	17,571
65-86-51122 PW MAINT/ OFFICE ASST	11,045	8,161	13,309	17,165	17,568	17,568
65-86-51125 OT/COMP	0	0	0	190	190	190
65-86-51131 HEALTH AND LIFE INSURANCE	6,026	3	2,105	3,479	3,479	3,479
65-86-51132 TAXES AND WC ASSESSMENT	4,321	2,164	3,018	4,818	4,930	4,930
65-86-51133 RETIREMENT	3,082	1,837	12,053	4,143	4,240	4,240
TOTAL PERSONNEL SERVICES	46,316	16,664	38,780	46,962	47,978	47,978
MATERIALS AND SERVICES:						
65-86-52246 OFFICE SUPPLIES	5	133	150	150	150	150
65-86-52300 BANK FEES AND CHARGES	18	8	20	20	20	20
65-86-52410 MINOR TOOLS & EQUIPMENT	0	0	0	500	500	500
65-86-52420 EQUIPMENT MAINTENANCE	319	978	1,000	1,000	1,000	1,000
65-86-52510 ELECTRICITY	534	288	500	500	500	500
65-86-53150 BUILDING AND GROUNDS MAINT	2,563	2,488	7,500	7,500	7,500	7,500
65-86-54110 PROTECTIVE CLOTHING	0	0	50	100	100	100
65-86-54130 TRAVEL, TRAINING AND MEETINGS	50	100	0	200	200	200
65-86-58120 FUEL/EQUIPMENT & VEHICLE	149	1,067	1,500	1,500	1,500	1,500
65-86-58125 VEHICLE MAINTENANCE	0	121	150	250	250	250
65-86-58130 PARK MAINTENANCE	600	2,732	4,000	4,000	4,000	4,000
65-86-59130 COMMUNITY SUPPORT	1,057	1,345	1,500	0	0	0
65-86-62120 CONTRACTUAL SERVICES	826	0	665	5,000	5,000	5,000
65-86-63120 INSURANCE	1,335	1,231	2,000	2,000	2,000	2,000
65-86-63950 PARK RESERVATION REFUND	0	100	0	0	0	0
TOTAL MATERIALS AND SERVICES	7,256	10,572	19,035	22,720	22,720	22,720
CAPITAL OUTLAY:						
65-86-71200 CAPITAL EQUIPMENT	0	0	0	9,680	9,680	9,680
65-86-74110 CAPITAL IMPROVEMENTS	0	9,243	0	0	0	0
65-86-74130 CITY HALL IMPROVEMENTS	39	0	0	0	0	0
TOTAL CAPITAL OUTLAY	39	9,243	0	9,680	9,680	9,680
CONTINGENCY & RESERVES:						
65-86-99110 CONTINGENCY	0	0	14,636	10,158	9,142	9,142
TOTAL CONTINGENCY & RESERVES	0	0	14,636	10,158	9,142	9,142
TOTAL OPERATIONS	53,611	36,479	72,451	89,520	89,520	89,520
TOTAL FUND EXPENDITURES	53,611	36,479	72,451	89,520	89,520	89,520

2019-2020 TOT(Park) FUND EXPENDITURES FAQ's

Operations

Personel Services:

65-86-51111 - 51122 Personnel	Budgeted for annual STEP Increase and a 2.35% Cola approved by council.
65-86-51131 Health & Life Ins	Budgeted for a 15% increase. Based on all Employees being covered on plan.
65-86-51132 Taxes & assessments	Increase Budget due to staff change allocation.
65-86-51133 Retirement	Decrease due to fewer employees at a lower cost to the city. Past years miscalculations was partially paid out last FY and funds may need to be transfered during this FY when final order is received from IRS.

Materials & Services:

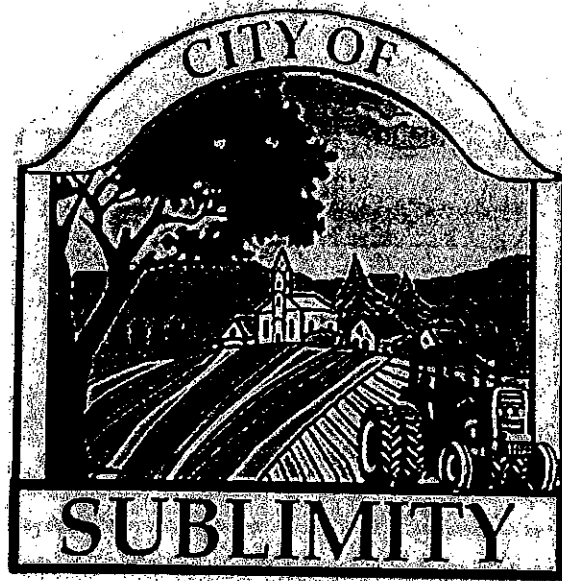
65-86-52410 Minor Tools & Equipment	Line Item added for small tools needed that are not capital. (over 5k)
65-86-54110 Protective Clothing	Increase protective clothing budget for seasonal staff.
65-86-54130 Travel Training Meetings	Increase for Training/certifications
65-86-58125 Vehicle Maintenance	Increase budget to closer actual cost or repairs.
65-86-59130 Community Support	Expense moved to General fund where revenue comes in.
65-86-62120 Contract Services	Services for intergovernment/service contracts and cleaning. Raised to allow for possible contracted position.

Capital Outlay:

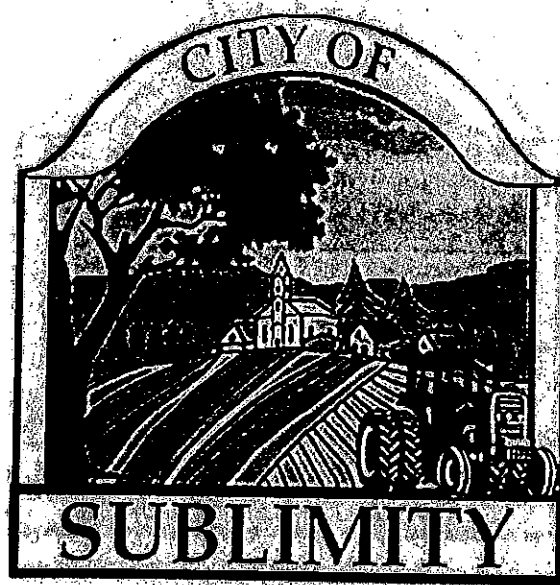
65-86-71200 Capital Equipment	Increase for Capital Equipment allocated trailer, mower.
65-86-74130 Capital Improvements	No Projects

Contingency & Reserves

65-86-98100 Reserves	None at this time
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CITY OF SUBLIMITY

REVENUES FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER SDC FUND						
WATER SDCS						
72-35-43100 WATER IMPROVEMENT SDCS	73,470	106,202	81,664	74,220	74,220	74,220
72-35-43200 WATER REIMBURSEMENT SDCS	0	0	15,312	13,920	13,920	13,920
TOTAL WATER SDCS	73,470	106,202	96,976	88,140	88,140	88,140
MISCELLANEOUS INCOME						
72-38-43500 INTEREST	3,058	10,739	3,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS INCOME	3,058	10,739	3,000	5,000	5,000	5,000
BEGINNING FUND BALANCE						
72-39-49900 BEGINNING FUND BALANCE	411,195	480,224	553,698	378,304	378,304	378,304
TOTAL BEGINNING FUND BALANCE	411,195	480,224	553,698	378,304	378,304	378,304
TOTAL FUND REVENUE	487,724	597,165	653,674	471,444	471,444	471,444

CITY OF SUBLIMITY

EXPENDITURES FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER SDC FUND						
OPERATIONS						
MATERIALS AND SERVICES:						
72-86-62120 CONTRACTUAL SERVICES	0	5,252	5,000	30,000	30,000	30,000
TOTAL MATERIALS AND SERVICES	0	5,252	5,000	30,000	30,000	30,000
CAPITAL OUTLAY:						
72-86-74000 LAND ACQUISITION	0	0	52,500	0	0	0
72-86-74110 CAPITAL IMPROVEMENTS	7,500	8,626	596,174	441,444	441,444	441,444
TOTAL CAPITAL OUTLAY	7,500	8,626	648,674	441,444	441,444	441,444
TOTAL OPERATIONS	7,500	13,878	653,674	471,444	471,444	471,444
TOTAL FUND EXPENDITURES	7,500	13,878	653,674	471,444	471,444	471,444

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER SDC FUND						
SEWER SDCS						
73-35-43100 SEWER IMPROVEMENT SDCS	104,470	142,442	71,650	65,140	65,140	65,140
73-35-43200 SEWER REIMBURSEMENT SDCS	0	0	21,340	19,400	19,400	19,400
TOTAL SEWER SDCS	104,470	142,442	92,990	84,540	84,540	84,540
MISCELLANEOUS INCOME						
73-38-43500 INTEREST	1,643	9,058	1,600	5,000	5,000	5,000
TOTAL MISCELLANEOUS INCOME	1,643	9,058	1,600	5,000	5,000	5,000
BEGINNING FUND BALANCE						
73-39-49900 BEGINNING FUND BALANCE	178,322	284,435	402,635	479,885	479,885	479,885
TOTAL BEGINNING FUND BALANCE	178,322	284,435	402,635	479,885	479,885	479,885
TOTAL FUND REVENUE	284,435	435,935	497,225	569,425	569,425	569,425

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER SDC FUND						
OPERATIONS						
MATERIALS AND SERVICES:						
73-86-62120 CONTRACTUAL SERVICES	0	4,288	5,000	5,000	5,000	5,000
TOTAL MATERIALS AND SERVICES	0	4,288	5,000	5,000	5,000	5,000
CAPITAL OUTLAY:						
73-86-74000 LAND ACQUISITION	0	0	52,500	0	0	0
73-86-74110 CAPITAL IMPROVEMENTS	0	0	439,725	564,425	564,425	564,425
TOTAL CAPITAL OUTLAY	0	0	492,225	564,425	564,425	564,425
TOTAL OPERATIONS	0	4,288	497,225	569,425	569,425	569,425
TOTAL FUND EXPENDITURES	0	4,288	497,225	569,425	569,425	569,425

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STREET SDC FUND						
INTERGOVERNMENTAL						
74-33-49000 STREET PROJECT GRANTS	0	0	0	100,000	100,000	100,000
TOTAL INTERGOVERNMENTAL	0	0	0	100,000	100,000	100,000
REVENUE						
74-35-43100 STREET IMPROVEMENT SDCS	56,110	75,382	42,500	38,840	38,840	38,840
74-35-43200 STREET REIMBURSEMENT SDCS	0	0	1,342	1,220	1,220	1,220
TOTAL REVENUE	56,110	75,382	43,842	40,060	40,060	40,060
MISCELLANEOUS INCOME						
74-38-43500 INTEREST	3,635	11,594	3,600	8,000	8,000	8,000
TOTAL MISCELLANEOUS INCOME	3,635	11,594	3,600	8,000	8,000	8,000
BEGINNING FUND BALANCE						
74-39-49900 BEGINNING FUND BALANCE	508,355	568,100	636,122	697,979	697,979	697,979
TOTAL BEGINNING FUND BALANCE	508,355	568,100	636,122	697,979	697,979	697,979
TOTAL FUND REVENUE	568,100	655,076	683,564	846,039	846,039	846,039

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STREET SDC FUND						
OPERATIONS						
MATERIALS AND SERVICES:						
74-86-82120 CONTRACTUAL SERVICES	0	4,706	5,000	5,000	5,000	5,000
TOTAL MATERIALS AND SERVICES	0	4,706	5,000	5,000	5,000	5,000
CAPITAL OUTLAY:						
74-86-74000 LAND ACQUISITION	0	0	15,000	0	0	0
74-86-74110 CAPITAL IMPROVEMENTS	0	0	0	841,039	841,039	841,039
TOTAL CAPITAL OUTLAY	0	0	15,000	841,039	841,039	841,039
CONTINGENCY & RESERVES:						
74-86-98100 RESERVE- FUTURE EXPENDITURES	0	0	663,564	0	0	0
TOTAL CONTINGENCY & RESERVES	0	0	663,564	0	0	0
TOTAL OPERATIONS	0	4,706	683,564	846,039	846,039	846,039
TOTAL FUND EXPENDITURES	0	4,706	683,564	846,039	846,039	846,039

2019-2020 WATER SDC FUND
Revenues/Expenses FAQ's

REVENUE

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Water SDC</u>		
72-35-43100	Water Improvement SDC	Decrease in budget for estiamte of less homes being built.
72-35-43200	Water Reimbursement SDC	Decrease in budget for estiamte of less homes being built.
<u>Misc Income</u>		
72-38-43500	Interest	Budget estimate closer to actual revenue

Operations

Capital Outlay

72-86-62120	Contractual Services	Increase Budget to pay for water master plan
72-86-74110	Capital Improvements	Increase for future capital projects

2019-2020 SEWER SDC FUND
Revenues/Expenses FAQ's

REVENUE

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Sewer SDC</u>		
73-35-43100	Sewer Improvement SDC	Decrease in budget for estiamte of less homes being built.
73-35-43200	Sewer Reimbursement SDC	Decrease in budget for estiamte of less homes being built.
<u>Misc Income</u>		
73-38-43500	Interest	Budget estimate closer to actual revenue

Operations

Capital Outlay

73-86-74110	Capital Improvements	Increase for future capital projects
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2019-2020 STREET SDC FUND
Revenues/Expenses FAQ's

REVENUE

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Water SDC</u>		
74-35-43100	Water Improvement SDC	Decrease in budget for estiamte of less homes being built.
74-35-43200	Water Reimbursement SDC	Decrease in budget for estiamte of less homes being built.
<u>Misc Income</u>		
74-38-43500	Interest	Budget estimate closer to actual revenue

Operations

Capital Outlay

74-86-74110	Capital Improvements	Increase for future capital projects
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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARK SDC FUND</u>						
<u>INTERGOVERNMENTAL</u>						
75-33-49010 GRANTS - OPRD	0	0	226,800	0	0	0
TOTAL INTERGOVERNMENTAL	0	0	226,800	0	0	0
<u>PARK SDCS</u>						
75-35-43100 PARK IMPROVEMENT SDCS	37,200	55,652	58,000	56,260	56,260	56,260
TOTAL PARK SDCS	37,200	55,652	58,000	56,260	56,260	56,260
<u>TRANSFERS IN</u>						
75-37-47010 TRANSFER FROM GENERAL FUND	0	0	25,200	0	0	0
TOTAL TRANSFERS IN	0	0	25,200	0	0	0
<u>MISCELLANEOUS INCOME</u>						
75-38-43500 INTEREST	2,026	6,517	2,000	550	550	550
TOTAL MISCELLANEOUS INCOME	2,026	6,517	2,000	550	550	550
<u>BEGINNING FUND BALANCE</u>						
75-39-49900 BEGINNING FUND BALANCE	282,170	313,896	344,046	4,397	4,397	4,397
TOTAL BEGINNING FUND BALANCE	282,170	313,896	344,046	4,397	4,397	4,397
TOTAL FUND REVENUE	321,396	376,064	656,046	61,207	61,207	61,207

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARK SDC FUND</u>						
<u>OPERATIONS</u>						
<u>MATERIALS AND SERVICES:</u>						
75-86-62120 CONTRACTUAL SERVICES	0	14,417	0	5,000	5,000	5,000
TOTAL MATERIALS AND SERVICES	0	14,417	0	5,000	5,000	5,000
<u>CAPITAL OUTLAY:</u>						
75-86-74000 LAND ACQUISITION	0	0	365,000	0	0	0
75-86-74110 CAPITAL IMPROVEMENTS	7,500	0	291,046	56,207	56,207	56,207
TOTAL CAPITAL OUTLAY	7,500	0	656,046	56,207	56,207	56,207
TOTAL OPERATIONS	7,500	14,417	656,046	61,207	61,207	61,207
TOTAL FUND EXPENDITURES	7,500	14,417	656,046	61,207	61,207	61,207

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER-SDC FUND</u>						
<u>STORM SDCS</u>						
76-35-43100 STORM IMPROVEMENT SDCS	65,037	71,896	12,000	11,120	11,120	11,120
76-35-43200 STORM REIMBURSEMENT SDCS	0	0	616	0	0	0
TOTAL STORM SDCS	65,037	71,896	12,616	11,120	11,120	11,120
<u>MISCELLANEOUS INCOME</u>						
76-38-43500 INTEREST	2,719	9,507	500	5,000	5,000	5,000
TOTAL MISCELLANEOUS INCOME	2,719	9,507	500	5,000	5,000	5,000
<u>BEGINNING FUND BALANCE</u>						
76-39-49900 BEGINNING FUND BALANCE	362,800	430,558	495,676	521,923	521,923	521,923
TOTAL BEGINNING FUND BALANCE	362,800	430,558	495,676	521,923	521,923	521,923
TOTAL FUND REVENUE	430,556	511,959	508,792	538,043	538,043	538,043

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER SDC FUND</u>						
<u>OPERATIONS</u>						
<u>MATERIALS AND SERVICES:</u>						
76-86-62120 CONTRACTUAL SERVICES	0	285	5,000	5,000	5,000	5,000
TOTAL MATERIALS AND SERVICES	0	285	5,000	5,000	5,000	5,000
<u>CAPITAL OUTLAY:</u>						
76-86-74000 LAND ACQUISITION	0	0	15,000	0	0	0
76-86-74110 CAPITAL IMPROVEMENTS	0	0	488,792	533,043	533,043	533,043
TOTAL CAPITAL OUTLAY	0	0	503,792	533,043	533,043	533,043
TOTAL OPERATIONS	0	285	508,792	538,043	538,043	538,043
TOTAL FUND EXPENDITURES	0	285	508,792	538,043	538,043	538,043

2019-2020 Park SDC FUND
Revenues/Expenses FAQ's

REVENUE

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Park SDC</u>			
	75-35-43100	Pak Improvement SDC	Decrease in budget for estimate of less homes being built
<u>Transfers In</u>			
	75-37-47010	Transfer from General Fund	No projects schedule for this FY
<u>Misc Income</u>			
	75-38-43500	Interest	Lower balance in LGIP

Operations

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Materials & Services</u>			
	75-86-62120	Contractual Services	Increase for possible planner/engineer cost
<u>Capital Outlay</u>			
	75-86-74110	Capital Improvements	Decrease - funds reserved for future projects

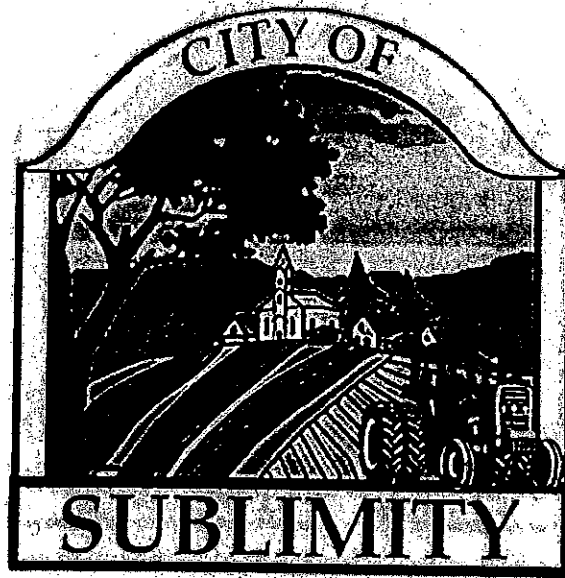
2019-2020 STORM WATER SDC FUND
Revenues/Expenses FAQ's

REVENUE

	<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Storm SDC</u>			
	76-35-43100	Storm Improvement SDC	Decrease in budget for estimate of less homes being built
	76-35-43200	Storm Reimbursement SDC	City does not collect reimbursements funds for this Fund
<u>Misc Income</u>			
	76-38-43500	Interest	Budget estimate closer to actual revenue

Operations:

<u>Capital Outlay</u>			
	76-86-74110	Capital Improvements	Increase for future capital project



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CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

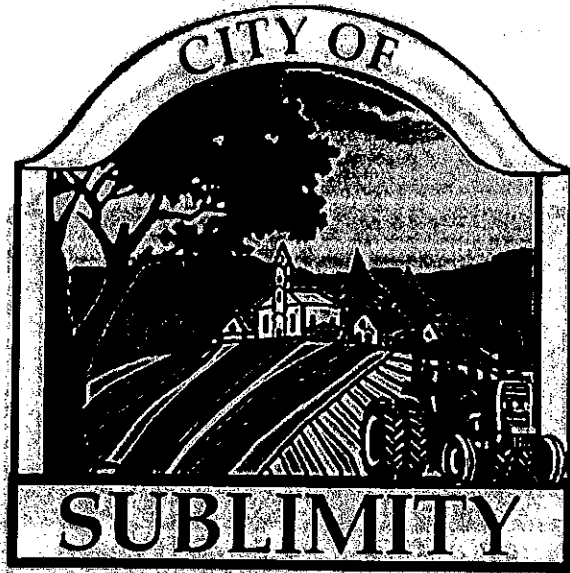
	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER CONTRUCTION FUND						
TRANSFERS IN						
82-37-47020 TRANSFER FROM WATER FUND	0	0	0	25,000	25,000	25,000
TOTAL TRANSFERS IN	0	0	0	25,000	25,000	25,000
MISCELLANEOUS INCOME						
82-38-43500 INTEREST	474	1,090	400	750	750	750
TOTAL MISCELLANEOUS INCOME	474	1,090	400	750	750	750
BEGINNING FUND BALANCE						
82-39-49900 BEGINNING FUND BALANCE	77,432	66,954	67,854	69,394	69,394	69,394
TOTAL BEGINNING FUND BALANCE	77,432	66,954	67,854	69,394	69,394	69,394
TOTAL FUND REVENUE	77,906	68,044	68,254	95,144	95,144	95,144

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER CONTRUCTION FUND						
OPERATIONS						
MATERIALS AND SERVICES:						
82-86-58130 WATER TANK MAINTENANCE	0	0	0	95,144	95,144	95,144
TOTAL MATERIALS AND SERVICES	0	0	0	95,144	95,144	95,144
CAPITAL OUTLAY:						
82-86-74110 CAPITAL IMPROVEMENTS	10,952	0	68,254	0	0	0
TOTAL CAPITAL OUTLAY	10,952	0	68,254	0	0	0
TOTAL OPERATIONS	10,952	0	68,254	95,144	95,144	95,144
TOTAL FUND EXPENDITURES	10,952	0	68,254	95,144	95,144	95,144

2019-2020 WATER CONSTRUCTION FUND
Revenues/Expenses FAQ's

<u>Line</u>	<u>Description</u>	<u>Explanation</u>
<u>Transfers In</u>		
82-37-47020	Transfer/ Water Fund	Budget increase for future tank maintenance
<u>Misc Income</u>		
82-38-43500	Interest	Increase- Budget estimate closer to actual revenue estimate
<u>Operations</u>		
82-86-58130	Water Tank Maint	Increase for future tank maintenance
82-86-74110	Capital Improvements	Decrease- Move funds to Water Tank Maint.



Discontinued Funds/Other information

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER RESERVE</u>							
<u>BEGINNING FUND BALANCE</u>							
55-39-49900	BEGINNING FUND BALANCE	21,005	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	21,005	0	0	0	0	0
	TOTAL FUND REVENUE	21,005	0	0	0	0	0

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER RESERVE</u>							
<u>OPERATIONS</u>							
<u>TRANSFERS OUT:</u>							
55-86-90030	TRANSFER TO SEWER FUND	21,005	0	0	0	0	0
	TOTAL TRANSFERS OUT	21,005	0	0	0	0	0
	TOTAL OPERATIONS	21,005	0	0	0	0	0
	TOTAL FUND EXPENDITURES	21,005	0	0	0	0	0

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>REVENUE SHARING</u>						
<u>INTERGOVERNMENTAL</u>						
60-33-41600 STATE REVENUE SHARING	23,214	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	23,214	0	0	0	0	0
<u>MISCELLANEOUS INCOME</u>						
60-38-43500 INTEREST	76	0	0	0	0	0
TOTAL MISCELLANEOUS INCOME	76	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>						
60-39-49900 BEGINNING FUND BALANCE	3,910	13,575	0	0	0	0
TOTAL BEGINNING FUND BALANCE	3,910	13,575	0	0	0	0
TOTAL FUND REVENUE	27,199	13,575	0	0	0	0

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>REVENUE SHARING</u>						
<u>OPERATIONS</u>						
<u>MATERIALS AND SERVICES:</u>						
60-86-52300 BANK FEES AND CHARGES	7	0	0	0	0	0
60-86-59130 COMMUNITY SUPPORT	1,817	0	0	0	0	0
TOTAL MATERIALS AND SERVICES	1,824	0	0	0	0	0
<u>TRANSFERS OUT:</u>						
60-86-90010 TRANSFER TO GENERAL FUND	12,000	13,575	0	0	0	0
TOTAL TRANSFERS OUT	12,000	13,575	0	0	0	0
TOTAL OPERATIONS	13,824	13,575	0	0	0	0
TOTAL FUND EXPENDITURES	13,824	13,575	0	0	0	0

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>EMERGENCY FUNDS</u>						
<u>BEGINNING FUND BALANCE</u>						
83-39-49900 BEGINNING FUND BALANCE	85	0	0	0	0	0
TOTAL BEGINNING FUND BALANCE	85	0	0	0	0	0
TOTAL FUND REVENUE	85	0	0	0	0	0

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>EMERGENCY FUNDS</u>						
<u>OPERATIONS</u>						
<u>TRANSFERS OUT:</u>						
83-86-90010 TRANSFER TO GENERAL FUND	85	0	0	0	0	0
TOTAL TRANSFERS OUT	85	0	0	0	0	0
TOTAL OPERATIONS	85	0	0	0	0	0
TOTAL FUND EXPENDITURES	85	0	0	0	0	0

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>CELL TOWER RENTAL</u>						
<u>TRANSFERS IN</u>						
84-37-47010 TRANSFER FROM GENERAL FUND	222	0	0	0	0	0
TOTAL TRANSFERS IN	222	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>						
84-39-49900 BEGINNING FUND BALANCE	(222)	0	0	0	0	0
TOTAL BEGINNING FUND BALANCE	(222)	0	0	0	0	0
TOTAL FUND REVENUE	0	0	0	0	0	0

CITY OF SUBLIMITY
REVENUES
FISCAL YEAR 2019-2020

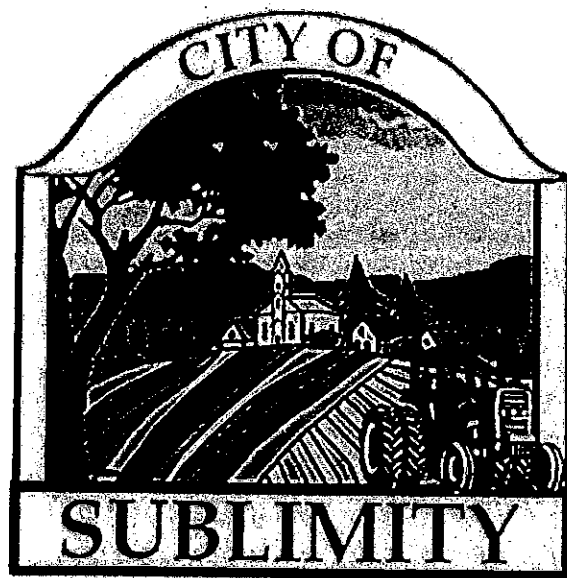
	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMIN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER BONDED DEBT</u>						
<u>BEGINNING FUND BALANCE</u>						
85-39-49900 BEGINNING FUND BALANCE	10,059	0	0	0	0	0
TOTAL BEGINNING FUND BALANCE	10,059	0	0	0	0	0
TOTAL FUND REVENUE	10,059	0	0	0	0	0

CITY OF SUBLIMITY
EXPENDITURES
FISCAL YEAR 2019-2020

	2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY ADMN PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER BONDED DEBT</u>						
<u>OPERATIONS</u>						
<u>TRANSFERS OUT:</u>						
85-86-90010 TRANSFER TO GENERAL FUND	10,059	0	0	0	0	0
TOTAL TRANSFERS OUT	10,059	0	0	0	0	0
TOTAL OPERATIONS	10,059	0	0	0	0	0
TOTAL FUND EXPENDITURES	10,059	0	0	0	0	0

City of Sublimity
Staff Allocation
Fiscal Year 2019-2020

Job Title	General Fund Allocation	Water Fund Allocation	Sewer Fund Allocation	Street Fund Allocation	TOT Fund Allocation	FTE Total
Finance/ Office Manager	0.30	0.30	0.30	0.10		1.00
City Recorder/ Office Asst	0.20	0.40	0.35	0.05		1.00
Public Works Supervisor		0.40	0.40	0.20		1.00
PW Senior Maint Worker		0.40	0.40	0.20		1.00
PW Maint - Parttime		0.30	0.25	0.05	0.40	1.00
PW / Office - Seasonal					0.50	0.50
	0.50	1.80	1.70	0.60	0.90	5.50



LB-1/Resolutions

A public meeting of the City of Sublimity will be held on June 10, 2019 at 7:00 pm at 245 NW Johnson St, Sublimity, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Sublimity Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, between the hours of 9:00 a.m. and 4:30 p.m. or online at www.cityofsublimity.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Myrna Harding

Telephone: 503-769-5475

Email: myrna.harding@cityofsublimity.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020
Beginning Fund Balance/Net Working Capital	4,057,452	4,813,997	5,225,299
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,031,771	1,881,382	2,081,603
Federal, State and all Other Grants, Gifts, Allocations and Donations	250,989	458,200	438,400
Interfund Transfers / Internal Service Reimbursements	63,575	113,200	60,000
All Other Resources Except Current Year Property Taxes	99,616	47,350	161,050
Current Year Property Taxes Estimated to be Received	148,413	148,780	164,254
Total Resources	6,651,816	7,462,909	8,130,606

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	381,642	440,113	469,743
Materials and Services	954,527	1,356,396	1,735,968
Capital Outlay	29,205	2,899,644	2,903,748
Debt Service	69,110	46,153	85,800
Interfund Transfers	73,000	113,200	60,000
Contingencies		898,839	1,415,347
Unappropriated Ending Balance and Reserved for Future Expenditure	5,144,332	1,708,564	1,460,000
Total Requirements	6,651,816	7,462,909	8,130,606

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Operations	32,556	33,909	35,956
FTE	0.82	0.55	0.5
Water Operations	134,371	154,167	164,688
FTE	1.68	1.85	1.8
Sewer Operations	133,880	156,955	158,394
FTE	1.79	1.85	1.7
Street Operations	64,171	65,762	62,727
FTE	0.75	0.75	0.6
Parks Operations	16,664	29,320	47,978
FTE	0.41	0.1	0.9
Not Allocated to Organizational Unit or Program	6,270,174	7,022,796	7,660,863
Total Requirements	6,651,816	7,462,909	8,130,606
Total FTE	5.45	5.1	5.50

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020
Permanent Rate Levy (rate limit 0.7135 per \$1,000)	0.7135	0.7135	0.7135

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Other Borrowings	\$85,800	
Total	\$85,800	

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Marion County

FORM LB-50
2019-2020

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The City of Sublimity has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Marion County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 146 Sublimity OR 97385 June 14, 2019
Mailing Address of District City State ZIP code Date
Myrna Harding Finance/Office Manager 503-769-7475 myrna.harding@cityofsublimity.org
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate or Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) ...	1	0.7135	
2. Local option operating tax ...	2		
3. Local option capital project tax ...	3		
4. City of Portland Levy for pension and disability obligations ...	4		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by vote prior to October 6, 2001 ...	5a.		
5b. Levy for bonded indebtedness from bonds approved by vote on or after October 6, 2001 ...	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ...	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 ...	6	0.1735
7. Election date when your new district received voter approval for your permanent rate limit ...	7	
8. Estimated permanent rate limit for newly merged/consolidated district ...	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES -Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

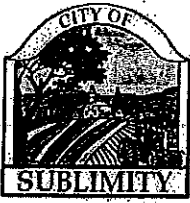
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount or rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.



RESOLUTION NO.1920-1

A RESOLUTION DETERMINING ELIGIBILITY TO RECEIVE STATE SHARED REVENUES

WHEREAS, (ORS) 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under (ORS) 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more services and

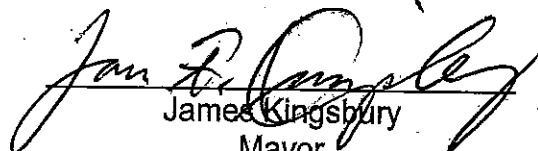
WHEREAS, City Officials recognize the desirability of assisting the State Officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, now, therefore,

BE IT RESOLVED, that the City of Sublimity hereby certifies that it provides the following services enumerated in Section 1, ORS 221.760:

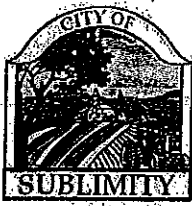
1. Police Protection
2. Street construction, maintenance and lighting
3. Sanitary sewers
4. Storm sewers
5. Planning, zoning and subdivision control
6. Water service

Section 2. This resolution is effective upon adoption.

Approved by the City Council, City of Sublimity this 10th day of June, 2019.


James Kingsbury
Mayor


Katie Scott
City Recorder



RESOLUTION NO.1920-2

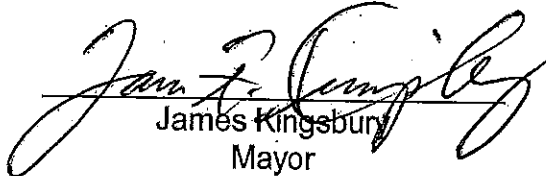
A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES

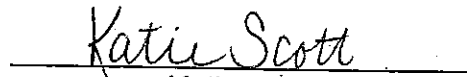
The City of Sublimity resolves as follows:

Section 1. Pursuant to ORS 221.770 the City hereby elects to receive state revenues for fiscal year 2019-2020.


Passed by the Common Council the 10th day of June 2019.

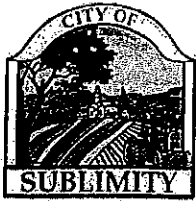
Approved by the Mayor the 10th day of June 2019.


James Kingsbury
Mayor


Katie Scott
City Recorder

I certify that a public hearing before the Budget Committee was held on May 6, 2019 and a public hearing before the City Council was held on June 10, 2019, giving citizens an opportunity to comment on the use of State Revenue Sharing Funds.


Katie Scott
City Recorder



RESOLUTION NO.1920-3

A RESOLUTION ADOPTING THE BUDGET, IMPOSING AND CATEGORIZING THE TAX AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2019-2020

BE IT RESOLVED that the City Council of the City of Sublimity hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$8,130,606. The budget is now on file at 245 NW Johnson St, in Sublimity, Oregon.

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2019-2020 upon the assessed value of all taxable property within the district:

- (1) In the amount of \$0.7135 per \$1,000 of assessed value for permanent rate tax.

BE IT RESOLVED that taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General Government Limitation	Excluded from Limitation
General Fund	0.7135	

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019, and for the purpose shown below are hereby appropriated as follows:

GENERAL FUND

Administrations	\$211,104
General Operations	\$190,406
Capital Outlay	\$4,000
Contingency	\$366,163
Transfers	\$35,000
Subtotal General Fund	\$806,673
Reserve- Future Expenditures*	\$250,000
Reserve- Future Expenditures*	\$185,000
Total General Fund	\$1,241,673

WATER FUND

Water Operations	\$358,338
Capital Outlay	\$25,060
Debt Service	\$85,800
Transfers	\$25,000
Contingency	\$133,721
Subtotal Water Fund	\$627,919
Reserve- Future Expenditures*	\$150,000
Total Water Fund	\$777,919

SEWER FUND

Sewer Operations	\$1,015,844
Capital Outlay	\$228,700
Contingency	<u>\$804,314</u>
Subtotal	<u>\$2,048,858</u>

Reserve- Future Expenditures*	\$800,000
Total Sewer Fund	<u>\$2,848,858</u>

STREETS FUND

Street Operations	\$216,677
Capital Outlay	\$205,150
Contingency	<u>\$94,507</u>
Subtotal	<u>\$516,334</u>

Reserve- Future Expenditures*	\$75,000
Total Streets Fund	<u>\$591,334</u>

TRANSIENT TAX (PARKS) FUND

Parks Operations	\$70,698
Capital Outlay	\$9,680
Contingency	<u>\$9,142</u>
Total Parks Fund	<u>\$89,520</u>

WATER SDC FUND

Operations	\$30,000
Capital Outlay	<u>\$441,444</u>
Total Water SDC Fund	<u>\$471,444</u>

SEWER SDC FUND

Operations	\$5,000
Capital Outlay	<u>\$564,425</u>
Total Water SDC Fund	<u>\$569,425</u>

STREET SDC FUND

Operations	\$5,000
Capital Outlay	<u>\$841,039</u>
Total Street SDC Fund	<u>\$846,039</u>

PARK SDC FUND

Operations	\$5,000
Capital Outlay	<u>\$56,207</u>
Total Park SDC Fund	<u>\$61,207</u>

STORM WATER SDC FUND

Operations	\$5,000
Capital Outlay	<u>\$533,043</u>
Total Storm SDC Fund	<u>\$538,043</u>

WATER CONSTRUCTION FUND

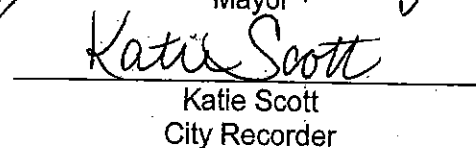
Capital Outlay	<u>\$95,144</u>
Total Street SDC Fund	<u>\$95,144</u>

Total Appropriations, All funds	\$6,670,606
Total Unappropriated	
And Reserve Amounts, All funds	\$1,460,000
Total Appropriations, All funds	\$8,130,606

BE IT HEREBY RESOLVED that the City Recorder shall certify to the County Assessor of Marion County, and the Department of Revenue, in Salem, Oregon, the tax levy made by this resolution, and shall file with them a copy of the budget as adopted.

ADOPTED BY THE CITY COUNCIL THIS 10th day of June 2019.


James Kingsbury
Mayor


Katie Scott
City Recorder