

City of Willamina Approved Budget

FY 2016-17

Governing Body

Mayor Skyberg
Councilor Allan Bramall
Councilor Bob Burr
Councilor Heather Stritzke
Councilor Katie Vinson
Council Rita Baller
Councilor Theresa McKnight

Budget Officer

Ross Schultz

Committee Members

April Wooden
Craig Johnson
Greg Kruchock
Jackie Haworth
Laurie Toney
Robert Hollinger
Vern Holstad

Meeting May **26, 2016**
Budget Hearing

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Date: May 5th, 2016
 To: The City of Willamina Budget Committee
 From: Budget Officer
 Subject: Budget Message – FY 2016/17

Dear Budget Committee Members,

This year’s budget is a continuation of direction started by last year’s Budget Committee. With the turnover of the City Manager and the overhaul of the City’s financial systems, this year’s budget is a better picture of Willamina’s current condition. However, this condition is not yet one of stability. Major gaps in funding for General Fund and Water Department operations are addressed in this Budget to create the stability sought by last year’s budget committee.

Major Budget Drivers

Because our financial systems were not producing reliable information last year, our budgeting efforts produced numbers that may not have been reasonable. With the hard work of staff and Kathy Taylor Consulting, we have ending and beginning fund balances that are reasonable and expected. They show the following:

Ending Fund Balances	End of 2016	End of 2017
Fund	2015-16	2016-17
10 General	\$ 35,794	\$ 143,565
20 Streets	\$ 49,061	\$ 67,828
21 Street SDC	\$ 81,420	\$ 103,268
30 Water	\$ (70,922)	\$ (119,293)
31 Water SDC	\$ 57,588	\$ 59,512
40 Sewer	\$ 168,314	\$ 157,850
41 Sewer SDC	\$ 9,975	\$ 5,117
50 Debt	\$ 413,526	\$ 364,734
Grand Total	\$ 744,756	\$ 782,581

The General Fund

As we end FY 2016 our General Fund (10) balance is extremely low. In order to have cash to support operations during the months of July through October prior to receiving our taxes, we need roughly \$375,000 ending fund balance every year. Also, we have budgeted for the recruitment of a full time City Manager in the amount of roughly \$90,000 salary and benefits. In order to end with an adequate balance that begins to approach stability, we have proposed that the library and museum be operated on a full time volunteer basis. The savings would roughly be \$100k; in addition, we have proposed that the rehab of the City Hall Building be discontinued saving roughly \$40k. Also, included in our proposed budget is a \$2.50 per customer monthly Utility Fee that will be added to utility bills. This fee has been

proposed to pay for the city's Street lights and accumulate small balance to handle unforeseen utility requirements.

Staff anticipates that savings generated by operating the library with volunteers and other belt tightening, should accumulate sufficient cash in General Fund balance, within two years to provide stability for the community.

The following project proposal will help detail staff plans to operate the Library and Museum on a volunteer basis;

City of Willamina

To Budget Committee -2016-17
From Budget Officer
Subject Proposed Volunteer Program

As part of the proposed 2016-17 budget, staff is proposing to run the Cities Library and Museum on a volunteer bases for the next two years as a minimum. The following document outlines the program that will allow this to take place.

Program Assumptions;

- 1) The City will continue to qualify for CCRLS money at it's current level and staff appropriately.
- 2) Every attempt will be made to keep Library Operating hours at 40 hours per week.
- 3) We will keep the Museum open at its current level.
- 4) We will expand this program to other City needs as applicable.

Program Components;

These components will be reviewed by the Library Board any changes in scope will be recommended for approval/ disapproval to City Council.

- 1) Current Library staff will be laid off July 1 as a staff reduction driven by budget requirements.
- 2) The budget will not include funding for any staff at the Museum.
- 3) The Code Compliance Officer will create a volunteer recruitment program and seek Council approval.
- 4) Our code compliance officer time will increase from .6 fte's to 1.0 as soon as possible so that she may begin creating the transitional plan from paid Library support to volunteer support. This plan will be presented to Council in June.
- 5) The Code Compliance Officer will move her office from City Hall to the Library to maximize her time on site.
- 6) The City Recorder will be back up to Code Compliance Officer for onsite responsibilities.
- 7) The 2016-17 budget will include money for operations sufficient to support the operating Hours of the library and to keep CCRLS funding.

The Water Fund

The Water Operations Fund 30 also shows a negative ending fund balance for FY 2015-16. The deficit is budgeted to increase in FY 2017. This deficit balance is caused by several factors:

1. **Fund Balance** – The lack of completed audits for previous years delayed accurate accounting fund balances.
2. With the **new consumption based billing** structure for water, the City is collecting less money and selling fewer cubic ft. of water therefore collecting less revenue. The cost to produce and deliver the service is the same and it increases each year with inflation. For that reason we need to raise rates an approximate 16% as stated in the water rate study. It will take rate increases in this and future years to bring the revenue in line with the cost of producing and distributing water.
3. **Interfund loans** to the General Fund were not recorded until June 2015.
4. **Rates** have not been increased to keep up with inflation.

Included in the proposed budget are the following items to deal with the factors as presented above:

1. Increase all water rates 10% this year, next year and the year after
2. Reduce Sewer rates by 3% 2016/17 only
3. Add a surcharge to all extraterritorial water accounts of 15% above the proposed current increase
4. Pay off \$51,000 (Water FHA 91-01 Rural Dev Bond) from reserves in the Debt Service Fund. There are adequate water debt reserves to fund this transaction lowering requirements for higher rates.
5. Next year refinancing \$971,700 (Water (FHA) 91-02 USDA Rural Dev Installment Revenue Bond to lower the interest rate.

All other Funds appear to be operating in a stable manner.

Accounting Structure

The following fund has been deleted from our accounting structure.

1. Cemetery Fund 81 – this is a discretionary fund and all resources and requirements will be represented as a department in the General Fund. Prior to June 30, 2015 all resources including cash and fund balance were exhausted. The General Fund has subsidized the cemetery fund for several years.
2. Also the Downtown Loan Fund 61 and Special Revenue Fund 60 are discretionary funds and all resources and requirements will be represented as a department in the General Fund.

Personnel

The proposed budget is built on the following staffing changes: (Please see appendix II);

1. General fund reduction of Senior Librarian and Librarian (2 FTE's)
2. Parks addition of 2 summer helpers (.5 FTE's)

- 3. Addition of full time City Manager 1 FTE
- 4. Addition of a Volunteer Coordinator .4 FTE

Wage increases are based on the union contract. (1% step and 2% COLA)

Operations

To be a balanced budget, the operational revenue should exceed operational requirements. Fund Balance is available for emergencies or one-time items to be determined after year-end audit. The following table shows the differences between revenue and requirements by Fund.

Revenue minus expenses

Net Income (Loss)	Projected FY 16		Proposed FY17	
	<u>2015-16</u>		<u>2016-17</u>	
10 General	\$	6,821	\$	205,955
20 Streets	\$	519	\$	18,767
21 Street SDC	\$	21,420	\$	21,848
30 Water	\$	(40,656)	\$	(48,371)
31 Water SDC	\$	(1,826)	\$	1,924
40 Sewer	\$	11,012	\$	(10,464)
41 Sewer SDC	\$	(5,025)	\$	(4,858)
50 Debt	\$	(85,000)	\$	(48,792)
	\$	(92,735)	\$	136,009

As a whole this budget is moving towards being balanced, with work still to be done on specific funds. Details for each fund are included in the following budget beginning on page 12 of this document.

Capital

Willamina capital expenditures this year are minimal (Please see Appendix) down from near \$80k in 2015/16 to about \$22k for 2016/17. For major capital expenditure, the budget includes a review and redesign of the water intake system (\$10k) to ensure it stability over the coming years.

Debt

The proposed budget does not anticipate any new debt at the City. However, we do plan to pay off one outstanding water debt using reserves in the Debt Service Fund after an audit in the FY 2016/17. Staff anticipates refinancing outstanding debt if feasible. However, debt is budgeted at the current repayment schedules (See Appendix).

The City of Willamina Budget Committee has set the City on the course of sustainability. Next year's budget will be in better shape than this one and the City can continue to make Willamina a great place to live.

Presented by:

Ross Schultz, Budget Officer

Budget Schedule For Budget Year 16/17 Date

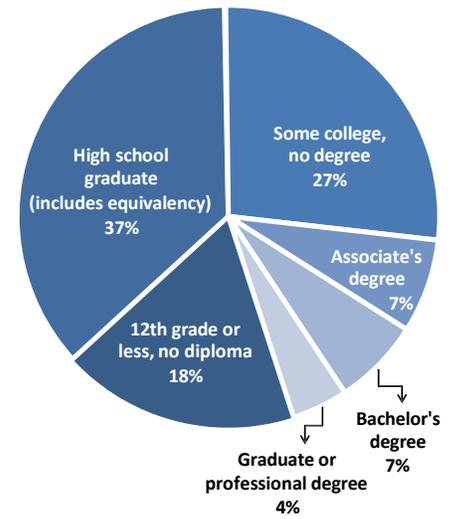
Item

March 10th	Appoint Budget Officer
March 22nd	Personal Services Forecast 9-10 & 10-11 Just the FTE, Finance will add numbers
April 4th, 2016	Monthly Report distributed Forecast worksheets distributed
April 5th	CM Approve FTE's
April 7th	Departments update 5 year capital plan Advertise Budget Meeting Prepare Supplemental Budget
April 12th	Proposed Budget Complete STAFF
 April 20th	Budget Committee Training (no notice required)
 May 5th	Proposed Budget presented (Noticed) Advertise Budget Hearing
 May 11th	Budget Committee second meeting
May 26th	Special Council Meeting to Hear Approved Budget (Noticed)
June 9th	Supplemental Budget 2015-2016 Adopt Budget and set Appropriations Hearing on State revenue Sharing 2016-2017

WILLAMINA, OREGON



EDUCATION ATTAINMENT



Source: U.S. Census Bureau, American Community Survey, 2010–2014

When founded in 1879, Willamina was not much more than a mill on the river and ten city blocks. Since then farming, brick production, timber products and an artist community continue to drive the economy. Willamina is also known as “The Gateway to the Coast,” “The Little Town with the Big Payroll,” “TimberTown U.S.A.” and even “Brickburg.”

QUICK FACTS

Population (2015)	2,045
Labor Force	834
Median Household Income	\$39,375
Median Home Value	\$128,600
High School Graduates	81.8%
Bachelor’s Degree or Higher	11.0%
Total Housing Units	735

Source: Portland State University and U.S. Census Bureau, 2010-2014 5-Year American Community Survey

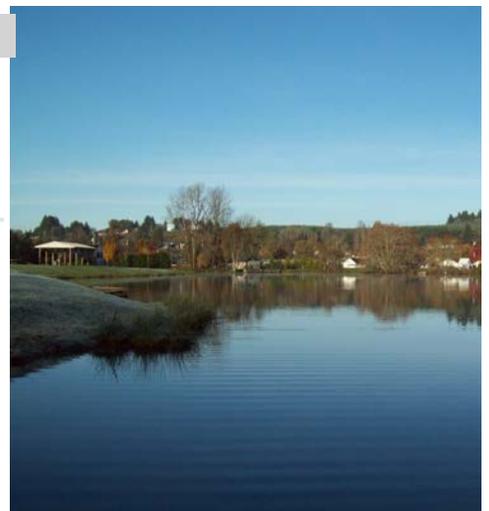
DISTANCES TO CITY

McMinnville	18 miles
Monmouth	25 miles
Salem	29 miles
Oregon Coast	31 miles
Corvallis	45 miles
Portland	55 miles
Eugene	93 miles
Seattle, WA	227 miles

ACCESS

Automobile and truck transportation is the dominant method of mobility in the area. Highway 99W provides access to Portland, Interstate 5 and other points to the south. The Newberg Dundee Bypass is slated for completion in 2017 and will reduce travel time between Yamhill County and Portland.

- Air:** Portland International Airport (PDX) provides commercial air service. McMinnville Municipal Airport (MMV) serves General Aviation and Corporate Jet Aircraft.
- Ground:** Passenger rail service by Amtrak is available in Portland and Salem. Willamette and Pacific Railroad provides freight services and a number of motor freight and truck lines service the area.
- Transit:** Yamhill County Transit Area (YCTA) provides bus service throughout Yamhill County with Link Routes to Hillsboro/MAX, Sherwood/TriMet and Salem/SAMT. Amtrak facilities and connections are available in Woodburn, Salem and Portland.



Hampton Park—an appealing park that features Huddleston Pond, parking areas, a group picnic site, bathrooms, accessible fishing platform and hiking trails.



City of Willamina Vision Statement

A promising community that promotes family, economic growth, and citizen involvement while honoring its rich history

EDUCATION & WORKFORCE TRAINING

Property Tax: Rates are based upon rates approved by local voters and limits established by the Oregon Constitution. The FY2014-15 property tax rate for the City of Willamina was \$4.2039 per \$1,000 of assessed value.

Sales Tax: There is no sales tax in Oregon.

Personal Income Tax: Taxes range from 5-9.9% of Oregon taxable income.

Corporate Income Tax: Oregon applies a 6.6% tax rate against net revenue below \$250,000, and a 7.6% tax rate against net revenue of \$250,000 and greater. Corporations with no business activity in Oregon do not have to file an Oregon Return.

Sources: City of Willamina & Oregon Blue Book

Yamhill County is home to two private universities and has easy access to several other colleges and universities in the region. Chemeketa Community College, with facilities in Salem and McMinnville, provides work force training programs and resources to help develop high-performing employees, managers and organizations. Willamina School District includes four schools; a K-6 elementary school, one 7-8 middle school, one 9-12 high school, and an on-line/on-campus 7-12 alternative school. The district currently has 857 students and 100 staff.

Willamina High School | www.willamina.k12.or.us

Linfield College | www.linfield.edu

Western Oregon University | www.oregonstate.edu

George Fox University | www.georgefox.edu

Willamette University | www.willamette.edu

Chemeketa Community College | www.chemeketa.edu

Oregon State University | www.oregonstate.edu

Portland State University | www.pdx.edu

Broadband Internet service for business is available through Freewire Broadband LLC using terrestrial fixed wireless services. Residential Internet service is available through DSL, cable modem, wireless, satellite, and mobile wireless services. Providers include AT&T, CenturyLink, HughesNet, OnlineNW, Skycasters, Sprint, StarBand, Verizon, Viasat, and Wave Broadband.

Source: Oregon Public Utility Commission

REGIONAL BUSINESS RESOURCES

Oregon Employment Department 503.378.3220 | www.qualityinfo.org

Oregon Business Development Department 503.378.3220 | www.oregon4biz.com

Strategic Economic Development Corporation 503.588.6225 | www.sedcor.com

Small Business Development Center 503.399.5088 | www.sba.gov

Oregon Manufacturing Extension Partnership 503.406.3770 | www.omep.org

Small Business Development Center 503.399.5088 | bizcenter.org

Urban Renewal District 503.378.3220 | www.qualityinfo.org

Mid Willamette Valley Council of Governments 503.540.1612 | www.mwvcog.org

Small Business Finance Program 503.540.1612 | www.mwvcog.org

Enterprise Zone Standard Program | www.oregon4biz.com

Oregon Prospector | www.oregonprospector.com

LOCAL BUSINESS RESOURCES

McMinnville Economic Development Partnership 503.550.8504 | mcminnvillebusiness.com

WorkSource Oregon (McMinnville Office) 503.472.5118 | www.worksourceoregon.org

Incite Incorporated (Marion & Yamhill County) 503.581.1002 | www.inciteworks.org

MicroEnterprise Resources, Initiatives & Training Program (MERIT) 503.584-7324 | meritnw.org

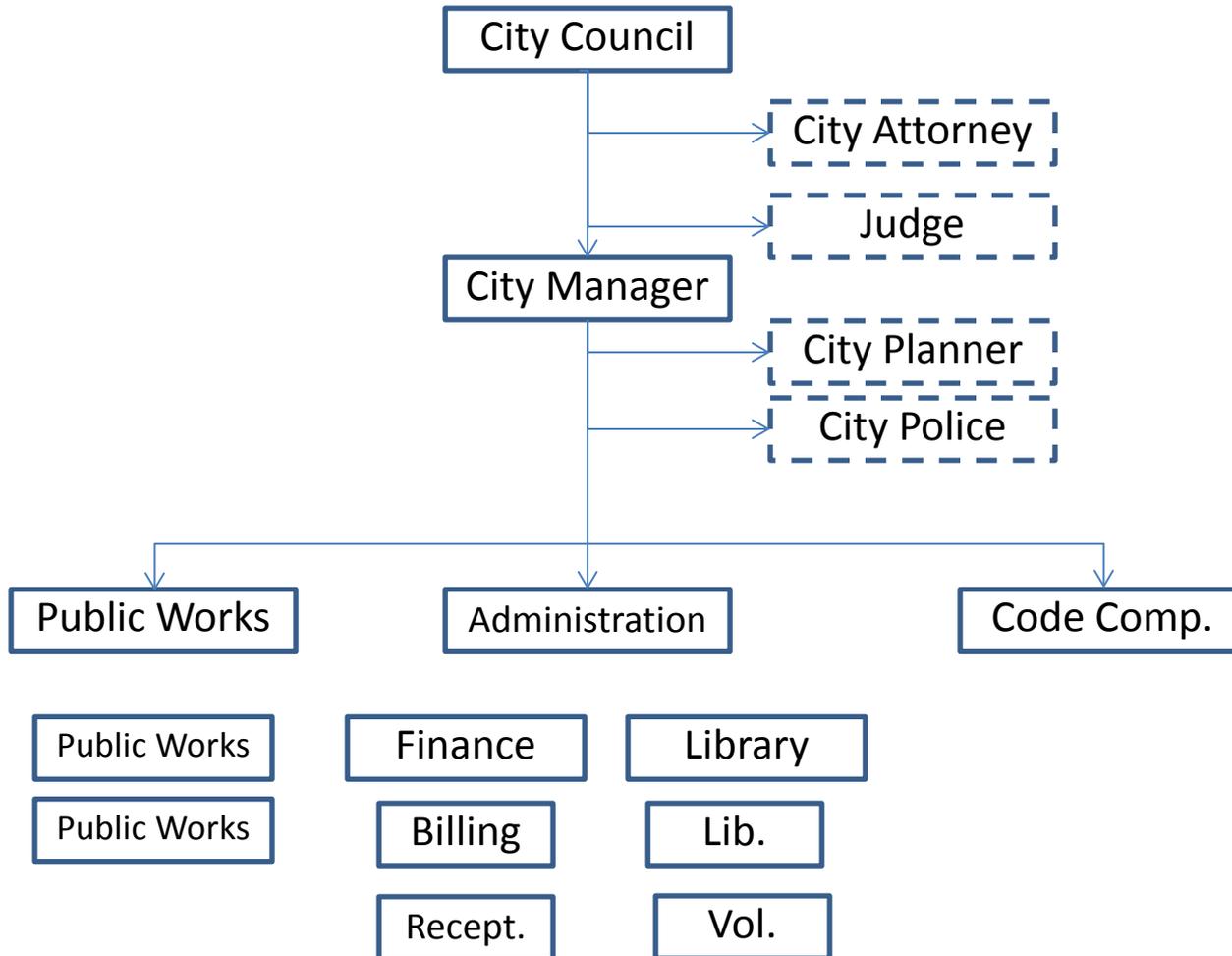
McMinnville Area Chamber of Commerce 503.472-6196 | cm.mcminnville.org

Chehalem Valley Chamber of Commerce & Visitor's Center 503.538-2473 | www.chehalemvalley.org



City of Willamina Organization Chart

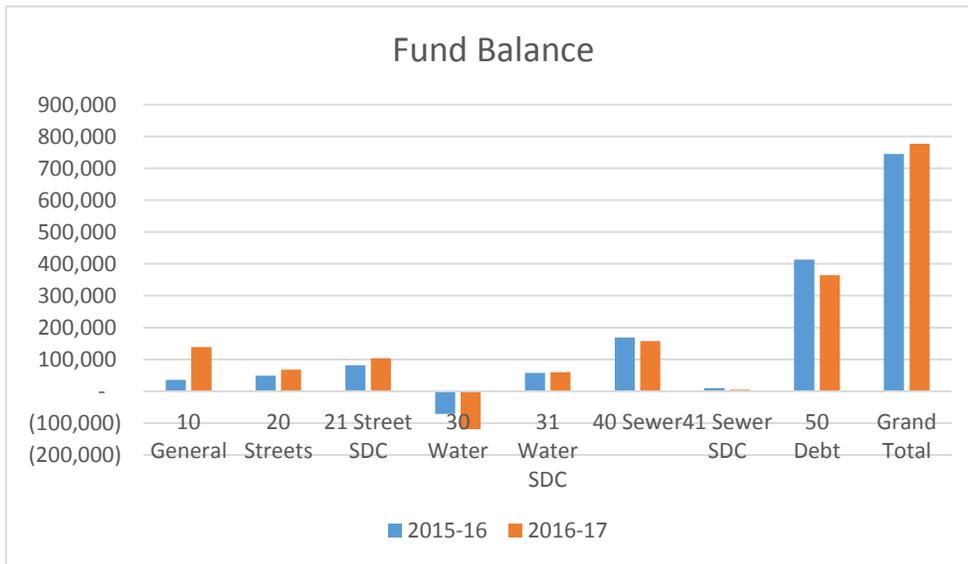
May 2016



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Ending Fund Balances

Ending Fund Balance	2015-16	2016-17
10 General	35,794	138,284
20 Streets	49,061	67,828
21 Street SDC	81,420	103,268
30 Water	(70,922)	(119,293)
31 Water SDC	57,588	59,512
40 Sewer	168,314	157,850
41 Sewer SDC	9,975	5,117
50 Debt	413,526	364,734
Grand Total	744,756	777,300



Deficit Fund Balance

Deficit cause negative cash balances that are remedied by Interfund Loans
 No fund should ever have a Deficit Balance (see Red above)

Annual Revenue should exceed Annual Expenditures

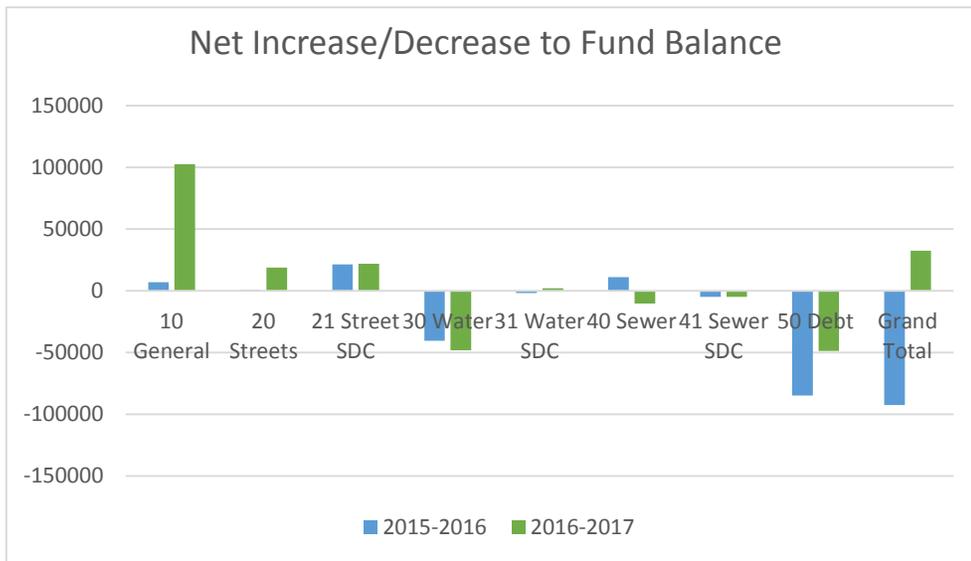
Net Income (Loss)	Projected FY16	Proposed FY17
10 General	6,821	205,955
20 Streets	519	18,767
21 Street SDC	21,420	21,848
30 Water	(40,656)	(48,371)
31 Water SDC	(1,826)	1,924
40 Sewer	11,012	(10,464)
41 Sewer SDC	(5,025)	(4,858)
50 Debt	(85,000)	(48,792)
Grand Total	(92,735)	136,008

JASON

General Fund Balance at July 1 should be about \$375,000

Technically, the General Fund must start the year with enough fund balance/cash to pay for operating expenses (payroll, materials, services) until Property tax begins to arrive in November.

(July, August, September, October, November - JASON)



CITY OF WILLAMINA BUDGET RECAP

Description	General Fund	Streets	Streets SDC	Water	Water SDC	Sewer	Sewer SDC	Debt	Total
SOURCES									
Beginning Fund Balance	35,794	49,061	81,420	(70,922)	57,588	168,314	9,975	413,526	744,756
Revenue	733,566	124,000	21,848	513,220	15,127	544,475	19,299	227,865	2,199,400
Total SOURCES	769,360	173,061	103,268	442,298	72,715	712,789	29,274	641,391	2,944,156
USES									
Personal Services	129,355	42,333		239,362		242,733			653,783
Material and Services	505,409	44,142		180,384		81,774			811,709
Capital	850	2,000		19,000		1,000			22,850
Debt Service								276,657	276,657
Xfers		16,758		122,845	13,203	229,432	24,157		406,395
Contingency	133,746	67,828	103,268	(119,293)	59,512	157,850	5,117	364,734	772,762
	769,360	173,061	103,268	442,298	72,715	712,789	29,274	641,391	2,944,156
NET	-	-	-	-	-	-	-	-	-

GENERAL FUND RECAP BY DEPARTMENT

Description	NonDept	Transfers	Admin	PublicWorks	Street Lights	Council	Court	Planning	Public Safety	Special			Total
										EID/DTL	Library	Parks	
SOURCES													
Beginning Fund Balance	35,794												35,794
REVENUE													
Non-Department Revenue	503,157												503,157
Grants	-	170,028											170,028
Transfers In							5,429						5,429
Court Revenue								1,000					1,000
Planning Revenue													22,500
Street Light Fees					22,500								22,500
EID/DTL Fund									10,000				10,000
Library										20,942			20,942
Parks													-
Museum													-
Cemetery											510		510
TOTAL REVENUE	503,157	170,028	-	-	22,500	-	5,429	1,000	-	10,000	20,942	-	733,566
TOTAL SOURCES	538,951	170,028	-	-	22,500	-	5,429	1,000	-	10,000	20,942	-	769,360
USES													
Personal Services			63,104						35,408		28,308	2,535	129,355
Material and Services			202,974		18,360	5,500	10,511	4,000	213,588	10,000	17,117	15,057	505,409
Capital											850		850
Grants													-
Contingency	133,746												133,746
TOTAL USES	133,746	-	266,078	-	18,360	5,500	10,511	4,000	248,996	10,000	46,275	17,592	769,360
NET													-

**PublicWorks allocations nets to 0.00

**GENERAL FUND DETAIL
NON-DEPARTMENTAL SOURCES**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
Beginning Fund Balance	179,000	13,646	35,794	35,794	35,794

Beginning Fund Balance

Beginning Fund Balance Budget	179,000	13,646	35,794	35,794	35,794
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Revenue

Property Tax	328,440	328,440	338,293	338,293	338,293
Property Tax Prior	9,792	9,792	9,988	9,988	9,988
Interest on Taxes	51	51	52	52	52
State Cigarette Tax	2,533	3,000	3,060	3,060	3,060
State Revenue Sharing	19,000	24,000	24,480	24,480	24,480
State Liquor Tax	30,952	30,952	31,571	31,571	31,571
Business Licenses	2,185	2,185	2,229	2,229	2,229
Lien Searches	832	600	612	612	612
OLCC License Fee	214	214	218	218	218
Franchise Fees Centurylink	12,001	12,001	12,241	12,241	12,241
Franchise Fees NW Natural	12,684	12,684	12,938	12,938	12,938
Franchise Fees PGE	58,422	58,422	59,590	59,590	59,590
Franchise Fees Wave Broadband	255	255	260	260	260
Franchise Fees Western ORWaste	4,675	4,675	4,769	4,769	4,769
Donations	-	-	-	-	-
Interest Income	2,346	2,800	2,856	2,856	2,856
Miscellaneous Income	1,047	4,200	-	-	-
Sale of City Assets	-	-	-	-	-
	485,429	494,271	503,157	503,157	503,157

**GENERAL FUND DETAIL
ADMIN EXPENDITURES**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
MATERIALS AND SERVICES					
Bank Charges	-	1,900	1,938	1,938	1,938
Merchant Fees	-	-	-	-	-
Payroll Processing Fees	-	4,000	4,080	4,080	4,080
Postage	1,109	600	612	612	612
Supplies	26,000	7,000	7,140	7,140	7,140
Contract Services	95,000	95,000	68,000	68,000	68,000
Audit Services	20,000	8,000	15,000	15,000	15,000
Legal Services	-	10,000	5,000	5,000	5,000
Insurance	30,150	31,000	31,620	31,620	31,620
Cleaning Services	4,800	2,500	2,550	2,550	2,550
Printing and Publishing	1,500	3,000	3,060	3,060	3,060
Technology Services	21,600	20,000	20,400	20,400	20,400
Technology Back up	6,000	1,000	6,120	6,120	6,120
Software Maintenance	-	4,318	4,404	4,404	4,404
Dues, License, Permits	4,680	4,680	4,680	4,680	4,680
Conference/Seminar/Training	1,500	1,500	1,500	1,500	1,500
Travel	700	700	700	700	700
Miscellaneous Expense	781	300	300	300	300
Telephone	1,558	3,000	3,060	3,060	3,060
Utilities	4,027	5,500	5,610	5,610	5,610
Repairs - Maintenance	25,792	10,000	10,200	10,200	10,200
Equipment	1,000	1,000	1,000	1,000	1,000
Equipment Lease	9,500	6,000	6,000	6,000	6,000
	255,697	220,998	202,974	202,974	202,974

**GENERAL FUND DETAIL
ADMIN PAYROLL**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
PERSONAL SERVICES					
Salary - Wages	128,980	74,000	106,000	106,000	
Admin Allocated Payroll	(217,770)	(65,934)	(97,201)	(97,201)	
Payroll Tax	13,864	5,400	9,030	9,030	
Benefits	59,371	16,200	28,968	28,968	
PERS	15,555	9,500	6,360	6,360	
Workers Comp	-	648	319	319	
Overhead Allocation	-	-	9,628	9,628	
	-	39,814	63,104	63,104	

**GENERAL FUND DETAIL
PUBLIC WORKS OPERATIONS**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
MATERIALS AND SERVICES					
Admin Allocated Payroll	-	1,149	1,751	1,751	1,751
Gas - Oil	-	800	816	816	816
Supplies	-	15,000	15,300	15,300	15,300
Uniforms - Towels	-	1,200	1,224	1,224	1,224
Contract Services	-	8,100	8,262	8,262	8,262
Legal Services	-	1,000	1,020	1,020	1,020
Insurance	-	4,100	4,182	4,182	4,182
Technology Services	-	-	-	-	-
Dues, License, Permits	-	200	200	200	200
Conference/Seminar/Training	-	1,500	1,500	1,500	1,500
Travel	-	-	-	-	-
Utilities	-	2,300	2,346	2,346	2,346
Repairs - Maintenance	-	800	816	816	816
Equipment Maintenance	-	650	663	663	663
Overhead Allocation	-	2,426	2,321	2,321	2,321
Fund/Dept Allocations	-	(39,225)	(40,401)	(40,401)	(40,401)
	-	-	-	-	-

**GENERAL FUND DETAIL
PUBLIC WORKS PAYROLL**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
PERSONAL SERVICES					
Salary - Wages	118,371	152,000	180,755	180,755	180,755
PW Allocated Payroll	(110,041)	(245,473)	(297,693)	(297,693)	(297,693)
Admin Allocated Payroll	-	7,189	12,900	12,900	12,900
Payroll Tax	12,153	11,200	15,846	15,846	15,846
Benefits	32,278	37,400	51,513	51,513	51,513
PERS	12,467	22,500	12,592	12,592	12,592
Workers Comp	-	716	6,982	6,982	6,982
Overhead Allocation	-	15,184	17,105	17,105	17,105
	65,228	716	-	-	-

**GENERAL FUND DETAIL
GENERAL FUND CAPITAL**

Description	6/30/2016	6/30/2016	6/30/2017	6/30/2017	6/30/2017
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017
USES					
Capital Outlay-Caselle	32,000	32,000	-	-	-
Capital Outlay -Virtual Server	15,000	22,000	-	-	-
Capital Outlay-City Hall Roof	10,000	10,000	-	-	-
Capital Outlay -City HallPaint	8,000	-	-	-	-
Capital Outlay - iCampus	3,500	-	-	-	-
Capital Outlay-CityHall Carpet	-	2,400	-	-	-
Capital Outlay-Library Carpet	-	7,000	-	-	-
Capital Outlay-Insulate	-	-	-	-	-
Capital Outlay-Replace Siding	-	-	-	-	-
Capital Outlay-Replace Windows	-	-	-	-	-
	68,500	73,400	-	-	-

**GENERAL FUND DETAIL
GENERAL FUND GRANTS**

Description	6/30/2016	6/30/2016	6/30/2017	6/30/2017	6/30/2017
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017
SOURCES					
Grant Rev Green GrowthDeptStor	-	-	-	-	-
Grant Rev Green Growth WVCC	-	-	-	-	-
YC Small City Allotment	1,700	1,700	-	-	-
Grant Exp Green Growth Facade	-	-	-	-	-
	1,700	1,700	-	-	-
USES					
Grant Exp Green GrowthDeptStor	5,000	5,000	-	-	-
Grant Exp Green Growth WVCC	5,000	5,000	-	-	-
Grant Exp YC SCA Dept Store	1,700	1,700	-	-	-
Grant Exp Green Growth Facade	5,000	5,000	-	-	-
	16,700	16,700	-	-	-

**GENERAL FUND DETAIL
GENERAL FUND TRANSFERS**

Description	6/30/2016		6/30/2017		6/30/2017		6/30/2017	
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017	Adopted 2016/2017	Adopted 2016/2017	Adopted 2016/2017
SOURCES								
In Lieu of Franchise Fee Water	15,300	13,800	14,076	14,076	14,076	14,076	14,076	14,076
In Lieu of Franchise Fee WW	17,340	17,100	17,442	17,442	17,442	17,442	17,442	17,442
Transfer In from Water	-	28,800	-	-	-	-	-	-
Transfer In from Sewer	-	28,800	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
Overhead Allocated	212,290	146,414	-	-	-	-	-	-
Overhead Charge	(46,363)	(7,153)	138,510	138,510	138,510	138,510	138,510	138,510
Transfer In-Interfund Loan 50	-	35,000	-	-	-	-	-	-
	198,567	262,761	170,028	170,028	170,028	170,028	170,028	170,028

**GENERAL FUND DETAIL
GENERAL FUND CONTINGENCY**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
	USES				
Contingency	47,808	4,607	143,565	133,746	
	<u>47,808</u>	<u>4,607</u>	<u>143,565</u>	<u>133,746</u>	

**GENERAL FUND DETAIL
STREET LIGHTS**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
Street Lights Fee	-	-	18,000	18,000	18,000
Misc Utility Reserve	-	-	4,500	4,500	4,500
			22,500	22,500	22,500
USES					
MATERIALS AND SERVICES					
Street Lights	8,000	18,000	18,360	18,360	18,360
	8,000	18,000	18,360	18,360	18,360
NET	(8,000)	(18,000)	4,140	4,140	4,140

**GENERAL FUND DETAIL
COUNCIL**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
MATERIALS AND SERVICES					
Community Project	1,700	1,700	1,700	1,700	1,700
Stipend	4,080	4,080	4,080	-	-
Conference/Seminar/Training	2,000	2,000	2,000	2,000	2,000
Travel	600	600	600	600	600
Council Expense	1,000	600	1,200	1,200	1,200
	9,380	8,980	9,580	5,500	5,500

**GENERAL FUND DETAIL
COURT**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
Code Enforcement Fines	-	-	1,000	1,000	1,000
Court Fines and Fees	7,115	3,342	3,409	3,409	3,409
Court Costs Assessed	-	1,000	1,020	1,020	1,020
Court Trial Fees Assessed	-	-	-	-	-
Court Admin Fees Assessed	-	-	-	-	-
Safety & Equip Fee	-	-	-	-	-
	7,115	4,342	5,429	5,429	5,429
USES					
MATERIALS AND SERVICES					
Bad Debt	-	-	-	-	-
Contract Services	-	200	200	200	200
Muni Court Judge	3,600	3,600	3,600	3,600	3,600
State Assessment	1,340	1,340	1,367	1,367	1,367
County Jail Assessment	266	266	271	271	271
Court Refunds	-	400	408	408	408
Dues, License, Permits	100	2,000	2,000	2,000	2,000
Conference/Seminar/Training	750	750	750	750	750
Travel	500	500	500	500	500
Telephone	407	407	415	415	415
Equipment	1,000	1,000	1,000	1,000	1,000
	7,963	10,463	10,511	10,511	10,511
NET	(848)	(6,121)	(5,082)	(5,082)	(5,082)

**GENERAL FUND DETAIL
PLANNING**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
Planning Fees	8,000	1,000	1,000	1,000	1,000
Engineering Fees Planning	-	-	-	-	-
Development Fees Planning	-	-	-	-	-
Inspection Fees Planning	-	-	-	-	-
Legal Fees Planning	-	-	-	-	-
	8,000	1,000	1,000	1,000	1,000
USES					
MATERIALS AND SERVICES					
Postage	400	-	-	-	-
Engineering Services	1,800	1,000	1,000	1,000	1,000
Planning Services	8,000	3,000	3,000	3,000	3,000
Printing and Publishing	800	-	-	-	-
Conference/Seminar/Training	-	-	-	-	-
Planning Fee Refund	490	-	-	-	-
	11,490	4,000	4,000	4,000	4,000
NET	(3,490)	(3,000)	(3,000)	(3,000)	(3,000)

**GENERAL FUND DETAIL
PUBLIC SAFETY**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
USES					
PERSONAL SERVICES					
Salary - Wages	28,119	13,000	19,282	19,282	19,282
Payroll Tax	3,420	1,000	1,751	1,751	1,751
Benefits	-	-	12,623	12,623	12,623
PERS	3,391	-	1,157	1,157	1,157
Workers Comp	-	-	595	595	595
	34,930	14,000	35,408	35,408	35,408
MATERIALS AND SERVICES					
Gas - Oil	-	150	153	153	153
Police Services Contract	188,000	188,000	191,760	191,760	191,760
Dues YCOM	21,000	21,000	21,420	21,420	21,420
Telephone	-	-	-	-	-
Repairs - Maintenance	-	250	255	255	255
Capital Outlay - Vehicle	4,000	2,800	-	-	-
	213,000	212,200	213,588	213,588	213,588

**GENERAL FUND DETAIL
SPECIAL**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
EID Business Taxes	8,000	8,000	8,000	8,000	8,000
Downtown Loan Interest Pay	-	-	-	-	-
Downtown Loan Princ Pay	100	1,250	2,000	2,000	2,000
DTL Loan Application Fees	-	-	-	-	-
	8,100	9,250	10,000	10,000	10,000
USES					
Downtown Loan	-	-	2,000	2,000	2,000
EID Tax Disbursement	8,000	8,000	8,000	8,000	8,000
	8,000	8,000	10,000	10,000	10,000
NET	100	1,250	-	-	-

**GENERAL FUND DETAIL
LIBRARY**

Description	6/30/2016	6/30/2016	6/30/2017	6/30/2017	6/30/2017
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017
SOURCES					
Fines	1,760	1,760	1,795	1,795	
Lost Book Reimbursement	-	-	-	-	
CCRLS Formula Payment	14,000	14,000	14,280	14,280	
CCRLS Lost Book	295	295	301	301	
CCRLS Net Lending	1,778	1,778	1,814	1,814	
CCRLS Rural Patron	1,648	1,648	1,681	1,681	
Ready To Read Grant	1,020	1,020	1,040	1,040	
Donations	1,500	30	31	31	
Miscellaneous Income	692	500	-	-	
	22,693	21,031	20,942	20,942	20,942

USES					
PERSONAL SERVICES					
Salary - Wages	59,733	58,000	12,468	15,340	
Payroll Tax	7,171	4,000	1,155	1,443	
Benefits	30,840	35,000	-	10,515	
PERS	7,204	12,500	748	964	
Workers Comp	-	-	38	46	
	104,948	109,500	14,409	28,308	

MATERIALS AND SERVICES					
Books Children	2,000	2,000	2,040	2,040	
Audio Visual Children	200	1,000	1,020	1,020	
Audio Visual Adult	1,290	1,290	-	-	
Audio Visual Lost Replacement	200	200	-	-	
Books Adults	5,000	4,000	2,040	2,040	
Books Lost Replacement	300	300	306	306	
Special Program Children	800	800	816	816	
Special Program Adult	200	200	204	204	
Postage	142	-	-	-	

**GENERAL FUND DETAIL
LIBRARY**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Cleaning Services	-	2,000	1,020	1,020	
Dues, License, Permits	500	1,000	500	500	
Subscriptions	500	500	500	500	
Conference/Seminar/Training	500	500	-	-	
Travel	218	200	-	-	
Telephone	1,102	1,200	1,224	1,224	
Utilities	2,978	2,500	2,550	2,550	
Repairs - Maintenance	1,421	1,400	1,428	1,428	
Equipment	-	-	-	-	
Equipment Lease	-	2,469	2,469	2,469	
Grant Expense Ready to Read	1,000	1,000	1,000	1,000	
	18,351	22,559	17,117	17,117	
CAPITAL					
Capital Outlay	-	1,000	850	850	
Capital Outlay-Library Carpet	-	-	-	-	
	-	1,000	850	850	
NET	(100,606)	(112,028)	(11,434)	(25,333)	

**GENERAL FUND DETAIL
PARKS**

Description	6/30/2016	6/30/2016	6/30/2017	6/30/2017	6/30/2017
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017
SOURCES					
Donations	-	-	-	-	-
Tina Miller Park Donations	-	-	-	-	-
	-	-	-	-	-

USES					
PERSONAL SERVICES					
Salary - Wages	-	2,300	-	-	-
PW Allocated Payroll	548	2,880	2,535	2,535	
Summer Youth Program	2,000	-	-	-	-
Payroll Tax	-	200	-	-	-
Benefits	-	-	-	-	-
PERS	-	-	-	-	-
Workers Comp	-	1,117	-	-	-
	2,548	6,497	2,535	2,535	

MATERIALS AND SERVICES					
Gas - Oil	-	150	153	153	
Uniforms - Towels	584	600	612	612	
Contract Services	2,635	2,635	2,688	2,688	
Conference/Seminar/Training	-	-	-	-	
Telephone	269	700	714	714	
Utilities	2,159	2,159	2,202	2,202	
Repairs - Maintenance	1,282	1,700	2,244	2,244	
Tina Miller Park Maintenance	500	500	-	-	
Landscape Maintenance	490	490	500	500	

**GENERAL FUND DETAIL
PARKS**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Pond Aquatic Weed Control Equipment	7,000	7,000	5,100	5,100	
Capital Outlay	500	500	500	500	
Capital-Pond Walking Trail	-	-	-	-	
Capital-Pond Finish Concrete	-	-	-	-	
Capital-Oaken Hills Lighting	-	-	-	-	
Capital-Oaken Hills Upgrade	-	-	-	-	
Capital-Oaken Hills Baseball	-	-	-	-	
Capital-Garden Spot Upgrade	-	-	-	-	
Capital-TriangleParkIrrigation	-	-	-	-	
Capital-Miller Water Line	-	-	-	-	
Kiwanis 2 year loan	3,150	-	-	-	
PW Expense Allocation	-	-	344	344	
PW Expense Allocation	-	460	-	-	
	18,569	16,894	15,057	15,057	
NET	(21,117)	(23,391)	(17,592)	(17,592)	

**GENERAL FUND DETAIL
MUSEUM**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Donations	-	-	-	-	-
Salary - Wages	-	-	-	-	-
Payroll Tax	-	-	-	-	-
Workers Comp	-	-	-	-	-
Stipend	500	500	-	-	-
Dues, License, Permits	-	100	100	100	100
Telephone	742	742	757	757	757
Utilities	2,100	2,100	2,142	2,142	2,142
Repairs - Maintenance	2,000	1,000	1,020	1,020	1,020
Equipment Lease	-	1,531	1,531	1,531	1,531
	5,342	5,973	5,550	5,550	5,550
Capital Outlay - Paint Museum	12,000	12,000	-	-	-
	12,000	12,000	-	-	-
NET	(17,342)	(17,973)	(5,550)	(5,550)	(5,550)

**GENERAL FUND DETAIL
CEMETERY**

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Sale of Internment Rights	500	500	510	510	510
Interest Income	500	500	-	-	-
	500	500	510	510	510
<hr/>					
Contract Services	1,200	-	-	-	-
Dues, License, Permits	100	100	100	100	100
Landscape Maintenance	2,400	2,400	2,448	2,448	2,448
Portable Restroom	200	200	204	204	204
	3,900	2,700	2,752	2,752	2,752
NET	(3,400)	(2,200)	(2,242)	(2,242)	(2,242)

STREET FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
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BEGINNING FUND BALANCE

Beginning Fund Balance Budget	30,000	48,542	49,061	49,061	
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REVENUE SOURCES

State Highway Revenue	119,377	124,000	124,000	124,000	124,000
Interest Income	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
	<u>119,377</u>	<u>124,000</u>	<u>124,000</u>	<u>124,000</u>	<u>124,000</u>

GRANT REVENUE

Grant Small Cities Allotment	50,000	50,000	-	-	-
Grant ODOT E Main Sidewalk	208,000	229,000	-	-	-
	<u>258,000</u>	<u>279,000</u>	-	-	-

TOTAL REVENUE SOURCES

	<u>377,377</u>	<u>403,000</u>	<u>124,000</u>	<u>124,000</u>	<u>124,000</u>
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USES

PERSONAL SERVICES

PW Allocated Payroll	35,753	34,476	33,081	33,081	33,081
Admin Allocated Payroll	15,157	8,185	9,252	9,252	9,252
Summer Youth Program	2,000	1,800	-	-	-
Payroll Tax	-	200	-	-	-
Workers Comp	-	1,022	-	-	-
	<u>52,910</u>	<u>45,683</u>	<u>42,333</u>	<u>42,333</u>	<u>42,333</u>

MATERIALS AND SERVICES

Gas - Oil	2,000	2,000	2,040	2,040	2,040
Uniforms - Towels	165	165	168	168	168
Engineering Services	22,106	22,106	10,000	10,000	10,000
Conference/Seminar/Training	-	-	-	-	-
Travel	30	30	30	30	30
Telephone	500	500	510	510	510

STREET FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Utilities	11,906	3,000	3,060	3,060	3,060
Repairs - Maintenance	-	200	204	204	204
Sidewalk Maintenance	6,500	6,500	6,630	6,630	6,630
Street Maintenance	18,000	18,000	20,000	20,000	20,000
Traffic Control	-	-	-	-	-
Equipment	1,500	1,500	1,500	1,500	1,500
	62,707	54,001	44,142	44,142	44,142
CAPITAL					
Capital Outlay	1,000	1,000	-	-	-
Capital-Sidewalk Striping	-	-	2,000	2,000	2,000
	1,000	1,000	2,000	2,000	2,000
GRANT EXPENDITURE					
Grant Exp SmallCities Allotmnt	50,000	50,000	-	-	-
Grant Exp ODOT E Main Sidewalk	208,000	229,000	-	-	-
	258,000	279,000	-	-	-
TRANSFERS					
Transfer Out	-	-	-	-	-
Overhead Allocation	25,812	17,288	12,268	12,268	12,268
PW Expense Allocation	-	5,509	4,490	4,490	4,490
	25,812	22,797	16,758	16,758	16,758
CONTINGENCY					
Contingency	6,948	49,061	67,828	67,828	67,828
	6,948	49,061	67,828	67,828	67,828
NET			0	0	0

STREET SDC FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
BEGINNING FUND BALANCE					
Beginning Fund Balance Budget	30,000	60,000	81,420	81,420	81,420
REVENUE SOURCES					
System Development Charges	21,420	21,420	21,848	21,848	21,848
Interest Income	-	-	-	-	-
TOTAL REVENUE SOURCES	21,420	21,420	21,848	21,848	21,848
USES					
CONTINGENCY					
Contingency	51,420	81,420	103,268	103,268	103,268
	51,420	81,420	103,268	103,268	103,268
NET			0	0	0

WATER FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
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BEGINNING FUND BALANCE

Beginning Fund Balance Budget	50,000	(46,693)	(70,922)	(70,922)	
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REVENUE SOURCES

Water Revenue	408,997	450,000	502,000	502,000	
New Connection Fee	3,570	4,000	4,080	4,080	
Double Check Valve	550	550	561	561	
Recovery Bad Debt	-	250	255	255	
Penalty And Fees	6,953	6,000	6,120	6,120	
Non-sufficient Check Fees	-	200	204	204	
Interest Income	-	-	-	-	
Miscellaneous Income	9,945	-	-	-	
	430,015	461,000	513,220	513,220	

GRANT SOURCES

CDBG Grants	22,834	-	-	-	
	22,834	-	-	-	

TOTAL REVENUE SOURCES

	452,849	461,000	513,220	513,220	
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USES

PERSONAL SERVICES

Salary - Wages	43,425	44,900	44,130	44,130	
PW Allocated Payroll	93,675	106,210	136,531	136,531	
Admin Allocated Payroll	39,714	25,216	38,185	38,185	
Payroll Tax	4,695	3,400	3,837	3,837	
Benefits	8,482	7,000	9,539	9,539	
PERS	5,237	11,000	5,296	5,296	
Workers Comp	-	2,855	1,844	1,844	
	195,228	200,581	239,362	239,362	

WATER FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
MATERIALS AND SERVICES					
Bad Debt	-	-	-	-	-
Chemicals	14,870	20,000	20,400	20,400	20,400
Gas - Oil	4,000	3,000	3,060	3,060	3,060
Merchant Fees	-	1,500	1,530	1,530	1,530
Postage	2,993	2,000	2,040	2,040	2,040
Supplies	200	2,000	2,040	2,040	2,040
Uniforms - Towels	988	988	1,008	1,008	1,008
Contract Services	10,045	10,045	10,246	10,246	10,246
Engineering Services	7,531	5,000	10,000	10,000	10,000
Printing and Publishing	-	-	-	-	-
System Analysis	3,256	3,256	3,321	3,321	3,321
Dues, License, Permits	1,605	1,605	1,605	1,605	1,605
Conference/Seminar/Training	500	500	500	500	500
Travel	530	530	530	530	530
Miscellaneous Expense	2,012	2,012	-	-	-
Telephone	11,915	11,915	6,000	6,000	6,000
Utilities	44,024	44,024	44,904	44,904	44,904
Repairs - Maintenance	588	5,000	5,100	5,100	5,100
Supply System Maintenance	21,414	50,000	51,000	51,000	51,000
Distribution Maintenance	-	5,000	5,100	5,100	5,100
Equipment	24,000	12,000	12,000	12,000	12,000
Equipment Lease	-	-	-	-	-
	150,471	180,375	180,384	180,384	180,384
CAPITAL					
Capital-Meter Replacement	-	7,900	4,000	4,000	4,000
Capital Outlay-Intake Redesign	-	-	10,000	10,000	10,000
Capital-GIS Mapping of System	-	-	5,000	5,000	5,000
	-	7,900	19,000	19,000	19,000

WATER FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
GRANT EXPENDITURE					
CDBG Grant Expenditure	-	-	-	-	-
TRANSFERS					
In Lieu of Franchise Fee	15,000	13,800	14,076	14,076	
Transfer out to General Overhead Allocation	-	28,800	-	-	
PW Expense Allocation	67,630	53,260	50,631	50,631	
Transfer In Interfund Loan 50	-	16,972	18,529	18,529	
Debt Service Transfer to 50	49,968	49,968	39,609	39,609	
Transfer In-Interfund Loan 50	-	(50,000)	-	-	
	132,598	112,800	122,845	122,845	
CONTINGENCY					
Contingency	24,552	(87,349)	(119,293)	(119,293)	
	24,552	(87,349)	(119,293)	(119,293)	
NET			0	0	0

WATER SDC FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
BEGINNING FUND BALANCE					
Beginning Fund Balance Budget	20,000	59,414	57,588	57,588	57,588
REVENUE SOURCES					
System Development Charges	14,830	14,830	15,127	15,127	15,127
Interest Income	-	-	-	-	-
TOTAL REVENUE SOURCES	14,830	14,830	15,127	15,127	15,127
USES					
TRANSFERS					
Debt Service Transfer to 50	16,656	16,656	13,203	13,203	13,203
	16,656	16,656	13,203	13,203	13,203
CONTINGENCY					
Contingency	18,174	57,588	59,512	59,512	59,512
	18,174	57,588	59,512	59,512	59,512
NET			0	0	0

WASTEWATER FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
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SOURCES					
BEGINNING FUND BALANCE					
Beginning Fund Balance Budget	50,000	140,876	168,314	168,314	168,314

REVENUE SOURCES					
Wastewater Revenue	522,154	560,000	543,200	543,200	543,200
New Connection Fee	-	1,000	1,020	1,020	1,020
Recovery Bad Debt	-	250	255	255	255
Interest Income	1,071	-	-	-	-
Miscellaneous Income	13,100	-	-	-	-
TOTAL REVENUE SOURCES	536,325	561,250	544,475	544,475	544,475

USES					
PERSONAL SERVICES					
Salary - Wages	53,423	52,600	53,139	53,139	53,139
PW Allocated Payroll	97,178	101,907	125,546	125,546	125,546
Admin Allocated Payroll	41,199	24,195	35,113	35,113	35,113
Payroll Tax	5,460	4,000	4,526	4,526	4,526
Benefits	17,117	15,000	19,298	19,298	19,298
PERS	6,443	9,700	3,188	3,188	3,188
Workers Comp	-	2,130	1,923	1,923	1,923
	220,820	209,532	242,733	242,733	242,733

MATERIALS AND SERVICES					
Bad Debt	-	-	-	-	-
Chemicals	2,254	9,000	9,180	9,180	9,180
Gas - Oil	4,000	2,500	2,550	2,550	2,550
Merchant Fees	-	2,000	2,040	2,040	2,040
Postage	2,773	1,700	1,734	1,734	1,734
Supplies	200	1,500	1,530	1,530	1,530
Uniforms - Towels	1,825	1,825	1,862	1,862	1,862
Contract Services	4	4	-	-	-

WASTEWATER FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
Professional Services	-	-	-	-	-
Engineering Services	281	1,500	1,530	1,530	1,530
Printing and Publishing	-	-	-	-	-
System Analysis	8,285	7,000	7,140	7,140	7,140
Dues, License, Permits	504	504	504	504	504
Sewer Meter Deposit Refunds	3,133	-	-	-	-
Conference/Seminar/Training	500	500	500	500	500
Travel	131	131	131	131	131
Miscellaneous Expense	-	-	-	-	-
Telephone	4,391	5,200	5,304	5,304	5,304
Utilities	31,210	26,000	26,520	26,520	26,520
Repairs - Maintenance	53	2,601	2,652	2,652	2,652
Treatment System Maintenance	11,860	11,860	12,097	12,097	12,097
Collection Maintenance	-	-	-	-	-
Equipment	6,500	6,500	6,500	6,500	6,500
	<u>77,904</u>	<u>80,325</u>	<u>81,774</u>	<u>81,774</u>	<u>81,774</u>
CAPITAL					
Capital Outlay	-	-	1,000	1,000	1,000
	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TRANSFERS					
Transfer Out	-	-	-	-	-
In Lieu of Franchise Fee	17,000	17,100	17,442	17,442	17,442
Transfer out to General	-	28,800	-	-	-
Overhead Allocation	70,159	51,103	46,557	46,557	46,557
PW Expense Allocation	-	16,284	17,038	17,038	17,038
Debt Service Transfer to 50	147,095	147,095	148,395	148,395	148,395
	<u>234,254</u>	<u>260,382</u>	<u>229,432</u>	<u>229,432</u>	<u>229,432</u>
CONTINGENCY					
Contingency	53,347	151,888	157,850	157,850	157,850
	<u>53,347</u>	<u>151,888</u>	<u>157,850</u>	<u>157,850</u>	<u>157,850</u>
NET			<u>0</u>	<u>0</u>	<u>0</u>

SEWER SDC FUND

Description	6/30/2016 Budget 2015/2016	6/30/2016 Projection 2015/2016	6/30/2017 Proposed 2016/2017	6/30/2017 Approved 2016/2017	6/30/2017 Adopted 2016/2017
SOURCES					
BEGINNING FUND BALANCE					
Beginning Fund Balance Budget	6,000	15,000	9,975	9,975	9,975
REVENUE SOURCES					
System Development Charges	18,921	18,921	19,299	19,299	19,299
Interest Income	-	-	-	-	-
TOTAL REVENUE SOURCES	18,921	18,921	19,299	19,299	19,299
USES					
TRANSFERS					
Transfer Out	-	-	-	-	-
Debt Service Transfer to 50	23,946	23,946	24,157	24,157	24,157
	23,946	23,946	24,157	24,157	24,157
CONTINGENCY					
Contingency	975	9,975	5,117	5,117	5,117
	975	9,975	5,117	5,117	5,117
NET	0	0	0	0	0

DEBT FUND

Description	6/30/2016	6/30/2016	6/30/2017	6/30/2017	6/30/2017	6/30/2017
	Budget 2015/2016	Projection 2015/2016	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017	Adopted 2016/2017
SOURCES						
BEGINNING FUND BALANCE						
Beginning Fund Balance Budget	5,000	498,526	413,526	413,526	413,526	413,526

REVENUE SOURCES

Interest Income	-	-	2,500	2,500	2,500	2,500
	-	-	2,500	2,500	2,500	2,500

REVENUE SOURCES - TRANSFERS IN

Debt Service Transfer from 30	49,968	49,968	39,609	39,609	39,609	39,609
Debt Service Transfer from 31	16,656	16,656	13,203	13,203	13,203	13,203
Debt Service Transfer from 40	147,095	147,095	148,396	148,396	148,396	148,396
Debt Service Transfer from 41	23,946	23,946	24,157	24,157	24,157	24,157
	237,665	237,665	225,365	225,365	225,365	225,365

TOTAL REVENUE SOURCES

	237,665	237,665	227,865	227,865	227,865	227,865
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USES

DEBT SERVICE

Water Debt Service Princ	27,752	27,752	66,342	66,342	66,342	66,342
Water Debt Service Interest	38,872	38,872	37,762	37,762	37,762	37,762
WW Debt Service Principal	96,834	96,834	102,573	102,573	102,573	102,573
WW Debt Service Interest	74,207	74,207	69,980	69,980	69,980	69,980
	237,665	237,665	276,657	276,657	276,657	276,657

TRANSFERS OUT

Transfer Out	-	-	-	-	-	-
Transfer Out-Interfund Loan 10	-	35,000	-	-	-	-
Transfer Out Interfund Loan 30	-	50,000	-	-	-	-
	-	85,000	-	-	-	-

CONTINGENCY

Contingency	5,000	413,526	364,734	364,734	364,734	364,734
	5,000	413,526	364,734	364,734	364,734	364,734

NET

	0	0	0	0	0	0
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APPENDIX

Salary & Wages & Taxes

2016-17 Personal Service	Annual Increase	Salary	Taxes	PERS	Benefits	Work Comp	Total
Admin PR	3,087	106,000	9,030	6,360	28,968	319	153,765
Library	-	15,325	1,368	919	8,500	46	26,158
Museum	-	-	-	-	-	-	-
Public Safety	562	19,282	1,751	1,157	12,623	595	35,969
PW PR	3,447	180,755	15,846	12,592	51,513	6,982	271,134
Sewer	1,154	53,139	4,526	3,188	19,298	1,923	83,229
Water	1,098	44,130	3,837	5,296	9,539	1,844	65,744
Grand Total	9,349	418,631	36,358	29,511	130,440	11,709	635,998

Overtime Water/Sewer 23,696

On Call Water/Sewer 11,737

Full Time Equivalent

Employees	FTE 2016-17	Count	FTE 2015-16	Change
10-18 Public Safety				
Code Enforcement Off	0.6	1	0.6	
10-65 Library				
Senior Librarian	-		2.0	(2.0)
Staff (new)	-			
Library Staff	0.5	1	-	0.5
10-67 Museum				
Staff (new)	-		-	
Staff (new)	-		-	
10-70 Admin PR				
Accountant	1.0	1	1.0	
City Recorder	1.0	1	1.0	
10-71 PW PR				
Office Admin 1 (Utility	0.6	1	0.6	
Office Coordinator 1	1.0	1	1.0	
Public Works Director	1.0	1	1.0	
Staff (new) - Seasonal	1.0	2		1.0
Utility Operator 1	1.0	1	1.0	
30-11 Water				
Water Plant Operator	1.0	1	1.0	
40-11 Sewer				
Sewer Plant Operator	1.0	1	1.0	
Grand Total	9.7	12	10.2	(0.5)

City Manager 1
Currently as contract employee

APPENDIX A – SALARY SCALE
SALARY SCALE (HOURLY)

Effective July 1, 2015 (1% increase across the board per Article X)

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
YOUTH SERVICES LIBRARIAN	9.35	9.55	9.75	9.95	10.15	10.35
OFFICE SPECIALIST II	11.90	12.15	12.40	12.65	12.90	13.15
LIBRARY ADMINISTRATIVE CLERK	12.70	12.95	13.20	13.45	13.70	13.95
SENIOR LIBRARIAN	13.15	13.40	13.65	13.90	14.20	14.50
UTILITY TECHNICIAN II	14.45	14.75	15.05	15.35	15.65	15.95
WATER PLANT OPERATOR	16.25	16.55	16.90	17.25	17.60	17.95
OFFICE COORDINATOR	16.45	16.80	17.15	17.50	17.85	18.20
SEWER PLANT OPERATOR	16.75	17.10	17.45	17.80	18.15	18.50

Effective July 1, 2016 (1% increase across the board per Article X)

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
YOUTH SERVICES LIBRARIAN	9.45	9.65	9.85	10.05	10.25	10.45	10.65
OFFICE SPECIALIST II	12.00	12.25	12.50	12.75	13.00	13.25	13.50
LIBRARY ADMINISTRATIVE CLERK	12.85	13.10	13.35	13.60	13.85	14.10	14.35
SENIOR LIBRARIAN	13.30	13.55	13.80	14.10	14.40	14.70	15.00
UTILITY TECHNICIAN II	14.60	14.90	15.20	15.50	15.80	16.10	16.40
WATER PLANT OPERATOR	16.40	16.75	17.10	17.45	17.80	18.15	18.50
OFFICE COORDINATOR	16.60	16.95	17.30	17.65	18.00	18.35	18.70
SEWER PLANT OPERATOR	16.90	17.25	17.60	17.95	18.30	18.65	19.00

*Steps are yearly on anniversary date & upon satisfactory performance evaluation

City of Willamina
Capital Improvement Plan
May 5, 2016

Area	Name	Total Project	FYE 2016			FYE 2017	FYE 2018	FYE 2019	FYE 2020	Out Years
			Budget	Actual	Projected					
Parks										
	Hampton Pond - Walking Trail	9,000				3,000	3,000			
	Hampton Pond- Finish Concre	8,000	6,500			4,000				
	Oaken Hills - Sign Landscape	1,000				500				
	Oaken Hills - Security Lighting	35,000				17,500				
	Oaken Hills - Repair Skate Bo	4,184				2,092				
	Oaken Hill - Bball Court	18,000				9,000				
	Oaken Hills - Build Restrooms	20,000				20,000				
	Garden Spot - Power Gazebo	800	400	-		400				
	Garden Spot - Enlose Porta F	-		-						
	Garden Spot - Repair Fountair	2,000				2,000				
	Garden Spot - Irrigation	-								
	Lamson - Perm. Restrooms	20,000					20,000			
	Lamson - Amphitheater	20,000						20,000		
	Triangle Park - Irrigation	2,000				2,000				
	Tina Miller Park - Water Line	1,000				1,000				
	-	-								
	City Hall - Insulate	10,000				10,000				
	City Hall - Replace Siding	23,460				23,460				
	City Hall - Replace Windows	8,900				8,900				
	City Hall - Carpet Replace	3,000			3,000					
	City Hall - Casell				32,000					
	City Hall - Server				22,000					
	City Hall Roof				10,000					
	Public Safety				2,800					
	Streets Misc. Capital				1,000	2,000				
	-	-								
	Water - Intake Redesign	10,000			10,000					
	Water - Intake rebuild	100,000				100,000				
	Water - Meter Replacement	20,000			4,000	4,000	4,000	4,000	4,000	
	Water - Paint Reservors	90,000				90,000				
	Water - Shelter Project	-								
	Water - GIS Mapping of Syste	5,000			5,000					
	Water - Misc. Capital					7,900				
	-	-								
	Library - Façade Facelift	5,000	5,000		5,000					
	Library - Carpeting	8,350				850	7,500			
	-	-								
	Wastewater - Effluent flow me	1,000	5,000	4,000		1,000				
	-	-								
	Strip Sidewalk at Galloping Gc	2,000					2,000			
	-	-								
<u>Mueseum Paint</u>		<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
		\$ 439,694	\$ 28,900	\$ 4,000	\$ 95,700	\$ 22,850	\$ 307,352	\$ 27,000	\$ 24,000	\$ 4,000

51 **Revenues and Materials & Supplies** 2% CPI

52 Use CPI unless specified

53

54 **Property Tax** 3%

55

56 **Franchise Fee** PGE 3.5%

57 Century Link 7%

58 NW Natural 5%

59 Western OR Waste 3%

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61 **In Lieu of Franchise Fee** Water 3%

62 Sewer 3%

63

64 **SDC Revenue** Water, Street, Sewer 2% CPI

65

	<u>per year</u>	<u>2016</u>	<u>Increase</u>	<u>2017</u>	<u>Water 10%</u> <u>Sewer -3%</u>	<u>2018</u>	<u>Water 4%</u> <u>Sewer 4%</u>	<u>2018</u>
66 Water Rate % increase	10%	450,000	45,000	495,000	49,500	544,500	21,780	566,280

69 Sewer Rate % decrease	-3%	560,000	(16,800)	543,200	(16,296)	526,904	21,076	547,980
70	<u>7%</u>	<u>1,010,000</u>	<u>28,200</u>	<u>1,038,200</u>	<u>33,204</u>	<u>1,071,404</u>	<u>42,856</u>	<u>1,114,260</u>

71

72 1% Water increase represents \$4,500/per year

73 1% Sewer increase represents \$5,600/per year

	<u>per year</u>	<u>2016</u>	<u>2017</u>
66 Water Surcharge %	15%	-	7,000

74

New Utility Fee	<u>Rate</u>	<u>Number of Bills</u>	<u>Revenue</u>
75 Street Lights	\$ 2.00 per month	750	18,000
76 Street Light LED Reserve	0.50 per month	750	4,500
77 Utility Fee	<u>\$ 2.50</u>		<u>22,500</u>

78

79 **Intergovernmental Revenue**

80 Intergovernmental Revenue Library Use 2%

81 Intergovernmental Revenue ODOT Use 0%

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83 **Grants Revenue/Expense** If new grants are received; declare revenue and do supplemental budget

84 General NONE

85 Water NONE

Streets NONE

Allocations and Overhead

Overhead Allocation
 Administration Payroll Allocation
 Public Works Payroll Allocation
 Public Works Operations Allocation

	Overhead Allocation	Admin Allocation	Public Works Allocation	Public Works Ops
-				
10 General	-	-	-	-
10-66 City Parks	-	-	2,535	344
10-70 Admin Allocated Payroll	9,628	(97,201)	-	-
10-71 Public Works Allocated Payroll	17,105	12,900	(297,693)	-
10-72 Public Works Operation Allocation	2,321	1,751	-	(40,401)
10-90 Transfer	(138,510)			
20 Street	12,268	9,252	33,081	4,490
30 Water	50,631	38,185	136,531	18,529
40 Waste Water	46,557	35,113	125,546	17,038
	<u>0</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>
Revenue excludes beginning fund balance				
Transfers				
Allocate monthly based on budget				
Recalculate at year-end to charge actual				
Reclass SDC impact to Water, WW or Streets				
<i>Impact* is absolute value of revenue, expense and 10% of debt service/capital</i>				

		Revised FY16	Proposed FY17
165	Capital Projects		
166	10 General	(70,800)	(850)
167	18 Public Safety	(2,800)	-
168	10-18-6001 Capital Outlay - Vehicle	(2,800)	-
169	65 Library	(1,000)	(850)
170	10-65-6000 Capital Outlay	(1,000)	(850)
171	10-65-6006 Capital Outlay - Library Carpet	-	-
172	66 Parks	-	-
173	10-66-6001 Capital Outlay - Pond Walking Trail	-	-
174	10-66-6002 Capital Outlay - Pond Finish Concrete	-	-
175	10-66-6003 Capital Outlay - Oaken Hills Lighting	-	-
176	10-66-6005 Capital Outlay - Oaken Hills Baseball	-	-
177	10-66-6006 Capital Outlay - Garden Spot Upgrade	-	-
178	10-66-6007 Capital Outlay - Triangle Park Irrigation	-	-
179	10-66-6008 Capital Outlay - Miller Water Line	-	-
180	10-66-6004 Capital Outlay - Oaken Hills Upgrade	-	-
181	67 Museum	-	-
182	10-67-6000 Capital Outlay - Paint Museum	-	-
183	80 Capital	(67,000)	-
184	10-80-6000 Capital Outlay - Caselle	(32,000)	-
185	10-80-6001 Capital Outlay - Virtual Server	(22,000)	-
186	10-80-6002 Capital Outlay - City Hall Roof	(10,000)	-
187	10-80-6003 Capital Outlay - City Hall Paint	-	-
188	10-80-6004 Capital Outlay - iCampus	-	-
189	10-80-6005 Capital Outlay - City Hall Carpet	(3,000)	-
190	10-80-6007 Capital Outlay - Insulate	-	-
191	10-80-6008 Capital Outlay - Replace Siding	-	-
192	10-80-6009 Capital Outlay - Replace Windows	-	-
193	20 Streets	(1,000)	(2,000)
194	80 Capital	(1,000)	(2,000)
195	20-80-6000 Capital Outlay	(1,000)	-
196	20-80-6001 Capital Outlay - Sidewalk Stripping	-	(2,000)
197	30 Water	(7,900)	(19,000)
198	80 Capital	(7,900)	(19,000)
199	30-80-6000 Capital Outlay	(7,900)	-
200	30-80-6000 Capital Outlay - Meter Replacement	-	(4,000)
201	30-80-6001 Capital Outlay - Intake Redesign	-	(10,000)
202	30-80-6002 Capital Outlay - GIS Mapping of System	-	(5,000)
203	40 Sewer	-	(1,000)
204	80 Capital	-	(1,000)
205	40-80-6000 Capital Outlay - Effluent Flow Meter	-	(1,000)
206	Grand Total	(79,700)	(22,850)

Note: Library Façade project is a Grant Expense. FY16

210 Capital Investment Target

211 15% of operating expense Water

212 15% of operating expense Sewer

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Debt

<u>Purpose</u>	<u>Debt</u>	<u>Issued</u>	<u>Amount</u>	<u>Due</u>	<u>Years/Due Date</u>
WW Treatment Improvement	4.34% OECDD - Full Faith & Credit G03004	11/17/2003	1,830,000	12/1/2028	25 Annual - Dec 1
WW Treatment Imprv Phase 1	5.16% OECDD - Full Faith & Credit G99003	12/1/1999	725,339	12/1/2023	25 Annual - Dec 1
Water (FHA) 91-01	5.00%USDA Rural Dev - Revenue - 91-01 Series	11/25/1980	235,000	11/25/2019	40 Annual - Nov 25
Water (FHA) 91-02	4.5% USDA Rural Dev - Revenue - 91-02 Series	2/1/2002	971,700	2/1/2041	40 Annual - Feb 1

	<u>Balance</u> <u>6/30/2016</u>	<u>Principle</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u> <u>6/30/2017</u>	
WW Treatment Improvement	1,163,202	66,618	52,569	119,187	1,096,584	
WW Treatment Imprv Phase 1	332,336	35,955	17,412	53,367	296,381	
Water (FHA) 91-01	48,850	48,850	2,443	51,292	-	Pay off with reserves
Water (FHA) 91-02	782,741	17,492	35,320	52,812	765,249	
		<u>168,915</u>	<u>107,742</u>	<u>276,657</u>		
	Water	66,342	37,762	104,104		
	Sewer	102,573	69,980	172,553		
	Debt Service	<u>168,915</u>	<u>107,742</u>	<u>276,657</u>		
	Water 75%		30 Transfer	39,609		
	Water SDC 25%		31 Transfer	13,203		
	Sewer 86%		40 Transfer	148,396		
	Sewer SDC 14%		41 Transfer	24,157		
				<u>225,365</u>		
			Paid with reserves in Fund 50	51,292		
			Debt Service	<u>276,657</u>		

Interfund Loan Payment

Water to Debt TBD
Water has a deficit fund balance, so there is nothing to transfer

Downtown Loan

New loan and full repayment \$2,000
Prior funds were expended on City projects

EDI Tax and Disbursement

\$8,000

0.
0.

00 "EXHIBIT A"

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PUBLIC NOTICE
FIRST NOTICE OF BUDGET
COMMITTEE MEETING
 CITY OF WILLAMINA

A public meeting of the Budget Committee of the City of Willamina, Yamhill and Polk Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at Willamina City Hall, 411 NE C Street, Willamina, Oregon. The meeting will take place on Thursday, May 5, 2016, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget, and to begin deliberations by the Budget Committee. A copy of the budget may be inspected or obtained on or after 4:00 pm, Thursday, May 5, 2016, at Willamina City Hall, 411 NE C Street, Willamina. Regular City Hall business hours are 8:00 am to 5:00 pm, local time, weekdays. A copy will also be available on the City's web page at www.willaminaoregon.gov.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. In-

AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.
County of Yamhill

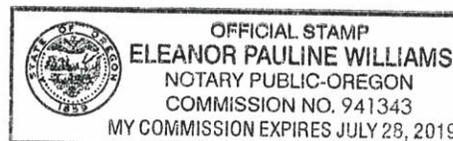
I, Connie Crafton, being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Willamina - Public Notice May 5, 2016 Budget Committee Meeting- - April 22, 2016**

Subscribed and sworn before me this 4/26/2016 .

Connie Crafton

Eleanor Pauline Williams

Notary Public for Oregon
My Commission Expires 07/28/2019



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Willamina City Council will be held on May 26, 2016 at 7 pm at City Hall, 411 NE C Street, Willamina, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the City of Willamina Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 411 NE C Street, Willamina, Oregon, between the hours of 8 a.m. and 5 p.m. or online at www.willaminaoregon.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is X the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact: Debra Bernard

Telephone: (503) 876-2242

Email: bernardd@ci.willamina.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Adopted Budget 2014-2015	Adopted Budget This Year 2015-2016	Approved Budget Next Year 2016-2017
Beginning Fund Balance/Net Working Capital	303,700	371,000	744,756
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,085,700	1,162,220	1,240,560
Federal, State and all Other Grants, Gifts, Allocations and Donations	411,250	482,555	202,258
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	321,100	449,955	395,393
All Other Resources Except Current Year Property Taxes	17,540	15,181	22,896
Current Year Property Taxes Estimated to be Received	310,500	328,440	338,293
Total Resources	2,449,790	2,809,351	2,944,156

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	569,650	676,610	651,633
Materials and Services	1,018,800	891,276	803,709
Capital Outlay	162,450	344,700	22,850
Debt Service	238,700	240,815	276,657
Interfund Transfers	320,100	449,955	406,395
Contingencies		183,447	774,912
Special Payments			8,000
Unappropriated Ending Balance and Reserved for Future Expenditure	140,090	22,548	0
Total Requirements	2,449,790	2,809,351	2,944,156

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 Fund	616,500	944,867	769,360
FTE	3	7	7.7
Street Fund	318,000	407,377	173,061
FTE	1	0	0
Water Fund	515,000	502,848	442,298
FTE	2	1	1
Sewer Fund	574,500	586,325	712,789
FTE	2	1	1
Other Funds	425,790	1,312,801	846,648
FTE	0	0	0
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	2,449,790	2,809,351	2,944,156
Total FTE	8	9	

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2014-2015	Rate or Amount Imposed This Year 2015-2016	Rate or Amount Approved Next Year 2016-2017
Permanent Rate Levy (rate limit <u>4.2039</u> per \$1,000)	4.2039/1000	4.2039/1000	4.2039/1000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2016	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$2,327,129	
Total	\$2,327,129	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**CITY OF WILLAMINA BUDGET COMMITTEE
MEETING MINUTES
Willamina City Hall 411 NE C Street
May 5, 2016 @ 6:00pm**

6:00PM
CALL TO ORDER
ROLL CALL

Location of Meeting:

City of Willamina
411 NE "C" Street
Willamina, Oregon 97396

I. Flag Salute

The Pledge of Allegiance was recited.

Present:

Governing Body		Budget Committee Members	
Councilor Allan Bramall	absent	Greg Kruchock	absent
Mayor Skyberg	present	Vern Holstad	absent
Councilor Bob Burr	present	April Wooden	present
Councilor Heather Stritzke	present	Craig Johnson	present
Councilor Katie Vinson	present	Jackie Haworth	present
Councilor Rita Baller	present	Laurie Toney	present
Councilor Theresa McKnight	present	Robert Hollinger	present

Others Present: Budget Officer Ross Schultz
City Recorder, Debbie Bernard
Accountant, Marilyn Coates
Public Works Director, Jeff Brown

The regular meeting of the City of Willamina Budget Committee 2016-2017 was called to order at 6:00PM on May 5, 2016 at the City of Willamina by Chair Rita Baller. The Chair led in the flag salute.

I. Approval of Agenda

The agenda for the meeting was distributed.

II. Review of Previous Minutes

The minutes of the previous meeting were not reviewed or approved. The approvals of the minutes were moved to the next meeting to be held on May 11, 2016 at 6:00pm at the City of Willamina City Hall Chambers.

III. Selection of Officers

Following brief discussion, last year's Chair Rita Baller asked for the nominations of officers for the 2016-2017 Budget Committee. Rita announced the appointment of Lori Toney as Chair of the Budget Committee and turned over the meeting to her. Robert Hollinger was nominated as vice Chair.

MOTION: Committee Member Craig Johnson motion to nominate Laurie Toney as Chair of the Budget Committee. Committee Member Hollinger seconded the motion. Motion carried with unanimously, with Councilors Baller, Burr, McKnight, Stritzke and Vinson voting aye. Committee members Wooden, Johnson, Haworth, Toney and Hollinger voting aye. Committee Members Kruchock and Holstand were absent. All in favor.

MOTION: Committee Members nominated Bob Hollinger as Vice chair. Committee Member April Wooden seconded the motion. Motion carried unanimously, with Councilors Baller, Burr, McKnight, Stritzke and Vinson voting aye. Councilor Bramall was absent. Committee members Wooden, Johnson, Haworth, Toney and Hollinger voting aye. Committee Members Kruchock and Holstand were absent. All in favor.

IV. Public Comment

Chair Toney asked for the roll call then moved into public comment to take testimony. The Chair worked from the names below on the sign-up sheet and announced 3 to 5 minutes was allowed for each person to speak.

List of Names who
signed up to speak addresses

Barb Levenson	262 1st St.
E. Huggins	252 1st St.
Dan Goff	750 5th St. NE
Karl Klym	182 SW Ivy

Bethany Escalera 940 SW Barber
Doug Colton 475 SW Pioneer
Justin Colton 531 NW Willamina Dr
Richard Kearn 434 NW 5th St
Susan Corrick 42190 SW Fort Hill
Michael P Alger 1200 NE Main
Joyce Zimbrick Box 324 Willamina
Melissa Hansen 782 NE C
Tobi Pratt 188 NW 3rd
Noel Sherwood 359 SW Oak ST

Chair Toney opened the public hearing for public testimony at 6:10pm.

1. Barb Levenson stated her address 262 1st.
 - a. Barb said she wanted to address the Librarians. She noted that getting rid of librarians and placing volunteers in place is something she has not heard of anything like that. Barb added that volunteers sometimes do not show up. She asked who will be in charge of the volunteers. She ended by stating she felt it was ridiculous.
2. Evelyn Huggins stated her address at 252 1st St.
 - a. Evelyn stated that a person at the library has to be Proficient in Library Science and Business. She said there is a lot money in books.
3. Dan Goff stated his address 750 NE 1st St.
 - a. Dan gave congratulations to the City on getting the Budget to Balance. He said he understands there has to be cuts, however, there are many ways to make cuts. He added that the City could possibly loose CCRLS money if they close the library. He continued:
 - i. The Library does a lot for the City.
 - ii. The Library provides entertainment.
 - iii. Cut the Budget Elsewhere
 - iv. Cut Friday out – Dan gave the example like what the state did in their budget
4. Karl Klym stated his address 182 SW Ivy
 - a. Carl wanted to speak to the Water Increases. He said they sneak under their noise. Carl continued by quoting several figures:
 - i. 10% water rate increase amounts to 28 cents
 - ii. He said shut off street lights that are costing \$18,000 or at least some lights
 - iii. 100,000 Library and Museum

- iv. He stated the budget is showing \$90,000 for a City Manager.
 - v. Why are their City Shops unused?
 - vi. Carl summarized all his numbers on the water billing; he stated he pays \$92.43 a month; if you multiply by 750 customers it = \$69,322 x 12 equals \$831,000 in revenue a year; he stated where is the money going.
 - vii. Debt; how high is that Debt he asked.
 - viii. Karl said he is still waiting for the 10 year print out of how many rates increases there has been over the 10-year period.
5. Bethany Escalera stated her address 940 SW Barber.
- a. She said she does not have a vehicle now and the Willamina library is the only place she can take her kids for reading. She said the Library is an Educational center for her children.
 - b. Bethany suggested fund raisers to raise revenue.
6. Doug Colton stated his address 475 SW Pioneer.
- a. Doug made the statement that the City purchased a \$20,000 meter that is placed on Hampton property and wanted other to know. He also wanted to address the .86 cents Hampton pays for water when they are not in the City limits.
 - b. He believes exterritorial customers should act as good neighbors.
 - c. He noted that Hampton donated the Pond which is going bad and was a tax write off for them.
 - d. He said Hampton needs to pay their share.
 - e. He noted that Willamina is the only place in the State that allows an industry to pay less than their citizens do.
 - f. He stated that the City needs to look at all the vacant houses and charge the owners for services.
 - g. He ended by stating he was talking to the City Recorder about an initiative.
7. Richard Kearn stated his address 434 NW 5th.
- a. Richard commented on the water pressure upon on 5th and said it is horrible. He said he is aware it is due to gravity feed. He then said he was told by someone in the room from the City that they were shooting for a 30% water increase, to follow a 10% then another 10%.
 - b. He said the Library staff go over and beyond to offer customer service. He added they help kids to read.
 - c. He ended by stating Willamina Lumber should carry their end of the deal.
8. Susan Corrick stated her address at 42190 SW Fort Hill Rd
- a. She stated that she grew up in Willamina; and left to get a degree in English.
 - b. She is a Teacher at W/C – She stated that she hears Willamina is the but of jokes. She asked that the City find another way than closing the library.

9. Michael Alger stated his address 1200 NE Main
 - a. Mike stated he came to the meeting because he heard about a 30% rate increase. However, now present he can see it is not a 30% rate increase but a 10% increase. He asked what is the increase going for. Ross responded it is going to water. Michael then said if you need to increase it increase it.
10. Joyce Zimbrick stated her address 8395 Row Creek Rd
 - a. Joyce said she believes in cuts but do not make them on the back of the Library.
11. Melissa Hansen stated her address 782 NE C. St.
 - a. Melissa said that we are a small rural town library.
12. Tobey Pratt stated her address 188 NW 3rd.
 - a. She commented on the job of a Library Volunteer. She said that the city as a limited population to draw from for applicants.
 - b. She commented on whether the Code Enforcement Officer can run Library with volunteers. She felt the Code Enforcer could not replace Melissa as a librarian.
 - c. She suggested to eliminate part of the Police.
13. Noel Sherwood stated her address 359 SW Oak.
 - a. She said her concerns are about the water. She said that the water billing is high enough and very hard on young families like hers.
 - i. She said her family does not water the lawn.
 - ii. She added that Willamina is a comfy town and she very much wants to raise her kids in Willamina.

Chair Toney closed the meeting for any further public comment. Budget Officer Schultz added there will be another opportunity to be heard at the May 26, 2016 Public Hearing.

V. Presentation of the Budget Message

Ross addressed the audience and gave some background in the preparation of this year's Budget.

Mr. Schultz said in performing the task as the City's Budget Officer this year he had to share that the City went through several changes to get here. For example, the City transitioned to a new City Manager. The City moved into new accounting system allowing numbers to be reviewed and audited. In addition, a deal was struck by the State of Oregon to use stated beginning fund balances that could be audited going forward. He continued and added that the preparation of this budget had to meet reasonable and expected numbers. In addition, staff wanted to build a budget that would allow the city to be sustainable for years to come and strive toward a balance budget. Also, that many of our problems did not happened over night. He said the budget this year is better than last year and next year's budget will be even better. So with that he wanted to go ahead and start addressing the budget document.

Mr. Schultz introduced the Budget Message. He addressed the major drivers of the Budget.

The General Fund

Mr. Schultz said as we end FY 2016 our General Fund (10) balance is extremely low. He said the Budget contemplates a starting balance in the general of \$143,000 and to get there it included a reduction of staff that he will talk about later. He said the City needed to have \$370,000 in the bank to operate for the first 6 months of 2016-17 and said you cannot write negative checks. Ross went on to say the City needed a 30% increase in water rates however, the budget shows a 10% water increase with 3% reduction to the sewer netting a 7% rate increase. Also, any rate increases have to be approved by the Council.

Mr. Schultz stated that it was not easy to discuss Budget cuts.

Ross introduced the all-Volunteer Library managed by a paid Volunteer Coordinator. He directed everyone to the budget message where it describes the Proposed Volunteer Program.

He continued the overview of the budget message and talked about the water fund.

The Water Fund

The Water Operations Fund 30 also shows a negative ending fund balance for FY 2015-16. The deficit is budgeted to increase in FY 2017. This deficit balance is caused by several factors for example the lack of completed audits, interfund loans not completed until 2015, and moving to a consumption base billing system.

Accounting Structure

He stated the following funds have been deleted from our accounting structure.

Cemetery Fund – this is a discretionary fund and all resources and requirements will be represented as a department in the General Fund. Prior to June 30, 2015 all resources including cash and fund balance were exhausted. The General Fund has subsidized the cemetery fund for several years

Personnel

Ross stated the proposed budget is built on the following staffing changes.

1. General fund reduction of Senior Librarian and Librarian (2 FTE's)
2. Parks addition of 2 summer helpers (.5 FTE's)
3. Addition of full time City Manager 1 FTE
4. Addition of a Volunteer Coordinator .4 FTE

Ross talked Operations

He said to be a balanced budget, the operational revenue should exceed operational requirements. He ended the Budget Message by stating this year budget will have no new debt. And the City should not spend more than it makes.

Councilor Vinson asked if refinance the debt would the City save enough money to make a big difference in the budget. Responded the savings would not be significant enough.

Councilor Burr asked Ross to elaborate on the immediate savings. Ross responded and said the reductions in staff would be a savings of \$109,000 to \$14, 409.

Chair Toney asked Ross to explain the Volunteer Coordinator. Ross responded and said the code compliance officer would do the higher of the volunteers and do the scheduling. She would also move her office to the library and be onsite. He added the City Recorder would back up code compliance. Code compliance would go from .4 FTE to 1. FTE.

Committee Member Haworth asked if Ross had spoken to Sara. She wanted to know why the last person hired is put above the existing staff. No response.

Mayor Skyberg input that Sara does live in town.

Councilor Stritzke said there is a lot of duties at the library and she wanted to know how they could all be met for example meetings; how would they be managed.

Ross acknowledge their concerns and his support of the new position and recommendation as described in the budget message.

Mrs. Schultz moved forward into the Budget Document and explained the document followed a description of Source for money and Use for how the money was spent.

Ross pointed to page 14 which references to page 47 and showed the revenue from the rate increase.

Next, he referenced page 16 to show the City is budgeting for a full time City Manager.

Councilor Stritzke asked if there were a moratorium on salary increases. Ross explained the union employees step increases are built into the budget and he feels the same should apply to salary employees. He said the net effect of 1% or 2% rate increase is not huge effect on the budget.

Ross moved to discussing the \$2.50 Utility Fund, which he stated, cab be used on other expenditures.

Committee member Haworth said most people don't live where there are lights.

Ross responded and said public lights are for the Public safety. Deputy Druery responded to the comments of reducing street lights and said they are essential to police work and would be a safety hazard without them.

Ross moved to page 22. No comments.

Ross explained that the Downtown loan fund was showing \$2000 in the budget for 2016/2017. He explained that the DTL, Cemetery and the Museum had been subsidized by the general fund.

Next Ross moved to talked about page 33 the Street Fund. He said that due to electric cars the gas tax collected by the state is going down.

Page 37 the Water Fund. Ross explained the proposed budget included a 10% water rate increase vs a 16% recommended by the Water Rate Study. In addition to a \$2.50 utility fee. He said his goal in the preparation of the budget was to improve the way we spend so we spend less.

Ross then moved to the Chair.

VI. Council Changes

Mayor Skyberg asked about the water flow. Jeff responded that was addressed by the water master plan. The Mayor asked if we could have an engineer look into it. Ross stated we could propose to add in \$5000 for engineering services to come in and address the water flow.

Councilor Stritzke then suggested relieving the budget for Council Stipends which would be a savings of \$4,000.

10-13-5310 Stipend

MOTION: Councilor Heather Stritzke motion to discontinue Council Stipends in the next budget year. Councilor Vinson seconded the motion. Motion carried with unanimously, with Councilors Baller, Burr, McKnight, Stritzke and Vinson voting aye. Councilor Bramall was absent. Committee members Wooden, Johnson, Haworth, Toney and Hollinger voting aye. Committee Members Kruckock and Holstand were absent. All in favor

MOTION: Committee Member Craig Johnson motion to reschedule for a Special meeting allowing for the review of comments. Committee Member Jackie Haworth seconded the motion. Motion carried with unanimously, with Councilors Baller, Burr, McKnight, Stritzke and Vinson voting aye. Councilor Bramall was absent. Committee members Wooden, Johnson, Haworth,

Toney and Hollinger voting aye. Committee Members Kruchock and Holstand were absent. All in favor.

MOTION: Committee Chair Laurie Toney motion to adjourn at 8:15 PM. Councilor Vinson seconded. Motion carried with unanimously, with Councilors Baller, Burr, McKnight, Stritzke and Vinson voting aye. Councilor Bramall was absent. Committee members Wooden, Johnson, Haworth, Toney and Hollinger voting aye. Committee Members Kruchock and Holstand were absent. All in favor.

The Budget deliberations were moved to a second meeting of the Budget Committee so to review the public input. The meeting was set for May 11, 2016 at 6:00pm.

VII. Agenda and Time of Next Meeting

The next meeting will be held at 6:00 PM on May 11, 2016 at:
City of Willamina
411 NE "C" Street
Willamina, Oregon 97396

The agenda for the next meeting is as follow:

Budget Deliberations continued and Approval of the 2016-2017 Budget

Minutes submitted by: City Recorder Debbie Bernard

_____ date: _____

Minutes approved by: Chair Laurie Toney

_____ date: _____

CITY OF WILLAMINA BUDGET COMMITTEE MEETING MINUTES
JUNE 29, 2015

Location of Meeting:

City Of Willamina
411 NE "C" Street
Willamina, Oregon 97396

Present at Meeting:

Mayor Ila Skyberg
Councilor Gary Hill
Councilor Rita Baller
Councilor Theresa McKnight
Councilor Katie Vinson arrived late
City Recorder Debbie Bernard
Accountant Rochelle Roaden
Public Works Director Jeff Brown
Budget Committee Member April Wooden
Budget Committee Member Greg Kruchok
Budget Committee Member Jackie Haworth
Budget Committee Member Robert Hollinger
Budget Committee Member Vern Holstad

Absent from Meeting:

Kathy Taylor Consulting
Councilor Allan Bramall
Councilor Heather Stritzke
Councilor Allan Bramall
Budget Committee Member Greg Kruchock
Budget Committee Member Laurie Toney

The regular meeting of the Budget Committee of City of Willamina was called to order at 7:00 pm on June 29, 2015 at City Of Willamina by the Budget Committee Chair Councilor Baller. The Chair asked the City Recorder for the Roll Call. The Chair led in the Flag Salute. The City Recorder stated a quorum for the governing body was not present.

I. Approval of Agenda

The agenda for the meeting was distributed and unanimously approved pending a quorum.

II. Review of Previous Minutes

No minutes of the previous meeting were reviewed or approved.

III. Consideration of Open Issues

The Budget Committee Chair opened the Public Hearing meeting and asked the notice to be read.

PUBLIC HEARING

Debbie Bernard, City Recorder read:
Notice of Public Hearing
State Revenue Sharing Funds

Notice is hereby given that a public Hearing to discuss proposed uses of State Revenue Sharing Funds in the City of Willamina FY 2015/2016 Budget will be held before the Willamina City Council at 7:15pm Monday June 29, 2015, in conjunction with the Budget Hearing. These funds are proposed to be used to offset the cost of street lighting in the City. All interested person are encourage to participate. NR Published June 23, 2015.

PUBLIC HEARING SCRIPT PUBLIC HEARING ON PROPOSED USES OF STATE REVENUE SHARING FUNDS IN THE FY 2015/16 BUDGET

This is the time and place scheduled for a public hearing for the purpose of obtaining public comment on the proposed uses of State Revenue Sharing Funds in the FY 2015/16 Budget as approved by the Budget Committee on June 17, 2015.

The City Recorder asked for general testimony – Now is the time for any comments from any persons in the audience regarding the proposed uses of State Revenue Sharing in the budget.

Councilor Baller referenced funds used for street lights. She said historically we have used the money for street lights and it is necessary to continue. Craig Johnson asked if the money was used for sidewalks; the response was there was grant monies for the sidewalk project.

April Wooden asked about the amount in the budget for street lights. Rochelle responded that the amount was \$19,000. It was further explained how expensive it was to pay for the street lights in the City.

The Chair asked for further comments there were none then closed the public hearing on the proposed uses of state revenue sharing funds for the fiscal year 2015/16 budget.

The Chair asked for questions or comments from the Council – Now is the time for any questions or comments from Council regarding the uses of State Revenue Sharing in the budget.

The Chair closed THE PUBLIC HEARING.

A RESOLUTION TO ELECT TO RECEIVE STATE REVENUE SHARING FUNDS WILL BE ADOPTED LATER IN THE MEETING.

CITY COUNCIL SPECIAL MEETING

Mayor Skyberg called to order the June 29, 2015 at 7:15 pm City Council meeting. Councilor Hill asked if we were starting the City Council Special meeting without a quorum.

The Budget Committee Chair Baller asked the City Recorder to give Councilor Vinson a call. Debbie asked for a recess and left the meeting to contact Councilor Vinson. They both returned within 10 minutes.

Mayor Skyberg proceeded with meeting and the Public Hearing Script.

1. Notice of Public Hearing read by Mayor Skyberg.
Notice of Budget Hearing
Monday, June 29, 2015
7:00pm

**PUBLIC HEARING SCRIPT
PUBLIC HEARING JUNE 29, 2015 AT 7:00PM
PUBLIC HEARING ON FY 2015/16 BUDGET
AS APPROVED BY THE BUDGET COMMITTEE ON JUNE 17, 2015**

This is a time and place scheduled for a public hearing for the purpose of obtaining public comment on the FY 2015/16 Budget as approved by the Budget Committee on June 17, 2015. This budget will be for the period of July 1, 2015 through June 30, 2016. Copies of the published budget are available on the back table for interested persons.

Mayor Skyberg asked for general testimony— Now is the time for any comments from any persons in the audience regarding the budget.

Mayor asked for comments. Bob Hollinger asked the questioned why in some funds the amounts looked like they have doubled. Rochelle responded and explained that they took it out of the individual funds and put it all into the administration; she further explained that next she will do transfers and an allocation that would spread it amongst the other funds. Bob felt the explanation of allocation was insufficient. Rochelle continued to give examples in professional services and other areas that would later be allocated. Bob then asked why the planning fees went up so much from \$400 to \$8000.00. Debbie responded and explained that the revenue amount of \$8000 was due to the 21 homes that are planned to constructed where the builder as requested Variances; those variances will bring in the \$8000.00 in revenue. Bob asked that he would like to see explanations for large variances in writing. Bob asked if we were hiring more admin clerks at the library. Rochelle explained that personal services were now being budgeted in one lump sum then transferred out. Bob asked are you going to show what is allocated in this budget. Rochelle explained that there was an allocation explanation sent out under a separate cover. Debbie offered additional information that the budget format has changed from prior years. Tonight the allocated amount is not displayed in the report. Rochelle continues to offer the drawbacks of showing the details. She said with the old method you did not see the total cost of that labor position as a whole. Rochelle stated that in the final budget we will add the details. Bob said we are looking at apples and oranges tonight.

Mayor asked for questions and comments from the Council – Now is the time for any questions or comments for Council regarding the budget.

There were no comments.

Mayor Skyberg closed the public hearing.

The Mayor then moved to open the next public hearing on proposed uses of state revenue sharing funds in the FY 2015/16 budget and proceeded to read the script.

2. Notice of Public Hearing
State Revenue Sharing Funds
Monday, June 29, 2015
7:15pm

**PUBLIC HEARING SCRIPT
PUBLIC HEARING ON PROPOSED USES OF
STATE REVENUE SHARING FUNDS IN THE FY 2015/16 BUDGET**

This is the time and place scheduled for a public hearing for the purpose of obtaining public comment on the proposed uses of State Revenue Sharing Funds in the FY 2014/15 Budget as approved by the Budget Committee on June 17, 2015.

Mayor asked if the City Recorder if anyone signed up for public comment. The City recorder responded none.

The Mayor then asked for general testimony – Now is the time for any comments from any persons in the audience regarding the proposed uses of State Revenue Sharing in the budget.

The Mayor asked for questions or comments from the Council – Now is the time for any questions or comments from Council regarding the uses of State Revenue Sharing in the budget.

Chair Balled stated that we have to use the money for streets lights and would like to continue to use the funds for street lights. Jackie asked where are all the street lights. The members made several comments.

Mayor Skyberg CLOSED THE PUBLIC HEARING.

Resolutions

a. Resolution Declaring the City's Election to Receive State Revenue

1. **MOTION:** Councilor Hill motion to approve Resolution #14.15-013.a Resolution declaring the City's Election to Receive State Revenues. Councilor Baller seconded the motion. Motion carried unanimously, with Councilors Hill, Baller, Vinson, and McKnight voting aye. Councilor Bramall and Councilor Stritzke were absent.

b. Resolution Adopting the 2015/2016 Budget

2. **MOTION:** Councilor Vinson motion to approve Resolution #14.15-012.a Resolution adopting the FY 2015/2016 Budget, as amended, making appropriations and imposing & categorizing taxes. And that there is an explanation of the allocation attached. Also, Katie stated be it resolved that the City Council of the City of Willamina hereby imposes the taxes provided for the adopted budget at the permanent rate of 4.2039 per \$1,000 of assessed value for operation, estimated to be \$328, 440 and that these taxes are hereby imposed and categorized for the tax year 2015-2016 upon the assessed value of all taxable property. Councilor Baller seconded the motion. Motion carried unanimously, with Councilors Hill, Baller, Vinson, and McKnight voting aye. Councilor Bramall and Councilor Stritzke were absent

The meeting was adjourned at 8:00 pm by Councilor Gary Hill.

Minutes submitted by: Debbie Bernard, City Recorder

Minutes approved by: Mayor Ila Skyberg

**CITY OF WILLAMINA BUDGET COMMITTEE
MEETING AGENDA
Willamina City Hall 411 NE C Street
June 17, 2015 @ 6:00pm**

6:00PM
CALL TO ORDER
ROLL CALL

I. Flag Salute

The Pledge of Allegiance was recited.

Location of Meeting:

City of Willamina
411 NE "C" Street
Willamina, Oregon 97396

Present:

Governing Body		Budget Committee Members	
Mayor Skyberg		Greg Kruchock	present
Councilor Allen Bramall	absent	Vern Holstad	present
Councilor Gary Hill	present	April Wooden	present
Councilor Heather Stritzke	present	Craig Johnson	present
Councilor Katie Vinson	present	Jackie Haworth	present
Councilor Rita Baller	present	Laurie Toney	present
Councilor Theresa McKnight	present	Robert Hollinger	present

Others Present: Budget Officer Rochelle Roaden

Kathy Taylor CFO to go
City Recorder, Debbie Bernard
Public Works Director, Jeff Brown

Chair Rita Baller called the regular meeting of the City of Willamina Budget Committee June 17, 2015 to order at 6:00PM on June 17, 2017 at the City of Willamina.

I. Approval of Agenda

The agenda for the meeting was distributed.

II. Review of Previous Minutes

The minutes of the previous meeting were not reviewed or approved; there were none.

The City Recorder read II. The Budget Message

Next Kathy Taylor the Cities Consultant prepared the budget along with the help of the cities accountant and city recorder. Kathy led the meeting in the overview of the proposed budget.

Kathy referenced handouts on the budget. She gave a review of discretionary funds like capital projects. In the budget, there is \$344,000 for capital; Kathy explained that we are committed to spend \$50,000 of that for the cities new accounting software and to purchase a vehicle. She said \$225,000 of these projects is funded for example the sidewalk project.

Personal Services

Kathy explained that at the end of the day, we are adding a part-time code enforcement and a par-time office coordinator. Kathy explained that all payroll would go into one department then allocated to the other departments. She compared it to how the accounting was posted in the past which would not allow you to see what an employee cost.

She explained that unless one person is dedicated to one department for an example library, everyone else is put into Admin allocated payroll. Kathy referenced a hand out on allocated payroll. She said the way most cities allocate payroll is to create a methodology. Instead of posting a large journal entry for 8 people which details the cost to every fund and turns out to be insufficient, you take the total expenditures for a department and the total revenue then add 10% of their capital and debt; it gives you an impact of the activity to the organization then you allocate it out.

If you add the absolute value of those numbers which is all positive numbers, you get that actual impact to the organization. She said we do not allocate within the General Fund.

Kathy asked if there were any questions. There were none

Transfers

Transfers are used to transfer between funds and for overhead allocations. Common expenses that You would allocate the cost of business services and accounting. The general fund shows \$212,000 of overhead allocation is being allocated to several funds. She pointed out transfers that are to fund waste water SDC and water SDC which are going into fund 50 debt service.

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Kathy explained a revenue bond is a debt instrument that cities engage when they are going to pay off debt with water revenue as opposed to a general obligation bond that is where you issue debt and collect taxes to pay for it. Utilities always go with revenue bonds.

Kathy asked for questions. There was none. Bob Hollinger asked why interest is so high on the debt services in the amount of \$38,000. Kathy did not have the details. She said she did not have it on the top of her head. Gary Hill asked if it was an amortized schedule. Kathy explained the revenue bonds were issued in 1980 and 2000, which were for water. It looks like there were some for sewer. Katie Vinson clarified so we still have one from 1980. Kathy stated the City could refinance but could not do that until we complete the audits. The audits would need to have a clean opinion. Kathy asked April if she had questions. April responded she has a question regarding the museum. She referenced page 4; she said she was curious under the insurance the amount shows nothing. Rochelle responded and said it is all budgeted under administration.

April said she wants to read into the record the background of the museum. She said the Museum was built in 1900s. It was then called the Rebecca Lodge. The City acquired the building at no cost. It was understood the building would become the permanent place for the museum. At the time there was a non-existing bathroom. The city rented a port-a-potty for the museum. There was a boiler stove that kept the museum warm. Charlene applied for a grant that brought a heat to the museum. With additional grants, they added insulation to the building.

April continued that Skyberg Hardware sponsors their annual chocolate event. They published their own books written by Charlene Brown. She said it has been several years since they have applied for grants because the audits are behind. She said they museum is run by all volunteers. The printer copier is supplied by the City. She said that they very much want to keep the copier. They are open on Saturday 1:00pm to 4:00.

Councilor Baller noted we really are lucky we have such a great Museum and appreciate hearing all the background on the museum. Jeff Brown asked if it was a heritage award for the books Charlene has written for the preservation of the area.

Councilor Vinson noted it is a huge asset to the City.

Rochelle asked is there any question. Craig Johnson asked about the painting of the museum and if it was a legitimate cost of \$12,000. April said her understand was that there is led painting on the building. Greg Kruchock acknowledge that if it was led paint the cost could be higher.

Rita asked Jeff if he had any input. He said no he never got a copy of the budget. Rochelle responded and addressed Jeff and said she had placed one in his basket.

Chair Baller stated if we approve the budget tonight Jeff can still come back and have input if he wants to make changes. Gary Hill stated that means it has to come back here. Kathy responded no once it is approved by the council they can change anything they want sometimes leaving the budget committee unnerved. Kathy added if anything changes you can contact the budget committee and invite them to the Council meeting.

Theresa McKnight question the \$40 a month per Council person. Rochelle responded currently it is \$15 per meeting. So to simplify the process we are recommending a flat rate. Theresa said she did not realize they were paid. Rochelle said that Theresa is new to the Council and has not received a stipend.

The Chair asked for questions.

Craig asked about the library clerk and senior librarian and asked if they were different. Debbie responded if they are separate positions. Debbie said it is 2 full-time positions.

Laurie Toney asked about code enforcement and if the Sherriff office will have anything to do with that anymore. Debbie responded the code enforcement officer will be sworn to give tickets and backup by the deputies when needed. So we are partnering with the deputies to make it work. She added that John has been getting compliance. Per John if it is not written it is not so; she said he has years of background in law enforcement.

Katie Vinson asked what is the downtown loan. Rochelle responded and said the first one was the Willamina High School Sign.

April asked an unrelated question. She said she has never submitted in writing a request for a paid position at the museum and would like to know if she can. Debbie responded that annually a request would go out to all departments asking for budget requests and asked April to submit a written request for their needs. Kathy added that about in January a request would go out to all departments; it starts with a request process. To

that end, you do a 5-year capital plan and keep track of them in order of priority. The Chair called for a motion to approve the budget as it stand.

MOTION: Councilor Gary Hill made a motion to approve the 2015-16 Budget. Committee Member Laurie Toney seconded the motion. Motion carried with unanimously, with Councilors Baller, Hill, McKnight, Stritzke and Vinson voting aye. Councilor Bramall was absent. Committee members Wooden, Johnson, Haworth, Toney, Kruchock and Hollinger voting aye. All in favor.

IV. Agenda and Time of Next Meeting

The next meeting will be held at 7:00pm June 29, 2015 at:

City of Willamina

411 NE "C" Street

Willamina, Oregon 97396

The agenda for the next meeting is as follows:

Approval of the Appropriations for 2015-16 Budget

Minutes submitted by: City Recorder Debbie Bernard

_____ date: _____

Minutes approved by: Chair Rita Baller

_____ date: _____

APPROPRIATIONS

RESOLUTIONS