

**CITY OF UMATILLA**  
**BUDGET DOCUMENT**

**FISCAL YEAR 2018 – 2019**

**P.O. BOX 130**  
**UMATILLA, OR 97882**  
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**CITY OF UMATILLA  
BUDGET**

**FISCAL YEAR 2018 - 2019**

**BUDGET COMMITTEE**

**Mayor**

Daren Dufloth

**City Council**

Mark Keith  
Michael Roxbury  
Mel Ray  
Ashley Wheeler  
Selene Torres-Medrano  
Roak TenEyck

**Citizen Members**

Ramona Anderson  
Arnell Eynon  
Valerie Jorstad  
Bruce McLane  
Judy Simmons  
Jeff Wheeler  
Heather Wise

**CITY STAFF**

Russell Pelleberg, City Manager  
Melissa Ince, Deputy City Manager / Finance Director  
Tamra Mabbott, Community Development Director  
Darla Huxel, Police Chief  
Nanci Sandoval, City Recorder  
Theresa Krogh, Municipal Judge  
Kellie Lamoreaux, Library Director  
Brandon Seitz, City Planner

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2018-2019 BUDGET  
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**INTERFUND TRANSFER DETAIL  
FISCAL YEAR 2018 - 2019**

PURPOSE	AMOUNT	FROM	TO
Administrative Expenses	\$1,500	Room Tax Fund	General Fund
Police Equipment	\$30,500	General Fund	Capital Reserve Fund
Police Computers	\$10,000	General Fund	Capital Reserve Fund
Police Vehicle	\$20,000	General Fund	Capital Reserve Fund
Marina Computers	\$3,200	General Fund	Capital Reserve Fund
City Hall Computers	\$5,000	General Fund	Capital Reserve Fund
Computer Support	\$40,000	General Fund	Capital Reserve Fund
Land Acquisition	\$94,000	General Fund	Capital Reserve Fund
Building Maintenance City Hall	\$2,500	General Fund	Capital Reserve Fund
Building Maintenance Police Dept	\$20,000	General Fund	Capital Reserve Fund
Multi Dept Service Vehicle	\$5,000	General Fund	Capital Reserve Fund
City Hall Office Remodel	\$50,000	General Fund	Capital Reserve Fund
Office Equipment Replacement	\$10,000	General Fund	Capital Reserve Fund
Shop Bldg Reserve	\$17,500	General Fund	Capital Reserve Fund
Capital Improvement Plan	\$2,000	General Fund	Capital Reserve Fund
Park Equipment	\$80,000	General Fund	Capital Reserve Fund
NcNary Park Improvement Fees	\$24,000	General Fund	Capital Reserve Fund
Park Expansion & Improvements	\$118,000	General Fund	Capital Reserve Fund
Library Operating Expense	\$20,000	General Fund	Library Fund
Street Light Maintenance	\$4,000	General Fund	Street Fund
Chamber Support	\$21,000	General Fund	Transient Room Tax Fund
Shop Bldg Reserve	\$10,000	Water Fund	Capital Reserve Fund
Multi Dept Service Vehicle	\$5,000	Water Fund	Capital Reserve Fund
City Hall Computers	\$1,500	Water Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,000	Water Fund	Capital Reserve Fund
Building Maintenance City Hall	\$500	Water Fund	Capital Reserve Fund
Building Maintenance Water Dept	\$15,000	Water Fund	Capital Reserve Fund
Computer Support	\$5,000	Water Fund	Capital Reserve Fund
Capital Improvement Plan	\$2,000	Water Fund	Capital Reserve Fund
Water Project Reserve	\$100,000	Water Fund	Water Reserve Fund

Capital Improvement Plan	\$2,000	Street Fund	Capital Reserve Fund
Shop Bldg Reserve	\$12,500	Street Fund	Capital Reserve Fund
Bike Paths	\$5,500	Street Fund	Capital Reserve Fund
Street Equipment	\$50,000	Street Fund	Capital Reserve Fund
City Hall Computers	\$2,000	Street Fund	Capital Reserve Fund
Computer Support	\$5,000	Street Fund	Capital Reserve Fund
Street Sweeper	\$15,000	Street Fund	Capital Reserve Fund
Reserve for Sewer Jet Truck Repl	\$15,000	Sewer Fund	Capital Reserve Fund
City Hall Computers	\$2,500	Sewer Fund	Capital Reserve Fund
Office Equipment Replacement	\$2,000	Sewer Fund	Capital Reserve Fund
Sewer Dept Equipment	\$5,000	Sewer Fund	Capital Reserve Fund
Multi Dept Service Vehicle	\$7,500	Sewer Fund	Capital Reserve Fund
Shop Bldg Reserve	\$12,500	Sewer Fund	Capital Reserve Fund
Capital Improvement Plan	\$2,000	Sewer Fund	Capital Reserve Fund
Building Maintenance City Hall	\$500	Sewer Fund	Capital Reserve Fund
Building Maintenance Sewer Dept	\$18,000	Sewer Fund	Capital Reserve Fund
Computer Support	\$5,000	Sewer Fund	Capital Reserve Fund
Sewer Project Reserve	\$200,000	Sewer Fund	Sewer Reserve Fund
Building Maintenance Library	\$6,300	Library	Capital Reserve Fund
Computer Support	\$5,000	Library	Capital Reserve Fund
Reserve for Library Computers	\$1,000	Library	Capital Reserve Fund
Building Maintenance City Hall	\$1,500	Building Dept Fund	Capital Reserve Fund
Computer Support	\$5,000	Building Dept Fund	Capital Reserve Fund
Multi Dept Service Vehicle	\$5,000	Building Dept Fund	Capital Reserve Fund

**TOTAL TRANSFERS** \$1,105,000

# READER'S GUIDE TO THE 2018-2019 BUDGET

The purpose of this section of the budget document is to assist the reader in his or her efforts to understand the city's budget.

## **Financial Structure**

Funds are the backbone of the city's financial structure. Funds are established to account for specific revenues and expenditures related to certain activities of the city.

As can be seen from the Table of Contents, funds are organized into various groups to identify their purpose.

The budget document is organized primarily by funding sources. Fund groups are introduced as "General Fund," "Special Revenue Funds," "Reserve Funds" and others. In the following pages the activities provided through these funds are described. Financial structure is the primary method of displaying organizational activities.

## **Format**

The historical format is horizontal. Financial and staffing data are provided in terms of the second year previous, the prior year, the current year, and the next year. Prior year information is labeled as "actual" and reflects actual expenditures and revenues for the years identified in the first two columns.

The third column details budgeted expenditures, revenues, and staffing levels for the current year, which is the year during which the next year budget is prepared. The first three columns provide historical comparative data for the next year budget column. This information reflects changes incorporated up to the date that the budget is approved.

The right hand side of the page shows the amounts budgeted for the next year. The reader is better able to understand the basis for the next year budget through comparison with historical expenditure and revenue patterns.

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

The Resource and Expenditure Detail section provides the reader with detailed revenue anticipated to be received and detailed expenditures.

The Appendix section includes a glossary of terms to help translate some of the budget jargon into plain English.

## **The General Fund**

The General Fund is the City's general operating fund, and it accounts for the administrative, planning, police protection, 911 services, cemetery and park maintenance, building permits, and municipal court functions of the City. Principal sources of cash consist of licenses, permits and fees, franchise fees, fines and forfeitures, investment income, and tax base levy.

**TAXES.** Umatilla County collects all property taxes and distributes the collections for the city's tax base to the City. The tax base for the city was rolled back by measure 50 in 1997 to the 1995 taxable values less 10%. From there forward growth is limited to approximately a 3% increase in value per year plus new development and annexations. At the same time Measure 5 froze the permanent tax rate for the city at \$2.9191 per \$1,000 of value. This year's budget reflects an estimated tax to be collected of \$934,499. Property taxes account for 19.6% of General Fund Revenues.

**FRANCHISE FEES.** Franchise agreements are made between the city and businesses that provide certain utility services within the city limits. Franchise fees are charged on the basis that the utility companies use city right of ways for cables and lines. The amount of franchise tax paid to the city is determined by a percentage of the gross revenues of the business. The percentage rate is established by the franchise agreement. Franchise fees account for 16.2% of the General Fund Revenues.

**LICENSES, PERMITS, AND FEES.** Business licenses are collected from those who conduct business in the city and are not covered by a franchise agreement. Dog licenses and releases are paid by residents to offset some of the dog control cost. Customers applying for conditional use permits, variances, annexations and other land use actions pay annexation and planning fees. These fees are used to offset the cost of planning and legal consultants, supplies, publication costs, and city employee time. Cemetery charges are for the cost of individual plots, and employee and equipment time to prepare plots for burial. Impound charges are charged when police officers impound vehicles for drivers that are DUI, driving while suspended or with no insurance. Refuse bill and collection fees are charged for the administration and collection of refuse bills for the refuse company. Fees are collected from Marina and RV Park customers for various services including moorage and RV site rental. Licenses, permits and fees account for 9.3% of the General Fund Revenues.

**INTERGOVERNMENTAL REVENUE.** The State of Oregon collects liquor and cigarette taxes and distributes a portion of the taxes collected to the city, based on population. The State of Oregon also sends cities additional funds, known as state revenue sharing, which is based on population, property taxes, and per capita income. The city police department in conjunction with the municipal court generates fines and forfeitures. These funds are used to offset the cost of police and court departments. Intergovernmental revenue accounts for 20.8% of the General Fund revenues.

**MISCELLANEOUS REVENUE.** Miscellaneous revenue consists of investment income and other miscellaneous resources. The city's investment income is pro-rated according to the previous month's ending fund balance. Miscellaneous revenues account for 1.8% of the General Fund Revenues.



## **Special Revenue Funds**

These funds account for the proceeds of specific revenue sources that are restricted by statute to expenditure for specified purposes.

The Water Fund accounts for operating the water system of the City. Revenue is derived from charges for services to water users and expenditures are for costs of personnel salaries, and operations and maintenance of the city's water system.

The Sewer Fund accounts for operating the City's sewer system and treatment facility. Revenue is derived from charges for services to sewer users and expenditures are for personnel, operation and maintenance costs and payment on the loan for the sewer plant.

The Street Fund accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance, repair, and construction, streetlights, and maintaining bike paths.

The Library Fund accounts for the City's library. Revenue is derived from the Umatilla County Library District tax base levy, as well as a \$20,000 transfer from the General Fund. Expenditures are for the cost of operations and salaries of personnel. The city council appoints five members to the library board. The board meets once a month to review the library's activities. Libraries, within the district, can access each other's book inventory lists. The libraries can exchange and borrow books from each other. This is important to our small library because of the limited space and funds for books.

The Building Department Fund accounts for all revenue generated from building and electrical permit activity. The City of Umatilla collects the permit applications and fees and contracts with the City of Hermiston for inspection services based upon an hourly rate, plus 50% of plan review fees collected.

The Transient Room Tax Fund accounts for motel tax revenues the City receives from motel customers. The expenditure division is in accordance with state law with 70% of receipts going to tourism related projects and 30% to the general city projects. The city collects 3.5% as a tax on rooms as set by vote of the people. The City also collects a Tourism Promotion Assessment of \$2.00 per hotel room rented per night and \$1.00 per RV/Tent Site rented per night. This money is remitted quarterly to the Eastern Oregon Trade and Event Center to promote tourism in the region and aid in construction of the facility.

## **Debt Service Fund**

The Debt Service Fund was established to account for principal and interest transactions on the City's general obligation bonds. The Debt Service Fund receives a portion of the property tax levy and acts as a reserve and sinking fund for bonded debt liability. This fund is used to pay general obligation bonds. These bonds are voter approved and paid with property taxes. Each year the city figures out how much it needs to pay bonds for that year and through December of the following

year. The city then levies that amount plus an amount for uncollected taxes.

General obligation bonds are not subject to the property tax limitation, if they are voter approved and used for capital construction.

With the payoff of the 1978 Water Bond in December 2018, there was no need to levy any additional taxes for Debt Service this year.

## **Reserve Funds**

These funds account for transfers from Special Revenue and General Funds that are made into the Reserve Funds to pay for future capital improvements.

The Capital Reserve Fund was established for the purpose of replacing public works, police and city hall equipment as needed. Revenue is derived from transfers from the water, sewer, street, and general funds.

The Building Reserve Fund was established for the purpose of purchasing and retiring debt on City Hall. Revenue is derived from the enterprise fund payments in lieu of taxes made by Calpine (formerly US Generating).

The Water and Sewer Reserve Funds were established for the purpose of replacing major capital improvements in the water and sewer department. Revenue is derived from transfers from the water and sewer departments and System Development Charges on new construction.

## **Expired Funds**

These are funds that have been incorporated into past budget documents. In accordance with local budget law, the history of these funds remain in the budget document for three years. This year's budget does not contain any expired funds.

# **CITY GOVERNMENT FORM AND STRUCTURE**

## **Form of Government**

The municipal government provided by the Charter of the City of Umatilla, Oregon, is a Council-Manager form of government. Pursuant to the provisions of the Constitution of the State of Oregon and subject only to limitations imposed therein and by the Charter of the City of Umatilla, all powers of the city are vested in an elected City Council.

## **Powers of the City**

The city has all rights, powers, privileges and immunities that the Constitutions, statutes and common laws of the United States and of the State of Oregon grant or allow municipalities.

## **City Council**

### **Membership**

The Council is composed of six Councilors elected in the City at large and by position number. All are elected for a four-year term in staggered elections, three councilors being elected every two years. The Mayor is elected for a term of four years at alternate biennial election.

### **General Powers**

- A. The Council interprets the needs and desires of the local community;
- B. The Council appoints and removes the City Manager;
- C. The Council approves preliminary and final plans and specifications, as well as, acquisition and disposal of City property;
- D. The Council determines the compensation and salary schedules of all employees of the City in accordance with procedures established by law and City policy;
- E. The Council provides for keeping the public informed of the purposes, needs and conditions of the City Government;
- F. The Council evaluates the programs of the City and appraises the efficiency of executive personnel;
- G. The Council formulates and approves ordinances, resolutions and policies for the City;
- H. The Council implements all actions required by law;
- I. The Council considers specific actions recommended by the Administrator;
- J. The Council adopts the budget of the city

## **Mayor**

### **Duties at Council Meetings**

The Mayor is the presiding officer of the Council. He has no vote except in case of a tie vote of the members of the Council present at the meeting. He has the authority to preserve order, enforce the rules of the Council, and determine the order of business under the rules of the Council.

### **General Powers**

- A. The Mayor appoints or provides for the election of all committees of the Council;
- B. The Mayor calls special meetings of the Council;
- C. The Mayor signs official City documents that require the signature of the office;
- D. The Mayor has no veto power, and signs all ordinances passed by the City Council within 3 days of their passage;
- E. The mayor is deemed a Council member for the purpose of constituting a quorum.

## **City Manager**

The City Manager is the Chief Administrative Officer of the city and is responsible to the Council for proper administration of all of the city's affairs. To that end, he or she has power and is required to:

### **General Duties**

- A. Attend all meetings of the Council, unless excused therefrom; attend meetings of the Council committees; keep the Council advised of the affairs and needs of the City, and make reports, upon request of the Council, or all the affairs and departments of the City.
- B. General supervision and control over appointive City officers and employees and their work, except as otherwise designated by Charter;
- C. Act as purchasing agent for all departments of the City;
- D. Ensure all laws and ordinances are enforced, except criminal offenses, which are the duty of the Chief of Police;
- E. Meet with private citizens and interested groups seeking information or bringing complaints and attempt to resolve problems and complaints fairly or report same to the Council;
- F. Supervise the operation of all public utilities owned and operated by the City and have general supervision over all City property;
- G. Sit with Council at all meetings and have the right to take part in all discussions of the Council, but shall have no vote.

# **SUMMARY OF THE BUDGET PROCESS AND ACCOUNTING BASIS**

## **Budget Procedures**

The budget process begins in January. Base budgets for City Departments are developed with input from the Department Heads.

During February, personnel projections are calculated and entered by the Budget Officer. Departments are surveyed for overtime estimates, so that the impact on benefits can be calculated. Internal Service Funds budgets are also developed so that department charges can be calculated and communicated in the budget preparation. Tax Revenues are estimated for the coming year. Debt service requirements are calculated. Tax levies are established.

In March, the Budget Officer prepares the preliminary budget. Preliminary budgets are to represent the cost of providing the same level of service as the current year. Generally, the sum of the department's supplies and services accounts by division should not exceed the inflationary rate for the previous year. Significant deviation must be documented in detail by each department.

## **Budget Committee**

A seven-member citizen's committee appointed by the City Council for three-year terms reviews the total budget in detail in April along with the City Council Members. These thirteen people comprise the budget committee. The members develop a clear understanding of the operations/services provided and the budget submittal. Comments are documented. Specific recommendations on policy and funding issues are discussed in an effort to provide the City Council with the citizen's perspective of the proposed budget.

## **Budget Hearing and Adoption**

A public hearing on the proposed budget is held before its final adoption at such time and place as the Budget Officer recommends. Notice of the public hearing, a brief summary of the proposed budget, and notice that the proposed budget is on file in the office of the City Clerk, is published no less than 5 days and no more than 25 in advance of the hearing. The complete proposed budget is placed on file for public inspection during office hours prior to the public hearing.

Prior to June 30 of each year, the City Council sets a tax levy and certifies this levy to the County Assessor. Upon completion of the public hearing and the tax levy certification, but not later than June 30, the City Council adopts the budget and makes necessary appropriations by Resolution.

## **Accounting and Budgetary Basis**

"Basis of Accounting" refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

For both accounting and budgetary purposes, the City of Umatilla uses a modified cash basis of accounting.

Under this method, revenues are recognized in the accounting period when they are received and expenditures are recognized when the related fund has paid the bill.

RESOURCES

TOTAL CITY

Fund

CITY OF UMATILLA  
(Municipal Corporation)

Fund	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	4,388,488	4,595,276	5,338,532	1	Beginning Fund Balance	6,526,302	6,526,302	6,526,302	1
2	16,905	17,669	17,598	2	Property Tax-Prior	16,101	16,101	16,101	2
3	29,968	51,174	40,912	3	Interest Earnings	76,850	76,850	76,850	3
4				4					4
5				5	OTHER RESOURCES				5
6	2,405,959	2,345,084	2,184,971	6	General fund	2,262,294	2,262,294	2,262,294	6
7	943,190	983,864	1,029,928	7	Water Fund	1,139,227	1,139,227	1,139,227	7
8	1,395,822	1,430,456	1,439,894	8	Sewer Fund	1,566,923	1,566,923	1,566,923	8
9	422,900	434,699	1,029,378	9	State Tax Street Fund	1,221,479	1,221,479	1,221,479	9
10	346,393	435,553	439,603	10	Capital Reserve Fund	809,563	809,563	809,563	10
11	200,750	222,359	199,630	11	Library Fund	192,849	192,849	192,849	11
12	21,000	21,000	21,000	12	Debt Service Fund	0	0	0	13
13	565,641	636,645	617,149	13	Refuse Fund	710,000	710,000	710,000	14
14	126,394	120,469	97,773	14	Transient Room Tax Fund	94,638	94,638	94,638	15
15	132,922	132,923	132,922	15	Building Reserve Fund	132,922	132,922	132,922	16
16	120,580	78,819	80,145	16	Water Reserve Fund	176,682	176,682	176,682	17
17	114,859	470,343	207,430	17	Sewer Reserve Fund	2,971,724	2,971,724	2,971,724	18
18	0	502,926	401,120	18	Building Department Fund	698,360	698,360	698,360	19
19				19					20
20				20					21
21				21					22
22				22					23
23				23					24
24				24					25
25				25					26
26	11,231,771	12,479,259	13,277,985	26	Total resources, except taxes to be levied	18,595,914	18,595,914	18,595,914	27
27			732,202	27	Property Tax-Current	934,499	934,499	934,499	28
28	544,373	727,857		28	Taxes collected in year levied				29
29	11,776,144	13,207,116	14,010,187	29	TOTAL RESOURCES	19,530,413	19,530,413	19,530,413	30

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

TOTAL CITY

Name of Organizational Unit-Fund

NO.	Historical Data				EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			A D O P T E D B Y G O V E R N I N G B O D Y
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018							
1	2,917,403	2,782,055	3,446,578	1	General fund	19.45	4,394,223	4,394,223	4,394,223	1
2	1,016,328	967,971	1,057,288	2	Water Fund	4.63	1,127,491	1,127,491	1,127,491	2
3	1,258,942	1,338,085	1,688,256	3	Sewer Fund	6.03	1,752,259	1,752,259	1,752,259	3
4	401,873	505,322	1,335,076	4	State Tax Street Fund	3.80	1,562,453	1,562,453	1,562,453	4
5	225,893	501,633	800,000	5	Capital Reserve Fund		1,375,250	1,375,250	1,375,250	5
6	179,694	182,211	209,475	6	Library Fund	3.00	220,028	220,028	220,028	6
7	63,062	63,062	63,062	7	Debt Service Fund		20,214	20,214	20,214	8
8	582,959	605,203	618,349	8	Refuse Fund		711,200	711,200	711,200	9
9	84,925	67,413	302,223	9	Transient Room Tax Fund		306,001	306,001	306,001	10
10	117,221	117,221	117,222	10	Building Reserve Fund		117,222	117,222	117,222	11
11	237,171	127,431	325,000	11	Water Reserve Fund		568,114	568,114	568,114	12
12	95,397	303,659	285,782	12	Sewer Reserve Fund		3,125,603	3,125,603	3,125,603	13
13	0	110,740	269,763	13	Building Department Fund	1.35	941,608	941,608	941,608	14
14				14						15
15				15						16
16				16						17
17				17						18
18				18						19
19				19						20
20				20						21
21				21						22
22				22						23
23				23						24
24				24						25
25				25						26
26				26						27
27				27						28
28				28						29
29	7,180,868	7,672,006	10,518,074	29	TOTAL EXPENDITURES		16,221,666	16,221,666	16,221,666	30
30	4,595,276	5,535,110	3,492,113	30	UNAPPROPRIATED END FUND BALANCE		3,308,747	3,308,747	3,308,747	31
31	11,776,144	13,207,116	14,010,187	31	TOTAL	38	19,530,413	19,530,413	19,530,413	32



RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND

Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	874,531	893,140	1,163,246	1	Beginning Fund Balance	1,541,179	1,541,179	1,541,179	1
2	12,986	14,723	15,261	2	Property Tax-Prior	16,101	16,101	16,101	2
3	5,920	11,755	9,000	3	Interest Earnings	18,000	18,000	18,000	3
4				4					4
5				5	OTHER RESOURCES				5
6	30,257	29,221	30,857	6	Franchise-Refuse	35,500	35,500	35,500	6
7	24,428	24,153	23,299	7	Franchise Tax-Natural Gas	23,518	23,518	23,518	7
8	18,299	16,112	16,126	8	Franchise Tax-Telephone	14,859	14,859	14,859	8
9	583,225	757,740	685,000	9	Franchise Tax-Electricity	700,000	700,000	700,000	9
10	3,346	3,383	3,300	10	Benton PUD Lease Payment	3,300	3,300	3,300	10
11	4,510	4,645	4,860	11	Business Licenses	5,100	5,100	5,100	11
12	200	675	500	12	Sign & Fence Permits	500	500	500	12
13	65,428	64,285	67,917	13	Refuse Bill & Collection Fee	78,100	78,100	78,100	13
14	359	386	300	14	Dog Licenses	300	300	300	14
15	685	825	750	15	Dog Releases	500	500	500	15
16	12,525	11,409	13,000	16	Marina - Gas	10,000	10,000	10,000	16
17	3,901	2,726	2,500	17	Marina - Diesel	5,000	5,000	5,000	17
18	2,991	2,407	2,750	18	Marina - Ice	3,600	3,600	3,600	18
19	1,113	1,186	1,200	19	Marina - Sani Station	5,320	5,320	5,320	19
20	138,604	144,221	150,000	20	Marina - RV Park	152,200	152,200	152,200	20
21	90,091	81,931	87,500	21	Marina - Moorage	83,000	83,000	83,000	21
22	1,790	1,733	1,500	22	Marina - Keys	1,800	1,800	1,800	22
23	9,050	9,543	8,800	23	Marina - Electricity	9,500	9,500	9,500	23
24	9,139	11,729	11,550	24	Marina - Room Tax	12,600	12,600	12,600	24
25				25					25
26				26	Total resources, except taxes to be levied				26
27				27	Taxes necessary to balance				27
28				28	Taxes collected in year levied				28
29	CONTINUED	CONTINUED	CONTINUED	29	TOTAL RESOURCES	CONTINUED	CONTINUED	CONTINUED	29

RESOURCES

GENERAL FUND

Fund

CITY OF UMATILLA  
(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019						
	Actual		First Preceding Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2015-2016											
1					Beginning Fund Balance					1		
2					Property Tax-Prior					2		
3					Interest Earnings					3		
4										4		
5					<b>OTHER RESOURCES</b>					5		
6	3,845	6,935		6,000	Marina - Dry Storage		7,200	7,200		7,200	6	
7	568	18,937		9,500	Marina - Miscellaneous Income		8,000	8,000		8,000	7	
8	102,034	107,610		123,823	State Liquor Apportionment		133,091	133,091		133,091	8	
9	7,152	10,423		8,664	State Cigarette Apportionment		8,766	8,766		8,766	9	
10	73,045	119,612		122,175	State Revenue Sharing		126,940	126,940		126,940	10	
11	830	590		1,000	Lien Search Fees		1,000	1,000		1,000	11	
12	2,730	7,408		3,500	Annex/Planning		5,000	5,000		5,000	12	
13	0	0		0	Abatement Collections		2,500	2,500		2,500	13	
14	10,000	7,500		10,000	Powerline Mitigation		10,000	10,000		10,000	14	
15	3,120	1,650		2,500	Cemetery Charges		2,000	2,000		2,000	15	
16	148	58		50	Police Training Assessment		50	50		50	16	
17	151	86		100	Witness Fees		100	100		100	17	
18	3,150	2,730		2,500	Marriage Licenses & Fees		3,500	3,500		3,500	18	
19	757,539	703,712		710,000	Fines & Forfeits/Turnover		725,000	725,000		725,000	19	
20	0	0		1,000	Sale of City Property		1,000	1,000		1,000	20	
21	6,000	2		0	Rent/Safety Center		0	0		0	21	
22	1,920	3,277		2,500	Abandoned Vehicles		2,500	2,500		2,500	22	
23	75	0		250	NSF Check Charge		200	200		200	23	
24	27,901	41,553		28,200	Cell Tower Land Lease Payment		29,250	29,250		29,250	24	
25											25	
26					Total resources, except taxes to be levied						26	
27					Taxes necessary to balance						27	
28					Taxes collected in year levied						28	
29	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>TOTAL RESOURCES</b>		<b>CONTINUED</b>	<b>CONTINUED</b>		<b>CONTINUED</b>	<b>CONTINUED</b>	29

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND

Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual		First Preceding Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016								
1					Beginning Fund Balance				1
2					Property Tax-Prior				2
3					Interest Earnings				3
4									4
5					<b>OTHER RESOURCES</b>				5
6									6
7	10,482	120,250		10,000	Other Revenue	30,000	30,000	30,000	7
8	0	0		0	911 Grant/Fees	0	0	0	8
9	11,930	12,941		15,000	Police Department Grants & Misc.	15,000	15,000	15,000	9
10	11,729	0		5,000	Other Grants	5,000	5,000	5,000	10
11	163,716	0		0	Bldg/Mech/Plumbing Permits	0	0	0	11
12	87,305	0		0	Comm Dev Plan Review	0	0	0	12
13	66,449	0		0	Electrical Permits	0	0	0	13
14	14,958	0		0	Elec Plan Review	0	0	0	14
15	27,740	0		0	State Surcharges Bldg.	0	0	0	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25					<b>TRANSFERS</b>				25
26	11,500	11,500		11,500	Transient Room Tax Fund	1,500	1,500	1,500	26
27									27
28	3,299,395	3,264,702		3,372,478	Total resources, except taxes to be levied	3,837,574	3,837,574	3,837,574	28
29				706,444	Property Tax-Current	934,499	934,499	934,499	29
30	511,148	689,402			Taxes collected in year levied				30
31	<b>3,810,543</b>	<b>3,954,104</b>		<b>4,078,922</b>	<b>TOTAL RESOURCES</b>	<b>4,772,073</b>	<b>4,772,073</b>	<b>4,772,073</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-ADMINISTRATION

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019				
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1				<b>PERSONNEL SERVICES</b>							
2	17,700	20,773	30,365	Regular Earnings	0.75		66,168	66,168	66,168		1
3	66	185	500	Overtime Earnings			1,000	1,000	1,000		2
4	1,332	1,585	2,323	FICA			5,062	5,062	5,062		3
5	4,066	2,836	9,522	Health			11,946	11,946	11,946		4
6	1,480	1,709	3,458	Retirement			7,226	7,226	7,226		5
7	(21)	206	252	Workers Compensation			436	436	436		6
8	8	4	8	Life			13	13	13		7
9	18	21	30	Unemployment Tax			66	66	66		8
10	50	46	90	Disability Insurance			152	152	152		9
11	<b>24,699</b>	<b>27,365</b>	<b>46,548</b>	<b>TOTAL PERSONNEL SERVICES</b>			<b>92,069</b>	<b>92,069</b>	<b>92,069</b>		10
12											11
13				<b>MATERIALS AND SERVICES</b>							12
14	3,680	5,418	25,000	City Attorney			25,000	25,000	25,000		13
15	3,192	3,718	3,750	Supplies			3,750	3,750	3,750		14
16	1,810	1,726	1,800	Postage			1,850	1,850	1,850		15
17	1,438	1,753	1,850	Telephone			2,700	2,700	2,700		16
18	8,020	5,952	7,500	Printing/Advertising			8,700	8,700	8,700		17
19	5,449	6,586	12,500	Training/Travel			12,500	12,500	12,500		18
20	2,091	2,213	2,250	Insurance			2,310	2,310	2,310		19
21	15,300	15,450	16,000	Audit			16,100	16,100	16,100		20
22	0	0	1,000	Elections			1,000	1,000	1,000		21
23	968	2,825	2,500	Umatilla Promotion			3,000	3,000	3,000		22
24	6,000	8,097	6,250	Dues & Fees			6,250	6,250	6,250		23
25	17,835	5,058	7,500	Miscellaneous			7,500	7,500	7,500		24
26	4,131	9,065	12,500	Mayor & Council Expenses			12,500	12,500	12,500		25
27	0	2,188	1,000	Neighborhood Cleanups			0	0	0		26
28	10,000	0	10,000	Downtown Revitalization Grant			0	0	0		27
29	0	0	10,000	Employee Education Assistance			10,000	10,000	10,000		28
30	2,833	7,192	7,500	Computer Support			0	0	0		29
31											30
32											31
33											32
34	<b>82,747</b>	<b>77,241</b>	<b>128,900</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>			<b>113,160</b>	<b>113,160</b>	<b>113,160</b>		33
35	107,446	104,606	175,448	<b>TOTAL EXPENDITURES</b>			<b>205,229</b>	<b>205,229</b>	<b>205,229</b>		34
36	<b>107,446</b>	<b>104,606</b>	<b>175,448</b>	<b>TOTAL</b>			<b>205,229</b>	<b>205,229</b>	<b>205,229</b>		35

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-COMMUNITY DEVELOPMENT

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			Adopted By Governing Body
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				<b>PERSONNEL SERVICES</b>					
2	62,479	55,895	114,038	Regular Earnings	1.25	100,088	100,088	100,088	1
3	0	241	0	Overtime Earnings		1,000	1,000	1,000	3
4	4,643	4,188	8,724	FICA		7,657	7,657	7,657	4
5	18,708	15,693	32,543	Health		24,271	24,271	24,271	5
6	8,895	7,950	17,251	Retirement		14,960	14,960	14,960	6
7	1,413	1,422	2,670	Workers Compensation		1,130	1,130	1,130	7
8	48	35	80	Life Insurance		23	23	23	8
9	61	55	114	Unemployment Tax		100	100	100	9
10	163	148	307	Disability Insurance		292	292	292	10
11	96,410	85,627	175,727	<b>TOTAL PERSONNEL SERVICES</b>		149,521	149,521	149,521	11
12									12
13				<b>MATERIAL AND SERVICES</b>					13
14	11,920	4,708	7,500	City Attorney		75,000	75,000	75,000	14
15	0	0	0	Engineering/Consultants		85,000	85,000	85,000	15
16	849	849	2,000	Supplies		3,000	3,000	3,000	16
17	1,254	2,115	4,000	Printing/Advertising		6,000	6,000	6,000	17
18	525	0	1,500	Miscellaneous		5,000	5,000	5,000	18
19	1,219	1,203	5,000	Code Enforcement/Abatement		0	0	0	19
20	540	720	610	Dues and Fees		1,000	1,000	1,000	20
21	578	6,747	17,500	Training/Travel		5,000	5,000	5,000	21
22	0	22,000	23,500	RARE Student		0	0	0	22
23	0	1,881	2,750	Computer Support		0	0	0	23
24	0	0	0	Downtown Façade Grants		25,000	25,000	25,000	24
25	16,885	40,223	64,360	<b>TOTAL MATERIAL &amp; SERVICES</b>		205,000	205,000	205,000	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35	113,295	125,850	240,087	<b>TOTAL EXPENDITURES</b>		354,521	354,521	354,521	35
36				UNAPPROPRIATED END FUND BALANCE					36
37	113,295	125,850	240,087	<b>TOTAL</b>		354,521	354,521	354,521	37

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-MUNICIPAL COURT

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			R A N G E
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017								
1					PERSONNEL SERVICES					
2	32,264	38,108	39,046		Regular Earnings	1.3	39,679	39,679		39,679
3	2,468	2,915	2,987		FICA		3,035	3,035		3,035
4	9,280	9,680	10,016		Health		10,641	10,641		10,641
5	4,125	4,666	6,616		Retirement		6,739	6,739		6,739
6	12	164	149		Workers Compensation		44	44		44
7	87	73	73		Life		65	65		65
8	32	38	39		Unemployment Tax		40	40		40
9	90	108	108		Disability Insurance		111	111		111
10										
11	<b>48,358</b>	<b>55,752</b>	<b>59,034</b>		<b>TOTAL PERSONNEL SERVICES</b>		<b>60,354</b>	<b>60,354</b>		<b>60,354</b>
12										
13					<b>MATERIALS AND SERVICES</b>					
14	800	600	1,000		Officiating Services		1,000	1,000		1,000
15	1,290	1,516	2,500		Prosecuting Attorney		2,500	2,500		2,500
16	(20)	947	250		NSF Checks		1,000	1,000		1,000
17	705	1,283	1,250		Supplies		1,250	1,250		1,250
18	30	25	50		Postage		50	50		50
19	479	423	450		Telephone		600	600		600
20	1,387	2,985	4,250		Training/Travel		2,000	2,000		2,000
21	1,573	1,752	1,800		Insurance		1,890	1,890		1,890
22	16,695	15,686	20,000		Refunds		25,000	25,000		25,000
23	100	267	275		Dues & Fees		275	275		275
24	425,804	380,025	390,000		State and County Assessments		400,000	400,000		400,000
25	10	0	100		Miscellaneous		100	100		100
26	0	0	1,000		Computer Support		0	0		0
27										
28										
29										
30										
31	<b>448,853</b>	<b>405,509</b>	<b>422,925</b>		<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>435,665</b>	<b>435,665</b>		<b>435,665</b>
32	<b>497,211</b>	<b>461,261</b>	<b>481,959</b>		<b>TOTAL EXPENDITURES</b>		<b>496,019</b>	<b>496,019</b>		<b>496,019</b>
33					UNAPPROPRIATED END FUND BALANCE					
34	<b>497,211</b>	<b>461,261</b>	<b>481,959</b>		<b>TOTAL</b>		<b>496,019</b>	<b>496,019</b>		<b>496,019</b>

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FD-PARKS & RECREATION

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019		
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year 2017-2018					
1				<b>PERSONNEL SERVICES</b>				
2	35,047	61,419	92,596	Regular Earnings	2	107,080	107,080	107,080
3	52	107	2,500	Overtime Earnings		2,500	2,500	2,500
4	2,559	4,525	7,084	FICA		8,192	8,192	8,192
5	9,957	19,200	26,535	Health Insurance		28,947	28,947	28,947
6	2,813	6,389	12,742	Retirement		14,729	14,729	14,729
7	5,395	6,922	8,642	Workers Compensation		4,982	4,982	4,982
8	14	28	47	Life Insurance		31	31	31
9	32	59	93	Unemployment Tax		107	107	107
10	90	208	256	Disability		278	278	278
11	<b>55,959</b>	<b>98,857</b>	<b>150,495</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>166,846</b>	<b>166,846</b>	<b>166,846</b>
12								
13				<b>MATERIAL AND SERVICES</b>				
14	0	5,399	10,000	Engineering		10,000	10,000	10,000
15	103	119	200	Supplies		200	200	200
16	0	122	1,000	Training/Travel		1,000	1,000	1,000
17	736	890	925	Insurance		945	945	945
18	168	216	350	Uniform Allowance		500	500	500
19	5,138	6,080	5,500	Gas/Oil		5,500	5,500	5,500
20	1,581	1,617	1,650	Electricity		1,500	1,500	1,500
21	4,179	4,601	5,500	Equipment Operation		5,500	5,500	5,500
22	16,389	9,529	35,000	Park Maintenance		35,000	35,000	35,000
23	0	0	0	Recreation Programs		3,000	3,000	3,000
24	0	0	0	Tree Maintenance/Program		10,000	10,000	10,000
25	0	91	500	Miscellaneous		500	500	500
26								
27	<b>28,294</b>	<b>28,664</b>	<b>60,625</b>	<b>TOTAL MATERIAL &amp; SERVICES</b>		<b>73,645</b>	<b>73,645</b>	<b>73,645</b>
28								
29				<b>CAPITAL OUTLAY</b>				
30								
31				<b>TOTAL CAPITAL OUTLAY</b>				
32								
33								
34	<b>84,253</b>	<b>127,521</b>	<b>211,120</b>	<b>TOTAL EXPENDITURES</b>		<b>240,491</b>	<b>240,491</b>	<b>240,491</b>
35				UNAPPROPRIATED END FUND BALANCE				
36	<b>84,253</b>	<b>127,521</b>	<b>211,120</b>	<b>TOTAL</b>		<b>240,491</b>	<b>240,491</b>	<b>240,491</b>

**DETAILED EXPENDITURES**

**CITY OF UMATILLA**  
(Municipal Corporation)

**GENERAL FD-MARINA AND RV PARK**

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	R A N G E	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017									
1					<b>MATERIAL AND SERVICES</b>						1
2	537	0	2,500	2,500	Attorney Fees	0		2,500	2,500	2,500	2
3	3,866	5,954	4,000	4,000	Supplies			4,000	4,000	4,000	3
4	228	307	300	300	Postage			300	300	300	4
5	17,777	14,580	22,500	22,500	Fuel/Oil/ice for Resale			22,500	22,500	22,500	5
6	2,027	1,691	1,600	1,600	Telephone			5,500	5,500	5,500	6
7	4,843	5,883	7,500	7,500	Printing/Advertising			6,000	6,000	6,000	7
8	9,102	9,688	9,750	9,750	Insurance			11,519	11,519	11,519	8
9	4,647	5,160	5,500	5,500	Refunds			5,500	5,500	5,500	9
10	35,071	38,966	39,000	39,000	Electricity			39,000	39,000	39,000	10
11	10,122	10,534	15,000	15,000	Dues and Fees			30,000	30,000	30,000	11
12	170,772	194,379	214,000	214,000	Park Maintenance			214,000	214,000	214,000	12
13	8,169	10,205	10,500	10,500	Transient Room Tax			10,500	10,500	10,500	13
14	0	0	5,000	5,000	Computer Support			5,000	5,000	5,000	14
15											15
16	<b>267,161</b>	<b>297,347</b>	<b>337,150</b>	<b>337,150</b>	<b>TOTAL MATERIAL &amp; SERVICES</b>			<b>356,319</b>	<b>356,319</b>	<b>356,319</b>	16
17											17
18					<b>CAPITAL OUTLAY</b>						18
19	623	10,000	5,000	5,000	Equipment			5,000	5,000	5,000	19
20	0	0	0	0	Buildings/Fixtures			0	0	0	20
21											21
22	<b>623</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>TOTAL CAPITAL OUTLAY</b>			<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32	267,784	307,347	342,150	342,150	<b>TOTAL EXPENDITURES</b>			361,319	361,319	361,319	32
33					UNAPPROPRIATED END FUND BALANCE						33
34	<b>267,784</b>	<b>307,347</b>	<b>342,150</b>	<b>342,150</b>	<b>TOTAL</b>			<b>361,319</b>	<b>361,319</b>	<b>361,319</b>	34



DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-POLICE

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			A D O P T E D
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				PERSONNEL SERVICES					
2	739,077	775,844	853,387	Regular Earnings	14	922,502	922,502	922,502	2
3	14,692	14,898	25,000	Overtime Earnings		30,000	30,000	30,000	3
4	56,855	59,742	67,197	FICA		70,571	70,571	70,571	4
5	172,001	170,724	188,370	Health		215,648	215,648	215,648	5
6	87,169	95,380	147,002	Retirement		153,506	153,506	153,506	6
7	31,659	36,370	38,850	Workers Compensation		22,772	22,772	22,772	7
8	503	450	476	Life		381	381	381	8
9	722	777	878	Unemployment Tax		923	923	923	9
10	822	751	747	Disability Insurance		2,183	2,183	2,183	10
11									11
12	1,103,500	1,154,936	1,321,907	TOTAL PERSONNEL SERVICES		1,418,486	1,418,486	1,418,486	12
13									13
14				MATERIALS AND SERVICES					14
15	122	2,038	5,000	Minor Equipment		5,000	5,000	5,000	15
16	6,707	4,494	7,500	Supplies		7,500	7,500	7,500	16
17	211	115	200	Postage		200	200	200	17
18	6,897	7,604	7,750	Heat/Light		7,750	7,750	7,750	18
19	15,508	15,777	16,500	Telephone		16,500	16,500	16,500	19
20	8,149	7,331	10,800	Training/Travel		10,800	10,800	10,800	20
21	6,811	7,875	8,000	Insurance		8,190	8,190	8,190	21
22	4,356	6,631	11,720	Uniform Allowance		8,000	8,000	8,000	22
23	1,775	2,043	1,800	Physicals		1,800	1,800	1,800	23
24	15,945	18,212	18,000	Gas/Oil		24,000	24,000	24,000	24
25	0	0	1,000	Legal Services		1,000	1,000	1,000	25
26	185	795	800	Dues and Fees		800	800	800	26
27	2,870	3,761	5,000	Outfit New Police Vehicles		5,000	5,000	5,000	27
28	0	0	0	Building Maintenance		0	0	0	28
29	12,865	15,429	14,500	Equipment Operation		14,500	14,500	14,500	29
30	0	0	500	Interpretors		500	500	500	30
31									31
32				UNAPPROPRIATED END FUND BALANCE					32
33	CONTINUED	CONTINUED	CONTINUED	TOTAL		CONTINUED	CONTINUED	CONTINUED	33

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-POLICE

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			A D O P T E D
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				<b>MATERIAL AND SERVICES</b>					
2	7,200	19,575	44,990	Dispatch Fees/Coverage		63,880	63,880	63,880	
3	3,931	6,049	5,000	Miscellaneous		5,000	5,000	5,000	
4	4,150	4,738	5,000	Accredit Police Dept/Lexipol		5,300	5,300	5,300	
5	402	3,036	4,500	Computer Support		0	0	0	
6	0	0	1,000	Reserve Officers		1,000	1,000	1,000	
7	100	300	1,200	Contractual Services		3,200	3,200	3,200	
8	249	340	5,000	Code Enforcement		0	0	0	
9	1,436	2,301	3,000	Dog Holding Facility		2,000	2,000	2,000	
10									
11	<b>99,869</b>	<b>128,444</b>	<b>178,760</b>	<b>TOTAL MATERIAL &amp; SERVICES</b>		<b>191,920</b>	<b>191,920</b>	<b>191,920</b>	
12									
13				<b>CAPITAL OUTLAY</b>					
14	844	2,906	3,200	Safety Equipment		3,500	3,500	3,500	
15	6,799	4,374	6,000	Equipment		11,000	11,000	11,000	
16	<b>7,643</b>	<b>7,280</b>	<b>9,200</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30	1,211,012	1,290,660	1,509,867	<b>TOTAL EXPENDITURES</b>		1,624,906	1,624,906	1,624,906	
31				UNAPPROPRIATED END FUND BALANCE					
32	<b>1,211,012</b>	<b>1,290,660</b>	<b>1,509,867</b>	<b>TOTAL</b>		<b>1,624,906</b>	<b>1,624,906</b>	<b>1,624,906</b>	

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-CODE ENFORCEMENT

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019				
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1				PERSONNEL SERVICES							
2	0	0	0	Regular Earnings	1		59,592	59,592	59,592	59,592	
3	0	0	0	Overtime Earnings			1,000	1,000	1,000	1,000	
4	0	0	0	FICA			4,559	4,559	4,559	4,559	
5	0	0	0	Health			15,615	15,615	15,615	15,615	
6	0	0	0	Retirement			9,761	9,761	9,761	9,761	
7	0	0	0	Workers Compensation			745	745	745	745	
8	0	0	0	Life Insurance			23	23	23	23	
9	0	0	0	Unemployment Tax			60	60	60	60	
10	0	0	0	Disability Insurance			130	130	130	130	
11	0	0	0	TOTAL PERSONNEL SERVICES			91,485	91,485	91,485	91,485	
12											
13				MATERIAL AND SERVICES							
14	0	0	0	Code Enforcement/Abatement			55,000	55,000	55,000	55,000	
15	0	0	0	Neighborhood Cleanups			1,500	1,500	1,500	1,500	
16	0	0	0	City Attorney			5,000	5,000	5,000	5,000	
17	0	0	0	Supplies			1,500	1,500	1,500	1,500	
18	0	0	0	Postage			250	250	250	250	
19	0	0	0	Training/Travel			1,500	1,500	1,500	1,500	
20	0	0	0	Dues and Fees			150	150	150	150	
21	0	0	0	Miscellaneous			1,000	1,000	1,000	1,000	
22											
23	0	0	0	TOTAL MATERIAL & SERVICES			65,900	65,900	65,900	65,900	
24											
25											
26											
27											
28											
29											
30											
31											
32											
33	0	0	0	TOTAL EXPENDITURES			157,385	157,385	157,385	157,385	
34				UNAPPROPRIATED END FUND BALANCE							
35	0	0	0	TOTAL			157,385	157,385	157,385	157,385	

**DETAILED EXPENDITURES**

**CITY OF UMATILLA**  
(Municipal Corporation)

**GENERAL FD-BUILDING PERMITS**  
Name of Organizational Unit-Fund

1	Historical Data			NO. OF Emps.	EXPENDITURE DESCRIPTION	* R A N G E	Budget for Next Year 2018 - 2019					
	Actual		Adopted Budget This Year 2017-2018				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017										
1					<b>PERSONNEL SERVICES</b>						1	
2					Regular Earnings							2
3					Overtime Earnings							3
4					FICA							4
5					Health Insurance							5
6					Retirement							6
7					Workers Compensation							7
8					Life Insurance							8
9					Unemployment Tax							9
10					Disability							10
11					<b>TOTAL PERSONNEL SERVICES</b>							11
12												12
13					<b>MATERIAL AND SERVICES</b>							13
14	209,441	0	0		Building Inspector/Official			0	0			14
15	110,031	0	0		Electrical Inspector			0	0			15
16	22,747	0	0		OR Bldg Codes/State Surcharge			0	0			16
17	0	0	0		Miscellaneous			0	0			17
18												18
19												19
20												20
21												21
22												22
23	<b>342,219</b>	<b>0</b>	<b>0</b>		<b>TOTAL MATERIAL &amp; SERVICES</b>			<b>0</b>	<b>0</b>			23
24												24
25					<b>CAPITAL OUTLAY</b>							25
26												26
27					<b>TOTAL CAPITAL OUTLAY</b>							27
28												28
29												29
30	342,219	0	0		<b>TOTAL EXPENDITURES</b>			0	0			30
31					UNAPPROPRIATED END FUND BALANCE							31
32	<b>342,219</b>	<b>0</b>	<b>0</b>		<b>TOTAL</b>			<b>0</b>	<b>0</b>			32

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND-911 EMERGENCY SVCS

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1				1 MATERIAL AND SERVICES					1
2	3,168	0	0	2 Annual Maint Fee for CIS Systems			0	0	2
3	1,119	1,124	1,250	3 T1 Line for CIS Software			1,250	1,250	3
4	0	0	0	4 911 Dispatch to County			0	0	4
5				5					5
6				6					6
7	4,287	1,124	1,250	7 TOTAL MATERIAL & SERVICES			1,250	1,250	7
8				8					8
9				9 CAPITAL OUTLAY					9
10	0	0	500	10 Equipment			500	500	10
11	0	0	500	11 TOTAL CAPITAL OUTLAY			500	500	11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	4,287	1,124	1,750	28 TOTAL EXPENDITURES			1,750	1,750	28
29				29 UNAPPROPRIATED END FUND BALANCE					29
30	4,287	1,124	1,750	30 TOTAL			1,750	1,750	30

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

GENERAL FUND/NON-DEPARTMENTAL

Name of Organizational Unit-Fund

	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017									
1	0	0	171,457	1	OPERATING CONTINGENCY			375,903	375,903	375,903	1
2				2							2
3				3	TRANSFERS						3
4	191,297	279,640	249,200	4	Capital Reserve Fund			531,700	531,700	531,700	4
5	61,599	47,045	24,720	5	Transient Room Tax Fund			21,000	21,000	21,000	5
6	33,000	33,000	35,000	6	Library Fund			20,000	20,000	20,000	6
7	4,000	4,000	4,000	7	Street Fund			4,000	4,000	4,000	7
8	289,896	363,685	312,920	8	TOTAL TRANSFERS			576,700	576,700	576,700	8
9				9							9
10				10							10
11				11							11
12	289,896	363,685	484,377	12	TOTAL EXPENDITURES			952,603	952,603	952,603	12
13	893,140	1,172,049	632,164	13	UNAPPROPRIATED END FUND BALANCE			377,850	377,850	377,850	13
14	1,183,036	1,535,734	1,116,541	14	TOTAL			1,330,453	1,330,453	1,330,453	14
15				15							15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28	3,810,543	3,954,104	4,078,922	28	TOTAL GENERAL FUND EXPENDITURES			4,772,073	4,772,073	4,772,073	28

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

WATER FUND  
Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	112,024	39,609	50,590	1	Beginning Fund Balance	39,356	39,356	39,356	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	722	561	600	3	Interest Earnings	1,800	1,800	1,800	3
4				4	<b>OTHER RESOURCES</b>				4
5	912,715	957,166	1,003,678	5	Water User Fees	1,081,737	1,081,737	1,081,737	5
6	9,820	8,140	6,000	6	Line Installations	37,740	37,740	37,740	6
7	840	300	1,000	7	Turn On & Off Fee	500	500	500	7
8	0	0	500	8	Sale of City Property	500	500	500	8
9	3,960	1,483	2,000	9	Other Revenue	2,000	2,000	2,000	9
10	475	875	750	10	NSF Check Charge	750	750	750	10
11	15,380	15,900	16,000	11	Water Deposits	16,000	16,000	16,000	11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	1,055,936	1,024,034	1,081,118	27	Total resources, except taxes to be levied	1,180,383	1,180,383	1,180,383	27
28				28	Property Tax-Current				28
29				29	Taxes collected in year levied				29
30	<b>1,055,936</b>	<b>1,024,034</b>	<b>1,081,118</b>	30	<b>TOTAL RESOURCES</b>	<b>1,180,383</b>	<b>1,180,383</b>	<b>1,180,383</b>	30

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

WATER FUND

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017									
1					PERSONNEL SERVICES						
2	334,818	340,419	332,518		Regular Earnings	4.63		329,861	329,861	329,861	329,861
3	1,137	1,194	2,500		Overtime Earnings			2,500	2,500	2,500	2,500
4	25,113	25,458	25,438		FICA			25,234	25,234	25,234	25,234
5	75,658	75,267	86,300		Health			83,904	83,904	83,904	83,904
6	31,391	29,874	42,397		Retirement			42,218	42,218	42,218	42,218
7	11,377	14,004	14,394		Workers Compensation			8,113	8,113	8,113	8,113
8	217	135	145		Life			108	108	108	108
9	328	332	433		Unemployment Tax			330	330	330	330
10	977	917	963		Disability Insurance			938	938	938	938
11	481,016	487,600	505,088		TOTAL PERSONNEL SERVICES			493,206	493,206	493,206	493,206
12											
13					MATERIAL AND SERVICES						
14	0	0	1,000		City Attorney			1,000	1,000	1,000	1,000
15	521	1,074	750		NSF Check			1,000	1,000	1,000	1,000
16	0	0	5,000		Engineering			10,000	10,000	10,000	10,000
17	5,767	7,570	8,000		Lab Tests			8,000	8,000	8,000	8,000
18	2,350	2,637	2,200		Office Supplies			2,200	2,200	2,200	2,200
19	5,258	6,774	6,500		Postage			6,500	6,500	6,500	6,500
20	5,574	3,973	5,000		Telephone			5,000	5,000	5,000	5,000
21	0	0	0		Printing/Advertising			2,500	2,500	2,500	2,500
22	3,463	1,642	5,000		Training/Travel			8,000	8,000	8,000	8,000
23	27,994	29,916	30,500		Insurance			31,185	31,185	31,185	31,185
24	985	1,464	1,500		Uniform Allowance			1,500	1,500	1,500	1,500
25	25,171	11,091	15,000		Refunds			15,000	15,000	15,000	15,000
26	7,493	8,029	8,250		Gas/Oil			9,500	9,500	9,500	9,500
27	208,670	216,304	216,500		Electricity			225,000	225,000	225,000	225,000
28	3,774	1,576	3,000		Permits and Fees			3,200	3,200	3,200	3,200
29	510	1,358	1,500		Certification Costs			1,500	1,500	1,500	1,500
30											
31					TOTAL EXPENDITURES						
32					UNAPPROPRIATED END FUND BALANCE						
33	CONTINUED	CONTINUED	CONTINUED	CONTINUED	TOTAL			CONTINUED	CONTINUED	CONTINUED	CONTINUED



DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

WATER FUND

Name of Organizational Unit-Fund

	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017								
1										1
2	0	0	0	0			0	0	0	2
3	8,077	4,544	5,000	5,000	Building Maintenance		6,000	6,000	6,000	3
4	63,507	61,926	69,000	69,000	Equipment Operation		115,000	115,000	115,000	4
5	5,327	1,443	2,000	2,000	Plant Maintenance		2,000	2,000	2,000	5
6	1,420	100	1,500	1,500	Miscellaneous		0	0	0	6
7					Computer Support					7
8										8
9	375,861	361,421	387,200	387,200	TOTAL MATERIAL & SERVICES		454,085	454,085	454,085	9
10					CAPITAL OUTLAY					10
11										11
12										12
13	0	0	19,000	19,000	Equipment		14,200	14,200	14,200	13
14										14
15										15
16										16
17	0	0	19,000	19,000	TOTAL CAPITAL OUTLAY		14,200	14,200	14,200	17
18										18
19	0	0	15,000	15,000	OPERATING CONTINGENCY		25,000	25,000	25,000	19
20					TRANSFERS					20
21	0	0	0	0	Building Reserve fund		0	0	0	21
22	100,000	67,500	75,000	75,000	Water Reserve Fund		100,000	100,000	100,000	22
23	21,000	21,000	21,000	21,000	Debt Service Fund		0	0	0	23
24	38,450	30,450	35,000	35,000	Capital Reserve Fund		41,000	41,000	41,000	24
25	159,450	118,950	131,000	131,000	TOTAL TRANSFERS		141,000	141,000	141,000	25
26										26
27										27
28										28
29	1,016,327	967,971	1,057,288	1,057,288	TOTAL EXPENDITURES		1,127,491	1,127,491	1,127,491	29
30	39,609	56,063	23,830	23,830	UNAPPROPRIATED END FUND BALANCE		52,892	52,892	52,892	30
31	1,055,936	1,024,034	1,081,118	1,081,118	TOTAL		1,180,383	1,180,383	1,180,383	31

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

SEWER FUND

Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	207,787	345,990	462,590	1	Beginning Fund Balance	556,098	556,098	556,098	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	1,323	3,196	2,500	3	Interest Earnings	4,500	4,500	4,500	3
4				4					4
5				5	<b>OTHER RESOURCES</b>				5
6	1,391,929	1,419,745	1,437,394	6	Sewer User Fees	1,298,698	1,298,698	1,298,698	6
7	3,600	3,300	2,000	7	Line Installations	15,300	15,300	15,300	7
8	293	7,411	500	8	Other Revenue	500	500	500	8
9	0	0	0	9	Reuse User Fees	252,425	252,425	252,425	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	1,604,932	1,779,642	1,904,984	28	Total resources, except taxes to be levied	2,127,521	2,127,521	2,127,521	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	<b>1,604,932</b>	<b>1,779,642</b>	<b>1,904,984</b>	31	<b>TOTAL RESOURCES</b>	<b>2,127,521</b>	<b>2,127,521</b>	<b>2,127,521</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

SEWER FUND

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019				
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017										
1					PERSONNEL SERVICES							1
2	420,046	419,816	430,954	430,954	Regular Earnings	6.03		426,950	426,950	426,950	426,950	2
3	792	1,273	2,500	2,500	Overtime Earnings			2,500	2,500	2,500	2,500	3
4	31,871	31,938	32,968	32,968	FICA			32,662	32,662	32,662	32,662	4
5	94,677	85,027	100,347	100,347	Health			97,794	97,794	97,794	97,794	5
6	47,499	46,432	65,731	65,731	Retirement			66,033	66,033	66,033	66,033	6
7	15,475	15,630	15,613	15,613	Workers Compensation			8,448	8,448	8,448	8,448	7
8	349	228	195	195	Life			142	142	142	142	8
9	416	418	431	431	Unemployment Tax			427	427	427	427	9
10	1,222	1,243	1,294	1,294	Disability Insurance			1,283	1,283	1,283	1,283	10
11	<b>612,347</b>	<b>602,005</b>	<b>650,033</b>	<b>650,033</b>	<b>TOTAL PERSONNEL SERVICES</b>			<b>636,239</b>	<b>636,239</b>	<b>636,239</b>	<b>636,239</b>	11
12												12
13					<b>MATERIAL AND SERVICES</b>							13
14	0	1,463	1,500	1,500	City Attorney			2,500	2,500	2,500	2,500	14
15	0	0	15,000	15,000	Engineering			25,000	25,000	25,000	25,000	15
16	3,249	5,995	4,500	4,500	Lab Tests & Lab Supplies			4,500	4,500	4,500	4,500	16
17	2,316	1,921	2,200	2,200	Office Supplies			2,200	2,200	2,200	2,200	17
18	5,108	6,518	6,500	6,500	Postage			6,500	6,500	6,500	6,500	18
19	7,118	6,506	6,500	6,500	Telephone			7,500	7,500	7,500	7,500	19
20	4,115	202	4,000	4,000	Training/Travel			4,000	4,000	4,000	4,000	20
21	37,714	40,025	40,500	40,500	Insurance			41,370	41,370	41,370	41,370	21
22	1,625	2,649	2,400	2,400	Uniform Allowance			2,400	2,400	2,400	2,400	22
23	7,598	4,505	5,000	5,000	Gas/Oil			7,000	7,000	7,000	7,000	23
24	103,616	111,031	108,385	108,385	Electricity			115,000	115,000	115,000	115,000	24
25	6,854	7,546	8,000	8,000	Permits and Fees			19,250	19,250	19,250	19,250	25
26	1,311	1,455	1,500	1,500	Certifications			1,500	1,500	1,500	1,500	26
27	0	0	0	0	Building Maintenance			0	0	0	0	27
28	5,474	6,167	7,500	7,500	Equipment Operation			7,500	7,500	7,500	7,500	28
29					<b>TOTAL EXPENDITURES</b>							29
30					UNAPPROPRIATED END FUND BALANCE							30
31	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>TOTAL</b>			<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

SEWER FUND

Name of Organizational Unit-Fund

	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2018 - 2019				
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017										
1												1
2	42,436	35,466	30,000		Plant Maintenance			32,500	32,500	32,500		2
3	3,879	0	1,000		Miscellaneous			1,000	1,000	1,000		3
4	0	0	2,000		Computer Support			0	0	0		4
5	<b>232,413</b>	<b>231,449</b>	<b>246,485</b>		<b>TOTAL MATERIAL &amp; SERVICES</b>			<b>279,720</b>	<b>279,720</b>	<b>279,720</b>		5
6	884	893	11,500		<b>CAPITAL OUTLAY</b>							6
7	0	0	0		Equipment			15,700	15,700	15,700		7
8					Sewer Pipe Locator			0	0	0		8
9												9
10	<b>884</b>	<b>893</b>	<b>11,500</b>		<b>TOTAL CAPITAL OUTLAY</b>			<b>15,700</b>	<b>15,700</b>	<b>15,700</b>		10
11												11
12	<b>0</b>	<b>0</b>	<b>200,000</b>		<b>OPERATING CONTINGENCY</b>			<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		12
13												13
14												14
15					<b>DEBT SERVICE PAYMENTS</b>							15
16	225,000	230,000	290,165		Principal Payments			296,000	296,000	296,000		16
17	41,548	36,988	38,073		Interest Payments			54,600	54,600	54,600		17
18	<b>266,548</b>	<b>266,988</b>	<b>328,238</b>		<b>TOTAL DEBT SERVICE</b>			<b>350,600</b>	<b>350,600</b>	<b>350,600</b>		18
19												19
20					<b>TRANSFERS</b>							20
21	100,000	200,000	0		Building Reserve Fund			0	0	0		21
22	46,750	36,750	200,000		Sewer Reserve Fund			200,000	200,000	200,000		22
23	<b>146,750</b>	<b>236,750</b>	<b>52,000</b>		<b>TOTAL TRANSFERS</b>			<b>270,000</b>	<b>270,000</b>	<b>270,000</b>		23
24												24
25					<b>RESERVES</b>							25
26	0	0	0		CWSRF Loan Reserve			49,064	49,064	49,064		26
27												27
28												28
29	<b>0</b>	<b>0</b>	<b>0</b>		<b>TOTAL RESERVES</b>			<b>49,064</b>	<b>49,064</b>	<b>49,064</b>		29
30												30
31	1,258,942	1,338,085	1,688,256		<b>TOTAL EXPENDITURES</b>			1,801,323	1,801,323	1,801,323		31
32	345,990	441,557	216,728		UNAPPROPRIATED END FUND BALANCE			326,198	326,198	326,198		32
33	<b>1,604,932</b>	<b>1,779,642</b>	<b>1,904,984</b>		<b>TOTAL</b>			<b>2,127,521</b>	<b>2,127,521</b>	<b>2,127,521</b>		33

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

STREET FUND  
Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	553,911	578,580	502,198	1	Beginning Fund Balance	410,102	410,102	410,102	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	3,641	5,543	3,500	3	Interest Earnings	6,000	6,000	6,000	3
4				4	<b>OTHER RESOURCES</b>				4
5	418,270	427,654	415,944	5	State Highway Apportionment	525,118	525,118	525,118	5
6	631	3,045	1,000	6	Other Revenue	2,500	2,500	2,500	6
7	0	0	608,434	7	STP Funds	689,861	689,861	689,861	7
8				8					8
9				9					9
10				10	<b>TRANSFERS</b>				10
11	4,000	4,000	4,000	11	General Fund	4,000	4,000	4,000	11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	980,453	1,018,822	1,535,076	28	Total resources, except taxes to be levied	1,637,581	1,637,581	1,637,581	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	<b>980,453</b>	<b>1,018,822</b>	<b>1,535,076</b>	31	<b>TOTAL RESOURCES</b>	<b>1,637,581</b>	<b>1,637,581</b>	<b>1,637,581</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

STREET FUND

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017								
1					PERSONNEL SERVICES					
2	162,086	212,106	190,763		Regular Earnings	3.8	228,118	228,118	228,118	
3	2,084	4,971	5,000		Overtime Earnings		5,000	5,000	5,000	
4	11,876	15,872	14,593		FICA		17,451	17,451	17,451	
5	49,020	61,757	56,624		Health		71,169	71,169	71,169	
6	22,722	28,480	34,815		Retirement		40,105	40,105	40,105	
7	16,699	24,860	24,196		Workers Compensation		14,565	14,565	14,565	
8	107	118	102		Life		96	96	96	
9	155	208	191		Unemployment Tax		228	228	228	
10	504	710	633		Disability Insurance		723	723	723	
11	<b>265,253</b>	<b>349,082</b>	<b>326,917</b>		<b>TOTAL PERSONNEL SERVICES</b>		<b>377,455</b>	<b>377,455</b>	<b>377,455</b>	
12					<b>MATERIAL AND SERVICES</b>					
13	0	0	1,000		Attorney Fees		2,500	2,500	2,500	
14	3,476	16,310	20,000		Engineering		20,000	20,000	20,000	
15	986	260	1,000		Training/Travel		1,000	1,000	1,000	
16	8,100	8,628	9,000		Insurance		9,136	9,136	9,136	
17	967	1,060	1,250		Uniform Allowance		1,250	1,250	1,250	
18	8,038	8,735	8,400		Gas/Oil		10,000	10,000	10,000	
19	37,041	35,913	37,000		Lighting		37,000	37,000	37,000	
20	475	650	750		Certification Costs		750	750	750	
21	22,176	24,428	25,000		Equipment Operation		25,000	25,000	25,000	
22	31,722	21,556	218,325		Street Maintenance		35,000	35,000	35,000	
23	0	0	608,434		STIP Projects		689,862	689,862	689,862	
24	<b>112,981</b>	<b>117,540</b>	<b>930,159</b>		<b>TOTAL MATERIAL &amp; SERVICES</b>		<b>831,498</b>	<b>831,498</b>	<b>831,498</b>	
25										
26					<b>CAPITAL OUTLAY</b>					
27	189	0	14,000		Equipment		11,500	11,500	11,500	
28	<b>189</b>	<b>0</b>	<b>14,000</b>		<b>TOTAL CAPITAL OUTLAY</b>		<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	
29	<b>0</b>	<b>0</b>	<b>15,000</b>		<b>OPERATING CONTINGENCY</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
30					<b>TRANSFERS</b>					
31	23,450	38,700	49,000		Capital Reserve Fund		92,000	92,000	92,000	
32	<b>23,450</b>	<b>38,700</b>	<b>49,000</b>		<b>TOTAL TRANSFERS</b>		<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	
33	<b>401,873</b>	<b>505,322</b>	<b>1,335,076</b>		<b>TOTAL EXPENDITURES</b>		<b>1,562,453</b>	<b>1,562,453</b>	<b>1,562,453</b>	
34	578,580	513,500	200,000		UNAPPROPRIATED END FUND BALANCE		75,128	75,128	75,128	
35	<b>980,453</b>	<b>1,018,822</b>	<b>1,535,076</b>		<b>TOTAL</b>		<b>1,637,581</b>	<b>1,637,581</b>	<b>1,637,581</b>	

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

LIBRARY FUND  
Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	53,523	75,067	104,946	1	Beginning Fund Balance	128,803	128,803	128,803	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	488	1,067	1,000	3	Interest Earnings	1,250	1,250	1,250	3
4				4	<b>OTHER RESOURCES</b>				4
5	164,300	169,145	160,000	5	County Library	168,559	168,559	168,559	5
6	1,525	16,467	500	6	Library Donations	500	500	500	6
7	640	602	750	7	Miscellaneous Revenue	750	750	750	7
8	80	1,682	1,680	8	County Library Grants	1,340	1,340	1,340	8
9	1,205	1,248	1,200	9	State Library Grants	1,200	1,200	1,200	9
10	0	215	500	10	Miscellaneous Grants	500	500	500	10
11	33,000	33,000	35,000	11	Transfers	20,000	20,000	20,000	11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	254,761	298,493	305,576	28	Total resources, except taxes to be levied	322,902	322,902	322,902	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	<b>254,761</b>	<b>298,493</b>	<b>305,576</b>	31	<b>TOTAL RESOURCES</b>	<b>322,902</b>	<b>322,902</b>	<b>322,902</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

LIBRARY FUND

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2018 - 2019					
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1				PERSONNEL SERVICES							
2	99,977	101,662	110,614	Regular Earnings	3	113,196	113,196	113,196	113,196	113,196	113,196
3	0	54	500	Overtime Earnings		500	500	500	500	500	500
4	7,478	7,603	8,462	FICA		8,659	8,659	8,659	8,659	8,659	8,659
5	26,544	27,674	28,631	Health		30,455	30,455	30,455	30,455	30,455	30,455
6	13,165	13,218	18,695	Retirement		19,078	19,078	19,078	19,078	19,078	19,078
7	186	514	552	Workers Compensation		127	127	127	127	127	127
8	158	148	148	Life		128	128	128	128	128	128
9	98	99	111	Unemployment		113	113	113	113	113	113
10	289	316	312	Disability		322	322	322	322	322	322
11	147,895	151,288	168,025	TOTAL PERSONNEL SERVICES		172,578	172,578	172,578	172,578	172,578	172,578
12				MATERIALS AND SERVICES							
13	551	540	650	Periodicals		650	650	650	650	650	650
14	0	96	750	Teen Program		0	0	0	0	0	0
15	1,188	1,509	1,750	Childrens Svcs/Summer Reading		2,000	2,000	2,000	2,000	2,000	2,000
16	9,786	9,553	10,000	Books		10,500	10,500	10,500	10,500	10,500	10,500
17	1,900	2,057	2,000	Media		2,000	2,000	2,000	2,000	2,000	2,000
18	3,084	2,767	2,500	Supplies		2,500	2,500	2,500	2,500	2,500	2,500
19	202	209	250	Postage		250	250	250	250	250	250
20	4,220	4,406	4,500	Electricity		4,500	4,500	4,500	4,500	4,500	4,500
21	2,369	22	3,000	Telephone		3,000	3,000	3,000	3,000	3,000	3,000
22	616	996	3,000	Training/Travel		3,500	3,500	3,500	3,500	3,500	3,500
23	0	0	0	Building Maintenance		0	0	0	0	0	0
24	585	991	1,000	Dues & Fees		1,000	1,000	1,000	1,000	1,000	1,000
25	0	0	250	Miscellaneous		250	250	250	250	250	250
26	798	477	1,000	Computer Support/Software		0	0	0	0	0	0
27	25,299	23,623	30,650	TOTAL MATERIAL & SERVICES		30,150	30,150	30,150	30,150	30,150	30,150
28				CAPITAL OUTLAY							
29	0	0	2,500	Equipment		2,500	2,500	2,500	2,500	2,500	2,500
30	0	0	2,500	TOTAL CAPITAL OUTLAY		2,500	2,500	2,500	2,500	2,500	2,500
31				TRANSFERS							
32	6,500	7,300	7,300	To Capital Reserve		12,300	12,300	12,300	12,300	12,300	12,300
33	6,500	7,300	7,300	TOTAL TRANSFERS		12,300	12,300	12,300	12,300	12,300	12,300
34											
35	0	0	1,000	OPERATING CONTINGENCY		2,500	2,500	2,500	2,500	2,500	2,500
36	179,694	182,211	209,475	TOTAL EXPENDITURES		220,028	220,028	220,028	220,028	220,028	220,028
37	75,067	116,282	96,101	UNAPPROPRIATED END FUND BALANCE		102,874	102,874	102,874	102,874	102,874	102,874
38	254,761	298,493	305,576	TOTAL		322,902	322,902	322,902	322,902	322,902	322,902



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**CITY OF UMATILLA**  
(Municipal Corporation)

**REFUSE FUND**  
Fund

	Historical Data			Adopted Budget This Year 2017-2018	DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year 2018 - 2019			
	Actual Second Preceding Year 2015-2016	First Preceding Year 2016-2017	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
1	45,536	28,219	37,648		1	Beginning Fund Balance	59,510	59,510	59,510
2	0	0	0		2	Property Tax-Prior	0	0	0
3	0	0	0		3	Interest Earnings	0	0	0
4	565,641	636,645	617,149		4	Refuse Collections	710,000	710,000	710,000
5	0	0	0		5	Other Revenue	0	0	0
6					6				
7					7				
8					8				
9	611,177	664,864	654,797		9	Total Resources. Except Taxes to be Levied	769,510	769,510	769,510
10					10	Property Tax-Current			
11	0	0	0		11	Taxes Collected in Year Levied	0	0	0
12	<b>611,177</b>	<b>664,864</b>	<b>654,797</b>		12	<b>TOTAL RESOURCES</b>	<b>769,510</b>	<b>769,510</b>	<b>769,510</b>
						<b>REQUIREMENTS</b>			
1					1	<b>MATERIAL AND SERVICES</b>			
2	43	0	1,200		2	Refunds	1,200	1,200	1,200
3	487,747	511,697	518,405		3	Refuse Collections to Sanitary Disposal	596,400	596,400	596,400
4	<b>487,790</b>	<b>511,697</b>	<b>519,605</b>		4	<b>TOTAL MATERIAL AND SERVICES</b>	<b>597,600</b>	<b>597,600</b>	<b>597,600</b>
5					5				
6	0	0	0		6	CAPITAL OUTLAY	0	0	0
7					7				
8	<b>0</b>	<b>0</b>	<b>0</b>		8	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
9					9				
10					10	<b>TRANSFERS</b>			
11	95,168	93,506	98,744		11	General Fund	113,600	113,600	113,600
12	<b>95,168</b>	<b>93,506</b>	<b>98,744</b>		12	<b>TOTAL TRANSFERS</b>	<b>113,600</b>	<b>113,600</b>	<b>113,600</b>
13					13				
14	582,958	605,203	618,349		14	TOTAL EXPENSES	711,200	711,200	711,200
15					15				
16	28,219	59,661	36,448		16	Unappropriated Ending Fund Balance	58,310	58,310	58,310
17	<b>611,177</b>	<b>664,864</b>	<b>654,797</b>		17	<b>TOTAL REQUIREMENTS</b>	<b>769,510</b>	<b>769,510</b>	<b>769,510</b>

RESOURCES

CITY OF UMATILLA  
(Municipal Corporation)

BUILDING DEPARTMENT FUND  
Fund

	Historical Data			Adopted Budget This Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019				
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1	0	0	0	257,243	1	Beginning Fund Balance	801,280	801,280	801,280	1
2	0	0	0	0	2	Property Tax-Prior	0	0	0	2
3	0	2,186	0	1,600	3	Interest Earnings	10,000	10,000	10,000	3
4					4	<b>OTHER RESOURCES</b>				4
5	0	198,930	0	175,000	5	Build/Mech/M.H/Plumbing Permits	262,000	262,000	262,000	5
6	0	110,379	0	100,000	6	Community Dev Plan Reviews/Misc	214,000	214,000	214,000	6
7	0	125,211	0	76,000	7	Electrical Permits	141,000	141,000	141,000	7
8	0	29,419	0	20,000	8	Electrical Plan Reviews/Misc	33,000	33,000	33,000	8
9	0	38,987	0	30,120	9	State Surcharges	48,360	48,360	48,360	9
10	0	0	0	0	10	Other Revenue	0	0	0	10
11					11					11
12					12					12
13					13					13
14					14					14
15					15					15
16					16					16
17					17					17
18					18					18
19					19					19
20					20					20
21					21					21
22					22					22
23					23					23
24					24					24
25					25					25
26					26					26
27					27					27
28	0	505,112	0	659,963	28	Total resources, except taxes to be levied	1,509,640	1,509,640	1,509,640	28
29					29	Property Tax-Current				29
30					30	Taxes collected in year levied				30
31	0	505,112	0	659,963	31	<b>TOTAL RESOURCES</b>	<b>1,509,640</b>	<b>1,509,640</b>	<b>1,509,640</b>	31

DETAILED EXPENDITURES

CITY OF UMATILLA  
(Municipal Corporation)

BUILDING DEPARTMENT FUND

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	NO. OF Emps.	R A N G E	Budget for Next Year 2018 - 2019			
	Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017	Adopted Budget This Year 2017-2018					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					PERSONNEL SERVICES						
2	0	29,775	77,432		Regular Earnings	1.35		106,158	106,158	106,158	106,158
3	0	80	1,000		Overtime Earnings			2,500	2,500	2,500	2,500
4	0	2,230	5,924		FICA			8,121	8,121	8,121	8,121
5	0	6,492	21,893		Health			23,933	23,933	23,933	23,933
6	0	3,361	10,054		Retirement			13,152	13,152	13,152	13,152
7	0	631	1,488		Workers Compensation			836	836	836	836
8	0	13	50		Life			24	24	24	24
9	0	29	77		Unemployment Tax			106	106	106	106
10	0	89	225		Disability Insurance			278	278	278	278
11	0	42,700	118,143		TOTAL PERSONNEL SERVICES			155,108	155,108	155,108	155,108
12											
13					MATERIAL AND SERVICES						
14	0	345	5,000		City Attorney			5,000	5,000	5,000	5,000
15	0	16,520	40,000		Building Inspector/Official			140,000	140,000	140,000	140,000
16	0	8,680	20,000		Electrical Inspector			40,000	40,000	40,000	40,000
17	0	41,095	30,120		OR Bldg Code Div/St Surcharge			60,000	60,000	60,000	60,000
18	0	0	0		Engineering/Consultants			20,000	20,000	20,000	20,000
19	0	498	2,500		Supplies			2,500	2,500	2,500	2,500
20	0	0	1,500		Training/Travel			5,000	5,000	5,000	5,000
21	0	902	2,500		Miscellaneous			2,500	2,500	2,500	2,500
22	0	68,040	101,620		TOTAL MATERIAL & SERVICES			275,000	275,000	275,000	275,000
23											
24	0	0	50,000		OPERATING CONTINGENCY			500,000	500,000	500,000	500,000
25											
26					TRANSFERS						
27	0	0	0		Capital Reserve			11,500	11,500	11,500	11,500
28	0	0	0		TOTAL TRANSFERS			11,500	11,500	11,500	11,500
29											
30											
31	0	110,740	269,763		TOTAL EXPENDITURES			941,608	941,608	941,608	941,608
32	0	394,372	390,200		UNAPPROPRIATED END FUND BALANCE			568,032	568,032	568,032	568,032
33	0	505,112	659,963		TOTAL			1,509,640	1,509,640	1,509,640	1,509,640

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
**TRANSIENT ROOM TAX FUND**  
Fund

**CITY OF UMATILLA**  
(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2017-2018	DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year 2018 - 2019			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017							
1	111,021	153,505	209,789	1	Beginning Fund Balance	214,765	214,765	214,765	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	1,016	1,860	1,250	3	Interest Earnings	3,000	3,000	3,000	3
4	61,599	47,045	24,720	4	Transferred from Other Funds	21,000	21,000	21,000	4
5	64,795	73,424	73,053	5	Motel Tax	73,638	73,638	73,638	5
6				6					6
7				7					7
8	238,431	275,834	308,812	8	Total Resources, Except Taxes to be Levied	312,403	312,403	312,403	8
9	0	0	0	9	Property Tax-Current	0	0	0	9
10	0	0	0	10	Taxes Collected in Year Levied	0	0	0	10
11	<b>238,431</b>	<b>275,834</b>	<b>308,812</b>	11	<b>TOTAL RESOURCES</b>	<b>312,403</b>	<b>312,403</b>	<b>312,403</b>	11
					<b>REQUIREMENTS</b>				
1				1	<b>MATERIAL AND SERVICES</b>				1
2	0	4,000	83,450	2	City Activities/Projects	91,499	91,499	91,499	2
3	12,200	12,127	69,208	3	Tourism	69,937	69,937	69,937	3
4	15,353	36,066	30,000	4	Tourism Promotion Assessment	35,000	35,000	35,000	4
5	0	0	21,000	5	Chamber Support	21,000	21,000	21,000	5
6	<b>27,553</b>	<b>52,193</b>	<b>203,658</b>	6	<b>TOTAL MATERIAL AND SERVICES</b>	<b>217,436</b>	<b>217,436</b>	<b>217,436</b>	6
7				7					7
8				8	<b>CAPITAL OUTLAY</b>				8
9	45,872	3,720	87,065	9	River Frontage Development	87,065	87,065	87,065	9
10	<b>45,872</b>	<b>3,720</b>	<b>87,065</b>	10	<b>TOTAL CAPITAL OUTLAY</b>	<b>87,065</b>	<b>87,065</b>	<b>87,065</b>	10
11				11					11
12				12	<b>TRANSFERS</b>				12
13	11,500	11,500	11,500	13	General Fund	1,500	1,500	1,500	13
14	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	14	<b>TOTAL TRANSFERS</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	14
15				15					15
16	84,925	67,413	302,223	16	TOTAL EXPENSES	306,001	306,001	306,001	16
17				17					17
18	153,506	208,421	6,589	18	Unappropriated Ending Fund Balance	6,402	6,402	6,402	18
19	<b>238,431</b>	<b>275,834</b>	<b>308,812</b>	19	<b>TOTAL REQUIREMENTS</b>	<b>312,403</b>	<b>312,403</b>	<b>312,403</b>	19

**BONDED DEBT  
RESOURCES AND REQUIREMENTS  
DEBT SERVICE  
FUND**

**BOND DEBT Payments are for:**  
 Revenue Bonds  
 General Obligation Bonds

**FORM LB-35**

**CITY OF UMATILLA**  
(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2017-2018	EXPENDITURE DESCRIPTION	Budget for Next Year - 2018 - 2019 (Municipal Corporation)	Adopted By Governing Body
	Actual	Second Preceding Year 2015-2016	First Preceding Year 2016-2017				
					<b>Resources</b>		
1	37,981	33,409	32,208		Beginning Fund Balance	19,914	19,914
2	3,919	2,946	2,337		Property Tax-Prior	0	0
3	345	534	162		Interest Earnings	300	300
4							
5					<b>Transferred from Other Funds</b>		
6	21,000	21,000	21,000		Transfers	0	0
7	63,245	57,889	55,707		Total Resources, Except Taxes to be Levied	20,214	20,214
8	33,226	38,454	25,758		Property Tax-Current	0	0
9					Taxes Collected in Year Levied		
10	<b>96,471</b>	<b>96,343</b>	<b>81,465</b>		<b>TOTAL RESOURCES</b>	<b>20,214</b>	<b>20,214</b>
					<b>Requirements</b>		
					Principal Payment		
					Issue Date   Budgeted Payment Date		
1	26,790	28,151	29,584		12-01-78   12-01-2018	19,739	19,739
2	27,488	28,867	30,324		12-01-78   06-01-2019	0	0
3	0	0	0			0	0
4	<b>54,278</b>	<b>57,018</b>	<b>59,908</b>		Total Principal	<b>19,739</b>	<b>19,739</b>
					Interest Payments Coupon		
					Issue Date   Budgeted Payment Date		
5	4,741	3,380	1,947		12-01-78   12-01-2018	475	475
6	4,043	2,664	1,207		12-01-78   6-01-2019	0	0
7	0	0	0		08-31-94	0	0
8	<b>8,784</b>	<b>6,044</b>	<b>3,154</b>		Total Interest	<b>475</b>	<b>475</b>
					Unappropriated Balance for Following Year By		
					Issue Date   Payment Date		
9			18,403		12-01-78   12-01-2014	18,403	18,403
10			0			0	0
11							
12							
13	33,409	33,281	18,403		Total Unappropriated Ending Fund Balance	0	0
14	<b>96,471</b>	<b>96,343</b>	<b>81,465</b>		<b>TOTAL REQUIREMENTS</b>	<b>20,214</b>	<b>20,214</b>

**FORM LB-11**

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 671, on May 5, 1998 for the following specified purposes:

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**CAPITAL RESERVE FUND**

Fund

Next year for review 2028

As provided in ORS 294.525, the governing body shall review the need for the Reserve Fund at least every ten (10) years and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund, then reference ORS 294.525 for further information.

Historical Data				(Municipal Corporation)			
Actual	Adopted Budget This Year 2017-2018	DESCRIPTION OF RESOURCES & REQUIREMENTS		Proposed By Budget Officer	Budget for Next Year Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
		<b>RESOURCES</b>					
1	913,900	1,040,499	Beginning Fund Balance	1,084,884	1,084,884	1,084,884	1
2	6,099	9,283	Interest Earnings	11,000	11,000	11,000	2
3	191,297	279,640	Transfers From General Fund	531,700	531,700	531,700	3
4	23,450	38,700	Transfers From Street Fund	92,000	92,000	92,000	4
5	6,500	7,300	Transfers from Library Fund	12,300	12,300	12,300	5
6	38,450	30,450	Transfers From Water Fund	41,000	41,000	41,000	6
7	46,750	36,750	Transfers from Sewer Fund	70,000	70,000	70,000	7
8	0	0	Transfers from Building Department Fund	11,500	11,500	11,500	8
10	0	0	HUD Grant Soccer Fields	0	0	0	10
11	39,946	42,713	Co-Gen Plant Calpine	51,063	51,063	51,063	11
12	<b>1,266,392</b>	<b>1,485,335</b>	<b>TOTAL RESOURCES</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>12</b>
			<b>REQUIREMENTS</b>				
1			<b>MATERIAL AND SERVICES</b>				
2	0	0	Capital Improvement Planning	50,000	50,000	50,000	2
3	7,555	4,510	Building Maintenance City Hall	8,000	8,000	8,000	3
4	18,674	13,315	Building Maintenance Police Dept	20,000	20,000	20,000	4
5	5,845	5,383	Building Maintenance Library	6,000	6,000	6,000	5
6	9,206	9,063	Building Maintenance Water Dept	10,000	10,000	10,000	6
7	7,916	8,648	Building Maintenance Sewer Dept	15,000	15,000	15,000	7
8	24,882	30,155	Computer Support & Replacement	60,000	60,000	60,000	8
9	<b>74,078</b>	<b>71,074</b>	<b>TOTAL MATERIAL AND SERVICES</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>	<b>9</b>
10			<b>CAPITAL OUTLAY</b>				<b>10</b>
11	0	0	Office Remodel	100,000	100,000	100,000	11
12	0	0	McNary Park Improvements	24,000	24,000	24,000	12
13	8,945	1,049	Minor Property Improvements	5,000	5,000	5,000	13
14	0	0	Downtown Revitalization	380,000	380,000	380,000	14
15	9,084	67,664	Park Equipment	92,800	92,800	92,800	15
16	0	9,223	Shop Building Reserve	7,500	7,500	7,500	16
17							17
18			<b>TOTAL CAPITAL OUTLAY</b>				<b>18</b>
19			Unappropriated Fund Balance				19
20	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>TOTAL REQUIREMENTS</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>CONTINUED</b>	<b>20</b>

**FORM LB-11**

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 6/71 on May 5, 1998 for the following specified purposes:

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

As provided in ORS 294.525, the governing body shall review the need for the Reserve Fund at least every ten (10) years and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund, then reference ORS 294.525 for further information.

Next year for review 2028

**CAPITAL RESERVE FUND**

Fund

		Historical Data			Adopted Budget This Year 2017-2018	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Year 2018 - 2019 (Municipal Corporation)														
Actual		Proposed By Budget Officer		Approved By Budget Committee			Adopted By Governing Body														
Second Preceding Year 2015-2016	First Preceding Year 2016-2017																				
						<b>RESOURCES</b>															
1						1	Beginning Fund Balance														1
2						2	Interest Earnings														2
3						3	Transfers														3
4						4	<b>TOTAL RESOURCES</b>														4
						<b>REQUIREMENTS</b>															
1						1	<b>CAPITAL OUTLAY</b>														1
2	2,337	3,026		15,000		2	Sewer Department Equipment & Jet Truck	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	2
4	2,652	5,296	0	0		4	Water Department Equipment	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	4
5	4,295	1,890		5,000		5	Police Computer Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5
6	453	120		3,000		6	Library Computer Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	6
7	29,604	53,186		25,000		7	City Hall Computer Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	7
8	0	0		3,200		8	Marina Computer Reserve	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	8
9	5,220	13,208		5,500		9	Police Equip Reserve	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	9
10	44,000	87,640		89,000		10	Land Acquisition	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	139,000	10
11	2,238	0		75,000		11	Park Expansion and Improvements	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	140,750	11
12	2,191	5,097		21,400		12	Office Equipment Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	12
13	14,805	13,161		45,000		13	Streets Equipment	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	13
14	25,990	21,000		25,000		14	Police Cars	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	0	0		25,000		15	Bike Paths/Pedestrial Improvements	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	15
16	0	0		0		16	Cemetery Expansion	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	0	149,000		0		17	Street Sweeper	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	0	0		0		18	Building Department Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	18
19	<b>151,814</b>	<b>430,560</b>		<b>716,100</b>		19	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	<b>1,206,250</b>	19
20						20															20
21	<b>225,892</b>	<b>501,634</b>		<b>800,000</b>		21	<b>TOTAL EXPENSES</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	<b>1,375,250</b>	21
22	1,040,500	983,701		630,330		22	Unappropriated Fund Balance	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	530,197	22
23	<b>1,266,392</b>	<b>1,485,335</b>		<b>1,430,330</b>		23	<b>TOTAL REQUIREMENTS</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	<b>1,905,447</b>	23

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 36-90, on June 4, 1990 for the following specified purposes:

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

As provided in ORS 294.525, the governing body shall review the need for the Reserve Fund at least every ten (10) years and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund, then reference ORS 294.525 for further information.

Next year for review

2023

**BUILDING RESERVE FUND**

Fund

**CITY OF UMATILLA  
(Municipal Corporation)**

	Historical Data		Adopted Budget This Year 2017-2018	DESCRIPTION OF RESOURCES & REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual	Second Preceding Year 2015-2016					
				<b>RESOURCES</b>			
1	53,938	70,309	87,007	1 Beginning Fund Balance	105,083	105,083	105,083
2	671	1,374	1,000	2 Interest Earnings	2,000	2,000	2,000
3	0	0	0	3 Library Building Donations	0	0	0
4	0	0	0	4 Loan Proceeds	0	0	0
5	132,922	132,922	132,922	5 Calpine Ent Zone Pmt	132,922	132,922	132,922
6				6 Transfers			
7				7 Sewer Fund			
8				8 Water Fund			
9	0	0	0	9 TOTAL TRANSFERS	0	0	0
10	<b>187,531</b>	<b>204,605</b>	<b>220,929</b>	10 TOTAL RESOURCES	<b>240,005</b>	<b>240,005</b>	<b>240,005</b>
				<b>REQUIREMENTS</b>			
1				1 MATERIAL AND SERVICES			
2	0	0	0	2 Architect Fees	0	0	0
3	0	0	0	3 Attorney Fees	0	0	0
4	0	0	0	4 Fees & Miscellaneous	0	0	0
5	0	0	0	5 TOTAL MATERIAL AND SERVICES	0	0	0
6				6 CAPITAL OUTLAY			
7	0	0	0	7 Construct City Hall/Library	0	0	0
8	0	0	0	8 Building Improvements	0	0	0
9	0	0	0	9 TOTAL CAPITAL OUTLAY	0	0	0
10				10 DEBT SERVICE PAYMENTS			
11	72,962	77,066	81,762	11 Principal Payments	85,397	85,397	85,397
12	44,260	40,155	35,460	12 Interest Payments	31,825	31,825	31,825
13	<b>117,222</b>	<b>117,221</b>	<b>117,222</b>	13 TOTAL DEBT SERVICE PAYMENTS	<b>117,222</b>	<b>117,222</b>	<b>117,222</b>
14	<b>117,222</b>	<b>117,221</b>	<b>117,222</b>	14 Total Expenditures	<b>117,222</b>	<b>117,222</b>	<b>117,222</b>
15				15			
16	70,309	87,384	103,707	16 Unappropriated Fund Balance	122,783	122,783	122,783
17	<b>187,531</b>	<b>204,605</b>	<b>220,929</b>	17 TOTAL REQUIREMENTS	<b>240,005</b>	<b>240,005</b>	<b>240,005</b>



**FORM LB-11**

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 603, on 6/1/83 for the following specified purposes:

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

As provided in ORS 294.525, the governing body shall review the need for the Reserve Fund at least every ten (10) years and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund, then reference ORS 294.525 for further information.

**WATER RESERVE FUND**

2026

Next year for review

Fund

**CITY OF UMATILLA  
(Municipal Corporation)**

	Historical Data		Adopted Budget This Year 2017-2018	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Year 2018 - 2019		
	Actual Second Preceding Year 2015-2016	Actual First Preceding Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				<b>RESOURCES</b>			
1	584,423	471,883	410,716	1 Beginning Fund Balance	412,954	412,954	412,954
2	4,051	4,671	4,000	2 Interest Earnings	4,000	4,000	4,000
3	20,580	11,319	5,145	3 SDC for Water System Improvement/Replacement	76,682	76,682	76,682
4				4			
5				5 Transfers			
6	100,000	67,500	75,000	6 Water Fund	100,000	100,000	100,000
7				7			
8	<b>709,054</b>	<b>555,373</b>	<b>494,861</b>	<b>TOTAL RESOURCES</b>	<b>593,636</b>	<b>593,636</b>	<b>593,636</b>
				<b>REQUIREMENTS</b>			
1				1 MATERIAL AND SERVICES			
2				2			
3	1,138	5,783	25,000	3 Engineering	25,000	25,000	25,000
4				4			
5	<b>1,138</b>	<b>5,783</b>	<b>25,000</b>	<b>TOTAL MATERIAL AND SERVICES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
6				6			
7				7 CAPITAL OUTLAY			
8	35,276	0	50,000	8 Well and Pump Repairs/SDC Funded	81,619	81,619	81,619
9	0	0	0	9 Water Improvements/SDC Funded	112,106	112,106	112,106
10	200,756	121,649	225,000	10 Water Sys Improvements or Repairs general	227,870	227,870	227,870
11	0	0	0	11 Develop Water Rights	86,519	86,519	86,519
12	0	0	0	12 West McNary Water System	0	0	0
13	0	0	15,000	13 Replace Electronic Meters	30,000	30,000	30,000
14	0	0	10,000	14 Replace Hydrants	5,000	5,000	5,000
15	<b>236,032</b>	<b>121,649</b>	<b>300,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>543,114</b>	<b>543,114</b>	<b>543,114</b>
16				16			
17	237,170	127,432	325,000	17 Total Expenditures	568,114	568,114	568,114
18				18			
19	471,884	427,941	169,861	19 Reserves	25,522	25,522	25,522
20	<b>709,054</b>	<b>555,373</b>	<b>494,861</b>	<b>TOTAL REQUIREMENTS</b>	<b>593,636</b>	<b>593,636</b>	<b>593,636</b>

**FORM LB-11**

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 603, on 6/1/93 for the following specified purposes:

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

As provided in ORS 294.525, the governing body shall review the need for the Reserve Fund at least every ten (10) years and determine whether the fund will be continued or abolished. When the governing body determines, by resolution, that it is no longer necessary to maintain such a reserve fund, then reference ORS 294.525 for further information.

Next year for review 2026

**SEWER RESERVE FUND**

Fund

**CITY OF UMATILLA  
(Municipal Corporation)**

	Historical Data			Adopted Budget This Year 2017-2018	DESCRIPTION OF RESOURCES & REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual	First Preceding Year 2016-2017	Second Preceding Year 2015-2016					
1	839,911	865,066	1,037,924	1	Beginning Fund Balance	1,152,374	1,152,374	1,152,374
2	5,692	9,145	8,000	2	Interest Earnings	15,000	15,000	15,000
3	14,860	8,174	7,430	3	SDC for Sewer System Improvement/Replacement	55,344	55,344	55,344
4	0	262,169	0	4	Other Revenue	2,716,380	2,716,380	2,716,380
5				5				
6				6	Transfers:			
7	100,000	200,000	200,000	7	Sewer Fund	200,000	200,000	200,000
8				8				
9	<b>960,463</b>	<b>1,344,554</b>	<b>1,253,354</b>	9	<b>TOTAL RESOURCES</b>	<b>4,139,098</b>	<b>4,139,098</b>	<b>4,139,098</b>
10				10	<b>REQUIREMENTS</b>			
11				11	<b>MATERIAL AND SERVICES</b>			
12				12	Engineering & UIC Permitting	475,560	475,560	475,560
13	95,397	297,989	50,000	13				
14	<b>95,397</b>	<b>297,989</b>	<b>50,000</b>	14	<b>TOTAL MATERIAL AND SERVICES</b>	<b>475,560</b>	<b>475,560</b>	<b>475,560</b>
15				15	<b>CAPITAL OUTLAY</b>			
16				16				
17	0	0	0	17	Sewer Improvements/SDC Funded	85,895	85,895	85,895
18	0	0	35,782	18	Sewer System Repairs/SDC Funded	53,328	53,328	53,328
19	0	5,670	200,000	19	Sewer Improvements/Repairs - General	2,510,820	2,510,820	2,510,820
20	0	0	0	20	Security Cameras	0	0	0
21	<b>0</b>	<b>5,670</b>	<b>235,782</b>	21	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,650,043</b>	<b>2,650,043</b>	<b>2,650,043</b>
22				22				
23				23	<b>DEBT SERVICE</b>			
24	0	0	0	24	Principal Payments	0	0	0
25	0	0	0	25	Interest Payments	0	0	0
26	<b>0</b>	<b>0</b>	<b>0</b>	26	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
27	<b>95,397</b>	<b>303,659</b>	<b>285,782</b>	27	<b>Total Expenditures</b>	<b>3,125,603</b>	<b>3,125,603</b>	<b>3,125,603</b>
28	0	0	0	28	USDA/RUS Loan Reserve	0	0	0
29	865,066	1,040,895	967,572	29	<b>General Reserves</b>	1,013,495	1,013,495	1,013,495
30	<b>960,463</b>	<b>1,344,554</b>	<b>1,253,354</b>	30	<b>TOTAL REQUIREMENTS</b>	<b>4,139,098</b>	<b>4,139,098</b>	<b>4,139,098</b>

PERSONAL SERVICES SUMMARY  
SUPPLEMENTAL INFORMATION  
SALARIES PAID FROM MORE THAN ONE SOURCE

CITY OF UMATILLA  
(Municipal Corp.)

POSITION DESCRIPTION	NO OF EMP	R a n g e	TOTAL SALARY	DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		DETAILED SALARY			
				P a g e	A M O U N T	P a g e	A M O U N T	P a g e	A M O U N T	P a g e	A M O U N T	P a g e	A M O U N T		
1 City Administrator	1		127,200	6	2	31,800	18	2	41,340	21	2	41,340	29	2	12,720
2 Deputy City Manager / Finance Director	1		111,108	6	2	22,222	18	2	38,888	21	2	38,888	29	2	11,111
3 Community Development Director	1		102,484	7	2	46,118	9	2	20,497				29	2	35,869
4 City Recorder	1		68,088	6	2	13,618	18	2	27,235	21	2	27,235			
5 City Clerk	1		47,784				18	2	23,892	21	2	23,892			
6 City Planner	1		72,159	7	2	43,295	18	2	7,216	21	2	7,216	29	2	14,432
7 Community Development Coordinator	1		53,376	6	2	5,338	7	2	10,675	9	2	5,338	29	2	32,026
8 Municipal Court Clerk/Judge	1		54,132	8	2	32,479	18	2	10,826	21	2	10,826			
9 Code Enforcement Officer	1		59,592	13	2	59,592									
10															
11 Public Works Director	1		92,136	9	2	9,214	18	2	36,854	21	2	9,214	24	2	36,854
12 Wastewater Plant Supervisor	1		82,092							21	2	82,092			
13 Wastewater Plant Assistant	1		63,468							21	2	63,468			
14 Maintenance Worker I - Sewer	1		42,683							21	2	42,683			
15 Maintenance Worker II - Sewer	1		57,492							21	2	57,492			
16 Maintenance Worker II - Water	2		108,876							18	2	108,876			
17 Streets Lead	1		65,268										24	2	65,268
18 Maintenance Worker II - Street	1		51,168										24	2	51,168
19 Maintenance Worker II - Parks	1		63,468	9	2	19,040	18	2	19,040				24	2	25,387
20 Maintenance Worker I	2		98,880	9	2	39,552	18	2	4,944	21	2	4,944	24	2	49,440
21 Maintenance Worker II	1		13,440	9	2	13,440									
22															
23 Police Chief	1		104,988	11	2	104,988									
24 Police Lieutenant	1		92,147	11	2	92,147									
25 Police Sergeant/Detective	2		159,290	11	2	159,290									
26 Dispatcher	1		54,342	11	2	54,342									
27 Police Officers	8		435,587	11	2	435,587									
28 Police Clerk (1/2 Time)	1		46,148	11	2	46,148									
29															
30 Librarian	1		54,132	26	2	54,132									
31 Assistant Librarian	2		59,064	26	2	59,064									
32															
33 TOTAL WAGES	38		2,440,592												
34															
35 Police Overtime			30,000	11	3	25,000									
36 Part Time Court Clerk			7,200	8	2	7,200									
37 Standby Pay Public Works			21,600				17	2	7,344	20	2	14,256			

## **BUDGET CALENDAR FISCAL YEAR 2018-19**

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February 16, 2018 10:00 a.m.	Meet with City Manager/Public Works Director to discuss budget priorities and impacts
February 17, 2018 9:00 a.m.	Meet with Police Chief to review five year capital improvement plan and upcoming budget items
February 28, 2018 9:00 a.m.	Meet with Community Development Director to discuss building department impacts, parks and recreation plans
February 21, 2018 10:00 am.	Meet with Librarian, discuss projects and expenditures
February 9, 2018	Letters to budget committee notifying them of working session on March 20. Place notice on reader board as well.
March 20, 2018	Working Session with Budget Committee to discuss projects to be included in budget, funding sources, priorities, goals and expectations. Department Heads to attend meeting to support budget positions
March 30, 2018	Email "Notice of Budget Committee Meeting" to East Oregonian to be published 4/2/18. Send reminder Letters to Budget Committee Members
April 3, 2018	Publish "Notice of Budget Committee Meeting" in East Oregonian. (5 to 30 days prior to 4/17/18 meeting)
April 3, 2018	Email "2 <sup>nd</sup> Notice of Budget Committee Meeting" to East Oregonian to be published 4/10/18
April 3, 2018	Email "State Revenue Sharing" public hearing notice to East Oregonian to be published 4/10/18

BUDGET CALENDAR 2018-2019  
Page 2

April 10, 2018	Publish “2 <sup>nd</sup> notice of Budget Committee Meeting” in East Oregonian. (5 to 30 days prior to 4/17/18 meeting and at least 7 days after 1 <sup>st</sup> notice)
April 10, 2018	Publish “State Revenue Sharing” public hearing notice in East Oregonian. (7 days prior to 4/17/18 meeting)
April 17, 2018	Budget Committee Meeting and State Revenue Sharing Public Hearing.
April 30, 2018	Budget needs to be approved by the Budget Committee by this date.
May 25, 2018	Email “Notice of Budget Hearing and Financial Summary” to East Oregonian to be published 5/30/18.  Fax “State Revenue Sharing: public hearing notice to East Oregonian to be published 5/30/18.
May 30, 2018	Publish “Notice of Budget Hearing and Financial Summary” in East Oregonian. (5 to 25 days prior to 6/5/18 meeting)
May 30, 2018	Publish “State Revenue Sharing Public Hearing” in East Oregonian for 6/5/18 meeting.
June 5, 2018	Budget Hearing State Revenue Sharing Public Hearing Council Formally Adopts Budget Resolutions enacted: Budget Appropriations Levy & Categorizing Taxes by Fund State Revenue Sharing
June 30, 2018	Tax Levy certified to County Assessor

**FORM  
LB-1**

**NOTICE OF BUDGET HEARING**

Republication

A public meeting of the Umatilla City Council will be held on June 5, 2018 at 7:00 p.m. at 700 6th Street, Umatilla, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Umatilla City Hall 700 6th Street, Umatilla, Oregon between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Major changes, if any, and their effect on the budget, are explained below.

Contact M. Ince	Telephone Number 541-922-3226	E-mail melissa@umatilla-city.org
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**FINANCIAL SUMMARY--RESOURCES**

TOTAL OF ALL FUNDS	Actual Amounts 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
1. Beginning Fund Balance/Net Working Capital.....	4,595,276	5,338,532	6,526,302
2. Fees, Licenses, Permits, Fines, Assmts & Other Svs charges.....	5,818,529	5,557,866	6,365,806
3. Federal, State & all Other Grants, Gifts, Allocations & Donations....	866,998	1,462,920	1,675,875
4. Revenue from Bonds & Other Debt.....	262,169	0	2,716,380
5. Interfund Transfers/Internal Service Requirements.....	870,391	862,494	1,218,600
6. All Other Resources Except Property Taxes.....	65,897	56,173	92,951
7. Property Taxes Estimated to be Received.....	727,857	732,202	934,499
<b>8. Total Resources (add lines 1 thru 7)</b>	<b>13,207,117</b>	<b>14,010,187</b>	<b>19,530,413</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

9. Personnel Services.....	3,055,212	3,521,917	3,813,347
10. Materials and Services.....	2,719,361	3,772,247	4,797,908
11. Capital Outlay .....	579,770	1,400,647	4,550,372
12. Debt Service.....	447,271	508,522	488,036
13. Interfund Transfers.....	870,391	862,464	1,218,600
14. Contingencies.....		452,457	1,353,403
15. Special Payments.....		0	0
16. Unappropriated Ending Balance & Reserved for Future Expense	5,535,112	3,491,933	3,308,747
<b>17. Total Requirements - add lines 9-16.....</b>	<b>13,207,117</b>	<b>14,010,187</b>	<b>19,530,413</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM**

Name of Organizational Unit or Program FTE for Unit Or Program			
Name: Administration	104,606	175,448	205,229
FTE	0.25	0.50	0.75
Name: Planning/Community Development	125,850	240,087	354,521
FTE	1.05	1.65	1.25
Name: Court	461,261	481,959	496,019
FTE	0.60	0.60	0.70
Name: Parks	127,521	211,120	240,491
FTE	1.00	2.40	2.00
Name: Code Enforcement	0	0	157,385
FTE			1.00
Name: Marina and RV Park	307,347	342,150	361,319
FTE			
Name: Police	1,290,660	1,509,867	1,624,906
FTE	14.75	14.75	13.75
Name: Water	967,971	1,081,118	118,038
FTE	5.73	4.90	4.63
Name: Sewer	1,338,085	1,904,984	2,127,521
FTE	7.48	6.30	6.03
Name: Streets	505,322	1,535,076	1,637,581
FTE	3.15	3.80	3.80
Name: Library	182,211	305,576	322,902
FTE	3.00	4.00	3.00
Name: Building	110,740.00	659,963	1,509,640
FTE		1.10	1.35
Non-Departmental/Non-Program	7,796,283	5,562,839	10,532,246
FTE			
<b>Total Requirements</b>	<b>13,207,117</b>	<b>14,010,187</b>	<b>19,530,413</b>
<b>Total FTE</b>	<b>37</b>	<b>40</b>	<b>38</b>

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING**

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 2.9191 Per \$1000)	2.9191	2.9191	2.9191
Local Option Levy			
Levy for General Obligation Bonds	40,626	27,304	0

**STATEMENT OF INDEBTEDNESS**

Long Term Debt

	Estimated Debt Outstanding on July 1	Estimated Debt Authorized but not Incurred on July 1
General Obligation Bonds.....	\$1,245,000	0
Other Bonds.....	\$17,919	0
Other Borrowings.....	\$3,394,910	\$250,000
<b>TOTAL.....</b>	<b>\$4,657,829</b>	<b>\$250,000</b>

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

To assessor of Umatilla County

## FORM LB-50 2018-2019

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet  Check here if this is an amended form.

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

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

P O Box 130 <small>Mailing Address of District</small>	Umatilla <small>City</small>	OR <small>State</small>	97882 <small>ZIP code</small>	June 21, 2018 <small>Date</small>
Melissa Ince <small>Contact Person</small>	Deputy City Manager <small>Title</small>	541-922-3226 x 104 <small>Daytime Telephone</small>		melissa@umatilla-city.org <small>Contact Person E-Mail</small>

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

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

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	2.9191	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax . . . . .		
3.	Local option capital project tax . . . . .		
4.	City of Portland Levy for pension and disability obligations . . . . .		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .		5a.
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .		5b.
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	0	5c.

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	2.9191
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	

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

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

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

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

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)




**RESOLUTION NO. 28 - 2018**

**A RESOLUTION ADOPTING THE 2018-2019 BUDGET**

**BE IT RESOLVED**, that the City Council of the City of Umatilla hereby adopts the budget approved by the budget committee for the fiscal year 2018-2019, in the total sum of \$19,530,413 now on file at Umatilla City Hall, 700 Sixth Street, Umatilla, Oregon 97882.

**PASSED** by the City Council and **SIGNED** by the Mayor this 5<sup>th</sup> day of June, 2018.

  
\_\_\_\_\_  
DAREN BUFLOTH, MAYOR

ATTEST:

  
\_\_\_\_\_  
NANCI SANDOVAL, CITY RECORDER



**RESOLUTION NO. 29 - 2018**

**A RESOLUTION APPROPRIATING AMOUNTS  
FOR FISCAL YEAR 2018-2019**

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2018 and for the purposes shown below are hereby appropriated as follows:

**GENERAL FUND**

Administration	\$ 205,229
Community Development Department	354,521
Municipal Court Department	496,019
Parks and Recreation Department	240,491
Marina and RV Park	361,319
Police Department	1,624,906
Code Enforcement	157,385
911 Emergency Services Department	1,750
Non-Departmental:	
Operating Contingency	375,903
Transfers	<u>576,700</u>
<b>GENERAL FUND TOTAL</b>	<b>\$ 4,394,223</b>

**WATER FUND**

Personnel Services	\$ 493,206
Material & Services	454,085
Capital Outlay	14,200
Operating Contingency	25,000
Transfers	<u>141,000</u>
<b>WATER FUND TOTAL</b>	<b>\$ 1,127,491</b>

**SEWER FUND**

Personnel Services	\$ 636,239
Material & Services	279,720
Capital Outlay	15,700
Operating Contingency	200,000
Debt Service	350,600
Transfers	<u>270,000</u>
<b>SEWER FUND TOTAL</b>	<b>\$ 1,752,259</b>

**STREET FUND**

Personnel Services	\$ 377,455
--------------------	------------

Res # 29 -2018

Material & Services	831,498
Capital Outlay	11,500
Operating Contingency	250,000
Transfers	<u>92,000</u>
<b>STREET FUND TOTAL</b>	<b>\$ 1,562,453</b>

**LIBRARY FUND**

Personnel Services	\$ 172,578
Material & Services	30,150
Capital Outlay	2,500
Transfers	12,300
Contingency	<u>2,500</u>
<b>LIBRARY FUND TOTAL</b>	<b>\$ 220,028</b>

**TRANSIENT ROOM TAX FUND**

Material & Services	\$ 217,436
Capital Outlay	87,065
Transfers	<u>1,500</u>
<b>TRANSIENT TAX FUND TOTAL</b>	<b>\$ 306,001</b>

**DEBT SERVICE FUND**

Debt Service	<u>\$ 20,214</u>
<b>DEBT SERVICE TOTAL</b>	<b>\$ 20,214</b>

**REFUSE FUND**

Material & Services	\$ 597,600
Transfers	<u>113,600</u>
<b>REFUSE FUND TOTAL</b>	<b>\$ 711,200</b>

**CAPITAL RESERVE FUND**

Material & Services	\$ 169,000
Capital Outlay	<u>1,206,250</u>
<b>CAPITAL RESERVE TOTAL</b>	<b>\$ 1,375,250</b>

**BUILDING RESERVE FUND**

Debt Service	\$ 117,222
<b>BUILDING RESERVE FUND TOTAL</b>	<b>\$ 117,222</b>

**WATER RESERVE FUND**

Materials and Services	\$ 25,000
Capital Outlay	543,114
<b>WATER RESERVE FUND TOTAL</b>	<b>\$ 568,114</b>

**SEWER RESERVE FUND**

Materials and Services	\$ 475,560
Capital Outlay	2,650,043
<b>SEWER RESERVE FUND TOTAL</b>	<b>\$3,125,603</b>

**BUILDING DEPARTMENT FUND**

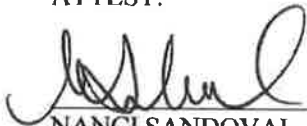
Personnel Services	\$ 155,108
Materials and Services	275,000
Transfers	11,500
Contingency	500,000
<b>BUILDING DEPARTMENT FUND TOTAL</b>	<b>\$ 941,608</b>

**PASSED** by the City Council and **SIGNED** by the Mayor this 5<sup>th</sup> day of June, 2018,



\_\_\_\_\_  
DAREN DUFLOTH, MAYOR

ATTEST:



\_\_\_\_\_  
NANCI SANDOVAL, CITY RECORDER



Res # 29 -2018


**RESOLUTION NO. 30 - 2018**

**A RESOLUTION LEVYING AD VALOREM TAXES AND CATEGORIZING TAXES  
FOR THE 2018-2019 FISCAL YEAR**

**BE IT RESOLVED**, that the City Council of the City of Umatilla hereby levies the taxes provided for in the adopted budget at the permanent tax rate of 2.9191 per \$1,000 by rate for the general fund and that these taxes are levied upon all taxable property within the City of Umatilla as of 1:00 a.m. July 1, 2018. The following allocation and categorization, subject to the limits of Section 11b Article XI of the Oregon Constitution, make up the above levy:

	<b>GENERAL GOVERNMENT LIMITATION</b>	<b>EXCLUDED FROM LIMITATION</b>
<b>GENERAL FUND</b>	\$2.9191/\$1,000	
<b>DEBT SERVICE FUND</b>	_____	<u>\$0</u>
<b>CATEGORY TOTAL</b>	<b>\$2.9191/\$1,000</b>	<b>\$0</b>
<b>TOTAL LEVY</b>	<b>\$2.9191 per \$1,000 of taxable value to the General Fund</b>	

**PASSED** by the City Council and **SIGNED** by the Mayor this 5<sup>th</sup> day of June, 2018.

  
\_\_\_\_\_  
DAREN DUELOTTI, MAYOR

ATTEST:

  
\_\_\_\_\_  
NANCI SANDOVAL, CITY RECORDER



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

**Cash Basis Accounting:** Recording revenues and expenditures at the time they are received or paid.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Base:** In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election. Thereafter, the base can be increased by 6% annually without the approval of the voters.

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