

CITY OF UMATILLA
BUDGET DOCUMENT
FISCAL YEAR 2017 – 2018

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**CITY OF UMATILLA
BUDGET**

FISCAL YEAR 2017 - 2018

BUDGET COMMITTEE

Mayor

Daren Dufloth

City Council

Mark Keith
Michael Roxbury
Mel Ray
Mark Ribich
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
Darla Huxel, Police Chief
Nanci Sandoval, City Recorder
Theresa Krogh, Municipal Judge
Kellie Lamoreaux, Library Director
Bill Searles, City Planner

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2017-2018 BUDGET
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**INTERFUND TRANSFER DETAIL
FISCAL YEAR 2017 - 2018**

PURPOSE	AMOUNT	FROM	TO
Administrative Expenses	\$1,500	Room Tax Fund	General Fund
Downtown Revitalization Grant	\$10,000	Room Tax Fund	General Fund
Police Cars	\$25,000	General Fund	Capital Reserve Fund
Police Equipment	\$5,500	General Fund	Capital Reserve Fund
Police Computers	\$3,500	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	\$18,000	General Fund	Capital Reserve Fund
Land Acquisition	\$89,000	General Fund	Capital Reserve Fund
Building Maintenance City Hall	\$1,000	General Fund	Capital Reserve Fund
Building Maintenance Police Dept	\$17,000	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	\$10,000	General Fund	Capital Reserve Fund
Capital Improvement Plan	\$2,000	General Fund	Capital Reserve Fund
Park Equipment	\$5,000	General Fund	Capital Reserve Fund
Library Operating Expense	\$35,000	General Fund	Library Fund
Street Light Maintenance	\$4,000	General Fund	Street Fund
River Frontage Development	\$3,720	General Fund	Transient Room Tax Fund
Chamber Support	\$21,000	General Fund	Transient Room Tax Fund
Water Loan Payments	\$21,000	Water Fund	Debt Service 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	\$9,000	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	\$75,000	Water Fund	Water Reserve Fund
Capital Improvement Plan	\$2,000	Street Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	Street Fund	Capital Reserve Fund
Multi Dept Service Vehicle	\$5,000	Street Fund	Capital Reserve Fund
Bike Paths	\$5,000	Street Fund	Capital Reserve Fund
Street Equipment	\$10,000	Street Fund	Capital Reserve Fund
City Hall Computers	\$2,000	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
Multi Dept Service Vehicle	\$5,000	Sewer Fund	Capital Reserve Fund
Shop Bldg Reserve	\$10,000	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	\$10,000	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
Reserve for Library Computers	\$1,000	Library	Capital Reserve Fund
TOTAL TRANSFERS	\$763,720		

READER'S GUIDE TO THE 2017-2018 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 \$706,444. Property taxes account for 17.3% 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 18.5% 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 10.4% 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 23.6% 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% 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 \$35,000 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, rather than the percentage previously sent to Boardman.

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.

The amount estimated to be collected this year for Debt Service is \$25,758.

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)

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1	4,052,020	4,388,488	4,432,705	1	Beginning Fund Balance	5,338,532	5,338,532	5,338,532	1
2	25,212	16,905	13,026	2	Property Tax-Prior	17,598	17,598	17,598	2
3	22,298	29,968	24,032	3	Interest Earnings	40,912	40,912	40,912	3
4				4					4
5				5	OTHER RESOURCES				5
6	2,441,140	2,405,959	2,149,389	6	General fund	2,184,971	2,184,971	2,184,971	6
7	1,005,612	943,190	1,026,629	7	Water Fund	1,029,928	1,029,928	1,029,928	7
8	1,219,661	1,395,822	1,408,980	8	Sewer Fund	1,439,894	1,439,894	1,439,894	8
9	406,824	422,900	938,649	9	State Tax Street Fund	1,029,378	1,029,378	1,029,378	9
10	225,955	346,393	437,108	10	Capital Reserve Fund	439,603	439,603	439,603	10
11	196,481	200,750	190,420	11	Library Fund	199,630	199,630	199,630	11
12	21,000	21,000	21,000	12	Debt Service Fund	21,000	21,000	21,000	12
13	596,681	565,641	622,818	13	Refuse Fund	617,149	617,149	617,149	13
14	52,922	126,394	110,324	14	Transient Room Tax Fund	97,773	97,773	97,773	14
15	132,922	132,922	132,922	15	Building Reserve Fund	132,922	132,922	132,922	15
16	106,854	120,580	120,145	16	Water Reserve Fund	80,145	80,145	80,145	16
17	102,719	114,859	203,715	17	Sewer Reserve Fund	207,430	207,430	207,430	17
18	0	0	613,000	18	Building Department Fund	401,120	401,120	401,120	18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	10,608,301	11,231,771	12,444,862	26	Total resources, except taxes to be levied	13,277,985	13,277,985	13,277,985	26
27			563,646	27	Property Tax-Current	732,202	732,202	732,202	27
28	536,418	544,373		28	Taxes collected in year levied				28
29	11,144,719	11,776,144	13,008,508	29	TOTAL RESOURCES	14,010,187	14,010,187	14,010,187	29
30				30					30

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

TOTAL CITY

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2017 - 2018			A N G E
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016								
1	2,838,357	2,917,403	3,139,331	1	General fund	20.9	3,446,578	3,446,578	3,446,578	1
2	1,002,711	1,016,328	1,070,059	2	Water Fund	4.9	1,057,288	1,057,288	1,057,288	2
3	1,208,303	1,258,942	1,552,044	3	Sewer Fund	6.3	1,688,256	1,688,256	1,688,256	3
4	361,475	401,873	1,293,358	4	State Tax Street Fund	3.8	1,335,076	1,335,076	1,335,076	4
5	151,141	225,893	605,140	5	Capital Reserve Fund		800,000	800,000	800,000	5
6	171,687	179,694	198,814	6	Library Fund	4	209,475	209,475	209,475	6
7	234,611	63,062	63,062	7	Debt Service Fund		63,062	63,062	63,062	8
8	566,452	582,959	640,418	8	Refuse Fund		618,349	618,349	618,349	9
9	70,812	84,925	234,244	9	Transient Room Tax Fund		302,223	302,223	302,223	10
10	117,221	117,221	117,222	10	Building Reserve Fund		117,222	117,222	117,222	11
11	14,779	237,171	136,888	11	Water Reserve Fund		325,000	325,000	325,000	12
12	18,682	95,397	235,000	12	Sewer Reserve Fund		285,782	285,782	285,782	13
13	0	0	236,184	13	Building Department Fund	1.1	269,763	269,763	269,763	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	6,756,231	7,180,868	9,521,764	29	TOTAL EXPENDITURES		10,518,074	10,518,074	10,518,074	30
30	4,388,488	4,595,276	3,486,744	30	UNAPPROPRIATED END FUND BALANCE		3,492,113	3,492,113	3,492,113	31
31	11,144,719	11,776,144	13,008,508	31	TOTAL	41	14,010,187	14,010,187	14,010,187	32

RESOURCES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND

Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual		First Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015								
1	743,688	874,531	862,477	1	Beginning Fund Balance	1,163,246	1,163,246	1,163,246	1
2	17,506	12,986	10,948	2	Property Tax-Prior	15,261	15,261	15,261	2
3	4,154	5,920	4,500	3	Interest Earnings	9,000	9,000	9,000	3
4				4					4
5				5	OTHER RESOURCES				5
6	30,015	30,257	30,961	6	Franchise-Refuse	30,857	30,857	30,857	6
7	26,459	24,428	25,315	7	Franchise Tax-Natural Gas	23,299	23,299	23,299	7
8	14,767	18,299	16,685	8	Franchise Tax-Telephone	16,126	16,126	16,126	8
9	541,048	583,225	684,971	9	Franchise Tax-Electricity	685,000	685,000	685,000	9
10	3,300	3,346	3,300	10	Benton PUD Lease Payment	3,300	3,300	3,300	10
11	3,820	4,510	4,330	11	Business Licenses	4,860	4,860	4,860	11
12	375	200	250	12	Sign & Fence Permits	500	500	500	12
13	66,032	65,428	68,114	13	Refuse Bill & Collection Fee	67,917	67,917	67,917	13
14	389	359	300	14	Dog Licenses	300	300	300	14
15	600	685	600	15	Dog Releases	750	750	750	15
16	17,891	12,525	13,000	16	Marina - Gas	13,000	13,000	13,000	16
17	2,419	3,901	2,500	17	Marina - Diesel	2,500	2,500	2,500	17
18	2,942	2,991	3,000	18	Marina - Ice	2,750	2,750	2,750	18
19	970	1,113	1,000	19	Marina - Sani Station	1,200	1,200	1,200	19
20	113,316	138,604	125,000	20	Marina - RV Park	150,000	150,000	150,000	20
21	75,316	90,091	80,000	21	Marina - Moorage	87,500	87,500	87,500	21
22	1,540	1,790	1,500	22	Marina - Keys	1,500	1,500	1,500	22
23	7,430	9,050	8,000	23	Marina - Electricity	8,800	8,800	8,800	23
24	6,710	9,139	9,625	24	Marina - Room Tax	11,550	11,550	11,550	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

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND

Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018					
	Actual		First Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015										
1					Beginning Fund Balance					1	
2					Property Tax-Prior					2	
3					Interest Earnings					3	
4										4	
5					OTHER RESOURCES					5	
6	3,190	3,845		3,000	Marina - Dry Storage	6,000	6,000	6,000	6,000	6	
7	9,020	568		8,500	Marina - Miscellaneous Income	9,500	9,500	9,500	9,500	7	
8	92,238	102,034		104,912	State Liquor Apportionment	123,823	123,823	123,823	123,823	8	
9	9,431	7,152		8,401	State Cigarette Apportionment	8,664	8,664	8,664	8,664	9	
10	95,263	73,045		113,230	State Revenue Sharing	122,175	122,175	122,175	122,175	10	
11	890	830		1,000	Lien Search Fees	1,000	1,000	1,000	1,000	11	
12	1,210	2,730		2,500	Annex/Planning	3,500	3,500	3,500	3,500	12	
13	7,500	10,000		10,000	Powerline Mitigation	10,000	10,000	10,000	10,000	13	
14	3,500	3,120		2,500	Cemetery Charges	2,500	2,500	2,500	2,500	14	
15	98	148		100	Police Training Assessment	50	50	50	50	15	
16	48	151		100	Witness Fees	100	100	100	100	16	
17	1,820	3,150		2,500	Marriage Licenses & Fees	2,500	2,500	2,500	2,500	17	
18	663,193	757,539		725,000	Fines & Forfeits/Turnover	710,000	710,000	710,000	710,000	18	
19	0	0		1,000	Sale of City Property	1,000	1,000	1,000	1,000	19	
20	0	6,000		6,000	Rent/Safety Center	0	0	0	0	20	
21	2,150	1,920		2,500	Abandoned Vehicles	2,500	2,500	2,500	2,500	21	
22	0	75		250	NSF Check Charge	250	250	250	250	22	
23	27,670	27,901		27,945	Cell Tower Land Lease Payment	28,200	28,200	28,200	28,200	23	
24										24	
25					Total resources, except taxes to be levied					25	
26					Taxes necessary to balance					26	
27					Taxes collected in year levied					27	
28	CONTINUED	CONTINUED	CONTINUED	CONTINUED	TOTAL RESOURCES	CONTINUED	CONTINUED	CONTINUED	CONTINUED	CONTINUED	28

RESOURCES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND
Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1					Beginning Fund Balance				1
2					Property Tax-Prior				2
3					Interest Earnings				3
4									4
5					OTHER RESOURCES				5
6									6
7	17,515	10,482	10,000	10,000	Other Revenue	10,000	10,000	10,000	7
8	0	0	0	0	911 Grant/Fees	0	0	0	8
9	36,298	11,930	20,000	20,000	Police Department Grants & Misc.	15,000	15,000	15,000	9
10	0	11,729	10,000	10,000	Other Grants	5,000	5,000	5,000	10
11	204,616	163,716	0	0	Bldg/Mech/Plumbing Permits	0	0	0	11
12	97,538	87,305	0	0	Comm Dev Plan Review	0	0	0	12
13	166,208	66,449	0	0	Electrical Permits	0	0	0	13
14	40,406	14,958	0	0	Elec Plan Review	0	0	0	14
15	44,499	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					TRANSFERS				25
26	1,500	11,500	11,500	11,500	Transient Room Tax Fund	11,500	11,500	11,500	26
27									27
28	3,206,488	3,299,395	3,027,314	3,027,314	Total resources, except taxes to be levied	3,372,478	3,372,478	3,372,478	28
29			525,320	525,320	Property Tax-Current	706,624	706,624	706,624	29
30	506,400	511,148			Taxes collected in year levied				30
31	3,712,888	3,810,543	3,552,634	3,552,634	TOTAL RESOURCES	4,079,102	4,079,102	4,079,102	31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND-ADMINISTRATION

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2017 - 2018					
	Actual		R A G E				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1					PERSONNEL SERVICES							
2	17,168	17,700	22,588		Regular Earnings	0.5	30,365	30,365	30,365	30,365		
3	48	66	500		Overtime Earnings		500	500	500	500		
4	1,288	1,332	1,498		FICA		2,323	2,323	2,323	2,323		
5	3,578	4,066	3,219		Health		9,522	9,522	9,522	9,522		
6	1,095	1,480	1,617		Retirement		3,458	3,458	3,458	3,458		
7	35	(21)	195		Workers Compensation		252	252	252	252		
8	13	8	4		Life		8	8	8	8		
9	17	18	20		Unemployment Tax		30	30	30	30		
10	47	50	39		Disability Insurance		90	90	90	90		
11	23,289	24,699	29,680		TOTAL PERSONNEL SERVICES		46,548	46,548	46,548	46,548		
12												
13					MATERIALS AND SERVICES							
14	8,116	3,680	25,000		City Attorney		25,000	25,000	25,000	25,000		
15	2,608	3,192	3,250		Supplies		3,750	3,750	3,750	3,750		
16	28	1,810	2,000		Postage		1,800	1,800	1,800	1,800		
17	1,550	1,438	1,200		Telephone		1,850	1,850	1,850	1,850		
18	4,360	8,020	7,500		Printing/Advertising		7,500	7,500	7,500	7,500		
19	749	5,449	12,500		Training/Travel		12,500	12,500	12,500	12,500		
20	1,950	2,091	2,178		Insurance		2,250	2,250	2,250	2,250		
21	15,045	15,300	16,000		Audit		16,000	16,000	16,000	16,000		
22	0	0	1,000		Elections		1,000	1,000	1,000	1,000		
23	1,567	968	1,500		Umatilla Promotion		2,500	2,500	2,500	2,500		
24	7,557	6,000	6,000		Dues & Fees		6,250	6,250	6,250	6,250		
25	692	17,835	1,500		Miscellaneous		7,500	7,500	7,500	7,500		
26	1,533	4,131	15,000		Mayor & Council Expenses		12,500	12,500	12,500	12,500		
27	168	0	1,000		Neighborhood Cleanups		1,000	1,000	1,000	1,000		
28	0	10,000	15,000		Downtown Revitalization Grant		10,000	10,000	10,000	10,000		
29	0	0	10,000		Employee Education Assistance		10,000	10,000	10,000	10,000		
30	2,450	2,833	5,000		Computer Support		7,500	7,500	7,500	7,500		
31												
32												
33												
34	48,373	82,747	125,628		TOTAL MATERIALS & SERVICES		128,900	128,900	128,900	128,900		
35	71,662	107,446	155,308		TOTAL EXPENDITURES		175,448	175,448	175,448	175,448		
36	71,662	107,446	155,308		TOTAL		175,448	175,448	175,448	175,448		

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND-PLANNING

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	R A N G E	Budget for Next Year 2017 - 2018			
	Actual		Adopted By Governing Body					Proposed By Budget Officer	Approved By Budget Committee		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1					PERSONNEL SERVICES						1
2	62,804	62,479	54,981		Regular Earnings	1.65		114,038	114,038	114,038	2
3	0	0	0		Overtime Earnings			0	0	0	3
4	4,670	4,643	4,206		FICA			8,724	8,724	8,724	4
5	18,008	18,708	15,483		Health			32,543	32,543	32,543	5
6	7,322	8,895	7,780		Retirement			17,251	17,251	17,251	6
7	930	1,413	1,448		Workers Compensation			2,670	2,670	2,670	7
8	58	48	32		Life Insurance			80	80	80	8
9	61	61	55		Unemployment Tax			114	114	114	9
10	167	163	133		Disability Insurance			307	307	307	10
11	94,020	96,410	84,118		TOTAL PERSONNEL SERVICES			175,727	175,727	175,727	11
12											12
13					MATERIAL AND SERVICES						13
14	62,471	11,920	7,500		City Attorney			7,500	7,500	7,500	14
15	529	849	1,000		Supplies			2,000	2,000	2,000	15
16	1,358	1,254	1,800		Printing/Advertising			4,000	4,000	4,000	16
17	207	525	1,500		Miscellaneous			1,500	1,500	1,500	17
18	2,785	1,219	2,000		Code Enforcement/Abatement			5,000	5,000	5,000	18
19	0	540	610		Dues and Fees			610	610	610	19
20	0	578	14,682		Training/Travel			17,500	17,500	17,500	20
21	0	0	22,000		RARE Student			23,500	23,500	23,500	21
22	0	0	2,750		Computer Support			2,750	2,750	2,750	22
23											23
24	67,350	16,885	53,842		TOTAL MATERIAL & SERVICES			64,360	64,360	64,360	24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	161,370	113,295	137,960		TOTAL EXPENDITURES			240,087	240,087	240,087	34
35					UNAPPROPRIATED END FUND BALANCE						35
36	161,370	113,295	137,960		TOTAL			240,087	240,087	240,087	36

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND-MUNICIPAL COURT

Name of Organizational Unit-Fund

Line Item	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018			Line Item
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1					PERSONNEL SERVICES						1
2	28,659	32,264	37,660		Regular Earnings	1.6		39,046	39,046	39,046	2
3	2,193	2,468	2,804		FICA			2,987	2,987	2,987	3
4	8,720	9,280	9,661		Health			10,016	10,016	10,016	4
5	3,478	4,125	4,781		Retirement			6,616	6,616	6,616	5
6	71	12	147		Workers Compensation			149	149	149	6
7	106	87	73		Life			73	73	73	7
8	29	32	37		Unemployment Tax			39	39	39	8
9	90	90	90		Disability Insurance			108	108	108	9
10											10
11	43,346	48,358	55,253		TOTAL PERSONNEL SERVICES			59,034	59,034	59,034	11
12											12
13					MATERIALS AND SERVICES						13
14	850	800	1,350		Officiating Services			1,000	1,000	1,000	14
15	3,532	1,290	3,500		Prosecuting Attorney			2,500	2,500	2,500	15
16	693	(20)	250		NSF Checks			250	250	250	16
17	1,144	705	1,000		Supplies			1,250	1,250	1,250	17
18	26	30	50		Postage			50	50	50	18
19	517	479	400		Telephone			450	450	450	19
20	758	1,387	4,250		Training/Travel			4,250	4,250	4,250	20
21	1,337	1,573	1,652		Insurance			1,800	1,800	1,800	21
22	12,497	16,695	20,000		Refunds			20,000	20,000	20,000	22
23	195	100	150		Dues & Fees			275	275	275	23
24	371,038	425,804	435,000		State and County Assessments			390,000	390,000	390,000	24
25	0	10	100		Miscellaneous			100	100	100	25
26	0	0	1,500		Computer Support			1,000	1,000	1,000	26
27											27
28											28
29											29
30											30
31	392,587	448,853	469,202		TOTAL MATERIALS & SERVICES			422,925	422,925	422,925	31
32	435,933	497,211	524,455		TOTAL EXPENDITURES			481,959	481,959	481,959	32
33					UNAPPROPRIATED END FUND BALANCE						33
34	435,933	497,211	524,455		TOTAL			481,959	481,959	481,959	34

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FD-PARKS & RECREATION

Name of Organizational Unit-Fund

NO.	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018				
	Actual		Adopted By Budget Committee					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1					PERSONNEL SERVICES							1
2	44,540	35,047	57,488		Regular Earnings	2.4		92,596	92,596		92,596	2
3	10	52	2,500		Overtime Earnings			2,500	2,500		2,500	3
4	3,262	2,559	4,398		FICA			7,084	7,084		7,084	4
5	9,456	9,957	21,622		Health Insurance			26,535	26,535		26,535	5
6	3,517	2,813	6,315		Retirement			12,742	12,742		12,742	6
7	2,320	5,395	7,108		Workers Compensation			8,642	8,642		8,642	7
8	55	14	24		Life Insurance			47	47		47	8
9	40	32	57		Unemployment Tax			93	93		93	9
10	117	90	171		Disability			256	256		256	10
11	63,317	55,959	99,683		TOTAL PERSONNEL SERVICES			150,495	150,495		150,495	11
12												12
13					MATERIAL AND SERVICES							13
14	0	0	20,000		Engineering			10,000	10,000		10,000	14
15	94	103	200		Supplies			200	200		200	15
16	211	0	1,000		Training/Travel			1,000	1,000		1,000	16
17	660	736	773		Insurance			925	925		925	17
18	290	168	350		Uniform Allowance			350	350		350	18
19	6,226	5,138	5,667		Gas/Oil			5,500	5,500		5,500	19
20	2,283	1,581	1,773		Electricity			1,650	1,650		1,650	20
21	3,340	4,179	4,000		Equipment Operation			5,500	5,500		5,500	21
22	13,572	16,389	20,000		Park Maintenance			35,000	35,000		35,000	22
23	0	0	1,000		Miscellaneous			500	500		500	23
24	26,676	28,294	54,763		TOTAL MATERIAL & SERVICES			60,625	60,625		60,625	24
25												25
26					CAPITAL OUTLAY							26
27												27
28					TOTAL CAPITAL OUTLAY							28
29												29
30												30
31	89,993	84,253	154,446		TOTAL EXPENDITURES			211,120	211,120		211,120	31
32					UNAPPROPRIATED END-FUND BALANCE							32
33	89,993	84,253	154,446		TOTAL			211,120	211,120		211,120	33

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FD-MARINA AND RV PARK
Name of Organizational Unit-Fund

	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018			
	Actual		Adopted By Governing Body					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1					MATERIAL AND SERVICES						1
2	0	537	4,000	4,000	Attorney Fees	0		2,500	2,500	2,500	2
3	4,213	3,866	4,000	4,000	Supplies			4,000	4,000	4,000	3
4	199	228	300	300	Postage			300	300	300	4
5	26,412	17,777	25,000	25,000	Fuel/Oil/ice for Resale			22,500	22,500	22,500	5
6	1,986	2,027	1,600	1,600	Telephone			1,600	1,600	1,600	6
7	5,248	4,843	7,500	7,500	Printing/Advertising			7,500	7,500	7,500	7
8	7,154	9,102	9,557	9,557	Insurance			9,750	9,750	9,750	8
9	4,558	4,647	4,500	4,500	Refunds			5,500	5,500	5,500	9
10	29,330	35,071	37,580	37,580	Electricity			39,000	39,000	39,000	10
11	9,005	10,122	10,000	10,000	Dues and Fees			15,000	15,000	15,000	11
12	163,305	170,772	200,000	200,000	Park Maintenance			214,000	214,000	214,000	12
13	5,650	8,169	8,200	8,200	Transient Room Tax			10,500	10,500	10,500	13
14	0	0	0	0	Computer Support			5,000	5,000	5,000	14
15											15
16	257,060	267,161	312,237	312,237	TOTAL MATERIAL & SERVICES			337,150	337,150	337,150	16
17											17
18					CAPITAL OUTLAY						18
19	610	623	15,000	15,000	Equipment			5,000	5,000	5,000	19
20	0	0	0	0	Buildings/Fixtures			0	0	0	20
21											21
22	610	623	15,000	15,000	TOTAL CAPITAL OUTLAY			5,000	5,000	5,000	22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32	257,670	267,784	327,237	327,237	TOTAL EXPENDITURES			342,150	342,150	342,150	32
33					UNAPPROPRIATED END FUND BALANCE						33
34	257,670	267,784	327,237	327,237	TOTAL			342,150	342,150	342,150	34

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND-POLICE

Name of Organizational Unit-Fund

	Historical Data			Adopted Budget This Year 2016-2017	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018					
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1											1	
2	684,539	739,077	836,848		14.75		853,387	853,387	853,387	853,387	2	
3	18,157	14,692	25,000				25,000	25,000	25,000	25,000	3	
4	53,256	56,855	65,931				67,197	67,197	67,197	67,197	4	
5	170,935	172,001	192,004				188,370	188,370	188,370	188,370	5	
6	68,936	87,169	109,195				147,002	147,002	147,002	147,002	6	
7	18,570	31,659	36,951				38,850	38,850	38,850	38,850	7	
8	512	503	460				476	476	476	476	8	
9	689	722	862				878	878	878	878	9	
10	847	822	810				747	747	747	747	10	
11											11	
12	1,016,441	1,103,500	1,268,061				1,321,907	1,321,907	1,321,907	1,321,907	1,321,907	12
13												13
14												14
15	1,881	122	5,000				5,000	5,000	5,000	5,000	15	
16	9,314	6,707	9,500				7,500	7,500	7,500	7,500	16	
17	26	211	200				200	200	200	200	17	
18	7,965	6,897	7,315				7,750	7,750	7,750	7,750	18	
19	14,876	15,508	14,632				16,500	16,500	16,500	16,500	19	
20	9,960	8,149	10,800				10,800	10,800	10,800	10,800	20	
21	6,269	6,811	7,152				8,000	8,000	8,000	8,000	21	
22	4,782	4,356	7,220				11,720	11,720	11,720	11,720	22	
23	590	1,775	1,250				1,800	1,800	1,800	1,800	23	
24	20,683	15,945	19,410				18,000	18,000	18,000	18,000	24	
25	0	0	1,000				1,000	1,000	1,000	1,000	25	
26	657	185	600				800	800	800	800	26	
27	4,208	2,870	5,000				5,000	5,000	5,000	5,000	27	
28	9,167	0	0				0	0	0	0	28	
29	14,058	12,865	13,500				14,500	14,500	14,500	14,500	29	
30	0	0	500				500	500	500	500	30	
31											31	
32											32	
33	CONTINUED	CONTINUED	CONTINUED				CONTINUED	CONTINUED	CONTINUED	CONTINUED	CONTINUED	33

DETAILED EXPENDITURES
GENERAL FUND-POLICE

CITY OF UMATILLA
(Municipal Corporation)

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2016-2017	NO. OF Emps.	Budget for Next Year 2017 - 2018			* R A N G E	
	Actual		First Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016								
1										1
2	2,206	7,200	26,100	44,990		44,990	44,990			2
3	2,734	3,931	3,000			5,000	5,000			3
4	3,800	4,150	6,000			5,000	5,000			4
5	727	402	2,000			4,500	4,500			5
6	411	0	1,000			1,000	1,000			6
7	0	100	1,200			1,200	1,200			7
8	351	249	350			5,000	5,000			8
9	1,725	1,436	3,500			3,000	3,000			9
10	116,390	99,869	146,229			178,760	178,760			10
11										11
12										12
13	4,622	844	3,200			3,200	3,200			13
14	16,370	6,799	6,000			6,000	6,000			14
15	20,992	7,643	9,200			9,200	9,200			15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29	1,153,823	1,211,012	1,423,490			1,509,867	1,509,867			29
30										30
31	1,153,823	1,211,012	1,423,490			1,509,867	1,509,867			31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FD-BUILDING PERMITS

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Empls.	* R A N G E	Budget for Next Year 2017 - 2018			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016	This Year 2016-2017							
1				PERSONNEL SERVICES						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				TOTAL PERSONNEL SERVICES						11
12										12
13				MATERIAL AND SERVICES						13
14	235,651	209,441	0	Building Inspector/Official			0	0	0	14
15	178,376	110,031	0	Electrical Inspector			0	0	0	15
16	70,646	22,747	0	OR Bldg Codes/State Surcharge			0	0	0	16
17	0	0	0	Miscellaneous			0	0	0	17
18										18
19										19
20										20
21										21
22										22
23	484,673	342,219	0	TOTAL MATERIAL & SERVICES			0	0	0	23
24										24
25				CAPITAL OUTLAY						25
26										26
27				TOTAL CAPITAL OUTLAY						27
28										28
29										29
30	484,673	342,219	0	TOTAL EXPENDITURES			0	0	0	30
31				UNAPPROPRIATED END FUND BALANCE						31
32	484,673	342,219	0	TOTAL			0	0	0	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.	R A N G E	Budget for Next Year 2017 - 2018						
	Second Preceding Year 2014-2015	Actual First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
1				MATERIAL AND SERVICES									1
2	2,960	3,168	0	Annual Maint Fee for CIS Systems			0	0	0				2
3	1,120	1,119	1,250	T1 Line for CIS Software			1,250	1,250	1,250			1,250	3
4	0	0	0	911 Dispatch to County			0	0	0			0	4
5													5
6													6
7	4,080	4,287	1,250	TOTAL MATERIAL & SERVICES			1,250	1,250	1,250			1,250	7
8													8
9				CAPITAL OUTLAY									9
10	0	0	500	Equipment			500	500	500			500	10
11	0	0	500	TOTAL CAPITAL OUTLAY			500	500	500			500	11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28	4,080	4,287	1,750	TOTAL EXPENDITURES			1,750	1,750	1,750			1,750	28
29				UNAPPROPRIATED END FUND BALANCE									29
30	4,080	4,287	1,750	TOTAL			1,750	1,750	1,750			1,750	30

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

GENERAL FUND/NON-DEPARTMENTAL

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018			
	Actual	Adopted Budget This Year 2016-2017					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016	0							
1	0		0	47,000	1		171,457	171,457	171,457	1
2					2					2
3					3					3
4	131,000	131,000		279,640	4	TRANSFERS	249,200	249,200	249,200	4
5	11,151	11,151		47,045	5	Capital Reserve Fund	24,720	24,720	24,720	5
6	33,000	33,000		33,000	6	Transient Room Tax Fund	35,000	35,000	35,000	6
7	4,000	4,000		4,000	7	Library Fund	4,000	4,000	4,000	7
8	179,151	179,151		363,685	8	Street Fund	312,920	312,920	312,920	8
9					9	TOTAL TRANSFERS				9
10					10					10
11					11					11
12	179,151	179,151		410,685	12	TOTAL EXPENDITURES	484,377	484,377	484,377	12
13	874,531	893,140		413,303	13	UNAPPROPRIATED END FUND BALANCE	632,344	632,344	632,344	13
14	1,053,682	1,072,291		823,988	14	TOTAL	1,116,721	1,116,721	1,116,721	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	3,712,888	3,810,543		3,552,634	28	TOTAL GENERAL FUND EXPENDITURES	4,079,102	4,079,102	4,079,102	28

RESOURCES

CITY OF UMATILLA
(Municipal Corporation)

WATER FUND

Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual	First Preceding Year 2015-2016	Second Preceding Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	108,408	112,024	71,258	1	Beginning Fund Balance	50,590	50,590	50,590	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	715	722	750	3	Interest Earnings	600	600	600	3
4				4	OTHER RESOURCES				4
5	978,269	912,715	998,879	5	Water User Fees	1,003,678	1,003,678	1,003,678	5
6	3,700	9,820	6,000	6	Line Installations	6,000	6,000	6,000	6
7	860	840	1,500	7	Turn On & Off Fee	1,000	1,000	1,000	7
8	0	0	500	8	Sale of City Property	500	500	500	8
9	0	0	0	9	NSF Redeposits	0	0	0	9
10	6,758	3,960	3,000	10	Other Revenue	2,000	2,000	2,000	10
11	750	475	750	11	NSF Check Charge	750	750	750	11
12	15,275	15,380	16,000	12	Water Deposits	16,000	16,000	16,000	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	1,114,735	1,055,936	1,098,637	28	Total resources, except taxes to be levied	1,081,118	1,081,118	1,081,118	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	1,114,735	1,055,936	1,098,637	31	TOTAL RESOURCES	1,081,118	1,081,118	1,081,118	31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

WATER FUND

Name of Organizational Unit-Fund

Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018			
Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1				PERSONNEL SERVICES						1
2	309,643	334,818	350,856	Regular Earnings	4.9		332,518	332,518	332,518	2
3	944	1,137	2,500	Overtime Earnings			2,500	2,500	2,500	3
4	23,083	25,113	26,840	FICA			25,438	25,438	25,438	4
5	68,908	75,658	79,467	Health			86,300	86,300	86,300	5
6	24,865	31,391	32,392	Retirement			42,397	42,397	42,397	6
7	5,861	11,377	14,216	Workers Compensation			14,394	14,394	14,394	7
8	265	217	135	Life			145	145	145	8
9	301	328	351	Unemployment Tax			433	433	433	9
10	925	977	808	Disability Insurance			963	963	963	10
11	434,795	481,016	507,565	TOTAL PERSONNEL SERVICES			505,088	505,088	505,088	11
12										12
13				MATERIAL AND SERVICES						13
14	0	0	1,000	City Attorney			1,000	1,000	1,000	14
15	71	521	250	NSF Check			750	750	750	15
16	0	0	0	Engineering			5,000	5,000	5,000	16
17	3,925	5,767	5,000	Lab Tests			8,000	8,000	8,000	17
18	2,515	2,350	2,000	Office Supplies			2,200	2,200	2,200	18
19	6,250	5,258	6,500	Postage			6,500	6,500	6,500	19
20	6,006	5,574	5,000	Telephone			5,000	5,000	5,000	20
21	545	3,463	5,000	Training/Travel			5,000	5,000	5,000	21
22	25,455	27,994	29,393	Insurance			30,500	30,500	30,500	22
23	673	985	1,000	Uniform Allowance			1,500	1,500	1,500	23
24	98,284	25,171	20,000	Refunds			15,000	15,000	15,000	24
25	8,084	7,493	8,524	Gas/Oil			8,250	8,250	8,250	25
26	201,473	208,670	216,177	Electricity			216,500	216,500	216,500	26
27	2,422	3,774	3,700	Permits and Fees			3,000	3,000	3,000	27
28	567	510	500	Certification Costs			1,500	1,500	1,500	28
29										29
30				TOTAL EXPENDITURES						30
31				UNAPPROPRIATED END FUND BALANCE						31
32	CONTINUED	CONTINUED	CONTINUED	TOTAL			CONTINUED	CONTINUED	CONTINUED	32

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

WATER FUND

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018					
	Second Preceding Year 2014-2015	Actual First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1				MATERIAL & SERVICES CONTINUED								1
2	7,620	0	0	Building Maintenance			0	0	0			2
3	3,665	8,077	5,000	Equipment Operation			5,000	5,000	5,000		5,000	3
4	62,176	63,507	60,000	Plant Maintenance			69,000	69,000	69,000		69,000	4
5	5	5,327	2,000	Miscellaneous			2,000	2,000	2,000		2,000	5
6	980	1,420	2,000	Computer Support			1,500	1,500	1,500		1,500	6
7												7
8												8
9	430,716	375,861	373,044	TOTAL MATERIAL & SERVICES			387,200	387,200	387,200		387,200	9
10				CAPITAL OUTLAY								10
11												11
12												12
13	0	0	3,000	Equipment			19,000	19,000	19,000		19,000	13
14												14
15												15
16												16
17	0	0	3,000	TOTAL CAPITAL OUTLAY			19,000	19,000	19,000		19,000	17
18												18
19	0	0	20,000	OPERATING CONTINGENCY			15,000	15,000	15,000		15,000	19
20				TRANSFERS								20
21	0	0	0	Building Reserve fund			0	0	0		0	21
22	100,000	100,000	115,000	Water Reserve Fund			75,000	75,000	75,000		75,000	22
23	21,000	21,000	21,000	Debt Service Fund			21,000	21,000	21,000		21,000	23
24	16,200	38,450	30,450	Capital Reserve Fund			35,000	35,000	35,000		35,000	24
25	137,200	159,450	166,450	TOTAL TRANSFERS			131,000	131,000	131,000		131,000	25
26												26
27												27
28												28
29	1,002,711	1,016,327	1,070,059	TOTAL EXPENDITURES			1,057,288	1,057,288	1,057,288		1,057,288	29
30	112,024	39,609	28,578	UNAPPROPRIATED END FUND BALANCE			23,830	23,830	23,830		23,830	30
31	1,114,735	1,055,936	1,098,637	TOTAL			1,081,118	1,081,118	1,081,118		1,081,118	31

RESOURCES
SEWER FUND
Fund

CITY OF UMATILLA
(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual	First Preceding Year 2015-2016	Second Preceding Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	195,671	207,787	336,826	1	Beginning Fund Balance	462,590	462,590	462,590	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	758	1,323	850	3	Interest Earnings	2,500	2,500	2,500	3
4				4					4
5				5	OTHER RESOURCES				5
6	1,218,197	1,391,929	1,406,480	6	Sewer User Fees	1,437,394	1,437,394	1,437,394	6
7	900	3,600	2,000	7	Line Installations	2,000	2,000	2,000	7
8	564	293	500	8	Other Revenue	500	500	500	8
9				9					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	1,416,090	1,604,932	1,746,656	28	Total resources, except taxes to be levied	1,904,984	1,904,984	1,904,984	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	1,416,090	1,604,932	1,746,656	31	TOTAL RESOURCES	1,904,984	1,904,984	1,904,984	31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

SEWER FUND

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2017 - 2018			* R A N G E		
	Second Preceding Year 2014-2015	Actual First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1				PERSONNEL SERVICES							
2	423,729	420,046	444,903	Regular Earnings	6.3	430,954	430,954	430,954		430,954	
3	699	792	5,000	Overtime Earnings		2,500	2,500	2,500		2,500	
4	32,098	31,871	34,035	FICA		32,968	32,968	32,968		32,968	
5	81,838	94,677	94,006	Health		100,347	100,347	100,347		100,347	
6	40,523	47,499	50,194	Retirement		65,731	65,731	65,731		65,731	
7	9,030	15,475	15,902	Workers Compensation		15,613	15,613	15,613		15,613	
8	444	349	246	Life		195	195	195		195	
9	419	416	445	Unemployment Tax		431	431	431		431	
10	1,222	1,222	1,052	Disability Insurance		1,294	1,294	1,294		1,294	
11	590,002	612,347	645,783	TOTAL PERSONNEL SERVICES		650,033	650,033	650,033		650,033	
12											
13				MATERIAL AND SERVICES							
14	0	0	1,000	City Attorney		1,500	1,500	1,500		1,500	
15	0	0	0	Engineering		15,000	15,000	15,000		15,000	
16	3,509	3,249	4,000	Lab Tests & Lab Supplies		4,500	4,500	4,500		4,500	
17	2,277	2,316	2,200	Office Supplies		2,200	2,200	2,200		2,200	
18	6,175	5,108	6,500	Postage		6,500	6,500	6,500		6,500	
19	5,682	7,118	6,500	Telephone		6,500	6,500	6,500		6,500	
20	2,596	4,115	4,000	Training/Travel		4,000	4,000	4,000		4,000	
21	34,286	37,714	39,600	Insurance		40,500	40,500	40,500		40,500	
22	1,962	1,625	2,000	Uniform Allowance		2,400	2,400	2,400		2,400	
23	5,126	7,598	8,128	Gas/Oil		5,000	5,000	5,000		5,000	
24	104,227	103,616	106,333	Electricity		108,385	108,385	108,385		108,385	
25	4,138	6,854	10,000	Permits and Fees		8,000	8,000	8,000		8,000	
26	906	1,311	1,250	Certifications		1,500	1,500	1,500		1,500	
27	7,051	0	0	Building Maintenance		0	0	0		0	
28	5,039	5,474	10,000	Equipment Operation		7,500	7,500	7,500		7,500	
29				TOTAL EXPENDITURES							
30				UNAPPROPRIATED END FUND BALANCE							
31	CONTINUED	CONTINUED	CONTINUED	TOTAL		CONTINUED	CONTINUED	CONTINUED		CONTINUED	CONTINUED

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

SEWER FUND

Name of Organizational Unit-Fund

NO.	Historical Data			EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2017 - 2018			* R A N G E	
	Second Preceding Year 2014-2015	Actual First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1										1
2	35,510	42,436	50,000	Plant Maintenance		30,000	30,000	30,000		2
3	0	3,879	1,000	Miscellaneous		1,000	1,000	1,000		3
4	980	0	2,000	Computer Support		2,000	2,000	2,000		4
5	219,464	232,413	254,511	TOTAL MATERIAL & SERVICES		246,485	246,485	246,485		5
6	605	884	3,000	CAPITAL OUTLAY		11,500	11,500	11,500		6
7	0	0	0	Equipment		0	0	0		7
8				Sewer Pipe Locator						8
9										9
10	605	884	3,000	TOTAL CAPITAL OUTLAY		11,500	11,500	11,500		10
11										11
12	0	0	145,000	OPERATING CONTINGENCY		200,000	200,000	200,000		12
13										13
14				DEBT SERVICE PAYMENTS						14
15	225,000	225,000	230,000	Principal Payments		290,165	290,165	290,165		15
16	48,732	41,548	37,000	Interest Payments		38,073	38,073	38,073		16
17	273,732	266,548	267,000	TOTAL DEBT SERVICE		328,238	328,238	328,238		17
18										18
19				TRANSFERS						19
20			0	Building Reserve Fund		0	0	0		20
21	100,000	100,000	200,000	Sewer Reserve Fund		200,000	200,000	200,000		21
22	24,500	46,750	36,750	Capital Reserve Fund		52,000	52,000	52,000		22
23	124,500	146,750	236,750	TOTAL TRANSFERS		252,000	252,000	252,000		23
24										24
25				RESERVES						25
26										26
27										27
28										28
29				TOTAL RESERVES						29
30										30
31	1,208,303	1,258,942	1,552,044	TOTAL EXPENDITURES		1,688,256	1,688,256	1,688,256		31
32	207,787	345,990	194,612	UNAPPROPRIATED END FUND BALANCE		216,728	216,728	216,728		32
33	1,416,090	1,604,932	1,746,656	TOTAL		1,904,984	1,904,984	1,904,984		33

RESOURCES

CITY OF UMATILLA
(Municipal Corporation)

STREET FUND
Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual	First Preceding Year 2015-2016	Second Preceding Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	505,841	553,911	580,318	1	Beginning Fund Balance	502,198	502,198	502,198	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	2,722	3,641	3,192	3	Interest Earnings	3,500	3,500	3,500	3
4				4	OTHER RESOURCES				4
5	400,226	418,270	405,738	5	State Highway Apportionment	415,944	415,944	415,944	5
6	2,598	631	1,000	6	Other Revenue	1,000	1,000	1,000	6
7	0	0	527,911	7	STP Funds	608,434	608,434	608,434	7
8				8					8
9				9					9
10				10	TRANSFERS				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	915,387	980,453	1,522,159	28	Total resources, except taxes to be levied	1,535,076	1,535,076	1,535,076	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	915,387	980,453	1,522,159	31	TOTAL RESOURCES	1,535,076	1,535,076	1,535,076	31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

STREET FUND

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	Budget for Next Year 2017 - 2018					
	Actual		R A N G E				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1					PERSONNEL SERVICES							
2	148,176	162,086	203,899	3.8	Regular Earnings		190,763	190,763	190,763	190,763		
3	1,876	2,084	2,500		Overtime Earnings		5,000	5,000	5,000	5,000		
4	10,838	11,876	15,598		FICA		14,593	14,593	14,593	14,593		
5	42,116	49,020	64,578		Health		56,624	56,624	56,624	56,624		
6	17,048	22,722	26,933		Retirement		34,815	34,815	34,815	34,815		
7	8,303	16,699	25,358		Workers Compensation		24,196	24,196	24,196	24,196		
8	115	107	113		Life		102	102	102	102		
9	141	155	204		Unemployment Tax		191	191	191	191		
10	470	504	603		Disability Insurance		633	633	633	633		
11	229,083	265,253	339,786		TOTAL PERSONNEL SERVICES		326,917	326,917	326,917	326,917		
12					MATERIAL AND SERVICES							
13	0	0	1,000		Attorney Fees		1,000	1,000	1,000	1,000		
14	0	3,476	35,000		Engineering		20,000	20,000	20,000	20,000		
15	1,080	986	1,000		Training/Travel		1,000	1,000	1,000	1,000		
16	7,341	8,100	8,505		Insurance		9,000	9,000	9,000	9,000		
17	932	967	1,250		Uniform Allowance		1,250	1,250	1,250	1,250		
18	8,892	8,038	8,522		Gas/Oil		8,400	8,400	8,400	8,400		
19	33,161	37,041	37,934		Lighting		37,000	37,000	37,000	37,000		
20	485	475	750		Certification Costs		750	750	750	750		
21	14,408	22,176	20,000		Equipment Operation		25,000	25,000	25,000	25,000		
22	49,393	31,722	255,000		Street Maintenance		218,325	218,325	218,325	218,325		
23	0	0	527,911		STIP Projects		608,434	608,434	608,434	608,434		
24	115,692	112,981	896,872		TOTAL MATERIAL & SERVICES		930,159	930,159	930,159	930,159		
25												
26					CAPITAL OUTLAY							
27	0	189	3,000		Equipment		14,000	14,000	14,000	14,000		
28	0	189	3,000		TOTAL CAPITAL OUTLAY		14,000	14,000	14,000	14,000		
29	0	0	15,000		OPERATING CONTINGENCY		15,000	15,000	15,000	15,000		
30					TRANSFERS							
31	16,700	23,450	38,700		Capital Reserve Fund		49,000	49,000	49,000	49,000		
32	16,700	23,450	38,700		TOTAL TRANSFERS		49,000	49,000	49,000	49,000		
33	361,475	401,873	1,293,358		TOTAL EXPENDITURES		1,335,076	1,335,076	1,335,076	1,335,076		
34	553,912	578,580	228,801		UNAPPROPRIATED END FUND BALANCE		200,000	200,000	200,000	200,000		
35	915,387	980,453	1,522,159		TOTAL		1,535,076	1,535,076	1,535,076	1,535,076		

RESOURCES

LIBRARY FUND

CITY OF UMATILLA
(Municipal Corporation)

Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual	First Preceding Year 2014-2015	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	28,461	53,523	56,547	1	Beginning Fund Balance	104,946	104,946	104,946	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	268	488	300	3	Interest Earnings	1,000	1,000	1,000	3
4				4	OTHER RESOURCES				4
5	157,401	164,300	152,305	5	County Library	160,000	160,000	160,000	5
6	2,025	1,525	1,180	6	Library Donations	500	500	500	6
7	800	640	750	7	Miscellaneous Revenue	750	750	750	7
8	2,000	80	1,485	8	County Library Grants	1,680	1,680	1,680	8
9	1,255	1,205	1,200	9	State Library Grants	1,200	1,200	1,200	9
10	0	0	500	10	Miscellaneous Grants	500	500	500	10
11	33,000	33,000	33,000	11	Transfers	35,000	35,000	35,000	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	225,210	254,761	247,267	28	Total resources, except taxes to be levied	305,576	305,576	305,576	28
29				29	Property Tax-Current				29
30				30	Taxes collected in year levied				30
31	225,210	254,761	247,267	31	TOTAL RESOURCES	305,576	305,576	305,576	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 2017 - 2018					
	Actual	Adopted Budget This Year 2016-2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016									
1				PERSONNEL SERVICES							
2	100,002	99,977	107,139	Regular Earnings	4	110,614	110,614	110,614	110,614		
3	0	0	0	Overtime Earnings		500	500	500	500		
4	7,490	7,478	8,196	FICA		8,462	8,462	8,462	8,462		
5	24,969	26,544	27,622	Health		28,631	28,631	28,631	28,631		
6	10,897	13,165	13,753	Retirement		18,695	18,695	18,695	18,695		
7	273	186	455	Workers Compensation		552	552	552	552		
8	170	158	148	Life		148	148	148	148		
9	98	98	107	Unemployment		111	111	111	111		
10	289	289	289	Disability		312	312	312	312		
11	144,188	147,895	157,709	TOTAL PERSONNEL SERVICES		168,025	168,025	168,025	168,025		
12				MATERIALS AND SERVICES							
13	605	551	650	Periodicals		650	650	650	650		
14	0	0	750	Teen Program		750	750	750	750		
15	1,033	1,188	1,350	Childrens Svs/Summer Reading		1,750	1,750	1,750	1,750		
16	9,157	9,786	10,000	Books		10,000	10,000	10,000	10,000		
17	1,847	1,900	1,900	Media		2,000	2,000	2,000	2,000		
18	2,643	3,084	3,700	Supplies		2,500	2,500	2,500	2,500		
19	189	202	250	Postage		250	250	250	250		
20	4,059	4,220	4,305	Electricity		4,500	4,500	4,500	4,500		
21	719	2,369	2,500	Telephone		3,000	3,000	3,000	3,000		
22	0	616	3,000	Training/Travel		3,000	3,000	3,000	3,000		
23	4,120	0	0	Building Maintenance		0	0	0	0		
24	590	585	600	Dues & Fees		1,000	1,000	1,000	1,000		
25	319	0	300	Miscellaneous		250	250	250	250		
26	718	798	1,000	Computer Support/Software		1,000	1,000	1,000	1,000		
27	25,999	25,299	30,305	TOTAL MATERIAL & SERVICES		30,650	30,650	30,650	30,650		
28				CAPITAL OUTLAY							
29	500	0	2,500	Equipment		2,500	2,500	2,500	2,500		
30	500	0	2,500	TOTAL CAPITAL OUTLAY		2,500	2,500	2,500	2,500		
31				TRANSFERS							
32	1,000	6,500	7,300	To Capital Reserve		7,300	7,300	7,300	7,300		
33	1,000	6,500	7,300	TOTAL TRANSFERS		7,300	7,300	7,300	7,300		
34											
35	0	0	1,000	OPERATING CONTINGENCY		1,000	1,000	1,000	1,000		
36	171,687	179,694	198,814	TOTAL EXPENDITURES		209,475	209,475	209,475	209,475		
37	53,523	75,067	48,453	UNAPPROPRIATED END FUND BALANCE		96,101	96,101	96,101	96,101		
38	225,210	254,761	247,267	TOTAL		305,576	305,576	305,576	305,576		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

REFUSE FUND
Fund

CITY OF UMATILLA
(Municipal Corporation)

17	Historical Data			Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year 2017 - 2018			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1	15,308	45,536	36,771	1	Beginning Fund Balance	37,648	37,648	37,648	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	0	0	0	3	Interest Earnings	0	0	0	3
4	596,681	565,641	622,818	4	Refuse Collections	617,149	617,149	617,149	4
5	0	0	0	5	Other Revenue	0	0	0	5
6				6					6
7				7					7
8				8					8
9	611,989	611,177	659,589	9	Total Resources, Except Taxes to be Levied	654,797	654,797	654,797	9
10			0	10	Property Tax-Current	0	0	0	10
11	0	0		11	Taxes Collected in Year Levied				11
12	611,989	611,177	659,589	12	TOTAL RESOURCES	654,797	654,797	654,797	12
					REQUIREMENTS				
1				1	MATERIAL AND SERVICES				1
2	0	43	1,200	2	Refunds	1,200	1,200	1,200	2
3	470,405	487,747	540,143	3	Refuse Collections to Sanitary Disposal	518,405	518,405	518,405	3
4	470,405	487,790	541,343	4	TOTAL MATERIAL AND SERVICES	519,605	519,605	519,605	4
5				5					5
6	0	0	0	6	CAPITAL OUTLAY	0	0	0	6
7				7					7
8	0	0	0	8	TOTAL CAPITAL OUTLAY	0	0	0	8
9				9					9
10				10	TRANSFERS				10
11	96,047	95,168	99,075	11	General Fund	98,744	98,744	98,744	11
12	96,047	95,168	99,075	12	TOTAL TRANSFERS	98,744	98,744	98,744	12
13				13					13
14	566,452	582,958	640,418	14	TOTAL EXPENSES	618,349	618,349	618,349	14
15				15					15
16	45,536	28,219	19,171	16	Unappropriated Ending Fund Balance	36,448	36,448	36,448	16
17	611,988	611,177	659,589	17	TOTAL REQUIREMENTS	654,797	654,797	654,797	17

RESOURCES

CITY OF UMATILLA
(Municipal Corporation)

BUILDING DEPARTMENT FUND

Fund

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget for Next Year 2017 - 2018			
	Actual	First Preceding Year 2014-2015	Second Preceding Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016	Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	0	0	0	0	Beginning Fund Balance	257,243	257,243	257,243	1
2	0	0	0	0	Property Tax-Prior	0	0	0	2
3	0	0	600	600	Interest Earnings	1,600	1,600	1,600	3
4					OTHER RESOURCES				4
5	0	0	250,000	250,000	Build/Mech/M.H/Plumbing Permits	175,000	175,000	175,000	5
6	0	0	162,000	162,000	Community Dev Plan Reviews/Misc	100,000	100,000	100,000	6
7	0	0	125,000	125,000	Electrical Permits	76,000	76,000	76,000	7
8	0	0	31,000	31,000	Electrical Plan Reviews/Misc	20,000	20,000	20,000	8
9	0	0	45,000	45,000	State Surcharges	30,120	30,120	30,120	9
10	0	0	0	0	Other Revenue	0	0	0	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28	0	0	613,600	613,600	Total resources, except taxes to be levied	659,963	659,963	659,963	28
29					Property Tax-Current				29
30					Taxes collected in year levied				30
31	0	0	613,600	613,600	TOTAL RESOURCES	659,963	659,963	659,963	31

DETAILED EXPENDITURES

CITY OF UMATILLA
(Municipal Corporation)

BUILDING DEPARTMENT FUND

Name of Organizational Unit-Fund

1	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	NO. OF Emps.	* R A N G E	Budget for Next Year 2017 - 2018				
	Actual		Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1					PERSONNEL SERVICES							1
2	0	0	30,672		Regular Earnings	1.1		77,432	77,432	77,432	77,432	2
3	0	0	1,000		Overtime Earnings			1,000	1,000	1,000	1,000	3
4	0	0	2,193		FICA			5,924	5,924	5,924	5,924	4
5	0	0	7,197		Health			21,893	21,893	21,893	21,893	5
6	0	0	3,274		Retirement			10,054	10,054	10,054	10,054	6
7	0	0	544		Workers Compensation			1,488	1,488	1,488	1,488	7
8	0	0	13		Life			50	50	50	50	8
9	0	0	29		Unemployment Tax			77	77	77	77	9
10	0	0	62		Disability Insurance			225	225	225	225	10
11	0	0	44,984		TOTAL PERSONNEL SERVICES			118,143	118,143	118,143	118,143	11
12												12
13					MATERIAL AND SERVICES							13
14	0	0	5,000		City Attorney			5,000	5,000	5,000	5,000	14
15	0	0	54,080		Building Inspector/Official			40,000	40,000	40,000	40,000	15
16	0	0	29,120		Electrical Inspector			20,000	20,000	20,000	20,000	16
17	0	0	45,000		OR Bldg Code Div/St Surcharge			30,120	30,120	30,120	30,120	17
18	0	0	5,000		Supplies			2,500	2,500	2,500	2,500	18
19	0	0	0		Training/Travel			1,500	1,500	1,500	1,500	19
20	0	0	5,000		Miscellaneous			2,500	2,500	2,500	2,500	20
21	0	0	143,200		TOTAL MATERIAL & SERVICES			101,620	101,620	101,620	101,620	21
22												22
23	0	0	48,000		OPERATING CONTINGENCY			50,000	50,000	50,000	50,000	23
24												24
25												25
26												26
27												27
28												28
29												29
30	0	0	236,184		TOTAL EXPENDITURES			269,763	269,763	269,763	269,763	30
31	0	0	377,416		UNAPPROPRIATED END FUND BALANCE			390,200	390,200	390,200	390,200	31
32	0	0	613,600		TOTAL			659,963	659,963	659,963	659,963	32

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

**CITY OF UMATILLA
(Municipal Corporation)**

Fund

	Historical Data			Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES & REQUIREMENTS	Budget for Next Year 2017 - 2018			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
1	128,211	111,021	146,750	1	Beginning Fund Balance	209,789	209,789	209,789	1
2	0	0	0	2	Property Tax-Prior	0	0	0	2
3	700	1,016	775	3	Interest Earnings	1,250	1,250	1,250	3
4	11,152	61,599	63,279	4	Transferred from Other Funds	24,720	24,720	24,720	4
5	41,770	64,795	47,045	5	Motel Tax	73,053	73,053	73,053	5
6				6					6
7				7					7
8	181,833	238,431	257,849	8	Total Resources, Except Taxes to be Levied	308,812	308,812	308,812	8
9	0	0	0	9	Property Tax-Current	0	0	0	9
10	0	0	0	10	Taxes Collected in Year Levied				10
11	181,833	238,431	257,849	11	TOTAL RESOURCES	308,812	308,812	308,812	11
					REQUIREMENTS				
1				1	MATERIAL AND SERVICES				1
2	4,033	0	64,534	2	City Activities/Projects	83,450	83,450	83,450	2
3	18,900	12,200	51,145	3	Tourism	69,208	69,208	69,208	3
4	0	15,353	20,000	4	Tourism Promotion Assessment	30,000	30,000	30,000	4
5	0	0	0	5	Chamber Support	21,000	21,000	21,000	5
6	22,933	27,553	135,679	6	TOTAL MATERIAL AND SERVICES	203,658	203,658	203,658	6
7				7					7
8				8	CAPITAL OUTLAY				8
9	46,379	45,872	87,065	9	River Frontage Development	87,065	87,065	87,065	9
10	46,379	45,872	87,065	10	TOTAL CAPITAL OUTLAY	87,065	87,065	87,065	10
11				11					11
12				12	TRANSFERS				12
13	1,500	11,500	11,500	13	General Fund	11,500	11,500	11,500	13
14	1,500	11,500	11,500	14	TOTAL TRANSFERS	11,500	11,500	11,500	14
15				15					15
16	70,812	84,925	234,244	16	TOTAL EXPENSES	302,223	302,223	302,223	16
17				17					17
18	111,021	153,506	23,605	18	Unappropriated Ending Fund Balance	6,589	6,589	6,589	18
19	181,833	238,431	257,849	19	TOTAL REQUIREMENTS	308,812	308,812	308,812	19

BONDED DEBT
RESOURCES AND REQUIREMENTS
DEBT SERVICE
FUND

Bond Debt Payments are for:
 Revenue Bonds
 XX General Obligation Bonds

FORM LB-35

CITY OF UMATILLA
 (Municipal Corporation)

	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	Budget for Next Year 2017 - 2018				
	Actual	First Preceding Year 2015-2016	Second Preceding Year 2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
					Resources					
1				33,024	1	Beginning Fund Balance	32,208	32,208	32,208	1
2	213,159	37,981		2,078	2	Property Tax-Prior	2,337	2,337	2,337	2
3	7,706	3,919		165	3	Interest Earnings	162	162	162	3
4	708	345			4					4
5					5	Transferred from Other Funds				5
6	21,000	21,000		21,000	6	Transfers	21,000	21,000	21,000	6
7	242,573	63,245		56,267	7	Total Resources, Except Taxes to be Levied	55,707	55,707	55,707	7
8	30,018	33,226		38,326	8	Property Tax-Current	25,758	25,758	25,758	8
9					9	Taxes Collected in Year Levied				9
10	272,591	96,471		94,593	10	TOTAL RESOURCES	81,465	81,465	81,465	10
						Requirements				
						Principal Payment				
						Issue Date Budgeted Payment Date				
1	25,511	26,790		28,159	1	12-01-78 12-01-2017	29,584	29,584	29,584	1
2	26,148	27,488		28,863	2	12-01-78 06-01-2018	30,324	30,324	30,324	2
3	162,144	0		0	3	08-31-94	0	0	0	3
4	213,803	54,278		57,022	4	Total Principal	59,908	59,908	59,908	4
						Interest Payments Coupon				
						Issue Date Budgeted Payment Date				
5	6,020	4,741		3,372	5	12-01-78 12-01-2017	1,947	1,947	1,947	5
6	5,383	4,043		2,668	6	12-01-78 6-01-2018	1,207	1,207	1,207	6
7	9,404	0		0	7	08-31-94	0	0	0	7
8	20,807	8,784		6,040	8	Total Interest	3,154	3,154	3,154	8
						Unappropriated Balance for Following Year By				
						Issue Date Payment Date				
9				31,531	9	12-01-78 12-01-2014	18,403	18,403	18,403	9
10				0	10		0	0	0	10
11					11					11
12					12					12
13	37,981	33,409		31,531	13	Total Unappropriated Ending Fund Balance	18,403	18,403	18,403	13
14	272,591	96,471		94,593	14	TOTAL REQUIREMENTS	81,465	81,465	81,465	14

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**

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 2018

CAPITAL RESERVE FUND
Fund

		Historical Data			Adopted Budget This Year 2016-2017	RESOURCES & REQUIREMENTS			(Municipal Corporation)					
		Actual	First Preceding Year 2015-2016	Second Preceding Year 2014-2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1			913,900	834,426	1,028,158	1	Beginning Fund Balance	982,427	982,427	982,427	982,427	1		
2			6,099	4,660	4,500	2	Interest Earnings	8,300	8,300	8,300	8,300	2		
3			191,297	131,000	279,640	3	Transfers From General Fund	249,200	249,200	249,200	249,200	3		
4			23,450	16,700	38,700	4	Transfers From Street Fund	49,000	49,000	49,000	49,000	4		
5			6,500	1,000	7,300	5	Transfers from Library Fund	7,300	7,300	7,300	7,300	5		
6			38,450	16,200	30,450	6	Transfers From Water Fund	35,000	35,000	35,000	35,000	6		
7			46,750	24,500	36,750	7	Transfers from Sewer Fund	52,000	52,000	52,000	52,000	7		
8			0	0	0	8	Bike Path Funds from County & Grant	0	0	0	0	8		
10			0	0	0	10	HUD Grant Soccer Fields	0	0	0	0	10		
11			39,946	36,555	44,268	11	Co-Gen Plant Calpine	47,103	47,103	47,103	47,103	11		
12			1,266,392	1,065,041	1,469,766	12	TOTAL RESOURCES	1,430,330	1,430,330	1,430,330	1,430,330	12		
							REQUIREMENTS							
1						1	MATERIAL AND SERVICES					1		
2			0	0	0	2	Capital Improvement Planning	0	0	0	0	2		
3			7,555	4,211	8,000	3	Building Maintenance City Hall	8,000	8,000	8,000	8,000	3		
4			18,674	0	13,000	4	Building Maintenance Police Dept	18,000	18,000	18,000	18,000	4		
5			5,845	0	6,000	5	Building Maintenance Library	6,000	6,000	6,000	6,000	5		
6			9,206	0	9,000	6	Building Maintenance Water Dept	9,000	9,000	9,000	9,000	6		
7			7,916	0	8,000	7	Building Maintenance Sewer Dept	9,000	9,000	9,000	9,000	7		
8			24,882	20,389	33,000	8	Computer Support & Replacement	33,900	33,900	33,900	33,900	8		
9			74,078	24,600	77,000	9	TOTAL MATERIAL AND SERVICES	83,900	83,900	83,900	83,900	9		
10						10	CAPITAL OUTLAY					10		
11			8,945	2,489	6,000	11	Minor Property Improvements	5,000	5,000	5,000	5,000	11		
12			0	4,528	0	12	Downtown Revitalization	340,000	340,000	340,000	340,000	12		
13			9,084	0	70,700	13	Park Equipment	9,000	9,000	9,000	9,000	13		
14			0	0	25,000	14	Shop Building Reserve	25,000	25,000	25,000	25,000	14		
15						15						15		
16						16	TOTAL CAPITAL OUTLAY					16		
17						17	Unappropriated Fund Balance					17		
18			CONTINUED	CONTINUED	CONTINUED	18	TOTAL REQUIREMENTS	CONTINUED	CONTINUED	CONTINUED	CONTINUED	18		

FORM LB-11

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 6/1, 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 2018

CAPITAL RESERVE FUND

Fund

(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2016-2017	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget for Next Year 2017 - 2018			
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
					RESOURCES				
1					1 Beginning Fund Balance				1
2					2 Interest Earnings				2
3					3 Transfers				3
4					4 TOTAL RESOURCES				4
					REQUIREMENTS				
1					1 CAPITAL OUTLAY				1
2	4,985	2,337	14,600	14,600	2 Sewer Department Equipment & Jet Truck	15,000	15,000	15,000	2 15,000
4	16,028	2,652	18,050	18,050	4 Water Department Equipment	0	0	0	4 0
5	2,735	4,295	3,000	3,000	5 Police Computer Reserve	5,000	5,000	5,000	5 5,000
6	0	453	1,500	1,500	6 Library Computer Reserve	3,000	3,000	3,000	6 3,000
7	33,944	29,604	65,000	65,000	7 City Hall Computer Reserve	25,000	25,000	25,000	7 25,000
8	0	0	0	0	8 Marina Computer Reserve	3,200	3,200	3,200	8 3,200
9	0	5,220	10,500	10,500	9 Police Radio Equip Reserve	5,500	5,500	5,500	9 5,500
10	0	44,000	87,640	87,640	10 Land Acquisition	89,000	89,000	89,000	10 89,000
11	4,160	2,238	20,000	20,000	11 Park Expansion and Improvements	75,000	75,000	75,000	11 75,000
12	8,120	2,191	10,000	10,000	12 Office Equipment Replacement	21,400	21,400	21,400	12 21,400
13	10,970	14,805	16,650	16,650	13 Streets Equipment	45,000	45,000	45,000	13 45,000
14	38,582	25,990	24,500	24,500	14 Police Cars	25,000	25,000	25,000	14 25,000
15	0	0	0	0	15 Bike Paths/Pedestrial Improvements	25,000	25,000	25,000	15 25,000
16	0	0	5,000	5,000	16 Cemetery Expansion	0	0	0	16 0
17	0	0	150,000	150,000	17 Street Sweeper	0	0	0	17 0
18					18				18
19	126,541	151,814	528,140	528,140	TOTAL CAPITAL OUTLAY	716,100	716,100	716,100	19 716,100
20					20				20
21	151,141	225,892	605,140	605,140	TOTAL EXPENSES	800,000	800,000	800,000	21 800,000
22	913,900	1,040,500	864,626	864,626	Unappropriated Fund Balance	630,330	630,330	630,330	22 630,330
23	1,065,041	1,266,392	1,469,766	1,469,766	TOTAL REQUIREMENTS	1,430,330	1,430,330	1,430,330	23 1,430,330

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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:

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 2016-2017	DESCRIPTION OF RESOURCES & REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-2015	Actual First Preceding Year 2015-2016						
					RESOURCES			
1	37,798	53,938	69,838	1	Beginning Fund Balance	87,007	87,007	87,007
2	440	671	200	2	Interest Earnings	1,000	1,000	1,000
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	0		0	7	Sewer Fund			
8	0		0	8	Water Fund			
9	0	0	0	9	TOTAL TRANSFERS	0	0	0
10	171,160	187,531	202,960	10	TOTAL RESOURCES	220,929	220,929	220,929
					REQUIREMENTS			
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	69,577	72,962	77,943	11	Principal Payments	81,762	81,762	81,762
12	47,644	44,260	39,279	12	Interest Payments	35,460	35,460	35,460
13	117,221	117,222	117,222	13	TOTAL DEBT SERVICE PAYMENTS	117,222	117,222	117,222
14	117,221	117,222	117,222	14	Total Expenditures	117,222	117,222	117,222
15				15				
16	53,939	70,309	85,738	16	Unappropriated Fund Balance	103,707	103,707	103,707
17	171,160	187,531	202,960	17	TOTAL REQUIREMENTS	220,929	220,929	220,929

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This fund is authorized by ORS 294.525 and established by resolution/ordinance number 603, on 6/7/93 for the following specified purposes:

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

WATER RESERVE FUND
Fund

CITY OF UMATILLA
(Municipal Corporation)

	Historical Data			Adopted Budget This Year 2016-2017	DESCRIPTION OF RESOURCES & REQUIREMENTS	Proposed By Budget Officer	Budget for Next Year 2017 - 2018	
	Actual		Adopted By Governing Body					
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016					Approved By Budget Committee	Adopted By Governing Body
1	489,459	584,423	416,776		RESOURCES	410,716	410,716	410,716
2	2,889	4,051	3,200		1 Beginning Fund Balance	4,000	4,000	4,000
3	6,854	20,580	5,145		2 Interest Earnings	5,145	5,145	5,145
4					3 SDC for Water System Improvement/Replacement			
5					4			
6	100,000	100,000	115,000		5 Transfers			
7					6 Water Fund	75,000	75,000	75,000
8	599,202	709,054	540,121		7	494,861	494,861	494,861
					8 TOTAL RESOURCES			
					REQUIREMENTS			
1					1 MATERIAL AND SERVICES			
2					2			
3	0	1,138	10,000		3 Engineering	25,000	25,000	25,000
4					4			
5	0	1,138	10,000		5 TOTAL MATERIAL AND SERVICES	25,000	25,000	25,000
6					6			
7					7 CAPITAL OUTLAY			
8	11,173	35,276	40,000		8 Well and Pump Repairs/SDC Funded	50,000	50,000	50,000
9	0	0	0		9 Water Improvements/SDC Funded	0	0	0
10	3,606	200,756	86,888		10 Water Sys Improvements or Repairs general	225,000	225,000	225,000
11	0	0	0		11 Develop Water Rights	0	0	0
12	0	0	0		12 West McNary Water System	0	0	0
13	0	0	0		13 Replace Electronic Meters	15,000	15,000	15,000
14	0	0	0		14 Replace Hydrants	10,000	10,000	10,000
15	14,779	236,032	126,888		15 TOTAL CAPITAL OUTLAY	300,000	300,000	300,000
16					16			
17	14,779	237,170	136,888		17 Total Expenditures	325,000	325,000	325,000
18					18			
19	584,423	471,884	403,233		19 Reserves	169,861	169,861	169,861
20	599,202	709,054	540,121		20 TOTAL REQUIREMENTS	494,861	494,861	494,861

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This fund is authorized by ORS 284.525 and established by resolution/ordinance number 603, on 6/1/83 for the following specified purposes:

As provided in ORS 284.525, 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 284.525 for further information.

Next year for review 2026

SEWER RESERVE FUND
Fund

CITY OF UMATILLA
(Municipal Corporation)

	Historical Data		Adopted Budget This Year 2016-2017	DESCRIPTION OF RESOURCES & REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual Second Preceding Year 2014-2015	First Preceding Year 2015-2016					
				RESOURCES			
1	751,590	839,911	793,962	1 Beginning Fund Balance	1,037,924	1,037,924	1,037,924
2	4,285	5,692	5,000	2 Interest Earnings	8,000	8,000	8,000
3	2,719	14,860	3,715	3 SDC for Sewer System Improvement/Replacement	7,430	7,430	7,430
4				4			
5				5			
6				6 Transfers:			
7	100,000	100,000	200,000	7 Sewer Fund	200,000	200,000	200,000
8				8			
9	858,594	960,463	1,002,677	9 TOTAL RESOURCES	1,253,354	1,253,354	1,253,354
				REQUIREMENTS			
1				1 MATERIAL AND SERVICES			
2	11,678	95,397	35,000	2 Engineering & UIC Permitting	50,000	50,000	50,000
3	11,678	95,397	35,000	3 TOTAL MATERIAL AND SERVICES	50,000	50,000	50,000
4				4 CAPITAL OUTLAY			
5				5			
6	0	0	0	6 Sewer Improvements/SDC Funded	0	0	0
7	0	0	0	7 Sewer System Repairs/SDC Funded	35,782	35,782	35,782
8	7,004	0	200,000	8 Sewer Improvements/Repairs - General	200,000	200,000	200,000
9	0	0	0	9 Security Cameras	0	0	0
10	7,004	0	200,000	10 TOTAL CAPITAL OUTLAY	235,782	235,782	235,782
11				11			
12				12 DEBT SERVICE			
13	0	0	0	13 Principal Payments	0	0	0
14	0	0	0	14 Interest Payments	0	0	0
15	0	0	0	15 TOTAL DEBT SERVICE	0	0	0
16	18,682	95,397	235,000	16 Total Expenditures	285,782	285,782	285,782
17	0	0	0	17 USDA/IRUS Loan Reserve	0	0	0
18	839,912	865,066	767,677	18 General Reserves	967,572	967,572	967,572
19	858,594	960,463	1,002,677	19 TOTAL REQUIREMENTS	1,253,354	1,253,354	1,253,354

FORM LB-40

**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	DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		DETAILED SALARY		
			P a g e	L i n e	P a g e	L i n e	P a g e	L i n e	P a g e	L i n e	P a g e	L i n e	P a g e	L i n e	A M O U N T
1 City Administrator	1		6	2	5,900	17	2	53,100	20	2	53,100	28	2	5,900	1
2 Deputy City Manager / Finance Director	1		6	2	5,245	17	2	47,205	20	2	47,205	28	2	5,245	2
3 Community Development Director	1		7	2	42,536	9	2	18,905				28	2	33,083	3
4 City Recorder	1		6	2	6,710	17	2	30,197	20	2	30,197				4
5 City Clerk	1					17	2	19,748	20	2	19,748	28	2	4,388	5
6 City Planner	1		7	2	42,660	17	2	7,110	20	2	7,110	28	2	14,220	6
7 Administrative Assistant	1		6	2	12,510	7	2	14,595				28	2	14,595	7
8 Municipal Court Clerk/Judge	1		8	2	31,846	17	2	10,615	20	2	10,615				8
9 Code Enforcement Officer	1		7	2	14,247	11	2	42,741							9
10															10
11 Public Works Director	1		9	2	8,822	17	2	35,290	20	2	8,822	23	2	35,290	11
12 Wastewater Plant Supervisor	1								20	2	77,664				12
13 Wastewater Plant Assistant	1								20	2	62,220				13
14 Maintenance Worker I - Sewer	1								20	2	41,700				14
15 Maintenance Worker II - Sewer	1								20	2	56,232				15
16 Maintenance Worker II - Water	2								17	2	99,672				16
17 Streets Lead	1											23	2	62,028	17
18 Maintenance Worker II - Street	1											23	2	48,504	18
19 Maintenance Worker II - Parks	1		9	2	18,068	17	2	18,068				23	2	24,091	19
20 Maintenance Worker I	2		9	2	33,360	17	2	4,170	20	2	4,170	23	2	41,700	20
21 Maintenance Worker II	1		9	2	13,440										21
22															22
23 Police Chief	1		11	2	99,599										23
24 Police Lieutenant	1		11	2	84,132										24
25 Police Sergeant/Detective	1		11	2	80,064										25
26 Dispatcher	1		11	2	50,656										26
27 Police Officers	8		11	2	454,534										27
28 Police Clerk (1/2 Time)	2		11	2	41,661										28
29															29
30 Librarian	1		25	2	53,076										30
31 Assistant Librarian	3		25	2	57,538										31
32															32
33 TOTAL WAGES															33
34															34
35 Police Overtime			11	3	25,000										35
36 Part Time Court Clerk			8	2	7,200										36
37 Standby Pay Public Works			17	2	7,344	20	2	14,256							37

BUDGET CALENDAR FISCAL YEAR 2017-2018

February 16, 2016 10:00 a.m.	Meet with City Manager/Public Works Director to discuss budget priorities and impacts
February 17, 2016 9:00 a.m.	Meet with Police Chief to review five year capital improvement plan and upcoming budget items
February 28, 2016 10:00 a.m.	Meet with Planning Director to discuss building department impacts, parks and recreation plans
February 21, 2016 10:00 am.	Meet with Librarian, discuss projects and expenditures
February 10, 2017	Letters to budget committee notifying them of working session on March 21. Place notice on reader board as well.
March 21, 2017	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 24, 2017	Fax "Notice of Budget Committee Meeting" to East Oregonian to be published 3/31/17. Send reminder Letters to Budget Committee Members
March 31, 2017	Publish "Notice of Budget Committee Meeting" in East Oregonian. (5 to 30 days prior to 4/18/17 meeting)
March 31, 2017	Fax "2 nd Notice of Budget Committee Meeting" to East Oregonian to be published 4/7/17
March 31, 2017	Fax "State Revenue Sharing" public hearing notice to East Oregonian to be published 4/7/17

BUDGET CALENDAR 2017-2018
Page 2

April 7, 2017	Publish “2 nd notice of Budget Committee Meeting” in East Oregonian. (5 to 30 days prior to 4/18/17 meeting and at least 7 days after 1 st notice)
April 7, 2017	Publish “State Revenue Sharing” public hearing notice in East Oregonian. (11 days prior to 4/18/17 meeting)
April 18, 2017	Budget Committee Meeting and State Revenue Sharing Public Hearing.
April 30, 2017	Budget needs to be approved by the Budget Committee by this date.
May 12, 2017	Fax “Notice of Budget Hearing and Financial Summary” to East Oregonian to be published 5/19/17. Fax “State Revenue Sharing: public hearing notice to East Oregonian to be published 5/19/17.
May 19, 2017	Publish “Notice of Budget Hearing and Financial Summary” in East Oregonian. (5 to 25 days prior to 6/6/17 meeting)
May 19, 2017	Publish “State Revenue Sharing Public Hearing” in East Oregonian for 6/6/17 meeting.
June 6, 2017	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, 2017	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 6, 2017 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, 2017 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 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
1. Beginning Fund Balance/Net Working Capital.....	4,388,488	4,432,705	5,338,532
2. Fees, Licenses, Permits, Fines, Assmts & Other Svs charges.....	5,275,829	5,706,855	5,557,866
3. Federal, State & all Other Grants, Gifts, Allocations & Donations....	791,269	1,346,862	1,462,920
4. Revenue from Bonds & Other Debt.....			
5. Interfund Transfers/Internal Service Requirements.....	733,231	923,460	862,494
6. All Other Resources Except Property Taxes.....	42,954	34,980	56,173
7. Property Taxes Estimated to be Received.....	544,373	563,646	732,202
8. Total Resources (add lines 1 thru 7)	11,776,144	13,008,508	14,010,187

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services.....	2,835,437	3,226,622	3,521,917
10. Materials and Services.....	2,722,829	3,625,105	3,772,247
11. Capital Outlay.....	443,057	978,293	1,400,647
12. Debt Service.....	446,831	447,284	508,522
13. Interfund Transfers.....	732,714	923,460	862,464
14. Contingencies.....		321,000	452,457
15. Special Payments.....		0	0
16. Unappropriated Ending Balance & Reserved for Future Expense	4,595,276	3,486,744	3,491,933
17. Total Requirements - add lines 9-16.....	11,776,144	13,008,508	14,010,187

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	107,446	152,308	175,448
FTE	0.25	0.25	0.50
Name: Planning	113,295	137,960	240,087
FTE	1.05	0.85	1.65
Name: Court	497,211	523,455	481,959
FTE	0.60	0.60	0.60
Name: Parks	84,253	154,446	211,120
FTE	1.00	1.20	2.40
Name: Marina and RV Park	267,784	307,237	342,150
FTE			
Name: Police	1,211,012	1,423,490	1,509,867
FTE	14.75	14.75	14.75
Name: Water	1,016,328	1,098,637	1,081,118
FTE	5.73	5.38	4.90
Name: Sewer	1,258,942	1,746,656	1,904,984
FTE	7.48	6.78	6.30
Name: Streets	401,873	1,522,159	1,535,076
FTE	3.15	3.80	3.80
Name: Library	179,694	247,267	305,576
FTE	3.00	3.00	4.00
Name: Building	0.00	613,600	659,963
FTE		0.40	1.10
Non-Departmental/Non-Program	6,638,306	5,081,293	5,562,839
FTE			
Total Requirements	11,776,144	13,008,508	14,010,187
Total FTE	37	37	40

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

PROPERTY TAX LEVIES			
	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	35,047	40,626	27,304

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized but not Incurred on July 1
General Obligation Bonds.....	\$1,480,000	
Other Bonds.....	\$77,831	
Other Borrowings.....	\$1,134,200	
TOTAL.....	\$2,692,031	

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 2017-2018

Check here if this is an amended form.

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

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 Umatilla OR 97882 June 28, 2017
Mailing Address of District City State ZIP code Date

Melissa Ince Deputy City Manager 541-922-3226 x 104 melissa@umatilla-city.org
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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

PART I: TAXES TO BE IMPOSED

**Subject to
General Government Limits
Rate -or- Dollar Amount**

1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	2.9191	
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4.	City of Portland Levy for pension and disability obligations	4		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		27,304
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)	5c.		27,304

**Excluded from
Measure 5 Limits
Dollar Amount of Bond
Levy**

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	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. 27-2017

A RESOLUTION ADOPTING THE 2017-2018 BUDGET

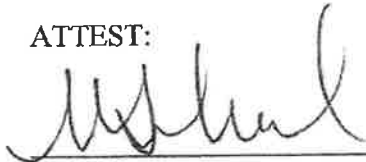
BE IT RESOLVED, that the City Council of the City of Umatilla hereby adopts the budget approved by the budget committee for the fiscal year 2016-2017, in the total sum of \$14,010,187 now on file at Umatilla City Hall, 700 Sixth Street, Umatilla, Oregon 97882.

PASSED by the City Council and **SIGNED** by the Mayor this 6th day of June, 2017.



DAREN DUFLOTH, MAYOR

ATTEST:



NANCI SANDOVAL, CITY RECORDER



RESOLUTION NO. 28-2017

**A RESOLUTION APPROPRIATING AMOUNTS
FOR FISCAL YEAR 2017-2018**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Administration	\$ 175,448
Planning Department	240,087
Municipal Court Department	481,959
Parks and Recreation Department	211,120
Marina and RV Park	342,150
Police Department	1,509,867
911 Emergency Services Department	1,750
Non-Departmental:	
Operating Contingency	171,457
Transfers	<u>312,920</u>
GENERAL FUND TOTAL	\$ 3,446,758

WATER FUND

Personnel Services	\$ 505,088
Material & Services	387,200
Capital Outlay	19,000
Operating Contingency	15,000
Transfers	<u>131,000</u>
WATER FUND TOTAL	\$ 1,057,288

SEWER FUND

Personnel Services	\$ 650,033
Material & Services	246,485
Capital Outlay	11,500
Operating Contingency	200,000
Debt Service	328,238
Transfers	<u>252,000</u>
SEWER FUND TOTAL	\$ 1,688,256

STREET FUND

Personnel Services	\$ 326,917
Material & Services	930,159
Capital Outlay	14,000
Operating Contingency	15,000
Transfers	<u>49,000</u>
STREET FUND TOTAL	\$ 1,335,076

LIBRARY FUND

Personnel Services	\$ 168,025
Material & Services	30,650
Capital Outlay	2,500
Transfers	1,000
Contingency	<u>7,300</u>
LIBRARY FUND TOTAL	\$ 209,475

TRANSIENT ROOM TAX FUND

Material & Services	\$ 203,658
Capital Outlay	87,065
Transfers	<u>11,500</u>
TRANSIENT TAX FUND TOTAL	\$ 302,223

DEBT SERVICE FUND

Debt Service	<u>\$ 63,062</u>
DEBT SERVICE TOTAL	\$ 63,062

REFUSE FUND

Material & Services	\$ 519,605
Transfers	<u>98,744</u>
REFUSE FUND TOTAL	\$ 618,349

CAPITAL RESERVE FUND

Material & Services	\$ 83,900
Capital Outlay	<u>716,100</u>
CAPITAL RESERVE TOTAL	\$ 800,000

BUILDING RESERVE FUND

Debt Service \$ 117,222
BUILDING RESERVE FUND TOTAL \$ 117,222

WATER RESERVE FUND

Materials and Services \$ 25,000
Capital Outlay 300,000
WATER RESERVE FUND TOTAL \$ 325,000

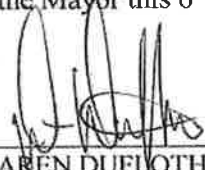
SEWER RESERVE FUND

Materials and Services \$ 50,000
Capital Outlay 235,782
SEWER RESERVE FUND TOTAL \$ 285,782

BUILDING DEPARTMENT FUND

Personnel Services \$ 118,143
Materials and Services 101,620
Contingency 50,000
BUILDING DEPARTMENT FUND TOTAL \$ 269,763

PASSED by the City Council and **SIGNED** by the Mayor this 6th day of June, 2017,

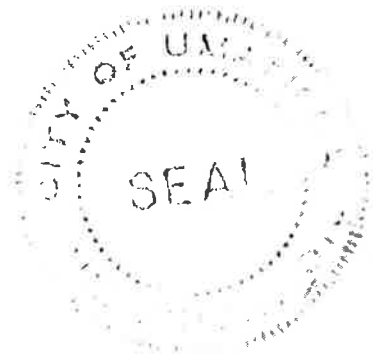


DAREN DUFLOTH, MAYOR

ATTEST:



NANCI SANDOVAL, CITY RECORDER



RESOLUTION NO. 29-2017

**A RESOLUTION LEVYING AD VALOREM TAXES AND CATEGORIZING TAXES
FOR THE 2017-18 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 in the amount of \$27,304 for debt service and that these taxes are levied upon all taxable property within the City of Umatilla as of 1:00 a.m. July 1, 2017. The following allocation and categorization, subject to the limits of Section 11b Article XI of the Oregon Constitution, make up the above levy:

	GENERAL GOVERNMENT LIMITATION	EXCLUDED FROM LIMITATION
GENERAL FUND	\$2.9191/\$1,000	
DEBT SERVICE FUND	_____	<u>\$27,304</u>
CATEGORY TOTAL	\$2.9191/\$1,000	\$27,304
TOTAL LEVY	\$2.9191 per \$1,000 of taxable value to the General Fund Plus \$27,304	

PASSED by the City Council and **SIGNED** by the Mayor this 6th day of June, 2017.



DAREN DUFLOTH, 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.