

FY 2019



ADOPTED BUDGET

CITY OF MOLALLA AND
MOLALLA URBAN RENEWAL AGENCY



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SECTION 1

APPROVED
BUDGET
APPROPRIATION
ANALYSIS

Budget Committee

Citizen Members:

Rory Cramer
Robin Eberly
Mitch Jorgensen
Jody Newland
Stephanie Nice
Vacant Position
Vacant Position

Mayor:

Jimmy Thompson

City Council:

Glen Boreth
Leota Childress
Cindy Dragowsky
Elizabeth Klein
Delise Palumbo
Keith Swigart

Staff:

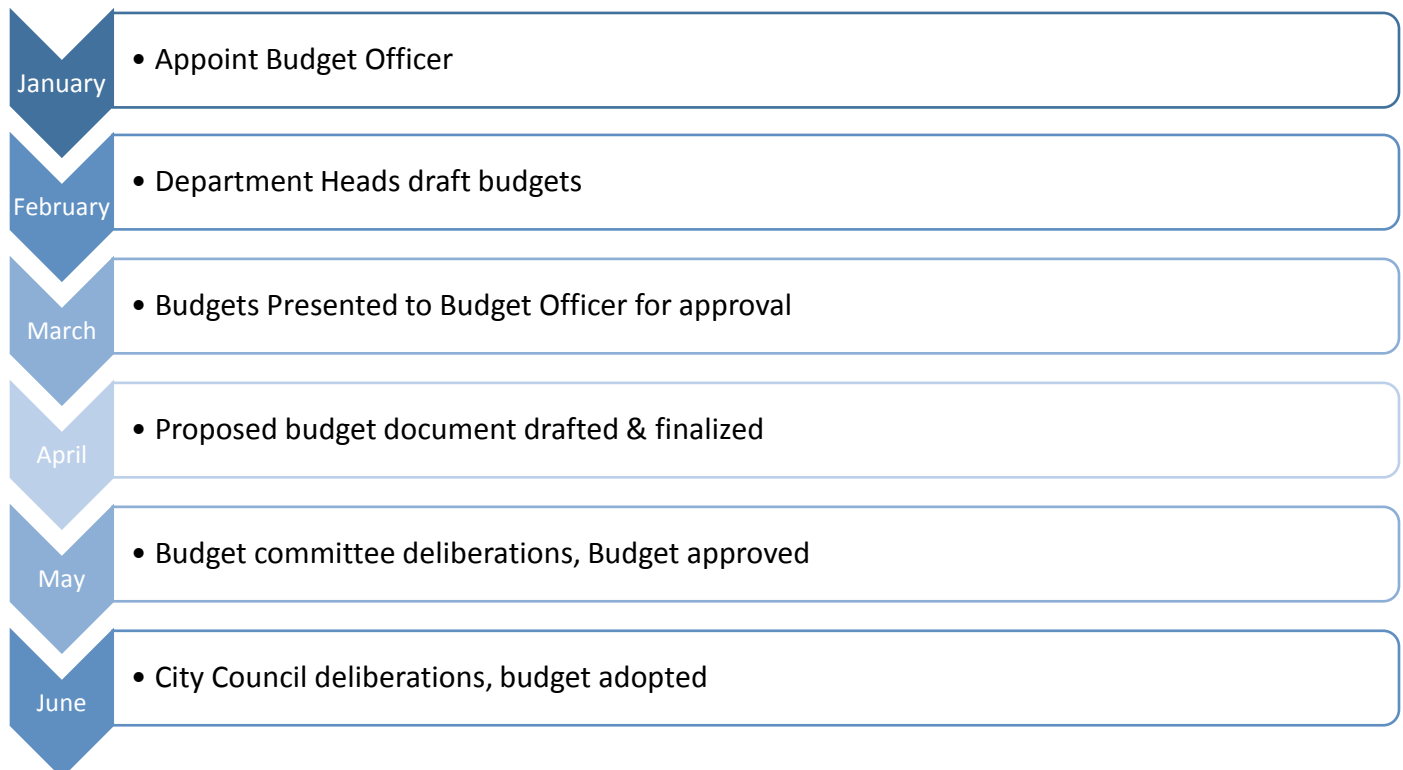
Dan Huff, City Manager
Chaunee Seifried, Finance Director
Heather Penni, Senior Accountant
Kelly Richardson, City Recorder
Rod Lucich, Chief of Police
Gerald Fisher, Public Works Director
Diana Hadley, Library Director

Budget Calendar

CITY OF MOLALLA & URBAN RENEWAL - Revised 2018-19 BUDGET CALENDAR

The process followed in the preparation of this budget complies with the Local Budget Law established by the State of Oregon (ORS Chapter 294). The process and calendar of events leading up to the adoption of this budget are as follows.

January 10, 2018	Appoint Budget Officer by Resolution (ORS.294.331)
January 2018	Budget worksheets delivered to Departments.
March 16, 2018	Department Heads submit final proposed budgets to Budget Officer
April 2018	Budget 101 Presentation (If needed) 6:30pm @ the Molalla Adult Center
April 13, 2018	Budget Officer/Finance Final Budget Worksheets.
April 25, 2018	Publish Notice of 1 st Budget Meeting (ORS.291.401) to include Shared Revenue hearing and Public comment. Post on Website.
May 2, 2018	Budget Committee Meeting #1 (Wednesday) 6:30pm @ the Molalla Adult Center Additional Budget Committee Meetings (Will decided May 2 nd if needed) 6:30pm @ the Molalla Adult Center Budget Committee approves and forwards to City Council (ORS.406)
June 6, 2018	Publish Notice of Budget LB/UR Forms in Molalla Pioneer (ORS 294.421)
June 13, 2018	Budget Hearing before City Council (ORS 294.430)
July 15, 2018	Submit tax certification document to County Assessor (ORS 294.555)



City Overview

The City of Molalla is a growing community where citizens, business, and city government work together to ensure the community retains its hometown identity, livability, and natural beauty. With an estimated population of 9610, Molalla's rich past is still reflected today in our commitment to our quality of life.

Location

Molalla is located within the Mt. Hood territory and located at the foothills of the Cascade Range, near the Mount Hood National Forest, 15 miles south of Oregon City, and 13 miles east of Interstate 5. The City of Molalla is surrounded by agriculture, ranches, and rural residential development.



City of Molalla Government

The City of Molalla is a full-service municipal corporation which operates under a council/manager form of government. The elected city council sets policies for city government, enacts ordinances, and hires, directs, and evaluates the city manager. In turn, the city manager is responsible for overall management and administration. The Molalla City Council meets the second and fourth Wednesday of each month at the Molalla Adult Center. The City Council consists of the Mayor and six councilors who act as the board of directors for the City of Molalla. Municipal services are provided by a staff of 46.7 full-time employees under the city manager. The city operates its own police department, municipal court, water, wastewater, storm water utilities, street operations, planning and engineering services, and the library.

History

Long before the first settlers began arriving, the area was populated by the Molalla Indian tribe. As settlers arrived, the community grew around the crossing of two Indian trails. Descendants of the Molalla tribe are now part of the Grande Ronde Confederate Tribes in western Oregon. Efforts of the City of Molalla and Molalla River School District in conjunction with tribal efforts hopefully will bring a Tribal presence back to the Molalla area. Seeking fertile soils, ample water and rich grasses, pioneers were attracted to the Willamette Valley. William Russell filed the first land claim in the area in 1840. In 1850, a post office was opened and the community started to grow. By 1856, the first schools were operating and the town had become a thriving timber, agricultural, and trade center. The year 1857 brought the first general store.

The year 1913 was a year of "firsts" for Molalla. It welcomed the first steam train, the first Molalla Buckeroo Rodeo, the first bank, the first locally published weekly newspaper, and the incorporation of the City. Over the years, lumber production became the community's largest commodity. At one point, five saw mills operated in Molalla. Timber remained the mainstay of the community's economy until the 1980s.

Budgeting in the City of Molalla

The City of Molalla prepares and adopts a budget in accordance with its city charter and ORS 294.305 through 294.565. The budget is presented in fund and department categories. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at the fiscal year's end.

Under the city's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted. The budget can only be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted through the same process used for the regular budget, including the public hearings, and shall not extend beyond the end of the fiscal year during which they are submitted.

Supplemental budgets cannot be used to authorize a tax levy. Typically, the city has enough flexibility to carry out the programs prescribed in its adopted budget. During times when an adopted budget has no authority to make certain expenditures or when revenues are received for which the city had no prior knowledge, it is possible to use a supplemental budget in the current fiscal year.

City of Molalla Budget Committee

The Molalla Budget Committee consists of the city council plus an equal number of citizen members approved and appointed by the city council. State law, ORS 294.336, mandates a budget committee for all Oregon local governments.

Budgeting in the State of Oregon

Chapter 294.311 paragraph 5 of Oregon State Law defines a budget as:

A plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.

Local Budget Law

Local budget law for local government is set out in ORS 294.305 to 294.565. Chapter 294.321 defines the six major purposes of local budget law:

1. To establish standard procedures for preparation, presentation, administration, and appraisal of municipal corporations;
2. To provide a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;
3. To provide for estimation of revenues, expenditures and proposed taxes;
4. To provide specific methods for obtaining public views in the preparation of fiscal policy;
5. To provide for the control of revenues, and expenditures for the promotion of efficiency and economy in the expenditure of public funds;
6. To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

Local governments in Oregon operate on a fiscal year which begins July 1st and ends the following June 30th. Budgeting requires local governments to evaluate plans and priorities with regard to the financial

resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given tax rate and amount of property taxes.

Basis of Accounting

All funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. Subsection 24 of ORS Chapter 294.311 defines the modified accrual basis of accounting as:

“...Under this basis of accounting, revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures in the current period.

(b) As used in this subsection, “available” means collectable in the current period or soon enough thereafter to be used to pay liabilities of the current period. Under this basis of accounting, expenditures are recognized when the fund liability is incurred except for:

(A) Inventories of material and supplies that may be considered expenditures either when purchased or when used; and

(B) Prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed.

This means revenues are recognized when they become measurable and available. “Measurable” means the dollar value of the revenue is known. “Available” means it is collectible within the current period, or soon enough after the end of the current period, to pay off liabilities of the current period. Significant revenues are considered to be measurable and available under the modified accrual basis of accounting are property taxes and franchise fees. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting practices. In modified accrual, revenues are recognized when they become measurable and available. “Measurable” means that the dollar value of the revenue is known. “Available” means it is collectible within the current period, or soon enough after the end of the current period, to pay off liabilities of the current period. Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Budgetary goals:



Budget Contingency Plan

The purpose of the Budget Contingency Plan is to establish a guideline and general approach to respond to adverse financial and economic conditions which could negatively impact the City of Molalla's fiscal health. The plan establishes a foundation of principles and goals upon which budgetary decisions will be based. The plan will create a proactive systematic response to adverse fiscal conditions, as opposed to reactionary decision-making that could have long-term negative impacts to the organization. While the plan is primarily focused on the General Fund, it also applies to all City funds as fiscal constraints are presented in these funds as well.

Principles & Goals

The guiding principles behind the plan include the continued ability to achieve the City's mission to protect and enhance our community's quality of life for present and future generations. It is achieved through careful planning, fiscal responsibility, and continuous improvement. In addition, the City will strive to continue providing a balance of services within its fiscal ability. The primary goals of the plan are as follows:

- Maintain a balanced budget—primarily the General Fund
- Preserve the City's core services
- Retain the City's organizational infrastructure and ensure that appropriate internal review functions remain in force

Plan Trigger

Implementation of this plan will be predicated on one or more of the "triggers" outlined below:

1. Any adverse fiscal circumstances as determined by the City Manager, such as:
 - Natural or human-made disasters
 - Large, unexpected costs
 - Economic downturns
2. Whenever there are two consecutive quarters of adverse fiscal results in the top four revenues. Adverse results may include actual declines in revenues and/or significant variances from projected revenues. The top four revenues include:
 - Property Tax
 - Utility User Fee
 - Franchise Fee
 - County Funds

Declines in revenues will be analyzed in conjunction with expenditure trends in order to consider the net impact to fund balance. To the extent expenditure savings offset declines in revenue, reduction measures will not be implemented.

KEY ELEMENTS

There are four key elements to this plan:

1. Utilize Reserve Funds

Depending on the type of fiscal constraint, it may be more prudent to utilize a portion of reserve funds, rather than affect the operations of the City. In the following example, reserve

funds would be utilized up to the level of availability:

- A. Natural or human made disasters—In the event Emergency Reserves are utilized, the City will strive to maintain the desired operating reserve.
2. Provide ongoing Monitoring of City's Fiscal Health
In an effort to keep Council, employees, and the community apprised of the City's fiscal situation, the Finance Director will provide ongoing analysis, reporting and monitoring on a quarterly basis or more frequently if the need arises. In addition, the Council will be presented with the City's audited financial statements in accordance with generally accepted accounting principles on an annual basis.
 3. Assess the Type of Fiscal Challenge
The type of duration of the fiscal impact will determine how best to respond to the situation. Different challenges call for different strategies.
 - A. One-Time Events: One-time event that is not likely to continue indefinitely. "One-time" fixes are an appropriate response for "one-time" problems. Examples of "one-time" fixes include the use of inter-fund transfer or borrowing of funds, deferred funding, or replacement equipment for delays in capital projects.
 - B. Ongoing Challenges: Ongoing downturn in revenues or ongoing increases in costs. In the case of ongoing challenges, "one-time" fixes will not be sustainable. A structural imbalance requires new ongoing revenues or ongoing expenditure reductions.
 4. Identify Options
In the long-term, there are only two basic budget-balancing options:
 - A. Increase Revenue
 - B. Reduce Expenditure (and related service levels) in the short-term. Use of fund balances is an option, but it is not a viable long-term solution. An exception is the strategic use of fund balances that reduces future year operating costs or increases ongoing revenues.

General Strategy

Department Heads are responsible for crafting expenditure reduction options that:

1. Are realistic and ongoing
2. Reflect the least service impacts to the community
3. Are within the City's ability to do independently – no speculative reductions contingent upon actions by others
4. Can be implemented within three months after adoption
5. Maintain essential facilities, infrastructure, and equipment at reasonable levels
6. Reflect participation from throughout the organization

Key Principles in Preparing Operating Expenditure Reduction Measures

1. Reduction measures will be based on service priorities
 - A. Reallocating existing staff resources, when possible, to provide flexibility in meeting service demands while mitigating the need for lay-offs.

2. Any service reductions will be balanced and ensure that highest priority services are retained
 - A. Focus will be on retaining core services and reducing services with the least impact on the community.
3. Preserve organizational infrastructure and ensure that appropriate and necessary internal review functions remain.
4. Ensuring the City's ability to respond to an economic rebound by maintaining core staffing levels across all functions.

Legislative Advocacy

Depending on the reason for the adverse circumstances (and especially if they are driven by state or federal budget actions), the City will work closely with its elected representatives and others (such as the League of Oregon Cities) in mitigating service (and related cost) reductions.

Employee Involvement

Department Heads will encourage employee participation and involvement in preparing expenditure reduction options. The City will strive to identify potential position reductions resulting from this plan as soon as practical before implementation in order to:

1. Communicate with affected employees regarding their employment outlook
2. Allow affected employees a reasonable amount of time to make other plans

There are downsides to this approach, and many organizations consciously keep force reduction actions under wraps as long as possible because of them. However, the City believes treating employees with respect means informing them about City plans affecting them as soon as possible.

Finalize and Implement Action Plan

1. With advice from Department Heads, the City Manager is responsible for preparing the recommended action plan
2. Council approval is required for implementation
3. Finance will closely monitor results of the action plan in achieving its goal and will quickly report any significant deviations to the City Manager and Council.



2018-2019 GOALS, PRIORITIES, AND ACCOMPLISHMENTS

Adopted by the City Council on April 12, 2018



GOAL 1: Foster an Environment for Successful Economic Development

- Partner with Clackamas County to create an Economic Development Plan
- Examine a revolving loan program through urban renewal
- Continue infrastructure maintenance and upgrades

GOAL 2: Promote Livability and Connection Within the Community

- Create safe sidewalks, crosswalks and streets - Connectivity
- Wastewater improvements and programs meeting compliance standards
- Pursue parkland improvements and acquisition
- Complete Visioning process
- Promote opportunities to increase Citizen Participation

GOAL 3: Maintain Our Fiscal Responsibility and Long-Term Stability

- Increase public awareness regarding infrastructure needs
- Address Critical Facility Needs
- Address discrepancies within the Municipal Code

2018/2019 Value Growth Estimate




BOB VROMAN
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD | OREGON CITY, OR 97045

MEMORANDUM

TO: CITY MOLALLA
CHAUNEE SEIFRIED, FINANCE DIRECTOR

FROM:  Bob Vroman, County Assessor

DATE: April 17, 2018

SUBJECT: 2018-2019 Value Growth Estimates

To assist in budgeting, we have analyzed assessed value in your district to estimate value growth for 2018-2019. Assessed value grows with new construction and the statutory 3% maximum assessed value growth required by the Oregon tax system. In addition, we are providing your district's permanent rate and information on Measure 5 loss for the previous tax year 2017-2018.

<u>2017-2018</u> <u>Assessed Value (AV)</u>	<u>2018-2019</u> <u>Estimated Growth in (AV)</u>
\$576,152,716	5.5 - 6%

Permanent tax rate: \$5.3058 per \$1,000 of Assessed Value

2017-2018 loss due to exceeding Measure 5 limits was: \$ -35.08

The predominate consolidated general government tax rate within your district is \$10.4091 per thousand dollars of assessed valuation. The Measure 5 limit test is calculated individually on every property, so depending on the relationship of Real Market Value (RMV) to Assessed Value (AV), some Measure 5 loss may occur.

Annexations will cause the growth estimate to vary, so please consider that in your final estimate.

The annual growth limit on unchanged properties is limited to three percent under Oregon's Property Tax System. However, we try to take a conservative approach due to possible assessed value reductions from appeals, unknown changes in State industrial and utility value, and to account for properties where RMV is or will fall below assessed value, i.e., business personal property accounts.

BV/dlm

P. 503.655.8671 | F. 503.655.8313 | WWW.CLACKAMAS.US

City Manager Budget Message



To: Budget Committee Members and Citizens of Molalla

From: Dan Huff, City Manager, Budget Officer

Date: May 1, 2018

RE: Presentation of FY 2018/2019 Proposed Budget for the City of Molalla

Honorable Jimmy Thompson
City Councilors
Budget Committee Members
Citizens of the City of Molalla

RE: 2018/2019 Budget Message

I am pleased to present the 2018/2019 Budget for the City of Molalla. We have continued to present a conservative budget proposal in order to maintain our strong budget position within the 18 individual funds we manage. However, our goal is and has been to increase and address our service provision to the community in key areas. The 2017/2018 Fiscal Year has been a year of opportunity within the community and we were able to continue moving forward fiscally, service provision and preparation for the future. We continue to operate with a conservative caution and that has created a positive result in our ability to address staffing levels, infrastructure upgrades and maintenance.

Property Tax revenues (\$3,050,500) are up 5.6% amounting to \$163,000 in additional revenue available. You all will recall that most of the Property Tax is earmarked for public Safety. Our overall budget has gone from \$26,037,424 to \$29,128,800 over the entire 18 fund Proposed Budget. Much of the budget growth has to do with the transfers to Capital Outlay for projects that we will discuss later.

Throughout Visioning and Council Goal setting processes we have heard that infrastructure, public safety and livability are aspects of Molalla that we need to fix our focus. Areas of note within the Budget are as follows:

Street Maintenance – Previously, we discussed the need to increase revenue in our street maintenance fund in order to appropriately address our failing street system. This community need addresses safety, mobility and economic development issues within Molalla. Following data presentation and multiple public meetings the City Council adopted an \$11.00 per month street utility fee. However, a referendum vote on that fee will occur after this message was prepared. The difference with a yes or no vote is \$500,000 available for actual maintenance and repair and \$103,000 available for actual maintenance and repair.

Police Department – The General Fund (actual tax dollars) is the source of revenue for the Police Department and we have slowly and consistently improved our position to increase public safety expenditures annually. This budget proposes one additional Sworn Officer and one Sworn School Resource Officer (SRO). The SRO position is predicated on an agreement with the Molalla River School

District in a partnership of funding. With these two new positions we begin to address community needs based on our population.

Wastewater - Funding as well as project development in Wastewater have seen a steady increase over the past few years and we see that yet again in the proposed budget. We continue to make progress and our goal of a multi-pronged approach for reliable improvements to meet our long-term goals has produced positive results. We have increased our expenditures to meet collection system repairs regarding inflow and infiltration (I&I), purchased an additional Big Gun for recycled water reuse and focused on certain Treatment Plant maintenance and upgrades. During the current Fiscal Year we have worked steadily on a new Wastewater Facility Plan that will map our needs for the next 20 years. We will be working on funding opportunities to reconstruct or replace the current Treatment Plant as part of our work program during the 2018-2019 fiscal year. Part of being a fiscal steward is recognizing the responsibility of maintaining and expanding our own facilities. Nobody likes to discuss wastewater but it is one if not the most important function we perform.

Parks – Last year we moved Parks out of the Street Fund and into the General Fund. The effort here has paid off and we can track our maintenance and improvement costs much better than in the past. We need to make an effort here to make improvements for the community. One project you will see later this spring and into next fiscal year is the Clark Park Sidewalk Improvement Project. This project addresses two areas with regard to accessibility and connectivity with the High School and Buckeroo grounds.

Accomplishments - We completed a few notable accomplishments in 2017-2018 as follows:

- Development Code Rewrite
- Transportation System Plan
- Wastewater Facility Plan
- Utility Billing Update
- Buckeroo Property Exchange
- Water Revenue Bonds - Paid in Full
- Vactor Truck - Paid in Full
- New Website

Look Ahead – The Committee will notice that transfers are up and Capital Outlay is up in our proposed budget. Generally, we have this sort of action when projects are planned and expectations for project oriented work have been identified.

- We expect to spend quite a lot of staff time working on funding options for our Wastewater Treatment Plan project as well as continuing our march on I&I and certain facility upgrades including the aeration basin and biosolid removal at our current plant.
- Fenton Avenue is scheduled for reconstruction through a CDBG Grant.
- Sidewalk and intersection improvements at Clark Park along Cole and Shirley.
- Information provision and accessibility has greatly increased due to our new website and Facebook posting.
- Visioning process should be complete commencing with a City Celebration.
- Water system project planning and development.

Sustainable Staff – We have stated for a few years now that part of the definition in ability to produce is maintenance of our staffing levels. We continue to embrace the concept of doing as much as we can with the level of resources available and examine efficiencies as well as deficiencies. We have, in certain areas, raised not only the staffing levels but the expertise of our staff. We need to maintain this as the minimum levels if we are going to continue our forward trek.

Five- Year Financial Forecast – Long-term financial planning uses financial forecasts and analysis to identify future financial challenges and opportunities, and then identifies strategies to secure financial sustainability in consideration of those challenges and opportunities. Our five-year forecast is the cornerstone of our budget preparation process. In looking for balance we sometimes compromise between services we provide as local government and the cost burden supported by the community.

We have attempted to provide some of that information in our annual 5-year capital improvement planning within the budget document. We also have focused on master planning and projections in order to plan better for future year decision making. Based on our audit information and our projections for staffing, capital costs and infrastructure and service provision we believe our five-year forecast is positive.

Conclusion - Your role as the Budget Committee is to approve the total allocations within each of your 18 funds. One thing to remember is that “not spending” can create as much damage as spending too much. It is important for the Budget Committee to consider that we have a participatory process established in our local government and the budget process is one of your opportunities to participate. Process does not work very well if participants do not weigh in when needed. Thank you again for participating as a Budget Committee member.

We fully understand that the list of unmet needs is large, the costs are larger and this Budget does not address all of the community’s needs. However, this budget is balanced and in compliance with Oregon Budget Law. We are in the position today because of the hard work of a few and we are able to address some of the unmet needs we do have in our community improvements. Molalla continues to move in the right direction.

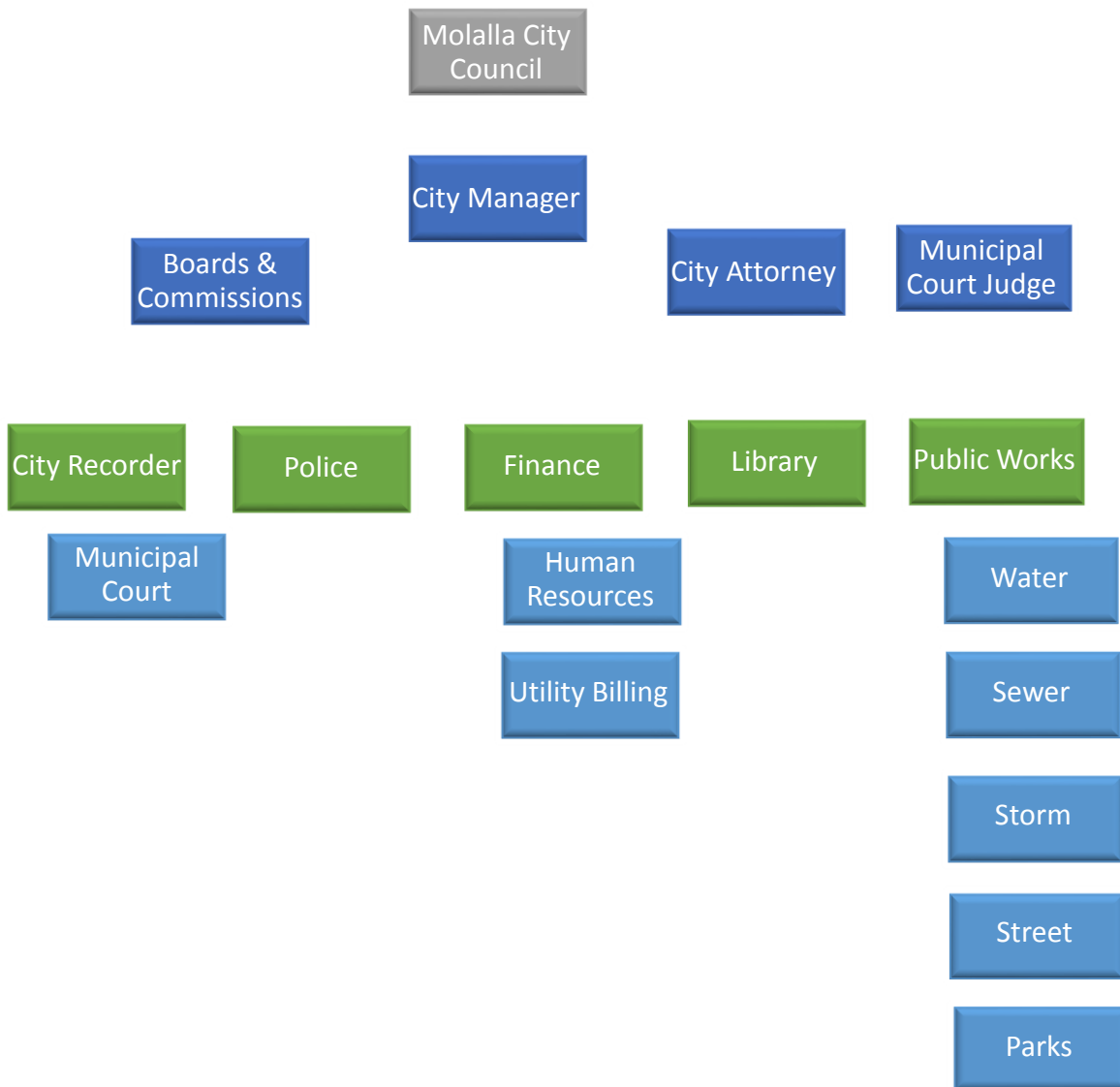
Again, we would like to thank and compliment everyone involved in the Budget Committee and the budget process for the 2018/2019 fiscal year. I would especially like to thank the many Staff members responsible for preparation of this proposed budget. Specifically, I would like to commend the Finance Department who works hard annually at raising the bar in our budget process. I truly believe Molalla is on the cusp of great things and becoming that amazing place where we are all proud to live.

Sincerely,



Dan Huff
City Manager, Budget Officer, and Urban Renewal Director
City of Molalla, Oregon

Organizational Chart



FINANCIAL ANALYSIS

The proposed budget for FY 2018/2019 for the City of Molalla has been prepared in accordance with Oregon budget law and generally accepted accounting principles. This is a lean budget with continued focus on expenditure reductions, building working capital and operating reserves, and focus on capital improvements to City infrastructure.

Fund Descriptions

The financial structure of the City is organized and operated on the basis of fund accounting. There are both federal and state requirements for local governments to budget by fund as a means of maintaining records for resources which are designated to carry out specific activities or meet particular objectives. Oregon Administrative Rules define a fund as “a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.”

The City must prepare an itemized balanced budget for each fund. Each fund contains appropriations, which provide the local government with legal spending authority throughout the fiscal year. Throughout all funds, appropriations are established at the object classification level (personnel services, materials and services, capital outlay, debt service, transfers, operating contingency, reserves, and unappropriated ending fund balance).

Government Funds

Government funds house most of the City’s functions and include the General Fund, Special Revenue Funds, and Debt Service Funds.

- General Fund
 - Administration and Governance (City Council, City Manager’s Office, City Recorder’s Office, Finance).
 - Police Services (Patrol Services, Records and Evidence).
 - Municipal Court.
 - Parks.
 - Planning Services.
- Debt Service Fund - The City maintains a dedicated fund for repayment of long-term debt including voter approved general obligation bonds, special revenue bonds, and Clear Water State Revolving Fund (CWSRF) debt.
- Library.
- Streets Fund.
- Aquatic Center, PW Personnel Services, City Council Grants, Utility Deposits (Inactive Funds).
- Special Revenue Funds - Specific Revenue/Projects Fund – The City collects (or has collected) dedicated revenues for the following: Police Restricted Revenue Fund, Capital Projects Fund, Fleet Replacement Fund, and Capital Projects Fund.
- SDC Fund – (The City collects systems development charges for streets, water, sewer, storm water, and parks).

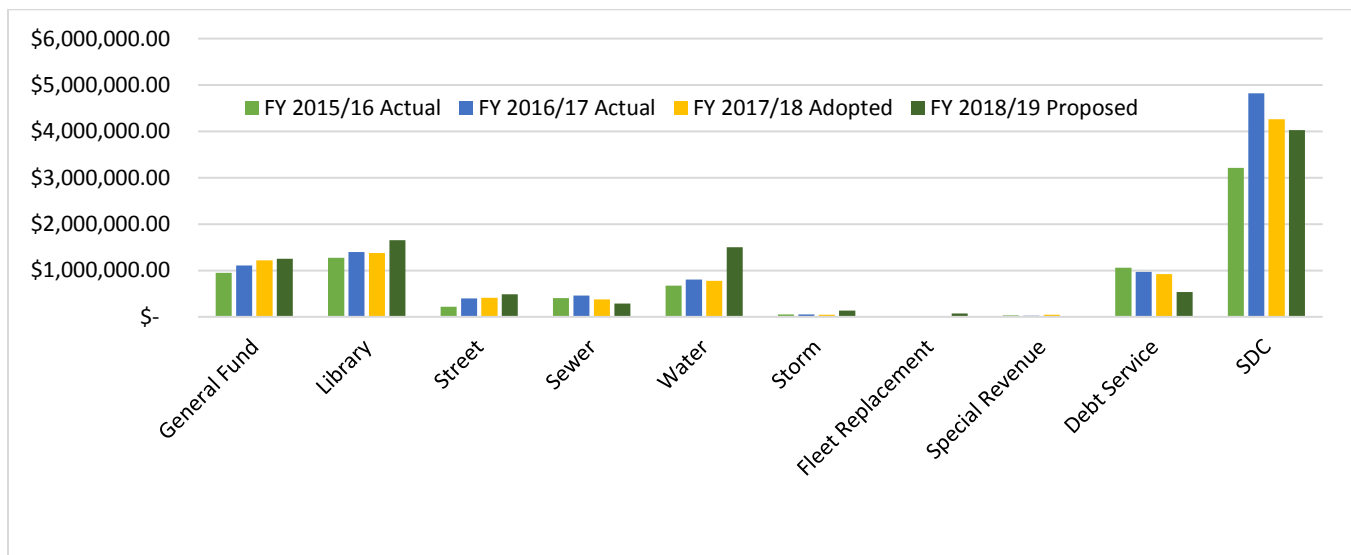
Proprietary Funds

Proprietary funds are used to account for the City’s activities which are similar to those often found in the private sector and include enterprise funds.

- Water Fund - This fund accounts for operations and maintenance of the City’s water treatment and distribution systems.
- Wastewater Fund - This fund accounts for operations and maintenance of the City’s wastewater collection and treatment.
- Storm Water Fund - This fund accounts for maintenance of the City’s storm water collection system.

Summary of Resources & Requirements

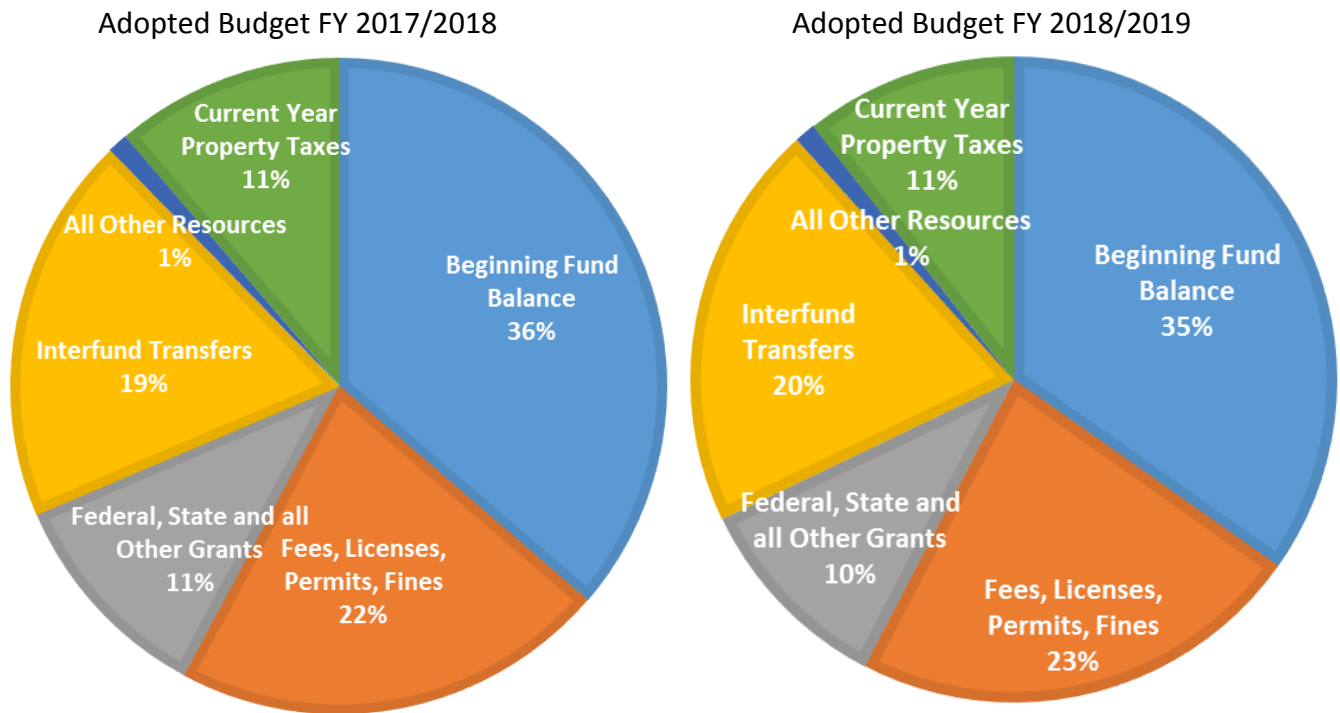
The graph below represents the beginning fund balances broke down by fund measured against FY 2015/16 and FY 2016/17 actuals, FY 2017/2018 adopted budget, and FY 2018/19 proposed.



Revenue analysis from an all fund perspective is demonstrated in the following table:

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Adopted Budget Next Year 2018/2019
Beginning Fund Balance/Net Working Capital	\$ 10,030,761.13	\$ 9,417,664.50	\$ 10,097,457.00
Fees, Licenses, Permits, Fines, Assessments & Service Charges	\$ 5,856,717.49	\$ 5,582,679.00	\$ 6,406,510.00
Federal, State and all Other Grants, Allocations and Donations	\$ 1,640,205.07	\$ 2,792,100.00	\$ 2,938,000.00
Interfund Transfers / Internal Service Reimbursements	\$ 797,811.08	\$ 4,966,331.00	\$ 5,830,283.00
All Other Resources Except Current Year Property Taxes	\$ 287,284.56	\$ 260,350.00	\$ 305,050.00
Current Year Property Taxes Estimated to be Received	\$ 2,862,289.71	\$ 2,917,300.00	\$ 3,050,500.00
Total Resources	\$ 21,475,069.04	\$ 25,936,424.50	\$ 28,627,800.00

The pie graphs below represent the adopted budget FY 2017/2018 in a percentage comparison to the adopted budget for FY 2018/2019 resources:



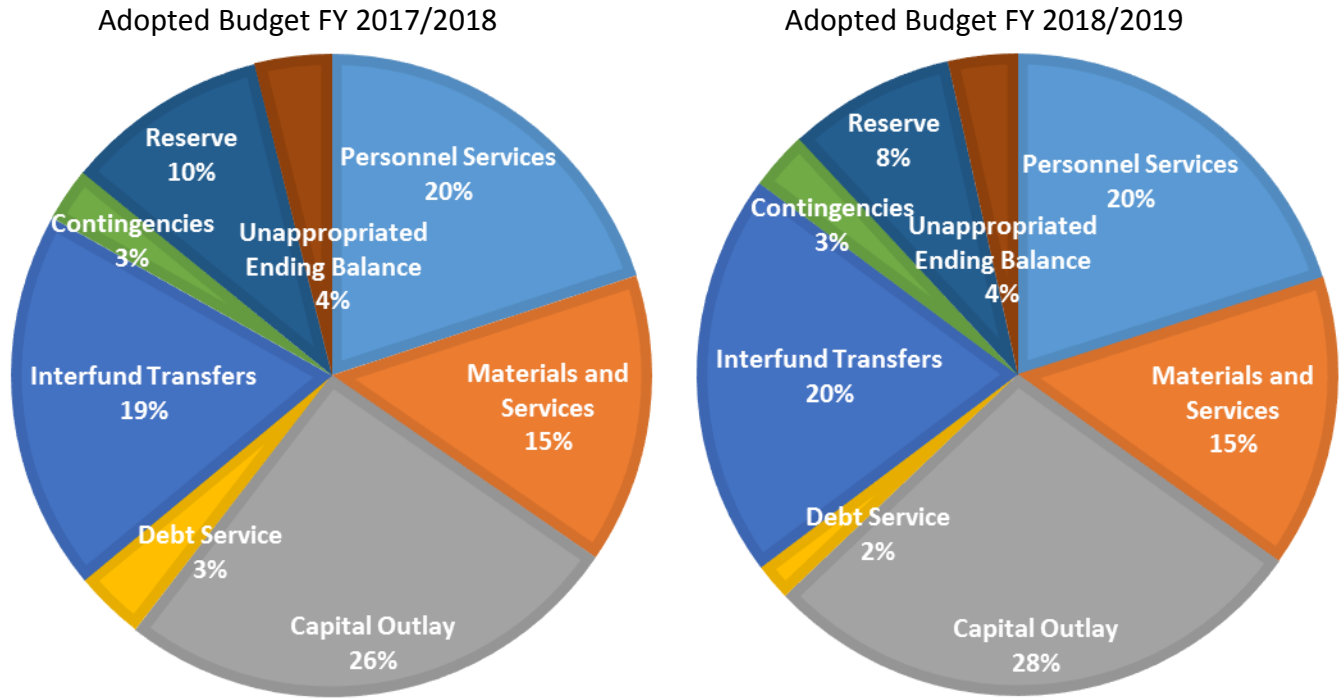
Measuring the revenue sources side by side with the percentage analysis show sustainability and stability in our revenue streams. Large changes can be expected if and when the City begins to partner with other agencies to acquire grant funding.

Expenditure analysis from an all fund perspective is demonstrated in the following table:

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
TOTAL OF ALL FUNDS	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Adopted Budget Next Year 2018/2019
Personnel Services	\$ 4,373,800.93	\$ 5,238,641.00	\$ 5,748,264.00
Materials and Services	\$ 2,723,924.68	\$ 4,086,335.00	\$ 4,234,447.00
Capital Outlay	\$ 1,466,430.24	\$ 6,709,358.00	\$ 8,023,455.00
Debt Service	\$ 912,130.50	\$ 919,853.50	\$ 532,668.00
Interfund Transfers	\$ 797,811.08	\$ 4,723,218.00	\$ 5,830,283.00
Contingencies	\$ -	\$ 597,210.00	\$ 855,068.00
Reserve	\$ -	\$ 2,659,009.00	\$ 2,403,615.00
Unappropriated Ending Balance Reserved for Future Expenditure	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Total Requirements	\$ 10,274,097.43	\$ 25,933,624.50	\$ 28,627,800.00

Overall expenditures are up 11%. There is more is being transferred into capital this year. We paid off the Water Debt Retirement Loan and the Water GO Bond in FY 2017/18.

The pie graph below represents the adopted budget FY 2017/2018 in percentage comparison to the proposed budget FY 2018/2019 for requirements:



The graph below represents where the funds are from and allocated to for FY 2018/2019:



ADOPTED BUDGET FOR FY 2017/2018 – Below is the full city budget overview broken down by fund and appropriation category.

CITY OF MOLALLA BUDGET SUMMARY ADOPTED FY 17-18											
	APPROPRIATED							UNAPPROPRIATED		REVENUES	
	Personal Services	Material & Services	Capital Outlay	Transfers	Contingency	Debt Service	Total	Reserve	UEFB	BFB	Revenues
GENERAL FUND								125,000.00	1,000,000.00	1,215,874.00	4,299,329.00
Administration	644,540	338,000	27,000	50,000	100,000		1,159,540				
Police	2,028,700	587,641	55,000				2,671,341				
Court	118,900	87,825					206,725				
Parks	126,300	59,927	50,900	1,000			238,127				
Planning	85,270	29,200					114,470				
TOTAL GENERAL FUND	3,003,710	1,102,593	132,900	51,000	100,000	0	4,390,203	125,000.00	1,000,000.00	1,215,874.00	4,299,329.00
SPECIAL REVENUE FUNDS											
Library	587,800	369,201	2,054,632	0	75,000		3,086,633			1,377,883.00	1,708,750.00
Street	307,000	435,609	66,991	237,000	70,524		1,117,124			413,124.00	704,000.00
PD Restricted		82,850					82,850			27,000.00	55,850.00
Utility Deposits		46,500					46,500			16,500.00	30,000.00
TOTAL SPECIAL REVENUE	894,800	934,160	2,121,623	237,000	145,524	0	4,333,107	0.00	0.00	1,834,507.00	2,498,600.00
CAPITAL PROJECT FUNDS											
Capital Projects			4,314,429				4,314,429			0.00	4,314,429.00
Fleet Replacement							0	228,000.00		0.00	228,000.00
TOTAL CAPITAL PROJECTS	0	0	4,314,429	0	0	0	4,314,429	228,000	0	0	4,542,429
DEBT SERVICE FUNDS											
Bonded Debt						68,163	68,163	31,050.00		68,913.00	30,300.00
Sewer Debt Retirement						314,800	314,800	315,600.00		314,050.00	316,350.00
Water Debt Retirement						350,200	350,200	4,649.00		354,849.00	0.00
CWSRF Debt Retirement						186,690	186,690	186,018.00		183,156.00	189,552.00
TOTAL DEBT SERVICE	0	0	0	0	0	919,853	919,853	537,317.00		920,968.00	536,202.00
SDC FUNDS											
Street SDC's		5,000		563,000			568,000	1,419.00		490,979.00	78,440.00
Park SDC's				1,000,000			1,000,000	388,320.00		1,243,860.00	144,460.00
Sewer SDC's		5,000		376,467			381,467	424,234.00		711,701.00	94,000.00
Water SDC's		5,000		900,200			905,200	953,664.00		1,784,004.00	74,860.00
Stormwater SDC's				51,000			51,000	1,055.00		34,575.00	17,480.00
TOTAL SDC FUNDS	0	15,000	0	2,890,667	0	0	2,905,667	1,768,692.00		4,265,119.00	409,240.00
ENTERPRISE FUNDS							0				
Sewer	588,575	1,096,119	66,652	898,935	112,740		2,763,021			380,021.00	2,383,000.00
Water	561,365	585,650	24,077	832,800	339,151		2,343,043			774,043.00	1,569,000.00
Stormwater	128,081	61,870	49,677	55,929	12,535		308,092			43,632.00	264,460.00
TOTAL ENTERPRISE	1,278,021	1,743,639	140,406	1,787,664	464,426	0	5,414,156	0.00	0.00	1,197,696.00	4,216,460.00
	5,176,531	3,795,392	6,709,358	4,966,331	709,950	919,853	22,277,415	2,659,009	1,000,000	9,434,164	16,502,260
									25,936,424.00		25,936,424.00
URBAN RENEWAL		125,000			100,000	225,150	450,150	650,850		750,000	351,000
TOTAL ALL FUNDS	5,176,531	3,920,392	6,709,358	4,966,331	809,950	1,145,003	22,727,565	3,309,859	1,000,000	10,184,164	16,853,260
									27,037,424		27,037,424

Cost ADOPTED BUDGET FOR FY 2018/2019 – Below is the full city budget overview broken down by fund and appropriation category.

CITY OF MOLALLA BUDGET SUMMARY ADOPTED FY 18-19											
	APPROPRIATED							UNAPPROPRIATED		REVENUES	
	Personal Services	Material & Services	Capital Outlay	Transfers	Contingency	Debt Service	Total	Reserve	UEFB	BFB	Revenues
GENERAL FUND								108,422	1,000,000	1,250,000	4,578,000
Admin	638,700	349,000	100,000	20,000	100,000		1,207,700				
Police	2,267,050	556,500	70,000				2,893,550				
Court	115,750	80,550					196,300				
City Council		59,500					59,500				
Parks	121,000	88,102		7,900			217,002				
Planning	99,526	46,000					145,526				
TOTAL GENERAL FUND	3,242,026	1,179,652	170,000	27,900	100,000	0	4,719,578	108,422	1,000,000	1,250,000	4,578,000
SPECIAL REVENUE FUNDS											
Library	609,838	439,000	2,310,000		73,662		3,432,500			1,650,000	1,782,500
Street	373,300	410,850	2,600	816,740	137,386		1,740,876			489,436	1,251,440
PD Restricted		82,800					82,800			17,250	65,550
TOTAL SPECIAL REVENUE	983,138	932,650	2,312,600	816,740	211,048	0	5,256,176	0	0	2,156,686	3,099,490
CAPITAL PROJECT FUNDS											
Capital Projects			5,361,630				5,361,630				5,361,630
Fleet Replacement			171,425				171,425			72,100	99,325
TOTAL CAPITAL PROJECTS	0	0	5,533,055	0	0	0	5,533,055	0	0	72,100	5,460,955
DEBT SERVICE FUNDS											
Bonded Debt						31,050	31,050			31,050	
Sewer Debt Retirement						315,600	315,600	316,000		315,600	316,000
Water Debt Retirement							0				
CWSRF Debt Retirement						186,018	186,018	185,328		186,018	185,328
TOTAL DEBT SERVICE	0	0	0	0	0	532,668	532,668	501,328	0	532,668	501,328
SDC FUNDS											
Street SDC's		5,000		468,000			473,000	97,766		492,326	78,440
Park SDC's				1,000,000			1,000,000	301,390		1,156,930	144,460
Sewer SDC's		5,000		485,513			490,513	68,626		465,139	94,000
Water SDC's				1,150,155			1,150,155	768,928		1,844,223	74,860
Stormwater SDC's				60,240			60,240	22,949		65,709	17,480
TOTAL SDC FUNDS	0	10,000	0	3,163,908	0	0	3,173,908	1,259,659	0	4,024,327	409,240
ENTERPRISE FUNDS											
Sewer	690,000	1,359,245	2,600	513,290	233,547		2,798,682			428,682	2,370,000
Water	677,000	681,200	2,600	1,185,545	283,600		2,829,945	534,206		1,501,151	1,863,000
Stormwater	156,100	71,700	2,600	122,900	26,873		380,173			131,843	248,330
TOTAL ENTERPRISE	1,523,100	2,112,145	7,800	1,821,735	544,020	0	6,008,800	534,206	0	2,061,676	4,481,330
	5,748,264	4,234,447	8,023,455	5,830,283	855,068	532,668	25,224,185	2,403,615	1,000,000	10,097,457	18,530,343
									28,627,800		28,627,800
URBAN RENEWAL		125,000	100,000		100,000	231,250	556,250	944,750		1,000,000	501,000
TOTAL ALL FUNDS	5,748,264	4,359,447	8,123,455	5,830,283	955,068	763,918	25,780,435	3,348,365	1,000,000	11,097,457	19,031,343
									30,128,800		30,128,800

ADOPTED BUDGET 2017/2018 DIFFERENCE BETWEEN ADOPTED BUDGET FOR FY 2018/2019

	APPROPRIATED							UNAPPROPRIATED		REVENUES	
	Personal Services	Material & Services	Capital Outlay	Transfers	Contingency	Debt Service	Total	Reserve	UEFB	BFB	Revenues
GENERAL FUND								-16,578	0	34,126	278,671
Admin	-5,840	11,000	73,000	-30,000		0	48,160				
Police	238,350	-31,141	15,000	0	0	0	222,209				
Court	-3,150	-7,275	0	0	0	0	-10,425				
City Council	0	59,500					59,500				
Parks	-5,300	28,175	-50,900	6,900	0	0	-21,125				
Planning	14,256	16,800	0	0	0	0	31,056				
Total General Fund	238,316	77,059	37,100	-23,100	0	0	329,375	-16,578	0	34,126	278,671
SPECIAL REVENUE FUNDS											
Library	22,038	69,799	255,368	0	-1,338	0	345,867	0	0	272,117	73,750
Street	66,300	-24,759	-64,391	579,740	66,862	0	623,752	0	0	76,312	547,440
PD Restricted	0	-50	0	0	0	0	-50	0	0	-9,750	9,700
Utility Deposits	0	-46,500	0	0	0	0	-46,500	0	0	-16,500	-30,000
Total Special Revenue Funds	88,338	-1,510	190,977	579,740	65,524	0	923,069	0	0	322,179	600,890
CAPITAL PROJECT FUNDS											
Capital Projects	0	0	1,047,201	0	0	0	1,047,201	0	0	0	1,047,201
Fleet Replacement	0	0	171,425	0	0	0	171,425	-228,000	0	72,100	-128,675
Total Capital Project Funds	0	0	1,218,626	0	0	0	1,218,626	-228,000	0	72,100	918,526
DEBT SERVICE FUNDS											
Bonded Debt							-37,113	-37,113	-31,050	-37,863	-30,300
Sewer Debt Retirement							800	800	400	1,550	-350
Water Debt Retirement							-350,200	-350,200	-4,649	-354,849	0
CWSRF Debt Retirement							-672	-672	-690	2,862	-4,224
Total Debt Service Funds	0	0	0	0	0	0	-387,185	-387,185	-35,989	-388,300	-34,874
SDC FUNDS											
Street SDC's	0	0	0	-95,000	0	0	-95,000	96,347	0	1,347	0
Park SDC's	0	0	0	0	0	0	0	-86,930	0	-86,930	0
Sewer SDC's	0	0	0	109,046	0	0	109,046	-355,608	0	-246,562	0
Water SDC's	0	-5,000	0	249,955	0	0	244,955	-184,736	0	60,219	0
Stormwater SDC's	0	0	0	9,240	0	0	9,240	21,894	0	31,134	0
Total SDC Funds	0	-5,000	0	273,241	0	0	268,241	-509,033	0	-240,792	0
ENTERPRISE FUNDS											
Sewer	101,425	263,126	-64,052	-385,645	120,807	0	35,661	0	0	48,661	-13,000
Water	115,635	95,550	-21,477	352,745	-55,551	0	486,902	534,206	0	727,108	294,000
Stormwater	28,019	9,830	-47,077	66,971	14,338	0	72,081	0	0	88,211	-16,130
Total Enterprise Funds	245,079	368,506	-132,606	34,071	79,594	0	594,644	534,206	0	863,980	264,870
	571,733	439,055	1,314,097	863,952	145,118	-387,185	2,946,770	-255,394	0	663,293	2,028,083
									2,691,376		2,691,376
TOTAL CITY ONLY											
FY 18-19 Total	5,748,264	4,234,447	8,023,455	5,830,283	855,068	532,668	25,224,185	2,403,615	1,000,000	10,097,457	18,530,343
FY 17-18 Total	5,176,531	3,795,392	6,709,358	4,966,331	709,950	919,853	22,277,415	2,659,009	1,000,000	9,434,164	16,502,260
Difference	571,733	439,055	1,314,097	863,952	145,118	-387,185	2,946,770	-255,394	0	663,293	2,028,083
	11.0%	11.6%	19.6%	17.4%	20.4%	-42.1%	13.2%	-9.6%	0.0%	7.0%	12.3%

Cost Allocation Plan

In fiscal year 2011/2012, the City of Molalla implemented a cost allocation plan. Simply put, cost allocation is a method to identify and distribute indirect administrative (central service) costs. Direct costs are assigned to a specific cost objective. Indirect costs are incurred for multiple cost objectives that are not assignable to a specific cost objective with effort disproportionate to the benefit received.

The following table shows the cost allocation distribution breakdown:

Operations Fund	Budgets	% of Budget	Allocatable Amount In Budget Allocation	
General Fund - OGM	\$ 987,700.00	11.00%		
General Fund - Police	\$ 2,823,550.00	31.44%		
General Fund - Court	\$ 196,300.00	2.19%		
General Fund - Council	\$ 59,500.00	0.66%		
General Fund - Planning	\$ 145,526.00	1.62%		
General Fund - Parks	\$ 209,102.00	2.33%		
Library	\$ 1,048,838.00	11.68%	\$ 115,341.09	\$ 90,000.00
Street	\$ 784,150.00	8.73%	\$ 86,233.26	\$ 70,000.00
Water	\$ 1,091,500.00	12.15%	\$ 120,032.65	\$ 100,000.00
Sewer	\$ 1,407,545.00	15.67%	\$ 154,788.23	\$ 120,000.00
Storm	\$ 227,800.00	2.54%	\$ 25,051.25	\$ 18,000.00
	\$ 8,981,511.00	100.00%	\$ 501,446.48	\$ 398,000.00

Budget adjustments were made for capital outlay, reserves, contingency, and unappropriated ending fund balances. In addition, the full cost allocation plan would have net general fund resources of \$501,466.48. Staff has reviewed the general fund needs as well as goals and needs of individual funds and determined 80% of the total allocatable amount was a more appropriate assessment. Note the “In Budget Allocation” column above reflects 75-80% of the allocatable amount. In other words, the City is assessing the full cost allocation amount and returning 20% of that amount to each fund as an operational contribution. The revenues reflected in the general fund are calculated at a lower percentage. The revenue trends from FY 2011/12 to date reflect that we never spend the full allocation and therefore never see 100% of the projected revenue.

The City wants to continue the trend of conservative revenue estimations. Not all costs incurred in the Administration expenditures are allocatable to all funds. As a result, an adjustment to the general fund Administration has been made.

In addition, projected allocations are maximum projections and would require 100% of Administration budget. This has not occurred in well over a decade. Actual contribution will be based on actual costs, not budgeted projections, and are assessed through the month end process.

Transfers

Approved transfers for FY 2018/2019 are balanced and present as follows:

DEBT SERVICE

Sewer Proprietary Transfer Out	105-501-5-60-5600	\$	316,000.00	
Sewer Retirement Debt Transfer In	420-421-3-90-4200			\$ 316,000.00
Sewer Proprietary Transfer Out	105-501-5-60-5700	\$	49,815.00	
Sewer SDC Transfer Out	540-541-5-60-1300	\$	135,513.00	
CWSRF Debt Transfer In	520-521-3-90-4700			\$ 135,513.00
CWSRF Debt Transfer In	520-521-3-90-4800			\$ 49,815.00

CAPITAL PROJECTS FUND

Street Transfer Out	104-401-5-60-6200	\$	796,940.00	
Sewer Transfer Out	105-501-5-60-6200	\$	125,750.00	
Water Transfer Out	106-601-5-60-6200	\$	1,163,545.00	
Storm Transfer Out	108-801-5-60-6200	\$	115,000.00	
Sewer SDC Transfer Out	540-541-5-60-6200	\$	350,000.00	
Water SDC Transfer Out	550-551-5-60-6200	\$	1,150,155.00	
Street SDC Transfer Out	560-561-5-60-5000	\$	468,000.00	
Parks SDC Transfer Out	570-571-5-60-1200	\$	1,000,000.00	
Storm SDC Transfer Out	580-581-5-60-6200	\$	60,240.00	
Capital Projects Transfer In	620-620-3-90-1040			\$ 796,940.00
Capital Projects Transfer In	620-620-3-90-1050			\$ 125,750.00
Capital Projects Transfer In	620-620-3-90-1060			\$ 1,163,545.00
Capital Projects Transfer In	620-620-3-90-1080			\$ 115,000.00
Capital Projects Transfer In	620-620-3-90-5400			\$ 350,000.00
Capital Projects Transfer In	620-620-3-90-5500			\$ 1,150,155.00
Capital Projects Transfer In	620-620-3-90-5600			\$ 468,000.00
Capital Projects Transfer In	620-620-3-90-5700			\$ 1,000,000.00
Capital Projects Transfer In	620-620-3-90-5800			\$ 60,240.00

FLEET REPLACEMENT FUND

General Fund Transfer Out	101-102-5-60-8900	\$	20,000.00	
Parks Transfer Out	101-102-5-60-8000	\$	7,900.00	
Streets Transfer Out	104-401-5-60-6500	\$	19,800.00	
Sewer Transfer Out	105-501-5-60-6500	\$	21,725.00	
Water Transfer Out	106-601-5-60-6500	\$	22,000.00	
Storm Transfer Out	108-801-5-60-6500	\$	7,900.00	
Fleet Replacement Transfer In	650-650-3-90-0102			\$ 20,000.00
Fleet Replacement Transfer In	650-650-3-90-0104			\$ 7,900.00
Fleet Replacement Transfer In	650-650-3-90-1040			\$ 19,800.00
Fleet Replacement Transfer In	650-650-3-90-1050			\$ 21,725.00
Fleet Replacement Transfer In	650-650-3-90-1060			\$ 22,000.00
Fleet Replacement Transfer In	650-650-3-90-1080			\$ 7,900.00

TOTAL \$ 5,830,283.00 \$ 5,830,283.00

SECTION 2

FUND LINE ITEM DETAIL



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GENERAL FUND



General Fund

GENERAL FUND SUMMARY

The table below provides a full summary of activity in the general fund for both resources and requirements.

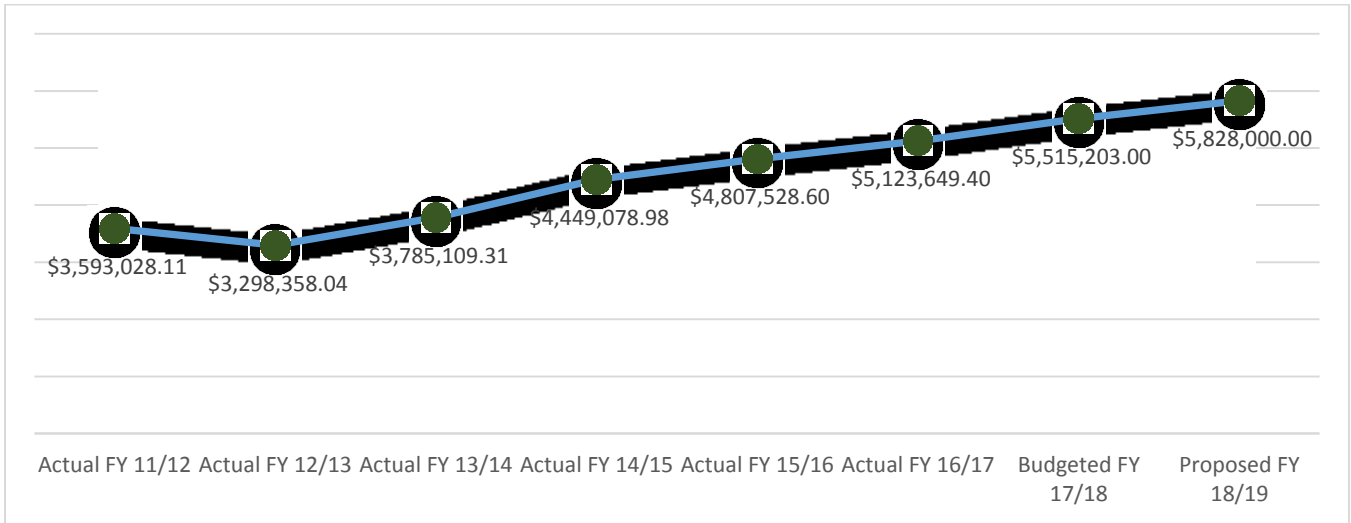
Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	GENERAL FUND SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 951,559.68	\$ 1,107,447.55	\$ 1,215,874.00	<i>BFB</i>	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00
\$ 2,654,666.73	\$ 2,794,952.21	\$ 2,887,000.00	<i>Property Tax</i>	\$ 3,050,500.00	\$ 3,050,500.00	\$ 3,050,500.00
\$ 152,085.06	\$ 214,501.57	\$ 172,500.00	<i>All Other Resources</i>	\$ 282,500.00	\$ 282,500.00	\$ 282,500.00
\$ 161,128.13	\$ 211,515.56	\$ 431,350.00	<i>Fed, State, Grant</i>	\$ 399,500.00	\$ 399,500.00	\$ 399,500.00
\$ 888,089.00	\$ 795,232.51	\$ 808,479.00	<i>Fees, Licenses, Permits</i>	\$ 845,500.00	\$ 845,500.00	\$ 845,500.00
\$ 4,807,528.60	\$ 5,123,649.40	\$ 5,515,203.00	TOTAL RESOURCES	\$ 5,828,000.00	\$ 5,828,000.00	\$ 5,828,000.00
REQUIREMENTS						
\$ 511,371.06	\$ 556,941.74	\$ 644,540.00	<i>Personnel Service-Administration</i>	\$ 638,700.00	\$ 638,700.00	\$ 638,700.00
\$ 1,562,286.82	\$ 1,774,029.84	\$ 2,028,700.00	<i>Personnel Service-PD</i>	\$ 2,267,050.00	\$ 2,267,050.00	\$ 2,267,050.00
\$ 143,044.87	\$ 146,984.82	\$ 118,900.00	<i>Personnel Service-Court</i>	\$ 115,750.00	\$ 115,750.00	\$ 115,750.00
\$ -	\$ -	\$ 85,270.00	<i>Personnel Service-Planning</i>	\$ 99,526.00	\$ 99,526.00	\$ 99,526.00
\$ -	\$ -	\$ 126,300.00	<i>Personnel Service-Parks</i>	\$ 121,000.00	\$ 121,000.00	\$ 121,000.00
\$ 271,358.58	\$ 285,612.32	\$ 309,000.00	<i>Material & Services-Administration</i>	\$ 349,000.00	\$ 349,000.00	\$ 349,000.00
\$ 439,749.83	\$ 404,713.03	\$ 587,641.00	<i>Material & Services-PD</i>	\$ 556,500.00	\$ 556,500.00	\$ 556,500.00
\$ 71,078.03	\$ 69,383.49	\$ 87,825.00	<i>Material & Services-Court</i>	\$ 80,550.00	\$ 80,550.00	\$ 80,550.00
\$ -	\$ -	\$ 29,000.00	<i>Material & Services -City Council</i>	\$ 59,500.00	\$ 59,500.00	\$ 59,500.00
\$ -	\$ -	\$ 29,200.00	<i>Material & Services-Planning</i>	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00
\$ -	\$ -	\$ 59,927.00	<i>Material & Services-Parks</i>	\$ 88,102.00	\$ 88,102.00	\$ 88,102.00
\$ 89,172.95	\$ 421,306.93	\$ 27,000.00	<i>Capital Improvement-Administration</i>	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 58,618.91	\$ 53,096.49	\$ 55,000.00	<i>Capital Improvement-PD</i>	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ -	\$ -	\$ 50,900.00	<i>Capital Improvement-Parks</i>	\$ -	\$ -	\$ -
\$ 545,000.00	\$ -	\$ 51,000.00	<i>Transfers Out</i>	\$ 27,900.00	\$ 27,900.00	\$ 27,900.00
\$ -	\$ -	\$ 100,000.00	<i>Contingency</i>	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ -	\$ -	\$ 125,000.00	<i>Reserve</i>	\$ 108,422.00	\$ 108,422.00	\$ 108,422.00
\$ 3,691,681.05	\$ 3,712,068.66	\$ 4,515,203.00	TOTAL REQUIREMENTS	\$ 4,828,000.00	\$ 4,828,000.00	\$ 4,828,000.00
		\$ 1,000,000.00	<i>UEFB</i>	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ 1,115,847.55	\$ 1,411,580.74	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

General Fund Resources (Revenues)

The percentage change from audited FY 2011/12 to approved FY 2018/19 is 62% with an average of 8.6% growth per year with all revenue sources measured. The most significant change reflected in the revenue growth is the beginning fund balance directive from City Council. The actual beginning fund balance for FY 2011/12 was -\$458963.60. At that time, staff and Council set a goal that the beginning fund balance should be at minimum the operation needs for the general fund from July to November until property taxes are received. The approved budget FY 2018/19 has realized the full measure of that directive and the unappropriated ending fund balance reflects the July-Nov requirement.

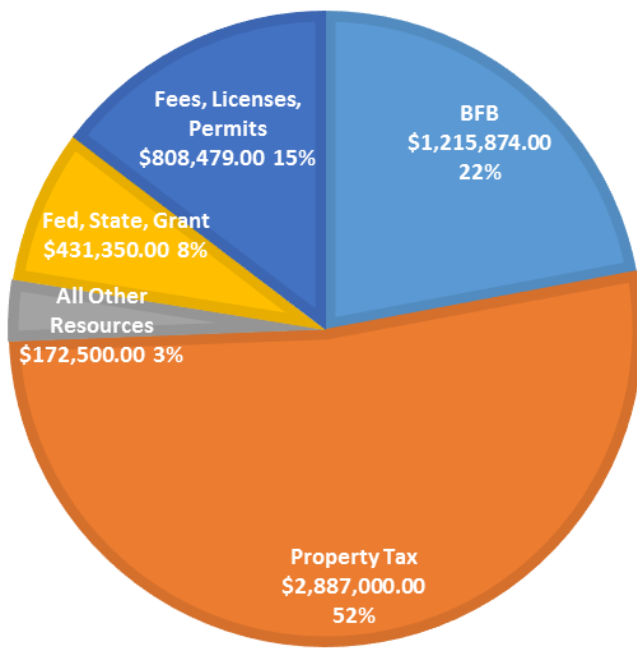
Growth rates for the property taxes are in-line with M5 and M50 limitations. New construction resulted in a greater than 3% increase in FY 2015 and a marginal increase is anticipated in FY 2018. These are not fiscally sustainable increases and the city of Molalla continues to estimate revenues under the M5 and M50 limitations.

The following chart measures the overall general fund resource growth:

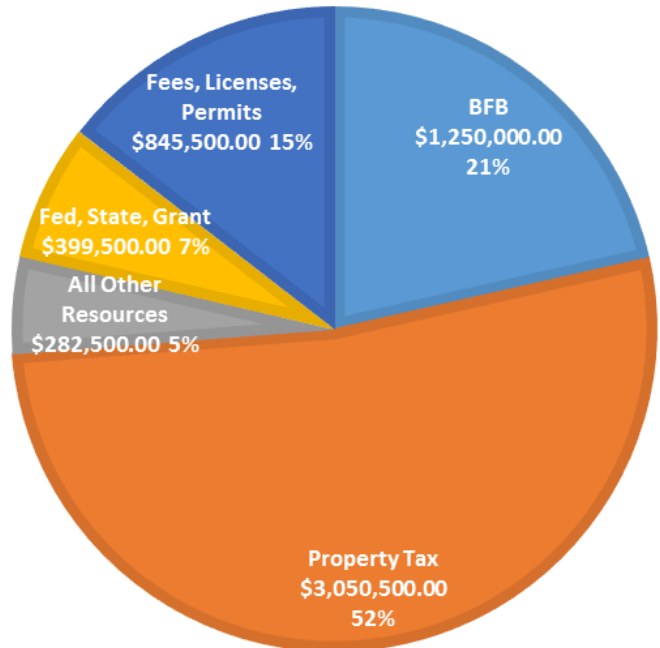


The following pie charts compare resources from Adopted Budget FY 2017/18 to Adopted Budget FY 2018/19:

Adopted Budget FY 2017/2018



Adopted Budget FY 2018/2019

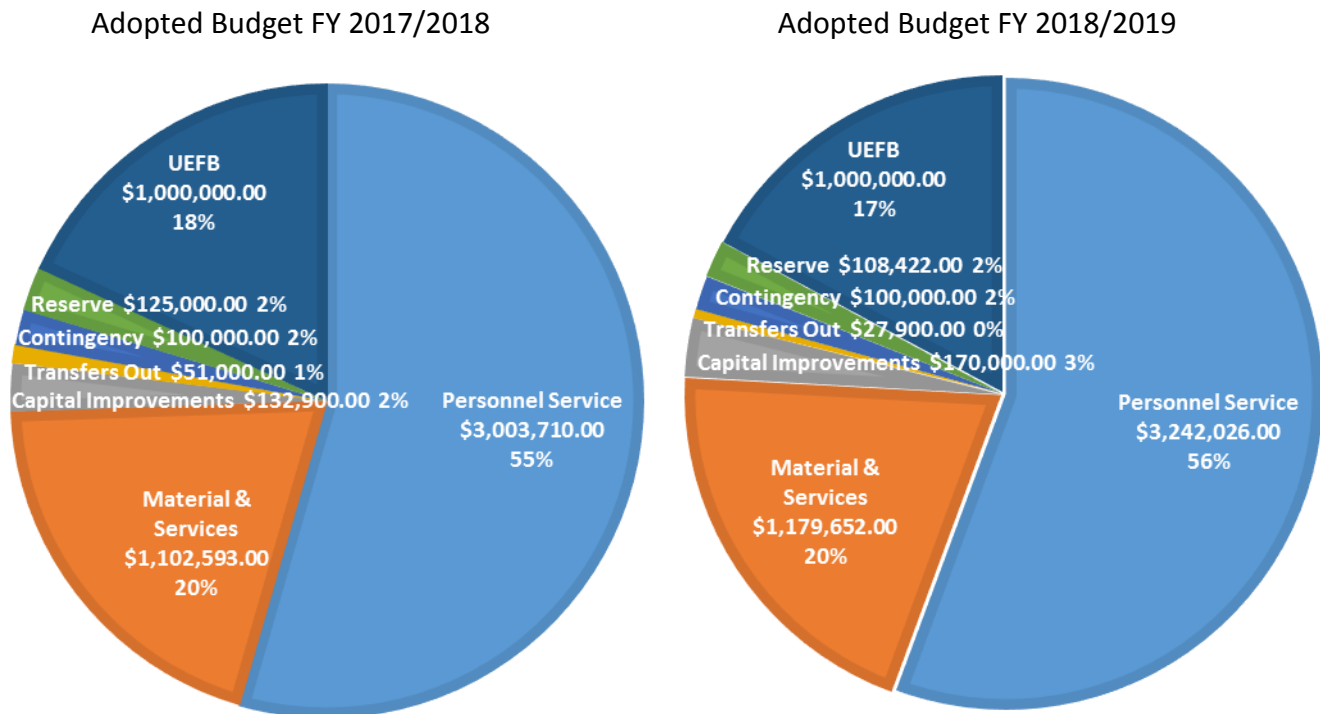


General Fund Requirements (Expenditures)

Expenditure analysis shows a consistent trend as to what is expected in the next few fiscal cycles. Although costs are expected to rise each year with the increase in costs of goods and services, we should not be experiencing the volatility experienced in the mid 00's. In FY 2012/2013, the City was grappling with a large general fund deficit. Carryover savings from layoffs and extreme service cut backs carried forward into FY 2013/2014. With stable leadership in place for FY 2014/2015, the City began to rebuild and prepare for the future of this community and add back much of what was lost

while maintaining City Council goals with creation of unappropriated funds earmarked for the future. FY 2014/2015 presented the general fund with unexpected expenditures that slowed but did not eliminate the progress.

The following chart show the requirement sources for Adopted Budget FY 2017/18 as compared with the same categories for Adopted Budget FY 2018/19:



Significant changes to the requirements structure are contained in the FY 2018/19 budget. Firstly, we have moved the City Council line items to a standalone department in the general fund. This is to more clearly track the costs. In addition, the parks fund, historically a division of the street fund, has been allocated as a standalone department in the general fund. These changes have resulted in a full fund analysis of staffing and services to the community identifying what we are doing and does it meet the needs moving into the future.

In FY 2018/19 the City will maintain in unappropriated ending fund balance meeting the City Council directive to withhold enough funds from the current year operating budget to meet the needs of July – November in the next fiscal year.

Resources in the general fund cover requirements of Administration for (City Manager’s Office, City Recorder’s Office, and Finance), Police Services, Court, Planning, and Parks. Columns 1 and 2 are audited actual resources, Column 3 is the adopted budget for the current fiscal year, and Column 5 is the proposed resources for the next fiscal year. Column 4 is the general fund title. Columns 6 and 7 will be amended as we go through the budget process.

Line item detail for General Fund Resources (Revenues):

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	GENERAL FUND REVENUE DETAIL Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 951,559.68	\$ 1,107,447.55	\$ 1,215,874.00	BEGINNING FUND BALANCE	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00
\$ 2,654,666.73	\$ 2,794,952.21	\$ 2,887,000.00	CURRENT PROPERTY TAXES	\$ 3,050,500.00	\$ 3,050,500.00	\$ 3,050,500.00
\$ 40,384.01	\$ 35,967.24	\$ 35,000.00	PRIOR PROPERTY TAXES	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
\$ 22,895.04	\$ 59,854.13	\$ 85,000.00	REVENUE SHARING	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
\$ -	\$ -	\$ 166,100.00	STATE/LOCAL SHARED REVENUES	\$ 114,000.00	\$ 114,000.00	\$ 114,000.00
\$ 128,406.85	\$ 135,811.27	\$ 153,000.00	LIQUOR TAX	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
\$ 9,826.24	\$ 13,174.45	\$ 12,750.00	CIGARETTE TAX	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
\$ 25,937.50	\$ 24,834.50	\$ 24,000.00	BUSINESS LICENSES	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00
\$ 8,277.22	\$ -	\$ -	LEINS	\$ -	\$ -	\$ -
\$ 47,326.00	\$ 9,095.00	\$ 5,000.00	SDC ADMINISTRATION FEE	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 61,566.10	\$ 120,565.89	\$ 91,500.00	INTEREST	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
\$ 48,819.95	\$ 58,823.44	\$ 45,000.00	REFUNDS & REBATES	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 1,300.00	\$ (855.00)	\$ 1,000.00	KEY DEPOSITS	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ -	PARKS REFUNDS & REBATES	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ 384,585.67	\$ 409,596.05	\$ 331,000.00	COST ALLOCATION PLAN	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00
\$ 42,142.73	\$ 40,289.92	\$ 42,000.00	NW NATURAL GAS FRANCHISE	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00
\$ 13,023.51	\$ 13,584.60	\$ 13,479.00	TELEPHONE FRANCHISE	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
\$ 32,701.85	\$ 30,099.97	\$ 32,000.00	TV FRANCHISE	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 62,500.00	\$ 50,000.00	\$ 125,000.00	PGE FRANCHISE	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
\$ 4,731.14	\$ 3,100.00	\$ 3,000.00	ALARM PERMITS	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 2,850.00	\$ 2,100.00	\$ 2,000.00	TOW FEES	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 1,701.89	\$ 1,183.01	\$ 2,000.00	POLICE REPORTS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 8,096.55	\$ 5,394.33	\$ 4,000.00	PD REFUNDS & REBATES	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 214,091.86	\$ 192,019.58	\$ 210,000.00	POLICE FINES & BAILS	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00
\$ -	\$ -	\$ -	SCHOOL RESOURCE OFFICER	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ -	\$ -	\$ -	COMMUNITY VISIONING GRANT	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
\$ -	\$ -	\$ -	NATIVE AMERICAN ART WALK GRANT	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ 2,675.71	\$ 3,500.00	DUII POLICE GRANT	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ -	\$ -	\$ 10,000.00	OT REIMBURSE	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ -	\$ -	\$ 1,000.00	VEST GRANT	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 15.00	\$ -	\$ -	COFFEE PAYROLL DEDUCTION	\$ -	\$ -	\$ -
\$ 40,123.08	\$ 13,935.55	\$ 15,000.00	PLANNING FEES	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
\$ 4,807,528.60	\$ 5,123,649.40	\$ 5,515,203.00	Total General Fund Resources	\$ 5,828,000.00	\$ 5,828,000.00	\$ 5,828,000.00

Line item detail for the General Fund Transfers Out, Contingency, and Reserves:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	GENERAL FUND TRANSFERS Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 200,000.00	\$ -	\$ -	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 50,000.00	TRANSFER TO PD RESTRICTED EVF	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	TRANSFER TO FLEET REPLACEMENT	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 345,000.00	\$ -	\$ -	TRANSFER TO PARKS & REC	\$ -	\$ -	\$ -
\$ 545,000.00	\$ -	\$ 50,000.00	Total Administration Transfers	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	GENERAL FUND CONTINGENCY/RESERVE Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 100,000.00	OPERATING CONTINGENCY	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ -	\$ -	\$ 125,000.00	ADMINISTRATION RESERVE	\$ 108,422.00	\$ 108,422.00	\$ 108,422.00
\$ -	\$ -	\$ 225,000.00	Total Admin Contingency/Reserve	\$ 208,422.00	\$ 208,422.00	\$ 208,422.00

Line item detail of the Administration Requirements (Expenditures):

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	ADMINISTRATION Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ (4,552.77)	\$ (1,568.51)	\$ 74,000.00	PERS	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
\$ -	\$ -	\$ -	PERS UAL/RHIA	\$ 500.00	\$ 500.00	\$ 500.00
\$ (27.78)	\$ 934.14	\$ 1,200.00	SAIF	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 31,026.29	\$ 35,475.75	\$ 37,400.00	FICA	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00
\$ 79,354.51	\$ 84,822.10	\$ 91,000.00	INSURANCE	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
\$ -	\$ -	\$ 5,000.00	UNEMPLOYMENT LIABILITY	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 110,206.79	\$ 110,959.92	\$ 120,000.00	CITY MANAGER	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
\$ -	\$ -	\$ 33,600.00	EXEC ADMIN ASSISTANT	\$ 27,100.00	\$ 27,100.00	\$ 27,100.00
\$ 58,263.40	\$ 42,599.41	\$ -	ECON. DEVELOPMENT/PLANNER	\$ -	\$ -	\$ -
\$ 42,075.00	\$ 56,100.00	\$ -	GIS MAPPING/CODE DEVELOPMENT	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,000.00	OFFICE SPECIALIST	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
\$ 14,080.61	\$ 18,026.07	\$ -	ASSISTANT TO CITY RECORDER	\$ -	\$ -	\$ -
\$ 86,960.08	\$ 93,106.72	\$ 94,065.00	FINANCE DIRECTOR	\$ 96,500.00	\$ 96,500.00	\$ 96,500.00
\$ 79,904.32	\$ 98,460.07	\$ 91,875.00	CITY RECORDER	\$ 75,600.00	\$ 75,600.00	\$ 75,600.00
\$ 14,080.61	\$ 18,026.07	\$ 85,400.00	SENIOR ACCOUNTANT	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00
\$ 511,371.06	\$ 556,941.74	\$ 644,540.00	Total Admin Personnel Services	\$ 638,700.00	\$ 638,700.00	\$ 638,700.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	ADMINISTRATION Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 6,361.47	\$ 6,681.28	\$ 6,500.00	POWER	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ 17,782.07	\$ 15,552.44	\$ 15,000.00	PHONE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 24,772.37	\$ 22,664.66	\$ 30,000.00	OPERATIONS & MAINTENANCE	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 4,000.73	\$ 8,944.39	\$ 10,000.00	BUILDING MAINTENANCE	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 10,033.68	\$ 4,725.34	\$ 10,000.00	TRAINING & CONF. TRAVEL	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ 11,469.03	\$ 10,994.53	\$ 10,000.00	DUES & MEMBERSHIP	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 4,983.45	\$ 17,889.88	\$ 7,000.00	POSTAGE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 20,940.55	\$ 21,809.56	\$ 23,000.00	PRINTING & PUBLICATIONS	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
\$ 49,624.43	\$ 30,417.46	\$ 45,000.00	PROFESSIONAL SERVICES	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
\$ 13,500.33	\$ 8,678.86	\$ 16,500.00	INSURANCE/LIABILITY/GEN	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ 1,050.00	\$ 75.00	\$ 1,000.00	KEY DEPOSIT REFUNDS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 8,435.00	\$ 9,279.00	\$ 12,000.00	CUSTODIAN	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
\$ 8,921.77	\$ 5,439.56	\$ 7,000.00	CUSTODIAL SUPPLIES	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 11,892.04	\$ 11,634.49	\$ 11,000.00	OFFICE SUPPLIES	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ 300.00	\$ -	\$ -	MOLLALA FIRE DEPT READER BOARD	\$ -	\$ -	\$ -
\$ 9,677.68	\$ 35,382.86	\$ 30,000.00	CITY ATTORNEY	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 38,709.40	\$ 44,889.92	\$ 42,000.00	COMPUTER SERVICES	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
			RECORDS MANAGEMENT	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ -	COMPUTER EQUIPMENT & SOFTWARE	\$ -	\$ -	\$ -
\$ 24,500.00	\$ 25,250.00	\$ 28,000.00	AUDITS & BUDGETS	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00
\$ -	\$ -	\$ -	ANNEXATIONS & ELECTIONS	\$ -	\$ -	\$ -
\$ 4,200.00	\$ 4,979.00	\$ 5,000.00	Meetings and CC Stipends	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 69.67	\$ 62.82	\$ -	CASH, OVER/SHORT	\$ -	\$ -	\$ -
\$ 134.91	\$ 261.27	\$ -	COFFEE & COFFEE SUPPLIES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	NATIVE AMERICAN ART WALK GRANT	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 271,358.58	\$ 285,612.32	\$ 309,000.00	Total Admin Materials & Services	\$ 349,000.00	\$ 349,000.00	\$ 349,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	GOVERNANCE & MANAGEMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 89,172.95	\$ 421,306.93	\$ 27,000.00	CAPITAL IMPROVEMENTS	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 89,172.95	\$ 421,306.93	\$ 27,000.00	Total Admin Capital Improvements	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00

2018-2019 POLICE DEPARTMENT BUDGET STATEMENT

The 2018-2019 budget cycle for the Molalla Police Department will be one of optimism for a bright future. Although last year's budget outlook spoke of the challenges facing law enforcement and a continued effort to search for effective solutions to meet society's needs and better serve our community, we have made some gradual but very positive changes this past year. We also have some specific and positive plans for this coming year.

Looking back on 2017-2018, we have seen many changes come to pass, including the change to a new Records Management System and a new Dispatch System for most of the Clackamas County law enforcement agencies. These were both years in the making and although budgeted for, were very draining on our efficiency of operations as we adapted and learned these systems. As a result of some budgeting strategy over the past two years, we have paid for our new radio system upgrades and are expecting our new and complete replacement radios next month. A special thanks to City Manager Dan Huff for approving this strategy and making this debt free effort possible.

Other significant accomplishments this past year were to pay-off our last patrol vehicles lease to make way for a fresh lease to continue the effort to upgrade our aging fleet. This moves us very close to a regular rotation and replacement of all our oldest vehicles. We have established our first lieutenant's position which has enhanced our ability to oversee investigations, re-engage on some idle programs and improve our abilities to have representation in programs we otherwise could not have staffed.

Looking ahead to this coming year, we expect to see some more of our goals realized and have budgeted accordingly. Slowly, we have tried to add to our number of officers as the budget allows, in order to provide a better level of service. To that end, we have budget for 2 new positions this coming year, including a School Resource Officer. Working in partnership with our School District, we are going to see one of our most important goals come to fruition. We will be sharing the cost of funding this position with the School District.

This important addition of personnel will be necessary to move forward and increase our effectiveness as an agency. In addition to improving coverage on the road, this increase will allow us to support our new pilot program for investigations. We have begun a 6 month rotational position wherein we have assigned an officer to partner with our lead detective in order to gain investigative expertise.

In an effort to grow and adapt to changing times and technology, we will also be launching a new program called "USPDhub" which is a mobile app platform designed to provide two-way communication with our Community. Citizens will be able to contact us and provide important information through their smart phones. This includes examples like tips regarding wanted persons, suspected criminal activity and suspicious persons. We, in turn, will be able to push valuable information out to our citizens who choose to participate in the program.

With all of our progress and accomplishments, we still have an important need regarding an adequate facility. We are working toward potential options that provide enough office space for our staff, adequate storage for our property and evidence, adequate space to conduct interviews, an adequate room to conduct department meetings and training and safe and secure parking for our patrol vehicles.

To sum it all up, the men and women of the Molalla Police Department have been doing good things for our Community and are dedicated to producing the best professional service possible and within

our means. Our City is showing signs of significant growth and the City and our Police Department are making good decisions to move us confidently and sensibly into the future.

Respectfully, Rod Lucich, Chief of Police

Line item detail of the Police Services requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	POLICE DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 189,514.50	\$ 191,568.29	\$ 235,000.00	PERS	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
\$ 23,676.57	\$ 28,590.19	\$ 35,500.00	SAIF	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00
\$ 81,801.14	\$ 93,855.24	\$ 108,000.00	FICA	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
\$ 204,792.67	\$ 219,208.68	\$ 248,000.00	INSURANCE	\$ 274,000.00	\$ 274,000.00	\$ 274,000.00
\$ -	\$ 11,374.00	\$ 5,000.00	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ 88,733.20	\$ 90,960.00	\$ 100,000.00	POLICE CHIEF	\$ 102,500.00	\$ 102,500.00	\$ 102,500.00
\$ -	\$ -	\$ 90,000.00	LIEUTENANT	\$ 92,250.00	\$ 92,250.00	\$ 92,250.00
\$ 172,711.64	\$ 235,312.52	\$ 242,000.00	SERGEANTS	\$ 266,500.00	\$ 266,500.00	\$ 266,500.00
\$ 558,654.90	\$ 620,260.48	\$ 636,500.00	PATROL OFFICERS	\$ 775,500.00	\$ 775,500.00	\$ 775,500.00
\$ 43,163.24	\$ 49,522.35	\$ 65,500.00	POLICE CLERK	\$ 70,800.00	\$ 70,800.00	\$ 70,800.00
\$ 26,211.02	\$ 27,442.89	\$ 31,700.00	CERTIFICATE PAY	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
\$ 22,140.89	\$ 20,145.41	\$ 23,000.00	HOLIDAY BUYOUT	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
\$ 98,823.80	\$ 119,967.26	\$ 135,000.00	OVERTIME	\$ 138,500.00	\$ 138,500.00	\$ 138,500.00
\$ (2,924.63)	\$ 11,072.53	\$ 17,500.00	BUCKEROO OVERTIME	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 54,987.88	\$ 54,750.00	\$ 56,000.00	SUPPORT SERVICES SUPERVISOR	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
\$ 1,562,286.82	\$ 1,774,029.84	\$ 2,028,700.00	Total Police Personnel Service	\$ 2,267,050.00	\$ 2,267,050.00	\$ 2,267,050.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	POLICE DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 6,009.12	\$ 6,512.63	\$ 7,500.00	POWER	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 27,748.12	\$ 25,565.49	\$ 29,500.00	PHONE	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
\$ 27,595.79	\$ 43,935.46	\$ 30,000.00	CONNECTIVITY/INTERNET	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
\$ 8,032.08	\$ 9,784.44	\$ 25,000.00	OPERATIONS & MAINTENANCE	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
\$ 6,272.93	\$ 3,303.07	\$ 10,000.00	BUILDING MAINTENANCE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 6,142.86	\$ 11,644.35	\$ 15,000.00	TRAINING & CONF. TRAVEL	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 350.00	\$ 646.00	\$ 1,500.00	DUES & MEMBERSHIP	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 50.14	\$ -	\$ -	POSTAGE	\$ -	\$ -	\$ -
\$ 30,620.00	\$ 27,652.92	\$ 38,000.00	CONTRACTS & OBLIGATIONS	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00
\$ 29,447.60	\$ 7,536.66	\$ 15,000.00	PROFESSIONAL SERVICES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 40,159.45	\$ 51,368.00	\$ 61,641.00	INSURANCE/LIABILITY/GEN	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
\$ 20,429.04	\$ 29,753.53	\$ 35,000.00	VEHICLE FUEL	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
\$ 23,192.22	\$ 35,189.89	\$ 40,000.00	VEHICLE REPAIR	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
\$ 8,781.71	\$ 6,019.94	\$ 15,000.00	UNIFORMS	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
\$ 8,435.00	\$ 9,279.00	\$ 9,000.00	JANITOR	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
\$ 14,446.43	\$ 9,302.50	\$ 15,000.00	JANITOR SUPPLIES	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 441.27	\$ 620.35	\$ -	OFFICE SUPPLIES	\$ -	\$ -	\$ -
\$ 1,373.52	\$ -	\$ -	RADIO REPAIR	\$ -	\$ -	\$ -
\$ 92,270.00	\$ 93,374.00	\$ 99,500.00	CENTRAL DISPATCH	\$ 107,500.00	\$ 107,500.00	\$ 107,500.00
\$ -	\$ 123.74	\$ 10,000.00	SPECIAL INVESTIGATION	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 6,576.83	\$ 6,514.64	\$ 8,500.00	OFFICE MACHINES & MAINT	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
\$ 12,185.09	\$ 7,734.59	\$ 12,500.00	FIREARMS	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
\$ 2,500.00	\$ 2,500.00	\$ -	JUVENILE DIVERSION PANEL FEE	\$ -	\$ -	\$ -
\$ 8,638.30	\$ -	\$ 20,000.00	COMPUTER SVC, REP & UPGRADES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 57,050.53	\$ 16,351.83	\$ 90,000.00	SUPPLIES / EQUIPMENT	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
\$ 1,001.80	\$ -	\$ -	CRIME SCENE INV SUPPLIES	\$ -	\$ -	\$ -
\$ 439,749.83	\$ 404,713.03	\$ 587,641.00	Total Police Materials & Services	\$ 556,500.00	\$ 556,500.00	\$ 556,500.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	POLICE DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 58,618.91	\$ 53,096.49	\$ 55,000.00	EMERGENCY VEHICLES	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ 58,618.91	\$ 53,096.49	\$ 55,000.00	Total Police Capital Improvements	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00

There were some changes to Court in FY 2017/18 to closer reflect the true costs of the court. We have added some new line items for material and service categories. We are also made changes to personnel services by reduced the cost of 1fte to a .75 FTW.

Line item detail of the Court Requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	MUNICIPAL COURT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 8,067.28	\$ 8,564.20	\$ 8,000.00	PERS	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 124.58	\$ 209.80	\$ 250.00	SAIF	\$ 250.00	\$ 250.00	\$ 250.00
\$ 8,485.45	\$ 8,770.65	\$ 7,000.00	FICA	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ 15,448.42	\$ 14,792.46	\$ 11,700.00	INSURANCE	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
\$ 20,400.00	\$ 20,400.00	\$ 21,250.00	MUNICIPAL COURT JUDGE	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00
\$ 30,000.00	\$ 30,000.00	\$ 32,500.00	PROSECUTING ATTORNEY	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 55,767.63	\$ 59,369.13	\$ 33,000.00	OFFICE SPECIALIST IV	\$ 33,800.00	\$ 33,800.00	\$ 33,800.00
\$ -	\$ -	\$ 5,000.00	COURT BAILIFF	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 4,751.51	\$ 4,878.58	\$ 200.00	OVERTIME	\$ 200.00	\$ 200.00	\$ 200.00
\$ 143,044.87	\$ 146,984.82	\$ 118,900.00	Total Court Personnel Service	\$ 115,750.00	\$ 115,750.00	\$ 115,750.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	MUNICIPAL COURT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,000.00	POWER	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
\$ -	\$ -	\$ 1,000.00	PHONE/COMPUTER/CONNECTIVITY	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ 10,197.48	\$ 10,919.43	\$ 10,000.00	OPERATIONS & MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 1,000.00	BUILDING MAINTENANCE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 1,471.81	\$ 1,740.96	\$ 700.00	TRAINING & CONF. TRAVEL	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 50.00	\$ 50.00	\$ 100.00	DUES & MEMBERSHIP	\$ 300.00	\$ 300.00	\$ 300.00
\$ -	\$ -	\$ 1,000.00	POSTAGE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 146.53	\$ -	\$ 500.00	PRINTING & PUBLICATIONS	\$ 500.00	\$ 500.00	\$ 500.00
\$ 1,440.00	\$ 1,320.00	\$ 1,500.00	PROFESSIONAL SERVICES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 2,856.55	\$ 3,250.00	\$ 3,675.00	INSURANCE/LIABILITY/GEN	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00
\$ -	\$ -	\$ 2,500.00	JANITOR	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 500.00	JANITOR SUPPLIES	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ 83.98	\$ 100.00	OFFICE SUPPLIES	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
\$ 13,250.00	\$ 17,437.50	\$ 17,000.00	COURT APPOINTED ATTORNEY	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 1,296.00	\$ 1,087.50	\$ 1,750.00	BAIL REFUND	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 26,064.70	\$ 19,769.98	\$ 27,000.00	CLACKAMAS COUNTY	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
\$ 11,264.13	\$ 8,904.13	\$ 15,000.00	OR DEPT OF REVENUE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 3,040.83	\$ 4,820.01	\$ 3,500.00	VICTIM RESTITUTION	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
\$ 71,078.03	\$ 69,383.49	\$ 87,825.00	Total Court Material & Services	\$ 80,550.00	\$ 80,550.00	\$ 80,550.00

City Council is now in the general fund in it's own department.

Line item detail of the City Council Requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	CITY COUNCIL DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	OPERATIONS & MAINTENANCE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	TRAINING	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 4,615.00	VISIONING GRANT	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
\$ -	\$ -	\$ 12,500.00	BANNER PROJECT	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 8,400.00	\$ 10,306.41	\$ 9,385.00	MEETINGS AND STIPENDS	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
\$ -	\$ -	\$ 2,500.00	SPECIAL PROJECTS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 8,400.00	\$ 10,306.41	\$ 29,000.00	Total Planning Personnel Service	\$ 59,500.00	\$ 59,500.00	\$ 59,500.00

Planning Services is now in the general fund to its own department. Planning is mostly supported by the general fund at this point.

Line item detail of the Planning Service requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PLANNING DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 8,020.00	PERS	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ -	\$ -	\$ 350.00	SAIF	\$ 280.00	\$ 280.00	\$ 280.00
\$ -	\$ -	\$ 4,400.00	FICA	\$ 5,470.00	\$ 5,470.00	\$ 5,470.00
\$ -	\$ -	\$ 15,300.00	INSURANCE	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00
\$ -	\$ -	\$ 57,200.00	COMMUNITY PLANNER	\$ 65,276.00	\$ 65,276.00	\$ 65,276.00
			OVERTIME	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 85,270.00	Total Planning Personnel Service	\$ 99,526.00	\$ 99,526.00	\$ 99,526.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PLANNING DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,000.00	POWER	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ -	\$ -	\$ 1,500.00	PHONE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ -	\$ -	\$ 2,000.00	OPERATIONS & MAINTENANCE	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ -	\$ -	\$ 1,000.00	BUILDING MAINTENANCE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 500.00	TRANING & CONF. TRAVEL	\$ 800.00	\$ 800.00	\$ 800.00
\$ -	\$ -	\$ 300.00	DUES & MEMBERSHIP	\$ 300.00	\$ 300.00	\$ 300.00
\$ -	\$ -	\$ 1,000.00	POSTAGE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
			PRINTING & PUBLICATIONS	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ -	\$ -	\$ 12,000.00	PROFESSIONAL SERVICES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ -	\$ -	\$ -	PROFESSIONAL SERVICE-GLASCOW	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 1,000.00	INSURANCE/LIABILITY/GEN	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
\$ -	\$ -	\$ 1,000.00	CUSTODIAN	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 400.00	OFFICE SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ -	\$ -	\$ 5,000.00	CITY ATTORNEY	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ -	\$ -	\$ 1,000.00	COMPUTER SERVICES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ -	\$ -	\$ 1,500.00	MEETINGS AND BOARDS	\$ 300.00	\$ 300.00	\$ 300.00
\$ -	\$ -	\$ 29,200.00	Total Planning Material & Services	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00

The Parks Budget was moved from the Street Fund to the General Fund in fiscal year 2017/18. The total budget for this fund is fiscal year 2018/19 is \$217,002, up 13% from the prior fiscal year. These costs reflect the reallocation of staff positions more in line with the time they expend within the Parks department and increases the operating costs. Revenue for the department comes from an allocation of State Shared Revenues and PGE Franchise Fees. There are no capital improvements during this period but there are transfer to Fleet Replacement for future equipment purchases.

Line item detail of the Parks Requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARKS DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 10,500.00	PERS	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
\$ -	\$ -	\$ 3,500.00	SAIF	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
\$ -	\$ -	\$ 5,500.00	FICA	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ -	\$ -	\$ 19,000.00	INSURANCE	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ -	\$ -	\$ 2,350.00	PW DIRECTOR	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ -	\$ -	\$ 1,750.00	CREW-FOREMAN	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ -	\$ -	\$ 6,200.00	PW OPERATIONS SUPERVISOR	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ -	\$ -	\$ 54,000.00	CREW-PARKS	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
\$ -	\$ -	\$ 20,000.00	CREW-SEASONAL	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
\$ -	\$ -	\$ -	EXEC ADMIN ASSISTANT	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 3,500.00	OVERTIME	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 126,300.00	Total Parks Personnel Service	\$ 121,000.00	\$ 121,000.00	\$ 121,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARKS DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,500.00	POWER	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 2,525.00	PHONE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 500.00	NATURAL GAS	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 23,450.00	OPERATIONS & MAINTENANCE	\$ 44,450.00	\$ 44,450.00	\$ 44,450.00
\$ -	\$ -	\$ 5,000.00	BUILDING MAINTENANCE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ 500.00	TRAINING & CERTIFICATES	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 250.00	DUES & MEMBERSHIP	\$ 250.00	\$ 250.00	\$ 250.00
\$ -	\$ -	\$ 50.00	POSTAGE	\$ 50.00	\$ 50.00	\$ 50.00
\$ -	\$ -	\$ 3,352.00	COMPUTER NETWORK	\$ 3,352.00	\$ 3,352.00	\$ 3,352.00
\$ -	\$ -	\$ 10,000.00	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ -	\$ -	\$ 7,000.00	INSURANCE/LIABILITY/GEN	\$ 7,700.00	\$ 7,700.00	\$ 7,700.00
\$ -	\$ -	\$ 2,000.00	GAS & VEHICLE MAINTENANCE	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ -	\$ -	\$ 1,500.00	VEHICLE REPAIR	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ -	\$ -	\$ 800.00	UNIFORM & SAFETY GEAR	\$ 800.00	\$ 800.00	\$ 800.00
\$ -	\$ -	\$ 1,000.00	SMALL EQUIPMENT/TOOLS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 500.00	SIGNS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 59,927.00	Total Parks Material & Services	\$ 88,102.00	\$ 88,102.00	\$ 88,102.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARKS DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 50,900.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 50,900.00	Total Parks Material & Services	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARKS DEPARTMENT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,000.00	TRANSFER TO FLEET REPLACEMENT	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
\$ -	\$ -	\$ 1,000.00	Total Parks Material & Services	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00



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LIBRARY



Library

The Molalla Public Library was established on May 14, 1900, and is the oldest continuously operating library in Clackamas County. It is part of the Libraries in Clackamas County (LINCC) Library District, established in 2008. Our Library allows patrons in our community to draw upon resources throughout the County as well as have our technical needs supported by the District Network Office.

The mission of the Molalla Public Library is to serve the community by providing a wide range of library services, technological resources, and programs. The Library's budget reflects our goal of providing services and activities to meet the needs of the community. The primary source of revenue for the Library is the Clackamas County Library District. For the 2018-2019 fiscal year the District is projecting a slight increase for revenue.

The following is an overall fund summary for the Molalla Public Library:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	LIBRARY FUND SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,274,843.19	\$ 1,396,039.47	\$ 1,377,883.00	<i>BFB</i>	\$ 1,650,000.00	\$ 1,650,000.00	\$ 1,650,000.00
\$ 3,193.85	\$ 3,894.03	\$ 2,500.00	<i>All Other Resources</i>	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 808,468.00	\$ 843,816.00	\$ 1,688,750.00	<i>Fed, State, Grant</i>	\$ 1,760,500.00	\$ 1,760,500.00	\$ 1,760,500.00
\$ 21,124.28	\$ 19,800.06	\$ 17,500.00	<i>Fees, Licenses, Permits</i>	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 2,107,629.32	\$ 2,263,549.56	\$ 3,086,633.00	TOTAL RESOURCES	\$ 3,432,500.00	\$ 3,432,500.00	\$ 3,432,500.00
REQUIREMENTS						
\$ 478,984.72	\$ 437,865.73	\$ 587,800.00	<i>Personnel Service</i>	\$ 609,838.00	\$ 609,838.00	\$ 609,838.00
\$ 155,907.80	\$ 180,201.49	\$ 369,201.00	<i>Material & Services</i>	\$ 439,000.00	\$ 439,000.00	\$ 439,000.00
\$ 76,245.19	\$ 100,357.54	\$ 2,054,632.00	<i>Capital Improvement</i>	\$ 2,310,000.00	\$ 2,310,000.00	\$ 2,310,000.00
\$ -	\$ -	\$ 75,000.00	<i>Contingency</i>	\$ 73,662.00	\$ 73,662.00	\$ 73,662.00
\$ 711,137.71	\$ 718,424.76	\$ 3,086,633.00	TOTAL REQUIREMENTS	\$ 3,432,500.00	\$ 3,432,500.00	\$ 3,432,500.00
		\$ -	<i>UEFB</i>	\$ -	\$ -	\$ -
\$ 1,396,491.61	\$ 1,545,124.80	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

Since we are part of the Clackamas County Library District, we have to keep pace with other libraries in the County for certain technologies and services. Planning for future needs in technology and personnel are reflected annually in our approved budget. This year we are proposing a slight increase in order to accommodate projected service levels.

The following is a line item detail for resources (revenue) for the Molalla Public Library:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	LIBRARY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,274,843.19	\$ 1,396,039.47	\$ 1,377,883.00	BEGINNING FUND BALANCE	\$ 1,650,000.00	\$ 1,650,000.00	\$ 1,650,000.00
\$ 804,652.00	\$ 839,950.00	\$ 835,000.00	COUNTY FUNDS	\$ 905,500.00	\$ 905,500.00	\$ 905,500.00
\$ -	\$ -	\$ 850,000.00	LIBRARY DISTRICT CAPITAL FUNDS	\$ 850,000.00	\$ 850,000.00	\$ 850,000.00
\$ 3,816.00	\$ 3,866.00	\$ 3,750.00	GRANTS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 3,093.70	\$ 2,878.70	\$ 2,500.00	COPIER INCOME	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 2,023.69	\$ 2,742.29	\$ 1,000.00	MISC	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ 18,030.58	\$ 16,921.36	\$ 15,000.00	FINES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 1,170.16	\$ 1,151.74	\$ 1,500.00	DONATIONS	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 2,107,629.32	\$ 2,263,549.56	\$ 3,086,633.00	Total Library Resources	\$ 3,432,500.00	\$ 3,432,500.00	\$ 3,432,500.00

Currently, the Library has sufficient staff to meet the needs of the community. The increase shown in this line item primarily reflects a rise in PERS and insurance costs as well as accrued payroll liability which is used towards sick leave for part time staff. Prior year figures for Books, Ready to Read Material, Audio-Visual Material, and Data Bases will remain in the Capital Improvement section for the next two years. Some line items show a slight increase reflecting inflation, the need to replace aging computers, and the needs of the community for more programs and other materials. The Library component of the Cost Allocation Plan is discussed on page 26.

Molalla Public Library Capital Improvement Projects

PROJECT TASKS	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL COST
	ESTIMATE (\$)	ESTIMATE (\$)	ESTIMATE (\$)	ESTIMATE (\$)	ESTIMATE (\$)	
INSIDE CURRENT FACILITY						
Create new workspace for new staff member	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Upgrade computers/other hardware	\$15,000.00	\$25,000.00	\$0.00	\$20,000.00	\$0.00	\$60,000.00
Packing/moving to new facility/unpacking	\$0.00	\$0.00	\$0.00	\$200,000.00	\$50,000.00	\$250,000.00
Subtotal	\$15,000.00	\$25,000.00	\$0.00	\$220,000.00		\$310,000.00
NEW FACILITY						
Consultant for new facility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Architect for new facility	\$0.00	\$0.00	\$45,000.00	\$25,000.00	\$0.00	\$70,000.00
Property for new facility	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$500,000.00
New facility construction	\$0.00	\$0.00	\$0.00	\$8,000,000.00	\$0.00	\$8,000,000.00
New facility furnishings	\$0.00	\$0.00	\$50,000.00	\$150,000.00	\$25,000.00	\$225,000.00
Move to new facility	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
Subtotal	\$0.00	\$0.00	\$595,000.00	\$8,375,000.00		\$8,995,000.00
OUTSIDE						
Preparation for new construction	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$0.00	\$150,000.00
Landscaping for new facility	\$0.00	\$25,000.00	\$10,000.00	\$25,000.00	\$0.00	\$60,000.00
Subtotal	\$0.00	\$25,000.00	\$110,000.00	\$75,000.00		\$210,000.00
Subtotals	\$0.00	\$0.00	\$0.00	\$1,000,000.00		\$1,000,000.00
Risk (Contingency)	\$15,000.00	\$50,000.00	\$705,000.00	\$9,670,000.00		\$10,515,000.00

The following is a line item detail for requirements (expenditures) for the Molalla Public Library:

Actuals	Actuals	Budgeted	LIBRARY	Proposed	Approved	Adopted
FY 2015/2016	FY 2016/2017	FY 2017/2018	Account Name	FY 2018/2019	FY 2018/2019	FY 2018/2019
\$ 49,664.97	\$ 48,186.45	\$ 65,000.00	PERS	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
\$ 507.55	\$ 804.75	\$ 4,300.00	SAIF	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 25,136.09	\$ 23,442.54	\$ 26,000.00	FICA	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
\$ 75,102.44	\$ 59,353.40	\$ 78,000.00	INSURANCE	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
\$ -	\$ -	\$ 10,000.00	UNEMPLOYMENT LIABILITY	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 66,960.00	\$ 69,460.08	\$ 73,500.00	LIBRARY DIRECTOR	\$ 75,338.00	\$ 75,338.00	\$ 75,338.00
\$ 40,456.50	\$ -	\$ 47,500.00	CHILDRENS LIBRARIAN	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
\$ 60,022.77	\$ 62,448.52	\$ 63,000.00	LIBRARY ASSISTANT DIRECTOR	\$ 68,500.00	\$ 68,500.00	\$ 68,500.00
\$ 50,887.67	\$ 78,230.05	\$ 80,500.00	CIRCULATION ASSISTANT II (FTE)	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00
\$ 110,246.73	\$ 95,939.94	\$ 115,000.00	PART TIME ASSISTANTS	\$ 118,000.00	\$ 118,000.00	\$ 118,000.00
\$ -	\$ -	\$ 25,000.00	ACCRUED PAYROLL LIABILITY	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 478,984.72	\$ 437,865.73	\$ 587,800.00	Total Library Personnel Service	\$ 609,838.00	\$ 609,838.00	\$ 609,838.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	LIBRARY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 10,290.30	\$ 8,799.34	\$ 12,500.00	POWER	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
\$ 8,758.64	\$ 9,267.87	\$ 12,000.00	PHONE	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
\$ 1,373.93	\$ 1,488.17	\$ 2,000.00	NW NATURAL GAS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 1,577.18	\$ 1,094.61	\$ 5,000.00	OPERATIONS & MAINTENANCE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 14,564.81	\$ 16,190.93	\$ 17,500.00	BUILDING MAINTENANCE	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 3,261.09	\$ 2,342.40	\$ 5,000.00	TRAINING & CONF. TRAVEL	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 99.00	\$ -	\$ 250.00	DUES & MEMBERSHIP	\$ 500.00	\$ 500.00	\$ 500.00
\$ 333.79	\$ 80.50	\$ 300.00	POSTAGE	\$ 300.00	\$ 300.00	\$ 300.00
\$ -	\$ 17,401.86	\$ 50,000.00	PROFESSIONAL SERVICES	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 5,870.11	\$ 6,975.00	\$ 8,400.00	INSURANCE/LIABILITY/GEN	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ -	\$ -	\$ 65,000.00	BOOKS	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00
\$ -	\$ -	\$ 9,000.00	E-PUBLICATIONS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ -	\$ -	\$ 3,750.00	READY TO READ MATERIAL	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ 21,000.00	AUDIO-VISUAL MATERIAL	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ 11,000.00	DATA BASES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 10,763.23	\$ 9,791.80	\$ 12,500.00	CUSTODIAN	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
\$ 12,119.42	\$ 9,771.85	\$ 15,000.00	OFFICE SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 900.00	\$ 1,200.00	\$ 1,200.00	MOLALLA FIRE READER BOARD	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
\$ 70,945.12	\$ 78,939.12	\$ 84,701.00	COST ALLOCATION AGREEMENT	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
\$ 60.75	\$ 713.96	\$ 5,100.00	FURNITURE & FIXTURES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 3,999.23	\$ 4,002.82	\$ 6,000.00	COPIER EXPENSES	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ 5,910.32	\$ 8,588.45	\$ 12,000.00	PROGRAMS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 2,782.33	\$ 2,730.07	\$ 5,000.00	PERIODICALS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 2,298.55	\$ 822.74	\$ 5,000.00	EQUIPMENT	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
\$ 155,907.80	\$ 180,201.49	\$ 369,201.00	Total Library Material & Services	\$ 439,000.00	\$ 439,000.00	\$ 439,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	LIBRARY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 326.00	\$ 24,467.49	\$ 25,000.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 2,029,632.00	CAPITAL PROJECT - CONSTRUCTION	\$ 2,310,000.00	\$ 2,310,000.00	\$ 2,310,000.00
\$ 51,878.97	\$ 51,093.72	\$ -	BOOKS	\$ -	\$ -	\$ -
\$ 2,434.26	\$ 2,459.95	\$ -	READY TO READ MATERIAL	\$ -	\$ -	\$ -
\$ 14,505.14	\$ 12,407.34	\$ -	AUDIO-VISUAL MATERIAL	\$ -	\$ -	\$ -
\$ 7,100.82	\$ 9,929.04	\$ -	DATA BASES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	MUSIC	\$ -	\$ -	\$ -
\$ 76,245.19	\$ 100,357.54	\$ 2,054,632.00	Total Library Capital Improvements	\$ 2,310,000.00	\$ 2,310,000.00	\$ 2,310,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	LIBRARY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 75,000.00	OPERATING CONTINGENCY	\$ 73,662.00	\$ 73,662.00	\$ 73,662.00
\$ -	\$ -	\$ 75,000.00	Total Library Contingency/Reserve	\$ 73,662.00	\$ 73,662.00	\$ 73,662.00

PUBLIC WORKS



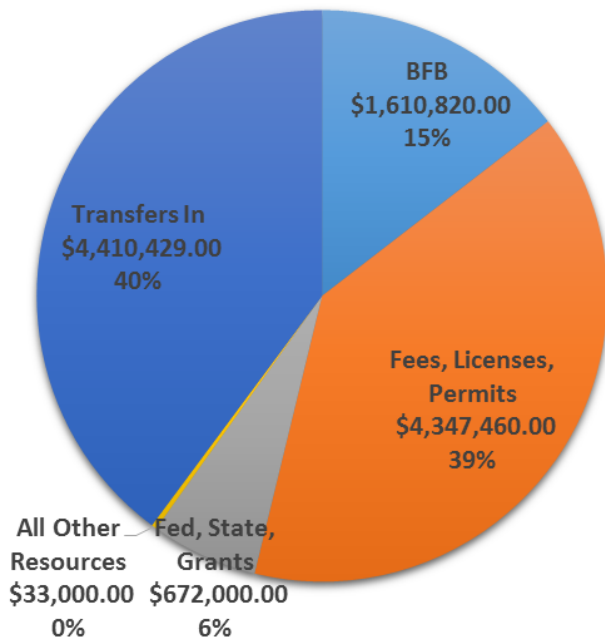
Public Works

Public Works Budget Summary: the Public Works Budget will consist of six (6) funds for the approved fiscal year FY 2018/2019. They are the Street Fund, Sewer Fund, Storm Fund, Water Fund, Fleet Replacement and Capital Projects Fund. The public works department six different funds encompass three different fund types.

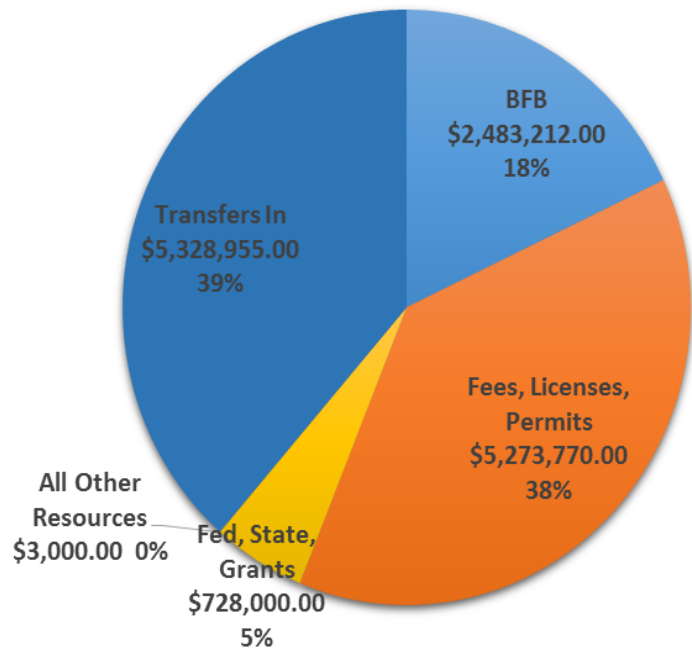
1. Governmental Funds
 - a. Street Fund
2. Special Revenue (Public Works) Funds
 - a. Capital Projects Fund
 - b. Fleet Replacement Fund
3. Proprietary Funds
 - a. Water Fund
 - b. Sewer Fund
 - c. Storm Fund

A resource comparison for the adopted supplemental budget for FY 2017/2018 and the adopted budget for FY 2018/2019 is presented in the pie charts below:

Adopted Budget 2017/2018



Adopted Budget 2018/2019



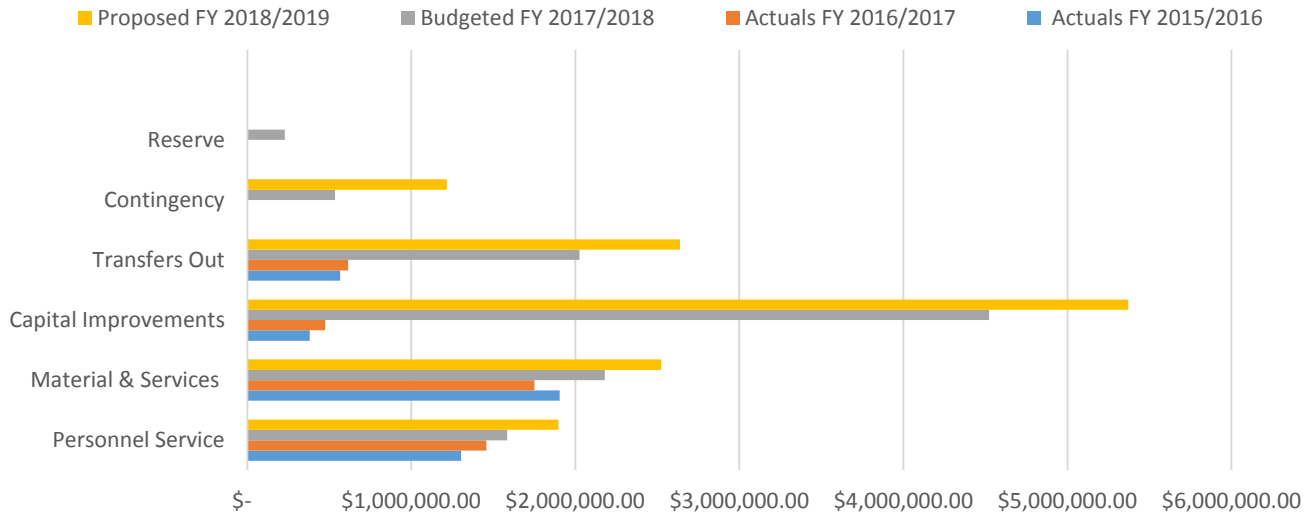
In accordance with MMC 12.04.200, a Capital Improvement Fund has been created for the delivery of street, sewer, water, stormwater, and parks capital projects. Revenues for these project are transfers from the enterprise funds, governmental funds, system development charge funds, and general fund. The total expenditures for the funds are as follows: Street Fund \$1,740,876, Sewer Fund \$2,798,682, Water Fund \$3,364,151, Stormwater Fund \$380,173, Capital Improvement Fund \$5,361,630, and Fleet Replacement \$0 with \$151,425 in reserves. City Council approve rate increases to the Sewer, Water,

and Stormwater funds by 6.09%, 2.86%, and 3.50%, respectively. Public Works projects include the City Shops Improvements, Fenton Avenue Reconstruction (CDBG), Transportation System Plan Update, OR 211 Ped Improvements, City Shops Decant Facility, Wastewater System Plan Update, WWTP Headworks Improvements, Metzler & Faurie Waterline Improvements, WTP 2MG Filtration Unit, WTP Chemical & Telemetry Upgrades, Water System Master Plan, Trout Creek Monitoring Station, and Clark Park Sidewalk Improvements. Due to continued legal and consultant costs related to the WWTP permit modification, Recycled Water Reuse Plan, and other legal costs, the City will not be able to make as much progress in biosolids removal as originally anticipated. Costs related to avoiding litigation correction of errors in the City's NPDES discharge permit have had an impact on the Sewer Fund. Staff anticipates these issues will be resolved early in the fiscal year.

The table below provides a full summary of activity for all public works; both resources and requirements:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - ALL FUND SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 218,183.24	\$ 398,151.75	\$ 413,124.00	<i>BFB - Street</i>	\$ 489,436.00	\$ 489,436.00	\$ 489,436.00
\$ 403,415.04	\$ 457,625.13	\$ 380,021.00	<i>BFB - Sewer</i>	\$ 288,682.00	\$ 428,682.00	\$ 428,682.00
\$ 670,171.77	\$ 804,255.25	\$ 774,043.00	<i>BFB - Water</i>	\$ 1,501,151.00	\$ 1,501,151.00	\$ 1,501,151.00
\$ 53,150.24	\$ 51,243.11	\$ 43,632.00	<i>BFB - Storm</i>	\$ 131,843.00	\$ 131,843.00	\$ 131,843.00
\$ -	\$ -	\$ -	<i>BFB - Capital Projects Fund</i>	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	<i>BFB - Fleet Replacement Fund</i>	\$ 72,100.00	\$ 72,100.00	\$ 72,100.00
\$ 3,672,840.61	\$ 4,490,683.42	\$ 4,347,460.00	<i>Fees, Licenses, Permits</i>	\$ 5,273,770.00	\$ 5,133,770.00	\$ 5,133,770.00
\$ 576,562.01	\$ 584,873.51	\$ 672,000.00	<i>Fed, State, Grants</i>	\$ 728,000.00	\$ 728,000.00	\$ 728,000.00
\$ 73,631.96	\$ 61,093.89	\$ 33,000.00	<i>All Other Resources</i>	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 200,000.00	\$ -	\$ 4,410,429.00	<i>Transfers In</i>	\$ 5,328,955.00	\$ 5,328,955.00	\$ 5,328,955.00
\$ 5,867,954.87	\$ 6,847,926.06	\$ 11,073,709.00	TOTAL PW's RESOURCES	\$ 13,816,937.00	\$ 13,816,937.00	\$ 13,816,937.00
REQUIREMENTS						
\$ 263,866.05	\$ 293,631.06	\$ 307,000.00	<i>Personnel Service - Street</i>	\$ 373,300.00	\$ 373,300.00	\$ 373,300.00
\$ 457,591.74	\$ 513,955.48	\$ 603,927.00	<i>Personnel Service - Sewer</i>	\$ 690,000.00	\$ 690,000.00	\$ 690,000.00
\$ 528,680.45	\$ 585,690.71	\$ 608,123.00	<i>Personnel Service - Water</i>	\$ 677,000.00	\$ 677,000.00	\$ 677,000.00
\$ 54,316.50	\$ 64,701.55	\$ 128,081.00	<i>Personnel Service - Storm</i>	\$ 156,100.00	\$ 156,100.00	\$ 156,100.00
\$ 320,359.93	\$ 337,584.56	\$ 435,609.00	<i>Material & Services - Street</i>	\$ 410,850.00	\$ 410,850.00	\$ 410,850.00
\$ 1,128,892.50	\$ 956,408.70	\$ 1,017,420.00	<i>Material & Services - Sewer Maintenance</i>	\$ 717,545.00	\$ 717,545.00	\$ 717,545.00
\$ -	\$ -	\$ 419,200.00	<i>Material & Services - Sewer Operations</i>	\$ 641,700.00	\$ 641,700.00	\$ 641,700.00
\$ 421,837.25	\$ 431,471.40	\$ 368,042.00	<i>Material & Services - Water Maintenance</i>	\$ 414,500.00	\$ 414,500.00	\$ 414,500.00
\$ -	\$ -	\$ 168,050.00	<i>Material & Services - Water Operations</i>	\$ 266,700.00	\$ 266,700.00	\$ 266,700.00
\$ 34,340.87	\$ 24,830.94	\$ 61,870.00	<i>Material & Services - Storm</i>	\$ 71,700.00	\$ 71,700.00	\$ 71,700.00
\$ 69,226.56	\$ 47,613.86	\$ 66,991.00	<i>Capital Improvements - Street</i>	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 164,125.96	\$ 255,715.56	\$ 66,652.00	<i>Capital Improvements - Sewer</i>	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 128,756.31	\$ 139,109.60	\$ 24,077.00	<i>Capital Improvements - Water</i>	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 18,756.95	\$ 31,547.50	\$ 49,677.00	<i>Capital Improvements - Storm</i>	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
			<i>Capital Improvements - Fleet</i>	\$ 171,425.00	\$ 171,425.00	\$ 171,425.00
\$ -	\$ -	\$ 4,314,429.00	<i>Capital Improvements - Capital Projects</i>	\$ 5,361,630.00	\$ 5,361,630.00	\$ 5,361,630.00
\$ 565,928.56	\$ 614,655.08	\$ 1,781,551.00	<i>Transfers Out</i>	\$ 2,638,475.00	\$ 2,638,475.00	\$ 2,638,475.00
\$ -	\$ -	\$ 422,210.00	<i>Contingency/Reserve</i>	\$ 1,215,612.00	\$ 1,215,612.00	\$ 1,215,612.00
\$ -	\$ -	\$ 228,000.00	<i>Fleet Replacement Reserve</i>	\$ -	\$ -	\$ -
\$ 4,156,679.63	\$ 4,296,916.00	\$ 11,070,909.00	TOTAL PW's REQUIREMENTS	\$ 13,816,937.00	\$ 13,816,937.00	\$ 13,816,937.00
\$ 1,711,275.24	\$ 2,551,010.06	\$ 2,800.00	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

A four year comparison including two fiscal years with audited actuals and two fiscal years of budgeted projections, will directly reflect our City Council directive of infrastructure improvements through capital projects. The total requirements are presented in the following graph:



The goal of this budget is to balance expenditures with revenues while maintaining at least 10% in operating contingency. The amount of capital improvement needed over the next 5-year timeframe exceeds what is currently provided for within this budget. In order to perform the work needed in this year’s capital improvement plan, the Water, Sewer and Storm water Funds would need an increase in monthly user fees in accordance with the adopted 2017 Utility Rate Study. No additional maintenance for City streets is possible without additional funding and it is unclear if the Street Maintenance Utility Fee will remain intact after the upcoming special election. Additionally, no capacity increasing projects for City streets is possible without additional funding, such as a street capital improvement fee.

STREET FUND

The Street Fund has added on funding income source (Street Maintenance Utility Fee) for the FY 2018/19. The funding source is dedicated to the street system for the preservation and maintenance of City owned and operated streets. Public Works expects State gas tax revenues to increase due to the State of Oregon approved gas tax increase, though it is not clear at this time what the increase in revenue will actually be. Staff has estimated conservatively the amount of additional gas tax revenue and will be monitoring disbursements by the State throughout the year.

Personnel Service expenses have increase since last year by approximately 22%. A wage increase has been included for some Public Works positions and the City anticipates cost increases in PERS and insurance. The wage increases are based on contract required, merit based increases, and reallocation of staffing costs to appropriate funds.

Materials & Services expenses have decreased by approximately 6% as allocations have been moved to Transfers to Capital Projects. Utility, material and insurance costs were increased slightly based on cost trends due to inflation.

Capital Outlay has decreased significantly with the final payment for the vector truck and purchase of the water tanker truck in FY 2017/18. No large capital cost are anticipated during this period.

Transfers include almost one half of the Street Fund to the Capital Projects Fund and Fleet Replacement Fund. Contingency line item has been set at 10% of fund revenue.

SEWER FUND

The Sewer Fund anticipates Monthly User Fee to increase by 6.09% for FY 2018/19. Public Works completed its work on the 2017 Utility Rate Study and City Council adopted the study in November 2017. The beginning fund balance dropped due to expenses related to legal and consultant costs for work on the NPDES permit modification, Recycled Water Reuse Plan update, and infiltration/inflow repairs during FY 2017/18.

Personnel Service expenses have increase since last year by approximately 15%. A wage increase has been included for some Public Works positions and the City anticipates cost increases in PERS and insurance. The wage increases are based on contract required, merit based increases, and reallocation of staffing costs to appropriate funds.

The Materials & Services category was separated into two distinct categories, Maintenance and Operations, to better track the costs of the sewer collection system (Maintenance) and WWTP and effluent system (Operations). Maintenance expenditures have dropped by 6% and Operations expenditures have increase by 91% mainly due to ongoing biosolids removal.

Capital Outlay has decreased significantly with the final payment for the vector truck and purchase of the water tanker truck in FY 2017/18. No large capital cost are anticipated during this period.

Transfers include principle and interest payments for the Sewer Debt Service Fund and interest and administrative fees for the Sewer CWSRF Fund. The Sewer Debt Service Fund will expire in FY 2024/25 and the CWSRF Fund will expire in FY 2027/28. Transfers are also included the Capital Projects Fund and Fleet Replacement Fund. Contingency line item has been set at 10% of fund revenue.

WATER FUND

The Water Fund anticipates Monthly User Fee to increase by 2.86% for FY 2018/19. Public Works completed its work on the 2017 Utility Rate Study and City Council adopted the study in November 2017. The beginning fund balance increased from FY 2017/18 due to delays in capital projects and the User Fee increase.

Personnel Service expenses have increase since last year by approximately 21%. A wage increase has been included for some Public Works positions and the City anticipates cost increases in PERS and insurance. The wage increases are based on contract required, merit based increases, and reallocation of staffing costs to appropriate funds.

The Materials & Services category was separated into two distinct categories, Maintenance and Operations, to better track the costs of the sewer collection system (Maintenance) and WTP (Operations). Maintenance expenditures have dropped by 1% and Operations expenditures have increase by 59% mainly due to upcoming treatment plant and intake repairs and replacements.

Capital Outlay has decreased significantly with the final payment for the vector truck in FY 2017/18. No large capital cost are anticipated during this period.

Transfers include 35% of the Street Fund to the Capital Projects Fund and Fleet Replacement Fund. Contingency line item has been set at 15% of fund revenue and a Reserve has been set aside for future WTP projects.

STORMWATER FUND

The Stormwater Fund anticipates Monthly User Fee to increase by 3.50% for FY 2018/19. Public Works completed its work on the 2017 Utility Rate Study and City Council adopted the study in November 2017. The beginning fund balance increased from FY 2017/18 due to modifications to the User Fee methodology, and audit of the User Fees by property, and the User Fee increase.

Personnel Service expenses have increase since last year by approximately 20%. A wage increase has been included for some Public Works positions and the City anticipates cost increases in PERS and insurance. The wage increases are based on contract required, merit based increases, and reallocation of staffing costs to appropriate funds.

Materials & Services expenses have increased by approximately 16% better represent the actual operating expenditures. Line items now match the other enterprise funds to better allocate a fair share of the expenses to the Stormwater Fund.

Capital Outlay has decreased significantly with the final payment for the vector truck and purchase of the water tanker truck in FY 2017/18. No large capital cost are anticipated during this period.

Transfers include 32% of the Stormwater Fund to the Capital Projects Fund and Fleet Replacement Fund. Contingency line item has been set at 10% of fund revenue and a Reserve has been set aside for future WTP projects.

CAPITAL PROJECT FUND

The Capital Project Fund for FY 2018/19 is made up of a combination of existing projects that began in FY 2017/18 and new projects beginning in FY 2018/19. The following is a list of those projects with a brief explanation of their purpose:

Street Projects

- Shops Facility Improvements – This project will replace existing water, sewer and stormwater systems at the Maintenance Facility, construct a fleet building to house the vector truck and street sweeper, provide security improvements and lighting to existing structures, and plan for future facility expansion and construction of a debris decant facility.
- Fenton Avenue Reconstruction (CDBG) – This project is partially funded with a Clackamas County Community Development Block Grant for the reconstruction of approximately 650 feet of roadway from Heintz Street south. The project will also replace aging water and sanitary sewer mains and services and improve existing stormwater facilities.

- Transportation Master Plan – This project is partially funded with a Transportation Growth Management (TGM) grant through ODOT. The master plan will develop a system wide, multimodal plan that will provide for a functioning transportation system over 20+ year planning horizon.
- OR 211 Pedestrian-Bicycle Improvements – This project is partially funded with a Multimodal Transportation Enhance Program (MTEP) grant to provide a pedestrian and bicycle connection from the Safeway Shopping Center to east of Ona Way on the north side of Highway 211.
- Shops Decant Facility – This project will construct a facility to dewater sweeping and vector debris prior to haul-off to a disposal site. The removal of water from the debris is a significant cost savings to the City because cost at disposal facilities are typically based on weight of the material.

Sewer Projects

- Shops Facility Improvements – See Street Projects above.
- Fenton Avenue Reconstruction (CDBG) – See Street Projects above.
- Wastewater Facility and Collection System Master Plan – This project will develop a system wide, facility and collection system plan that will provide for a functioning sewage treatment system over 20+ year planning horizon.
- WWTP Headworks Improvements – This project will add a secondary headworks, make improvements to the headworks gates, and provide a gate lift system.
- WWTP Monitoring Wells – This project will design and construct groundwater monitoring wells at the WWTP only after the results and recommendation of the Wastewater Facility and Collection System Master Plan.

Water Projects

- Shops Facility Improvements – See Street Projects above.
- Fenton Avenue Reconstruction (CDBG) – See Street Projects above.
- 2017 Waterline Improvements – This project will replace and upsize existing waterlines on Metzler Avenue, 4th Street, and Faurie Avenue.
- WTP New Trident 1400 GPM Filter – The project will design and construct a new 2 MGD water treatment plan filtration unit bringing the plant treatment capacity to 4 MGD.
- WTP Sodium Hypochlorite & Controls Upgrade – This project will upgrade the chemical delivery system for the treatment plant and supervisory control and data acquisition (SCADA) to better control the water treatment process, replace aging equipment, and reduce maintenance costs.
- Trout Creek Monitoring Station – This project will design and construct a monitoring station at Trout Creek to allow the City to transfer its water right from the old creek intake to the intake at the Molalla River allowing for the consolidation of the City's water rights.

Stormwater Projects

- Fenton Avenue Reconstruction (CDBG) – See Street Projects above.
- Shops Decant Facility – See Street Projects above.

Park Projects

- Clark Park Sidewalk – This project will construct sidewalks along the north side of Shirley Street from Cole Avenue to the east end of the park property and make improvements to the south parking area.
- Park Acquisition – This project will allow the City to acquire land for a future park. No specific location has been determined at this time.

Molalla Public Works - Capital Improvement Plan

		2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST	
PROJECT TASKS		Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC		
STREETS	Capital Improvement Expenditures								
	Street Maintenance Program (Yearly Funding TBD)	\$467,940	\$0	Pending Utility Fee Special Election Outcome				\$467,940	
	Shops Facility Improvements \$600K (Shared Cost)	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$150,000	
	Fenton Avenue Reconstruction - CDBG Grant \$165K (Shared Cost, 20% City Match)	\$157,000	\$157,000	\$0	\$0	\$0	\$0	\$314,000	
	Transportation System Master Plan Update - TGM Grant \$150K (12% City Match)	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000	
	OR 211 Ped/Bike Improvements (OR 213-Ona) - TGM Grant \$1.947M (13.51% City Match)	\$229,000	\$181,000	\$0	\$0	\$0	\$0	\$410,000	
	Shops Decant Facility \$60K (Shared Cost)	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000	
	Center Avenue Alley Improvement	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000	
	Signal at OR 213 and Toliver Road \$496K	\$0	\$0	Pending Master Plan Update				\$0	
	Signal at OR 213 and Meadow Dr \$225K	\$0	\$0	Pending Master Plan Update				\$0	
	Realign Mathias Rd and Freyrer Park Rd \$150K	\$0	\$0	Pending Master Plan Update				\$0	
	Pedestrian Median at OR 211 and Grange Ave \$30K	\$0	\$0	Pending Master Plan Update				\$0	
	Intersection Improvements at OR 211 and Vaughn Rd \$150K	\$0	\$0	Pending Master Plan Update				\$0	
	Reconstruct May Ave (5th-6th) \$113K	\$0	\$0	Pending Master Plan Update				\$0	
	Reconstruct Section St (Molalla-Hart) \$150K	\$0	\$0	Pending Master Plan Update				\$0	
	Reconstruct Heintz St (Cole-Grange) \$315K	\$0	\$0	Pending Master Plan Update				\$0	
	Reconstruct S. Cole \$210K	\$0	\$0	Pending Master Plan Update				\$0	
	Reconstruct Shirley St (Molalla-Cole) \$556K	\$0	\$0	Pending Master Plan Update				\$0	
	Bike and Pedestrian Improvements \$25K/YR	\$0	\$0	Pending Master Plan Update				\$0	
	OR 213 Bike Lanes \$455K	\$0	\$0	Pending Master Plan Update				\$0	
	Subtotal	\$928,940	\$468,000	\$0	\$0	\$0	\$0	\$1,396,940	
	Vehicle/Equipment Purchase								
	Other Vehicle Equipment Purchases	\$0	\$0	Pending Future Replacement Needs				\$0	
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST	
PROJECT TASKS		Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC		
WASTEWATER	Capital Improvement Expenditures								
	Shops Facility Improvements \$600K (Shared Cost)	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$150,000	
	Fenton Avenue Reconstruction - CDBG Grant \$165K (Shared Cost, 20% City Match)	\$0	\$50,750	\$0	\$0	\$0	\$0	\$50,750	
	Lola Ave (5th-Main) Sewer Replacement \$315K	\$0	\$0	\$29,000	\$0	\$286,000	\$0	\$315,000	
	Wastewater Facility & Collection System Master Plan \$330K	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	
	WWTP - Add New Headworks Screen \$441.6K	\$0	\$125,000	\$0	\$316,600	\$0	\$0	\$441,600	
	WWTP - Headworks Gantry Crane \$3K	\$0	\$3,000	\$0	\$0	\$0	\$0	\$3,000	
	WWTP - Monitoring Wells \$50K	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	
	WWTP Fencing Project \$16K	\$0	\$0	\$0	\$16,000	\$0	\$0	\$16,000	
	WWTP Aeration Basin Cleaning \$125K	\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000	
	WWTP Lagoon 1 Biosolids Removal \$500K	\$210,000	\$0	\$200,000	\$0	\$90,000	\$0	\$500,000	
	Subtotal	\$410,000	\$403,750	\$229,000	\$332,600	\$376,000	\$0	\$1,751,350	
	Vehicle/Equipment Purchase								
	Other Vehicle Equipment Purchases	\$0	\$0	Pending Future Replacement Needs				\$0	
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST
PROJECT TASKS		Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC	
PARKS	Clark Park Sidewalk Improvements \$100K	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
	New Park Land Acquisition \$1M	\$0	\$700,000	\$0	\$0	\$0	\$0	\$700,000
	Parks System Master Plan Update \$150K	\$0	\$0	Master Plan Update Schedule TBD				\$0
	Subtotal	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
	Vehicle/Equipment Purchase							
Other Vehicle Equipment Purchases	\$0	\$0	Pending Future Replacement Needs				\$0	
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

PROJECT TASKS	2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST
	Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC	
	Capital Improvement Expenditures						
Metzler, 3rd, 4th, Faunie Waterline Replacement \$650K	\$331,500	\$318,500	\$0	\$0	\$0	\$0	\$650,000
Lola Ave (5th-Main) Waterline Replacement \$318K	\$0	\$0	\$79,500	\$238,500	\$0	\$0	\$318,000
Shops Facility Improvements \$411K (Shared Cost)	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$150,000
Fenton Avenue Reconstruction - CDBG Grant \$165K (Shared Cost, 20% City Match)	\$12,645	\$9,855	\$0	\$0	\$0	\$0	\$22,500
WTP New Trident 1400 GPM Filter Plant \$1,785M	\$0	\$302,400	\$0	\$1,159,200	\$0	\$0	\$1,461,600
WTP Sodium Hypochlorite & Controls Upgrade \$243.8K	\$121,900	\$121,900	\$0	\$0	\$0	\$0	\$243,800
Water System Master Plan Update \$200K	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Trout Creek Monitoring Station \$500K	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
WTP ACH Feed System Improvements \$245K	\$122,500	\$122,500	\$0	\$0	\$0	\$0	\$245,000
WTP Raw Water Intake Improvements \$727.2K	\$0	\$0	Pending Master Plan Update				\$0
New 16" Transmission Main \$498K	\$0	\$0	Pending Master Plan Update				\$0
Debra St Waterline \$15K	\$0	\$0	Pending Master Plan Update				\$0
North E-W Grid \$722K	\$0	\$0	Pending Master Plan Update				\$0
Big Meadow E-W Grid \$554K	\$0	\$0	Pending Master Plan Update				\$0
School N-S Grid \$529K	\$0	\$0	Pending Master Plan Update				\$0
Mojalla Ave (Miller-N Grid) \$152K	\$0	\$0	Pending Master Plan Update				\$0
Big Meadow to N Grid \$176K	\$0	\$0	Pending Master Plan Update				\$0
Water Service Upgrades \$70K/YR	\$0	\$0	Pending Master Plan Update				\$0
Annual System Replacements \$640K/YR	\$0	\$0	Pending Master Plan Update				\$0
Reservoir Exterior Wall Repairs \$90K	\$0	\$0	Pending Master Plan Update				\$0
WTP Security Improvements \$100K	\$0	\$0	Pending Master Plan Update				\$0
WTP Energy Efficient Lighting \$60K	\$0	\$0	Pending Master Plan Update				\$0
WTP Backup Effluent Pump Filter #1 \$15K	\$0	\$0	Pending Master Plan Update				\$0
WTP Backwash Pump Rebuilds \$10K	\$0	\$0	Pending Master Plan Update				\$0
WTP 100HP Raw Water Pump Rebuilds \$10K	\$0	\$0	Pending Master Plan Update				\$0
WTP 75HP Raw Water Pump Rebuilds \$8K	\$0	\$0	Pending Master Plan Update				\$0
WTP Control System and SCADA Upgrades \$100K	\$0	\$0	Pending Master Plan Update				\$0
WTP Clean & Inspect Reservoirs \$25K	\$0	\$0	Pending Master Plan Update				\$0
2MG Reservoir NW Quadrant \$5M	\$0	\$0	Pending Master Plan Update				\$0
Subtotal	\$1,163,545	\$950,155	\$79,500	\$1,597,700	\$0	\$0	\$3,790,900
Vehicle/Equipment Purchase							
Other Vehicle Equipment Purchases	\$0	\$0	Pending Future Replacement Needs				\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PROJECT TASKS	2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST
	Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC	
	Capital Improvement Expenditures						
Fenton Avenue Reconstruction - CDBG Grant \$165K (Shared Cost, 20% City Match)	\$115,000	\$30,240	\$0	\$0	\$0	\$0	\$145,240
Shops Decant Facility \$60K (Shared Cost)	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Stormwater System Master Plan Update \$250K	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000
2nd St/Railway Storm Improvements \$1,724M	\$0	\$0	Pending Master Plan Update				\$0
Detention Pond at Mathias Rd & Creamery Creek \$136K	\$0	\$0	Pending Master Plan Update				\$0
May St Storm Improvements \$41K	\$0	\$0	Pending Master Plan Update				\$0
Heintz St Storm Improvements \$276K	\$0	\$0	Pending Master Plan Update				\$0
Video Inspect Creamery Cr Pipe \$15K	\$0	\$0	Pending Master Plan Update				\$0
Riparian Corridor Protection \$176K	\$0	\$0	Pending Master Plan Update				\$0
Stormwater Yearly System Replacements \$4,172M	\$0	\$0	Pending Master Plan Update				\$0
Stormwater Design Standards \$35K	\$0	\$0	Pending Master Plan Update				\$0
Subtotal	\$115,000	\$60,240	\$0	\$0	\$0	\$250,000	\$425,240
Vehicle/Equipment Purchase							
Other Vehicle Equipment Purchases	\$0	\$0	Pending Future Replacement Needs				\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	2018/19 ESTIMATE (\$)		2019/2020 ESTIMATE (\$)		2020/2021 ESTIMATE (\$)		TOTAL COST
	Rates/Other	SDC	Rates/Other	SDC	Rates/Other	SDC	
Capital Improvement Plan Total	\$2,617,485	\$2,882,145	\$308,500	\$1,930,300	\$376,000	\$250,000	\$8,364,430
Capital Improvement Plan Total	\$5,499,630		\$2,238,800		\$626,000		\$8,364,430

FLEET REPLACEMENT FUND

This fund is for purchase of replacement vehicles and equipment. Funds will be transferred each year from enterprise funds, governmental funds, and the Park Fund for future purchases. The intent is to set aside funding each year for a cash replacement of vehicles and equipment in an effort to avoid administrative and interests fees associated with financing vehicles and equipment.

FUTURE OUTLOOK

With the adoption of the 2017 Utility Rate Study, increases to the Water, Sewer, and Storm water Fund user fees can now be accomplished providing needed funding for capital projects, operation and maintenance expenses, and staffing. These operations and projects will reach a tipping point as the community rapidly approaches a population of 10,000 creating additional requirements related to permitting, testing, reporting, staff certification, and capital expenditures for upgrades in the water, sewer, and storm water systems. The Sewer Fund will be monitored until costs associated with legal

fees and specialized consultants can be eliminated which will allow the City to spend money on its aging infrastructure and prepare for future growth. The pavement condition index is in the low 60's for city owned and operated streets. The threshold for accelerated degradation of pavement begins at a score of 70. Without the Street Maintenance Utility Fee or other sustainable funding source, the street system will continue to degrade increasing the cost of repair and rehabilitation. Projects related to transportation enhancement are essentially unfunded and have been since the adoption of the Transportation Master Plan in 2001. An update to the plan is underway and without a sustainable funding source to match with transportation system development charges, the City will continue to be unable to design and construct any of the capacity increasing and safety related project that will serve the community as it grows.

Gerald Fisher, PE
Public Works Director

STREET FUND SUMMARY

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 218,183.24	\$ 398,151.75	\$ 413,124.00	BFB	\$ 489,436.00	\$ 489,436.00	\$ 489,436.00
\$ 576,562.01	\$ 584,873.51	\$ 540,000.00	Fed, State, Grant	\$ 596,000.00	\$ 596,000.00	\$ 596,000.00
\$ 220,265.69	\$ 268,710.80	\$ 163,000.00	Fees, Licenses, Permits	\$ 654,440.00	\$ 654,440.00	\$ 654,440.00
\$ 36,593.35	\$ 13,949.37	\$ 1,000.00	All Other Resources	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 1,051,604.29	\$ 1,265,685.43	\$ 1,117,124.00	TOTAL RESOURCES	\$ 1,740,876.00	\$ 1,740,876.00	\$ 1,740,876.00
REQUIREMENTS						
\$ 263,866.05	\$ 293,631.06	\$ 307,000.00	Personnel Service	\$ 373,300.00	\$ 373,300.00	\$ 373,300.00
\$ 320,359.93	\$ 337,584.56	\$ 435,609.00	Material & Services	\$ 410,850.00	\$ 410,850.00	\$ 410,850.00
\$ 69,226.56	\$ 47,613.86	\$ 66,991.00	Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ -	\$ -	\$ 237,000.00	Transfers Out	\$ 816,740.00	\$ 816,740.00	\$ 816,740.00
\$ -	\$ -	\$ 70,524.00	Contingency	\$ 137,386.00	\$ 137,386.00	\$ 137,386.00
\$ 653,452.54	\$ 678,829.48	\$ 1,117,124.00	TOTAL REQUIREMENTS	\$ 1,740,876.00	\$ 1,740,876.00	\$ 1,740,876.00
\$ -	\$ -	\$ -	UEFB	\$ -	\$ -	\$ -
\$ 398,151.75	\$ 586,855.95	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

STREET FUND LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 218,183.24	\$ 398,151.75	\$ 413,124.00	BEGINNING FUND BALANCE	\$ 489,436.00	\$ 489,436.00	\$ 489,436.00
\$ -	\$ -	\$ -	STREET MAINTENANCE UTILITY FEE	\$ 467,940.00	\$ 467,940.00	\$ 467,940.00
\$ 526,423.47	\$ 539,873.51	\$ 540,000.00	STATE GAS TAX	\$ 596,000.00	\$ 596,000.00	\$ 596,000.00
\$ 220,265.69	\$ 228,678.11	\$ 154,000.00	PGE FRANCHISE FEE	\$ 177,500.00	\$ 177,500.00	\$ 177,500.00
\$ 8,325.98	\$ -	\$ -	STP ALLOCATION	\$ -	\$ -	\$ -
\$ -	\$ 40,032.69	\$ 9,000.00	PLAN REVIEW AND PERMITS	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ 36,593.35	\$ 13,949.37	\$ 1,000.00	MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 41,812.56	\$ 45,000.00	\$ -	STATE REVENUE SHARE	\$ -	\$ -	\$ -
\$ 1,051,604.29	\$ 1,265,685.43	\$ 1,117,124.00	Total Street Resources	\$ 1,740,876.00	\$ 1,740,876.00	\$ 1,740,876.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 22,524.11	\$ 31,485.14	\$ 31,500.00	PERS	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00
\$ 6,713.06	\$ 7,618.10	\$ 12,500.00	SAIF	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
\$ 13,714.10	\$ 15,596.69	\$ 15,000.00	FICA	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 40,035.48	\$ 45,215.46	\$ 47,000.00	INSURANCE	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00
\$ 1,874.09	\$ -	\$ -	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ 27,180.37	\$ 26,304.00	\$ 27,800.00	PW DIRECTOR	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ -	\$ 11,791.91	\$ 20,700.00	SENIOR ENGINEERING TECHNICIAN	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
\$ -	\$ -	\$ 15,500.00	PW OPERATIONS SUPERVISOR	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ -	QA/QC ANALYST	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00
\$ 4,207.50	\$ -	\$ -	GIS ANALYST	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
\$ 18,581.46	\$ 17,638.24	\$ 17,400.00	CREW - FOREMAN	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00
\$ 50,838.02	\$ 57,311.62	\$ 80,500.00	CREW - STREETS	\$ 94,500.00	\$ 94,500.00	\$ 94,500.00
\$ 50,897.12	\$ 58,044.75	\$ -	CREW - PARKS	\$ -	\$ -	\$ -
\$ 13,260.00	\$ 7,079.01	\$ -	CREW - SEASONAL	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 17,200.00	GIS MAPPING/CODE DEVELOPMENT	\$ -	\$ -	\$ -
\$ 14,040.74	\$ 14,585.42	\$ 15,000.00	OVERTIME	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ -	\$ 960.72	\$ 6,900.00	EXEC ADMIN ASSISTANT	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ -	\$ -	\$ -	ACCRUED PAYROLL LIABILITY	\$ -	\$ -	\$ -
\$ 263,866.05	\$ 293,631.06	\$ 307,000.00	Total Street Personnel Service	\$ 373,300.00	\$ 373,300.00	\$ 373,300.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 72,794.39	\$ 75,841.59	\$ 84,000.00	POWER	\$ 93,000.00	\$ 93,000.00	\$ 93,000.00
\$ 6,285.76	\$ 6,548.18	\$ 7,500.00	PHONE	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 1,801.50	\$ 1,983.68	\$ 2,200.00	NATURAL GAS	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
\$ 27,961.79	\$ 15,266.83	\$ 11,030.00	O&M	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ 20,794.23	\$ 24,440.32	\$ -	O&M (PARKS)	\$ -	\$ -	\$ -
\$ 2,553.64	\$ 1,285.83	\$ 7,500.00	BUILDING MAINTENANCE	\$ 6,100.00	\$ 6,100.00	\$ 6,100.00
\$ 1,785.02	\$ 1,005.41	\$ 2,475.00	TRANING & CONF. TRAVEL	\$ 4,700.00	\$ 4,700.00	\$ 4,700.00
\$ 59.67	\$ 387.75	\$ 1,075.00	DUES & MEMBERSHIP	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
\$ 6.96	\$ 13.45	\$ 200.00	POSTAGE	\$ 200.00	\$ 200.00	\$ 200.00
\$ 5,342.40	\$ 6,793.14	\$ 11,220.00	COMPUTER NETWORK	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00
\$ 29,018.41	\$ 15,078.54	\$ 14,150.00	PROFESSIONAL SERVICES	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
\$ -	\$ -	\$ 5,000.00	LEGAL & RECORDING	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 20,731.67	\$ 22,512.50	\$ 39,600.00	INSURANCE/LIABILITY/GEN	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 9,823.57	\$ 3,554.74	\$ 9,000.00	VEHICLE FUEL	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ 1,053.56	\$ 2,788.73	\$ -	VEHICLE FUEL (PARKS)	\$ -	\$ -	\$ -
\$ 2,258.86	\$ 3,504.37	\$ 29,500.00	VEHICLE REPAIR	\$ 27,700.00	\$ 27,700.00	\$ 27,700.00
\$ 3,831.27	\$ 210.36	\$ -	VEHICLE REPAIR (PARKS)	\$ -	\$ -	\$ -
\$ 4,649.81	\$ 4,433.45	\$ 3,795.00	UNIFORMS & SAFETY GEAR	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ -	\$ 335.98	\$ -	UNIFORMS & SAFETY GEAR (PARKS)	\$ -	\$ -	\$ -
\$ 68,233.23	\$ 68,082.17	\$ 64,664.00	COST ALLOCATION AGREEMENT	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ -	\$ -	\$ -	PW PERSONNEL SERVICE AGREEMENT	\$ -	\$ -	\$ -
\$ 17,530.82	\$ 78,310.26	\$ 103,500.00	SIDEWALK / STREET REPAIRS	\$ 80,500.00	\$ 80,500.00	\$ 80,500.00
\$ 20,597.42	\$ 2,267.05	\$ 2,700.00	SMALL EQUIPMENT / TOOLS	\$ 2,150.00	\$ 2,150.00	\$ 2,150.00
\$ -	\$ -	\$ 1,000.00	PERMITS	\$ 500.00	\$ 500.00	\$ 500.00
\$ 3,245.95	\$ 2,940.23	\$ 35,500.00	SIGNAGE & STRIPING	\$ 35,500.00	\$ 35,500.00	\$ 35,500.00
\$ 320,359.93	\$ 337,584.56	\$ 435,609.00	Total Street Material & Services	\$ 410,850.00	\$ 410,850.00	\$ 410,850.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 69,226.56	\$ 47,613.86	\$ 66,991.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	STREET EQUIPMENT	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 69,226.56	\$ 47,613.86	\$ 66,991.00	Total Street Capital	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 137,000.00	TRANSFER TO CAPITAL PROJECT F	\$ 796,940.00	\$ 796,940.00	\$ 796,940.00
\$ -	\$ -	\$ 100,000.00	TRANSFER TO FLEET REPLACE FUND	\$ 19,800.00	\$ 19,800.00	\$ 19,800.00
\$ -	\$ -	\$ 237,000.00	Total Street Transfers	\$ 816,740.00	\$ 816,740.00	\$ 816,740.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STREET FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 70,524.00	OPERATING CONTINGENCY	\$ 137,386.00	\$ 137,386.00	\$ 137,386.00
\$ -	\$ -	\$ 70,524.00	Total Street Contingency Reserve	\$ 137,386.00	\$ 137,386.00	\$ 137,386.00

SEWER FUND SUMMARY

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 403,415.04	\$ 457,625.13	\$ 380,021.00	BFB	\$ 288,682.00	\$ 428,682.00	\$ 428,682.00
\$ 1,891,277.17	\$ 2,324,970.64	\$ 2,356,000.00	Fees, Licenses, Permits	\$ 2,344,000.00	\$ 2,344,000.00	\$ 2,344,000.00
\$ 200,000.00	\$ -	\$ -	Transfers In	\$ -	\$ -	\$ -
\$ 29,471.68	\$ 36,769.33	\$ 27,000.00	All Other Resources	\$ 166,000.00	\$ 26,000.00	\$ 26,000.00
\$ 2,524,163.89	\$ 2,819,365.10	\$ 2,763,021.00	TOTAL RESOURCES	\$ 2,798,682.00	\$ 2,798,682.00	\$ 2,798,682.00
REQUIREMENTS						
\$ 457,591.74	\$ 513,955.48	\$ 603,927.00	Personnel Service	\$ 690,000.00	\$ 690,000.00	\$ 690,000.00
\$ 1,128,892.50	\$ 956,408.70	\$ 1,017,420.00	Material & Services - Maintenance	\$ 717,545.00	\$ 717,545.00	\$ 717,545.00
\$ -	\$ -	\$ 419,200.00	Material & Services - Operations	\$ 641,700.00	\$ 641,700.00	\$ 641,700.00
\$ 164,125.96	\$ 255,715.56	\$ 66,652.00	Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 315,928.56	\$ 315,550.00	\$ 655,822.00	Transfers Out	\$ 513,290.00	\$ 513,290.00	\$ 513,290.00
\$ -	\$ -	\$ -	Contingency	\$ 233,547.00	\$ 233,547.00	\$ 233,547.00
\$ 2,066,538.76	\$ 2,041,629.74	\$ 2,763,021.00	TOTAL REQUIREMENTS	\$ 2,798,682.00	\$ 2,798,682.00	\$ 2,798,682.00
\$ -	\$ -	\$ -	UEFB	\$ -	\$ -	\$ -
\$ 457,625.13	\$ 777,735.36	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

SEWER FUND LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 403,415.04	\$ 457,625.13	\$ 380,021.00	BEGINNING FUND BALANCE	\$ 288,682.00	\$ 428,682.00	\$ 428,682.00
\$ 27,971.68	\$ 3,269.33	\$ 2,000.00	MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 1,500.00	\$ 33,500.00	\$ 25,000.00	WASTEWATER DECREE ALLOCATION	\$ 165,000.00	\$ 25,000.00	\$ 25,000.00
\$ -	\$ 17,636.23	\$ 9,000.00	PLAN REVIEW AND PERMITS	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ 200,000.00	\$ -	\$ -	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
\$ 1,855,877.17	\$ 2,298,334.41	\$ 2,341,000.00	MONTHLY USER FEE	\$ 2,334,000.00	\$ 2,334,000.00	\$ 2,334,000.00
\$ 35,400.00	\$ 9,000.00	\$ 6,000.00	SERVICE CONNECTIONS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 2,524,163.89	\$ 2,819,365.10	\$ 2,763,021.00	Total Sewer Resources	\$ 2,798,682.00	\$ 2,798,682.00	\$ 2,798,682.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 40,841.94	\$ 48,416.41	\$ 56,525.00	PERS	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00
\$ 7,013.76	\$ 7,903.11	\$ 12,350.00	SAIF	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
\$ 23,391.45	\$ 26,267.65	\$ 27,650.00	FICA	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 68,138.51	\$ 71,784.30	\$ 92,250.00	INSURANCE	\$ 111,000.00	\$ 111,000.00	\$ 111,000.00
\$ 12,740.25	\$ 10,426.12	\$ -	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ 27,180.37	\$ 26,304.00	\$ 28,000.00	PW DIRECTOR	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ -	\$ 11,791.91	\$ 20,700.00	SENIOR ENGINEERING TECHNICIAN	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00
\$ -	\$ -	\$ 15,500.00	PW OPERATIONS SUPERVISOR	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ -	QA/QC ANALYST	\$ 18,900.00	\$ 18,900.00	\$ 18,900.00
\$ 62,679.50	\$ 66,336.70	\$ 72,000.00	WWTP PLANT OPERATOR	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ 70,842.60	\$ 62,759.08	\$ 67,000.00	PLANT OPERATOR II	\$ 49,100.00	\$ 49,100.00	\$ 49,100.00
\$ 20,811.28	\$ 20,055.36	\$ 20,850.00	CREW - FOREMAN	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 4,207.50	\$ -	\$ 17,200.00	GIS ANALYST	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 70,028.17	\$ 78,924.89	\$ 95,200.00	CREW - SEWER	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00
\$ 21,500.38	\$ 28,198.64	\$ 20,000.00	CREW - SEASONAL	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 16,330.61	\$ 25,440.72	\$ 21,600.00	OSIV-UTILITY BILLING	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ 960.72	\$ 6,750.00	EXEC ADMIN ASSISTANT	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 11,885.42	\$ 28,385.87	\$ 30,352.00	OVERTIME	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ -	\$ -	\$ -	ACCRUED PAYROLL LIABILITY	\$ -	\$ -	\$ -
\$ 457,591.74	\$ 513,955.48	\$ 603,927.00	Total Sewer Personnel Service	\$ 690,000.00	\$ 690,000.00	\$ 690,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	CONTINGENCY	\$ 233,547.00	\$ 233,547.00	\$ 233,547.00
\$ -	\$ -	\$ -	Total Sewer Contingency/Reserve	\$ 233,547.00	\$ 233,547.00	\$ 233,547.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 149,224.51	\$ 140,261.83	\$ 160,000.00	POWER	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00
\$ 8,330.52	\$ 8,749.08	\$ 9,500.00	PHONE	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
\$ 1,764.09	\$ 1,409.44	\$ 2,000.00	NATURAL GAS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 116,917.47	\$ 153,074.70	\$ 30,985.00	OPERATIONS & MAINTENANCE	\$ 23,500.00	\$ 23,500.00	\$ 23,500.00
\$ 27,881.12	\$ 11,420.15	\$ 7,500.00	BUILDING MAINTENANCE	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 1,039.72	\$ 1,888.90	\$ 2,725.00	TRANING & CONF. TRAVEL	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00
\$ 3,365.67	\$ 3,023.00	\$ 1,660.00	DUES & MEMBERSHIP	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ 5,785.92	\$ 5,595.98	\$ 7,000.00	POSTAGE	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ 6,352.53	\$ 6,793.12	\$ 13,920.00	COMPUTER NETWORK	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
\$ 346,339.68	\$ 212,394.99	\$ 132,650.00	PROFESSIONAL SERVICES	\$ 14,200.00	\$ 14,200.00	\$ 14,200.00
\$ -	\$ 7,740.00	\$ 333,501.00	LEGAL & RECORDING	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 23,448.95	\$ 36,895.00	\$ 39,600.00	INSURANCE/LIABILITY/GEN	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 1,378.88	\$ 6,705.96	\$ 2,500.00	VEHICLE FUEL	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ 4,110.65	\$ 2,990.82	\$ 21,000.00	VEHICLE REPAIR	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
\$ 11,295.57	\$ 8,958.46	\$ -	IRRIGATION FUEL	\$ -	\$ -	\$ -
\$ 4,544.90	\$ 6,425.63	\$ 3,795.00	UNIFORMS & SAFETY GEAR	\$ 3,795.00	\$ 3,795.00	\$ 3,795.00
\$ -	\$ -	\$ -	LITIGATION PAYOUT	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 130,413.78	\$ 134,279.43	\$ 113,884.00	COST ALLOCATION AGREEMENT	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
\$ 45,487.50	\$ 11,480.00	\$ -	BIOSOLIDS REMOVAL	\$ -	\$ -	\$ -
\$ 10,340.00	\$ 536.89	\$ -	EFFLUENT MONITORING	\$ -	\$ -	\$ -
\$ 56,064.53	\$ 14,952.40	\$ 91,500.00	INFLOW & INFILTRATION	\$ 134,000.00	\$ 134,000.00	\$ 134,000.00
\$ 174,806.51	\$ 180,832.92	\$ -	CHLORINE & CHEMICALS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 15,000.00	SEWER LINE REPAIR	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ 5,000.00	NEW SEWER CONNECTIONS	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ -	\$ -	\$ 1,000.00	PERMITS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ -	\$ -	\$ 2,700.00	SMALL EQUIP/TOOLS	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00
\$ -	\$ -	\$ 20,000.00	LIFT STATION MAINT	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
\$ 1,128,892.50	\$ 956,408.70	\$ 1,017,420.00	Total Sewer Maint. Material & Services	\$ 717,545.00	\$ 717,545.00	\$ 717,545.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 75,000.00	OPERATIONS & MAINTENANCE	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
\$ -	\$ -	\$ 37,000.00	BUILDING MAINTENANCE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ 700.00	TRANING & CONF. TRAVEL	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
\$ -	\$ -	\$ 1,000.00	DUES & MEMBERSHIP	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ 2,500.00	VEHICLE FUEL	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ -	\$ -	\$ 2,000.00	VEHICLE REPAIR	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ -	\$ -	\$ 11,000.00	IRRIGATION FUEL	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ -	\$ -	\$ 2,000.00	UNIFORMS & SAFETY GEAR	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 40,000.00	BIOSOLIDS REMOVAL	\$ 335,000.00	\$ 335,000.00	\$ 335,000.00
\$ -	\$ -	\$ 8,000.00	EFFLUENT MONITORING	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ 231,000.00	CHLORINE & CHEMICALS	\$ 192,000.00	\$ 192,000.00	\$ 192,000.00
\$ -	\$ -	\$ 9,000.00	PERMITS	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ -	\$ -	\$ 419,200.00	Total Sewer Operation Material & Service	\$ 641,700.00	\$ 641,700.00	\$ 641,700.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 164,125.96	\$ 255,715.56	\$ 66,652.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
			SEWER EQUIPMENT	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 164,125.96	\$ 255,715.56	\$ 66,652.00	Total Sewer Capital Improvement	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - SEWER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 315,928.56	\$ 315,550.00	\$ 316,350.00	TRANSFER TO SEWER DEBT	\$ 316,000.00	\$ 316,000.00	\$ 316,000.00
\$ -	\$ -	\$ -	TRANSFER TO SHOP CAP. PROJECT	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 257,387.00	TRANSFER TO CAPITAL PROJECT F	\$ 125,750.00	\$ 125,750.00	\$ 125,750.00
\$ -	\$ -	\$ 25,000.00	TRANSFER TO FLEET REPLACE FUND	\$ 21,725.00	\$ 21,725.00	\$ 21,725.00
\$ -	\$ -	\$ 57,085.00	TRANSFER TO CWSRF	\$ 49,815.00	\$ 49,815.00	\$ 49,815.00
\$ 315,928.56	\$ 315,550.00	\$ 655,822.00	Total Sewer Transfers Out	\$ 513,290.00	\$ 513,290.00	\$ 513,290.00

WATER FUND SUMMARY

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER SUMMARY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 670,171.77	\$ 804,255.25	\$ 774,043.00	BFB	\$ 1,501,151.00	\$ 1,501,151.00	\$ 1,501,151.00
\$ 1,455,790.56	\$ 1,725,171.43	\$ 1,564,000.00	Fees, Licenses, Permits	\$ 1,862,000.00	\$ 1,862,000.00	\$ 1,862,000.00
\$ 7,566.93	\$ 8,071.96	\$ 5,000.00	All Other Resources	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 2,133,529.26	\$ 2,537,498.64	\$ 2,343,043.00	TOTAL RESOURCES	\$ 3,364,151.00	\$ 3,364,151.00	\$ 3,364,151.00
REQUIREMENTS						
\$ 528,680.45	\$ 585,690.71	\$ 608,123.00	Personnel Service	\$ 677,000.00	\$ 677,000.00	\$ 677,000.00
\$ 421,837.25	\$ 431,471.40	\$ 368,042.00	Material & Services-Maintenance	\$ 414,500.00	\$ 414,500.00	\$ 414,500.00
\$ -	\$ -	\$ 168,050.00	Material & Services-Operations	\$ 266,700.00	\$ 266,700.00	\$ 266,700.00
\$ 128,756.31	\$ 139,109.60	\$ 24,077.00	Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 250,000.00	\$ 299,105.08	\$ 832,800.00	Transfers Out	\$ 1,185,545.00	\$ 1,185,545.00	\$ 1,185,545.00
\$ -	\$ -	\$ 339,151.00	Contingency / Reserve	\$ 817,806.00	\$ 817,806.00	\$ 817,806.00
\$ 1,329,274.01	\$ 1,455,376.79	\$ 2,340,243.00	TOTAL REQUIREMENTS	\$ 3,364,151.00	\$ 3,364,151.00	\$ 3,364,151.00
\$ -	\$ -	\$ -	UEFB	\$ -	\$ -	\$ -
\$ 804,255.25	\$ 1,082,121.85	\$ 2,800.00	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

WATER FUND LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 670,171.77	\$ 804,255.25	\$ 774,043.00	BEGINNING FUND BALANCE	\$ 1,501,151.00	\$ 1,501,151.00	\$ 1,501,151.00
\$ 7,566.93	\$ 8,071.96	\$ 5,000.00	MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ 16,088.38	\$ 9,000.00	PLAN REVIEW AND PERMITS	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
\$ 1,420,990.56	\$ 1,698,883.05	\$ 1,550,000.00	MONTHLY USER FEE	\$ 1,852,000.00	\$ 1,852,000.00	\$ 1,852,000.00
\$ 34,800.00	\$ 10,200.00	\$ 5,000.00	SERVICE CONNECTIONS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 2,133,529.26	\$ 2,537,498.64	\$ 2,343,043.00	Total Water Resources	\$ 3,364,151.00	\$ 3,364,151.00	\$ 3,364,151.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 54,853.34	\$ 63,240.10	\$ 67,025.00	PERS	\$ 78,000.00	\$ 78,000.00	\$ 78,000.00
\$ 7,130.47	\$ 8,090.64	\$ 11,340.00	SAIF	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
\$ 26,768.38	\$ 30,027.44	\$ 33,650.00	FICA	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
\$ 83,036.69	\$ 88,320.02	\$ 92,250.00	INSURANCE	\$ 113,000.00	\$ 113,000.00	\$ 113,000.00
\$ 7,364.09	\$ -	\$ -	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ 27,180.37	\$ 26,304.00	\$ 27,800.00	PW DIRECTOR	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ -	\$ 11,791.82	\$ 20,700.00	SENIOR ENGINEERING TECHNICIAN	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
\$ -	\$ -	\$ 15,500.00	PW OPERATIONS SUPERVISOR	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ -	QA/QC ANALYST	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
\$ 83,484.49	\$ 70,595.56	\$ 72,400.00	PLANT OPERATOR	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00
\$ 60,171.56	\$ 62,682.44	\$ 62,000.00	ASST. PLANT OPERATOR	\$ 66,000.00	\$ 66,000.00	\$ 66,000.00
\$ 29,730.05	\$ 28,220.98	\$ 20,900.00	CREW - FOREMAN	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 5,183.75	\$ 141.74	\$ -	CREW - SEASONAL	\$ -	\$ -	\$ -
\$ 119,804.35	\$ 135,937.98	\$ 95,200.00	CREW - WATER	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00
\$ 4,207.50	\$ -	\$ 17,200.00	GIS ANALYST	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 16,379.05	\$ 25,440.70	\$ 21,600.00	OSIV-UTILITY BILLING	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ 3,386.36	\$ 33,936.57	\$ 43,758.00	OVERTIME	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
\$ -	\$ 960.72	\$ 6,800.00	EXEC ADMIN ASSISTANT	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ -	\$ -	\$ -	ACCRUED PAYROLL LIABILITY	\$ -	\$ -	\$ -
\$ 528,680.45	\$ 585,690.71	\$ 608,123.00	Total Water Personnel Service	\$ 677,000.00	\$ 677,000.00	\$ 677,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 63,560.75	\$ 66,171.06	\$ 66,000.00	POWER	\$ 74,000.00	\$ 74,000.00	\$ 74,000.00
\$ 6,700.23	\$ 7,067.89	\$ 7,500.00	PHONE	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ 58,053.91	\$ 71,369.33	\$ 23,485.00	OPERATIONS & MAINTENANCE	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
\$ 12,651.10	\$ 23,889.35	\$ 7,500.00	BUILDING MAINTENANCE	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
\$ 2,332.78	\$ 2,621.48	\$ 2,800.00	TRANING & CONF. TRAVEL	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
\$ 1,488.87	\$ 2,066.16	\$ 2,765.00	DUES & MEMBERSHIP	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 5,678.70	\$ 5,546.76	\$ 8,300.00	POSTAGE	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
\$ 6,155.39	\$ 6,747.79	\$ 8,396.00	COMPUTER NETWORK	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
\$ 47,410.31	\$ 42,081.71	\$ 17,200.00	PROFESSIONAL SERVICES	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
\$ -	\$ -	\$ 5,000.00	LEGAL & RECORDING	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 22,731.67	\$ 23,005.56	\$ 24,200.00	INSURANCE/LIABILITY/GEN	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 11,509.16	\$ 5,760.55	\$ 3,542.00	VEHICLE FUEL	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ 1,453.19	\$ 2,395.48	\$ 5,000.00	VEHICLE REPAIR	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
\$ 1,906.41	\$ 1,644.88	\$ 3,910.00	UNIFORMS & SAFETY GEAR	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 91,371.69	\$ 118,069.38	\$ 87,244.00	COST ALLOCATION AGREEMENT	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 23,169.16	\$ 38,993.48	\$ 500.00	CHLORINE & CHEMICALS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 18,366.60	\$ 5,995.16	\$ 30,000.00	WATER LINE REPAIR	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
\$ -	\$ -	\$ 1,000.00	PERMITS	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 3,700.00	SMALL EQUIP/TOOLS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 1,788.89	\$ 6,142.56	\$ 10,000.00	NEW WATER CONNECTIONS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 45,508.44	\$ 1,902.82	\$ 50,000.00	NEW WATER METERS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 421,837.25	\$ 431,471.40	\$ 368,042.00	Total Water Material & Services	\$ 414,500.00	\$ 414,500.00	\$ 414,500.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 86,400.00	OPERATIONS & MAINTENANCE	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00
\$ -	\$ -	\$ 7,100.00	BUILDING MAINTENANCE	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00
\$ -	\$ -	\$ 2,900.00	TRANING & CONF. TRAVEL	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
\$ -	\$ -	\$ 600.00	DUES & MEMBERSHIP	\$ 600.00	\$ 600.00	\$ 600.00
\$ -	\$ -	\$ 4,000.00	VEHICLE FUEL	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ -	\$ -	\$ 2,000.00	VEHICLE REPAIR	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ -	\$ -	\$ 3,450.00	UNIFORMS & SAFETY GEAR	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
\$ -	\$ -	\$ 39,100.00	CHLORINE & CHEMICALS	\$ 51,100.00	\$ 51,100.00	\$ 51,100.00
\$ -	\$ -	\$ 2,500.00	PERMITS	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 20,000.00	WATER RESERVOIR MAINTENANCE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ -	\$ -	\$ 168,050.00	Total Water Material & Services	\$ 266,700.00	\$ 266,700.00	\$ 266,700.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 128,756.31	\$ 139,109.60	\$ 24,077.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	WATER EQUIPMENT	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 128,756.31	\$ 139,109.60	\$ 24,077.00	Total Water Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 730,800.00	TRANSFER TO CAPITAL PROJECT F	\$ 1,163,545.00	\$ 1,163,545.00	\$ 1,163,545.00
\$ -	\$ -	\$ 102,000.00	TRANSFER TO FLEET REPLACE FUND	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ 250,000.00	\$ 299,105.08	\$ -	TRANSFER TO WATER EXPANSI	\$ -	\$ -	\$ -
\$ 250,000.00	\$ 299,105.08	\$ 832,800.00	Total Water Transfers Out	\$ 1,185,545.00	\$ 1,185,545.00	\$ 1,185,545.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - WATER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 339,151.00	OPERATING CONTINGENCY	\$ 283,600.00	\$ 283,600.00	\$ 283,600.00
\$ -	\$ -	\$ -	RESERVE	\$ 534,206.00	\$ 534,206.00	\$ 534,206.00
\$ -	\$ -	\$ 339,151.00	Total Water Contingency/Reserve	\$ 817,806.00	\$ 817,806.00	\$ 817,806.00

STORM FUND SUMMARY

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM SUMMARY RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 53,150.24	\$ 51,243.11	\$ 43,632.00	BFB	\$ 131,843.00	\$ 131,843.00	\$ 131,843.00
\$ 105,507.19	\$ 171,830.55	\$ 264,460.00	Fees, Licenses, Permits	\$ 246,330.00	\$ 246,330.00	\$ 246,330.00
\$ -	\$ 2,303.23	\$ -	All Other Resources	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 158,657.43	\$ 225,376.89	\$ 308,092.00	TOTAL RESOURCES	\$ 380,173.00	\$ 380,173.00	\$ 380,173.00
REQUIREMENTS						
\$ 54,316.50	\$ 64,701.55	\$ 128,081.00	Personnel Service	\$ 156,100.00	\$ 156,100.00	\$ 156,100.00
\$ 34,340.87	\$ 24,830.94	\$ 61,870.00	Material & Services	\$ 71,700.00	\$ 71,700.00	\$ 71,700.00
\$ 18,756.95	\$ 31,547.50	\$ 49,677.00	Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ -	\$ -	\$ 55,929.00	Transfers Out	\$ 122,900.00	\$ 122,900.00	\$ 122,900.00
\$ -	\$ -	\$ 12,535.00	Contingency	\$ 26,873.00	\$ 26,873.00	\$ 26,873.00
\$ 107,414.32	\$ 121,079.99	\$ 308,092.00	TOTAL REQUIREMENTS	\$ 380,173.00	\$ 380,173.00	\$ 380,173.00
\$ -	\$ -	\$ -	UEFB	\$ -	\$ -	\$ -
\$ 51,243.11	\$ 104,296.90	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

STORM FUND LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 53,150.24	\$ 51,243.11	\$ 43,632.00	BEGINNING FUND BALANCE	\$ 131,843.00	\$ 131,843.00	\$ 131,843.00
\$ -	\$ 2,303.23	\$ -	MISCELLANEOUS	\$ -	\$ -	\$ -
\$ -	\$ 32,815.59	\$ -	PLAN REVIEW AND PERMITS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 105,507.19	\$ 139,014.96	\$ 264,460.00	MONTHLY USER FEE	\$ 246,330.00	\$ 246,330.00	\$ 246,330.00
\$ 158,657.43	\$ 225,376.89	\$ 308,092.00	Total Storm Resources	\$ 380,173.00	\$ 380,173.00	\$ 380,173.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 5,048.55	\$ 6,911.33	\$ 13,500.00	PERS	\$ 19,500.00	\$ 19,500.00	\$ 19,500.00
\$ 1,353.22	\$ 1,562.45	\$ 2,500.00	SAIF	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 2,745.90	\$ 3,257.29	\$ 6,000.00	FICA	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 8,705.67	\$ 9,421.62	\$ 20,700.00	INSURANCE	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
\$ 624.68	\$ -	\$ -	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ 9,060.13	\$ 8,768.00	\$ 7,000.00	PW DIRECTOR	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ -	\$ 3,930.60	\$ 6,900.00	SENIOR ENGINEERING TECHNICIAN	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ -	\$ -	\$ 9,300.00	PW OPERATIONS SUPERVISOR	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
\$ -	\$ -	\$ -	QA/QC ANALYST	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 5,202.73	\$ 4,938.58	\$ 8,700.00	CREW - FOREMAN	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 19,892.70	\$ 22,463.43	\$ 40,500.00	CREW - STORM	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
\$ -	\$ -	\$ -	OSIV-UTILITY BILLING	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
\$ 1,402.50	\$ -	\$ 5,731.00	GIS ANALYST	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ 280.42	\$ 3,128.00	\$ 5,000.00	OVERTIME	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ 320.25	\$ 2,250.00	EXEC ADMIN ASSISTANT	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ -	\$ -	\$ -	ACCRUED PAYROLL LIABILITY	\$ -	\$ -	\$ -
\$ 54,316.50	\$ 64,701.55	\$ 128,081.00	Total Storm Personnel Service	\$ 156,100.00	\$ 156,100.00	\$ 156,100.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 55,929.00	TRANSFER TO CAPITAL PROJECT F	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
\$ -	\$ -	\$ -	TRANSFER TO FLEET REPLACE FUND	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
\$ -	\$ -	\$ 55,929.00	Total Storm Contingency/Reserve	\$ 122,900.00	\$ 122,900.00	\$ 122,900.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 12,535.00	CONTINGENCY	\$ 26,873.00	\$ 26,873.00	\$ 26,873.00
\$ -	\$ -	\$ 12,535.00	Total Storm Contingency/Reserve	\$ 26,873.00	\$ 26,873.00	\$ 26,873.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 3,970.29	\$ 3,771.70	\$ 2,500.00	OPERATIONS & MAINTENANCE	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
\$ -	\$ -	\$ 1,000.00	BUILDING MAINTENANCE	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
\$ -	\$ -	\$ 1,000.00	TRAINING & CONF. TRAVEL	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
\$ -	\$ -	\$ 500.00	DUES & MEMBERSHIP	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 500.00	POSTAGE	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ 583.68	\$ 3,400.00	COMPUTER NETWORK	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
\$ 9,321.41	\$ 1,881.50	\$ 10,500.00	PROFESSIONAL SERVICES	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
\$ -	\$ -	\$ 500.00	LEGAL & RECORDING	\$ 500.00	\$ 500.00	\$ 500.00
\$ 7,410.57	\$ 6,543.00	\$ 5,000.00	INSURANCE/LIABILITY/GEN	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 887.62	\$ 1,137.46	\$ 500.00	VEHICLE FUEL	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 217.51	\$ 836.99	\$ 9,460.00	VEHICLE REPAIR	\$ 11,100.00	\$ 11,100.00	\$ 11,100.00
\$ -	\$ 49.00	\$ 1,150.00	UNIFORMS & SAFETY GEAR	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
\$ 9,311.81	\$ 10,027.61	\$ 23,460.00	COST ALLOCATION AGREEMENT	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
\$ -	\$ -	\$ 500.00	PERMITS	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ 900.00	SMALL EQUIP/TOOLS	\$ 700.00	\$ 700.00	\$ 700.00
\$ 3,221.66	\$ -	\$ 1,000.00	STORM DRAINS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 34,340.87	\$ 24,830.94	\$ 61,870.00	Total Material & Services	\$ 71,700.00	\$ 71,700.00	\$ 71,700.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PUBLIC WORKS - STORM FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 18,756.95	\$ 31,547.50	\$ 49,677.00	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	STORM EQUIPMENT	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
\$ 18,756.95	\$ 31,547.50	\$ 49,677.00	Total Storm Capital Improvements	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00

FLEET REPLACEMENT LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	FLEET REPLACEMENT FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ 72,100.00	\$ 72,100.00	\$ 72,100.00
\$ -	\$ -	\$ -	TRANSFER FROM GENERAL FUND	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ -	\$ -	\$ 1,000.00	TRANSFER FROM GF PARKS	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
\$ -	\$ -	\$ 100,000.00	TRANSFER FROM STREETS	\$ 19,800.00	\$ 19,800.00	\$ 19,800.00
\$ -	\$ -	\$ 25,000.00	TRANSFER FROM SEWER	\$ 21,725.00	\$ 21,725.00	\$ 21,725.00
\$ -	\$ -	\$ 102,000.00	TRANSFER FROM WATER	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ -	TRANSFER FROM STORMWATER	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
\$ -	\$ -	\$ 228,000.00	Fleet Replacement Resources	\$ 171,425.00	\$ 171,425.00	\$ 91,425.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	FLEET REPLACEMENT REQUIREMENTS Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	ADMIN FLEET	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ -	\$ -	\$ -	PARKS FLEET	\$ 8,900.00	\$ 8,900.00	\$ 8,900.00
\$ -	\$ -	\$ -	STREET FLEET	\$ 42,250.00	\$ 42,250.00	\$ 42,250.00
\$ -	\$ -	\$ -	SEWER FLEET	\$ 44,175.00	\$ 44,175.00	\$ 44,175.00
\$ -	\$ -	\$ -	WATER FLEET	\$ 44,450.00	\$ 44,450.00	\$ 44,450.00
\$ -	\$ -	\$ -	STORM FLEET	\$ 6,650.00	\$ 6,650.00	\$ 6,650.00
\$ -	\$ -	\$ -	Total Fleet Replacement Requirements	\$ 171,425.00	\$ 171,425.00	\$ 171,425.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	FLEET REPLACEMENT RESERVE Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 228,000.00	RESERVE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 228,000.00	Total Fleet Replacement Reserve	\$ -	\$ -	\$ -

CAPITAL PROJECTS LINE ITEM DETAIL

Actuals	Actuals	Budgeted	CAPITAL PROJECTS FUND	Proposed	Approved	Adopted
FY 2015/2016	FY 2016/2017	FY 2017/2018	Account Name	FY 2018/2019	FY 2018/2019	FY 2018/2019
\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 137,000.00	TRANSFER FROM STREETS	\$ 796,940.00	\$ 796,940.00	\$ 796,940.00
\$ -	\$ -	\$ 500,500.00	TRANSFER FROM SEWER	\$ 125,750.00	\$ 125,750.00	\$ 125,750.00
\$ -	\$ -	\$ 730,800.00	TRANSFER FROM WATER	\$ 1,163,545.00	\$ 1,163,545.00	\$ 1,163,545.00
\$ -	\$ -	\$ 55,929.00	TRANSFER FROM STORMWATER	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
\$ -	\$ -	\$ 132,000.00	CDBG	\$ 132,000.00	\$ 132,000.00	\$ 132,000.00
\$ -	\$ -	\$ 244,000.00	TRANSFER FROM SEWER SDC	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
\$ -	\$ -	\$ 900,200.00	TRANSFER FROM WATER SDC	\$ 1,150,155.00	\$ 1,150,155.00	\$ 1,150,155.00
\$ -	\$ -	\$ 563,000.00	TRANSFER FROM STREET SDC	\$ 468,000.00	\$ 468,000.00	\$ 468,000.00
\$ -	\$ -	\$ 1,000,000.00	TRANSFER FROM PARKS SDC	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ -	\$ -	\$ 51,000.00	TRANSFER FROM STORM SDC	\$ 60,240.00	\$ 60,240.00	\$ 60,240.00
\$ -	\$ -	\$ 4,314,429.00	Capital Projects Resources	\$ 5,361,630.00	\$ 5,361,630.00	\$ 5,361,630.00

Actuals	Actuals	Budgeted	CAPITAL PROJECTS REQUIREMENTS	Proposed	Approved	Adopted
FY 2015/2016	FY 2016/2017	FY 2017/2018	Account Name	FY 2018/2019	FY 2018/2019	FY 2018/2019
\$ -	\$ -	\$ 1,000,000.00	PARK CAPITAL PROJECTS	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ -	\$ -	\$ 832,000.00	STREET CAPITAL PROJECTS	\$ 1,396,940.00	\$ 1,396,940.00	\$ 1,396,940.00
\$ -	\$ -	\$ 744,500.00	SEWER CAPITAL PROJECTS	\$ 475,750.00	\$ 475,750.00	\$ 475,750.00
\$ -	\$ -	\$ 1,631,000.00	WATER CAPITAL PROJECTS	\$ 2,313,700.00	\$ 2,313,700.00	\$ 2,313,700.00
\$ -	\$ -	\$ 106,929.00	STORM WATER CAPITAL PROJECTS	\$ 175,240.00	\$ 175,240.00	\$ 175,240.00
\$ -	\$ -	\$ 4,314,429.00	Total Capital Projects Improvements	\$ 5,361,630.00	\$ 5,361,630.00	\$ 5,361,630.00



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DEBT SERVICE



Debt Service

The City of Molalla maintains four (4) debt service funds:

- Sewer Debt Retirement (Bond)
- Water Debt Retirement (Bond)
- Water General Obligation Debt
- Clean Water State Revolving Fund (CWSRF)

The debt service summary for the four debts listed above is as follows:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	ALL DEBT SERVICE RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,057,820.36	\$ 969,626.92	\$ 920,968.50	<i>BFB</i>	\$ 532,668.00	\$ 532,668.00	\$ 532,668.00
\$ 65,725.50	\$ 67,337.50	\$ 30,300.00	<i>Property Taxes</i>	\$ -	\$ -	\$ -
\$ 753,271.56	\$ 797,811.08	\$ 505,902.00	<i>Transfers In</i>	\$ 501,328.00	\$ 501,328.00	\$ 501,328.00
\$ 1,876,817.42	\$ 1,834,775.50	\$ 1,457,170.50	Total All Debt Service Resources	\$ 1,033,996.00	\$ 1,033,996.00	\$ 1,033,996.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	REQUIREMENTS	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 907,190.50	\$ 912,130.50	\$ 919,853.50	<i>Debt Service</i>	\$ 532,668.00	\$ 532,668.00	\$ 532,668.00
\$ -	\$ -	\$ 537,317.00	<i>Reserve</i>	\$ 501,328.00	\$ 501,328.00	\$ 501,328.00
\$ 907,190.50	\$ 912,130.50	\$ 1,457,170.50	Total All Debt Service Requirements	\$ 1,033,996.00	\$ 1,033,996.00	\$ 1,033,996.00
\$ 969,626.92	\$ 922,645.00	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

Changes to the debt service will be seen in FY2018/2019 as some of the debts are coming to maturity. In FY 2014/2015, the City of Molalla provided a full faith in credit obligations to the Molalla Urban Renewal Agency to bond the tax increment revenue for two large capital projects (Heintz Street extension, Molalla Ave from Heintz to 2nd). The debt service will be reflected in the Urban Renewal Agency section and the agency will be remitting the debt service payment. It is important to note that the City of Molalla is fully responsible for this debt obligation should the Agency default.

SEWER DEBT RETIREMENT

In 2010, the City of Molalla refinanced the 1995 and 2000 Sewer Revenue Bonds into one bond at a lesser interest rate. The 2010 loan amount was \$3,545,000 and it is to be paid in full in 2025. Two requirements of the bond exist which affect the budget. First, the City must always keep in reserve the next fiscal year's principal and interest payment. Second, the City is to create a rate stabilization line item and the balance may be zero. Those funds must be expended before any rate changes are implemented. Those funds carry no criteria for expenditure and can be used at the City's discretion for sewer related operations and projects. The budget is reflecting a reduction in the rate stabilization amount as the sewer proprietary fund now funds both the sewer revenue debt retirement and the CWSRF loan. CWSRF is historically and correctly funded through Sewer SDC's.

Issue Date – 05/25/2010 (Refinanced)

Final Maturity – 03/01/2025

Initial Loan Amount - \$3,545,000.00

Interest Rate – 3.0% FY 10-17, 4% FY 18-25

Remitted from – Sewer Proprietary

The following table shows the debt service repayment schedule for the 2010 Sewer Revenue Bonds:

Fiscal Year	Principal	Interest	Reserve	Total Debt Service
2018-2019	\$ 240,000.00	\$ 75,600.00	\$316,000.00	\$ 315,600.00
2019-2020	\$ 250,000.00	\$ 66,000.00	\$316,000.00	\$ 316,000.00
2020-2021	\$ 260,000.00	\$ 56,000.00	\$315,600.00	\$ 316,000.00
2021-2022	\$ 270,000.00	\$ 45,600.00	\$314,800.00	\$ 315,600.00
2022-2023	\$ 280,000.00	\$ 34,800.00	\$313,600.00	\$ 314,800.00
2023-2024	\$ 290,000.00	\$ 23,600.00	\$312,000.00	\$ 313,600.00
2024-2025	\$ 300,000.00	\$ 12,000.00	\$ -	\$ 312,000.00
TOTAL	\$1,890,000.00	\$ 313,600.00		\$ 2,203,600.00

The following is the Sewer Debt Retirement budget:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 318,021.44	\$ 315,050.00	\$ 314,050.00	BEGINNING FUND BALANCE	\$ 315,600.00	\$ 315,600.00	\$ 315,600.00
\$ 315,928.56	\$ 315,550.00	\$ 316,350.00	TRANSFER FROM SEWER FUND	\$ 316,000.00	\$ 316,000.00	\$ 316,000.00
\$ 633,950.00	\$ 630,600.00	\$ 630,400.00	Total Sewer Retirement Resources	\$ 631,600.00	\$ 631,600.00	\$ 631,600.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 98,900.00	\$ 91,550.00	\$ 84,800.00	2010 SEWER REV BOND - INTEREST	\$ 75,600.00	\$ 75,600.00	\$ 75,600.00
\$ 220,000.00	\$ 225,000.00	\$ 230,000.00	2010 SEWER REV BOND - PRINCIPA	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
\$ 318,900.00	\$ 316,550.00	\$ 314,800.00	Total Sewer Retirement Debt Service	\$ 315,600.00	\$ 315,600.00	\$ 315,600.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 315,600.00	2010 SEWER REV BOND - RESERVE	\$ 316,000.00	\$ 316,000.00	\$ 316,000.00
\$ -	\$ -	\$ 315,600.00	Total Sewer Retirement Reserve	\$ 316,000.00	\$ 316,000.00	\$ 316,000.00

The revenue source for the Sewer Debt Retirement is the Sewer Proprietary Fund and that revenue sources is primarily utility bills.

WATER DEBT RETIREMENT

In 2010, the City of Molalla refinanced the 1992 and 1997 Water Revenue Bonds into one bond at a lesser interest rate. The 2010 loan amount was \$2,475,000. ***Paid in full in 2017.***

Issue Date – 03/17/2010 (Refinanced)

Final Maturity – 08/01/2017

Initial Loan Amount - \$2,475,000.00

Interest Rate – 3.0%

Remitted from – Water Proprietary

For budgetary compliance purposes the Water Debt Retirement budget will remain in the document for three years. This will be an inactive fund but will be housed here in debt service. Any dollars remaining in the reserve will be returned to the Water Proprietary Fund after written confirmation from the Bank of New York that the debt has been satisfied and closed. The revenue source for the

Water Debt Retirement was the Water Proprietary Fund and that revenue source is primarily utility bills.

The following is the Water Debt Retirement budget:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 485,294.92	\$ 400,694.92	\$ 354,849.00	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
\$ 250,000.00	\$ 299,105.08	\$ -	TRANSFER FROM WATER FUND	\$ -	\$ -	\$ -
\$ 735,294.92	\$ 699,800.00	\$ 354,849.00	Total Water Retirement Resources	\$ -	\$ -	\$ -

Actuals FY 2018/2019	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 24,600.00	\$ 15,075.00	\$ 10,200.00	2010 REVENUE BOND - INTEREST	\$ -	\$ -	\$ -
\$ 310,000.00	\$ 325,000.00	\$ 340,000.00	2010 REVENUE BOND - PRINCIPAL	\$ -	\$ -	\$ -
\$ 334,600.00	\$ 340,075.00	\$ 350,200.00	Total Water Retirement Debt Service	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER RETIREMENT DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	2010 REVENUE BOND - RESERVE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 4,649.00	RATE STABILIZATION	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 4,649.00	Total Water Retirement Reserve	\$ -	\$ -	\$ -

WATER GENERAL OBLIGATION BOND

This bond was refinanced in partnership with the Water Debt Retirement bond as noted above.

- Issue Date – 03/17/2010 (Refinanced)
- Final Maturity – 06/01/2018
- Initial Loan Amount - \$505,000.00
- Interest Rate – 2.0-3.5% Variable
- Remitted from – Property Taxes

The following table shows the debt service repayment schedule for the 2010 GO Water Bonds:

Fiscal Year	Principal	Interest	Reserve	Total Debt Service
2018-2019	\$ 30,000.00	\$ 1,050.00		\$ 31,050.00
TOTAL	\$ 30,000.00	\$ 1,050.00		\$ 31,050.00

The revenue source for the General Obligation Debt is Property Tax. No property tax assessment for this bond will be rendered in FY 2018/2019 as the bond will pay in full this fiscal year and the payment is already received and in reserve. Any additional funds in this account will be moved to Property Tax revenue when we receive written confirmation that the debt is paid in full and closed.

The following is the General Obligation Debt budget:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER GENERAL OBLIGATION DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 66,526.00	\$ 66,539.00	\$ 68,913.50	BEGINNING FUND BALANCE	\$ 31,050.00	\$ 31,050.00	\$ 31,050.00
\$ 65,725.50	\$ 67,337.50	\$ 30,300.00	CURRENT PROPERTY TAXES	\$ -	\$ -	\$ -
\$ 132,251.50	\$ 133,876.50	\$ 99,213.50	Total GO Debt Resources	\$ 31,050.00	\$ 31,050.00	\$ 31,050.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER GENERAL OBLIGATION DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 5,712.50	\$ 3,162.50	\$ 3,163.50	2010 GO WATER BOND INTEREST	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00
\$ 60,000.00	\$ 65,000.00	\$ 65,000.00	2010 GO WATER BOND PRINCIPAL	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 65,712.50	\$ 68,162.50	\$ 68,163.50	Total GO Debt Service	\$ 31,050.00	\$ 31,050.00	\$ 31,050.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER GENERAL OBLIGATION DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 31,050.00	2010 GO WATER BOND RESERVE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 31,050.00	Total GO Debt Reserve	\$ -	\$ -	\$ -

CWSRF

CWSRF (Clean Water State Revolving Fund) was used for capacity improvements at the waste water treatment plant. This is a 20 year loan that began in 2008. The loan may be re-paid using sewer SDC's or revenues from sewer proprietary. Original loan amount was \$2,670,000 with a final payment due 01/10/2028. The loan also maintains a next fiscal year principal and interest reserve requirement.

Issue Date – 08/01/2008

Final Maturity – 01/10/2028

Initial Loan Amount - \$2,670,000.00

Interest Rate – 2.8%

Remitted from – Sewer Proprietary / Sewer SDC

The following table shows the debt service repayment schedule for the Clean Water State Revolving Fund:

Fiscal Year	Principal	Interest	Admin Fee	Reserve	Total Debt Service
2018-2019	\$ 136,203.00	\$ 42,411.00	\$ 7,404.00	\$ 185,328.00	\$ 186,018.00
2019-2020	\$ 140,043.00	\$ 38,571.00	\$ 6,714.00	\$ 184,618.00	\$ 185,328.00
2020-2021	\$ 143,991.00	\$ 34,623.00	\$ 6,004.00	\$ 183,888.00	\$ 184,318.00
2021-2022	\$ 148,051.00	\$ 30,563.00	\$ 5,274.00	\$ 183,137.00	\$ 183,888.00
2022-2023	\$ 152,226.00	\$ 26,388.00	\$ 4,523.00	\$ 182,365.00	\$ 182,137.00
2023-2024	\$ 156,518.00	\$ 22,096.00	\$ 3,751.00	\$ 181,572.00	\$ 182,365.00
2024-2025	\$ 160,931.00	\$ 17,683.00	\$ 2,958.00	\$ 180,756.00	\$ 181,572.00
2025-2026	\$ 165,469.00	\$ 13,145.00	\$ 2,142.00	\$ 179,917.00	\$ 180,756.00
2026-2027	\$ 170,135.00	\$ 8,479.00	\$ 1,303.00	\$ 179,063.00	\$ 179,917.00
2027-2028	\$ 174,941.00	\$ 3,682.00	\$ 440.00	\$ 0.00	\$ 179,063.00
Total	\$1,548,508.00	\$237,641.00	\$40,513.00		\$1,825,362.00

The following is the CWSRF Debt budget:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	CWSRF DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 187,978.00	\$ 187,343.00	\$ 183,156.00	BEGINNING FUND BALANCE	\$ 186,018.00	\$ 186,018.00	\$ 186,018.00
\$ 187,343.00	\$ 183,156.00	\$ 132,467.00	TRANSFER FROM SEWER SDC FUND	\$ 185,328.00	\$ 135,513.00	\$ 135,513.00
\$ -	\$ -	\$ 57,085.00	TRANSFER FROM SEWER	\$ -	\$ 49,815.00	\$ 49,815.00
\$ 375,321.00	\$ 370,499.00	\$ 372,708.00	Total CWSRF Resources	\$ 371,346.00	\$ 371,346.00	\$ 371,346.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	CWSRF DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 9,364.00	\$ 8,729.00	\$ 8,076.00	CWSRF - ADMIN FEE	\$ 7,404.00	\$ 7,404.00	\$ 7,404.00
\$ 53,313.00	\$ 49,779.00	\$ 46,147.00	CWSRF - INTEREST	\$ 42,411.00	\$ 42,411.00	\$ 42,411.00
\$ 125,301.00	\$ 128,835.00	\$ 132,467.00	CWSRF - PRINCIPAL	\$ 136,203.00	\$ 136,203.00	\$ 136,203.00
\$ 187,978.00	\$ 187,343.00	\$ 186,690.00	Total CWSRF Debt Service	\$ 186,018.00	\$ 186,018.00	\$ 186,018.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	CWSRF DEBT Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 186,018.00	CWSRF - RESERVE	\$ 185,328.00	\$ 185,328.00	\$ 185,328.00
\$ -	\$ -	\$ 186,018.00	Total CWSRF Reserve	\$ 185,328.00	\$ 185,328.00	\$ 185,328.00

The revenue source for the CWSRF can come from Sewer SDC as the project completed met the Sewer SDC methodology requirements for system expansion or the Sewer Proprietary. The 2018/2019 budget reflects the full payment from the Sewer SDC.

SYSTEM DEVELOPMENT CHARGES



System Development Charges

In June 2016, the Molalla City Council examined and adopted the City's Capital Improvement Plans (CIP) and in July 2016 adopted an update the System Development Charge (SDC) methodologies and fees to maintain compliance with state statutes. These Capital Improvement Plans are based on the Master Plans for each area of the municipal infrastructure as supplemented by an inventory of projects identified by City staff subsequent to adopting the plans.

The City of Molalla's System Development Charges are divided into five areas of infrastructure in compliance with the requirements of the Oregon Revised Statutes, to include:

1. Water supply, treatment, distribution, and storage system;
2. Wastewater collection, treatment, and disposal;
3. Storm water and flood control systems;
4. Transportation systems;
5. Parks and recreation facilities.

SDC METHODOLOGY OVERVIEW

Oregon Revised Statutes 223.297 through 223.314 provide the statutory basis for application of System Development Charges. This statute is intended to provide a uniform framework for development of equitable funding to support orderly growth.

Based on the statutes, SDCs are composed of:

- Reimbursement Fees to address the value of existing improvements,
- Improvement Fees to address the cost of needed future improvements, or
- Combination of both Reimbursement and Improvement Fees.

The City's updated methodologies identify current "replacement value" for all existing improvements to establish the basis of the Reimbursement Fee. The basis for the Improvement Fee is the "estimated cost" of improvements not yet constructed, but needed, to serve future populations.

Existing improvements typically have surplus capacity for future users as well as deficiencies in serving the existing users. Similarly, projects on the Capital Improvement Plan listing are required to provide capacity for future users. They also frequently resolve deficiencies in service to the existing users. To account for the available capacity in the City's infrastructure and the concurrent need to undertake capital improvements to resolve deficiencies, the Molalla SDC Methodologies include a combination of both Reimbursement Fees and Improvement Fees.

To assure an equitable allocation of costs between existing and future users, the value of all existing facilities and the estimated cost of all future improvements are allocated to all users, current and future equally, based on their proportionate use of the available capacity. This methodology avoids double charging for capacity and is also independent of current population. With this approach there is no need to identify percentage of remaining capacity to serve future users, nor to estimate future population growth. This allocation is dependent only upon the ultimate capacity of the facility and the value or cost of the facility.

Although all SDCs are primarily related to population, the rate of population growth has no impact on calculation of the fee. The fee is based on funding needed for improvements to support growth, independent of when that population growth is realized. In periods of high growth, SDC revenues will accrue more quickly to allow construction of needed improvements earlier to support the accelerated growth. In periods of low growth, revenues will accrue more slowly, but the need for infrastructure improvements to support this growth is also protracted.

SDCs are typically collected with the issuance of building permits. As a result, the unit of measure for allocating SDC costs is defined in various unique forms for each utility, but is generally based on the impact of one single family residential unit which is adopted to be one Equivalent Dwelling Unit (EDU).

SDC ADMINISTRATION REQUIREMENTS

Per ORS 223.311, System Development Charge revenues must be deposited in dedicated accounts for each utility and an annual accounting prepared identifying amounts collected for each utility, amounts spent on each qualified project, and the annual cost of complying with these requirements. The statute mandates that Reimbursement fees may be expended on any capital improvements or associated debt service within the subject infrastructure. Improvement Fees may only be spent on projects included in the Capital Improvement Plan for each infrastructure, including associated debt service. Accordingly, it is important to account for reimbursement and improvement fees separately.

LOOKING FORWARD INTO 2018/2019

Several projects have been identified for FY 2018/19 that will utilize system development charge fees for increasing system capacity. The following is a list of those projects:

Water SDC

Metzler Avenue (7th to Main) Waterline Replacement, 3rd Street (Lola to Berkeley) Waterline Replacement, 4th Street (Metzler to Hart) Waterline Replacement, Faurie Avenue (Francis to Miller) Waterline Replacement, Shops Facility Improvements, Fenton Avenue Reconstruction, WTP New 1400 GPM Trident Filtration Plant, WTP Sodium Hypochlorite & Controls Upgrade, and WTP ACH Feed System Improvements.

Sewer SDC

Shops Facility Improvements, Fenton Avenue Reconstruction, Wastewater Facility and Collection System Master Plan Update, WWTP New Headworks Screen, WWTP Headworks Gantry Crane, WWTP, and WWTP Monitoring Wells.

Street SDC

Shops Facility Improvements, Fenton Avenue Reconstruction, Transportation System Plan Update, OR 211 Pedestrian & Bicycle Improvements (213 to Ona Way), Shops Decant Facility, and Center Avenue Alley Improvement.

Parks SDC

Clark Park Sidewalk Improvements and Future Park Land Acquisition

Stormwater SDC

Shops Facility Improvements and Fenton Avenue Reconstruction.

With the completion of the Bear Creek Subdivision during FY 2017/18 and anticipated completion of Twin Meadow Subdivision during the first quarter of FY 2018/19, we anticipate construction of these two subdivisions during the year with construction of approximately 20 new homes by the end of the fiscal year. No new projects for commercial or industrial developments are anticipated at this time during FY 2018/19.

Full SDC Budget Summary of SDC (Water, Sewer, Street, Storm, and Parks):

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	ALL SYSTEM DEVELOPMENT CHARGES RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 3,214,627.45	\$ 4,822,971.45	\$ 4,265,119.00	BFB	\$ 4,024,327.00	\$ 4,024,327.00	\$ 4,024,327.00
\$ 2,356,898.00	\$ 550,613.78	\$ 409,240.00	Fees, Licenses, Permits	\$ 409,240.00	\$ 409,240.00	\$ 409,240.00
\$ 5,571,525.45	\$ 5,373,585.23	\$ 4,674,359.00	Total All SDC Resources	\$ 4,433,567.00	\$ 4,433,567.00	\$ 4,433,567.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	REQUIREMENTS	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 7,170.20	\$ 32,478.75	\$ 15,000.00	Material & Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 554,040.80	\$ 417,682.76	\$ -	Capital Improvements	\$ -	\$ -	\$ -
\$ 187,343.00	\$ 183,156.00	\$ 2,890,667.00	Transfers Out	\$ 3,163,908.00	\$ 3,163,908.00	\$ 3,163,908.00
\$ -	\$ -	\$ 1,768,692.00	Reserve	\$ 1,259,659.00	\$ 1,259,659.00	\$ 1,259,659.00
\$ 748,554.00	\$ 633,317.51	\$ 4,674,359.00	Total All SDC Requirements	\$ 4,433,567.00	\$ 4,433,567.00	\$ 4,433,567.00
\$ 4,822,971.45	\$ 4,740,267.72	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

The following section will present the individual SDC funds in a line item detail format to identify the breakdown with which staff will function and maintain compliance within each appropriation.

WATER SDC LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,501,546.83	\$ 1,989,591.63	\$ 1,784,004.00	BEGINNING FUND BALANCE	\$ 1,844,223.00	\$ 1,844,223.00	\$ 1,844,223.00
\$ 378,000.00	\$ 29,068.00	\$ 12,380.00	WATER SDC - REIMBURSEMENT FEE	\$ 12,380.00	\$ 12,380.00	\$ 12,380.00
\$ 181,055.00	\$ 38,382.00	\$ 62,480.00	WATER SDC - IMPROVEMENT FEE	\$ 62,480.00	\$ 62,480.00	\$ 62,480.00
\$ 2,060,601.83	\$ 2,057,041.63	\$ 1,858,864.00	Total Water SDC Resources	\$ 1,919,083.00	\$ 1,919,083.00	\$ 1,919,083.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 5,105.20	\$ 2,132.93	\$ 5,000.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
\$ 5,105.20	\$ 2,132.93	\$ 5,000.00	Total Water SDC Material & Services	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 65,905.00	\$ 202,631.65	\$ -	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ 65,905.00	\$ 202,631.65	\$ -	Total Water SDC Capital Imp	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 900,200.00	TRANSFER TO CAPITAL PROJECT F	\$ 1,150,155.00	\$ 1,150,155.00	\$ 1,150,155.00
\$ -	\$ -	\$ 900,200.00	Total Water SDC Transfers Out	\$ 1,150,155.00	\$ 1,150,155.00	\$ 1,150,155.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 941,284.00	RESERVE - IMPROVEMENT SDC	\$ 745,802.00	\$ 745,802.00	\$ 745,802.00
\$ -	\$ -	\$ 12,380.00	RESERVE - REIMBURSEMENT SDC	\$ 23,126.00	\$ 23,126.00	\$ 23,126.00
\$ -	\$ -	\$ 953,664.00	Total Water SDC Reserve	\$ 768,928.00	\$ 768,928.00	\$ 768,928.00

SEWER SDC LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 238,034.00	\$ 851,406.00	\$ 711,701.00	BEGINNING FUND BALANCE	\$ 465,139.00	\$ 465,139.00	\$ 465,139.00
\$ 610,184.00	\$ 32,673.00	\$ 3,960.00	SEWER SDC - REIMBURSEMENT FEE	\$ 3,960.00	\$ 3,960.00	\$ 3,960.00
\$ 192,596.00	\$ 55,995.00	\$ 90,040.00	SEWER SDC - IMPROVEMENT FEE	\$ 90,040.00	\$ 90,040.00	\$ 90,040.00
\$ 1,040,814.00	\$ 940,074.00	\$ 805,701.00	Total Sewer SDC Resources	\$ 559,139.00	\$ 559,139.00	\$ 559,139.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 2,065.00	\$ 2,132.69	\$ 5,000.00	PROFESSIONAL SERVICES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 2,065.00	\$ 2,132.69	\$ 5,000.00	Total Sewer SDC Material & Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	Total Sewer SDC Capital Improvements	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 187,343.00	\$ 183,156.00	\$ 132,467.00	TRANSFER TO SEWER CWSRF FUND	\$ 135,513.00	\$ 135,513.00	\$ 135,513.00
\$ -	\$ -	\$ 244,000.00	TRANSFER TO CAPITAL PROJECTS	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
\$ 187,343.00	\$ 183,156.00	\$ 376,467.00	Total Sewer SDC Transfers Out	\$ 485,513.00	\$ 485,513.00	\$ 485,513.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	SEWER SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 420,274.00	RESERVE - IMPROVEMENT SDC	\$ 57,875.00	\$ 57,875.00	\$ 57,875.00
\$ -	\$ -	\$ 3,960.00	RESERVE - REIMBURSEMENT SDC	\$ 10,751.00	\$ 10,751.00	\$ 10,751.00
\$ -	\$ -	\$ 424,234.00	Total Sewer SDC Reserve	\$ 68,626.00	\$ 68,626.00	\$ 68,626.00

PARK SDC LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARK SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 947,629.60	\$ 1,378,859.60	\$ 1,243,860.00	BEGINNING FUND BALANCE	\$ 1,156,930.00	\$ 1,156,930.00	\$ 1,156,930.00
\$ -	\$ -	\$ -	PARK SDC'S	\$ -	\$ -	\$ -
\$ 431,230.00	\$ 213,698.78	\$ 144,460.00	PARK SDC - IMPROVEMENT FEE	\$ 144,460.00	\$ 144,460.00	\$ 144,460.00
\$ 1,378,859.60	\$ 1,592,558.38	\$ 1,388,320.00	Total Park SDC Resources	\$ 1,301,390.00	\$ 1,301,390.00	\$ 1,301,390.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARK SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ 19,768.75	\$ -	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
\$ -	\$ 19,768.75	\$ -	Total Park SDC Material & Services	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARK SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ 96,349.04	\$ -	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ -	\$ 96,349.04	\$ -	Total Park SDC Capital Improvements	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARK SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,000,000.00	TRANSFER TO CAPITAL PROJECTS	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ -	\$ -	\$ 1,000,000.00	Total Park SDC Transfers Out	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PARK SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 388,320.00	RESERVE	\$ 301,390.00	\$ 301,390.00	\$ 301,390.00
\$ -	\$ -	\$ 388,320.00	Total Park SDC Reserve	\$ 301,390.00	\$ 301,390.00	\$ 301,390.00

STORM SDC LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STORM SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 203,934.37	\$ 134,685.37	\$ 34,575.00	BEGINNING FUND BALANCE	\$ 65,709.00	\$ 65,709.00	\$ 65,709.00
\$ 3,675.00	\$ 1,141.00	\$ 820.00	STORM SDC - REMBURSEMENT FEE	\$ 820.00	\$ 820.00	\$ 820.00
\$ 126,700.00	\$ 25,562.00	\$ 16,660.00	STORM SDC - IMPROVEMENT FEE	\$ 16,660.00	\$ 16,660.00	\$ 16,660.00
\$ 334,309.37	\$ 161,388.37	\$ 52,055.00	Total Storm SDC Resources	\$ 83,189.00	\$ 83,189.00	\$ 83,189.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STORM SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ 2,132.69	\$ -	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
\$ -	\$ 2,132.69	\$ -	Total Storm SDC Material & Services	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STORM SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 199,624.00	\$ 108,967.13	\$ -	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ 199,624.00	\$ 108,967.13	\$ -	Total Storm SDC Capital Improvements	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STORM SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 51,000.00	TRANSFER TO CAPITAL PROJECTS	\$ 60,240.00	\$ 60,240.00	\$ 60,240.00
\$ -	\$ -	\$ 51,000.00	Total Storm SDC Transfers Out	\$ 60,240.00	\$ 60,240.00	\$ 60,240.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STORM SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 235.00	RESERVE - IMPROVEMENT SDC	\$ 20,577.00	\$ 20,577.00	\$ 20,577.00
\$ -	\$ -	\$ 820.00	RESERVE - REIMBURSEMENT SDC	\$ 2,372.00	\$ 2,372.00	\$ 2,372.00
\$ -	\$ -	\$ 1,055.00	Total Storm SDC Reserve	\$ 22,949.00	\$ 22,949.00	\$ 22,949.00

STREET SDC LINE ITEM DETAIL

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STREET SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 323,482.65	\$ 468,428.85	\$ 490,979.00	BEGINNING FUND BALANCE	\$ 492,326.00	\$ 492,326.00	\$ 492,326.00
\$ 433,458.00	\$ 9,486.00	\$ -	TRANSPORTATION SDC	\$ -	\$ -	\$ -
\$ -	\$ 22,027.00	\$ 15,380.00	TRANSPORTATION - REIMBURSEMENT	\$ 15,380.00	\$ 15,380.00	\$ 15,380.00
\$ -	\$ 122,581.00	\$ 63,060.00	TRANSPORTATION - IMPROVEMENT	\$ 63,060.00	\$ 63,060.00	\$ 63,060.00
\$ 756,940.65	\$ 477,914.85	\$ 490,979.00	Total Street SDC Resources	\$ 570,766.00	\$ 570,766.00	\$ 570,766.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STREET SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ 6,311.69	\$ 5,000.00	PROFESSIONAL SERVICES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ 6,311.69	\$ 5,000.00	Total Street SDC Material & Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STREET SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 288,511.80	\$ 9,734.94	\$ -	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
\$ 288,511.80	\$ 9,734.94	\$ -	Total Street SDC Capital Improvements	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STREET SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 563,000.00	TRANSFER TO CAPITAL PROJECTS	\$ 468,000.00	\$ 468,000.00	\$ 468,000.00
\$ -	\$ -	\$ 563,000.00	Total Street SDC Transfers Out	\$ 468,000.00	\$ 468,000.00	\$ 468,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	STREET SYSTEM DEVELOPMENT CHARGES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	RESERVE - IMPROVEMENT SDC	\$ 78,786.00	\$ 78,786.00	\$ 78,786.00
\$ -	\$ -	\$ 1,419.00	RESERVE - REIMBURSEMENT SDC	\$ 18,980.00	\$ 18,980.00	\$ 18,980.00
\$ -	\$ -	\$ 1,419.00	Total Street SDC Reserve	\$ 97,766.00	\$ 97,766.00	\$ 97,766.00

SPECIAL REVENUE



Special Revenue Funds

A special revenue fund is used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes and separate funds should be established for them. The City of Molalla manages dedicated resources and requirements for the following funds:

- PD Restricted Revenues. This fund houses dedicated revenues which are expenditure specific, for example K-9 or PD scholarships.

SPECIAL REVENUE FUND SUMMARY

The table below provides a full summary of activity in the special revenue fund for both resources and requirements.

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	ALL SPECIAL REVENUES RESOURCES	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 33,865.01	\$ 23,400.50	\$ 27,000.00	BFB	\$ 17,250.00	\$ 17,250.00	\$ 17,250.00
\$ -	\$ -	\$ 50,000.00	Transfers In Fed, State, Grants	\$ -	\$ -	\$ -
\$ 21,939.84	\$ 7,795.07	\$ 5,850.00	All Other Resources	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 55,804.85	\$ 31,195.57	\$ 82,850.00	Total All Special Revenue Resources	\$ 82,800.00	\$ 82,800.00	\$ 82,800.00
Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	REQUIREMENTS	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 32,404.35	\$ 1,240.00	\$ 82,850.00	Material & Services	\$ 82,800.00	\$ 82,800.00	\$ 82,800.00
\$ 32,404.35	\$ 1,240.00	\$ 82,850.00	Total All Special Revenue Requirements	\$ 82,800.00	\$ 82,800.00	\$ 82,800.00
\$ 23,400.50	\$ 29,955.57	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

PD Restricted Revenues. This fund houses dedicated revenues which are expenditure specific, for example K-9 or PD scholarships.

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PD RESTRICTED REVENUES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 33,865.01	\$ 23,400.50	\$ 27,000.00	BEGINNING FUND BALANCE	\$ 17,250.00	\$ 17,250.00	\$ 17,250.00
\$ 20,171.84	\$ 7,105.07	\$ 4,750.00	EMERGENCY VEHICLE FUND	\$ 13,750.00	\$ 13,750.00	\$ 13,750.00
\$ -	\$ -	\$ -	K9 DONATIONS	\$ -	\$ -	\$ -
\$ 590.00	\$ 590.00	\$ 600.00	POLICE PAYROLL DONATIONS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 1,178.00	\$ 100.00	\$ 500.00	POLICE AUCTION / YOUTH FUND	\$ 800.00	\$ 800.00	\$ 800.00
\$ -	\$ -	\$ 50,000.00	SHARED REVENUES TRANSFER FROM GENERAL FUND	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 55,804.85	\$ 31,195.57	\$ 32,850.00	Total PD Restricted Resources	\$ 82,800.00	\$ 82,800.00	\$ 82,800.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	PD RESTRICTED REVENUES Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 1,751.00	K9	\$ 1,751.00	\$ 1,751.00	\$ 1,751.00
\$ 32,404.35	\$ -	\$ 79,099.00	PD EMERGENCY VEHICLE FUND	\$ 79,249.00	\$ 79,249.00	\$ 79,249.00
\$ -	\$ 240.00	\$ 500.00	YOUTH ATHLETIC FUND	\$ 800.00	\$ 800.00	\$ 800.00
\$ -	\$ 1,000.00	\$ 1,500.00	COLLEGE SCHOLARSHIP (PR DONAT)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 32,404.35	\$ 1,240.00	\$ 82,850.00	Total PD Restricted Material & Services	\$ 82,800.00	\$ 82,800.00	\$ 82,800.00

INACTIVE FUNDS



Inactive Funds

Oregon budget law requires an inactive and/or discontinued fund remain on the books and participate in the audit/budget process for three full fiscal cycles without activity. After that time the fund is officially closed and can be removed from these processes.

The following funds meets this criteria: the Aquatic Center and the Water/Sewer Deposit Fund. These funds do not affect the FY 2018/2019 budget.

The following is the Aquatic Center Fund:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	AQUATIC CENTER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 12,165.83	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
\$ 293.72	\$ 387.72	\$ -	PARK & RECREATION FEES	\$ -	\$ -	\$ -
\$ 345,000.00	\$ -	\$ -	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	RECREATION FEE	\$ -	\$ -	\$ -
\$ 357,459.55	\$ 387.72	\$ -	Total Aquatic Center Resources	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	AQUATIC CENTER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	PERS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	SAIF	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	FICA	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	INSURANCE	\$ -	\$ -	\$ -
\$ 3,562.94	\$ -	\$ -	UNEMPLOYMENT LIABILITY	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	AQUATIC CENTER SUPERVISOR	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	PART TIME EMPLOYEES	\$ -	\$ -	\$ -
\$ 3,562.94	\$ -	\$ -	Total Personnel Service	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	AQUATIC CENTER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 9,105.33	\$ -	\$ -	POWER	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	PHONE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	NATURAL GAS	\$ -	\$ -	\$ -
\$ 55.00	\$ -	\$ -	OPERATION & MAINTENANC	\$ -	\$ -	\$ -
\$ 325,000.00	\$ -	\$ -	MRSD LEASE CONTRACT BUYOUT	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	EQUIPMENT MAINTENANCE & REPAIR	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	TRAINING	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	DUES & MEMBERSHIP	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	POSTAGE	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	PRINTING & PUBLICATION	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
\$ 5,282.72	\$ -	\$ -	INSURANCE/LIABILITY/GEN	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	OFFICE SUPPLIES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	CONCESSION SUPPLIES	\$ -	\$ -	\$ -
\$ 14,310.04	\$ 198.34	\$ -	COST ALLOCATION AGREEMENT	\$ -	\$ -	\$ -
\$ 143.52	\$ -	\$ -	CHLORINE & CHEMICAL	\$ -	\$ -	\$ -
\$ 353,896.61	\$ 198.34	\$ -	Total Aquatic Center Material & Svcs.	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	AQUATIC CENTER FUND Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ -	CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	Total Aquatic Center Capital	\$ -	\$ -	\$ -

The following is the Water/Sewer Deposit Fund:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER/SEWER DEPOSITS Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,035.78	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
\$ 25,673.38	\$ -	\$ -	WATER/SEWER DEPOSITS	\$ -	\$ -	\$ -
\$ 26,709.16	\$ -	\$ -	Total Water/Sewer Resources	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	WATER/SEWER DEPOSITS Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 15,768.83	\$ -	\$ -	WATER/SEWER DEPOSITS REFUNDED	\$ -	\$ -	\$ -
\$ 15,768.83	\$ -	\$ -	Total Water/Sewer M&S	\$ -	\$ -	\$ -



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SECTION 3

URBAN RENEWAL AGENCY



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MOLALLA URBAN RENEWAL AGENCY



Urban Renewal Agency



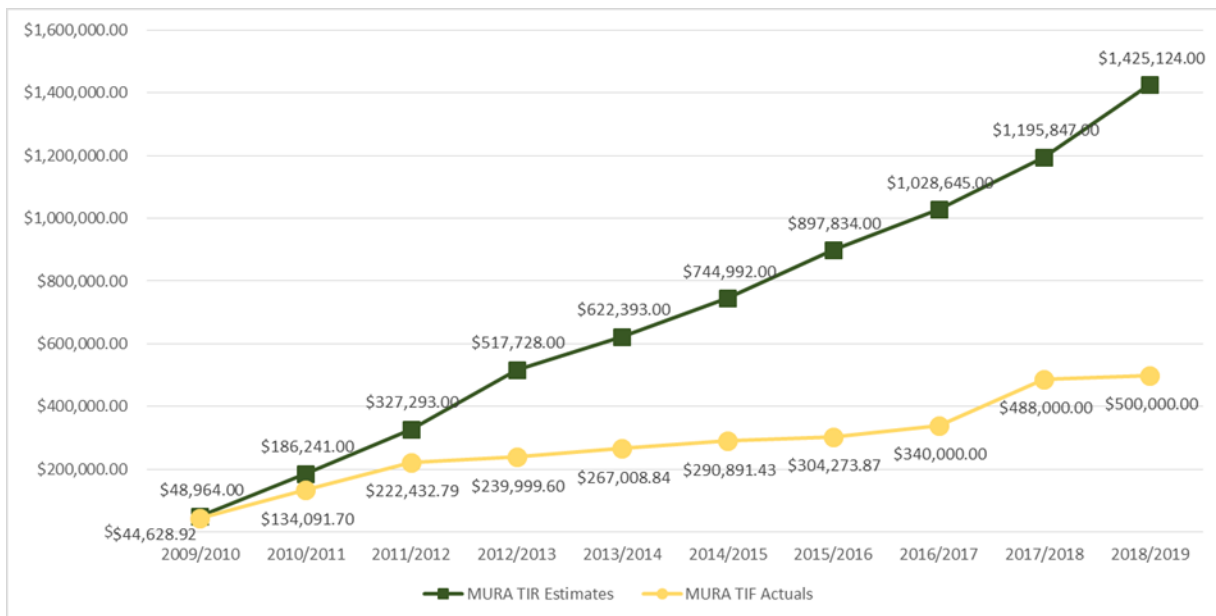
To: Budget Committee Members and Citizens of Molalla
 From: Dan Huff, Agency Director, Budget Officer
 Date: April 4, 2018
 RE: Presentation of the Fiscal Year 2018/2019 Proposed Budget for the Molalla Urban Renewal Agency

Honorable Chair
 Agency Members
 Budget Committee Members
 Citizens of the City of Molalla

The Molalla Urban Renewal Agency (MURA) oversees the administration and implementation of the Molalla Urban Renewal District (MURD). You will notice that we do not have any projects budgeted for the 2018/2019 fiscal year. Available District funding has been exhausted following completion of the Molalla Avenue Project during the 2016/2017 fiscal year.

However, the MURD property tax revenue for the 2017-2018 tax year has increased at a greater rate than anticipated. Within your 2017/18 Budget we anticipated \$350,000 in TIF revenue and by the midpoint of our fiscal year we have recognized \$488,000 in TIF revenue. This is not a sustainable trend and will not continue because some of the increase is attributable to annexation, but should development increase we will likely see the revenue at least level off close to \$500,000.

At the beginning of the Urban Renewal Agency, original projections (in green) regarding Tax Increment Financing were highly inflated. The Agency administration uses the TIF recalculation in 2012 and the actual resources (in yellow) received to identify trends and make projections. The following graph represents the tax increment revenue trend:



The Agency believed there was value in the District for pursuing original goals and purpose and moved to pursue bonding of \$3.5 million. The Agency leveraged resources to undertake major community improvements as defined within the plan. This bond partnered with the City of Molalla municipal corporation with a full faith in credit bond to lock in a more competitive interest rate allowing for more tax increment revenue to be available for projects rather than just debt repayment. The constraints on the MURA plan define that all project debt is paid off and all projects are complete by FY 2028/2029, the final year of the Agency.

Since development of the Agency in 2008, the City of Molalla has charged the Agency \$10,000.00 per year to cover costs associated with the City Manager, Finance Director, City Recorder, accounts payable, legal, audits, and budget. In FY 2015/2016 and FY 2016/2017, the allocation was \$25,000.00 per year as the administrative support necessary for bonding and project management is time consuming. As the projects are completed the allocation will be \$10,000.00 in FY 2018/2019. The Agency does not, and will not in the future, carry a personnel service allocation. Therefore the professional service charge to the city will contribute to those costs.

The good news is that we are tending to meet the early debt repayment mark in FY 2024 creating the ability to pursue additional MURD projects prior to 2028/2029 District finalization. No projects are scheduled or planned for the 2018/2019 fiscal year.

The proposed FY 2018/2019 budget for the MURA is balanced as required by state law. The previous fiscal year activities were all within appropriation and the Agency ended with a positive ending fund balance. Debt repayment account exists in requirements to acknowledge the Agency intent to close a bond at the early repayment mark.

Sincerely,



Dan Huff
City Manager, Budget Officer, and Urban Renewal Director
City of Molalla, Oregon

The Molalla Urban Renewal Agency, although a different corporation with its own Board, functions under the administration of the City of Molalla and is governed by the same financial policies, procedures, and goals. In addition, the agency is budgeted and audited in partnership with the City.

In 2015 the Agency bonded using a full faith in credit bond in partnership with the City of Molalla. The Molalla Urban Renewal Agency will be responsible for the debt repayment meaning the Agency must always keep in reserve the next fiscal year's principal and interest payment. The URA bond is designed as a fourteen (14) year pay-off (before the sunset of the URA), with a call date at ten (10) years and with a no-penalty payoff. This will open the URA timeline and/or capture a second bond opportunity if the Agency so elects.

The bonding process required a rating from Standard and Poor's. They assigned an underlying rating of the City of Molalla and "AA-"to obligations. This is an improvement from the rating received during the re-finance of debt in 2010. The City of Molalla and the Molalla Urban Renewal Agency continue to remain in good standing with EMMA (EMMA is the official repository for information on virtually all municipal bonds, providing free public access to official disclosures, trade data, and other information about the municipal securities market).

The debt repayment schedule is:

City of Molalla Clackamas County, Oregon FULL FAITH AND CREDIT OBLIGATIONS, SERIES 2015
 New Money Projects, BQ, S&P "AA-"Rating
 Debt Service Target Increase Annually at 3%, 2029 Final Maturity

Period Ending	Principal	Interest	Total Debt	Reserve
06/30/2019	140,000	91,250.00	231,250.00	242,050.00
06/30/2020	155,000	87,050.00	242,050.00	247,400.00
06/30/2021	165,000	82,400.00	247,400.00	255,800.00
06/30/2022	180,000	75,800.00	255,800.00	268,600.00
06/30/2023	200,000	68,600.00	268,600.00	260,600.00
06/30/2024	200,000	60,600.00	260,600.00	277,600.00
06/30/2025	225,000	52,600.00	277,600.00	293,600.00
06/30/2026	250,000	43,600.00	293,600.00	293,600.00
06/30/2027	260,000	33,600.00	293,600.00	303,200.00
06/30/2028	280,000	23,200.00	303,200.00	312,000.00
06/30/2029	300,000	12,000.00	312,000.00	0.00
	2,155,000.00	630,700.00	2,985,700.00	2,754,450.00

The Series 2015 bond has the same principal, interest, and debt reserve requirement as noted in all of the City of Molalla debts.

Molalla Urban Renewal Agency budget summary:

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY SUMMARY <i>RESOURCES</i>	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 3,766,419.41	\$ 2,098,958.92	\$ 750,000.00	BFB	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ 304,273.87	\$ 345,311.49	\$ 350,000.00	Property Tax	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
\$ 870.66	\$ 884.74	\$ 1,000.00	All Other Resources	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 4,071,563.94	\$ 2,445,155.15	\$ 1,101,000.00	TOTAL URA RESOURCES	\$ 1,501,000.00	\$ 1,501,000.00	\$ 1,501,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY SUMMARY <i>REQUIREMENTS</i>	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 107,257.23	\$ 116,877.63	\$ 125,000.00	Material & Services	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
\$ 1,649,204.74	\$ 1,362,042.10	\$ -	Capital Improvements	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 85,000.00	\$ 120,000.00	\$ 225,150.00	Debt Service	\$ 231,250.00	\$ 231,250.00	\$ 231,250.00
\$ -	\$ -	\$ 100,000.00	Contingency	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ -	\$ -	\$ 650,850.00	Reserve	\$ 944,750.00	\$ 944,750.00	\$ 944,750.00
\$ 1,841,461.97	\$ 1,598,919.73	\$ 1,101,000.00	TOTAL URA REQUIREMENTS	\$ 1,501,000.00	\$ 1,501,000.00	\$ 1,501,000.00
\$ 2,230,101.97	\$ 846,235.42	\$ -	NET RESOURCES OVER REQUIREMENTS	\$ -	\$ -	\$ -

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 3,766,419.41	\$ 2,098,958.92	\$ 750,000.00	BEGINNING FUND BALANCE	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
\$ 304,273.87	\$ 345,311.49	\$ 350,000.00	PROPERTY TAX	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
\$ -	\$ -	\$ -	FULL FAITH IN CREDIT BOND	\$ -	\$ -	\$ -
\$ 870.66	\$ 884.74	\$ 1,000.00	INTEREST	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 4,071,563.94	\$ 2,445,155.15	\$ 1,101,000.00	Total URA Resources	\$ 1,501,000.00	\$ 1,501,000.00	\$ 1,501,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 2,455.00	\$ 831.69	\$ 25,000.00	OPERATION & MAINTENANCE	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ -	\$ -	\$ -	BUSINESS LOAN PROGRAM	\$ -	\$ -	\$ -
\$ 104,802.23	\$ 116,045.94	\$ 100,000.00	PROFESSIONAL SERVICES	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 107,257.23	\$ 116,877.63	\$ 125,000.00	Total URA Material & Services	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 1,649,204.74	\$ 1,362,042.10	\$ -	CAPITAL IMPROVEMENTS	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ 1,649,204.74	\$ 1,362,042.10	\$ -	Total URA Capital Improvements	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ 85,000.00	\$ 120,000.00	\$ 130,000.00	URA BOND- PRINCIPAL	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00
\$ 131,143.05	\$ 98,735.24	\$ 95,150.00	URA BOND- INTEREST	\$ 91,250.00	\$ 91,250.00	\$ 91,250.00
\$ 85,000.00	\$ 120,000.00	\$ 225,150.00	Total URA Debt Service	\$ 231,250.00	\$ 231,250.00	\$ 231,250.00

Actuals FY 2015/2016	Actuals FY 2016/2017	Budgeted FY 2017/2018	URBAN RENEWAL AGENCY Account Name	Proposed FY 2018/2019	Approved FY 2018/2019	Adopted FY 2018/2019
\$ -	\$ -	\$ 100,000.00	CONTINGENCY	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
\$ -	\$ -	\$ 419,600.00	RESERVE	\$ 702,700.00	\$ 702,700.00	\$ 702,700.00
\$ -	\$ -	\$ 231,250.00	URA BOND - RESERVE	\$ 242,050.00	\$ 242,050.00	\$ 242,050.00
\$ -	\$ -	\$ 750,850.00	Total URA Contingency/Reserve	\$ 1,044,750.00	\$ 1,044,750.00	\$ 1,044,750.00

The following section will present the MURA fund in a line item detail format to identify the breakdown with which staff will function and maintain compliance within each appropriation:



BOB VROMAN
County Assessor

DEPARTMENT OF ASSESSMENT AND TAXATION

DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD | OREGON CITY, OR 97045

CLACKAMAS COUNTY ASSESSOR'S CERTIFICATION
OF FROZEN ASSESSED VALUE WITHIN
MOLALLA URBAN RENEWAL PLAN AREA
CLACKAMAS COUNTY, OREGON

STATE OF OREGON)
) ss.
County of Clackamas)

I, the undersigned, Tami Little, duly qualified Assessor of Clackamas County, Oregon, do hereby certify that, according to the assessment records of said county in my care and custody, the frozen assessed value of all taxable property within the Molalla Urban Renewal Plan Area, Clackamas County, Oregon has been determined to be \$49,474,770 and distributed to tax codes as follows:

FROZEN TAX YEAR	TAX CODE	FROZEN ASSESSED VALUE
2007-08	035-039	\$48,737,402
2007-08	035-040	\$1,037,368
	TOTAL	\$49,474,770

P. 503.655.8671 | F. 503.655.8313 | WWW.CLACKAMAS.US

Molalla Urban Renewal Plan Area
Urban Renewal Certificate of Frozen Value
June 5, 2018

The distribution of frozen assessed value by district is as follows:

DISTRICT/LEVY	FROZEN ASSESSED VALUE
CITY MOLALLA	48,437,402
COM COLL CLACK	49,474,770
COUNTY CLACKAMAS C	48,437,402
COUNTY EXTENSION & 4-H	49,474,770
COUNTY LIBRARY	49,474,770
COUNTY SOIL CONS	49,474,770
ESD CLACKAMAS	49,474,770
FD73 MOLALLA	49,474,770
PORT OF PTLD	49,474,770
ROAD DIST 10 MOL	48,437,402
SCH MOL RIVER	49,474,770
TRANS S CLACK	49,474,770
VECTOR CONTROL	49,474,770
COUNTY CLACKAMAS R	1,037,368

This amendment reflects an annexation of parcels within the plan area into the City of Molalla. The total frozen value for the plan area has not changed.

IN WITNESS WHEREOF, I have hereunto set my hand this 5th day of June, 2018.

ASSESSOR
CLACKAMAS COUNTY, OREGON



TL/dlm



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SECTION 4

LEGAL NOTIFICATION, RESOLUTIONS, and MINUTES

Budget Officer Resolution – City of Molalla

RESOLUTION 2018-02

A RESOLUTION APPOINTING THE CITY MANAGER AS BUDGET OFFICER FOR FISCAL YEAR 2018-2019

WHEREAS: Municipal Budgeting requires the appointment of a Budget Officer to prepare and present the budget for the City of Molalla; and

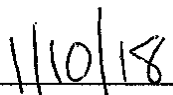
WHEREAS: the City of Molalla is initiating preparation of its fiscal year 2018-2019 budget.

NOW, THEREFORE, THE CITY COUNCIL OF MOLALLA RESOLVES to appoint City Manager, Dan Huff as Budget Officer for fiscal year 2018-2019.

DULY APPOINTED, by the City Council and the City of Molalla on this 10th day of January 2018.




Mayor, Jimmy Thompson

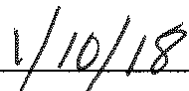


Date

Attest:



Kelly Richardson, CMC
City Recorder



Date

RESOLUTION MURA-2018-01

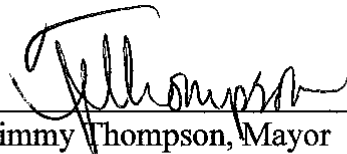
A RESOLUTION APPOINTING THE AGENCY DIRECTOR AS BUDGET OFFICER FOR FISCAL YEAR 2018-2019 FOR THE MOLALLA URBAN RENEWAL AGENCY

WHEREAS: Municipal Budgeting requires the appointment of a Budget Officer to prepare and present the budget for the Molalla Urban Renewal Agency and;

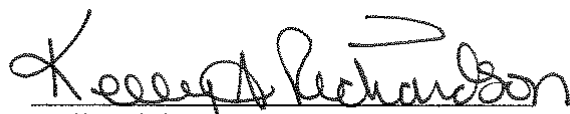
WHEREAS: the City of Molalla is initiating preparation of its fiscal year 2018-2019 budget; and

NOW, THEREFORE, THE CITY OF MOLALLA RESOLVES to appoint Agency Director, Dan Huff as Budget Officer for fiscal year 2018-2019.

DULY APPOINTED, by the Molalla Urban Renewal Agency and the City of Molalla on this 24th day of January 2018.


Jimmy Thompson, Mayor

ATTEST:


Kelly Richardson, CMC
City Recorder

Legal Notice – Budget Committee Meeting



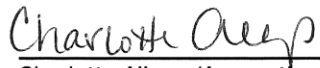
6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Molalla Pioneer**, a newspaper of general circulation, serving Molalla in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**CITY OF MOLALLA
NOTICE OF BUDGET COMMITTEE MEETING -
May 2nd, 2018 at 6:30 pm
Ad#: 43173**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/25/2018


Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/25/2018.


NOTARY PUBLIC FOR OREGON

Acct #: 116666
Attn: KELLY RICHARDSON
MOLALLA, CITY OF
117 N MOLALLA AVE
PO BOX 248
MOLALLA, OR 97038



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **City of Molalla** AND the **Molalla Urban Renewal Agency**, Clackamas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at the Molalla Adult Center, 315 Kennel Street, Molalla, Oregon. The meeting will take place on **May 2nd, 2018 at 6:30 pm**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 25th, at City Hall, 117 N. Molalla Ave., Molalla, between the hours of 8:30 am-1:00 pm and 2:00pm-4:30 pm. This notice is also posted on the city website at www.cityofmolalla.com.
Publish 4/25/2018. MP43173

Budget Committee Meeting Mintues – City of Molalla



**Minutes of the Molalla Budget Committee Meeting
Molalla Adult Center
315 Kennel Ave., Molalla, OR 97038
Wednesday, May 2, 2018**

1. **CALL TO ORDER OF THE MOLALLA BUDGET COMMITTEE MEETING**; the meeting of May 2, 2018 was called to order by motion of Mayor/Member Thompson and Councilor/Member Boreth seconds. Motion carries 9-0 all ayes at 6:51 pm.

COUNCIL ATTENDANCE:

Mayor Jimmy Thompson – Present
Councilor Elizabeth Klein – Present
Councilor Leota Childress – Present
Councilor DeLise Palumbo – Present
Councilor Glen Boreth – Present
Councilor Cindy Dragowsky – Absent
Councilor Keith Swigart – Present
Chair Jorgenson – Present
Rory Cramer – Present
Stephanie Nice – Absent
Jody Newland – Absent
Robin Eberly - Present

STAFF IN ATTENDANCE

Dan Huff, City Manager - Present
Gerald Fisher, Public Works Director - Present
Chaunee Seifried, Finance Director – Present
Rod Lucich, Police Chief - Present
Kelly Richardson, City Recorder - Present
Diana Hadley, Library Director - Present
Chad Jacobs, City Attorney - Absent
Heather Penni, Senior Accountant - Present

2. **ELECTIONS OF BUDGET COMMITTEE CHAIR**

This was completed during the MURA Budget Meeting.

3. **CONSENT AGENDA**

- a) Supplemental Budget Meeting – January 24, 2018

MOTION by Mayor Thompson: To approve the Consent Agenda as presented. Second by Chair Jorgensen. Motion carries all ayes (9-0).

4. **BUDGET MESSAGE PRESENTATION**

- a) CM/Budget Officer Huff, presented the budget message located on pages 15-17 of the 2018-2019 proposed Budget Document.
 - Property Tax Revenue up 5.6% equaling \$163,000 which is earmarked for Public Safety.

- Budget growth overall much of which is due to transfers to Capital Outlay.
- Street Maintenance earlier this year an Ordinance was passed to properly address the ability to maintain our failing street system, this will go to the vote of the people in May.
- Police Department additional tax dollars have aided in the ability to have an additional Sworn Officer and a Sworn School Resource Officer.
- Parks Fund continuing the transition of removal from the Street Fund to aid in tracking of expenditures in each area.

Accomplishments for 2017/2018

- Development Code update.
- Transportation System Plan.
- Utility Billing Update.
- Buckeroo property exchange is completed.
- Water Revenue Bond paid in full.
- New website.

Look Ahead

- Funding options for our Wastewater Treatment Plan.
- Continue I&I facility upgrades.
- Sidewalk and intersection improvements at Clark Park along Cole and Shirley.
- Visioning process complete with a final celebration in September.
- Water system planning and development.
- Maintaining sustainable staffing levels.
- Five Year Financial Forecast – to aide in long term goals.

CM/Budget Officer Huff stated “I truly believe Molalla is on the cusp of great things and becoming that amazing place where we are all proud to live” “Part of that process is presenting a balanced budget”

5. PUBLIC COMMENT ON FISCAL YEAR 2018-2019 BUDGET

MOTION by Mayor/Member Thompson: To open the 2018-2019 Proposed Budget Hearing.
Second by Councilor/Member Swigart. Motion carries all ayes (9-0). 6:59 pm.

MOTION by Mayor/Member Thompson: To close the 2018-2019 Proposed Budget Hearing.
Second by Councilor/Member Swigart. Motion carries all ayes (9-0). 7 pm.

6. PUBLIC HEARING

a) Discussion and/or Action on Fiscal Year 2018-2019- State Revenue Sharing Funds,

MOTION by Mayor/Member Thompson: To open the 2018-2019 State Revenue Sharing.
Second by Councilor/Member Swigart. Motion carries all ayes (9-0). 7:00 pm.

MOTION by Mayor/Member Thompson: To close the 2018-2019 Proposed Budget Hearing.
Second by Councilor/Member Boreth. Motion carries all ayes (9-0). 7 pm.

7. REVIEW AND DELIBERATIONS ON FISCAL YEAR 2018-2019 PROPOSED BUDGET,

Each member of staff presented their section of the budget as proposed in the 2018-2019 budget document.

- a) **Public Works** – PWD Fisher presented each fund under the public works department. Beginning with parks PWD Fisher briefly recaps the parks department fund and the allocation changes proposed. PWD Fisher briefly discussed the various other funds as presented in the budget. Which can be viewed on the City of Molalla website.
- b) **General Fund** - Senior Accountant Penni presented both the General Fund and the Debt Service Funds the entire document can be viewed on the City of Molalla website.
- c) **Debt Service**
- d) **Police Department** – Chief Lucich presented the Molalla Police Department proposed budget for 2018-2019 fiscal year. Items completed this year were; new Records Management System **and** new Dispatching System along with new patrol cars. Looking ahead the department has budgeted for two new positions year, including a School Resource Officer, in conjunction with Molalla River School District.
- e) **Library** - Presented by Diana Hadley, City of Molalla Library Director. LD Hadley stated ““The Library's budget reflects our goal of providing services and activities to meet the needs of the community. It is balanced and appropriate for our needs. There is a slight increase in expenditures to meet the needs of the community which is off set by the slight increase in revenue”.
- f) **Court** –City Recorder, Kelly Richardson presented the Court budget as a status quo budget with not a lot of changes. One item proposed this year is to paint the inside of the courtroom other than that no real changes. In the Administration Department we have budgeted for a new records management solution to meet the community’s needs.

8. POSSIBLE BUDGET COMMITTEE MOTIONS

- a) Confirm meeting date for continuation or deliberation.
- b) Move to accept the proposed budget (or as amended) and recommend adoption through Council.
MOTION by Councilor/Member Childress: To approve the 2018-2019 Proposed Budget as presented with the changes as presented in the budget by department heads. Second by Councilor/Member Swigart. Motion carries all ayes (9-0).
- c) Move to approve a rate of ad valorem property taxes to be certified for collection.
MOTION by Mayor/Member Thompson: To approve the Ad Valorem property tax rate. Second by Councilor/Member Boreth. Motion carries all ayes (9-0).

9. ADJOURN

MOTION by Mayor/Member Thompson: To adjourn the budget meeting of May 2, 2018 at 8:31 pm. Second by Councilor/Member Swigart. Motion carries all ayes (9-0).

Budget Committee Meeting Minutes – Urban Renewal Agency



**Minutes of the Molalla Urban Renewal Budget Committee Meeting
Molalla Adult Center
315 Kennel Ave., Molalla, OR 97038
Wednesday, May 02, 2018**

- 1. CALL TO ORDER OF THE MOLALLA URBAN RENEWAL AGENCY BUDGET MEETING;** the meeting of May 02, 2018 was called to order by motion of Chairman Jorgensen and Councilor Swigart seconds. Motion carries (9-0) all ayes at 6:39 pm.

COUNCIL ATTENDANCE:

Mayor Jimmy Thompson – Present
Councilor Elizabeth Klein – Present
Councilor Leota Childress – Present
Councilor DeLise Palumbo – Present
Councilor Glen Boreth – Present
Councilor Cindy Dragowsky – Absent
Councilor Keith Swigart – Present
Chair Jorgensen – Present
Rory Cramer – Present
Stephanie Nice – Absent
Jody Newland – Absent
Robin Eberly – Present

STAFF IN ATTENDANCE

Dan Huff, City Manager - Present
Gerald Fisher, Public Works Director - Present
Chaunee Seifried, Finance Director – Present
Rod Lucich, Police Chief - Present
Kelly Richardson, City Recorder - Present
Diana Hadley, Library Director - Present
Chad Jacobs, City Attorney - Absent
Heather Penni, Senior Accountant - Present

MOTION by Mayor/Member Thompson: To approve this Council and Budget Members to preside over both the Molalla Budget Committee and as Urban Renewal Budget Agency. Second by Councilor/Member Boreth. Motion carries (9-0) all ayes.

2. ELECTIONS OF OFFICERS

a) Appoint New Budget Chairman to Budget Committee,

MOTION by Mayor/Member Thompson: To appoint Mitch Jorgenson as Chair. Second by Councilor Klein. Motion carries (9-0) all ayes.

b) Appoint New Vice Chair to Budget Committee,

MOTION by Councilor/Member Childress to appoint Rory Cramer as Vice Chair. Second by Councilor/Member Klein. Motion carries (9-0) all ayes.

- c) **Appoint New Secretary to Budget Committee,**
MOTION by Councilor/Member Klein to appoint Robin Eberly as Budget Secretary.
Second by Chairman Jorgensen. Motion carries (9-0) all ayes.

3. BUDGET MESSAGE PRESENTATION, City Manager/Budget Officer Huff presented the 2018-2019 Urban Renewal Budget. To begin on page 85 and 86 is the transmittal memo for the Urban Renewal Budget. CM Huff touched on a few items,

- No projects budgeted for in the 2018-2019 fiscal year.
- Page 88 Capital Improvements 100,000.00 set aside for the possibility of working with the Fire Department on Urban Renewal Projects, of some sort in the future.
- Early in paying off two projects last year Heintz Street and Molalla Avenue.
- Highest rating possible this year up from the past at B+.

Mayor/Member Thompson asked about the possibility of establishing a business loan program and Senior Accountant Penni explained the steps that would be involved in that process.

Senior Accountant Penni pointed out two areas to note,

- URA Bond, which is required to be held separately.
- Reserve line item to build and meet early 10-year payoff.

Mayor/Member Thompson referred to some comments made regarding the lack of fiscal responsibility on the Heintz and Main projects. Thompson explained the opposite that it is very normal to bond on these types of projects.

MOTION by Mayor/Member Thompson: To open the Public Hearing. Second by Councilor/Member Boreth. Motion carries all ayes (9-0). 6:49 pm.

4. PUBLIC COMMENT ON FISCAL YEAR 2018-2019 BUDGET, hearing no comments from the visitors.

MOTION by Mayor/Member Thompson: To close the Public Hearing of the MURA Budget Agency. Second by Councilor/Member Boreth. Motion carries all ayes (9-0). 6:50

5. REVIEW AND DELIBERATIONS ON FISCAL YEAR 2018-2019 PROPOSED BUDGET

- b) Molalla Urban Renewal Budget, Presented by Senior Accountant Penni. No deliberations.

6. BUDGET COMMITTEE DELIBERATIONS

MOTION by Mayor/Member Thompson: To approve MURA Budget as presented. Second by Councilor/Member Swigart. Motion carries all ayes (9-0).

7. ADJOURN

MOTION by Councilor/Member Childress: To adjourn the meeting of May 2, 2018 at 6:51 pm. Second by Mayor/Member Thompson. Motion carries all ayes (9-0).

LB-1 City of Molalla

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the CITY OF MOLALLA will be held on **JUNE 13, 2018 at 7:00 pm** at the MOLALLA ADULT CENTER 315 Kennel Avenue, Molalla, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the City of Molalla Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Molalla City Hall, 117 N. Molalla Avenue, Molalla, Oregon, between the hours of 8:30 a.m. & 4:00 p.m. or online at www.cityofmolalla.com. This budget is for an _X_ annual ___ biennial budget period. This budget was prepared on a basis of accounting that is _X_ the same as ___ different than the preceding year.

Contact: Chaunee Seifried Telephone: 503-829-6855 Email: cseifried@cityofmolalla.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Approved Budget Next Year 2018/2019
Beginning Fund Balance/Net Working Capital	\$ 10,030,761.13	\$ 9,417,664.50	\$ 10,097,457.00
Fees, Licenses, Permits, Fines, Assessments & Service Charges	\$ 5,856,717.49	\$ 5,582,679.00	\$ 6,406,510.00
Federal, State and all Other Grants, Allocations and Donations	\$ 1,640,205.07	\$ 2,792,100.00	\$ 2,938,000.00
Interfund Transfers / Internal Service Reimbursements	\$ 797,811.08	\$ 4,966,331.00	\$ 5,830,283.00
All Other Resources Except Current Year Property Taxes	\$ 287,284.56	\$ 260,350.00	\$ 305,050.00
Current Year Property Taxes Estimated to be Received	\$ 2,862,289.71	\$ 2,917,300.00	\$ 3,050,500.00
Total Resources	\$ 21,475,069.04	\$ 25,936,424.50	\$ 28,627,800.00

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
TOTAL OF ALL FUNDS	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Approved Budget Next Year 2018/2019
Personnel Services	\$ 4,373,800.93	\$ 5,238,641.00	\$ 5,748,264.00
Materials and Services	\$ 2,723,924.68	\$ 4,086,335.00	\$ 4,234,447.00
Capital Outlay	\$ 1,466,430.24	\$ 6,709,358.00	\$ 8,023,455.00
Debt Service	\$ 912,130.50	\$ 919,853.50	\$ 532,668.00
Interfund Transfers	\$ 797,811.08	\$ 4,723,218.00	\$ 5,830,283.00
Contingencies	\$ -	\$ 597,210.00	\$ 855,068.00
Reserve	\$ -	\$ 2,659,009.00	\$ 2,403,615.00
Unappropriated Ending Balance Reserved for Future Expenditure	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Total Requirements	\$ 10,274,097.43	\$ 25,933,624.50	\$ 28,627,800.00

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	\$ 1,263,860.99	\$ 2,285,540.00	\$ 2,375,622.00
FTE	6	6	5
Police Services	\$ 2,186,381.02	\$ 2,754,191.00	\$ 2,976,350.00
FTE	16	16	18
Parks	\$ -	\$ 237,127.00	\$ 217,002.00
FTE	1	1	1
Planning	\$ -	\$ 114,470.00	\$ 145,526.00
FTE	1	1	1
Municipal Court	\$ 216,368.31	\$ 206,725.00	\$ 196,300.00
FTE	1	1	1
Library	\$ 718,424.76	\$ 3,086,633.00	\$ 3,432,500.00
FTE	5	5	5
Public Works (Street, Storm, Water, Sewer)	\$ 4,296,916.00	\$ 11,070,909.00	\$ 13,816,937.00
FTE	14	14	16
Not Allocated to Organizational Unit or Program	\$ 1,592,146.35	\$ 6,178,029.50	\$ 5,467,563.00
FTE	0	0	0
Total Requirements	\$ 10,274,097.43	\$ 25,933,624.50	\$ 28,627,800.00
Total FTE	43	43	46

The approved budget for FY 2018/2018 for the City of Molalla has been prepared in accordance with Oregon budget law and generally accepted accounting principals. This is a lean budget with continued focus on expenditure reduction, building working capital and operating reserves, and a focus on capital improvements to City infrastructure.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$5.3058 per \$1,000)	\$5.3058	\$5.3058	\$5.3058
Local Option Levy	\$0.00	\$0.00	\$0.00
Levy For General Obligation Bonds	\$68,163.00	\$30,300.00	\$0.00

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$30,000	\$0.00
Other Bonds	\$1,890,000	\$0.00
Other Borrowings	\$1,548,508	\$0.00
Total	\$3,468,508	\$0.00

LB-1 Affidavit of Publication - City of Molalla



6605 SE Lake Road, Portland, OR 97222
 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Molalla Pioneer**, a newspaper of general circulation, serving Molalla in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

City of Molalla
Form LB-1 Notice of Budget Hearing
Ad#: 49415

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
05/30/2018

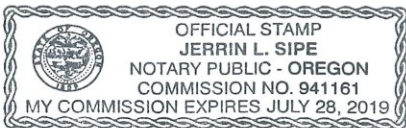
Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 05/30/2018.

Jerrin L. Sipe
 NOTARY PUBLIC FOR OREGON

Acct #: 116666
Attn: Kelly Richardson
 MOLALLA, CITY OF
 117 N MOLALLA AVE
 PO BOX 248
 MOLALLA, OR 97038



FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the CITY OF MOLALLA will be held on JUNE 13, 2018 at 7:00 pm at the MOLALLA ADULT CENTER 315 Kennel Avenue, Molalla, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the City of Molalla Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Molalla City Hall, 117 N. Molalla Avenue, Molalla, Oregon, between the hours of 8:30 a.m. to 4:00 p.m. or online at www.cityofmolalla.com. This budget is for an ___ annual ___ biennial budget period. This budget was prepared on a basis of accounting that is ___X___ the same as ___ different than the preceding year.

Contact: Chaunee Seifried Telephone: 503-829-6855 Email: cseifried@cityofmolalla.com

FINANCIAL SUMMARY - RESOURCES		FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Approved Budget Next Year 2018/2019
TOTAL OF ALL FUNDS			
Beginning Fund Balance/Net Working Capital	\$ 10,030,761.13	\$ 9,417,664.50	\$ 10,097,457.00
Fees, Licenses, Permits/ Fines, Assessments & Service Charges	\$ 5,856,717.49	\$ 5,582,679.00	\$ 6,406,510.00
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TOTAL OF ALL FUNDS			
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Materials and Services	\$ 2,723,924.68	\$ 3,795,392.00	\$ 4,234,447.00
Capital Outlay	\$ 1,466,490.24	\$ 6,709,358.00	\$ 8,023,455.00
Debt Service	\$ 912,190.50	\$ 919,853.50	\$ 532,668.00
Interfund Transfers	\$ 797,811.08	\$ 4,966,331.00	\$ 5,830,283.00
Contingencies	\$ -	\$ -	\$ 855,068.00
Reserve	\$ -	\$ 709,950.00	\$ 855,068.00
Unappropriated Ending Balance Reserved for Future Expenditure	\$ -	\$ 2,659,009.00	\$ 2,403,615.00
Total Requirements	\$ 10,274,097.43	\$ 25,936,424.50	\$ 28,627,800.00
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
Administration	6	\$ 2,285,540.00	\$ 2,375,622.00
Police Services	6	\$ 2,754,191.00	\$ 2,976,350.00
Public Works	16	\$ -	\$ 217,002.00
Parish	1	\$ -	\$ 145,526.00
	1	\$ 114,470.00	\$ -

UR-1 Urban Renewal Agency

FORM UR-1

NOTICE OF BUDGET HEARING

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Contact: Chaunee Selfried Telephone: 503-829-6855 Email: cseifried@cityofmolalla.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016/2017	Adopted Budget This Year 2017/2018	Adopted Budget Next Year 2018/2019
Beginning Fund Balance/Net Working Capital	\$ 2,098,958.92	\$ 750,000.00	\$ 1,000,000.00
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -
All Other Resources Except Division of Tax & Special Levy	\$ 884.74	\$ 1,000.00	\$ 1,000.00
Revenue from Division of Tax	\$ 345,311.49	\$ 350,000.00	\$ 500,000.00
Total Resources	\$ 2,445,155.15	\$ 1,101,000.00	\$ 1,501,000.00

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Materials and Services	\$ 116,877.63	\$ 125,000.00	\$ 125,000.00
Capital Outlay	\$ 1,362,042.10	\$ -	\$ 100,000.00
Debt Service	\$ 120,000.00	\$ 225,150.00	\$ 231,250.00
Contingencies	\$ -	\$ 100,000.00	\$ 100,000.00
Reserve	\$ -	\$ 650,850.00	\$ 944,750.00
Total Requirements	\$ 1,598,919.73	\$ 1,101,000.00	\$ 1,501,000.00

FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Molalla Urban Renewal Agency	\$ 1,598,919.73	\$ 1,101,000.00	\$ 1,501,000.00
FTE	0	0	0
Total Requirements	\$ 1,598,919.73	\$ 1,101,000.00	\$ 1,501,000.00
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The approved FY 2017/2018 budget for the Molalla Urban Renewal Agency is balanced as required by state law. The previous fiscal year activities were all within appropriation and the Agency ended with a positive ending fund balance.

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$2,155,000	\$0
Other Borrowings	\$0	\$0
Total	\$2,155,000	0

UR-1 Affidavit of Publication – Molalla Urban Renewal Agency



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 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Molalla Pioneer**, a newspaper of general circulation, serving Molalla in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

City of Molalla
Form UR-1 Notice of Budget Hearing
Ad#: 49407

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
05/30/2018

Charlotte Allsop

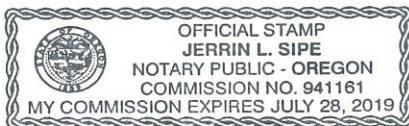
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/30/2018.

John L. Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 116666
Attn: Kelly Richardson
 MOLALLA, CITY OF
 117 N MOLALLA AVE
 PO BOX 248
 MOLALLA, OR 97038



FORM UR-1 **NOTICE OF BUDGET HEARING**

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Contact: Chaunee Selfried Telephone: 503-825-6855 Email: csselfried@cityofmolalla.com

FINANCIAL SUMMARY - RESOURCES	Actual Amount		Approved Budget
	2016/2017	2017/2018	
TOTAL OF ALL FUNDS			
Beginning Fund Balance/Net Working Capital	\$ 2,098,958.92	\$ 750,000.00	\$ 1,000,000.00
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -
Revenue from Special Levy	\$ 884.74	\$ 1,000.00	\$ 1,000.00
All Other Resources Except Division of Tax & Special Levy	\$ 345,311.49	\$ 350,000.00	\$ 500,000.00
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Materials and Services	\$ 116,877.63	\$ 125,000.00	\$ 125,000.00
Capital Outlay	\$ 1,362,042.10	\$ -	\$ 100,000.00
Debt Service	\$ 120,000.00	\$ 225,150.00	\$ 231,250.00
Contingencies	\$ -	\$ -	\$ 100,000.00
Reserve	\$ -	\$ 650,850.00	\$ 944,750.00
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FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program	\$ 1,598,919.73	\$ 1,101,000.00	\$ 1,501,000.00
Molalla Urban Renewal Agency	0	0	0
Total Requirements	\$ 1,598,919.73	\$ 1,101,000.00	\$ 1,501,000.00
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The approved FY 2017/2018 budget for the Molalla Urban Renewal Agency is balanced as required by state law. The previous fiscal year activities were all within appropriation and the Agency ended with a positive ending fund balance.

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS	
	Estimated	Debt Outstanding
General Obligation Bonds	July 1	Not Incurred on July 1
Other Bonds	50	50
Other Borrowings	\$2,155,000	50
Total	50	50
	\$2,155,000	0

MO49407

Publish May 30, 2018.

Resolution 2018-06 City's Election to Receive State Revenue Funds



RESOLUTION NUMBER 2018-06

A RESOLUTION OF THE CITY OF MOLALLA, OREGON, DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUE SHARING.

WHEREAS, the Legislature of the State of Oregon has provided for the apportionment of certain revenues to the cities of the State of Oregon; and

WHEREAS, such legislation provides that a city, in order to participate in the sharing of those certain revenues, must express an election to receive such funds, which election must be made prior to July 31 of the fiscal year; and

WHEREAS, the City of Molalla desires to receive portion of such funds. ; and

WHEREAS, the City certifies that it published notice and held a public hearing before the Budget Committee on May 2, 2018 giving citizen's opportunity to comment on use of State Revenue Sharing; and

WHEREAS, the City published notice and held a public hearing before the City Council on June 13, 2018 giving citizen's the opportunity to comment on use of Sate Revenue Sharing.

Now, Therefore, the City of Molalla resolves as follows: pursuant to ORS 221.770 does hereby elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year 2018-2019.

Section 1. This Resolution shall become effective immediately upon passage by Molalla City Council.

Adopted this 13th day of June, 2018

Elizabeth Klein, Council President

ATTEST:

Kelly Richardson, CMC, City Recorder



RESOLUTION NUMBER 2018-07

**A RESOLUTION OF THE CITY OF MOLALLA, OREGON,
CERTIFYING ALL REQUIREMENTS TO RECEIVE STATE SHARED
REVENUES HAVE BEEN MET.**

WHEREAS, ORS 221.760 provides as follows:

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

- 1) Police protection
- 2) Street construction, maintenance, and lighting
- 3) Sanitary sewer
- 4) Storm sewer
- 5) Planning, zoning, and subdivision control
- 6) One or more utility services

and

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, now, therefore,

Be it resolved, that the City of Molalla hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

- 1) Police protection
- 2) Street construction, maintenance, and lighting
- 3) Sanitary sewer
- 4) Storm sewer
- 5) Planning, zoning, and subdivision control
- 6) One or more utility services

Approved by the City of Molalla this 13th day of June, 2018

Elizabeth Klein, Council President

ATTEST:

Kelly Richardson, CMC, City Recorder

Resolution 2018-08 Adopting the City of Molalla Budget



RESOLUTION NUMBER 2018-08

A RESOLUTION ADOPTING THE CITY OF MOLALLA BUDGET FOR THE FISCAL YEAR 2018/2019; MAKING APPROPRIATIONS; AND CATEGORIZING AND LEVYING AD VALOREM TAXES

The City Council of the City of Molalla, Oregon, on the 13th day of June, 2018 sat in regular session for the transaction of City business.

WHEREAS, the Molalla Budget Committee has reviewed and acted on the proposed City budget; and

WHEREAS, the Molalla Budget Committee approved and recommended a balanced budget to the City Council on May 2, 2018; and

WHEREAS, in accordance with State law, the Molalla City Council has held a public hearing on the budget as approved and recommended but the Molalla Budget Committee.

NOW, THEREFORE, THE CITY OF MOLALLA RESOLVES and hereby adopts the FY 2018/2019 budget approved by the Budget Committee on May 2, 2018 with all City Council adjustments as discussed in the regular meeting on June 13, 2017, in the amount of **\$28,627,800**, of which **\$1,000,000** is in Unappropriated Ending Fund Balance and **\$2,403,615** is in reserves. Copies of the said budget are on file at the Molalla City Hall, 117 N. Molalla Avenue, Molalla, Oregon, 97038.

THE CITY OF MOLALLA FURTHER RESOLVES as follows:

1. **THAT** the amounts for the purpose of operating the City of Molalla for the fiscal year 2018/2019 budget year be appropriated as follows, beginning July 1, 2018.

GENERAL FUND

Administration	\$	1,079,800
Police Service	\$	2,893,550
Municipal Court	\$	196,300
City Council	\$	59,500
Parks Department	\$	217,002
Planning Department	\$	145,526
Transfers	\$	27,900
Contingency	\$	100,000.00
TOTAL APPROPRIATED TO GENERAL FUND	\$	4,719,578
<i>Reserve</i>	<i>\$</i>	<i>108,422</i>
<i>Unappropriated Ending Fund Balance</i>	<i>\$</i>	<i>1,000,000</i>

LIBRARY FUND

Library	\$	3,358,838
Contingency	\$	73,662
TOTAL APPROPRIATED TO LIBRARY	\$	3,432,500

STREET FUND

Streets	\$	786,750
Transfers	\$	816,740
Contingency	\$	137,386
TOTAL APPROPRIATED TO STREETS	\$	1,740,876

SEWER FUND

Sewer	\$	692,600
Sewer Operations	\$	641,700
Sewer Maintenance	\$	717,545
Transfers	\$	513,290
Contingency	\$	233,547
TOTAL APPROPRIATED TO SEWER	\$	2,798,682

WATER FUND

Water	\$	679,600
Water Operations	\$	266,700
Water Maintenance	\$	414,500
Transfers	\$	1,185,545
Contingency	\$	283,600
TOTAL APPROPRIATED TO WATER	\$	2,829,945
<i>Reserve</i>	\$	534,206

STORM WATER FUND

Storm Water	\$	230,400
Transfers	\$	122,900
Contingency	\$	26,873
TOTAL APPROPRIATED TO STORM	\$	380,173

PD RESTRICTED REVENUE

PD Restricted	\$	82,800
TOTAL APPROPRIATED TO PD RESTRICTED REVENUE	\$	82,800

WATER GENERAL OBLIGATION BOND

Debt Service	\$	31,050
TOTAL APPROPRIATED TO GO WATER BOND	\$	31,050

SEWER DEBT RETIREMENT

Debt Service	\$	315,600
TOTAL APPROPRIATED TO SEWER DEBT RETIREMENT	\$	315,600
<i>Reserve</i>	\$	316,000

CWSRF

Debt Service	\$	186,018
TOTAL APPROPRIATED TO CWSRF	\$	186,018
<i>Reserve</i>	\$	185,328

SEWER SDC

Sewer SDC	\$	5,000
Transfers	\$	485,513
TOTAL APPROPRIATED TO SEWER SDC	\$	490,513
<i>Reserve</i>	\$	68,626

WATER SDC

Transfer	\$	1,150,155
TOTAL APPROPRIATED TO WATER SDC	\$	1,150,155
<i>Reserve</i>	\$	768,928

STORM SDC

Transfer	\$	60,240
TOTAL APPROPRIATED TO STORM SDC	\$	60,240
<i>Reserve</i>	\$	22,949

TRANSPORTATION SDC

Transportation SDC	\$	5,000
Transfers	\$	468,000
TOTAL APPROPRIATED TO TRANSPORTATION SDC	\$	473,000
<i>Reserve</i>	\$	97,766

PARK SDC

Transfers	\$	1,000,000
TOTAL APPROPRIATED TO PARK SDC	\$	1,000,000
<i>Reserve</i>	\$	301,390

CAPITAL PROJECTS FUND

Capital Projects	\$	5,361,630
TOTAL APPROPRIATED TO CAPITAL PROJECTS	\$	5,361,630

FLEET REPLACEMENT FUND

FLEET REPLACEMENT	\$	171,425
TOTAL APPROPRIATED TO FLEET REPLACEMENT	\$	171,425

TOTAL APPROPRIATED FUNDS	\$	25,224,185
TOTAL RESERVES	\$	2,403,615
TOTAL UNAPPROPRIATED ENDING FUNDS	\$	1,000,000
TOTAL FY 2017/2018 BUDGET FOR THE CITY OF MOLALLA	\$	28,627,800

2. **THAT** the Molalla City Council hereby imposes taxes provided for the adopted budget at the rate of \$5.3058 per \$1,000 of assessed value for general operations; and that these taxes are hereby imposed and categorized for tax year 2018/2019 upon the assessed value of all taxable property within the City of Molalla.

	General Government	Excluded from Limitation
Permanent Rate	\$5.3058 / \$1,000.00	

3. **THAT** the Budget Officer is authorized to prepare and submit any certifications of the taxes levied that may be deemed necessary by the Oregon Department of Revenue and Clackamas County Assessor.

Adopted by the Molalla City Council this 13th day of June, 2018.

ATTEST:

City of Molalla, Oregon

By: 
Kelly Richardson, CMC, City Recorder

By: 
Elizabeth Klein, Council President

Resolution 2018-02 – Adopting the Molalla Urban Renewal Agency Budget



RESOLUTION NUMBER 2018-02 MOLALLA URBAN RENEWAL AGENCY

A RESOLUTION ADOPTING THE MOLALLA URBAN RENEWAL AGENCY BUDGET FOR THE FISCAL YEAR 2018/2019; MAKING APPROPRIATIONS; AND CATEGORIZING AND LEVYING TAXES

The board of the Molalla Urban Renewal Agency on the 13th day of June, 2018 sat in regular session for the transaction of agency business.

WHEREAS, the Molalla Urban Renewal Agency Budget Committee has reviewed and acted on the proposed Agency budget; and

WHEREAS, the Molalla Urban Renewal Agency Budget Committee approved and recommended a balanced budget to the Urban Renewal Agency Board on May 2, 2018; and

WHEREAS, in accordance with State law, the Urban Renewal Agency Board has held a public hearing on the budget as approved and recommended by the Molalla Budget Committee.

NOW, THEREFORE, THE MOLALLA URBAN RENEWAL AGENCY RESOLVES and hereby adopts the FY 2018/2019 Budget approved by the Budget Committee on May 2, 2018, in the amount of \$1,501,000.00, of which \$944,750.00 is in reserves. Copies of the said budget are on file at the Molalla City Hall, 117 N. Molalla Avenue, Molalla, Oregon, 97038.

THE MOLALLA URBAN RENEWAL AGENCY FURTHER RESOLVES as follows:

1. **THAT** the amounts for the purpose of operating the Agency for the fiscal year 2018/2019 budget year be appropriated as follows, beginning July 1, 2018.

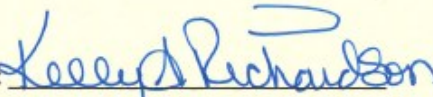
Materials & Services	\$ 125,000.00
Capital Improvements	\$ 100,000.00
Debt Service	\$ 231,250.00
Contingency	\$ 100,000.00
TOTAL APPROPRIATED FUNDS	\$ 450,150.00
RESERVES	\$ 944,750.00
TOTAL FY 2017/18 BUDGET FOR MURA	\$ 1,501,000.00

2. **THAT** the Budget Officer is authorized to prepare and submit any certifications of the taxes levied that may be deemed necessary by the Oregon Department of Revenue and Clackamas County Assessor.

3. **TO CERTIFY** to the County Assessor for the Downtown Plan Area a request for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.

Adopted by the Molalla Urban Renewal Agency this 13th day of June, 2018.

ATTEST:

By: 
Kelly Richardson, CMC, City Recorder

City of Molalla, Oregon

By: 
Elizabeth Klein, Council President

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

FORM LB-50 2018-2019

To assessor of CLACKAMAS County

Check here if this is an amended form.

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

The City of Molalla District name has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Clackamas County name County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>PO Box 248</u> <small>Mailing address of district</small>	<u>Molalla</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97038</u> <small>ZIP code</small>	<u>07/15/2018</u> <small>Date submitted</small>
<u>Chaunee Seifried</u> <small>Contact person</small>	<u>Finance Director</u> <small>Title</small>	<u>503-829-6855 X 228</u> <small>Daytime telephone number</small>		<u>cseifried@cityofmolalla.com</u> <small>Contact person e-mail address</small>

CERTIFICATION— You **must** check one box if you are 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	5.3058		
2. Local option operating tax 2	0		Excluded from Measure 5 Limits
3. Local option capital project tax 3	0		
4. City of Portland Levy for pension and disability obligations 4	0		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a			0.00
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b			0.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c			0.00

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 6	5.3058
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	0

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)**

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

• Submit two (2) copies to the county assessor by July 15.

Check here if this is an amended form.

Notification

Molalla Urban Renewal District (Agency name) authorizes its 2018 - 19 ad valorem tax increment amounts by plan area for the tax roll of Clackamas County (County name).

Chaunee Seifried (Contact person) 503-829-6855 X 228 (Telephone number) 07/15/2018 (Date submitted)
 PO Box 248, Molalla, OR 97038 (Agency's mailing address) csefried@cityofmolalla.com (Contact person's e-mail address)

Yes, the agency has filed an impairment certificate by May 1 with the assessor (ORS 457.445).

Part 1: Option One Plans (Reduced Rate). [ORS 457.435(2)(a)]

Plan Area Name	Increment Value to Use*	100% from Division of Tax	Special Levy Amount**
	\$ OR <input type="checkbox"/> Yes		
	\$ OR <input type="checkbox"/> Yes		
	\$ OR <input type="checkbox"/> Yes		
	\$ OR <input type="checkbox"/> Yes		

Part 2: Option Three Plans (Standard Rate). [ORS 457.435(2)(c)]

Plan Area Name	Increment Value to Use***	100% from Division of Tax***	Special Levy Amount****
	\$ OR		
	\$ OR		
	\$ OR		

Part 3: Other Standard Rate Plans. [ORS 457.445(2)]

Plan Area Name	Increment Value to Use*	100% from Division of Tax*
	\$ OR <input type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	

Part 4: Other Reduced Rate Plans [ORS 457.445(1)]

Plan Area Name	Increment Value to Use*	100% from Division of Tax*
DOWNTOWN	\$ OR <input checked="" type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	
	\$ OR <input type="checkbox"/> Yes	

Notice to Assessor of Permanent Increase in Frozen Value. Beginning tax year 2018-19, permanently increase frozen value to:

Plan Area Name	New frozen value
	\$
	\$

*All Plans except Option Three: Enter amount of Increment Value to Use that is less than 100 percent or check "Yes" to receive 100 percent of division of tax. Do NOT enter an amount of "Increment Value to Use" AND check "Yes."
 **If an Option One plan enters a Special Levy Amount, you MUST check "Yes" and NOT enter an amount of "Increment to Use."
 ***Option Three plans enter EITHER an amount of "Increment Value to Use" to raise less than the amount of division of tax stated in the 1998 ordinance under ORS 457.435(2)(c) OR the "Amount from Division of Tax" stated in the ordinance, NOT both.
 ****If an Option Three plan requests both an amount of "Increment Value to Use" that will raise less than the amount of division of tax stated in the 1998 ordinance and a "Special Levy Amount," the "Special Levy Amount" cannot exceed the amount available when the amount from division of tax stated in the ordinance is subtracted from the plan's Maximum Authority.

SECTION 5

APPENDIX

Appendix - Financial Policies

Financial Goals

The City of Molalla's financial goals seek to:

- Ensure the financial integrity of the City
- Improve financial information for decision makers at all levels
- Assist policy makers as they contemplate decisions affecting the City on a long-term basis, and be a manager as they implement policy on a day-to-day basis

Financial Objectives

The City of Molalla's fiscal policies address the following major areas:

1. Revenue policy - Addresses property taxes, user charges, and other sources to adequately fund desired services
2. Operating budget policy - Relating to budgeting guidelines
3. Accounting policy - Relating to reporting financial transactions and preparing financial reports
4. Debt policy - Dealing with long-term financing of the City's capital needs and its bond rating
5. Reserve policy - For establishing reserves and contingency funding as needed for the various activities of the City
6. Management of fiscal policy - Dealing with approval, recommendation, review, and implementation of policies including monitoring compliance

Long-Term Financial Policies

The City of Molalla's long-term financial policies are as follows:

1. REVENUE MANAGEMENT POLICY

A. General Guidelines

1. Dedicated revenue sources shall be used only for the purposes for which funds are being collected. For example: gasoline tax revenue shall be used only for street maintenance, improvements and operations.
2. One time revenue sources will not be used to fund ongoing operations of the City.
3. The City will closely manage the collection of its revenues. In the event of non-payment of obligations such as utility bills, the City shall discontinue service using collection agencies, liens, and other methods of collection as necessary.

B. System Development Charges, User Fees and Other Charges

1. General:

System Development Charges (SDCs) are levied on new developments to finance capacity improvements to sewer, water, streets, storm drainage, and parks due to growth. System Development Charges may be a reimbursement fee, an improvement fee, or a combination thereof assessed or completed at the time of increased usage of a capital improvement or issuance of a development permit/building permit in connection to the capital improvement.

To the extent practical, the City of Molalla will use SDCs to pay for additional service capacity rather than levying taxes and/or imposing service charges on all city residents. As a result, SDCs have been established that reflect the costs of providing roads, storm drains, water, sewer, and parks improvements needed to service demands of the growing community.

2. Fee Increases/Reviews:

Fees and charges should be reviewed on an annual basis to determine whether the fees being charged are adequate to cover the entire cost (operating, direct, indirect, and capital) of providing the service. Before fees and charges are adjusted, the City shall consider rates assessed by comparable cities.

C. Utility Rates

1. Charges for providing water, sewer, and street lighting shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements. Projects funded with SDCs and general obligation bonds shall be excluded from this requirement. It is the City's position that if a system's capacity needs to be expanded as a result of growth, the cost of the expansion should be borne by those causing the growth. On an annual basis, the City shall review and, if necessary, revise the rates it charges to its utility customers.

D. Interest Income

1. Interest earned from the investment of City money shall be distributed to the appropriate fund in accordance with the equity balance of the particular fund from which the money was provided for investment.

2. OPERATING BUDGET POLICY

A. Compliance with Local Budget Law

The City shall prepare, present, adopt, and amend its annual operating budget in accordance with Oregon Budget Law.

B. Budgetary Control System

1. The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required).

2. The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, and contingencies.

3. Long-term debt or bond financing shall only be used for the acquisition of capital facilities or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

3. ACCOUNTING POLICY

A. Maintenance of Accounting Records

The City shall establish and maintain its accounting systems according to Generally Accepted Accounting Practices (GAAP) and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA), Government

Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

B. External Audit

1. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statement, along with a management letter identifying as needing improvement, if appropriate.
2. Full disclosure of the City's financial condition shall be provided in the financial statements and bond representations.

C. Financial Reporting

1. A Comprehensive Annual Financial Report (CAFR) shall be submitted to present the results, financial position, and operations of the City for the prior fiscal year.
2. Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff, and management personnel in a timely manner and made available for public inspection.

4. DEBT SERVICE

A. Uses of Debt

Debt shall not be used for operating purposes. No debt shall be in existence for longer than the useful life of the capital investment for which the debt was incurred.

B. Debt Margins

The City shall ensure that its debt margins are within the 3% true cash value limitation as set forth in ORS 287.004.

C. Financing Alternatives

The City will examine all financial alternatives in addition to long-term debt. These alternatives will include pay-as-you-go, reserve funds, lease-to-purchase, local improvement districts, borrowing from other funds, and system development charges. Before a decision is made, a cost benefit analysis will be performed for each alternative being considered with the goal of minimizing the cost of the financing to the City. All financial analysis shall be reviewed by the finance director prior to any final decision.

5. RESERVE POLICY

A. Budget Contingency Plan

The City shall maintain a contingency plan in order to respond to significant shortfalls within the City's budget. The plan shall outline an appropriate course of action that management should consider in response to significant gaps between revenues and expenditures.

B. Minimum Fund Balances (Reserves)

The City's goal shall be to maintain a non-appropriated fund balance in the general fund of at least 5% of the annual operating expenditures. This goal will also apply to the City's other operating funds. The reserve shall be used to avoid cash flow interruptions, generate interest income, and reduce the need for any short-term borrowing.

C. Operating Contingency

The City shall attempt to establish an operating contingency that will be used to provide for unanticipated expenditures of a non-recurring nature or to meet unexpected increases in service delivery costs. This contingency budget shall be at least 5% of each fund's original budget estimate for the fiscal year. This policy does not apply to debt service, trust, capital projects, and temporary or certain special purpose funds.

6. MANAGEMENT OF FISCAL POLICIES

1. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution at a public hearing.

2. The City Manager shall recommend fiscal policy and changes in policy to the City Council.

3. The City Manager shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, and/or finances.

4. The City Manager shall implement fiscal policies and monitor compliance.

5. If the City Manager discovers a material deviation from policy, he/she shall inform the City Council in a timely manner.

6. As a part of the City's annual budget document, the City Manager's budget message shall identify:

(a) all major changes in policy since the previous budget year;

(b) any material variations from policy in the ensuing year's budget;

(c) any deviation from established policies in the previous fiscal year.

Appendix - Acronyms

AED	Automated External Defibrillator
AV	Assessed Value
BLM	Bureau of Land Management
CAFR	Comprehensive Annual Financial Report
CIP	Capital Improvement Projects
CPI	Consumer Price Index
CWSRF	Clean Water State Revolving Loan Fund
DEQ	Department of Environmental Quality
DHS	Department of Human Services
DMV	Department of Motor Vehicles
FASB	Financial Accounting Standards Board
FTE	Full Time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Practices
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
LEDS	Law Enforcement Data System
LOC	League of Oregon Cities
MAC	Molalla Aquatic Center
MCC	Molalla Communications Company
OACA	Oregon Association of Court Administrators
OAMR	Oregon Association of Municipal Recorders
ODOT	Oregon Department of Transportation
OSHA	Oregon Safety & Health Association
OSP	Oregon State Police
PERS	Public Employees Retirement System
PGE	Portland General Electric
SAIF	State Accident Insurance Fund
SDC'S	System Development Charges
STP	Surface Transportation Program
TAP	Tourism Action Plan
TEAM	Team for Economic Action in Molalla
UPS	United Parcel Service
UR	Urban Reserve
URA	Urban Reserve Area
W & S	Weed & Seed
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plan

Appendix - Glossary

Accrual basis. Method of accounting recognizing transactions when they occur without regard to cash flow timing [ORS 294.311(1)].

Activity. That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these. [ORS 294.311(2)].

Adopted budget. Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.435].

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

Agent. Generally, someone who is authorized to act for the local government, or who can make commitments or sign contracts in the name of the local government. Agency is the fiduciary relationship that arises when one person (a 'principal') manifests assent to another person (an 'agent') that the agent shall act on the principal's behalf and be subject to the principal's control, and the agent manifests assent or otherwise consents so to act.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget which has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.406].

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Assessment date. The date on which the value of property is set, January 1 [ORS 308.210, 308.250].

Audit. The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations

Balanced budget. A budget in which the resources equal the requirements in every fund.

Bequest. A gift by will of personal property; a legacy.

Biennial budget. A budget for a 24-month period.

Billing rate. The tax rate used to compute ad valorem taxes for each property

Budget. Written report showing the local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district [ORS 294.336].

Budget message. Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body [ORS 294.391].

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

Budget period. For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also “Fiscal year.”

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352 (6)].

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352 (1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid [ORS 294.311 (9)].

Category of limitation. The three categories in which taxes on property are placed before the constitutional limits can be tested—education, general government, excluded from limitation [ORS 310.150].

Consolidated billing tax rate. The combined total of the billing rates for all taxing Districts in a code area. Does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352 (1)].

Devise. A gift by will of the donor of real property.

District. See “Local government.”

Division of tax. Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Education category. The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

Enterprise fund. A fund established to account for operations financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Estimate. (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)].

Existing plan. An existing urban renewal plan is defined as a plan that existed in December 1996 and 1) chose an option and 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.101(4) (a)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

Fiscal year. A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352 (1) and ORS 280.100].

Gap bonds. Any portion of a local government's property tax levy used to repay qualified taxing district obligations. This portion was exempted from the calculation of the permanent rate limit. When the debt is paid, the permanent rate is adjusted. Qualified obligations include principal and interest on certain bonds or formal, written borrowings of moneys issued before December 5, 1996, and pension and disability plan obligations that commit property taxes to fulfill those obligations.

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352 (1)].

General government category. The category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)].

Good Faith. The standard for estimating budget resources and requirements. Good faith estimates are reasonable and are reasonably likely to prove accurate, based on the known facts at the time.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(19)].

Inter-fund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.470).

Legal opinion. The opinion as to legality rendered by an authorized official, such as the Oregon attorney general or city attorney.

Levy. (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

Local government. Any city, county, port, school district, education service district, community college, special district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipality or municipal corporation under ORS 294.311(25).

Local option tax. Voter-approved taxing authority in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4) OR Const.].

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3% each year. The 3% limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Maximum authority. The limitation on the amount of revenue an existing urban renewal plan may raise from the property tax system [ORS 457.435(3)]. The assessor calculated this amount for the 1997-98 tax year for each existing plan based on the taxes each urban renewal plan area would have been entitled to prior to Measure 50. This amount is adjusted each year based on the growth of excess value in the plan area.

Maximum indebtedness. The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.010(10)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

Measure 5. A constitutional amendment (Art. XI, section 11b OR Const.) passed in 1990 that limits the amount of operating tax which can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50. A constitutional amendment (Art. XI, section 11 OR Const.) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Municipal Corporation. See "Local government."

Municipality. See "Local government."

Net working capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(26)].

Object classification. A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(28)].

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Option, urban renewal. Financing arrangement chosen by existing urban renewal plans. Cannot be changed. The options are as follows:

Option 1 [ORS 457.435(2) (a)], allows the plan to collect division of tax as computed under ORS 457.440. If the amount collected from the division of tax is insufficient, a special levy may be imposed against all taxable property of the municipality that activated the urban renewal agency. Option 1 plans are "reduced rate" (do not divide local option or bond levies approved by voters after October, 2001).

Option 2 [ORS 457.435(2) (b)]. The Cascade Locks Plan in Hood River County was the only Option 2 Urban Renewal Plan and that plan has been completed. May impose a special levy, but does not collect division of tax.

Option 3 [ORS 457.435(2) (c)], provides that Option 3 plans can obtain funds from both the division of tax and a special levy. Like Option 1, the agency may limit the amount to be received from the special levy, but unlike Option 1 the agency limited the amount of funds received from the division of tax when the Option was chosen. Option 3 plans are "standard rate" (divide all tax levies).

Other "standard rate" plan was adopted between December 1996 and October 2001. Receives division of tax, but no special levy.

Other "reduced rate" plan was adopted after October 2001, or was an Option 1 or 2 plan that was substantially amended. Receives division of tax only.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division) [ORS 294.311 (30)].

Personal services expenses. Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Principal act. The Oregon Revised Statutes which describe how a certain type of municipal corporation is formed and selects its governing body, the powers it may exercise, and the types of taxing authority its voters may authorize.

Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311 (32)].

Program budget. A budget based on the programs of the local government.

Property taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed budget. Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government [ORS 294.311 (34)].

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits [ORS 308.205].

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.525].

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

SAL Report. Summary of Assessments and Levies [ORS 309.330].

Special levy. A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) legally restricted to expenditure for specific purposes [OAR 150-294.352 (1)].

Special payment. A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures which do not fall into the other categories of personal services, materials and services, capital outlay, etc.

Supplemental budget. A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax [ORS 294.480].

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area by dividing the taxes of local governments.

Tax on property. Any tax, fee, charge, or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax roll. The official listing of the amount of taxes imposed against each taxable property.

Tax year. The fiscal year from July 1 through June 30.

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.371, ORS 294.455].