

2020-2021

CITY OF WILLAMINA ADOPTED BUDGET  
KENNA WEST, BUDGET OFFICER



*Tina Miller Park – June 2020*

***Handicap Accessible Merry-Go-Round,  
safety surface, and toddler play station,  
funded by a generous grant from the Nike  
Community Impact Fund of the Oregon  
Community Foundation***

**TABLE OF CONTENTS**

**BUDGET COVER..... 1**

**TABLE OF CONTENTS..... 2**

*2019-2020 Budget Committee..... 3*

*Budget Message ..... 4-9*

*Budget Summary ..... 10-12*

*Budget Detail ..... 13-26*

*Transfers ..... 27*

*Capital Projects ..... 28*

*Budget Appropriations..... 29*

*FTE.....30*

*In lieu of Franchise Fees.....31*

*Allocaitons.....32*

**APPENDIX.....33**

*Legal Notices.....34-35*

*Minutes.....36-40*

*EID.....41-43*

*CITY OF WILLAMINA  
BUDGET COMMITTEE  
FOR FISCAL YEAR 2020-2021*

BUDGET COMMITTEE	FIRST NAME	LAST NAME
City of Willamina Mayor	Ila	Skyberg
City of Willamina City Council	Rita	Baller
City of Willamina City Council	Bob	Burr
City of Willamina City Council	Craig	Johnson
City of Willamina City Council	Theresa	McKnight
City of Willamina City Council	April	Wooden
City of Willamina City Council	Roberta	Lawson
Budget Committee	Laurie	Toney
Budget Committee	Gregg	Kruchock
Budget Committee	Vern	Holstad
Budget Committee	Katie	Vinson
Budget Committee	Dawn	Owings
Budget Committee	Jaime	VanDenBosch
Budget Committee	Phillip	Lybarger
City Manager & Budget Officer	Kenna	West
Finance Manager	Scott	Clark
Deputy City Recorder	Debbie	Bernard

To: Budget Committee Members and Citizens of Willamina  
From: Kenna L. West, City Manager and Budget Officer  
Date: June 17, 2020

I present to you the proposed budget for the City of Willamina fiscal year beginning July 1, 2020 and ending June 30, 2021. This budget has been prepared to satisfy the legal requirements of the City of Willamina Charter and the State of Oregon local budget law.

## **SYNOPSIS**

The proposed budget provides a financial plan for our beautiful City of Willamina for the Fiscal Year 2020-2021. Historically our City struggled to find the funds to maintain its assets, keep its water enterprise fund in a positive financial position, and provide services to its citizens. In the last two fiscal years the Council, current management, and staff have worked diligently to strengthen the financial position of the City, complete needed repairs and maintenance on its real properties and infrastructure, and provide a consistently high level of service to its citizens. Due to our work over the past two fiscal years (nearly three calendar years) our beautiful City is in a much better position to weather the financial impact of the COVID19 pandemic than we would have otherwise been. We will, however, need to reduce spending, delay projects, and delay large planned purchases as we await the final financial toll of the pandemic.

Our intention remains, as always, to integrate the Council's goals with the City's expected resources to provide the most complete service to our community, while continuing to safeguard the future of the community, the City, and its infrastructure.

The City's total budget for Fiscal Year 2020-2021 is \$4,615,029. This is an approximately \$500,000 increase from last fiscal year. This increase is due mainly to the residual CDBG funds for the water intake project and increases in restricted funds (SDC Funds). We expect to see a decrease in revenue in unrestricted funds due to the economic impact of the COVID19 pandemic including slow or non-payment of property taxes, reduced franchise fee revenue, reduced State shared revenue payment, reduced gas tax revenue, and reduced and lost revenues in our water and wastewater enterprise funds.

The City's budgeted monies are reflected in seven different funds which include the General Fund, Street Fund, Water Fund, Wastewater Fund, Street SDC Fund, Water SDC Fund, and Wastewater SDC Fund. A full discussion of each fund, including projected revenue, proposed use of that revenue, and factors affecting the fund will be provided under the appropriate headings below.

## **BUDGET DOCUMENT EXPLANATION**

The City of Willamina operates on a fiscal year beginning on July 1<sup>st</sup> and ending on June 30<sup>th</sup>. The purpose of our budget is to provide a document to explain how the City intends to use the resources entrusted to it by its citizens. As noted above, the City of Willamina has seven different funds including two enterprise funds.

Enterprise funds are those funds created to provide an accounting of the business activities of certain enterprise operations. These operations in the City of Willamina consist of the Water Fund and the Wastewater Fund. Enterprise operations are expected to function similar to private enterprise in that they should be self-sustaining, with all costs paid by user charges. Further, those revenues received by an enterprise fund are restricted and may only be spent for activities relating to that fund. Thus, all monies received for the Water Fund may only be used for water activities which may include administration of the water operations, operation of the water operations, maintenance of the system, expansion of the system, etc.

When reviewing the budget it is important to understand that each fund is separate and distinct from the other and must remain balanced. The revenues generated by each fund may only be expended for the purposes of that fund; except the General Fund revenues, which can be transferred to any other fund.

## **REVIEW OF FUNDS**

### **General Fund**

For a small city, Willamina provides a great number of services to its citizens. Some of these services include a library, cemetery, museum, municipal court, law enforcement and compliance officers, planning staff and services, and six parks as well as the staff and administration to manage these services and maintain the properties. All of these services, as well as maintenance and repairs to properties (other than Streets, Water and Wastewater infrastructure and properties), are provided through those monies received into the General Fund.

Revenues are received into the General Fund mainly from property taxes, State revenue sharing, and franchise fees. The City of Willamina straddles the Yamhill County and Polk County line with citizens and properties in both counties. The total appraised taxable value of the property within the City of Willamina (both Counties) increased from \$97,797,087 in FY 2018-2019 to \$103,485,860 in FY 2019-2020. We estimate that the General Fund will receive a total of approximately \$380,000 in property taxes for City operations for FY 2020-2021. With our focus on economic development and livability, we had seen an increase in home starts in our beautiful City in the last two fiscal years. At the beginning of this fiscal year, with our continued focus on economic development and livability, we were on track to continue to see an increase in annual homes starts. However, with the onset of the COVID19 pandemic we have seen a reduction of home starts and fewer contacts from developers hoping to build in our beautiful City. Therefore, we expect to see no increase in property tax revenue due to new homes and, indeed, expect to see a reduction of property tax revenue this fiscal year due to late or non-payment of property taxes.

As our largest franchise holders have delayed expected rate increases and/or instituted a moratorium on shut-offs, we expect that their profits will be reduced. This in turn will reduce the City's franchise fee revenue. Although, it is very difficult to determine the exact amount of the revenue loss, we have budgeted for a 10% reduction. Based on this calculation we expect to receive approximately \$83,500.00 from this revenue stream in FY 2020-2021.

Our beginning fund balance is projected to be \$340,875 which is approximately \$30,000 less than last fiscal year. We have been fortunate to have received a number of grants this past fiscal

year. Without those grants we would have seen a more significant decrease in our general fund balance. This decrease is not unexpected as the City's focus last fiscal year included the maintenance and repair of the City's facilities including City Hall, Tina Miller Park, Hampton Park, the Library, and the Museum; all of which are paid for with monies from the General Fund.

Both this last fiscal year, and the year prior, we allocated significant funds for the repair, maintenance, and purchases for the City's facilities, infrastructure, and IT systems. We are fortunate that we utilized our funds in this manner during those years, as this fiscal year with the reduced revenues, we will be unable to expend funds on similar projects.

In Fiscal Year 2018-2019, one business utilized the Downtown Loan Fund in the sum of \$5,322 leaving \$19,678 in that account. This last fiscal year (2019-2020) the Economic Improvement District borrowed \$6,000 from the Downtown Loan Fund leaving \$13,678 available in that account. We are allocating \$13,678 in the Downtown Loan Fund for FY 2020-2021.

Personnel services are distributed in the General Fund and other funds based on the anticipated assignment of duties of employees. Due to the expected revenue reductions from the COVID19 pandemic, we are considering either a reduction of one position or a reduction from full-time to part-time for one administrative position within the General Fund.

In addition, our employees will forego merit and step increases this year and there will be no increase in the COLA from last year.

We contract with the Yamhill County Sheriff's Office for the City's law enforcement needs. The contract fee for Fiscal Year 2020-2021 is \$299,700. This contract is paid through a combination of General Fund monies (approximately \$200,700) and a Public Safety Fee (approximately \$99,000)

The City was asked to donate funds for FY 2020-2021 to a number of non-profit and/or public service organizations. Due to the expected revenue reductions, we do not propose the donation of any funds in FY 2020-2021. It is our hope that in coming years, as the economy begins to rebuild from the COVID19 pandemic, that the City will be able to allocate funds for donation.

### **Street Fund**

The Street Fund had consistent funding the last few years and, under current management, was more active including the repaving or patching of over 20 different streets in the City. We expect to see a reduction in funding to the Street Fund as there has been a significant reduction in driving and mobility due to the COVID19 pandemic. With this reduction in driving and mobility, there has been a significant decrease in gas tax collected by the State which will result in a decrease in the monies received for our Street Fund. Last fiscal year we expected to receive approximately \$154,000. This fiscal year we expect to receive approximately \$110,000, an approximately 30% decrease in funding.

Last fiscal year the City was able to repave Lamson Street with an \$87,800 Small City Allotment grant and repave Fir Street and install ADA compliant sidewalk access with a \$100,000 Small City Allotment grant.

City management is applying for a 2021 Small City Allotment grant in the sum of \$100,000 for repairs to Barber Avenue. Based on the significant risks to our citizens, and particularly our youth, the City plans to complete a safety berm and biking/walking pathway along Barber Avenue which would increase the total cost of the project to approximately \$160,000. Although this is a significant sum, city management proposes the leveraging of the Allotment funds to not only repair this heavily traveled street, but to make it significantly safer for our community.

Although we expect to continue to utilize our Street funds to the fullest extent possible in order to bring our streets back to a serviceable condition after many years of deferred maintenance, with the expected reduction in revenues we will be unable to complete additional patching this year as we are allocating all available funding to the Barber Street project. In the alternative, should we not be awarded the Small City Allotment grant, we will be unable to complete a major project, but could use the allocated funds for street patching.

### **Water Fund**

As noted above, the Water Fund is an enterprise fund. Such funds are expected to be self-sustaining with all costs paid by user charges. Historically, the water fund has not been self-sustaining and ended Fiscal Year 2016-2017 with a deficit of \$77,542. A water rate increase was put into effect in Fiscal Year 2017-2018 which reduced the deficit in this fund. However, due to a gravel bar shifting and landing on one of our intake vents, we had to incur a debt of approximately \$26,000 in Fiscal Year 2018-2019 to remove the gravel bar to ensure continued water service to our community. Even with this unexpected cost, we entered Fiscal Year 2019-2020 with a positive beginning fund balance for the first time in many years. However, at the outset of the COVID19 pandemic the City Council and city management placed a moratorium on shut-offs due to non-payment. The resulting non-payment of water bills resulted in a loss of revenue for many months which in turn resulted in a reduced beginning fund balance; however, with our on-going conservative fiscal management and grant funding the Water Fund has a projected beginning fund balance of \$202,179...in the positive! We are very proud to have moved this Fund into a positive position and kept it in a positive position, even with reduced revenues and significant maintenance and repair costs.

There remains an outstanding loan from many years ago from the Wastewater Fund to the Water Fund that we must repay over three fiscal years at the sum of approximately \$60,000.00 per year. Fiscal Year 2018-2019 was the first payment, Fiscal Year 2019-2020 was the second payment, and this fiscal year will be the last payment of \$60,000.

As with the General Fund, our employees are foregoing merit or step raises and accepting the same COLA as last year.

As with many small cities, our water infrastructure is aging and needs significant repairs and upgrades. In addition, deferred maintenance over the years has taken a toll on our infrastructure. Our master plan recommends significant water infrastructure repairs and upgrades with an associated cost of over \$7,200,000. The City is unable to fund these repairs and upgrades without assistance from outside sources. Last fiscal year we applied for and received \$495,900 in grant funds to begin our infrastructure repairs. This is Phase 1 of the intake relocation portion

of the project and will involve the planning, engineering, and environmental assessment portion of the project. This project has been delayed due to the COVID19 pandemic, but we expect to complete Phase 1 this fiscal year and we will be actively pursuing additional grants to begin the construction phase, Phase 2, of this project in Fiscal Year 2021-2022.

Prior to the COVID19 pandemic the Water Fund had become self-sustaining; with our continued conservative fiscal policy, we expect this Fund to remain self-sustaining even as we proceed with the much needed water infrastructure projects.

### **Wastewater Fund**

As with the Water Fund, the Wastewater Fund is an enterprise fund and is expected to be self-sustaining with all costs paid by user charges. Historically, the Wastewater Fund has been self-sustaining and has ended each fiscal year with a positive ending balance. This year, although the Wastewater Fund revenues were reduced due to the moratorium on shut-offs due to COVID 19 and the resultant non-payments, the Wastewater Fund ended the fiscal year with a positive ending balance.

As with the General Fund, our employees are foregoing merit or step raises and accepting the same COLA as last year.

We had hoped to begin a much needed Wastewater Master Plan update this fiscal year. The expected cost of this project is \$70,000. Due to reduced revenues and the unknown status of the economic recovery from the COVID19 pandemic, this project has been put on hold. We will review the status of the Fund's revenue at the half-way point and may reconsider this project, once we determine how much the economic fall-out from the COVID19 pandemic has affected the City's Funds.

We will continue to conservatively manage the Wastewater Fund monies and with this continued fiscally responsible stewardship this fund should remain self-sustaining.

### **Equipment Purchases**

For many years the City was unable to replace equipment as needed, leaving it with old, outdated, failing, or failed equipment which made it difficult or impossible to maintain the City's infrastructure. Last fiscal year, we implemented a plan to replace failing or failed equipment to make certain that the City's infrastructure continued to operate. We have purchased a new tractor, and a demo model street sweeper under this plan. Due to the expected reduced revenues, we will forego the expected purchase of equipment this fiscal year.

### **SYSTEM DEVELOPMENT CHARGES (SDC) FUNDS**

SDC Funds are system development charges collected from developers who create the need for expansion of current infrastructure systems. These funds are expected to continue to grow and will be available when the infrastructure systems require expansion. The City of Willamina has three SDC Funds---Street, Water, and Wastewater.

#### **Street SDC Fund**



In the last two years, with our focus on economic development, the City had seen an increase in housing starts and developers showing an interest in buildable property in Willamina with a resultant increase in our SDC Fund. Since the onset of the COVID19 pandemic we have seen a decrease in housing starts and developers showing an interest in building in our City. Based on this, we project that the Street SDC charges for FY 2020-2021 will decrease substantially.

#### Water SDC Fund

We project that the Water SDC charges, similar to the Street SDC charges, for FY 2020-2021 will decrease substantially due to the reduced housing starts.

#### Wastewater SDC Fund

We project that the Wastewater SDC charges, similar to the Street SDC charges, for FY 2020-2021 will decrease substantially due to the reduced housing starts.

#### CLOSING COMMENTS

This has been a difficult year for our community with lay-offs, business closures, and economic insecurity due to the COVID19 pandemic. City management, through a supplemental budget approved by the City Council, reallocated as much money as possible to its Community Assistance fund. Because our City has not had the years of consistent management to be able to build up reserves, this was not a large fund, but the monies were put to use to help our community through support to the Willamina Food Pantry, reallocation of staff and supplies to the delivery of food to our vulnerable populations, and reallocation of staff and supplies to deliver books and media material to our homebound vulnerable populations. As we move forward in these post-COVID19 months, we simply do not know when our community members will be allowed to go back to work, how our vulnerable community members will fare, or how stable our economy will become; therefore, we have proposed funding the Community Assistance line item in Fiscal Year 2020-2021. We are funding this through the reduction or deletion of funds in other line items.

City management continues, now more than ever, to remain prudent and strategic in our budget practices and pursuits to allow us to maintain our city service levels, prepare for our long-term needs, while also supporting our community through these unprecedented times. City Council's focus on economic development, livability, and infrastructure repairs, in the last few years has placed our beautiful City in as good of a position as one could expect to weather the economic fallout of the COVID19 pandemic and return to a growing, thriving, healthy community.

Sincerely,

*Kenna L. West*

Kenna L. West  
City Manager and Budget Officer

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>10 General</b>	111,651	148,296	0	-	-	-	-	-
<b>1 Resource</b>	<b>852,253</b>	<b>962,625</b>	<b>1,369,004</b>	<b>114,020</b>	<b>1,483,024</b>	<b>1,292,560</b>	<b>1,329,548</b>	<b>1,329,548</b>
1 Fund Balance			369,916		369,916	340,875	377,863	377,863
1 General Revenue	704,347	781,424	804,413	114,020	918,433	752,545	752,545	752,545
8 Transfer In	147,906	181,201	194,675		194,675	199,140	199,140	199,140
<b>2 Requirement</b>	<b>(740,602)</b>	<b>(814,329)</b>	<b>(1,369,004)</b>	<b>(114,020)</b>	<b>(1,483,024)</b>	<b>(1,292,560)</b>	<b>(1,329,548)</b>	<b>(1,329,548)</b>
2 Administration	(284,916)	(263,192)	(297,496)	(42,496)	(324,996)	(253,438)	(253,438)	(253,438)
3 City Services	(204,067)	(264,587)	(331,591)	(68,824)	(400,565)	(315,158)	(315,158)	(315,158)
4 Public Safety	(251,619)	(270,358)	(374,600)	-	(374,600)	(410,925)	(410,925)	(410,925)
6 Capital Outlay		(16,192)	(5,000)		(5,000)	(1,000)	(1,000)	(1,000)
9 Contingency		-	(357,317)		(372,163)	(307,539)	(344,527)	(344,527)
9 Reserves		-	(3,000)	(2,700)	(5,700)	(4,500)	(4,500)	(4,500)
<b>20 Streets</b>	5,621	8,624	-	-	-	-	-	-
<b>1 Resource</b>	<b>122,684</b>	<b>205,412</b>	<b>407,325</b>	<b>104,000</b>	<b>511,325</b>	<b>220,749</b>	<b>225,808</b>	<b>225,808</b>
1 Fund Balance			164,125		164,125	110,749	115,808	115,808
1 Revenue	122,684	205,412	243,200	104,000	347,200	110,000	110,000	110,000
<b>2 Requirement</b>	<b>(117,063)</b>	<b>(196,788)</b>	<b>(407,325)</b>	<b>(104,000)</b>	<b>(511,325)</b>	<b>(220,749)</b>	<b>(225,808)</b>	<b>(225,808)</b>
2 Street Operations	(105,579)	(118,923)	(136,019)	(4,000)	(141,127)	(114,494)	(114,494)	(114,494)
6 Capital Outlay		-	(11,500)		(11,500)	-	-	-
7 Grant		(61,906)	(120,000)	(100,000)	(220,000)	-	-	-
8 Transfer Out	(11,484)	(15,960)	(22,890)		(22,890)	(9,624)	(9,624)	(9,624)
9 Contingency		-	(116,916)		(115,808)	(96,631)	(101,690)	(101,690)
<b>21 Street SDC</b>	36,000	28,175	-	-	-	-	-	-
<b>1 Resource</b>	<b>36,000</b>	<b>33,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
1 Fund Balance			180,000		180,000	195,000	195,000	195,000
1 Revenue	36,000	33,000	25,000		25,000	10,000	10,000	10,000
<b>2 Requirement</b>		<b>(4,825)</b>	<b>(205,000)</b>		<b>(205,000)</b>	<b>(205,000)</b>	<b>(205,000)</b>	<b>(205,000)</b>
6 Capital Outlay		(4,825)	(10,000)		(10,000)	(5,000)	(5,000)	(5,000)
9 Contingency		-	(195,000)		(195,000)	(200,000)	(200,000)	(200,000)

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>30 Water</b>	234,056	93,131	(0)	-	-	-	-	-
<b>1 Resource</b>	<b>793,235</b>	<b>789,446</b>	<b>1,454,777</b>	<b>10,850</b>	<b>1,465,627</b>	<b>1,394,721</b>	<b>1,400,162</b>	<b>1,400,162</b>
1 Fund Balance			239,049		239,049	202,179	207,620	207,620
1 Revenue	690,276	776,243	1,202,525	10,850	1,213,375	1,179,339	1,179,339	1,179,339
8 Transfer In	102,959	13,203	13,203		13,203	13,203	13,203	13,203
<b>2 Requirement</b>	<b>(559,179)</b>	<b>(696,315)</b>	<b>(1,454,777)</b>	<b>(10,850)</b>	<b>(1,465,627)</b>	<b>(1,394,721)</b>	<b>(1,400,162)</b>	<b>(1,400,162)</b>
2 Water Operations	(397,349)	(494,726)	(513,592)	(1,850)	(522,724)	(538,856)	(538,856)	(538,856)
6 Capital Outlay	(40,932)	(230)	(515,100)	(9,000)	(524,100)	(475,262)	(475,262)	(475,262)
7 Debt Service	(51,854)	(52,813)	(60,994)		(60,994)	(60,994)	(60,994)	(60,994)
8 Transfer Out	(69,044)	(148,546)	(150,189)		(150,189)	(159,365)	(159,365)	(159,365)
9 Contingency		-	(214,902)		(207,620)	(160,244)	(165,685)	(165,685)
<b>31 Water SDC</b>	8,099	1,875	-	-	-	-	-	-
<b>1 Resource</b>	<b>25,872</b>	<b>20,328</b>	<b>87,779</b>		<b>87,779</b>	<b>77,576</b>	<b>77,576</b>	<b>77,576</b>
1 Fund Balance			72,779		72,779	69,576	69,576	69,576
1 Revenue	25,872	20,328	15,000		15,000	8,000	8,000	8,000
<b>2 Requirement</b>	<b>(17,773)</b>	<b>(18,453)</b>	<b>(87,779)</b>		<b>(87,779)</b>	<b>(77,576)</b>	<b>(77,576)</b>	<b>(77,576)</b>
6 Capital Outlay	(4,570)	(5,250)	(5,000)		(5,000)			
8 Transfer Out	(13,203)	(13,203)	(13,203)		(13,203)	(13,203)	(13,203)	(13,203)
9 Contingency		-	(69,576)		(69,576)	(64,373)	(64,373)	(64,373)
<b>40 Wastewater</b>	438,547	90,617	(0)	-	(0)	-	-	-
<b>1 Resource</b>	<b>1,052,721</b>	<b>736,828</b>	<b>1,387,381</b>	<b>(14,900)</b>	<b>1,372,481</b>	<b>1,394,594</b>	<b>1,378,949</b>	<b>1,378,949</b>
1 Fund Balance			645,411		645,411	654,324	638,679	638,679
1 Revenue	660,316	653,076	657,400	(14,900)	642,500	655,700	655,700	655,700
8 Transfer In	392,405	83,752	84,570		84,570	84,570	84,570	84,570
<b>2 Requirement</b>	<b>(614,174)</b>	<b>(646,211)</b>	<b>(1,387,381)</b>	<b>14,900</b>	<b>(1,372,481)</b>	<b>(1,394,594)</b>	<b>(1,378,949)</b>	<b>(1,378,949)</b>
2 Wastewater Operation	(367,956)	(361,325)	(444,148)	14,900	(435,704)	(442,525)	(442,525)	(442,525)
6 Capital Outlay	(6,500)	(38,533)	(41,000)		(41,000)	(12,000)	(12,000)	(12,000)
7 Debt Service	(172,339)	(169,658)	(175,502)		(175,502)			
8 Transfer Out	(67,379)	(76,695)	(81,596)		(81,596)	(90,151)	(90,151)	(90,151)
9 Contingency		-	(645,135)		(638,679)	(849,918)	(834,273)	(834,273)
<b>41 Wastewater SDC</b>	16,677	(6,460)	-	-	-	-	-	-

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>1 Resource</b>	<b>41,000</b>	<b>27,500</b>	<b>49,399</b>		<b>49,399</b>	<b>29,829</b>	<b>29,829</b>	<b>29,829</b>
1 Fund Balance			29,399		29,399	19,829	19,829	19,829
1 Revenue	41,000	27,500	20,000		20,000	10,000	10,000	10,000
8 Transfer In					-			-
<b>2 Requirement</b>	<b>(24,323)</b>	<b>(33,960)</b>	<b>(49,399)</b>		<b>(49,399)</b>	<b>(29,829)</b>	<b>(29,829)</b>	<b>(29,829)</b>
6 Capital Outlay		(10,208)	(5,000)		(5,000)			-
8 Transfer Out	(24,323)	(23,752)	(24,570)		(24,570)	(24,570)	(24,570)	(24,570)
9 Contingency		-	(19,829)		(19,829)	(5,259)	(5,259)	(5,259)
<b>50 Debt</b>	<b>(457,837)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>392,814</b>	<b>364,258</b>	<b>0</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>10 General</b>	111,651	148,296	0	-	-	-	-	-
<b>1 Resource</b>	852,253	962,625	1,369,004	114,020	1,483,024	1,292,560	1,329,548	1,329,548
1 Fund Balance			369,916		369,916	340,875	377,863	377,863
10-10- Beginning Fund Bal			369,916		369,916	340,875	377,863	377,863
10-10-4000 Beginning Fund Balance Budget			369,916		369,916	340,875	377,863	377,863
1 General Revenue	704,347	781,424	804,413	114,020	918,433	752,545	752,545	752,545
10-10- General	625,989	613,904	618,300	41,800	660,100	559,600	559,600	559,600
10-10-4001 Property Tax	370,038	382,506	410,000	40,800	450,800	380,000	380,000	380,000
10-10-4002 Property Tax Prior	8,702	14,919	10,000		10,000	4,000	4,000	4,000
10-10-4003 Interest on Taxes	90	224	100		100	100	100	100
10-10-4110 State Cigarette Tax	2,634	2,445	2,500		2,500	2,000	2,000	2,000
10-10-4111 State Revenue Sharing	25,105	26,172	25,000		25,000	20,000	20,000	20,000
10-10-4112 State Liquor Tax	31,282	37,538	40,000		40,000	32,000	32,000	32,000
10-10-4113 State Marijuana Tax	8,959	4,522	7,000		7,000	6,000	6,000	6,000
10-10-4501 Business Licenses	2,540	5,598	5,000		5,000	5,000	5,000	5,000
10-10-4511 Lien Searches	1,849	5,154	3,000		3,000	1,500	1,500	1,500
10-10-4571 OLCC License Fee	210	315	200		200	200	200	200
10-10-4600 Franchise Fees Centurylink	795	579	500		500	500	500	500
10-10-4601 Franchise Fees NW Natural	13,247	12,655	12,500		12,500	13,000	13,000	13,000
10-10-4602 Franchise Fees PGE	62,558	63,080	62,000		62,000	57,000	57,000	57,000
10-10-4603 Franchise Fees Wave Broadl	10,267	9,966	9,000		9,000	8,000	8,000	8,000
10-10-4604 Franchise Fees Western OR	5,740	6,214	5,000		5,000	5,000	5,000	5,000
10-10-4605 Franchise Fees OnlineNW	2,301	3,683	3,500		3,500	7,000	7,000	7,000
10-10-4700 Reimbursement - FEMA								
10-10-4701 Rent - Center Market	1,400	2,200	2,400		2,400			
10-10-4816 Donations	4		100		100	200	200	200
10-10-4818 Community Project Revenue								
10-10-4900 Interest Income	16,932	35,807	20,000		20,000	17,500	17,500	17,500
10-10-4901 Miscellaneous Income	1,007	326	500		500	500	500	500
10-10-4905 Sale of City Assets	60,329			1,000	1,000	100	100	100
<b>10-14- Court</b>	4,987	2,371	1,900		1,900	1,850	1,850	1,850
10-14-4507 Court Fines and Fees	4,987	2,371	1,800		1,800	1,800	1,800	1,800
10-14-4508 Court Costs Assessed			100		100	50	50	50
<b>10-17- Planning</b>	7,690	54,240	10,500		10,500	25,000	25,000	25,000
10-17-4583 Planning Fees	7,690	54,240	10,000		10,000	25,000	25,000	25,000
10-17-4584 Engineering Fees Planning			500		500			
10-17-4585 Development Fees Planning								
<b>10-18- Public Safety</b>	3,914	2,500	100,000		100,000	99,100	99,100	99,100

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
10-18-4506 Code Enforcement Fines	394	2,500	500		500	100	100	100
10-18-4506 Public Safety Fee	3,520	-	99,500		99,500	99,000	99,000	99,000
<b>10-19- Street Lights</b>	<b>28,017</b>	<b>28,648</b>	<b>25,000</b>		<b>25,000</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
10-19-4822 Street Lights Fee	19,994	19,120	17,500		17,500	29,500	29,500	29,500
10-19-4823 Utility Fee	8,023	9,528	7,500		7,500	-	-	-
<b>10-60- DT Loan</b>	<b>7,979</b>	<b>8,337</b>	<b>10,123</b>		<b>10,123</b>	<b>10,208</b>	<b>10,208</b>	<b>10,208</b>
10-60-4010 EID Business Taxes	7,979	8,037	8,983		8,983	8,983	8,983	8,983
10-60-4755 Downtown Loan Interest Pay		20	125		125	125	125	125
10-60-4758 Downtown Loan Princ Pay		280	1,015		1,015	1,100	1,100	1,100
<b>10-65- Library</b>	<b>24,771</b>	<b>24,401</b>	<b>20,090</b>	<b>29,246</b>	<b>49,336</b>	<b>23,287</b>	<b>23,287</b>	<b>23,287</b>
10-65-4560 Fines	891	822	-	330	330	-	-	-
10-65-4705 CRLS Formula Payment	19,977	18,488	18,790	-	18,790	18,087	18,087	18,087
10-65-4708 CRLS Lost Book	692	166	-	-	-	-	-	-
10-65-4711 CRLS Net Lending		-	-	7,200	7,200	4,000	4,000	4,000
10-65-4714 CRLS Rural Patron		-	-	16	16	-	-	-
10-65-4811 Ready To Read Grant	1,900	1,000	1,000	1,700	2,700	1,000	1,000	1,000
10-65-4812 Grant		3,000	-	20,000	20,000	-	-	-
10-65-4816 Donations	648	422	100		100	100	100	100
10-65-4901 Miscellaneous Income	663	503	200		200	100	100	100
<b>10-67- Museum</b>			<b>17,000</b>	<b>2,800</b>	<b>19,800</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
10-67-4816 Donations		-	17,000	2,800	19,800	2,500	2,500	2,500
<b>10-68- Cemetery</b>			<b>1,500</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
10-68-4588 Sale of Internment Rights		-	1,500		1,500	1,500	1,500	1,500
<b>10-81- Grant</b>	<b>1,000</b>	<b>47,023</b>		<b>40,174</b>	<b>40,174</b>			
10-81-4810 Grant YC Econ & Nike				40,174	40,174			
10-81-4812 Grant Rev Grant Young Men	1,000	-	-	-	-	-	-	-
10-81-4814 OR Dept of Fish & Wildlife		22,658	-	-	-	-	-	-
10-81-4816 Grant Revenue Ford Family Foun		1,365	-	-	-	-	-	-
10-81-4817 Grant West Valley Visitor Assn		23,000	-	-	-	-	-	-
<b>8 Transfer In</b>	<b>147,906</b>	<b>181,201</b>	<b>194,675</b>		<b>194,675</b>	<b>199,140</b>	<b>199,140</b>	<b>199,140</b>
<b>10-90- Transfer</b>	<b>147,906</b>	<b>181,201</b>	<b>194,675</b>		<b>194,675</b>	<b>199,140</b>	<b>199,140</b>	<b>199,140</b>
10-90-9130 In Lieu of Franchise Fee	19,537	22,128	21,799		21,799	36,136	36,136	36,136
10-90-9140 In Lieu of Franchise Fee	18,765	19,490	19,722		19,722	32,785	32,785	32,785
10-90-9610 Overhead Allocation	109,604	139,583	153,154		153,154	130,219	130,219	130,219
10-90-9630 Transfer In-Interfund Loan 30		-	-		-	-	-	-
<b>10-98- Prior Period</b>								
10-99-9914 Prior Period Expense		-	-		-	-	-	-
<b>2 Requirement</b>	<b>(740,602)</b>	<b>(814,329)</b>	<b>(1,369,004)</b>	<b>(114,020)</b>	<b>(1,483,024)</b>	<b>(1,292,560)</b>	<b>(1,329,548)</b>	<b>(1,329,548)</b>

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>2 Administration</b>								
<b>10-12- Admin</b>								
10-12-5115 Bank Charges	(284,916)	(263,192)	(297,496)	(42,496)	(324,996)	(253,438)	(253,438)	(253,438)
10-12-5119 Discrepancies	(174,340)	(161,973)	(197,810)	(29,900)	(227,710)	(175,650)	(175,650)	(175,650)
10-12-5123 Merchant Fees	(433)	-	(60)		(60)	(50)	(50)	(50)
10-12-5124 Payroll Processing Fees	(3,084)	(3,078)	(3,600)		(200)	(200)	(200)	(200)
10-12-5126 Postage	(1,193)	(1,434)	(1,700)		(3,600)	(3,800)	(3,800)	(3,800)
10-12-5137 Supplies	(15,637)	(16,990)	(15,000)		(1,700)	(1,500)	(1,500)	(1,500)
10-12-5200 Contract Services	(39,683)	(17,751)	(18,000)		(15,000)	(13,000)	(13,000)	(13,000)
10-12-5201 Audit Services	(14,000)	(14,000)	(15,000)		(18,000)	(10,000)	(10,000)	(10,000)
10-12-5203 Legal Services	(7,938)	(3,071)	(8,000)		(15,000)	(15,000)	(15,000)	(15,000)
10-12-5207 Insurance	(21,327)	(20,667)	(22,000)		(8,000)	(4,000)	(4,000)	(4,000)
10-12-5209 Cleaning Services	(3,069)	(5,140)	(5,800)		(22,000)	(26,000)	(26,000)	(26,000)
10-12-5230 Printing and Publishing	(4,427)	(4,979)	(4,000)	(3,500)	(5,800)	(5,500)	(5,500)	(5,500)
10-12-5233 Technology Services	(9,803)	(8,791)	(18,000)		(7,500)	(7,500)	(7,500)	(7,500)
10-12-5234 Technology Back up	(4,400)	(4,800)	(5,500)		(18,000)	(10,000)	(10,000)	(10,000)
10-12-5235 Software Maintenance	(14,400)	(14,400)	(15,000)		(5,500)	(5,000)	(5,000)	(5,000)
10-12-5320 Dues, License, Permits	(6,490)	(5,980)	(8,000)		(15,000)	(7,500)	(7,500)	(7,500)
10-12-5342 Conference/Seminar/Trainir	(1,671)	(4,910)	(8,500)	3,500	(5,000)	(5,000)	(5,000)	(5,000)
10-12-5344 Travel	-	(1,000)	(3,600)		(3,600)	(4,000)	(4,000)	(4,000)
10-12-5355 Miscellaneous Expense	(353)	-	(750)		(750)	(200)	(200)	(200)
10-12-5413 Telephone	(4,815)	(9,049)	(9,000)		(9,000)	(6,000)	(6,000)	(6,000)
10-12-5415 Utilities	(9,500)	(8,764)	(9,000)		(9,000)	(9,000)	(9,000)	(9,000)
10-12-5504 Repairs - Maintenance	(4,292)	(7,495)	(6,500)	(12,500)	(19,000)	(5,000)	(5,000)	(5,000)
10-12-5600 Equipment	(1,979)	(3,537)	(4,000)	(3,000)	(7,000)	(4,000)	(4,000)	(4,000)
10-12-5606 Equipment Lease	(4,355)	(4,629)	(7,200)	3,000	(4,200)	(4,200)	(4,200)	(4,200)
10-12-5818 Community Project		-	(2,000)		(2,000)			-
10-12-5819 Community Assistance		-	(5,000)	(15,600)	(20,600)	(13,000)	(13,000)	(13,000)
10-12-5820 Community Event		-	(600)	(1,800)	(2,400)			-
<b>10-13- Council</b>	<b>(11,165)</b>	<b>(8,749)</b>	<b>(11,750)</b>	<b>2,400</b>	<b>(9,350)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>(7,000)</b>
10-13-5307 Community Project	(1,390)	(960)	(1,000)	600	(400)			-
10-13-5310 Stipend	(4,750)	(4,660)	(5,000)		(5,000)	(5,000)	(5,000)	(5,000)
10-13-5342 Conference/Seminar/Trainir	(4,229)	(1,525)	(2,000)		(2,000)	(800)	(800)	(800)
10-13-5344 Travel	-	-	(750)		(750)	(200)	(200)	(200)
10-13-5350 Volunteer Appreciation		(650)	(1,000)	1,000	-			-
10-13-5355 Council Expense	(796)	(953)	(2,000)	800	(1,200)	(1,000)	(1,000)	(1,000)
<b>10-70- Admin PR</b>	<b>(106,397)</b>	<b>(92,470)</b>	<b>(87,936)</b>		<b>(87,936)</b>	<b>(70,788)</b>	<b>(70,788)</b>	<b>(70,788)</b>
10-70-5000 Salary - Wages	(190,157)	(213,020)	(222,000)		(222,000)	(166,000)	(166,000)	(166,000)

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
10-70-5002 Admin Allocated Payroll	176,704	211,110	238,764		238,764	175,812	175,812	175,812
10-70-5020 Payroll Tax	(14,259)	(16,201)	(18,000)		(18,000)	(15,000)	(15,000)	(15,000)
10-70-5040 Benefits	(69,842)	(64,064)	(74,000)		(74,000)	(56,000)	(56,000)	(56,000)
10-70-5060 PERS	(7,985)	(10,053)	(12,000)		(12,000)	(9,000)	(9,000)	(9,000)
10-70-5090 Workers Comp	(858)	(242)	(700)		(700)	(600)	(600)	(600)
10-99-9995 Pension Expense		-	-		-	-	-	-
<b>10-71- PW PR</b>	<b>7,140</b>	<b>0</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-71-5000 Salary - Wages	(152,691)	(156,932)	(140,000)		(140,000)	(211,000)	(211,000)	(211,000)
10-71-5001 PW Allocated Payroll	220,133	236,402	216,300		216,300	295,300	295,300	295,300
10-71-5020 Payroll Tax	(9,322)	(10,150)	(11,000)		(11,000)	(12,000)	(12,000)	(12,000)
10-71-5040 Benefits	(46,868)	(57,068)	(54,000)		(54,000)	(55,000)	(55,000)	(55,000)
10-71-5060 PERS	(3,790)	(11,783)	(11,000)		(11,000)	(15,000)	(15,000)	(15,000)
10-71-5090 Workers Comp	(322)	(469)	(300)		(300)	(2,300)	(2,300)	(2,300)
<b>10-72- PW Expense</b>	<b>(154)</b>	<b>(0)</b>	<b>-</b>	<b>(14,996)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-72-5120 Gas - Oil	(3,698)	(3,308)	(3,200)		(3,200)	(3,000)	(3,000)	(3,000)
10-72-5137 Supplies	(5,545)	(5,394)	(6,000)	(1,300)	(7,300)	(7,300)	(7,300)	(7,300)
10-72-5140 Uniforms - Towels	(278)	(360)	(1,000)		(1,000)	(500)	(500)	(500)
10-72-5200 Contract Services	(34)	(96)	(500)		(500)	(200)	(200)	(200)
10-72-5203 Legal Services		-	(500)		(500)	(200)	(200)	(200)
10-72-5207 Insurance	(11,000)	(12,000)	(12,500)		(12,500)	(14,500)	(14,500)	(14,500)
10-72-5233 Technology Services	-	(375)	(500)		(500)	(200)	(200)	(200)
10-72-5320 Dues, License, Permits	(601)	(770)	(1,000)		(1,000)	(500)	(500)	(500)
10-72-5342 Conference/Seminar/Trainir	(295)	(979)	(1,500)	(2,696)	(4,196)	(3,500)	(3,500)	(3,500)
10-72-5344 Travel		(299)	(1,000)	1,000	-	(500)	(500)	(500)
10-72-5415 Utilities	(8,693)	(9,216)	(9,000)	(1,000)	(10,000)	(10,000)	(10,000)	(10,000)
10-72-5504 Repairs - Maintenance	(4,438)	(3,824)	(5,000)	(1,500)	(6,500)	(5,000)	(5,000)	(5,000)
10-72-5507 Equipment Maintenance	(2,375)	(144)	(1,000)	(3,000)	(4,000)	(1,500)	(1,500)	(1,500)
10-72-5600 Equipment		(2,920)	(1,500)	(6,500)	(8,000)	(1,500)	(1,500)	(1,500)
10-72-9615 PW Expense Allocation	36,803	39,686	44,200		59,196	48,400	48,400	48,400
<b>3 City Services</b>	<b>(204,067)</b>	<b>(264,587)</b>	<b>(331,591)</b>	<b>(68,824)</b>	<b>(400,565)</b>	<b>(315,158)</b>	<b>(315,158)</b>	<b>(315,158)</b>
<b>10-17- Planning</b>	<b>(40,239)</b>	<b>(25,032)</b>	<b>(84,500)</b>		<b>(106,174)</b>	<b>(65,500)</b>	<b>(65,500)</b>	<b>(65,500)</b>
10-17-5203 Legal Services - Planning		(431)	(500)		(500)	(500)	(500)	(500)
10-17-5204 Engineering Services	(5,279)	(7,370)	(20,000)		(20,000)	(18,000)	(18,000)	(18,000)
10-17-5214 Planning Services	(34,960)	(17,211)	(60,000)		(81,674)	(45,000)	(45,000)	(45,000)
10-17-5230 Printing and Publishing		-	(3,000)		(3,000)	(1,000)	(1,000)	(1,000)
10-17-5342 Conference/Seminar/Training		(20)	(1,000)		(1,000)	(1,000)	(1,000)	(1,000)
<b>10-19- Street Lights</b>	<b>(17,243)</b>	<b>(18,849)</b>	<b>(17,000)</b>		<b>(17,000)</b>	<b>(29,500)</b>	<b>(29,500)</b>	<b>(29,500)</b>
10-19-5400 Street Lights	(17,243)	(18,849)	(17,000)		(17,000)	(29,500)	(29,500)	(29,500)



**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>10-60- DT Loan</b>								
10-60-5758 DOWNTOWN LOAN	(7,925)	(13,359)	(28,661)		(28,661)	(22,661)	(22,661)	(22,661)
10-60-5900 EID TAX DISBURSEMENT	(7,925)	(8,037)	(8,983)		(8,983)	(8,983)	(8,983)	(8,983)
<b>10-65- Library</b>								
10-65-5000 SALARY - WAGES	(35,996)	(39,683)	(46,500)	(27,050)	(46,500)	(48,000)	(48,000)	(48,000)
10-65-5020 PAYROLL TAX	(2,711)	(3,201)	(3,200)		(3,200)	(3,400)	(3,400)	(3,400)
10-65-5040 BENEFITS	(16,874)	(16,567)	(19,800)		(19,800)	(21,000)	(21,000)	(21,000)
10-65-5060 PERS	(1,550)	(1,858)	(1,600)		(1,600)	(1,800)	(1,800)	(1,800)
10-65-5090 WORKERS COMP	(29)	(31)	(100)		(100)	(100)	(100)	(100)
10-65-5100 BOOKS CHILDREN	(1,335)	(1,825)	(2,000)		(2,000)	(3,900)	(3,900)	(3,900)
10-65-5101 AUDIO VISUAL CHILDREN	(398)	(460)	(400)		(400)	(1,100)	(1,100)	(1,100)
10-65-5102 AUDIO VISUAL ADULT	(555)	(792)	(500)		(500)			
10-65-5103 AUDIO VISUAL LOST REPLACEMENT								
10-65-5106 BOOKS ADULTS	(1,462)	(2,156)	(1,900)		(1,900)			
10-65-5107 BOOKS LOST REPLACEMENT	(162)							
10-65-5111 SPECIAL PROGRAM	(799)	(1,025)	(600)		(600)	(900)	(900)	(900)
10-65-5112 SPECIAL PROGRAM ADULT	(53)	(492)	(200)		(200)			
10-65-5126 POSTAGE		(187)	(200)	(300)	(500)	(100)	(100)	(100)
10-65-5137 SUPPLIES	(2,688)	(2,177)	(3,000)	(2,200)	(5,200)	(3,000)	(3,000)	(3,000)
10-65-5200 CONTRACT SERVICES	(534)	(735)	(1,200)		(1,200)	(500)	(500)	(500)
10-65-5209 CLEANING SERVICES								
10-65-5233 TECHNOLOGY SERVICES	(40)	(1,731)	(2,500)		(2,500)	(1,000)	(1,000)	(1,000)
10-65-5320 DUES, LICENSE, PERMITS	(597)	(522)	(600)	(350)	(950)	(1,000)	(1,000)	(1,000)
10-65-5321 SUBSCRIPTIONS	(266)	(402)	(150)		(150)	(100)	(100)	(100)
10-65-5342 CONFERENCE/SEMINAR/TRAINING		(260)	(600)		(600)	(500)	(500)	(500)
10-65-5344 TRAVEL			(600)		(600)	(100)	(100)	(100)
10-65-5350 PARKING LOT LEASE		(498)	(510)		(510)	(510)	(510)	(510)
10-65-5360 PERS PAYOUT								
10-65-5413 TELEPHONE	(1,126)	(2,479)	(1,700)		(1,700)	(300)	(300)	(300)
10-65-5415 UTILITIES	(3,971)	(3,781)	(3,700)	(1,000)	(4,700)	(4,000)	(4,000)	(4,000)
10-65-5504 REPAIRS - MAINTENANCE	(716)	(3,471)	(1,500)		(1,500)	(1,500)	(1,500)	(1,500)
10-65-5600 EQUIPMENT		(80)	(100)	(1,350)	(1,450)	(250)	(250)	(250)
10-65-5606 EQUIPMENT LEASE	(1,531)	(1,946)	(2,000)		(2,000)	(1,600)	(1,600)	(1,600)
10-65-5912 GRANT EXPENSE READY TO REE	(2,699)	(997)	(1,000)	(1,850)	(2,850)	(1,000)	(1,000)	(1,000)
10-65-5913 GRANT EXPENSE		(2,912)						
10-65-6000 CAPITAL OUTLAY				(20,000)	(20,000)			
<b>10-66- Parks</b>								
10-66-5000 SALARY - WAGES	(51,144)	(56,729)	(77,805)	(100)	(96,555)	(84,187)	(84,187)	(84,187)
	(19,655)	(25,497)	(25,000)		(25,000)	(33,500)	(33,500)	(33,500)

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
10-66-5001 PW Allocated Payroll	-	(2,363)	(2,163)		(2,163)	(2,953)	(2,953)	(2,953)
10-66-5020 Payroll Tax	(1,909)	(2,569)	(3,700)		(3,700)	(3,200)	(3,200)	(3,200)
10-66-5040 Benefits	(1,050)	(4,300)	(3,600)	(11,100)	(14,700)	(15,000)	(15,000)	(15,000)
10-66-5060 PERS	(277)	(1,599)	(1,500)	(500)	(2,000)	(2,200)	(2,200)	(2,200)
10-66-5090 Workers Comp	(796)	(1,492)	(2,300)		(2,300)	(2,400)	(2,400)	(2,400)
10-66-5120 Gas - Oil	(1,562)	(993)	(1,900)		(1,900)	(1,800)	(1,800)	(1,800)
10-66-5137 Supplies	(858)	(1,493)	(1,500)		(1,500)	(1,000)	(1,000)	(1,000)
10-66-5140 Uniforms - Towels	(4,193)	(743)	(900)		(900)	(900)	(900)	(900)
10-66-5200 Contract Services	(682)	(4,239)	(5,000)		(5,000)	(5,000)	(5,000)	(5,000)
10-66-5413 Telephone	(1,874)	(738)	(800)		(800)	(750)	(750)	(750)
10-66-5415 Utilities	(1,546)	(2,905)	(3,000)	(1,000)	(4,000)	(3,500)	(3,500)	(3,500)
10-66-5504 Repairs - Maintenance	(16)	(2,811)	(500)		(500)	(500)	(500)	(500)
10-66-5510 Landscape Maintenance	(16,726)	-	(8,500)		(8,500)	(8,500)	(8,500)	(8,500)
10-66-5512 Pond Aquatic Weed Control	-	(738)	(1,000)		(1,000)	(500)	(500)	(500)
10-66-5600 Equipment	-	(3,852)	(15,000)	12,500	(2,500)	(1,500)	(1,500)	(1,500)
10-66-6000 Capital Outlay	-	(397)	(442)		(592)	(484)	(484)	(484)
10-66-6001 Grant Capital Expense	(9,679)	(9,191)	(23,865)	(1,500)	(25,365)	(14,550)	(14,550)	(14,550)
10-66-9615 PW Expense Allocation	(3,286)	-	-		-	-	-	-
<b>10-67- Museum</b>	(227)	-	-		-	-	-	-
10-67-5000 Salary - Wages	-	-	(65)		(65)	-	-	-
10-67-5020 Payroll Tax	-	-	(500)		(500)	(400)	(400)	(400)
10-67-5090 Workers Comp	-	-	-		-	(500)	(500)	(500)
10-67-5137 Supplies	-	(516)	-	(350)	(350)	(600)	(600)	(600)
10-67-5200 Contract Services	-	(450)	(600)	(50)	(650)	(3,600)	(3,600)	(3,600)
10-67-5233 Technology Services	-	(2,400)	(3,600)		(3,600)	(100)	(100)	(100)
10-67-5310 Stipend	-	(68)	(100)		(100)	(300)	(300)	(300)
10-67-5320 Dues, License, Permits	(68)	(1,873)	(2,200)	1,900	(300)	(4,500)	(4,500)	(4,500)
10-67-5413 Telephone	(796)	(3,355)	(4,250)		(4,250)	(3,500)	(3,500)	(3,500)
10-67-5415 Utilities	(3,399)	(529)	(7,500)	4,000	(3,500)	(300)	(300)	(300)
10-67-5504 Repairs - Maintenance	(1,903)	-	(300)		-	(750)	(750)	(750)
10-67-5601 Collection Acquisiton	-	-	(750)		(750)	-	-	-
10-67-5606 Equipment Lease	-	-	(4,000)	(7,000)	(11,000)	(3,100)	(3,100)	(3,100)
10-67-5820 Events	-	-	(3,600)		(3,600)	(500)	(500)	(500)
10-67-6000 Capital Outlay	(1,745)	(2,085)	(3,600)		(3,600)	(100)	(100)	(100)
<b>10-68- Cemetery</b>	-	-	(500)		(500)	(100)	(100)	(100)
10-68-5200 Contract Services	(50)	-	(100)		(100)	(1,500)	(1,500)	(1,500)
10-68-5320 Dues, License, Permits	(1,695)	(2,085)	(2,500)		(2,500)	-	-	-
10-68-5510 Landscape Maintenance	-	-	-		-	-	-	-

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
10-68-5513 Portable Restroom			(500)		(500)	(1,000)	(1,000)	(1,000)
<b>10-81- Grant</b>		(49,073)	-	(40,174)	-			
10-81-5912 Grant Exp Green GrowthDeptStor		-	-	(21,674)	-			-
10-81-5915 Grant		-	-	(18,500)	-			-
10-81-5915 Grant Exp ODFW-Huddleston Pond	(21,708)							
10-81-5916 Grant Exp Ford Family Found	(1,365)							
10-81-5917 Grant Exp West Valley Visitor	(26,000)							
<b>4 Public Safety</b>	(251,619)	(270,358)	(374,600)	-	(374,600)	(410,925)	(410,925)	(410,925)
<b>10-14- Court</b>	(4,749)	(3,317)	(5,800)		(5,800)	(32,900)	(32,900)	(32,900)
10-14-5105 Bad Debt		-	(100)		(100)	(29,500)	(29,500)	(29,500)
10-14-5200 Contract Services		-	-		-			-
10-14-5211 Muni Court Judge	(2,800)	(2,550)	(3,400)		(3,400)	(3,000)	(3,000)	(3,000)
10-14-5306 State Assessment	(1,453)	(591)	(1,000)		(1,000)	(200)	(200)	(200)
10-14-5313 County Jail Assessment	(496)	(176)	(400)		(400)	(100)	(100)	(100)
10-14-5320 Dues, License, Permits		-	(200)		(200)	(100)	(100)	(100)
10-14-5342 Conference/Seminar/Training		-	(500)		(500)			-
10-14-5344 Travel		-	(200)		(200)			-
<b>10-18- Public Safety</b>	(246,870)	(267,041)	(368,800)	-	(368,800)	(378,025)	(378,025)	(378,025)
10-18-5000 Salary - Wages	(21,000)	(27,824)	(29,000)		(29,000)	(29,000)	(29,000)	(29,000)
10-18-5020 Payroll Tax	(1,689)	(2,118)	(2,200)		(2,200)	(2,200)	(2,200)	(2,200)
10-18-5040 Benefits	(59)	(8,883)	(15,000)		(15,000)	(15,000)	(15,000)	(15,000)
10-18-5060 PERS	(1,006)	(1,316)	(1,700)		(1,700)	(1,350)	(1,350)	(1,350)
10-18-5090 Workers Comp	(16)	(20)	(100)		(100)	(100)	(100)	(100)
10-18-5120 Gas - Oil	(910)	(911)	(1,100)		(1,100)	(800)	(800)	(800)
10-18-5137 Supplies	(1,245)	(291)	(1,050)		(1,050)	(500)	(500)	(500)
10-18-5217 Police Services Contract	(196,515)	(199,457)	(290,000)		(290,000)	(299,700)	(299,700)	(299,700)
10-18-5233 Technology Services		-	(1,450)	675	(775)	(500)	(500)	(500)
10-18-5302 Dues YCOM	(22,570)	(24,087)	(25,000)		(25,000)	(26,000)	(26,000)	(26,000)
10-18-5342 Conference/Seminar/Training		(454)	(500)	(125)	(625)	(625)	(625)	(625)
10-18-5413 Telephone	(554)	(649)	(700)	(550)	(1,250)	(1,250)	(1,250)	(1,250)
10-18-5504 Repairs - Maintenance	(1,306)	(1,031)	(1,000)		(1,000)	(1,000)	(1,000)	(1,000)
10-18-5507 Equipment Maintenance		-	-		-			-
10-18-5900 Grant Expense		-	-		-			-
<b>6 Capital Outlay</b>	(16,192)	(16,192)	(5,000)		(5,000)	(1,000)	(1,000)	(1,000)
<b>10-80- Capital</b>	(16,192)	(16,192)	(5,000)		(5,000)	(1,000)	(1,000)	(1,000)
10-80-6001 Capital Outlay - Website	(2,715)		-		-			-
10-80-6003 Capital Outlay - City Hall Siding	(5,071)		-		-			-
10-80-6010 Capital Outlay	(8,406)		(5,000)		(5,000)	(1,000)	(1,000)	(1,000)

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>9 Contingency</b>								
10-99- Fund Balance			(357,317)		(372,163)	(307,539)	(344,527)	(344,527)
10-99-9900 Contingency			(357,317)		(372,163)	(307,539)	(344,527)	(344,527)
<b>9 Reserves</b>			(3,000)	(2,700)	(5,700)	(4,500)	(4,500)	(4,500)
10-67- Museum			(3,000)	(2,700)	(5,700)	(4,500)	(4,500)	(4,500)
10-67-9990 Reserve for Future			(3,000)	(2,700)	(5,700)	(4,500)	(4,500)	(4,500)
<b>20 Streets</b>	5,621	8,624	-	-	-	-	-	-
<b>1 Resource</b>	<b>122,684</b>	<b>205,412</b>	<b>407,325</b>	<b>104,000</b>	<b>511,325</b>	<b>220,749</b>	<b>225,808</b>	<b>225,808</b>
1 Fund Balance			164,125		164,125	110,749	115,808	115,808
20-10- Beginning Fund Bal			164,125		164,125	110,749	115,808	115,808
20-10-4000 Beginning Fund Balance Budget			164,125		164,125	110,749	115,808	115,808
<b>1 Revenue</b>	<b>122,684</b>	<b>205,412</b>	<b>243,200</b>	<b>104,000</b>	<b>347,200</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
20-10- Streets	<b>122,684</b>	<b>155,412</b>	<b>243,200</b>	<b>104,000</b>	<b>347,200</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
20-10-4115 State Highway Revenue	122,684	155,412	154,500	4,000	158,500	110,000	110,000	110,000
20-81-4850 Grant Income			88,700	100,000	188,700			
<b>20-81- Grants</b>		<b>50,000</b>						
20-81-4850 Grant Small Cities Allotment		50,000						
<b>2 Requirement</b>	<b>(117,063)</b>	<b>(196,788)</b>	<b>(407,325)</b>	<b>(104,000)</b>	<b>(511,325)</b>	<b>(220,749)</b>	<b>(225,808)</b>	<b>(225,808)</b>
2 Street Operations	(105,579)	(118,923)	(136,019)	(4,000)	(141,127)	(114,494)	(114,494)	(114,494)
20-11- Street Ops	(105,579)	(118,923)	(136,019)	(4,000)	(141,127)	(114,494)	(114,494)	(114,494)
20-11-5001 PW Allocated Payroll	(23,064)	(24,666)	(32,328)		(32,328)	(21,824)	(21,824)	(21,824)
20-11-5002 Admin Allocated Payroll	(18,514)	(24,138)	(35,685)		(35,685)	(12,993)	(12,993)	(12,993)
20-11-5090 Workers Comp	(383)	(2,266)	(3,000)		(3,000)	(3,200)	(3,200)	(3,200)
20-11-5120 Gas - Oil	(1,166)	(966)	(1,200)		(1,200)	(1,000)	(1,000)	(1,000)
20-11-5137 Supplies	(1,649)	(543)	(1,000)		(1,000)	(500)	(500)	(500)
20-11-5140 Uniforms - Towels	(211)	(210)	(500)		(500)	(500)	(500)	(500)
20-11-5200 Contract Services			(5,000)	5,000	-			
20-11-5204 Engineering Services	(1,193)	(11,004)	(10,000)	7,000	(3,000)	(2,000)	(2,000)	(2,000)
20-11-5233 Technology Services			(1,450)		(1,450)	(500)	(500)	(500)
20-11-5413 Telephone	(415)	(337)	(600)		(600)	(400)	(400)	(400)
20-11-5415 Utilities			(150)		(150)			
20-11-5504 Repairs - Maintenance	(1,570)	(2,907)	(3,000)	(2,000)	(5,000)	(2,000)	(2,000)	(2,000)
20-11-5521 Sidewalk Maintenance	(8,120)	(1,464)	(10,000)		(10,000)	(2,000)	(2,000)	(2,000)
20-11-5522 Street Maintenance	(44,412)	(44,183)	(20,000)	(15,000)	(35,000)	(20,000)	(20,000)	(20,000)
20-11-5523 Traffic Control	(1,026)	(1,058)	(4,000)		(4,000)	(2,000)	(2,000)	(2,000)
20-11-5600 Equipment		(1,040)	(1,500)	1,000	(500)	(42,000)	(42,000)	(42,000)
20-90-9615 PW Expense Allocation	(3,856)	(4,141)	(6,606)		(7,714)	(3,577)	(3,577)	(3,577)

**Approved Budget  
 FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>6 Capital Outlay</b>								
<b>20-80- Capital</b>								
20-80-6000 Capital	-	-	(11,500)		(11,500)			-
<b>7 Grant</b>								
<b>20-81- Grants</b>								
20-81-5909 Grant Exp SmallCities Allotmnt	(61,906)	(61,906)	(120,000)	(100,000)	(220,000)			-
20-81-5915 Grant Exp ODOT E Main Sidewalk	(61,906)	(61,906)	(120,000)	(100,000)	(220,000)			-
<b>8 Transfer Out</b>								
<b>20-90- Transfer</b>								
20-90-9610 Overhead Allocation	(11,484)	(11,484)	(22,890)		(22,890)	(9,624)	(9,624)	(9,624)
<b>9 Contingency</b>								
<b>20-98- Prior Period</b>								
20-98-9914 Prior Period Fund Balance Adj			(116,916)		(115,808)	(96,631)	(101,690)	(101,690)
<b>20-99- Fund Balance</b>								
20-99-9900 Contingency			(116,916)		(115,808)	(96,631)	(101,690)	(101,690)
<b>21 Street SDC</b>								
<b>1 Resource</b>								
<b>1 Fund Balance</b>	36,000	28,175	205,000		205,000	205,000	205,000	205,000
<b>21-10- Beginning Fund Bal</b>	36,000	33,000	180,000		180,000	195,000	195,000	195,000
21-10-4000 Beginning Fund Balance Budget			180,000		180,000	195,000	195,000	195,000
<b>1 Revenue</b>	36,000	33,000	25,000		25,000	10,000	10,000	10,000
<b>21-10- SDC</b>	36,000	33,000	25,000		25,000	10,000	10,000	10,000
21-10-4421 System Development Charg	36,000	33,000	25,000		25,000	10,000	10,000	10,000
<b>2 Requirement</b>								
<b>6 Capital Outlay</b>								
<b>21-10- SDC</b>								
21-80-6000 Capital Outlay		(4,825)	(10,000)		(10,000)	(5,000)	(5,000)	(5,000)
<b>9 Contingency</b>								
<b>21-99- Fund Balance</b>								
21-99-9900 Contingency			(195,000)		(195,000)	(200,000)	(200,000)	(200,000)
<b>30 Water</b>								
<b>1 Resource</b>								
<b>1 Fund Balance</b>	793,235	789,446	1,454,777	10,850	1,465,627	1,394,721	1,400,162	1,400,162
<b>30-10- Beginning Fund Bal</b>			239,049		239,049	202,179	207,620	207,620
30-10-4000 Beginning Fund Balance Budget			239,049		239,049	202,179	207,620	207,620
<b>1 Revenue</b>	690,276	776,243	1,202,525	10,850	1,213,375	1,179,339	1,179,339	1,179,339

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
<b>30-10- Water</b>	<b>690,276</b>	<b>776,243</b>	<b>726,625</b>	<b>10,850</b>	<b>737,475</b>	<b>722,725</b>	<b>722,725</b>	<b>722,725</b>
30-10-4330 Water Revenue	641,244	737,588	718,000	6,250	724,250	715,000	715,000	715,000
30-10-4332 New Connection Fee	8,325	6,050	4,000		4,000	2,000	2,000	2,000
30-10-4337 Double Check Valve	2,462	2,400	1,500		1,500	500	500	500
30-10-4350 Recovery Bad Debt	2,301	1,354	1,000		1,000	100	100	100
30-10-4581 Penalty And Fees	3,847	2,600	2,000	4,600	6,600	5,000	5,000	5,000
30-10-4582 Non-sufficient Check Fees	50	125	125		125	125	125	125
30-10-4600 Business Oregon Grant		13,063						
30-10-4610 Business Oregon Loan		13,063						
30-10-4905 Sale of City Assets	32,047	-	-					
<b>30-81- Water</b>			<b>475,900</b>		<b>475,900</b>	<b>456,614</b>	<b>456,614</b>	<b>456,614</b>
30-81-4800 CDBG Grant			475,900		475,900	456,614	456,614	456,614
<b>8 Transfer In</b>	<b>102,959</b>	<b>13,203</b>	<b>13,203</b>		<b>13,203</b>	<b>13,203</b>	<b>13,203</b>	<b>13,203</b>
<b>30-90- Transfer</b>	<b>102,959</b>	<b>13,203</b>	<b>13,203</b>		<b>13,203</b>	<b>13,203</b>	<b>13,203</b>	<b>13,203</b>
30-90-9231 Debt Service Transfer	13,203	13,203	13,203		13,203	13,203	13,203	13,203
30-90-9732 Close Debt Fund Loan from	89,756	-	-		-	-	-	-
<b>2 Requirement</b>	<b>(559,179)</b>	<b>(696,315)</b>	<b>(1,454,777)</b>	<b>(10,850)</b>	<b>(1,465,627)</b>	<b>(1,394,721)</b>	<b>(1,400,162)</b>	<b>(1,400,162)</b>
<b>2 Water Operations</b>	<b>(397,349)</b>	<b>(494,726)</b>	<b>(513,592)</b>	<b>(1,850)</b>	<b>(522,724)</b>	<b>(538,856)</b>	<b>(538,856)</b>	<b>(538,856)</b>
<b>30-11- Water</b>	<b>(397,349)</b>	<b>(494,726)</b>	<b>(513,592)</b>	<b>(1,850)</b>	<b>(522,724)</b>	<b>(538,856)</b>	<b>(538,856)</b>	<b>(538,856)</b>
30-11-5000 Salary - Wages	(49,018)	(58,207)	(73,250)		(73,250)	(68,000)	(68,000)	(68,000)
30-11-5001 PW Allocated Payroll	(99,432)	(112,488)	(96,587)		(96,587)	(143,387)	(143,387)	(143,387)
30-11-5002 Admin Allocated Payroll	(79,815)	(100,454)	(106,618)		(106,618)	(85,368)	(85,368)	(85,368)
30-11-5020 Payroll Tax	(4,225)	(4,315)	(4,500)		(4,500)	(4,800)	(4,800)	(4,800)
30-11-5040 Benefits	(9,380)	(9,142)	(10,500)		(10,500)	(10,500)	(10,500)	(10,500)
30-11-5060 PERS	(7,599)	(7,373)	(7,000)		(7,000)	(8,000)	(8,000)	(8,000)
30-11-5090 Workers Comp	(1,118)	(2,152)	(3,000)		(3,000)	(3,200)	(3,200)	(3,200)
30-11-5105 Bad Debt		(2,919)	(3,000)		(3,000)	(2,500)	(2,500)	(2,500)
30-11-5108 Chemicals	(11,670)	(19,898)	(18,000)		(18,000)	(18,000)	(18,000)	(18,000)
30-11-5120 Gas - Oil	(2,345)	(2,681)	(2,000)	(850)	(2,850)	(2,500)	(2,500)	(2,500)
30-11-5123 Merchant Fees	(7,294)	(4,008)	(5,000)		(5,000)	(4,500)	(4,500)	(4,500)
30-11-5126 Postage	(500)	-	(750)		(750)	(200)	(200)	(200)
30-11-5137 Supplies	(898)	(2,436)	(2,500)	(1,000)	(3,500)	(3,500)	(3,500)	(3,500)
30-11-5140 Uniforms - Towels	(1,754)	(1,775)	(2,000)		(2,000)	(1,800)	(1,800)	(1,800)
30-11-5200 Contract Services	(5,000)	(2,589)	(19,000)		(19,000)	(13,000)	(13,000)	(13,000)
30-11-5204 Engineering Services	(2,468)	(16,705)	(16,000)		(16,000)	(10,000)	(10,000)	(10,000)
30-11-5230 Printing and Publishing		(2,952)	(4,000)		(4,000)	(3,500)	(3,500)	(3,500)
30-11-5233 Technology Services		-	(1,450)		(1,450)	(1,000)	(1,000)	(1,000)
30-11-5250 System Analysis	(4,025)	(3,679)	(3,000)		(3,000)	(3,000)	(3,000)	(3,000)

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
30-11-5320 Dues, License, Permits	(999)	(963)	(5,600)		(5,600)	(2,500)	(2,500)	(2,500)
30-11-5342 Conference/Seminar/Trainin	(763)	-	(750)		(750)	(1,500)	(1,500)	(1,500)
30-11-5344 Travel	-	(279)	(750)		(750)	(100)	(100)	(100)
30-11-5355 Miscellaneous Expense	-	-	(100)		(100)	-	-	-
30-11-5413 Telephone	(4,668)	(3,642)	(3,500)		(3,500)	(3,500)	(3,500)	(3,500)
30-11-5415 Utilities	(44,032)	(44,640)	(45,000)		(45,000)	(41,000)	(41,000)	(41,000)
30-11-5504 Repairs - Maintenance	(4,053)	(4,056)	(10,000)		(10,000)	(5,000)	(5,000)	(5,000)
30-11-5530 System Maintenance & Equip	(34,919)	(56,843)	(25,000)	(5,000)	(30,000)	(75,000)	(75,000)	(75,000)
30-11-5531 Distribution Maintenance	(1,908)	(4,983)	(16,000)	5,000	(11,000)	-	-	-
30-11-5535 New Connection Equipment	-	-	(1,000)		(1,000)	-	-	-
30-11-5600 Equipment	(2,839)	(6,662)	(8,000)		(8,000)	-	-	-
30-90-9615 PW Expense Allocation	(16,627)	(18,885)	(19,737)		(27,019)	(23,501)	(23,501)	(23,501)
<b>6 Capital Outlay</b>	<b>(40,932)</b>	<b>(230)</b>	<b>(515,100)</b>	<b>(9,000)</b>	<b>(524,100)</b>	<b>(475,262)</b>	<b>(475,262)</b>	<b>(475,262)</b>
<b>30-11- Water</b>			<b>(4,000)</b>	<b>(500)</b>	<b>(4,500)</b>	<b>(4,200)</b>	<b>(4,200)</b>	<b>(4,200)</b>
30-11-5605 Hydrant Replacement	-	-	(4,000)	(500)	(4,500)	(4,200)	(4,200)	(4,200)
<b>30-80- Capital</b>	<b>(40,932)</b>	<b>(230)</b>	<b>(511,100)</b>	<b>(8,500)</b>	<b>(519,600)</b>	<b>(471,062)</b>	<b>(471,062)</b>	<b>(471,062)</b>
30-80-6000 Capital Outlay	(6,000)	-	(13,000)		(21,500)	-	-	-
30-80-6001 Capital Outlay Intake	(34,932)	(230)	(498,100)		(498,100)	(471,062)	(471,062)	(471,062)
30-80-6002 Capital-GIS Mapping of System	-	-	-		-	-	-	-
<b>7 Debt Service</b>	<b>(51,854)</b>	<b>(52,813)</b>	<b>(60,994)</b>	<b>(60,994)</b>	<b>(60,994)</b>	<b>(60,994)</b>	<b>(60,994)</b>	<b>(60,994)</b>
30-82- Debt	(51,854)	(52,813)	(60,994)	(60,994)	(60,994)	(60,994)	(60,994)	(60,994)
30-82-8030 Debt Principal	(18,376)	(19,203)	(27,851)		(27,851)	(27,851)	(27,851)	(27,851)
30-82-8035 Debt Interest	(33,478)	(33,610)	(33,143)		(33,143)	(33,143)	(33,143)	(33,143)
30-90-9750 Debt Service	-	-	-		-	-	-	-
<b>8 Transfer Out</b>	<b>(69,044)</b>	<b>(148,546)</b>	<b>(150,189)</b>	<b>(150,189)</b>	<b>(150,189)</b>	<b>(159,365)</b>	<b>(159,365)</b>	<b>(159,365)</b>
30-90- Transfer	(69,044)	(148,546)	(150,189)	(150,189)	(150,189)	(159,365)	(159,365)	(159,365)
30-90-9040 Interfund Loan	-	(60,000)	(60,000)		(60,000)	(60,000)	(60,000)	(60,000)
30-90-9110 In Lieu of Franchise Fee	(19,537)	(22,128)	(21,799)		(21,799)	(36,136)	(36,136)	(36,136)
30-90-9610 Overhead Allocation	(49,507)	(66,418)	(68,390)		(68,390)	(63,229)	(63,229)	(63,229)
<b>30-98- Prior Period</b>								
30-99-9914 Prior Period Expense	-	-	-		-	-	-	-
<b>9 Contingency</b>			<b>(214,902)</b>		<b>(207,620)</b>	<b>(160,244)</b>	<b>(165,685)</b>	<b>(165,685)</b>
30-99- Fund Balance	-	-	(214,902)		(207,620)	(160,244)	(165,685)	(165,685)
30-99-9900 Contingency/Fund Balance	-	-	(214,902)		(207,620)	(160,244)	(165,685)	(165,685)
<b>1 Fund Balance</b>			<b>72,779</b>		<b>72,779</b>	<b>69,576</b>	<b>69,576</b>	<b>69,576</b>
<b>31-10- Beginning Fund Bal</b>			<b>72,779</b>		<b>72,779</b>	<b>69,576</b>	<b>69,576</b>	<b>69,576</b>
31-10-4000 Beginning Fund Balance Budget	-	-	72,779		72,779	69,576	69,576	69,576
<b>1 Revenue</b>	<b>25,872</b>	<b>20,328</b>	<b>15,000</b>		<b>15,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
31-10-4431 System Development Charge	25,872	20,328	15,000		15,000	8,000	8,000	8,000
<b>2 Requirement</b>	<b>(17,773)</b>	<b>(18,453)</b>	<b>(87,779)</b>		<b>(87,779)</b>	<b>(77,576)</b>	<b>(77,576)</b>	<b>(77,576)</b>
6 Capital Outlay	(4,570)	(5,250)	(5,000)		(5,000)			
31-80- Capital	(4,570)	(5,250)	(5,000)		(5,000)			
31-80-6000 Capital Outlay	(4,570)	(5,250)	(5,000)		(5,000)			
8 Transfer Out	(13,203)	(13,203)	(13,203)		(13,203)	(13,203)	(13,203)	(13,203)
31-90- Transfer	(13,203)	(13,203)	(13,203)		(13,203)	(13,203)	(13,203)	(13,203)
31-90-9750 Debt Service Transfer	(13,203)	(13,203)	(13,203)		(13,203)	(13,203)	(13,203)	(13,203)
9 Contingency	-	-	(69,576)		(69,576)	(64,373)	(64,373)	(64,373)
31-99- Fund Balance	-	-	(69,576)		(69,576)	(64,373)	(64,373)	(64,373)
31-99-9900 Contingency	-	-	(69,576)		(69,576)	(64,373)	(64,373)	(64,373)
<b>40 Wastewater</b>	<b>438,547</b>	<b>90,617</b>	<b>(0)</b>		<b>(0)</b>			
<b>1 Resource</b>	<b>1,052,721</b>	<b>736,828</b>	<b>1,387,381</b>	<b>(14,900)</b>	<b>1,372,481</b>	<b>1,394,594</b>	<b>1,378,949</b>	<b>1,378,949</b>
1 Fund Balance			645,411		645,411	654,324	638,679	638,679
40-10- Beginning Fund Bal			645,411		645,411	654,324	638,679	638,679
40-10-4000 Beginning Fund Balance Budget			645,411		645,411	654,324	638,679	638,679
1 Revenue	660,316	653,076	657,400	(14,900)	642,500	655,700	655,700	655,700
40-10-4340 Wastewater Revenue	625,490	649,681	655,000	(14,900)	640,100	655,000	655,000	655,000
40-10-4342 New Connection Fee	2,190	-	1,200		1,200	600	600	600
40-10-4350 Recovery Bad Debt	3,074	1,650	1,200		1,200	100	100	100
40-10-4905 Sale of City Assets	29,562	1,745	-		-			-
8 Transfer In	392,405	83,752	84,570		84,570	84,570	84,570	84,570
40-90- Transfer	392,405	83,752	84,570		84,570	84,570	84,570	84,570
40-90-9241 Debt Service Transfer	24,323	23,752	24,570		24,570	24,570	24,570	24,570
40-90-9530 interfund Loan		60,000	60,000		60,000	60,000	60,000	60,000
40-90-9610 Close Debt Fund Cash	368,082	-	-		-	-	-	-
<b>2 Requirement</b>	<b>(614,174)</b>	<b>(646,211)</b>	<b>(1,387,381)</b>	<b>14,900</b>	<b>(1,372,481)</b>	<b>(1,394,594)</b>	<b>(1,378,949)</b>	<b>(1,378,949)</b>
2 Wastewater Operation	(367,956)	(361,325)	(444,148)	14,900	(435,704)	(442,525)	(442,525)	(442,525)
40-11- Wastewater	(367,956)	(361,325)	(444,148)	14,900	(435,704)	(442,525)	(442,525)	(442,525)
40-11-5000 Salary - Wages	(32,283)	(33,047)	(68,000)	23,000	(45,000)	(50,000)	(50,000)	(50,000)
40-11-5001 PW Allocated Payroll	(97,637)	(96,883)	(85,222)		(85,222)	(127,136)	(127,136)	(127,136)
40-11-5002 Admin Allocated Payroll	(78,374)	(86,519)	(96,461)		(96,461)	(77,451)	(77,451)	(77,451)
40-11-5020 Payroll Tax	(3,984)	(3,556)	(3,000)		(3,000)	(3,200)	(3,200)	(3,200)
40-11-5040 Benefits	(23,446)	(18,141)	(10,500)	(8,100)	(18,600)	(18,600)	(18,600)	(18,600)
40-11-5060 PERS	(4,147)	(1,993)	(2,000)		(2,000)	(2,500)	(2,500)	(2,500)
40-11-5090 Workers Comp	(831)	(1,850)	(2,200)		(2,200)	(2,200)	(2,200)	(2,200)



**Approved Budget  
FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
40-11-5105 Bad Debt		(2,335)	(2,500)		(2,500)	(2,500)	(2,500)	(2,500)
40-11-5108 Chemicals	(7,174)	(10,871)	(15,000)		(15,000)	(10,000)	(10,000)	(10,000)
40-11-5120 Gas - Oil	(783)	(1,462)	(2,300)		(2,300)	(2,000)	(2,000)	(2,000)
40-11-5123 Merchant Fees	(7,946)	(4,008)	(4,000)		(4,000)	(2,000)	(2,000)	(2,000)
40-11-5126 Postage	-	-	(500)		(500)	(200)	(200)	(200)
40-11-5137 Supplies	74	(1,088)	(2,100)	(500)	(2,600)	(2,600)	(2,600)	(2,600)
40-11-5140 Uniforms - Towels	(3,343)	(2,241)	(2,000)	(800)	(2,800)	(2,800)	(2,800)	(2,800)
40-11-5200 Contract Services	(5,799)	(6,677)	(22,000)		(22,000)	(22,000)	(22,000)	(22,000)
40-11-5204 Engineering Services	(1,576)	(4,656)	(6,000)	(500)	(6,500)	(3,000)	(3,000)	(3,000)
40-11-5230 Printing and Publishing		(2,952)	(3,000)		(3,500)	(3,500)	(3,500)	(3,500)
40-11-5233 Technology Services		-	(1,450)	(2,000)	(3,450)	(3,500)	(3,500)	(3,500)
40-11-5250 System Analysis	(6,110)	(2,835)	(5,000)		(5,000)	(4,000)	(4,000)	(4,000)
40-11-5320 Dues, License, Permits	(2,880)	(3,520)	(4,500)		(4,500)	(4,000)	(4,000)	(4,000)
40-11-5342 Conference/Seminar/Training		-	(500)	(2,500)	(3,000)	(3,000)	(3,000)	(3,000)
40-11-5344 Travel	(100)	-	(500)		(500)	(500)	(500)	(500)
40-11-5413 Telephone	(4,056)	(3,677)	(4,000)		(4,000)	(4,000)	(4,000)	(4,000)
40-11-5415 Utilities	(32,850)	(31,900)	(34,000)		(34,000)	(35,000)	(35,000)	(35,000)
40-11-5504 Repairs - Maintenance	(9,760)	(8,960)	(20,000)		(20,000)	(15,000)	(15,000)	(15,000)
40-11-5540 Treatment System Maintent:	(23,153)	(11,202)	(10,000)		(10,000)	(6,000)	(6,000)	(6,000)
40-11-5541 Collection Maintenance		-	(10,000)	3,000	(7,000)			-
40-11-5600 Equipment	(5,475)	(4,686)	(10,000)	3,300	(6,700)	(15,000)	(15,000)	(15,000)
40-90-9615 PW Expense Allocation	(16,323)	(16,265)	(17,415)		(23,871)	(20,838)	(20,838)	(20,838)
<b>6 Capital Outlay</b>	<b>(6,500)</b>	<b>(38,533)</b>	<b>(41,000)</b>		<b>(41,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>
<b>40-80- Capital</b>	<b>(6,500)</b>	<b>(38,533)</b>	<b>(41,000)</b>		<b>(41,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>
40-80-6000 Capital Outlay	(6,500)	(38,533)	(41,000)		(41,000)	(12,000)	(12,000)	(12,000)
<b>7 Debt Service</b>	<b>(172,339)</b>	<b>(169,658)</b>	<b>(175,502)</b>		<b>(175,502)</b>			
<b>40-82- Debt</b>	<b>(172,339)</b>	<b>(169,658)</b>	<b>(175,502)</b>		<b>(175,502)</b>			
40-82-8040 Debt Principal	(108,359)	(109,193)	(120,081)		(120,081)			
40-82-8045 Debt Interest	(63,980)	(60,465)	(55,421)		(55,421)			
<b>8 Transfer Out</b>	<b>(67,379)</b>	<b>(76,695)</b>	<b>(81,596)</b>		<b>(81,596)</b>	<b>(90,151)</b>	<b>(90,151)</b>	<b>(90,151)</b>
<b>40-90- Transfer</b>	<b>(67,379)</b>	<b>(76,695)</b>	<b>(81,596)</b>		<b>(81,596)</b>	<b>(90,151)</b>	<b>(90,151)</b>	<b>(90,151)</b>
40-90-9110 In Lieu of Franchise Fee	(18,765)	(19,490)	(19,722)		(19,722)	(32,785)	(32,785)	(32,785)
40-90-9531 Transfer to WasterWater SDC								
40-90-9610 Overhead Allocation	(48,614)	(57,205)	(61,874)		(61,874)	(57,366)	(57,366)	(57,366)
<b>40-98- Prior Period</b>								
40-99-9914 Prior Period Expense Loan to Water								
<b>9 Contingency</b>								
<b>40-99- Fund Balance</b>			<b>(645,135)</b>		<b>(638,679)</b>	<b>(849,918)</b>	<b>(834,273)</b>	<b>(834,273)</b>
			<b>(645,135)</b>		<b>(638,679)</b>	<b>(849,918)</b>	<b>(834,273)</b>	<b>(834,273)</b>

**Approved Budget**

**FY2020-2021**

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Amendment	FY20 Amended	FY21 Proposed	FY21 Approved	FY21 Adopted
40-99-9900 Contingency		-	(645,135)		(638,579)	(849,918)	(834,273)	(834,273)
<b>1 Fund Balance</b>			<b>29,399</b>		<b>29,399</b>	<b>19,829</b>	<b>19,829</b>	<b>19,829</b>
41-10- Beginning Fund Bal			29,399		29,399	19,829	19,829	19,829
41-10-4000 Beginning Fund Balance Budget			29,399		29,399	19,829	19,829	19,829
<b>1 Revenue</b>	<b>41,000</b>	<b>27,500</b>	<b>20,000</b>		<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
41-10-4441 System Development Charg	41,000	27,500	20,000		20,000	10,000	10,000	10,000
8 Transfer In					-			-
41-10- Resources					-			-
41-90-9751 Transfer in from Wastewater					-			-
<b>2 Requirement</b>	<b>(24,323)</b>	<b>(33,960)</b>	<b>(49,399)</b>		<b>(49,399)</b>	<b>(29,829)</b>	<b>(29,829)</b>	<b>(29,829)</b>
6 Capital Outlay		(10,208)	(5,000)		(5,000)			-
41-10- Capital		(10,208)	(5,000)		(5,000)			-
41-80-6000 Capital Outlay		(10,208)	(5,000)		(5,000)			-
8 Transfer Out	(24,323)	(23,752)	(24,570)		(24,570)	(24,570)	(24,570)	(24,570)
41-90- Transfer	(24,323)	(23,752)	(24,570)		(24,570)	(24,570)	(24,570)	(24,570)
41-90-9750 Debt Service Transfer	(24,323)	(23,752)	(24,570)		(24,570)	(24,570)	(24,570)	(24,570)
9 Contingency		-	(19,829)		(19,829)	(5,259)	(5,259)	(5,259)
41-99- Fund Balance		-	(19,829)		(19,829)	(5,259)	(5,259)	(5,259)
41-99-9900 Contingency		-	(19,829)		(19,829)	(5,259)	(5,259)	(5,259)
1 Fund Balance			-		-			-
50-10- Beginning Fund Bal			-		-			-
50-82- Debt Service			-		-			-
50-90-9030 Transfer	(457,837)							

City of Willamina  
Budget 2021-20

	Sum of FY 21 Proposed
<b>Transfers</b>	
<b>10 General</b>	<b>199,140</b>
<b>8 Transfer In</b>	<b>199,140</b>
10-90-9130 In Lieu of Franchise Fee	36,136
10-90-9140 In Lieu of Franchise Fee	32,785
10-90-9610 Overhead Allocation	130,219
10-90-9630 Transfer In-Interfund Loan 30	
10-99-9914 Prior Period Expense	
<b>20 Streets</b>	<b>(9,624)</b>
<b>8 Transfer Out</b>	<b>(9,624)</b>
20-90-9610 Overhead Allocation	(9,624)
<b>30 Water</b>	<b>(146,162)</b>
<b>8 Transfer In</b>	<b>13,203</b>
30-90-9231 Debt Service Transfer	13,203
30-90-9732 Close Debt Fund Loan from WW	
<b>8 Transfer Out</b>	<b>(159,365)</b>
30-90-9040 Interfund Loan	(60,000)
30-90-9110 In Lieu of Franchise Fee	(36,136)
30-90-9610 Overhead Allocation	(63,229)
30-99-9914 Prior Period Expense	
<b>31 Water SDC</b>	<b>(13,203)</b>
<b>8 Transfer Out</b>	<b>(13,203)</b>
31-90-9750 Debt Service Transfer	(13,203)
<b>40 Wastewater</b>	<b>(5,581)</b>
<b>8 Transfer In</b>	<b>84,570</b>
40-90-9241 Debt Service Transfer	24,570
40-90-9530 interfund Loan	60,000
40-90-9610 Close Debt Fund Cash	
<b>8 Transfer Out</b>	<b>(90,151)</b>
40-90-9110 In Lieu of Franchise Fee	(32,785)

City of Willamina  
Budget 2021-20

<b>Capital Projects</b>	<b>Sum of FY 21 Proposed</b>
<b>10 General</b>	<b>(1,000)</b>
10-80-6001 Capital Outlay - Website	
10-80-6003 Capital Outlay - City Hall Siding	
10-80-6010 Capital Outlay	(1,000)
<b>20 Streets</b>	
20-80-6000 Capital	
<b>21 Street SDC</b>	<b>(5,000)</b>
21-80-6000 Capital Outlay	(5,000)
<b>30 Water</b>	<b>(475,262)</b>
30-11-5605 Hydrant Replacement	(4,200)
30-80-6000 Capital Outlay	
30-80-6001 Capital Outlay Intake	(471,062)
30-80-6002 Capital-GIS Mapping of System	
<b>31 Water SDC</b>	
31-80-6000 Capital Outlay	
<b>40 Wastewater</b>	<b>(12,000)</b>
40-80-6000 Capital Outlay	(12,000)
<b>41 Wastewater SDC</b>	
41-80-6000 Capital Outlay	
<b>Grand Total</b>	<b>(493,262)</b>

City of Willamina  
Budget 2021-20

Appropriation	Sum of FY 21 Proposed
<b>10 General</b>	<b>(1,292,560)</b>
2 Administration	(253,438)
3 City Services	(315,158)
4 Public Safety	(410,925)
6 Capital Outlay	(1,000)
9 Contingency	(307,539)
9 Reserves	(4,500)
<b>20 Streets</b>	<b>(220,749)</b>
2 Street Operations	(114,494)
6 Capital Outlay	
7 Grant	
8 Transfer Out	(9,624)
9 Contingency	(96,631)
<b>21 Street SDC</b>	<b>(205,000)</b>
6 Capital Outlay	(5,000)
9 Contingency	(200,000)
<b>30 Water</b>	<b>(1,394,721)</b>
2 Water Operations	(538,856)
6 Capital Outlay	(475,262)
7 Debt Service	(60,994)
8 Transfer Out	(159,365)
9 Contingency	(160,244)
<b>31 Water SDC</b>	<b>(77,576)</b>
6 Capital Outlay	
8 Transfer Out	(13,203)
9 Contingency	(64,373)
<b>40 Wastewater</b>	<b>(1,394,594)</b>
2 Wastewater Operation	(442,525)
6 Capital Outlay	(12,000)
7 Debt Service	
8 Transfer Out	(90,151)
9 Contingency	(849,918)
<b>41 Wastewater SDC</b>	<b>(29,829)</b>
6 Capital Outlay	
8 Transfer Out	(24,570)
9 Contingency	(5,259)
<b>Grand Total</b>	<b>(4,615,029)</b>

City of Willamina  
Budget 2021-20

<b>2020-21 Personal Service</b>	<b>Salary</b>	<b>Taxes</b>	<b>Benefits</b>	<b>PERS</b>	<b>Work Comp</b>	<b>Total</b>	<b>To Allocate</b>
Admin PR	166,000	15,000	56,000	9,000	600	<b>246,600</b>	246,600
Library	48,000	3,400	21,000	1,800	100	<b>74,300</b>	
Museum	-	-	-	-	-	-	
Public Safety	29,000	2,200	15,000	1,350	100	<b>47,650</b>	
Parks	33,500	3,200	15,000	2,200	2,400	<b>56,300</b>	
PW PR	211,000	12,000	55,000	15,000	2,300	<b>295,300</b>	295,300
Sewer	50,000	3,200	18,600	2,500	2,200	<b>76,500</b>	
Water	68,000	4,800	10,500	8,000	3,200	<b>94,500</b>	-
<b>Grand Total</b>	<b>605,500</b>	<b>43,800</b>	<b>191,100</b>	<b>39,850</b>	<b>10,900</b>	<b>891,150</b>	541,900

<b>Employees</b>	<b>FTE</b>	<b>Count</b>
10-18 Public Safety		
Code Enforcement Officer	0.8	1
10-65 Library		
Senior Librarian	0.8	1
Staff (new)	-	
Volunteer Coordinator	0.4	1
10-67 Museum		
Staff (new)	-	
Staff (new)	-	
10-66 Parks		
Utility Operator 1	1.0	1
10-70 Admin PR		
City Manager	1.0	1
Accountant	1.0	1
10-71 PW PR		
Office Admin 1 (Utility Billing)	1.0	1
Office Coordinator 1	1.0	1
Public Works Director	1.0	1
Utility Operator 1	1.0	1
30-11 Water		
Water Plant Operator	1.0	1
40-11 Sewer		
Sewer Plant Operator	1.0	1
<b>Grand Total</b>	<b>11.0</b>	<b>12</b>

City of Willamina  
Budget 2021-20

**In Lieu of Franchise Fee**

	Revenue	Rate	Fee	
General			36,136	Enter Values
General			32,785	
Water	722,725	5%	(36,136)	Values to Budget
Wastewater	655,700	5%	(32,785)	

**Allocations**

	Available Revenue		10-12, 10-13 Admin Allocation	10-70 Admin PR Allocation		10-71 PW Payroll	10-72 PW Shared Expense	Total
General , City only 10-10	599,300	29%	52,431	70,789	1%	2,953	484	
Street	110,000	5%	9,624	12,993	7%	21,824	3,577	
Water 30-10	722,725	35%	63,229	85,368	49%	143,387	23,501	
Wastewater	655,700	31%	57,366	77,451	43%	127,136	20,838	
All Funds	<u>2,087,725</u>	100%	<u>182,650</u>	<u>246,600</u>	100%	<u>295,300</u>	<u>48,400</u>	<u>772,950</u>
PW Only	<u>1,488,425</u>		<u>130,219</u>	<u>175,811</u>		<u>295,300</u>	<u>48,400</u>	
						with parks mę	with parks	
Administration		10-12	175,650					
Council		10-13	7,000					
			<u>182,650</u>					
30-90-9040 Interfund Loan	(60,000)							
7-90-9530 interfund Loan	60,000							

City of Willamina  
Budget 2021-20

Budget Allocations	Sum of FY 21 Proposed
<b>Admin PR</b>	-
10-70-5002 Admin Allocated Payro	175,812
20-11-5002 Admin Allocated Payro	(12,993)
30-11-5002 Admin Allocated Payro	(85,368)
40-11-5002 Admin Allocated Payro	(77,451)
<b>Debt Service</b>	-
30-90-9231 Debt Service Transfer	13,203
31-90-9750 Debt Service Transfer	(13,203)
40-90-9241 Debt Service Transfer	24,570
41-90-9750 Debt Service Transfer	(24,570)
<b>In Lieu of Franchise</b>	-
10-90-9130 In Lieu of Franchise Fee	36,136
10-90-9140 In Lieu of Franchise Fee	32,785
30-90-9110 In Lieu of Franchise Fee	(36,136)
40-90-9110 In Lieu of Franchise Fee	(32,785)
<b>Overhead</b>	-
20-90-9610 Overhead Allocation	(9,624)
30-90-9610 Overhead Allocation	(63,229)
40-90-9610 Overhead Allocation	(57,366)
10-90-9610 Overhead Allocation	130,219
<b>PW Expense</b>	-
10-66-9615 PW Expense Allocation	(484)
10-72-9615 PW Expense Allocation	48,400
20-90-9615 PW Expense Allocation	(3,577)
30-90-9615 PW Expense Allocation	(23,501)
40-90-9615 PW Expense Allocation	(20,838)
<b>PW Payroll</b>	-
10-66-5001 PW Allocated Payroll	(2,953)
10-71-5001 PW Allocated Payroll	295,300
20-11-5001 PW Allocated Payroll	(21,824)
30-11-5001 PW Allocated Payroll	(143,387)
40-11-5001 PW Allocated Payroll	(127,136)
<b>Grand Total</b>	-



# APPENDIX

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00 "EXHIBIT A"

Public Notice  
City of Willamina Budget  
Committee Meetings

The Budget Committee of the City of Willamina, Yamhill County, Polk County, State of Oregon, will conduct the following public meetings to discuss the budget for the Fiscal Year July 1, 2020 to June 30, 2021. All meetings will be held at West Valley Fire Station, 825 NE Main Street, Willamina Oregon. Meetings dates are June 10, 2020 at 6:00 pm and June 17, 2020 at 6:00 pm.

Wednesday, June 10, 2020 - The purpose of the meeting is to receive comments from the public on the budget and to discuss possible uses of State Revenue Sharing Funds. The public meeting is where deliberations of the Budget Committee will take place. Any person may appear at this meeting, or via phone/web and discuss the proposed programs and uses of State Revenue Sharing Funds with the Budget Committee. A copy of the budget document may be inspected or obtained

phone/web,  
Dial-in number (US): (425) 436-6378

Access code: 146402#

Online meeting ID: westk

Join the online meeting: <https://join.freeconferencecall.com/westk>

The Budget Committee Meeting previously noticed for May 27, 2020 virtual meeting on Freeconference.com is canceled.

If you have any questions, you may contact Deputy City Recorder Debbie Bernard 503-

# News-Register

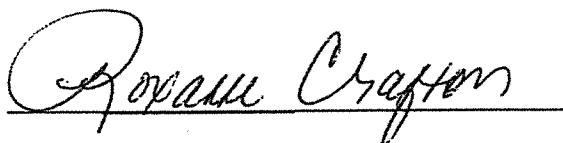
KEEPING YOU CONNECTED

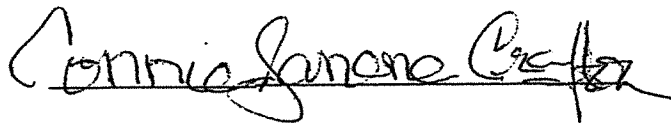
611 NE Third Street • (503) 472-5114 • [www.NewsRegister.com](http://www.NewsRegister.com)  
PO Box 727

## AFFIDAVIT OF PUBLICATION

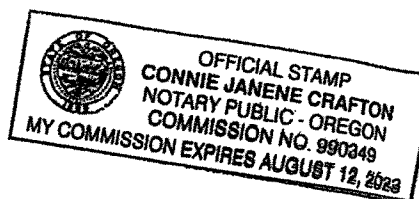
STATE OF OREGON } ss.  
County of Yamhill

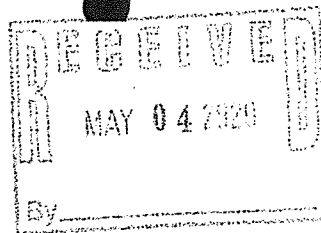
I, Roxanne Crafton being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that City of Willamina - Public Notice Budget Committee Meeting - - May 22, 2020  
Subscribed and sworn before me this 5/26/2020 .





Notary Public for Oregon  
My Commission Expires 08/12/2023





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00 "EXHIBIT A"

NOTICE OF BUDGET COMMITTEE MEETING

# News-Register

## KEEPING YOU CONNECTED

611 NE Third Street • (503) 472-5114 • www.NewsRegister.com  
PO Box 727

### AFFIDAVIT OF PUBLICATION

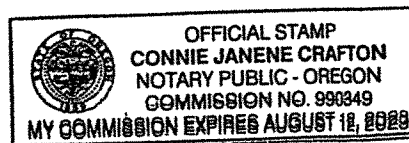
STATE OF OREGON } ss.  
County of Yamhill

I, Peggy Talmadge  
being first duly sworn, depose and say that I am the  
Legal Clerk, of the NEWS-REGISTER, a newspaper of  
general circulation as defined by O.R.S. 193.010 and  
O.R.S. 193.020 published two times each week at  
McMinnville, County of Yamhill, State of Oregon, and  
that City of Willamina - Public Notice May 20, 2020  
Budget Committee Meeting - - April 24, 2020  
Subscribed and sworn before me this 4/28/2020 .

*Peggy L. Talmadge*

*Connie Janene Crafton*

Notary Public for Oregon  
My Commission Expires 08/12/2023



To support the Governor's recom-  
mendations for social distancing,  
the public meeting of the Budget  
Committee of the City of Wil-  
lamina, Yamhill, Polk Counties,  
State of Oregon, to discuss the  
budget for fiscal year July 1, 2020  
to June 30, 2021 will be held via  
Freeconferencecall.com.

Dial-in number (US): (425) 436-  
6378

Access code: 146402#

Online meeting ID: westk

Join the online meeting: [https://  
join.freeconferencecall.com/  
westk](https://join.freeconferencecall.com/join/freeconferencecall.com/westk)

The meeting will take place on  
Wednesday, May 20, 2020 at 6:00  
pm. The purpose of the meeting  
is to hear the budget message, to  
receive comments from the public  
on the budget, and to discuss  
possible uses of State Revenue  
and Bonding Funds. This is a public  
meeting where deliberation of the  
Budget Committee will take place.  
Members of the public may send  
a comment or public testimony  
to the Deputy City Recorder at  
bernardd@ci.willamina.or.us or  
mail public comment or testimony  
to the City of Willamina, Attn:  
Budget Committee, 825 NE Main  
St. Willamina, OR 97396. Please  
label the subject line as "Public  
Comment" or "Testimony" and  
include the topic.

A copy of the budget document  
may be inspected at [www.wil-  
laminaoregon.gov](http://www.wil-<br/>laminaoregon.gov)  
or obtained by calling the City of  
Willamina, 503-876-2242, on or

after May 15, 2020 between the  
hours of (8:00 am and 5:00 pm)  
Monday-Friday. All interested  
persons are encouraged to partic-  
ipate.

Wednesday, May 27, 2020 has  
been set aside for continued  
deliberations if necessary. A copy  
of the budget may be inspected  
or obtained on or after May 20,  
2020, at [www.willaminaoregon.gov](http://www.willaminaoregon.gov).

Requests for hard copies of  
the budget may be requested by  
calling Willamina City Hall at (503)  
876-2242 or emailing your request  
to [bernardd@ci.willamina.or.us](mailto:bernardd@ci.willamina.or.us). A  
copy of the budget will be avail-  
able on the City's website at [www.willaminaoregon.gov](http://www.willaminaoregon.gov).

**City of Willamina  
Budget Committee Meeting Minutes  
May 21, 2019  
6:00 PM**

**Location of Meeting:**

West Valley Fire District  
825 NE Main Street  
Willamina, Oregon 97396

**Present at Meeting:**

Mayor Ila Skyberg  
Council President Rita Baller  
Councilor Theresa McKnight  
Councilor Bob Burr  
Councilor April Wooden  
Councilor Craig Johnson  
Budget Committee Chair Laurie Toney  
Budget Committee Vern Holstad  
Budget Committee Katie Vinson  
Budget Committee Gregg Kruchock  
Budget Committee Phillip Lybarger  
City Manager Kenna West  
Deputy City Recorder Debbie Bernard  
Public Works Director Jeff Brown

**Absent from Meeting:**

Councilor Roberta Lawson  
Budget Committee Jaimie VanDenBosch  
Budget Committee Dawn Owings  
Finance Manager Scott Clark

Chair Laurie Toney called the 2019-2020 Budget Committee Meeting to order at 6:00 PM on May 21, 2019 at the West Valley Fire District. Chair Toney led in the flag salute. Deputy City Recorder called for the roll, and a quorum was present.

### **I. Approval of Agenda**

The agenda for the meeting was distributed and unanimously approved.

### **II. Review of Previous Minutes**

The minutes of the previous meeting were reviewed and unanimously approved.

### **III. Consideration of Open Issues**

#### 1. Selection Of Chair

Chair Laurie Toney

Chair Toney called for the 2019-2020 Budget Committee Chair nominations.

**MOTION:** Councilor Burr nominated Laurie Toney to continue as Chair. Councilor Baller seconded the motion. Motion carried by Councilors Burr, Baller, McKnight, Johnson, and Wooden, and Budget Committee Members Toney, Holstad, Vinson, Kruchock, and Lybarger all in favor.

2. Approval of the Minutes from the May 22, 2018 Budget Committee Meeting

Chair Laurie Toney

Chair Toney called for a motion to approve the May 22, 2018 Budget Committee meeting minutes.

**MOTION:** Mayor Skyberg moved to approve the Minutes from the May 22, 2018 Budget Committee Meeting. Councilor Wooden seconded the motion. Motion carried by Councilors Burr, Baller, McKnight, Johnson, and Wooden, and Budget Committee Members Toney, Holstad, Vinson, Kruchock, and Lybarger all in favor.

PUBLIC HEARING

3. Public Hearing on State Shared Revenue

Chair Laurie Toney

Chair Toney opened the public hearing on possible uses of State Revenue Sharing Funds in the FY 2019-2020 Proposed Budget and read from a script. Chair Toney asked for any objections or general comments. There was none.

Chair Toney commented that to receive the State Shared Revenue, the City is required to hold a public hearing and accept the State Revenue. The staff recommendation is for the City to accept the State Shared Revenue and put it into the General Fund. The Chair again asked for any objections or public comments. There was none. She then closed the public hearing.

Chair Toney called for a motion.

**MOTION:** Councilor Wooden moved to approve accepting State Shared Revenue and placing it in the General Fund. Councilor Burr seconded the motion. Motion carried by Councilors Burr, Baller, McKnight, Johnson, and Wooden, and Budget Committee Members Toney, Holstad, Vinson, Kruchock, and Lybarger all in favor

4. Public Hearing on the 2019-2020 Budget

Chair Toney opened the public hearing on State Revenue Sharing and opened the Public Hearing and discussion on the possible uses of State Revenue Sharing Funds in the proposed 2019-2020 Budget.

5. Presentation of the Budget Message

Chair Laurie Toney

Chair Toney called on Budget Officer Kenna West to deliver the Budget Message. Budget Officer West delivered the eight-page message by reading it in its entirety.

Budget Officer West budget message detailed a synopsis that the City's total Budget for the Fiscal Year 2019-2020 is \$4,112,449, approximately \$550,000 increase from the prior fiscal year.

Budget Officer West explained the budget documentation. She stated that the City of Willamina operates on a fiscal year beginning on July 1<sup>st</sup> and ending on June 30<sup>th</sup>. The purpose of the Budget is to provide a document to explain how the City intends to use the resources entrusted to it by its citizens.

Budget Officer West presented a detailed review of the General Fund, Street Fund, Water Fund, Wastewater Fund, and shared allocations. In addition to a report of System Development Charges (SDC) Funds, which include Street SDC Fund, Water SDC Fund, and Wastewater SDC Fund.

The closing comment stated that the City administration continues to remain prudent and strategic in its budget practices.

#### 6. FY 2019-2020 Budget Deliberation

Chair Laurie Toney

Chair Toney announced that it was time for deliberation from the Budget Committee and closed the Public Hearing.

Budget Committee Member Vern Holstad questioned the percentage of wage increases reflected on employees' wages that are represented by the Union as compared to those who are not. He explained his concern that a lower wage union-represented employee with an increase of 5% is very different from a non-union employee who has a higher wage at a percentage of increase. Mr. Holstad wanted there to be a fair scale on the percentage rate of the wage increase. He also asked Budget Officer West how the 5% wage increase is allocated amongst the funds.

Budget Officer West responded and said that the City is contractually obligated to abide by the Union Collective Bargaining Agreement and the wage scale is specific and agreed upon by the employee members of the Union through its representative.. She added that the Union employees would receive a 5% increase (2.5% in each "step" and a 2.5% COLA), and non-union employees would receive a 3% increase.

Councilor Burr commented on page 4 that may have a typo or need correction, which should be one library manager at .4. Budget Officer West agreed and added that we are adding a Youth services Coordinator that will assist the Library Manager and work with the children in the library.

Councilor Burr commented that the total Budget is over 4 million, so should income be the same? Budget Officer West responded, yes. He asked what the contingency versus

reserve funds were. She explained that the Contingency Fund is expected to be spent each year, and a Reserve Fund is expected to be used for a specific purpose at sometime in the future.

Budget Committee Member Toney asked, "Why is the Water so High?" She would like to see a notice in the Newsletter added explaining the water rates. Budget Officer West responded that there was an article in the Newsletter and the Bulletin Board that explained the water fund issues including the need for \$7.2 million in repairs, the consultant's outline of required increases, and the resultant water rates.

Budget Committee Vinson added that she would like to see a comparison chart of what other cities charge put in the Newsletter.

Budget Officer West acknowledged their concerns regarding the water rates and said she would put additional information in the Newsletter.

Councilor Burr commented that he had the privilege of riding along with the Public Works Director around the water treatment plant and can see why it cost so much to operate.

Budget Committee Member Kruchock recommended a video on the Website that explained the water system. Budget Officer West supported the video idea and said that we are working on a new website as our current website could not support a video at this time.

Budget Committee Toney asked if law enforcement had an increase. Budget Officer West responded yes; the growth went from 1.5 deputies to 2.0, in addition to a public service fee and a new permanent substation in City Hall.

Councilor Baller asked Budget Officer West if there were anything she would like to point to in the Budget. Budget Officer West responded that we are working on rewriting our development code with a \$20,000 matching grant. An example of one change in the rewrite of the development code would be a change in lot size that would allow construction on smaller lots, which in turn would increase the City's tax base which would allow the City to continue to provide services to our community members.

7. FY 2019-2020 Budget Approval  
Chair Laurie Toney  
Chair Toney called for a motion.

**MOTION:** Budget Committee Member Vinson moved to approve the 2019-2020 City of Willamina Budget as proposed and setting appropriations and tax rates at \$4.2039 per \$1,000. Councilor Wooden seconded the motion. Motion carried by Councilors Burr, Baller, McKnight, Johnson, and Wooden, and Committee Members Toney, Holstad, Vinson, and Lybarger all in favor.

- 8. Adjournment  
 Chair Laurie Toney  
 Chair Toney called for a motion to adjourn.

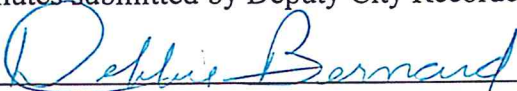
**MOTION:** Budget Committee Member Holstad moved to adjourn. Councilor Burr seconded the motion. Motion carried by Councilors Burr, Baller, McKnight, Johnson, and Wooden and Committee Members Toney, Holstad, Vinson, and Lybarger all in favor.

**IV. Agenda and Time of Next Meeting**

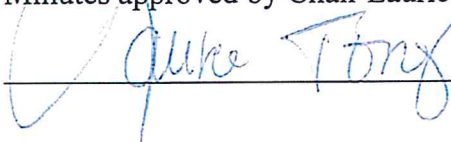
The next meeting will be held at:  
 West Valley Fire District  
 825 NE Main St  
 Willamina, Oregon 97396

Chair Laurie Toney adjourned the meeting at 7:10 PM.

Minutes submitted by Deputy City Recorder, Debbie Bernard

  
 \_\_\_\_\_.

Minutes approved by Chair Laurie Toney

  
 \_\_\_\_\_.



**WILLAMINA ECONOMIC IMPROVEMENT DISTRICT  
FY 2020/2021 EID ASSESSMENT**

Properties in the City of Willamina which are zoned "commercial" or "industrial" assessed as follows :

Fully benefited commercial property – 1/4 of 1.0% of assessed value ;

Commercial properties on side streets – 1/8 of 1.0% of assessed value;

Commercial properties in industrial area – 1/8 of 1.0% of assessed value; and

Commercial properties that also include resident property – prorated .

(Assessed values are the latest available from the County Assessor's Offices as of 5/14/18)

The Willamina Business Group recommended a maximum amount billed to any one person of \$500.

And a minimum amount to any one person of \$50.00 (See Ord #659, adopted 12/10/2015 )

Addresses updated 06/30/16

**Ordinance 659 passed by the City Council of the City of Willamina 12/10/2015 renewing District through 12/31/2020**

Mailing Address	Tax Lot No.	Assessed Value	Short Name	Owner	Rate	Situs Address
1974 FOURTH ST NE SALEM OR 97301	R6701DC 00400 Polk County	\$ 44,440.00	\$55.55 Eddy Trucking	Donald K Clark	Ind.-1/8	431 Barber Ave Acct #277589
PO BOX 304 WILLAMINA OR 97396	R6606 00800	\$ 226,697.00	\$141.69 Willamina Meat	Alger Family Trust	Ind.- 1/8(2-1/2 Res.	1200 NE Main St
431 NE B ST WILLAMINA OR 97396	R6701AC 12200	\$ 27,963.00	\$69.91 Boardman	Boardman, William	Com-Full Ben.	126 NW 1st St
1232 NW OAKMONT CT MCMINNVILLE OR 97128	R6701AC 13300	\$ 74,254.00	\$500.00 Augie F	Frownfelter Trusts*	Com-Full Ben.	NW 1st St
1232 NW OAKMONT CT MCMINNVILLE OR 97128	R6701AC 13400	\$ 18,489.00	Augie F	Frownfelter Trusts*	Com-Full Ben.	NW Main St
487 SW MT JEFFERSON ST MCMINNVILLE OR 97128	R6701AC 13500	\$ 410,235.00	Willamina Select Market	Johal Barpol	Com-Full Ben.	112 NW 1st St
PO BOX 349 WILLAMINA OR 97396	R6701AC 13600	\$ 304,926.00	Coyote Joe's	Frownfelter Trusts*	Com-Full Ben.	142 NW Main St
2801 THIRD ST TILLAMOOK OR 97141	R6701AD 08900	\$ 942,558.00	Willamina Shell	Tall Timer Investment	Com-Full Ben.	692 NE Main St***
23250 NE HAYLAND DR NEWBERG, OR 97132	R6701AD 10000	\$ 274,849.00	Car Wash/Video Store	Marugg, Greg	Com-Full Ben.	450 NE Main St
PO BOX 303 WILLAMINA OR 97396	R6701BD 05600	\$ 33,173.00	\$41.47 Honeydew Const.	Attebery, Martin **	Industrial - 1/8	902 NW Main St
25850 Salmon River Hwy Willamina OR 97396	R6701DA 00500	\$ 305,243.00	\$500.00 Hofenbrendl Barb	Hofenbrendl Barb	Com-Full Ben.	322 NE 1st St
PO BOX 39 WILLAMINA OR 97396	R6701DA 00600	\$ 102,900.00	\$128.63 Ellis	Patricia Ellis Rev Living Trust	Side Street - 1/8	374 NE D St
PO BOX 37 WILLAMINA OR 97396	R6701DA 01000	\$ 11,668.00	\$500.00 Burr	Burr, Robert*	Com-Full Ben.	212 NE Main St
746 NE C ST WILLAMINA OR 97396	R6701DA 01200	\$ 46,491.00	\$58.11 Bailey-Saucy	Bailey JOI D	Side Str 1/8	372 NE C St
PO BOX 37 WILLAMINA OR 97396	R6701DA 01300	\$ 216,434.00	Quick Check Records Inc	Burr, Robert*	Com-Full Ben.	212 NE Main St
PO BOX 37 WILLAMINA OR 97396	R6701DA 01400	\$ 25,829.00	Burr	Burr, Robert*	Com-Full Ben.	242 NE Main St

150 NE MAIN ST. OR 97396	WILLAMINA	R6701DA 01500	\$	53,679.00	\$500.00	Vinson	Vinson, Katie	Com-Full Ben.	252 NE Main St
39201 COAST CREEK RD. OR 97396	WILLAMINA	R6701DA 01600	\$	18,013.00	\$45.03	Harding	Harding, Karen	Com-Full Ben.	No Situs
PO BOX 11 MCMINNVILLE, OR 97128		R6701DA 01700	\$	100,977.00	\$252.44	Harding	Harding, Karen	Com-Full Ben.	282 NE Main St
PO BOX 130 WILLAMINA OR 97396		R6701DA 02100	\$	16,285.00	\$50.00	Kendall	Kendall, Matthew K	Side Str 1/8	352 NE B St
41100 SW TINDLE CREEK RD WILLAMINA OR 97396		R6701DA 02300	\$	236,361.00		Old Bank	Wildwood Services, Katie Vinson	Com-Full Ben.	110 NE Main St
PO BOX 867 WILLAMINA OR 97396		R6701DA 02400	\$	25,541.00	\$50.00	Shirley's Hair	Currier, Shirley **	Com -Full Ben. 1/2 Res	130 NE Main St
41100 SW TINDLE CREEK RD WILLAMINA OR 97396		R6701DA 02500	\$	92,690.00		Café & Hotel Wildwood	Vinson, Katie	Com-Full Ben.	150 NE Main St
PO BOX 998 WILLAMINA OR 97378		R6701DA 02600	\$	16,964.00	\$42.41	Center Market	Raman Inc., Singh, Badahur	Com-Full Ben.	180 NE Main St
PO BOX 998 WILLAMINA OR 97396		R6701DA 02700	\$	110,252.00	\$275.63	Center Market	Raman Inc., Singh, Badahur	Com-Full Ben.	180 NE Main St
41100 SW TINDLE CREEK RD WILLAMINA OR 97396		R6701DA 03000	\$	64,888.00		Thrift Store	Vinson, Katie & Meredith Scaeffe	Com-Full Ben.	105 NW Main St
121 NE MAIN ST WILLAMINA OR 97396		R6701DA 03200	\$	125,683.00	\$314.21	Skybergs	Skyberg, Randall	& I Com-Full Ben.	121 NE Main St
121 NE MAIN ST WILLAMINA OR 97396		R6701DA 03300	\$	79,913.00	\$99.89	Skybergs	Skyberg, Randall	Com -Full Ben. 1/2 Res	131 NE Main St
PO BOX 992 NEWBERG OR 97132		R6701DA 03500	\$	103,913.00	\$129.89	Cochran	Cochran, Laura D	Com -Full Ben. 1/2 Res	157 NE Main St
4252 BROOKS AVE NE KEIZER OR 97303		R6701DA 03600	\$	136,417.00	\$341.04	Dillon's	Ghassan, Samander	Com-Full Ben.	181 NE Main St
377 SW OAK ST WILLAMINA OR 97396		R6701DA 03700	\$	84,703.00	\$500.00	PEP	Jenne, Ralph*	Side Str 1/8	241 NE C St
121 NE MAIN ST OR 97396	WILLAMINA	R6701DA 03800	\$	23,826.00	\$59.57	Skybergs	Skyberg, Randall	Com-Full Ben.	NE B St
377 SW OAK ST WILLAMINA OR 97396		R6701DA 03900	\$	88,302.00		PEP	Jenne, Ralph*	Com-Full Ben.	227 NE Main St
PO BOX 97 WILLAMINA OR 97396		R6701DA 04400	\$	22,313.00		PEP	Petroleum Energy Products c/o Jenne, Ralph*	Side Street -1/8	313/317 NE Main St
PO BOX 97 WILLAMINA OR 97396		R6701DA 04400 A01	\$	97,602.00		PEP	Jenne, Ralph*	Com-Full Ben.	182 NE C St
740 SE MEADOWS LOOP SHERIDAN OR 97378		R6701DA 04500	\$	105,143.00	\$262.86		B D Badla, LLC C/O Gurmit Kaur	Com-Full Ben.	313/317 NE Main St
439 NE CENTER ST SHERIDAN OR 97378		R6701DA 04700	\$	105,492.00	\$131.87	Piontek Bakery	Piontek, Ken	Side Street - 1/8	212 NE D St
2710 NE CORA DR MADRAS OR 97741		R6701DA 05000	\$	96,802.00	\$121.00	Vacant	Maben Family Trust, c/o Roberta Maben*	Industrial - 1/8	371 NE Main St
2710 NE CORA DR MADRAS OR 97741		R6701DA 05100	\$	118,468.00	\$148.09	Slow Train	Maben Family Trust, c/o Roberta Maben*	Industrial - 1/8	391 NE Main St
PO BOX 25 WILLAMINA, OR 97396		R6701DA 05200	\$	116,272.00	\$145.34	H&R Block	Scott, Jaek Sr & Carol F	Industrial - 1/8	421 NE Main St

3620 NW WESTSIDE RD MCMINNVILLE, OR 97128	R6701DA 05300	\$	59,635.00	\$149.09	G&M Insurance	Gregport Land & Investments	Com-Full Ben.	451 NE Main St
19896 SW ROCK CREEK SHERIDAN OR 97378	R6701DA 05700	\$0.00		\$0.00	Eddy Trucking	Milan Miller	Indus 1/8	374 NE Main St
19896 SW ROCK CREEK SHERIDAN OR 97378	R6701DA 05800	\$0.00		\$0.00	Eddy Trucking	Milan Miller	Indus 1/8	511 NE Main St
19896 SW ROCK CREEK SHERIDAN OR 97378	R6701DA 06000	\$0.00		\$0.00	Eddy Trucking	Milan Miller	Indus 1/8	511 NE Main St
DG RETAIL LLC 100 MISSION RIDGE ATTN: TAX DEPARTMENT GOODLETTSVILLE TN 37072	R6701DA 09900	\$	65,598.00	\$82.00	Dollar General		Com-Full Ben.	511 NE Main St
19896 SW ROCK CREEK SHERIDAN OR 97378	R6701DA 06101			\$0.00	Eddy Trucking	Milan Miller	Indus 1/8	621 NE Main St
DG RETAIL LLC 100 MISSION RIDGE ATTN: TAX DEPARTMENT GOODLETTSVILLE TN 37072	R6701DA 06200	\$	125,837.00	\$157.30	Dollar General		Com-Full Ben.	621 NE Main St
PO BOX 246 IDYLL WILD CA 92549	R6701DA 06400	\$	249,394.00	\$311.74	Hampton Industrial Saw	Lake, Clarence R & Sharron V	Indus 1/8	460 NE Yamhill St
1650 NW SUNDIAL RD TROUTDALE OR 97060	R6701DB 00200	\$	589,069.00	\$500.00	Walsh	Walsh Holdings LLC, Cal Clarke	Indus-1/8	499 NW Main St
14600 NW WILLAMINA CK RD WILLAMINA OR 97396	R6701DB 00600	\$	51,441.00	\$128.60	Hofenbredl, Barb	Gould, Warren & Beverly	Com-Full Ben.	245 SW Lamson St
PO BOX 195 WILLAMINA OR 97396	R6701DB 00701	\$	53,413.00	\$133.53	Willamina Saw Service	Pratt, Charles E	Com-Full Ben.	285 SW Main St
PO BOX 569 WILLAMINA OR 97396	R6701DB 00900	\$	56,797.00	\$71.00	Dental Office	Brooks, Gary, DMD	Side Street-1/8	247 SW Lamson St
831 S PACIFIC HWY W RICKREALL OR 97371	R6701DB 01501	\$	109,696.00	\$137.12	Day Care	A Blair Family Prop LLC	Com -Full Ben. 1/2 Res	329 SW Main St
1974 FOURTH ST NE SALEM OR 97301	R6701DB 01600	\$	85,459.00	\$53.41	Eddy Trucking	Clark, Donald K	Ind.-1/8/2-1/2 Res.	431 SW Main St
680 OAK ST WILLAMINA OR 97396	R6701DD 00500	\$	207,887.00	\$50.00	Skyberg	Skyberg, Randall Ila**	Res-Com (100% Res) Full Ben.	188 SE Main St
PO BOX 206 WILLAMINA OR 97396	R6701DD 01400	\$	120,628.00	\$150.79		Wasson, Loren & Julia	Com -Full Ben. 1/2 Res	286 SE Main st
PO BOX 930 CHEWELAH WA 99109	R6701DD 03200	\$	160,031.00	\$400.08	Willamina Auto	Priester, Levi	Com-Full Ben.	452 SE Main St
PO BOX 930 CHEWELAH WA 99109	R6701DD 03300	\$	12,750.00	\$7.97	Allen	Allen, Lucy	Indus/2	791 SE Lincoln St

**Total Polk County \$ 44,440.00 \$55.55**  
**Total Yamhill County \$ 7,009,843.00 \$9,241.68**  
**\$ 7,054,283.00 \$9,297.23**  
*Total Assessed Values*  
*Total Tax*

**\*Property(ies) assessed at maximum of \$500**  
**\*\*Property(ies) assessed at minimum of \$50**  
**\*\*\*Tax Lot #R6701AD 09000 has been combined with R6701AD 08900**