

**FORM
LB-20**

**RESOURCES
General Fund
(Fund)**

City of Tangent

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
1				1. Available cash on hand* (cash basis) or				1
2	\$ 581,243	\$ 655,268	\$ 736,000	2. Net working capital (accrual basis)	\$ 830,000	\$ 830,000		2
3				3. Previously levied taxes estimated to be received				3
4	\$ 6,611	\$ 10,674	\$ 7,911	4. Interest	\$ 15,600	\$ 15,600		4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	\$ -			7 911 Revenues	\$ -			7
8	\$ 1,528	\$ 1,504	\$ 1,600	8 Cigarette Tax	\$ 1,600	\$ 1,600		8
9	\$ 63,594	\$ 12,840	\$ 27,600	9 School Excise Tax	\$ 27,600	\$ 27,600		9
10	\$ 18,437	\$ 19,502	\$ 20,000	10 Liquor Tax	\$ 20,000	\$ 20,000		10
11	\$ 138,608	\$ 162,376	\$ 150,000	11 Franchise Fees	\$ 160,000	\$ 160,000		11
12	\$ 21,324	\$ 23,252	\$ 23,250	12 Franchise Fee (Sewer & Stormwater Funds)	\$ 25,000	\$ 25,000		12
13	\$ 38,740	\$ 15,685	\$ 27,900	13 Building Permits - Linn County pass thru	\$ 27,900	\$ 27,900		13
14	\$ 13,078	\$ 5,190	\$ 9,300	14 Building Permit - City of Tangent	\$ 9,300	\$ 9,300		14
15	\$ 6,244	\$ 2,479	\$ 4,400	15 Building Permit Surcharge - pass thru	\$ 4,400	\$ 4,400		15
16	\$ 2,261	\$ 6,522	\$ 5,000	16 Land Use Fee - pass thru	\$ 15,000	\$ 15,000		16
17	\$ 115	\$ 190	\$ 600	17 Miscellaneous	\$ 720	\$ 720		17
18	\$ 31,811	\$ 14,671	\$ 19,500	18 Building Permit Plan Review Fee - pass thru	\$ 19,500	\$ 19,500		18
19	\$ 832	\$ 1,000	\$ -	19 Grant Receipts	\$ -	\$ -		19
20		\$ 15,291	\$ 11,000	20 Marijuana Revenue Sharing	\$ 18,000	18000		20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$ 924,426	\$ 946,444	\$ 1,044,061	29. Total resources, except taxes to be levied	\$ 1,174,620	\$ 1,174,620	\$ -	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$ 924,426	\$ 946,444	\$ 1,044,061.00	32. TOTAL RESOURCES	\$ 1,174,620	\$ 1,174,620	\$ -	32

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund									
	Historical Data			REQUIREMENTS FOR: Administration	Budget for Next Year 2019/2020				
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018							
PERSONNEL SERVICES									
1	\$ 63,878	\$ 66,909	\$ 71,444	1 Salary	\$ 70,217	\$ 70,217		1	
2	\$ 21,928	\$ 26,439	\$ 25,594	2 Fringe Benefits	\$ 25,920	\$ 25,920		2	
3	\$ 6,397	\$ 6,973	\$ 8,031	3 Taxes	\$ 7,927	\$ 7,927		3	
4	\$ 92,203	\$ 100,321	\$ 105,069	4 TOTAL PERSONNEL SERVICES	\$ 104,064	\$ 104,064	\$ -	4	
5				5 Total Full-Time Equivalent (FTE)				5	
MATERIALS AND SERVICES									
7	\$ -	\$ -	\$ -	7 911 Fees				7	
8	\$ 45,325	\$ 22,261	\$ 26,800	8 School Excise Tax	\$ 26,800	\$ 26,800		8	
9	\$ 954	\$ 764	\$ 1,800	9 Advertising	\$ 1,800	\$ 1,800		9	
10	\$ 5,906	\$ 2,588	\$ 3,462	10 Dues and Subscriptions	\$ 4,200	\$ 4,200		10	
11	\$ 1,720	\$ 15	\$ 8,400	11 Equipment Maintenance	\$ 15,100	\$ 15,100		11	
12	\$ 1,484	\$ 1,449	\$ 1,500	12 Facilities	\$ 1,620	\$ 1,620		12	
13	\$ 4,420	\$ 5,227	\$ 7,884	13 Insurance	\$ 7,884	\$ 7,884		13	
14	\$ 2,069	\$ 1,748	\$ 3,500	14 Postage, Printing, & Supplies	\$ 3,700	\$ 3,700		14	
15	\$ 640	\$ 648	\$ 1,200	15 Travel	\$ 1,200	\$ 1,200		15	
16	\$ 1,532	\$ 2,548	\$ 3,000	16 Professional Development	\$ 4,500	\$ 4,500		16	
17	\$ 523	\$ 483	\$ 540	17 Telephone	\$ 540	\$ 540		17	
18	\$ 24,881	\$ 21,077	\$ 28,935	18 Contracted Services - City Expense	\$ 30,600	\$ 33,100		18	
19	\$ 79,541	\$ 33,083	\$ 39,100	19 Contracted Services - Pass thru, County	\$ 39,100	\$ 39,100		19	
20	\$ -	\$ 9,510	\$ 15,000	20 Contracted Services - Pass thru, Land Use Fees	\$ 15,000	\$ 15,000		20	
21	\$ 168,995	\$ 101,401	\$ 141,121	21 TOTAL MATERIALS AND SERVICES	\$ 152,044	\$ 154,544	\$ -	21	
CAPITAL OUTLAY									
19		\$ -	\$ -					23	
20	\$ 7,960		\$ -	20 Flag Pole & Lights	\$ -			20	
21		\$ 4,065		21 Tuff Shed				21	
22				22				22	
23				23				23	
24				24				24	
25	\$ 7,960	\$ 4,065	\$ -	25 TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	25	
26	\$ 269,158	\$ 205,787	\$ 246,190	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 256,108	\$ 258,608	\$ 0	26	
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
27	\$ 269,158	\$ 205,787	\$ 246,190	27 Administration	\$ 256,108	\$ 258,608		27	
28				28				28	
29				29				29	
30				30				30	
31	\$ 269,158	\$ 205,787	\$ 246,190	31 TOTAL ORG./PROG. REQUIREMENTS	\$ 256,108	\$ 258,608	\$ -	31	

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION Administration	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17				17 Transfer fo Parks Fund		20,000		17
18				18				18
19				19				19
20				20				20
21				21				21
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0	20,000	0	22
				OPERATING CONTINGENCY				
23			\$ 279,654	23 TOTAL OPERATING CONTINGENCY	\$ 321,000	\$ 321,000		23
24	0	0	\$ 518,218	24 Total Requirements Not Allocated	\$ 597,512	\$ 575,012		24
25	\$ 269,158	\$ 205,787	\$ 246,189	25 Total Org./Prog. Requirements	\$ 256,108	\$ 278,608		25
26	0		0	26 Reserved for future expenditure	0			26
27	\$ 655,268	\$ 740,657		27 Ending balance (prior years)				27
28			0	28 UNAPPROPRIATED ENDING FUND BALANCE				28
29	\$ 924,426	\$ 946,444	\$ 1,044,061	29 TOTAL REQUIREMENTS	\$ 1,174,620	\$ 1,174,620	\$ -	29

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Street Fund**

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
2	\$ 352,641	\$ 390,873	\$ 521,000	2. Working Capital (accrual basis)	\$ 300,000	\$ 300,000		2
3				3. Previously levied taxes estimated to be received				3
4	\$ 3,841	\$ 6,473	\$ 5,598	4. Interest	\$ 5,650	\$ 5,650		4
5				5. Transferred IN, from other funds				5
6	\$ 4	\$ 22	\$ 110	6 Miscellaneous	\$ 156	\$ 156		6
7	\$ -	\$ 105,250	\$ 155,250	7 Grant Receipts	\$ -	\$ -		7
8	\$ 71,958	\$ 78,877	\$ 71,000	8 ODOT Street Apportionment	\$ 80,000	\$ 80,000		8
9	\$ 428,444	\$ 581,495	\$ 752,958	9. Total Resources, except taxes to be levied	\$ 385,806	\$ 385,806	\$ -	9
12	\$ 428,444	\$ 581,495	\$ 752,958	12. TOTAL RESOURCES	\$ 385,806	\$ 385,806	\$ -	12
				REQUIREMENTS **				
13				13 Personnel Services:				13
14	\$ 11,717	\$ 13,382	\$ 14,289	14 Salary	\$ 14,043	\$ 14,043		14
15	\$ 3,959	\$ 5,288	\$ 5,119	15 Fringe Benefits	\$ 5,184	\$ 5,184		15
16	\$ 1,173	\$ 1,394	\$ 1,606	16 Taxes	\$ 1,585	\$ 1,585		16
17				17 Materials & Services:				17
18	\$ 108	\$ 153	\$ 360	18 Advertising	\$ 390	\$ 390		18
19	\$ 1,149	\$ 516	\$ 692	19 Dues & Subscriptions	\$ 910	\$ 910		19
20	\$ 309	\$ 495	\$ 2,680	20 Equipment Maintenance	\$ 3,755	\$ 3,755		20
21	\$ 1,418	\$ 1,494	\$ 1,600	21 Facilities	\$ 1,651	\$ 1,651		21
22	\$ 810	\$ 816	\$ 1,577	22 Insurance	\$ 1,708	\$ 1,708		22
23	\$ 158	\$ 270	\$ 600	23 Postage, Printing, & Supplies	\$ 650	\$ 650		23
24	\$ 117	\$ 130	\$ 240	24 Travel	\$ 260	\$ 260		24
25	\$ 226	\$ 527	\$ 600	25 Professional Development	\$ 975	\$ 975		25
26	\$ 98	\$ 98	\$ 108	26 Telephone	\$ 117	\$ 117		26
27	\$ 3,246	\$ 12,173	\$ 6,387	27 Contracted Services - City Expense	\$ 7,230	\$ 27,230		27
28	\$ 12,153	\$ 4,233	\$ 105,250	28 Contracted Services - Grant Pass thru	\$ -	\$ -		28
29	\$ 210	\$ 20,233	\$ 126,330	29 Capital Outlay	\$ -	\$ -		29
30			\$ 200,000	30 Contingency	\$ 69,000	\$ 69,000		30
31	\$ 720	\$ 720	\$ 1,500	31 Transfer Out	\$ 1,500	\$ 1,500		31
32	\$ 390,873	\$ 519,573		32 Ending balance (prior years)				32
33			\$ 284,020	33 UNAPPROPRIATED ENDING FUND BALANCE	\$ 276,847	\$ 256,848		33
34	\$ 428,444	\$ 581,495	\$ 752,958	34 TOTAL REQUIREMENTS	\$ 385,806	\$ 385,806	\$ -	34

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Sewer Fund**

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1	\$ 86,453	\$ 70,447	\$ 36,560	1 Working Capital (accrual basis)	\$ 20,000	\$ 20,000		1
2	\$ 1,490	\$ 1,212	\$ 394	2 Interest	\$ 400	\$ 400		2
3				3 Transferred IN, from other funds	\$ 20,000	\$ 20,000		3
4	\$ 196,398	\$ 206,012	\$ 210,956	4 Utility Income	\$ 219,000	\$ 219,000		4
5	\$ 6,032	\$ -	\$ 1,500	5 Sewer Connect Fee	\$ 1,500	\$ 1,500		5
6	\$ -	\$ -	\$ -	6 FEMA Funds Received	\$ -	\$ -		6
7	\$ 945	\$ 2,528	\$ 1,200	7 TES Tax Turner	\$ 2,000	\$ 2,000		7
8	\$ 1,573	\$ 2,386	\$ 180	8 Miscellaneous	\$ 216	\$ 216		8
9	\$ 292,891	\$ 282,585	\$ 250,790	9 Total Resources, except taxes to be levied	\$ 263,116	\$ 263,116	\$ -	9
10				10 Taxes collected in year levied				10
11	\$ 292,891	\$ 282,585	\$ 250,790	11 TOTAL RESOURCES	\$ 263,116	\$ 263,116	\$ -	11
				REQUIREMENTS **				
12	\$ 19,169	\$ 21,188	\$ 22,624	12 Salaries	\$ 22,235	\$ 22,235		12
13	\$ 6,478	\$ 8,372	\$ 8,105	13 Fringe Benefits	\$ 8,208	\$ 8,208		13
14	\$ 1,920	\$ 2,208	\$ 2,543	14 Taxes	\$ 2,510	\$ 2,510		14
15	\$ 543	\$ 242	\$ 570	15 Advertising	\$ 540	\$ 540		15
16	\$ 5,294	\$ 2,464	\$ 3,096	16 Dues & Subscriptions	\$ 3,460	\$ 3,460		16
17	\$ 30,240	\$ 43,845	\$ 62,660	17 Equipment Maintenance	\$ 72,430	\$ 72,430		17
18	\$ 1,873	\$ 2,002	\$ 1,775	18 Facilities	\$ 1,786	\$ 1,786		18
19	\$ 2,039	\$ 1,336	\$ 3,497	19 Insurance	\$ 3,365	\$ 3,365		19
20	\$ 4,156	\$ 6,525	\$ 2,450	20 Postage, Printing, & Supplies	\$ 3,000	\$ 3,000		20
21	\$ 192	\$ 205	\$ 380	21 Travel	\$ 360	\$ 360		21
22	\$ 370	\$ 798	\$ 950	22 Professional Development	\$ 1,350	\$ 1,350		22
23	\$ 157	\$ 152	\$ 171	23 Telephone	\$ 162	\$ 162		23
24	\$ 132,021	\$ 155,408	\$ 129,163	24 Contracted Services - City Expense	\$ 134,180	\$ 134,180		24
25	\$ 1,127	\$ 1,680	\$ 1,600	25 Uncollectible receivables (Bad Debt)	\$ 1,600	\$ 1,600		25
26	\$ -	\$ -		26 FEMA Expenditures		\$ -		26
27	\$ 16,865	\$ -		27 Capital Outlay		\$ -		27
28				28 Transfer Out (Sewer Reserve Fund)		\$ -		28
29			\$ 11,206	29 Contingency	\$ 7,929	\$ 7,930		29
30	\$ 70,447	\$ 36,160		30 Ending balance (prior years)				30
31				31 UNAPPROPRIATED ENDING FUND BALANCE				31
32	\$ 292,891	\$ 282,585	\$ 250,790	32 TOTAL REQUIREMENTS	\$ 263,116	\$ 263,116	\$ -	32

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
SDC Fund**

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1	\$ 362,998	\$ 560,694	\$ 508,081	1. Working Capital (accrual basis)	\$ 516,000	\$ 516,000		1
2	\$ 2,038	\$ 10,380	\$ 5,460	2. Interest	\$ 9,700	\$ 9,700		2
3	\$ 1	\$ 5	\$ 30	3. Miscellaneous	\$ 36	\$ 36		3
4	\$ 10,789	\$ 3,694	\$ 3,670	4. Drainage Fee - SDC	\$ 3,670	\$ 3,670		4
5	\$ 29,254	\$ 17,750	\$ 6,574	5. Street Fee - SDC	\$ 6,574	\$ 6,574		5
6	\$ 51,824	\$ 3,239	\$ 16,195	6. Park Fee - SDC	\$ 16,195	\$ 16,195		6
7	\$ 111,944	\$ -	\$ 34,982	7. Sewer Fee - SDC	\$ 34,982	\$ 34,982		7
8	\$ 568,848	\$ 595,762	\$ 574,992	8. Total Resources, except taxes to be levied	\$ 587,157	\$ 587,157	\$ -	8
9				9. Taxes estimated to be received				9
10	\$ 568,848	\$ 595,762	\$ 574,992	10. TOTAL RESOURCES	\$ 587,157	\$ 587,157	0	10
				REQUIREMENTS **				
11				11 Personnel Services:				11
12	\$ 3,194	\$ 3,345	\$ 3,572	12 Salary	\$ 3,511	\$ 3,511		12
13	\$ 1,080	\$ 1,322	\$ 1,280	13 Fringe Benefits	\$ 1,296	\$ 1,296		13
14	\$ 320	\$ 349	\$ 402	14 Taxes	\$ 396	\$ 396		14
15				15 Materials & Services:				15
16	\$ 22	\$ 38	\$ 90	16 Advertising	\$ 90	\$ 90		16
17	\$ 273	\$ 129	\$ 173	17 Dues & Subscriptions	\$ 210	\$ 210		17
18	\$ 84	\$ 1	\$ 420	18 Equipment Maintenance	\$ 405	\$ 405		18
19	\$ 63	\$ 72	\$ 75	19 Facilities	\$ 81	\$ 81		19
20	\$ 221	\$ 223	\$ 394	20 Insurance	\$ 394	\$ 394		20
21	\$ 43	\$ 66	\$ 150	21 Postage, Printing, & Supplies	\$ 150	\$ 150		21
22	\$ 32	\$ 32	\$ 60	22 Travel	\$ 60	\$ 60		22
23	\$ 62	\$ 118	\$ 150	23 Professional Development	\$ 225	\$ 225		23
24	\$ 26	\$ 23	\$ 27	24 Telephone	\$ 27	\$ 27		24
25	\$ 874	\$ 820	\$ 1,447	25 Contracted Services - City Expense	\$ 1,530	\$ 1,530		25
26				26 Contracted Services - Grant Pass thru		\$ -		26
27	\$ 1,860	\$ 73,816	\$ 229,570	27 Capital Outlay	\$ -	\$ -		27
28			\$ 200,000	28 Contingency	\$ 200,000	\$ 200,000		28
29			\$ -	29 Transfer Out	\$ -	\$ -		29
30	\$ 560,694	\$ 515,408		30 Ending balance (prior years)				30
31			\$ 137,182	31 UNAPPROPRIATED ENDING FUND BALANCE	\$ 378,782	\$ 378,782.00		31
32	\$ 568,848	\$ 595,762	\$ 574,992	32. TOTAL REQUIREMENTS	\$ 587,157	\$ 587,157	\$ -	32

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Parks Fund**

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1	\$ 11,142	\$ 5,375	\$ 8,200	1. Working Capital (accrual basis)	\$ 12,000	\$ 12,000		1
2				2. Previously levied taxes estimated to be received				2
3	\$ 543	\$ 83	\$ 90	3. Interest	\$ 250	\$ 250		3
4	\$ 794	\$ 43	\$ 40	4. Miscellaneous	\$ 36	\$ 36		4
5				5. Transferred IN, from other funds		\$ 20,000		5
6	\$ 2,704	\$ -	\$ 37,396	5. Grant Receipts	\$ -			6
7	\$ 29,490	\$ 30,760	\$ 32,382	6. Parks Fees	\$ 35,000	\$ 35,000		7
8	\$ 44,673	\$ 36,261	\$ 78,108	7. Total Resources, except taxes to be levied	\$ 47,286	\$ 67,286	0	8
9				8. Taxes estimated to be received				9
10	\$ 44,673	\$ 36,261	\$ 78,108	10. TOTAL RESOURCES	\$ 47,286	\$ 67,286	\$ -	10
				REQUIREMENTS **				
11				11 Personnel Services:				11
12	\$ 4,409	\$ 3,345	\$ 3,572	12 Salary	\$ 3,511	\$ 3,511		12
13	\$ 1,440	\$ 1,322	\$ 1,280	13 Fringe Benefits	\$ 1,296	\$ 1,296		13
14	\$ 438	\$ 348	\$ 402	14 Taxes	\$ 396	\$ 396		14
15				15 Materials & Services:				15
16	\$ 31	\$ 38	\$ 90	16 Advertising	\$ 90	\$ 90		16
17	\$ 272	\$ 330	\$ 173	17 Dues & Subscriptions	\$ 210	\$ 210		17
18	\$ 1,798	\$ 2,558	\$ 420	18 Equipment Maintenance	\$ 1,905	\$ 1,905		18
19	\$ 315	\$ 311	\$ 1,075	19 Facilities	\$ 1,081	\$ 1,081		19
20	\$ 338	\$ 297	\$ 394	20 Insurance	\$ 394	\$ 394		20
21	\$ 947	\$ 1,222	\$ 1,650	21 Postage, Printing, & Supplies	\$ 2,250	\$ 2,250		21
22	\$ 43	\$ 32	\$ 60	22 Travel	\$ 60	\$ 60		22
23	\$ 82	\$ 127	\$ 150	23 Professional Development	\$ 225	\$ 225		23
24	\$ 34	\$ 24	\$ 27	24 Telephone	\$ 27	\$ 27		24
25	\$ 26,723	\$ 17,376	\$ 21,746	25 Contracted Services - City Expense	\$ 24,830	\$ 24,830		25
26	\$ 549	\$ 3	\$ 150	26 Uncollectable receivables - Bad Debt	\$ 150	\$ 150		26
27	\$ 1,879	\$ 6,532	\$ 37,396	27 Capital Outlay	\$ -	\$ -		27
28			\$ 9,523	28 Contingency	\$ 10,861	\$ 30,861		28
29	\$ -			29 Transfer Out	\$ -			29
30	\$ 5,375	\$ 2,396		30. Ending balance (prior years)				30
31				31. UNAPPROPRIATED ENDING FUND BALANCE				31
32	\$ 44,673	\$ 36,261	\$ 78,108	32. TOTAL REQUIREMENTS	\$ 47,286	\$ 67,286	\$ -	32

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Stormwater Fund**

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1	\$ 174,883	\$ 233,317	\$ 260,670	1. Working Capital (accrual basis)	\$ 214,000	\$ 214,000		1
2				2. Previously levied taxes estimated to be received				2
3	\$ 2,758	\$ 3,914	\$ 2,802	3. Interest	\$ 4,000	\$ 4,000		3
4	\$ 131	\$ 102	\$ 40	4. Miscellaneous	\$ 36	\$ 36		4
5	\$ 68,043	\$ 81,503	\$ 81,680	5. Utility Income	\$ 82,500	\$ 82,500		5
6	\$ 245,815	\$ 318,836	\$ 345,192	6. Total Resources, except taxes to be levied	\$ 300,536	\$ 300,536	\$ -	6
7				7.. Taxes estimated to be received				7
8				8. Taxes collected in year levied				8
9	\$ 245,815	\$ 318,836	\$ 345,192	9. TOTAL RESOURCES	\$ 300,536	\$ 300,536	0	9
				REQUIREMENTS **				
10				10 Personnel Services:				10
11	\$ 4,253	\$ 3,345	\$ 3,572	11 Salary	\$ 3,511	\$ 3,511		11
12	\$ 1,440	\$ 1,322	\$ 1,280	12 Fringe Benefits	\$ 1,296	\$ 1,296		12
13	\$ 426	\$ 349	\$ 402	13 Taxes	\$ 396	\$ 396		13
14				14 Materials & Services:				14
15	\$ 31	\$ 38	\$ 90	15 Advertising	\$ 90	\$ 90		15
16	\$ 372	\$ 130	\$ 174	16 Dues & Subscriptions	\$ 210	\$ 210		16
17	\$ 112	\$ 1	\$ 420	17 Equipment Maintenance	\$ 405	\$ 405		17
18	\$ 83	\$ 72	\$ 75	18 Facilities	\$ 81	\$ 81		18
19	\$ 295	\$ 297	\$ 394	19 Insurance	\$ 394	\$ 394		19
20	\$ 945	\$ 1,222	\$ 1,650	20 Postage, Printing, & Supplies	\$ 2,250	\$ 2,250		20
21	\$ 43	\$ 32	\$ 60	21 Travel	\$ 60	\$ 60		21
22	\$ 82	\$ 127	\$ 150	22 Professional Development	\$ 225	\$ 225		22
23	\$ 34	\$ 24	\$ 27	23 Telephone	\$ 27	\$ 27		23
24	\$ 3,718	\$ 879	\$ 7,746	24 Contracted Services - City Expense	\$ 7,830	\$ 7,830		24
25	\$ 664	\$ 3	\$ 150	25 Uncollectable receivables - Bad Debt	\$ 150	\$ 150		25
26	\$ -	\$ -		26 Capital Outlay	\$ 115,000	\$ 115,000		26
27	\$ -		\$ 200,000	27 Contingency	\$ 100,000	\$ 100,000		27
28				28 Transfer Out				28
29	\$ 233,317	\$ 310,995		29. Ending balance (prior years)				29
30			\$ 129,002.00	30. UNAPPROPRIATED ENDING FUND BALANCE	\$ 68,611	68611		30
31	\$ 245,815	\$ 318,836	\$ 345,192	31. TOTAL REQUIREMENTS	\$ 300,536	\$ 300,536	\$ -	31

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2009-01 on May 11, 2009 for the following specified purpose:
To provide for the replacement of materials for the function of the sewer operations, including any pipes, tanks, or systems that are needed to keep the sewer operational.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This reserve fund was reviewed in 2019 and continued
Date can not be more than 10 years after establishment.
Next Review Year: 2029

Sewer Reserve Fund

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	\$ 647,657	\$ 679,627	\$ 714,880	2. Working Capital (accrual basis)	\$ 764,000	\$ 764,000		2
3	\$ 6,458	\$ 11,443	\$ 7,683	3. Interest	\$ 14,300	\$ 14,300		3
4				4. Transferred IN, from other funds				4
5	\$ 25,512	\$ 26,144	\$ 26,064	5. Utility Income	\$ 26,500	\$ 26,500		5
6				6				6
7				7				7
8	\$ 679,627	\$ 717,214	\$ 748,627	8. Total Resources, except taxes to be levied	\$ 804,800	\$ 804,800	\$ -	8
9				9. Taxes estimated to be received				9
10				10. Taxes collected in year levied				10
11	\$ 679,627	\$ 717,214	\$ 748,627	11. TOTAL RESOURCES	\$ 804,800	\$ 804,800	\$ -	11
				REQUIREMENTS**				
12	0	0		12. Transfer Out	\$ 20,000	20000		12
13				13. Ending balance (prior years)				13
14	\$ 679,627	\$ 717,214	\$ 748,627	14. RESERVED FOR FUTURE EXPENDITURE	\$ 784,800	\$ 784,800	\$ -	14
15	\$ 679,627	\$ 717,214	\$ 748,627	15. TOTAL REQUIREMENTS	\$ 804,800	\$ 804,800	\$ -	15

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2009-02 on May 11, 2009 for the following specified purpose:
To provide for sidewalks, bike and pedestrian paths per ORS 294.525.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This reserve fund was reviewed in 2019 and continued
Date can not be more than 10 years after establishment.
Next Review Year: 2029

Street Reserve Fund

City of Tangent

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	\$ 4,267	\$ 5,080	5950	2. Working Capital (accrual basis)	\$ 6,000	6000		2
3				3. Previously levied taxes estimated to be received				3
4	\$ 93	\$ 86	63	4. Interest	\$ 100	100		4
5	\$ 720	\$ 720	1500	5. Transferred IN, from other funds	\$ 1,500	1500		5
6				6				6
7				7				7
8				8				8
9	\$ 5,080	\$ 5,886	\$ 7,513	9. Total Resources, except taxes to be levied	\$ 7,600	7600	0	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	\$ 5,080	\$ 5,886	\$ 7,513	12. TOTAL RESOURCES	\$ 7,600	7600	0	12
				REQUIREMENTS**				
13				13				13
14				14				14
15				15. Ending balance (prior years)				15
16	\$ 5,080	\$ 5,886	7513	16. RESERVED FOR FUTURE EXPENDITURE	\$ 7,600	7600	0	16
17	\$ 5,080	\$ 5,886	\$ 7,513	17. TOTAL REQUIREMENTS	\$ 7,600	7600	0	17

FORM		PERSONNEL SERVICES SUMMARY					
LB-40		SUPPLEMENTAL INFORMATION					
FY		SALARIES PAID FROM MORE THAN ONE SOURCE					
2019-2020		Name of Fund		City Manager	Finance Director		
				2080 Hrs @ \$27.86	2080 Hrs @ \$24.37		
		Totals					
Salary	\$ 112,028.80			\$ 60,028.80	\$ 52,000.00		
Overtime	\$ 5,000.00			\$ 2,500.00	\$ 2,500.00		
Taxes	\$ 13,211.45			\$ 6,946.95	\$ 6,264.50	\$ -	
Fringe Benefits	\$ 43,200.00	Dental		\$ 2,400.00	\$ 2,400.00		
		Health/Retire		\$ 19,200.00	\$ 19,200.00	\$ -	
Total	\$ 173,440.25			\$ 91,075.75	\$ 82,364.50	\$ -	
		General Fund		60%			
Salary	\$ 70,217.28						
Taxes	\$ 7,926.87						
Fringe Benefits	\$ 25,920.00						
Fund Total	\$ 104,064.15						
		Street Fund		13%		Fringe benefits for the City Coordinator and the Finance & Budget Director consist of dental insurance plus \$1600.00 each, per month, for purchasing health insurance or investing in a retirement plan.	
Salary	\$ 14,043.46						
Taxes	\$ 1,585.37						
Fringe Benefits	\$ 5,184.00						
Fund Total	\$ 20,812.83						
		Sewer Fund		18%		Taxes are only the City's portion of Social Security and Medicare costs as well as the WBF Assessment for Oregon Unemployment Insurance.	
Salary	\$ 22,235.47						
Taxes	\$ 2,510.18						
Fringe Benefits	\$ 8,208.00						
Fund Total	\$ 32,953.65						
		SDC Fund		3%		The lump sum of \$2500 was added into salaries for City Manager and Finance Director to be prepared for overtime. This is only an estimate and overtime has not been that high in the past.	
Salary	\$ 3,510.86						
Taxes	\$ 396.34						
Fringe Benefits	\$ 1,296.00						
Fund Total	\$ 5,203.21						
		Parks Fund		3%		The hourly rate was based on CPI rate of 2.6% raise.	
Salary	\$ 3,510.86						
Taxes	\$ 396.34						
Fringe Benefits	\$ 1,296.00						
Fund Total	\$ 5,203.21						
		Stormwater Fund		3%			
Salary	\$ 3,510.86						
Taxes	\$ 396.34						
Fringe Benefits	\$ 1,296.00						
Fund Total	\$ 5,203.21						
Grand Total	\$ 173,440.25						

Revenue Overview

2019/2020 Fiscal Year

Account	All Funds	General	Street	Sewer	SDC	Parks	Stormwater	Sewer Reserve	Street Reserve
Net Working Capital	\$ 2,662,000	\$ 830,000	\$ 300,000	\$ 20,000	\$ 516,000	\$ 12,000	\$ 214,000	\$ 764,000	\$ 6,000
4 Interest	\$ 50,000	\$ 15,600	\$ 5,650	\$ 400	\$ 9,700	\$ 250	\$ 4,000	\$ 14,300	\$ 100
5 Transferred In	\$ 21,500			\$ 20,000					\$ 1,500
7 911 Revenues	\$ -	\$ -							
8 Cigarette Tax	\$ 1,600	\$ 1,600							
9 School Excise Tax	\$ 27,600	\$ 27,600							
10 Liquor Tax	\$ 20,000	\$ 20,000							
11 Franchise Fees (outside City)	\$ 160,000	\$ 160,000							
12 Franchise Fee (Sewer & Stormwater Funds)	\$ 25,000	\$ 25,000							
13 Building Permit - Linn County pass thru	\$ 27,900	\$ 27,900							
14 Building Permit - City of Tangent	\$ 9,300	\$ 9,300							
15 Building Permit Surcharge - pass thru	\$ 4,400	\$ 4,400							
16 Land Use Fee - pass thru	\$ 15,000	\$ 15,000							
17 Miscellaneous	\$ 1,200	\$ 720	\$ 156	\$ 216	\$ 36	\$ 36	\$ 36		
18 Building Permit Plan Review Fee - pass thru	\$ 19,500	\$ 19,500							
19 Grant Receipts	\$ -		\$ -			\$ -			
20 ODOT Street Apportionment	\$ 80,000		\$ 80,000						
21 Principle Repayment	\$ -								
22 Utility Income / Parks Fees	\$ 363,000			\$ 219,000		\$ 35,000	\$ 82,500	\$ 26,500	
23 TES Tax Turnover	\$ 2,000			\$ 2,000					
24 Sewer Connect Fee	\$ 1,500			\$ 1,500					
25 Sewer Disconnect Fee	\$ -								
26 Sewer Reconnect Fee	\$ -								
27 Sewer Lab Use Fee	\$ -								
28 Recovered Bad Debts	\$ -								
29 Drainage Fee - SDC	\$ 3,670				\$ 3,670				
30 Street Fee - SDC	\$ 6,574				\$ 6,574				
31 Park Fee - SDC	\$ 16,195				\$ 16,195				
32 Sewer Fee - SDC	\$ 34,982				\$ 34,982				
33 Marijuana Revenue Sharing	\$ 18,000	\$ 18,000							
29. Total resources, except taxes to be levied	\$ 3,570,921	\$ 1,174,620	\$ 385,806	\$ 263,116	\$ 587,157	\$ 47,286	\$ 300,536	\$ 804,800	\$ 7,600

Expenditure Overview									
2019/2020 Fiscal Year									
Account	All Funds	General	Street	Sewer	SDC	Parks	Stormwater	Sewer Reserve	Street Reserve
1 Personnel Services:									
2 Salary	\$ 117,029	\$ 70,217	\$ 14,043	\$ 22,235	\$ 3,511	\$ 3,511	\$ 3,511		
3 Fringe Benefits	\$ 43,200	\$ 25,920	\$ 5,184	\$ 8,208	\$ 1,296	\$ 1,296	\$ 1,296		
4 Taxes	\$ 13,211	\$ 7,927	\$ 1,585	\$ 2,510	\$ 396	\$ 396	\$ 396		
5 Materials & Services:	\$ -								
6 911 Fees	\$ -	\$ -							
7 School Excise Tax	\$ 26,800	\$ 26,800							
8 Advertising	\$ 3,000	\$ 1,800	\$ 390	\$ 540	\$ 90	\$ 90	\$ 90		
9 Dues and Subscriptions	\$ 9,200	\$ 4,200	\$ 910	\$ 3,460	\$ 210	\$ 210	\$ 210		
10 Equipment Maintenance	\$ 94,000	\$ 15,100	\$ 3,755	\$ 72,430	\$ 405	\$ 1,905	\$ 405		
11 Facilities	\$ 6,300	\$ 1,620	\$ 1,651	\$ 1,786	\$ 81	\$ 1,081	\$ 81		
12 Insurance	\$ 14,140	\$ 7,884	\$ 1,708	\$ 3,365	\$ 394	\$ 394	\$ 394		
13 Postage, Printing, & Supplies	\$ 12,000	\$ 3,700	\$ 650	\$ 3,000	\$ 150	\$ 2,250	\$ 2,250		
14 Travel	\$ 2,000	\$ 1,200	\$ 260	\$ 360	\$ 60	\$ 60	\$ 60		
15 Professional Development	\$ 7,500	\$ 4,500	\$ 975	\$ 1,350	\$ 225	\$ 225	\$ 225		
16 Telephone	\$ 900	\$ 540	\$ 117	\$ 162	\$ 27	\$ 27	\$ 27		
17 Contracted Services - City Expense	\$ 206,200	\$ 30,600	\$ 7,230	\$ 134,180	\$ 1,530	\$ 24,830	\$ 7,830		
18 Contracted Services - Pass thru, County	\$ 39,100	\$ 39,100							
19 Contracted Services - Pass thru, Land Use	\$ 15,000	\$ 15,000							
20 Contracted Services - Pass thru, Grants	\$ -		\$ -	\$ -		\$ -			
21 Capital Outlay	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000		
22 Uncollectable Receivables (Bad Debt)	\$ 1,900			\$ 1,600		\$ 150	\$ 150		
23 Transfer Out	\$ 21,500		\$ 1,500	\$ -				\$ 20,000	
24 Contingency/Unappropriated End Fund Balance	\$ 2,822,941	\$ 918,512	\$ 345,847	\$ 7,929	\$ 578,782	\$ 10,861	\$ 168,611	\$ 784,800	\$ 7,600
25 Total Fund	\$ 3,570,921	\$ 1,174,620	\$ 385,806	\$ 263,116	\$ 587,157	\$ 47,286	\$ 300,536	\$ 804,800	\$ 7,600

Detail of Revenue
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation			
Name of Account						
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%						
4 Interest	50000		Allocated according to fund balances			
General		15600	31.2%			
Street		5650	11.3%			
Sewer		400	0.8%			
SDC		9700	19.4%			
Parks		250	0.5%			
Stormwater		4000	8.0%			
Sewer Reserve		14300	28.6%			
Street Reserve		100	0.2%	100.0%		
7 Transfer In (Street Fund)	1500					
Street Reserve		1500	10% Street allotment (ODOT) to reserve fund per ORS			
7 Transfer In (Sewer Fund)	20000					
Sewer Reserve		20000	10% Street allotment (ODOT) to reserve fund per ORS			
8 Cigarette Tax	1600		Revenue Sharing - Only General Fund			
General		1600				
9 School Excise Tax	27600		Pass Thru			
General		27600	97% goes back to school			
10 Liquor Tax	20000		Revenue Sharing - Only General Fund			
General		20000				
11 Franchise Fees (outside City)	160000					
General		160000				
12 Franchise Fee (Sewer & Stormwater)	25000					
General		25000				
13 Building Permit - Linn County pass th	27900		75% of Building permit monies collected			
General		27900	Pass thru - goes to county			
14 Building Permit - City of Tangent	9300		25% of Building permit monies collected			
General		9300	Pass thru - goes to county			
15 Building Permit Surcharge - pass thr	4400		Pass thru - goes to county			
General		4400				
16 Land Use Fee - pass thru	15000		Pass thru if more than deposit			
General		15000				
17 Miscellaneous	1200					
General		720				
Street		156				
Sewer		216				
SDC		36				
Parks		36				
Stormwater		36				
18 Building Permit Plan Review Fee - p	19500		Pass thru			
General		19500				
19 Grant Receipts	0		Crosswalk - Streets			
Parks		0	Linear Park - Parks			
Streets		0	Allotment-Streets			
20 ODOT Street Apportionment	80000		Revenue Sharing - Only Street Fund			
Street		80000				
22 Utility Income / Fees	363000					
Sewer		219000				
Parks		35000				
Stormwater		82500				
Sewer Reserve		26500				

Detail of Revenue
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation						
Name of Account									
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%									
23 TES Tax Turnover	2000								
Sewer		2000							
			Past due sewer bills collected through Linn County property taxes						
24 Sewer Connect Fee	1500								
Sewer		1500							
29 Drainage Fee - SDC	3670								
SDC		3670							
30 Street Fee - SDC	6574								
SDC		6574							
31 Park Fee - SDC	16195								
SDC		16195							
32 Sewer Fee - SDC	34982								
SDC		34982							
33 Marijuana Revenue Sharing	18000								
General		18000							
29. Total resources, except taxes to be	908921	908921							

Detail of Expenses
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation				
Name of Account							
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%							
7 School Excise Tax	\$ 26,800		Pass thru account - General Fund Only				
General		\$ 26,800	3% stays with the City				
		\$ -	97% is returned to the school				
8 Advertising	\$ 3,000		Newspaper notices				
General		\$ 1,800	Budget Notices				
Street		\$ 390	Elections				
Sewer		\$ 540					
SDC		\$ 90					
Parks		\$ 90					
Stormwater		\$ 90					
9 Dues and Subscriptions	\$ 9,200		Council Of Government Dues & Emails				2700
General		\$ 4,200	League Of Cities Dues				1500
Street		\$ 910	Mayor Assn.				200
Sewer		\$ 3,460	Finance Officers Assn. - OGFOA				350
SDC		\$ 210	Mangers Assn. - Georgia				200
Parks		\$ 210	Bank Fees				500
Stormwater		\$ 210	LGIP Fees - OR Treasury bank account				100
			Government Ethics Committee				450
			Wetlands Dues				1000
			Sewer Locate Fees				200
			Sewer DEQ Fees				2000
10 Equipment Maintenance	\$ 94,000		All Funds				3500
General		\$ 15,100	Sewer tank pumping				35000
Street		\$ 3,755	Sewer replacement parts				35000
Sewer		\$ 72,430	Computer Equipment				7000
SDC		\$ 405	Bass Estate Repairs				10000
Parks		\$ 1,905	Misc Street Maintenance				2000
Stormwater		\$ 405	Parks maintenance				1500

Detail of Expenses
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation				
Name of Account							
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%							
11 Facilities	\$ 6,300		Gas - All Funds				1700
General		\$ 1,620	Electric - All Funds				1000
Street		\$ 1,651	Street lights				1300
Sewer		\$ 1,786	Sewer lagoon lab				1300
SDC		\$ 81	Parks lights				1000
Parks		\$ 1,081					
Stormwater		\$ 81					
12 Insurance	\$ 14,140						
General		\$ 7,884	Property				7270
Street		\$ 1,708	Liability				5200
Sewer		\$ 3,365	Workman's Comp				670
SDC		\$ 394	Fidelity Bond				0
Parks		\$ 394	Sewer Only - FEMA flood ins				1000
Stormwater		\$ 394					
13 Postage, Printing, & Supplies	\$ 12,000		Supplies - All funds				5000
General		\$ 3,700					
Street		\$ 650					
Sewer		\$ 3,000					
SDC		\$ 150	Postage - General 10%, Sewer 30%,				7000
Parks		\$ 2,250	Parks 30%, Stormwater 30%				
Stormwater		\$ 2,250					
14 Travel	\$ 2,000						
General		\$ 1,200	Mileage to bank, Post Office, meetings				
Street		\$ 260					
Sewer		\$ 360					
SDC		\$ 60					
Parks		\$ 60					
Stormwater		\$ 60					

Detail of Expenses
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation				
Name of Account							
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%							
15 Professional Development	\$ 7,500		OGFOA Conventions - Finance Director				3000
General		\$ 4,500	LOC Managers Conventions-City Manager				2500
Street		\$ 975	Misc. Meetings for staff and elected officials				2000
Sewer		\$ 1,350					
SDC		\$ 225					
Parks		\$ 225					
Stormwater		\$ 225					
16 Telephone	\$ 900		Land line City Hall regular line and fax line				
General		\$ 540					
Street		\$ 117					
Sewer		\$ 162					
SDC		\$ 27					
Parks		\$ 27					
Stormwater		\$ 27					
17 Contracted Services - City Expense	\$ 206,200		Attorney - All Funds				15000
General		\$ 30,600	Engineer - All Funds				5000
Street		\$ 7,230	Planner - All Funds				5000
Sewer		\$ 134,180	Valley Fire - All Funds				200
SDC		\$ 1,530	Janitorial - All Funds				2500
Parks		\$ 24,830	Security Alarm - All Funds				350
Stormwater		\$ 7,830	COG - Website - All Funds				350
			Auditor - All Funds				9500
			Comcast Internet - All Funds				2400
			Election Expense - All Funds				200
			Copy Machine Rental - All Funds				5000
			Work Crew - Stormwater (7 days) Sewer (2 days)				6300
			Sewer Operator - Sewer				125000
			Landscaping - Parks				22000
			Port-a-Potty Rental - Parks				1300
			Software Maintenance - All Funds				4500
			Meals on Wheels				1000

Detail of Expenses
FY 2018/2019

Account	Total Amount	Amount Per Fund	Explanation			
Name of Account						
Allotments: General Fund 60%, Street Fund 13%, Sewer Fund 18%, SDC Fund 3%, Parks Fund 3%, Stormwater Fund 3%						
			Street Sweeping - Streets			600
18 Contracted Services - Pass thru, County	\$ 39,100		Pass thru account			
General		\$ 39,100	Building Permits, Surcharges, Site Plan Reviews			
19 Contracted Services - Pass thru, Land Use	\$ 15,000		Pass thru account			
General		\$ 15,000	Planner			5000
Street		\$ -	Attorney			5000
Sewer		\$ -	Engineer			5000
SDC		\$ -				
Parks		\$ -				
Stormwater		\$ -				
20 Contracted Services - Pass thru, Grants	\$ -					
Streets		\$ -				
		\$ -				
22 Capital Outlay	\$ 115,000		This is a Capital Outlay classification			
General			Only used when payments are over \$5,000			
Street		\$ -	Stormwater Hwy 99 to N. Lake Creek Drive			115000
Sewer		\$ -				
SDC		\$ -				
Parks		\$ -				
Stormwater		\$ 115,000				
23 Uncollectables Receivables	\$ 1,900					
Sewer		\$ 1,600				
Parks		\$ 150				
Stormwater		\$ 150				
25 Transfer Out (Street Reserve Fund)	\$ 1,500		This account is used to transfer 10% from ODOT funds			
Street		\$ 1,500	for sidewalks, etc.			
25 Transfer Out (Sewer Reserve Fund)	\$ 20,000					

Revenue Overview			Expenditure Overview		
2019/2020 Fiscal Year			2019/2020 Fiscal Year		
Account	Sewer Reserve	Street Reserve	Account	Sewer Reserve	Street Reserve
Net Working Capital	\$ 764,000	\$ 6,000	1 Personal Services:		
4 Interest	\$ 14,300	\$ 100	2 Salary	\$ -	\$ -
5 Transferred In (Street Fund)		\$ 1,000			
7 911 Revenues	\$ -		3 Fringe Benefits	\$ -	\$ -
8 Cigarette Tax	\$ -		4 Taxes	\$ -	\$ -
9 School Excise Tax	\$ -		5 Materials & Services:	\$ -	\$ -
10 Liquor Tax	\$ -		6 911 Fees	\$ -	\$ -
11 Franchise Fees (outside City)	\$ -		7 School Excise Tax	\$ -	\$ -
12 Franchise Fee (Sewer & Stormwater Funds)	\$ -		8 Advertising	\$ -	\$ -
13 Building Permit - Linn County pass thru	\$ -		9 Dues and Subscriptions	\$ -	\$ -
14 Building Permit - City of Tangent	\$ -		10 Equipment Maintenance	\$ -	\$ -
15 Building Permit Surcharge - pass thru	\$ -		11 Facilities	\$ -	\$ -
16 Land Use Fee - pass thru	\$ -		12 Insurance	\$ -	\$ -
17 Miscellaneous	\$ -		13 Postage, Printing, & Supplies	\$ -	\$ -
18 Building Permit Plan Review Fee - pass thru	\$ -		14 Travel	\$ -	\$ -
19 Grant Receipts	\$ -		15 Professional Development	\$ -	\$ -
20 ODOT Street Apportionment	\$ -		16 Telephone	\$ -	\$ -
21 Principle Repayment	\$ -		17 Contracted Services - City Expense	\$ -	\$ -
22 Utility Income	\$ 26,500		18 Contracted Services - Pass thru, County	\$ -	\$ -
23 TES Tax Turnover	\$ -		19 Contracted Services - Pass thru, Land Use	\$ -	\$ -
24 Sewer Connect Fee	\$ -		20 Contracted Services - Pass thru, Grants	\$ -	\$ -
25 Sewer Disconnect Fee	\$ -		21 Equipment Acquisition and Rental	\$ -	\$ -
26 Sewer Reconnect Fee	\$ -		22 Facility Renovation & Repair	\$ -	\$ -
27 Sewer Lab Use Fee	\$ -		23 Depreciation Expense	\$ -	\$ -
28 Recovered Bad Debts	\$ -		24 Loan Repayment	\$ -	\$ -
29 Drainage Fee - SDC	\$ -		25 Capital Outlay	\$ -	\$ -
30 Street Fee - SDC	\$ -		26 Contingency	\$ 784,800	\$ 7,600
31 Park Fee - SDC	\$ -		27 Total Fund	\$ 784,800	\$ 7,600
32 Sewer Fee - SDC	\$ -				
33 Building Rent	\$ -	\$ -			
29. Total resources, except taxes to be levied	\$ 804,800	\$ 7,100			
Summary					
Total Revenue	\$ 804,800	\$ 7,100			
Total Expenses	\$ -	\$ -			
Contingencies	\$ -	\$ -			
Unallocated Resources	\$ 784,800	\$ 7,600			
Total Budget					
Total Resources	\$ 804,800	\$ 7,100			
Total Expenses + Contingencies + Unallocated Resources	\$ 784,800	\$ 7,600			
Difference	\$ 20,000	\$ (500)			