



2020-2021

ANNUAL BUDGET



Fiscal Year 2020-21 Budget Message

TO: Adair Village Budget Committee
FROM: Pat Hare, Budget Officer
DATE: April 2020

Introduction

I present the Adair Village Budget for Fiscal Year 2020-21 to the Budget Committee and members of the community. The City's Budget shows the continued fiscal stability of our community's finances. The City continues to meet its current financial obligations, and we have been able to implement projects to obtain critical pieces of property, continued to reduce water loss, complete building projects, and foster growth.

The City of Adair Village has followed the COVID-19 situation carefully by regularly seeking out the official guidance from the Governor's office and the CDC. This budget and the process laid out meets all regulatory requirements. The City's response has focused on the health and safety of its staff and citizens, while also maintaining the services provided by the City.

The Public Works staff's hard work has kept the City moving forward with the continued maintenance and improvement programs while producing sufficient water to the community. Our Public Works staff, led by Supervisor Matt Lydon and supported by Utility Worker III Eric Harvey, will continue to improve all of our facilities, and to make upgrades to our City's infrastructure. In the last fiscal year, the City has partnered with the City of Tangent to run their wastewater facilities. We will also be looking to hire a new employee asap.

The City will continue to strengthen our financial management systems with a focus on segregation of duties in our daily activities. Utility Clerk Kathy Edmaiston continues to work full-time handling utility billing and all accounts receivable and recording meetings. The City continues to contract with Smith-Wagar Brucker Consulting LLC which has allowed the City to get caught up and to stay current on our audits, and to be another financial resource in preparation of the budget and fiscal responsibility. This year the City began using government accounting software, Caselle, for its utility billing, accounts payable and other accounting functions. The cloud-based software will significantly streamline each function and allow for better tracking of funds and more efficient audit preparation.

The Finance Clerk will continue as a part-time position. This position will continue to focus on accounts payable. The Finance Clerk will assist in preparing the budget and will become more involved in the audit process.

This summer we are budgeting and preparing to have a summer program but are unsure of what the landscape will look like.

The City has added 58 homes this year which will increase the tax base significantly. In addition, the City expects an additional approximately 50 homes to be built this year, adding further to the tax base benefitting the budget next year.

All of the City's General Fund income resources from the State-cigarette and liquor taxes and state revenue sharing are expected to increase somewhat due to the marijuana tax. Assessed value on property within the City is anticipated to increase slightly this year due to the completion of Serve Pro. In Oregon, property tax growth lags actual growth. Assessed value for the next fiscal year is based on property values as of January 1. Although significant growth is expected during this calendar year, the City will not realize the tax benefit from that growth until November 2020. Our utility franchise fees have remained consistent or have grown slightly.

We have made an effort to provide prudent revenue estimates and still leave the City with some ability to meet unexpected expenditures or requests for funding that frequently occur. Staff closely tracks our expenditures and we continue our efforts to provide consistent beginning balances across all our Funds.

The City has been preparing and planning for the replacement of the 60 year old wastewater system and now has a plan approved by Department of Environmental Quality to do so. The City is seeking different funding sources for the 9 million dollars it will take to replace the wastewater plant. Because of its preparation, the City will not have to make drastic increases to utility bills to cover this cost but there will be step increases over the next few years to reach the affordability index. Currently the City rates are \$56.50 a month for wastewater, the affordability index for Adair Village shows the rates should be at \$62.50. This is the rate at which the City will be eligible for low interest loans, grant funding and potential matching funds. With the new development of additional homes and the rate increase, the City will be able to afford the 9-million-dollar project in phases over the next five years. There will be an increase of \$3.00 for wastewater as of July 1, 2020. The City will continue to monitor expenses closely this year.

Footnotes are provided at the bottom of the budget sheets where some added information and detail is likely to be helpful in explaining changes to a line item.

Background and Process

The Budget Committee is comprised of the City Council and an equal number of "lay citizens". The charge for the Committee is to review the budget, as prepared by the Budget Officer, and recommend changes as appropriate based on the Committee's input. The initial work session involves the first public hearing and provides background information for the Budget Committee. The second session, allows the Committee to review the budget approach, each Fund's revenues and expenses, and basic information on long-term planning. The major issue affecting the budget is our continuing preparations for major capital improvements in our wastewater facilities. The Committee will have the opportunity at the second meeting to finalize its recommendation to the City Council or to schedule a further meeting.

State law establishes the format, processes, and many specific items to be included in a municipal budget. It requires that we advertise and hold hearings on the budget and various components, such as state revenue sharing. State law requires the budget to provide background information on the actual revenues and expenditures for the two years prior to last year's budget. This is shown in the first two columns of the budget sheets. The next column shows our current adopted budget and the fourth column shows the proposed budget developed by the Budget Officer. The process then provides for changes by the Budget Committee that are forwarded to the City Council for further hearings and final adoption by resolution.

The City uses a fund approach to comply with generally accepted accounting procedures. These funds include the General (divided into five sub-sections), Water, Wastewater, Storm Drain, Streets, Reserve, and Systems Development Funds. The General Fund is where non-restricted revenues and expenditures are detailed and is comprised of the various departments that operate from the general revenue dollars. The Water, Wastewater, and Storm Drain Funds function as enterprise funds under a different set of accounting standards that stipulate that these funds operate as not-for-profit. The Street Fund is considered to be a special revenue fund, because the gas tax revenues that support this fund are required by law to be used for street purposes. All the City funds are detailed below.

There are some universal issues that you will note throughout the budget. The City has made a commitment to establish pay rates that are in line with the average pay for similar positions in similarly sized cities and this commitment was met for the present City staff at hire.

The PERS contribution rate will go up this year but the City has prepared for this over the last few years so it will not have a major effect on the overall budget. City staffs are members of the Oregon Public Service Retirement Plan (OPSRP), which requires a lower contribution rate than the older Tier 1/Tier 2 plans.

General Fund

The City has contracted with the City of Tangent, Oregon, to provide wastewater services. This will have a significant positive impact on the wastewater fund and the General Fund. The City also purchased the 4-plex on William R. Carr St. directly across from City Hall. Rent from each of these units will contribute to the General Fund. We also expect higher planning fees due to more reviews because of the additional homes in Calloway Creek but that is charged back to the developer.

The General Fund accounts for general revenues and operating expenses, and is funded primarily by tax, shared State revenues, leases and other fees. Overall, I expect General Fund revenues to increase slightly due to added tax revenues and slight increases in most franchise fees.

There are five (5) sub-accounts that make up the General Fund; they are Administration and Planning, Building Permit, Non-Departmental, Parks, and Public Safety. Building Permits are now handled solely by Benton County - which means there is no income for the Fund, very limited expense, and only a small amount of personnel time required. Information about these individual sub-accounts is presented below.

ADMINISTRATION: All basic consultant contracts-Attorney (general services), Planner, and Community Service (code enforcement)-will be funded primarily from this sub-account.

Additional attorney, engineering, and planning costs for specific projects are included in the Water, Wastewater, Storm Drain, and Street Funds under Contract Services. Personnel Services costs include ongoing work of planning, meeting preparation, contracts, franchises, and leases, and reporting to the City Council and State and Federal agencies. Personnel Services costs will increase this year due to minimum wage, health insurance and PERS contributions. The City will also continue to contract with for the services of Patrick Depa, a Planner shared by Benton County, Monroe, Philomath, and Adair Village. Having a professional planner has fostered vastly better communication between the County and the City. The expertise he brings has allowed the work of planning for the City to be done thoroughly and professionally. It has also fostered better follow through with all planning applications. The City has also benefitted by the sharing of ideas and best practices being implemented in one location.

NON-DEPARTMENTAL: This sub-account consolidates many “non-departmental” operating expenses into one area that are not directly attributed to other departments and serves no purpose in breaking out to other operations. The revenues come from the same sources in the General Fund to cover these expenses. All General Fund expenses for Postage and Telephone are now located only in Non-Departmental, since we have no tracking system to break them out amongst the General Fund sub-accounts, other than for Public Safety. Staff has completed most of the work associated with the \$100,000 five-year loan for the work on the community area. With additional funds this year from taxes and property leases, the City will have the additional funds to cover the loan payments.

PARKS: We are working on a grant for the park in between City Hall and the barracks, including a sound barrier wall, a walking path cover for the town square, and bathrooms.

PUBLIC SAFETY: The budget for Public Safety will remain the same for this budget year. The City will continue to contract with Benton County Sheriff’s Office (BCSO) for patrol services which are in addition to the regular patrol hours received simply as part of BCSO county-wide services. There is a small Personnel Services charge which represents five (5) percent of the City Administrator’s salary, which is used in coordination and oversight of the BCSO contract.

Reserve Fund

This fund operates as the City’s “savings account” where we hold money in “reserve” for future capital expenditures. This fund is established by resolution of the City Council specifying the purposes for which this money is being held. In our case, the money is being saved to cover basic plant, building, and equipment needs. In fiscal year 2017-2018, the City began to utilize this fund as a true reserve fund. Money that had previously been designated in individual funds for certain purposes has now been transferred into the one holding fund. Additional transfers in to fund future capital acquisitions are budgeted for the upcoming year.

Storm Drain Fund

The charge for storm drains was raised to \$4.00 per month per resident household in 2019. The fund is beginning to level off. We now have more requirements from the Department of Environmental Quality to meet storm water quality which has resulted in higher operating and reporting costs. We will have to watch this fund carefully but we are not proposing an increase at this time.

Street Fund

This fund is a “special revenue” fund and designed to track revenues the City receives from the State’s gas tax. These monies, by law, may only be spent on transportation-related items, which may include pedestrian and bike paths. Revenues are delivered on a per capita basis and anticipated to be higher this year based on the City’s higher population, which is certified after the start of this fiscal year. Revenue from this State fund has increased slightly over the last three years. The City’s CIP (Capital Improvement Program) will commit \$12,000 per year in improvements to a section of street and to ADA (Americans with Disabilities Act) improvements to the sidewalks when appropriate. Improving sidewalks in conjunction with street improvements is a requirement.

This year we had an opportunity to piggyback on a project on William R. Carr which saved the City \$15,000. As a result, the City will save Street Funds this year and look at doing a street project next year.

The long term plan is to fund an overlay project every other year; this schedule works best in order to account for the cost of mobilization of the equipment. In this budget cycle, the City will be using these funds to seal the cracks around town. The review from the Benton County engineering staff shows that while the surface pavement needs to be replaced throughout the Loops, the road beds are in very good shape.

System Development Fund

This fund documents the resources and expenditures of System Development Charges and fees received by the City in conjunction with local development. They are regulated by State statute and may be only utilized for specific purposes associated with capacity enhancement. The revenues include a “reimbursement allowance” for prior expenditures and bonded debt. The reimbursement portions are transferred to the Water and Wastewater Funds and used to meet our debt obligations for revenue bonds. By separating these revenues from the operating funds (street, water and wastewater), we prevent them from being “co-mingled” with operating revenues and expended for unauthorized purposes.

Because these funds are uncertain, they are budgeted as “money in – money out” and generally do not have a significant impact on the budget regardless of development patterns. The City will update its CIP (Capital Improvement Program) every year to account for new, known needs and the SDC rates to account for inflation. It was important to put a new SDC program in place before the UGB (Urban Growth Boundary) expansion is complete. The City saw a significant increase in this fund from the development of the Calloway Creek and William R. Carr Subdivisions New SDC methodology was implemented which increased the impact on the fund significantly.

Wastewater Fund

The City has been preparing and planning for the replacement of the 1950’s wastewater system for many years. Although an increase at this time is difficult given general financial strain and uncertainty, we are looking at a modest increase in wastewater fees in order to replace the plant in five years.

The revenues in the Wastewater fund come primarily from User Fees and had remained relatively constant since the last increase. The Wastewater Fund is a Proprietary fund, which means that it develops its own revenues by delivering a service. It is designed to keep the City current on operating costs and debt service, but with increasing needs for maintenance and repairs, the unappropriated fund balance for this fund has gotten smaller over the last five years.

Last year we proposed an increase in the wastewater fee of approximately 7.75 percent. This allows the City to keep up with inflation and to continue to provide basic maintenance and operating costs, and has brought the Wastewater Fund balance into a positive position.

In 2015, the City received a \$100,000 loan from Oregon Department of Environmental Quality (DEQ) to complete a Wastewater Facility Plan update. The City currently has \$33,000 left to complete the facilities plan, which should be completed during the current fiscal year.

Over the last five years, since bringing our Public Works back in house, we have focused on becoming more self reliant. This year's budget will not show an increase in the system maintenance and repair line item, as we are hoping that we addressed the major issues.

Water Fund

The Water Fund is also a proprietary fund. The water rates were last increased on June 15, 2015. This rate allowed the City to undertake the \$2.84 million water tank project that was funded with an Infrastructure Financing Authority (IFA) loan. The last payment on the IFA loan was made this year. There will be no increase in water rates for City customers. However, there will be a small increase in water rates for outside water customers in order to reflect the charges incurred to maintain the City's system and additional infrastructure needed to service them as well as to allow for money to be put in reserve for upgrades needed to the system.

The City is looking at doing two projects; a new pump station, improvements to the water plant, new filter sand, plumbing, new railing and some painting.

Capital Improvement Program (CIP)

The CIP focuses on present needs and the time frame for purchase varies from one year to five years. These items will be tracked in Capital Outlay in the appropriate Fund. This means that for most of these items, the funds budgeted in Capital Outlay will not be spent and will carry over into the next year.

GENERAL USE

Cost for these items will be split amongst the four Public Works Funds at roughly these percentages-Storm Drain (8%), Streets (12%), Wastewater (30%), and Water (50%). These rates will vary slightly to simplify tracking the items across Funds. To qualify as a Capital Outlay, the purchased item must cost more than \$5,000.

Vehicle/Trailer (2019-2020 Budget)

The City has been putting money in the capital outlay fund for a new vehicle in public works. The City bought two Priuses this year and will be purchasing a new trailer.

Accounting Software Caselle

The City purchased Caselle, a fund accounting software package.

STREETS**Street Overlay-\$12,000 per year**

The City decided last year to put this money aside for a project to take place every other year. In this budget, the City will be putting any street improvements off for another year largely because of the street improvements on William R Carr Street that occurred with the development project there.

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021**

GENERAL FUND - COMBINED REVENUES

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
			2019-20	2020-21	2020-21	2020-21
RESOURCES						
Beginning Fund Balance	161,175	264,482	205,000	150,000	150,000	-
Violation Fines	555	5,692	1,500	1,500	1,500	-
Cigarette Tax	2,710	3,970	1,000	1,100	1,100	-
Franchise Fees	46,337	40,689	48,000	50,000	50,000	-
Interest Income	16,140	37,040	15,000	12,000	12,000	-
Lease-Building	83,897	27,949	32,000	32,000	32,000	-
Lease-Property	-	24,427	58,000	58,000	58,000	-
Leases-Property Tax	-	3,205	4,900	4,900	4,900	-
Leases-Utilities	-	16,463	14,000	14,000	14,000	-
Liquor Tax	13,756	15,049	15,000	16,500	16,500	-
Miscellaneous Revenue	3,823	793	4,000	4,000	4,000	-
Planning and Zoning Fees	31,361	97,693	15,000	10,000	10,000	-
Property Tax - Current Year	119,428	122,686	122,000	140,000	140,000	-
Property Tax - Prior Years	1,223	4,906	2,500	2,500	2,500	-
Refunds	1,467	6,602	200	200	200	-
Residential Rental	-	-	-	21,600	21,600	-
Revenue Sharing	10,670	8,418	8,400	9,500	9,500	-
Room Rental	-	83	120	120	120	-
Proceeds From Loan	100,000	-	-	-	-	-
Tangent Contract	-	-	-	119,100	119,100	-
Transfer In - Reserve	-	15,000	-	14,996	14,996	-
TOTAL RESOURCES	592,542	695,147	546,620	662,016	662,016	-
<i>Income minus Beginning Fund Balance</i>	431,367	430,665	341,620	512,016	512,016	-
EXPENDITURES						
Administration /Planning	77,302	105,148	136,787	194,231	194,231	-
Parks	26,800	21,409	37,445	59,860	59,860	-
Public Safety	35,939	38,919	40,682	45,282	45,282	-
Non-Departmental	137,809	106,005	153,180	142,824	142,824	-
Subtotal department expenditures	277,850	271,481	368,094	442,198	442,198	-
Capital outlay	-	93,221	-	-	-	-
DEBT SERVICE						
Barracks Building Loan	-	11,127	22,254	22,254	22,254	-
Subtotal debt service	-	11,127	22,254	22,254	22,254	-
TRANSFERS****						
To Water Fund (Interfund Loan Repayment)	-	-	-	9,577	9,577	-
To SDC Fund (Interfund Loan Repayment)	-	-	-	38,307	38,307	-
Wastewater Fund	-	-	-	-	-	-
Reserve Fund - Parks	12,500	15,000	5,000	5,000	5,000	-
Reserve Fund - Accounting Software	4,710	2,355	-	-	-	-
Reserve Fund - Public Safety	33,000	-	-	-	-	-
Subtotal Transfers	50,210	17,355	5,000	52,884	52,884	-
Contingency	-	-	50,000	74,000	74,000	-
Total Appropriations	328,060	393,184	445,348	591,336	591,336	-
Reserve for Future Expenditure	264,482	301,963	101,272	70,680	70,680	-
TOTAL	592,542	695,147	546,620	662,016	662,016	-

1- Leases on the Coffee Shop and the old Firehouse.

2- Leases on AVIS and small farm sites.

3- Property taxes on all City property under lease.

4- The electric bill for the Market and Restaurant will be paid by the City and then, invoiced separately

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021

GENERAL FUND - ADMINISTRATION & PLANNING

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
PERSONNEL SERVICES						
Staffing	38,976	40,776	39,539	75,332	75,332	-
Taxes	1,827	3,387	5,464	10,411	10,411	-
Health Insurance	10,395	11,709	11,403	17,395	17,395	-
Retirement	5,755	7,429	8,181	18,893	18,893	-
Subtotal Personnel Services	56,953	63,301	64,587	122,031	122,031	-
MATERIALS AND SERVICES						
City Attorney	4,269	12,941	15,000	15,000	15,000	-
Planning Consultant	10,061	7,299	30,000	30,000	30,000	-
Contract Services	5,733	21,000	24,000	24,000 ¹	24,000	-
Mileage	-	-	250	250	250	-
Miscellaneous	-	60	250	250	250	-
Supplies	286	5	200	200	200	-
Travel and Training	-	542	2,500	2,500	2,500	-
Subtotal Materials and Services	20,349	41,847	72,200	72,200	72,200	-
GRAND TOTAL	77,302	105,148	136,787	194,231	194,231	-

1- Code Compliance Officer is fully funded here.

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021**

GENERAL FUND - PARKS

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
			2019-20	2020-21	2020-21	2020-21
PERSONNEL SERVICES						
Staffing	8,658	4,948	15,664	26,169	26,169	-
Taxes	2,432	2,317	2,165	3,617	3,617	-
Health Insurance	-	124	-	7,136	7,136	-
Retirement	4,306	3,266	3,241	6,564	6,564	-
Subtotal Personnel Services	15,396	10,655	21,070	43,485	43,485	-
MATERIALS AND SERVICES						
Contract Services	314	202	800	800	800	-
Equipment-Lease & Rental	-	-	100	100	100	-
Equipment Maintenance and Repair	632	141	200	200	200	-
Equipment-Purchase Small	45	100	200	200	200	-
Events	1,099	2,015	2,000	2,000	2,000	-
Improvements-Buildings & Parks	1,975	800	1,500	1,500	1,500	-
Insurance	909	945	1,000	1,000	1,000	-
Maintenance-Buildings & Parks	49	171	1,000	1,000	1,000	-
Mileage	-	-	100	100	100	-
Miscellaneous	20	279	500	500	500	-
Postage	-	-	75	75	75	-
Supplies	-	839	400	400	400	-
Travel and Training	-	-	500	500	500	-
Utilities	356	243	750	750	750	-
Vehicles	650	399	1,250	1,250	1,250	-
Youth Activities	5,355	4,620	6,000	6,000	6,000	-
Subtotal Materials & Services	11,404	10,754	16,375	16,375	16,375	-
CAPITAL OUTLAY						
Park Improvements	-	-	-	-	-	-
Park Equipment	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-
TRANSFERS						
To Reserve Fund	12,500	12,500	5,000	5,000	5,000	-
Subtotal Transfers	12,500	12,500	5,000	5,000	5,000	-
TOTAL EXPENDITURES	39,300	33,909	37,445	64,860	64,860	-
Less: Transfers	12,500	12,500	5,000	5,000	5,000	-
Amount to Fund Summary	26,800	21,409	32,445	59,860	59,860	0

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021**

GENERAL FUND - PUBLIC SAFETY

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
			2019-20	2020-21	2020-21	2020-21
PERSONNEL SERVICES						
Staffing	2,168	4,945	4,820	5,820	¹ 5,820	-
Taxes	271	612	666	804	804	-
Health Insurance	412	715	1,198	1,198	1,198	-
Retirement	957	1,072	997	1,460	1,460	-
Subtotal Personnel Services	3,808	7,344	7,682	9,282	9,282	-
MATERIALS AND SERVICES						
Contract Services	32,131	31,575	33,000	36,000	² 36,000	-
Subtotal Materials & Services	32,131	31,575	33,000	36,000	36,000	-
TRANSFERS						
To Reserve Fund	33,000	-	-	-	-	-
Subtotal Transfers	33,000	-	-	-	-	-
TOTAL EXPENDITURES	68,939	38,919	40,682	45,282	45,282	-
Less: Transfers	33,000	-	-	-	-	-
Amount to Fund Summary	35,939	38,919	40,682	45,282	45,282	-

1 - This represents 5% of the City Administrator's time.

2. This amount would cover a contract with Benton County Sheriff's Office for 10 hours per week of directed patrol.

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021

GENERAL FUND - NONDEPARTMENTAL

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
			2019-20	2020-21	2020-21	2020-21
MATERIALS & SERVICES						
Audit Services	2,938	1,170	2,550	2,850	2,850	-
Banking Charges	351	283	750	750	750	-
Contracted Services	63,357	36,651	30,000	30,000	30,000	-
Contracted Services - Tangent Contract	-	-	-	12,000	12,000	-
Dues (organizational)	3,928	4,766	4,250	5,250	5,250	-
Election Fees	-	-	1,000	1,000	1,000	-
Equipment-Lease & Rental	-	872	500	500	500	-
Equipment Maintenance and Repair	-	-	3,000	4,500	4,500	-
Equipment-Purchase Small	1,523	350	1,200	1,200	1,200	-
Improvements-Buildings	6,250	450	4,000	4,000	4,000	-
Insurance	5,680	6,851	6,150	6,150	6,150	-
Maintenance-Buildings	2,559	1,821	2,500	5,000	5,000	-
Mayor and Council Expenses	228	90	1,000	1,000	1,000	-
Miscellaneous	1,594	682	2,500	2,500	2,500	-
Postage	2,622	830	2,500	2,500	2,500	-
Property Taxes - Rental Properties	4,619	2,270	4,900	6,000	6,000	-
Publications and Legal Notices	1,110	654	1,500	1,500	1,500	-
Security Alarm	-	-	400	800	800	-
Software Hosting Fees	-	-	4,680	4,824	4,824	-
Supplies	2,373	6,021	3,500	3,500	3,500	-
Telephone	4,180	4,763	4,600	4,600	4,600	-
Transit	13,540	18,053	20,000	20,000	20,000	-
Travel and Training	433	390	-	-	-	-
Utilities	20,524	19,038	19,500	22,200	22,200	-
Vehicles-Fuel	-	-	200	200	200	-
Subtotal Materials & Services	137,809	106,005	121,180	142,824	142,824	-
CAPITAL OUTLAY						
Office Equipment	-	-	-	-	-	-
Building Improvements (Remodel)	-	93,194	30,000	-	-	-
Subtotal Capital Outlay	-	93,194	30,000	-	-	-
TRANSFERS						
To Water Fund (Interfund Loan Repayment)	-	-	-	9,577	9,577	-
To SDC Fund (Interfund Loan Repayment)	-	-	-	38,307	38,307	-
To Wastewater Fund	-	-	-	-	-	-
To Reserve - Accounting Software	4,710	4,710	-	-	-	-
Subtotal Transfers	4,710	4,710	-	47,884	47,884	-
DEBT SERVICE						
Barracks Building Loan	-	11,127	22,254	22,254	22,254	-
Subtotal Debt Service	-	11,127	22,254	22,254	22,254	-
FUND RESERVE						
Accounting Software	-	-	-	-	-	-
Building	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-
Total	142,519	215,036	173,434	212,962	212,962	-
Less: Transfers and Debt Service	4,710	15,837	22,254	70,138	70,138	-
Amount to Fund Summary	137,809	199,199	151,180	142,824	142,824	-

1- This includes the contract for payroll services, property management , accounting and closeout support, utility billing, copier lease, HVAC contract, and new website.

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2020-2021**

GENERAL FUND - COMBINED EXPENSES

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	BUDGET	CITY
	2017-18	2018-19	BUDGET	BUDGET	COMM	COUNCIL
	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
Personal Services						
Staffing	49,802	50,669	60,023	107,321	107,321	-
Taxes	4,530	6,316	8,295	14,832	14,832	-
Health Insurance	10,807	12,548	12,602	25,729	25,729	-
Retirement	11,018	11,767	12,419	26,916	26,916	-
Subtotal Personal Services	76,157	81,300	93,339	174,799	174,799	-
Material and Services						
Audit	2,938	1,170	2,550	2,850	2,850	-
Bank Charges	351	283	750	750	750	-
City Attorney	4,269	12,941	15,000	15,000	15,000	-
City Engineer	-	-	-	-	-	-
City Planner	10,061	7,299	30,000	30,000	30,000	-
Contract Services	101,577	89,582	87,800	90,800	90,800	-
Contract Services - Tangent Contract	-	-	-	12,000	12,000	-
Dues	3,928	4,766	4,250	5,250	5,250	-
Election Fees	-	-	1,000	1,000	1,000	-
Equipment-Rental/Lease	-	872	600	600	600	-
Equipment-Maint. & Repair	632	141	3,200	4,700	4,700	-
Equipment-Purchase	1,568	450	1,400	1,400	1,400	-
Events	1,099	2,015	2,000	2,000	2,000	-
Improvements -Buildings & Parks	8,225	1,250	5,500	5,500	5,500	-
Maintenance-Buildings & Parks	2,608	1,992	3,500	6,000	6,000	-
Insurance	6,589	7,796	7,150	7,150	7,150	-
Mayor and Council Expenses	228	90	1,000	1,000	1,000	-
Mileage	-	-	350	350	350	-
Miscellaneous	1,614	1,021	3,250	3,250	3,250	-
Municipal Court	-	-	-	-	-	-
Parks-Youth Activities	5,355	4,620	6,000	6,000	6,000	-
Postage	2,622	830	2,575	2,575	2,575	-
Publication and Legal Notices	1,110	654	1,500	1,500	1,500	-
Security Alarm	-	-	400	800	800	-
Software Hosting Fees	-	-	4,680	4,824	4,824	-
Supplies	2,659	6,865	4,100	4,100	4,100	-
Taxes (property taxes on leased property)	4,619	2,270	4,900	6,000	6,000	-
Telephone	4,180	4,763	4,600	4,600	4,600	-
Transit	13,540	18,053	20,000	20,000	20,000	-
Travel and Training	433	932	3,000	3,000	3,000	-
Utilities	20,880	19,281	20,250	22,950	22,950	-
Vehicle Fuel & Maintenance	650	399	1,450	1,450	1,450	-
Subtotal Materials and services	201,735	190,335	242,755	267,399	267,399	-
Capital Outlay						
Building Improvements	93,194	30,000	30,000	-	-	-
Park Improvements	-	-	-	-	-	-
Subtotal Capital Outlay	93,194	30,000	30,000	-	-	-
Debt Service						
Barracks Building Loan	-	-	22,254	22,254	22,254	-
Subtotal Debt Service	-	-	22,254	22,254	22,254	-
Transfers****						
To Water Fund (Interfund Loan Repayment)	-	-	-	9,577	9,577	-
To SDC Fund (Interfund Loan Repayment)	-	-	-	38,307	38,307	-
To Wastewater Fund	-	-	-	-	-	-
To Reserve Fund	-	-	5,000	5,000	5,000	-
Subtotal Transfers	-	-	5,000	52,884	52,884	-
Contingencies	-	-	50,000	74,000	74,000	-
TOTAL EXPENDITURES	371,086	301,635	443,348	591,336	591,336	-
UNAPPROPRIATED ENDING BAL	264,482	301,963	101,272	70,680	70,680	-
TOTAL	635,568	603,598	544,620	662,016	662,016	-

1- \$18,750 for Utilities for City-owned buildings. Same revenue amount shown as Lease-Utilities (Combined GF Revenues-Footer 4)

CITY OF ADAIR VILLAGE ANNUAL BUDGET

GENERAL FUND - COMBINED EXPENSES BY SUB-FUND

	TOTAL	Admin/ Planning	Non-Dept	Parks	Public Safety
Personal Services (Overall Salaries)					
City Administrator	69,840	64,020	-	-	5,820
Utility/Court Clerk	7,918	7,918	-	-	-
Finance Clerk	3,393	3,393	-	-	-
Recreation Coordinator	13,549	-	-	13,549	-
Public Works-Parks	12,620	-	-	12,620	-
Parks Summer Prog. Coord. Asst.	-	-	-	-	-
Taxes	14,832	10,411	-	3,617	804
Health Insurance	25,729	17,395	-	7,136	1,198
Retirement Benefits	26,916	18,893	-	6,564	1,460
Subtotal Personal Services	174,798	122,030	-	43,485	9,282
Material and Services					
Audit	2,850	-	2,850	-	-
Bank Charges	750	-	750	-	-
City Attorney	15,000	15,000	-	-	-
City Planner	30,000	30,000	-	-	-
Contract Services	90,800	24,000	30,000	800	36,000
Dues	5,250	-	5,250	-	-
Election Fees	1,000	-	1,000	-	-
Equipment-Lease/Rental	600	-	500	100	-
Equipment-Maint. & Repair	4,700	-	4,500	200	-
Equipment-Purchase	1,400	-	1,200	200	-
Events	2,000	-	-	2,000	-
Improvements-Buildings & Parks	5,500	-	4,000	1,500	-
Insurance	7,150	-	6,150	1,000	-
Maintenance-Building/Parks	6,000	-	5,000	1,000	-
Mayor and Council Expenses	1,000	-	1,000	-	-
Mileage	350	250	-	100	-
Miscellaneous	3,250	250	2,500	500	-
Municipal Court	-	-	-	-	-
Parks-Youth Activities	6,000	-	-	6,000	-
Postage	2,575	-	2,500	75	-
Property Taxes	6,000	-	6,000	-	-
Publication and Legal Notices	1,500	-	1,500	-	-
Security Alarm	800	-	800	-	-
Software Hosting Fees	4,824	-	4,824	-	-
Supplies	4,100	200	3,500	400	-
Telephone	4,600	-	4,600	-	-
Transit	20,000	-	20,000	-	-
Travel and Training	3,000	2,500	-	500	-
Utilities	22,950	-	22,200	750	-
Vehicle Fuel & Maintenance	1,450	-	200	1,250	-
Subtotal Materials and Services	267,399	72,200	142,824	16,375	36,000
Capital Outlay					
Building Improvements	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-
Debt Service					
Barracks Building	22,254	-	22,254	-	-
Subtotal Fund Reserves	22,254	-	22,254	-	-
Transfers****					
To Water Fund (Interfund Loan Repayment)	9,577	-	9,577	-	-
To SDC Fund (Interfund Loan Repayment)	38,307	-	38,307	-	-
To Wastewater Fund	-	-	-	-	-
To Reserve Fund	5,000	-	-	5,000	-
Subtotal Transfers	52,884	-	47,884	5,000	-
Contingencies	74,000	-	-	-	-
Unappropriated End Balance	-	-	-	-	-
TOTAL EXPENDITURES	591,335	194,230	212,962	64,860	45,282

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2020-2021

STREET FUND

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
			2019-20	2020-21	2020-21	2020-21
RESOURCES						
Beginning Fund Balance	84,244	95,378	115,000	105,000	105,000	-
State Highway Tax	54,029	62,974	64,000	60,000	60,000	-
Miscellaneous	-	-	200	200	200	-
TOTAL RESOURCES	138,273	158,352	179,200	165,200	165,200	-
PERSONNEL SERVICES						
Staffing	13,957	15,167	15,823	14,300	14,300	-
Taxes	1,698	1,723	2,187	1,976	1,976	-
Health Insurance	4,947	5,447	5,389	5,380	5,380	-
Retirement	2,870	3,215	3,274	3,586	3,586	-
Subtotal Personnel Services	23,472	25,552	26,673	25,243	25,243	-
MATERIALS AND SERVICES						
Audit	-	-	850	950	950	-
Contract Services	-	-	1,500	1,500	1,500	-
Dues	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Equipment Purchase	-	100	-	-	-	-
Equipment Rental	-	-	250	250	250	-
Insurance	2,954	3,071	3,200	3,800	3,800	-
Miscellaneous	-	-	100	100	100	-
Publications and Legal Notices	-	-	-	-	-	-
Supplies	-	252	-	-	-	-
Software Hosting Fees	-	-	780	804	804	-
Street Maintenance	323	386	-	-	-	-
Street Signs	-	347	-	-	-	-
Street Sweeping	3,600	4,500	5,000	6,000	6,000	-
Utilities	9,344	9,177	11,000	11,000	11,000	-
Vehicle Fuel and Maintenance	-	-	-	-	-	-
Subtotal Materials & Services	16,221	17,833	22,680	24,404	24,404	-
CAPITAL OUTLAY						
Street Improvements	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	39,693	43,385	49,353	49,647	49,647	-
TRANSFERS OUT						
Transfer to Reserve Fund:						
Accounting Software	1,402	-	-	-	-	-
Equipment	1,800	2,501	200	200	200	-
Total Transfer to Reserve Fund	3,202	2,501	200	200	200	-
CONTINGENCY						
			7,500	8,600	8,600	-
TOTAL APPROPRIATED	42,895	45,886	56,853	58,447	58,447	-
RESERVE FOR FUTURE EXPENDITURE	95,378	112,466	122,147	106,753	106,753	-
TOTAL	138,273	158,352	179,000	165,200	165,200	-

1 - Sweep 5 times per year.

2 - Street improvement projects generally estimated for every other year, but none for 2020-21.

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2020-2021

WATER FUND

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET 2019-20	BUDGET 2020-21	BUDGET 2020-21	BUDGET 2020-21
RESOURCES						
Beginning Fund Balance	389,367	587,803	700,000	680,000	680,000	-
Deposits for New Service	6,361	5,460	4,000	4,000	4,000	-
Metered Water Sales	310,034	285,684	312,000	330,000	330,000	-
Outside Water Assessments	210,596	253,938	250,000	250,000	250,000	-
New Connections	1,320	7,390	2,000	2,000	2,000	-
Reconnect Fees	495	870	3,000	2,000	2,000	-
Miscellaneous Revenue	-	2,332	500	500	500	-
Refunds	-	-	1,000	1,000	1,000	-
IFA Water Loan	156,581	120,661	100,000	-	-	-
Transfer in from Reserve	-	-	23,209	-	-	-
Transfer - General Fund Debt Repayment	-	-	-	9,577	9,577	-
TOTAL RESOURCES	1,074,754	1,264,138	1,395,709	1,279,077	1,279,077	-
<i>New Revenues</i>	685,387	676,335	695,709	599,077	599,077	-
PERSONNEL SERVICES						
Staffing	113,080	120,120	125,201	150,884	150,884	-
Taxes	12,824	11,929	17,303	20,853	20,853	-
Health Insurance	41,219	45,236	44,075	53,436	53,436	-
Retirement	21,283	24,331	25,904	37,842	37,842	-
Subtotal Personnel Services	188,406	201,616	212,483	263,015	263,015	-
MATERIALS AND SERVICES						
Audit	5,875	4,140	3,825	4,275	4,275	-
Bank Charges-NSF	21	45	200	200	200	-
Chemicals	26,074	27,295	27,500	30,000	30,000	-
Contract Services	86,003	8,868	25,000	35,000	35,000	-
Dues	2,913	837	3,000	3,000	3,000	-
Engineering Services	4,651	13,276	20,000	20,000	20,000	-
Equipment Maintenance	669	1,187	2,000	2,000	2,000	-
Equipment Purchase	200	6,779	4,000	4,000	4,000	-
Equipment Rental/Lease	-	-	3,000	3,000	3,000	-
Insurance	7,498	7,795	8,100	8,500	8,500	-
Laboratory Analysis	3,911	2,834	5,000	5,000	5,000	-
Miscellaneous	1,048	1,171	2,000	2,000	2,000	-
Permits	749	75	1,000	1,000	1,000	-
Postage	38	12	600	600	600	-
Publications and Legal Notices	-	-	100	100	100	-
Refunds	98	198	500	500	500	-
Software Hosting Fees	-	-	7,020	7,236	7,236	-
Supplies	35	418	1,000	1,000	1,000	-
System Maintenance and Repair	42,090	54,572	45,000	45,000	45,000	-
Telephone	2,718	2,941	3,400	3,400	3,400	-
Travel and Training	670	1,318	3,000	3,000	3,000	-
Utilities	24,830	30,460	33,000	33,000	33,000	-
Vehicle Fuel and Maintenance	3,531	3,679	5,500	5,500	5,500	-
Subtotal Materials & Services	213,622	167,900	203,745	217,311	217,311	-

Water

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2017-18	2018-19	BUDGET	BUDGET	BUDGET	BUDGET
Water Fund -- continued			2019-20	2020-21	2020-21	2020-21
CAPITAL OUTLAY						
Equipment	-	-	15,000	-	-	-
Meters	-	-	-	-	-	-
Water Improvements	-	110,793	100,000	100,000	100,000	-
New Pump Station	-	-	-	100,000	100,000	-
Subtotal Capital Outlay	-	110,793	115,000	200,000	200,000	-
DEBT SERVICE						
1980 Water Revenue P & I	5,877	5,877	-	-	-	-
1997 Water Revenue Bonds P & I	30,863	-	-	-	-	-
IFA Loan	30,827	42,381	125,000	125,000	125,000	-
Subtotal Debt Service	67,567	48,258	125,000	125,000	125,000	-
TRANSFERS						
To Reserve Fund						
Accounting Software	10,186	-	-	-	-	-
Equipment	7,170	12,263	3,200	3,200	3,200	-
Subtotal Transfers	17,356	12,263	3,200	3,200	3,200	-
TOTAL EXPENDITURES	486,951	540,830	659,428	808,526	808,526	-
CONTINGENCY	-	-	80,000	100,000	100,000	-
TOTAL APPROPRIATED	486,951	540,830	739,428	908,526	908,526	-
RESERVE FOR FUTURE EXPENDITURE	587,803	723,308	656,280	370,551	370,551	-
TOTAL	1,074,754	1,264,138	1,395,708	1,279,077	1,279,077	-

1 - State mandated operating permits

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CITY OF ADAIR VILLAGE ANNUAL BUDGET

WASTEWATER FUND

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
RESOURCES						
Beginning Fund Balance	(6,931)	2,988	10,000	10,000	10,000	-
Sewer User Fees	203,098	218,787	215,000	271,200	271,200	-
Proposed Rate Increase	-	-	-	14,400	14,400	-
Tangent Contract	-	-	-	30,000	30,000	-
Miscellaneous Revenues	-	-	1,000	1,000	1,000	-
OR DEQ Loan	-	-	-	-	-	-
Partnership Payments	-	-	-	-	-	-
Transfer in from Reserve Fund	-	-	8,209	-	-	-
TOTAL RESOURCES	196,167	221,775	234,209	326,600	326,600	-
PERSONNEL SERVICES						
Staffing	50,752	54,764	57,524	60,278	60,278	-
Taxes	6,250	6,231	7,950	8,331	8,331	-
Health Insurance	20,614	22,620	20,528	21,772	21,772	-
Retirement	10,283	11,519	11,902	15,118	15,118	-
Subtotal Personnel Services	87,899	95,134	97,904	105,497	105,497	-
MATERIALS AND SERVICES						
Audit	2,938	3,140	1,275	1,425	1,425	-
Bank Charges-NSF	10	-	500	500	500	-
Chemicals	1,100	2,816	4,500	4,500	4,500	-
Contract Services	6,547	517	2,200	2,200	2,200	-
Dues	100	-	100	100	100	-
Equipment Maintenance	669	-	1,500	1,500	1,500	-
Equipment Rental/Lease	-	-	-	-	-	-
Equipment Purchase	-	100	-	-	-	-
Engineering Contract	7,359	40,719	-	-	-	-
Insurance	5,680	5,906	6,200	6,200	6,200	-
Laboratory Analysis	3,843	2,912	4,000	4,000	4,000	-
Mileage	-	-	500	500	500	-
Miscellaneous	511	45	1,000	1,000	1,000	-
Permits	2,257	100	2,200	2,200	2,200	-
Postage	52	700	550	550	550	-
Publications and Legal Notices	-	-	250	250	250	-
Refunds	76	133	-	-	-	-
Software Hosting Fees	-	-	2,340	2,412	2,412	-
Supplies	-	-	500	500	500	-
System Maintenance	2,943	20,378	25,000	75,000	75,000	-
Telephone	1,919	1,826	2,500	2,500	2,500	-
Travel and Training	270	440	1,000	1,000	1,000	-
Utilities	7,788	8,563	8,200	8,200	8,200	-
Vehicle Fuel and Maintenance	3,317	1,747	3,300	3,300	3,300	-
Subtotal Materials & Services	47,379	90,042	67,615	117,837	117,837	-

Wastewater

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	BUDGET	CITY
Wastewater Fund -- continued	2017-18	2018-19	BUDGET	BUDGET	COMM	COUNCIL
			2019-20	2020-21	2020-21	2020-21
CAPITAL OUTLAY						
Equipment	-	-	-	-	-	-
Wastewater Improvements	-	2,415	-	-	-	-
Subtotal Capital Outlay	-	2,415	-	-	-	-
DEBT SERVICE						
1997 Revenue Bonds -- USB	21,080	450	-	-	-	-
2012 DEQ WWFP Loan	28,762	28,797	30,000	30,000	30,000	-
Subtotal Debt Service	49,842	29,247	30,000	30,000	30,000	-
TRANSFERS						
To Reserve Fund						
Accounting Software	3,229	-	-	-	-	-
Equipment	4,830	6,445	400	400	400	-
Subtotal Transfers	8,059	6,445	400	400	400	-
TOTAL EXPENDITURES	193,179	223,283	195,919	253,734	253,734	-
CONTINGENCY	-	-	6,500	38,000	38,000	-
TOTAL APPROPRIATED	193,179	223,283	202,419	291,734	291,734	-
RESERVE FOR FUTURE EXPENDITURE	2,988	(1,508)	31,790	34,866	34,866	-
TOTAL	196,167	221,775	234,209	326,600	326,600	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

STORM DRAIN FUND

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
RESOURCES						
Beginning Fund Balance	16,573	12,036	6,000	6,000	6,000	-
Storm Drain Assessments	17,257	18,230	18,000	25,000	25,000	-
Storm Drain - additional fee	-	-	9,900	-	-	-
Miscellaneous	-	-	200	200	200	-
TOTAL RESOURCES	33,830	30,266	34,100	31,200	31,200	-
<i>Net Revenues</i>	17,257	18,230	28,100	25,200		
PERSONNEL SERVICES						
Staffing	11,274	12,402	12,896	12,101	12,101	-
Taxes	1,329	1,625	1,782	1,672	1,672	-
Health Insurance	4,123	4,242	4,347	4,411	4,411	-
Retirement	2,391	2,679	2,668	3,035	3,035	-
Subtotal Personnel Services	19,117	20,948	21,693	21,220	21,220	-
MATERIALS AND SERVICES						
Contract Services	1,007	2,893	2,000	1,929	1,929	-
Equipment Rental	-	-	200	200	200	-
Software Hosting Fees	-	-	780	804	804	-
Supplies	-	-	100	70	70	-
System Maintenance and Repair	-	-	4,000	1,400	1,400	-
Vehicle Fuel & Maintenance	-	-	200	200	200	-
Subtotal Materials & Services	1,007	2,893	7,280	4,603	4,603	-
CAPITAL OUTLAY						
Equipment	-	-	-	-	-	-
Storm Drain Improvements	-	-	-	-	-	-
Subtotal Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	20,124	23,841	28,973	25,823	25,823	-
TRANSFERS						
To Reserve Fund						
Accounting Software	470	235	-	-	-	-
Equipment	1,200	1,200	200	-	-	-
Total Transfers	1,670	1,435	200	-	-	-
CONTINGENCY	-	-	-	-	-	-
TOTAL APPROPRIATED	21,794	25,276	29,173	25,823	25,823	-
RESERVE FOR FUTURE EXPENDITURE	12,036	4,990	4,927	5,377	5,377	-
TOTAL	32,160	30,266	34,100	31,200	31,200	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

SYSTEM DEVELOPMENT CHARGE FUND

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
RESOURCES						
Beginning Fund Balance: Street -- Impr.	38,813	39,909	43,198	39,365	39,365	-
Beginning Fund Balance: Water (Impr. @ .95)	157,293	163,346	181,360	160,187	160,187	-
Beginning Fund Balance: Wastewater (Impr. @ .66)	31,572	34,707	44,069	33,104	33,104	-
Beginning Fund Balance: Storm Drain Improvements	4,394	5,093	6,866	4,259	4,259	-
Beginning Fund Balance: Parks Improvements	1,538	1,855	2,806	1,697	1,697	-
Beginning Fund Balance: Compliance Surcharge	1,747	1,747	4,479	4,479	4,479	-
Total Beginning Fund Balances	235,357	246,657	278,299	243,092	243,092	-
Street Improvement Charges	1096	9,161	16,831	5,480 ²	5,480	-
Water Improvement Charges	6053	50,595	22,033	30,265 ²	30,265	-
Wastewater Improvement Charges	3135	26,204	11,412	15,675 ²	15,675	-
Storm Drain Improvements	699	5,843	4,804	1,855 ²	1,855	-
Park Improvements	317	2,650	317	1,585 ²	1,585	-
Water Reimbursement Charges	-	-	17	85 ²	85	-
Wastewater Reimbursement Charges	-	-	44	220 ²	220	-
SDC fees - Other	-	-	4,418	4,373 ¹	4,373	-
Interest on Investments	-	-	-	-	-	-
Total SDC Charges	11,300	94,452	59,876	59,538	59,538	-
TRANSFERS IN						
Transfer - General Fund Debt Repayment	-	-	-	38,307	38,307	-
Total Resources	246,657	341,109	338,175	340,937	340,937	-
MATERIALS AND SERVICES						
Engineering Services	-	32,793	-	-	-	-
TOTAL EXPENDITURES	-	32,793	-	-	-	-
CONTINGENCY						
	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURE	246,657	308,316	338,175	340,937	340,937	-

1- Compliance fees cover administrative costs for the SDC program.

2- These charges include the income from the ServPro site and one new residential home.

The present SDC costs are listed below.

Street Improvement Charges	\$	1,096	
Water Improvement Charges	\$	6,053	
Sewer Improvement Charges	\$	3,135	
Storm Drain Improvements	\$	371	or \$0.13 per square foot of impervious surface
Park Improvements	\$	317	
Water Reimbursement Charges	\$	17	
Sewer Reimbursement Charges	\$	44	
TOTAL	\$	11,033	
Compliance Surcharge	\$	875	
	\$	11,908	

CITY OF ADAIR VILLAGE ANNUAL BUDGET

RESERVE FUND

	ACTUAL 2017-18	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	PROPOSED BUDGET 2020-21	APPROVED BUDGET 2020-21	ADOPTED BUDGET 2020-21
RESOURCES						
Beginning Fund Balance	16,418	96,915	121,914	99,496	99,496	-
TRANSFERS IN						
General Fund	50,210	17,355	5,000	5,000	5,000	-
Street Fund	3,202	2,501	200	200	200	-
Wastewater Fund	8,059	6,445	400	400	400	-
Water Fund	17,356	12,263	3,200	3,200	3,200	-
Storm Drain	1,670	1,435	200	-	-	-
Total Resources	96,915	136,914	130,914	108,296	108,296	-
TRANSFERS OUT						
Transfer to General Fund	-	15,000	-	14,996	14,996	-
Transfer to Wastewater Fund	-	-	8,209	-	-	-
Transfer to Water	-	-	23,209	-	-	-
Total Transfers Out	-	15,000	31,418	14,996	14,996	-
TOTAL TRANSFERS	-	15,000	31,418	14,996	14,996	-
RESERVE FOR FUTURE EXPENDITURE						
Accounting Software	19,997	14,996	14,996	-	-	-
Equipment	15,000	30,000	19,000	22,800	22,800	-
Parks Improvements	12,500	27,500	32,500	37,500	37,500	-
Police vehicles	33,000	33,000	33,000	33,000	33,000	-
Rate Stabilization	16,418	16,418	-	-	-	-
RESERVE FOR FUTURE EXPENDITURE	96,915	121,914	99,496	93,300	93,300	-
	-	-	-	-	-	-

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2017-18**

Wage Schedule

	Start	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant City Administrator Finance Officer	\$48,662	\$51,095	\$53,650	\$56,333	\$59,149	\$62,107
Assistant City Recorder	\$38,086	\$39,990	\$41,990	\$44,089	\$46,294	\$48,609
Utility/Court Clerk	\$31,019	\$32,570	\$34,199	\$35,909	\$37,704	\$39,589
Admin/Finance Assistant	\$31,019	\$32,570	\$34,199	\$35,909	\$37,704	\$39,589
Admin Assistant/Clerk	\$25,168	\$26,426	\$27,748	\$29,135	\$30,592	\$32,121
Recreation Coordinator	\$32,260	\$33,872	\$35,566	\$37,344	\$39,212	\$41,172
Public Works Supervisor	\$48,390	\$50,809	\$53,350	\$56,017	\$58,818	\$61,759
Utility Worker III	\$38,311	\$40,227	\$42,238	\$44,350	\$46,567	\$48,896
Utility Worker II	\$36,340	\$38,157	\$40,065	\$42,068	\$44,171	\$46,380
Utility Worker I	\$25,168	\$26,426	\$27,748	\$29,135	\$30,592	\$32,121
Parks Intern	\$25,168	\$26,426	\$27,748	\$29,135	\$30,592	\$32,121
Records Clerk	\$31,019	\$32,570	\$34,199	\$35,909	\$37,704	\$39,589
Assistant City Administrator Finance Officer	\$23.40	\$24.57	\$25.79	\$27.08	\$28.44	\$29.86
Assistant City Recorder	\$18.31	\$19.23	\$20.19	\$21.20	\$22.26	\$23.37
Utility/Court Clerk	\$14.91	\$15.66	\$16.44	\$17.26	\$18.13	\$19.03
Admin/Finance Assistant	\$14.91	\$15.66	\$16.44	\$17.26	\$18.13	\$19.03
Admin Assistant/Clerk	\$12.10	\$12.71	\$13.34	\$14.01	\$14.71	\$15.44
Recreation Coordinator	\$15.51	\$16.28	\$17.10	\$17.95	\$18.85	\$19.79
Public Works Supervisor	\$23.26	\$24.43	\$25.65	\$26.93	\$28.28	\$29.69
Utility Worker III	\$18.42	\$19.34	\$20.31	\$21.32	\$22.39	\$23.51
Utility Worker II	\$17.47	\$18.34	\$19.26	\$20.23	\$21.24	\$22.30
Utility Worker I	\$12.10	\$12.71	\$13.34	\$14.01	\$14.71	\$15.44
Parks Intern	\$12.10	\$12.71	\$13.34	\$14.01	\$14.71	\$15.44
Records Clerk	\$14.91	\$15.66	\$16.44	\$17.26	\$18.13	\$19.03

Personnel by Fund

POSITION	FTE	Salary	Cost	GF-Admin	GF-Parks	GF-PS	TOTAL-GF	SD	Str	WW	W	TOTAL
City Administrator				55.0%		5.0%		2.5%	0.0%	7.5%	30.0%	
Salary	100.00%	\$ 116,400	\$ 116,400	\$ 64,020	\$ -	\$ 5,820	69,840	\$ 2,910	\$ -	\$ 8,730	\$ 34,920	\$ 116,400
Taxes			\$ 16,086	\$ 8,848	\$ -	\$ 804	9,652	\$ 402	\$ -	\$ 1,206	\$ 4,826	\$ 16,086
Health Insurance			\$ 23,968	\$ 13,182	\$ -	\$ 1,198	14,381	\$ 599	\$ -	\$ 1,798	\$ 7,190	\$ 23,968
Retirement Benefits			\$ 29,193	\$ 16,056	\$ -	\$ 1,460	17,516	\$ 730	\$ -	\$ 2,189	\$ 8,758	\$ 29,193
Total	1.00		\$ 185,647	\$ 102,106	\$ -	\$ 9,282	111,388	\$ 4,641	\$ -	\$ 13,924	\$ 55,694	\$ 185,647
Utility/Court Clerk				20.0%				2.5%		22.5%	55.0%	
Salary	100.00%	\$ 39,589	\$ 39,589	\$ 7,918	\$ -	\$ -	7,918	\$ 990	\$ -	\$ 8,908	\$ 21,774	\$ 39,589
Taxes			\$ 5,471	\$ 1,094	\$ -	\$ -	1,094	\$ 137	\$ -	\$ 1,231	\$ 3,009	\$ 5,471
Health Insurance			\$ 21,064	\$ 4,213	\$ -	\$ -	4,213	\$ 527	\$ -	\$ 4,740	\$ 11,585	\$ 21,064
Retirement Benefits			\$ 9,929	\$ 1,986	\$ -	\$ -	1,986	\$ 248	\$ -	\$ 2,234	\$ 5,461	\$ 9,929
Total Salary	1.00		\$ 76,054	\$ 15,211	\$ -	\$ -	15,211	\$ 1,901	\$ -	\$ 17,112	\$ 41,830	\$ 76,054
Finance Clerk				15.0%				2.5%	5.0%	27.5%	50.0%	
Salary	60.00%	\$ 37,704	\$ 22,622	\$ 3,393	\$ -	\$ -	3,393	\$ 566	\$ 1,131	\$ 6,221	\$ 11,311	\$ 22,622
Taxes			\$ 3,126	\$ 469	\$ -	\$ -	469	\$ 78	\$ 156	\$ 860	\$ 1,563	\$ 3,126
Health Insurance			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits			\$ 5,674	\$ 851	\$ -	\$ -	851	\$ 142	\$ 284	\$ 1,560	\$ 2,837	\$ 5,674
Total Salary	0.60		\$ 31,423	\$ 4,713	\$ -	\$ -	4,713	\$ 786	\$ 1,571	\$ 8,641	\$ 15,711	\$ 31,423
Rec Coordinator					100.0%							\$ -
Salary	40.00%	\$ 33,872	\$ 13,549	\$ -	\$ 13,549	\$ -	13,549	\$ -	\$ -	\$ -	\$ -	\$ 13,549
Taxes			\$ 1,872	\$ -	\$ 1,872	\$ -	1,872	\$ -	\$ -	\$ -	\$ -	\$ 1,872
Health Insurance			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits			\$ 3,398	\$ -	\$ 3,398	\$ -	3,398	\$ -	\$ -	\$ -	\$ -	\$ 3,398
Total Salary	0.40		\$ 18,820	\$ -	\$ 18,820	\$ -	18,820	\$ -	\$ -	\$ -	\$ -	\$ 18,820
Public Works Supervisor								5.0%	10.0%	25.0%	60.0%	
Salary	100.00%	\$ 61,759	\$ 61,759	\$ -	\$ -	\$ -	-	\$ 3,088	\$ 6,176	\$ 15,440	\$ 37,055	\$ 61,759
Taxes			\$ 8,535	\$ -	\$ -	\$ -	-	\$ 427	\$ 854	\$ 2,134	\$ 5,121	\$ 8,535
Health Insurance			\$ 18,123	\$ -	\$ -	\$ -	-	\$ 906	\$ 1,812	\$ 4,531	\$ 10,874	\$ 18,123
Retirement Benefits			\$ 15,489	\$ -	\$ -	\$ -	-	\$ 774	\$ 1,549	\$ 3,872	\$ 9,294	\$ 15,489
Total	1.00		\$ 103,906	\$ -	\$ -	\$ -	-	\$ 5,195	\$ 10,391	\$ 25,976	\$ 62,344	\$ 103,906
Public Works III								5.0%	10.0%	30.0%	55.0%	
Salary	100.00%	\$ 48,896	\$ 48,896	\$ -	\$ -	\$ -	-	\$ 2,445	\$ 4,890	\$ 14,669	\$ 26,893	\$ 48,896
Taxes			\$ 6,757	\$ -	\$ -	\$ -	-	\$ 338	\$ 676	\$ 2,027	\$ 3,717	\$ 6,757
Health Insurance			\$ 23,786	\$ -	\$ -	\$ -	-	\$ 1,189	\$ 2,379	\$ 7,136	\$ 13,082	\$ 23,786
Retirement Benefits			\$ 12,263	\$ -	\$ -	\$ -	-	\$ 613	\$ 1,226	\$ 3,679	\$ 6,745	\$ 12,263
Total	1.00		\$ 91,703	\$ -	\$ -	\$ -	-	\$ 4,585	\$ 9,170	\$ 27,511	\$ 50,436	\$ 91,703
Public Works II					30.0%			5%	5%	15%	45%	
Salary	100.00%	\$ 42,068	\$ 42,068	\$ -	\$ 12,620	\$ -	12,620	\$ 2,103	\$ 2,103	\$ 6,310	\$ 18,931	\$ 42,068
Taxes			\$ 5,814	\$ -	\$ 1,744	\$ -	1,744	\$ 291	\$ 291	\$ 872	\$ 2,616	\$ 5,814
Health Insurance			\$ 23,786	\$ -	\$ 7,136	\$ -	7,136	\$ 1,189	\$ 1,189	\$ 3,568	\$ 10,704	\$ 23,786
Retirement Benefits			\$ 10,551	\$ -	\$ 3,165	\$ -	3,165	\$ 528	\$ 528	\$ 1,583	\$ 4,748	\$ 10,551
Total	1.00		\$ 82,218	\$ -	\$ 24,666	\$ -	24,666	\$ 4,111	\$ 4,111	\$ 12,333	\$ 36,998	\$ 82,218
Parks Summer Program Coordinator Asst.					100%							
Salary	30.00%	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits			\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Total	0.30		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Salary			\$ 344,884	\$ 75,332	\$ 26,169	\$ 5,820	107,321	\$ 12,101	\$ 14,300	\$ 60,278	\$ 150,884	\$ 344,885
Taxes			\$ 47,663	\$ 10,411	\$ 3,617	\$ 804	14,832	\$ 1,672	\$ 1,976	\$ 8,331	\$ 20,853	\$ 47,664
Health Insurance			\$ 110,727	\$ 17,395	\$ 7,136	\$ 1,198	25,729	\$ 4,411	\$ 5,380	\$ 21,772	\$ 53,436	\$ 110,727
Retirement Benefits			\$ 86,497	\$ 18,893	\$ 6,564	\$ 1,460	26,916	\$ 3,035	\$ 3,586	\$ 15,118	\$ 37,842	\$ 86,497

Personnel by Fund

POSITION	FTE	Salary	Cost	GF-Admin	GF-Parks	GF-PS	TOTAL-GF	SD	Str	WW	W	TOTAL
TOTAL	500.00%	\$ 589,770	\$ 122,031	\$ 43,485	\$ 9,282		174,799	\$ 21,220	\$ 25,243	\$ 105,497	\$ 263,015	\$ 589,773
		Salary	\$ 75,332	\$ 26,169	\$ 5,820		107,321	\$ 12,101	\$ 14,300	\$ 60,278	\$ 150,884	\$ 344,885
		Taxes	22%	8%	2%		31%	4%	4%	17%	44%	100%
		Health Insurance	16%	6%	1%		23%	4%	5%	20%	48%	100%
		Retirement Benefits	22%	8%	2%		31%	4%	4%	17%	44%	100%

Carry Forward

Carry Forward	2013 Ending	2014 Ending	2015 Ending	2016 Ending	2017 Ending	2018 Ending	2019 Ending	2020 Est Ending	2021 Prop Budget
GF	\$ 69,251	\$ 178,109	\$ 140,948	\$ 164,414	\$ 161,175	\$264,482	\$ 301,963	\$ 101,272	\$ -
Reserve	\$ 16,418	\$ 16,418	\$ 16,418	\$ 16,418	\$ 16,418	\$96,915	\$ 121,914	\$ 99,496	\$ -
Storm Drain	\$ 25,534	\$ 21,643	\$ 26,713	\$ 30,274	\$ 16,573	\$12,036	\$ 4,990	\$ 4,927	\$ -
Street	\$ 61,978	\$ 73,098	\$ 70,645	\$ 83,970	\$ 84,244	\$95,378	\$ 112,466	\$ 122,147	\$ -
SDC	\$181,811	\$192,139	\$192,139	\$203,419	\$235,357	\$246,657	\$ 308,316	\$ 338,175	\$ 4,418
Street Wastewater Water									
Wastewater	\$ (76,787)	\$ (86,458)	\$ (56,888)	\$ (15,356)	\$ (6,931)	\$2,988	\$ (1,508)	\$ 31,790	\$ -
Water	\$293,741	\$278,356	\$143,648	\$141,725	\$389,367	\$587,803	\$ 723,308	\$ 656,280	\$ -
Total	\$571,946	\$673,305	\$533,623	\$624,864	\$896,203	\$1,306,259	\$ 1,571,449	\$ 1,354,087	\$ 4,418
Pool Account	\$501,599	\$602,561	\$504,379	\$577,858	\$929,705	\$1,170,463	\$ 1,405,610		