

FY 2020-2021

ADOPTED BUDGET



Ontario | Oregon

Fiscal Year 2020 – 2021 Budget

Budget Committee

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Dan Capron, Council President
Norm Crume
Ramon Palomo
Freddy Rodriguez
Marty Justus
Michael Braden

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Stephen Meyer
Mary Jo Evers
Judy Snyder

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Peter Hall
Dan Cummings
Dan Beaubien
Sheri Smith
Cliff Leeper
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City Manager
City Recorder
Fire Chief
Police Chief
Human Resources Manager
Community Development Director
Airport Manager
Technology Supervisor
JACOBS, Public Works Director
JACOBS, Engineer
OSTER, Finance Director

City of Ontario | Oregon

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Ontario, Oregon 97914
(541) 889-7684

Cover: Hikaru Mizu Japanese Garden at the Four Rivers Cultural Center



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Mission and CORE Values

Mission

The mission of the City of Ontario is to create a healthy, safe, diverse, and prosperous city by engaging community members to develop an enriched quality of life.

CORE Values

Commitment

To providing superior quality service
To doing what is right and acting decisively on what is wrong
To learning, knowing, and performing our jobs to the best of our abilities

Openness

With all facets of our government
With our public employees
In all our doings

Respect

For our fellow employees
For the citizens we serve
For the concepts of open, honest government

Efficiency

In providing services to the public
In getting answers to those who have questions





Community Profile



Incorporation

1899

Government

Ontario is a charter city, operating under the council-manager form of municipal government.

Location

56 miles NW of Boise, ID, 376 miles SE of Portland, OR, and 392 miles NW of Salt Lake City, UT.

County

Malheur County's largest city.

Area

Ontario is 5.17 square miles.

Elevation

2,150 feet above sea level.

Demographics

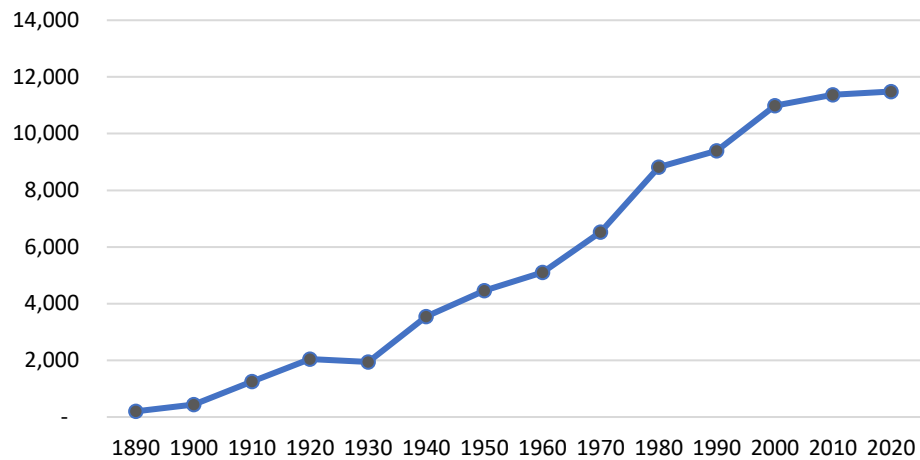
Population: 11,485

Median Household Income: \$34,940

Households: 4,207

Persons per Household: 2.55

Population by Decade



Government

The City of Ontario was incorporated in 1899 and is a Council/Manager form of government. The city is served by a six-member City

Council and Mayor that are all elected to four-year terms. A full-time City Manager administers the affairs of the city for the Council. The Council meets two to three times a month to conduct city business, exercising legislative, quasi-judicial, and administrative powers.

The city has seven departments; these are Administration, Community & Economic Development, Finance, Fire, Police, Airport, and Public Works. The Finance and Public Works departments are contracted out to Oster Professional Group and Jacobs Engineering, respectively. These partnerships have allowed the City to operate with more efficiency while taking a fiscally responsible approach to managing personnel.

Section 1: Introduction



The Gateway to Adventure

The city continues to look towards the future as it expands opportunities for citizens and visitors. This year saw the completion of the first multi-use bike and pedestrian trail in the city, which is just the first leg of a city loop. Ontario is just the beginning of what the Treasure Valley has to offer. The region offers a vast array of outdoor opportunities available to adventurers of all shapes and sizes.



Ontario is surrounded by the Snake, Malheur, Owyhee, and Payette Rivers. Close by is the Owyhee Reservoir, Bully Creek Reservoir, Brownlee and Oxbow Dam, and Hells Canyon for fishing, camping, hiking, and water sports.

What makes Ontario special is its accessibility. We sit on I-84, halfway between Seattle and Salt Lake City. Our proximity to Boise also provides access to big city amenities without compromising our small-town feel. Travelers have many hotel options as they begin their adventure in our beautiful valley.

Early History

After a coin-flip, Ontario was so named at the request of James W. Virtue, one of its founders, who wished to name the city after his birthplace, Ontario, Canada. In 1883, William Morfitt, Daniel Smith, James W. Virtue, and Mary Richardson, all of Baker City, exercised desert land rights under U.S. laws and took up four adjoining sections of desert land. Filings were made June 11, 1883, at Baker City. This was done to locate a railroad station on the land.

After the railroad came to town, William Morfitt, also known as the "Father of Ontario," platted the town site on the railroad's right of way. He also recognized the town needed water and negotiated with the stockholders of the Nevada Ditch Company to extend their ditch to the new town site for its first crops of hay and grain. The town soon outgrew the supply, and it was not until the spring of 1897 that ditches were made down both sides of Oregon Street, and trees were planted alongside them to shade the street.

The Oregon Short Line was built from Granger to Huntington in 1883. A station was established in Ontario in the winter of 1884-85. The largest stockyards were established on the Ontario Short Line Railroad, and nearly all stock and wool shipments made from Harney and Malheur Counties were forwarded by the Ontario Short Line from Ontario. In June 1899, the average of daily shipments of cattle alone was valued at \$25,000, a total of \$750,000 a month. The railroad was short 500 cars on its cattle orders, so two or three trainloads were forwarded daily, and cattle came from as far inland as Crook County.

Section 1: Introduction



Morfitt negotiated for a train depot at the new town site of Ontario, and had to give Robert Strahorn, of the Idaho and Oregon Land Improvement Company, two-thirds of a land claim to get the promise, but the depot was to be built in Ontario.

Morfitt built a store, the first in town, and his father built the first residence in Ontario in 1883. The following year, 1884, a post office was granted south of town. The first Ontario City Hall was located directly west of where the post office sits today. Ten years later, in 1894, the first schoolhouse was erected with about 50 children in attendance.



With each coming year, the town continued to grow in size. In January 1895, the Ontario News reported: Ontario has made the most growth, in proportion to population, then any other town on the Oregon Short Line. Just a year earlier the population was 105, but now, in 1895, it exceeded 300.

As early as 1895, officials from Malheur and Payette Counties began efforts to build a bridge across the Snake River. Ontario businessmen actively supported the new bridge, but businessmen in neighboring Idaho towns were just as violent in their opposition to the construction, even taking the argument to the U.S. Congress, attempting to have the bridge ruled out because the river was navigable.

In 1896, enough businesses were interested in petitioning for incorporation. The first city officials elected were Mayor E.H. Test, along with Councilmen J.T. Clement, H.T. Husted, J.A. Lackey, G.A. Pogue, E.C. Bunch and J.M. Brown. Also elected was City Recorder G.W. Mellinger, A.W. Porter as Treasurer, and L.H. Moore was named City Marshall. With no city building available, most of the meetings were held in available business locations. During Test's administration, the first jail was built for \$100. The first order of business was passage of Ordinance No. 1, regulating the sale of alcohol in 'less quantity than one gallon.' Ordinance No. 2, adopted October 29, 1896, established the date, time and location of City Council Meetings. Ontario became incorporated February 11, 1899.

In 1899, it was estimated more than \$1.5 million worth of cattle was shipped from Ontario. It was also during this year that a fire swept through Ontario, destroying the town's seven original buildings – a total estimated loss of \$12,050.

By 1900, the population of Ontario grew to 445 and by 1902 it was nearing 700. Early settlers and pioneer immigrants found work in mining and in the livestock industry.

Section 1: Introduction



Economy

Agriculture remains an essential industry for Ontario and the surrounding area, which is considered the onion capital of the world. The climate and soil provide a fertile environment for onions, potatoes, sugar beets, and corn. Ontario is home to Kraft-Heinz, a major distributor across the world and is the birthplace of the tater tot. Other major employers include St. Alphonsus Medical Center and the Snake River Correctional Institute.

Ontario also provides the region with a large variety of retail stores. Stores range from “big-box” corporations to locally owned small businesses. Our retail brings in shoppers all over the Treasure Valley, swelling our day-time population to over 65,000.

Education

We know that the future of Ontario is based on the education of its children. We value and support our schools. Ontario has a variety of options for education at every level. Ontario School District is made up of five elementary schools, one middle school, and one high school with a 90% graduation rate. Four Rivers Community School offers a dual language immersion program dedicated to providing a progressive bi-literate and culturally engaged education from K-12. Saint Peter's Catholic School offers an exceptional private school alternative.

Treasure Valley Community College, the Eastern Oregon University Extension Office, and the Oregon State University Extension Office give students and prospective students the opportunities to further their education. The beautiful campus is another valuable gem in our community.

(Historical information gathered from "The Illustrated History of Baker, Grant, Malheur and Harney Counties," Argus Observer articles and historical accounts from Ontario residents and ancestors of the original founders.)

City Officials



Riley J. Hill
Mayor



Dan Capron
Council President



Ramon Palomo
City Council



Marty Justus
City Council



Norm Crume
City Council



Freddy Rodriguez
City Council



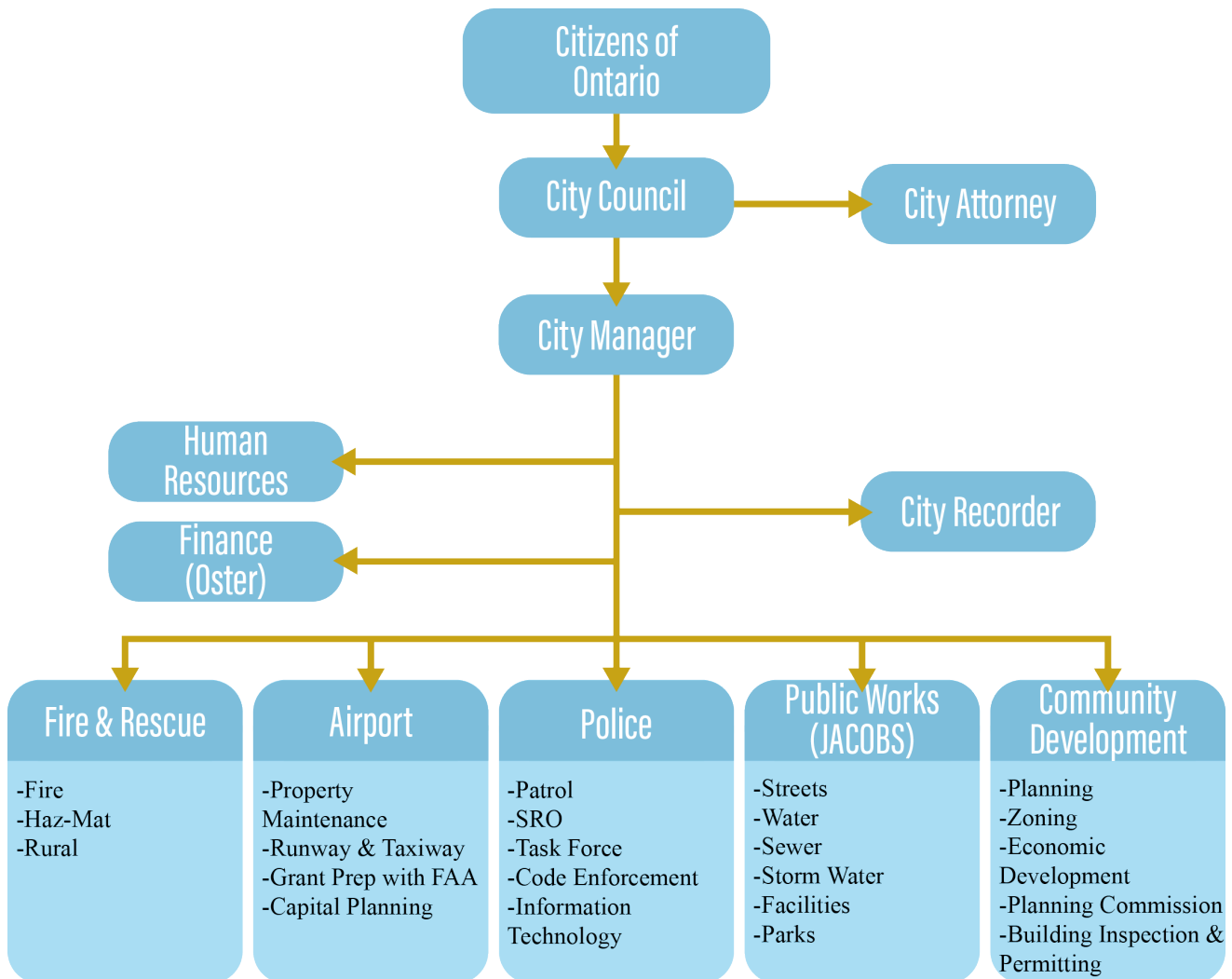
Michael Braden
City Council



Adam Brown
City Manager



Organizational Chart



Section 1: Introduction



Reader's Guide

Summary of the Budget

The length of a city budget can be intimidating for citizens wanting to be better informed of the financial decisions being made by the Budget Committee. The City of Ontario has organized their budget to make information more accessible and easier to consume. Below is an outline of the budget

- **Section 1: Introduction-** A high-level description of the City of Ontario, its mission and core values, City Council, and city staff organization.
- **Section 2: Priorities & Strategies-** A letter from the City Manager describing the trends and details which influenced the creation of the current fiscal year budget. The section also includes the City Council's Strategic Plan and long-term plans for the city.
- **Section 3: Budget Process-** An explanation of the budget process, budget calendar, financial policies, and description of city funds.
- **Section 4: Financial Overview-** A general summary of the overall budget. This includes summaries of personnel, revenues, expenditures, and debt service.
- **Section 5-9: City Funds and Departments-** The bulk of the budget. This includes in depth looks at all city funds and their departments. Each fund is described in detail and provides a three-year history of all revenues and expenses as well as the adopted dollar amounts for the current fiscal year.

City Funds

The budget contains five fund categories, General, Special Revenue, Capital Projects, Debt Service, and Enterprise. These categories all serve different purposes and have specific limitations on how they can be used. Each category has additional funds or departments within. Each of these funds are described in detail in Section 3 under "City Funds".

Revenues and Expenses

All funds receive revenues from various sources such as taxes, fees, and grants. Some revenues can be used for any purpose, while others must be used for specific expenses. Expenses fall into one of six categories. These categories are personnel services, materials & services, capital outlay, debt services, interfund transfers, and contingency. To have a balanced budget, expenses may not exceed revenues. More details about revenues and expenses can be found in Section 4 in the revenue and expenditure overviews.

Section 1: Introduction



Spreadsheet Guide

Each fund includes one or more spreadsheets detailing budgeted revenues and expenditures. These spreadsheets include a three-year history of past budgets and information on the current budget. Spreadsheets are divided between revenues and expenses. Expense spreadsheets are divided further by expense categories.

Yellow cells identify the category each line item is in. White cells below detail what expenses are within each category.

Budget approved last year

Departments first request their budgets. Staff works on requests and proposes the budget to the Budget Committee who approve the budget. Finally, City Council adopts the budget.

| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 3,600 | 5,100 | 3,600 | 5,400 | 5,400 | 5,400 | 5,400 |
| EMPLR-PAID EMPLR BENEFITS | - | - | 13,583 | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 33,985 | 47,336 | 47,605 | 48,526 | 48,526 | 48,526 | 48,526 |
| RETIREMENT | 42,627 | 46,102 | 74,136 | 75,621 | 75,621 | 75,621 | 75,621 |
| SOCIAL SECURITY | 15,331 | 19,718 | 22,595 | 23,054 | 23,054 | 23,054 | 23,054 |
| VACATION/SICK BUYOUT | 2,548 | 921 | 6,518 | 6,939 | 6,939 | 6,939 | 6,939 |
| WAGES & SALARIES | 198,565 | 260,939 | 271,657 | 289,014 | 289,014 | 289,014 | 289,014 |
| WORKMANS COMP | 1,256 | 5,294 | 543 | 2,091 | 2,091 | 2,091 | 2,091 |
| PERSONNEL SERVICES TOTAL | \$ 297,912 | \$ 385,410 | \$ 440,237 | \$ 450,645 | \$ 450,645 | \$ 450,645 | \$ 450,645 |
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONE | 1,201 | 1,551 | 1,860 | 1,700 | 1,700 | 1,700 | 1,700 |
| CONTRACT LABOR | 4,838 | - | - | - | - | - | - |
| DATA PROCESSING | 2,386 | 820 | 2,000 | 1,800 | 1,800 | 1,800 | 1,800 |
| DONATIONS & OTHER CONTRIBUTION | 152 | 102 | 150 | 150 | 150 | 150 | 150 |
| GENERAL SUPP & MAINT | 293 | 1,879 | 2,850 | 2,850 | 2,850 | 2,850 | 2,850 |
| MEDICAL EXAMS | - | 50 | - | - | - | - | - |
| MEETING MEAL EXPENSE | 622 | 727 | 1,100 | 1,425 | 1,425 | 1,425 | 1,425 |
| OFFICE MACH CONTRACT | 3,461 | 2,612 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| OFFICE SUPPLIES | 1,603 | 2,178 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 |
| PETROLEUM | 434 | 282 | 400 | 400 | 400 | 400 | 400 |
| POSTAGE | 153 | 173 | 300 | 300 | 300 | 300 | 300 |
| PRINT / AD / RECORD | 2,459 | 2,331 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| PROFESSIONAL DEVELOPMENT | 10,953 | 14,852 | 17,700 | 17,700 | 17,700 | 17,700 | 17,700 |
| RECRUITMENT | - | 7,018 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| VEHICLE REPAIR | 10 | 501 | 150 | 150 | 150 | 150 | 150 |
| MATERIALS & SERVICES TOTAL | \$ 28,565 | \$ 35,075 | \$ 39,910 | \$ 39,375 | \$ 39,375 | \$ 39,375 | \$ 39,375 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 6,941 | 6,992 | 6,992 | 6,992 | 6,992 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 6,941 | \$ 6,992 | \$ 6,992 | \$ 6,992 | \$ 6,992 |
| Grand Total | \$ 326,477 | \$ 420,486 | \$ 487,088 | \$ 497,012 | \$ 497,012 | \$ 497,012 | \$ 497,012 |

Empty cells are common. Line items were not being used this year.

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Section 2: Priorities and Strategies



Budget Message

To the Honorable City Council and Budget Committee:

On behalf of the staff of the City of Ontario, I present to you a budget for the fiscal year (FY) beginning July 1, 2020 and concluding on June 30, 2021. The city continues to live within its means and explores creative ways to increase efficiency while making Ontario a better place. Our budget philosophy is to estimate revenues conservatively and estimate expenditures securely to ensure we never end in a negative position.

The theme for this year's budget is "Being Relevant in the Treasure Valley". The Ontario Budget Committee and City Council elected to invest new marijuana revenues into the community and to pay down debt. We are investing in the community with the intent to make it a more desirable place for people to live. We want Ontario to be a place of choice for people seeking a home. A 2016 study by the National Research Center in Boulder, Colorado showed that people want Safety, Economic Health, Education, Natural Environment, Image/Reputation, Overall Appearance, Sense of Community, and Health and Wellness Opportunities.¹

The City Council's 2019-2023 Strategic Plan provides goals and strategies for achieving this vision. These strategies have been implemented over the past year with great success from our staff and community partners. This budget seeks to further implement that plan. The Ontario Strategic Plan goals are **Desirability**, **Beautification**, **Livability**, **Growth**, **Education**. We are encouraged by the partnerships that we are developing to collaboratively improve the city. Our partnerships, strategies, and the actions they have led to, are creating results. Where we once faced many difficult decisions of what to cut, we are now seeing opportunities to invest in our community.

Two major initiatives underway that will help with our image is the community branding and wayfinding study and the downtown attraction study. The wayfinding study will complete design by summer of 2020 and will move into production for the 2020-2021 if sufficient budget is available. The purpose of the downtown attraction study is to create a unique reason for people to want to come to Ontario. When they come to Ontario, we want them to have a great experience that will make them want to come back.



¹ <https://www.n-r-c.com/top-ten-things-residents-want-in-their-communities/>

Section 2: Priorities and Strategies



The city is making progress towards implementing the 2016 Downtown Master Plan. Our downtown is the image and core of our community. It is tax efficient because of the density and property values. Accomplishments prior to the current year included Revitalize Ontario’s Façade Grant Program, which used \$50,000 in \$5,000 dollar match grants to leverage nearly \$1 million in downtown improvements by private businesses. We are proposing an additional \$25,000 in funding to promote additional private investment downtown.

We hope to complete the downtown safety ramp and re-paving project in 2020. This project will make huge aesthetic improvements downtown. Last year the Budget Committee and City Council funded a Phase I Beautification Project. Additional raised planters, hanging planters, bicycle stands, and benches were purchased consistent with the master plan’s design guidelines. This year we are proposing Phase II of the Downtown Beautification Plan. The primary goal of Phase II is to replace 19 light poles downtown with street scale lighting.

Last May we celebrated the grand opening of the Ontario Splash Park with nearly 1,000 people attending the event. The city has made great strides in livability with the implementation of the city’s first multipurpose bike pedestrian trail in 2020. With the encouragement of the City Council we are making progress on the Tater Tots Trail (Snake River Trail) by acquiring land from Heinz-Kraft and Walmart. After we have acquired the land, we will be eligible for technical assistance (design services) from the National Park Service. This 3-mile trail will be a monumental undertaking but will be an enormous attraction and great amenity for our citizens.

The budget also proposes funding for a river trail which will provide docking and undocking stations along the Malheur River to accommodate kayaking, paddle boarding, tubing, etc. This is a low-cost community amenity that will be very popular.

Budget Drivers

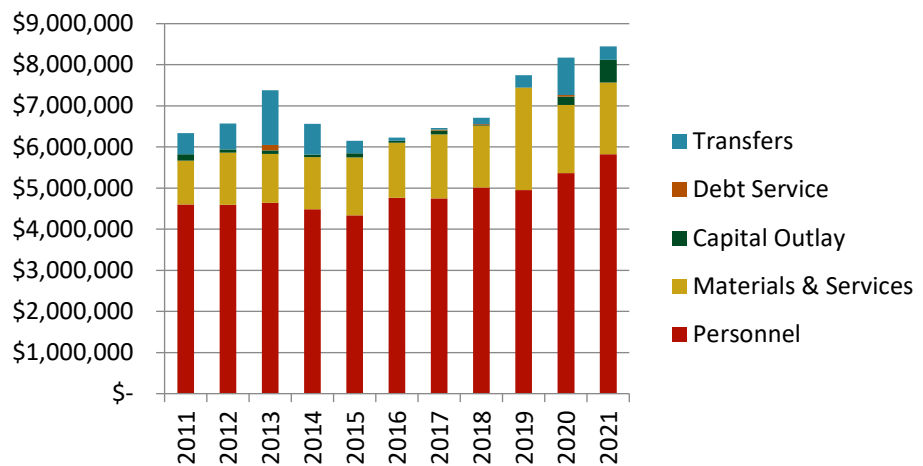
Our recommended budget for Fiscal Year 2020-2021 is \$10,172,829. This is an increase of 2.05% from the FY 2019-2020 Budget.

Short Term Factors

The largest driver of revenue over the past two years has been from marijuana sales tax. The incremental changes from the past year to the current year was movement of

funding for the two new police officers approved in 2019 to be funded out of the general fund rather than state revenue sharing. We are hopeful that the 2021 legislature will address the marijuana local revenue sharing distribution formula which was even more inequitable than staff had projected.

Ten-Year General Fund Budget History



Section 2: Priorities and Strategies



Our estimation last year was that the local tax would bring in approximately \$750,000 per year and the state tax an additional \$250,000. At this point we project the local tax to over-perform bringing in \$1 million by the end of FY2020; however, because of an inequitable formula, the state revenue sharing is closer to \$50,000.

The Council's strategy for these new funds was to use them with long-term sustainability in mind, knowing that one day these revenues will not be as much as they are now. Local tax revenues were invested in community improvements and in paying down debt. State revenues were intended to fund two full-time Police Officers to assist with enforcement of any criminal externalities connected to the incoming industry. While the local revenues will allow us to fund these positions as planned, if the state will not create a more equitable formula to share revenues during the 2021 legislative session, staff recommends removing these two positions through attrition in next year's budget.

Long Term Factors

The Oregon Public Employees Retirement System (PERS) is perhaps the biggest long-term factor for Ontario's budget. We have paid over \$2 million to a side account, which has leveraged over \$500,000 from a state matching grant. This year we will continue to set aside additional amounts above and beyond the Annual Required Contribution (ARC), which is the actuarially calculated amount per employee the city is required to set aside. We will set aside another \$276,833 to the side account. Paying that debt down now will save the city considerable money versus paying as we go and continuing to amortize our debt over 20 years every other year as the state recalculates our contribution rate. With every dollar we pay down now, we grow the city's future capacity to continue to provide desired city services.

Strategic Investments

We are in the second year of the 2019-2023 Ontario City Council Strategic Plan. Phase I of the budget process was a review of the strategic plan by the City Council in February. The five primary goals of *Desirability, Education, Lifestyle, Beautification, and Growth* remain unchanged; however, several new approaches were added during the review.

The first year of the plan included many "quick-wins" (Downtown Beautification Phase I), big projects (Treasure Valley Connector Trail), and starters for long-yielding results such as the second code enforcement officer and the Tater Tots Trail.

We made large investments in the Airport by extending sewer and fiber to existing facilities in the 2019-2020 Fiscal Year. This budget proposes making the Airport Manager position full-time and adding \$30,000 for contracted grounds maintenance. This will allow more time for the Airport Manager to take care of administrative responsibilities.

We have proposed \$10,000 towards partnering with our education partners. An inaugural Technology Fair, proposed by Mayor Riley Hill, is in the planning stages and will include Science, Technology, Engineering, Arts, and Math (STEAM) disciplines. This is an attempt to capture the interests of other students interests outside of the scope of the normal county fair.

Section 2: Priorities and Strategies



Growth and Development

The Housing Incentive Program saw a banner year in 2019 with nine applicants accepting \$10,000 each for new residential construction. Although our housing needs are far from solved, this is a promising sign that we are moving in the right direction.

Last year the city invested in a consolidated Security System. This budget proposes additional funds to add cameras to hotspots in the community where there are large amounts of people, frequent accidents, or mischievous behavior. We are exploring partnerships between the city and businesses to expand our network of security while also helping them survey activity around their own shops.

A priority of the Police Chief is to properly equip Ontario Police Officers, so they have what is needed in the field to address whatever circumstance they find themselves in. To that end, funding is proposed to pay for ballistic trauma plates, shotguns, handguns, and a precision rifle.

We have an aging fleet of response apparatuses in the Fire Department. This will be the second year of the city setting aside \$100,000 for replacement vehicles. Some pieces of our fleet are over 30 years old.

We are waiting on completion of the Water Master Plan to determine next steps for our water system. We had budgeted for an expansion of the existing system in 2020 and 2021; however, we are awaiting direction from the master plan before we move forward with our assumed next step.

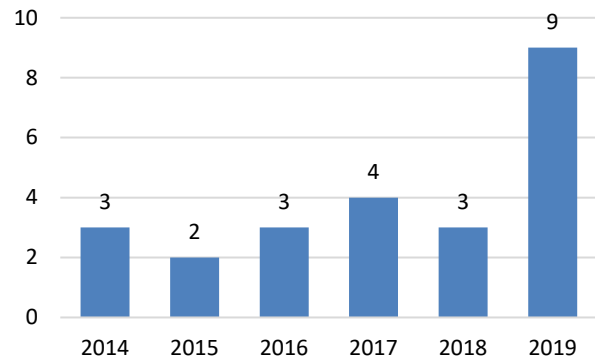
Homelessness is a growing problem with an elusive solution. The city partnered with Community in Action and Origins Faith Community to pilot a winter transitional housing program. The project has faced many obstacles to becoming a reality, but it has started a dialogue within our community that has momentum. The Council has made addressing homelessness a strategic priority which is reflected in this year's budget.

As part of last year's budget discussion, the Budget Committee discussed the lowering of the city public safety fee if the State's 9-1-1 tax was increased. This is made possible by an increase in the State's 9-1-1 tax. The County will reduce the amount of our contracted 9-1-1 service and the city will turn that money back to the residents by reducing the public safety fee proportionally. Rates will lower incrementally and inversely with the 9-1-1 tax starting on July 1, 2020 by approximately \$1.29 and an additional \$1.29 on July 1, 2021.

Community Partners

The work ahead cannot be done by the city alone and we are fortunate to have many community partners who expand our resources, creativity, and influence. This year we are continuing a grant for service clubs looking to make improvements to parks. During the past year, the Kiwanis, Lions, and Rotary Clubs all have matching projects for the \$10,000 grant to provide playground equipment, a walking path, and futsal court to their

New Ontario Housing Starts



Section 2: Priorities and Strategies



respective parks. Additional money is needed to make the futsal court a reality. Additional grants are being made available for the service clubs to assist in park improvements.

The 2020 year will be important for future funding and representation for our community with the decennial census. Many organizations have partnered with the city on the Ontario Complete Count Committee to identify and reach hard-to-count populations during the 2020 Census. This is a critical task for our community as the accuracy of our count will determine funding for roads, schools, playgrounds, and so much more.

We continue to build and maintain relationships with our schools, churches, businesses, hospital, the newly formed Recreation District, and many other organizations which all work to move the city forward. No one single organization can move our community forward alone; we need each other to move this community in the right direction.

Future

As we look out in the future, we must continue finding ways to do things better, faster, and cheaper. We have already engaged work with an Energy Savings Corporation (ESCO). They have found opportunities for significant cost savings and will engage the city in an energy audit to find guaranteed cost savings that can be funded by its own savings.

Summary

The vision of the Council was never intended to remain a plan, collecting dust on a shelf. That vision has turned into a physical reality in the shape of a splash park, benches, and planters downtown, more things to do in Ontario, and an annual event at the Airport. We will continue to make the Council's vision a reality as we plan wisely for the coming years and work with our community partners to invest in a sustainable future for Ontario.

Sincerely,

A handwritten signature in blue ink, appearing to read "Adam J. Brown", is written over a background of small, light-colored text.

Adam J. Brown
City Manager



City Council Strategic Plan

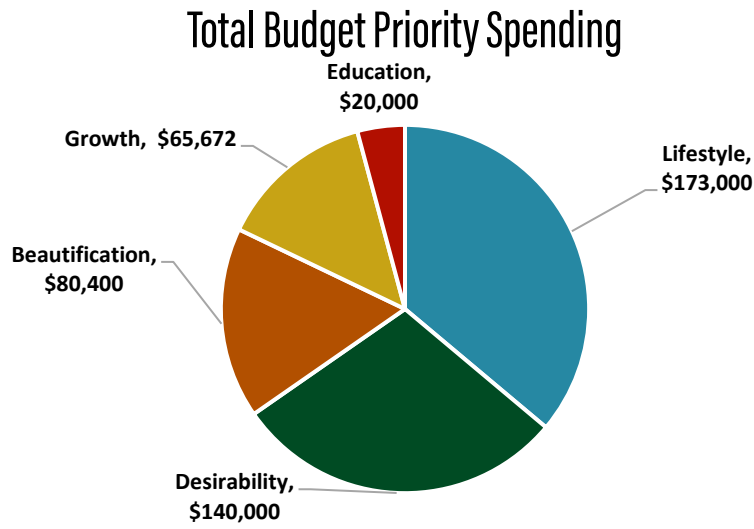


Overview

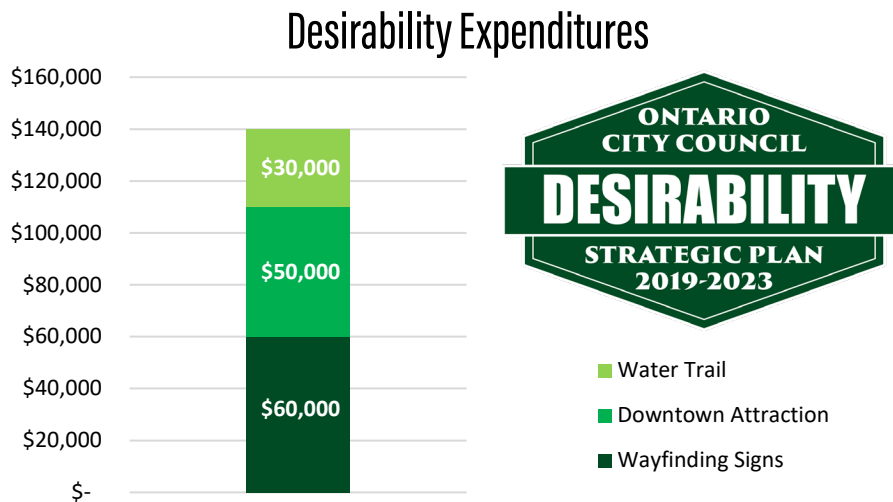
The City Council Strategic Plan was developed in February 2019 to help achieve the city’s mission to create a healthy, safe, diverse, and prosperous city by engaging community members to develop an enriched quality of life. Five goals were developed, each with several strategies and activities within those strategies to obtain the goals. The five goals are desirability, education, lifestyle, beautification, and growth.

The plan is intended to be administered from 2019-2023 but is reviewed and changed by the Council on an annual basis during budget preparations. Staff members use the strategic plan to guide their goals and priorities during the budget year. The Council reviewed the plan for the current fiscal year on January 23, 2020.

Section 2: Priorities and Strategies



Desirability



Goal: We want to make Ontario a place where businesses and potential citizens want to call home and have community members proud to already call it home.

Strategies:

1. Improve cleanliness in Ontario
2. Create more things to do
3. Explore funding opportunities

Section 2: Priorities and Strategies



2019-2020 Accomplishments:

- Added extra street sweeps to primary routes
- Provided free dump passes on Serve Day
- Finished and opened the Splash Park
- Partnering with the 2020 Tater Tot Festival
- Helped organize Airport Appreciation Day
- Increased Facebook followers by 58% in 2019
- Started the city wayfinding/branding project
- Provided a \$100,000 loan to the Recreation District
- Received a grant for the Treasure Valley Connector Trail
- Awarded a bid for the downtown attraction study
- Working with partners for the Tater Tot Trail
- Implemented a classification and compensation plan
- Received over \$150,000 in grant funding in 2019
- Hired a second Ordinance Officer

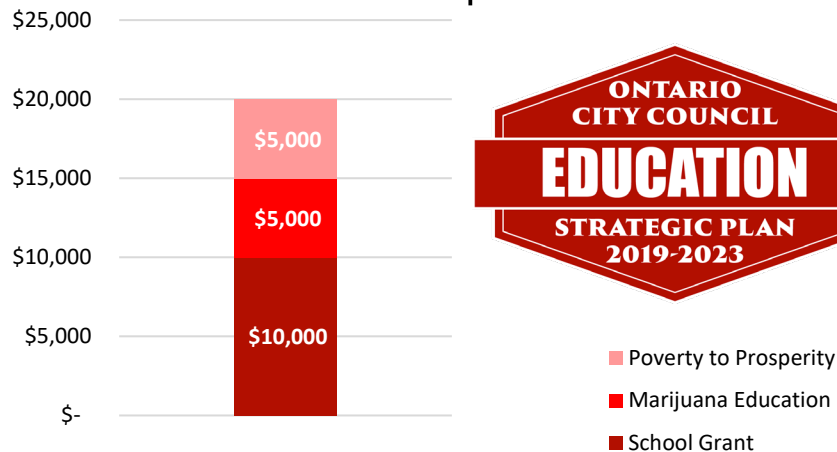


Upcoming

- Complete Treasure Valley Connector Trail
- Malheur River Trail
- City wayfinding system
- Snake River Trail
- Downtown attraction
- Ontario Tech Fair
- Increased grant-writing capacity
- Public Safety equipment fund

Education

Education Expenditures



Section 2: Priorities and Strategies



Goal: We know that the future of Ontario is based on the education of its children. We value and support our schools.

Strategies:

1. Increase job placement within our community
2. Give students civic opportunities
3. Strengthen our relationships with our schools

2019-2020 Accomplishments:

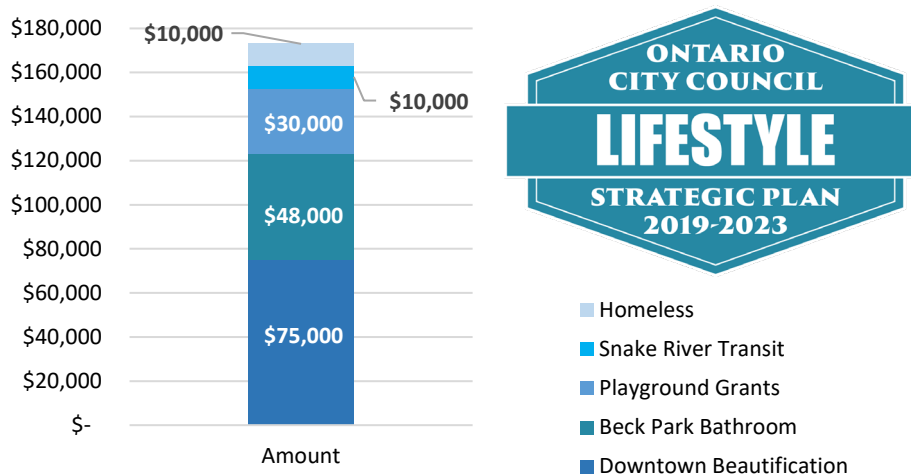
- Supported the 8C School District Bond in 2019
- Extending sewer lines and adding fiber to accommodate the TVCC Aviation Program
- Partnering with Treasure Valley Community College, 8C School District, and Four Rivers Community School on the Complete Count Committee

Upcoming

- Connect with government teachers to assist with local government curriculum
- Get youth involved in government
- Involve students as committee ex-officio members
- Connect local businesses with graduating students

Lifestyle

Lifestyle Expenditures



Goal: We will work with community partners to enhance the quality of life in Ontario by providing amenities and activities.

Section 2: Priorities and Strategies



Strategies:

1. Create more amenities
2. Bring more housing/affordability to Ontario
3. Focus on Downtown Ontario
4. Create more things to do
5. Internal improvements

2019-2020 Accomplishments:

- Downtown Beautification Phase I
 - Planters
 - Benches
 - Garbage cans
 - Bike racks
- New shelter at Lion's Park
- Dog park at Lanterman-Kiwanis Park
- 9 participants in the Housing Incentive Program in 2019
- \$10,000 in matching funds for park improvements (Lion's Club)
- \$10,000 in matching funds for park improvements (Kiwanis Club)
- \$10,000 in matching funds for park improvements (Rotary Club)
- Treasure Valley Connector Trail completed
- Working with partners for the Tater Tot Trail
- Increased Council exposure in the community including working with the Citizens Coalition of Ontario to hold community forums



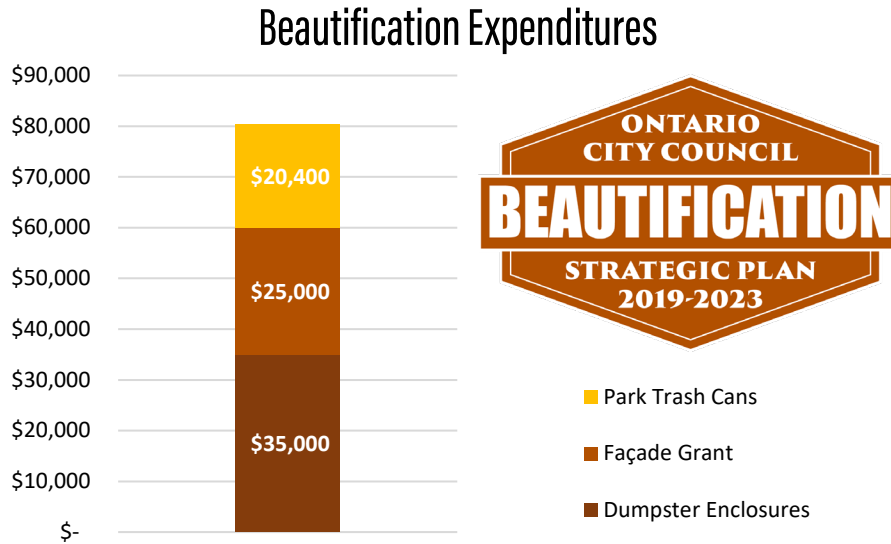
Upcoming

- Dog park at Lion's Park
- Downtown Beautification Phase II- Decorative Street Lighting
- More trees at Lanterman-Kiwanis Park
- Beck-Kiwanis Park bathroom repairs
- Affordable housing in Ontario
- Façade grant funding
- Improved playgrounds
- Trail systems

Section 2: Priorities and Strategies



Beautification



Goal: We live in the beautiful Treasure Valley and want to add to that beauty by keeping our city clean and filling it with art and culture.

Strategies:

1. Bring more art and culture to Ontario
2. Improve cleanliness in Ontario
3. Create more things to do

2019-2020 Accomplishments:

- Arts for Ontario began their electrical box wrapping project
- Started the city wayfinding/branding project
- Added extra street sweeps to primary routes
- Provided free dump passes on Serve Day
- Partnering with the 2020 Tater Tot Festival
- Helped organize Airport Appreciation Day
- Hired an additional Ordinance Officer

Upcoming

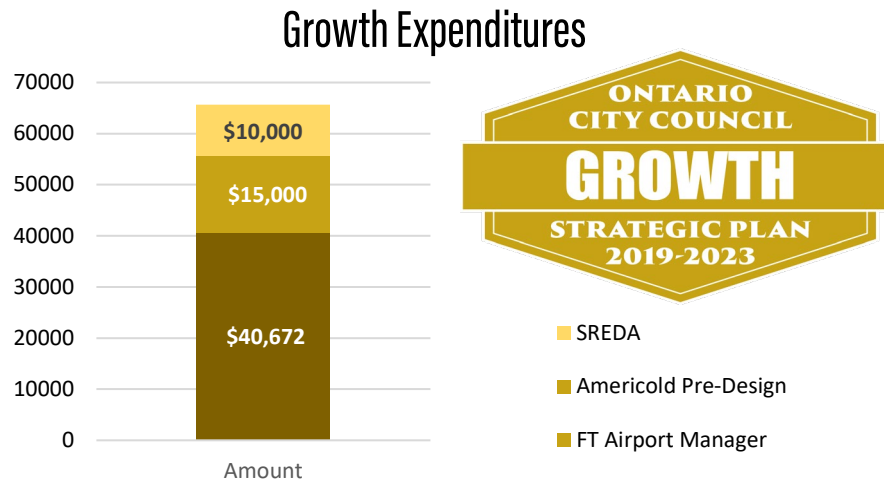
- Revitalize Ontario’s Gateway Arch project
- Clean community information campaign
- Utility box wrap art (Revitalize Ontario!)
- More murals and public art



Section 2: Priorities and Strategies



Growth



Goal: Ontario has the potential to grow. We will make responsible choices to assist that growth and proactively plan for a sustainable future.

Strategies:

1. Focus on the Airport
2. Prepare for city expansion
3. Improve existing infrastructure

2019-2020 Accomplishments:

- Connected fiber to the Airport
- Added sewer lines to the Airport
- Completing the Water Master Plan
- South Oregon Street bulb-out project underway

Upcoming

- Airport hangar construction
- Updated Airport Development Plan
- Further airport development
- Switching from SDCs to Traffic Impact Fees for construction
- Incentives for property improvement
- Increased water and sewer capacity
- Utility extension to strategic areas
- Sidewalk fill-in
- East Idaho Avenue underpass street repairs
- NE 2nd Street re-build

Section 2: Priorities and Strategies



Long-Term Financial Plan

Introduction

While the Strategic Plan outlines goals which affect decision making during budget preparation, the city also has goals specific to finances. These include:

- To establish and sustain a community supported service system.
- To have a capital improvement program that adequately maintains and enhances the public's assets over their useful life.
- To provide cost effective services to citizens.
- To provide financial and other service information to enable citizens to assess the costs and results of city services.
- To follow prudent and professional financial management practices to assure residents of Ontario and the financial community that our city government is well managed and in sound fiscal condition.

These goals are achieved on a short-term basis by monitoring the current fiscal year. To approach these goals on a long-term basis, we use five-year projections to evaluate any obstacles, trends, and changes that are required.

Methodology

To assess our long-term financial future, the City of Ontario creates revenue and expenditure projections for major funds. These funds include the General, Water, and Sewer Funds. The Capital Projects Fund is excluded as it is difficult to project what future projects may be needed.

The following charts include actual and adopted budgets for 2018-2021 and projected budgets for 2022-2026. Revenues are charted using regression analysis, a statistical model that estimates the strength of a modeled relationship between multiple variables, controlling for other factors, and trend analysis, which uses data to identify patterns. The city forecasts revenues conservatively.

The city incorporates these methods, legislative and political impacts, and other federal, state, and local trends that could affect revenue sources.

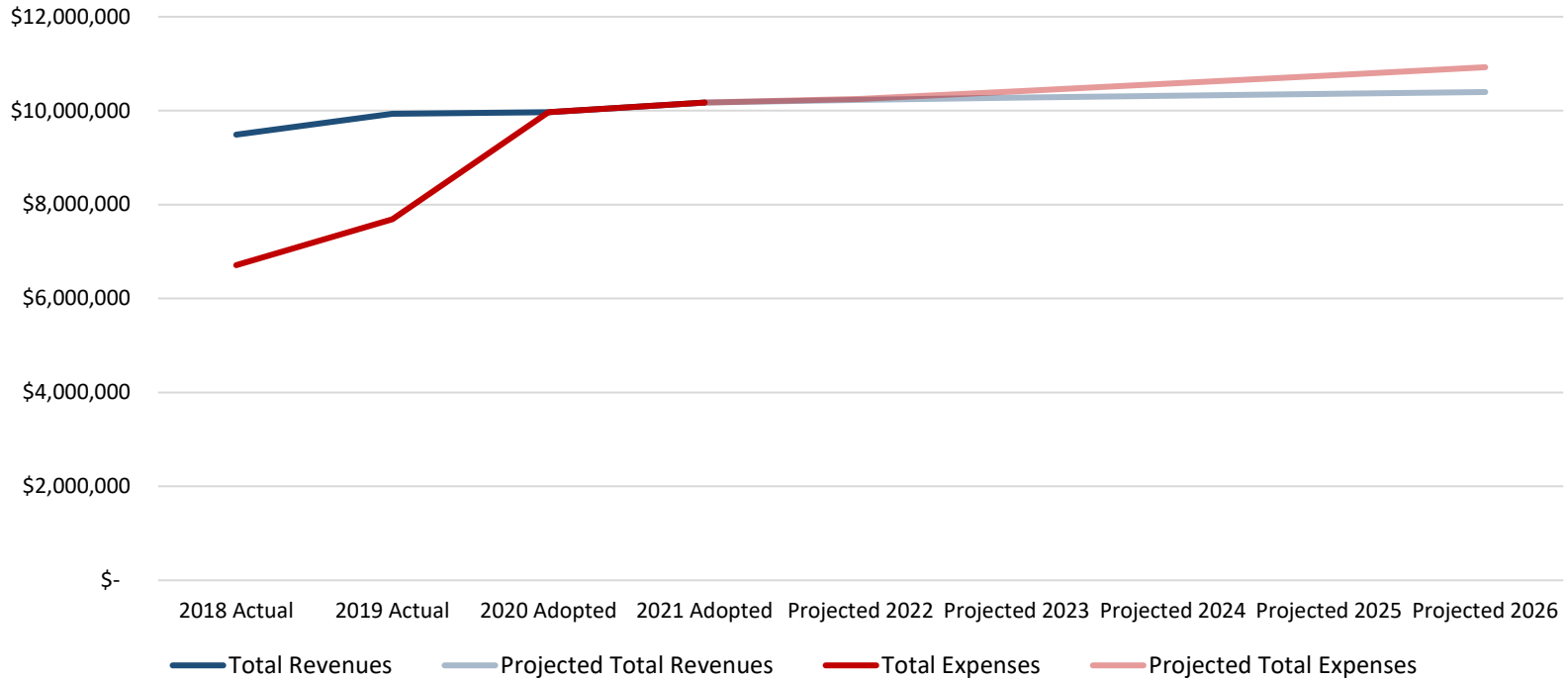
Expenses are projected by looking at budget drivers such as inflationary costs, service contracts and, employee cost increases.

The city realizes that any forecast comes with many unknowns, assumptions, and variables that are constantly changing. For example, Budget Committee meetings were held as the COVID-19 pandemic began to unfold. The consequences of all that has transpired since will certainly affect revenue projections used for the FY 20-21 budget and beyond; however, the City of Ontario will continually monitor these changes and apply new data to future projections.

Section 2: Priorities and Strategies



General Fund Revenue and Expenditure Forecast



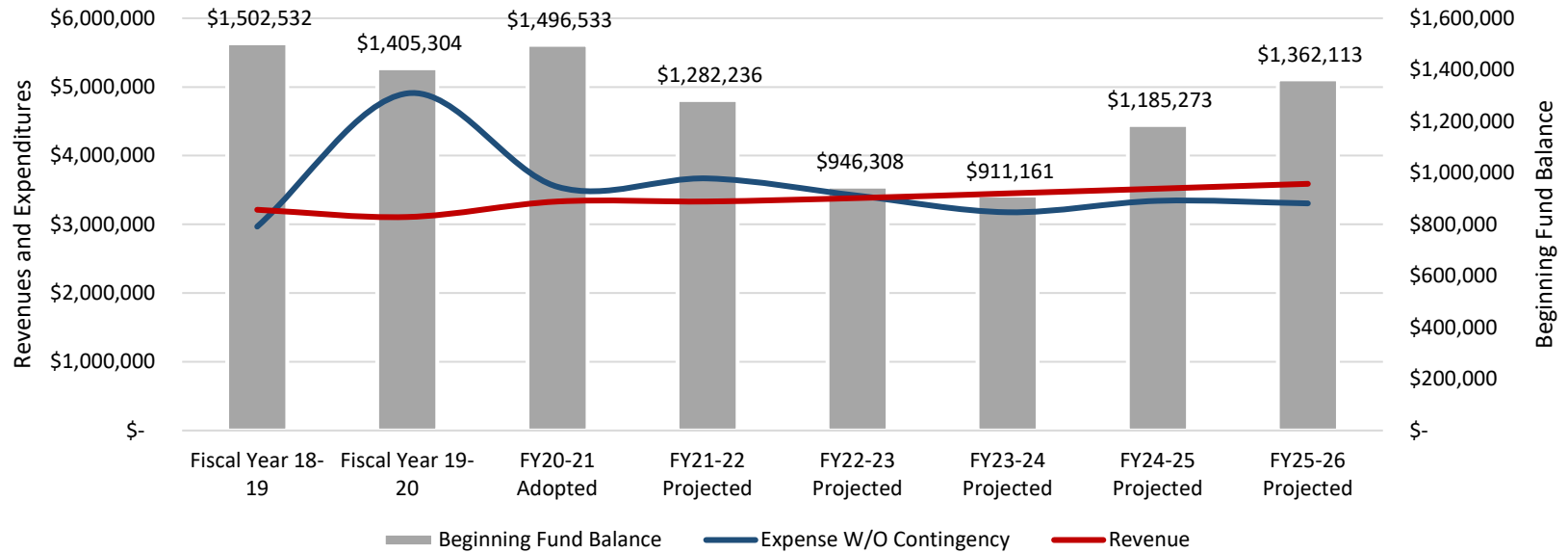
Assumptions

- 2% employee cost increase
- Moderate growth in marijuana revenue and non-legalization in Idaho
- Consistent dedication of marijuana revenue into debt and capital

Section 2: Priorities and Strategies



Water Long-Term Financial Forecast



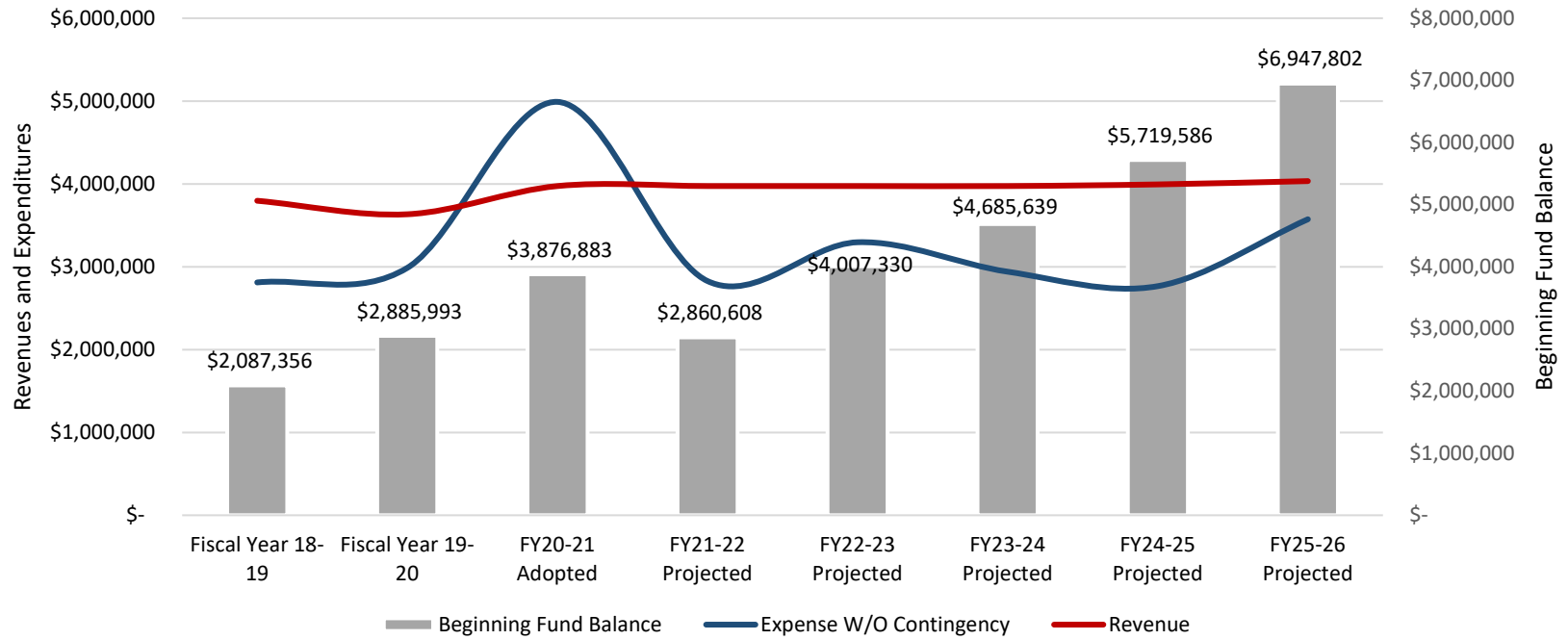
Notes

- \$1.3 Million West Tech Project Financed< Annual \$83,392 over 20 years at 2.5%, project in 2021, payments begin 2022
- \$2 million master plan improvements Financed, Annual \$128,294 over 20 years at 2.5%, project in 2022, payments begin in 2023

Section 2: Priorities and Strategies



Wastewater Long-Term Financial Forecast



Notes

- The growth of the wastewater fund balance is due to the uncertainty regarding the 15-year NPDES permit.

Section 3: Budget Process

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Section 3: Budget Process



The Budget Process

Appoint Budget Officer: ORS 294.331

As designated in the City's Charter, the budget officer is the City Manager.

Prepare Proposed Budget: ORS 294.331

The budget is prepared under the direction of the City Manager.

Publish Notice of Budget Committee Meeting: ORS 294.426

The notice of budget committee meeting is published twice in The Argus Observer separated by no less than five days with the first publication being no later than 30 days prior to the meeting and the final publication being no earlier than five days prior to the first meeting. Alternatively, one publication in The Argus Observer not more than 30 days prior plus posting on the city's website not more than 10 days prior to the budget committee meeting. Newspaper notice must contain internet website address at which the notice is posted.

Budget Committee Meets: ORS 294.426

When the proposed budget is provided to the Budget Committee members, it then becomes a public record and a copy is available for public inspection at City Hall (444 SW 4th Street). The proposed document can be distributed at any point prior to the first meeting. The budget message, which is delivered at the first meeting, explains the proposed budget and significant changes in the city's financial position. The Budget Committee may meet as many times as necessary to go through the budget and make any revisions they deem appropriate. Budget Committee meetings are open to the public.

Budget Committee Approves Budget and Authorizes the Levy of Taxes: ORS 294.428

When the Budget Committee is satisfied with the proposed budget, including any revisions, it is then approved.

Budget Summary and Notice of Budget Hearing Published: ORS 294.438 & ORS 294.448

After the budget has been approved by the Budget Committee, a budget hearing must be held, and a summary of the budget must be published in The Argus Observer 5 to 30 days prior to the scheduled hearing date.

Budget Hearing: ORS 294.453

The purpose of the budget hearing is to listen to citizens' testimony on the budget approved by the Budget Committee.

Section 3: Budget Process



Adopt Budget, Make Appropriations & Levy Tax: ORS 294.453

The resolution to formally adopt the budget must occur no later than June 30. This resolution, when signed, gives the city the authority to spend the funds appropriated in the Adopted Budget beginning with the new fiscal year (July 1).

File Budget & Certify Levy

The city must deliver two copies of the Adopted Budget to the County Assessor for filing and certification of the tax levy by July 15.

File Complete Budget Document: ORS 294.458

The city must deliver a complete copy of budget document to the Malheur County Clerk by September 30.

When the above steps are completed and the new fiscal year has begun, the city is limited to spending only the amounts appropriated in the Adopted Budget. If it becomes necessary to exceed those amounts, the city will either need to make appropriation transfers or prepare a supplemental budget.

TRANSFERS

Appropriation transfers enacted by a resolution must be 15% or less of appropriations and can be made from any fund to another fund.

SUPPLEMENTAL BUDGETS

The city may amend the current budget by adopting a supplemental budget at a regular public meeting which has been published not less than five day prior if the expenditures being adjusted are 10% or less than the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the supplemental budget must be published, and a special hearing held. (ORS 294.471)

The final phase of the budget process is an audit of the previous fiscal year. The auditor examines the financial record and activities of the city and prepares an audit report. The audit report includes financial statements and the auditor's opinion of the financial statements. The report also contains the auditor's comments on the city's compliance with legal requirements.

Section 3: Budget Process



Budget Calendar

| | |
|--|--------------------------------------|
| Departments prepare requested budget documents | December 1, 2019 |
| Budget priorities with City Council | December 5, 2019 |
| Departments turn in budget documents to Finance Department | January 2, 2020 |
| Budget narrative and performance measures completed | January 9, 2020 |
| Finance Department prepares requested/proposed budget | January 2 – January 15, 2020 |
| Review budget between Finance Director, City Manager, and Assistant to City Manager | January 16, 2020 |
| Proposed budget reviewed with departments | January 16 – February 1, 2020 |
| Preliminary Budget Committee Meeting | January 28, 2020 |
| Publish first notice of Budget Committee Meeting (5 – 30 days before meeting) | February 24, 2020 |
| Proposed budget made available to Budget Committee and Public | February 25, 2020 |
| Publish second notice of Budget Committee Meeting (5 days before meeting) | March 2, 2020 |
| Budget Committee Meetings (Budget Committee approves budget; Budget Committee approves state revenue sharing) | March 10, 11, 12, 2020 |
| Prepare budget summary | March 17, 2020 |
| Publish budget summary and notice of Budget Hearing (5 – 30 days before hearing) | April 1, 2020 |
| Public Hearing by City Council | April 21, 2020 |
| City Council adopts budget, makes appropriations, imposes taxes, and categorizes taxes, election to receive state revenues | April 21, 2020 |
| Certify taxes to County Assessor | By July 15, 2020 |
| File budget document with County Clerk | By September 30, 2020 |

Section 3: Budget Process



City Funds

General Fund (Major Fund)

The general fund accounts for the administrative, police and fire protection, cemetery, parks, facilities, community development, and technology functions of the city. Principal sources of revenue consist of property taxes, franchise and occupancy taxes, licenses and permits, grants, interest earnings, and operating transfers from other funds. Major expenditures are for personnel services, materials and supplies, capital outlay, and transfers to other funds.

Special Funds (All Nonmajor Funds)

Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures with specified purposes.

Aquatic Donations Fund

The Aquatic Donations Fund was created when the city received a \$25,000 donation from Saint Alphonsus Medical Center for the Aquatic Center. The donations were transferred to the Aquatic Fund in 2018-2019 and the fund was closed. This is for historical purpose only.

Building Fund

The Ontario Building Inspection program is funded by fees charged for building inspection services. The fees and operating costs are accounted for within the Building Fund.

Grant Fund

The Grant Fund accounts for federal and state grants received and expended.

Marijuana Enforcement Fund

The State of Oregon charges a 17% tax on marijuana sold in Oregon. A percentage of the tax collected is paid to cities and restricted for use to “assist local law enforcement in performing its duties” under Measure 91. The Marijuana Enforcement Fund accounts for revenues and expenses relating to the Oregon marijuana tax.

Reserve Fund

The Reserve Fund accounts for funding set aside for specific purposes. The Reserve Fund has funding in separate departments for footpaths, building inspection, emergency equipment, public works, PERS lump-sum payments and infrastructure.

Revolving Loan Fund

The Revolving Loan Fund accounts for the funding received from economic development loans issued. Three programs are accounted for within this fund: the economic development loans, ECE grants, and the housing incentive program.

Section 3: Budget Process



Street Fund

Gas tax funds are received from the State of Oregon which are restricted to maintaining city streets. The Street Fund accounts for the restricted funds and all the maintenance of the City of Ontario streets.

Trust Fund

The Trust Fund accounts for restricted funds that are received by the city and held mostly for other organizations.

Capital Project Funds

Accounts for resources designated to acquire and construct capital facilities primarily related to infrastructure, except for minor acquisitions financed from regular operating funds.

Capital Projects Fund (Major Fund)

The City of Ontario has funding set aside for specific capital project funding sources. Various departments within the capital project funds are for street projects, utility capitalization fees, park donations, and amphitheater projects.

SDC Fund (Nonmajor Fund)

The SDC fund accounts for the restricted System Development Charges that are required to be spent on specified approved capital projects.

Debt Fund (Nonmajor Fund)

Accounts for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Debt Service

The Debt Service Fund accounts for the funding received from property owners on bonded and unbonded liens. The revenue is used to redeem improvement bonds and coupons maturing during the fiscal year. This fund was closed in 2019-2020. This is for historical purposes only.

Enterprise Funds

Accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user determination of revenues earned, expenses incurred, and/or net income as appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Airport Fund (Nonmajor Fund)

The Airport operates as an enterprise fund meaning it should be self-sustaining. The Airport Fund accounts for the operations of the Ontario Municipal Airport.

Aquatic Fund (Nonmajor Fund)

The Aquatic Fund operates as an enterprise fund meaning it should be self-sustaining. The Aquatic Fund accounts for the Splash Park construction and most recently the Skate Park restrooms and shade structure.

Section 3: Budget Process



Golf Course Fund (Nonmajor Fund)

The Golf Course Fund accounted for the operations of the golf course. The golf course was closed in December 2015 and the Golf Course Fund was closed in FY 19. This fund is shown for historical purposes only.

Storm Water Fund (Nonmajor Fund)

The Storm Water Fund accounts for the care and maintenance of the city's storm water collection systems including storm drains and catch basins located throughout the city.

Wastewater Fund (Major Fund)

The Wastewater Fund accounts for the direct oversight and management of the city's wastewater treatment plant and wastewater collection systems including nine lift stations

Water Fund (Major Fund)

The Water Fund accounts for all the operation and maintenance of the city's water treatment plant, reservoirs, and water distribution system. This includes providing safe drinking water to all citizens of the community.

Unappropriated Funds

Any unappropriated funds are identified within each fund in the summary table. These will also be identified in the resolution approving the budget.

Section 3: Budget Process



Fund Structure

| Revenue Source | Fund Name | Sub Accounts | Fund Uses |
|---|-----------------------|--|--|
| Franchise Fees, Property Taxes, Alcohol & Cigarette Taxes, Administrative Charges, Beginning Fund Balance, Transfers in, Local Marijuana Tax, and Miscellaneous | General Fund | Administration City Council Business Registrations Cemetery Community Development Finance Fire and Rescue Parks Code Enforcement Police Reserve Police Reserve Information Technology | General Operations, Inter-Fund Contributions, Economic Development |
| Building Permits & Fees, Grants, State & Local Taxes, Loan Repayments, Perpetual Maintenance | Special Revenue Funds | Aquatic Donations Fund Building Fund Grant Fund Marijuana Enforcement Fund Reserve Fund Revolving Loan Fund Street Fund Trust Fund | Building Department Operations, Marijuana Enforcement, Grant Expenditures, Loans, Street Maintenance |
| Transient Occupancy Tax & UCF | Capital Fund | Capital Projects Fund SDC Fund | Construction of Capital Facilities |
| Transfers and Interest on Repayments | Debt Fund | Debt Service Fund | Interest Payments |
| Connection Fees and Utility Billing (User Fees) | Enterprise Funds | Airport Fund Aquatic Center Fund Golf Fund Storm Water Treatment Fund Wastewater Treatment Fund Water Treatment Fund | Provision of Utility Services |

Section 3: Budget Process



Fund Structure by Activity

| Department/Activity | Fund Family | Primary Revenue Source |
|----------------------------|------------------|--|
| Administration | General | Taxes, Fees, & General Revenue |
| Airport Fund | Enterprise | Leases |
| Aquatic Center Fund | Enterprise | Grant Awards |
| Aquatic Donations Fund | Special Revenue | Donations |
| Building Fund | Special Revenue | Building Permits and Fees |
| Business Registrations | General | Taxes, Fees, & General Revenue |
| Capital Projects Fund | Capital Projects | Transient Occupancy Tax & UCF |
| Cemetery | General | Taxes, Fees, & General Revenue |
| City Council | General | Taxes, Fees, & General Revenue |
| Code Enforcement | General | Taxes, Fees, & General Revenue |
| Community Development | General | Taxes, Fees, & General Revenue |
| Debt Service Fund | Debt Service | Transfers In |
| Finance | General | Taxes, Fees, & General Revenue |
| Fire and Rescue | General | Taxes, Fees, & General Revenue |
| Grant Fund | Special Revenue | Grant Awards |
| Information Technology | General | Taxes, Fees, & General Revenue |
| Marijuana Enforcement Fund | Special Revenue | State & Local Taxes, Business Fees |
| Parks | General | Taxes, Fees, & General Revenue |
| Police | General | Taxes, Fees, & General Revenue |
| Police Reserve | General | Taxes, Fees, & General Revenue |
| Reserve Fund | Special Revenue | Motel Occupancy Tax, Inspection Fees |
| Revolving Loan Fund | Special Revenue | Loan Repayments |
| SDC Fund | Capital Projects | SDC Fees |
| Storm Water Treatment Fund | Enterprise | Storm Water User Charges |
| Street Fund | Special Revenue | State Tax, ODOT STP Funds, Fees |
| Trust Fund | Special Revenue | Perpetual Maintenance, Motel Occupancy Tax |
| Wastewater Treatment Fund | Enterprise | Sewer User Charges |
| Water Treatment Fund | Enterprise | Water User Charges |

Section 3: Budget Process



Basis of Budgeting

The City of Ontario’s basis of accounting and basis of budgeting are the same.

Basis of Accounting

The term “basis of accounting” refers to when revenues, expenses, expenditures – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made. The city uses the modified accrual basis. This means that expenditure transactions are recognized when incurred. Revenues are recognized when they are both measurable and available to finance the expenditures of the current period.

Governmental Funds

Governmental funds, including general, special revenue, debt service, enterprise, and capital projects, use the modified accrual basis of accounting. For a revenue to be recognized in a governmental fund, it must be “measurable” (the amount must be known or be reasonably estimated), and it must be “available” to finance the expenditures of the same fiscal period for which the revenue is recorded. “Available,” in this case, means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. For purposes of consistency, that timeframe shall be sixty (60) days which was set for property tax revenues and within a year for grants and other revenues.

Section 3: Budget Process



Financial Policies

All financial policies are available in the City of Ontario Financial Policies and Procedures Manual. This manual is available on the city website at www.ontariooregon.org on the Finance Department page.

Financial Goals

- To establish and sustain a community supported service system.
- To have a capital improvement program that adequately maintains and enhances the public's assets over their useful life.
- To provide cost effective services to citizens.
- To provide financial and other service information to enable citizens to assess the costs and results of city services.
- To follow prudent and professional financial management practices to assure residents of Ontario and the financial community that our city government is well managed and in sound fiscal condition.

General Budget Policies- Section 3

- The budget officer must present a balanced budget to the budget committee. To be in balance, the proposed total of the anticipated revenues must be equal to the expenditures and other requirements in that fund. A budget calendar is prepared each year by the City Manager and Finance Director and is approved by the City Council.
- Departments prepare a budget narrative and financial summary request.
- The City Council adopts an annual budget on the modified accrual basis of accounting for all governmental fund types.
- The Finance Director and the City Manager, with the assistance of the department heads, prepares a budget of estimated revenues and expenditures for the forthcoming year.
- The Budget Committee conducts budget works sessions to make final revisions to the proposed budget.
- The budget is presented in an advertised budget hearing.
- At the end of each budget period, all positive appropriated balances lapse expenditures are not carried forward unless budgeted to do so.
- During the budget year, the City manager may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another within expenditure type in the same fund.
- The Council shall levy and cause to be assessed and collected ad valorem property taxes.

Financial Planning Policies- Section 1.1

- The city budget will support the goals and policies of the City Council, Council adopted long-range plans, and service needs of the community.
- Funding for services should take into consideration whether demand exists for maintaining the service or whether funding is better used elsewhere.

Section 3: Budget Process



- The city will maintain financial systems, which will develop budgets, provide control, and report revenue and expenditures at the line item detail.
- Revenues, operating, debt service, and capital expenditures will be projected each year for at least the succeeding four years.

Cash Management Policy- Section 4.7

- Cash is received either over the counter at City Hall, or via wire transfer to the city's bank account.
- Cash receipts are numbered by a computer cash register.
- Cash is balanced daily, and the cash receipts journal is posted at the time a deposit is made.

Investment Policies- Section 1.6

- The primary objective of investment activities is the preservation of capital.
- In investing public funds, the city will not assume unreasonable investment risk to obtain current investment income.
- The city's investment portfolio will remain sufficiently liquid to enable the city to meet all capital and debt service requirements.
- To the extent possible, the city will attempt to match its investments to anticipated cash flow requirements.
- The city will diversify its investments across security types and institutions.
- The Finance Director will act only upon such authority as provided for within this policy, state statute, and by authorization of the City Manager.

Fixed Asset Policy- Section 4.5

- Fixed assets are maintained by the Finance Department using a perpetual inventory system.
- Fixed asset is used to describe land, buildings, vehicles, equipment, and other items used in providing services to the community.
- The city will perform a physical inventory of its tangible capital assets, either simultaneously or on a rotating basis, so that all the city's tangible capital assets are physically accounted for at least once every five years.
- It is the department's responsibility to notify the Finance Department upon transfer to another department or disposal.

Revenue Policies

- Fees and Charges (1.3)
 - The city is committed to recovering the full cost of providing services, including both direct and indirect costs, through a user fee or service charge.
 - The city will develop broad policies concerning funding of services, review all services to determine if a fee should be charged, set fees that are comparable to other jurisdictions and/or that

Section 3: Budget Process



- recover the partial or full costs of providing that service, consider user's ability to pay and other social/community benefits of the service, and periodically evaluate fee amounts.
- A comprehensive fee schedule will be presented annually for the Council to approve.
- A budget resolution to amend the budget is required to recognize unanticipated revenue. (2.6.5)

Expenditure Policies

- Expenditures are reported at the line-item detail (1.1.3)
- Operating/Capital Budget- The budget review process provides a method of estimating expenditures. The City Council adopts an annual budget on the modified accrual basis of accounting for all governmental fund types. This process establishes the allocation of resources and determination of expenditures. (3.4)
- Actual Monitoring- After the month ends, a financial statement is generated which summarizes each expenditure account detailing total spent for the month and year-to-date. Each department head receives a financial statement for that department's activity, which serves as a tool for monitoring the department's budget. The City Council, City Manager, and Finance Director also review the monthly financial statement for unusual activity. (2.7.2)
- The General Fund will maintain an unappropriated ending fund balance within the General Fund to ensure sustainability. The target ending fund balance will be 3 months of General Fund operating expenses. (1.2.3)
- The General Fund will maintain a contingency account within the Administrative Overhead Department to meet unanticipated requirements during the budget year. It is not always possible to anticipate every expenditure requirement during the budget year. Therefore, contingency funds are established to meet emergency requirements necessary to maintain services and to meet unexpected requirements. (1.2.4)
- Bid awards over \$100,000 must be approved by the City Council. (1.8.10)
- Special revenue funds are legally restricted to expenditures with specified purposes. (2.2.3)

Debt Policies- Section 1.7

- The city will seek to maintain or improve its current bond rating to minimize borrowing costs and preserve access to credit.
- The city will not fund current operations from the proceeds of borrowed funds, except for short-term borrowing.
- The city will confine long-term borrowing to capital improvements, projects, or equipment, which cannot be funded from current revenues.
- When the city uses long-term debt financing, it will repay the debt within a period not to exceed the useful life of the improvements or equipment.



Section 4: Financial Overview

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Section 4: Financial Overview



Budget Overview

Budget in Brief

The following table provides a brief summary of all funds in the FY2020-21 budget and their percentage change from the previous fiscal year. All funds are explored in more detail within their fund categories.

| Fund | FY 2020-21 Budget | % Change from FY 19-20 | Notes |
|------------------------------|-------------------|------------------------|--|
| Total | \$34,771,456 | -1.64% | CIP Total: \$7,457,205 |
| General | \$10,172,829 | 2.05% | CIP Total: \$550,900 Personnel increase: 0.3 FTE (Police Support Specialist) Service Contract Increase: Jacobs 2.3% Service Contract Increase: Oster 2.3% |
| Aquatic Donations | Closed | | |
| Building | \$385,352 | 76.16% | CIP Total: \$7,500 |
| Grant | \$202,500 | -71.93% | \$200,000 Brownsfield Grant; 2,500 Police Grant |
| Marijuana Enforcement | 50,000 | -80% | Funds 0.4 FTE (Police Officer) |
| Reserve | \$2,536,446 | -38.52% | CIP Total: \$809,589 New Department: Golf Course Sinking Fund |
| Revolving Loan | \$422,667 | -14.44% | 12 Housing Incentives Funded since 2017 |
| Street | \$2,609,042 | -23.97% | CIP Total: \$795,920 |
| Trust | \$776,631 | -2.64% | No significant changes |
| Capital Projects | \$3,449,111 | 7.62% | CIP Total: \$903,181 New Departments: SRCI Water and Wastewater |
| SDC | \$485,615 | 12.93% | Capital Outlay: \$485,615 |
| Debt Service | Closed | | |
| Airport | \$343,886 | 194.23% | Personnel increase: 0.3 FTE (Airport Manager) |
| Aquatic Center | \$100,000 | \$100,000 | Grant for Skate Park Bathrooms |
| Golf Course | Closed | | |
| Storm Water | \$557,305 | -0.58% | CIP Total: \$175,000 |
| Wastewater | \$7,850,774 | 20.42% | CIP Total: \$2,495,000 |
| Water | \$4,829,298 | 7.02% | CIP Total \$779,000 |

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Service Level Changes

- Personnel Changes
 - Airport Manager from 0.7 to Full-Time
 - Police Support Specialist from 0.7 to Full-Time
- Contract Service Changes
 - Airport- Mowing and spraying
 - Technology- IT Department backup and additional help
 - Jacobs- 2.3% contract increase
 - Oster- 2.3% contract increase

Budget Trends

- Revenues
 - Local marijuana tax surpassing FY 2019-20 estimates
 - Property tax budgeted at a modest 2% increase
 - Dispensary business licenses expected to decrease
 - Public Safety fees will decrease 22%
 - Offset by 9-1-1 contract decrease
 - Building revenues increasing correlating with increase in state assessment fees
 - State marijuana tax short of expectations
- Expenditures
 - Decisions are based on the City Council Strategic Plan using the goals of Desirability, Educations, Lifestyle, Beautification, and Growth
 - Investments are being made in the Airport by extending utilities
 - Extra principal payments are made to PERS each year to reduce the city's future obligation
 - New funds from marijuana revenues are spent with long-term sustainability in mind, knowing that one day these revenues will not be as much as they are now

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Personnel Summary

Personnel Changes

The city added 0.6 FTE overall. The increase occurred in the Airport Fund with the decision to move the Airport Manager from 0.7 to 1.0 full-time and in the General Fund by increasing the Police Support Specialist 0.7 to 1.0 full-time.

Personnel Summary

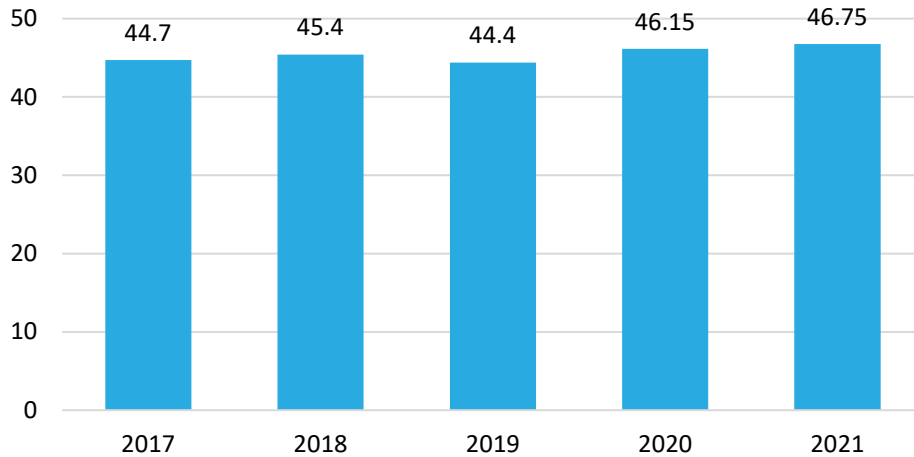
The City of Ontario has seven departments with approximately 46 full-time employees. The majority of employees fall within the General Fund (42.5). The Finance and Public Works Departments are contracted through Oster Professional Group and Jacobs respectively. The bulk of employees are within the city's public safety departments (Police and Fire). The following table and chart detail the recent history of FTE's.

| Department | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| Administration | 3 | 3 | 4 | 4 | 4 |
| Human Resources | 1 | 1 | 0 | 0 | 0 |
| Community Development | 1.1 | 1.1 | 1.1 | 1 | 1 |
| Finance | 0 | 0 | 0 | 0 | 0 |
| Fire | 10 | 10 | 9.5 | 10 | 10 |
| Code Enforcement | 1.5 | 1.5 | 1 | 2 | 2 |
| Police | 24.15 | 24.15 | 24.15 | 24.15 | 26.05 |
| Recreation | 2 | 2 | 2 | 0 | 0 |
| Technology | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 |
| Total General Fund | 43.8 | 43.8 | 42.8 | 42.2 | 44.1 |
| Fund | 2017 | 2018 | 2019 | 2020 | 2021 |
| Building Fund | 0.9 | 0.9 | 0.9 | 1.25 | 1.25 |
| Airport Fund | 0 | 0.7 | 0.7 | 0.7 | 1 |
| Public Works | 0 | 0 | 0 | 0 | 0 |
| Marijuana Enforcement Fund | 0 | 0 | 0 | 2 | 0.4 |
| Total Other Funds | 0.9 | 1.6 | 1.6 | 3.95 | 2.65 |
| Grand Total | 44.7 | 45.4 | 44.4 | 46.15 | 46.75 |

Section 4: Financial Overview

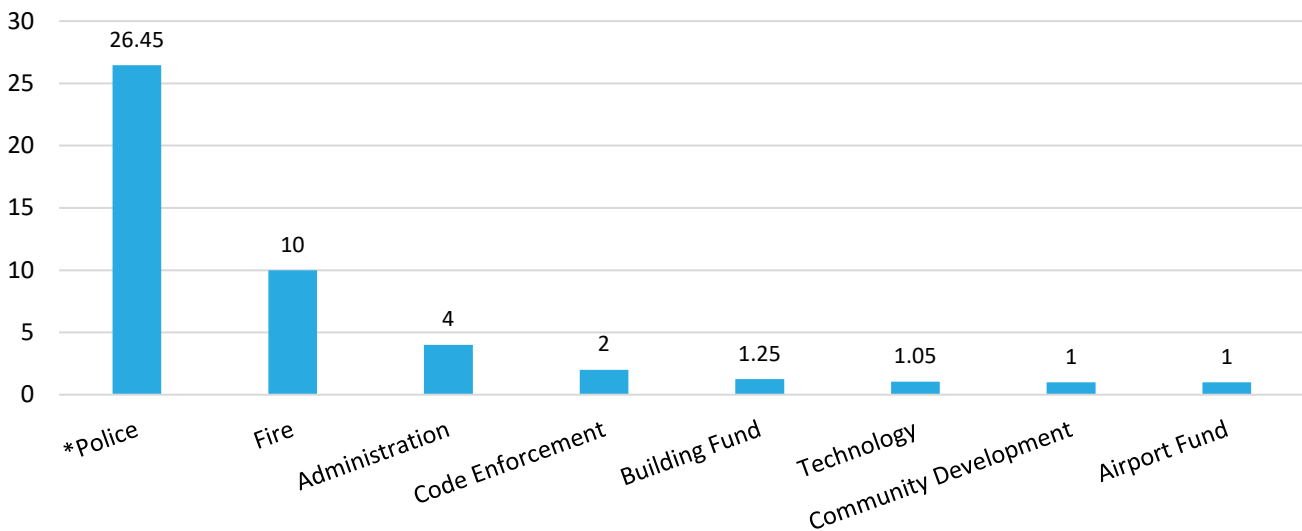


City of Ontario FTE History



The final chart illustrates the number of FTE’s by department. As aforementioned, Police and Fire fund most full-time positions.

Ontario FTE by Department



**0.4 FTE positions are funded by the Marijuana Enforcement Fund*

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Capital Expenditures

Capital Expenditures

Capital expenditures are defined as a disbursement of money which result in the acquisition of, or addition to, fixed assets. The total dollar amount for capital expenditures in the 2020-2021 proposed budget is \$7,457,205. Many of these expenses are nonrecurring; however, some are considered recurring expenses. These are noted in the following list.

Anticipated Operating Costs

Some nonrecurring projects will require additional maintenance. The water trail, new city fleet car, and the bulb outs set to be constructed during the South Oregon Street project will all require additional maintenance from the Public Works department. This maintenance is included in the contract with Jacobs.

The Columbarium will be a new service which will require operating costs for the storage of cremains; however, these costs are covered by perpetual care and maintenance fees.

The Wastewater Treatment Fund includes many projects required by the new NPDES permit and could increase operating costs as they are implemented. These projects include Biosolid mapping and design, pH adjustment design, pollutant source identification and reduction, mercury minimization plan, mixing zone study, and NPDES report set up.

Anticipated Impact of Capital Projects

Many of the projects are designed to add non-monetary value to the citizens. Projects like downtown beautification, wayfinding, and the Beck-Kiwanis Park bathroom repair provide improvements around the city for community members to enjoy. Projects like the downtown attraction and water trail also provide draw from visitors who will in turn support the local economy during their stay.

Other projects focus on repairs, improvements, or expansion of infrastructure. Again, the city does not receive additional revenues for these projects, but they are essential to ensure that citizens are satisfied with city services.

Some projects focus on internal organization needs such as new vehicles and equipment.

Finally, a few proposed projects will provide savings or additional revenues. These are listed below.

- Underground Irrigation- Once irrigation is provided at Evergreen Cemetery, Jacobs employees will be able to utilize their services elsewhere, for example, watering new downtown planters.
- Columbarium- The columbarium will provide interment space for cremains. Fees for this service are outlined in the cemetery fee schedule

Section 4: Financial Overview



- Camera System- The second phase of the security camera project would expand cameras to downtown and other public spaces prone to unlawful activity. Although this doesn't replace physical police officers, it does act as a force multiplier by acting as a tool for officer efficiency and crime deterrence.

List of Capital Expenditures

The following pages list all capital expenditures and is sorted by fund. The proposed budget for each project is provided with any clarifying notes.

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| Fund | Department Name | Description | 2021 Proposed | Recurring? | Notes |
|-------------------|-------------------------|----------------------------|------------------|------------|--|
| General Fund | Administrative Overhead | Wayfinding Signs | \$60,000 | No | |
| General Fund | Administrative Overhead | Downtown Attraction | \$50,000 | No | |
| General Fund | Administrative Overhead | Pole Barn Equipment Shed | \$50,000 | No | 50% GF, 25% Water, 25% Wastewater |
| General Fund | Administrative Overhead | Dumpster Enclosures | \$35,000 | No | |
| General Fund | Administrative Overhead | Water Trail | \$30,000 | No | |
| General Fund | Administrative Overhead | City Fleet Car | \$21,000 | No | |
| General Fund | Cemetery | Underground Irrigation | \$53,000 | No | |
| General Fund | Cemetery | Columbarium | \$6,000 | No | |
| General Fund | Community Development | Scanner | \$2,500 | No | \$2,500 Planning Fund, \$7,500 Building Fund |
| General Fund | Parks | Beck - Bathroom Rehab | \$96,000 | No | |
| General Fund | Parks | Tennis Courts | \$45,000 | No | |
| General Fund | Parks | Playground Equipment | \$30,000 | No | |
| General Fund | Parks | Parks Trash Cans | \$20,400 | No | |
| General Fund | Police | Automotive Equipment | \$43,000 | No | |
| General Fund | Technology | Equipment Purchase | \$9,000 | No | New Server |
| Fund Total | | | \$550,900 | | |
| Building Fund | Building | Scanner | \$7,500 | No | \$2,500 Planning Fund, \$7,500 Building Fund |
| Fund Total | | | \$7,500 | | |
| Grant Fund | Grant | Brownsfield Grant | \$200,000 | No | |
| Grant Fund | Grant | Police Grant Projects | \$2,500 | No | |
| Fund Total | | | \$202,500 | | |
| Reserve Fund | Bike Path | Tater Tot Trail | \$100,000 | No | |
| Reserve Fund | Bike Path | Site Improvements | \$9,138 | Yes | |
| Reserve Fund | Econ Dev Infrastructure | Capital Outlay | \$93,733 | Yes | |
| Reserve Fund | Insurance Reserve | Capital Outlay | \$61,069 | Yes | |
| Reserve Fund | Insurance Reserve | Beck Park Bridge | \$25,000 | No | |
| Reserve Fund | Emergency Equipment | Equipment Purchase | \$112,992 | No | |
| Reserve Fund | Public Safety | Camera System - Phase 2 | \$20,000 | No | |
| Reserve Fund | Public Safety | Police Equipment | \$15,967 | No | Handguns, shotguns, and a tactical rifle |
| Reserve Fund | Public Safety | Fire Extrication Equipment | \$12,000 | No | |
| Reserve Fund | Public Safety | Ballistic Trauma Plates | \$8,790 | No | |
| Reserve Fund | Public Works Reserve | Water/Sewer Expansion | \$150,000 | Yes | |
| Reserve Fund | Public Works Reserve | Site Improvements-Water | \$100,000 | Yes | |
| Reserve Fund | Public Works Reserve | Site Improvements-Sewer | \$100,000 | No | |
| Reserve Fund | GC Sinking Fund | Capital Outlay | \$900 | Yes | |
| Fund Total | | | \$809,589 | | |

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| Department Name | Description | 2021 Proposed | Recurring? | Notes |
|----------------------|--------------------------------|------------------|------------|--------------------------------------|
| Street | SE 2nd ODOT Project | \$367,000 | No | |
| Street | ADA Compliance Project | \$163,920 | No | |
| Street | 13 STR-01 Street Sealing | \$150,000 | Yes | |
| Street | Crackfill | \$60,000 | Yes | |
| Street | Haul Sweeper Solids | \$20,000 | No | |
| Street | ODOT Signal Upgrades | \$20,000 | No | |
| Street | Americold Intersection Repair | \$15,000 | No | |
| | | \$795,920 | | |
| Amphitheater | Downtown Attraction | \$9,000 | No | Carry Over of Study |
| East Idaho | STR-5 E Idaho Ave | \$68,704 | Yes | |
| Fire Apparatus | Fire Equipment | \$200,000 | Yes | Not specific; Set aside |
| Parks Donations | Park Improvements | \$2,000 | No | |
| SRCI Wastewater | SRCI Lower Lift Station Design | \$50,000 | No | |
| SRCI Water | SRCI Water Projects | \$4,500 | No | |
| UCF | Water/Sewer Line Replacement | \$350,000 | Yes | |
| UCF | Meter Register Replacement | \$100,000 | Yes | |
| West Idaho Extension | Capital Outlay | \$118,977 | Yes | |
| | | \$903,181 | | |
| SDC | Capital Outlay | \$485,615 | Yes | |
| | | \$485,615 | | |
| Airport | BLM Consolidation of Efforts | \$150,000 | No | |
| Airport | Equipment Purchase | \$3,000 | No | |
| | | \$153,000 | | |
| Aquatic Center | Site Improvements | \$100,000 | No | Skate Park Bathroom Grant |
| | | \$100,000 | | |
| Storm | 24-Inch Storm System | \$100,000 | No | |
| Storm | Storm Drainage Mainline Repair | \$50,000 | No | |
| Storm | Downtown Storm Drains | \$20,000 | No | Carry Over for Downtown storm drains |
| Storm | Americold Intersection Repair | \$5,000 | No | |
| | | \$175,000 | | |

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| Fund | Department Name | Description | 2021 Proposed | Recurring? | Notes |
|--------------------|-----------------|---------------------------------|--------------------|------------|-----------------------------------|
| Wastewater Fund | Wastewater | Sludge Removal | \$2,300,000 | No | |
| Wastewater Fund | Wastewater | Skyline & Malheur Farm Upgrades | \$50,000 | No | |
| Wastewater Fund | Wastewater | Biosolids Mapping & Design | \$35,000 | No | |
| Wastewater Fund | Wastewater | Pole Barn Equipment Shed | \$25,000 | No | 50% GF, 25% Water, 25% Wastewater |
| Wastewater Fund | Wastewater | F-150 Pickup | \$25,000 | No | |
| Wastewater Fund | Wastewater | Chlorine Analyzer | \$15,000 | No | |
| Wastewater Fund | Wastewater | Skyline Farm Booster Pump | \$15,000 | No | |
| Wastewater Fund | Wastewater | pH Adjustment | \$10,000 | No | Carry Over |
| Wastewater Fund | Wastewater | Capital Outlay | \$10,000 | Yes | |
| Wastewater Fund | Wastewater | Flail Mower | \$10,000 | No | Shared with Water |
| Fund Total | | | \$2,495,000 | | |
| Water Fund | Water | WTP Motors | \$275,000 | No | |
| Water Fund | Water | Phase 2- Increase WTP Capacity | \$150,000 | No | Carry Over |
| Water Fund | Water | Equipment Purchase | \$75,000 | No | Ford 1-Ton Service Truck |
| Water Fund | Water | Chemical Storage Room | \$50,000 | No | |
| Water Fund | Water | WTP Laboratory Upgrade | \$40,000 | No | |
| Water Fund | Water | Additional Drying Bed | \$30,000 | No | |
| Water Fund | Water | Clean & Repair Slough | \$30,000 | No | |
| Water Fund | Water | Microchlor Cell Replacement | \$30,000 | No | |
| Water Fund | Water | Pole Barn Equipment Shed | \$25,000 | No | 50% GF, 25% Water, 25% Wastewater |
| Water Fund | Water | Well Rehabilitations | \$15,000 | No | |
| Water Fund | Water | Reservoir Inspection | \$15,000 | No | |
| Water Fund | Water | Chlorine Analyzer | \$10,000 | No | |
| Water Fund | Water | Flail Mower | \$10,000 | No | Shared with Wastewater |
| Water Fund | Water | Turbidimeter Replacement | \$10,000 | No | |
| Water Fund | Water | Bench Millilings | \$7,500 | No | |
| Water Fund | Water | Pave At WTP | \$6,500 | No | |
| Fund Total | | | \$779,000 | | |
| Grand Total | | | \$7,457,205 | | |

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Debt Service

Debt Guidelines

The city does not have any debt limits, but follows guidelines outlined in the City Financial Policies and Procedures Manual. The City of Ontario has established a set of guidelines which are to be used when reviewing the key debt ratios. These numbers are indicators of financial stability. Below is a listing of the city’s key debt ratios:

| Type of Ratio | Guideline |
|--|-----------|
| Net Direct Bonded Debt as percentage of Assessed Value | 20% |
| Net Direct Bonded Debt Per Capita | \$750 |
| Net Direct Bonded Debt Per Capita as Percentage of Per Capita Income | 3.0% |
| General Obligation Debt Service as a Percentage of General Fund Revenues | 10.0% |
| Percentage of Total Debt that will be retired at the end of Ten Years Expenditures | 50.0% |

Debt Service Schedule

The following table shows the principal and interest payments for the budget year for each fund. The city is currently under obligation for two funds, the Water Fund and Sewer Fund. Payments will end in 2031 and 2033 respectively.

| Fund | Description | Original Amount | Balance July 1, 2020 | 2020-2021 Payment | Balance June 30, 2021 | Last Payment Due |
|-------------------|-----------------------------|---------------------|----------------------|-------------------|-----------------------|------------------|
| Water Fund | OECD WTP Upgrade | \$ 2,772,333 | \$ 2,454,426 | \$ 272,974 | \$ 2,301,342 | 12/1/2031 |
| Sewer Fund | OECD WW Improvement Project | \$ 2,717,515 | \$ 2,446,020 | \$ 248,480 | \$ 2,318,888 | 12/1/2033 |
| Total Debt | | \$ 5,489,848 | \$ 4,900,446 | \$ 521,454 | \$ 4,620,230 | \$ 97,097 |

Section 4: Financial Overview



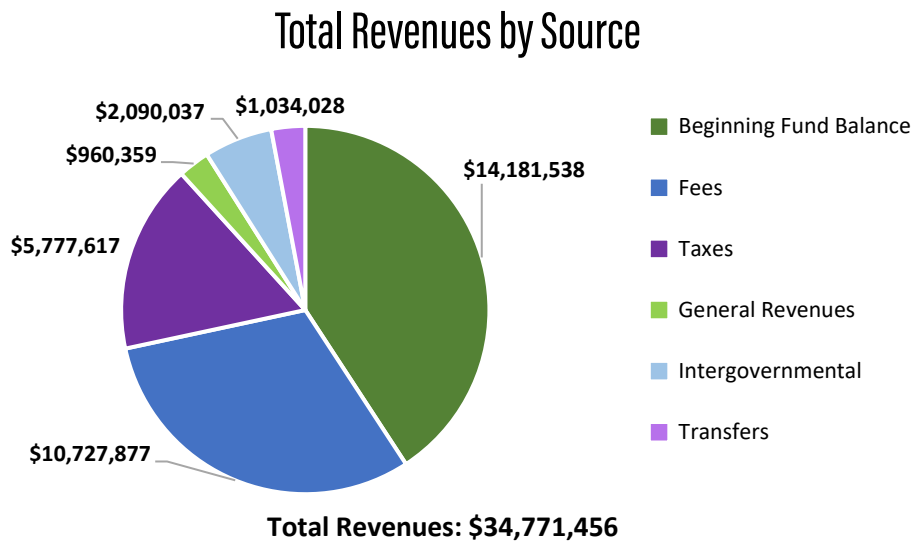
Revenue Overview

Introduction

The total revenues for the City of Ontario’s combined funds for FY 2021 amounts to \$34,771,456, a 1.72% decrease from the \$35,380,655 budgeted for FY 2020. The decrease occurred due to a few items. In FY 2021, there was a \$1.2 million transfer between funds in order to make a payment to the Oregon PERS side account; this transfer was much smaller for FY 2021 and transfers decreased by \$1.1 million. Also, there was a large \$998K decrease in FAA and ODOT grant revenues. The decrease was less since there were a number of items that increased. Overall, the total beginning fund balances increased by 5% and there was an increase of \$350,000 in local marijuana taxes. The city also budgeted increases in water and sewer revenues and modest increases in other revenues.

Summary of Total Revenue Sources

The chart below details revenue sources across all funds for the city. These revenues will be explored further for each fund.



Section 4: Financial Overview



Total Revenue Categories

- Beginning Fund Balance
- Fees- Includes franchise fees and fees collected by the city for services.
- Taxes- Includes local taxes, motel tax, and property tax.
- General Revenues- Includes administrative, debt, donations, grants, interest, leases, and other.
- Intergovernmental- Includes state sharing revenues from marijuana tax, alcohol & cigarette tax, and highway funds.
- Transfers- Includes all interfund transfers in.

Revenue Projection Methodology

Revenue projections are developed by the Finance Director. Budget projections are developed by using a combination of regression analysis and trend analysis. Regression analysis is a statistical model that estimates the strength of a modeled relationship between multiple variables, controlling for other factors. Trend analysis uses data to identify patterns. The city forecasts revenues conservatively.

The city incorporates these methods, legislative and political impacts, and other federal, state, and local trends that could affect revenue sources.

The combination of these analytical tools allows the city to more accurately predict revenues for the coming year; however, the city realizes that any forecast comes with many unknowns, assumptions, and variables that are constantly changing. The budget is monitored throughout the fiscal year to ensure that revenues and expenditures balance at the end of the term.

Fund Category Revenue Summaries

The following summarizes revenue changes for each fund in the budget. The funds are grouped as General Fund, Enterprise Fund, Debt Service Fund, Capital Projects Fund, and Special Revenue Fund. Revenues for each fund will be detailed in subsequent sections.

- General Fund- The General Fund is the second largest fund in the budget, accounting for 29.3% of total revenues. General fund revenues will increase in FY 2021 by 2.05% from \$9,968,543 to \$10,172,829.
- Special Revenue Funds- Special Revenue Funds make up 20.1% of total revenues. Revenues in this fund will decrease in FY 2021 by 30.44% from \$10,038,727 to \$6,982,638. The main reductions come from the Grant Fund, Reserve Fund, and Street Fund. This is due to a decrease in FAA and ODOT Grants and also a decrease in transfers into the Reserve Fund.
- Capital Projects Fund- The Capital Projects Fund consists of 11.3% of total revenues. Capital Projects Fund revenues will increase in FY 2021 by 8.25% from \$3,634,902 to \$3,934,726.
- Debt Service Fund- The Debt Service Fund was closed in FY 2020 so there are no revenues in FY 2021.
- Enterprise Funds- Enterprise Funds make up the largest fund in the budget, consisting of 39.3% of total revenues. Enterprise fund revenues will increase in FY 2021 by 16.84% from \$11,709,456 to \$13,681,263.

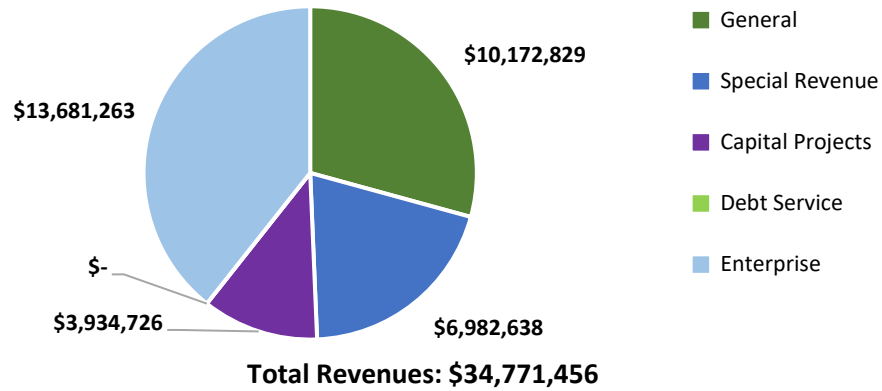
Section 4: Financial Overview



Portion of Total Revenue by Fund Category

The following chart shows the percentage of total revenue each fund produces. The majority of the city’s revenue comes from Enterprise Funds and General Fund.

Portion of Total Revenue by Fund Category



Section 4: Financial Overview



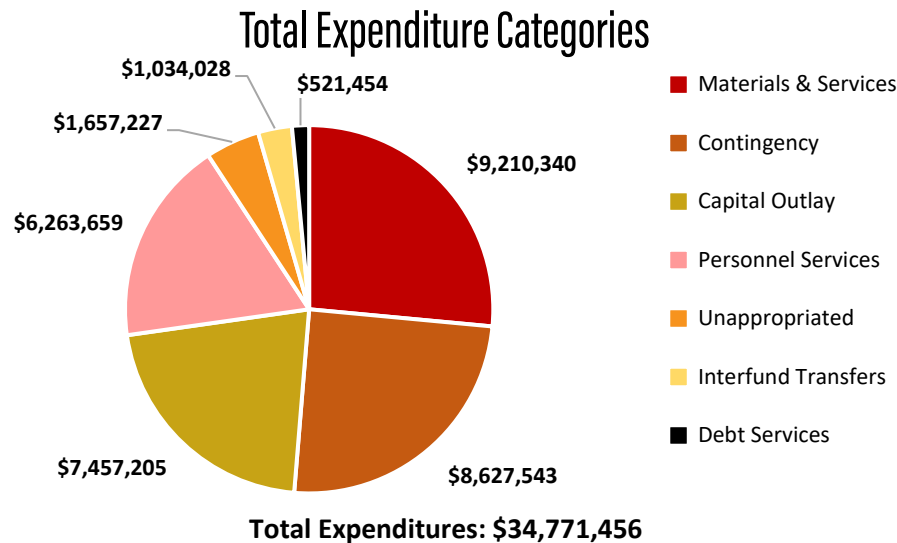
Expenditure Overview

Introduction

The total operating expenditures for the City of Ontario’s combined funds for FY 2021 amounts to \$34,771,456, a 1.72% decrease from the \$35,380,655 projection for FY 2020.

Summary of Total Expenditure Categories

The chart below details expenditure categories across all funds for the city. These expenditures will be explored further for each fund. The chart illustrates the overall picture of how Ontario is spending its money.



Expense Categories

Expenses are sorted into the following categories.

- **Personnel Services**- Salaries, Overtime, Seasonal & Temporary, and associated fringe benefits such as Social Security, PERS Retirement, Health and Life Insurance
- **Materials & Services**- Costs such as Utilities, Parts & Supplies, Professional Services, Training & Education, Insurance, Postage, Small Tools & Equipment, Repairs & Maintenance, etc.
- **Capital Outlay**- Acquisition or construction of buildings, improvements, machinery, equipment and land with a cost of \$5,000 or more and a life expectancy of more than one year
- **Debt Services**- Dollars set aside for repayment of principal and interest obligations
- **Interfund Transfers**- Amounts distributed from one fund to finance activities in another fund shown as an expenditure in the originating fund and as a revenue in the receiving fund

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- **Contingency-** Money budgeted and appropriated and must be transferred to another appropriation by resolution or supplemental budget before it can be spent
- **Reserved for Future-** Dollars that are not appropriated that identifies funds to be “saved” for use in future years. A supplemental budget is required to expend these funds in the current budget year
- **Unappropriated-** Dollars that cannot be spent or appropriated until the following budget year, except in an emergency situation created by civil disturbance or natural disaster

Expenditure Projection Methodology

Expenditure estimates for the upcoming fiscal year are prepared by each department and submitted to the budget officer. This excludes personnel service expenses which are calculated by the finance director. Once all departments have submitted their requests, the leadership team convenes and prioritizes expenses based on need and the Council’s Strategic Plan. Net expenditures must balance with projected revenues.

Departments use regression analysis to forecast recurring expenses, but must thoroughly research expenses for nonrecurring expenses, such as capital projects, to provide accurate estimates. Personnel service expenses are forecasted using percentage increases from workers compensation, health insurance providers, PERS, union contracts, and the city classification and compensation plan.

The city realizes that any forecast comes with many unknowns, assumptions, and variables that are constantly changing. The budget is monitored throughout the fiscal year to ensure that revenues and expenditures balance at the end of the term.

Fund Category Expenditure Summaries

The following summarizes expenditure changes for each fund type in the budget. The funds are grouped as General Fund, Enterprise Funds, Debt Service Fund, Capital Projects Funds, and Special Revenue Funds.

- **General Fund-** The General Fund is the largest fund in the budget, accounting for 29.3% of total expenditures. General fund expenditures will increase in FY 2021 by 2.05% from \$9,968,543 to \$10,172,829.
- **Special Revenue Funds-** Special Revenue Funds make up 20.1% of total expenditures. Expenditures in this fund will decrease in FY 2021 by 30.44% from \$10,038,727 to \$6,982,638.
- **Capital Projects Funds-** The Capital Projects Funds consists of 11.3% of total expenditures. Capital Projects Funds expenditures will increase in FY 2021 by 8.25% from \$3,634,902 to \$3,934,726.
- **Debt Service Fund-** The Debt Service Fund was closed in FY 2020 so there are no expenditures in FY 2021.
- **Enterprise Funds-** Enterprise Funds make up the largest fund type in the budget, consisting of 39.3% of total expenditures. Enterprise fund expenditures will increase in FY 2021 by 16.84% from \$11,709,456 to \$13,681,263.

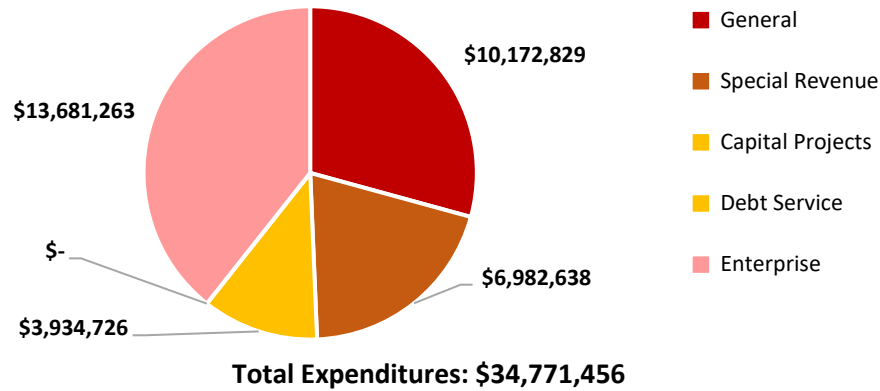
Section 4: Financial Overview



Portion of Total Expenditures by Fund Category

The following chart shows the percentage of total expenditures each fund type produces. The majority of the city's expenditures come from personnel costs, contracted services and capital projects.

Portion of Total Expenditures by Fund Category



Section 4: Financial Overview



Consolidated Financials

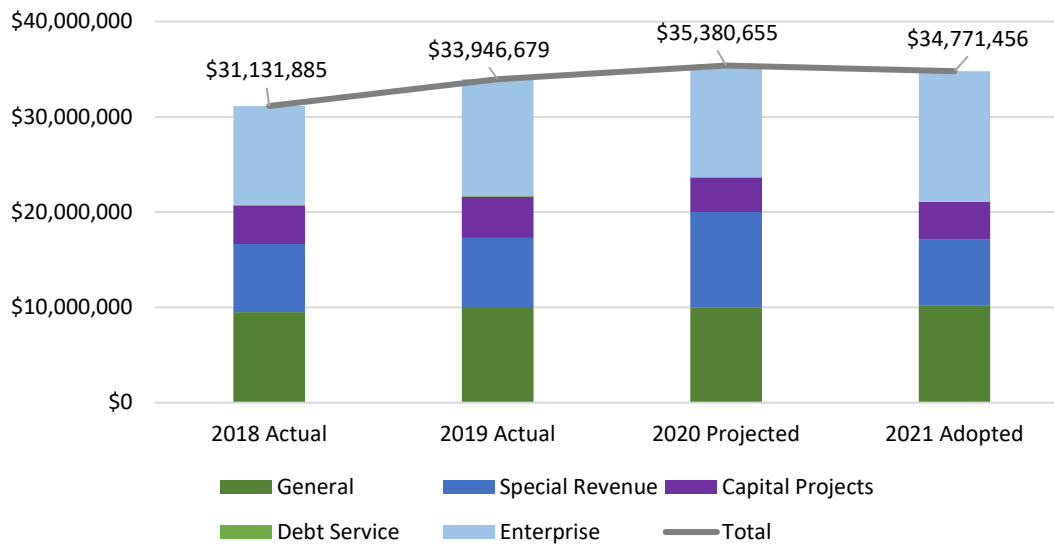
Three-Year Consolidated Financial Fund Financial Schedule

For all funds in FY 2021, we anticipate \$34,856,456 in revenue, a decrease of 1.5% from the projection for FY 2020 of \$34,856,456. The table below summarizes total revenue from 2018-2021. The chart illustrates FY 2018-2021 revenues by fund.

FY 2018-2021 Revenue Summary by Fund

| Fund Revenues | 2018 Actual | 2019 Actual | 2020 Projected | 2021 Proposed | Δ 2020-2021 |
|------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| General | \$9,489,330 | \$9,933,443 | \$9,968,543 | \$10,172,829 | \$204,286 |
| Special Revenue | \$7,168,325 | \$7,367,153 | \$10,038,727 | \$6,982,638 | -\$3,056,089 |
| Capital Projects | \$3,983,366 | \$4,314,027 | \$3,634,902 | \$3,934,726 | \$299,824 |
| Debt Service | \$134,859 | \$77,485 | \$29,027 | \$0 | -\$29,027 |
| Enterprise | \$10,356,006 | \$12,254,572 | \$11,709,456 | \$13,681,263 | \$1,971,807 |
| Total | \$31,131,885 | \$33,946,679 | \$35,380,655 | \$34,771,456 | -\$609,199 |

FY 2018-2021 Revenue Summary by Fund



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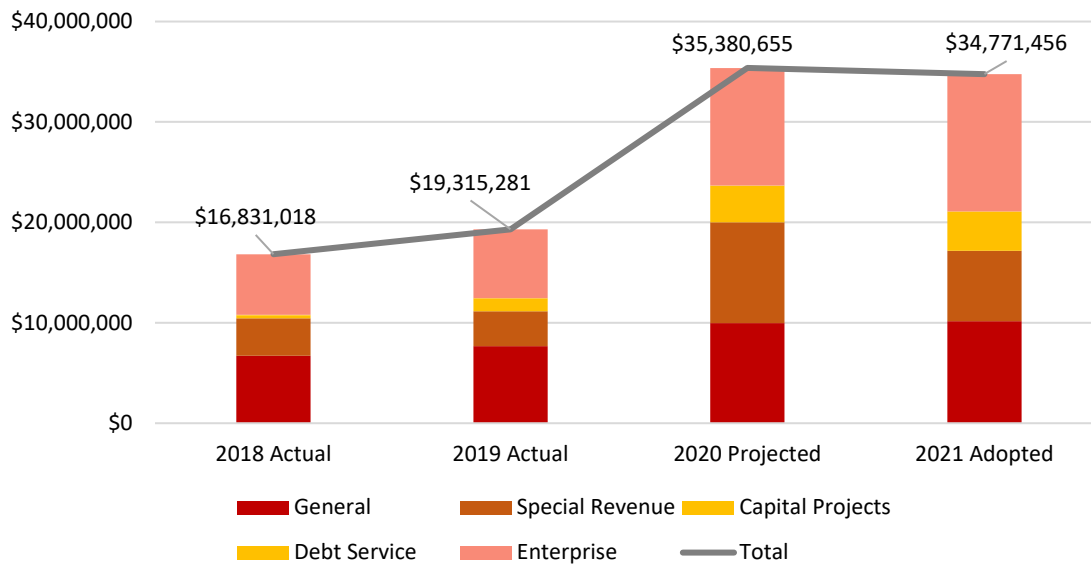


FY 2018-2021 Expenditure Summary by Fund

Based on expenditures from all funds, the city’s total adopted FY 2021 budget is \$34,856,456, a decrease of 1.5% from the projection for FY 2020 of \$35,380,655. The table below summarizes total expenditures from FY 2018-2021. The chart illustrates FY 2018-2021 expenditures by fund.

| Fund Expenditures | 2018 Actual | 2019 Actual | 2020 Projected | 2021 Proposed | Δ 2020-2021 |
|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| General | \$6,710,159 | \$7,677,100 | \$9,968,543 | \$10,172,829 | \$204,286 |
| Special Revenue | \$3,720,796 | \$3,466,829 | \$10,038,727 | \$6,982,638 | -\$3,056,089 |
| Capital Projects | \$305,393 | \$1,257,381 | \$3,634,902 | \$3,934,726 | \$299,824 |
| Debt Service | \$61,276 | \$58,673 | \$29,027 | \$0 | -\$29,027 |
| Enterprise | \$6,033,393 | \$6,855,298 | \$11,709,456 | \$13,681,263 | \$1,971,807 |
| Total | \$16,831,018 | \$19,315,281 | \$35,380,655 | \$34,771,456 | -\$609,199 |

FY 2018-2021 Expenditure by Fund



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FY 2021 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2021 revenue and expenditures and changes in fund balances for major funds and nonmajor funds in the aggregate.

| Categories | Governmental Funds | | | Enterprise Funds | | | 2020-2021 Totals |
|-----------------------------|--------------------|-----------------------|------------------------|--------------------|--------------------|----------------------|---------------------|
| | General Fund | Capital Projects Fund | Non Major Governmental | Water Fund | Wastewater Fund | Non Major Enterprise | |
| FY 2021 Revenue | | | | | | | |
| Property Taxes | \$3,747,617 | \$ | \$ | \$ | \$ | \$ | \$3,747,617 |
| Other Taxes | \$1,100,000 | \$ | \$930,000 | \$ | \$ | \$ | \$2,030,000 |
| Administrative Services | \$497,148 | \$ | \$ | \$ | \$ | \$ | \$497,148 |
| Fees and Charges | \$2,308,304 | \$551,951 | \$696,000 | \$3,186,765 | \$3,837,166 | \$147,691 | \$10,727,877 |
| Intergovernmental/Grants | \$406,696 | \$ | \$1,533,341 | \$ | \$ | \$150,000 | \$2,090,037 |
| Miscellaneous | \$89,500 | \$4,400 | \$35,495 | \$146,000 | \$136,725 | \$51,091 | \$463,211 |
| Interfund Transfers | \$10,000 | \$134,280 | \$796,825 | \$ | \$ | \$92,923 | \$1,034,028 |
| Total | \$8,159,265 | \$690,631 | \$3,991,661 | \$3,332,765 | \$3,973,891 | \$441,705 | \$20,589,918 |
| FY 2021 Expenditures | | | | | | | |
| Personnel Services | \$5,824,264 | \$ | \$339,227 | \$600 | \$600 | \$98,968 | \$6,263,659 |
| Materials & Services | \$1,746,313 | \$6,000 | \$3,165,212 | \$2,180,736 | \$1,935,277 | \$181,802 | \$9,215,340 |
| Capital Outlay | \$550,900 | \$903,181 | \$2,301,124 | \$779,000 | \$2,495,000 | \$428,000 | \$7,457,205 |
| Debt Services | \$ - | \$ | \$ | \$272,974 | \$248,480 | \$ | \$521,454 |
| Interfund Transfers | \$329,019 | \$ | \$68,622 | \$313,752 | \$310,809 | \$11,826 | \$1,034,028 |
| Total | \$8,450,496 | \$909,181 | \$5,874,185 | \$3,547,062 | \$4,990,166 | \$720,596 | \$24,491,686 |
| Balance Summary | | | | | | | |
| Excess | (\$291,231) | (\$218,550) | (\$1,882,524) | (\$214,297) | (\$1,016,275) | (\$278,891) | (\$3,901,768) |
| Fund Balance- Beginning | \$2,013,564 | \$2,758,480 | \$3,476,592 | \$1,496,533 | \$3,876,883 | \$559,486 | \$14,181,538 |
| Fund Balance- Ending | \$1,722,333 | \$2,539,930 | \$1,594,068 | \$1,282,236 | \$2,860,608 | \$280,595 | \$10,279,770 |
| Fund Balance % Change | -14.46% | -7.92% | -54.15% | -14.32% | -26.21% | -49.85% | -27.51% |

Fund Balance

Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. The following paragraphs identify fund balances in the aggregate that are anticipated to increase or decline by more than 10%.

The balance of the General Fund is projected to decrease 14.22%. This is a planned use of fund balance to fund some non-recurring projects and to pay down PERS debt.

The nonmajor governmental funds are projected to decrease 54.15%. This is because the city is working on a couple of large street projects, the city is hoping to use the SDC funds on capital projects and also to be able to use the revolving loan funds for the housing incentive program (which will be paid back to the fund over time).

The Water Fund is projecting a fund balance decrease of \$189,297 or 12.65%. This is due to the design of a water capacity increasing capital project design to be completed in FY 2020.

The Wastewater Fund is projecting a \$991,275 decrease or 25.575%. The city has worked to ensure revenues cover capital projects in the future and has adjusted revenues accordingly. This decrease is due to a \$2.3 million

Section 4: Financial Overview



project in order to remove sludge from the lagoons. The wastewater fund will still have over 6 months of operating reserve, which is the recommended fund balance for the fund.

The nonmajor enterprise funds is projecting a \$278,891 decrease. This decrease is because of a couple of large storm sewer projects.

FY 2019-2021 Consolidated Financial Schedule History

The following table provides a detailed summary of FY 2019-FY 2021 revenue and expenditures for all funds.

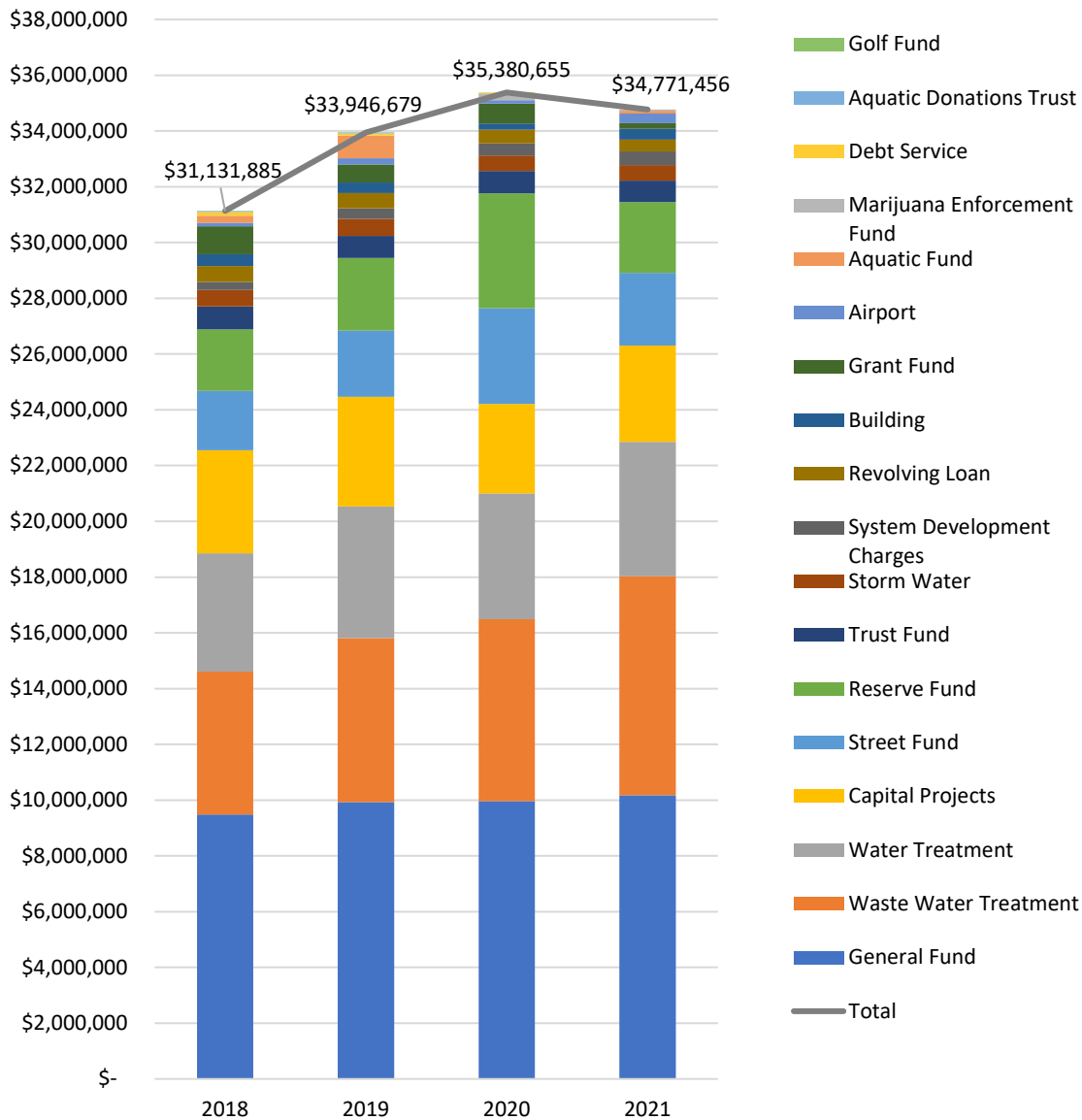
| Categories | 2019 Actual | 2020 Projected | 2021 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|
| Revenue | | | |
| Property taxes | \$3,636,620 | \$3,683,265 | \$3,747,617 |
| Other taxes | \$979,607 | \$1,680,000 | \$2,030,000 |
| Administrative Services | \$497,148 | \$497,148 | \$497,148 |
| Fees and charges | \$10,615,737 | \$10,177,297 | \$10,727,877 |
| Intergovernmental/Grants | \$2,347,794 | \$3,176,413 | \$2,090,037 |
| Miscellaneous | \$445,096 | \$445,736 | \$463,211 |
| Interfund transfers | \$1,123,536 | \$2,235,170 | \$1,034,028 |
| Total | \$19,645,538 | \$21,895,029 | \$20,589,918 |
| Expenditures | | | |
| Personnel Services | \$5,171,209 | \$5,935,229 | \$6,263,659 |
| Materials & Services | \$8,722,997 | \$10,360,996 | \$9,215,340 |
| Capital Outlay | \$3,461,258 | \$5,625,201 | \$7,457,205 |
| Debt Services | \$844,362 | \$651,544 | \$521,454 |
| Interfund Transfers | \$1,123,536 | \$2,235,170 | \$1,034,028 |
| Total | \$19,323,362 | \$24,808,140 | \$24,491,686 |
| Balance Summary | | | |
| Excess | \$322,175 | (\$2,913,111) | (\$3,901,768) |
| Fund Balance- Beginning | \$14,301,221 | \$13,485,626 | \$14,181,538 |
| Fund Balance- Ending | \$14,623,396 | \$10,572,515 | \$10,279,770 |

Section 4: Financial Overview



All Funds- Including Beginning Fund Balance, Contingencies, and Unappropriated

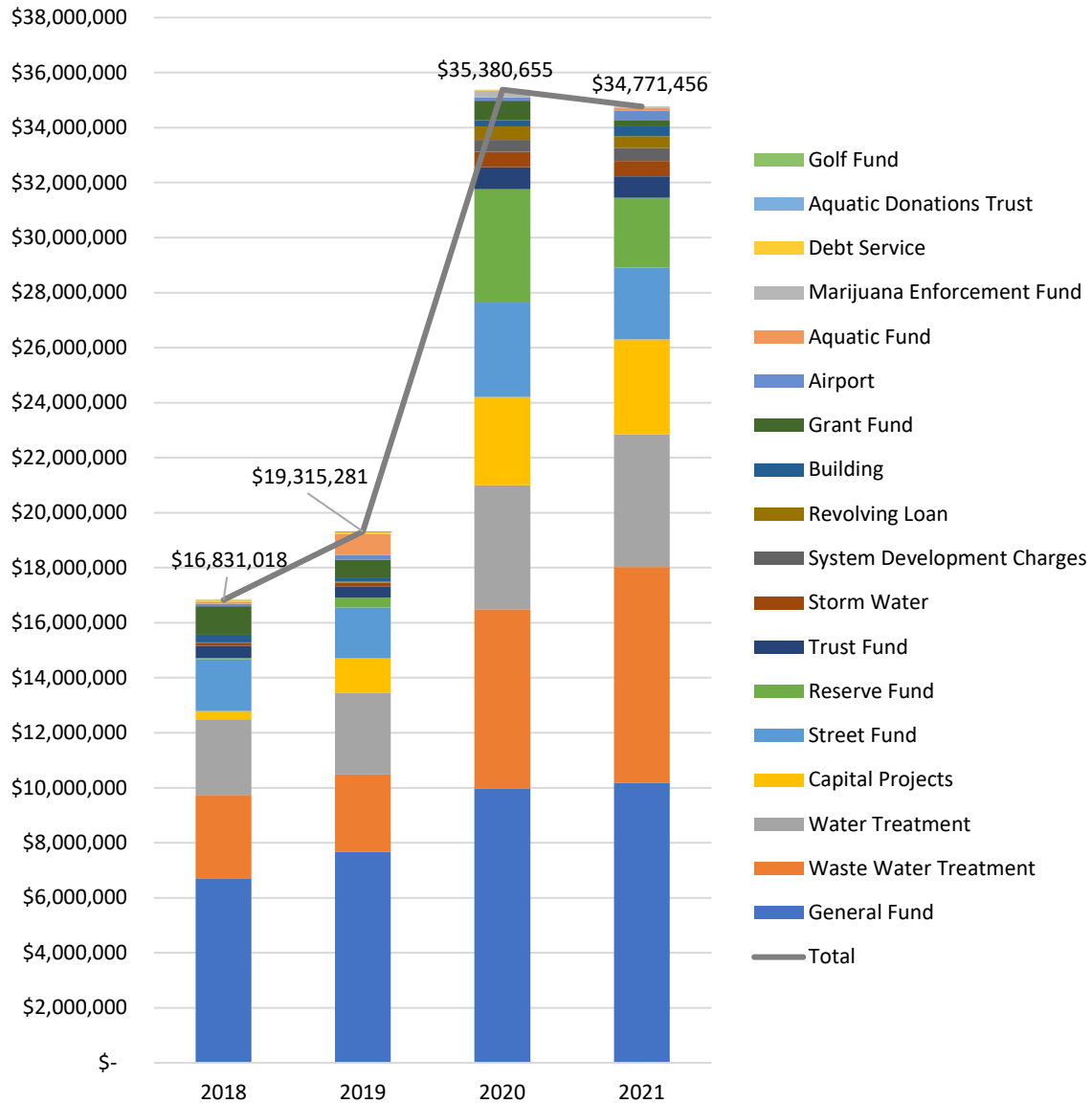
All Funds- Revenues



Section 4: Financial Overview



All Funds- Expenditures



Section 4: Financial Overview



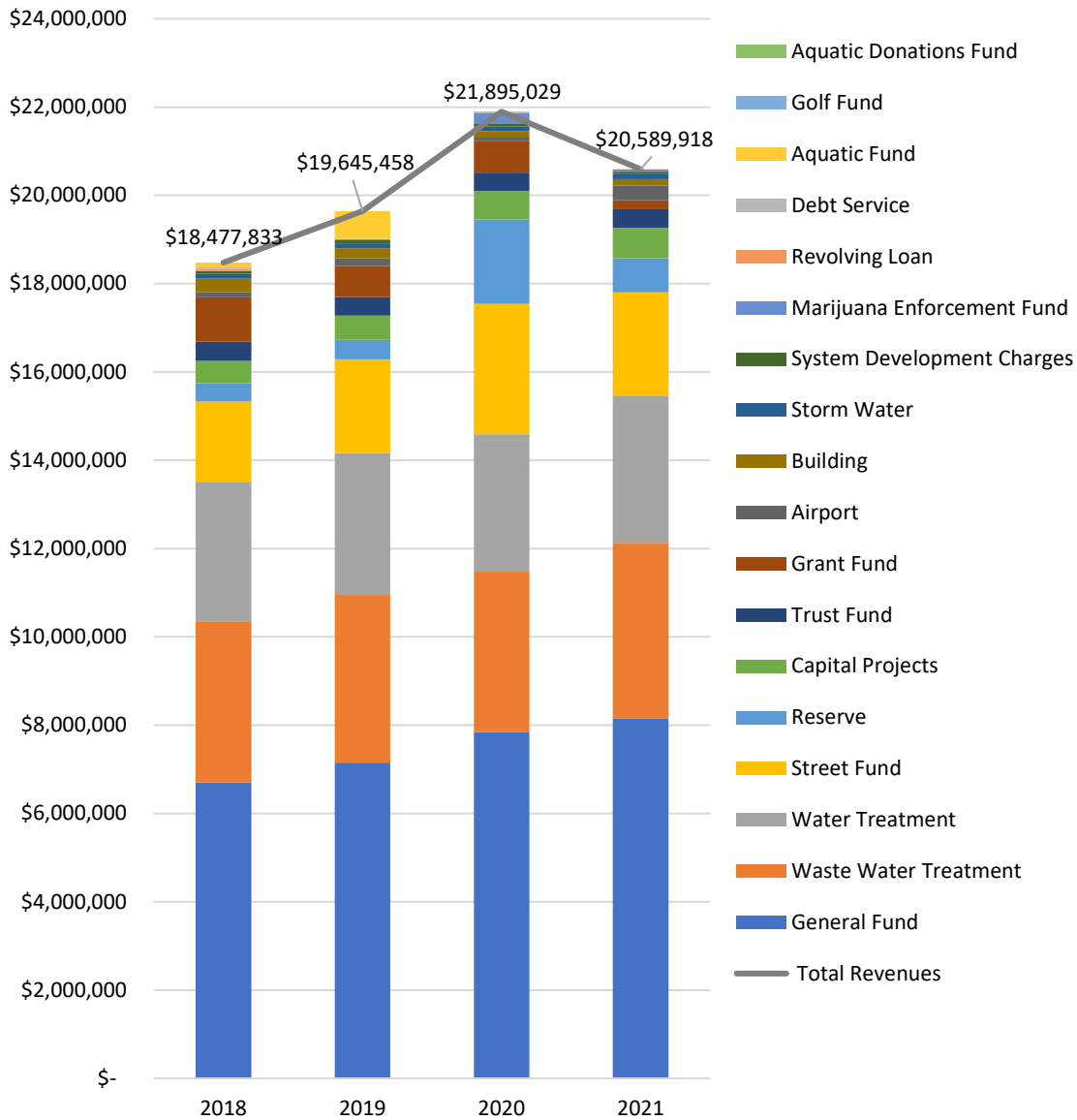
| Fund | Revenues | | | | Expenses | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2018 | 2019 | 2020 | 2021 | 2018 | 2019 | 2020 | 2021 |
| General Fund | \$9,489,330 | \$9,933,443 | \$9,968,543 | \$10,172,829 | \$6,710,159 | \$7,677,100 | \$9,968,543 | \$10,172,829 |
| Waste Water Treatment | \$5,118,775 | \$5,883,758 | \$6,519,403 | \$7,850,774 | \$3,031,419 | \$2,810,517 | \$6,519,403 | \$7,850,774 |
| Water Treatment | \$4,246,120 | \$4,714,778 | \$4,512,615 | \$4,829,298 | \$2,743,589 | \$2,967,358 | \$4,512,615 | \$4,829,298 |
| Capital Projects | \$3,694,555 | \$3,938,811 | \$3,204,902 | \$3,449,111 | \$305,393 | \$1,257,381 | \$3,204,902 | \$3,449,111 |
| Street Fund | \$2,133,437 | \$2,369,939 | \$3,431,544 | \$2,609,042 | \$1,887,655 | \$1,843,441 | \$3,431,544 | \$2,609,042 |
| Reserve Fund | \$2,206,709 | \$2,608,452 | \$4,125,313 | \$2,536,446 | \$38,109 | \$352,437 | \$4,125,313 | \$2,536,446 |
| Trust Fund | \$815,529 | \$788,035 | \$797,728 | \$776,631 | \$446,547 | \$417,155 | \$797,728 | \$776,631 |
| Storm Water Treatment | \$596,487 | \$614,039 | \$560,561 | \$557,305 | \$93,652 | \$135,655 | \$560,561 | \$557,305 |
| SDC Fund | \$288,811 | \$375,216 | \$430,000 | \$485,615 | \$0 | \$0 | \$430,000 | \$485,615 |
| Revolving Loan | \$566,405 | \$546,170 | \$494,022 | \$422,667 | \$24,920 | \$35,700 | \$494,022 | \$422,667 |
| Building | \$426,071 | \$375,684 | \$218,747 | \$385,352 | \$279,372 | \$146,113 | \$218,747 | \$385,352 |
| Grant Fund | \$994,360 | \$653,058 | \$721,373 | \$202,500 | \$1,044,193 | \$646,171 | \$721,373 | \$202,500 |
| Airport | \$126,235 | \$214,547 | \$116,877 | \$343,886 | \$87,322 | \$172,294 | \$116,877 | \$343,886 |
| Aquatic Fund | \$261,586 | \$821,450 | \$0 | \$100,000 | \$76,608 | \$763,476 | \$0 | \$100,000 |
| Marijuana Enforcement Fund | \$0 | \$0 | \$250,000 | \$50,000 | \$0 | \$0 | \$250,000 | \$50,000 |
| Debt Service | \$134,859 | \$77,485 | \$29,027 | \$0 | \$61,276 | \$58,673 | \$29,027 | \$0 |
| Aquatic Donations Trust | \$25,814 | \$25,814 | \$0 | \$0 | \$0 | \$25,814 | \$0 | \$0 |
| Golf Fund | \$6,802 | \$5,999 | \$0 | \$0 | \$803 | \$5,999 | \$0 | \$0 |
| Total | \$31,131,885 | \$33,946,679 | \$35,380,655 | \$34,771,456 | \$16,831,018 | \$19,315,281 | \$35,380,655 | \$34,771,456 |

Section 4: Financial Overview



All Funds- Not Including Beginning Fund Balance, Contingencies, or Unappropriated

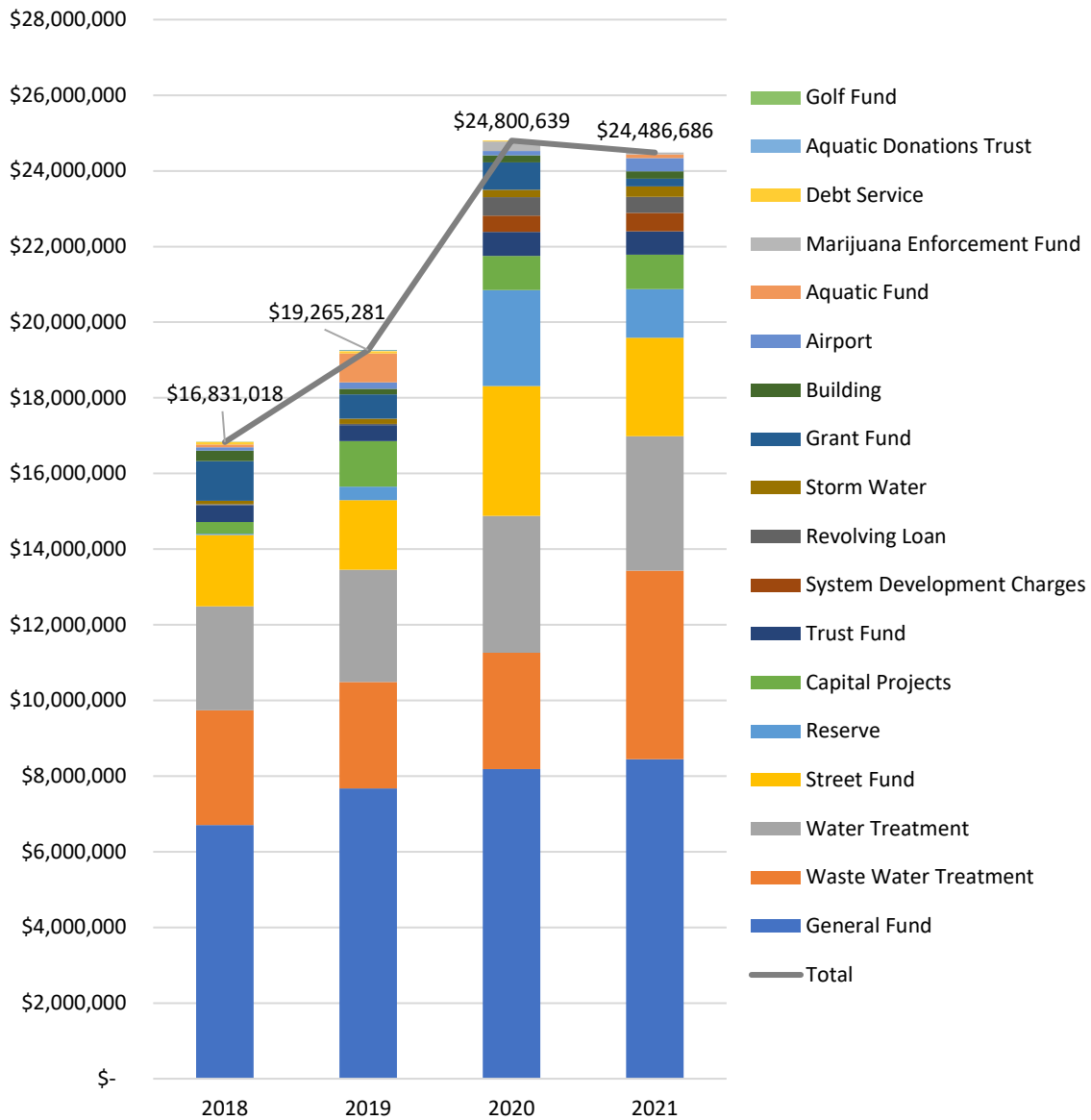
All Funds- Revenues



Section 4: Financial Overview



All Funds- Expenditures



Section 4: Financial Overview



| Fund | Revenues | | | | Expenses | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2018 | 2019 | 2020 | 2021 | 2018 | 2019 | 2020 | 2021 |
| General Fund | \$6,700,630 | \$7,154,273 | \$7,845,888 | \$8,159,265 | \$6,710,159 | \$7,677,100 | \$8,185,613 | \$8,445,496 |
| Waste Water Treatment | \$3,656,612 | \$3,796,402 | \$3,633,410 | \$3,973,891 | \$3,031,419 | \$2,810,517 | \$3,072,834 | \$4,990,166 |
| Water Treatment | \$3,157,134 | \$3,212,246 | \$3,107,311 | \$3,332,765 | \$2,743,589 | \$2,967,358 | \$3,624,345 | \$3,547,062 |
| Street Fund | \$1,817,203 | \$2,124,157 | \$2,955,794 | \$2,341,795 | \$1,887,655 | \$1,843,441 | \$3,431,544 | \$2,609,042 |
| Reserve | \$413,690 | \$439,852 | \$1,914,771 | \$767,971 | \$38,109 | \$352,437 | \$2,536,898 | \$1,283,945 |
| Capital Projects | \$504,856 | \$549,649 | \$642,412 | \$690,631 | \$305,393 | \$1,207,381 | \$900,704 | \$909,181 |
| Trust Fund | \$440,347 | \$419,054 | \$417,895 | \$419,395 | \$446,547 | \$417,155 | \$633,756 | \$619,404 |
| Grant Fund | \$1,002,457 | \$702,891 | \$721,373 | \$202,500 | \$1,044,193 | \$646,171 | \$721,373 | \$202,500 |
| Airport | \$111,681 | \$175,635 | \$90,349 | \$331,405 | \$87,322 | \$172,294 | \$116,877 | \$343,886 |
| Building | \$311,839 | \$228,985 | \$125,000 | \$150,000 | \$279,372 | \$146,113 | \$189,469 | \$201,012 |
| Storm Water Treatment | \$109,224 | \$111,204 | \$110,300 | \$110,300 | \$93,652 | \$135,655 | \$191,678 | \$276,710 |
| SDC Fund | \$65,786 | \$86,406 | \$55,000 | \$55,000 | \$0 | \$0 | \$430,000 | \$485,615 |
| Marijuana Enforcement Fund | \$0 | \$0 | \$250,000 | \$50,000 | \$0 | \$0 | \$250,000 | \$50,000 |
| Revolving Loan | \$36,933 | \$4,686 | \$4,000 | \$5,000 | \$24,920 | \$35,700 | \$494,022 | \$422,667 |
| Debt Service | \$35,848 | \$3,547 | \$21,526 | \$0 | \$61,276 | \$58,673 | \$21,526 | \$0 |
| Aquatic Fund | \$113,592 | \$636,472 | \$0 | \$0 | \$76,608 | \$763,476 | \$0 | \$100,000 |
| Golf Fund | \$0 | \$0 | \$0 | \$0 | \$803 | \$5,999 | \$0 | \$0 |
| Aquatic Donations Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,814 | \$0 | \$0 |
| Total Revenues | \$18,477,833 | \$19,645,458 | \$21,895,029 | \$20,589,918 | \$16,831,018 | \$19,265,281 | \$24,800,639 | \$24,486,686 |



Section 5: General Fund

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Section 5: General Fund



General Fund Overview

Description

The General Fund is used to account for programs that are not self-funded. These are services that are provided by the city to its citizens paid by property and other taxes, franchise fees, and other general revenues. This fund includes the following departments: Administration (including Administrative Overhead and non-departmental appropriations), City Council, Business Registrations, Community Development, Finance, Fire, Police, Code Enforcement, Police Reserves, and Information Technology.

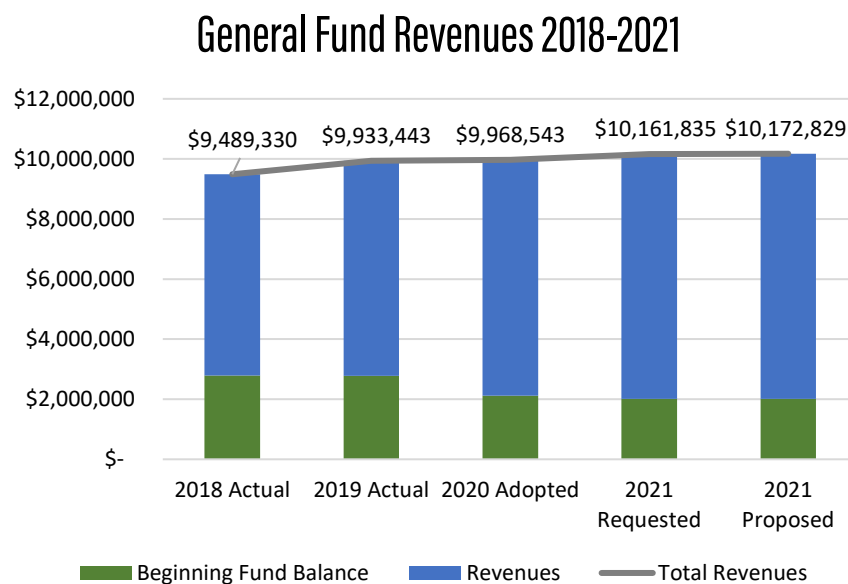
The Human Resources Department was moved to Administration in 2018 and the Recreation Department was dissolved after the creation of the Recreation District in 2019. Both are included in the budget for historical purposes.

Budget Adjustments

- Local marijuana tax has surpassed the 2019-2020 budget estimates; this revenue budget will be increased to \$1.1 million for 2020-2021.
- Property taxes will be budgeted with a modest 2% increase.
- Dispensary business licenses will only be budgeted at \$43,400 for 2020-2021 since the revenues weren't as high as expected in 2019-2020.

General Fund Revenues

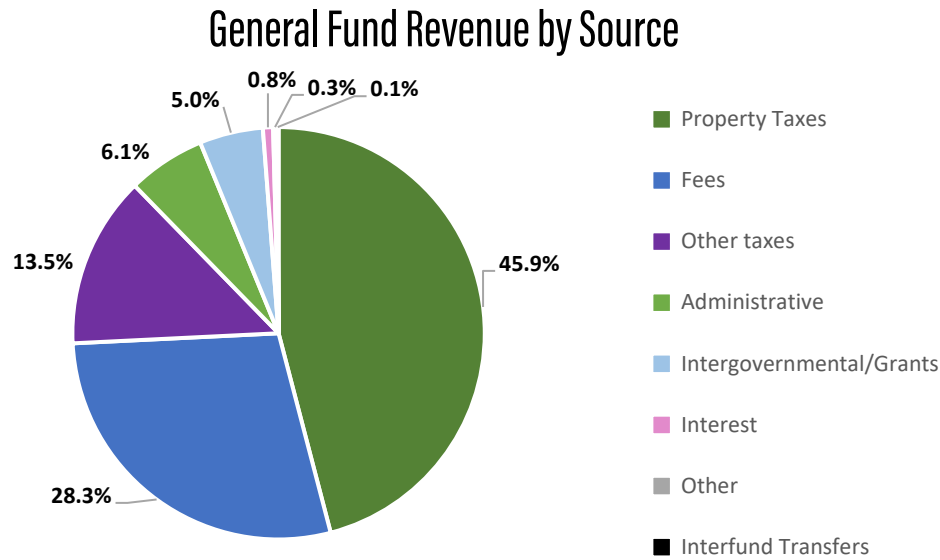
General Fund Revenues have remained steady with a modest increase of 2.05% between FY 2021 and FY 2020.



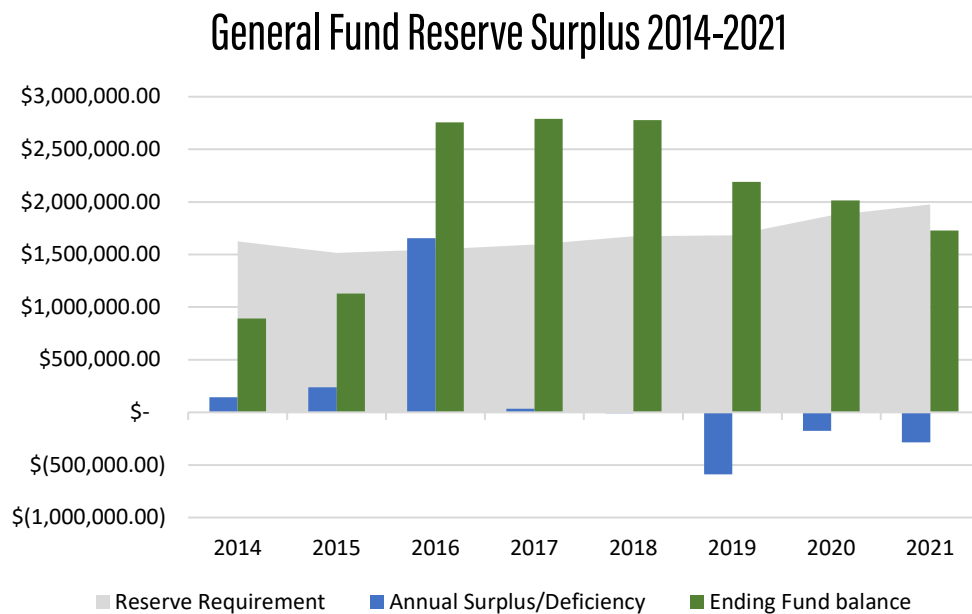
Section 5: General Fund



General Fund revenue comes from property taxes, fees, other taxes, administrative fees, intergovernmental/grant funding, interest, other sources, and interfund transfers. These funds are used to finance services provided to citizens by the City of Ontario.



Since FY 2017-18, the City of Ontario has maintained a reserve surplus equal to three months of operating expenses.

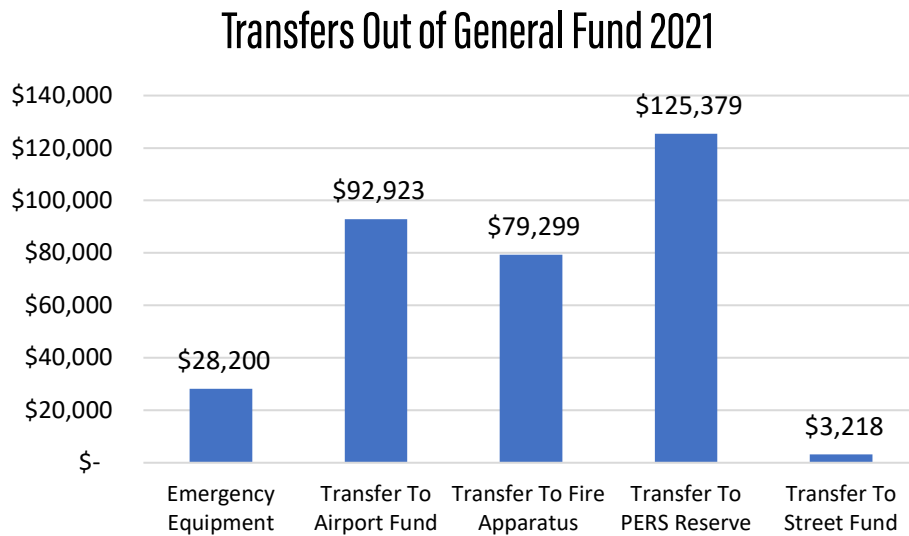


Section 5: General Fund



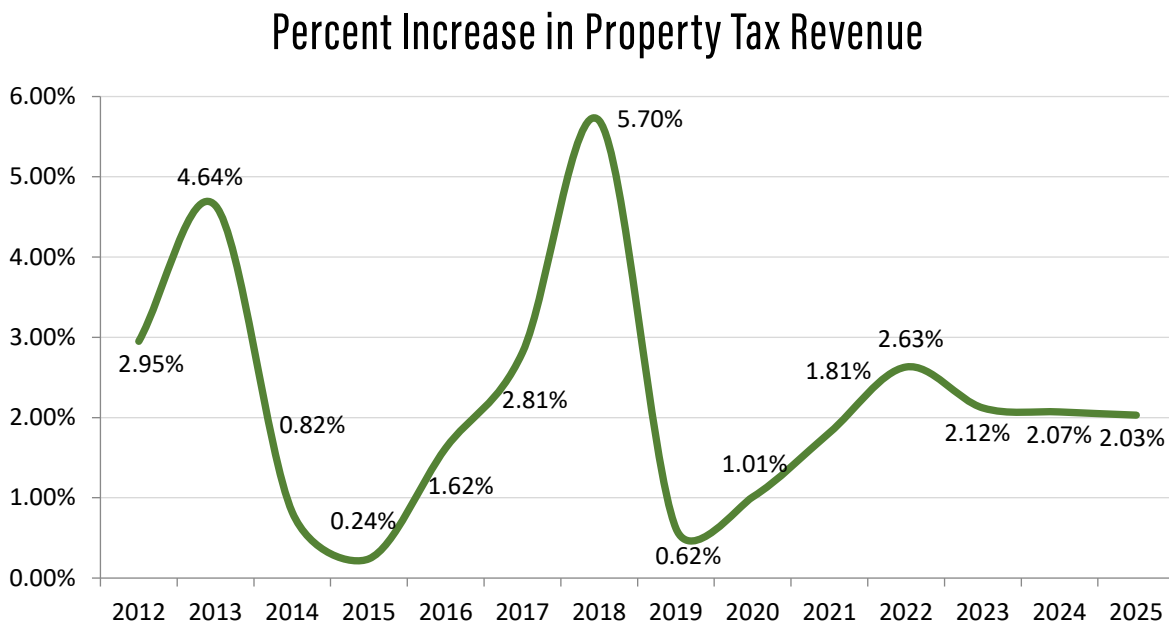
Transfers Out of the General Fund

Funds are transferred out of the General Fund to supplement other funds with insufficient revenue to balance expenditures. The following chart shows the \$329,019 total which will be transferred in FY 2020-21.



Property Tax

Property tax revenue is projected to increase at a modest 2%. The spike in revenue increase in 2018 is from a high value property which was constructed that year.



Section 5: General Fund



State Shared Revenues

The League of Oregon Cities (LOC) reports estimates for per capita state shared revenues for cities on an annual basis. As written in their 2020 report:

“Per capita distributions for revenue sources are calculated based on certified population statistics from Portland State University’s Center for Population Research (PSUCPR). Population estimates are compiled each July, are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2020 distributions is available near the end of the report. We have not attempted to project population increases in future year per capita revenue estimates, different locations will see different demographic changes over time and future distributions will be affected.”

Per Capita State Shared Revenues for Cities

| | Highway Trust Fund Revenues (Gas Tax) | Liquor Revenues (20% of Total Share) | Marijuana Tax Revenues (75% of City's Share) | Cigarette Tax Revenues | 9-1-1 Tax Revenues |
|-------------------|---------------------------------------|--------------------------------------|--|------------------------|--------------------|
| 2018-19 Actuals | \$ 71.15 | \$ 16.58 | \$ 2.74 | \$ 1.15 | \$ 5.19 |
| 2019-20 Estimates | \$ 72.67 | \$ 18.27 | \$ 3.27 | \$ 1.13 | \$ 4.99 |
| 2020-21 Estimates | \$ 78.94 | \$ 19.79 | \$ 3.51 | \$ 1.13 | \$ 6.41 |
| 2021-22 Estimates | \$ 80.13 | \$ 20.34 | \$ 4.01 | \$ 1.11 | \$ 9.08 |

“State marijuana tax and liquor revenue distributions are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in per capita property taxes and per capita income of each city (see ORS 221 .770). The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in all certified cities. The estimates for the total share for all cities are provided to allow cities to see trends that will assist cities in their individual computations.”

Non-Per Capita Based State Shared Revenues for Cities

| | Liquor Revenues (Based on Formula, 14% of Total Share) | Marijuana Tax Revenues (Based on Licenses, 25% of City's Share) |
|-------------------|--|---|
| 2018-19 Actuals | \$33,424,766 | \$2,331,214 |
| 2019-20 Estimates | \$37,301,000 | \$2,819,328 |
| 2020-21 Estimates | \$40,409,000 | \$3,029,727 |
| 2021-22 Estimates | \$41,536,000 | \$3,461,036 |

Ontario’s population as certified from PSUCPR is 11,485.

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| GENERAL REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 2,788,700 | 2,779,170.15 | 2,122,655 | 2,013,564 | 2,013,564 | 2,013,564 | 2,013,564 |
| BAD DEBT RECOVERY | 301 | 508 | 500 | 500 | 500 | 500 | 500 |
| CUSTOMER COPIES | - | - | 5 | 5 | 5 | 5 | 5 |
| GAMING ADMINISTRATIVE FEE | - | 25 | - | - | - | - | - |
| INTEREST ON DEPOSIT | 41,019 | 67,821 | 65,700 | 65,000 | 65,000 | 65,000 | 65,000 |
| LAND SALES | 12,692 | 15,193 | 5,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| LATE FEES & PENALTIES | 840 | 897 | 750 | 750 | 750 | 750 | 750 |
| MISC ADMIN REVENUE | 5 | 208 | - | - | - | - | - |
| MISC COLLECTIONS | 4,646 | 13,852 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| PERS ALLOCATION TRANSFER IN | - | 146,480 | - | - | - | - | - |
| PUBLIC WORKS REVENUE--FUND 001 | 431,524 | 431,524 | 431,524 | 431,524 | 431,524 | 431,524 | 431,524 |
| STATE REVENUE SHARING | 124,646 | 130,098 | 132,656 | 135,354 | 136,635 | 136,635 | 136,635 |
| STREET FUND REVENUE-FUND 001 | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 |
| TRANSFER IN | 2,784 | - | - | - | - | - | - |
| YARD SALE PERMITS | 2,230 | 2,150 | 2,320 | 2,230 | 2,230 | 2,230 | 2,230 |
| GENERAL REVENUE TOTAL | \$ 3,475,010 | \$ 3,653,550 | \$ 2,831,734 | \$ 2,727,551 | \$ 2,728,832 | \$ 2,728,832 | \$ 2,728,832 |
| TAXES | | | | | | | |
| ALCOHOL BVG LICENSE & FEE | 184,812 | 193,706 | 196,838 | 246,582 | 246,582 | 246,582 | 246,582 |
| CIGARETTE TAX | 14,154 | 13,192 | 13,535 | 13,266 | 12,979 | 12,979 | 12,979 |
| LOCAL MARIJUANA TAX | - | - | 750,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| MARIJUANA TAX | 34,103 | 8,264 | - | - | - | - | - |
| MOTEL OCCUPANCY TAX | 8 | 1,087 | - | - | - | - | - |
| PROPERTY TAXES - DELINQUE | 121,907 | 144,713 | 120,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| PROPERTY TAXES CURRENT | 3,491,412 | 3,489,187 | 3,560,265 | 3,614,617 | 3,614,617 | 3,614,617 | 3,614,617 |
| PYMT IN LEIU OF TAXES | 3,377 | 2,720 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| TAXES TOTAL | \$ 3,849,773 | \$ 3,852,868 | \$ 4,643,638 | \$ 5,107,465 | \$ 5,107,178 | \$ 5,107,178 | \$ 5,107,178 |
| FRANCHISE FEE | | | | | | | |
| CABLE T V | 46,361 | 46,272 | 45,977 | 46,000 | 46,000 | 46,000 | 46,000 |
| CASCADE NATURAL GAS | 148,996 | 149,422 | 151,353 | 150,920 | 150,920 | 150,920 | 150,920 |
| IDAHO POWER FRANCHISE | 1,288,669 | 1,286,083 | 1,298,669 | 1,293,160 | 1,293,160 | 1,293,160 | 1,293,160 |
| LS NETWORKS FRANCHISE | 4,111 | - | 3,780 | - | - | - | - |
| ONTARIO SANITARY SERVICE | 94,375 | 94,433 | 95,240 | 95,853 | 95,853 | 95,853 | 95,853 |
| TELECOMMUNICATIONS | 41,891 | 45,905 | 43,102 | 46,365 | 46,365 | 46,365 | 46,365 |
| FRANCHISE FEE TOTAL | \$ 1,624,403 | \$ 1,622,115 | \$ 1,638,121 | \$ 1,632,298 | \$ 1,632,298 | \$ 1,632,298 | \$ 1,632,298 |
| Grand Total | \$ 8,949,186 | \$ 9,128,533 | \$ 9,113,493 | \$ 9,467,314 | \$ 9,468,308 | \$ 9,468,308 | \$ 9,468,308 |

City of Ontario 2020-2021 Budget

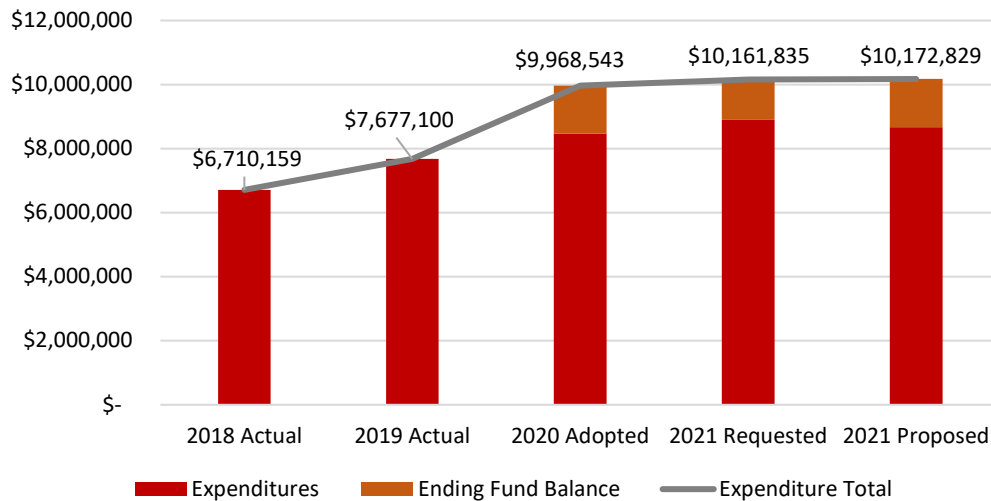
Section 5: General Fund



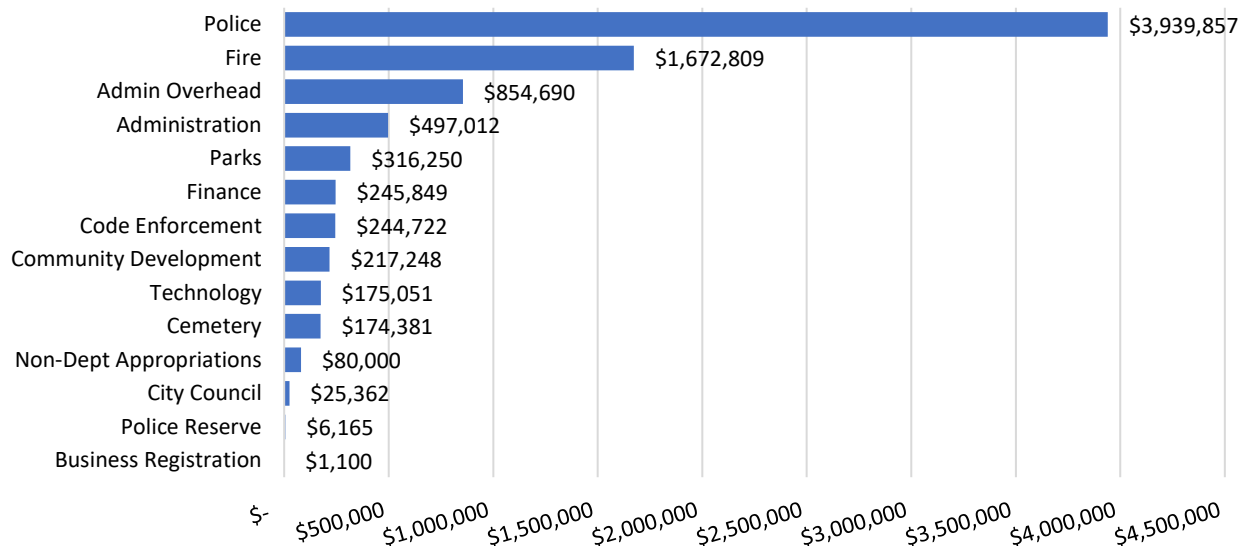
General Fund Expenditures

General Fund expenditures mirror the revenues with an increase of 2.05% between FY 2021 and FY 2020.

General Fund Expenditures 2018-2021



Expenditures by Department

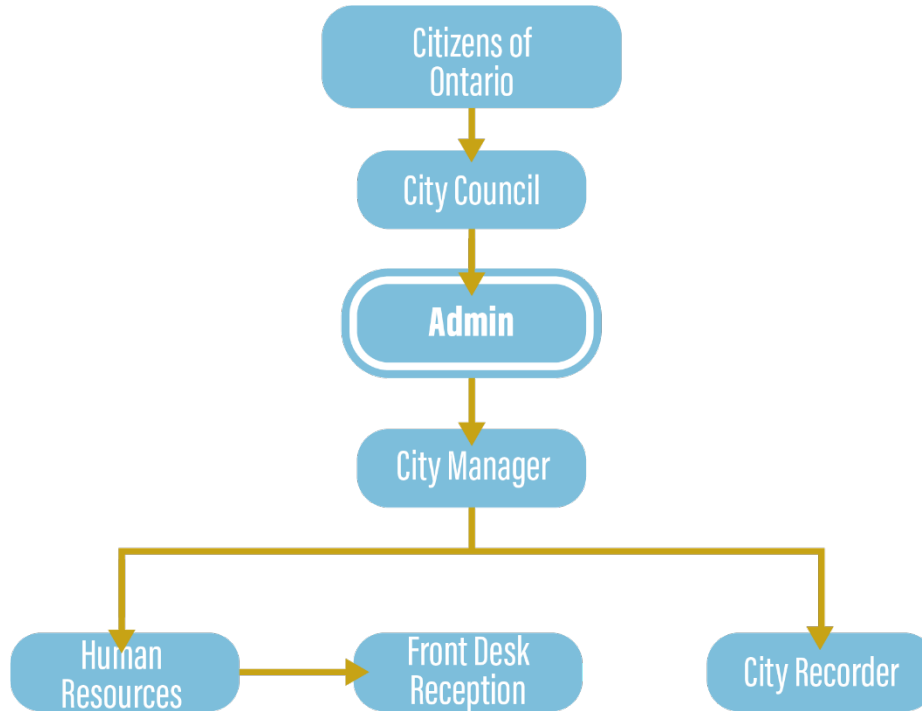


Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|---------------------|------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| TOTAL GENERAL FUND | | | | | | | |
| GENERAL REVENUES | 8,949,186 | 9,128,533 | 9,113,493 | 9,467,314 | 9,468,308 | 9,468,308 | 9,468,308 |
| BUSINESS REGISTRATIONS | 2,130 | 2,720 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| CEMETERY | 42,650 | 34,815 | 36,000 | 35,000 | 45,000 | 45,000 | 45,000 |
| PARKS | 2,430 | 3,775 | 1,900 | 2,000 | 2,000 | 2,000 | 2,000 |
| COMMUNITY DEVELOPMENT | 12,520 | 18,370 | 29,450 | 4,450 | 4,450 | 4,450 | 4,450 |
| FIRE | 155,765 | 126,871 | 134,372 | 134,572 | 134,572 | 134,572 | 134,572 |
| POLICE | 197,024 | 425,279 | 488,593 | 423,799 | 423,799 | 423,799 | 423,799 |
| CODE ENFORCEMENT | 48,922 | 120,997 | 162,735 | 92,200 | 92,200 | 92,200 | 92,200 |
| RECREATION | 78,702 | 72,083 | - | - | - | - | - |
| Grand Total | \$ 9,489,330 | \$ 9,933,443 | \$ 9,968,543 | \$10,161,835 | \$ 10,172,829 | \$10,172,829 | \$10,172,829 |
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | 326,477 | 420,486 | 487,088 | 497,012 | 497,012 | 497,012 | 497,012 |
| ADMIN OVERHEAD | 401,952 | 1,554,954 | 1,179,388 | 1,153,582 | 854,690 | 854,690 | 854,690 |
| CITY COUNCIL | 17,523 | 11,771 | 25,569 | 25,362 | 25,362 | 25,362 | 25,362 |
| NON DEPARTMENTAL APPROPRIATIONS | 25,000 | 10,000 | 30,000 | 106,962 | 75,000 | 80,000 | 80,000 |
| HUMAN RESOURCES | 38,187 | - | - | - | - | - | - |
| BUSINESS REGISTRATION | 423 | 401 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| CEMETERY | 128,660 | 108,081 | 143,470 | 199,381 | 174,381 | 174,381 | 174,381 |
| PARKS | 178,831 | 116,541 | 270,562 | 373,150 | 316,250 | 316,250 | 316,250 |
| COMMUNITY DEVELOPMENT | 144,237 | 144,235 | 212,791 | 217,248 | 217,248 | 217,248 | 217,248 |
| FINANCE | 234,345 | 233,305 | 239,123 | 245,849 | 245,849 | 245,849 | 245,849 |
| FIRE | 1,409,831 | 1,431,661 | 1,621,332 | 1,672,809 | 1,672,809 | 1,672,809 | 1,672,809 |
| POLICE | 3,362,783 | 3,242,161 | 3,625,206 | 3,978,068 | 3,939,857 | 3,939,857 | 3,939,857 |
| POLICE RESERVE | 4,783 | 1,723 | 7,000 | 6,165 | 6,165 | 6,165 | 6,165 |
| CODE ENFORCEMENT | 125,699 | 117,634 | 213,764 | 244,722 | 244,722 | 244,722 | 244,722 |
| RECREATION | 219,229 | 193,322 | - | - | - | - | - |
| TECHNOLOGY | 92,200 | 90,824 | 129,220 | 175,051 | 175,051 | 175,051 | 175,051 |
| CONTINGENCY | - | - | 282,930 | - | 227,333 | 222,333 | 222,333 |
| ENDING FUND BALANCE | - | - | 1,500,000 | 1,265,374 | 1,500,000 | 1,500,000 | 1,500,000 |
| EXPENDITURE TOTAL | \$ 6,710,159 | \$ 7,677,099.83 | \$ 9,968,543 | \$10,161,835 | 10,172,829 | \$10,172,829 | \$10,172,829 |

City Administration



Description

City Administration includes the City Manager, City Recorder, Human Resources, and the Front Desk Receptionist. Administrative overhead also falls under this category.

The City Manager is hired by the City Council, and serves as the Chief Executive Officer, or head of the executive branch of the local government. He directs, manages, and supervises the administration of city government, following policies established by the City Council. He makes recommendations to the Council and keeps them up to date on the city's business and financial condition. He is responsible for the day to day operations of the city, for the operation of all city services, personnel, equipment, and resources, and carrying out the policy and direction set by the City Council. He is responsible for hiring and managing all employees, including departmental directors, to carry out Council-directed goals.

The City Recorder is responsible for elections; administers Oaths of Office; is Co-administrator of the city's website; receives and processes public inquires and complaints; responsible for the City Charter; records management; preparing City Council agendas; transcribing/proofing minutes; processing city documents; updates the Ontario Municipal Code and Planning & Zoning Code; is the custodian of official city records and public documents; administers city-wide records management and retention programs; maintains storage of records; attests all city documents; prepares resolutions or ordinances; oversees storage of records; serves as the Agent of Record for the City of Ontario; is the Clerk to the City Council; and assists in preparing the annual departmental

Section 5: General Fund



budget for the Administration Department and City Council. Processes, files, and distributes cemetery deeds and receipts for Evergreen and Sunset Cemetery; creates and manages documents for transfers, sales, and buy-back of all cemetery deeds; maintains master file database for both cemeteries for all cemetery records. Processes, files, and distributes necessary documentation for the annual Business Registrations; Creates or updates permit application forms and licenses (i.e. Sidewalk Food Vendors, Gaming, Yard Sale, etc.); maintains database for all city committees; prepares notifications for vacancies and subsequent reports for Council for appointment; distributes letters of appointment/reappointment.

The Human Resource Department is responsible for the administration and implementation of all Human Resource activities for the city which include policies and procedures, collective bargaining, employment law, recruitment, compensation, risk management, workers compensation, record management, employee relations and training for all city personnel.

The Front Desk Receptionist/Customer Service Clerk performs various customer service and accounting tasks primarily related to utility billing receipts; posts payments to customer accounts; processes permits for park reservations, events, food vendors, and yard sales; processes county burn permits; administers calendars for meetings in city facilities; schedules use of travel vehicles; answers and transfers calls for City Hall; distributes incoming mail; and assists City Hall departments as requested.

Strategic Impact

City Administration, as the name implies, plays a role in administering to all five goals of the Council's strategic plan. Administration facilitates the planning sessions, tracks all updates for activities listed under the strategic plan, and oversees the implementation of all activities.

Accomplishments

- Opened the Ontario Splash Park
- Successfully transitioned the Recreation Department to the Recreation District
- Received \$132,109 grant for the Treasure Valley Connector Trail
- Received \$20,000 grant for the Wayfinding/Branding project
- Organized and executed downtown beautification Phase I, which increased downtown benches, planters, garbage cans, and bike racks
- Implemented an enterprise solution for city facility security cameras
- Organized the Ontario Complete Count Committee with over a dozen community partners for the 2020 Census
- Working with Revitalize Ontario on the 2020 Tater Tot Festival
- Increased Facebook followers by 58% in 2019
- Created and implemented a Classification and Compensation Plan
- Leveraged \$30,000 with service organizations for playground improvement projects
- Nine new housing starts from the Housing Incentive Program
- Saved \$14,000 on an outright purchase of new police cars instead of leasing
- Published a white paper on the Economic Analysis on Price Elasticity of Demand for Marijuana Taxation

Section 5: General Fund

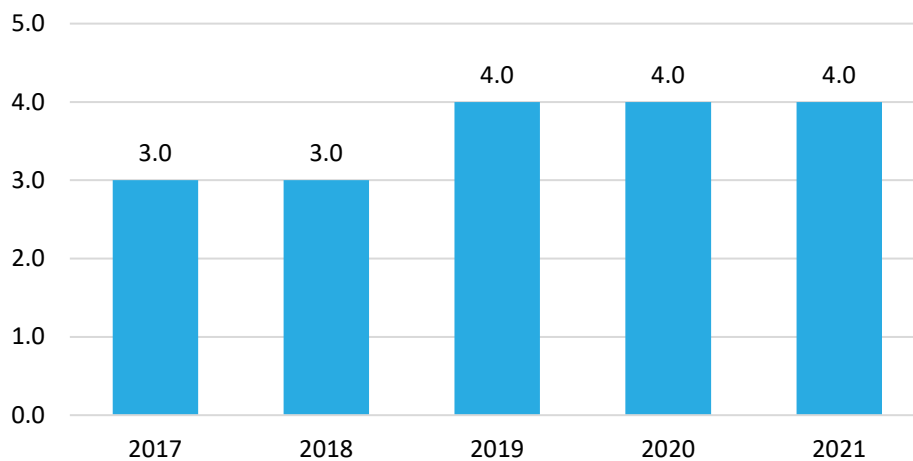


- Worked with the Citizens Coalition of Ontario to support community forums
- Recruited an outstanding Police Chief
- Created a new Parks Committee
- Approved the budget one month earlier than the previous year
- Facilitated the strategic planning session with the City Council
- Established relationships with Walmart, Kraft Heinz, and Idaho Power for recreational development opportunities
- Launched a new website for the city

Budget Adjustments

- There is an increase in salaries from a performance-based evaluation process.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$6,992 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.

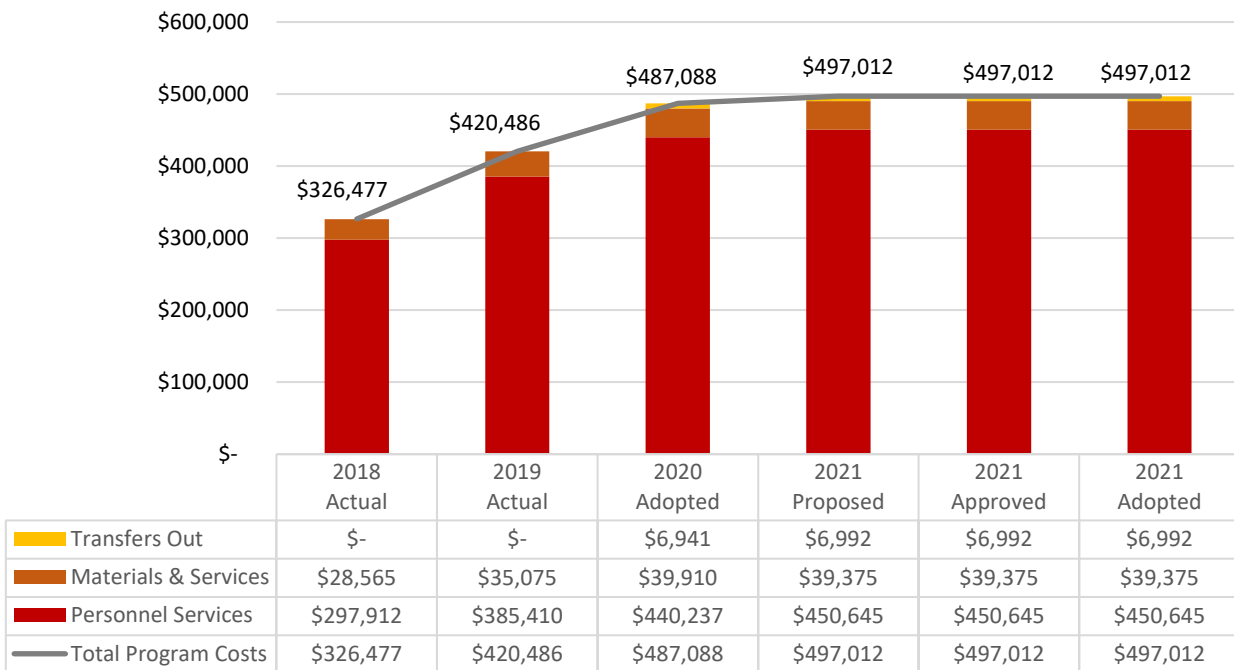
Administration FTE History



Section 5: General Fund



City Administration Expenditures



| Other Key Indicators | | | | | | |
|--|-------------|-------------|-------------|-------------|--------------|----------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actuals | 2020 Projected |
| Resolutions Prepared and Approved by City Council | 48 | 34 | 39 | 45 | 36 | 40 |
| Meetings of the City Council | 51 | 28 | 23 | 28 | 26 | 30 |
| Ordinances Prepared and Approved by City Council | 13 | 8 | 10 | 17 | 19 | 18 |
| New Business Registrations Received | 89 | 122 | 23 | 27 | 48 | 50 |
| Cemetery Documents Prepared | 57 | 44 | 89 | 85 | 138 | 85 |
| Committee Appointments | 18 | 11 | 10 | 22 | 15 | 12 |
| Oaths Administered | 5 | 10 | 9 | 2 | 9 | 5 |
| Special Event Permits Issued | 67 | 165 | 58 | 55 | 69 | 65 |
| Yard Sale Permits Issued | 250 | 275 | 447 | 446 | 393 | 450 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 3,600 | 5,100 | 3,600 | 5,400 | 5,400 | 5,400 | 5,400 |
| EMPLR-PAID EMPLR BENEFITS | - | - | 13,583 | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 33,985 | 47,336 | 47,605 | 48,526 | 48,526 | 48,526 | 48,526 |
| RETIREMENT | 42,627 | 46,102 | 74,136 | 75,621 | 75,621 | 75,621 | 75,621 |
| SOCIAL SECURITY | 15,331 | 19,718 | 22,595 | 23,054 | 23,054 | 23,054 | 23,054 |
| VACATION/SICK BUYOUT | 2,548 | 921 | 6,518 | 6,939 | 6,939 | 6,939 | 6,939 |
| WAGES & SALARIES | 198,565 | 260,939 | 271,657 | 289,014 | 289,014 | 289,014 | 289,014 |
| WORKMANS COMP | 1,256 | 5,294 | 543 | 2,091 | 2,091 | 2,091 | 2,091 |
| PERSONNEL SERVICES TOTAL | \$ 297,912 | \$ 385,410 | \$ 440,237 | \$ 450,645 | \$ 450,645 | \$ 450,645 | \$ 450,645 |
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONE | 1,201 | 1,551 | 1,860 | 1,700 | 1,700 | 1,700 | 1,700 |
| CONTRACT LABOR | 4,838 | - | - | - | - | - | - |
| DATA PROCESSING | 2,386 | 820 | 2,000 | 1,800 | 1,800 | 1,800 | 1,800 |
| DONATIONS & OTHER CONTRIBUTION | 152 | 102 | 150 | 150 | 150 | 150 | 150 |
| GENERAL SUPP & MAINT | 293 | 1,879 | 2,850 | 2,850 | 2,850 | 2,850 | 2,850 |
| MEDICAL EXAMS | - | 50 | - | - | - | - | - |
| MEETING MEAL EXPENSE | 622 | 727 | 1,100 | 1,425 | 1,425 | 1,425 | 1,425 |
| OFFICE MACH CONTRACT | 3,461 | 2,612 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| OFFICE SUPPLIES | 1,603 | 2,178 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 |
| PETROLEUM | 434 | 282 | 400 | 400 | 400 | 400 | 400 |
| POSTAGE | 153 | 173 | 300 | 300 | 300 | 300 | 300 |
| PRINT / AD / RECORD | 2,459 | 2,331 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| PROFESSIONAL DEVELOPMENT | 10,953 | 14,852 | 17,700 | 17,700 | 17,700 | 17,700 | 17,700 |
| RECRUITMENT | - | 7,018 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| VEHICLE REPAIR | 10 | 501 | 150 | 150 | 150 | 150 | 150 |
| MATERIALS & SERVICES TOTAL | \$ 28,565 | \$ 35,075 | \$ 39,910 | \$ 39,375 | \$ 39,375 | \$ 39,375 | \$ 39,375 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 6,941 | 6,992 | 6,992 | 6,992 | 6,992 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 6,941 | \$ 6,992 | \$ 6,992 | \$ 6,992 | \$ 6,992 |
| Grand Total | \$ 326,477 | \$ 420,486 | \$ 487,088 | \$ 497,012 | \$ 497,012 | \$ 497,012 | \$ 497,012 |

Administration Overhead

Description

The Administrative Overhead department consists of expenses that are used for the entire city or the entire general fund. Items consist of things like liability insurance, legal services and utilities.

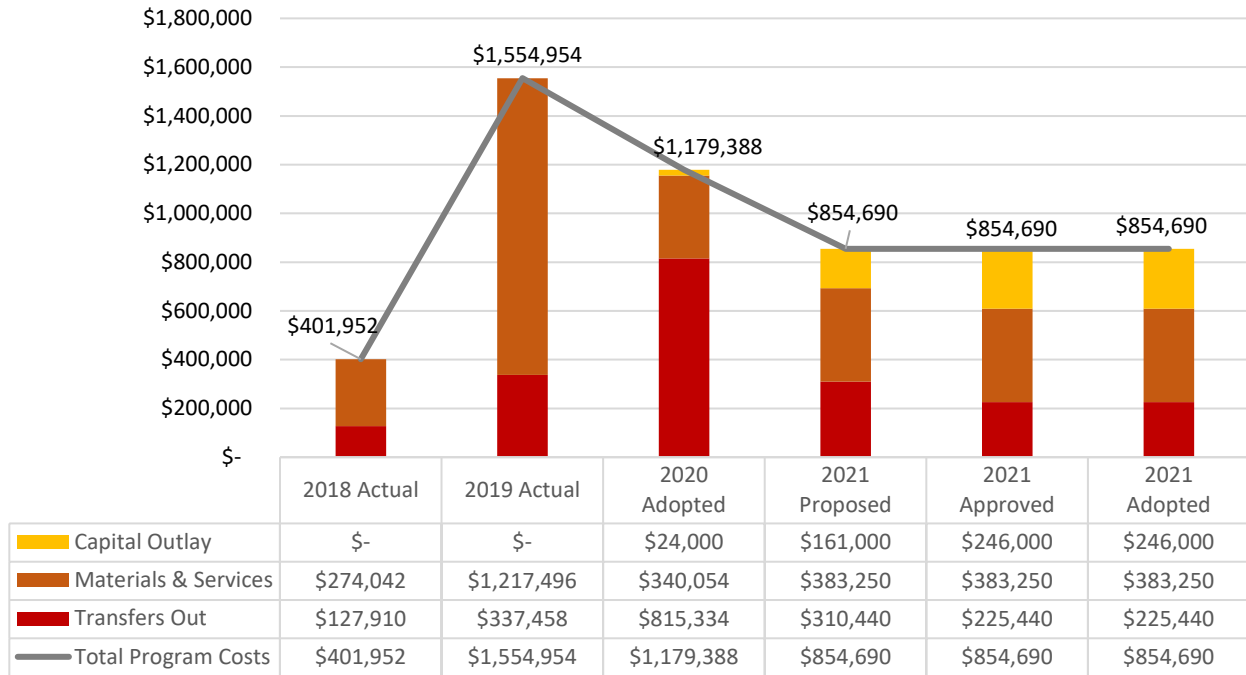
Budget Adjustments

- The downtown beautification project is continuing and there is \$75,000 budgeted for decorative lighting.
- The purchase of a new car for the city fleet is budgeted at \$21,000.
- The city had a study performed in 2019-2020 to recommend a new attraction downtown. The 2020-2021 budget has \$50,000 budgeted for the design of this project.
- The city received a grant in 2019-2020 which allowed for the wayfinding study. There is \$60,000 in the budget to purchase the new signage based on the study.
- The city would like to create a water trail; there is \$30,000 budgeted for this.
- Pole Barn \$25,000 (split with Water and Wastewater)
- The Administrative Department accounts for transfers out to other funds when necessary. Total transfers out in 2019-2020 was \$815,334 and total transfers out in 2020-2021 is \$225,440. The transfers are as follows:
 - Transfer to Airport Fund \$92,923
 - Transfer to Fire Apparatus Department in the Capital Projects Fund \$79,299
 - Transfer to Street Fund \$3,218
 - Transfer to PERS \$50,000

Section 5: General Fund



Administrative Overhead Expenditures



Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| APT BLDG MAINT & REPAIR | - | - | 495 | 495 | 495 | 495 | 495 |
| AUDITOR | 20,440 | 22,610 | 25,350 | 25,860 | 25,860 | 25,860 | 25,860 |
| BANK CHARGES | 1,033 | 497 | 600 | 3,000 | 3,000 | 3,000 | 3,000 |
| BLDG MAINT & REPAIR | 29,089 | 28,224 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| CITY BEAUTIFICATION | - | - | 40,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| CONTRACT SERVICES | 7,095 | 4,324 | 4,733 | 4,733 | 4,733 | 4,733 | 4,733 |
| CONTRACT SETTLEMENT | 4,515 | 4,919 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| DATA PROCESSING | - | 1,471 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| DUES & MEMBERSHIPS | 10,402 | 11,654 | 11,476 | 11,495 | 11,495 | 11,495 | 11,495 |
| ELECTRICITY | 33,528 | 30,237 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| FUEL HEAT | 3,698 | 3,808 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| GARBAGE SERVICE | 3,316 | 3,714 | 3,911 | 3,911 | 3,911 | 3,911 | 3,911 |
| GENERAL SUPPLIES & MAINT | 1,182 | 1,367 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| INS PREM & SURETY | 81,170 | 84,849 | 89,093 | 88,840 | 88,840 | 88,840 | 88,840 |
| LEGAL SERVICES | 25,668 | 34,170 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| MEDICAL EXAMS | - | 383 | 500 | 500 | 500 | 500 | 500 |
| OFFICE MACHINE CONTRACT | 12,258 | 11,503 | 13,116 | 13,116 | 13,116 | 13,116 | 13,116 |
| OFFICE SUPPLIES | 2,296 | 2,778 | 4,280 | 4,000 | 4,000 | 4,000 | 4,000 |
| ORDINANCE CODIFICATION | 4,804 | 5,226 | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| PERS RESERVE | - | 510,745 | - | - | - | - | - |
| PERS SIDE ACCOUNT | - | 438,700 | - | - | - | - | - |
| POSTAGE | 3,416 | 416 | 4,000 | 3,500 | 3,500 | 3,500 | 3,500 |
| MATERIALS & SERVICES | | | | | | | |
| PRINT / AD / RECORD | 3,247 | 1,354 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| SAFETY COMMITTEE | - | - | 500 | 500 | 500 | 500 | 500 |
| SISTER CITY | 148 | 156 | 200 | 1,500 | 1,500 | 1,500 | 1,500 |
| TELEPHONE | 26,732 | 14,377 | 14,600 | 14,600 | 14,600 | 14,600 | 14,600 |
| UNEMPLOYMENT CLAIMS | 2 | 13 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| MATERIALS & SERVICES TOTAL | \$ 274,042 | \$ 1,217,496 | \$ 340,054 | \$ 383,250 | \$ 383,250 | \$ 383,250 | \$ 383,250 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CONTINGENCY | | | | | | | |
| OPERATING CONTINGENCY | - | - | 282,930 | - | 227,333 | 222,333 | 222,333 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 282,930 | \$ - | \$ 227,333 | \$ 222,333 | \$ 222,333 |
| CAPITAL OUTLAY | | | | | | | |
| CITY FLEET CAR | - | - | - | 21,000 | 21,000 | 21,000 | 21,000 |
| DOWNTOWN ATTRACTION | - | - | - | 70,000 | 50,000 | 50,000 | 50,000 |
| DUMPSTER ENCLOSURES | - | - | - | - | - | 35,000 | 35,000 |
| FIBER LINES | - | - | 24,000 | - | - | - | - |
| POLE BARN | - | - | - | - | - | 50,000 | 50,000 |
| WATER TRAIL | - | - | - | 40,000 | 30,000 | 30,000 | 30,000 |
| WAYFINDING SIGNS | - | - | - | 60,000 | 60,000 | 60,000 | 60,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 24,000 | \$ 191,000 | \$ 161,000 | \$ 246,000 | \$ 246,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO AIRPORT FUND | 41,969 | 31,332 | - | 145,435 | 92,923 | 92,923 | 92,923 |
| TRANSFER TO AQUATIC FUND | - | 70,301 | - | - | - | - | - |
| TRANSFER TO FIRE APPARATUS | - | - | - | - | 79,299 | 79,299 | 79,299 |
| TRANSFER TO INFRASTRUCTURE FUND | - | - | 93,733 | - | - | - | - |
| TRANSFER TO PERS RESERVE | - | - | 416,965 | - | - | 50,000 | 50,000 |
| TRANSFER TO STREET FUND | 85,941 | 235,825 | 304,636 | 433,897 | 138,218 | 3,218 | 3,218 |
| TRANSFERS OUT TOTAL | \$ 127,910 | \$ 337,458 | \$ 815,334 | \$ 579,332 | \$ 310,440 | \$ 225,440 | \$ 225,440 |
| UNAPPROPRIATED | | | | | | | |
| UNAPPROPRIATED ENDING BAL | - | - | 1,500,000 | 1,265,374 | 1,500,000 | 1,500,000 | 1,500,000 |
| ENDING FUND BALANCE TOTAL | \$ - | \$ - | \$ 1,500,000 | \$ 1,265,374 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| Grand Total | \$ 401,952 | \$ 1,554,954 | \$ 2,962,318 | \$ 2,418,956 | \$ 2,582,023 | \$ 2,577,023 | \$ 2,577,023 |

Section 5: General Fund



Non-Departmental Appropriations

Description

The Non-Departmental Appropriations department includes items paid to community organizations and the discretion of the Budget Committee and Council.

Budget Adjustments

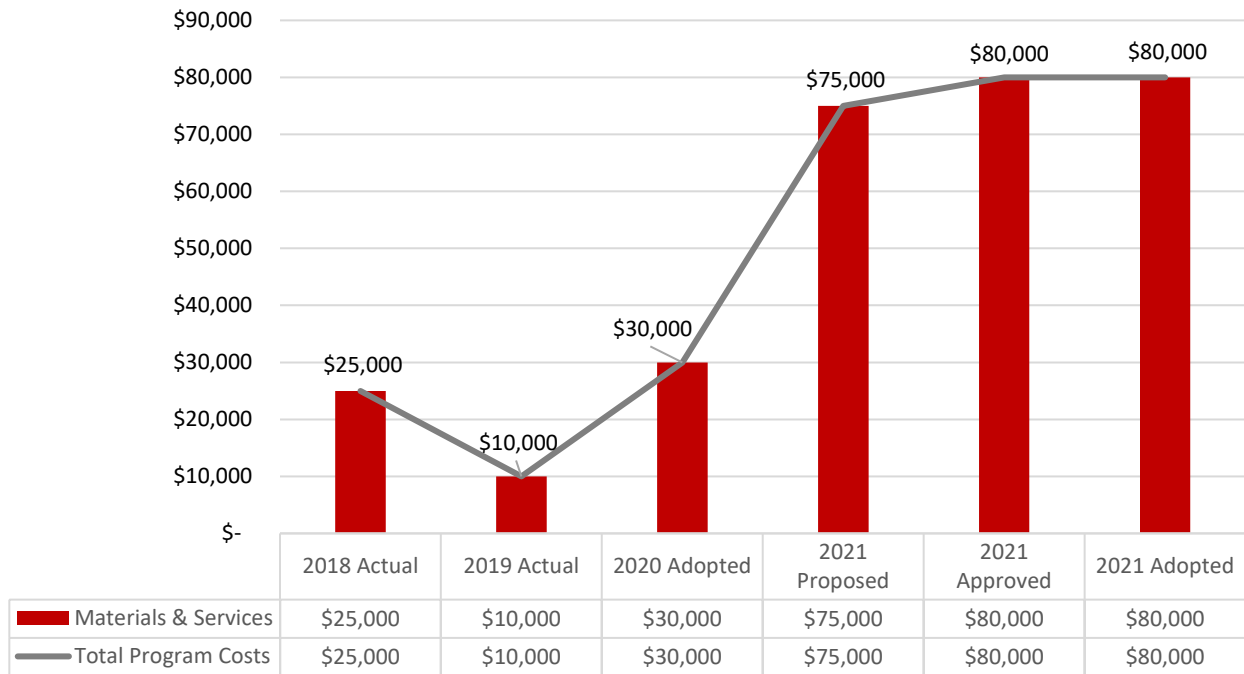
- The following community organizations/projects were funded in 2019-2020 and will continue to be funded in 2020-2021:
 - Poverty to Prosperity \$5,000
 - SREDA \$10,000
 - Transit Program \$10,000

- The following are new community organizations/projects funded in 2020-2021:
 - Façade Grant \$25,000 (previously funded from Business Loan Fund)
 - Homeless program \$10,000
 - Marijuana youth education \$5,000
 - Tater Tot Festival \$5,000
 - School grant program \$10,000

Section 5: General Fund



Non-Departmental Appropriations



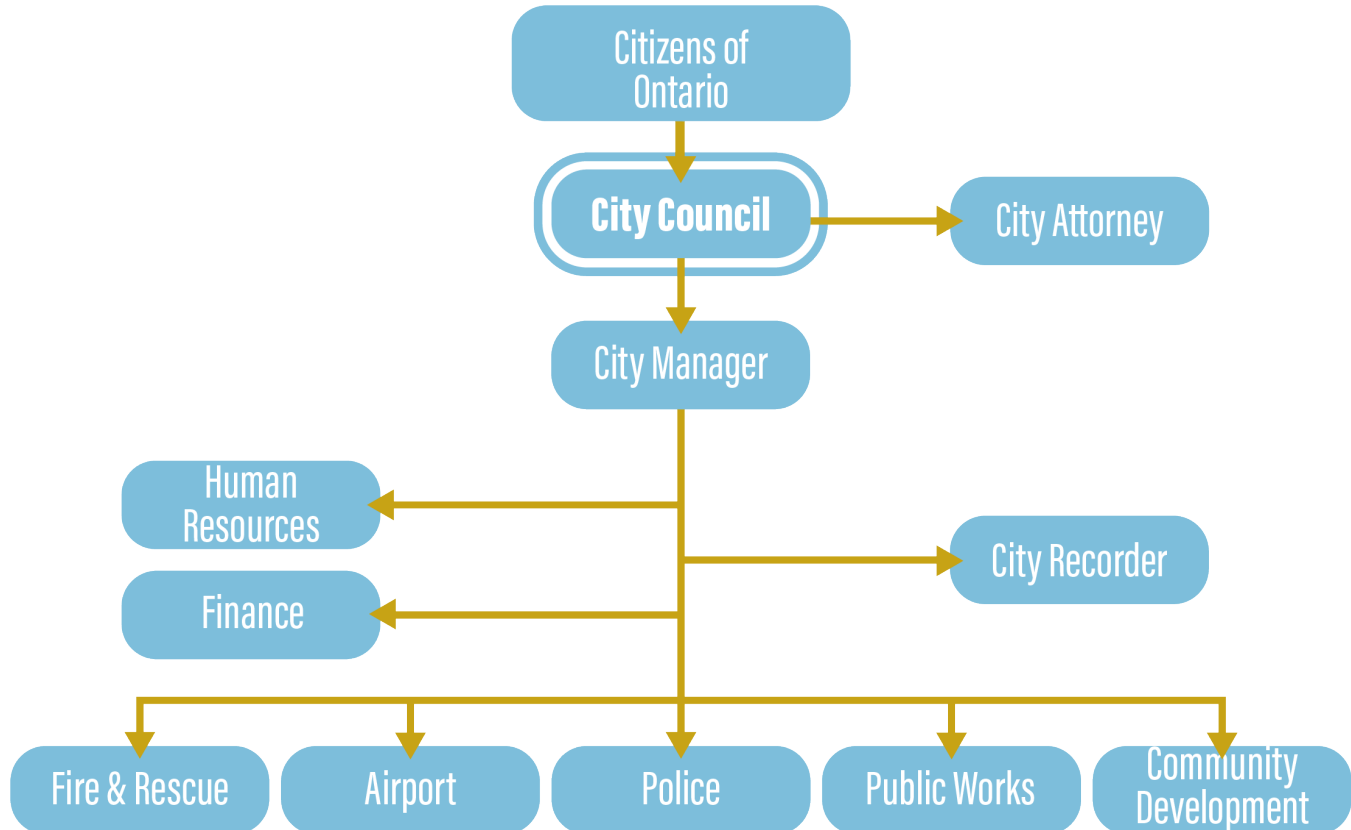
Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| MATERIALS & SERVICES | | | | | | | |
| DESERT SAGE EVENT CENTER | - | - | 5,000 | 46,962 | - | - | - |
| FAÇADE GRANT | - | - | - | - | 25,000 | 25,000 | 25,000 |
| HOMELESS APPROPRIATION | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| MARIJUANA YOUTH EDUCATION | - | - | - | 20,000 | 5,000 | 5,000 | 5,000 |
| POVERTY TO PROSPERITY DONATION | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| SCHOOL GRANT | - | - | - | - | 10,000 | 10,000 | 10,000 |
| SREDA PROGRAM CONT | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TRANSIT PROGRAM CONTRIBUTION | 15,000 | - | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| TATER TOT FESTIVAL | - | - | - | - | - | 5,000 | 5,000 |
| MATERIALS & SERVICES TOTAL | \$ 25,000 | \$ 10,000 | \$ 30,000 | \$ 106,962 | \$ 75,000 | \$ 80,000 | \$ 80,000 |
| Grand Total | \$ 25,000 | \$ 10,000 | \$ 30,000 | \$ 106,962 | \$ 75,000 | \$ 80,000 | \$ 80,000 |



City Council



Description

The Ontario City Council is the elected governing body for the City of Ontario. As such, they set strategic direction and policy for the organization. The City Manager is the agent of the City Council to carry out the policies and strategic direction of services. The City Council annually approves a budget, prepared by the City Manager with a recommendation from the Budget Committee. The City Council appoints individuals to boards and commissions of the City Council, such as the Public Works Committee, Airport Committee, and the Planning Commission.

Strategic Impact

In 2019, the Ontario City Council created a strategic plan to guide staff during the budgeting process. The five focus points (desirability, education, lifestyle, growth, and beautification) and their corresponding strategies were organized by the Council. Activities under each strategy were revisited by the Council as part of the 2020-2021 budget process and largely direct staff on how to appropriate funds within the budget.

Section 5: General Fund



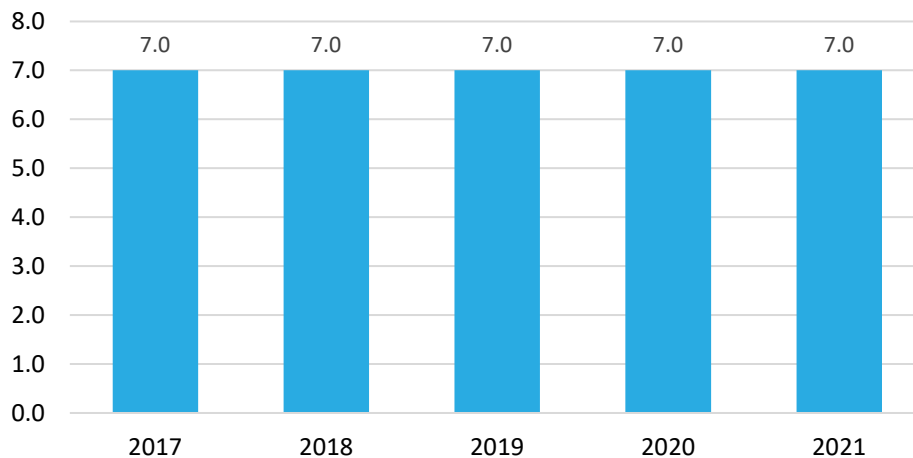
Accomplishments

- Created the Ontario City Council Strategic Plan
- Set public smoking restrictions for city facilities and parks
- Lobbied for/against local government protection from state legislation
 - Opposed state regulated rent control
 - Opposed single family zoning legislation
 - Opposed carbon tax legislation
 - Supported HB2456 (Rural Housing Development)
 - Supported HB2449 (Increase the 9-1-1 Tax)
- Authorized participation in the Eastern Oregon Border Economic Development Board’s Competitive Housing Incentive Program and Property Improvement Rebate Program
- Responded to and completed a crosswalk on Alameda Drive near Alameda Elementary School based on a citizen petition
- Made intersection safety improvements behind Alameda Elementary School at the request of citizens

Budget Adjustments

- No substantial changes, similar to prior year.

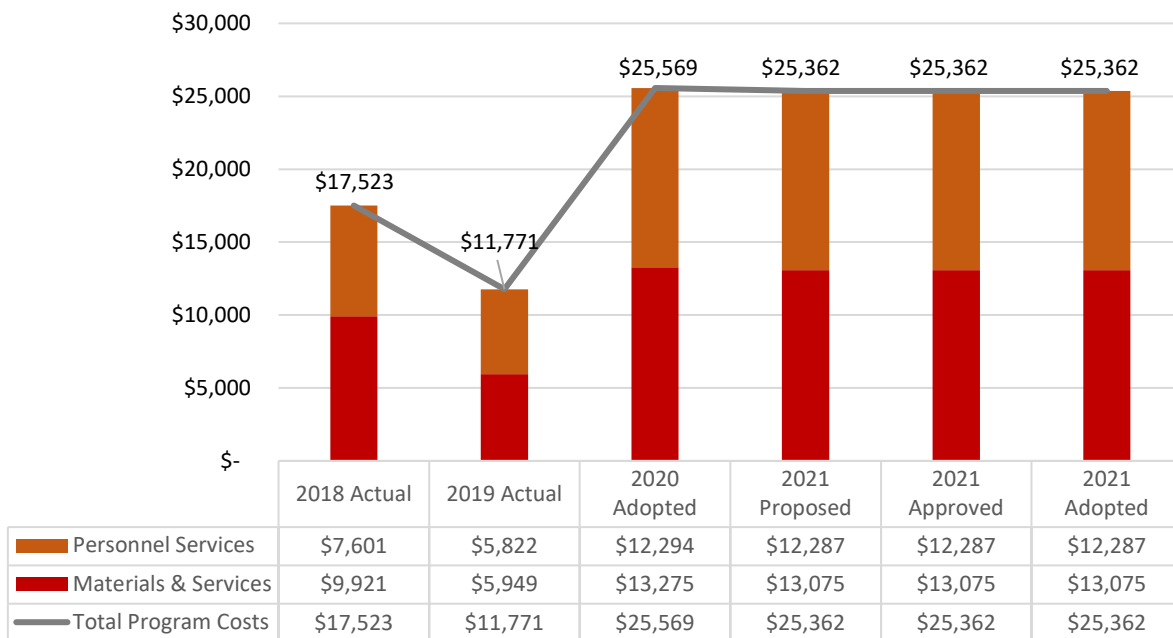
City Council FTE History



Section 5: General Fund



City Council Expenditures



| Other Key Indicators | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|----------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Projected |
| Resolutions Prepared and Approved by City Council | 48 | 34 | 39 | 45 | 36 | 40 |
| Meetings of the City Council | 51 | 28 | 23 | 28 | 26 | 30 |
| Ordinances Prepared and Approved by City Council | 13 | 8 | 10 | 17 | 19 | 18 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| PERSONNEL SERVICES | | | | | | | |
| PART TIME EMPLOYEES | 7,150 | 5,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 |
| SOCIAL SECURITY | 352 | 413 | 873 | 873 | 873 | 873 | 873 |
| WORKMAN'S COMPENSATION | 99 | 9 | 21 | 14 | 14 | 14 | 14 |
| PERSONNEL SERVICES TOTAL | \$ 7,601 | \$ 5,822 | \$ 12,294 | \$ 12,287 | \$ 12,287 | \$ 12,287 | \$ 12,287 |
| MATERIALS & SERVICES | | | | | | | |
| DONATIONS & OTHER CONTRIBUTION | 319 | 287 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| GENERAL SUPPLIES & MAINTENANCE | 224 | 53 | 500 | 500 | 500 | 500 | 500 |
| MEETING MEAL EXPENSE | 20 | 751 | 800 | 700 | 700 | 700 | 700 |
| OFFICE MACHINE CONTRACT | 79 | 260 | 275 | 275 | 275 | 275 | 275 |
| OFFICE SUPPLIES | 260 | 812 | 400 | 300 | 300 | 300 | 300 |
| PETROLEUM SUPPLIES | - | - | 100 | 100 | 100 | 100 | 100 |
| POSTAGE | 149 | - | 200 | 200 | 200 | 200 | 200 |
| PRINT / AD / RECORD | 2,262 | 405 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| PROFESSIONAL DEVELOPMENT | 6,608 | 3,376 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| VEHICLE REPAIR | - | 5 | - | - | - | - | - |
| MATERIALS & SUPPLIES TOTAL | \$ 9,921 | \$ 5,949 | \$ 13,275 | \$ 13,075 | \$ 13,075 | \$ 13,075 | \$ 13,075 |
| Grand Total | \$ 17,523 | \$ 11,771 | \$ 25,569 | \$ 25,362 | \$ 25,362 | \$ 25,362 | \$ 25,362 |

Section 5: General Fund

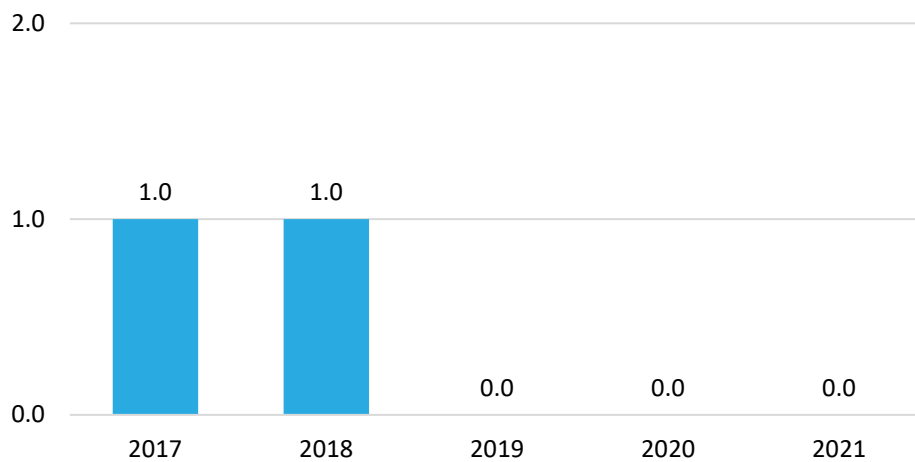


Human Resources

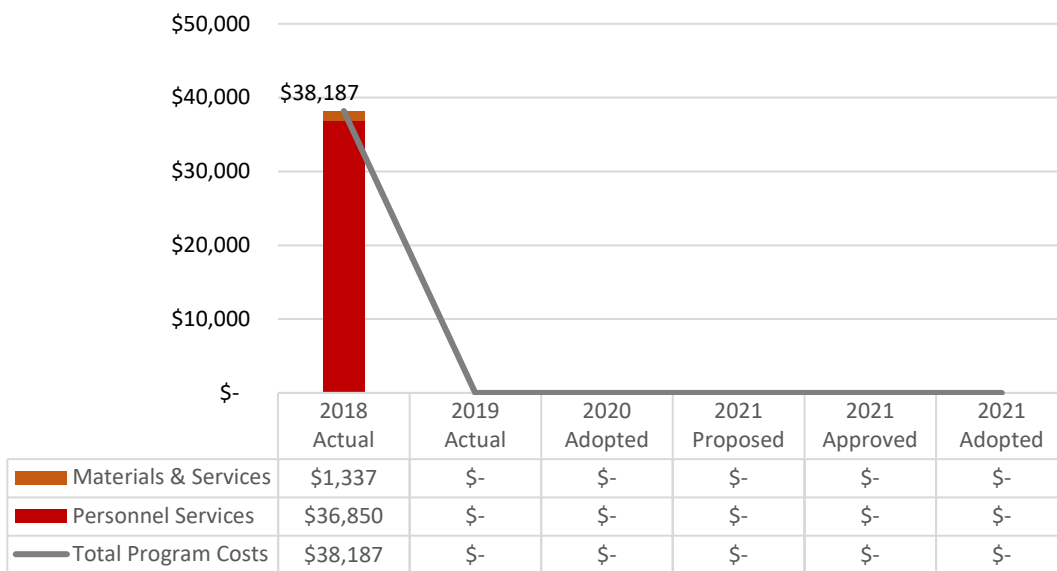
Description

The Human Resources Department was moved to the Administration Department on June 30, 2018. This is for historical purpose only

Human Resources FTE History



Human Resources Expenditures



Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|-------------|--------------|----------------|---------------|---------------|--------------|
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 600 | - | - | - | - | - | - |
| RETIREMENT | 3,412 | - | - | - | - | - | - |
| SOCIAL SECURITY | 1,966 | - | - | - | - | - | - |
| VACATION/SICK BUYOUT | 7,546 | - | - | - | - | - | - |
| WAGES & SALARIES | 18,657 | - | - | - | - | - | - |
| WORKMANS COMP | 58 | - | - | - | - | - | - |
| PERSONNEL SERVICES TOTAL | \$ 36,850 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONE | 140 | - | - | - | - | - | - |
| GENERAL SUPP & MAINT | 137 | - | - | - | - | - | - |
| MEDICAL EXAMS | 118 | - | - | - | - | - | - |
| MEETING MEAL EXPENSE | 34 | - | - | - | - | - | - |
| OFFICE MACHINE CONTRACT | 158 | - | - | - | - | - | - |
| PROFESSIONAL DEVELOPMENT | 561 | - | - | - | - | - | - |
| RECRUITMENT | 189 | - | - | - | - | - | - |
| MATERIALS & SERVICES Total | \$ 1,337 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 38,187 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Business Registrations

Description

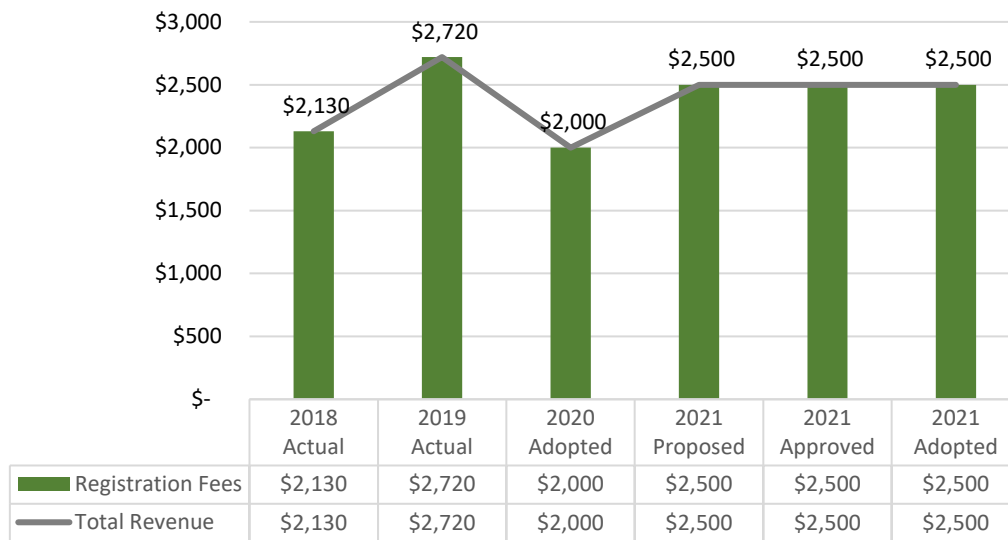
In fiscal year ended 2016, the City of Ontario adopted Ordinance #2702-2015, requiring each business within the Ontario city limits to register with the city. This is not a license, but rather a registration process that will provide important information to the city's public safety personnel. Currently, the city has 157 businesses registered.

As a benefit, the city lists registered businesses on our website alphabetically.

Budget Adjustments

- No substantial budget changes, similar to prior year.

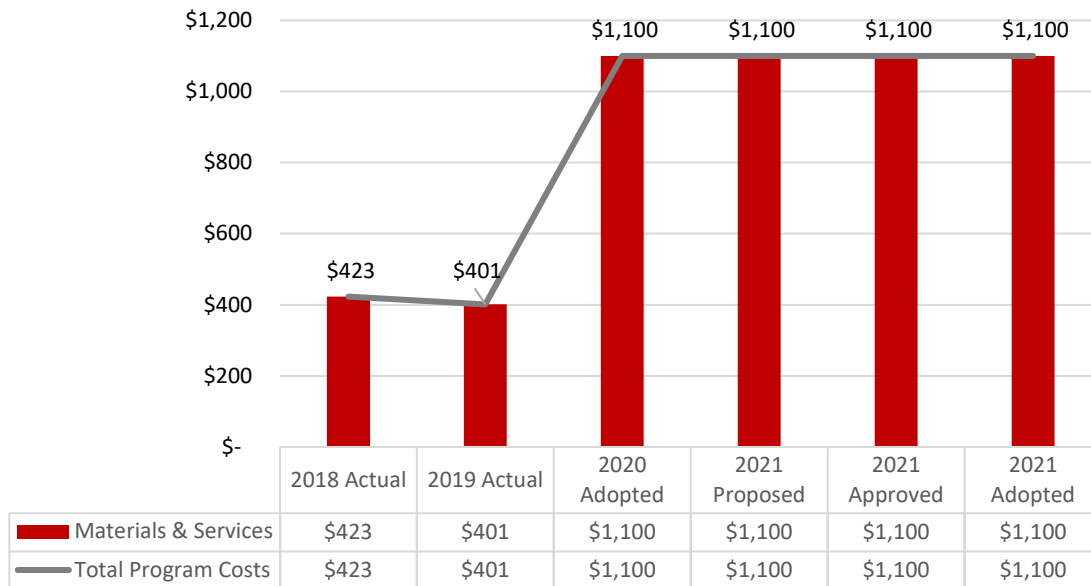
Business Registration Revenues



Section 5: General Fund



Business Registration Expenditures



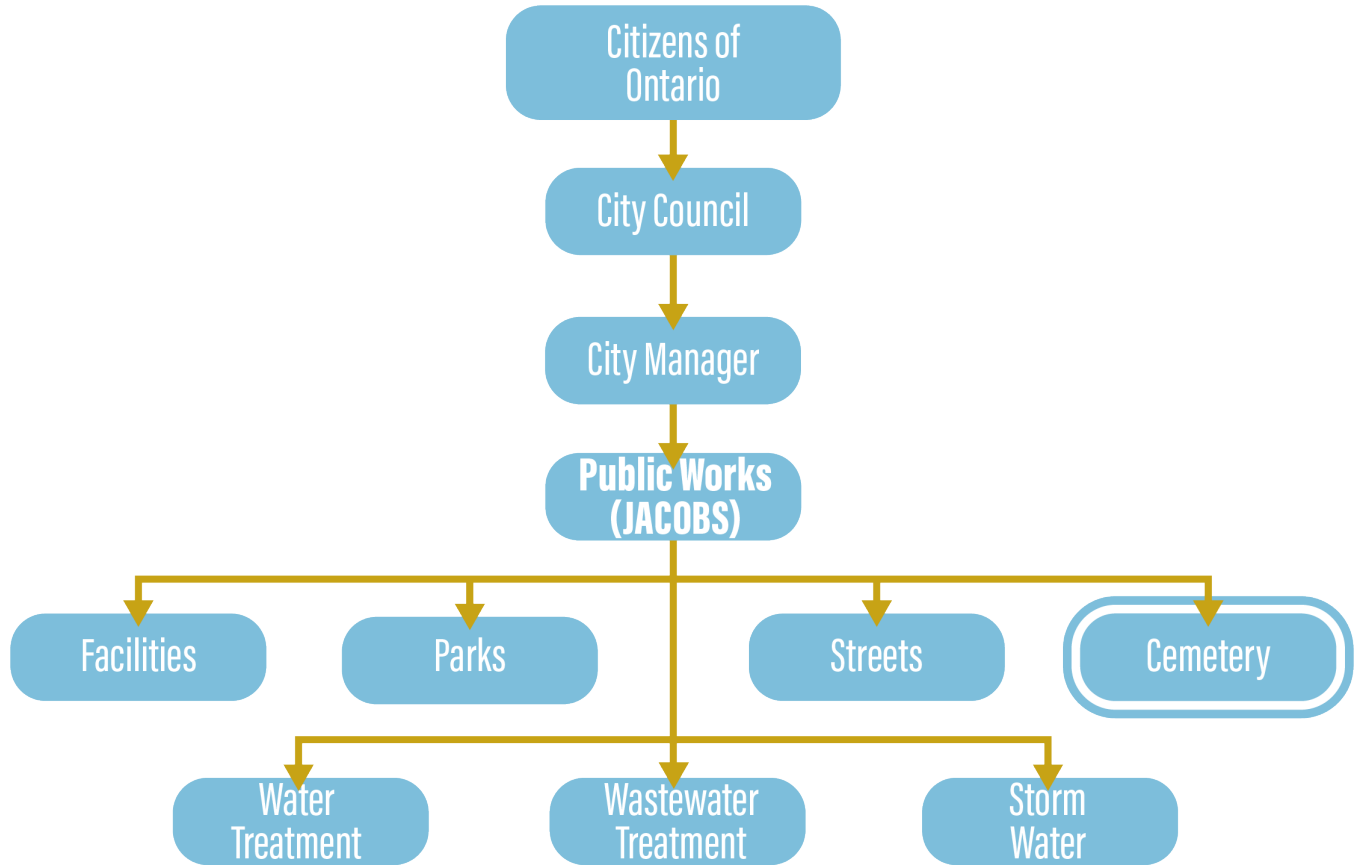
| Other Key Indicators | | | | | | |
|----------------------------|-------------|-------------|-------------|-------------|-------------|----------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Projected |
| New Registrations | 89 | 69 | 52 | 45 | 48 | 50 |
| Renewals | 0 | 0 | 70 | 132 | 138 | 186 |
| Total Registrations | 89 | 69 | 122 | 177 | 186 | 236 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| GENERAL REVENUE | | | | | | | |
| BUSINESS REGISTRATION REVENUE | 2,130 | 2,720 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| Grand Total | \$ 2,130 | \$ 2,720 | \$ 2,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| MATERIALS & SERVICES | | | | | | | |
| GENERAL SUP & MAINT | 260 | 213 | 750 | 750 | 750 | 750 | 750 |
| POSTAGE | 163 | 189 | 350 | 350 | 350 | 350 | 350 |
| MATERIALS & SERVICES TOTAL | \$ 423 | \$ 401 | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,100 |
| Grand Total | \$ 423 | \$ 401 | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ 1,100 |

Cemetery



Description

The Cemetery Department is responsible for all the care and maintenance of the two cemeteries owned by the city. JACOBS provides direct oversight and operation including maintenance of the Sunset and Evergreen cemeteries. The scope includes mowing, watering, and general landscape. Also included are grave excavation and cemetery management services.

Strategic Impact

- Lifestyle- The columbarium project is a specific example of how the city wishes to provide amenities to its citizens. A columbarium provides a cost-effective option for storage of cremated remains.
- Beautification- Our cemeteries play an important role for beautification. Much like our parks, the cemeteries provide a quiet, green space for our residents to enjoy. Maintaining the beauty of our cemeteries is a high responsibility as we wish to provide peaceful and well-kept grounds for residents to pay their respects to their loved ones.

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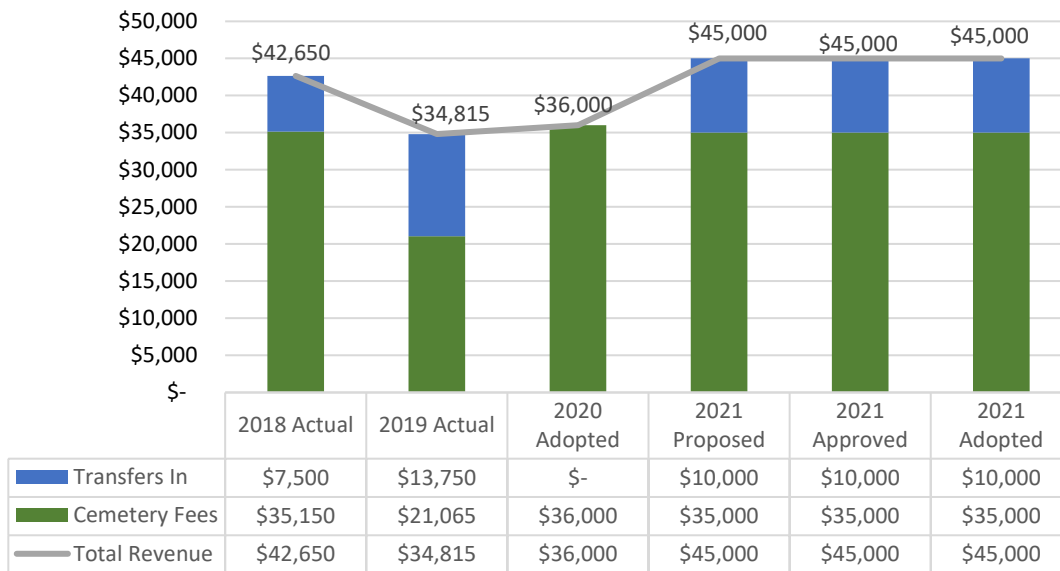
Accomplishments

- Provided grass trimming around tombstones
- Memorial Day was highlighted as a day to showcase our cemeteries
- Created Standard Operating Procedures (SOP), Activity Hazard Analysis (AHA) and Pre-Task Plans (PTP) for each task that is completed in the system
- Refinished and repainted picnic tables and benches

Budget Adjustments

- The Jacobs contract increased by 2.3%.
- The city is planning to install a columbarium in order to provide another option for burials at the cemetery.
- A \$53,000 project is budgeted at the Evergreen Cemetery to install valves and a controller for an automatic underground sprinkler system.

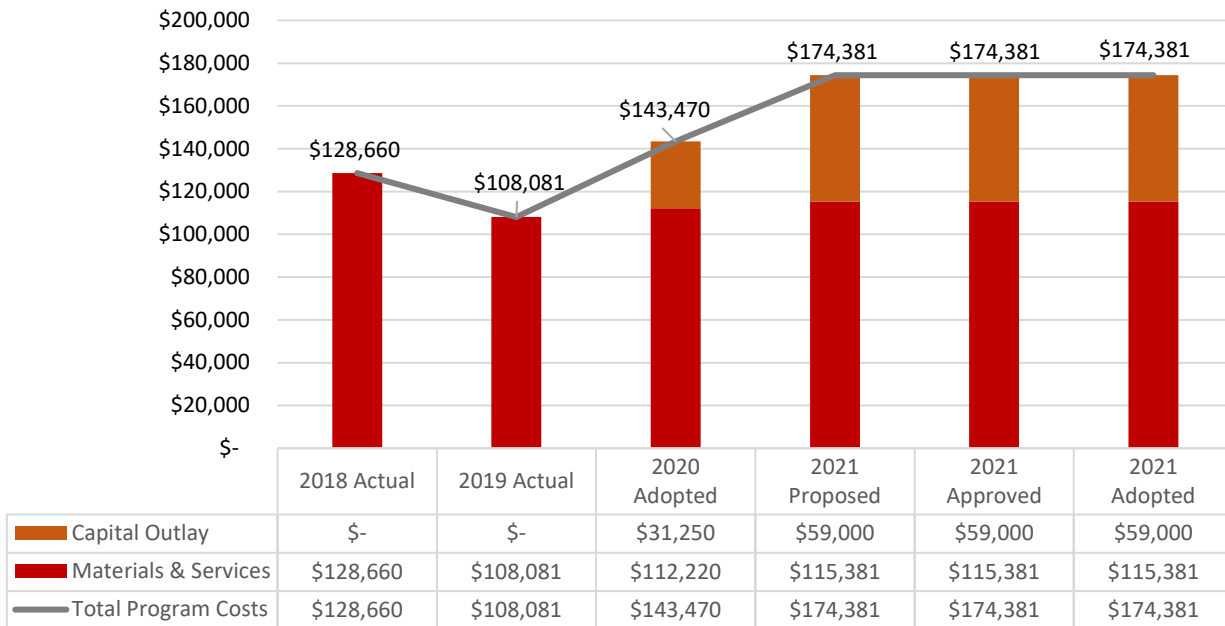
Cemetery Revenues



Section 5: General Fund



Cemetery Expenditures



| Other Key Indicators | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| Burials | 73 | 71 | 79 | 75 | 55 | 70 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CEMETERY REVENUES | | | | | | | |
| CEMETERY PERP REV - FUND 001 | \$ 7,500 | \$ 13,750 | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| CEM-OPENING & CLOSING SPACES | 35,150 | 20,525 | 36,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| MISC CEMETERY REVENUE | - | 540 | - | - | - | - | - |
| Grand Total | \$ 42,650 | \$ 34,815 | \$ 36,000 | \$ 35,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| MATERIALS & SERVICES | | | | | | | |
| CONTRACT SERVICES | 128,647 | 108,067 | 112,195 | 115,356 | 115,356 | 115,356 | 115,356 |
| POSTAGE | 8 | 11 | 20 | 20 | 20 | 20 | 20 |
| TELEPHONE | 4 | 3 | 5 | 5 | 5 | 5 | 5 |
| MATERIALS & SERVICES TOTAL | \$ 128,660 | \$ 108,081 | \$ 112,220 | \$ 115,381 | \$ 115,381 | \$ 115,381 | \$ 115,381 |
| CAPITAL OUTLAY | | | | | | | |
| COLUMBARIUM | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 |
| EQUIP PURCHASE | - | - | 6,250 | - | - | - | - |
| METAL SHED | - | - | - | 25,000 | - | - | - |
| UNDERGROUND IRRIGATION | - | - | - | 53,000 | 53,000 | 53,000 | 53,000 |
| VEHICLE PURCHASE | - | - | 25,000 | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 31,250 | \$ 84,000 | \$ 59,000 | \$ 59,000 | \$ 59,000 |
| Grand Total | \$ 128,660 | \$ 108,081 | \$ 143,470 | \$ 199,381 | \$ 174,381 | \$ 174,381 | \$ 174,381 |

Community & Economic Development



Description

The Community and Economic Development Department is responsible for the planning, building oversight, and economic development of the city. This includes development review, land use action processing, zoning ordinance enforcement, comprehensive plan and zoning ordinance review and updates, and building code enforcement, and updates.

The Community Development Center:

- Plans, organizes, and administers economic development marketing activities for business expansion, attraction and job development.
- Pursues leads and promotes Ontario as a good place to do business, serving as the single-point of contact to ensure prospective business and developers are receiving permits and city services in a prompt, efficient and customer-friendly manner.
- Communicates official plans, policies, and procedures to staff and the general public.
- Makes presentations to employees, City Council, civic groups, and the general public.
- Works with department directors and managers on selected projects as assigned by the City Manager.

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- Answers public questions regarding building within the city and Urban Growth Area and assist in the preparation of the Building Department budget.
- Ensures that city and State regulations are being followed.
- Meets with prospective developers and businesses, outlining the advantages of becoming a part of the Ontario community, and working with other Economic Development Agencies within the Treasure Valley to promote a healthy community.
- Assists in the preparation and administration of the Community Development/Planning Division budget.
- Assists the City Council, Planning Commission, residents, developers, contractors, business owners and other public agencies with land-use actions, planning policies, planning and zoning codes, building codes, permits and procedures.

Strategic Impact

- Desirability- Updated city codes to meet current living standards, while considering citizens' concerns and needs has made Ontario a very desirable community to live in.
- Education- Staff works daily with the general public to explain city codes and development regulations as well as held several community outreach meetings to help educate the community on the changing times and current issues at hand.
- Lifestyle- Staff was part of getting the new splash pad built and opened as well as working on getting several pathways designed and easements obtained. There have been several new commercial businesses open in the community adding to the Ontario lifestyle.
- Beautification- Staff updated the historical building codes within the community as well as working closely with Revitalize Ontario. The Façade Grant Program was completed this year adding beautification to the downtown area. Staff has been working with Alameda Elementary School on the beautification of East Idaho Avenue as well as working with ODOT staff in getting this accomplished.
- Growth- Staff has worked with many new businesses adding to the tax base of Ontario; approved nine Housing Incentive applications, adding nine new homes to Ontario. Eleven annexations were completed last year adding to the Ontario's tax base and buildable land within the city.

Accomplishments

- Staff wrote and implemented new Marijuana codes to deal with the removal of the ban on Marijuana.
- Staff has reviewed, processed, and approved 70 land use actions last year adding growth and development to the city. As of January 20, 2020, we have already received six new Land Use Applications.
- There were 14 Marijuana Retail Conditional Use Permits approved; Four facilities were constructed and three are open for business, adding to Ontario's tax base and growth, as well as 10 other types of Marijuana Conditional use permits approved.
- There have been four hemp processing facilities approved and in operation and working with several more hemp facilities including two CBD retail stores.
- Staff approved a 23-unit affordable housing project that has 32 new units for rent.
- Staff approved a seven-lot residential housing subdivision that has three homes under construction, with two completed and ready to occupy.

Section 5: General Fund



- Staff is working with another developer and is reviewing construction documents of a 10-lot residential housing project scheduled to be constructed in the spring of 2020.
- The City Manager added the title of City Land Surveyor to Dan Cummings, who is a Licensed Professional Land Surveyor in Oregon and Idaho. This has already saved the city thousands of dollars on projects that can now be accomplished in house.
- Staff has been working with FEMA (Federal Emergency Management Administration) and DLCD (Oregon Department of Land Conservation and Development) on several issues of non-compliance within the City Flood Zone area and has been able to bring most of the issues into compliance without any costs to the city other than staff time. Staff continues to work on the remaining items hoping for the same results and completed before the end of this fiscal year.
- Staff attended a week-long FEMA training seminar on Flood Plain Administration in Lewiston, Idaho and was issued a Certificate from the FEMA Emergency Management Institute in Managing Floodplain Development. With this certificate, staff now holds 5 FEMA Emergency Management certifications, all received since starting work for the city. Seminar fees paid for by a DLCD.
- Staff attended continuing education seminars for continuing education requirements to maintain professional licenses and continuing education in Land Use Planning and Flood Plain Management.
- Staff is updating City Flood Plain Management Codes to bring them into compliance with State and Federal regulations and will complete them this fiscal year. This is one of the non-compliant issues mentioned above.
- Staff updated the Marijuana codes to correct errors.
- Staff is updating the City Planning Codes for house cleaning items. This will be completed in the 2019-2020 fiscal budget.
- Staff is updating the City Code for the CLG (Certified Local Government) ordinance established this past year to add a section required for accepting Park Service issued grants.
- Staff and the city consultant continue to work on the \$600,000 Brownfield grant and have completed studies and reports on five facilities as well as working on the North Oregon Street Corridor Revitalization Study allowed for in the grant. The 2020-2021 will be the last year of this grant.
- Staff continues to work with over 14 Economic Development Projects and has successfully landed and completed “Project Clean” for Bluebird Car Wash, “Project BuildOnt” with 11 Housing incentives, “Project SSHill” 23 new affordable Manufactured Housing sites, “Project Splash” Ontario Slash Pad, “Project HEMP” with 4 facilities open.
- Staff held 40 Preliminary Design Advisory Committee meetings on proposed developments.
- Staff has responded to over 800 phone calls and walk-in contacts addressing planning and building questions, and complaints dealing with other code issues and departments. Staff deals with hundreds of email requests monthly.
- Staff has reviewed and processed 306 building permits with a construction value of \$21.6 million, with \$248,366 issued permits. There was an estimated additional \$2.0 million in site development values adding to the city tax base.
- With funding approved by the Budget Committee for a part-time person. Staff has scanned and archived approximately one half of the old planning hard files in storage freeing up needed space in storage. The project continues.

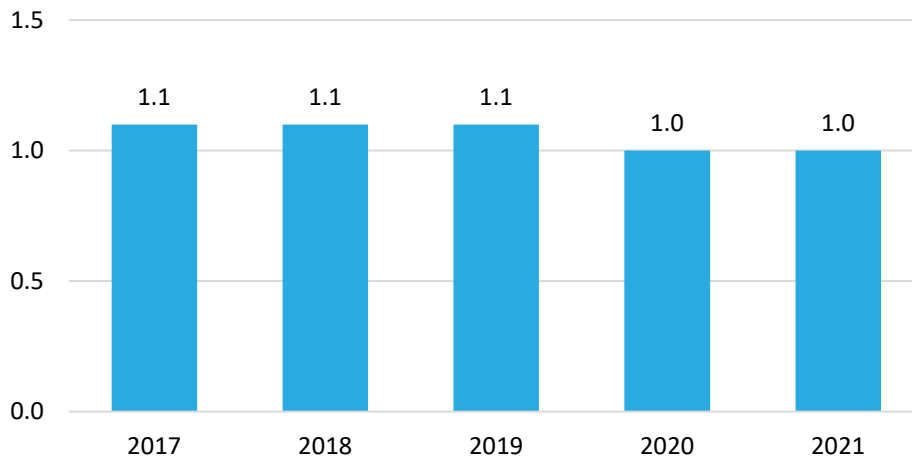
Section 5: General Fund



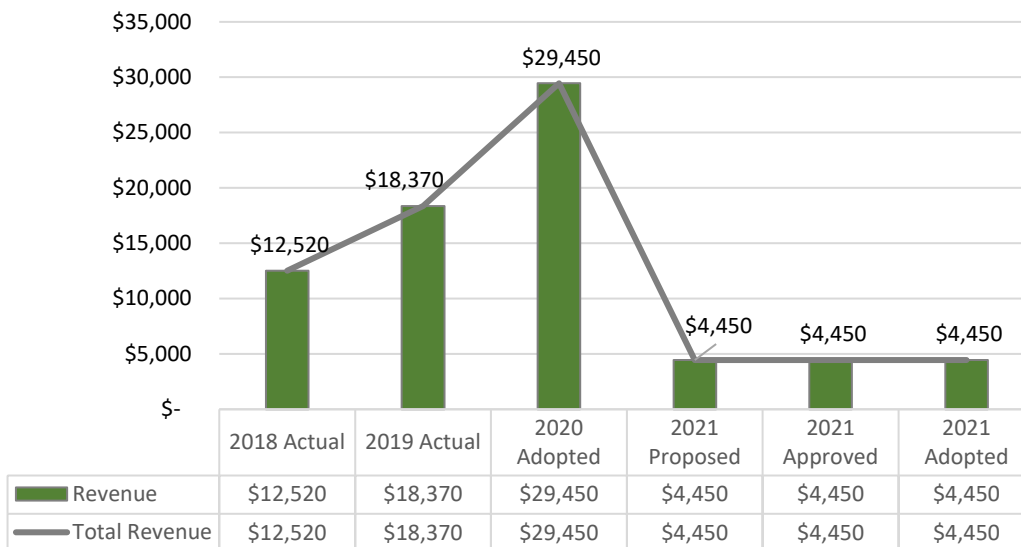
Budget Adjustments

- The Professional Services line item added \$30K to budget for the necessary mandate by the State of Oregon to create the City “Needs Analysis”.
- \$2,500 was added for the Community Development Center’s portion (25%) of a scanner in the Capital Outlay line item.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$2,197 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.

Community & Economic Development FTE History



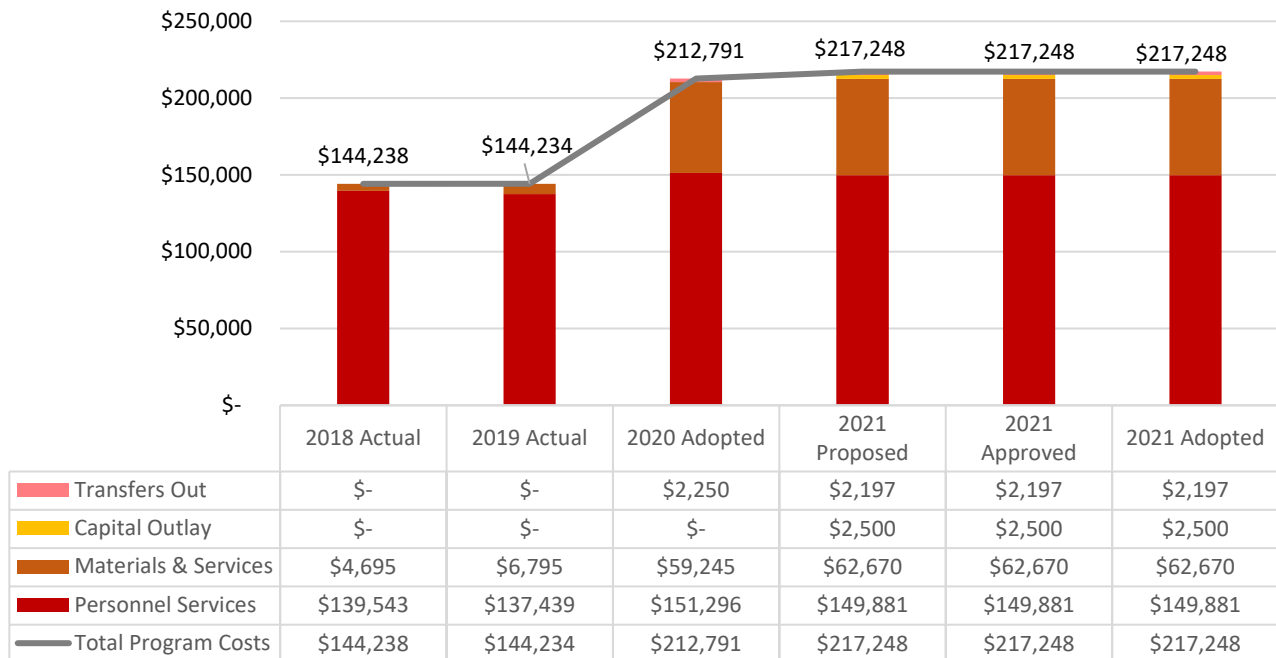
Community Development Revenues



Section 5: General Fund



Community Development Expenditures



Section 5: General Fund



| Other Key Indicators | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|------------------------|----------------|
| Indicator | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Actual | 2019/2020 Projected | 2021 Target |
| Subdivisions | 0 | 0 | 0 | 1 | 1/1 | 2 |
| Comprehensive Plan Amendments | 0 | 0 | 0 | 0 | 2/1 | 4 |
| Rezones | 1 | 1 | 0 | 1 | 0/1 | 1 |
| Lot Line Adjustments | 4 | 9 | 1 | 3 | 1/6 | 4 |
| Variances | 1 | 4 | 1 | 5 | 2/1 | 5 |
| Conditional Use Permits | 0 | 2 | 3 | 17 | 4/2 | 3 |
| Annexations | 0 | 1 | 2 | 8 | 1/0 | 1 |
| Temporary Use Permits | 5 | 1 | 2 | 2 | 2/3 | 3 |
| Partitions | 3 | 4 | 3 | 8 | 2/2 | 2 |
| Zone Code Amendments | 0 | 0 | 2 | 2 | 2/1 | 2 |
| Site Developments | 15 | 4 | 5 | 9 | 8/5 | 8 |
| Grants | 3 | 2 | 0 | 0 | 0/3 | 2 |
| Economic | 1 | 0 | 1 | 0 | 0/2 | 2 |
| Appeals | 1 | 0 | 0 | 0 | 0/0 | 0 |
| Vacations | 4 | 0 | 1 | 0 | 2/2 | 2 |
| Non-Conforming Uses | 1 | 0 | 1 | 0 | 0/0 | 0 |
| Right of Ways | 0 | 1 | 0 | 1 | 0/1 | 2 |
| Urban Growth Area-UGA | 0 | 0 | 0 | 1 | 0/1 | 2 |
| Total Land Use Actions-Fiscal Year | 39 | 29 | 22 | 58 | 27/32 | 45 |

Section 5: General Fund



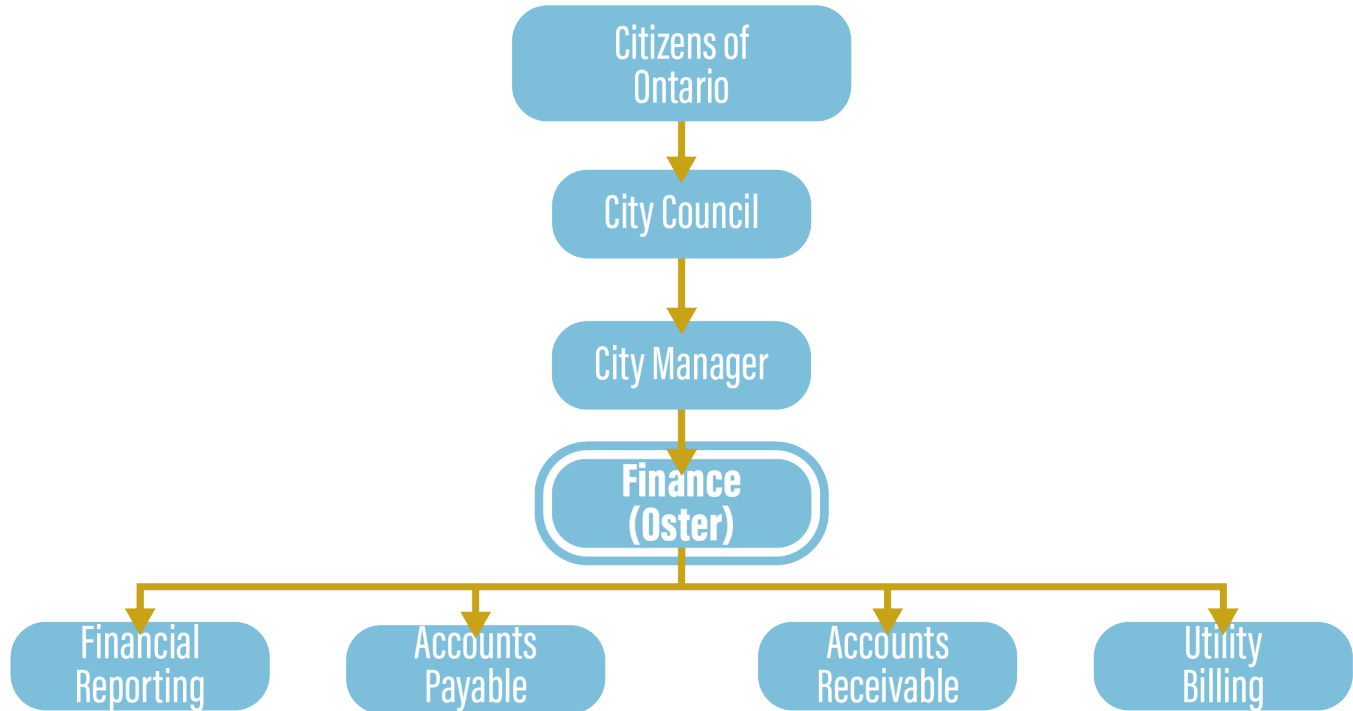
| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| COMMUNITY DEVELOPMENT REVENUES | | | | | | | |
| APPLICATION FEES | 450 | 450 | 450 | 450 | 450 | 450 | 450 |
| P & Z HEARINGS | 8,636 | 17,920 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| P&Z MISCELLANEOUS REVENUE | 3,434 | - | - | - | - | - | - |
| WAYFINDING GRANT | - | - | 25,000 | - | - | - | - |
| Grand Total | \$ 12,520 | \$ 18,370 | \$ 29,450 | \$ 4,450 | \$ 4,450 | \$ 4,450 | \$ 4,450 |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 1,530 | 1,530 | 1,530 | 1,530 | 1,530 | 1,530 | 1,530 |
| EMPLOYER PAID BENEFITS | - | - | 4,396 | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 17,466 | 17,223 | 16,911 | 17,295 | 17,295 | 17,295 | 17,295 |
| OVERTIME | 271 | 125 | - | - | - | - | - |
| RETIREMENT | 24,338 | 24,074 | 30,188 | 29,763 | 29,763 | 29,763 | 29,763 |
| SOCIAL SECURITY | 6,622 | 6,494 | 7,325 | 7,232 | 7,232 | 7,232 | 7,232 |
| VACATION/SICK BUYOUT | - | - | 1,914 | 1,989 | 1,989 | 1,989 | 1,989 |
| WAGES & SALARIES | 88,624 | 87,281 | 87,908 | 91,016 | 91,016 | 91,016 | 91,016 |
| WORKMANS COMP | 691 | 713 | 1,124 | 1,056 | 1,056 | 1,056 | 1,056 |
| PERSONNEL SERVICES TOTAL | \$ 139,542 | \$ 137,440 | \$ 151,296 | \$ 149,881 | \$ 149,881 | \$ 149,881 | \$ 149,881 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| BUILDING MAINT & REPAIR | - | - | 100 | 100 | 100 | 100 | 100 |
| CELL PHONE | 462 | 441 | 420 | 420 | 420 | 420 | 420 |
| CONTRACT SERVICES | - | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| DATA PROCESSING | - | 110 | 1,825 | 250 | 250 | 250 | 250 |
| DOWNTOWN CODE CHANGES | - | 127 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| ECONOMIC DEVELOPMENT MARKETING | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| FUEL | 419 | 147 | 600 | 600 | 600 | 600 | 600 |
| GENERAL SUPPLIES | 543 | 320 | 900 | 900 | 900 | 900 | 900 |
| OFFICE MACHINE CONTRACTS | 1,315 | 1,657 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| OFFICE SUPPLIES | 497 | 344 | 600 | 600 | 600 | 600 | 600 |
| POSTAGE | 105 | 214 | 800 | 800 | 800 | 800 | 800 |
| PRINT / AD / RECORD | 532 | 3,350 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| PROFESSIONAL DEVELOPMENT | 821 | 85 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| PROFESSIONAL SERVICES | - | - | 2,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| WAYFINDING PROJECT | - | - | 25,000 | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ 4,695 | \$ 6,795 | \$ 59,245 | \$ 62,670 | \$ 62,670 | \$ 62,670 | \$ 62,670 |
| CAPITAL OUTLAY | | | | | | | |
| SCANNER | - | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 2,250 | 2,197 | 2,197 | 2,197 | 2,197 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 2,250 | \$ 2,197 | \$ 2,197 | \$ 2,197 | \$ 2,197 |
| Grand Total | \$ 144,237 | \$ 144,235 | \$ 212,791 | \$ 217,248 | \$ 217,248 | \$ 217,248 | \$ 217,248 |

Finance



Description

The Finance Department is responsible for the control of all financial activities of the city, including the disbursement of financial resources, ensuring adequate resources are available, and recording and invoicing financial resources. The city contracts with Oster Professional Group, CPA's, to manage the Finance Department.

The Finance Department handles financial reporting, Accounts Payable, Accounts Receivable, and Utility Billing.

Strategic Impact

- Desirability- Strategy 3, explore funding opportunities, is a constant focus of the Finance Department. This includes creating cost-effective processes. A good example is last year's utility billing postcards, which generates savings on printing costs each month from the former method.

Accomplishments

- Unmodified independent auditor's report.
- Provide accurate monthly reports to departments and City Council.
- Changed utility billing to postcards to save the city money.
- Implemented utility online billing.

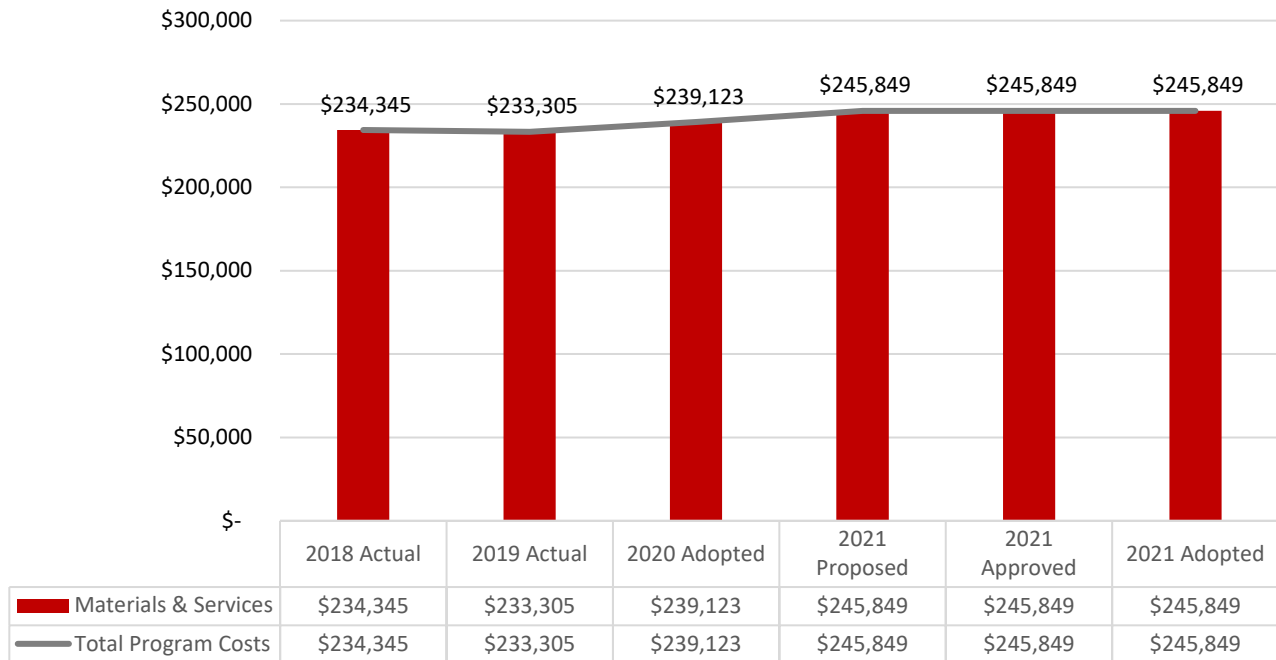
Section 5: General Fund



Budget Adjustments

- Oster's contract increased by 2.3%

Finance Expenditures



| Other Key Indicators | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Target | 2021 Target |
| Number of Accounts Payable Checks | 2,002 | 2,119 | 1,657 | 1,449 | 1,539 | 1,500 | 1,500 |
| Number of W-2's Issued | 119 | 81 | 92 | 116 | 96 | 87 | 90 |
| 1099's Issued | 28 | 22 | 19 | 25 | 23 | 31 | 25 |

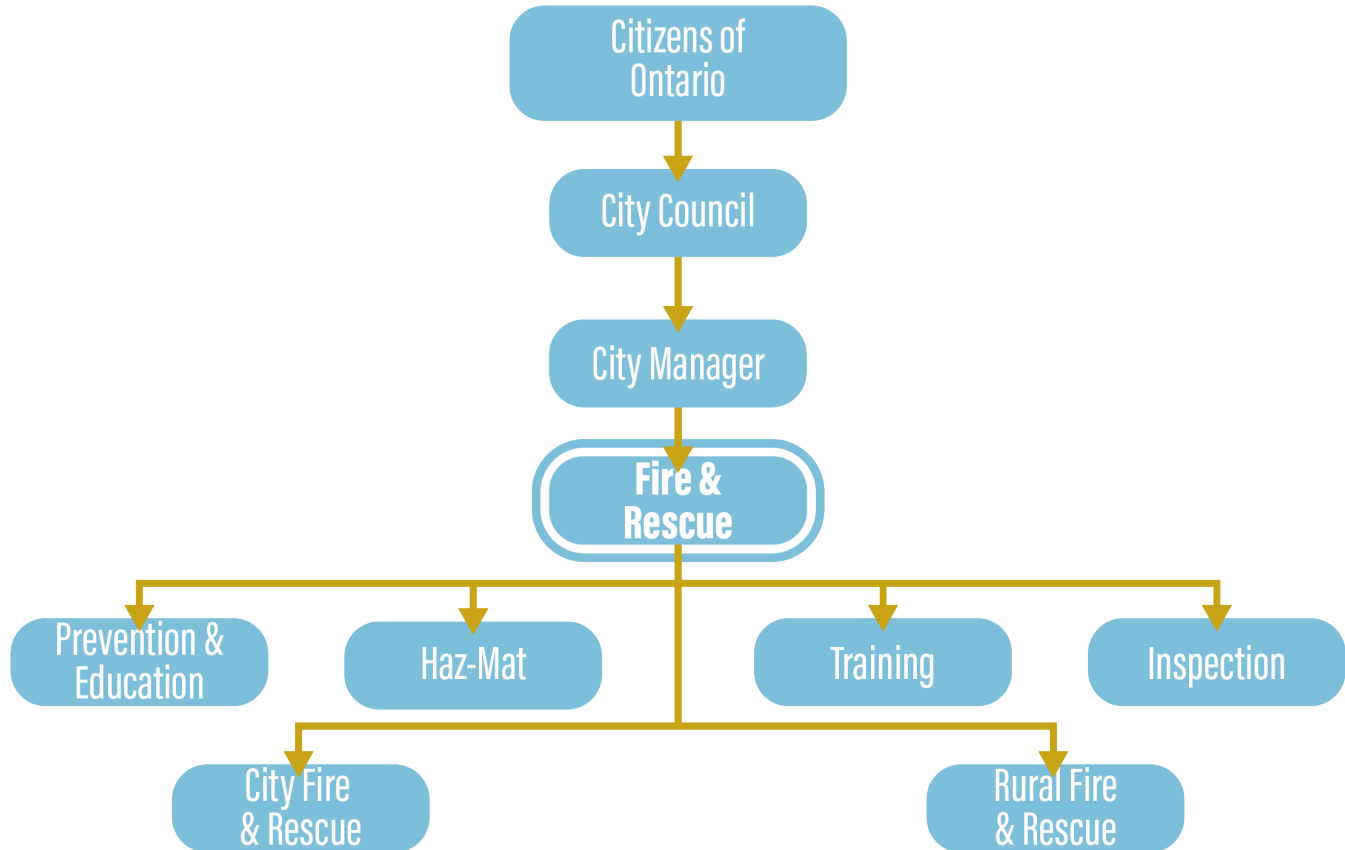
Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| CONTRACT SERVICES | 209,029 | 214,308 | 219,379 | 225,740 | 225,740 | 225,740 | 225,740 |
| DATA PROCESSING | 24,244 | 17,925 | 18,244 | 18,609 | 18,609 | 18,609 | 18,609 |
| GENERAL SUPPLIES & MAINT | - | 200 | - | - | - | - | - |
| PRINT / AD / RECORD | 1,072 | 873 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| MATERIALS & SERVICES TOTAL | \$ 234,345 | \$ 233,305 | \$ 239,123 | \$ 245,849 | \$ 245,849 | \$ 245,849 | \$ 245,849 |
| Grand Total | \$ 234,345 | \$ 233,305 | \$ 239,123 | \$ 245,849 | \$ 245,849 | \$ 245,849 | \$ 245,849 |



Fire & Rescue



Description

The Fire Department’s main goal is to be able to serve the public safely, promptly, and professionally. The best way to do this is through education and preventing dangerous situations. We educate by getting out into the elementary schools twice a year. In the spring, along with BLM, we focus on outside-type fires with second graders, but still get the message out there on all fire safety. In the fall, during fire prevention month, we visit the schools again to teach the first graders. We also provide education at several community events during that time of year. In addition, we educate the public on having good defensible space around their properties to protect from fire spread.

Our annual smoke detector program supplies and installs detectors for those in our area that have a need. This gives us a great opportunity to educate them as well. We host weekly training for staff, and host numerous other training classes for all departments in the Snake River Fire Association.

The department is there to respond to about any type of emergency. Medical emergencies are the greatest amounts of calls at approximately 85 percent. Fire calls represent the majority of the remaining calls, with Haz-Mat third. Haz-Mat response is of great importance to Malheur, Baker, and Harney counties. There are many highways,

Section 5: General Fund



railroads, and waterways that have great potential for disastrous exposures to the environment if there is a release of hazardous materials. Ontario is the only Haz-Mat unit on this side of Oregon, with Hermiston being the next closest.

Strategic Impact

- Desirability- Desirability often starts with feeling safe. Staff trains each week to stay current with firefighting skills and techniques. The department also retains a response time within the critical window. The funding strategy under desirability also focuses on ensuring staff is well equipped.
- Education- Firefighters spend many hours in the community visiting schools or inviting schools to tour the fire station. Firefighters teach students and families the importance of fire safety and provide educational materials.

Accomplishments

- Station tours: 13
- School visits: 19
- Children reached by tours and school visits: 586
- Community events: 29 (Home Depot Safety Fair, Splash Park Grand Opening, Serve Day 2019, Patriot Day ceremony, Giggles and Grace Fall Festival, Veterans Day Parade, Winter Wonderland Parade, etc.)
- Rural fire calls: 88 Rural medical calls: 186
- City fire calls: 239 City medical calls: 1,819
- Haz-Mat calls: 2
- Burn permits issued: City 55 Rural 622
- Smoke Detector campaign: 192 homes visited
- Training events: 65 (Weekly drills, Essentials, SRCI Haz-Mat, Oregon Fire Chief's Conference, traffic safety, drug awareness)
- Commercial inspections: 78

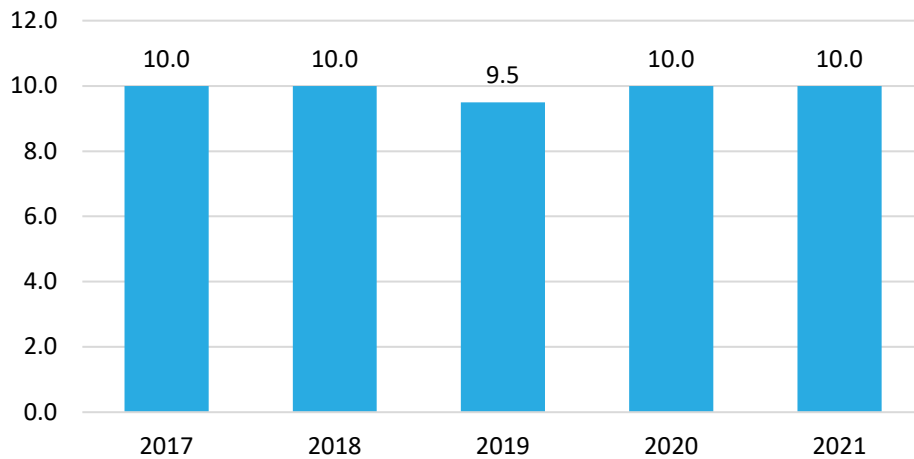
Budget Adjustments

- There is an increase in salaries due to union contract increases and performance evaluation increases.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$18,073 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- The dispatching contract paid to the county should be reduced by about 1/3 due to new 911 revenues from the telephone tax increases.

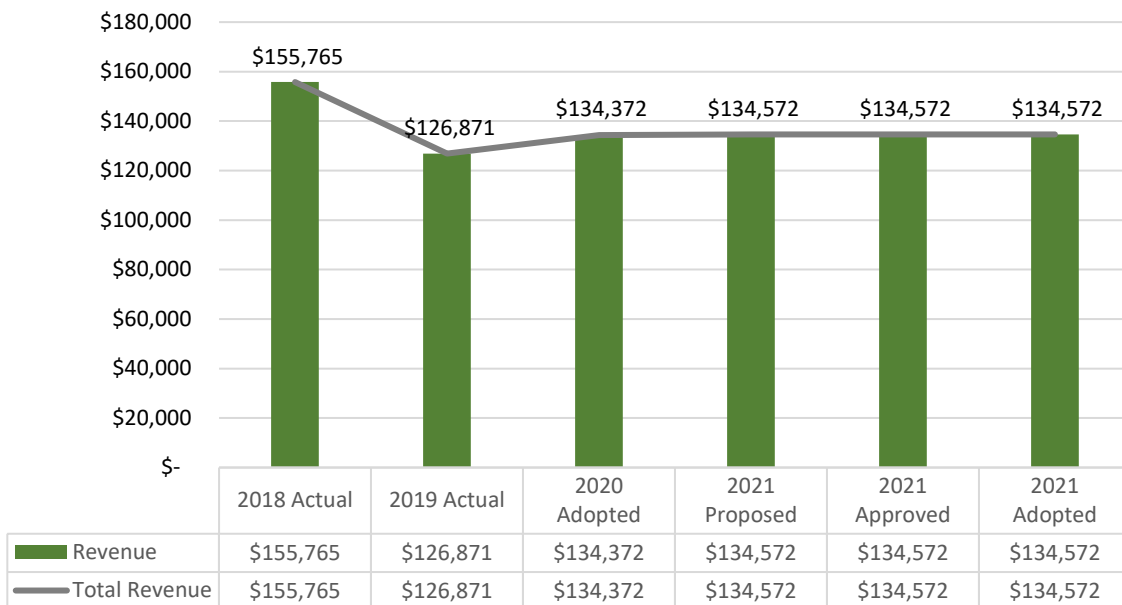
Section 5: General Fund



Fire & Rescue FTE History



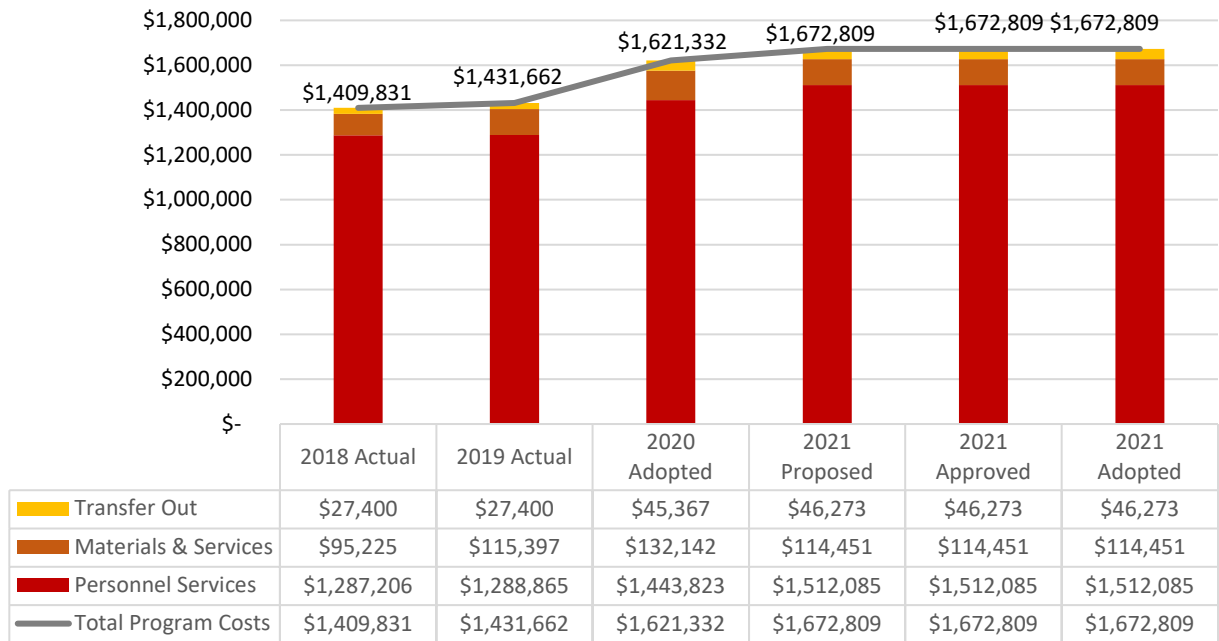
Fire & Rescue Revenues



Section 5: General Fund



Fire & Rescue Expenditures

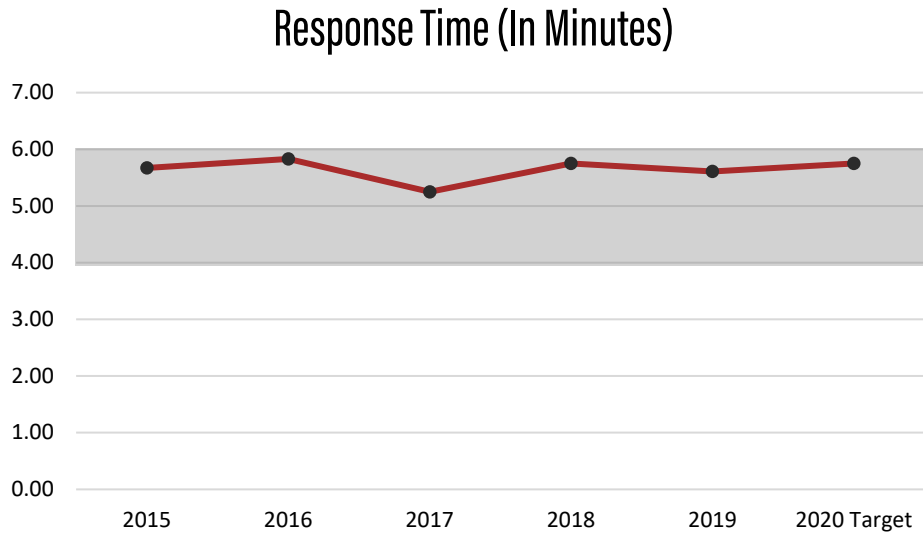


| Other Key Indicators | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|----------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Projected |
| Total Call Volume | 2,211 | 2,175 | 2,468 | 2,300 | 2,478 | 2,500 |
| Total Medical Call Volume | 1,934 | 1,892 | 2,096 | 1,982 | 2,125 | 2,140 |
| Total Fire Call Volume | 267 | 276 | 368 | 318 | 349 | 360 |
| City Response Times | 5:40 | 5:50 | 5:15 | 5:45 | 5:37 | 5:45 |
| Children Reached through Public Education | N/A | 833 | 875 | 900 | 586 | 800 |
| Smoke Detector Visits | N/A | 204 | 253 | 250 | 192 | 175 |
| Commercial Inspections | 48 | 36 | 92 | 95 | 78 | 85 |

Section 5: General Fund



Critical response time is between 4-6 minutes. Ontario Fire & Rescue continues to maintain a response time within this range.



Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FIRE REVENUES | | | | | | | |
| ASD REIMBURSEMENT | 5,827 | 7,396 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| FD-BURNING/BURN BARREL PERMI | 1,150 | 1,065 | 800 | 1,000 | 1,000 | 1,000 | 1,000 |
| HAZMAT REV | 36,953 | 6,654 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| MISC FIRE REV | 264 | 184 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| RURAL FIRE CONTRACT | 111,572 | 111,572 | 111,572 | 111,572 | 111,572 | 111,572 | 111,572 |
| Grand Total | \$ 155,765 | \$ 126,871 | \$ 134,372 | \$ 134,572 | \$ 134,572 | \$ 134,572 | \$ 134,572 |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| EMPLR-PAID EMPLE BENEFITS | - | - | 6,644 | - | - | - | - |
| HAZ MAT WAGES | 3,568 | 1,789 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| MEDICAL INSURANCE CO-PAY | 184,372 | 183,727 | 212,059 | 220,562 | 220,562 | 220,562 | 220,562 |
| OVERTIME | 45,563 | 53,233 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| PART-TIME EMPLOYEES | 52,923 | 51,717 | 80,375 | 80,375 | 80,375 | 80,375 | 80,375 |
| RETIREMENT | 190,580 | 191,901 | 215,773 | 227,438 | 227,438 | 227,438 | 227,438 |
| RETIREMENT- EE SHARE | 36,766 | 39,072 | 36,123 | 38,423 | 38,423 | 38,423 | 38,423 |
| SOCIAL SECURITY | 59,969 | 59,670 | 57,062 | 60,180 | 60,180 | 60,180 | 60,180 |
| VACATION/SICK BUYOUT | 269 | - | 13,915 | 14,809 | 14,809 | 14,809 | 14,809 |
| WAGES & SALARIES | 694,371 | 685,961 | 723,544 | 770,046 | 770,046 | 770,046 | 770,046 |
| WORKMANS COMP | 17,025 | 19,994 | 21,528 | 23,452 | 23,452 | 23,452 | 23,452 |
| PERSONNEL SERVICES TOTAL | \$ 1,287,206 | \$ 1,288,864 | \$ 1,443,823 | \$ 1,512,085 | \$ 1,512,085 | \$ 1,512,085 | \$ 1,512,085 |

Section 5: General Fund



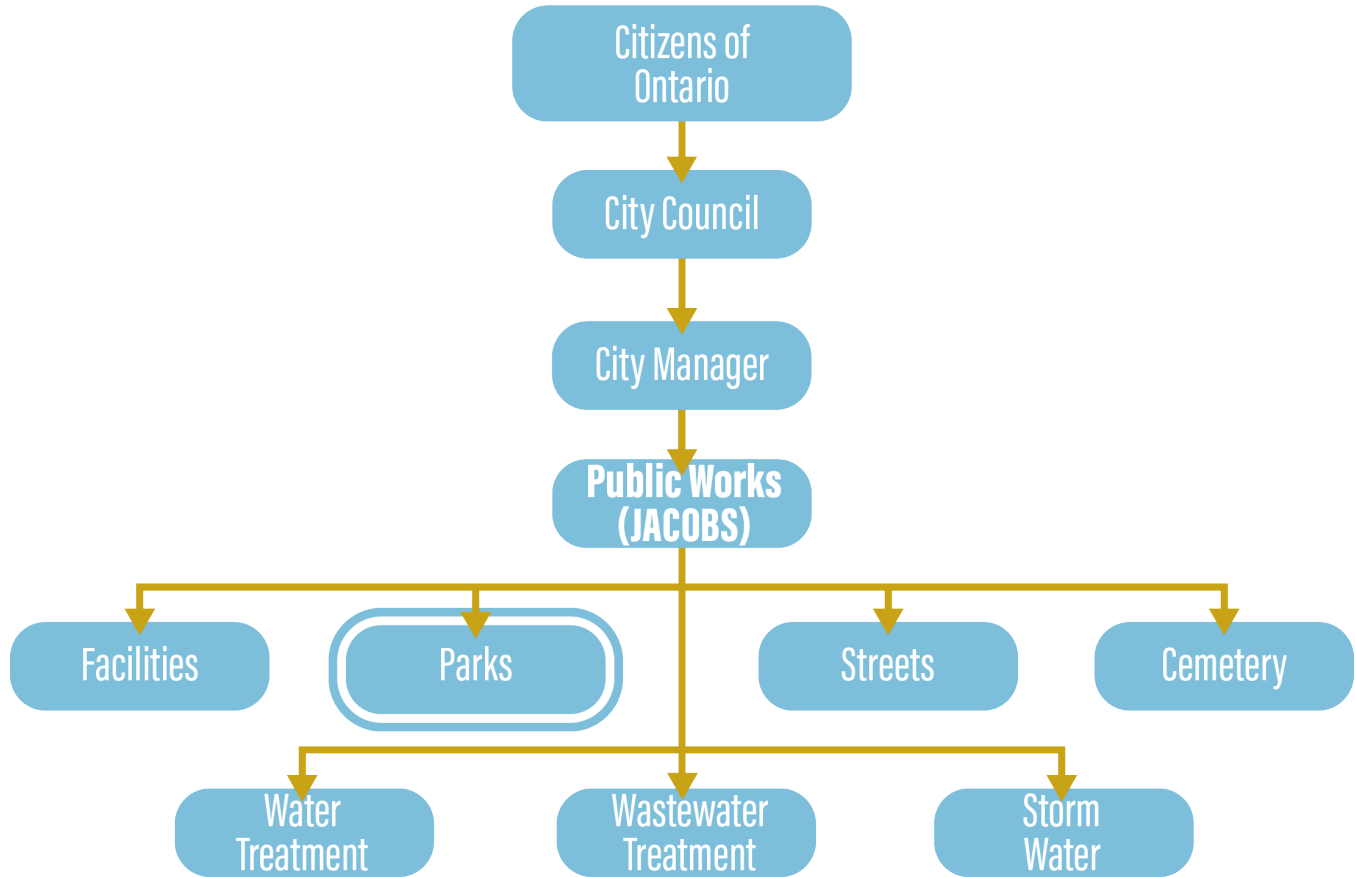
| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| AWARDS BANQUET | 837 | 850 | 850 | 1,000 | 1,000 | 1,000 | 1,000 |
| BLDG MAINT & REPAIR | 844 | 264 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| CELL PHONE | 2,401 | 2,378 | 2,136 | 2,490 | 2,490 | 2,490 | 2,490 |
| CONTRACT LABOR | - | 12,539 | - | - | - | - | - |
| DATA PROCESSING | 735 | 2,236 | 7,187 | 2,400 | 2,400 | 2,400 | 2,400 |
| DISPATCHING SERVICES | 27,180 | 31,756 | 35,898 | 23,800 | 23,800 | 23,800 | 23,800 |
| EDUCATION SUPPLIES | 536 | 859 | 750 | 1,000 | 1,000 | 1,000 | 1,000 |
| EQUIPMENT REPAIR | 14,349 | 6,659 | 8,788 | 9,328 | 9,328 | 9,328 | 9,328 |
| FIRE EQUIP/REPLACEMENT | 4,948 | 6,076 | 14,200 | 6,700 | 6,700 | 6,700 | 6,700 |
| GENERAL SUP & MAINT | 2,975 | 2,705 | 3,531 | 3,531 | 3,531 | 3,531 | 3,531 |
| HAZ MAT EXPENSE | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| LAND LEASE/RENT | - | - | 870 | 870 | 870 | 870 | 870 |
| LIABILITY INSURANCE | - | - | 800 | 800 | 800 | 800 | 800 |
| MEDICAL EXAMS | 384 | 6,149 | 1,800 | 2,400 | 2,400 | 2,400 | 2,400 |
| MEDICAL TRAINING | - | 2,490 | 825 | 4,875 | 4,875 | 4,875 | 4,875 |
| MEETING MEAL EXPENSE | 204 | 221 | 340 | 400 | 400 | 400 | 400 |
| OFFICE MACHINE CONTRACT | 698 | 977 | 660 | 660 | 660 | 660 | 660 |
| OFFICE SUPPLIES | 1,454 | 988 | 1,766 | 1,766 | 1,766 | 1,766 | 1,766 |
| PETROLEUM SUPPLIES | 9,890 | 9,280 | 13,475 | 13,475 | 13,475 | 13,475 | 13,475 |
| POSTAGE | 29 | 80 | 200 | 200 | 200 | 200 | 200 |
| PROFESSIONAL DEVELOPMENT | 5,639 | 4,337 | 5,789 | 5,789 | 5,789 | 5,789 | 5,789 |
| RADIO SUPPLY & MAINTENANCE | 4,682 | 5,712 | 5,430 | 5,430 | 5,430 | 5,430 | 5,430 |
| RECORDS FEE | 3 | - | - | - | - | - | - |
| TRAINING SUPPLIES | 99 | 605 | 1,195 | 1,195 | 1,195 | 1,195 | 1,195 |
| UNEMPLOYMENT CLAIMS | 1,935 | (0) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| UNIFORMS | 8,079 | 5,071 | 11,342 | 11,342 | 11,342 | 11,342 | 11,342 |
| VEHICLE REPAIR | 7,324 | 13,165 | 11,310 | 12,000 | 12,000 | 12,000 | 12,000 |
| MATERIALS & SERVICES TOTAL | \$ 95,225 | \$ 115,397 | \$ 132,142 | \$ 114,451 | \$ 114,451 | \$ 114,451 | \$ 114,451 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TRANSFERS OUT | | | | | | | |
| RSRV FUND EMERG EQUIP-FUND 001 | 27,400 | 27,400 | 28,200 | 28,200 | 28,200 | 28,200 | 28,200 |
| TRANSFER TO PERS RESERVE | - | - | 17,167 | 18,073 | 18,073 | 18,073 | 18,073 |
| TRANSFERS OUT TOTAL | \$ 27,400 | \$ 27,400 | \$ 45,367 | \$ 46,273 | \$ 46,273 | \$ 46,273 | \$ 46,273 |
| Grand Total | \$ 1,409,831 | \$ 1,431,661 | \$ 1,621,332 | \$ 1,672,809 | \$ 1,672,809 | \$ 1,672,809 | \$ 1,672,809 |

Parks



Description

The Parks Department is responsible for the care and maintenance of the parks owned by the city. JACOBS provides oversight and maintenance management of all the city’s parks, includes mowing, landscaping, playground equipment inspections, and trash removal.

Strategic Impact

- Desirability- Parks play a central role in the strategy of creating more things to do. This started last year with the opening of the Splash Park and continues as staff looks to provide more city-sponsored activities and establish trails and community gathering places. Parks are also an important asset as staff continues to build and maintain the relationship with the Recreation District.
- Lifestyle- Parks also include amenities for Ontario citizens. The strategic plan prioritizes the construction of dog parks, planting trees, and repairing the Beck-Kiwanis Park bathrooms. Last year, the city offered \$10,000 matching funds for service organizations looking to make improvements to their respective

Section 5: General Fund



parks. The Kiwanis, Lions, and Rotary Clubs all took advantage of this opportunity and the city is again proposing matching funds to continue improving our parks with our community partners.

- Beautification- Staff wants to keep the parks beautiful. This strategy includes incrementally replacing benches and trash cans to improve aesthetics and to prevent vandalism.

Accomplishments

- New shelter erected at Lion's Park
- Splash Park construction completed
- Provided tasks and materials for Serve Day volunteers
- Constructed a dog park at Lanterman-Kiwanis Park
- Rehabbed and re-stained picnic benches and tables at all parks
- Coordinated with organizations and the city throughout the year for city park community celebrations including Mother's Day, Easter Extravaganza, 4th of July, Global Village, C&M Car Show, Summer Food Service Program, Saturday Market, Family Fun Day, Movie Night and the Annual Kiwanis Chicken BBQ Dinner
- Created Standard Operating Procedures (SOP), Activity Hazard Analysis and Pre-task Plans for each task that is completed in the system
- Trimmed trees at all parks
- Weekly inspection and repairs to playground equipment
- Purchased and distributed 15 new picnic tables
- Sidewalk and parking lot snow removal
- Sprayed 170 acres for weeds at the golf course
- Planted trees at Beck-Kiwanis Park
- Placed 9 new planters in the downtown area
- Replaced chain link slats at the Beck-Kiwanis Park lift station

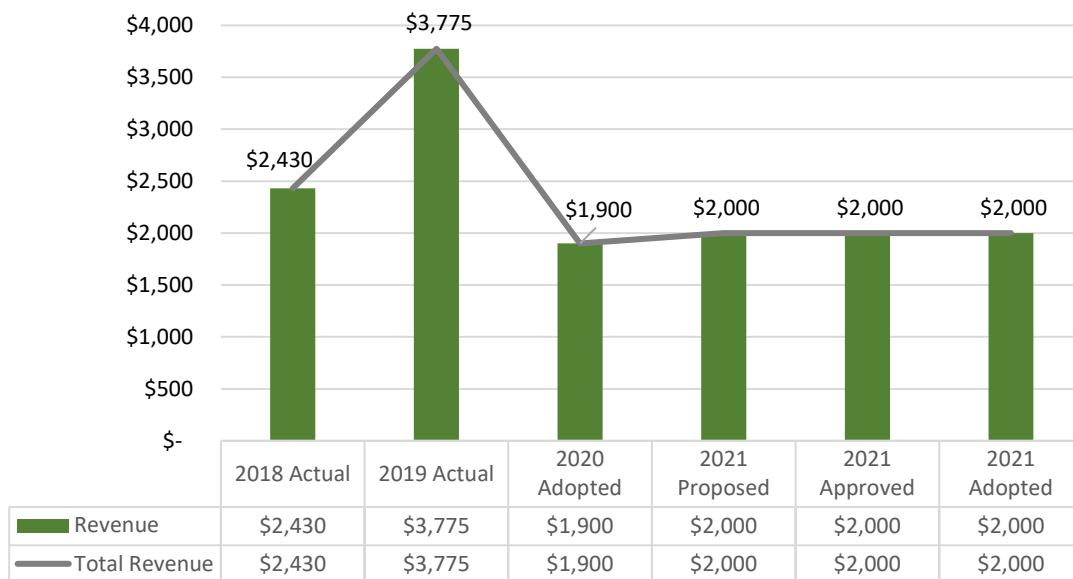
Budget Adjustments

- Jacobs contract will increase by 2.3%.
- Will replace the 24 trash cans in Lion's Park for \$20,400.
- Tennis court project will carryover from last year.
- Beck bathroom will carryover \$48,000 and will set aside another \$48,000.

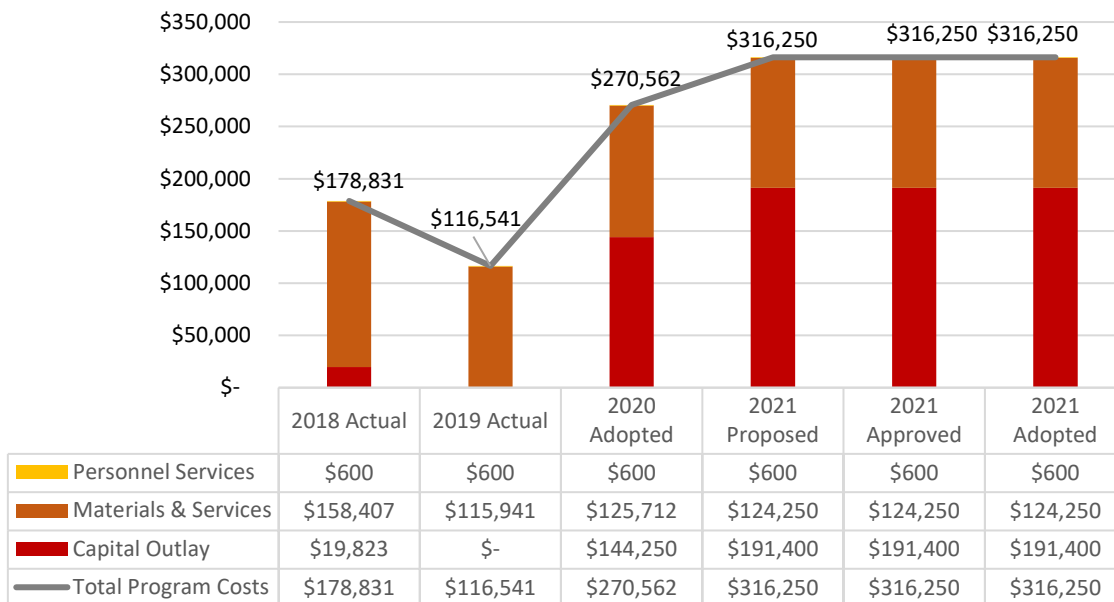
Section 5: General Fund



Parks Revenue



Parks Expenditures



Other Key Indicators

| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
|-----------------------|-------------|-------------|-------------|-------------|----------------|-------------|
| Mowing Hours | N/A | 1,008 | 933 | 950 | 1000 | 1000 |
| Special Event Permits | 67 | 165 | 58 | 55 | 69 | 65 |

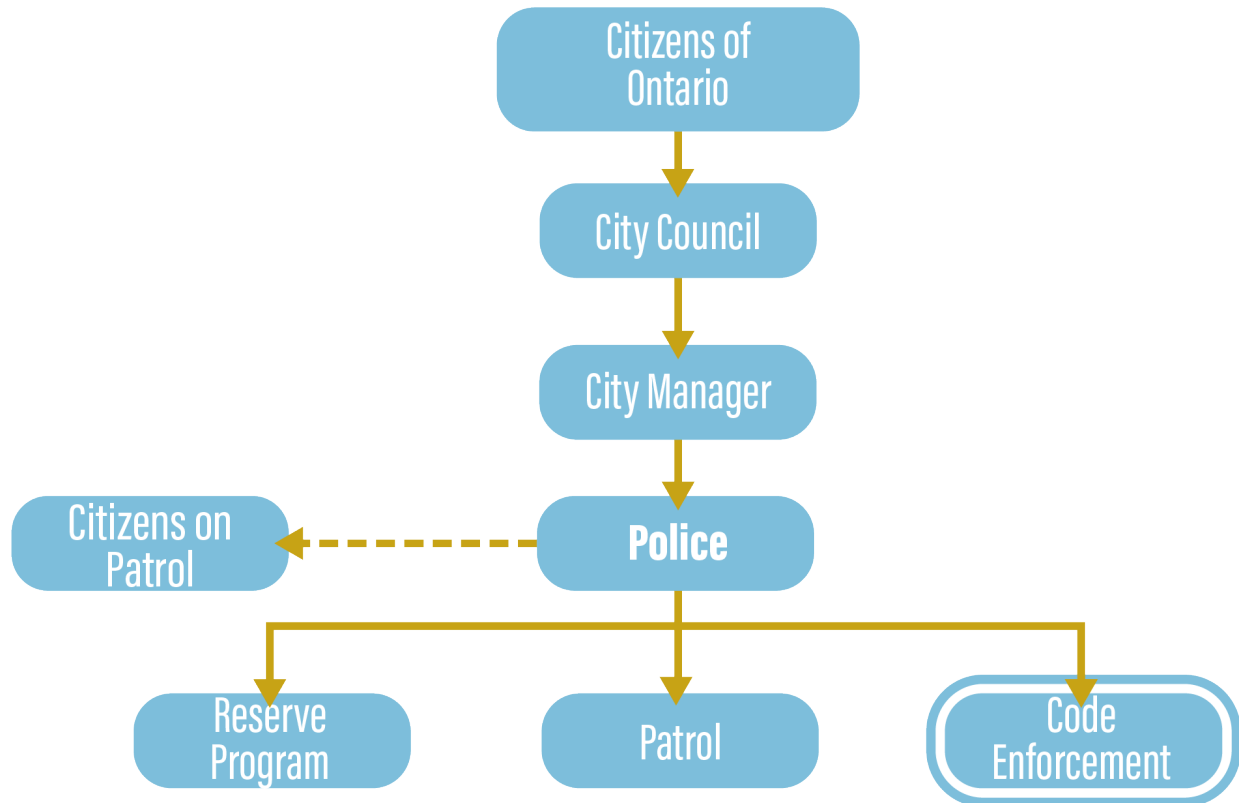
Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PARKS REVENUES | | | | | | | |
| PARKS MISC REVENUE | 1,941 | 3,775 | 1,900 | 2,000 | 2,000 | 2,000 | 2,000 |
| DONATIONS (PARKS) | 489 | - | - | - | - | - | - |
| Grand Total | \$ 2,430 | \$ 3,775 | \$ 1,900 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| PERSONNEL SERVICES | | | | | | | |
| EMPLYR-PAID EMPLOYEE BENEFITS | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| PERSONNEL SERVICES TOTAL | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| MATERIALS & SERVICES | | | | | | | |
| CONTRACT LABOR | 540 | - | 540 | 540 | 640 | 640 | 640 |
| CONTRACT SERVICES | 157,410 | 115,289 | 119,692 | 123,115 | 123,115 | 123,115 | 123,115 |
| EQUIPMENT LEASE | - | - | 5,000 | - | - | - | - |
| GENERAL SUP & MAINT | - | 40 | - | - | - | - | - |
| LAND LEASES | 452 | 466 | 475 | 490 | 490 | 490 | 490 |
| OFFICE SUPPLIES | - | 51 | - | - | - | - | - |
| TELEPHONE | 6 | 95 | 5 | 5 | 5 | 5 | 5 |
| MATERIALS & SERVICES TOTAL | \$ 158,407 | \$ 115,941 | \$ 125,712 | \$ 124,150 | \$ 124,250 | \$ 124,250 | \$ 124,250 |
| CAPITAL OUTLAY | | | | | | | |
| BECK - BATHROOM REHAB | - | - | 48,000 | 96,000 | 96,000 | 96,000 | 96,000 |
| BECK PARK BRIDGE | - | - | - | 25,000 | - | - | - |
| EQUIPMENT PURCHASE | 19,823 | - | 21,250 | - | - | - | - |
| PARKS TRASH CANS | - | - | - | 20,400 | 20,400 | 20,400 | 20,400 |
| PICNIC TABLES | - | - | - | 32,000 | - | - | - |
| PLAYGROUND EQUIPMENT | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| PLAYGROUND MATCH | - | - | 30,000 | - | - | - | - |
| TENNIS COURTS | - | - | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| CAPITAL OUTLAY TOTAL | \$ 19,823 | \$ - | \$ 144,250 | \$ 248,400 | \$ 191,400 | \$ 191,400 | \$ 191,400 |
| Grand Total | \$ 178,831 | \$ 116,541 | \$ 270,562 | \$ 373,150 | \$ 316,250 | \$ 316,250 | \$ 316,250 |



Code Enforcement



Description

The Code Enforcement Officer is a non-sworn inspector, officer, or investigator who has specialized training in, and whose primary duties are, the prevention, detection, investigation, and enforcement of violations of laws regulating public nuisance, public health, safety, business activities and consumer protection, building standards, land-use, or municipal ordinances. Also, the Code Enforcement Officer may at times be called upon to handle animal control concerns and violations, community relations activities, and serve as a support service to on-duty police personnel for non-enforcement activities.

Strategic Impact

The Ontario City Council, as well as the city leadership teams, have placed great emphasis on the following five specific community improvement categories: Desirability, Lifestyle, Growth, Beautification, and Education. Serving as a guiding beacon for city staff, these strategic goals that have been put in place by the elected community leaders, seamlessly line up with the functions and goals set forth for the Ontario Code Enforcement mission.

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- Desirability- Strategy 1 is to improve cleanliness in Ontario and this starts with code enforcement. A second Ordinance Officer was hired under the previous budget and is expected to increase the effectiveness of the department, specifically with garbage, cart, and weed cleanup.
- Beautification- Code enforcement naturally falls under the Council’s beautification goal as well. In addition to more effective enforcement, the second Ordinance Officer will allow for more proactive enforcement. This includes educational material for residents as suggested by the Council.

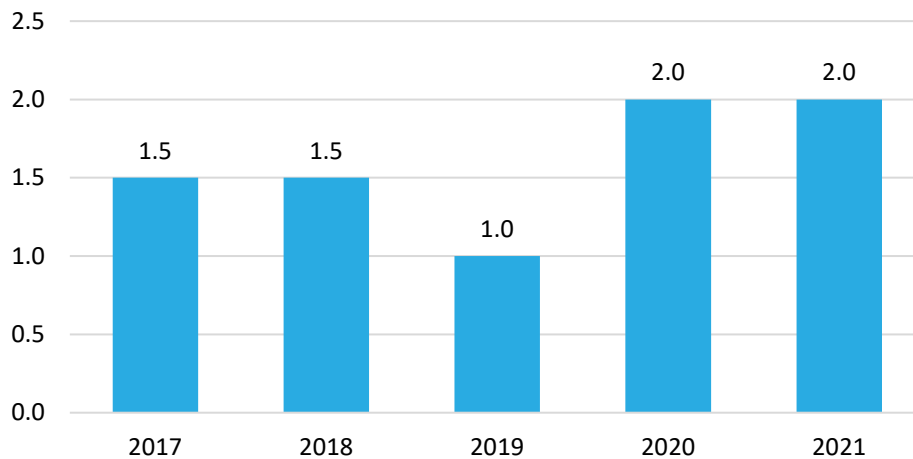
Accomplishments

- Increased staffing 100% 2 FTE from 1 FTE
- Developed first written Standard Operating Procedures for positions
- Created streamlined civil penalty citation document
- Responded to 1,369 calls for service with 4 chronic locations abated successfully
- Issued \$32,100 in civil penalties
- Participated and assisted in five major community events
- Facilitated AniCare relocation to a new facility

Budget Adjustments

- There is an increase in salaries from union contract increases and performance evaluation increases.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$2,258 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- There is a new state mandated DMV fee for data inquiry which increases data processing by \$5,500.
- Additional funding was needed for uniforms, personal protective devices, and professional development since there are two Code Enforcement Officers for the entire year.

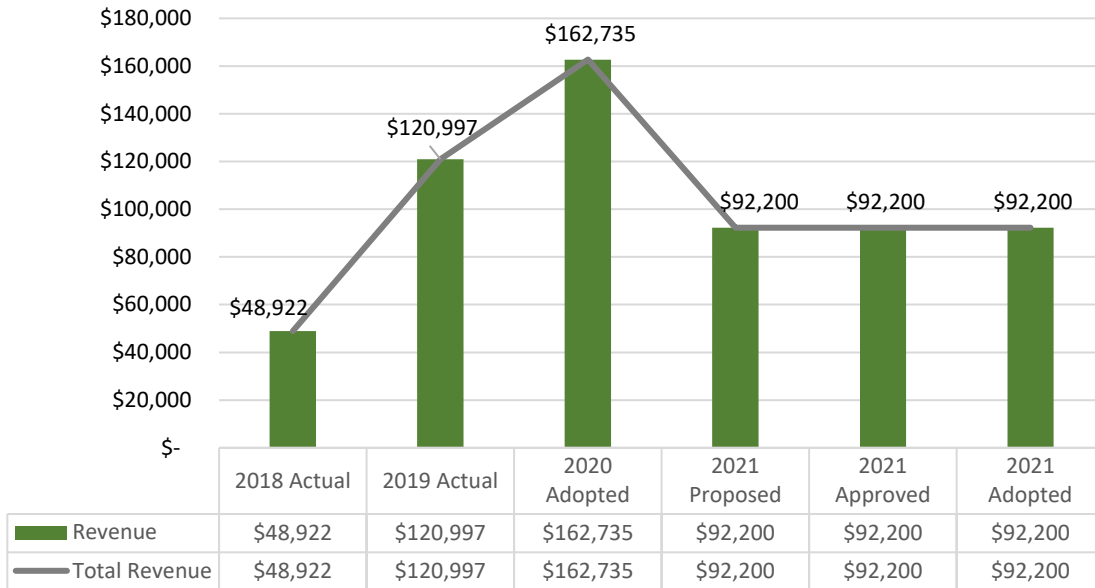
Code Enforcement FTE History



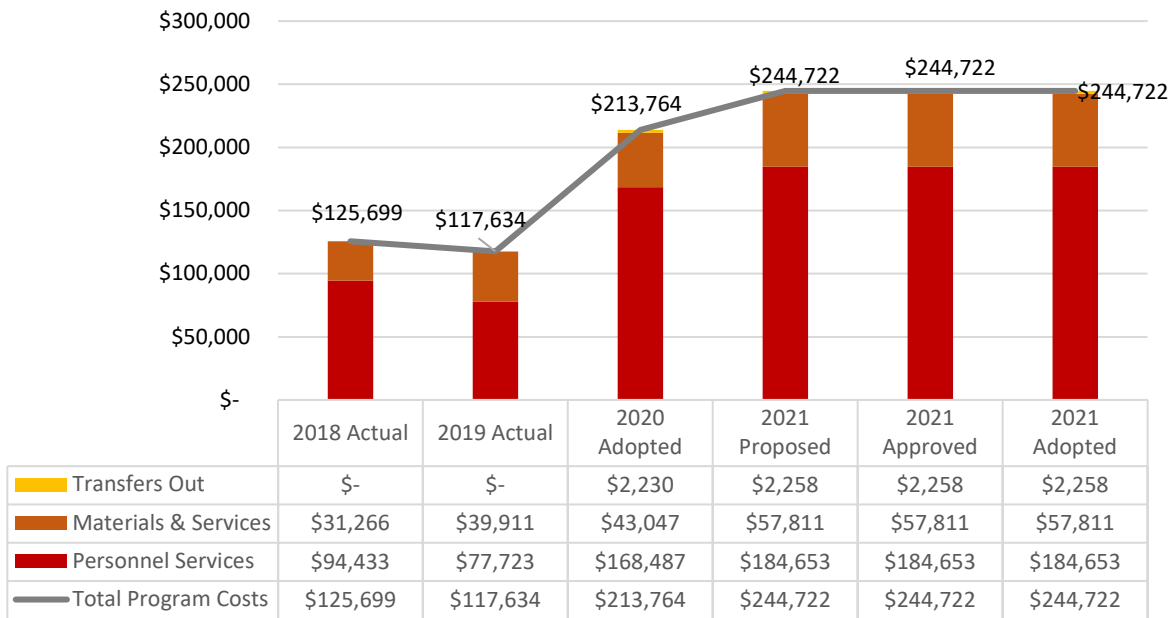
Section 5: General Fund



Code Enforcement Revenues



Code Enforcement Expenditures



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| Other Key Indicators | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Target |
| Total Call Volume | 1,348 | 1,376 | 1,530 | 1,058 | 1,369 | 1,900 |
| Total Weeds/Garbage/Junk Vehicles | 589 | 488 | 400 | 338 | 427 | 835 |
| Dogs to Ani-Care | 104 | 108 | 53 | 48 | 114 | 135 |

*Note FTE changes for each year.

Section 5: General Fund



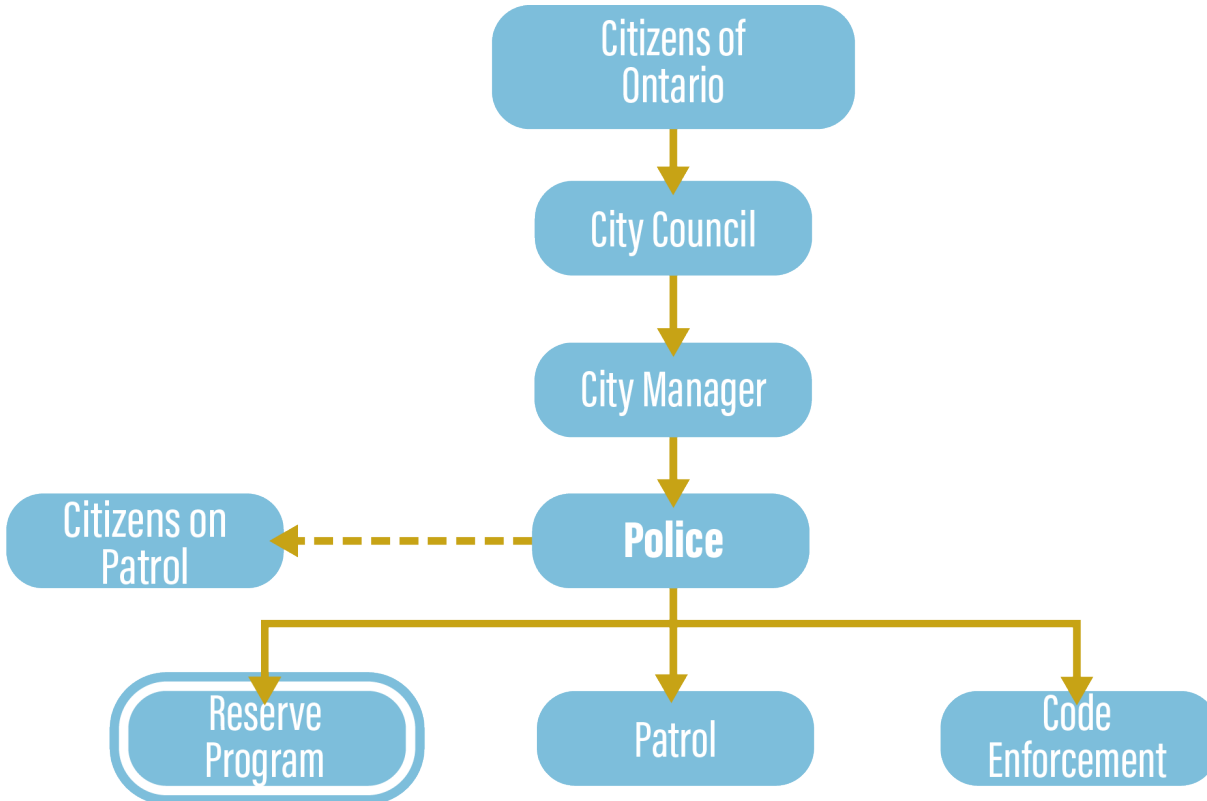
| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CODE ENFORCEMENT REVENUES | | | | | | | |
| CIVIL PENALTIES APPEAL INCOME | - | 250 | - | - | - | - | - |
| CIVIL PENALTIES INCOME | - | 72,600 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| DERELICT BUILDINGS INCOME | - | 22,250 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| DISPENSARY BUSINESS LICENSES | - | 6,200 | 144,000 | 43,400 | 43,400 | 43,400 | 43,400 |
| GAMING FEES | 975 | 323 | 500 | 300 | 300 | 300 | 300 |
| LIEN SEARCH FEES | 50 | 5,250 | 2,450 | 5,000 | 5,000 | 5,000 | 5,000 |
| MANDATORY GARGABE | 2,150 | 327 | 785 | 500 | 500 | 500 | 500 |
| PD-ABATEMENT REV | 42,849 | 10,622 | 12,000 | - | - | - | - |
| PD-DOG IMPOUNDING | 860 | 1,075 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| PD-DOG LICENSES | 2,039 | 2,100 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Grand Total | \$ 48,922 | \$ 120,997 | \$ 162,735 | \$ 92,200 | \$ 92,200 | \$ 92,200 | \$ 92,200 |
| PERSONNEL SERVICES | | | | | | | |
| MEDICAL INSURANCE CO-PAY | 7,846 | 8,329 | 34,138 | 35,070 | 35,070 | 35,070 | 35,070 |
| OVERTIME | 4,558 | 4,755 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| RETIREMENT | 8,754 | 9,284 | 21,444 | 23,947 | 23,947 | 23,947 | 23,947 |
| RETIREMENT -EE SHARE | 2,964 | 3,143 | 5,693 | 6,358 | 6,358 | 6,358 | 6,358 |
| SOCIAL SECURITY | 5,259 | 3,989 | 7,259 | 8,106 | 8,106 | 8,106 | 8,106 |
| VACATION/SICKBUYOUT | - | - | 1,791 | 2,000 | 2,000 | 2,000 | 2,000 |
| WAGES & SALARIES | 64,500 | 47,635 | 93,090 | 103,959 | 103,959 | 103,959 | 103,959 |
| WORKMANS COMP | 552 | 587 | 1,072 | 1,213 | 1,213 | 1,213 | 1,213 |
| PERSONNEL SERVICES TOTAL | \$ 94,433 | \$ 77,723 | \$ 168,487 | \$ 184,653 | \$ 184,653 | \$ 184,653 | \$ 184,653 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| ABATEMENT | 7,042 | 275 | 2,048 | 4,696 | 4,696 | 4,696 | 4,696 |
| CONTRACT SERVICES | - | 100 | 250 | 200 | 200 | 200 | 200 |
| DATA PROCESSING | 600 | 7,200 | 7,200 | 13,600 | 13,600 | 13,600 | 13,600 |
| DOG LODGING | 16,441 | 24,101 | 19,869 | 18,030 | 18,030 | 18,030 | 18,030 |
| GENERAL SUPPLIES & MAINT | 492 | 49 | 630 | 745 | 745 | 745 | 745 |
| LIEN SEARCH FEES EXPENSE | 20 | 2,520 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| OFFICE MACHINE CONTRACT | 204 | 202 | 200 | 200 | 200 | 200 | 200 |
| PERSONAL PROTECTIVE DEVICES | - | - | - | 760 | 760 | 760 | 760 |
| PETROLEUM SUPPLIES | 2,229 | 1,524 | 2,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| POSTAGE | 1,434 | 1,278 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| PRINTING & ADVERTISING | 155 | 71 | 350 | 450 | 450 | 450 | 450 |
| PROFESSIONAL DEVELOPMENT | - | 649 | 2,900 | 3,150 | 3,150 | 3,150 | 3,150 |
| UNEMPLOYMENT CLAIMS | - | 466 | - | - | - | - | - |
| UNIFORMS | 956 | 190 | 2,450 | 3,580 | 3,580 | 3,580 | 3,580 |
| VEHICLE EQUIP & REPAIR | 1,692 | 1,285 | 1,300 | 5,550 | 5,550 | 5,550 | 5,550 |
| MATERIALS & SERVICES TOTAL | \$ 31,266 | \$ 39,911 | \$ 43,047 | \$ 57,811 | \$ 57,811 | \$ 57,811 | \$ 57,811 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 2,230 | 2,258 | 2,258 | 2,258 | 2,258 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 2,230 | \$ 2,258 | \$ 2,258 | \$ 2,258 | \$ 2,258 |
| Grand Total | \$ 125,699 | \$ 117,634 | \$ 213,764 | \$ 244,722 | \$ 244,722 | \$ 244,722 | \$ 244,722 |

Police Reserve



Description

The Police Reserve Program provides an opportunity for eligible community members to serve the Ontario community through their involvement with the Ontario Police Department. The Reserve Officers are formally trained, volunteer, sworn Police Officers that supplement the day to day work of the full-time staff and assist the Police Department with the following law enforcement functions: patrol duties, assisting with special events, warrant service, community and school events, investigations, and emergency situations.

Reserve Police Officers are held to the same expectations and standards as full-time Police Officers, on and off duty. Police Reserve Officers work limited hours on a monthly basis while assigned to a Training Officer or senior, non-probationary officer. It is the intent of the program to utilize Reserve Officers as a “Force-Multiplier” for the department at a reduced cost and only after they are adequately trained and equipped.

Strategic Impact

- Desirability- The Police Reserve program gives the Police Department an extra boost to ensure that citizens are kept safe. The program is cost-effective, builds potential future candidates for full-time positions, and provides extra resources for events and emergency situations.

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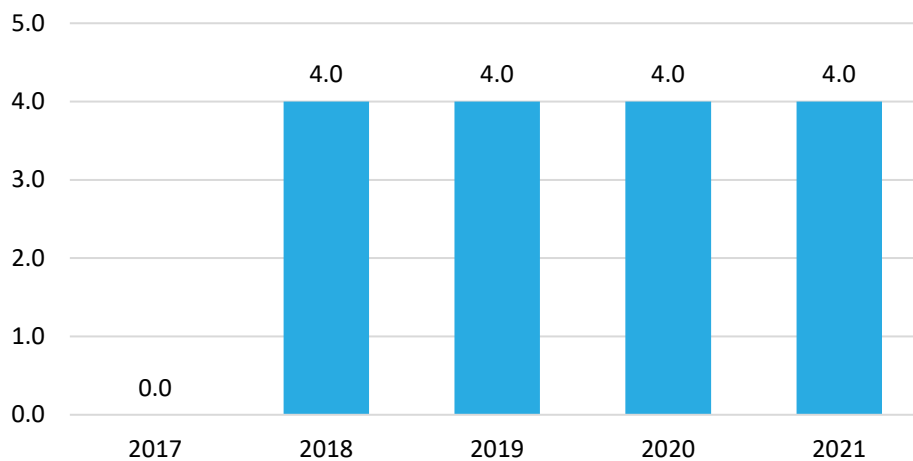
Accomplishments

- Successfully onboarded 1 additional Officer, bringing Reserve Officer program to 4.
- Assisted with community safety events
- Provided hours of public safety service throughout city
- Obtained over 200 hours of law enforcement training

Budget Adjustments

- No substantial changes, similar to prior year.

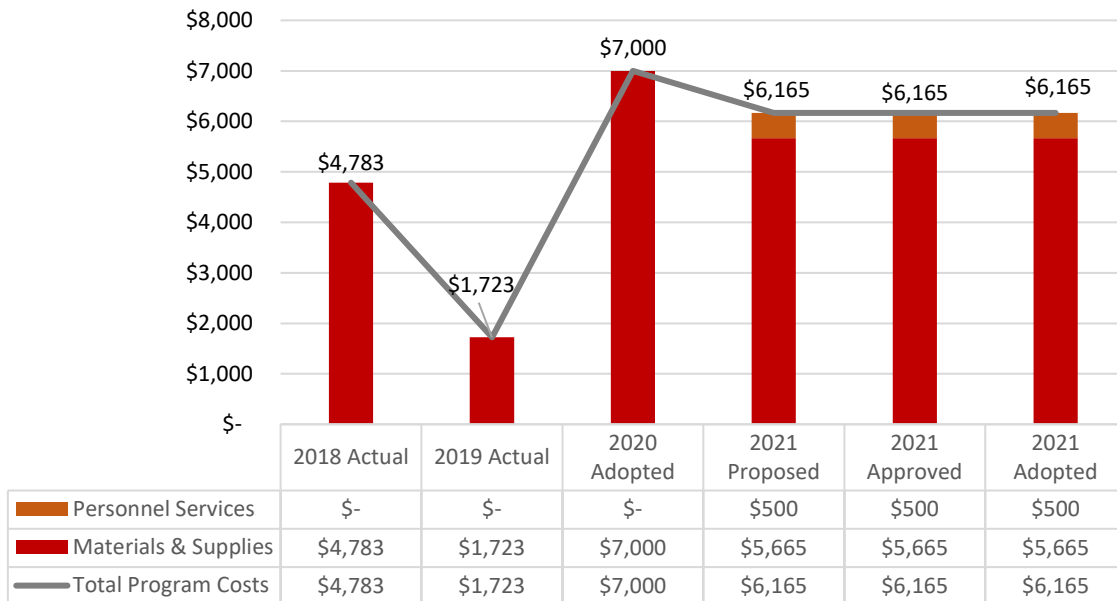
Police Reserve FTE History



Section 5: General Fund



Police Reserve Expenditures



| Other Key Indicators | | | | | | |
|--|----------------|----------------|----------------|----------------|-------------------|-------------|
| Indicator | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Projected | 2020 Target |
| Number of Trained/Working Reserve Officers | N/A | N/A | 4 | 4 | 4 | 6 |
| Hours Volunteer Service | N/A | N/A | 215 | 126 | 374 | 576 |

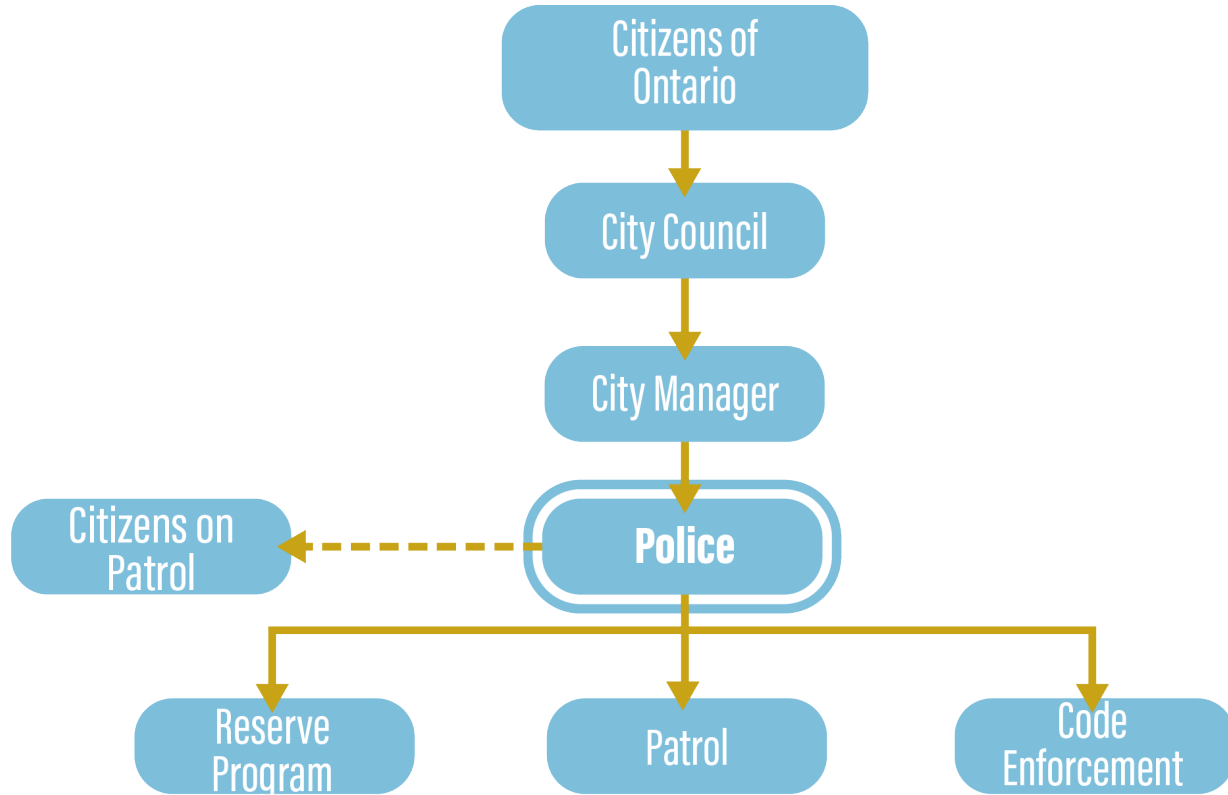
Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| PERSONNEL SERVICES | | | | | | | |
| WORKMANS COMP | - | - | - | 500 | 500 | 500 | 500 |
| PERSONNEL SERVICES TOTAL | \$ - | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| MATERIALS & SERVICES | | | | | | | |
| PATROL SUPPLIES | 187 | 1,723 | 2,000 | 500 | 500 | 500 | 500 |
| PERSONAL PROTECTIVE DEVICES | 3,853 | - | - | 2,465 | 2,465 | 2,465 | 2,465 |
| PROFESSIONAL DEVELOPMENT | - | - | - | 140 | 140 | 140 | 140 |
| RADIO MAINTENANCE | - | - | - | 860 | 860 | 860 | 860 |
| RECRUITMENT | - | - | - | 1,300 | 1,300 | 1,300 | 1,300 |
| UNIFORMS | 743 | - | 5,000 | 400 | 400 | 400 | 400 |
| MATERIALS & SERVICES TOTAL | \$ 4,783 | \$ 1,723 | \$ 7,000 | \$ 5,665 | \$ 5,665 | \$ 5,665 | \$ 5,665 |
| Grand Total | \$ 4,783 | \$ 1,723 | \$ 7,000 | \$ 6,165 | \$ 6,165 | \$ 6,165 | \$ 6,165 |



Police



Description

The Ontario Police Department works on a daily basis with staff and community to enhance the ability to achieve the key points of the mission which is: “To create a safer Ontario by protecting our citizens, enforcing laws and building trust in partnership with our community. We strive to serve with integrity and professionalism while ensuring fair and impartial treatment for all.”

OPD accomplishes its mission through the daily activities including enforcing laws, protecting life/property, providing safety education and crime prevention services, and providing full-service law enforcement assistance to community members. In addition, OPD regularly coordinates a multi-agency, multi-jurisdictional team approach to combating major crimes and are supported by prosecutorial and civilian support teams. OPD personnel have obtained expertise and training in an array of crime prevention and investigative methodology which includes major crimes investigations, narcotics investigations, gang suppression, elder and child abuse, and domestic violence, in addition to other specialties that go beyond the state’s minimum standards for training.

The Ontario Police Department is now comprised of twenty-four, sworn, full-time Police Officers with four non-sworn employees assigned to critical support services positions (records, property, ordinance enforcement, and office management).

Section 5: General Fund



The requested general fund allocations will be used to facilitate the Police Department's mission in all operations. The funds will be strategically applied to ensure maximum efficiency and crime prevention effectiveness. Without adequate funding, OPD will run the risk of not being properly structured which in turn could result in a reduced level of important police services for the City of Ontario and the Malheur County region as a whole.

OPD has established a reputation and capability to best address large scale issues within the county region. OPD is the only law enforcement agency in Malheur County providing 24/7 police services. With calls for service regularly exceeding 10,500 per annum, OPD's capacity to respond to its primary responsibility of crime prevention and maintaining public safety throughout all areas of the city, demands a contemporary and collaborative effort in achieving its mission.

OPD desires an ability to provide services for both criminal and non-criminal (parades, public education, etc.) events to enhance public safety, providing support/assistance to other city and county agencies incapable of such techniques or services.

All budgeted expenses are necessary to complete the objectives and activities of the Ontario Police Department.

Strategic Impact

The Ontario Police Department seeks to implement long-term (5-year) strategic and succession plans, which will commence during the 2020-2021 budget cycle. Through a progressive vision and culture which embraces employee wellness and development, the department has strategically selected areas of focus for the 2020-2021 budget cycle. As we enter a new decade of policing, the Ontario Police Department's vision of building a benchmark agency is realistic and attainable.

A major focus during this budget cycle will be placed on top tier development of the department's leadership team. Leading is deeply rooted in learning and investing in leadership results in a clearer look at the "big picture." Well-trained and developed leaders add value to themselves, their teams, and to their organizations.

With more mass casualty shootings than days in 2019, these critical and dangerous events that have plagued American communities over the last two decades has brought a new concern and level of urgency for the need to equip law enforcement personnel with adequate personal protection, as well as the appropriate tools and capacity to protect the community members they serve. In 2019 alone, 417 mass shootings were documented in the U.S. Thirty-one of the 417 were mass murders.

Accomplishments

- Staffing increase (24 sworn officers, 2 Ordinance Officers, 1 full-time Police Support Specialist)
- New internal specialty assignment -Increase investigator (Detective) positions from 1 to 2
- Fleet improvement (procurement of 5 fully equipped patrol vehicles)
- Facility improvements (Installed CJIS compliant entry door and office improvements)
- Launched OPD supported community governance program (TVCC Athlete Mentorship Program)
- Continued partnerships with Ontario civic organizations (Elks, Kiwanis, American Legion, Boys and Girls Club, Veteran's Advocates, Chamber of Commerce, 8C School District, etc.)
- Created written standard operating procedures for key OPD administered programs and assignments

Section 5: General Fund

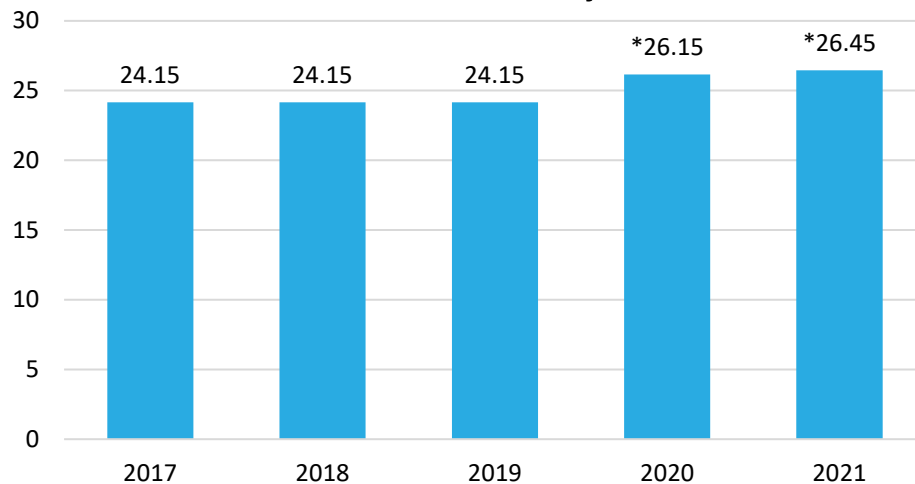


- Created new OPD employee wellness policy
- Assisted with creation of new noise variance ordinance and reporting procedures
- Assisted with creation of marijuana retailer background ordinance and procedures
- Trained and provided hands-on experience for OPD’s first major crowd/event response plan
- Developed safety and emergency response plan for airport community event (COP serves as chair)
- Provided 1,800 hours of training and development for OPD staff
- Crime rate reductions (Gang cases -68% /Graffiti -46% / arrest +17%)

Budget Adjustments

- There is an increase in salaries from union contract increases and performance evaluation increases.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$44,580 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- The dispatching contract paid to the county should be reduced by about 1/3 due to new 911 revenues from the telephone tax increases. The Public Safety Fee revenue will have a corresponding reduction.
- All Police Officers will have their own city issued cell phone beginning with the 2020-2021 budget.
- Fewer computers are needed in 2020-2021 due to a large amount was done last year.
- There were two Police Officers funded from the Marijuana Enforcement Fund in 2019-2020. The revenues from the state tax came in shorter than expected and the 1.6 FTE will be funded in the Police Department.
- After moving staff around, two Detective positions are planned, so the investigation line was increased by \$6,100.
- One supervisor car is budgeted at a cost of \$44,580.

Police FTE History

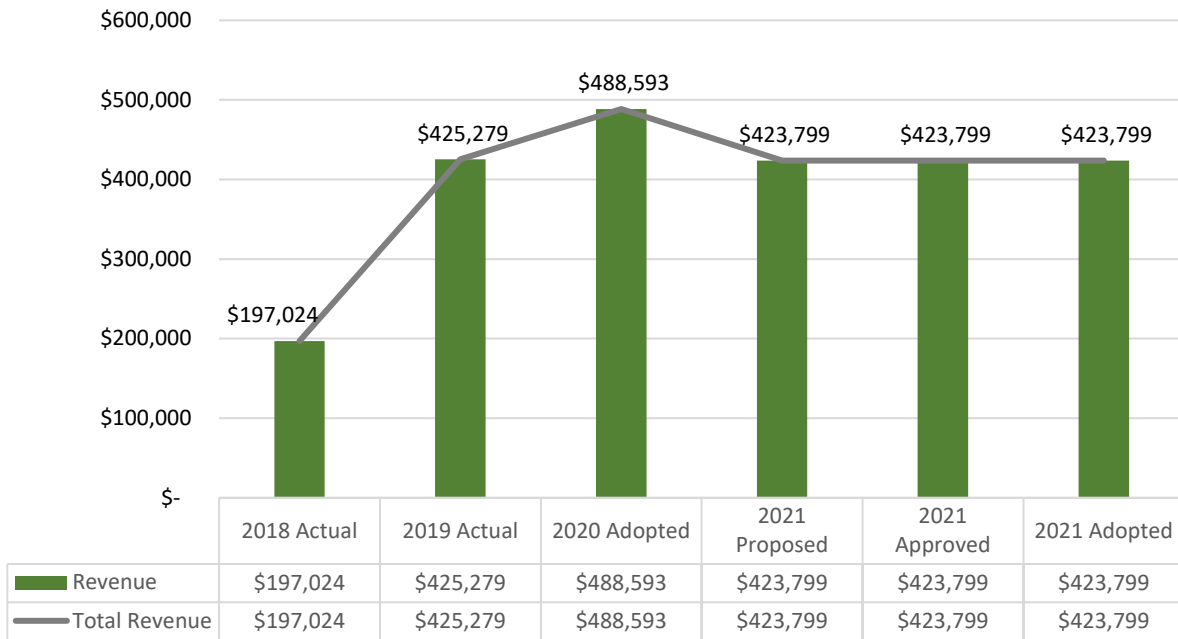


*0.4 FTE funded through the Marijuana Enforcement Fund

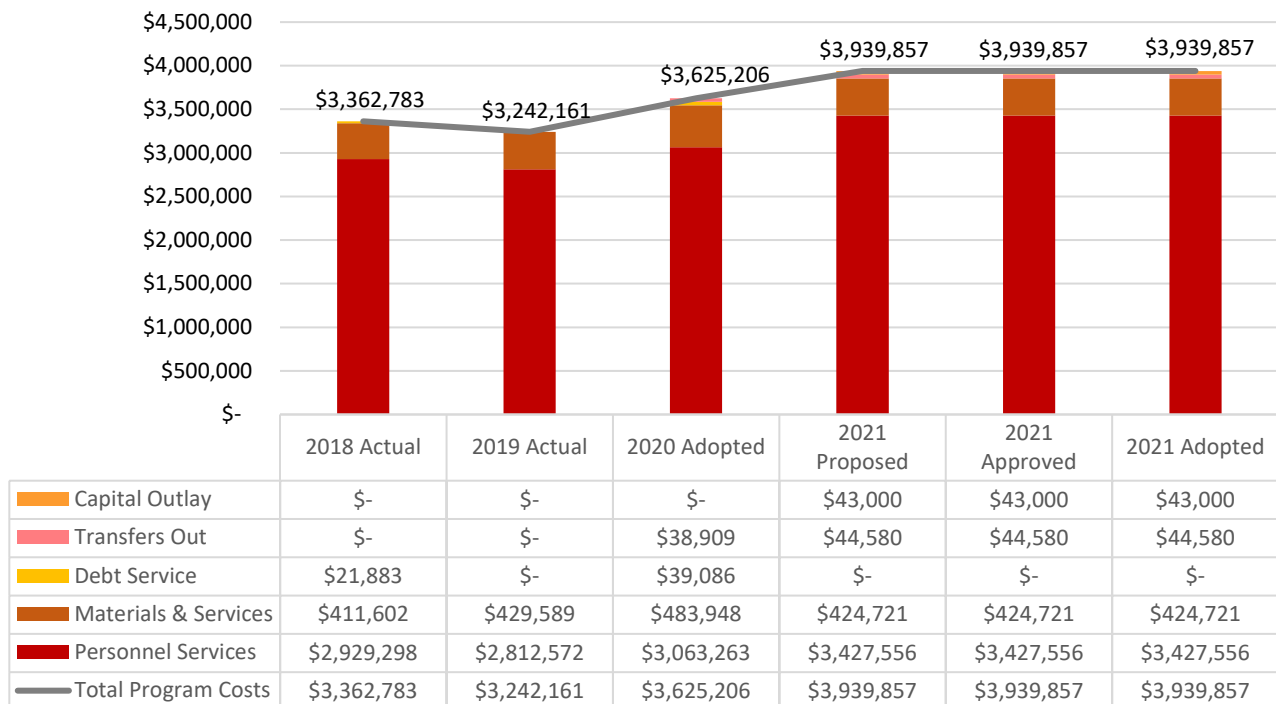
Section 5: General Fund



Police Revenues



Police Expenditures

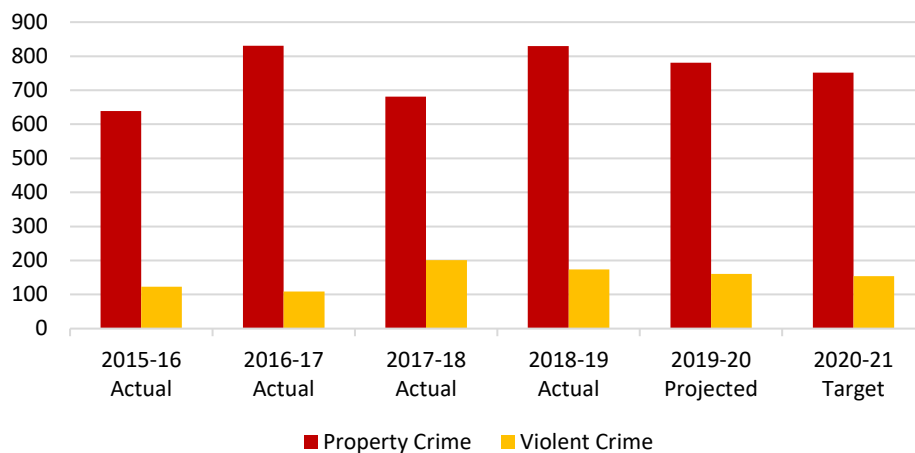


Section 5: General Fund



| Other Key Indicators | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| Indicator | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Projected | 2020-21 Target |
| Total Call Volume | 10,028 | 10,198 | 11,009 | 10,506 | 10,571 | 10,462 |
| Property Crimes (Burglary/Larceny) | 639 | 831 | 681 | 830 | 781 | 752 |
| Violent/Person Crimes | 123 | 109 | 201 | 174 | 161 | 154 |

Violent and Property Crimes in Ontario



Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| POLICE REVENUES | | | | | | | |
| COURT CONTRACT- COUNTY | 50,661 | 50,388 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| MISC POLICE REVENUE | 4,143 | 9,154 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| PD-FALSE ALARM FEES | - | - | 100 | - | - | - | - |
| PD-FINGERPRINTING | 1,530 | 1,365 | 1,800 | 1,500 | 1,500 | 1,500 | 1,500 |
| PD-IMPOUNDMENT FEE/ SALES | 2,100 | 2,200 | 1,750 | 2,000 | 2,000 | 2,000 | 2,000 |
| PD-MEDICAL EXAMINER FUNDS | 665 | 595 | 500 | 500 | 500 | 500 | 500 |
| PD-SRO PROGRAMS REV | 121,702 | 118,074 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| PD-TRAFFIC SCHOOL REVENUE | 6,705 | 4,860 | 5,750 | 5,200 | 5,200 | 5,200 | 5,200 |
| PD-WINDOW SERVICES | 4,667 | 6,840 | 4,150 | 4,150 | 4,150 | 4,150 | 4,150 |
| POLICE GRANTS | 4,851 | 7,221 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| PUBLIC SAFETY FEE | - | 224,583 | 287,543 | 223,949 | 223,949 | 223,949 | 223,949 |
| VEST GRANT | - | - | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| Grand Total | \$ 197,024 | \$ 425,279 | \$ 488,593 | \$ 423,799 | \$ 423,799 | \$ 423,799 | \$ 423,799 |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 1,800 | 1,050 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| EMPLOYER PAID BENEFITS | 2,700 | 2,755 | 7,606 | 2,100 | 2,100 | 2,100 | 2,100 |
| MEDICAL INSURANCE CO-PAY | 471,068 | 475,891 | 546,010 | 596,639 | 596,639 | 596,639 | 596,639 |
| OVERTIME | 148,735 | 163,179 | 115,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| PART TIME EMPLOYEES | 21,101 | 22,827 | 59,877 | 24,737 | 24,737 | 24,737 | 24,737 |
| REIMBURSABLE PAYROLL | 88,823 | 83,866 | - | - | - | - | - |
| RETIREMENT | 419,159 | 408,475 | 492,971 | 561,043 | 561,043 | 561,043 | 561,043 |
| RETIREMENT - EE SHARE | 89,765 | 89,501 | 89,519 | 94,432 | 94,432 | 94,432 | 94,432 |
| SOCIAL SECURITY | 135,070 | 128,149 | 126,800 | 145,986 | 145,986 | 145,986 | 145,986 |
| VACATION/SICK BUYOUT | 79,365 | 32,872 | 40,062 | 45,209 | 45,209 | 45,209 | 45,209 |
| WAGES & SALARIES | 1,443,155 | 1,370,443 | 1,548,166 | 1,786,565 | 1,786,565 | 1,786,565 | 1,786,565 |
| WORKMANS COMP | 28,557 | 33,564 | 35,452 | 44,045 | 44,045 | 44,045 | 44,045 |
| PERSONNEL SERVICES TOTAL | \$ 2,929,298 | \$ 2,812,572 | \$ 3,063,263 | \$ 3,427,556 | \$ 3,427,556 | \$ 3,427,556 | \$ 3,427,556 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MATERIALS & SERVICES | | | | | | | |
| BAD DEBT EXPENSE | - | 144 | - | - | - | - | - |
| CELL PHONE | 14,093 | 13,906 | 17,838 | 20,035 | 20,035 | 20,035 | 20,035 |
| CITIZENS ON PATROL SUPPLIES | 714 | 280 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| CONTRACT SERVICES | 165,022 | 192,806 | 218,051 | 150,150 | 150,150 | 150,150 | 150,150 |
| CRIME PHOTO/FILM | 1,872 | 2,576 | 3,000 | 4,500 | 4,500 | 4,500 | 4,500 |
| DATA PROCESSING | 3,153 | 6,999 | 15,780 | 9,920 | 9,920 | 9,920 | 9,920 |
| GENERAL SUP & MAINT | 3,474 | 4,331 | 4,723 | 5,553 | 5,553 | 5,553 | 5,553 |
| IMPOUNDING | - | - | 600 | 600 | 600 | 600 | 600 |
| MEDICAL EXAMS | 598 | 1,226 | 3,358 | 3,750 | 3,750 | 3,750 | 3,750 |
| NARCOTIC DOG | - | 2,575 | 2,150 | 2,150 | 2,150 | 2,150 | 2,150 |
| NARCOTICS & INVESTIGATION | 648 | 4,811 | 4,300 | 10,400 | 10,400 | 10,400 | 10,400 |
| OFFICE MACHINE CONTRACT | 39,092 | 38,282 | 33,823 | 36,672 | 36,672 | 36,672 | 36,672 |
| OFFICE SUPPLIES | 2,104 | 3,717 | 2,100 | 3,300 | 3,300 | 3,300 | 3,300 |
| PATROL SUPPLIES | 28,787 | 25,366 | 29,562 | 30,606 | 30,606 | 30,606 | 30,606 |
| PERSONAL PROTECTIVE DEVICES | 1,938 | 4,704 | 6,990 | 2,590 | 2,590 | 2,590 | 2,590 |
| PETROLEUM SUPPLIES | 32,060 | 31,035 | 32,250 | 40,000 | 40,000 | 40,000 | 40,000 |
| POSTAGE | 1,924 | 1,588 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 |
| PRINTING & ADVERTISING | 1,341 | 974 | 1,025 | 1,625 | 1,625 | 1,625 | 1,625 |
| PROFESSIONAL DEVELOPMENT | 34,288 | 27,341 | 36,510 | 38,585 | 38,585 | 38,585 | 38,585 |
| RADIO MAINT | 9,263 | 13,478 | 12,860 | 18,355 | 18,355 | 18,355 | 18,355 |
| RECRUITMENT/CONTRACT SETTLEMEN | 529 | 1,411 | 2,780 | 3,540 | 3,540 | 3,540 | 3,540 |
| REFUNDS | 227 | - | 400 | 400 | 400 | 400 | 400 |
| UNEMPLOYMENT CLAIMS | 7,486 | - | - | - | - | - | - |
| UNIFORM CLEANING | 23 | 156 | 500 | 1,500 | 1,500 | 1,500 | 1,500 |
| UNIFORMS | 16,372 | 17,392 | 32,698 | 15,234 | 15,234 | 15,234 | 15,234 |
| VEHICLE & EQUIP REPAIR | 46,594 | 34,492 | 20,000 | 21,776 | 21,776 | 21,776 | 21,776 |
| MATERIALS & SERVICES TOTAL | \$ 411,602 | \$ 429,589 | \$ 483,948 | \$ 424,721 | \$ 424,721 | \$ 424,721 | \$ 424,721 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CAPITAL OUTLAY | | | | | | | |
| AUTOMOTIVE EQUIPMENT | - | - | - | 81,211 | 43,000 | 43,000 | 43,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ - | \$ 81,211 | \$ 43,000 | \$ 43,000 | \$ 43,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 38,909 | 44,580 | 44,580 | 44,580 | 44,580 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 38,909 | \$ 44,580 | \$ 44,580 | \$ 44,580 | \$ 44,580 |
| DEBT SERVICE | | | | | | | |
| CAR LEASE | 21,883 | - | 39,086 | - | - | - | - |
| DEBT SERVICE TOTAL | \$ 21,883 | \$ - | \$ 39,086 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 3,362,783 | \$ 3,242,161 | \$ 3,625,206 | \$ 3,978,068 | \$ 3,939,857 | \$ 3,939,857 | \$ 3,939,857 |

Section 5: General Fund

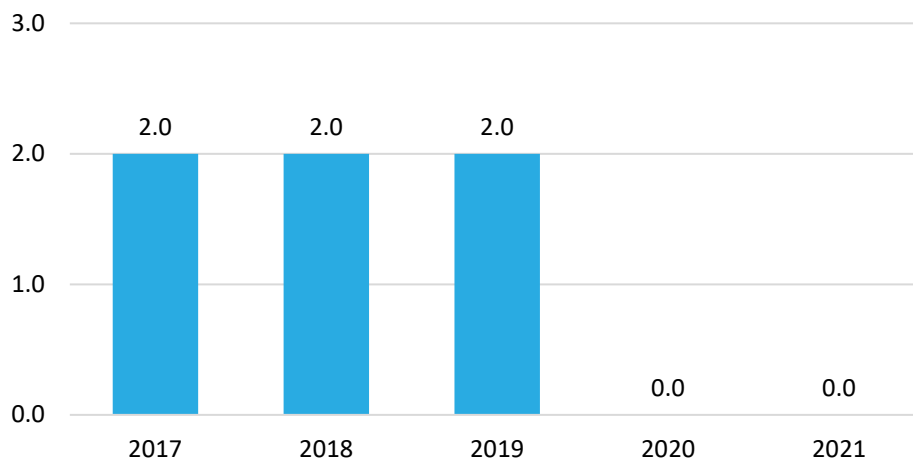


Recreation

Description

The City of Ontario Recreation program closed on June 30, 2019. Services are delivered by the Ontario Recreation District. This is for historical purpose only.

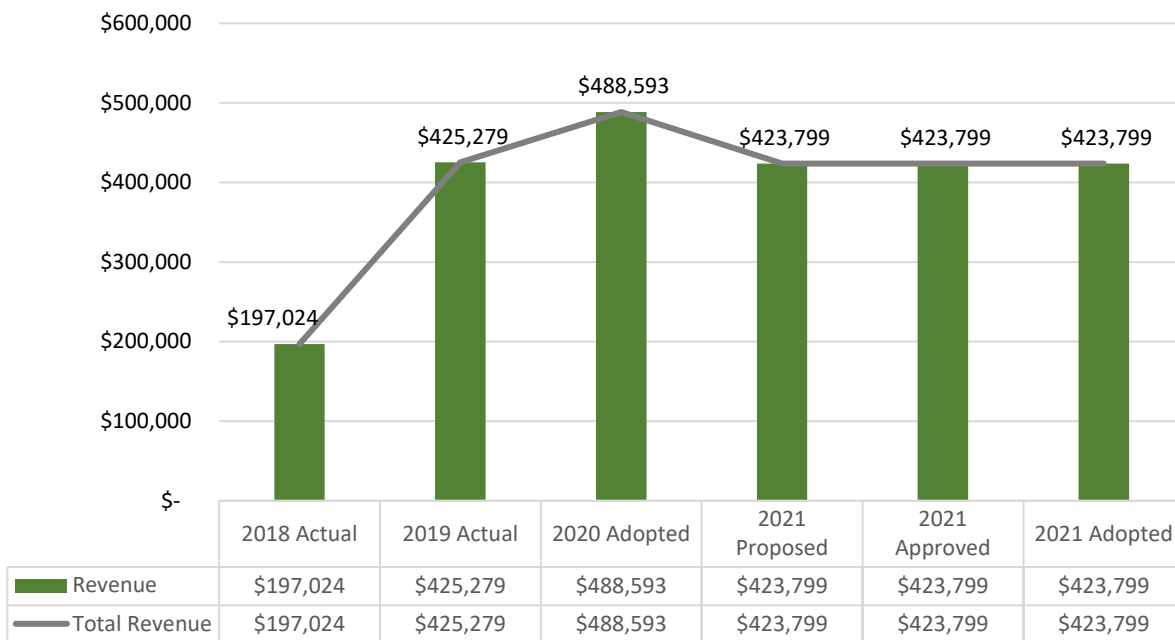
Recreation FTE History



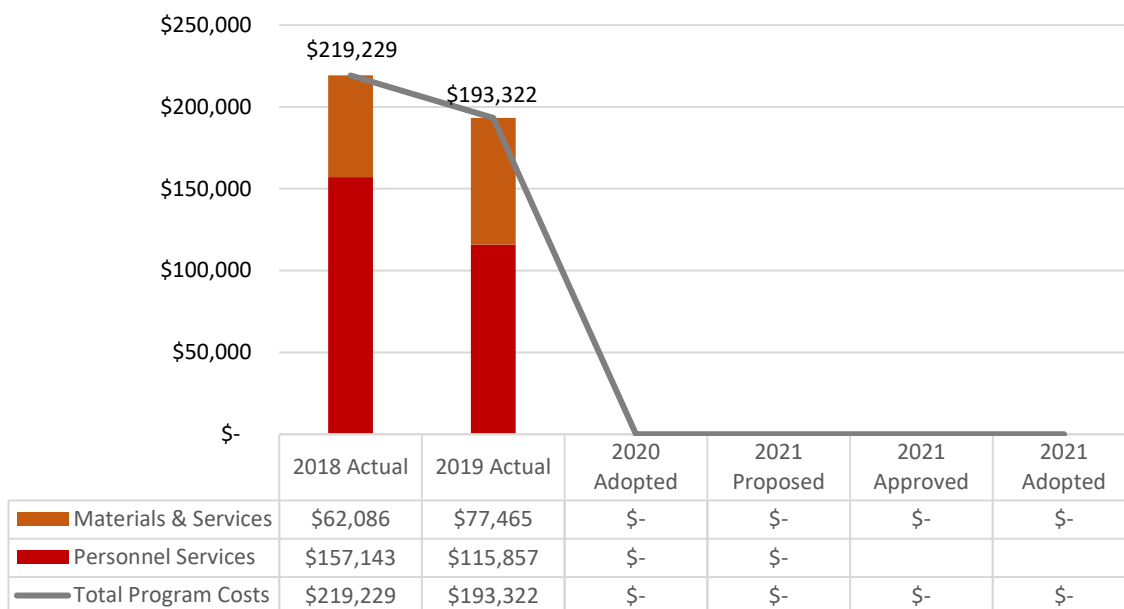
Section 5: General Fund



Police Revenues



Recreation Expenditures



Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|-------------------|-------------------|--------------|----------------|---------------|---------------|--------------|
| RECREATION REVENUES | | | | | | | |
| REC - GATE RECEIPTS | 1,765 | 986 | - | - | - | - | - |
| REC MISC REVENUE | 2,540 | 2,465 | - | - | - | - | - |
| REC-ADULT SPORTS PROGRAMS | 1,000 | 2,228 | - | - | - | - | - |
| REC-CRAFT PROGRAMS | 3,081 | 1,902 | - | - | - | - | - |
| RECREATION DONATIONS | 500 | - | - | - | - | - | - |
| REC-UNIFORM SPONSOR FEES | 18,347 | 14,837 | - | - | - | - | - |
| REC-YOUTH SPORTS PROGRAMS | 51,470 | 49,665 | - | - | - | - | - |
| Grand Total | \$ 78,702 | \$ 72,083 | \$ - | \$ - | \$ - | \$ - | \$ - |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 1,800 | 1,800 | - | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 31,036 | 18,804 | - | - | - | - | - |
| PART-TIME EMPLOYEES | 15,789 | - | - | - | - | - | - |
| RETIREMENT | 20,473 | 19,422 | - | - | - | - | - |
| SOCIAL SECURITY | 6,951 | 5,147 | - | - | - | - | - |
| VACATION/SICK BUYOUT | 2,774 | 16,562 | - | - | - | - | - |
| WAGES & SALARIES | 76,693 | 52,402 | - | - | - | - | - |
| WORKMANS COMP | 1,627 | 1,721 | - | - | - | - | - |
| PERSONNEL SERVICES TOTAL | \$ 157,143 | \$ 115,857 | \$ - | \$ - | \$ - | \$ - | \$ - |

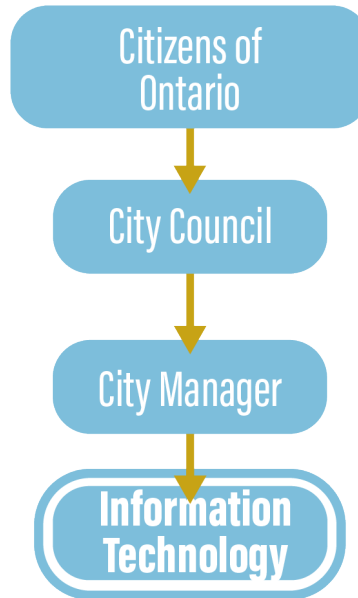
Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|--------------|----------------|---------------|---------------|--------------|
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONES | 1,092 | 626 | - | - | - | - | - |
| CONTRACT LABOR | 18,143 | 49,935 | - | - | - | - | - |
| DATA PROCESSING | 799 | 799 | - | - | - | - | - |
| ELECTRICITY | 1,318 | 1,411 | - | - | - | - | - |
| FUEL HEAT | 449 | 608 | - | - | - | - | - |
| GENERAL SUP & MAINT | 11,124 | 5,414 | - | - | - | - | - |
| MEETING MEAL EXPENSE | 170 | - | - | - | - | - | - |
| OFFICE MACHINES CONTRACT | 2,819 | 3,682 | - | - | - | - | - |
| OFFICE SUPPLIES | 830 | 456 | - | - | - | - | - |
| PETROLEUM SUPPLIES | 58 | 31 | - | - | - | - | - |
| POSTAGE | 1,306 | 1,191 | - | - | - | - | - |
| PROFESSIONAL DEVELOPMENT | 193 | 264 | - | - | - | - | - |
| REFUND | - | (9) | - | - | - | - | - |
| SPORTS FACILITY FIELD PREP | 790 | 870 | - | - | - | - | - |
| TELEPHONE | 859 | 479 | - | - | - | - | - |
| UNEMPLOYMENT CLAIMS | - | 280 | - | - | - | - | - |
| UNIFORMS - RECREATION TEAMS | 22,052 | 11,429 | - | - | - | - | - |
| VEHICLE REPAIR | 85 | - | - | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ 62,086 | \$ 77,465 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 219,229 | \$ 193,322 | \$ - | \$ - | \$ - | \$ - | \$ - |



Information Technology



Description

The Department of Information Technology provides secure, reliable, high-quality, technology-based services, in the most cost-effective manner, while delivering excellence in customer service in alignment with the City of Ontario's mission and core values.

The IT Department provides support services for all city departments, contract agencies, and employees. These services include miscellaneous desktop/server applications, backup services, virus protections, system-wide updates and patches, disaster recovery planning, project review and planning, network infrastructure planning and support, active directory migration, as well as Microsoft Outlook Exchange e-mail services and mobile device support.

The IT Department maintains the city website, a virtual server environment, as well as a hybrid ESI phone system.

Strategic Impact

As an internal service department, Information Technology does not have many direct applications to the strategic plan; however, it is instrumental in ensuring the city runs smoothly and is therefore essential to the plan. This past year saw the change to Microsoft Outlook from the Groupwise email system. The transition took place in-house and saw few if any hiccups, allowing our departments to continue functioning at normal levels.

Section 5: General Fund



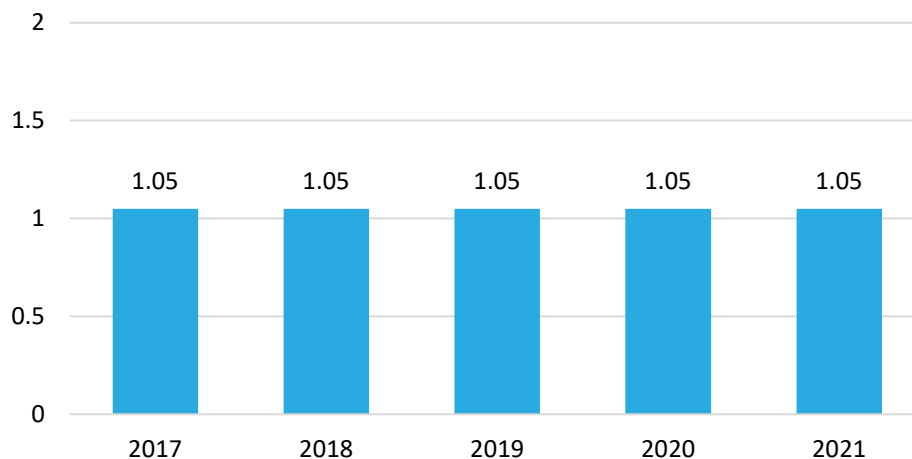
Accomplishments

- Citywide software upgrade from GroupWise email solution to Microsoft Outlook Exchange
- Citywide software upgrade from Office 10 to Office 365, as well as changing all operating system software from Microsoft 7 to Microsoft 10
- New city website was implemented July 1, 2019
- New backup solution, Veeam, was implemented
- Wireless access points were upgraded adding wireless AC frequency standard
- Upgraded server room switch, changed out numerous UPS units and batteries throughout the network user base
- 38 Desktop PC replacements (23 City, 15 Public Works) – 7 laptop replacements (5 city/2 Public Works).
- City implemented a new Verkada camera surveillance system replacing all old cameras and adding a few additional cameras in key locations
- City is working with LS Networks for a high-speed fiber solution at City Hall as well as for Fire Station 2 and the Municipal Airport

Budget Adjustments

- There is an increase in salaries from performance evaluation increases.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$1,279 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- The city currently runs five physical servers the newest of which is five years old. In 2020-2021, \$9,000 will be budgeted to purchase a large more powerful server that will eventually replace three of the old servers.
- There is an increased number of projects, technology needs, and helpdesk issues and it is difficult for the 1.05 FTE to cover all projects. The 2020-2021 budget has \$30,000 in contract services for additional assistance and backup.

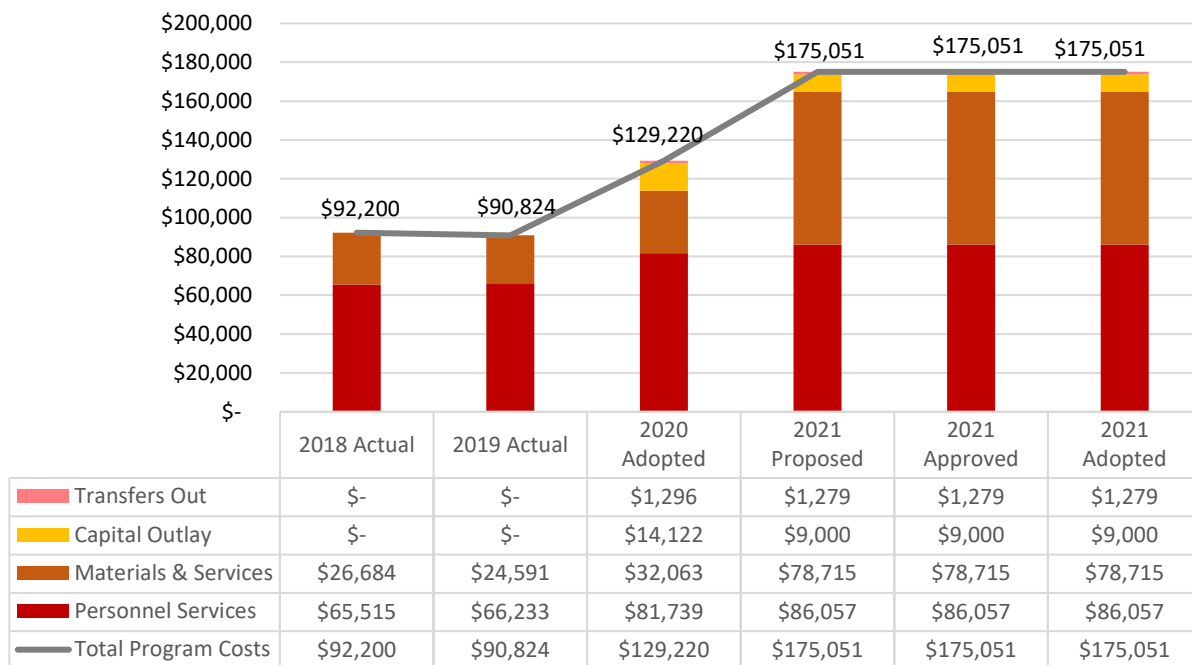
Technology FTE History



Section 5: General Fund



Information Technology Expenditures



| Other Key Indicators | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| Staff | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 |
| Computers/Laptops | 58/13 | 57/14 | 57/18 | 55/18 | 57/19 | 59/21 |
| Virtual Servers | 20 | 20 | 20 | 20 | 20 | 20 |
| Smart Phones | 4 | 6 | 6 | 6 | 6 | 11 |
| Push to Talk Cell Phones (Police) | 13 | 13 | 13 | 13 | 13 | 13 |
| Tablets, iPads | 22 | 25 | 33 | 34 | 34 | 38 |
| MiFis | 2 | 4 | 3 | 3 | 3 | 2 |
| Website (Pages/Documents) | 100/250 | 113/400 | 120/450 | 120/475 | 55/211 | 55/211 |
| VoIP Phones | 0 | 6 | 6 | 6 | 6 | 3 |
| Incidents/Tickets | 410 | 369 | 340 | 355 | 400 | 400 |
| Incidents/Tickets - Closed | 412 | 369 | 294 | 312 | 400 | 400 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| PERSONNEL SERVICES | | | | | | | |
| EMPLYR-PAID EMPLOYEE BENEFIT | - | - | 2,577 | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 7,703 | 8,015 | 9,431 | 9,611 | 9,611 | 9,611 | 9,611 |
| RETIREMENT | 8,123 | 8,233 | 12,785 | 13,059 | 13,059 | 13,059 | 13,059 |
| SOCIAL SECURITY | 3,420 | 3,455 | 4,221 | 4,311 | 4,311 | 4,311 | 4,311 |
| TECH OVERTIME | 158 | 780 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| VACATION/SICK BUYOUT | - | - | 1,050 | 1,124 | 1,124 | 1,124 | 1,124 |
| WAGES & SALARIES | 45,683 | 45,683 | 51,539 | 55,221 | 55,221 | 55,221 | 55,221 |
| WORKMANS COMP | 429 | 67 | 136 | 731 | 731 | 731 | 731 |
| PERSONNEL SERVICES TOTAL | \$ 65,515 | \$ 66,233 | \$ 81,739 | \$ 86,057 | \$ 86,057 | \$ 86,057 | \$ 86,057 |
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONE | 531 | 753 | 780 | 624 | 624 | 624 | 624 |
| CONTRACT SERVICES | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| DATA PROCESSING | 309 | 38 | 2,996 | 730 | 730 | 730 | 730 |
| EQUIPMENT REPAIR | 1,652 | 1,038 | 3,000 | 5,900 | 5,900 | 5,900 | 5,900 |
| GENERAL SUPPLIES & MAINTENANCE | 272 | 171 | 150 | 150 | 150 | 150 | 150 |
| INTERNET | 4,356 | 3,644 | 3,672 | 6,168 | 6,168 | 6,168 | 6,168 |
| LICENSES/PERMITS/FEES | 10,557 | 16,301 | 16,715 | 26,853 | 26,853 | 26,853 | 26,853 |
| NETWORK SUPPLIES | 6,788 | 2,235 | 2,140 | 5,440 | 5,440 | 5,440 | 5,440 |
| OFFICE MACHINE CONTRACT | 8 | 5 | 10 | 50 | 50 | 50 | 50 |
| OFFICE SUPPLIES | - | 80 | 100 | 100 | 100 | 100 | 100 |
| PETROLEUM SUPPLIES | - | - | - | 200 | 200 | 200 | 200 |
| PROFESSIONAL DEVELOPMENT | 2,211 | 326 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| MATERIALS & SERVICES TOTAL | \$ 26,684 | \$ 24,591 | \$ 32,063 | \$ 78,715 | \$ 78,715 | \$ 78,715 | \$ 78,715 |

Section 5: General Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL OUTLAY | | | | | | | |
| EQUIPMENT PURCHASE | - | - | - | 9,000 | 9,000 | 9,000 | 9,000 |
| NETWORK EQUIPMENT PURCHASE | - | - | 14,122 | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 14,122 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 1,296 | 1,279 | 1,279 | 1,279 | 1,279 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 1,296 | \$ 1,279 | \$ 1,279 | \$ 1,279 | \$ 1,279 |
| Grand Total | \$ 92,200 | \$ 90,824 | \$ 129,220 | \$ 175,051 | \$ 175,051 | \$ 175,051 | \$ 175,051 |



Section 6: Special Revenue Funds

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Special Revenue Funds Overview

Description

Special funds account for the proceeds of specific revenue sources that are legally restricted to expenditures with specified purposes. These funds include the Building, Grant, Marijuana Enforcement, Reserve, Revolving Loan, Street, and Trust Funds.

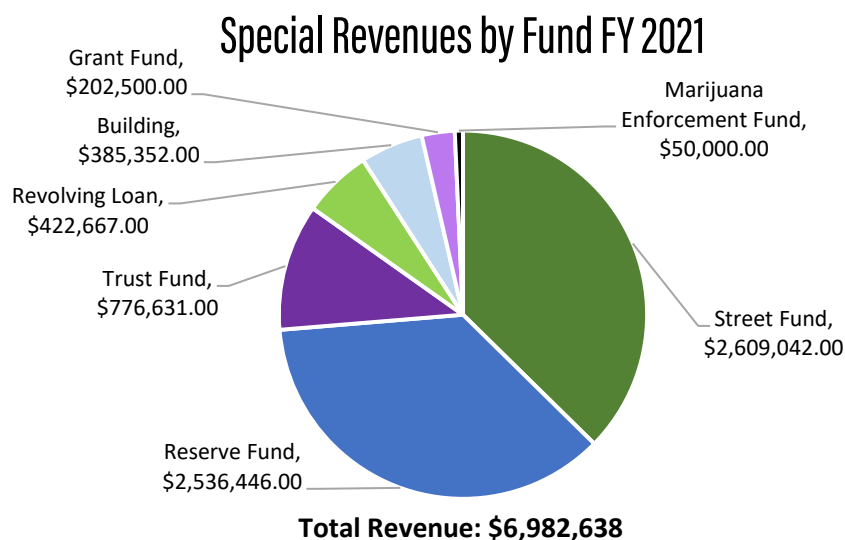
The Aquatic Donations Fund was closed in 2019 with the creation of the Recreation District. The fund is included in the budget for historical purposes.

Budget Adjustments

- One new department in the 2020-2021 budget. This is the Golf Course Sinking Department. This department is used to set aside \$300 annually from the old Golf Course Clubhouse Lease for future improvements.

Special Fund Revenues

Revenues from special funds include State Marijuana Taxes, State Gas Tax Revenue, Beginning Fund Balance, Grant Awards, Interest, Transient Occupancy Tax, Cemetery Perpetual Maintenance, Interfund Transfers, Late Fees and Penalties, Insurance Dividends, Loan Repayments, and Building. Revenues from each fund is restricted for specific purposes within these funds.



Section 6: Special Revenue Funds

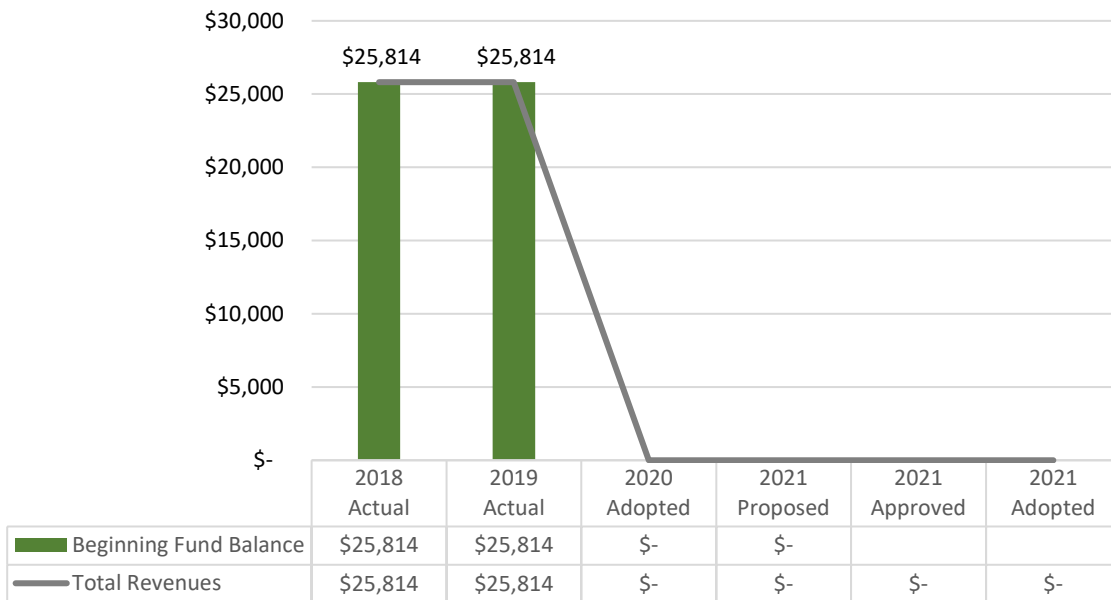


Aquatic Donations Fund

Description

The Aquatic Donations Fund was created when the city received a \$25,000 donation from Saint Alphonsus Medical Center for the Aquatic Center. The donations were transferred to the Aquatic Fund in 2018-2019. This is for historical purpose only.

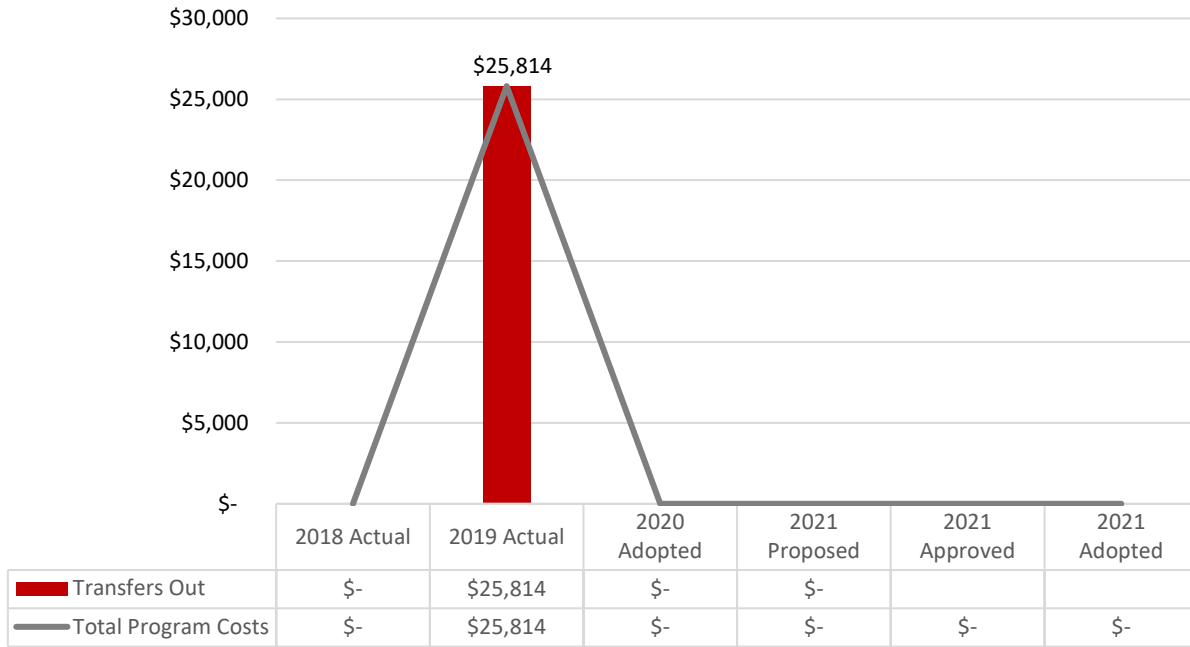
Aquatic Donations Revenues



Section 6: Special Revenue Funds



Aquatic Donations Expenditures

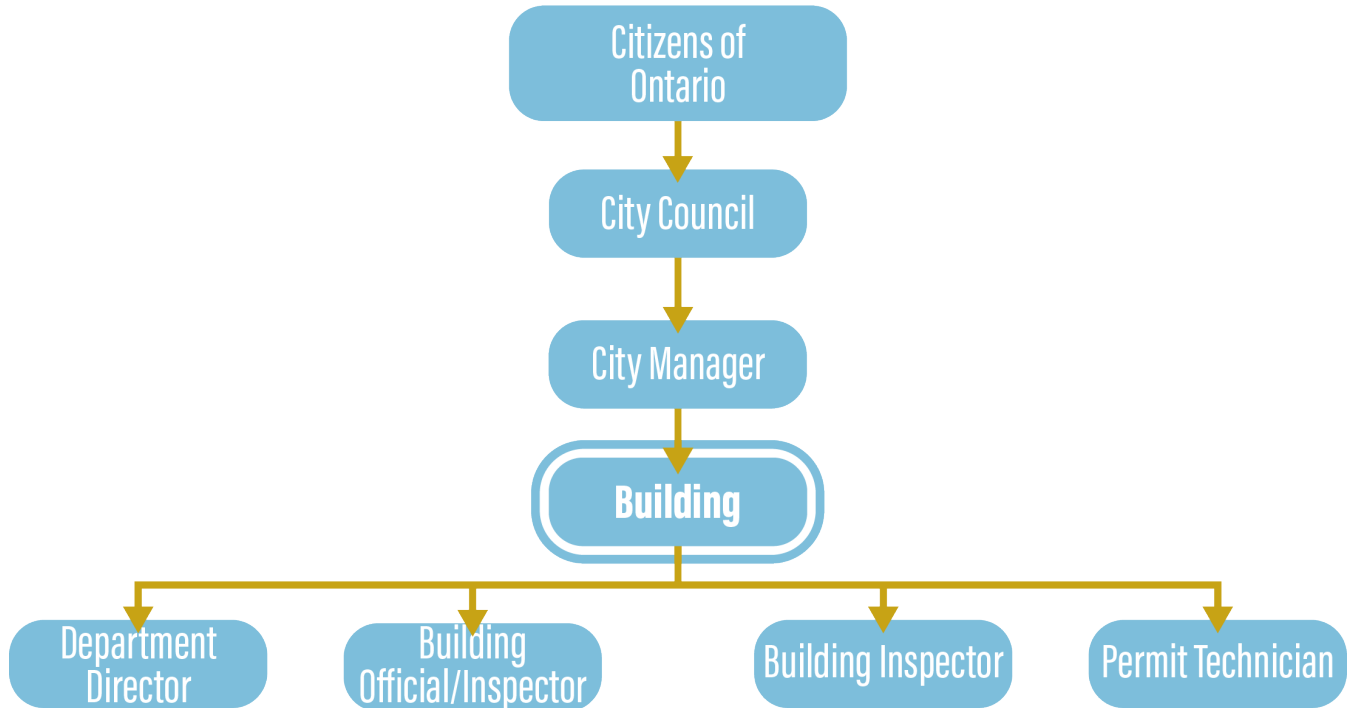


Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--|------------------|------------------|--------------|----------------|---------------|---------------|--------------|
| AQUATIC DONATIONS FUND REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 25,814 | 25,814 | - | - | - | - | - |
| Grand Total | \$ 25,814 | \$ 25,814 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT | | | | | | | |
| TRANSFERS OUT | - | 25,814 | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ - | \$ 25,814 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ - | \$ 25,814 | \$ - | \$ - | \$ - | \$ - | \$ - |

Building Fund



Description

The City of Ontario operates the Building Department under a MOA (Memorandum Of Agreement) with the State of Oregon Building Division and provides for the Building Official, Oregon Inspector Certification (OIC), A-level Plan Examiner, Fire and Life Safety Plans Examiner, Residential Plans Examiner (Residential Structural Inspector Cert), A-level Mechanical Inspector, Residential Inspector, A-level Structural Inspector, Residential Structural Inspector and Manufacture Home Inspector.

The Building Department provides interpretation of the Uniform Building Code in conformance with the adopted Section 4-1-1 of the City Code. They enforce rules and supplemental regulations. They also enforce the Dangerous Building Code adopted by the City of Ontario Code in Section 4-5-1.

The department reviews construction plans, blueprints, architectural drawings, design specifications, and other documents for compliance on small and large commercial and industrial structures, along with all types of residential dwellings, mechanical, energy, and fire protection codes. They provide code interpretation guidance and counseling on technical issues, technology, advice and problem-solving assistance to department staff, inspectors, and general public. They also enforce the State Structural Safety, Mechanical, and City Codes through plan reviews and inspections of all building types.

Section 6: Special Revenue Funds



Strategic Impact

- **Desirability:** Updating city codes to meet current living standards, while considering citizens' concerns and needs has made Ontario a very desirable community to live in.
- **Education:** Staff works daily with the general public explaining city Codes and State regulations to help educate the community on the changing times and current codes.
- **Lifestyle:** Staff was part of getting the new Splash Park permitted and open, as well as permitting new commercial businesses in the community.
- **Beautification:** Staff updated the historical building codes within the community and is working closely with Revitalize Ontario. The Façade Grant Program was completed this year adding beautification to the downtown area.
- **Growth:** Staff has worked with many new businesses, adding to the tax base. Staff approved nine Housing Incentive Program applications adding nine new homes to Ontario.

Accomplishments

- Staff held 40 Preliminary Design Advisory Committee meetings on proposed developments.
- Staff has responded to over 800 phone calls and walk-ins addressing planning and building questions, and complaints dealing with other code issues and departments. Staff deals with hundreds of email requests monthly.
- Staff has reviewed and processed 306 building permits, with a construction value of \$21.6 million, with \$248,366 issued permits. Also, there was an estimated additional \$2.0 million in site development values added to the city tax base.
- There has been 14 Marijuana Retail Conditional Use Permits approved of which 4 facilities were issued permits for construction with 3 currently open for business.
- Staff attended building classes to obtain certification as a Building Official. These classes included the Residential Plans Examiner, Residential Structural Inspector, Residential Mechanical Inspector, Manufactured Home, Fire and Life Safety Plans Examiner, Commercial Mechanical Inspector, Commercial Structural Inspector, Commercial Plans Examiner, Oregon Inspector Certification and Building Official, along with a Code Change Class for the Oregon Structural Code (commercial). After over a year of training staff is now licensed as a Building Official and has all commercial and residential inspector certifications.

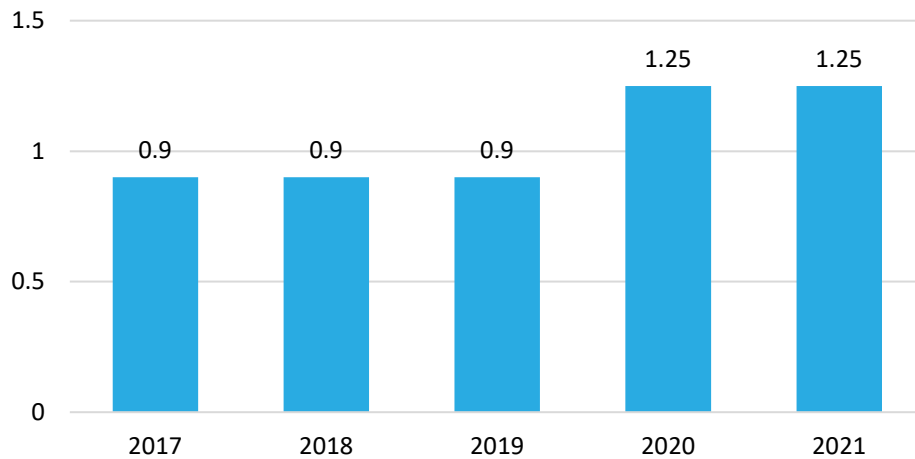
Budget Adjustments

- Revenue was increased from \$100,000 to \$150,000.
- There is an increase in salaries from a performance-based evaluation process.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2019. \$1,922 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- The State Surcharge line item (12% of permit fees that go to the State) increased by \$6,000 to reflect the additional \$50,000 revenue expected.
- \$7,500 was added for the Community Development Center's portion (75%) of a scanner in the Capital Outlay line item.

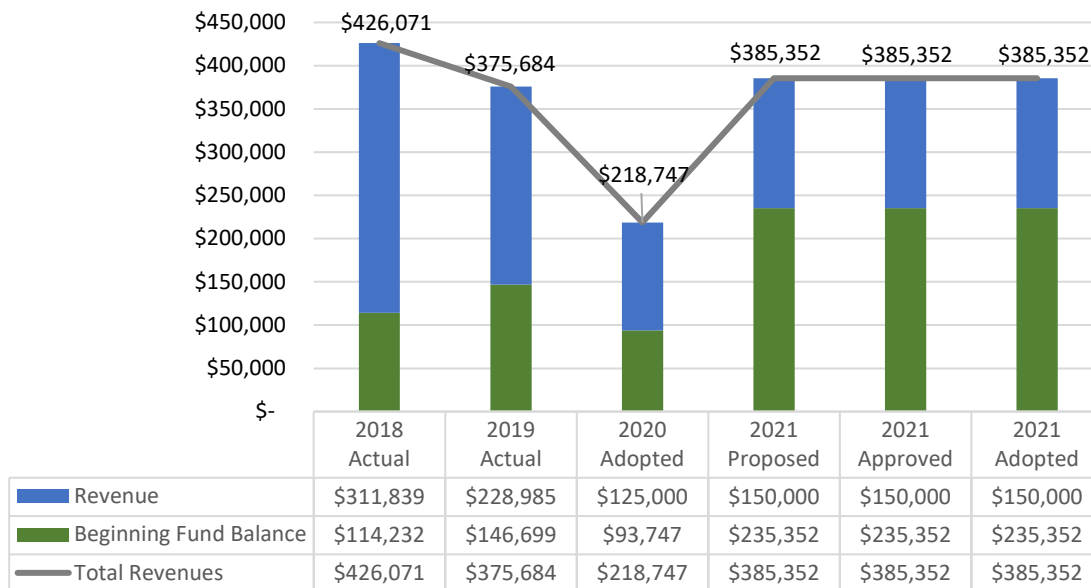
Section 6: Special Revenue Funds



Building FTE History



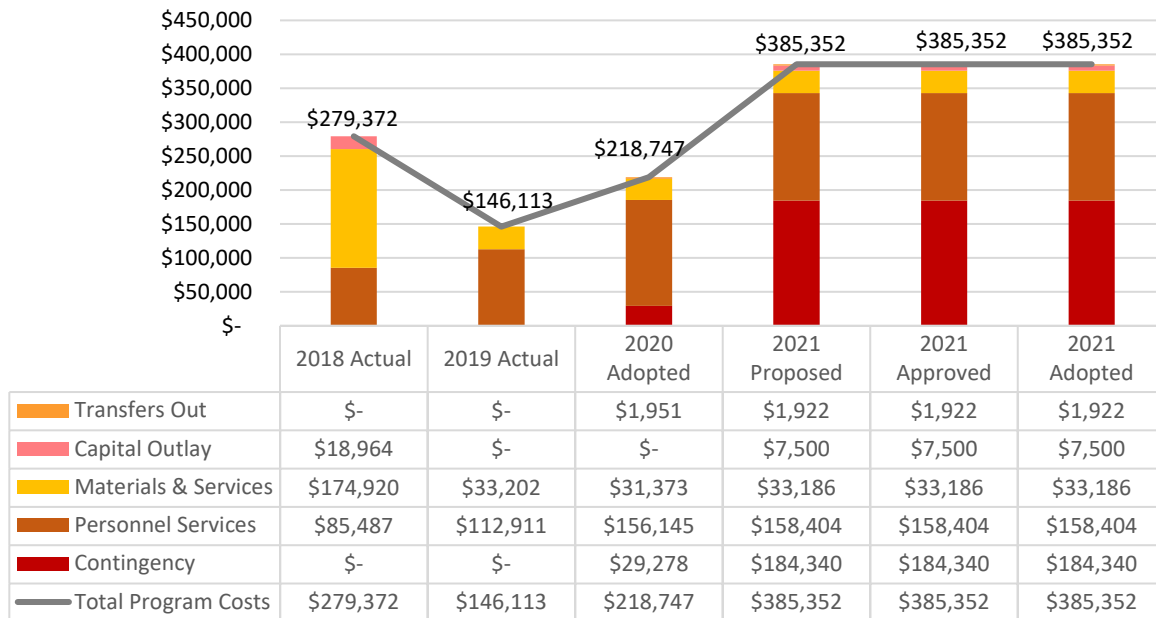
Building Revenues



Section 6: Special Revenue Funds



Building Expenditures



| Other Key Indicators | | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------------|------------------|
| Indicator | 2015/2016 Actual | 2016/2017 Actual | 2017/2018 Actual | 2018/2019 Actual | 2019/2020 Actual/Target | 2020/2021 Target |
| Mechanical Permits | 167 | 175 | 228 | 168 | 102/170 | 180 |
| Residential Structural Permits | 16 | 37 | 71 | 32 | 25/32 | 34 |
| Commercial Structural Permits | 74 | 73 | 111 | 90 | 53/75 | 77 |
| New Residential Buildings | 2 | 3 | 5 | 4 | 6/5 | 6 |
| New Commercial Buildings | 3 | 10 | 7 | 9 | 4/6 | 7 |
| Total Mechanical & Structural Permits | 262 | 298 | 410 | 290 | 180/288 | 291 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BUILDING REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 114,232 | 146,699 | 93,747 | 235,352 | 235,352 | 235,352 | 235,352 |
| BUILDING MISC REVENUE | 345 | 60 | - | - | - | - | - |
| BUILDING PERMITS & FEES | 292,530 | 228,925 | 125,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| TRANS FROM BLDG RESRV | 18,964 | - | - | - | - | - | - |
| Grand Total | \$ 426,071 | \$ 375,684 | \$ 218,747 | \$ 385,352 | \$ 385,352 | \$ 385,352 | \$ 385,352 |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | 270 | 270 | 270 | 270 | 270 | 270 | 270 |
| EMPLOYER PAID BENEFITS | - | - | 3,824 | - | - | - | - |
| MEDICAL INSURANCE CO-PAY | 16,684 | 18,512 | 20,164 | 20,821 | 20,821 | 20,821 | 20,821 |
| OVERTIME | 814 | 374 | - | - | - | - | - |
| RETIREMENT | 10,911 | 12,399 | 20,244 | 20,508 | 20,508 | 20,508 | 20,508 |
| SOCIAL SECURITY | 3,689 | 5,269 | 8,135 | 8,233 | 8,233 | 8,233 | 8,233 |
| VACATION/SICK BUYOUT | - | - | 2,730 | 2,915 | 2,915 | 2,915 | 2,915 |
| WAGES & SALARIES | 52,949 | 75,906 | 99,508 | 104,433 | 104,433 | 104,433 | 104,433 |
| WORKMANS COMP | 171 | 181 | 1,270 | 1,224 | 1,224 | 1,224 | 1,224 |
| PERSONNEL SERVICES TOTAL | \$ 85,488 | \$ 112,911 | \$ 156,145 | \$ 158,404 | \$ 158,404 | \$ 158,404 | \$ 158,404 |
| MATERIALS & SERVICES | | | | | | | |
| BANK FEES / CHARGES | - | - | 25 | 25 | 25 | 25 | 25 |
| BUILDING MAINT & REPAIR | - | - | 250 | 250 | 250 | 250 | 250 |
| CELL PHONE | 494 | 1,088 | 1,248 | 1,248 | 1,248 | 1,248 | 1,248 |
| CONTRACT SERVICES | 389 | 389 | 390 | 390 | 390 | 390 | 390 |
| DATA PROCESSING | 634 | 559 | 2,955 | 968 | 968 | 968 | 968 |
| GENERAL SUPPLIES | 64 | 952 | 1,575 | 1,575 | 1,575 | 1,575 | 1,575 |
| INSPECTION SERVICES AGMT | 147,190 | 2,394 | - | - | - | - | - |
| OFFICE MACHINE CONTRACT | 1,315 | 1,441 | 1,000 | 1,200 | 1,200 | 1,200 | 1,200 |
| OFFICE SUPPLIES | 1,006 | 535 | 1,660 | 2,260 | 2,260 | 2,260 | 2,260 |
| PETROLEUM SUPPLIES | - | 321 | 600 | 600 | 600 | 600 | 600 |
| POSTAGE | - | 20 | 300 | 300 | 300 | 300 | 300 |
| PRINT / AD / RECORD | - | - | 400 | 400 | 400 | 400 | 400 |
| PROFESSIONAL DEVELOPMENT | 2,570 | 16,624 | 5,970 | 5,970 | 5,970 | 5,970 | 5,970 |
| STATE ASSESSMENT | 21,258 | 8,879 | 15,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| MATERIALS & SERVICES TOTAL | \$ 174,920 | \$ 33,202 | \$ 31,373 | \$ 33,186 | \$ 33,186 | \$ 33,186 | \$ 33,186 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL OUTLAY | | | | | | | |
| BUILDING IMPROVEMENTS | 18,964 | - | - | - | - | - | - |
| EQUIP PURCHASE | - | - | - | 7,500 | 7,500 | 7,500 | 7,500 |
| CAPITAL OUTLAY TOTAL | \$ 18,964 | \$ - | \$ - | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 1,951 | 1,922 | 1,922 | 1,922 | 1,922 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 1,951 | \$ 1,922 | \$ 1,922 | \$ 1,922 | \$ 1,922 |
| CONTINGENCY | | | | | | | |
| OPERATING CONTINGENCY | - | - | 29,278 | 184,340 | 184,340 | 184,340 | 184,340 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 29,278 | \$ 184,340 | \$ 184,340 | \$ 184,340 | \$ 184,340 |
| Grand Total | \$ 279,373 | \$ 146,113 | \$ 218,747 | \$ 385,352 | \$ 385,352 | \$ 385,352 | \$ 385,352 |

Section 6: Special Revenue Funds



Grant Fund

Description

The Grant Fund accounts for different federal, state and local grants. Required matching funds are transferred from other funds as required. Grant programs include:

- Federal Administration Aviation (FAA) Grant
- Community Development Block Grant
- Brownfield EPA Grant

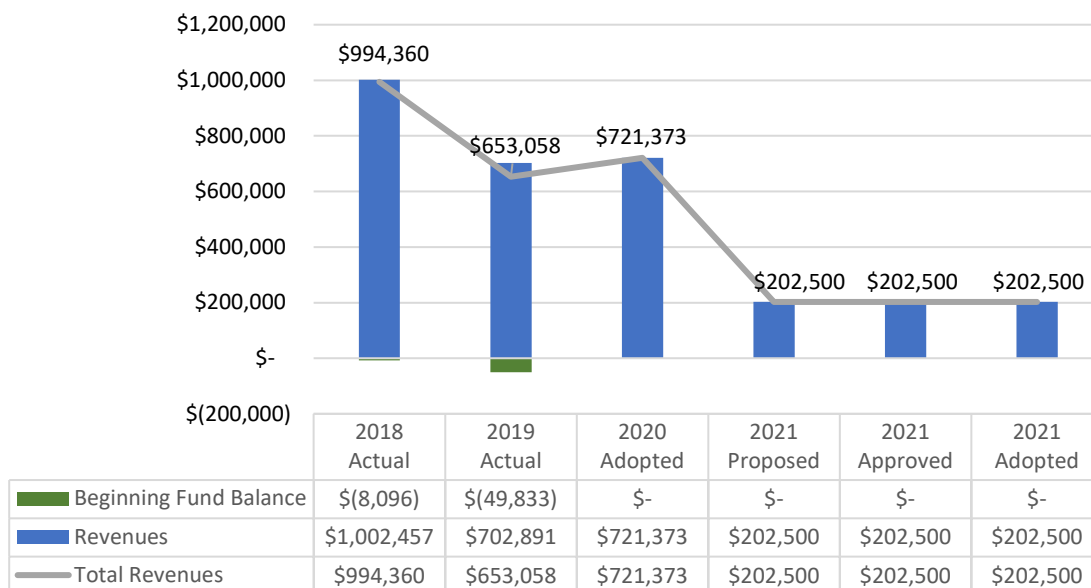
Strategic Impact

- Desirability- Grants are an essential part of Strategy 3, which focuses on funding. Staff continues to find opportunities to leverage city funds with grant awards.

Budget Adjustments

- There aren't any substantial new grants in 2020-2021. The Community Development Block Grant should be completed, along with the 2019-2020 Federal Aviation Administration Grant. The 2020-2021 budget shows \$200,000 budgeted for the last year on the EPA Brownfield Grant and \$2,500 Shop with a Cop local grant.

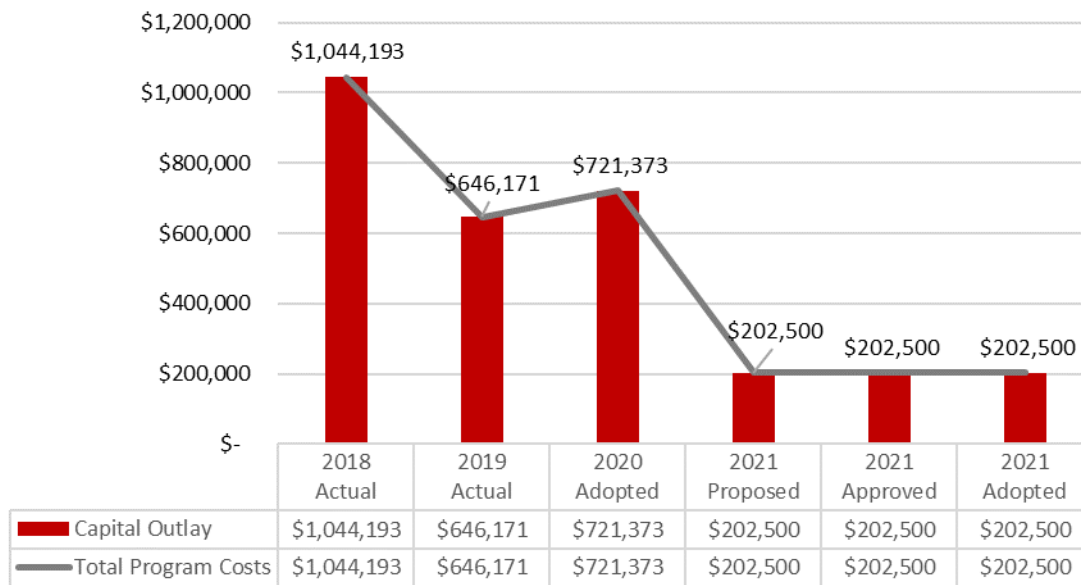
Grant Revenues



Section 6: Special Revenue Funds



Grant Expenditures

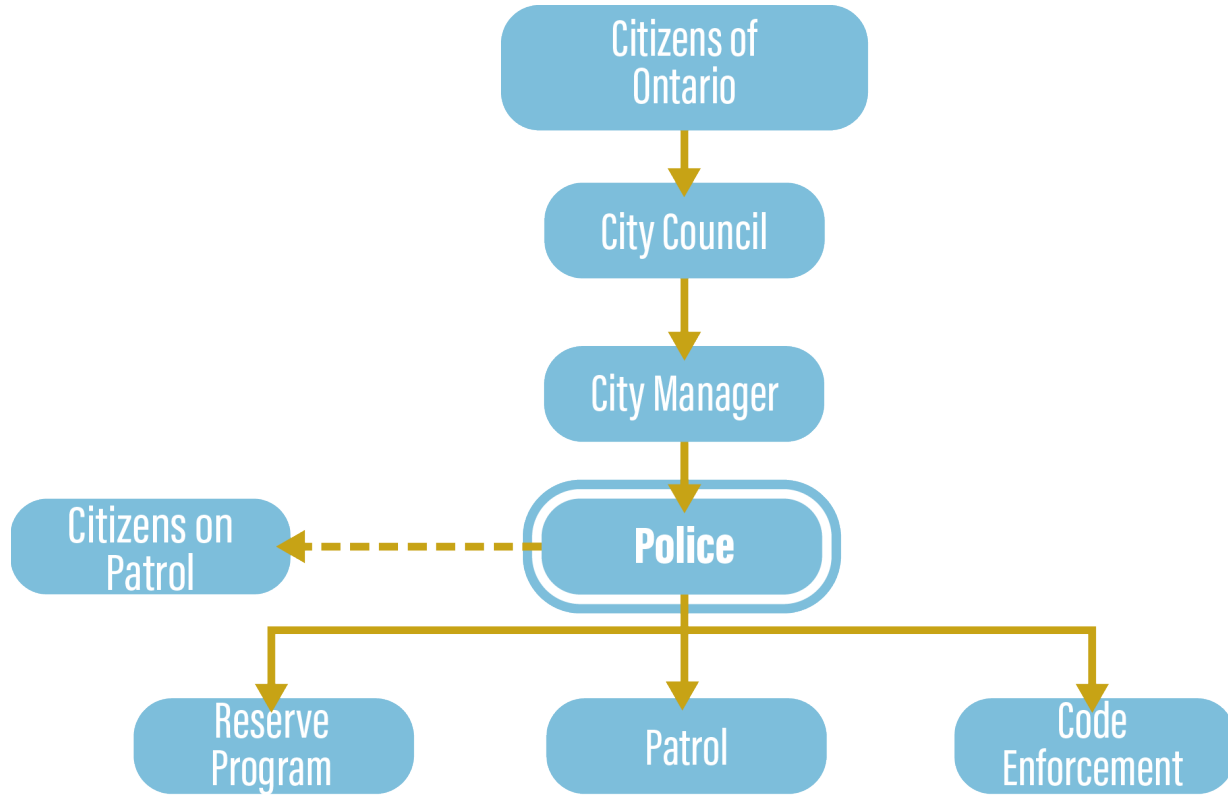


Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GRANT REVENUES | | | | | | | |
| AVAILABLE CASH OH HAND | (8,096) | (49,833) | - | - | - | - | - |
| COMM DEVELOPMENT BLOCK GRANT | 167,773 | 181,684 | 328,873 | - | - | - | - |
| FAA AIRPORT GRANT | 702,691 | 377,170 | 83,285 | - | - | - | - |
| IFA BROWNSFIELD GRANT | 30,111 | 96,504 | 300,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| ODOT DTA 09-NW WA PROJ | 32,250 | - | - | - | - | - | - |
| OREGON AIRPORT GRANT | 66,542 | 29,085 | 8,415 | - | - | - | - |
| POLICE SAFE KIDS PROJECT | 590 | - | - | - | - | - | - |
| SHOP WITH A COP GRANT | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| TRANSFER IN | - | 15,948 | 800 | - | - | - | - |
| Grand Total | \$ 994,360 | \$ 653,058 | \$ 721,373 | \$ 202,500 | \$ 202,500 | \$ 202,500 | \$ 202,500 |
| CAPITAL OUTLAY | | | | | | | |
| AIRPORT GRANT - FAA #010 | 813,123 | 356,029 | 92,500 | - | - | - | - |
| BROWNSFIELD GRANT | 27,880 | 95,413 | 300,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| CDBG EXPENSES | 167,774 | 181,684 | 328,873 | - | - | - | - |
| FAA 2019 AIRPORT GRANT | - | 10,545 | - | - | - | - | - |
| N Park R/S | 32,327 | - | - | - | - | - | - |
| POLICE GRANT PROJECTS | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| POLICE SAFE KIDS PROJECT | 590 | - | - | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ 1,044,193 | \$ 646,171 | \$ 721,373 | \$ 202,500 | \$ 202,500 | \$ 202,500 | \$ 202,500 |
| Grand Total | \$ 1,044,193 | \$ 646,171 | \$ 721,373 | \$ 202,500 | \$ 202,500 | \$ 202,500 | \$ 202,500 |

Marijuana Enforcement



Description

This fund was set up during the 2019-2020 fiscal year to track the expenditures of the restricted Oregon Marijuana Tax.

The Police Department works on a daily basis with staff and the community to enhance the ability to achieve the key points of the mission which is to create a safer Ontario by protecting its citizens, enforcing laws, and building trust in partnership within the community. Staff strives to serve with integrity and professionalism while ensuring fair and impartial treatment for all.

Oregon Marijuana Tax is restricted to “assist local law enforcement in performing its duties” under the control and regulation of the marijuana act.

Strategic Impact

- Desirability- The Marijuana Enforcement Fund funds two additional police officers which improves safety in the community.

Section 6: Special Revenue Funds

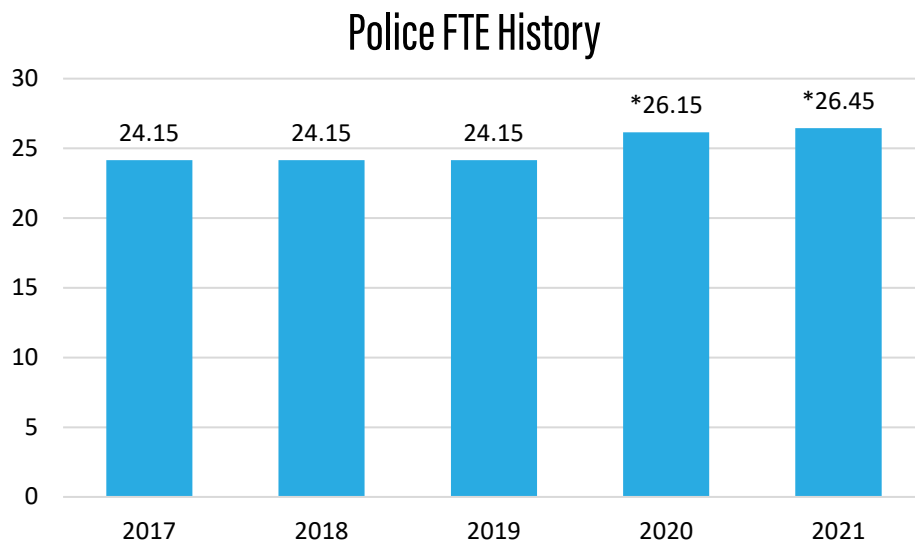


Accomplishments

- Created written marijuana retailer background check policy and protocol; special order #19-01
- Achieved full compliance for marijuana dispensary fees collection and background check mandates

Budget Adjustments

- The State Marijuana Tax funding came in substantially short of expectations. The budget reflects only \$50,000 in revenues, which will fund 0.4 FTE for a Police Officer.



**0.4 FTE funded through the Marijuana Enforcement Fund*

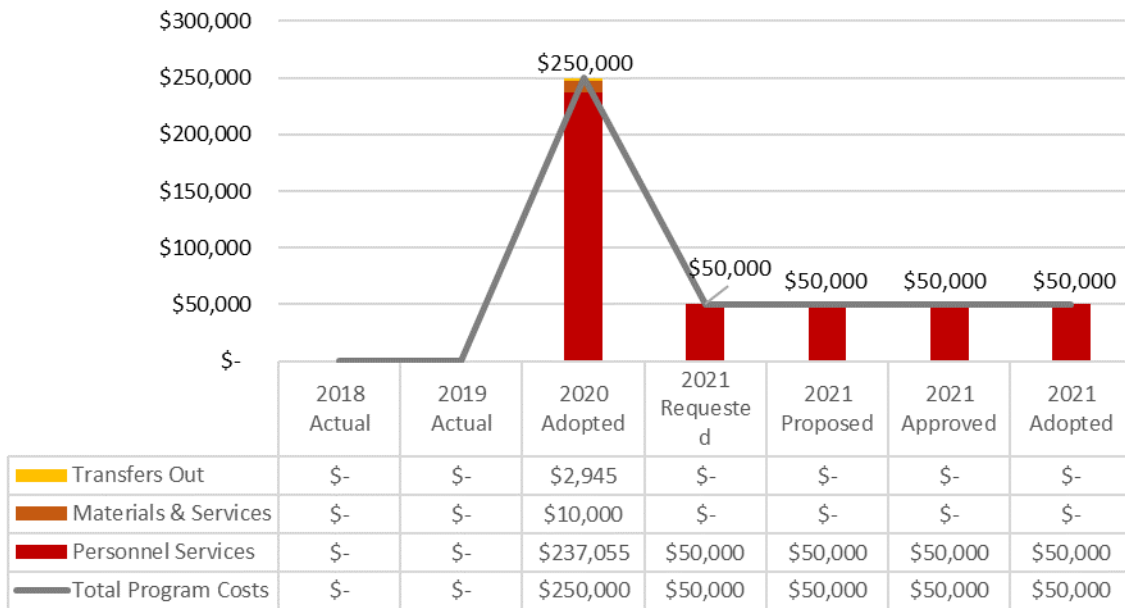
Section 6: Special Revenue Funds



Marijuana Enforcement Revenues



Marijuana Enforcement Expenditures



Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------|-------------|-------------------|------------------|------------------|------------------|------------------|
| MARIJUANA ENFORCEMENT REVENUES | | | | | | | |
| MARIJUANA TAX | - | - | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grand Total | \$ - | \$ - | \$ 250,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| PERSONNEL SERVICES | | | | | | | |
| MEDICAL INSURANCE CO-PAY | - | - | 50,611 | - | - | - | - |
| RETIREMENT | - | - | 7,519 | - | - | - | - |
| RETIREMENT - EE SHARE | - | - | 41,129 | - | - | - | - |
| SOCIAL SECURITY | - | - | 9,587 | - | - | - | - |
| VACATION/SICK BUYOUT | - | - | 2,365 | - | - | - | - |
| WAGES & SALARIES | - | - | 122,818 | 50,000 | 50,000 | 50,000 | 50,000 |
| WORKMANS COMP | - | - | 3,026 | - | - | - | - |
| PERSONNEL SERVICES TOTAL | \$ - | \$ - | \$ 237,055 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| MATERIALS & SERVICES | | | | | | | |
| UNIFORMS | - | - | 10,000 | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 2,945 | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 2,945 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ - | \$ - | \$ 250,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |



Reserve Fund

Description

The Reserve Fund accounts for funds that are set aside by the city for specific purposes.

- The Insurance Reserve Department is used to account for a worker's compensation dividend received in the prior two fiscal years. This reserve is to be used for future insurance claims.
- The Bike Path Reserve Department is used to account for setting aside 1% of State Highway Gas Tax revenues for the construction of bike path or footpath facilities. This reserve was established as a result of State requirements.
- The Building Inspection Reserve Department is used to account for setting aside excess revenues from building operations for future use in operating the Building Department. This fund was established during Fiscal Year 2000-2001 as a result of requirements established through the passage of Senate Bill 587.
- The Emergency Equipment Replacement/Repair Reserve Department is used to account for setting aside for and purchase of emergency equipment. This fund accounts for funds set aside by the Fire Department to purchase turnouts and air packs.
- The Public Safety Reserve Department is used to account for 26.25% of the Transient Occupancy Tax to be set aside for public safety purchases approved by the City Council.
- The Public Works Reserve is used to account for setting aside utility revenues for the construction of major utility improvements, the replacement of sewer plant equipment as required by the Oregon Department of Environmental Quality (ODEQ), and debt service reserve funds as required by ODEQ to cover one year of debt service for the existing sewer system loans.
- The PERS reserve is used for money set aside to make a lump payment to PERS.
- The Economic Development Infrastructure Fund is money set aside to fund economic development projects as they come up.
- The Golf Course Sinking Fund accounts for the annual \$300 required by the lease of the old Golf Clubhouse for capital needs.

Accomplishments

- An enterprise security camera system was set up at city facilities.

Budget Adjustments

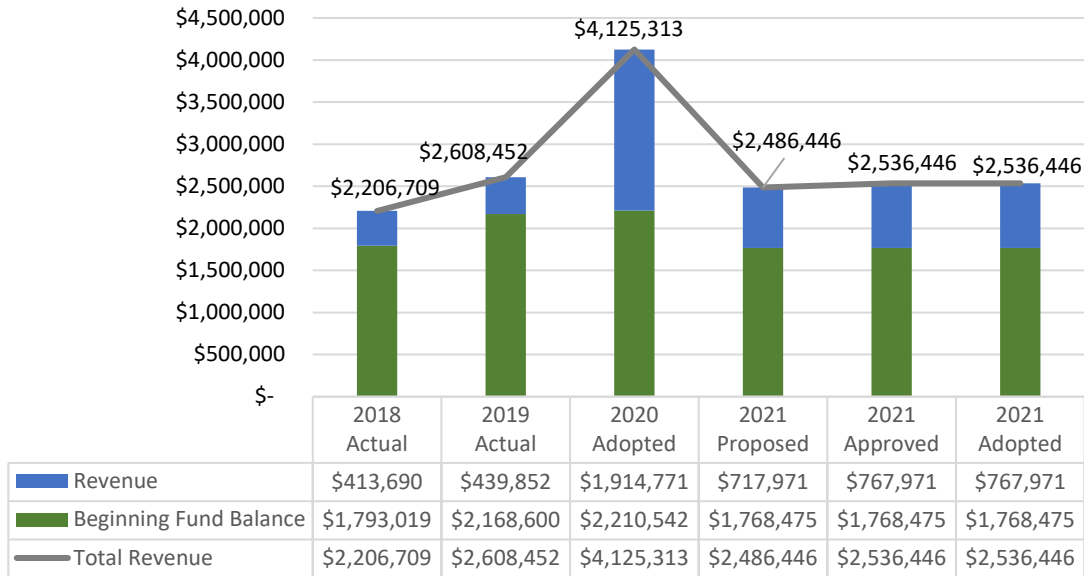
- \$226,833 will be paid to PERS as a lump sum payment.
- The Public Safety Department will fund the following items in 2020-2021:
 - Ballistic Trauma Plates \$8,790
 - Phase 2 security camera upgrade \$20,000
 - Fire extrication equipment \$12,000
 - Police shotguns, handguns, and tactical precision rifle \$15,967

Section 6: Special Revenue Funds

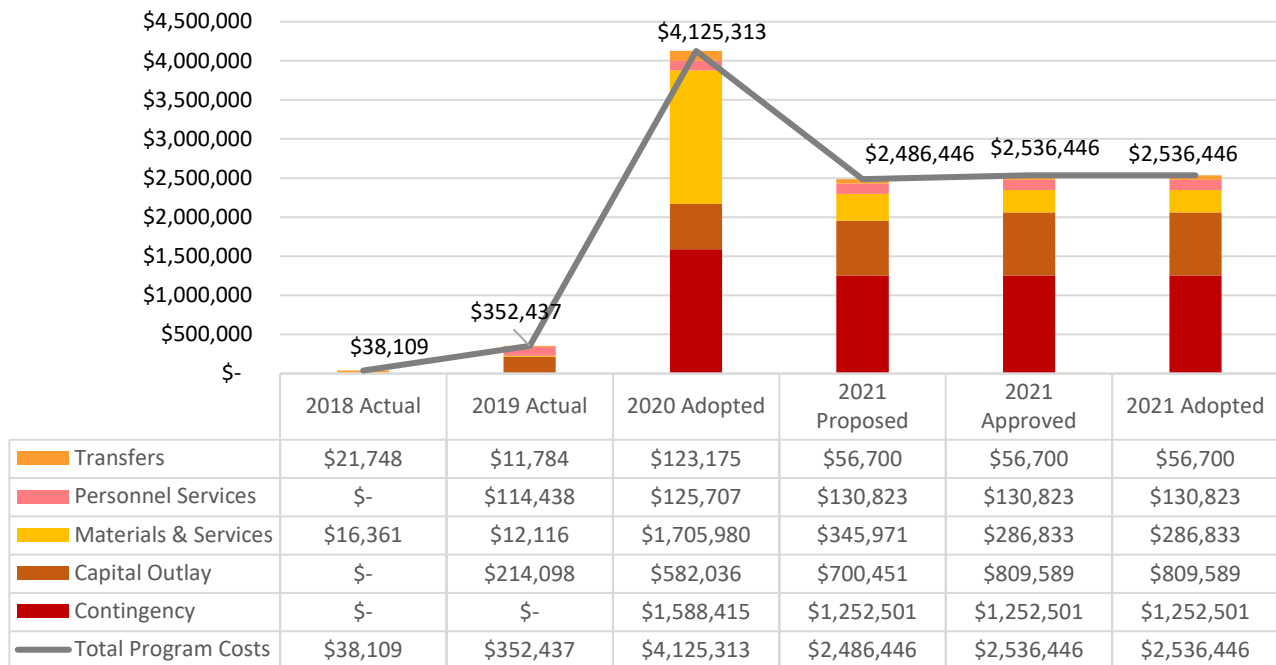


- One police officer
- \$20,701 transfer to fire apparatus reserve.

Reserve Revenues



Reserve Expenditures



Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| INSURANCE RESERVE REVENUES | | | | | | | |
| AVAILABLE CASH - INSURANCE RES | 34,754 | 78,690 | 80,564 | 61,069 | 61,069 | 61,069 | 61,069 |
| FACILITY INSURANCE CLAIM | 26,787 | - | - | - | 15,000 | 15,000 | 15,000 |
| INSURANCE DIVIDEND | 17,149 | 11,874 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Grand Total | \$ 78,690 | \$ 90,564 | \$ 90,564 | \$ 71,069 | \$ 86,069 | \$ 86,069 | \$ 86,069 |
| INSURANCE RESERVE EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| CLAIMS PAID OUT | - | - | 90,564 | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ - | \$ - | \$ 90,564 | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | | | | | | | |
| BECK PARK BRIDGE | - | - | - | - | 25,000 | 25,000 | \$ 25,000 |
| CAPITAL OUTLAY | - | - | - | 71,069 | 61,069 | 61,069 | \$ 61,069 |
| LION'S SHELTER | - | 24,880 | - | - | - | - | \$ - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ 24,880 | \$ - | \$ 71,069 | \$ 86,069 | \$ 86,069 | \$ 86,069 |
| Grand Total | \$ - | \$ 24,880 | \$ 90,564 | \$ 71,069 | \$ 86,069 | \$ 86,069 | \$ 86,069 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BIKE PATH | | | | | | | |
| 1% STATE TAX STREET REV | 7,396 | 8,413 | 8,550 | 9,138 | 9,138 | 9,138 | 9,138 |
| AVAILABLE CASH - BIKE PATH | 89,409 | 96,805 | 86,278 | - | - | - | - |
| GRANT | - | - | 200,000 | - | - | - | - |
| MOTEL OCCUPANCY TAX | - | - | 85,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Grand Total | \$ 96,805 | \$ 105,218 | \$ 379,828 | \$ 109,138 | \$ 109,138 | \$ 109,138 | \$ 109,138 |
| BIKE PATH EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| N/S TRAIL | - | - | 25,000 | - | - | - | - |
| SITE IMPROVEMENTS | - | 9,047 | 29,828 | 9,138 | 9,138 | 9,138 | 9,138 |
| TATER TOT TRAIL | - | - | 25,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| TV CONNECTOR | - | - | 300,000 | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ 9,047 | \$ 379,828 | \$ 109,138 | \$ 109,138 | \$ 109,138 | \$ 109,138 |
| Grand Total | \$ - | \$ 9,047 | \$ 379,828 | \$ 109,138 | \$ 109,138 | \$ 109,138 | \$ 109,138 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BUILDING INSPECTION | | | | | | | |
| AVAILABLE CASH-BLDG INSPECTION | 156,857 | 137,893 | 137,893 | 137,893 | 137,893 | 137,893 | 137,893 |
| Grand Total | \$ 156,857 | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 |
| BUILDING INSPECTION EXPENDITURES | | | | | | | |
| TRANSFERS | | | | | | | |
| BUILDING DEPT EXP - FUND 055 | 18,964 | - | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ 18,964 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CONTINGENCY | | | | | | | |
| CONTINGENCY | - | - | 137,893 | 137,893 | 137,893 | 137,893 | 137,893 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 |
| Grand Total | \$ 18,964 | \$ - | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 | \$ 137,893 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| EMERGENCY EQUIPMENT RESERVE REVENUES | | | | | | | |
| AVAILABLE CASH - EMERG EQUIP | 56,843 | 84,243 | 92,603 | 84,792 | 84,792 | 84,792 | 84,792 |
| GEN FUND REV -EM EQ- FUND 055 | 27,400 | 27,400 | 28,200 | 28,200 | 28,200 | 28,200 | 28,200 |
| Grand Total | \$ 84,243 | \$ 111,643 | \$ 120,803 | \$ 112,992 | \$ 112,992 | \$ 112,992 | \$ 112,992 |
| EMERGENCY EQUIPMENT RESERVE EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| EQUIPMENT PURCHASE | - | 30,741 | 120,803 | 112,992 | 112,992 | 112,992 | 112,992 |
| CAPITAL OUTLAY TOTALS | \$ - | \$ 30,741 | \$ 120,803 | \$ 112,992 | \$ 112,992 | \$ 112,992 | \$ 112,992 |
| Grand Total | \$ - | \$ 30,741 | \$ 120,803 | \$ 112,992 | \$ 112,992 | \$ 112,992 | \$ 112,992 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PUBLIC SAFETY RESERVE | | | | | | | |
| AVAILABLE CASH-PUBLIC SAFETY R | 432,367 | 658,009 | 616,543 | 342,578 | 342,578 | 342,578 | 342,578 |
| CAPITAL ASSET SALES | - | - | - | - | - | - | - |
| RURAL FIRE REIMBURSEMENT | - | 67,220 | - | - | - | - | - |
| MOTEL OCCUPANCY TAX 26.25% | 238,544 | 228,900 | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 |
| Grand Total | \$ 670,911 | \$ 954,130 | \$ 826,543 | \$ 552,578 | \$ 552,578 | \$ 552,578 | \$ 552,578 |
| PUBLIC SAFETY RESERVE EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| MEDICAL INSURANCE CO-PAY | - | 23,862 | 25,306 | 25,997 | 25,997 | 25,997 | 25,997 |
| RETIREMENT | - | 14,917 | 4,211 | 19,919 | 19,919 | 19,919 | 19,919 |
| RETIREMENT - EE SHARE | - | 3,718 | 19,108 | 4,390 | 4,390 | 4,390 | 4,390 |
| SOCIAL SECURITY | - | 4,198 | 5,368 | 5,597 | 5,597 | 5,597 | 5,597 |
| VACATION/SICK BUYOUT | - | - | 1,324 | 1,381 | 1,381 | 1,381 | 1,381 |
| WAGES & SALARIES | - | 67,714 | 68,846 | 71,771 | 71,771 | 71,771 | 71,771 |
| WORKMANS COMP | - | 29 | 1,544 | 1,768 | 1,768 | 1,768 | 1,768 |
| PERSONNEL SERVICES TOTAL | \$ - | \$ 114,438 | \$ 125,707 | \$ 130,823 | \$ 130,823 | \$ 130,823 | \$ 130,823 |
| MATERIALS & SERVICES | | | | | | | |
| NARC DOG | 10,117 | - | - | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ 10,117 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL OUTLAY | | | | | | | |
| ADA CURB IMPROVEMENTS | - | - | 53,200 | - | - | - | - |
| AIRPORT SNOW EQUIPMENT | - | 91,257 | - | - | - | - | - |
| BALLISTIC SHIELDS | - | - | 6,800 | - | - | - | - |
| BALLISTIC TRAUMA PLATES | - | - | - | 8,790 | 8,790 | 8,790 | 8,790 |
| CAMERA SYSTEM | - | - | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| EXTRICATION EQUIPMENT | - | - | - | 12,000 | 12,000 | 12,000 | 12,000 |
| FIRE EQUIPMENT | - | - | - | - | - | - | - |
| FIRE- EXHAUST SYSTEM | - | 67,220 | - | - | - | - | - |
| HOLDING CELL IMPROVEMENTS | - | - | - | - | - | - | - |
| PHONE SYSTEM | - | - | - | - | - | - | - |
| POLICE CAR PURCHASE | - | - | - | - | - | - | - |
| POLICE EQUIPMENT | - | - | - | 15,967 | 15,967 | 15,967 | 15,967 |
| THERMAL IMAGE CAMERA | - | - | 7,500 | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ 158,477 | \$ 117,500 | \$ 56,757 | \$ 56,757 | \$ 56,757 | \$ 56,757 |
| TRANSFERS | | | | | | | |
| TRANSFER TO PERS RESERVE | - | - | 1,649 | 1,719 | 1,719 | 1,719 | 1,719 |
| TRANSFERS OUT | 2,784 | 11,784 | 100,000 | 20,701 | 20,701 | 20,701 | 20,701 |
| TRANSFERS OUT TOTAL | \$ 2,784 | \$ 11,784 | \$ 101,649 | \$ 22,420 | \$ 22,420 | \$ 22,420 | \$ 22,420 |
| CONTINGENCY | | | | | | | |
| CONTINGENCY | - | - | 481,687 | 342,578 | 342,578 | 342,578 | 342,578 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 481,687 | \$ 342,578 | \$ 342,578 | \$ 342,578 | \$ 342,578 |
| Grand Total | \$ 12,901 | \$ 284,700 | \$ 826,543 | \$ 552,578 | \$ 552,578 | \$ 552,578 | \$ 552,578 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| PUBLIC WORKS RESERVE REVENUES | | | | | | | |
| AVAILABLE CASH - PW RESERVE | 1,022,790 | 1,112,961 | 1,196,661 | 1,047,810 | 1,047,810 | 1,047,810 | 1,047,810 |
| BAD DEBT RECOVERY | 2,298 | 2,680 | 2,200 | 2,000 | 2,000 | 2,000 | 2,000 |
| INTEREST ON DEPOSIT-PW RESERVE | 1,434 | 1,026 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| LATE FEE & PENALTIES | 92,415 | 91,971 | 50,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| MAPS/PLOTTER COPIES | 100 | - | - | - | - | - | - |
| MISCELLANEOUS REVENUE | 167 | 67 | - | - | - | - | - |
| Grand Total | \$ 1,119,204 | \$ 1,208,705 | \$ 1,250,361 | \$ 1,166,310 | \$ 1,166,310 | \$ 1,166,310 | \$ 1,166,310 |
| PUBLIC WORKS RESERVE EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| BAD DEBT EXPENSE | 6,243 | 3,069 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| MATERIALS & SERVICES TOTAL | \$ 6,243 | \$ 3,069 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| CAPITAL OUTLAY | | | | | | | |
| SITE IMPROVEMENTS - SEWER | - | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| SITE IMPROVEMENTS - WATER | - | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| WATER/SEWER EXPANSION | - | - | 50,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 250,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFERS OUT | - | - | 21,526 | 34,280 | 34,280 | 34,280 | 34,280 |
| TRANSFERS OUT TOTAL | \$ - | \$ - | \$ 21,526 | \$ 34,280 | \$ 34,280 | \$ 34,280 | \$ 34,280 |
| CONTINGENCY | | | | | | | |
| CONTINGENCY | - | - | 968,835 | 772,030 | 772,030 | 772,030 | 772,030 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 968,835 | \$ 772,030 | \$ 772,030 | \$ 772,030 | \$ 772,030 |
| Grand Total | \$ 6,243 | \$ 3,069 | \$ 1,250,361 | \$ 1,166,310 | \$ 1,166,310 | \$ 1,166,310 | \$ 1,166,310 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------|-------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| PERS RESERVE REVENUES | | | | | | | |
| TRANSFERS IN | - | - | 1,225,588 | 226,833 | 226,833 | 276,833 | 276,833 |
| Grand Total | \$ - | \$ - | \$ 1,225,588 | \$ 226,833 | \$ 226,833 | \$ 276,833 | \$ 276,833 |
| PERS RESERVE EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| PERS SIDE ACCOUNT | - | - | 1,225,588 | 226,833 | 226,833 | 276,833 | 276,833 |
| MATERIALS & SERVICES TOTAL | \$ - | \$ - | \$ 1,225,588 | \$ 226,833 | \$ 226,833 | \$ 276,833 | \$ 276,833 |
| Grand Total | \$ - | \$ - | \$ 1,225,588 | \$ 226,833 | \$ 226,833 | \$ 276,833 | \$ 276,833 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|-------------|-------------|------------------|------------------|------------------|------------------|------------------|
| ECONOMIC DEVELOPMENT INFRASTRUCTURE REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND - ECONOMIC DE | - | - | - | 93,733 | 93,733 | 93,733 | 93,733 |
| TRANSFER FROM GENERAL FUND | - | - | 93,733 | - | - | - | - |
| Grand Total | \$ - | \$ - | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 |
| ECONOMIC DEVELOPMENT INFRASTRUCTURE EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| CAPITAL OUTLAY | - | - | 93,733 | 93,733 | 93,733 | 93,733 | 93,733 |
| CAPITAL OUTLAY TOTALS | \$ - | \$ - | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 |
| Grand Total | \$ - | \$ - | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 | \$ 93,733 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| GC SINKING FUND REVENUES | | | | | | | |
| AVAILABLE CASH - GC SINKING FUND | - | - | - | 600 | 600 | 600 | 600 |
| RENT - SINKING FUND | - | 300 | - | 300 | 300 | 300 | 300 |
| Grand Total | \$ - | \$ 300 | \$ - | \$ 900 | \$ 900 | \$ 900 | \$ 900 |
| GC SINKING FUND EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| CAPITAL OUTLAY | - | - | - | 900 | 900 | 900 | 900 |
| CAPITAL OUTLAY TOTALS | \$ - | \$ - | \$ - | \$ 900 | \$ 900 | \$ 900 | \$ 900 |
| Grand Total | \$ - | \$ - | \$ - | \$ 900 | \$ 900 | \$ 900 | \$ 900 |
| FUND REVENUE TOTALS | \$ 2,206,709 | \$ 2,608,452 | \$ 4,125,313 | \$ 2,471,446 | \$ 2,486,446 | \$ 2,536,446 | \$ 2,536,446 |
| FUND EXPENDITURE TOTALS | \$ 38,109 | \$ 352,437 | \$ 4,125,313 | \$ 2,471,446 | \$ 2,486,446 | \$ 2,536,446 | \$ 2,536,446 |

Section 6: Special Revenue Funds



Revolving Loan Fund

Description

The Revolving Loan Fund accounts for the funding received from economic development loans and loans issued. In 2015-2016 the Council approved a one-time allocation of \$50,000 for façade grants. The Council approved a grant match of \$14,000 in 2017-2018 to be allocated for an Executive Director for Revitalize Ontario. In February 2018, Resolution #2018-111 was approved by the Council to revise the Business Loan Fund to include a Housing Incentive Program. Currently there are two economic development loans in default. Interest received for economic development loans reduced by uncollectible loans is used for Economic and Community Enhancement grants.

Programs include:

- Economic Development Loans
- Façade Grants
- Revitalize Ontario
- Housing Incentive Program

Strategic Impact

- Lifestyle- Economic development loans and the Housing Incentive Program offer businesses and residents opportunities to help grow within our community. The city is proposing to re-introduce façade grants which leveraged over \$600,000 of economic impact in downtown Ontario when it was introduced. This year's grants will be available to all businesses in Ontario.

Accomplishments

- 12 housing incentive program payments have been disbursed currently.

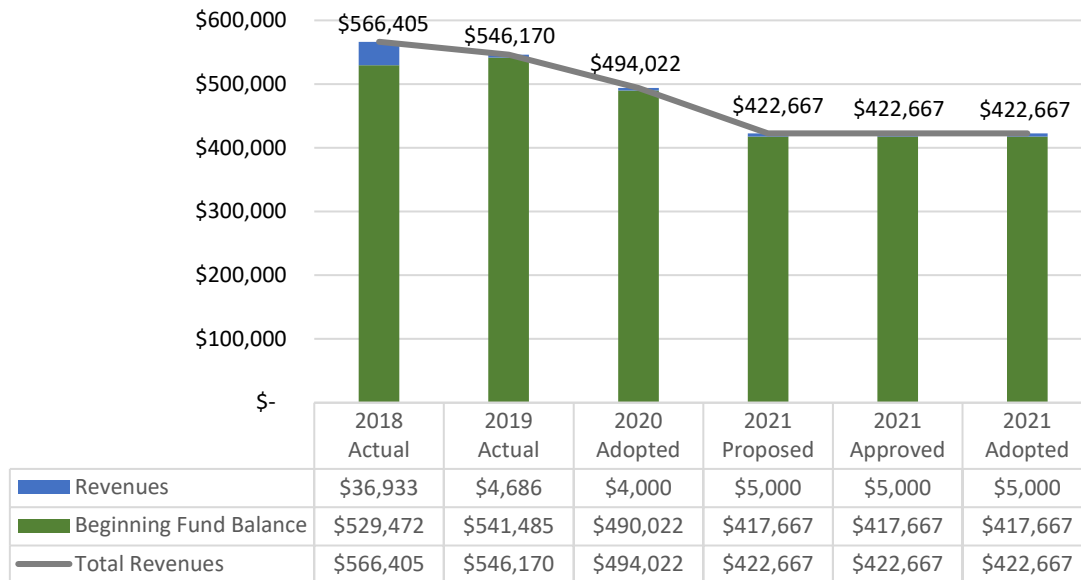
Budget Adjustments

- No substantial changes; similar to prior year.

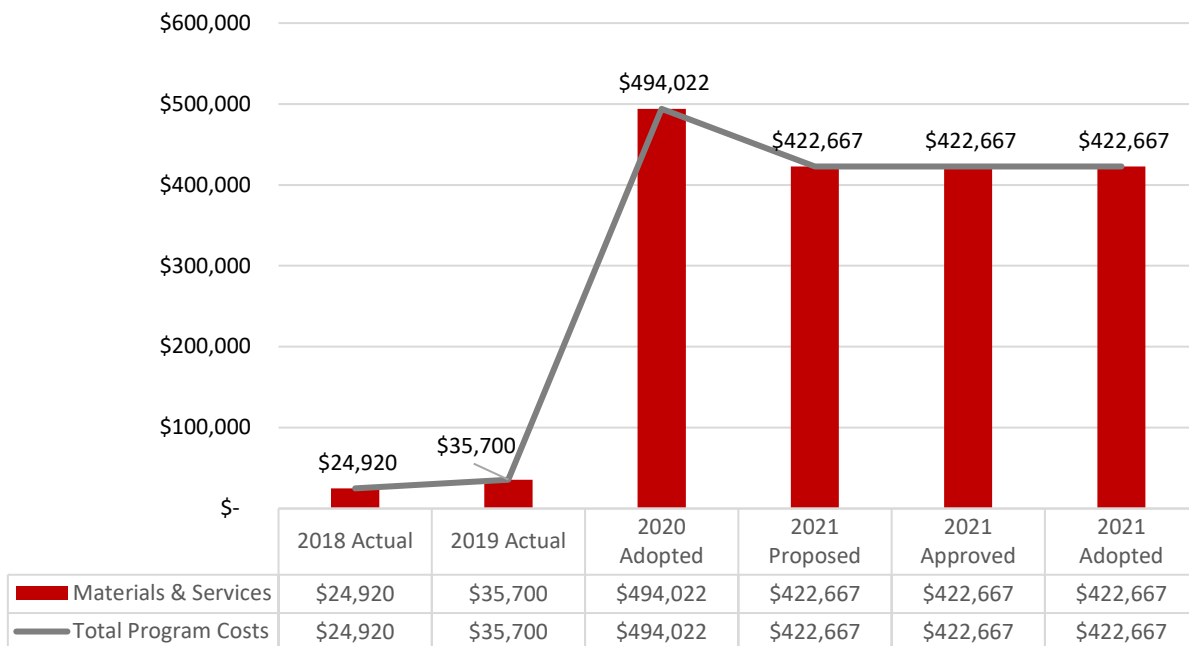
Section 6: Special Revenue Funds



Revolving Loan Revenues



Revolving Loan Expenditures

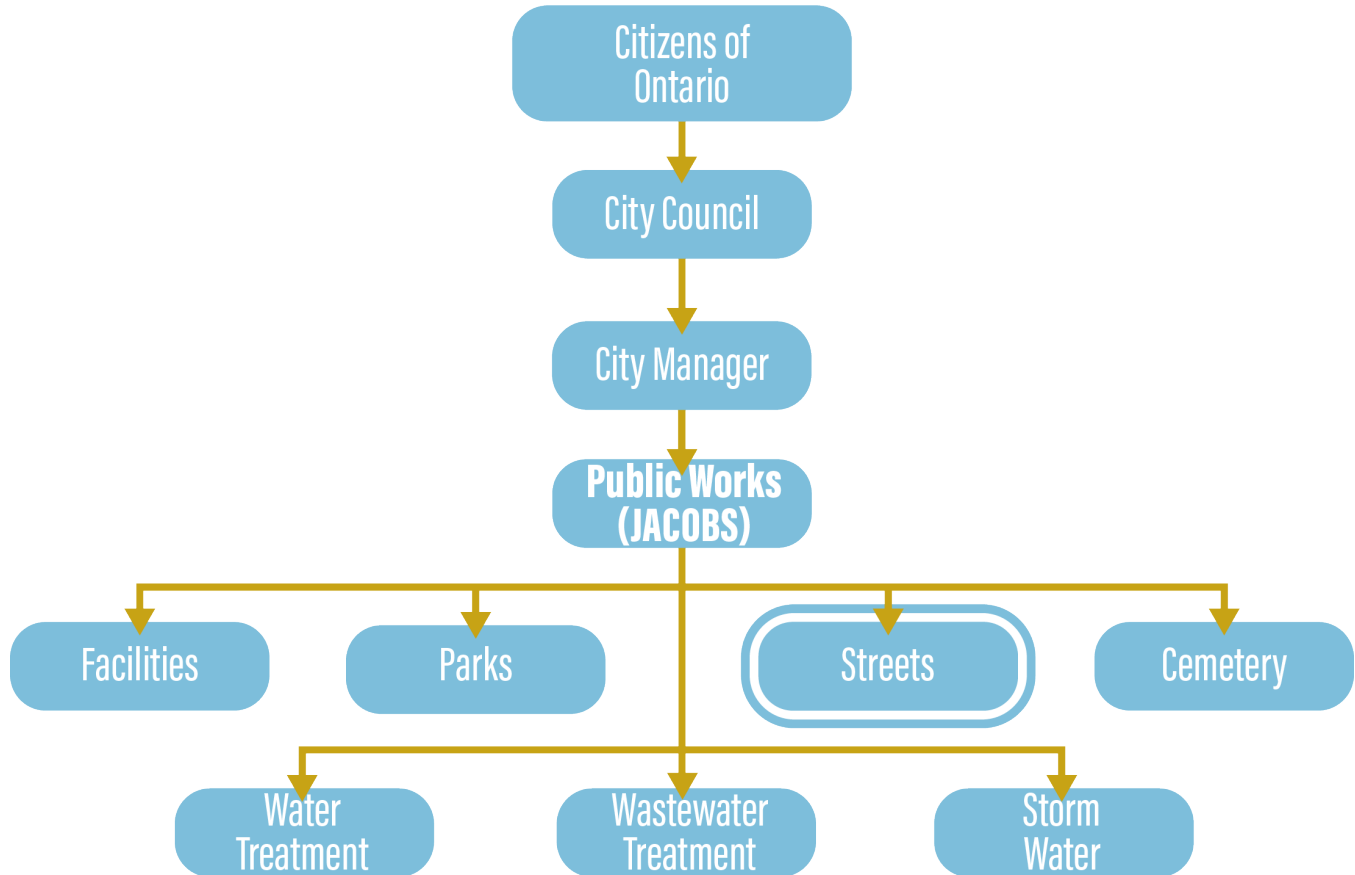


Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVOLVING LOAN FUND REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 529,472 | 541,485 | 490,022 | 417,667 | 417,667 | 417,667 | 417,667 |
| ECON DEV LOAN PAYMENTS | 30,588 | 2,696 | - | - | - | - | - |
| HOUSING INCENTIVE REPAYMENTS | - | - | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| INTEREST ON RLF REPAYMENTS | 6,344 | 1,339 | - | - | - | - | - |
| MISC COLLECTIONS | - | 652 | - | - | - | - | - |
| Grand Total | \$ 566,405 | \$ 546,170 | \$ 494,022 | \$ 422,667 | \$ 422,667 | \$ 422,667 | \$ 422,667 |
| MATERIALS & SERVICES | | | | | | | |
| DOWNTOWN FACADE GRANTS | 10,178 | 15,700 | - | - | - | - | - |
| HOUSING INCENTIVE PROGRAM | - | 20,000 | - | - | - | - | - |
| LOAN FUNDS AVAILABLE | - | - | 494,022 | 422,667 | 422,667 | 422,667 | 422,667 |
| REVITALIZE ONTARIO CONTRIBUTIO | 14,742 | - | - | - | - | - | - |
| MATERIALS & SERVICES Total | \$ 24,920 | \$ 35,700 | \$ 494,022 | \$ 422,667 | \$ 422,667 | \$ 422,667 | \$ 422,667 |
| Grand Total | \$ 24,920 | \$ 35,700 | \$ 494,022 | \$ 422,667 | \$ 422,667 | \$ 422,667 | \$ 422,667 |

Street Fund



Description

The Street Fund accounts for the care and maintenance of the street system within the Ontario city limits. JACOBS provides direct oversight and management of all streets located within the city limits. The scope of this service includes asphalt repair, chip seal, pothole repair, cross walks and signs, and right-of-way maintenance. Also included is snow removal and curb, gutter, and sidewalk maintenance.

Strategic Impact

- Beautification- Street sweeps to primary routes were increased in the previous year and will continue through this year.
- Growth- The Street Fund plays an essential role in Strategy 3 to improve existing infrastructure. This includes street repairs with chip seal and crack fill, as well as complete rebuilds.

Section 6: Special Revenue Funds



Accomplishments

- Improved safety school zones at Ontario Middle School, High School, and Aiken Elementary School
- No safety incidents
- Swept the town a total of three times, including the downtown core area weekly throughout the year. The primary and secondary routes were swept between the full town sweepings
- Crack sealed 8.5 lane miles of streets
- Right-of-way maintenance including weed abatement
- Hauled 100 dump truck loads of leaves from the fall cleanup event
- Installed and removed holiday decorations and banners throughout town at the request of the Ontario Chamber of Commerce
- Provided event traffic control for the Veteran and Holiday Parades
- East Idaho Tree/Planter project – removed existing ground cover and 22 trees. Tree wells are ready for planting
- All crosswalks were painted and new Thermo plastic installed where needed
- New banner connection was made in the East Idaho underpass
- New crosswalks and ADA ramps on Alameda Drive

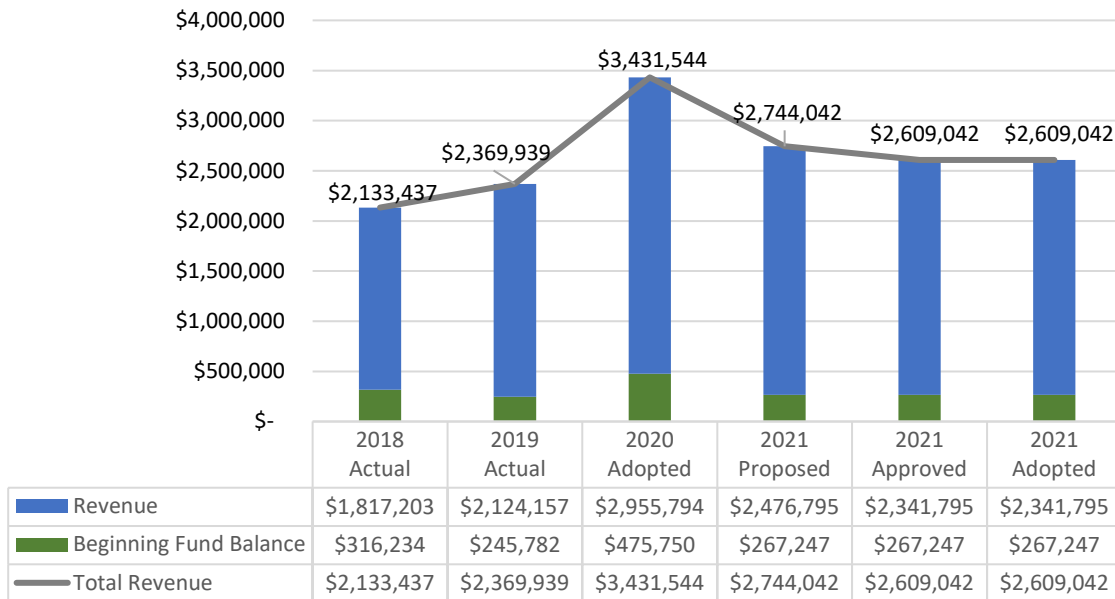
Budget Adjustments

- No capital lease expenditure; paid off in 2019-2020
- \$58,280 increase in State Highway revenues due to the transportation bill increases
- Jacobs contract increased 2.3%
- \$3,218 to be transferred from the General Fund
- ADA compliance project will have a budget carryover of \$163,920. New SE 2nd grant-funded project is ongoing
- The following are new capital outlay projects budgeted:
 - Crack fill increased to \$60,000
 - \$20,000 budgeted to haul sweeper solids
 - \$20,000 for ODOT signal upgrades
 - Americold Intersection repair \$15,000

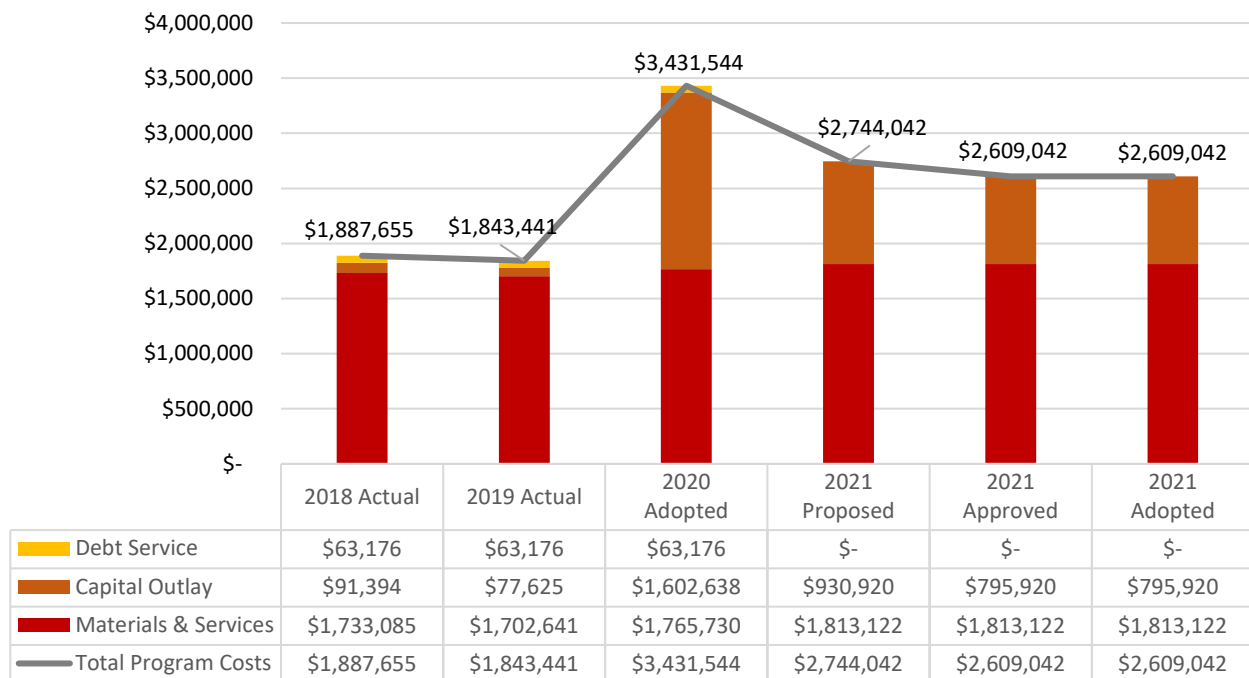
Section 6: Special Revenue Funds



Street Revenues



Street Expenditures



Section 6: Special Revenue Funds



| Other Key Indicators | | | | | | |
|---|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| Fall Clean Up - Truck Loads of Leaves Picked Up | N/A | 59 | 65 | 95 | 100 | 100 |
| Miles of Curb Painted | N/A | 9 | 9.5 | 9.5 | 9.5 | 9.5 |
| Lane Miles of City Street Sweeping | N/A | 632 | 632 | 632 | 650 | 650 |
| Miles of Primary and Secondary Routes Swept Between City-Wide Cycles | N/A | 42 | 42 | 42 | 60 | 60 |
| Curb Miles of Sweeping Downtown Each Night | N/A | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 |
| Weeks of Trash Patrolled Around the Marketplace (East Idaho Avenue) | N/A | 52 | 52 | 26 | 26 | 26 |
| Broken or Frozen Water Meters Repaired | N/A | 25 | 22 | 0 | 0 | 0 |
| New Fire Hydrant Installations | N/A | 1 | 1 | 2 | 1 | 0 |
| New or Upgraded Certifications | N/A | 2 | 2 | 4 | 3 | 3 |
| Amount of Lost Time of Recordable Incidents | N/A | 0 | 0 | 0 | 0 | 0 |
| Number of Lane Miles Chip Sealed | N/A | 17 | 13.45 | 0 | 9.4 | 10 |
| Number of Times Entire Town Swept Plus the Primary and Secondary Roads in between the Main Sweeps of Town | N/A | 6 | 6 | 7 | 8 | 8 |
| Number of Lane Miles Crack Sealed | N/A | 22.3 | 13.45 | 13.5 | 15 | 15 |
| Feet of Curb and Gutter Replaced in Preparation for Chip Seal | N/A | 660 | 0 | 0 | 0 | 0 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| STREET REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 316,234 | 245,782 | 475,750 | 267,247 | 267,247 | 267,247 | 267,247 |
| INTEREST ON DEPOSIT | 327 | 494 | 300 | 300 | 300 | 300 | 300 |
| MISC COLLECTIONS | 1,512 | 496 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| MISC EXPENSE REIMBURSEMENTS | 214 | - | - | - | - | - | - |
| ODOT STP FUNDS | - | - | 617,838 | 367,000 | 367,000 | 367,000 | 367,000 |
| PUBLIC WORKS REVENUE-FUND 045 | 460,687 | 460,687 | 460,687 | 488,574 | 488,574 | 488,574 | 488,574 |
| ROW INSPECTION FEES | 3,346 | 8,503 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| STATE TAX STREET REV | 732,190 | 832,916 | 846,423 | 909,524 | 904,703 | 904,703 | 904,703 |
| STREET MAINTENANCE FEE | 294,443 | 356,335 | 356,410 | 363,000 | 363,000 | 363,000 | 363,000 |
| TRANSF FROM GEN FUND | 85,941 | 235,825 | 304,636 | 433,897 | 138,218 | 3,218 | 3,218 |
| TSP GRANT | - | - | 154,000 | - | - | - | - |
| MOTEL OCCUPANCY TAX 26.25% | 238,544 | 228,900 | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 |
| Grand Total | \$ 2,133,437 | \$ 2,369,939 | \$ 3,431,544 | \$ 3,044,542 | \$ 2,744,042 | \$ 2,609,042 | \$ 2,609,042 |
| MATERIALS & SERVICES | | | | | | | |
| ADMINISTRATIVE SERVICES | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 | 65,624 |
| BAD DEBT EXPENSE | 82 | - | - | - | - | - | - |
| CONTRACT SERVICES | 1,632,986 | 1,604,497 | 1,665,448 | 1,712,566 | 1,712,566 | 1,712,566 | 1,712,566 |
| INSURANCE PREM & SURETY B | 15,186 | 15,864 | 16,658 | 16,932 | 16,932 | 16,932 | 16,932 |
| ROAD MAINT & SUPPLIES | 19,206 | 16,656 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| MATERIALS & SERVICES TOTAL | \$ 1,733,085 | \$ 1,702,641 | \$ 1,765,730 | \$ 1,813,122 | \$ 1,813,122 | \$ 1,813,122 | \$ 1,813,122 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CAPITAL OUTLAY | | | | | | | |
| 13STR-01 STREET SEALING | 73,838 | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| ADA COMPLIANCE PROJECT | - | 43,230 | 409,800 | 163,920 | 163,920 | 163,920 | 163,920 |
| AMERICOLD INTERSECTION REPAIR | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| BACK PARKING LOT IMPROVEMENTS | - | - | - | 35,000 | 35,000 | - | - |
| CAPITAL OUTLAY | 17,556 | - | - | - | - | - | - |
| CIMLINE CRACKFILL MACHINE | - | - | 60,000 | - | - | - | - |
| CRACKFILL | - | 22,500 | 25,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| HAUL SWEEPER SOLIDS | - | - | - | 50,000 | 20,000 | 20,000 | 20,000 |
| LOADER | - | - | 165,000 | - | - | - | - |
| ODOT SIGNAL UPGRADES | - | - | - | 90,500 | 20,000 | 20,000 | 20,000 |
| RUBBER TIRED ROLLER FOR CHIP SEAL | - | - | - | 50,000 | - | - | - |
| SANDING & MATERIAL BINS | - | - | - | 250,000 | 100,000 | - | - |
| SE 2ND ODOT PROJECT | - | 11,895 | 513,838 | 367,000 | 367,000 | 367,000 | 367,000 |
| SE 5TH ODOT PROJECT | - | - | 104,000 | - | - | - | - |
| TRANSPORTATION MASTER PLAN | - | - | 175,000 | - | - | - | - |
| CAPITAL OUTLAY Total | \$ 91,394 | \$ 77,625 | \$ 1,602,638 | \$ 1,231,420 | \$ 930,920 | \$ 795,920 | \$ 795,920 |
| DEBT SERVICE | | | | | | | |
| CAPITAL LEASE REPAYMENT | 63,176 | 63,176 | 63,176 | - | - | - | - |
| DEBT SERVICE Total | \$ 63,176 | \$ 63,176 | \$ 63,176 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 1,887,655 | \$ 1,843,441 | \$ 3,431,544 | \$ 3,044,542 | \$ 2,744,042 | \$ 2,609,042 | \$ 2,609,042 |

Section 6: Special Revenue Funds



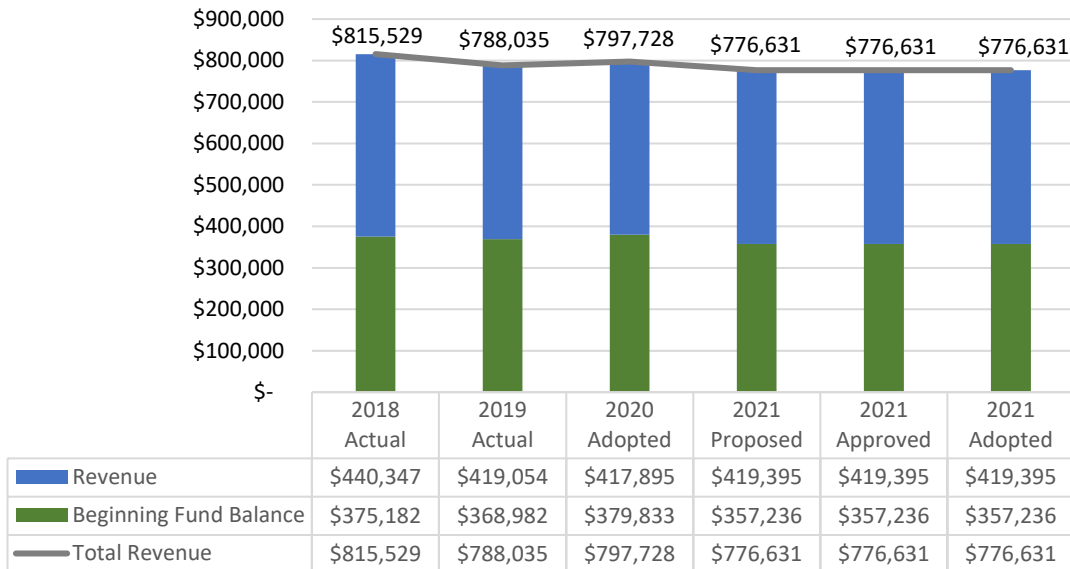
Trust Fund

Description

The Trust Fund accounts for restricted funds that are received by the city for restricted purposes and are mostly held for other organizations.

- Cemetery Perpetual Trust Department accounts for revenues from interest income and perpetual care services charged on cemetery operations and expenditures for the maintenance of the cemeteries.
- Chamber of Commerce Trust Department is a pass-through fund that accounts for revenues from Transient Occupancy Tax collections for the benefit of the Ontario Chamber of Commerce.
- Ontario Sanitary Service (OSS) Trust Department accounts for restricted funds collected from Ontario Sanitary Service based on an agreement relative to mitigating clean-up costs for the city’s old dump site owned by Ontario Sanitary Service or its affiliates. Interest earnings on this account are added to the Trust balance.
- Visitors & Convention Bureau Trust Department is a pass-through fund that accounts for revenues from Transient Occupancy Tax collections.

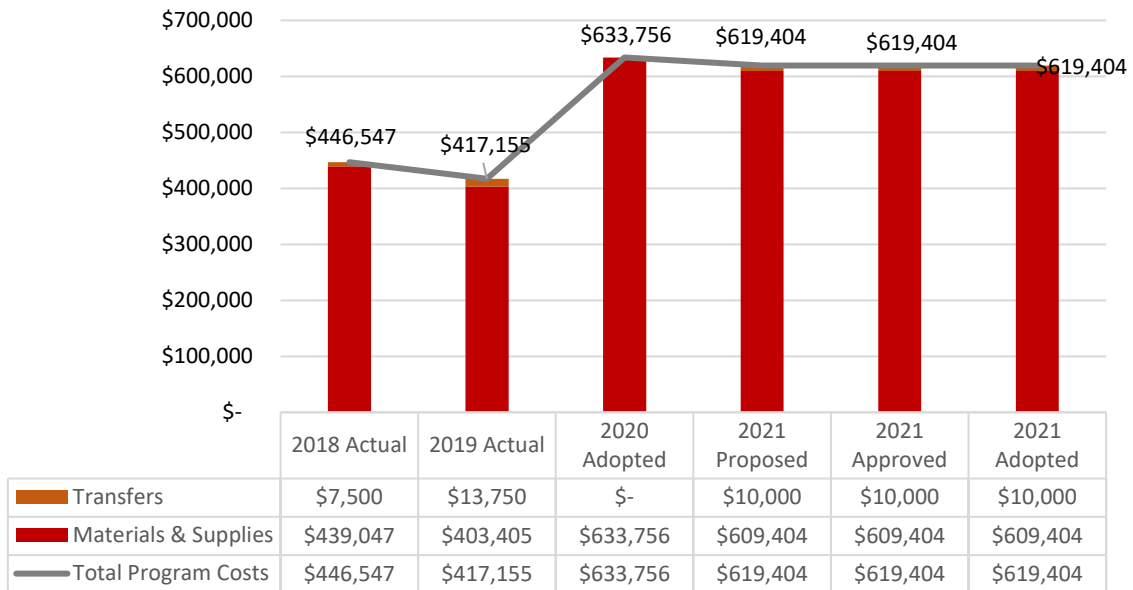
Trust Fund Revenues



Section 6: Special Revenue Funds



Trust Expenditures



Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CEMETERY PERPETUAL REVENUES | | | | | | | |
| AVAILABLE CASH - CEM PERP | 162,506 | 164,322 | 156,272 | 158,027 | 158,027 | 158,027 | 158,027 |
| INTEREST ON DEP - CEM PERP | 216 | 223 | 200 | 200 | 200 | 200 | 200 |
| PERPETUAL MAINTENANCE | 9,100 | 5,850 | 7,500 | 9,000 | 9,000 | 9,000 | 9,000 |
| Grand Total | \$ 171,822 | \$ 170,395 | \$ 163,972 | \$ 167,227 | \$ 167,227 | \$ 167,227 | \$ 167,227 |
| CEMETERY PERPETUAL EXPENDITURES | | | | | | | |
| TRANSFERS OUT | | | | | | | |
| CEMETERY EXP - FUND 050 | 7,500 | 13,750 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| TRANSFERS OUT TOTAL | \$ 7,500 | \$ 13,750 | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| UNAPPROPRIATED | | | | | | | |
| UNAPPROPRIATED ENDING BAL | - | - | 163,972 | 157,227 | 157,227 | 157,227 | 157,227 |
| UNAPPROPRIATED TOTAL | \$ - | \$ - | \$ 163,972 | \$ 157,227 | \$ 157,227 | \$ 157,227 | \$ 157,227 |
| Grand Total | \$ 7,500 | \$ 13,750 | \$ 163,972 | \$ 167,227 | \$ 167,227 | \$ 167,227 | \$ 167,227 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CHAMBER OF COMMERCE REVENUES | | | | | | | |
| AVAILABLE CASH - C OF C | 15,696 | 15,696 | 15,695 | 15,695 | 15,695 | 15,695 | 15,695 |
| MOTEL OCCUPANCY TAX-C OF C | 174,466 | 166,200 | 168,000 | 168,000 | 168,000 | 168,000 | 168,000 |
| Grand Total | \$ 190,162 | \$ 181,896 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 |
| CHAMBER OF COMMERCE EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| CHAMBER OF COM TOT DISTR | 174,466 | 166,200 | 183,695 | 183,695 | 183,695 | 183,695 | 183,695 |
| MATERIALS & SERVICES TOTAL | \$ 174,466 | \$ 166,200 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 |
| Grand Total | \$ 174,466 | \$ 166,200 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 | \$ 183,695 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| OSS TRUST | | | | | | | |
| AVAILABLE CASH - OSS TRUST | 152,346 | 152,540 | 152,741 | 152,832 | 152,832 | 152,832 | 152,832 |
| INTEREST ON DEP - OSS TRUST | 194 | 194 | 195 | 195 | 195 | 195 | 195 |
| Grand Total | \$ 152,540 | \$ 152,734 | \$ 152,936 | \$ 153,027 | \$ 153,027 | \$ 153,027 | \$ 153,027 |
| OSS TRUST EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| OSS MITIGATION EXPENSES | - | - | 152,936 | 153,027 | 153,027 | 153,027 | 153,027 |
| MATERIALS & SERVICES TOTAL | \$ - | \$ - | \$ 152,936 | \$ 153,027 | \$ 153,027 | \$ 153,027 | \$ 153,027 |
| Grand Total | \$ - | \$ - | \$ 152,936 | \$ 153,027 | \$ 153,027 | \$ 153,027 | \$ 153,027 |

Section 6: Special Revenue Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| V&C | | | | | | | |
| AVAILABLE CASH - V & C | 44,634 | 36,424 | 55,125 | 30,682 | 30,682 | 30,682 | 30,682 |
| MOTEL OCCUPANCY TAX - V & C | 255,709 | 246,587 | 242,000 | 242,000 | 242,000 | 242,000 | 242,000 |
| V & C PROJECT REIMBURSEMENTS | 662 | - | - | - | - | - | - |
| Grand Total | \$ 301,005 | \$ 283,011 | \$ 297,125 | \$ 272,682 | \$ 272,682 | \$ 272,682 | \$ 272,682 |
| V&C EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| FOUR RIVERS TOT DISTR | 225,709 | 216,587 | 212,000 | 212,000 | 212,000 | 212,000 | 212,000 |
| GRANT PROJECT DISBURSEMENTS | 38,315 | 20,200 | 83,445 | 59,002 | 59,002 | 59,002 | 59,002 |
| MEETING EXPENSES | 557 | 418 | 1,440 | 1,440 | 1,440 | 1,440 | 1,440 |
| POSTAGE | - | - | 240 | 240 | 240 | 240 | 240 |
| MATERIALS & SERVICES TOTAL | \$ 264,581 | \$ 237,204 | \$ 297,125 | \$ 272,682 | \$ 272,682 | \$ 272,682 | \$ 272,682 |
| Grand Total | \$ 264,581 | \$ 237,204 | \$ 297,125 | \$ 272,682 | \$ 272,682 | \$ 272,682 | \$ 272,682 |
| FUND REVENUE TOTALS | \$ 815,529 | \$ 788,035 | \$ 797,728 | \$ 776,631 | \$ 776,631 | \$ 776,631 | \$ 776,631 |
| FUND EXPENDITURE TOTALS | \$ 446,547 | \$ 417,155 | \$ 797,728 | \$ 776,631 | \$ 776,631 | \$ 776,631 | \$ 776,631 |

Section 7: Capital Projects Fund

| | |
|------------------------------|-----|
| Capital Funds Overview | 199 |
| Capital Projects Fund..... | 200 |
| SDC Fund | 212 |



Section 7: Capital Projects Fund



Capital Projects Fund Overview

Description

Capital funds account for resources designated to acquire and construct capital facilities primarily related to infrastructure, except for minor acquisitions financed from regular operating funds. The City of Ontario has funding set aside for specific capital project funding sources. Various departments within the Capital Project Funds are for street projects, Utility Capitalization Fees, park donations, downtown attraction projects, and SRCI water and sewer projects. The SDC fund accounts for the restricted System Development Charges that are required to be spent on specified approved capital projects.

Budget Adjustments

- Two new departments were formed in the capital projects fund. These are the SRCI Water and SRCI Sewer departments

Capital Funds Revenues

Revenues in capital funds come from System Development Charges (SDC), Utility Capitalization Fees (UCF), transfers in, donations, and the Snake River Correctional Institute (SRCI) water and wastewater infrastructure charges.

Capital Projects Fund List

Capital projects can occur in any fund; the following projects are specific to the Capital Projects Fund.

| Department | Project | Expenditure |
|-------------------|--------------------------------|---------------|
| UCF | Water/Sewer Line Replacement | \$ 350,000.00 |
| Fire Apparatus | Fire Equipment | \$ 200,000.00 |
| W Idaho Extension | Capital Outlay | \$ 118,977.00 |
| UCF | Meter Register Replacement | \$ 100,000.00 |
| E ID | STR-5 E Idaho Avenue | \$ 68,704.00 |
| SRCI Wastewater | SRCI Lower Lift Station Design | \$ 50,000.00 |
| Amphitheater | Downtown Attraction | \$ 9,000.00 |
| SRCI Water | SRCI Water Projects | \$ 4,500.00 |
| Parks Donations | Park Improvements | \$ 2,000.00 |

Section 7: Capital Projects Fund



Capital Projects Fund

Description

The Capital Project Fund accounts for the funding that is set aside from specific capital project funding sources. The Capital Projects Fund has varying funding sources; some of these are as follows:

- Local Improvement District Reimbursements
- Stelling Property Proceeds
- Annexation Fees
- Oregon Department of Transportation Projects
- Utility Capitalization Fees (17% of water cost)
- Park Donations
- Transient Occupancy Tax (TOT)
- Snake River Correctional Institute (SRCI) water and sewer infrastructure charges

Funds are set aside in separate departments as follows:

- Special Projects Department
- Utility Capitalization Fee Department
- East Idaho Transportation Project Department
- West Idaho Extension Project
- Parks Donations Department
- Fire Apparatus Department
- Downtown Attraction Department
- SRCI Water Department
- SRCI Sewer Department

Strategic Impact

This fund correlates with all capital projects within the Strategic Plan. This includes infrastructure (Growth), a new fire apparatus (Desirability), park improvements (Lifestyle), and the downtown attraction (Lifestyle).

Accomplishments

- The 2019-2020 budget allocated \$100,000 towards the future purchase of a fire apparatus.
- Staff embarked on a downtown attraction study that is underway. The purpose is to provide something unique enough to draw people into the city

Section 7: Capital Projects Fund

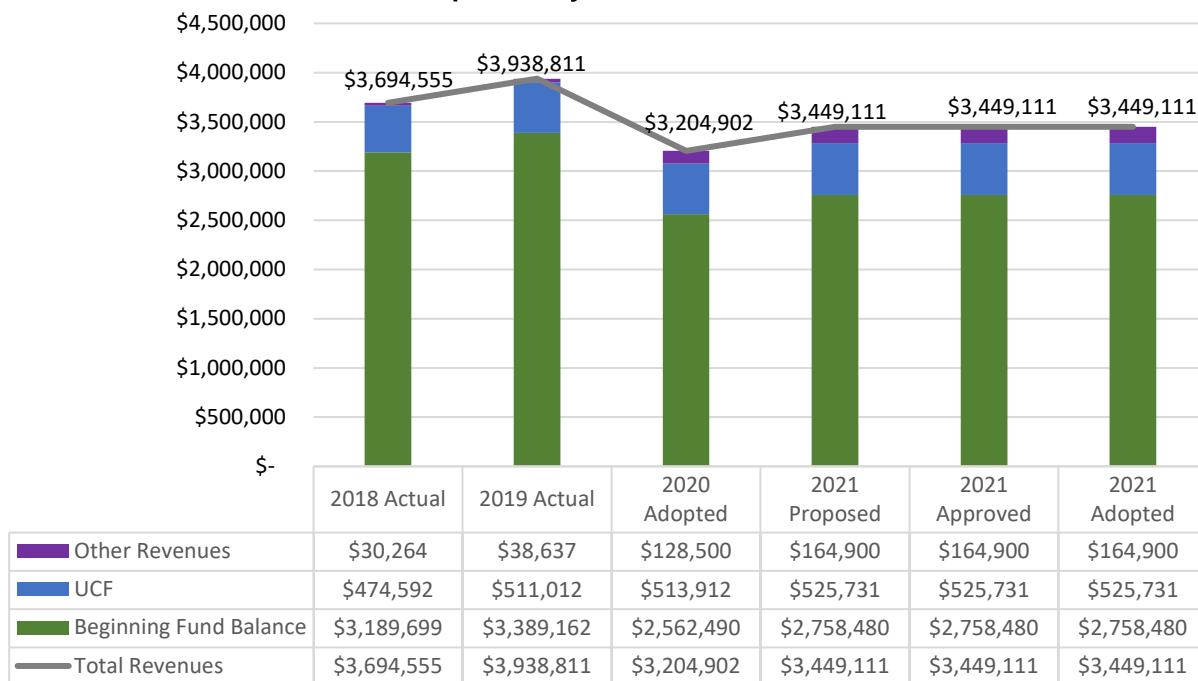


- For the third year the city received donations from Cars in the Park, hosted by the Autoranch. The city received \$2,000 each year. The first two years went to Lion’s Park to help fund new playground equipment. The second year’s funding went towards Lanterman Kiwanis Park where a futsal court is planned.
- Southeast 2nd Street Water and Sewer project was completed for under \$80,000, which was half of the budgeted amount
- More efficient water meters continue to be replaced as batteries near end of life.

Budget Adjustments

- Two new departments are set up based on a new contract with SRCI. There is a specific infrastructure charge in the contract set aside in for SRCI water and sewer projects.
- The Amphitheater Department has project funds rolled over from 2019-2020 for a study exploring a downtown attraction.
- \$100,000 will be transferred from General and Reserve Funds to the Fire Apparatus Department to be set aside for future equipment purchases.

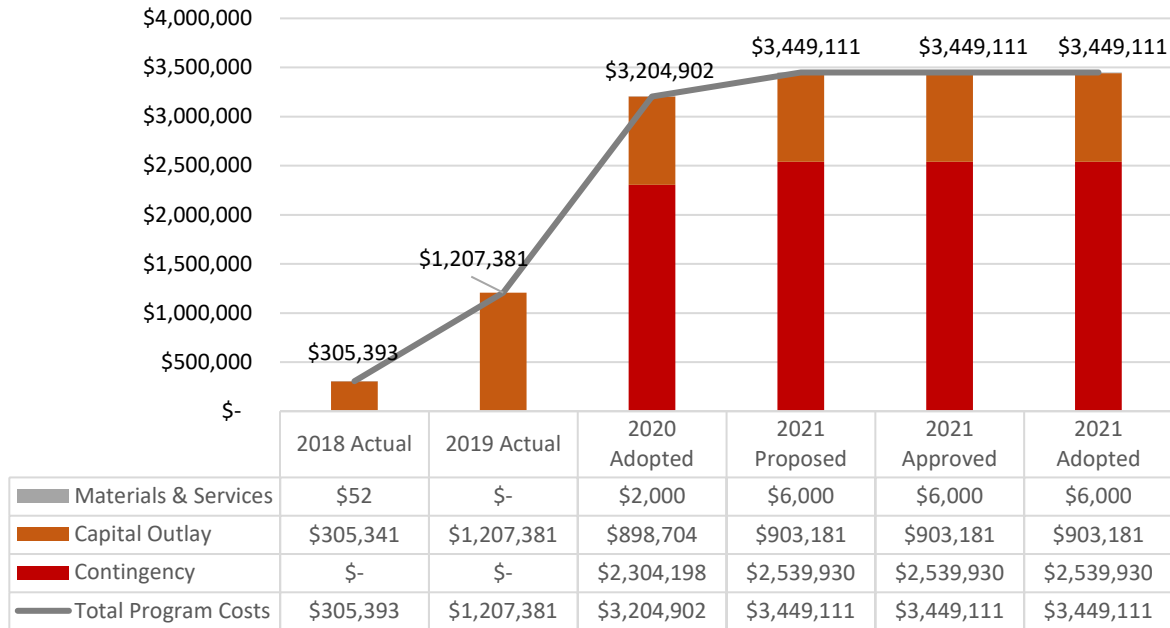
Capital Projects Revenues



Section 7: Capital Projects Fund



Capital Projects Expenditures



Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| W IDAHO EXTENSION PROJECT REVENUES | | | | | | | |
| AVAILABLE CASH - W. IDAHO EX | 118,977 | 118,977 | 118,977 | 118,977 | 118,977 | 118,977 | 118,977 |
| Grand Total | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 |
| W IDAHO EXTENSION PROJECT EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| W IDAHO EXT CAPITAL OUTLAY | - | - | - | 118,977 | 118,977 | 118,977 | 118,977 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ - | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 |
| CONTINGENCY | | | | | | | |
| W IDAHO EXT CONTINGENCY | - | - | 118,977 | - | - | - | - |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 118,977 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ - | \$ - | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 | \$ 118,977 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| SPECIAL PROJECTS REVENUES | | | | | | | |
| ANNEXATION FEES | 150 | 31,277 | 7,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| AVAILABLE CASH - SPECIAL PROJ | 400,215 | 428,427 | 399,843 | 333,202 | 333,202 | 333,202 | 333,202 |
| LID 47 REIMBURSEMENTS | 25,748 | 2,896 | 3,000 | 2,400 | 2,400 | 2,400 | 2,400 |
| SEWER ASSMNT-N BELTLINE | 2,314 | 2,464 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| SPECIAL PROJECTS | 52 | - | - | - | - | - | - |
| Grand Total | \$ 428,479 | \$ 465,064 | \$ 411,343 | \$ 341,602 | \$ 341,602 | \$ 341,602 | \$ 341,602 |
| SPECIAL PROJECTS EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| CONTRACT SERVICES | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| PRINT / AD / RECORD | 52 | - | - | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ 52 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFERS OUT | - | 50,000 | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ - | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| CONTINGENCY | | | | | | | |
| SPEC PROJECT CONTINGENCY | - | - | 410,343 | 340,602 | 340,602 | 340,602 | 340,602 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 410,343 | \$ 340,602 | \$ 340,602 | \$ 340,602 | \$ 340,602 |
| Grand Total | \$ 52 | \$ 50,000 | \$ 411,343 | \$ 341,602 | \$ 341,602 | \$ 341,602 | \$ 341,602 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| UCF REVENUES | | | | | | | |
| AVAILABLE CASH - UCF DEPT | 2,601,803 | 2,771,054 | 1,970,966 | 2,128,597 | 2,128,597 | 2,128,597 | 2,128,597 |
| INSURANCE PROCEEDS | - | 3,811 | - | - | - | - | - |
| MISC COLLECTIONS | - | 237 | - | - | - | - | - |
| UTILTY CAPITALIZATION FEE REV | 474,592 | 506,964 | 513,912 | 525,731 | 525,731 | 525,731 | 525,731 |
| Grand Total | \$ 3,076,395 | \$ 3,282,066 | \$ 2,484,878 | \$ 2,654,328 | \$ 2,654,328 | \$ 2,654,328 | \$ 2,654,328 |
| UCF EXPENDITURES | | | | | | | |
| MATERIALS & SERVICES | | | | | | | |
| BAD DEBT EXPENSE | - | - | 1,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| MATERIALS & SERVICES TOTAL | \$ - | \$ - | \$ 1,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| CAPITAL OUTLAY | | | | | | | |
| 13WAT-02 NEW WELL #17 | 48,676 | - | - | - | - | - | - |
| ABANDON WELLS PROPERTY | - | - | 15,000 | - | - | - | - |
| METER REGISTER REPLACEMENT | - | 91,128 | 114,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| SANITARY SEWER HOT SPOTS | 11,548 | - | - | - | - | - | - |
| SE 2ND WATER & SEWER LINE | - | - | 160,000 | - | - | - | - |
| VALVE REPLACEMENT | - | - | 20,000 | - | - | - | - |
| WATER LINE REPLACEMENT | 70,475 | 10,200 | - | - | - | - | - |
| WATER/SEWER LINE REPLACEMENT | - | 1,106,053 | 400,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| WTP AUDIT PROJECTS | 174,642 | - | - | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ 305,341 | \$ 1,207,381 | \$ 709,000 | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 450,000 |
| CONTINGENCY | | | | | | | |
| UCF DEPT CONTINGENCY | - | - | 1,774,878 | 2,199,328 | 2,199,328 | 2,199,328 | 2,199,328 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 1,774,878 | \$ 2,199,328 | \$ 2,199,328 | \$ 2,199,328 | \$ 2,199,328 |
| Grand Total | \$ 305,341 | \$ 1,207,381 | \$ 2,484,878 | \$ 2,654,328 | \$ 2,654,328 | \$ 2,654,328 | \$ 2,654,328 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| E IDAHO TRANSPORTATION PROJECT REVENUES | | | | | | | |
| AVAILABLE CASH - E ID TRN PROJ | 68,704 | 68,704 | 68,704 | 68,704 | 68,704 | 68,704 | 68,704 |
| Grand Total | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 |
| E IDAHO TRANSPORTATION PROJECT EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| STR-5 E IDAHO AVE | - | - | 68,704 | 68,704 | 68,704 | 68,704 | 68,704 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 |
| Grand Total | \$ - | \$ - | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 | \$ 68,704 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| PARKS DONATIONS REVENUES | | | | | | | |
| AVAILABLE CASH - PARKS DONATIONS | - | 2,000 | 4,000 | - | - | - | - |
| PARKS DONATIONS | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Grand Total | \$ 2,000 | \$ 4,000 | \$ 6,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| PARKS DONATIONS EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| PARK IMPROVEMENTS | - | - | 6,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 6,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Grand Total | \$ - | \$ - | \$ 6,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------------|-------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FIRE APPARATUS REVENUES | | | | | | | |
| AVAILABLE CASH - FIRE APPARATUS | - | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| TRANSFER IN | - | - | 100,000 | 20,701 | 100,000 | 100,000 | 100,000 |
| Grand Total | \$ - | \$ - | \$ 100,000 | \$ 120,701 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| FIRE APPARATUS EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| FIRE EQUIPMENT | - | - | 100,000 | 120,701 | 200,000 | 200,000 | 200,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 100,000 | \$ 120,701 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Grand Total | \$ - | \$ - | \$ 100,000 | \$ 120,701 | \$ 200,000 | \$ 200,000 | \$ 200,000 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------------------------|-------------|-------------|------------------|-----------------|-----------------|-----------------|-----------------|
| AMPHITHEATER REVENUES | | | | | | | |
| AVAILABLE CASH - DOWNTOWN | - | - | - | 9,000 | 9,000 | 9,000 | 9,000 |
| MOTEL OCCUPANCY TAX | - | - | 15,000 | - | - | - | - |
| Grand Total | \$ - | \$ - | \$ 15,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| AMPHITHEATER EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| DOWNTOWN ATTRACTION | - | - | 15,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 15,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| Grand Total | \$ - | \$ - | \$ 15,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|-------------|-------------|--------------|-----------------|-----------------|-----------------|-----------------|
| SRCI WATER REVENUES | | | | | | | |
| INFRASTRUCTURE CHARGE | - | - | - | 4,500 | 4,500 | 4,500 | 4,500 |
| Grand Total | \$ - | \$ - | \$ - | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| SRCI WATER EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| SRCI WATER PROJECTS | - | - | - | 4,500 | 4,500 | 4,500 | 4,500 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ - | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| Grand Total | \$ - | \$ - | \$ - | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |

Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| SRCI WASTEWATER REVENUES | | | | | | | |
| INFRASTRUCTURE CHARGE | - | - | - | 15,720 | 15,720 | 15,720 | 15,720 |
| TRANSFER IN | - | - | - | 34,280 | 34,280 | 34,280 | 34,280 |
| Grand Total | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| SRCI WASTEWATER EXPENDITURES | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| SRCI LOWER LIFT STATION DESIGN | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Grand Total | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| FUND REVENUE TOTALS | \$ 3,694,555 | \$ 3,938,811 | \$ 3,204,902 | \$ 3,369,812 | \$ 3,449,111 | \$ 3,449,111 | \$ 3,449,111 |
| FUND EXPENDITURE TOTALS | \$ 305,393 | \$ 1,257,381 | \$ 3,204,902 | \$ 3,369,812 | \$ 3,449,111 | \$ 3,449,111 | \$ 3,449,111 |

Section 7: Capital Projects Fund



SDC Fund

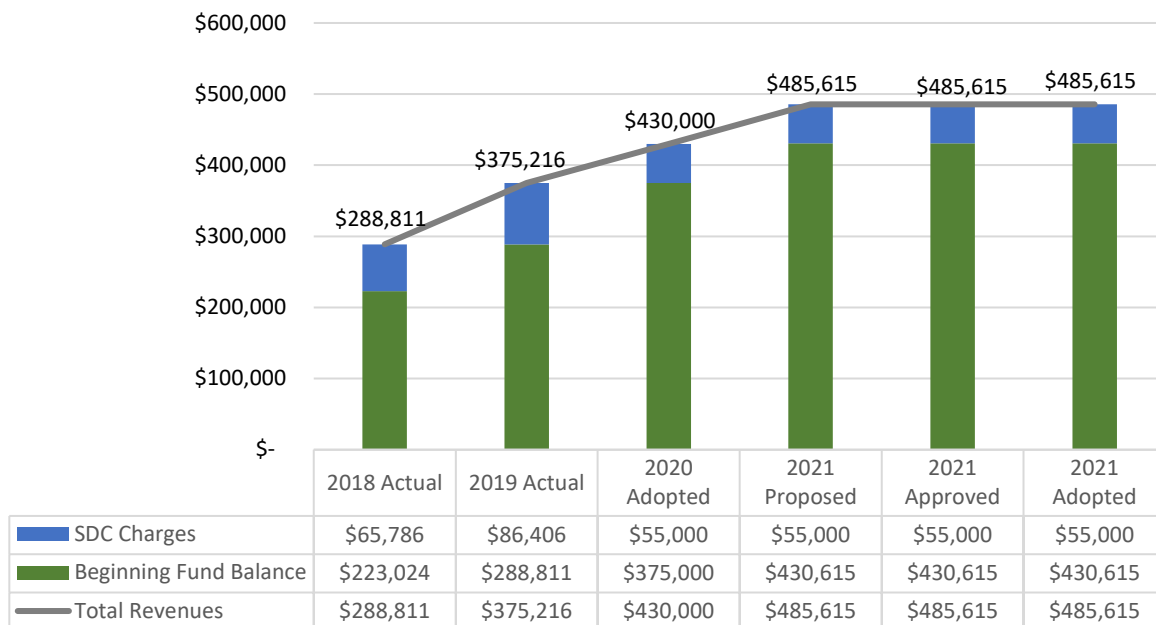
Description

The SDC Fund accounts for the restricted System Development Charges that are required to be spent on specified approved capital projects. The System Development Charges are established by Council resolution. Charges are assessed or collected at the time of increased usage of a capital improvement, issuance of a development or building permit, or connection to the capital improvement. The charges are split between transportation, water, and sewer. The projects in the capital improvement plan are restricted to use for projects that expand capacity.

Budget Adjustments

- No substantial changes; similar to prior year.

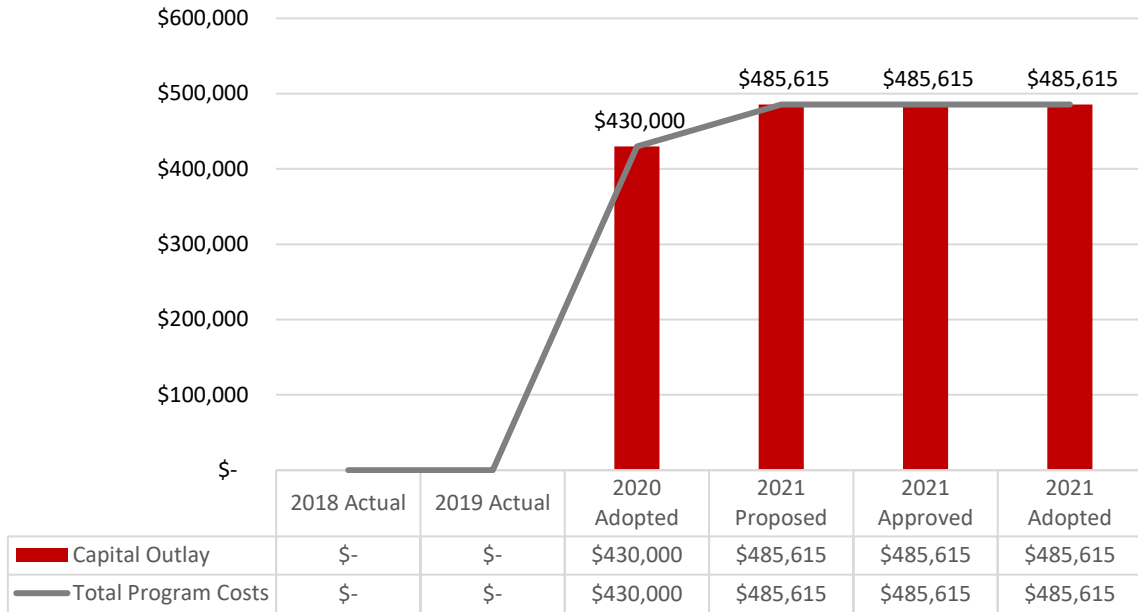
SDC Revenues



Section 7: Capital Projects Fund



SDC Expenditures



Section 7: Capital Projects Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| SDC REVENUES | | | | | | | |
| AVAILABLE CASH - SDC DEPT | 223,024 | 288,811 | 375,000 | 430,615 | 430,615 | 430,615 | 430,615 |
| SYS DEV - SEWER SYSTEM | 10,673 | 17,317 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| SYS DEV - TRANSP SYSTEM | 42,971 | 39,804 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| SYS DEV - WATER SYSTEM | 12,142 | 29,284 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Grand Total | \$ 288,811 | \$ 375,216 | \$ 430,000 | \$ 485,615 | \$ 485,615 | \$ 485,615 | \$ 485,615 |
| CAPITAL OUTLAY | | | | | | | |
| CAPITAL OUTLAY | - | - | 430,000 | 485,615 | 485,615 | 485,615 | 485,615 |
| CAPITAL OUTLAY TOTAL | \$ - | \$ - | \$ 430,000 | \$ 485,615 | \$ 485,615 | \$ 485,615 | \$ 485,615 |
| Grand Total | \$ - | \$ - | \$ 430,000 | \$ 485,615 | \$ 485,615 | \$ 485,615 | \$ 485,615 |



Section 8: Debt Service Fund

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Debt Service Fund217





Debt Fund Overview

Description

The debt fund accounts for the accumulation of resources for, and payment of, general long-term debt principal and interest. The Debt Service Fund accounts for the funding received from property owners on bonded and unbonded liens. The revenue is used to redeem improvement bonds and coupons maturing during the fiscal year.

Budget Adjustments

- The only Debt Service Fund was closed in 2019-2020.

Section 8: Debt Fund



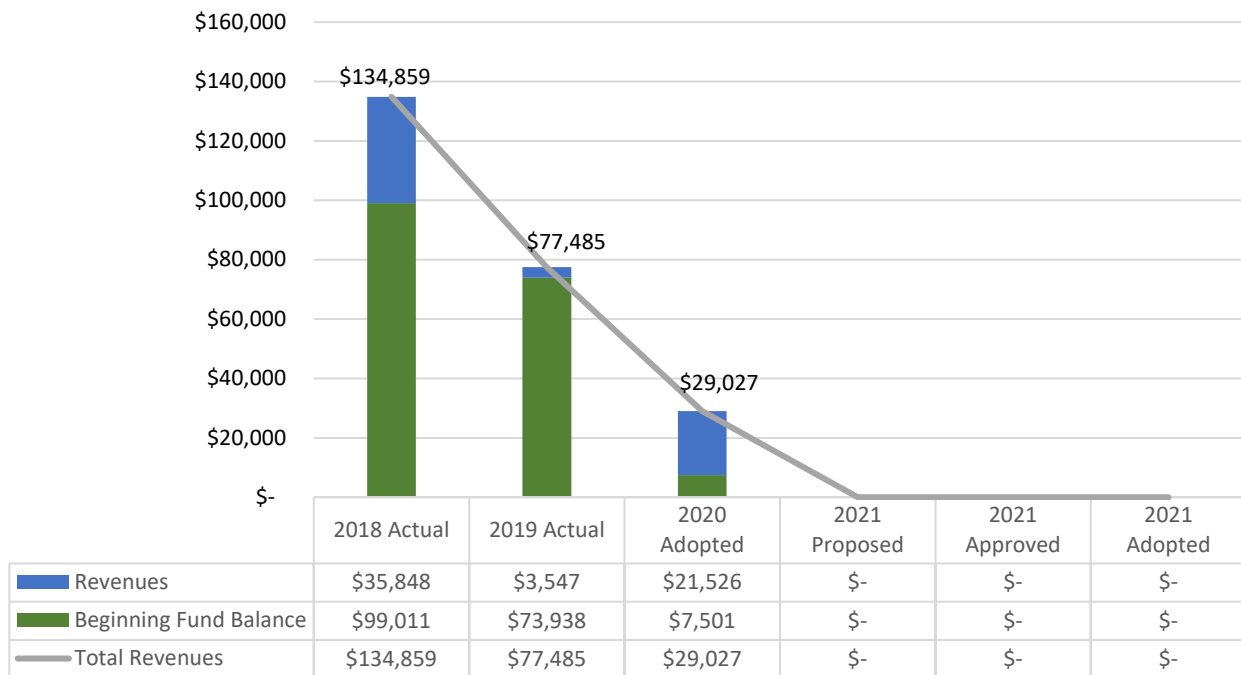
Debt Service Fund

Description

The Debt Service Fund accounts for the funding received from property owners on bonded and unbonded liens. The revenue is used to redeem improvement bonds and coupons maturing during the fiscal year. Assessments receivable are deferred until payment is due. Currently, there are no Local Improvement District (LID) loans left to repay.

The debt was paid off in 2019-2020 and the debt service fund was closed. This is for historical purposes only.

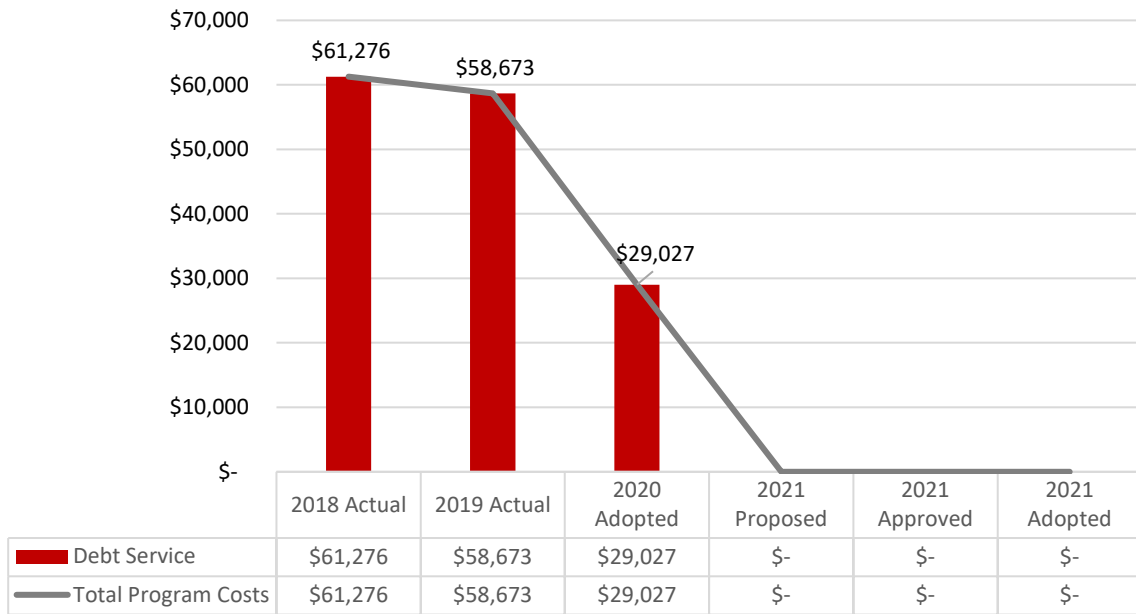
Debt Service Revenues



Section 8: Debt Fund



Debt Service Expenditures



Section 8: Debt Fund



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------|-------------------|------------------|------------------|----------------|---------------|---------------|--------------|
| DEBT SERVICE REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 99,011 | 73,938 | 7,501 | - | - | - | - |
| INTEREST ON REPAYMENTS | 593 | 63 | - | - | - | - | - |
| LID 45 | 35,254 | 3,484 | - | - | - | - | - |
| TRANSFERS IN | - | - | 21,526 | - | - | - | - |
| Grand Total | \$ 134,859 | \$ 77,485 | \$ 29,027 | \$ - | \$ - | \$ - | \$ - |
| DEBT SERVICE | | | | | | | |
| INTEREST ON DEBT | 5,899 | 3,296 | 680 | - | - | - | - |
| LID 45 - 2004 | 55,377 | 55,377 | 28,347 | - | - | - | - |
| DEBT SERVICE Total | \$ 61,276 | \$ 58,673 | \$ 29,027 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 61,276 | \$ 58,673 | \$ 29,027 | \$ - | \$ - | \$ - | \$ - |



Section 9: Enterprise Funds

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Enterprise Funds Overview

Description

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user determination of revenues earned, expenses incurred, and/or net income as appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

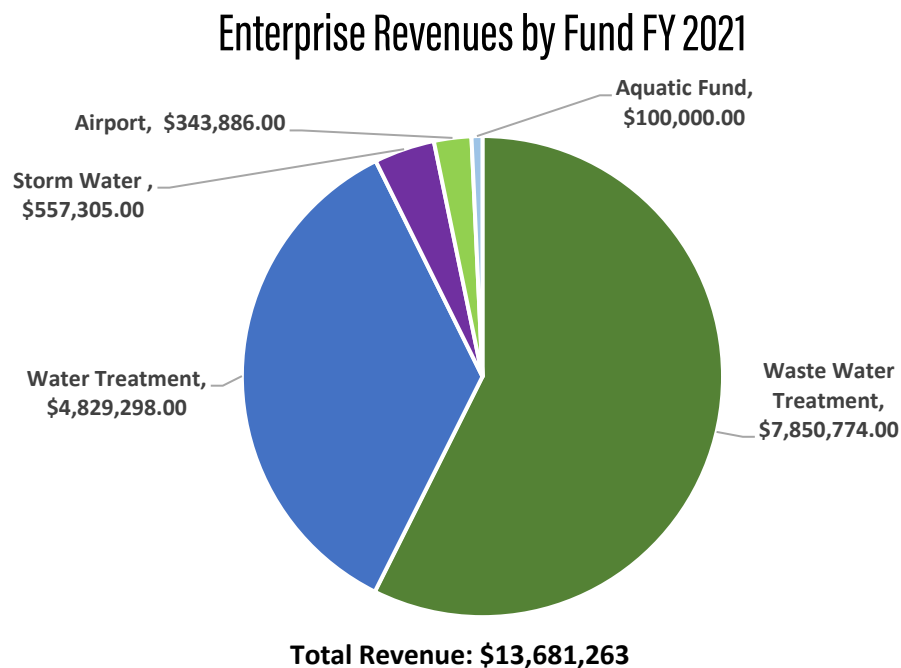
These funds include the Aquatic Center, Airport, Storm Water, Wastewater, and Water Funds. The Golf Course Fund was closed in 2018 and is included in the budget for historical purposes.

Budget Adjustments

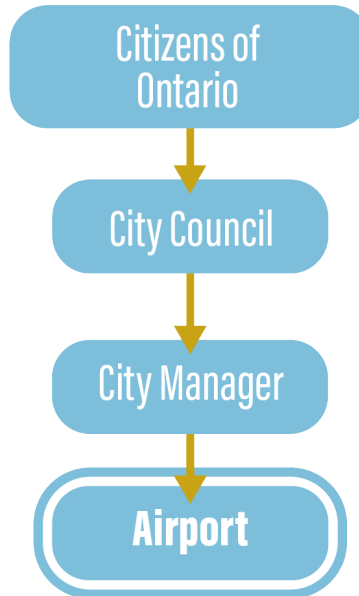
- The Aquatic Fund still is working to complete bathrooms at the Skate Park and will remain open until that project is completed.

Enterprise Funds Revenue

The primary source of enterprise funds revenues are user fees, leases, and grant awards.



Airport Fund



Description

The Airport Fund accounts for the operations of the Airport and the maintenance of the land formerly used as the golf course. User fees are the main source of income within the Airport.

The Airport is classified as a core, Category 3 Regional General Aviation Airport. The Airport site also contains the Fixed Base Operator, the BLM SEAT program, a Life Flight base, the TVCC Aviation program, and an A&P mechanic.

Strategic Impact

- Desirability- The Airport provides convenience to a variety of air traffic, from corporate jets, to ag planes, to local pilots. The Airport is also working to draw crowds and provide an annual community event, the KONO Fly-In.
- Education- The Treasure Valley Community College Aviation Program holds classes at the Airport. This partnership is an excellent way for the city to help students prepare for careers after graduation.
- Growth- The Airport is an important part of the Council’s Strategic Plan for growth. This includes moving co-located federal agencies to the NW corner, adding infrastructure for future hangar growth, and promoting the Airport’s development.

Section 9: Enterprise Funds



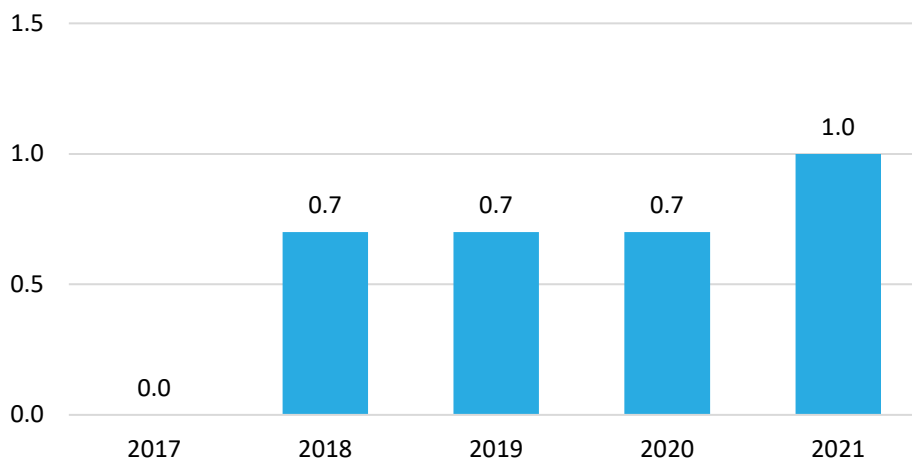
Accomplishments

- The grass runway continues to develop. The runway was seeded and is irrigated by a wheel line installed by volunteer help.
- Planned and held Airport Appreciation Day in July. This event is will continue next year, June 27, 2020, as the KONO Fly-In.
- The Airport acquired a broom fixture for sweeping the runway and taxiways.

Budget Adjustments

- The Airport Manager is increased from .7 FTE to a full-time employee.
- The city will contract out mowing and spraying.
- The city is required to purchase gravel for the end of the runways which increased the airport improvements line item.
- The Airport will purchase a used pickup from the Public Works Department for \$3,000.
- No FAA grant planned for 2020-2021; this will be combined with the 2021-2022 project.
- The city continues to transfer the difference in PERS rates before the lump sum payment in 2018-2018. \$1,333 will be transferred to the PERS reserve for an additional PERS lump sum payment in 2020-2021.
- The city will apply for a grant with the Eastern Oregon Economic Development Board to fund the design of the BLM Consolidation of Efforts project.

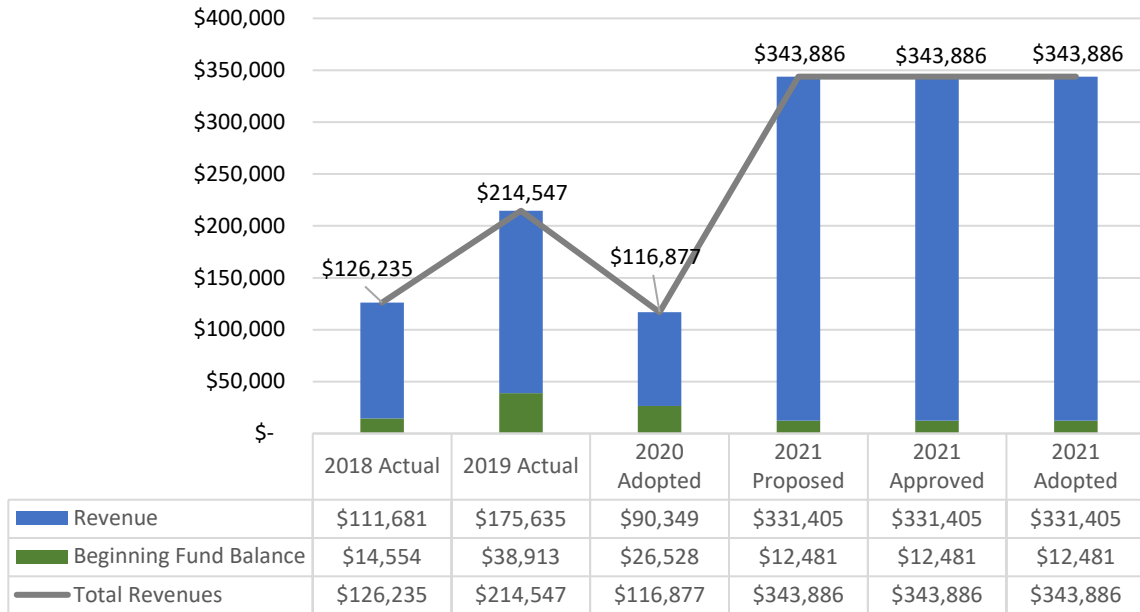
Airport FTE History



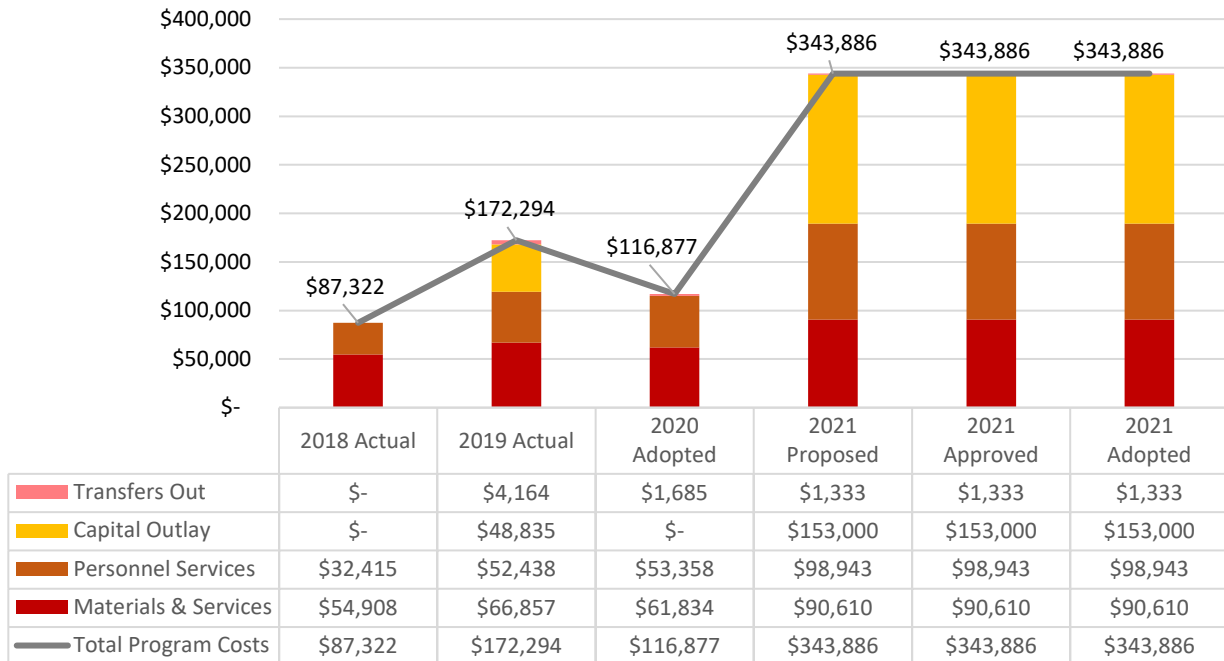
Section 9: Enterprise Funds



Airport Revenues



Airport Expenditures



Section 9: Enterprise Funds



| Other Key Indicators | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Target |
| Hangar Leases | 48 | 46 | 49 | 49 | 49 | 51 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| AIRPORT REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 14,554 | 38,913 | 26,528 | 12,481 | 12,481 | 12,481 | 12,481 |
| BLM LEASE | 14,890 | 15,337 | 15,796 | 16,271 | 16,271 | 16,271 | 16,271 |
| CLUBHOUSE LEASE | - | 8,600 | 24,540 | 24,540 | 24,540 | 24,540 | 24,540 |
| COMMERCIAL AIRPORT USE FEE | 5,000 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| FUEL GAS SALES | 5,804 | 10,830 | 9,200 | 9,200 | 9,200 | 9,200 | 9,200 |
| GOLF STORAGE LEASE | - | 787 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 |
| HANGAR SPACE RENTALS | 28,869 | 18,953 | 22,333 | 19,891 | 19,891 | 19,891 | 19,891 |
| INTEREST ON ACCOUNTS | 30 | 277 | 100 | 100 | 100 | 100 | 100 |
| KITIMURA LEASE | - | - | 900 | 500 | 500 | 500 | 500 |
| MISC INCOME AIRPORT | 1,500 | 5,279 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| MONTGOMERY LEASE | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| OTHER RENT/USE FEES | 7,141 | 21,271 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| RESERVATION INCOME | 4,990 | - | - | - | - | - | - |
| TIE DOWN FEES (ANNUAL & TEMP) | 685 | 2,969 | 2,900 | 3,400 | 3,400 | 3,400 | 3,400 |
| TRANSFERS IN | 42,772 | 87,331 | - | 145,435 | 92,923 | 92,923 | 92,923 |
| GRANT | - | - | - | - | 150,000 | 150,000 | 150,000 |
| Grand Total | \$ 126,235 | \$ 214,547 | \$ 116,877 | \$ 246,398 | \$ 343,886 | \$ 343,886 | \$ 343,886 |
| PERSONNEL SERVICES | | | | | | | |
| DEFERRED COMPENSATION | - | - | - | 1,800 | 1,800 | 1,800 | 1,800 |
| MEDICAL INSURANCE CO-PAY | - | - | - | 16,540 | 16,540 | 16,540 | 16,540 |
| RETIREMENT | 6,781 | 10,902 | 12,358 | 18,623 | 18,623 | 18,623 | 18,623 |
| SOCIAL SECURITY | 1,821 | 2,927 | 2,881 | 4,479 | 4,479 | 4,479 | 4,479 |
| VACATION/SICK BUYOUT | - | - | - | 1,071 | 1,071 | 1,071 | 1,071 |
| WAGES & SALARIES | 23,800 | 38,265 | 37,653 | 55,672 | 55,672 | 55,672 | 55,672 |
| WORKMANS COMP | 13 | 344 | 466 | 758 | 758 | 758 | 758 |
| PERSONNEL SERVICES TOTAL | \$ 32,415 | \$ 52,438 | \$ 53,358 | \$ 98,943 | \$ 98,943 | \$ 98,943 | \$ 98,943 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| MATERIALS & SERVICES | | | | | | | |
| CELL PHONE | 632.93 | 732.63 | 635 | 635 | 635 | 635 | 635 |
| CHEMICAL / FERT / SEED | 4,159 | 5,412 | 7,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| CONTRACT LABOR | 5,271 | - | - | - | - | - | - |
| CONTRACT SERVICES | 12,784 | 16,831 | 15,500 | 62,912 | 45,500 | 45,500 | 45,500 |
| ECLIPSE EXPENSES | 6,020 | - | - | - | - | - | - |
| ELECTRICITY | 9,198 | 13,601 | 12,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| EQUIPMENT REPAIR | 2,971 | 690 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| FUEL HEAT | 2,033 | 331 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| GARBAGE SERVICE | 61 | - | - | - | - | - | - |
| GENERAL SUPPLIES | 1,145 | 1,605 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| INTERNET | 166 | - | 665 | 665 | 665 | 665 | 665 |
| LIABILITY INSURANCE | 2,915 | 2,915 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| LICENSES / PERMITS / FEES | 416 | 649 | 350 | 350 | 350 | 350 | 350 |
| MEDICAL EXAMS | - | - | 500 | 500 | 500 | 500 | 500 |
| MINOR AIRPORT IMPROVEMENTS | - | 16,426 | 4,224 | 8,000 | 8,000 | 8,000 | 8,000 |
| OFFICE LEASES | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| OFFICE SUPPLIES | 182 | 150 | 250 | 250 | 250 | 250 | 250 |
| PETROLEUM SUPPLIES | 699 | 1,013 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| POSTAGE | 30 | 18 | 150 | 150 | 150 | 150 | 150 |
| PRINT / AD / RECORD | - | 135 | 275 | 275 | 275 | 275 | 275 |
| PROFESSIONAL DEVELOPMENT | - | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| RADIO MAINT. | 290 | - | 300 | 300 | 300 | 300 | 300 |
| TELEPHONE | 584 | 961 | 1,235 | 1,235 | 1,235 | 1,235 | 1,235 |
| UTILITIES | 250 | - | 250 | 250 | 250 | 250 | 250 |
| VEHICLE REPAIR | - | 288 | 500 | 500 | 500 | 500 | 500 |
| MATERIALS & SERVICES TOTAL | \$ 54,908 | \$ 66,857 | \$ 61,834 | \$ 108,022 | \$ 90,610 | \$ 90,610 | \$ 90,610 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL OUTLAY | | | | | | | |
| BLM CONSOLIDATION OF EFFORTS | - | - | - | - | 150,000 | 150,000 | 150,000 |
| CAPITAL OUTLAY | - | 48,835 | - | - | - | - | - |
| EQUIPMENT | - | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| UNDERGROUND IRRIGATION | - | - | - | 35,100 | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ - | \$ 48,835 | \$ - | \$ 38,100 | \$ 153,000 | \$ 153,000 | \$ 153,000 |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO GRANT FUND | - | 4,164 | 800 | - | - | - | - |
| TRANSFER TO PERS RESERVE | - | - | 885 | 1,333 | 1,333 | 1,333 | 1,333 |
| TRANSFERS OUT TOTAL | \$ - | \$ 4,164 | \$ 1,685 | \$ 1,333 | \$ 1,333 | \$ 1,333 | \$ 1,333 |
| Grand Total | \$ 87,322 | \$ 172,294 | \$ 116,877 | \$ 246,398 | \$ 343,886 | \$ 343,886 | \$ 343,886 |

Section 9: Enterprise Funds



Aquatic Fund

Description

This fund accounted for the operation and maintenance of the city’s Aquatic Center. Most recently the Splash Park construction was accounted for through this fund. The city is still working to complete the Skate Park bathrooms and this fund will remain open until the project is completed.

Strategic Impact

- Lifestyle- \$100,000 is budgeted for Skate Park bathrooms. This is part of a grant awarded to the city before the turnover to the Recreation District. This bathroom will be an additional amenity for anyone using the Skate Park.

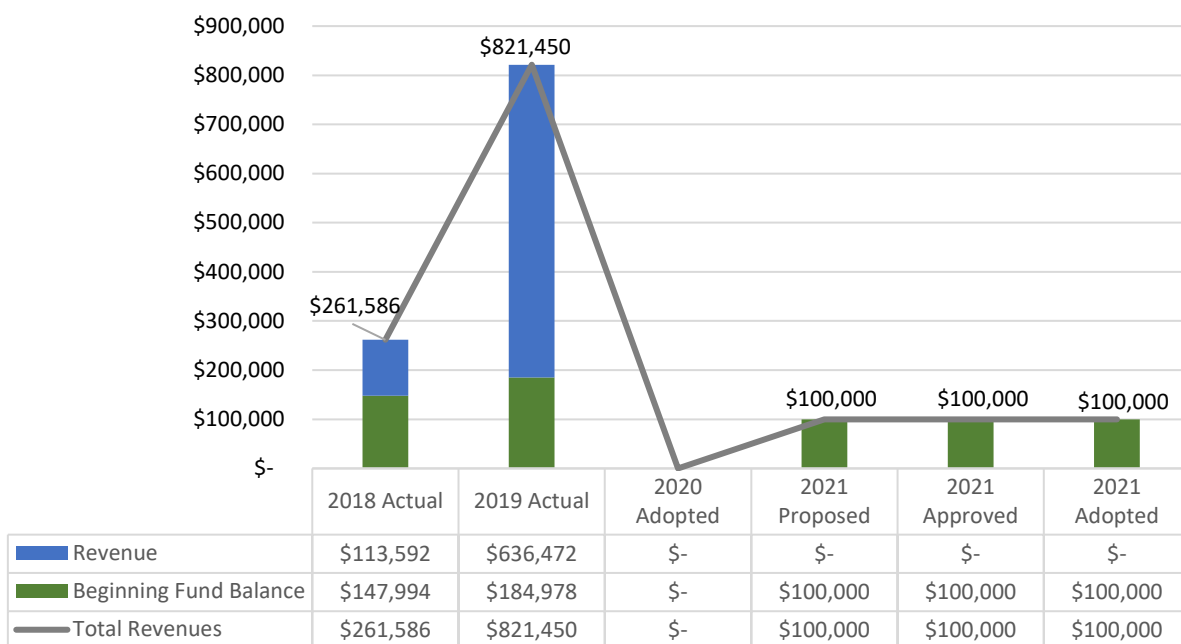
Accomplishments

- Splash Park was turned over to the Recreation District; citizens didn’t see any lapse in service.

Budget Adjustments

- \$100,000 budgeted for Skate Park bathrooms.

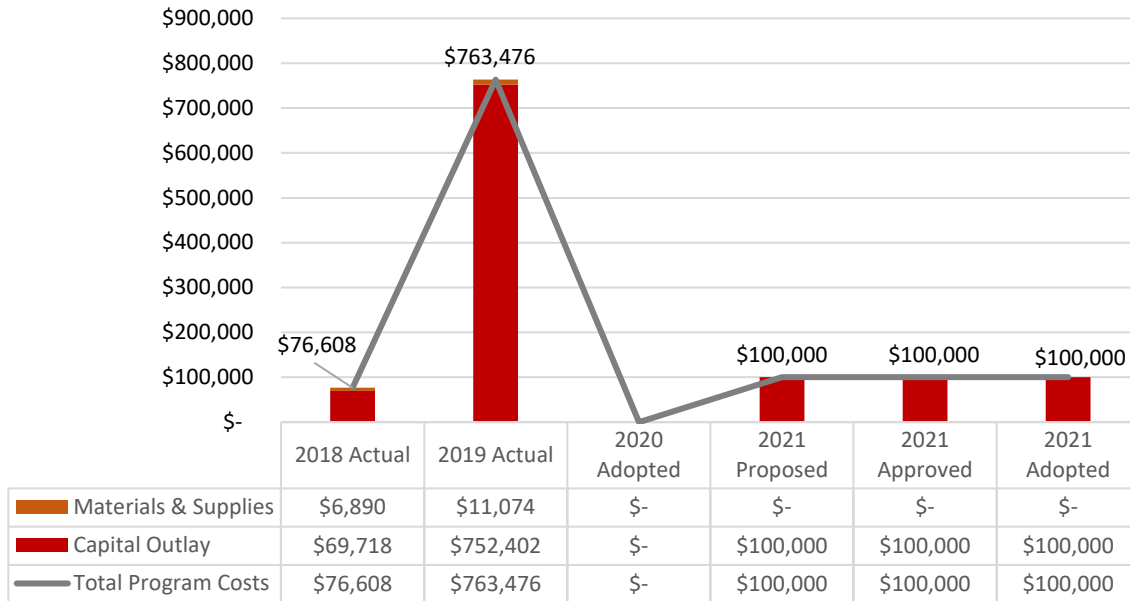
Aquatic Center Revenues



Section 9: Enterprise Funds



Aquatic Center Expenditures



Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|-------------------|-------------------|
| AQUATIC FUND REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 147,994 | 184,978 | - | 100,000 | 100,000 | 100,000 | 100,000 |
| GRANTS & DONATIONS | - | 392,425 | - | - | - | - | - |
| TRANSFERS IN | - | 136,115 | - | - | - | - | - |
| MOTEL OCC TAX - AQUATIC | 113,592 | 107,933 | - | - | - | - | - |
| Grand Total | \$ 261,586 | \$ 821,450 | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| MATERIALS & SERVICES | | | | | | | |
| CONTRACT SERVICES | 350 | - | - | - | - | - | - |
| ELECTRICITY | 3,638 | 5,301 | - | - | - | - | - |
| FUEL HEAT | 2,780 | 5,772 | - | - | - | - | - |
| LICENSES/PERMITS/FEES | 90 | - | - | - | - | - | - |
| PRINT / AD / RECORD | 32 | - | - | - | - | - | - |
| MATERIALS & SERVICES TOTAL | \$ 6,890 | \$ 11,074 | \$ - | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | | | | | | | |
| AQU-50 SITE IMPROVEMENTS | 69,718 | 752,402 | - | 100,000 | 100,000 | 100,000 | 100,000 |
| CAPITAL OUTLAY TOTAL | \$ 69,718 | \$ 752,402 | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Grand Total | \$ 76,608 | \$ 763,476 | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |

Section 9: Enterprise Funds

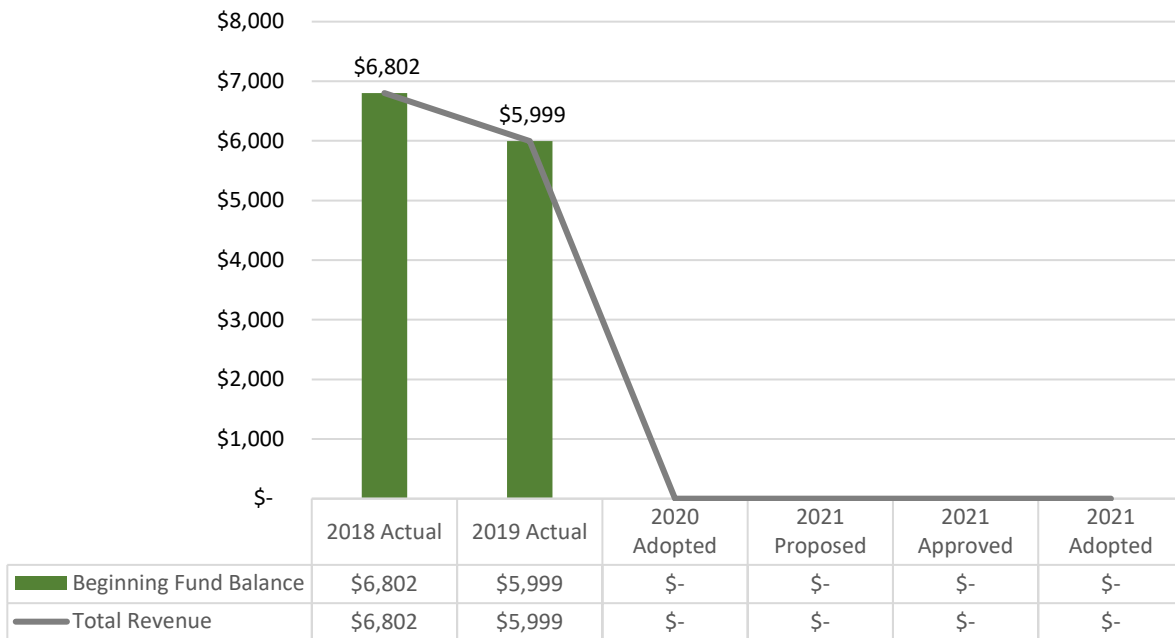


Golf Course Fund

Description

The Golf Course was closed by the City Council in December 2015. The city has used the Golf Course Fund to maintain the Golf course land. The Golf Course land belongs to the Airport and the funding was transferred to the Airport Fund in 2016-2017. The Golf Course Fund was closed in 2018-2019. The city saved over \$150,000 annually when making the decision to close the Golf Course. This is for historical purpose only.

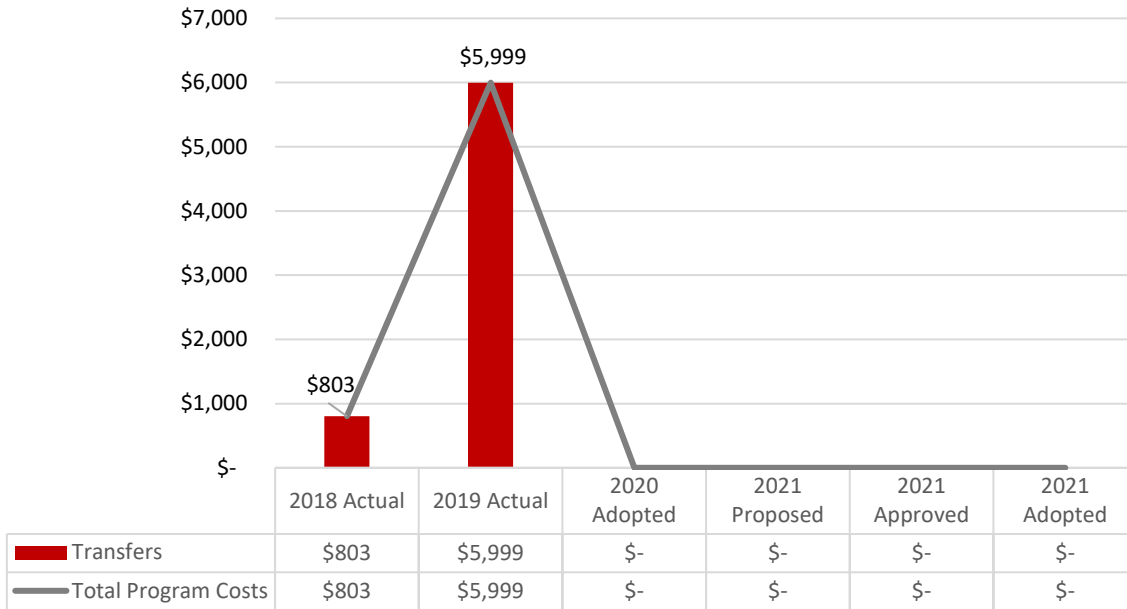
Golf Course Revenues



Section 9: Enterprise Funds



Golf Course Expenditures

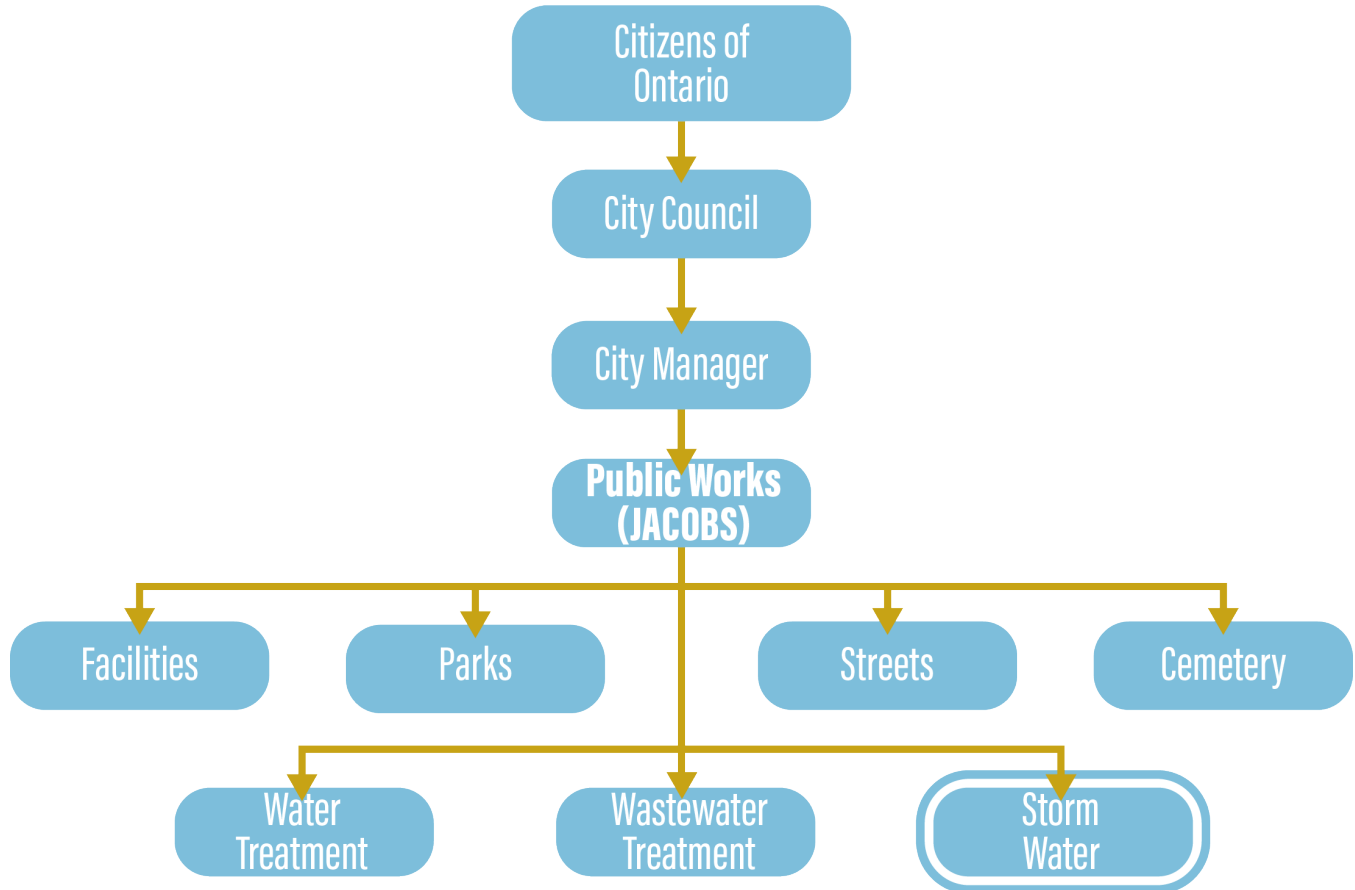


Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|----------------------------|-----------------|-----------------|--------------|----------------|---------------|---------------|--------------|
| GOLF REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 6,802 | 5,999 | - | - | - | - | - |
| Grand Total | \$ 6,802 | \$ 5,999 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS OUT | | | | | | | |
| TRANSFER TO AIRPORT FUND | 803 | 5,999 | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ 803 | \$ 5,999 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 803 | \$ 5,999 | \$ - | \$ - | \$ - | \$ - | \$ - |

Storm Water Treatment



Description

The Storm Water Fund accounts for the care and maintenance of the city’s storm water collection systems. JACOBS provides direct oversight and management of the city’s storm water collection systems including storm drains and catch basins located throughout the city. Storm water is separate and distinct from sanitary sewer and waste systems.

Strategic Impact

- Growth- Stormwater treatment is an integral part of Strategies 2 and 3 of Growth. This fund will be used to continue preparing for city expansion and maintaining and improving existing infrastructure.

Section 9: Enterprise Funds



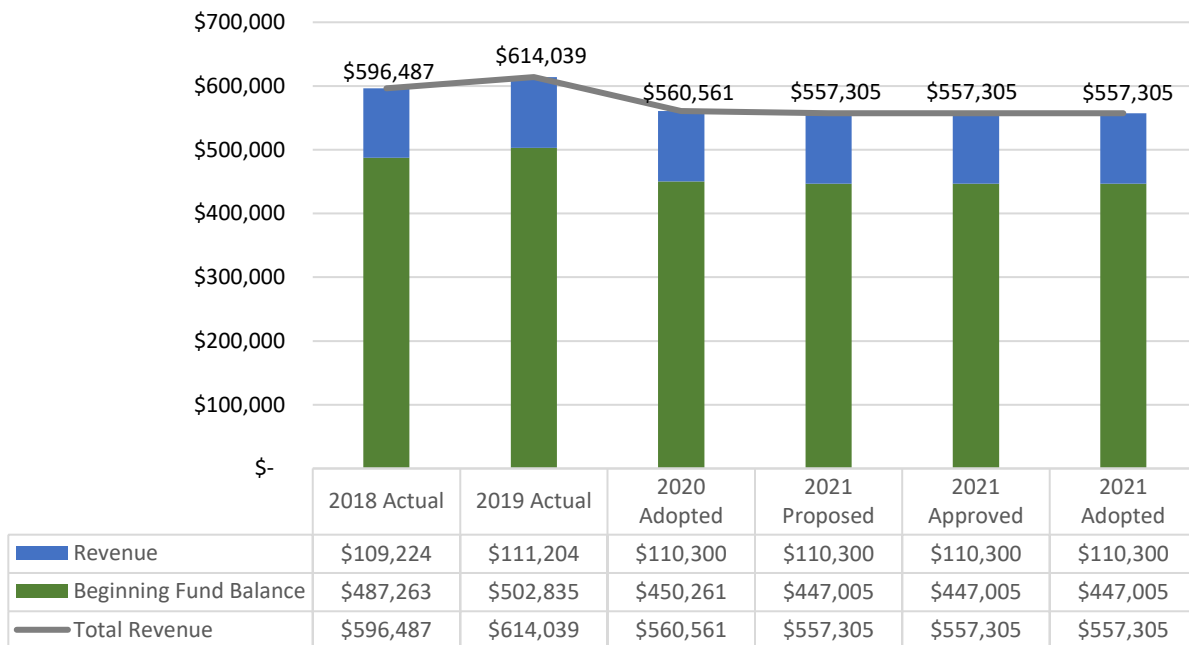
Accomplishments

- Cleaned all catch basins multiple times throughout the year
- Cleared the catch basins during rain events that needed attention
- Created Standard Operating Procedures (SOP), Activity Hazard Analysis (AHA) and Pre-Task Plans (PTP) for each task that is completed in the system
- Cleaned 20,000 feet of 24-inch storm water line from the TVCC campus to the Snake River
- Removed two catch basins and installed 600 feet of 8-inch pipe on SW 14th Avenue and South Park
- Rebuilt Verde Drive irrigation pump and discharge piping
- Resolved multiple issues in the Plaza Subdivision with shared pipelines with Malheur Drainage

Budget Adjustments

- Jacobs contract increased by 2.3%
- Downtown storm drains project has a carryover of \$20,000
- New projects consist of the following:
 - 24-Inch Storm System project at SW 4th Street/SW 14th Avenue \$100,000
 - Americold intersection pre-design \$5,000
 - Storm Drainage Mainline Repair \$30,000 carryover, \$20,000 additional funds proposed

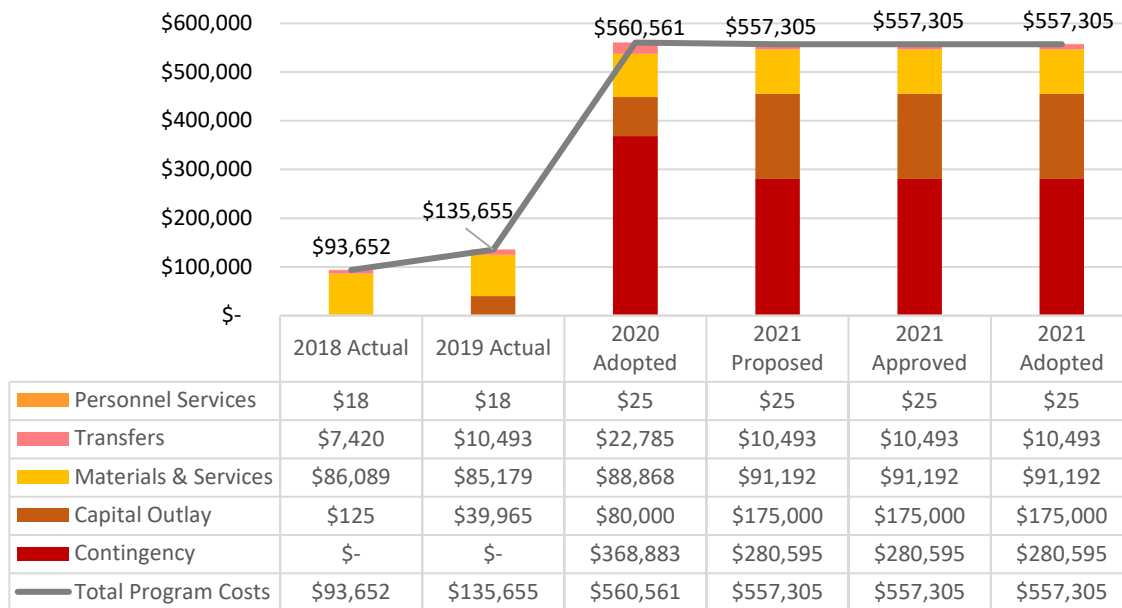
Storm Water Treatment Revenues



Section 9: Enterprise Funds



Storm Water Treatment Expenditures



| Other Key Indicators | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| Lost Time or Recordable Incidents | N/A | 0 | 0 | 0 | 0 | 0 |
| Catch Basins Cleaned | N/A | 1,339 | 1,339 | 1,000 | 1,339 | 1,339 |

Section 9: Enterprise Funds



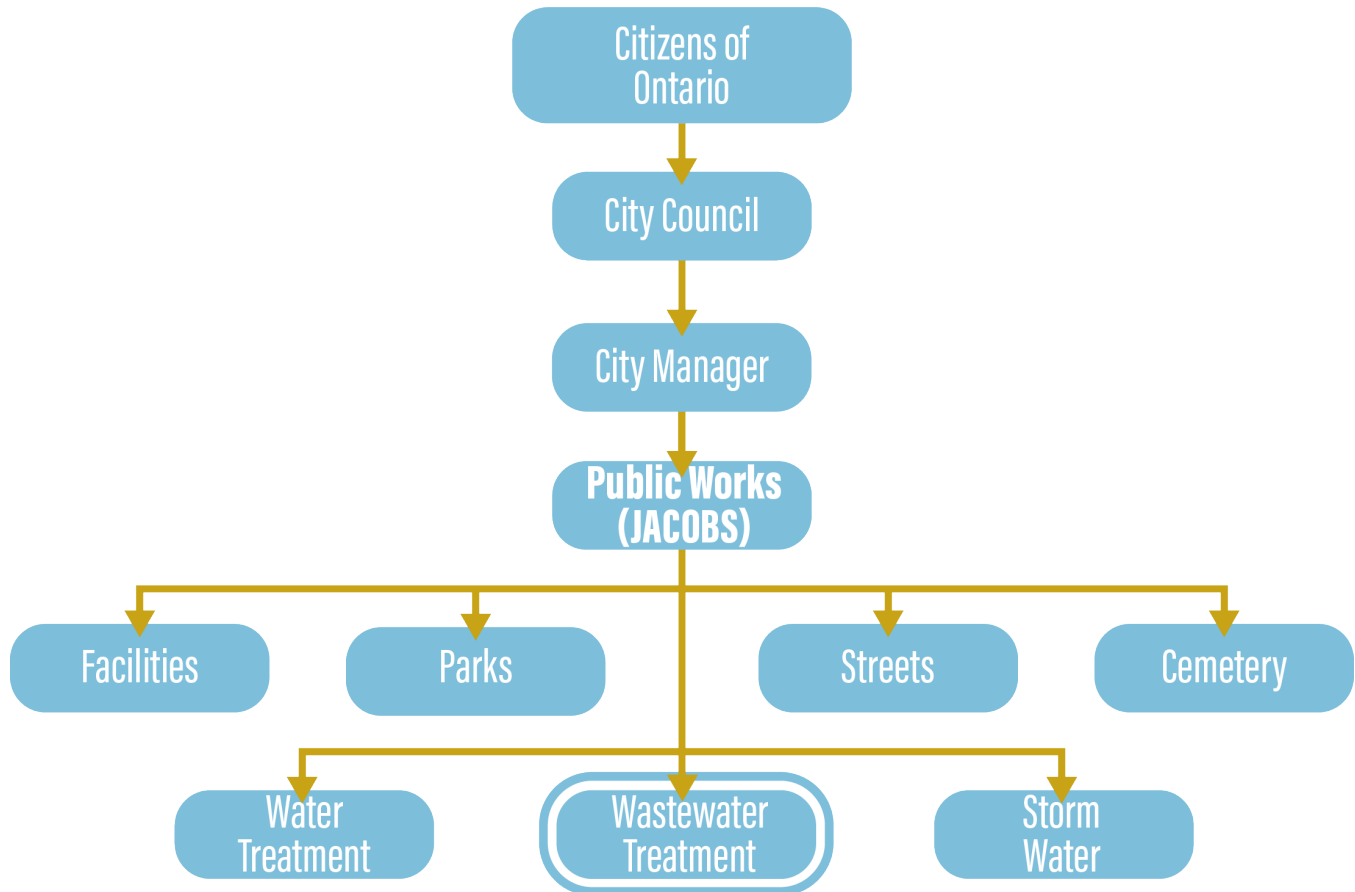
| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| STORM WATER REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 487,263 | 502,835 | 450,261 | 447,005 | 447,005 | 447,005 | 447,005 |
| INTEREST ON DEPOSIT | 2,485 | 4,022 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| MISC COLLECTIONS | 240 | 163 | 300 | 300 | 300 | 300 | 300 |
| STORM WATER REV | 106,498 | 107,019 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 |
| Grand Total | \$ 596,487 | \$ 614,039 | \$ 560,561 | \$ 557,305 | \$ 557,305 | \$ 557,305 | \$ 557,305 |
| PERSONNEL SERVICES | | | | | | | |
| EMPLOYER-PAID EMPLOYEE BE | 18 | 18 | 25 | 25 | 25 | 25 | 25 |
| PERSONNEL SERVICES TOTAL | \$ 18 | \$ 18 | \$ 25 | \$ 25 | \$ 25 | \$ 25 | \$ 25 |
| MATERIALS & SERVICES | | | | | | | |
| ADMINISTRATIVE SERVICES | 3,822 | 3,822 | 3,822 | 3,822 | 3,822 | 3,822 | 3,822 |
| CONTRACT SERVICES | 78,408 | 78,109 | 81,034 | 83,277 | 83,277 | 83,277 | 83,277 |
| DATA PROCESSING | 751 | 413 | 450 | 450 | 450 | 450 | 450 |
| ELECTRICITY | 18 | 19 | 21 | 21 | 21 | 21 | 21 |
| GENERAL SUPPLIES & MAINT | 3 | 8 | - | 100 | 100 | 100 | 100 |
| INSURANCE PREM & SURETY | 2,448 | 2,266 | 2,380 | 2,418 | 2,418 | 2,418 | 2,418 |
| OFFICE MACHINE CONTRACT | 15 | 14 | - | 50 | 50 | 50 | 50 |
| POSTAGE | 330 | 347 | 374 | 374 | 374 | 374 | 374 |
| PROPERTY TAXES | 100 | - | - | - | - | - | - |
| TELEPHONE | 1 | - | - | 5 | 5 | 5 | 5 |
| UTILITY BILLING | 187 | 176 | 175 | 175 | 175 | 175 | 175 |
| MATERIALS & SERVICES TOTAL | \$ 86,089 | \$ 85,179 | \$ 88,868 | \$ 91,192 | \$ 91,192 | \$ 91,192 | \$ 91,192 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL OUTLAY | | | | | | | |
| 24-INCH STORM SYSTEM | - | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| AMERICOLD INTERSECTION REPAIR | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| BLM SUMP PUMP PROJECT | - | 8,544 | - | - | - | - | - |
| DOWNTOWN STORM DRAINS | - | - | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| STORM DRAINAGE MAINLINE REPAIR | 125 | 31,421 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| CAPITAL OUTLAY TOTAL | \$ 125 | \$ 39,965 | \$ 80,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| TRANSFERS OUT | | | | | | | |
| PERS ALLOCATION - TRANSFER OUT | - | 3,073 | 15,365 | 3,073 | 3,073 | 3,073 | 3,073 |
| STREET-FRAN FEE - FUND 115 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 | 7,420 |
| TRANSFERS OUT TOTAL | \$ 7,420 | \$ 10,493 | \$ 22,785 | \$ 10,493 | \$ 10,493 | \$ 10,493 | \$ 10,493 |
| CONTINGENCY | | | | | | | |
| OPERATING CONTINGENCY | - | - | 368,883 | 280,595 | 280,595 | 280,595 | 280,595 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 368,883 | \$ 280,595 | \$ 280,595 | \$ 280,595 | \$ 280,595 |
| Grand Total | \$ 93,652 | \$ 135,655 | \$ 560,561 | \$ 557,305 | \$ 557,305 | \$ 557,305 | \$ 557,305 |

Wastewater Treatment



Description

The Wastewater Treatment Fund accounts for the care and maintenance of the Wastewater Treatment Plant system. JACOBS provides direct oversight and management of the city’s Wastewater Treatment Plant and wastewater collection systems, including nine lift stations. JACOBS manages the treatment plant to meet all State and Federal regulations related to waste water treatment and discharge. Also included in this scope are the Skyline and Malheur farm operations.

Strategic Impact

- Growth- Wastewater treatment is an integral part of Strategies 2 and 3 of Growth. This fund will be used to continue preparing for city expansion and maintaining and improving existing infrastructure.

Section 9: Enterprise Funds



Accomplishments

- No safety incidents for the year
- No Non-Compliance events
- Increased sampling for new NPDES permit
- No sanitary sewer overflows
- 13 wet wells cleaned
- All lift station pumps serviced and inspected annually
- All Electrical/MMC panels inspected and thermo imaging inspected annually
- All back-up emergency power sources inspected and operated weekly
- Cleaned approximately 115,000 feet of the collections system
- Retrofitted and repaired the on-site aeration system located in the lagoons
- SCADA upgrades for the collection system and the Wastewater Treatment Plant
- Operators cross-trained for improvement efficiency
- Implemented new NPDES sampling plan including arsenic, mercury, toxicity, and multiple other analytes
- Retrofitted and made improvements to the bar screen and conveyor system at the Wastewater Treatment Plant

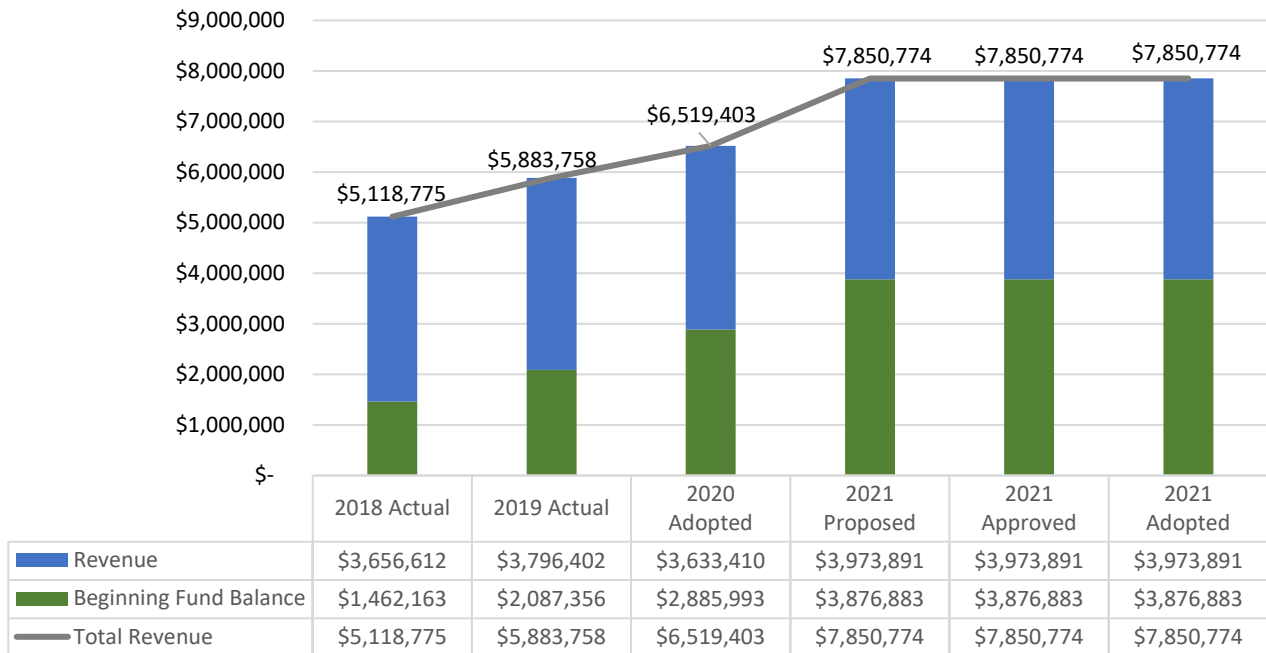
Budget Adjustments

- Jacobs contract increased by 2.3%
- Pole Barn \$25,000 (split with Water and General Fund)
- New capital projects are as follows:
 - Sludge Removal \$2.3 million
 - Skyline Farm Booster Pump \$15,000
 - Chlorine Analyzer \$15,000
 - Flail Mower \$10,000
 - Ford F-150 \$25,000 (replace 2003 Chevy Duramax with transmission issues)
- Numerous new projects because due to the NPDES permit:
 - Biosolids Mapping & Design \$35,000
 - PH Adjustment Design \$10,000
 - Pollutant Source ID & Reduction \$50,000
 - Mercury Minimization Plan \$50,000
 - Mixing Zone Study \$60,000
 - NPDES reports set up \$35,000

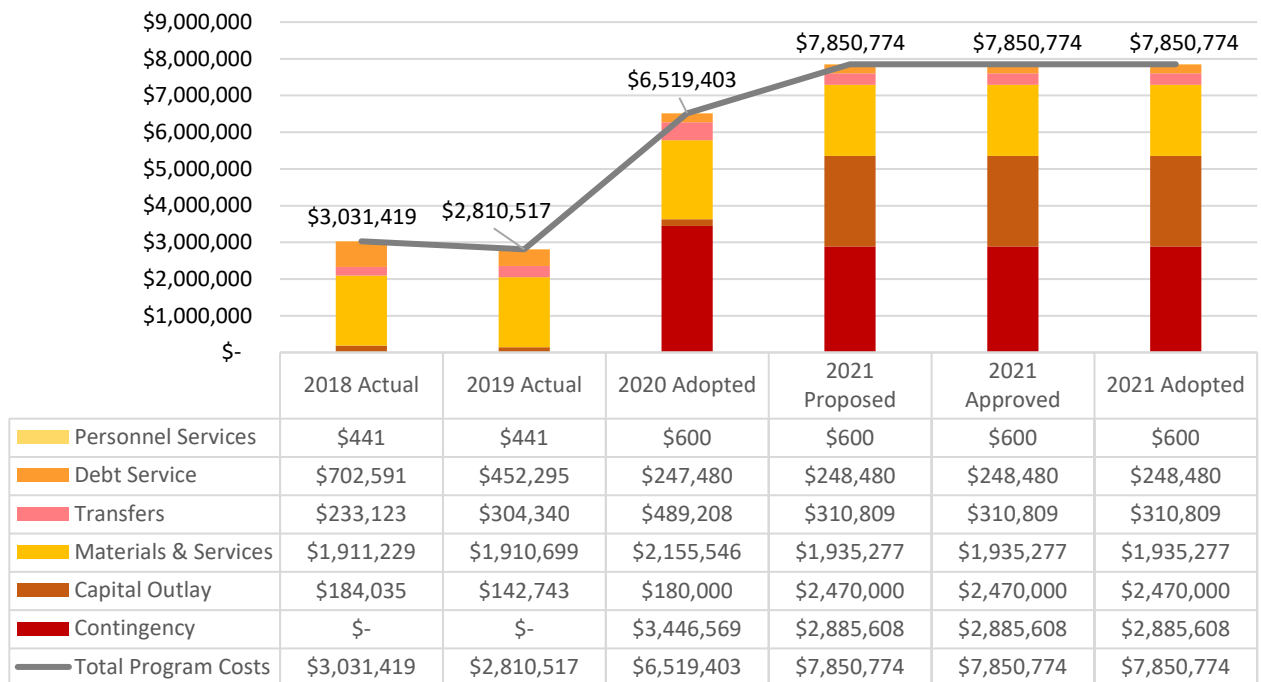
Section 9: Enterprise Funds



Wastewater Treatment Revenues



Wastewater Treatment Expenditures



Section 9: Enterprise Funds



| Other Key Indicators | | | | | | |
|---|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| New or Upgraded Certifications | N/A | 2 | 0 | 2 | 1 | 1 |
| Treatment Violations | N/A | 0 | 0 | 0 | 0 | 0 |
| Amount of Lost Time for Recordable Incidents | N/A | 0 | 0 | 0 | 0 | 0 |
| Gallons per Day | N/A | N/A | 1,391,506 | 1,662,816 | 1,650,000 | 1,650,000 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| SEWER REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 1,462,163 | 2,087,356 | 2,885,993 | 3,876,883 | 3,876,883 | 3,876,883 | 3,876,883 |
| CROP SALES | 125,000 | 127,000 | 127,000 | 126,700 | 126,700 | 126,700 | 126,700 |
| INTEREST ON DEPOSIT | 83,569 | 132,806 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| MISC COLLECTIONS | 9,638 | - | - | - | - | - | - |
| MISC SEWER REVENUE | 1,942 | 5,273 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| PASTURE RENT | 100 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 |
| SEPTAGE RECEIVING REVENUE | 14,754 | - | - | - | - | - | - |
| SEWER CONNECTIONS | 1,425 | 3,050 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| SEWER SERVICE REV | 3,420,184 | 3,526,549 | 3,367,685 | 3,708,466 | 3,708,466 | 3,708,466 | 3,708,466 |
| Grand Total | \$ 5,118,775 | \$ 5,883,758 | \$ 6,519,403 | \$ 7,850,774 | \$ 7,850,774 | \$ 7,850,774 | \$ 7,850,774 |
| PERSONNEL SERVICES | | | | | | | |
| EMPLOYER-PAID EMPLOYEE BE | 441 | 441 | 600 | 600 | 600 | 600 | 600 |
| PERSONNEL SERVICES TOTAL | \$ 441 | \$ 441 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| MATERIALS & SERVICES | | | | | | | |
| ADMINISTRATIVE SERVICES | 218,361 | 218,361 | 218,361 | - | - | - | - |
| BAD DEBT EXPENSE | - | 7,500 | - | - | - | - | - |
| BANK CHARGES | 132 | 132 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| CONTRACT SERVICES | 1,540,557 | 1,555,140 | 1,613,941 | 1,659,308 | 1,659,308 | 1,659,308 | 1,659,308 |
| DATA PROCESSING | 9,252 | 5,129 | 11,150 | 12,000 | 12,000 | 12,000 | 12,000 |
| DEQ PERMIT | 44,473 | 17,856 | 30,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| DIFFUSER DESIGN & CONSTRUCTION PLAN | - | - | 5,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| DISCHARGE PERMIT FEE | 9,866 | 10,476 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| ELECTRICITY | 4,948 | 5,137 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| GENERAL SUPP & MAINT | 51 | 48 | - | 500 | 500 | 500 | 500 |
| INSURANCE PREM & SURETY B | 59,983 | 62,323 | 65,440 | 66,515 | 66,515 | 66,515 | 66,515 |
| IRRIGATION WATER PURCHASE | 7,985 | 8,813 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| MERCURY MINIMIZATION PLAN | - | - | 50,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| MIXING ZONE STUDY | - | - | 60,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| NPDES REPORTS | - | - | 35,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| OFFICE MACH CONTRACT | 365 | 353 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| OFFICE SUPPLIES | 63 | 151 | 200 | 200 | 200 | 200 | 200 |
| POLLUTANT SOURCE ID & REDUCTION | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| POSTAGE | 8,370 | 8,490 | 9,163 | 9,163 | 9,163 | 9,163 | 9,163 |
| PRINT / AD / RECORD | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| PROFESSIONAL SERVICES | - | 6,151 | 3,291 | 3,291 | 3,291 | 3,291 | 3,291 |
| PROPERTY TAX | 2,448 | - | - | - | - | - | - |
| TELEPHONE | 67 | 323 | 300 | 300 | 300 | 300 | 300 |
| UTILITY BILLING | 4,308 | 4,315 | 3,200 | 3,500 | 3,500 | 3,500 | 3,500 |
| MATERIALS & SERVICES TOTAL | \$ 1,911,229 | \$ 1,910,699 | \$ 2,155,546 | \$ 1,935,277 | \$ 1,935,277 | \$ 1,935,277 | \$ 1,935,277 |

Section 9: Enterprise Funds



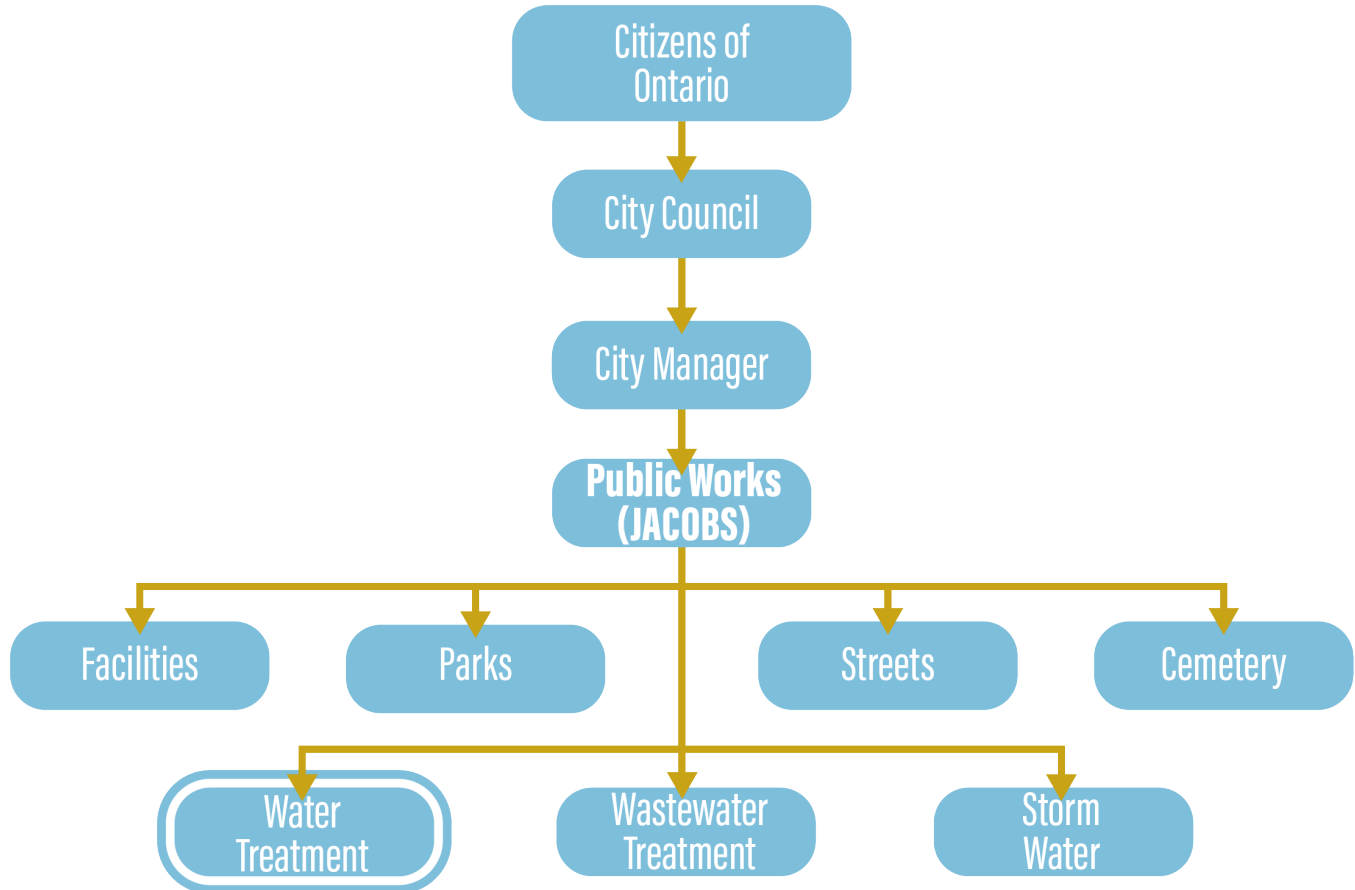
| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| CAPITAL OUTLAY | | | | | | | |
| BIOSOLIDS MAPPING & DESIGN | - | - | - | 35,000 | 35,000 | 35,000 | 35,000 |
| CAPITAL OUTLAY | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| CHLORINE ANALYZER | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| EQUIP PURCH | 113,826 | 47,493 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| PH ADJUSTMENT | - | - | 50,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| POLE BARN - EQUIP STORAGE | - | - | - | - | - | 25,000 | 25,000 |
| PUSH CAMERA | - | 8,970 | - | - | - | - | - |
| SCADA UPGRADE | 27,910 | - | 15,000 | - | - | - | - |
| SKID CAMERA | - | 69,112 | - | - | - | - | - |
| SKYLINE & MALHEUR FARM UPGRADES | - | - | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| SKYLINE FARM BOOSTER PUMP | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| SLUDGE REMOVAL | - | - | - | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 |
| SRCI 37 MH REPLACEMENT | - | 17,168 | - | - | - | - | - |
| SRCI LOWER LIFT STATION | 29,744 | - | 50,000 | - | - | - | - |
| WASTEWATER REUSE PLAN UPDATE | 12,555 | - | - | - | - | - | - |
| CAPITAL OUTLAY TOTAL | \$ 184,035 | \$ 142,743 | \$ 180,000 | \$ 2,470,000 | \$ 2,470,000 | \$ 2,495,000 | \$ 2,495,000 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DEBT SERVICE | | | | | | | |
| OECD WW IMPR LOAN - 2008 | 273,865 | 250,357 | 247,480 | 248,480 | 248,480 | 248,480 | 248,480 |
| RFL#R70611 -- 1998-2018 | 125,333 | - | - | - | - | - | - |
| RLF #R70612 -- 2000-2020 | 303,393 | 201,938 | - | - | - | - | - |
| DEBT SERVICE TOTAL | \$ 702,591 | \$ 452,295 | \$ 247,480 | \$ 248,480 | \$ 248,480 | \$ 248,480 | \$ 248,480 |
| TRANSFERS OUT | | | | | | | |
| PERS ALLOCATION - TRANSFER OUT | - | 51,217 | 256,085 | 51,217 | 51,217 | 51,217 | 51,217 |
| STREET-FRAN FEE - FUND 110 | 233,123 | 233,123 | 233,123 | 259,592 | 259,592 | 259,592 | 259,592 |
| TRANSFER OUT | - | 20,000 | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ 233,123 | \$ 304,340 | \$ 489,208 | \$ 310,809 | \$ 310,809 | \$ 310,809 | \$ 310,809 |
| CONTINGENCY | | | | | | | |
| OPERATING CONTINGENCY | - | - | 3,446,569 | 2,885,608 | 2,885,608 | 2,860,608 | 2,860,608 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 3,446,569 | \$ 2,885,608 | \$ 2,885,608 | \$ 2,860,608 | \$ 2,860,608 |
| Grand Total | \$ 3,031,419 | \$ 2,810,517 | \$ 6,519,403 | \$ 7,850,774 | \$ 7,850,774 | \$ 7,850,774 | \$ 7,850,774 |

Water Treatment



Description

The Water Fund accounts for all the care and maintenance of the Water Treatment Plant system. JACOBS provides direct operation and maintenance of the city’s Water Treatment Plant, reservoirs, and water distribution system. This includes providing safe drinking water to all citizens of the community. The city uses two sources for water: The Snake River and water wells located near the river.

Strategic Impact

- Growth- Water treatment is an integral part of Strategies 2 and 3 of Growth. This fund will be used to continue preparing for city expansion and maintaining and improving existing infrastructure.

Section 9: Enterprise Funds



Accomplishments

- No safety incidents for the year
- No non-compliance events for the year
- 8 certification upgrades for staff
- Arsenic sampling throughout system in support of NPDES permit
- Replaced and modified the flocculation basin drive system
- Supported and worked to the completion of the new Chemical Feed System Project
- Conducted an in-house evaluation of sampling compliance schedules on disinfection by products study
- Site improvements to the Water Treatment Plant river property
- Painted the old treatment building, shop, and the treatment plant interior
- Optimized treatment processes through computer programs
- All reservoirs and river intake were inspected by divers
- Rehabbed one well
- Assisted with water quality for the Splash Park
- Repaired a major water main at Laxson Park
- Replaced an abandoned valve at the Water Treatment Plant with a blind flange. This saved approximately 5,000,000 gallons of water per year

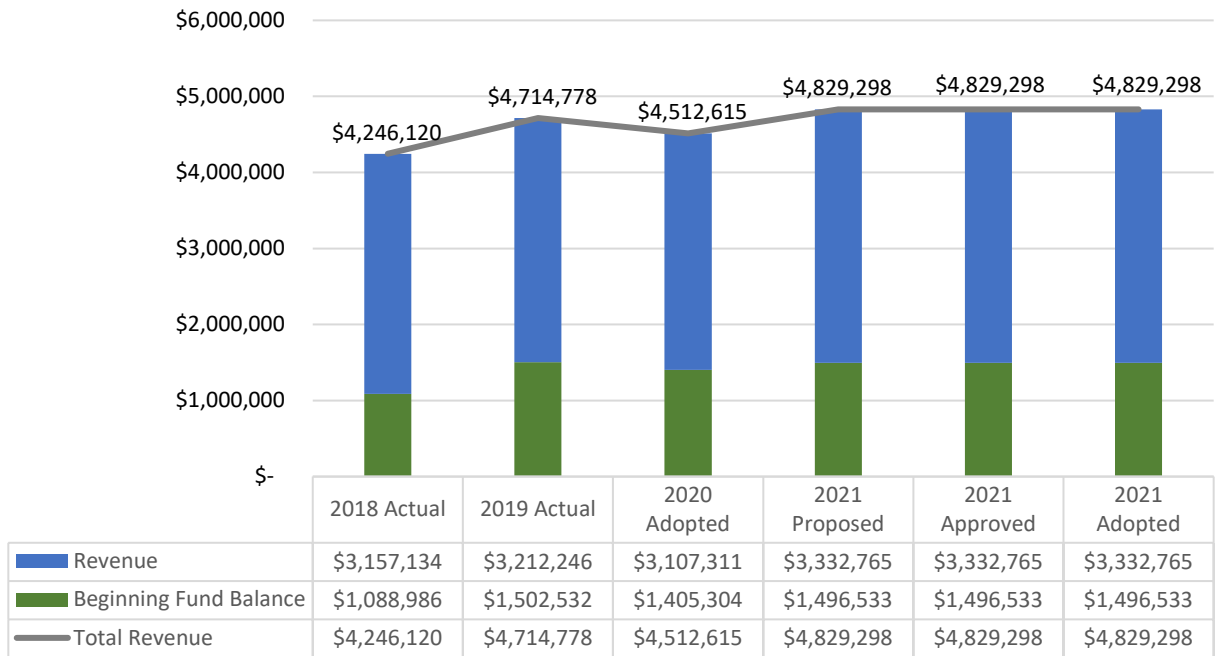
Budget Adjustments

- Jacobs contract increased by 2.3%
- Pole Barn \$25,000 (split with Wastewater and General Fund)
- The Phase 2 project, slough cleaning and repair, and the laboratory upgrade project will be carried over from 2019-2020 to 2020-2021
- New capital projects are as follows:
 - Additional drying bed \$30,000
 - Bench millings and paving \$14,000
 - Chemical storage room \$50,000
 - Chlorine analyzer \$10,000
 - Ford 1-ton dually for service truck \$75,000
 - Flail mower \$10,000 (split with wastewater fund)
 - Microchlor Cell replacement \$30,000
 - Reservoir inspection \$15,000
 - Turbidimeter \$10,000
 - Well rehabilitation \$15,000
 - WTP motors \$275,000

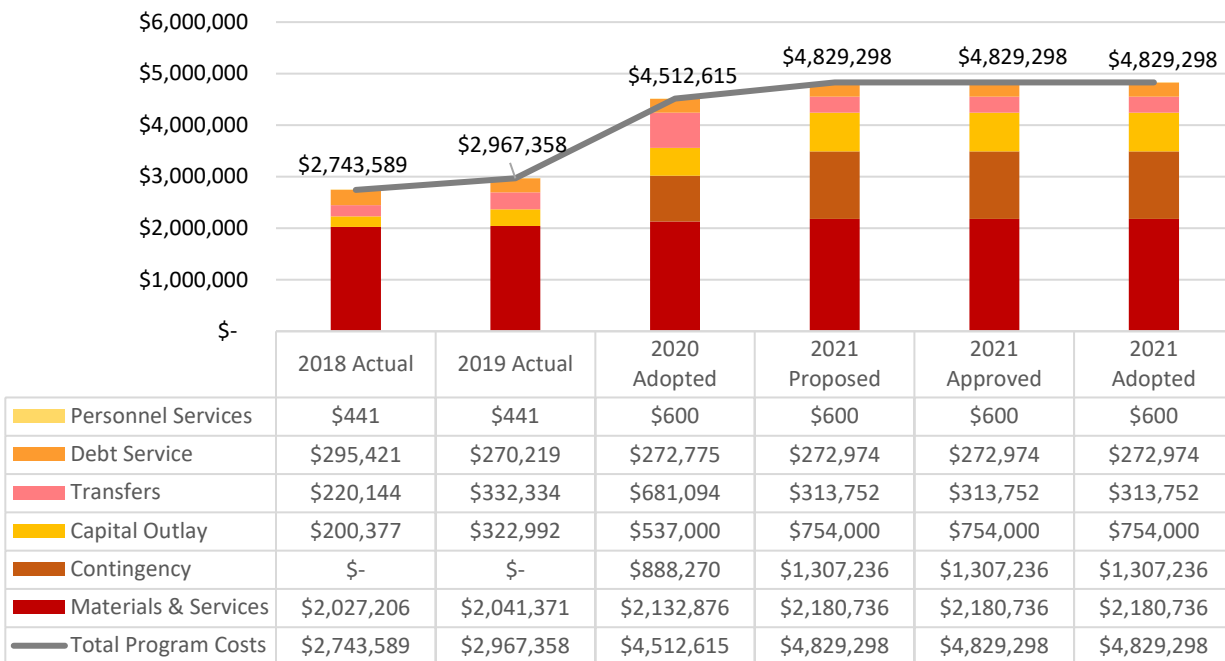
Section 9: Enterprise Funds



Water Treatment Revenues



Water Treatment Expenditures



Section 9: Enterprise Funds



| Other Key Indicators | | | | | | |
|---|-------------|-------------|-------------|-------------|----------------|-------------|
| Indicator | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Target |
| Lost Time or Recordable Incidents | 0 | 0 | 0 | 0 | 0 | 0 |
| Treatment Violations | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Hydrant Inspection and Flushing (100%) | 647 | 647 | 647 | 659 | 666 | 666 |
| New or Upgraded Inspections | N/A | 2 | 2 | 3 | 6 | 6 |
| Water Service Inspections (100%) | 3,845 | 3,845 | 3,845 | 3,845 | 3,845 | 3,845 |
| Valve Exercising (100%) | 1,889 | 1,889 | 1,889 | 500 | 500 | 500 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| WATER REVENUES | | | | | | | |
| AVAILABLE CASH ON HAND | 1,088,986 | 1,502,532 | 1,405,304 | 1,496,533 | 1,496,533 | 1,496,533 | 1,496,533 |
| CONNECTIONS & OTHER RECEI | 52,013 | 32,720 | 21,580 | 21,580 | 21,580 | 21,580 | 21,580 |
| INTEREST ON DEPOSIT | 60,888 | 98,543 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| MISC COLLECTIONS | 6,280 | - | - | - | - | - | - |
| MISC WATER REVENUE | 20,291 | 23,994 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| WATER BILLING REV | 3,017,662 | 3,056,989 | 2,939,731 | 3,165,185 | 3,165,185 | 3,165,185 | 3,165,185 |
| Grand Total | \$ 4,246,120 | \$ 4,714,778 | \$ 4,512,615 | \$ 4,829,298 | \$ 4,829,298 | \$ 4,829,298 | \$ 4,829,298 |
| PERSONNEL SERVICES | | | | | | | |
| EMPLOYER-PAID EMPLOYEE BE | 441 | 441 | 600 | 600 | 600 | 600 | 600 |
| PERSONNEL SERVICES TOTAL | \$ 441 | \$ 441 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| MATERIALS & SERVICES | | | | | | | |
| ADMINISTRATIVE SERVICES | 209,341 | 209,341 | 209,341 | 209,341 | 209,341 | 209,341 | 209,341 |
| BANK CHARGES | 132 | 132 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| CONTRACT SERVICES | 1,732,482 | 1,749,436 | 1,815,656 | 1,866,339 | 1,866,339 | 1,866,339 | 1,866,339 |
| DATA PROCESSING | 9,024 | 6,124 | 11,150 | 11,150 | 11,150 | 11,150 | 11,150 |
| ELECTRICITY | 509 | 460 | 2,577 | 1,000 | 1,000 | 1,000 | 1,000 |
| GENERAL SUPP & MAINT | 49 | 48 | - | - | - | - | - |
| INSURANCE PREM & SURETY B | 59,983 | 62,323 | 65,439 | 65,856 | 65,856 | 65,856 | 65,856 |
| OFFICE MACH CONTRACT | 365 | 353 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| OFFICE SUPPLIES | 63 | 151 | 200 | 200 | 200 | 200 | 200 |
| POSTAGE | 8,370 | 8,490 | 9,163 | 10,000 | 10,000 | 10,000 | 10,000 |
| PROPERTY TAXES | 2,448 | 57 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| TELEPHONE | 131 | 141 | 150 | 150 | 150 | 150 | 150 |
| UTILITY BILLING | 4,308 | 4,315 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| MATERIALS & SERVICES TOTAL | \$ 2,027,206 | \$ 2,041,371 | \$ 2,132,876 | \$ 2,180,736 | \$ 2,180,736 | \$ 2,180,736 | \$ 2,180,736 |

Section 9: Enterprise Funds



| Description | 2018 Actual | 2019 Actual | 2020 Adopted | 2021 Requested | 2021 Proposed | 2021 Approved | 2021 Adopted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CAPITAL OUTLAY | | | | | | | |
| ADDITIONAL DRYING BED | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| BAFFLE WALL REPLACEMENT | - | 40,243 | 50,000 | - | - | - | - |
| BENCH MILLILINGS | - | - | - | 7,500 | 7,500 | 7,500 | 7,500 |
| CHEMICAL STORAGE ROOM | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| CHLORINE ANALYZER | - | 6,995 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| CLEAN & REPAIR SLOUGH | - | - | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| CYANO-TOXIN PREP | - | - | 20,000 | - | - | - | - |
| EQUIP PURCH | 150,378 | 73,400 | 25,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| FLAIL MOWER | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| MICROCHLOR CELL REPLACEMENT | - | 26,202 | 27,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| PAVE AT WTP | - | - | - | 6,500 | 6,500 | 6,500 | 6,500 |
| PHASE 2- INCREASE WTP CAPACITY | - | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| POLE BAR - EQUIP STORAGE | - | - | - | - | - | 25,000 | 25,000 |
| RESERVOIR INSPECTION | - | - | - | 15,000 | 15,000 | 15,000 | 15,000 |
| SOLAR BEE | - | - | 20,000 | - | - | - | - |
| SOLIDS REMOVAL | - | 50,000 | 50,000 | - | - | - | - |
| TURBIDIMETER REPLACEMENT | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| WASH ARMS | - | 48,708 | - | - | - | - | - |
| WATER LINE | - | 22,944 | - | - | - | - | - |
| WATER MASTER PLAN | - | 54,500 | 100,000 | - | - | - | - |
| WELL REHABS | - | - | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| WTP AUDIT PROJECTS | 49,999 | - | - | - | - | - | - |
| WTP ELECTRICAL SUPPLY UPGRADE | - | - | 20,000 | - | - | - | - |
| WTP LABORATORY UPGRADE | - | - | 45,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| WTP MOTORS | - | - | - | 275,000 | 275,000 | 275,000 | 275,000 |
| CAPITAL OUTLAY TOTAL | \$ 200,377 | \$ 322,992 | \$ 537,000 | \$ 754,000 | \$ 754,000 | \$ 779,000 | \$ 779,000 |
| DEBT SERVICE | | | | | | | |
| WTP UPGRADE DEBT SRVC | 295,421 | 270,219 | 272,775 | 272,974 | 272,974 | 272,974 | 272,974 |
| DEBT SERVICE TOTAL | \$ 295,421 | \$ 270,219 | \$ 272,775 | \$ 272,974 | \$ 272,974 | \$ 272,974 | \$ 272,974 |
| TRANSFERS OUT | | | | | | | |
| PERS ALLOCATION - TRANSFER OUT | - | 92,190 | 460,950 | 92,190 | 92,190 | 92,190 | 92,190 |
| STREET FUND EXP - FUND 105 | 220,144 | 220,144 | 220,144 | 221,562 | 221,562 | 221,562 | 221,562 |
| TRANSF TO GRANT FUND | - | 20,000 | - | - | - | - | - |
| TRANSFERS OUT TOTAL | \$ 220,144 | \$ 332,334 | \$ 681,094 | \$ 313,752 | \$ 313,752 | \$ 313,752 | \$ 313,752 |
| CONTINGENCY | | | | | | | |
| OPERATING CONTINGENCY | - | - | 888,270 | 1,307,236 | 1,307,236 | 1,282,236 | 1,282,236 |
| CONTINGENCY TOTAL | \$ - | \$ - | \$ 888,270 | \$ 1,307,236 | \$ 1,307,236 | \$ 1,282,236 | \$ 1,282,236 |
| Grand Total | \$ 2,743,589 | \$ 2,967,358 | \$ 4,512,615 | \$ 4,829,298 | \$ 4,829,298 | \$ 4,829,298 | \$ 4,829,298 |

City of Ontario 2020-2021 Budget

Appendix

Glossary.....255

Resolution Approving the Budget 262



Glossary

Account Number System of numbering or otherwise designating accounts in such a manner that the used number identifies the nature of the financial transaction being recorded.

Accrual Basis Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget The official expenditure plan adopted the by the Council for a fiscal year.

Ad Valorem Imposed at a rate percent of value (tax on goods).

Appropriation An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation Valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset Resources owned or held by a government, which have monetary value.

Audit A formal examination of an organization or individual's accounts or financial situation.

Authority A government or public agency created to perform a single function or a restricted group of related activities.

Balanced Budget A budget in which estimated revenues is equal to or greater than estimated expenditures.

Basis Basis (of accounting) relates to the timing of the measurement made, or in other words, to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements of an entity.

Bond A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate.

Bond Rating A grade given to bonds that indicates their credit quality. Private independent rating services such as Standard & Poor's, Moody's and Fitch provide these evaluations of a bond issuer's financial strength, or its the ability to pay a bond's principal and interest in a timely fashion.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them, usually for a period of one year.

Budget Adjustment A legal procedure utilized by city staff and the Ontario City Council to revise a budget appropriation.

Budget Calendar The schedule of key dates which a government follows in the preparation and adoption of the budget.

Appendix



Budget Message A written policy and financial overview of the city.

Budgetary Basis Refers to the form of accounting utilized throughout the budget process. Takes one of three forms: Cash, Modified Accrual or Full Accrual

Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from long-term work programs. Capital expenditures of significant amounts of money involving major construction and acquisition are usually included in the capital improvement plan (CIP).

Capital Lease A lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the lease term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay A disbursement of money which results in the acquisition of, or addition to, fixed assets. The item must have a purchase price greater than \$5000 and a life of over one-year to be a capital item.

Capital Projects Fund A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Comprehensive Annual Financial Report (CAFR) Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Component Unit Legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Contingency An estimated amount of funds needed for deficiency, contingent or emergency purposes.

Deficit An excess of liabilities and reserves of a fund over its assets.

Debt Something owed, obligation.

Debt Service Cash required over a given period for the repayment of interest and principal on outstanding bond debt.

Debt Service Fund Fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department A major operating budget area of the city which includes overall management for an activity or group of related activities with possibly one or more sub-activities.

Depreciation (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period.

Distinguished Budget Presentation Awards Programs A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget and other financial documents.

Employee Benefits Compensation given to employees in addition to regular salaries and wages. Such compensation often includes but is not limited to employer sponsored benefits for health care or life insurance, travel reimbursements, vacation and sick pay

Enterprise Funds Proprietary fund types used to report an activity for which a fee is charges to external users for goods and services. Enterprise funds finance the jail commissary, copy center, sewer and wastewater treatment services.

Expenditures Under the current financial resources measurement focus, decreases in net financial resources now properly classified as other financing uses.

Fiduciary Funds Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year A twelve-month period of time to which the annual budget applies. The city's fiscal year is from July 1 to June 30.

Fixed Assets Equipment and other capital items used in governmental fund type operations and are accounted for in the General Fixed Assets Group of Accounts rather than in the government funds. Such assets, which are recorded as expenditures at the time of purchase, do not include certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, and lighting systems. No depreciation has been provided on general fixed assets.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities.

Fund Accounting The accounts of the city are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund Balance Difference between assets and liabilities reported in a governmental fund.

General Fund One of five governmental fund types. The general fund typically serves as the chief operation fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Appendix



Governmental Funds Funds generally used to account for tax-supported activities. There are five different types of governmental funds; the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grants Contributions or gifts of cash or other assets from another government, business or foundation to be used or expended for a specified purpose, activity or facility.

Interfund Transfer Flows of assets (such as cash or goods) between funds and blended component units of the primary government with a requirement for repayment.

Internal Service Funds Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Liability Obligated according to law or equity.

Line Item A unit of budgeted expense used to classify expenditures by item or category. A line item establishes the permissible level of expenditure for an item.

Line Item Budget A budget that emphasizes allocations of resources to given organizational units for particular expenditures such as, salaries, supplies, services and equipment. Line item budgets may be organized to provide accountability at varying levels, such as on department, division, or agency levels.

Mandate A formal order from a superior court or official to an inferior one.

Millage / (Mill) One thousandth of dollar of assessed taxable value, meaning that one mill is worth \$1 of tax per \$1,000 of assessed taxable value.

Mission Statement A brief description of functions and objectives rendered by an organization for the community it serves.

Modified Accrual Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Net Assets Assets remaining after the deduction of all charges, outlay, or loss.

Non-Departmental Expenditures for purposes that are not related to a specific department or agency but relate to the overall operations of general government.

Object of Expenditure In the context of the classification of expenditures, the article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

Obligations Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Other Post Employment Benefits (OPEB) Postemployment benefits other than pension benefits. Other postemployment benefits (OPED) include postemployment healthcare benefits, regardless of the type of plan that provides them, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Operating Budget The authorized revenues and expenditures for on-going municipal services and the primary means by which government spending is controlled. The life span of an operating budget typically is one year or less.

Operating Revenues and Expenses Cost of goods sold and services provided to customers and the revenue thus generated.

Ordinance A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Charges An expenditure object within an activity, which includes professional services, rents, utilities, and training, as examples.

Strategic Outcomes Desired output-oriented accomplishments which can be measured within a given time period and are related to the city's strategic plan.

Personnel Services An expenditure object within an activity that includes payroll and all fringe benefits.

Policy A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Proprietary Funds Funds that focus on the determination of operating income, changes in net assets (or cost recover), financial position and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Resolution A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue An addition to the assets of a fund which does not increase a liability, does not represent a recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in intra-governmental service funds.

Revenue Bonds Bonds whose principal and interest are payable only from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Self Insurance Self funded insurance plan.

Securities Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Appendix



Special Assessment Fund Fund used to account for the construction and financing of public improvements provided in benefiting districts, which are to be paid, at least in part, from an assessment against the benefited property.

Special Revenue Fund Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes

Statute A law enacted by a legislature body, under constitutional authority, that becomes law, governing conduct within its scope. Statutes are enacted to prescribe conduct, define crimes, create inferior government bodies, appropriate public monies, and in general promote the public welfare.

Surplus An excess of the assets of a fund over its liabilities and reserves.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Authority The government entity given authority by voter referendum or legislative action to levy a tax for the purpose of financing services performed for the common benefit.

Temporary Restraining Order A temporary restraining order is a temporary order of a court to preserve current conditions as they are until a hearing is held at which both parties are present.

Transfers In/Out A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust Fund Funds used to account for assets by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Unreserved Fund Balance The Unreserved Fund Balance represents that portion of a governmental fund's net assets that is available for appropriation. Unrestricted Net assets represent that portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

User Fees An excise tax usually in the form of a license or supplemental charge levied to fund a public service

Voucher A written document, which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

Glossary of Acronyms

| Acronym | Meaning |
|---------|--|
| 8C | Ontario School District |
| ADA | American's with Disabilities Act |
| AHA | Activity Hazard Analysis |
| ARC | Annual Required Contribution |
| BLM | Bureau of Land Management |
| CBD | Cannabidiol |
| CDBG | Community Development Block Grant |
| CIP | Capital Improvement Projects |
| CLG | Certified Local Government |
| CORE | Commitment, Openness, Respect, Efficiency |
| CPA | Certified Public Accountant |
| DLCD | Department of Land Conservation and Development |
| DMV | Department of Motor Vehicles |
| EPA | Environmental Protection Agency |
| ESCO | Energy Savings Corporation |
| FAA | Federal Aviation Agency |
| FBO | Fixed Base Operator |
| FEMA | Federal Emergency Management Administration |
| FTE | Full-Time Employee |
| FY | Fiscal Year |
| GC | Golf Course |
| GF | General Fund |
| HB | House Bill |
| IT | Information Technology |
| KONO | Ontario Municipal Airport |
| LID | Local Improvement District |
| LOC | League of Oregon Cities |
| MMC | Microsoft Management Console |
| MOA | Memorandum of Agreement |
| NPDES | National Pollutant Discharge Elimination System |
| ODEQ | Oregon Department of Environmental Quality |
| ODOT | Oregon Department of Transportation |
| OECD | Oregon Economic and Community Development Department |
| OIC | Oregon Inspector Certification |
| OPD | Ontario Police Department |
| OSS | Ontario Sanitary Service |

| Acronym | Meaning |
|---------|--|
| P2P | Poverty to Prosperity |
| PERS | Public Employee Retirement System |
| PSUCPR | Portland State University Center for Population Research |
| PTP | Pre-Task Plans |
| P&Z | Planning and Zoning |
| SB | Senate Bill |
| SCADA | Supervisory Control and Data Acquisition |
| SDC | System Development Charge |
| SEAT | Single Engine Air Tankers |
| SOP | Standard Operating Procedure |
| SRCI | Snake River Correctional Institute |
| SREDA | Snake River Economic Development Alliance |
| STEAM | Science, Technology, Engineering, Arts, Math |
| STP | Surface Transportation Program |
| TOT | Transient Occupancy Tax |
| TVCC | Treasure Valley Community College |
| UCF | Utility Capitalization Fees |
| V&C | Visitors and Conventions |
| WTP | Water Treatment Plant |
| WW | Wastewater |



RESOLUTION 2020-116

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2020-2021

- WHEREAS,** The City of Ontario Budget Committee held advertised public hearings on March 10, 11 and 12, 20120 to review the proposed budget; and
- WHEREAS,** The Budget Committee approved a revised budget to review by the Ontario City Council; and
- WHEREAS,** The Ontario City Council having held an advertised public hearing on April 21, 2020, wishes to adopt the approved budget as recommended.

NOW THEREFORE, BE IT HEREBY RESOLVED that the Ontario City Council hereby adopts the annual budget for Fiscal Year 2020-2021 in the total of \$33,114,229 now on file at Ontario City Hall.

BE IT RESOLVED that amounts for the annual budget for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated as follows:

| 001 - GENERAL FUND | Appropriated Budget 2020-2021 |
|---|----------------------------------|
| Administration | \$490,020 |
| Administrative Overhead | 383,250 |
| City Council | 25,362 |
| Non-Departmental Appropriations | 80,000 |
| Business Registrations | 1,100 |
| Cemetery | 174,381 |
| Community Development | 215,051 |
| Finance | 245,849 |
| Fire | 1,626,536 |
| Police Reserve | 6,165 |
| Code Enforcement | 242,464 |
| Parks | 316,250 |
| Police | 3,895,277 |
| Technology | 173,772 |
| Capital Outlay | 246,000 |
| Interfund Transfers | 329,019 |
| Contingencies | 222,333 |
| TOTAL REQUIREMENTS..... | \$8,672,829 |
| * <i>Unappropriated Ending Fund Balance</i> | <i>\$1,500,000</i> |

| 002 – MARIJUANA ENFORCEMENT FUND | Appropriated Budget 2020-2021 |
|--|----------------------------------|
| <i>Public Safety – Marijuana Enforcement</i> | |
| Personnel Services | \$50,000 |
| TOTAL REQUIREMENTS..... | \$50,000 |

| 010 - GRANT FUNDS | Appropriated Budget 2020-2021 |
|--------------------------------|----------------------------------|
| Police Grants | \$ 2,500 |
| Brownfield Grant | 200,000 |
| TOTAL REQUIREMENTS..... | \$202,500 |

| 027 – BUILDING FUND | Appropriated Budget 2020-2021 |
|--------------------------------|----------------------------------|
| <i>Building Program</i> | |
| Personnel Services | \$158,404 |
| Materials & Services | 33,186 |
| Capital outlay | 7,500 |
| Interfund Transfers | 1,922 |
| Contingencies | 184,340 |
| TOTAL REQUIREMENTS..... | \$385,352 |

| 030 - CAPITAL PROJECTS FUND | Appropriated Budget 2020-2021 |
|---|----------------------------------|
| Special Projects | \$1,000 |
| Public Works – Utility Capitalization Fee | 455,000 |
| E. Idaho Avenue | 68,704 |
| Park Improvements | 2,000 |
| W. Idaho Ext | 118,977 |
| Fire Apparatus | 200,000 |
| Downtown Attraction | 9,000 |
| SRCI Wastewater | 50,000 |
| SRCI Water | 4,500 |
| Contingencies | 2,539,930 |
| TOTAL REQUIREMENTS..... | \$3,449,111 |

| 031 - SDC FUND | Appropriated Budget 2020-2021 |
|------------------------------------|----------------------------------|
| System Development Charge Projects | \$485,615 |
| TOTAL REQUIREMENTS..... | \$485,615 |

| 045 - STREET FUND | Appropriated Budget 2020-2021 |
|--------------------------------|----------------------------------|
| Street Maintenance | \$2,609,042 |
| TOTAL REQUIREMENTS..... | \$2,609,042 |

| 050 - TRUST FUNDS | Appropriated Budget 2020-2021 |
|--|----------------------------------|
| Chamber of Commerce | \$183,695 |
| OSS Mitigation | 153,027 |
| Visitors & Convention Bureau | 272,682 |
| Transfers out | 10,000 |
| TOTAL REQUIREMENTS..... | \$619,404 |
| * <i>Unappropriated Ending Balance</i> | \$157,227 |

| 055 - RESERVE FUNDS | Appropriated Budget 2020-2021 |
|-------------------------------------|----------------------------------|
| Insurance Claims | \$86,069 |
| Bike Path and Trails | \$109,138 |
| Emergency Equipment | 112,992 |
| Public Safety | 187,580 |
| Public Works | 360,000 |
| PERS Side Account | 276,833 |
| Economic Development Infrastructure | 93,733 |
| GC Sinking | 900 |
| Interfund Transfers | 56,700 |
| Contingencies | 1,252,501 |
| TOTAL REQUIREMENTS..... | \$2,536,446 |

| 060 - REVOLVING LOAN FUND | Appropriated Budget 2020-2021 |
|----------------------------------|----------------------------------|
| Economic Development loans | \$422,667 |
| TOTAL REQUIREMENTS..... | \$422,667 |

| 105 - WATER FUND | Appropriated Budget 2020-2021 |
|--------------------------------|----------------------------------|
| <i>Water Treatment</i> | |
| Water treatment operations | 2,181,336 |
| Capital Outlay | 779,000 |
| Debt Service | 272,974 |
| Interfund Transfers | 313,752 |
| Contingencies | 1,282,236 |
| TOTAL REQUIREMENTS..... | \$4,829,298 |

| 110 - SEWER FUND | Appropriated Budget 2020-2021 |
|---------------------------------|----------------------------------|
| <i>Wastewater Treatment</i> | |
| Wastewater treatment operations | \$1,935,877 |
| Capital Outlay | 2,495,000 |
| Debt Service | 248,480 |
| Interfund Transfers | 310,809 |
| Contingencies | 2,860,608 |
| TOTAL REQUIREMENTS..... | \$7,850,774 |

| 115 - STORM SEWER FUND | Appropriated Budget 2020-2021 |
|--------------------------------|----------------------------------|
| <i>Storm Sewer</i> | |
| Storm sewer operations | \$91,217 |
| Capital Outlay | 175,000 |
| Interfund Transfers | 10,493 |
| Contingencies | 280,595 |
| TOTAL REQUIREMENTS..... | \$557,305 |

| | |
|---------------------------|----------------------------------|
| 120 – AIRPORT FUND | Appropriated Budget 2020-2021 |
|---------------------------|----------------------------------|

| | |
|----------------------------------|------------------|
| <i>Ontario Municipal Airport</i> | |
| Airport operations | \$189,553 |
| Capital outlay | 153,000 |
| Transfers | 1,333 |
| TOTAL REQUIREMENTS..... | \$343,886 |

| |
|---------------------------|
| 125 – AQUATIC FUND |
|---------------------------|

| | |
|---|------------------|
| <i>Aquatic Center – Splash Park Restrooms</i> | |
| Capital outlay | \$100,000 |
| TOTAL REQUIREMENTS..... | \$100,000 |

| | |
|---|---------------------|
| Total Appropriations, All Funds | \$33,114,229 |
| *Total Unappropriated and Reserve Amounts, All Funds | \$1,657,227 |
| TOTAL ADOPTED BUDGET | \$34,771,456 |

IMPOSING THE TAX

BE IT RESOLVED THAT THE Ontario City Council hereby imposes the taxes provided for in the adopted budget at the of \$4.8347 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2020-2021 upon the assessed value of all taxable property within the district.

CATEGORIZING THE TAX

BE IT FURTHER RESOLVED that the Ontario City Council categorizes the taxes as follows:

| General Government Limitation | | Excluded from Limitation |
|--------------------------------------|--------------------|---------------------------------|
| General Fund | \$4.8347 / \$1,000 | \$0.00 |

EFFECTIVE DATE: Effective July 1, 2020.

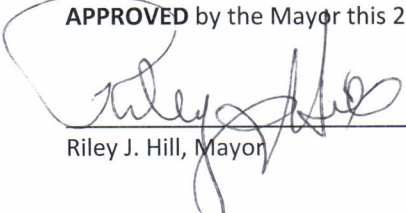
PASSED AND ADOPTED by the City Council of the City of Ontario this 21st day of April, 2020, by the following vote:

AYES: CRUME, RODRIGUEZ, CAPRON, HILL, JUSTUS, BRADEN, PALOMO

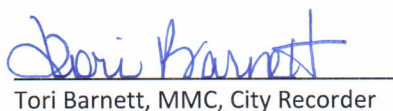
NAYES: NONE

ABSENT: NONE

APPROVED by the Mayor this 21st day of April, 2020.


 Riley J. Hill, Mayor

ATTEST:


 Tori Barnett, MMC, City Recorder