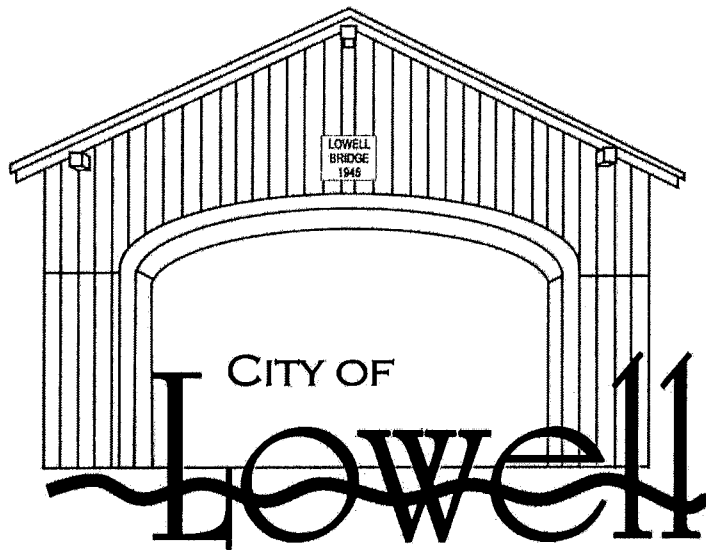


**Budget document
for the fiscal year
beginning
July 1, 2021**

Prepared by:
Jeremy Caudle
City Administrator



City Administrator's Recommended Budget

Fiscal Year 2021-2022

Budget Committee Members

City Council
Don Bennett, Mayor
Gail Harris, Council President
Tim Stratis
Samantha Dragt
John Myers

Appointed Members
Bill George
Maureen Weathers
Lon Dragt
Vacant
Vacant

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City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-359-8768
Email: jcaudle@ci.lowell.or.us

To: Mayor Bennett, Budget Committee, and Citizens of Lowell
From: Jeremy B. Caudle, City Administrator
Date: April 28, 2021
Re: City Administrator's Recommended Budget Message

Greetings:

This is to present the City Administrator's recommended budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The total city budget is \$4,498,031, a \$179,838 (or 4.16%) increase over the fiscal year 2020-2021 budget.

This budget is focused on articulating a spending plan and guide for accomplishing City Council's chief goals for the upcoming fiscal year, including:

- Completing the Maggie Osgood Library renovation, as described in the January 2020 "Community Facilities Study."
- Renovating city parks according to the recommendations set forth in the May 2019 "Parks Master Plan."
- Starting to implement Phase I recommendations from the June 2019 "Downtown Master Plan."

The success of these goals depends on contingencies such as receiving grant revenues and successfully marketing and selling city-owned properties. Flexibility and rearranging of priorities will be required if circumstances do not work out as planned. This budget also focuses on targeted improvements to service levels and planning for future infrastructure needs.

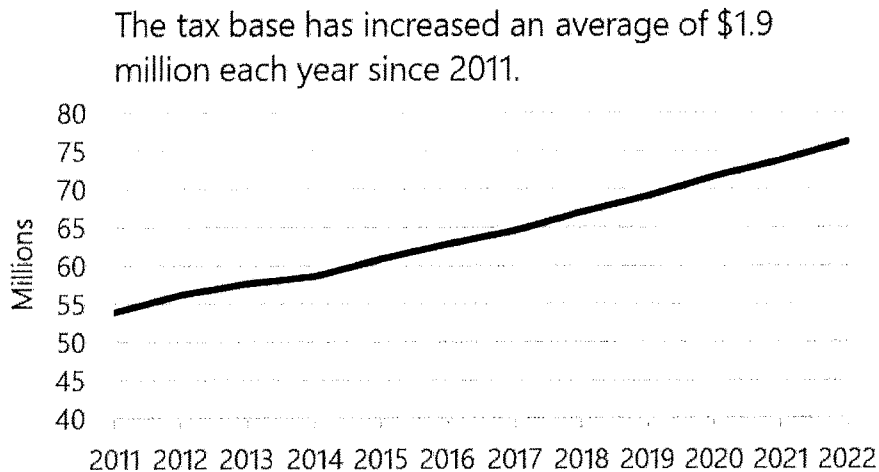
Trends and changes in revenues for FY 21/22

Property taxes. Property taxes are budgeted at \$153,139, an \$6,088 increase over the current year's budget. The graph below shows trends in the total taxable assessed value within the city since 2011, as well as the projected 2022 total taxable assessed value. On average, the total taxable value has increased \$1.9 million each year since 2011.

New home construction will expand our tax base over the next several months. Four building permits for new home construction are currently open. The Planning Commission also approved the Crestview Estates subdivision in 2020, which will result in 16 new single-family homes being

constructed within the city. Assuming each home has a value of \$350,000, this would result in additional property tax revenues of \$12,103.

The city's permanent tax rate is \$2.1613 per \$1,000 of taxable assessed value. Each dollar on the tax rate yields approximately \$72,012 in property tax revenue.



Source: City of Lowell "2020 Annual Financial Report"

Intergovernmental revenues. Intergovernmental revenues are budgeted at \$862,319. This comprises revenue sharing from the State of Oregon, as well as grants.

The largest source of intergovernmental revenues in the General Fund is a \$240,000 grant for Rolling Rock Park renovations from the Oregon State Parks Department's Land and Water Conservation Fund (LWCF). This is from an application that has been pending since 2020. The city has not received the grant; however, in April, I received notification that our grant application is moving to the final step in the process, which may result in approval.

The LWCF grant provides up to 50% funding assistance, and the city would be required to match the other 50%. LWCF program guidelines specify that the match must come from budgeted funds, donations, the value of donated property, and similar resources. When the city submitted the LWCF grant application, the plan was to meet the match requirement through obtaining another grant: from the Oregon Parks and Recreation Department (OPRD) Local Government Grant Program (LGGP). In February, I received notification from OPRD that our application was not selected for funding. In the following section outlining changes in expenditures, I provide options on how the city could meet the match requirements for the LWCF grant if we do end up receiving an award from this program.

Another large source of intergovernmental revenue in the General Fund is for a grant for the Maggie Osgood Library renovation project, which is budgeted at \$225,500. This application has been pending since 2020, and I anticipate that the city will receive a decision in July.

Revenue sharing distributions from the State of Oregon are budgeted at \$116,819. This includes liquor taxes, cigarette taxes, marijuana taxes, highway taxes for the Street Fund, and so on. Altogether, these are the next largest sources of intergovernmental revenues.

The water and sewer funds each have \$20,000 budgeted in each fund for grants from Business Oregon to offset the costs of conducting master planning for both utilities systems.

The budget includes \$240,000 in anticipated payments from the federal government from the American Rescue Plan, which is discussed in more detail below.

Water and sewer fund revenues. I am recommending a 3% increase to water and sewer utility rates to keep up with the cost of doing business. Water and sewer charges total \$771,400, a \$34,250 over the current year's budget. This increase accounts for the recommend rate increase, as well as the utilities charges associated with an estimated construction of 10 new homes during the next fiscal year.

All other revenues, except grants, in the water and sewer funds are budgeted at \$40,820, or 4.29% of total revenues for these funds. This includes late fees, bulk water sales, fire hydrant fees, and so on.

Property sales. The budget anticipates the sale of the city's vacant lot on Hyland Lane. Revenues of \$75,000 are budgeted for the sale of this property. The actual sale price could range from the \$50,000s to the \$70,000s. I budgeted the higher number to avoid a supplemental budget in case the sale price is higher than expected. I recommend putting the Hyland Lane property on the market as soon as possible. If we go that route, it's conceivable that the property could sell between now and final budget adoption, in which case we would remove this transaction from the final adopted budget.

This budget also anticipates the sale of the city's property on East Main Street. The city acquired two adjacent lots in 2020 at 205 and 295 E. Main Street. The city's purchase of these two lots was strategic: this area is specifically noted in the "Downtown Master Plan" as being a key location for business development. By purchasing the two lots, the city can shape the kind of business that will develop on this property. My recommendation on how to achieve this is for city to solicit competitive proposals from developers and business owners who are interested in acquiring this property. We can prepare the request for proposals and start marketing the property this spring/summer.

The asset disposal revenues for the sale of the E. Main Street property are budgeted at \$343,700. This figure assumes that the city will be able to recoup 100% of the cost of acquiring the properties, as well as site preparation activities like right-of-way acquisition. The final sale price might be lower. The reason is that when the city purchased one of the lots, we also purchased the house on that lot. As part of our site preparation to make the property more attractive to potential developers, the plan

is to demolish the house, which will reduce the property's value. I have entered the higher asset disposition number in the budget to avoid the necessity of a supplemental budget during the new fiscal year in case the sale price does turn out higher than expected. Between now and final budget adoption, we can also develop a more accurate number of what we should budget for the sale of this property.

Summary of revenue changes. The following table summarizes the largest revenue changes from the adopted FY 2020-2021 budget to recommended FY 2021-2022 budget.

One other major revenue change not mentioned above is implementing franchise fees for the water and sewer funds. These fees were budgeted as revenues for the General Fund in the current fiscal year but not implemented. I recommend that City Council readopt a resolution prior to June 30 to establish these franchise fees starting July 1. The franchise fees will result in additional revenues for the General Fund. The recommended budget includes an expenditure of franchise fees in the water and sewer fund and revenues for franchise fees from these funds in the General Fund.

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Sales of the city's properties on Hyland Lane and E. Main Street.	\$75,000	\$418,700	\$343,700
General Fund	Loan proceeds to meet grant match for Rolling Rock Park project and to implement Phase I recommendations.	\$240,743	\$500,000	\$259,257
General Fund	Grant to partially fund Rolling Rock Park Phase I renovations.	\$0	\$240,000	\$240,000
Water Fund	Business Oregon grant of \$20,000 to partially offset costs of master plan. \$100,000 from the city's \$240,000 allocation from American Recovery Act.	\$90,000	\$120,000	\$30,000
General Fund	Increase in requested grant from library renovation project to increase in construction costs since original application was submitted.	\$200,000	\$225,500	\$25,500
Sewer Fund	Business Oregon grant of \$20,000 to partially offset costs of master plan.	\$0	\$20,000	\$20,000

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
Sewer Fund	Increase in utilities charges due to 3% rate increase, as well as projected new home construction.	\$386,875	\$406,700	\$19,825
Water Fund	Increase in utilities charges due to 3% rate increase, as well as projected new home construction.	\$350,275	\$364,700	\$14,425
Water Fund	Increase in bulk water sales revenues due to addition of new customer requesting bulk water services.	\$500	\$10,000	\$9,500
General Fund	Projected increase in property taxes based on 3% increase in taxable valuation and new construction now on tax rolls.	\$147,051	\$153,139	\$6,088
Sewer Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
Water Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
General Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
Building Fund	This is based on current year's projections, which show that actual inspection fees will come in lower than budgeted.	57,160	45,000	(\$12,160)
Building Fund	Transfer of beginning fund balance to establish fund is not necessary in FY 22.	37,200	0	(\$37,020)

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Library capital campaign revenues budgeted at \$10,000 in the current fiscal year are not budgeted in FY 22.	10,000	0	(\$10,000)
Water Funds	The Water Reserve Fund is now fully funded.	15,740	0	(\$15,740)
General Fund	An operating grant budgeted in FY 21 is not budgeted in FY 22. For FY 22, this account only includes the American Recovery Act revenues.	214,243	140,000	(\$74,243)
Street Fund	One-time grant revenues in FY 21 are not expected again in FY 22.	200,000	0	(\$200,000)
Water Fund	Loan proceeds budgeted in FY 21 are not expected in FY 22. (The city actually received approximately \$186,000 in loan proceeds)	250,000	0	(\$250,000)
Street Fund	Loan proceeds budgeted for the Canon St. extension were not received and are not expected for FY 22.	360,291	0	(\$360,291)

Net change for major items listed above: (\$9,492)

Net change for all other revenue accounts: (\$44,769)

Total revenue change from FY 21 to FY 22 (\$54,261)

Trends and changes in expenditures for FY 21/22

Personnel administration. This budget recommends a merit increase for all city employees up to 5%. The merit increase is not a cost-of-living adjustment. Employees will need to have a “meets” or “exceeds” expectations on their annual performance review to be eligible for the merit increase. The budgeted increase in wages and salaries for the merit increase totals \$10,934, which assumes that each employee will be eligible for a merit increase.

This budget also recommends a staffing increase of 0.74 full-time equivalent (FTE), as summarized in the table below. One new position is for a Librarian. This is a part-time position, projected to work 20 hours per week. This position is budgeted in FY 2022 at less than a full year’s cost, with a projected start date of January. It is anticipated that we would hire the Librarian in the middle of construction. The new employee is needed to assist in the complex and difficult logistics of moving to the new library, including categorizing the thousands of donated books and other materials that we have received since the library’s closure. Although this position is recommended to start off as being part-time, I anticipate that we will need to consider turning this into a full-time position once the new library has been operational for a year or two.

Two seasonal Grounds Maintenance Laborers are also recommended. These positions would be seasonal, working four to five months from late spring to early fall to assist the Public Works Department with maintaining our parks, along with other tasks. Wages for each position are budgeted at \$6,050.

Position title	Estimated annual wage/salary	Total full time equivalent
Librarian	\$16,380	0.50
Seasonal Grounds Maintenance Laborer (2 positions)	\$6,050 for both positions	0.24

Maggie Osgood Library renovation project. This budget contemplates the completion of the Maggie Osgood Library renovation project, contingent on receiving grant funding to complete the renovations. The 2020 “Community Facilities Study” provided a project estimate of \$284,450 to complete the library renovation. The cost of construction has increased substantially in the 15 months since the study was completed. This budget includes an appropriation of \$307,115 to complete the renovation, which factors in a 15% increase in construction costs. This figure includes construction costs, design fees, and procurement of furniture, fixtures, and equipment. This figure also deducts \$20,000 in architect fees from the total project cost with the assumption that we will begin the design phase before the end of the current fiscal year, charging a portion of these fees to the current fiscal year.

The project schedule assumes that we will hire an architect in May, complete design by July, and issue construction bids by fall. It is anticipated that the renovations will take several months, with the library opening by the first or second quarter of 2022.

The success of this project is not as simple as completing the renovation and then opening the doors to the public. We have over a thousand materials that have been donated since the library has been closed. It will take time and effort to sort through these materials and catalogue them. We will need to hire a librarian and recruit and train volunteers. Other questions that we'll have to answer include: Do we want to be part of resource sharing networks with other library systems? What kind of cataloguing system will we use? What kind of programming will we offer library patrons? What kind of policies and codes of conduct do we need to have in place? How will we manage our collections, including selecting new collections, weeding out old items, and preserving existing collections? What other kinds of informational services will we need to offer, such as access to academic databases, periodicals, newspapers, magazines, and so on? We can answer many of these questions in parallel with the renovations project, thereby ensuring that we will be ready to open by early 2022.

The library budget includes a minimal appropriation for operational and personnel expenditures. As we prepare the budget for FY 2022-2023, I anticipate that we will need to consider substantially increasing the resources allocated to the library to ensure that we can offer the quality of services that today's patrons expect of a modern library.

After one to two years of operation, we will have a better idea of the challenges of operating the library. When that time comes, I may recommend hiring a library consultant to work with us on developing a library strategic plan so we can plot out the future of our library.

Park renovations. As noted in the revenues section above, this budget estimates that the city will receive a LWCF grant of \$240,000 for Rolling Rock Park renovations. To accept these funds, the city must meet the 50% match requirements. Since we did not receive the OPRD grant, we must contribute an additional \$240,000 from city resources if we do receive these funds.

One way that we could accomplish this is through debt financing. I have budgeted loan proceeds of \$500,000 in the General Fund specifically for the Rolling Rock Park project. This would allow us to meet the grant match requirements, resulting in \$740,000 in resources that we could direct to the project. Phase I of the Rolling Rock Park project was estimated in the 2019 "Parks Master Plan" to cost \$649,925. Assuming construction costs have increased 15% since then, both the loan proceeds and LWCF grant would enable us to complete most of the Phase I recommendations.

I recommend that City Council carefully weigh the implications of assuming additional debt service if we wish to employ this option. The annual principal and interest payments on a \$500,000 loan over a 10-year period is approximately \$50,000 to \$65,000. The General Fund already has substantial debt requirements, and I do not believe that the General Fund can sustainability accommodate an on-going expenditure increase this large without additional resources.

If we decide to accomplish this project through additional debt financing, then I recommend obtaining and allocating additional resources specifically toward this debt. One option would be a monthly parks fee that would appear on utility customers' bills, resulting in an increase of approximately \$13

per month for each customer. Another possibility would be for the city to hold a special tax election requesting voter approval of a local option tax, which can be authorized up to 10 years for capital projects. If we decide to hold a special tax election, we will need to budget additional resources to pay for the election. The "Parks Master Plan" describes both options, as well as additional financing mechanisms, in detail.

If City Council determines that there is not sufficient community support for a local option tax or utility fee and that taking on additional debt is not feasible, then we will have to pursue funding from other sources, such as grants.

We also have a SDC fund for the parks system with a balance of approximately \$60,000. I am recommending an appropriation out of this fund of \$5,000 to pay for a study to reevaluate the parks SDC charges and to develop the required project plan on how we will spend accumulated parks SDC revenues. Once we have the project plan, then we are legally authorized to start budgeting for parks projects out of the parks SDC fund.

The "Parks Master Plan" contains an additional \$926,006 in projects that are not addressed in this budget due to funding constraints. The additional projects include: Rolling Rock Park Phase II improvements; Paul Fisher Park renovations; and the Railroad Corridor Park improvements.

Finally, repairing the irrigation system at Rolling Rock and Paul Fisher Parks—or installing a new irrigation system, if necessary—is a priority for City Council and the Parks and Recreation Committee. This budget assumes that the irrigation project is completed by current fiscal year-end at an estimated cost of \$55,000.

It is assumed that both parks would be irrigated with city water, which would result in an estimated water bill of \$25,000. These increased water utilities expenses are budgeted in the General Fund. We do have several wells on Paul Fisher Park that are not currently in use, as well as the possibility to drill a well at Rolling Rock Park. In the long run, it might be more cost effective to irrigate both parks with well water. I intend to explore this possibility in more detail this summer, in collaboration with the Public Works Department.

Downtown master plan. As mentioned in the revenues section above, this budget contemplates the sale of the city's property on E. Main Street as part of our effort to implement the 2019 "Downtown Master Plan." This budget includes an appropriation of \$45,700 for site preparation activities for this property. The exact figure for accomplishing these site preparation activities is yet to be determined, and it is possible we can carry out these activities for less than what is budgeted. This figure is a conservative assumption. The budget also includes an appropriation to pay off the interest-only loan that the city used to finance the acquisition of these properties. Our ability to pay off the loan is contingent upon selling the property by the end of FY 2021-2022 since the debt service expenditures are offset by capital asset sales revenues.

The first item on the list of deliverables for Phase I of the "Downtown Master Plan" is to update downtown zoning regulations. We have been working with Lane Council of Governments (LCOG) on this since late 2020, with an anticipated completion date of late summer/early fall of 2021. The only cost for the city is staff time, as LCOG is helping us complete this project through financial assistance with the Transportation and Growth Management Program with the Oregon Department of Transportation and Department of Land and Conservation and Development.

Water and sewer master plans. Our current water master plan was adopted in 2007, and our sewer master plans was adopted in 2001. In addition, our system development charges (SDC), haven't been updated since 2017. The purpose of the SDC is to fund increases to our system capacity. SDC are one-time charges imposed on new development based on a specific methodology, and these monies are accumulated in SDC funds for water, sewer, stormwater, and parks infrastructure.

Since our last utilities master planning effort, the city has experienced, and is expected to continue experiencing, major change and growth. I am recommending that the city complete a water and sewer master planning process with our city engineer. The master plans will analyze our system needs, along with projected changes in demand. Based on this analysis, the city engineer will propose updates to our SDC to ensure we are adequately funding future infrastructure needs.

The Lowell Revised Code places restrictions on the use of SDC funds; however, the direct costs of complying with the SDC code, including "the costs of developing system development charge methodologies," are specifically mentioned as being allowable expenditures of SDC funds (LRC §3.406). For that reason, I am recommending that we pay for the master plans out of the water and sewer SDC funds. The cost of the sewer master planning project is \$53,616, and the cost of the water master planning project is \$102,446. This also includes geographical and information system (GIS) mapping of our utilities system.

Income study. I am recommending that we budget \$10,000 for an income study, the cost of which is split among the water and sewer funds. The purpose of the study is to determine if the city is eligible for Community Development Block Grant funds (CDBG) through Business Oregon. CDBG funds can pay for water and sewer infrastructure projects, as well as downtown revitalization; public facilities, such as a new city hall; and other economic development projects.

Currently, the city does not meet the low to moderate household income threshold required for CDBG grant eligibility. Business Oregon establishes the low to moderate income threshold based on Census Bureau data on a community's household income. It is possible that the survey data for Lowell are skewed or out-of-date, in which case we are potentially missing out on hundreds of thousands of dollars of grant funding.

An income study will help us answer this question. If the income study shows that we do, in fact, meet the low to moderate income threshold, then we will be able to submit the study to Business Oregon to establish our eligibility for CDBG funding. It is also possible that the income study will confirm that

we are ineligible for CDBG funds, but we won't know for sure unless we complete an income study. Income studies remain valid for up to five years after approval by Business Oregon.

Projects requested but not funded. Projects requested but not funded in this budget are as follows. The Budget Committee and City Council may wish to add these items to the budget. This would require cuts elsewhere, additional appropriations to pay for these items, or securing additional resources, such as loans.

- New phone system for City Hall: \$8,117. The phone system at City Hall is outdated and needs replacement. Lane Council of Governments has provided a scope of services for us to join their phone system, including modern phone software and hardware.
- Police vehicle for City of Oakridge patrols within the city: \$12,306. We contract with the City of Oakridge for their officers to conduct patrols within Lowell for a limited number of hours each month. They have recommended that we make available a police vehicle with City of Lowell striping to improve the effectiveness of their patrols. The figure above includes striping, radio and computer software and hardware, radar, and similar equipment for a vehicle that the City of Oakridge is able to provide.

Summary of major changes in expenditures. The table below summarizes major changes in expenditures accounts from the FY 2020-2021 budget to the recommended FY 2021-2022 budget.

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Early pay-off of loan principal for E Main Street properties. (Loan due September 2022.)	\$0	\$298,000	\$298,000
General Fund	Building and construction account: \$45,700 for right-of-way acquisition for E Main St. property. \$140,000 from American Rescue Act for COVID response.	\$0	\$185,700	\$185,700
General Fund	Rolling Rock Park renovation, offset by grants and loan proceeds.	\$554,986	\$740,000	\$185,014
Water SDC Fund	Master planning project.	\$2,000	\$102,446	\$100,446
General Fund	\$8,171 - New loan for Rolling Rock Park property acquisition. \$60,000 - projected debt payment for loan	\$0	\$68,171	\$68,171

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
	to finance Rolling Rock Park renovations.			
Sewer SDC Fund	Master planning project.	\$2,000	\$53,616	\$51,616
Water Fund	Purchase of 100 water meters.	\$0	\$27,500	\$27,500
General Fund	Increased water bill to pay for irrigation at city parks.	\$3,500	\$25,000	\$21,500
General Fund	Continuing cleaning service for parks that was started in 2020.	\$1,000	\$20,000	\$19,000
General Fund	Increase in engineering services based on current year's projections.	\$1,000	\$20,000	\$19,000
General Fund	Reduction in library building loan interest budgeted in FY 21 based on actual amounts due.	\$22,502	\$12,194	(\$10,308)
Streets SDC Fund	Recommended reduction for street improvements paid out of Streets SDC Fund.	\$54,613	\$40,000	(\$14,613)
Water Fund	Elimination of transfer to Water Reserve Fund since this fund is now full funded.	\$15,740	\$0	(\$15,740)
Building Fund	Inspection fees based on 15 new homes - \$22,500; General Fund support not needed - \$0.	\$82,670	\$22,500	(\$60,170)
Sewer Fund	Recommended reduction in engineering services based on current year's projections.	\$40,000	\$2,500	(\$37,500)
Water Fund	Recommended reduction in engineering services based on current year's projections.	\$40,000	\$1,500	(\$38,500)
Water Reserve Fund	Water Reserve Fund is now fully funded.	\$39,402	\$0	(\$39,402)

CITY OF LOWELL, OREGON

RESOLUTION 762


A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES FOR FISCAL YEAR 2021-2022.


BE IT RESOLVED that pursuant to ORS 221.770, the City of Lowell hereby elects to receive state revenues for Fiscal Year 2021-2022.

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

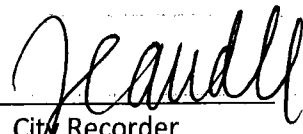
Yea: 5

Nay: 0

Approved: 
Don Bennett, Mayor

Attest: 
Jeremy Caudle, City Administrator

I certify that a public hearing before the Budget Committee was held on April 28, 2021, and a public hearing before the City Council was held on June 1, 2021, giving citizens an opportunity to comment on use of State Revenue Sharing.


Jeremy Caudle, City Recorder

RESOLUTION ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2021-2022 AND IMPOSING AND CATEGORIZING TAX

BE IT RESOLVED that the City Council of the City of Lowell, Oregon, hereby adopts the budget approved by the Budget Committee for the 2021-2022 fiscal year, and as modified by City Council, in the amount of \$4,498,031 of which \$1,057,742 is unappropriated and reserved, and,

BE IT FURTHER RESOLVED that the amounts set forth in Attachment A are hereby appropriated for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

BE IT FURTHER RESOLVED that the City Council of the City of Lowell, Oregon, hereby imposes the taxes provided for in the adopted budget:

(1) At the rate per \$1,000 of assessed value of \$2.1613 for operations;

And that these taxes are hereby imposed and categorized for tax year 2021-2022 upon the assessed value of all taxable property within the City as follows:


General Government Limitation		Excluded from Limitation
General Fund	\$2.1613 / \$1,000	\$ 0.00

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

Ayes 5

Nays 0

Approved: 
Don Bennett, Mayor

Attest: 
Jeremy Caudle, City Recorder

Attachment A: Adopted budget for the fiscal year beginning July 1, 2021

General Fund		Sewer SDC Fund		Appropriations	
Administration	299,397	Sewer Department	53,616	All Funds:	
Code Enforcement	15,710	Reserves & Ending Balances	109,194		
Community Development	67,117	Total	162,810	Sub-Total	3,440,289
Debt Service	406,359				
Library	350,680	Stormwater SDC Fund		Unappropriated & Reserved	
Municipal Court	14,835	Stormwater Department	0	All Funds:	
Parks & Recreation	874,123	Reserves & Ending Balances	59,008		
Police	29,530	Total	59,008	Sub-Total	1,057,742
Tourism	6,111				
Transfers	0	Street SDC Fund		FY 2021-2022 Budget:	
Contingencies	39,825	Street Department	45,000		
Reserves & Ending Balances	170,748	Reserves & Ending Balances	13,710	Total	4,498,031
Total	2,274,435	Total	58,710		
		Parks SDC Fund			
Street Fund		Parks Department	0		
Sreet Department	72,552	Reserves & Ending Balances	72,725		
Debt Service	5,175	Total	72,725		
Transfers	0				
Contingencies	7,368	Blackberry Jam Festival Fund			
Reserves & Ending Balances	45,865	Blackberry Jam Committee	6,750		
Total	130,960	Reserves & Ending Balances	7,795		
		Total	14,545		
Water Fund		Building Fund			
Water Deapatment	391,558	Building Department	41,271		
Debt Service	58,614	Contingencies	7,959		
Transfers	0	Reserves & Ending Balances	20,875		
Contingencies	35,532	Total	70,105		
Reserves & Ending Balances	73,190				
Total	558,894	Water Reserve Fund			
		Reserves & Ending Balances	39,402		
Sewer Fund		Total	39,402		
Sewer Department	418,154	Sewer Reserve Fund			
Debt Services	50,265	Reserves & Ending Balances	15,756		
Transfers	0	Total	15,756		
Contingencies	40,342				
Reserves & Ending Balances	144,968				
Total	653,729				
		Water SDC Fund			
Water SDC Fund		Water Department	102,446		
Water Department	102,446	Reserves & Ending Balances	284,506		
Reserves & Ending Balances	284,506	Total	386,952		
Total	386,952				

CITY OF LOWELL, OREGON

RESOLUTION 765

A RESOLUTION CERTIFYING SERVICES

WHEREAS, ORS 221.760 provides as follows:

SECTION 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four (4) or more of the following services:

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

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

BE IT RESOLVED that the City of Lowell hereby certifies that it provides the following four (4) or more municipal services enumerated in Section 1, ORS 221.760:

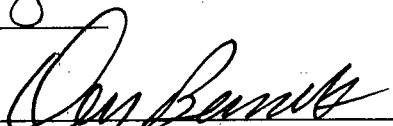
- Police protection
- Fire protection
- Street construction, maintenance, and lighting
- Sanitary sewer
- Storm sewers
- Planning, zoning, and subdivision control
- One or more utility services not checked above: water utility

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

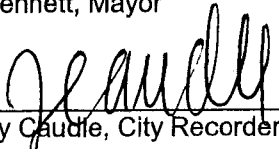
Yea: 5

Nay: 0

Approved:


Don Bennett, Mayor

Attest:


Jeremy Caudle, City Recorder

GANNETT

3500 CHAD DRIVE, SUITE 600, EUGENE, OREGON 97408
PHONE (541) 485-1234

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AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
COUNTY OF LANE, } ss.

I, Robert Jackson being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **NOTICE OF BUDGET HEARING** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

May 23, 2021

Robert Jackson

Subscribed and affirmed to before me this May 28, 2021

Kristen Jane Disco

Notary Public of Oregon

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lowell City Council will be held on June 1, 2021 at 7:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the City of Lowell Budget Committee. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held virtually. The meeting will be available for viewing and public participation via video conference through the City's videoconferencing system. Information on how to join the June meeting can be found on the City's website at www.ci.lowell.or.us or via telephone message by calling City Hall at (541) 852-2100. Public comment will be taken in written format, as well as by participation in the June meeting. Written comments received by 4:00 pm on May 31, 2021 will be read during the public comment portion of the meeting on June 1, 2021. Written comments may be submitted to City Hall at 101 W. Lowell, OR 97452 or emailed to journal@ci.lowell.or.us. Comments by participation in the June video conference will be taken during the public hearing portion of the meeting on June 1, 2021. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.ci.lowell.or.us under the Department of Finance. Comments may be submitted by email to journal@ci.lowell.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jenny Castle, City Administrator Telephone: (541) 852-4157 Email: jcastle@ci.lowell.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Item Year 2021-22
Maintaining Fund Intermittent Working Capital	1,271,264	1,211,151	1,448,804
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	920,462	1,075,002	1,080,961
Federal, State and All Other Grants, Gifts, Allocations and Donations	185,917	814,894	862,319
Revenues from Bonds and Other Debt	0	851,834	868,800
Interfund Transfers / Internal Service Reimbursements	48,371	81,048	0
All Other Resources Except Current Year Property Taxes	49,358	134,192	441,618
Current Year Property Taxes Estimated to be Received	158,731	158,274	155,728
Total Resources	2,614,103	4,316,195	4,668,230
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Professional Services	453,836	551,411	605,262
Materials and Services	563,801	698,032	856,943
Capital Outlay	131,186	2,479,701	1,216,313
Debt Service	155,657	154,800	514,431
Interfund Transfers	48,371	81,048	0
Contingencies	0	306,569	131,828
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditures	1,288,054	57,858	1,073,728
Total Requirements	2,614,103	4,316,195	4,668,230
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Item Year 2021-22
Administration	158,318	81,143	298,363
FTE	0.36	0.36	0.36
Public & Recreation	146,274	683,838	838,848
FTE	6.62	6.73	6.73
Police	28,125	28,538	28,538
FTE	0.00	0.00	0.00
Community Development	102,655	38,898	67,112
FTE	0.10	0.05	0.05
Library	6,536	333,763	368,688
FTE	0.00	0.46	0.58
Code Enforcement	14,488	14,000	15,210
FTE	0.10	0.10	0.10
Pestion	2,788	10,816	6,111
FTE	0.00	0.00	0.00
Municipal Court	11,461	13,986	14,850
FTE	0.10	0.10	0.10
Building Inspections	0.00	184,882	82,234
FTE	0.00	0.05	0.05
Streets	218,804	741,696	188,678
FTE	0.20	0.20	0.20
Water	888,568	1,297,822	885,244
FTE	2.85	2.87	2.87
Senior	708,962	715,688	832,282
FTE	2.82	2.87	2.87
Blackberry Jam Festival	30,845	36,185	14,545
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	388,476	215,391	673,811
FTE	0.00	0.00	0.00
Total Requirements	2,614,103	4,316,195	4,668,230
Total FTE	6.92	6.79	6.76
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *			
Major changes in activities include: \$367,116 budgeted for the Adopted Budget Library renovation project; \$748,000 budgeted for the Police Public renovation; \$198,000 budgeted for the water and sewer mainline planning. Major changes in sources of financing include: \$418,700 budgeted for sale of vacant city property to implement the Downtown Water Plan; \$548,000 in loan proceeds to finance the Police Public renovation and to fund general public improvements; \$748,000 in additional payments from the federal government from the American Rescue Plan Act of 2021. A part-time library is located at 6,536 full-time equivalent (FTE) and reserved general maintenance positions are budgeted at 6,24 FTE.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Fiscal Year 2021-22
Payment Rate Levy (rate limit \$2.1613 per \$1,000)	\$2.1613	\$2.1613	\$2.1613
Local Option Levy			
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1	
Current Obligation Bonds	\$0	\$0	\$0
Other Bonds	\$1,882,838	\$0	\$0
Other Debt	\$823,630	\$0	\$0
Total	\$2,486,468	\$0	\$0

Account #: 16774
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City Council

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Budget Public Hearing, City Council Work Session, and Executive Session

Calendar Date:

Tuesday, June 1, 2021 - 7:00pm

Add to your calendar: **Outlook (iCal)** - **Google**

Back to calendar

A public meeting of the Lowell City Council will be held on June 1, 2021 at 7:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the City of Lowell Budget Committee. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held electronically. The meeting will be available for viewing and public participation via video conference through the City's scheduled Zoom meeting. Instructions on how to join the Zoom meeting are located on the City's website at www.ci.lowell.or.us or via telephone message by calling City Hall at (541) 937-2157. Public comment will be taken in written format, as well as by participation in the Zoom meeting. Written comments received by 5:00 pm on May 31, 2021 will be read during the public comment section of the meeting on June 1, 2021. Written comments may be mailed to City Hall at PO Box 490, Lowell, OR 97452 or emailed to jcaudle@ci.lowell.or.us. Comments by participation in the Zoom video conference

will be taken during the public hearing section of the meeting on June 1, 2021. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at <https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-5> or electronically by request by emailing jcaudle@ci.lowell.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Following the Budget Public Hearing, a Work Session will take place. Work Sessions are held for the City Council to receive background information on City business and to give Council members an opportunity to ask questions and express their individual views. No decisions are made, and no votes are taken on any agenda item. The public is invited to attend, however, there is generally no public comment period.

An Executive Session will follow the Work Session to conduct deliberations with persons designated by the governing body to negotiate real property transactions, pursuant to ORS 192.660(2)(e). Executive Sessions are closed to the public. Representatives of the news media and designated staff may attend Executive Sessions. Representatives of the news media are specifically directed not to report on any of the deliberations during the Executive Session, except to state the general subject of the session as previously announced. No Executive Session may be held for the purpose of taking final action or making any final decision.

Due to COVID-19, the City of Lowell is providing an electronic option to listen, watch, and participate. Members of the public may participate in person with physical distancing measures or electronically through Zoom by PC, tablet, or phone:

Join Zoom Meeting

<https://us02web.zoom.us/j/88025400076>

Meeting ID: 880 2540 0076

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+(Tacoma)

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+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 880 2540 0076

Find your local number: <https://us02web.zoom.us/j/kcGTEHyX7J>

Comments and testimony will also be accepted through the following:

- By drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452
- By email to Lowell City Hall at admin@ci.lowell.or.us

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to Lowell City Hall at 541-937-2157.

Meeting Information

Agenda:

 **City Council June 1, 2021 Public Hearing, Work Session, and Executive Session** (47 KB)

Packets:

 **June 1, 2021 City Council Public Hearing, Work Session, and Executive Session Agendas** (2 MB)

Minutes:

 **June 1, 2021 CC Budget Hearing, Work Session and Executive Session Meeting Minutes** (100 KB)

Audio/Video:

June 1, 2021 CC Budget Public Hearing and Work Session

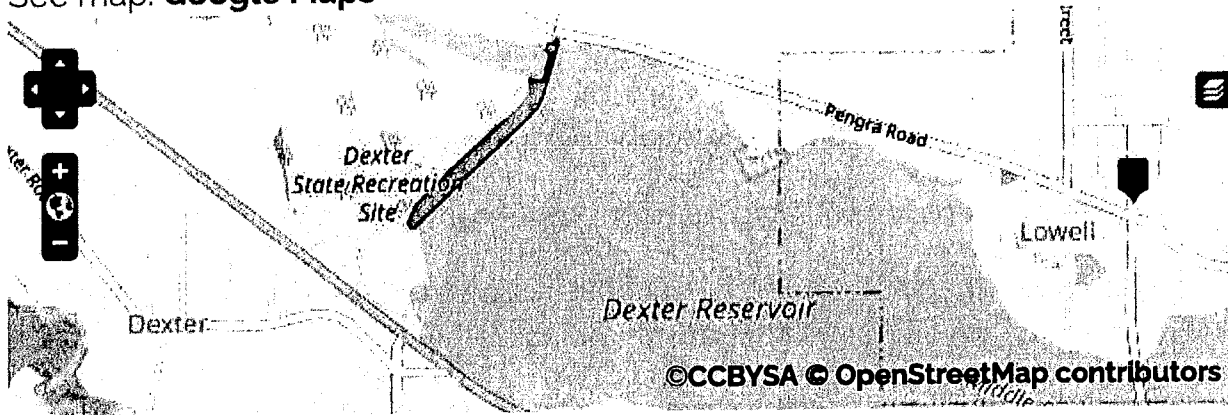
Supporting Documents

 **Notice of Budget Hearing** (79 KB)

Directions

Maggie Osgood Library
70 North Pioneer Street
Lowell, OR 97452

See map: **Google Maps**



Contact Information

Lowell City Hall

PO Box 490
107 E 3rd Street
Lowell, OR 97452

Hours: 8:00-12:00 and 1:00-5:30

Phone: 541-937-2157

[Edit Contact Details](#) [View Full Contact Details](#)

Upcoming Events

City Council Work Session

09/07/2021 - 7:00pm

City Council Work Session

10/05/2021 - 7:00pm

City Council Work Session

11/02/2021 - 7:00pm

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107 E. 3rd Street, PO Box 490 | Lowell, OR 97452

(541) 937-2157

A public meeting of the Lowell City Council will be held on June 1, 2021 at 7:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the City of Lowell Budget Committee. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held electronically. The meeting will be available for viewing and public participation via video conference through the City's scheduled Zoom meeting. Instructions on how to join the Zoom meeting are located on the City's website at www.ci.lowell.or.us or via telephone message by calling City Hall at (541) 937-2157. Public comment will be taken in written format, as well as by participation in the Zoom meeting. Written comments received by 5:00 pm on May 31, 2021 will be read during the public comment section of the meeting on June 1, 2021. Written comments may be mailed to City Hall at PO Box 490, Lowell, OR 97452 or emailed to jcaudle@ci.lowell.or.us. Comments by participation in the Zoom video conference will be taken during the public hearing section of the meeting on June 1, 2021. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at <https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-5> or electronically by request by emailing jcaudle@ci.lowell.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jeremy Caudle, City Administrator Telephone: (541) 937-2157 Email: jcaudle@ci.lowell.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	1,271,264	1,211,151	1,449,994
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	920,462	1,075,502	1,088,961
Federal, State and All Other Grants, Gifts, Allocations and Donations	185,917	814,994	862,319
Revenue from Bonds and Other Debt	0	851,034	500,000
Interfund Transfers / Internal Service Reimbursements	40,371	81,046	0
All Other Resources Except Current Year Property Taxes	49,358	134,192	441,018
Current Year Property Taxes Estimated to be Received	150,731	150,274	155,739
Total Resources	2,618,103	4,318,193	4,498,031

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	458,839	551,411	605,592
Materials and Services	563,001	686,803	856,943
Capital Outlay	131,186	2,479,701	1,316,315
Debt Service	155,657	154,986	514,431
Interfund Transfers	40,371	81,046	0
Contingencies	0	306,588	131,026
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,269,054	57,658	1,073,724
Total Requirements	2,618,108	4,318,193	4,498,031

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Administration	138,319	91,143	299,397
FTE	0.36	0.36	0.36
Parks & Recreation	146,274	693,830	936,848
FTE	0.62	0.73	0.72
Police	28,123	29,530	29,530
FTE	0.00	0.00	0.00
Community Development	102,065	30,990	67,117
FTE	0.10	0.05	0.05
Library	8,636	333,763	350,680
FTE	0.00	0.46	0.59
Code Enforcement	14,489	14,080	15,710
FTE	0.10	0.10	0.10
Tourism	2,786	10,816	6,111
FTE	0.00	0.00	0.00
Municipal Court	11,461	13,996	14,835
FTE	0.10	0.10	0.10
Building Inspections	0.00	104,082	82,234
FTE	0.00	0.05	0.05
Streets	218,004	741,696	189,670
FTE	0.20	0.20	0.25
Water	808,568	1,287,023	985,248
FTE	2.05	2.07	2.07
Sewer	709,962	715,668	832,295
FTE	2.05	2.07	2.07
Blackberry Jam Festival	30,945	36,185	14,545
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	398,476	215,391	673,811
FTE	0.00	0.00	0.00
Total Requirements	2,618,108	4,318,193	4,498,031
Total FTE	5.58	6.19	6.36

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Major changes in activities include: \$307,115 budgeted for Maggie Osgood Library renovation project; \$740,000 budgeted for Rolling Rock Park renovations; \$108,062 budgeted for water and sewer master planning. Major changes in sources of financing include: \$418,700 budgeted for sale of vacant city property to implement the Downtown Master Plan; \$500,000 in loan proceeds to finance Rolling Rock Park renovation and to meet grant match requirements; \$240,000 in estimated payments from the federal government from the American Rescue Plan Act of 2021. A part-time library is funded at 0.50 full-time equivalent (FTE), and seasonal grounds maintenance positions are funded at 0.24 FTE.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-22
Permanent Rate Levy (rate limit \$2.1613 per \$1,000)	\$2.1613	\$2.1613	\$2.1613
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$1,682,038	\$0
Other Borrowings	\$803,038	\$0
Total	\$2,485,076	\$0

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LOWELL, OR 97452

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }
COUNTY OF LANE, } ss.

I, Nancy Guardino being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **Budget Meeting 4/28/2021** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

April 10, 2021

NOTICE OF BUDGET COMMITTEE MEETINGS

Public meetings of the Budget Committee of the City of Lowell, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held in the months of April and May. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held electronically. The first Budget Committee meeting will be held April 28, 2021, at 7:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is tentatively scheduled for May 12, 2021 at 7:00 pm and will take place on an as needed basis.

The meeting will be available for viewing and public participation via video conference through the City's scheduled Zoom meeting. Instructions on how to join the Zoom meeting are located at: <https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-5>. The meeting will also be recorded and available via a link on the City website at <https://www.ci.lowell.or.us> no later than 5 business days following the meeting.

Public comment will be taken in written format, as well as by participation in the Zoom meeting. Written comments received by 5 pm on April 26, 2021 will be read during the public comment section of the meeting on April 28, 2021. Comments by participation in the Zoom video conference will be taken during the public comment section of the meeting on April 28, 2021.

A copy of the budget document may be inspected online at <https://www.ci.lowell.or.us> or obtained by mail, via email request to jcaudle@ci.lowell.or.us, or by phone request via phone message to (541) 937-2157 on or after April 29, 2021. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comment at the meetings. Notice of publication is also available at <https://www.ci.lowell.or.us>.

231616 April 10, 2021

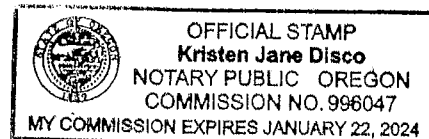
Nancy Guardino

Subscribed and affirmed to before me this April 16, 2021

Kristen Jane Disco

Notary Public of Oregon

Account #: 16774
INVOICE: 0000231616
Case: NOTICE OF BUDGET COMMITTEE
Ad Price: \$147.50



City Hall will be remain closed due to COVID-19 until further notice.



Revision of *Budget Committee Meeting* from *Thu, 04/22/2021 - 5:21pm*

Calendar Date:

Wednesday, April 28, 2021 - 7:00pm

Add to your calendar: **Outlook (iCal) - Google**

Back to calendar

Notice of Budget Committee Meeting

Public meetings of the Budget Committee of the City of Lowell, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held in the months of April and May. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held electronically. The first Budget Committee meeting will be held April 28, 2021, at 7:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is tentatively scheduled for May 12, 2021 at 7:00 pm and will take place on an as needed basis.

The meeting will be available for viewing and public participation via video conference through the City's scheduled Zoom meeting. Instructions on how to join the Zoom meeting are located at: **<https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-5>**. The meeting will also be recorded and available via a link on the City website at **<https://www.ci.lowell.or.us>** no later than 5 business days following the meeting.

Public comment will be taken in written format, as well as by participation in the Zoom meeting. Written comments received by 5 pm on April 26, 2021 will be read during the public comment section of the meeting on April 28, 2021. Comments by participation in the Zoom video conference will be taken during the public comment section of the meeting on April 28, 2020.

A copy of the budget document may be inspected online at <https://www.ci.lowell.or.us>, obtained by mail on or after April 29, 2021, via email request to jcaudle@ci.lowell.or.us or phone request via phone message to (541) 937-2157. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comment at the meetings. Notice of publication is also available at <https://www.ci.lowell.or.us>.

At this meeting, the Budget Committee will also conduct a public hearing regarding the use of State Revenue Sharing Funds. Citizens are invited to recommend uses for State Revenue Sharing Funds distributed by the State of Oregon to the City of Lowell for fiscal year July 1, 2021 to June 30, 2022.

Due to COVID-19, this meeting will be held electronically through Zoom Meetings. Members of the public are encouraged to listen and participate by phone, tablet, or PC. Details for joining are available below:

Join Zoom Meeting

<https://us02web.zoom.us/j/82565806077>

Meeting ID: 825 6580 6077

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+1 669 900 9128 US (San Jose)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

Meeting ID: 825 6580 6077

Find your local number: <https://us02web.zoom.us/j/82565806077>

Comments and testimony will also be accepted through the following:

- By mail to Lowell City Hall, P.O. Box 490, Lowell, OR 97452
- By drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452
- By email to Jeremy Caudle, City Administrator, at jcaudle@ci.lowell.or.us

Meeting Information

Agenda:

 [042821_budget_committee_agenda.docx](#) (36 KB)

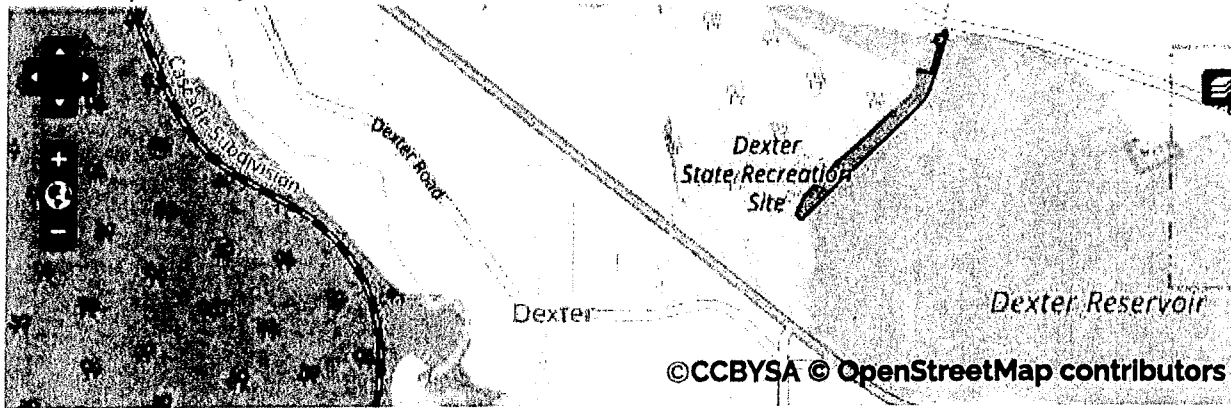
Packets:

 [042821_budget_committee_packet.pdf](#) (2 MB)

Directions

Maggie Osgood Library
70 North Pioneer Street
Lowell, OR 97452

See map: [Google Maps](#)



107 E. 3rd Street, PO Box 490 | Lowell, OR 97452

(541) 937-2157

SIGN UP FREE

FY22 Department of Administrative Services Annual City Certification

COMPLETE

Started: Tuesday, June 15, 2021 10:22:46 AM
Last Modified: Tuesday, July 06, 2021 1:37:20 PM
Time Spent: Over a week
First Name: Jeremy Caudle
Last Name: CITY OF LOWELL
Email: jcaudle@ci.lowell.or.us

Page 1: Introduction

Q1

Please select city that you are representing

CITY OF LOWELL

Q2

To complete this survey, you must have authority to certify for your jurisdiction for purposes of: Revenue Sharing ORS 221.770, Cigarette, Gas and Liquor taxes ORS 221.760 Marijuana Producer ORS 475B.070 Marijuana Processors ORS 475B.090 Marijuana Wholesalers ORS 475B.100 Marijuana Retailers ORS 475B.105 I acknowledge that I have authority to certify for my jurisdiction.

Yes

Q3

Contact information

First Name JEREMY
Last Name CAUDLE
Title CITY ADMINISTRATOR
Email Address JCAUDLE@CI.LOWELL.OR.US
Phone number 5413598768

Page 2: Part 1: Revenue Sharing Law, ORS 221.770

Q4

Does your city elect to receive state revenues for the fiscal year 2022 (July 1, 2021 -June 30, 2022)?

Yes

Q5

Did you levy property taxes from July 1, 2020 to June 30, 2021 year?

Yes

Q6

Did you pass an ordinance or resolution approving participation in the program?

SIGN UP FREE

Q7

Did you hold public hearings on possible uses of the funds before the budget committee and city council?

Yes

Q8

Public hearing or city council information

Date of hearing before the Budget Committee (MM/DD/YYYY) 04/28/2021

Date of hearing before the City Council (MM/DD/YYYY) 06/01/2021

Q9

Please upload the ordinance or resolution

City of Lowell_Resolution.pdf

Page 3: Part 2: Cigarette, liquor and highway taxes, ORS 221.760.

Q10

Does your city reside within one of the following counties? * Clackamas * Deschutes * Douglas * Jackson * Lane * Linn * Marion * Multnomah * Washington * Yamhill

Yes

Q11

If you answered YES to question 1, please select all services that your city provides. If you answered NO please select "None of the above/ Does not apply"

Police protection

Street construction, maintenance, & lighting

Sanitary sewer

Storm sewers

Planning, zoning, and subdivision control

Other (please specify):

Water utility

Page 4: Part 3: Marijuana

Q12

Does your city have an ordinance/resolution banning Oregon Revised Statute 475B.070 (Marijuana Producers)?

No

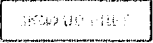
Q13

Does your city have an ordinance/resolution banning Oregon Revised Statute 475B.090 (Marijuana Processors)?

No

Q14

Does your city have an ordinance/resolution banning Oregon Revised Statute 475B.100 (Marijuana Wholesalers)?



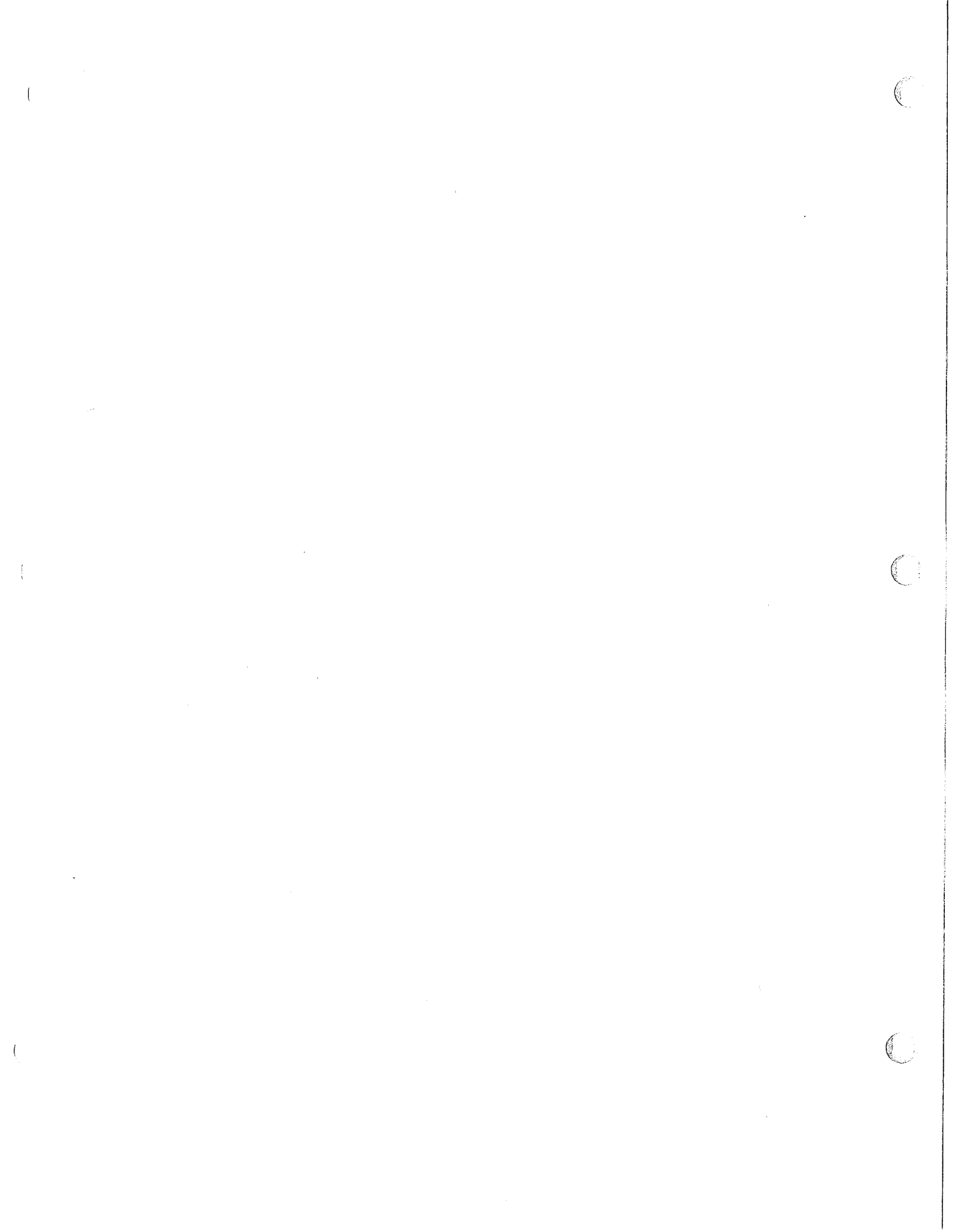
Q15

Does your city have an ordinance/resolution banning Oregon Revised Statute 475B.105 (Marijuana Retailers)?

No

Powered by  SurveyMonkey

Check out our [sample surveys](#) and [create your own now!](#)



Jeremy Caudle

From: SurveyMonkey <surveymonkey@t.outbound.surveymonkey.com>
Sent: Tuesday, July 6, 2021 1:37 PM
To: Jeremy Caudle
Subject: Your survey answers: FY22 Department of Administrative Services Annual City Certification

Access your answers for 90 days



[VIEW ANSWERS](#)

Your answers

Hey Jeremy Caudle,

You completed this survey!
**FY22 Department of Administrative Services Annual City
Certification**

Here's a copy of your answers.

[VIEW ANSWERS](#)



This email has been sent to you on behalf of das.distributions@oregon.gov

[Privacy](#) | [Help](#)

© SurveyMonkey, One Curiosity Way, San Mateo, CA 94403, USA.

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Jeremy Caudle

From: DAS TAX DISTRIBUTIONS DESK * DAS <DAS.Receivables@oregon.gov>
Sent: Tuesday, June 1, 2021 8:04 AM
To: pat.hare@adairvillage.org; cityofadams@wtechlink.us; cityofadrian@hotmail.com; peter.troedsson@cityofalbany.net; njohnson@ci.amity.or.us; r.moats@cityofantelope.us; cityofa@gorge.net; adam.hanks@ashland.or.us; sbrooks@astoria.or.us; michelle@cityofathena.com; rharding@aumsville.us; finance@ci.aurora.or.us; citymanager@bakercity.com; dchandler@cityofbandon.org; jbecker@cityofbanks.org; alanter@cityofbanks.org; kathywagner@canby.com; krawson@ci.bay-city.or.us; kwilson@beavertonoregon.gov; eking@bendoregon.gov; swojda@bendoregon.gov; mhodnett@bendoregon.gov; kpettigrew@cityofboardman.com; tobtreasurer@gmail.com; jhoward@brookings.or.us; admin@ci.brownsville.or.us; dbrown@ci.burns.or.us; bfcityhall@gmail.com; blumsj@canbyoregon.gov; stdenis@ci.cannon-beach.or.us; tocc1862@centurylink.net; cityadministrator@cityofcanyonville.com; sbeaucaire@ci.carlton.or.us; gzimmerman@cascade-locks.or.us; cityofcj@cavenet.com; chris.clayton@centralpointoregon.gov; chicityhall@gmail.com; ghinkelman@cityofclatskanie.com; anne.heath@ci.coburg.or.us; mmcglathlin@columbia-city.org; admin@cityofcondon.com; rcraddock@coosbay.org; kbenson@cityofcoquille.org; ellie.jones@corneliusor.gov; mark.shepard@corvallisoregon.gov; Meyers Richard; cityadmin@cityofcove.org; jpiper@creswell-or.us; cityhall@cityofculver.net; brian.latta@dallasor.gov; rroaden@ci.dayton.or.us; kallijwilson@gmail.com; recorder@cityofdepoebay.org; detroit@wvi.com; accounting@donaldoregon.gov; city.admin@cityofdrain.org; Kathy@cityofdufur.org; rob.daykin@dundecity.org; recorder@dunescityor.com; cityofdurham@comcast.net; aaron@cityofeaglepoint.org; dave@echo-oregon.com; cityadm@cityofelginor.org; cityofelkton@cascadeaccess.com; lmcquead@enterpriseoregon.org; carey@cityofestacada.org; vsilvers@eugene-or.gov; KWillhite@eugene-or.gov; folgerl@ci.fairview.or.us; manager@fallscityoregon.gov; anne.baker@ci.florence.or.us; jvanderzanden@forestgrove-or.gov; City_Recorder@cityoffossil.com; lori@ci.garibaldi.or.us; wenonahb@cityofgaston.com; ctygtes@wbcable.net; jhill@cityofgearhart.com; smarston@cityofgervais.com; finance@ci.gladstone.or.us; recorder@cityofglendaleor.com; jfritts@goldbeachoregon.gov; jessica.simpson@cityofgoldhill.com; graniteoregon@gmail.com; AShults@grantspassoregon.gov; CityofGrassValley1901@gmail.com; rockingk55@hotmail.com; sharron.monohon@greshamoregon.gov; haines@cascadeaccess.com; halfwaycity@gmail.com; hiliary@cityofhalsey.com; jasont@happyvalleyor.gov; cnelson@ci.harrisburg.or.us; cityofhelix@gmail.com; heppner@cityofheppner.or; bsmith@hermiston.or.us; Robby.Hammond@hillsboro-oregon.gov; administrator@ci.hines.or.us; r.fuller@cityofhoodriver.gov; vlnogle@cityofhubbard.org; huntingtoncityof@gmail.com; cityofid@bmi.net; imblercity@imbleroregon.com; butsch.gloria@ci.independence.or.us; liz.cityofioneor@gmail.com; aaron.palmquist@ci.irrigon.or.us; karen@islandcityhall.com; administrator@jacksonvilleor.us; jeffersonrecorder@peak.org; greenn@grantcounty-or.gov; johnson.city@comcast.net; cityofjv@juno.com; cityofjosephoregon@gmail.com; jknope@ci.junction-city.or.us; davist@keizer.org; mweston@ci.king-city.or.us; jlindsay@klamathfalls.city; rstrope@cityoflagrande.org; gwllschlager@lapineoregon.gov; prestonp@ci.lafayette.or.us; mbennett@lakeoswego.city; manager@cityoflakeside.org; townmanager@townoflakeview.org; mapken@ci.lebanon.or.us; lexington.oregon@gmail.com; lilab@lincolncity.org; lonerock@reagan.com;

To: citylc@centurytel.net; lostinecityhall@frontier.com; Jeremy Caudle;
cityoflyons@wavecable.com; gburriel@ci.madras.or.us; cityofmalin@yahoo.com;
citymanager@ci.manzanita.or.us; citymanager@cityofmaupin.org;
rsanders@cityofmaywoodpark.com; jennifer.cuellar@mcminnvilleoregon.gov;
brian.sjothun@cityofmedford.org; recorder@cityofmerrill.org; metolius1911
@gmail.com; scook@ci.mill-city.or.us; kkreitman@cityofmillersburg.org;
linda.hall@milton-freewater-or.gov; obero@milwaukieoregon.gov;
cityclerk@cityofmitchelloregon.com; dhuff@cityofmolalla.com;
mwine@ci.monmouth.or.us; steve.martinenko@ci.monroe.or.us;
cityofmonument@centurytel.net; morocityhall@cityofmoro.net;
colleen.coleman@cityofmosier.com; kcronin@ci.mt-angel.or.us; cmtv@ortelco.net;
snegherbon@myrtlecreek.org; manager@ci.myrtlepoint.or.us;
mthompson@nehalem.gov; dan.weinheimer@newbergoregon.gov;
s.nebel@newportoregon.gov; dmilliron@northbendcity.org; jterra@northbendcity.org;
andy.varner@northplains.org; wordsofwisdom56@hotmail.com;
nyssaclerk@nyssacity.org; cityrecorder@oaklandoregon.org;
cityadministrator@ci.oakridge.or.us; KOTT@OPGCPA.COM; tkonkol@orcify.org;
info@cityofpaisley.net; Linda.Carter@ci.pendleton.or.us;
chris.workman@philomathoregon.gov; Shannon.Bell@phoenixoregon.gov;
teri.bacus@cityofpilotrock.org; trichards@portorford.org;
Jessica.Kinard@portlandoregon.gov; admin@cityofpowers.com; pchall2@oretelco.net;
info@cityofprescottoregon.com; FORRESTER Steve; Sjorgensen@cityofrainier.com;
jason.neff@redmondoregon.gov; mfraley@cityoffreedsport.org;
richcity@eagletelephone.com; coriddle@frontiernet.net;
manager@cityofrivergrove.com; lukeshopard@corb.us; mreagles@cityoffrogueriver.org;
nmessenger@cityofroseburg.org; rufuscityhall@gmail.com; spowers@cityofsalem.net;
jwheeler@ci.sandy.or.us; arains@cityofscappoose.org; gallen.cityofscio@smt-net.com;
clerk@scottsmills.org; mwinstanley@cityofseaside.us; admin@senecaoregon.com;
tcorrigan@shadycove.org; recorder@gmail.com; fsheridan@cityofsheridanor.com;
bodwayd@sherwoodoregon.gov; chsiletz@qwestoffice.net;
KZARAGOZA@SILVERTON.OR.US; cmisley@ci.sisters.or.us; toombswk@gmail.com;
cityofspray@sprayoregon.us; cmomail@springfield-or.gov; recorder@stpaultel.com;
jwalsh@sthelensoregon.gov; citymanager@cityofstanfield.com;
kcampbell@ci.stayton.or.us; katie.scott@cityofsublimity.org; tlagsabina@gmail.com;
cityofsumptor@gmail.com; j.gillham@ci.sutherlin.or.us; rtowry@sweethomeor.gov;
ksexton@cityoftalent.org; jsamaniego@cityoftangent.org; jkrueger@ci.the-dalles.or.us;
stever@tigard-or.gov; ngeorge@tillamookor.gov; judy.richter@cityoftoledo.org;
erich.mueller@troutdaleoregon.gov; dhudson@tualatin.gov; dsawyer@cityofturner.org;
cityofukiah@centurytel.net; david@umatilla-city.org; dougwiggins@cityofunion.com;
mbennett@bakercounty.org; tfuller@cityofvale.com; mmichel@ci.veneta.or.us;
financial@vernonia-or.gov; reda.eckerman@waldport.org; wallowa@eoni.com;
cityrecorder@ci.warrenton.or.us; wascocity@embarqmail.com;
WWoody@WaterlooOr.com; jgabrielatos@westlinnoregon.gov; westfircity@gmail.com;
recorder@cityofwestonoregon.com; juliet@ci.wheeler.or.us;
MeneleyB@ci.willamina.or.us; cosgrove@ci.wilsonville.or.us;
mark.bauer@cityofwinston.org; gregd@woodvillageor.gov;
scott.derickson@ci.woodburn.or.us; citymanager@yachatsmail.org;
l.gillmore@cityofyamhill.org; rhonda@cityofyoncalla.com

Cc: DAS TAX DISTRIBUTIONS DESK * DAS
Subject: City Certification Annual Survey DUE BY 7/31/21
Attachments: 221.770 OrdinanceResolution 2021-2022.pdf

Follow Up Flag: Follow up

Flag Status: Completed

Good morning,

The annual city certification survey will be going out around 10am this morning. The email will come from das.distributions@oregon.gov via SurveyMonkey. When we were testing the email, it was being sent to our junk email box, so please check there if you don't see it.

Below is what you can expect when you receive the survey:

The survey has three parts:

Part 1 certifies cities for ORS 221.770, to receive State Revenue Sharing.

-It will be required to attach a copy of the ordinance or resolution. You are welcome to use the attached ordinance/resolution or your own.

These are the questions for part 1:

- Does your city elect to receive state revenues for the fiscal year 2022?
- Did you levy property taxes for the 2020-2021 year?
- Did you pass an ordinance or resolution approving participation in the program?
- Did you hold public hearings on possible uses of the funds before the budget committee and city council?
- Provide the public hearing or city council information
- Attach your city ordinance or resolution

Part 2 certifies cities for ORS 221.760, shared revenues: cigarette, liquor, and highway taxes.

See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

-No attachment needed.

These are the questions for part 2:

- Does your city reside within a county with more than 100,000 inhabitants
- Select all services that your city provide

Part 3: Certifies cities to receive revenues from marijuana sales.

Each city needs to continue to be in compliance with ORS 475B.070, ORS 475B.090, ORS 475B.100, and ORS 475B.105.

-No attachment needed.

These are the questions for part 3:

Does your city have an ordinance/resolution banning:

- ORS 475B.070 (Marijuana Producers) YES/NO
- ORS 475B.090 (Marijuana Processors) YES/NO
- ORS 475B.100 (Marijuana Wholesalers) YES/NO
- ORS 475B.105 (Marijuana Retailer) YES/NO

Please let me know if you have any questions.

Thank you

Steve Baker

Accounts Payable - Disbursements Accountant

Enterprise Goods & Services | Shared Financial Services

Ph: 971-719-3183



DAS DEPARTMENT OF
ADMINISTRATIVE
SERVICES
SHARED FINANCIAL SERVICES



City Administrator's Office
 P.O. Box 490 Lowell, OR 97452
 Phone: 541-359-8768
 Email: jcaudle@ci.lowell.or.us

July 2, 2021

Michael C. Cowles
 Lane County Assessor
 125 East 8th Avenue
 Eugene, OR 97401

Dear Mr. Cowles:

In accordance with O.R.S 310.060, please find attached:

- 2 copies of the city's resolution adopting the budget and imposing and categorizing property taxes; and
- 2 copies of Form LB-50 for 2021-2022

Please contact me if you have any questions or required additional information.

Sincerely,

Jeremy Caudle
 Jeremy Caudle
 City Administrator

Enclosures

7020 0640 0000 3820 6240

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EUGENE, OR 97401

OFFICIAL USE

First-Class Mail Fee	\$3.60
Postage	\$1.40
Total Postage and Fees	\$7.85

Registered Mail (hardcopy) \$12.85
 Registered Mail (electronic) \$0.00
 Certified Mail Restricted Delivery \$0.00
 Adult Signature Required \$0.00
 Adult Signature Restricted Delivery \$0.00

Postmark Here

USPS 07/02/2021

Sent To
 Street and Apt. No., or PO Box No.
 City, State, ZIP+4®

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

Jeremy Caudle

From: Jeremy Caudle
Sent: Friday, July 2, 2021 12:55 PM
To: Assessor@co.lane.or.us
Subject: City of Lowell - LB 50 submission
Attachments: City of Lowell-LB 50.pdf

Good afternoon:

I have attached the City of Lowell's property tax certification documents.

I will also be sending this in the mail.

Let me know if you have any questions or require additional information.

Thank you,

Jeremy

Jeremy B. Caudle
City Administrator
City of Lowell, OR
(541) 937-2157
www.ci.lowell.or.us

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

To assessor of Lane County

**FORM LB-50
2021-2022**

Check here if this is an amended form.

* Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

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

<u>PO Box 490</u>	<u>Lowell</u>	<u>OR</u>	<u>97452</u>	<u>7/1/2021</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Jeremy Caudle</u>	<u>City Administrator</u>	<u>541-937-2157</u>	<u>jcaudle@ci.lowell.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	2.1613		
2. Local option operating tax	2			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3. Local option capital project tax	3			
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.1613
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			0.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			0.00

Total Bonds

Total A	=	<u>0</u>	=	Allocation %		X	Bond Levy	=	#DIV/0! (enter on line 5a on the front)
<hr/>									
Total A + B	=	<u>0</u>		#DIV/0!	%		<u>0</u>		
Total B	=	<u>0</u>		Allocation %		X	Bond Levy	=	#DIV/0! (enter on line 5b on the front)
<hr/>									
Total A + B	=	<u>0</u>		#DIV/0!	%		<u>0</u>		
Total Bond Levy <u>#DIV/0!</u> (enter on line 5c on the front)									

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

		Principle	Interest	Total
Bond A:	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
	Total A			9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

		Principle	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
	Total B			3,050.00
	Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %		X	Bond Levy	=	\$ 3,818.00 (enter on line 5a on the front)
<hr/>									
Total A + B	=	<u>\$ 12,900.00</u>		0.7636	%		<u>\$ 5,000.00</u>		
Total B	=	<u>\$ 3,050.00</u>		Allocation %		X	Bond Levy	=	\$ 1,182.00 (enter on line 5b on the front)
<hr/>									
Total A + B	=	<u>\$ 12,900.00</u>		0.2364	%		<u>\$ 5,000.00</u>		
Total Bond Levy <u>\$ 5,000.00</u> (enter on line 5c on the front)									

RESOLUTION ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2021-2022 AND IMPOSING AND CATEGORIZING TAX

BE IT RESOLVED that the City Council of the City of Lowell, Oregon, hereby adopts the budget approved by the Budget Committee for the 2021-2022 fiscal year, and as modified by City Council, in the amount of \$4,498,031 of which \$1,057,742 is unappropriated and reserved, and,

BE IT FURTHER RESOLVED that the amounts set forth in Attachment A are hereby appropriated for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

BE IT FURTHER RESOLVED that the City Council of the City of Lowell, Oregon, hereby imposes the taxes provided for in the adopted budget:

(1) At the rate per \$1,000 of assessed value of \$2.1613 for operations;

And that these taxes are hereby imposed and categorized for tax year 2021-2022 upon the assessed value of all taxable property within the City as follows:

General Government		Excluded from
Limitation		Limitation
General Fund	\$2.1613 / \$1,000	\$ 0.00

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

Ayes 5

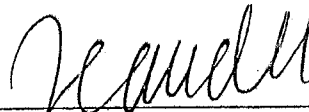
Nays 0

Approved:



Don Bennett, Mayor

Attest:



Jeremy Caudle, City Recorder

*Certified copy
by: Caudle*

Attachment A: Adopted budget for the fiscal year beginning July 1, 2021

General Fund

Administration	299,397
Code Enforcement	15,710
Community Development	67,117
Debt Service	406,359
Library	350,680
Municipal Court	14,835
Parks & Recreation	874,123
Police	29,530
Tourism	6,111
Transfers	0
Contingencies	39,825
Reserves & Ending Balances	170,748
Total	2,274,435

Sewer SDC Fund

Sewer Department	53,616
Reserves & Ending Balances	109,194
Total	162,810

Stormwater SDC Fund

Stormwater Department	0
Reserves & Ending Balances	59,008
Total	59,008

Street SDC Fund

Street Department	45,000
Reserves & Ending Balances	13,710
Total	58,710

Street Fund

Sreet Department	72,552
Debt Service	5,175
Transfers	0
Contingencies	7,368
Reserves & Ending Balances	45,865
Total	130,960

Parks SDC Fund

Parks Department	0
Reserves & Ending Balances	72,725
Total	72,725

Blackberry Jam Festival Fund

Blackberry Jam Committee	6,750
Reserves & Ending Balances	7,795
Total	14,545

Water Fund

Water Department	391,558
Debt Service	58,614
Transfers	0
Contingencies	35,532
Reserves & Ending Balances	73,190
Total	558,894

Building Fund

Building Department	41,271
Contingencies	7,959
Reserves & Ending Balances	20,875
Total	70,105

Sewer Fund

Sewer Department	418,154
Debt Services	50,265
Transfers	0
Contingencies	40,342
Reserves & Ending Balances	144,968
Total	653,729

Water Reserve Fund

Reserves & Ending Balances	39,402
Total	39,402

Sewer Reserve Fund

Reserves & Ending Balances	15,756
Total	15,756

Water SDC Fund

Water Department	102,446
Reserves & Ending Balances	284,506
Total	386,952

Appropriations

All Funds:		
	Sub-Total	3,440,289

Unappropriated & Reserved

All Funds:		
	Sub-Total	1,057,742

FY 2021-2022 Budget:

Total	4,498,031
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FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lowell City Council will be held on June 1, 2021 at 7:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the City of Lowell Budget Committee. In response to the current health emergency resulting from the COVID-19 pandemic, the City's facilities are currently closed to the public and meetings are being held electronically. The meeting will be available for viewing and public participation via video conference through the City's scheduled Zoom meeting. Instructions on how to join the Zoom meeting are located on the City's website at www.ci.lowell.or.us or via telephone message by calling City Hall at (541) 937-2157. Public comment will be taken in written format, as well as by participation in the Zoom meeting. Written comments received by 5:00 pm on May 31, 2021 will be read during the public comment section of the meeting on June 1, 2021. Written comments may be mailed to City Hall at PO Box 490, Lowell, OR 97452 or emailed to jcaudle@ci.lowell.or.us. Comments by participation in the Zoom video conference will be taken during the public hearing section of the meeting on June 1, 2021. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at <https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-5> or electronically by request by emailing jcaudle@ci.lowell.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jeremy Caudle, City Administrator Telephone: (541) 937-2157 Email: jcaudle@ci.lowell.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	1,271,264	1,211,161	1,449,994
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	820,462	1,076,502	1,088,961
Federal, State and All Other Grants, Gifts, Allocations and Donations	185,917	814,994	862,319
Revenue from Bonds and Other Debt	0	851,034	500,000
Interfund Transfers / Internal Service Reimbursements	40,371	81,046	0
All Other Resources Except Current Year Property Taxes	49,358	134,192	441,018
Current Year Property Taxes Estimated to be Received	150,731	150,274	155,739
Total Resources	2,618,103	4,318,193	4,498,031

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	458,839	551,411	605,592
Materials and Services	563,001	686,803	656,943
Capital Outlay	131,186	2,479,701	1,316,315
Debt Service	155,657	154,988	514,431
Interfund Transfers	40,371	81,046	0
Contingencies	0	306,588	131,026
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,269,054	67,658	1,073,724
Total Requirements	2,618,106	4,318,193	4,498,031

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Administration	138,319	91,143	299,397
FTE	0.36	0.36	0.36
Parks & Recreation	146,274	683,830	936,848
FTE	0.82	0.73	0.72
Police	28,123	29,630	29,630
FTE	0.00	0.00	0.00
Community Development	102,065	30,990	67,117
FTE	0.10	0.05	0.05
Library	8,636	333,763	350,880
FTE	0.00	0.48	0.59
Code Enforcement	14,489	14,080	15,710
FTE	0.10	0.10	0.10
Tourism	2,786	10,816	6,111
FTE	0.00	0.00	0.00
Municipal Court	11,461	13,996	14,835
FTE	0.10	0.10	0.10
Building Inspections	0.00	104,082	82,234
FTE	0.00	0.05	0.05
Streets	218,004	741,696	189,670
FTE	0.20	0.20	0.25
Water	808,568	1,287,023	885,248
FTE	2.05	2.07	2.07
Sewer	709,962	715,688	832,295
FTE	2.05	2.07	2.07
Blackberry Jam Festival	30,945	36,185	14,545
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	388,476	215,391	673,811
FTE	0.00	0.00	0.00
Total Requirements	2,618,106	4,318,193	4,498,031
Total FTE	5.58	6.19	6.36

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Major changes in activities include: \$307,115 budgeted for Maggie DeGood Library renovation project; \$740,000 budgeted for Rolling Rock Park renovations; \$108,062 budgeted for water and sewer master planning. Major changes in sources of financing include: \$418,700 budgeted for sale of vacant city property to implement the Downtown Master Plan; \$500,000 in loan proceeds to finance Rolling Rock Park renovation and to meet grant match requirements; \$240,000 in estimated payments from the federal government from the American Rescue Plan Act of 2021. A part-time library is funded at 0.50 full-time equivalent (FTE), and seasonal grounds maintenance positions are funded at 0.24 FTE.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-22
Permanent Rate Levy (rate limit \$2.1613 per \$1,000)	\$2.1613	\$2.1613	\$2.1619
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$1,882,038	\$0
Other Borrowings	\$803,038	\$0
Total	\$2,485,076	\$0

SENDER: COMPLETE THIS SECTION

Complete items 1, 2, and 3.

- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Lane County Assessor
 Attn: Michael Cowles
 125 East 8th Ave.
 Eugene, OR 97401



9590 9402 4649 8323 7729 79

2. Article Number (Transfer from service label)

7020 0640 0000 3820 6240

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

Agent

Addressee

B. Received by (Printed Name)

Grete

C. Date of Delivery

7-7-21

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)

- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Agenda Item Sheet
City of Lowell City Council



Type of item:	Contract
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Item title/recommended action:

Motion to approve Resolution #2021-763, "A Resolution to Adopt a Budget and Impose and Categorize Taxes for FY 2021-22"

Justification or background:

This is to approve the FY 2021-2022 budget. A public hearing on the budget took place on June 1. The overall budget number of \$4,498,031 is the same as recommended by the Budget Committee. However, this final budget has several changes, as follows: net increase of debt service payments across all funds of \$5,982; increase of \$10,000 in the General Fund Parks Department for holiday decorations; decrease in unappropriated ending balance across all funds of \$15,982 to offset the increase in expenditures.

Budget impact:

See detail schedules.

Department or Council sponsor:

Administration

Attachments:

Resolution 2021-763; fund summary; resource and requirements schedules.

Meeting date:

06/15/2021

RESOLUTION ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2021-2022 AND IMPOSING AND CATEGORIZING TAX

BE IT RESOLVED that the City Council of the City of Lowell, Oregon, hereby adopts the budget approved by the Budget Committee for the 2021-2022 fiscal year, and as modified by City Council, in the amount of \$4,498,031 of which \$1,057,742 is unappropriated and reserved, and,

BE IT FURTHER RESOLVED that the amounts set forth in Attachment A are hereby appropriated for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

BE IT FURTHER RESOLVED that the City Council of the City of Lowell, Oregon, hereby imposes the taxes provided for in the adopted budget:

(1) At the rate per \$1,000 of assessed value of \$2.1613 for operations;

And that these taxes are hereby imposed and categorized for tax year 2021-2022 upon the assessed value of all taxable property within the City as follows:

General Government Limitation		Excluded from Limitation
General Fund	\$2.1613 / \$1,000	\$ 0.00

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

Ayes _____

Nays _____

Approved: _____
Don Bennett, Mayor

Attest: _____
Jeremy Caudle, City Recorder

Attachment A: Adopted budget for the fiscal year beginning July 1, 2021

General Fund

Administration	299,397
Code Enforcement	15,710
Community Development	67,117
Debt Service	406,359
Library	350,680
Municipal Court	14,835
Parks & Recreation	874,123
Police	29,530
Tourism	6,111
Transfers	0
Contingencies	39,825
Reserves & Ending Balances	170,748
Total	2,274,435

Street Fund

Sreet Department	72,552
Debt Service	5,175
Transfers	0
Contingencies	7,368
Reserves & Ending Balances	45,865
Total	130,960

Water Fund

Water Department	391,558
Debt Service	58,614
Transfers	0
Contingencies	35,532
Reserves & Ending Balances	73,190
Total	558,894

Sewer Fund

Sewer Department	418,154
Debt Services	50,265
Transfers	0
Contingencies	40,342
Reserves & Ending Balances	144,968
Total	653,729

Water SDC Fund

Water Department	102,446
Reserves & Ending Balances	284,506
Total	386,952

Sewer SDC Fund

Sewer Department	53,616
Reserves & Ending Balances	109,194
Total	162,810

Stormwater SDC Fund

Stormwater Department	0
Reserves & Ending Balances	59,008
Total	59,008

Street SDC Fund

Street Department	45,000
Reserves & Ending Balances	13,710
Total	58,710

Parks SDC Fund

Parks Department	0
Reserves & Ending Balances	72,725
Total	72,725

Blackberry Jam Festival Fund

Blackberry Jam Committee	6,750
Reserves & Ending Balances	7,795
Total	14,545

Building Fund

Building Department	41,271
Contingencies	7,959
Reserves & Ending Balances	20,875
Total	70,105

Water Reserve Fund

Reserves & Ending Balances	39,402
Total	39,402

Sewer Reserve Fund

Reserves & Ending Balances	15,756
Total	15,756

Appropriations

All Funds:		
	Sub-Total	3,440,289

Unappropriated & Reserved

All Funds:		
	Sub-Total	1,057,742

FY 2021-2022 Budget:

Total	4,498,031
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Fund Financial Summaries

General Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	225,395	297,503	209,615	410,423
Charges for Services	6,627	5,483	7,960	6,760
Fines & Forfeitures	1,940	2,824	2,500	3,146
Franchise Fees	52,206	62,927	97,756	100,735
Fundraising & Event Revenue	0	6,100	10,000	0
Grant Revenue	16,639	72,137	423,846	615,700
Intergovernmental Revenue	33,690	37,137	36,936	42,407
Investment Revenue	9,438	5,069	5,826	2,500
Licenses & Permits	176,433	73,993	16,151	16,075
Loan Payments & Proceeds	530,000	0	240,743	500,000
Miscellaneous Revenue	227,437	2,262	2,250	2,250
Other Revenue	0	85	76,000	418,700
Reimbursement Revenue	0	0	0	0
Tax Revenue	147,569	150,731	150,274	155,739
Transfers In	0	0	6,051	0
Grand Total	1,427,374	716,251	1,285,908	2,274,435

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	95,983	102,263	136,820	151,268
Materials & Services	307,118	267,344	155,270	263,420
Capital Outlay	724,768	28,187	856,456	1,242,815
Contingencies	0	0	57,314	39,825
Debt Service	0	40,346	40,348	406,359
Transfers Out	2,000	6,000	37,200	0

Reserves & Ending Balance	297,503	272,113	2,500	170,748
Grand Total	1,427,372	716,253	1,285,908	2,274,435

Building Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	0	0	19,855
Investment Revenue	0	0	150	0
Licenses & Permits	0	0	66,632	50,250
Miscellaneous Revenue	0	0	100	0
Other Revenue	0	0	0	0
Transfers In	0	0	37,200	0
Grand Total	0	0	104,082	70,105

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	0	0	4,646	5,040
Materials & Services	0	0	73,769	36,231
Capital Outlay	0	0	8,525	0
Contingencies	0	0	17,142	7,959
Reserves & Ending Balance	0	0	0	20,875
Grand Total	0	0	104,082	70,105

Water Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	139,109	140,328	140,181	45,554
Charges for Services	304,983	318,844	355,525	378,940
Grant Revenue	0	0	90,000	120,000
Investment Revenue	248	1,978	2,200	2,200
Licenses & Permits	4,165	1,250	5,250	2,750
Loan Payments & Proceeds	0	0	250,000	0
Miscellaneous Revenue	5,513	2,399	3,362	2,000
Other Revenue	0	800	0	0
Reimbursement Revenue	35	0	0	0
SDC Revenue	13,410	7,823	11,175	7,450
Transfers In	0	0	6,051	0
Grand Total	467,463	473,422	863,744	558,894

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	133,453	169,295	193,421	211,358
Materials & Services	109,106	101,127	173,938	152,700
Capital Outlay	14,558	16,026	340,000	27,500
Contingencies	0	0	76,552	35,532
Debt Service	64,080	64,079	64,093	58,614
Transfers Out	5,938	9,938	15,740	0
Reserves & Ending Balance	140,326	112,958	0	73,190
Grand Total	467,461	473,423	863,744	558,894

Sewer Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	121,619	176,148	132,151	214,849
Charges for Services	342,844	361,249	386,875	406,700
Grant Revenue	0	0	0	20,000
Investment Revenue	4,655	1,899	2,150	2,150
Licenses & Permits	1,610	805	2,250	1,150
Loan Payments & Proceeds	0	0	0	0
Miscellaneous Revenue	8,210	2,187	2,671	2,700
Other Revenue	0	0	0	0
SDC Revenue	6,891	5,241	9,270	6,180
Transfers In	15,745	12,858	6,051	0
Grand Total	501,574	560,387	541,418	653,729

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	133,445	169,295	193,421	213,420
Materials & Services	121,940	139,338	201,624	198,734
Capital Outlay	14,558	42,745	0	6,000
Contingencies	0	0	89,908	40,342
Debt Service	51,909	51,232	50,545	50,265
Transfers Out	3,575	7,575	5,920	0
Reserves & Ending Balance	176,150	150,205	0	144,968
Grand Total	501,577	560,390	541,418	653,729

Street Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	126,292	90,839	53,537	63,711
Grant Revenue	0	0	200,000	0
Intergovernmental Revenue	78,103	76,643	64,212	64,212
Investment Revenue	153	1,424	1,400	1,400
Loan Payments & Proceeds	0	0	360,291	0
Miscellaneous Revenue	133	0	50	77
Other Revenue	0	0	0	0
Reimbursement Revenue	0	0	0	0
SDC Revenue	2,354	1,768	1,560	1,560
Transfers In	0	0	4,033	0
Grand Total	207,035	170,674	685,083	130,960

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	37,483	17,986	23,103	24,506
Materials & Services	64,705	36,757	46,404	48,046
Capital Outlay	10,008	44,228	560,291	0
Contingencies	0	0	55,285	7,368
Debt Service	0	0	0	5,175
Transfers Out	4,000	4,000	0	0
Reserves & Ending Balance	90,839	67,703	0	45,865
Grand Total	207,035	170,674	685,083	130,960

Blackberry Jam Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	19,375	16,394	12,352	10,545
Fundraising & Event Revenue	16,992	14,163	23,700	4,000
Investment Revenue	7	7	8	0
Miscellaneous Revenue	328	101	75	0
Other Revenue	0	280	50	0
Grand Total	36,702	30,945	36,185	14,545

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Personal Services	0	0	0	0
Materials & Services	20,310	18,435	25,798	6,750
Contingencies	0	0	10,387	0
Transfers Out	0	0	0	0
Reserves & Ending Balance	16,392	12,510	0	7,795
Grand Total	36,702	30,945	36,185	14,545

Parks SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	45,622	54,577	57,750
Investment Revenue	52	857	250	200
SDC Revenue	7,880	7,880	14,775	14,775
Transfers In	37,691	0	0	0
Grand Total	45,623	54,359	69,602	72,725

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Materials & Services	0	0	2,000	0
Capital Outlay	0	0	67,602	0
Reserves & Ending Balance	45,622	54,359	0	72,725
Grand Total	45,622	54,359	69,602	72,725

Street SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	36,618	47,483	49,630
Investment Revenue	32	649	250	200
SDC Revenue	13,397	10,064	8,880	8,880
Transfers In	23,187	0	0	0
Grand Total	36,616	47,331	56,613	58,710

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Materials & Services	0	0	2,000	5,000
Capital Outlay	0	0	54,613	40,000
Reserves & Ending Balance	36,617	47,330	0	13,710
Grand Total	36,617	47,330	56,613	58,710

Water SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	265,465	320,027	328,502
Investment Revenue	270	5,822	6,400	1,000
SDC Revenue	68,940	40,215	57,450	57,450
Transfers In	196,255	0	0	0
Grand Total	265,465	311,502	383,877	386,952

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Materials & Services	0	0	2,000	102,446
Capital Outlay	0	0	381,877	0
Reserves & Ending Balance	265,465	311,502	0	284,506
Grand Total	265,465	311,502	383,877	386,952

Sewer SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	128,017	140,454	145,745
Investment Revenue	158	2,646	1,975	1,000
SDC Revenue	11,942	9,082	16,065	16,065
Transfers In	115,917	0	0	0
Grand Total	128,017	139,745	158,494	162,810

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Materials & Services	0	0	2,000	53,616
Capital Outlay	0	0	156,494	0
Reserves & Ending Balance	128,017	139,745	0	109,194
Grand Total	128,017	139,745	158,494	162,810

Stormwater SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	0	33,379	45,113	48,278
Investment Revenue	34	585	635	635
SDC Revenue	9,005	11,014	10,095	10,095
Transfers In	24,340	0	0	0
Grand Total	33,379	44,978	55,843	59,008

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Materials & Services	0	0	2,000	0
Capital Outlay	0	0	53,843	0
Reserves & Ending Balance	33,379	44,978	0	59,008
Grand Total	33,379	44,978	55,843	59,008

Water Reserve Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	15,752	19,692	23,647	39,398
Investment Revenue	2	13	15	4
Transfers In	3,938	3,938	15,740	0
Grand Total	19,692	23,643	39,402	39,402

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Transfers Out	0	0	0	0
Reserves & Ending Balance	19,692	23,643	39,402	39,402
Grand Total	19,692	23,643	39,402	39,402

Sewer Reserve Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Beginning Fund Balance	6,670	8,246	9,828	15,754
Investment Revenue	1	6	8	2
Transfers In	1,575	1,575	5,920	0
Grand Total	8,246	9,827	15,756	15,756

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Approved
Transfers Out	0	0	0	0
Reserves & Ending Balance	8,246	9,827	15,756	15,756
Grand Total	8,246	9,827	15,756	15,756

Resource Sheets – by fund and account

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
110-3100--Beginning Fund Balance	225,395	297,503	209,615	410,423	410,423	200,808
110-310-4112-Property Taxes - Current	142,083	148,109	147,051	153,139	153,139	6,088
110-310-4114-Property Taxes - Prior	5,486	2,622	3,223	2,600	2,600	-623
110-315-4125-Interest Earned	9,438	5,069	5,826	2,500	2,500	-3,326
110-320-4132-State Revenue Sharing	9,511	10,386	10,917	11,000	11,000	83
110-320-4134-Cigarette Tax	1,231	1,200	1,341	3,407	3,407	2,066
110-320-4136-Liquor Tax	17,359	18,930	20,292	22,000	22,000	1,708
110-320-4145-Transient Room Tax	0	5	0	0	0	0
110-320-4148-Marijuana Tax Distribution	5,589	6,616	4,386	6,000	6,000	1,614
110-325-4151-General Govt - Operating Grant	5,000	0	214,243	140,000	140,000	-74,243
110-325-4152-Tourism - Operating Grant	9,639	10,137	7,603	10,200	10,200	2,597
110-325-4154-Summer Reading - Oper Grant	2,000	0	1,000	0	0	-1,000
110-325-4155-Library - Capital Grant	0	0	200,000	225,500	225,500	25,500
110-325-4158-Comm Dev - Operating Grant	0	30,000	1,000	0	0	-1,000
110-325-4160-Parks - Operating Grant	0	32,000	0	240,000	240,000	240,000
110-330-4310-Cable Franchise Fees	4,391	5,853	5,938	5,900	5,900	-38
110-330-4312-Electric Franchise Fees	45,920	47,619	49,048	53,000	53,000	3,952
110-330-4314-Garbage Franchise Fees	0	0	4,000	0	0	-4,000
110-330-4316-Telecom Franchise Fees	1,895	9,455	1,650	3,000	3,000	1,350
110-330-4318-Water Franchise Fees	0	0	17,776	18,500	18,500	724
110-330-4320-Sewer Franchise Fees	0	0	19,344	20,335	20,335	991
110-335-4352-Land Use & Development	5,354	35,768	15,000	15,000	15,000	0

Fund Name	FY 18/19				FY 19/20				FY 20/21				FY 21/22				Change
	Actual	Actual	Budget	Recommended	Actual	Actual	Budget	Recommended	Actual	Actual	Budget	Recommended	Approved	Approved	Change		
Full account																	
110-335-4354-Misc Permits & Licenses	440	480	275	275	440	480	275	275	440	480	275	275	440	480	-76		
110-335-4356-Building Permit Fees	151,940	31,408	0	0	151,940	31,408	0	0	151,940	31,408	0	0	151,940	31,408	0		
110-335-4358-Electrical Permit Fees	17,893	5,461	0	0	17,893	5,461	0	0	17,893	5,461	0	0	17,893	5,461	0		
110-335-4360-Dog Licenses	806	876	876	876	806	876	876	876	806	876	876	876	806	876	-76		
110-340-4410-Copy, Fax, Notary & Research	332	1,104	1,030	1,030	332	1,104	1,030	1,030	332	1,104	1,030	1,030	332	1,104	0		
110-340-4413-Library Memberships	0	0	1,250	0	0	0	1,250	0	0	0	1,250	0	0	0	-1,250		
110-340-4415-Library Business Services	339	0	250	250	339	0	250	250	339	0	250	250	339	0	0		
110-340-4417-Lien Searches	740	580	515	515	740	580	515	515	740	580	515	515	740	580	0		
110-340-4419-Election Filing Fees	50	0	50	100	50	0	50	100	50	0	50	100	50	0	50		
110-340-4421-SDC/CET Admin Fee	4,790	3,214	4,005	4,005	4,790	3,214	4,005	4,005	4,790	3,214	4,005	4,005	4,790	3,214	0		
110-340-4423-Pay Station Revenue	0	209	125	125	0	209	125	125	0	209	125	125	0	209	0		
110-345-4511-Parks Reimbursement SDC	376	376	735	735	376	376	735	735	376	376	735	735	376	376	0		
110-350-4625-Municipal Court Revenue	1,940	2,824	2,500	3,146	1,940	2,824	2,500	3,146	1,940	2,824	2,500	3,146	1,940	2,824	646		
110-360-4225-Loan Proceeds	530,000	0	240,743	500,000	530,000	0	240,743	500,000	530,000	0	240,743	500,000	530,000	0	259,257		
110-365-4752-Reimbursement Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110-365-4790-SVDP Project Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110-370-4822-BBJ Admin Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110-370-4824-Donations	0	85	0	0	0	85	0	0	0	85	0	0	0	85	0		
110-370-4825-Library Donations	0	0	1,000	0	0	0	1,000	0	0	0	1,000	0	0	0	-1,000		
110-370-4849-Capital Asset Disposal	0	0	75,000	418,700	0	0	75,000	418,700	0	0	75,000	418,700	0	0	343,700		
110-370-9999-Library Utility Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110-380-4865-Library Capital Campaign	0	6,100	10,000	0	0	6,100	10,000	0	0	6,100	10,000	0	0	0	-10,000		
110-385-4893-Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110-385-4895-Miscellaneous Revenue	227,437	2,262	2,250	2,250	227,437	2,262	2,250	2,250	227,437	2,262	2,250	2,250	227,437	2,262	0		

Fund Name	FY 18/19		FY 19/20		FY 20/21		FY 21/22		Change
	Actual		Actual	Budget	Recommended	Approved			
Full account									
110-390-4912-Transfer from Street Fund	0	0	0	0	0	0	0	0	0
110-390-4914-Transfer from BBJ Fund	0	0	0	0	0	0	0	0	0
110-390-4917-Transfer from SDC Fund	0	0	0	0	0	0	0	0	0
110-390-4950-Transfer from Equipment Fund	0	0	6,051		0	0	0	0	-6,051
Building Fund									
220-3100--Beginning Fund Balance	0	0	0	0	19,854	19,855	19,855	19,855	19,855
220-315-4125-Interest Earned	0	0	0	150	0	0	0	0	-150
220-335-4356-Building Permit Fees	0	0	57,160		45,000	45,000	45,000	45,000	-12,160
220-335-4358-Electrical Permit Fees	0	0	9,472		5,250	5,250	5,250	5,250	-4,222
220-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0	0	0
220-385-4895-Miscellaneous Revenue	0	0	100		0	0	0	0	-100
220-390-4910-Transfer from General Fund	0	0	37,200		0	0	0	0	-37,200
Water Fund									
230-3100--Beginning Fund Balance	139,109	140,328	140,181		45,555	45,554	45,554	45,554	-94,627
230-315-4125-Interest Earned	248	1,978	2,200		2,200	2,200	2,200	2,200	0
230-325-4151-Grant Revenue	0	0	90,000		120,000	120,000	120,000	120,000	30,000
230-325-4162-CDBG Grant	0	0	0		0	0	0	0	0
230-335-4370-Water/Sewer Connection Permit	4,165	1,250	5,250		2,750	2,750	2,750	2,750	-2,500
230-340-4425-Water/Sewer Sales	300,281	314,970	350,275		364,700	364,700	364,700	364,700	14,425
230-340-4426-Bulk Water Sales	566	0	500		10,000	10,000	10,000	10,000	9,500
230-340-4430-Water/Sewer Connection Fees	0	0	0		0	0	0	0	0

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Full account						
230-340-4435-Fire Hydrant Fee	4,136	3,874	4,750	4,240	4,240	-510
230-340-4450-Water/Sewer Penalties	100	2,194	3,012	1,500	1,500	-1,512
230-345-4531-Water Reimbursement SDC	13,410	7,823	11,175	7,450	7,450	-3,725
230-360-4210-Principal Payments Received	0	0	0	0	0	0
230-360-4220-Interim Financing Revenue	0	0	0	0	0	0
230-360-4225-Loan Proceeds	0	0	250,000	0	0	250,000
230-365-4752-Reimbursement Revenue	35	0	0	0	0	0
230-365-4790-SVDP Project Reimbursement	0	0	0	0	0	0
230-370-4849-Capital Asset Disposal	0	800	0	0	0	0
230-385-4895-Miscellaneous Revenue	5,413	205	350	500	500	150
230-390-4910-Transfer from General Fund	0	0	0	0	0	0
230-390-4917-Transfer from SDC Fund	0	0	0	0	0	0
230-390-4940-Transfer from Sewer Fund	0	0	0	0	0	0
230-390-4950-Transfer from Equipment Fund	0	0	6,051	0	0	-6,051
230-390-4955-Transfer from Debt Reserve	0	0	0	0	0	0
Fun	0	0	0	0	0	0
Sewer Fund						
240-3100--Beginning Fund Balance	121,619	176,148	132,151	214,849	214,849	82,698
240-315-4125-Interest Earned	4,655	1,899	2,150	2,150	2,150	0
240-325-4151-Grant Revenue	0	0	0	20,000	20,000	20,000
240-325-4162-CDBG Grant	0	0	0	0	0	0
240-335-4354-Misc Permits & Licenses	0	0	0	0	0	0
240-335-4370-Water/Sewer Connection Permit	1,610	805	2,250	1,150	1,150	-1,100

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
240-340-4425-Water/Sewer Sales	342,844	361,249	386,875	406,700	406,700	19,825
240-340-4430-Water/Sewer Connection Fees	0	0	0	0	0	0
240-340-4450-Water/Sewer Penalties	108	2,071	2,321	2,200	2,200	-121
240-345-4541-Sewer Reimbursement SDC	6,891	5,241	9,270	6,180	6,180	-3,090
240-360-4220-Interim Financing Revenue	0	0	0	0	0	0
240-360-4225-Loan Proceeds	0	0	0	0	0	0
240-370-4824-Donations	0	0	0	0	0	0
240-370-4849-Capital Asset Disposal	0	0	0	0	0	0
240-385-4895-Miscellaneous Revenue	8,102	116	350	500	500	150
240-390-4910-Transfer from General Fund	0	0	0	0	0	0
240-390-4917-Transfer from SDC Fund	0	0	0	0	0	0
240-390-4921-Transfer from Sewer Reserve Fu	0	0	0	0	0	0
240-390-4930-Transfer from Water Fund	0	0	0	0	0	0
240-390-4950-Transfer from Equipment Fund	0	0	6,051	0	0	-6,051
240-390-4955-Transfer from Debt Reserve	15,745	12,858	0	0	0	0
Fun						
Street Fund						
312-3100--Beginning Fund Balance	126,292	90,839	53,537	63,711	63,711	10,174
312-315-4125-Interest Earned	153	1,424	1,400	1,400	1,400	0
312-320-4140-Lane County Distributions	0	0	0	0	0	0
312-320-4142-State Distributions	78,103	76,643	64,212	64,212	64,212	0
312-325-4151-Grant Revenue	0	0	200,000	0	0	200,000

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
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Full account						
312-345-4513-Transportation Reimbursement	2,354	1,768	1,560	1,560	1,560	0
S						
312-360-4210-Principal Payments Received	0	0	0	0	0	0
312-360-4215-Interest Payments Received	0	0	0	0	0	0
312-360-4225-Loan Proceeds	0	0	360,291	0	0	360,291
312-365-4752-Reimbursement Revenue	0	0	0	0	0	0
312-365-4791-SVDP Project Revenue	0	0	0	0	0	0
312-370-4849-Capital Asset Disposal	0	0	0	0	0	0
312-385-4895-Miscellaneous Revenue	133	0	50	77	77	27
312-390-4950-Transfer from Equipment Fund	0	0	4,033	0	0	-4,033

314-3100--Beginning Fund Balance	19,375	16,394	12,352	10,545	10,545	-1,807
314-315-4125-Interest Earned	7	7	8	0	0	-8
314-370-4824-BBJ Donations	0	280	50	0	0	-50
314-370-4849-Capital Asset Disposal	0	0	0	0	0	0
314-380-4861-Craft/Commercial Booth Sales	1,980	1,675	3,000	0	0	-3,000
314-380-4862-Food Booth Sales	1,200	590	1,200	0	0	-1,200
314-380-4863-Beer Garden	0	0	0	0	0	0
314-380-4864-Jam Sales	1,300	1,590	1,500	0	0	-1,500
314-380-4866-Quilt Raffle Sales	3,280	3,373	4,000	4,000	4,000	0
314-380-4868-Program Ad Sales	1,480	1,545	2,750	0	0	-2,750
314-380-4870-Sponsorship Revenue	1,500	750	4,000	0	0	-4,000
314-380-4872-Pie Sales	194	0	225	0	0	-225

Fund Name FY 18/19 FY 19/20 FY 20/21 FY 21/22 FY 21/22

Actual Actual Budget Recommended Approved Change

Full account					
314-380-4874-50/50 Raffle Sales	0	0	0	0	0
314-380-4876-5K Race Revenue	595	0	1,000	0	-1,000
314-380-4878-Car Show Revenue	4,067	3,445	4,250	0	-4,250
314-380-4880-Fishing Derby Revenue	440	200	450	0	-450
314-380-4882-Horseshoe Tourney Revenue	100	145	175	0	-175
314-380-4884-Kidz Korner Revenue	796	726	1,000	0	-1,000
314-380-4886-Pie Eating Contest Revenue	0	124	150	0	-150
314-380-4888-RC Flyers Revenue	60	0	0	0	0
314-380-4889-BBJ Festival Other Revenue	0	0	0	0	0
314-385-4895-Miscellaneous Revenue	328	101	75	0	-75

Parks SDC Fund 15,625 54,659 69,607 72,725 72,725

410-3100--Beginning Fund Balance	0	45,622	54,577	57,750	57,750	3,173
410-315-4125-Interest Earned	52	857	250	200	200	-50
410-345-4510-Park SDC Fees	7,880	7,880	14,775	14,775	14,775	0
410-345-4511-Parks Reimbursement SDC	0	0	0	0	0	0
410-390-4917-Transfer from SDC Fund	37,691	0	0	0	0	0

Street SDC Fund 36,516 47,731 56,612 58,711 58,711

412-3100--Beginning Fund Balance	0	36,618	47,483	49,630	49,630	2,147
412-315-4125-Interest Earned	32	649	250	200	200	-50
412-345-4512-Transportation SDC	13,397	10,064	8,880	8,880	8,880	0
412-390-4917-Transfer from SDC Fund	23,187	0	0	0	0	0

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						
417-3100--Beginning Fund Balance	397,391	0	0	0	0	0
417-315-4125-Interest Earned	0	0	0	0	0	0
417-345-4510-Park SDC Fees	0	0	0	0	0	0
417-345-4511-Parks Reimbursement SDC	0	0	0	0	0	0
417-345-4512-Transportation SDC	0	0	0	0	0	0
417-345-4530-Water SDC	0	0	0	0	0	0
417-345-4540-Sewer SDC	0	0	0	0	0	0
417-345-4545-Storm Drainage SDC	0	0	0	0	0	0
417-360-4210-Interfund Loan Principle from	0	0	0	0	0	0
417-390-4910-Transfer from General Fund	0	0	0	0	0	0
417-390-4912-Transfer from Street Fund	0	0	0	0	0	0
417-390-4930-Transfer from Water Fund	0	0	0	0	0	0
417-390-4940-Transfer from Sewer Fund	0	0	0	0	0	0
430-3100--Beginning Fund Balance	0	265,465	320,027	328,502	328,502	8,475
430-315-4125-Interest Earned	270	5,822	6,400	1,000	1,000	-5,400
430-345-4530-Water SDC	68,940	40,215	57,450	57,450	57,450	0
430-390-4917-Transfer from SDC Fund	196,255	0	0	0	0	0
440-3100--Beginning Fund Balance	0	128,017	140,454	145,745	145,745	5,291
440-315-4125-Interest Earned	158	2,646	1,975	1,000	1,000	-975

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
440-345-4540-Sewer SDC	11,942	9,082	16,065	16,065	16,065	0
440-390-4917-Transfer from SDC Fund	115,917	0	0	0	0	0
Stormwater SDC Fund						
445-3100--Beginning Fund Balance	0	33,379	45,113	48,278	48,278	3,165
445-315-4125-Interest Earned	34	585	635	635	635	0
445-345-4545-Storm Drainage SDC	9,005	11,014	10,095	10,095	10,095	0
445-390-4917-Transfer from SDC Fund	24,340	0	0	0	0	0
Water Reserve Fund						
520-3100--Beginning Fund Balance	15,752	19,692	23,647	39,398	39,398	15,751
520-315-4125-Interest Earned	2	13	15	4	4	-11
520-390-4930-Transfer from Water Fund	3,938	3,938	15,740	0	0	-15,740
Sewer Reserve Fund						
521-3100--Beginning Fund Balance	6,670	8,246	9,828	15,754	15,754	5,926
521-315-4125-Interest Earned	1	6	8	2	2	-6
521-390-4940-Transfer from Sewer Fund	1,575	1,575	5,920	0	0	-5,920
FUNDING FUND						
550-3100--Beginning Fund Balance	43,614	174	0	1	1	1
550-315-4125-Interest Earned	2	7	0	0	0	0
550-370-4849-Capital Asset Disposal	0	0	0	0	0	0
550-390-4910-Transfer from General Fund	2,000	6,000	0	0	0	0

Fund Name	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						
550-390-4912-Transfer from Street Fund	4,000	4,000	0	0	0	0
550-390-4930-Transfer from Water Fund	2,000	6,000	0	0	0	0
550-390-4940-Transfer from Sewer Fund	2,000	6,000	0	0	0	0
555-310-3100-Beginning Fund Balance						
555-3100--Beginning Fund Balance	28,469	12,839	0	0	0	0
555-315-4125-Interest Earned						
555-315-4125-Interest Earned	115	19	0	0	0	0
555-390-4917-Transfer from SDC Fund						
555-390-4917-Transfer from SDC Fund	0	0	0	0	0	0
Grand Total	3,656,777	2,618,103	4,296,007	4,498,032	4,498,032	202,025

Expenditures sheets - Sorted by fund, then department

General Fund

Administration

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
PERSONAL SERVICES		3,574	3,125	3,789	3,415	3,918	0
	110-410-5110-City Administrator	12,826	17,263	18,000	17,850	17,850	-150
	110-410-5112-Finance Clerk	0	0	0	0	0	0
	110-410-5114-City Clerk	5,027	5,275	5,550	5,828	5,828	278
	110-410-5150-Public Works Director	5,053	0	0	0	0	0
	110-410-5152-Utility Worker I	0	0	0	0	0	0
	110-410-5154-Utility Worker II	1,968	0	0	0	0	0
	110-410-5156-Temporary/ Seasonal	0	0	0	0	0	0
	110-410-5158-Maintenance Worker I	938	1,659	1,991	2,195	2,195	204
	110-410-5220-Overtime	1,169	32	80	84	84	4
	110-410-5315-Social Security/Medicare	1,901	1,854	1,960	1,978	1,978	18
	110-410-5320-Worker's Comp	491	189	455	457	457	2
	110-410-5350-Unemployment	0	0	1,750	1,728	1,728	-22
	110-410-5410-Health Insurance	4,181	3,773	3,646	3,901	3,901	255
	110-410-5450-Public Employees Retirement	2,814	4,180	4,417	5,095	5,095	678
	110-410-5910-DO NOT USE - Wage Adjustment	3	0	0	0	0	0
PERSONAL SERVICES		6,825	9,100	9,924	9,924	9,924	0
	110-410-6110-Auditing	4,150	5,235	3,919	5,500	5,500	1,581

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						
110-410-6112-Legal Services	5,997	1,656	2,500	2,500	2,500	0
110-410-6114-Financial Services	3,543	4,397	5,215	6,215	6,215	1,000
110-410-6122-IT Services	10,406	11,494	6,304	12,000	12,000	5,696
110-410-6124-Copier Contract	2,446	2,013	2,250	2,250	2,250	0
110-410-6128-Other Contract Services	6,587	38,988	2,500	12,500	12,500	10,000
110-410-6132-LCOG	0	0	0	0	0	0
110-410-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0
110-410-6210-Insurance & Bonds	5,643	5,968	6,426	6,426	6,426	0
110-410-6220-Publications, Printing & Dues	4,432	2,987	2,600	1,400	1,400	-1,200
110-410-6222-Newsletter Expenditure	0	0	1,200	1,200	1,200	0
110-410-6226-Postage	623	433	725	500	500	-225
110-410-6228-Public Notices	0	0	1,000	500	500	-500
110-410-6230-Office Supplies/Equipment	1,485	1,746	1,375	2,000	2,000	625
110-410-6234-General Supplies	719	861	1,000	1,000	1,000	0
110-410-6238-Bank Service Charges	827	794	1,000	1,000	1,000	0
110-410-6240-Travel & Training	2,685	1,973	2,100	5,700	5,700	3,600
110-410-6290-Miscellaneous	165	330	500	500	500	0
110-410-6320-Building Repair & Maintenance	1,662	0	1,000	1,000	1,000	0
110-410-6324-Equipment Repair & Maintenance	57	29	100	100	100	0
110-410-6334-Non-Capitalized Assets	1,968	2,264	2,000	2,000	2,000	0
110-410-6420-Water Services	373	1,548	1,325	1,398	1,398	73
110-410-6425-Sewer Services	569	1,082	825	825	825	0
110-410-6430-Electricity Services	2,176	3,059	2,100	2,100	2,100	0
110-410-6435-Internet Services	930	1,088	685	1,322	1,322	637
110-410-6440-Telephone Services	2,580	2,488	1,875	1,875	1,875	0

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						
110-410-6445-Refuse Services	119	101	120	120	120	0
110-410-6510-Council Expenditure	2,226	309	2,000	2,000	2,000	0
110-410-6512-State Ethics Commission	475	549	650	650	650	0
110-410-6514-League of Oregon Cities(LOC)	0	0	0	0	0	0
110-410-6792-Reimbursable Expenditure	0	0	0	0	0	0
Capital Outlay	103,893	2,702	0	185,700	185,700	185,700
110-410-8225-Buildings & Facilities	297,073	0	0	185,700	185,700	185,700
110-410-8320-Software	6,825	5,925	0	0	0	0
110-410-8335-Equipment & Furnishings	0	6,777	0	0	0	0
110-410-8425-Vehicles & Rolling Stock	0	0	0	0	0	0
Grand Total	403,112	138,319	91,143	299,397	299,397	208,254

Parks and Recreation

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	110-420-5110-City Administrator	4,636	4,316	4,500	4,463	4,463	-37
	110-420-5150-Public Works Director	3,482	3,443	3,617	3,798	3,798	181
	110-420-5152-Utility Worker I	0	7,324	8,256	4,551	4,551	-3,705
	110-420-5154-Utility Worker II	1,968	0	0	4,551	4,551	4,551
	110-420-5156-Temporary/Seasonal	0	0	2,883	3,028	3,028	145
	110-420-5158-Maintenance Worker I	7,273	8,292	9,955	10,976	10,976	1,021
	110-420-5220-Overtime	824	257	1,027	1,409	1,409	382
	110-420-5315-Social Security/Medicare	1,316	1,808	2,320	2,512	2,512	192
	110-420-5320-Worker's Comp	856	736	660	1,670	1,670	1,010
	110-420-5350-Unemployment	0	0	2,000	2,328	2,328	328
	110-420-5410-Health Insurance	1,934	4,153	7,770	4,384	4,384	-3,386
	110-420-5450-Public Employees Retirement	1,920	3,910	5,214	6,444	6,444	1,230
	110-420-5910-DO NOT USE - Wage Adjustment	0	0	0	0	0	0
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	110-420-6128-Other Contract Services	37,202	14,298	1,000	20,000	20,000	19,000
	110-420-6210-Insurance & Bonds	0	0	0	1,861	1,861	1,861
	110-420-6234-General Supplies	1,499	5,048	2,000	2,000	2,000	0
	110-420-6238-Bank Service Charges	0	0	0	4	4	4
	110-420-6290-Miscellaneous	240	0	500	500	500	0
	110-420-6320-Building Repair & Maintenance	1,513	968	2,500	3,000	3,000	500
	110-420-6324-Equipment Repair & Maintenance	1,279	561	1,000	2,000	2,000	1,000
	110-420-6328-Property Maintenance	0	0	1,000	1,000	1,000	0

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
	110-420-6330-Other Repair & Maintenance	1,314	12,965	2,000	2,000	2,000	0
	110-420-6334-Non-Capitalized Assets	1,597	1,753	1,000	1,000	11,000	10,000
	110-420-6339-Maintenance - Nelson Land Dona	0	0	2,500	10,000	10,000	7,500
	110-420-6420-Water Services	746	2,386	3,500	25,000	25,000	21,500
	110-420-6425-Sewer Services	1,401	1,443	1,500	1,650	1,650	150
	110-420-6430-Electricity Services	675	618	675	2,129	2,129	1,454
	110-420-6445-Refuse Services	269	263	365	365	365	0
	110-420-6710-Gas & Oil	1,685	1,888	1,500	1,500	1,500	0
Capital Outlay							
	110-420-8225-Buildings & Facilities	0	1,584	0	0	0	0
	110-420-8335-Equipment & Furnishings	0	0	0	0	0	0
	110-420-8425-Vehicles & Rolling Stock	0	0	0	0	0	0
	110-420-8520-Parks Improvements	420,870	13,901	554,986	740,000	740,000	185,014
Grand Total		494,499	91,915	624,228	864,123	874,123	249,895

Police

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	FY 21/22 \$ Change
Full account:						
110-430-6118-Police Services	27,300	28,123	29,530	29,530	29,530	0
110-430-6334-Non-Capitalized Assets	0	0	0	0	0	0
Grand Total	27,300	28,123	29,530	29,530	29,530	0

Community Development

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	FY 21/22 \$ Change
Full account:						
110-440-5110-City Administrator	8,374	4,316	4,500	4,463	4,463	-37
110-440-5112-Finance Clerk	0	0	0	0	0	0
110-440-5114-City Clerk	2,514	2,638	0	0	0	0
110-440-5220-Overtime	48	16	0	0	0	0
110-440-5315-Social Security/Medicare	785	533	350	341	341	-9
110-440-5320-Worker's Comp	17	62	75	68	68	-7
110-440-5350-Unemployment	0	0	250	360	360	110
110-440-5410-Health Insurance	1,816	1,427	495	484	484	-11
110-440-5450-Public Employees Retirement	1,180	1,201	795	876	876	81
110-440-6116-Engineering Services	145	11,174	1,000	20,000	20,000	19,000
110-440-6128-Other Contract Services	23,936	18,679	7,500	10,000	10,000	2,500

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	110-440-6220-Publications, Printing & Dues	0	0	100	100	100	0
	110-440-6226-Postage	0	45	175	175	175	0
	110-440-6238-Bank Service Charges	0	0	0	0	0	0
	110-440-6240-Travel & Training	414	0	500	0	0	-500
	110-440-6290-Miscellaneous	0	0	250	250	250	0
	110-440-6522-Land Use & Development Costs	8,534	26,733	15,000	20,000	20,000	5,000
	110-440-6524-Building Permit Costs	107,637	29,836	0	0	0	0
	110-440-6525-Electrical Permit Costs	13,034	5,405	0	0	0	0
Category							
	110-440-8225-Buildings & Facilities	0	0	0	10,000	10,000	10,000
Grand Total		168,434	102,065	30,990	67,117	67,117	36,127

Library

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	110-450-5130-Librarian/Special Events	0	0	12,480	16,380	16,380	3,900
	110-450-5156-Temporary/ Seasonal	0	0	577	606	606	29
	110-450-5158-Maintenance Worker I	0	1,659	1,991	2,194	2,194	203
	110-450-5315-Social Security/Medicare	0	127	1,155	1,467	1,467	312
	110-450-5320-Worker's Comp	35	92	230	326	326	96
	110-450-5350-Unemployment	0	0	1,000	1,323	1,323	323
	110-450-5410-Health Insurance	0	0	750	4,833	4,833	4,083
Category							
	Personal Services	35	2,164	20,719	50,393	50,393	10,115

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	110-450-5450-Public Employees Retirement	0	286	2,595	3,764	3,764	1,169
Subtotal							
	110-450-6122-IT Services	600	479	1,460	1,460	1,460	0
	110-450-6128-Other Contract Services	0	250	500	500	500	0
	110-450-6226-Postage	0	4	50	50	50	0
	110-450-6230-Office Supplies/Equipment	156	0	500	500	500	0
	110-450-6234-General Supplies	329	0	1,500	1,500	1,500	0
	110-450-6238-Bank Service Charges	0	0	0	1	1	1
	110-450-6290-Miscellaneous	0	14	250	250	250	0
	110-450-6320-Building Repair & Maintenance	0	2,100	500	1,656	1,656	1,156
	110-450-6334-Non-Capitalized Assets	0	80	0	0	0	0
	110-450-6420-Water Services	106	516	950	950	950	0
	110-450-6425-Sewer Services	190	361	750	750	750	0
	110-450-6430-Electricity Services	725	1,020	2,400	2,400	2,400	0
	110-450-6435-Internet Services	930	1,547	780	780	780	0
	110-450-6440-Telephone Services	0	0	350	350	350	0
	110-450-6445-Refuse Services	97	101	525	525	525	0
	110-450-6530-Summer Reading Program	740	0	1,000	1,000	1,000	0
Subtotal							
	110-450-8225-Buildings & Facilities	0	0	301,470	307,115	307,115	5,645
	110-450-8335-Equipment & Furnishings	0	0	0	0	0	0
Grand Total							
		3,908	8,636	333,763	350,680	350,680	16,917

Code Enforcement

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Personal Services		1,200	1,429	2,538	1,969	12,309	9
	110-460-5110-City Administrator	4,311	4,316	4,500	4,463	4,463	-37
	110-460-5150-Public Works Director	3,482	3,443	3,617	3,798	3,798	181
	110-460-5220-Overtime	505	90	313	315	315	2
	110-460-5315-Social Security/Medicare	596	600	650	341	341	-309
	110-460-5320-Worker's Comp	174	63	135	154	154	19
	110-460-5350-Unemployment	0	0	500	692	692	192
	110-460-5410-Health Insurance	1,236	1,384	1,355	1,462	1,462	107
	110-460-5450-Public Employees Retirement	896	1,353	1,460	1,684	1,684	224
Materials Services		663	5,249	1,504	2,501	2,501	1,533
	110-460-6128-Other Contract Services	420	2,965	1,000	0	0	-1,000
	110-460-6234-General Supplies	0	0	100	100	100	0
	110-460-6238-Bank Service Charges	0	0	0	1	1	1
	110-460-6290-Miscellaneous	243	0	100	100	100	0
	110-460-6445-Refuse Services	0	275	350	2,600	2,600	2,250
	110-460-6540-Dog/Cat Control	0	0	0	0	0	0
Grand Total		11,863	14,489	14,080	15,710	15,710	1,630

Tourism

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Full account						
110-470-6128-Other Contract Services	0	0	1,000	0	0	-1,000
110-470-6224-Marketing	421	120	4,000	295	295	-3,705
110-470-6226-Postage	0	8	100	100	100	0
110-470-6290-Miscellaneous	2,615	0	250	250	250	0
110-470-6326-Covered Bridge Maintenance	2,971	1,586	2,466	2,466	2,466	0
110-470-6328-Matching Grant Funds	0	0	0	0	0	0
110-470-6527-Community Grant Program	1,559	0	3,000	3,000	3,000	0
110-470-6550-Tourism Funded Projects	0	1,072	0	0	0	0
Grand Total	7,566	2,786	10,816	6,111	6,111	-4,705

Municipal Court

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Full account						
110-480-5110-City Administrator	4,239	4,316	4,500	4,463	4,463	-37
110-480-5112-Finance Clerk	0	0	0	0	0	0
110-480-5114-City Clerk	2,514	2,638	2,775	2,914	2,914	139
110-480-5220-Overtime	48	16	40	42	42	2
110-480-5315-Social Security/Medicare	486	533	560	567	567	7
110-480-5320-Worker's Comp	11	62	120	135	135	15
110-480-5350-Unemployment	0	0	500	599	599	99

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Full account						
110-480-5410-Health Insurance	1,405	1,427	1,236	1,468	1,468	232
110-480-5450-Public Employees Retirement	731	1,201	1,265	1,456	1,456	191
REVENUE SERVICES						
110-480-6120-Judge Contract	450	0	1,250	1,250	1,250	0
110-480-6121-Bailiff Contract	0	0	0	0	0	0
110-480-6128-Other Contract Services	882	824	1,000	1,000	1,000	0
110-480-6220-Publications, Printing & Dues	0	0	0	0	0	0
110-480-6226-Postage	0	29	50	50	50	0
110-480-6238-Bank Service Charges	196	0	200	200	200	0
110-480-6290-Miscellaneous	0	0	0	0	0	0
110-480-6560-State Assessments	225	287	500	630	630	130
110-480-6565-Court Collection Fees	0	128	0	61	61	61
Grand Total	11,187	11,461	13,996	14,835	14,835	839

Non-Departmental

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Contingencies	0	0	57,314	39,825	39,825	17,489
110-900-9590-Contingency	0	0	57,314	39,825	39,825	-17,489
RESERVE & Pending Balances						
110-900-9895-Reserved for future use - Park	0	0	2,500	2,500	2,500	0
110-900-9899-Unappropriated Ending Balance	297,503	272,113	0	178,248	168,248	168,248

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	Transfer Out	2,000	6,000	37,200	0	0	20,000
	110-900-9117-Transfer to SDC Fund	0	0	0	0	0	0
	110-900-9120-Transfer to Building Fund	0	0	37,200	0	0	-37,200
	110-900-9130-Transfer to Water Fund	0	0	0	0	0	0
	110-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0
	110-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0
Grand Total		299,503	278,113	97,014	220,573	210,573	113,559

Building Fund

Building Department

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						\$
Personal Service						
220-490-5110-City Administrator	0	0	0	0	0	0
220-490-5114-City Clerk	0	0	2,775	2,914	2,914	139
220-490-5220-Overtime	0	0	40	42	42	2
220-490-5315-Social Security/Medicare	0	0	215	226	226	11
220-490-5320-Worker's Comp	0	0	50	54	54	4
220-490-5350-Unemployment	0	0	250	240	240	-10
220-490-5410-Health Insurance	0	0	791	984	984	193
220-490-5450-Public Employees Retirement	0	0	525	580	580	55
220-490-6110-Auditing	0	0	500	500	500	0
220-490-6112-Legal Services	0	0	500	500	500	0
220-490-6122-IT Services	0	0	2,400	2,400	2,400	0
220-490-6128-Other Contract Services	0	0	500	0	0	-500
220-490-6150-Building Inspection Services	0	0	45,470	22,500	22,500	-22,970
220-490-6152-Electrical Inspection Services	0	0	8,803	2,625	2,625	-6,178
220-490-6220-Publications, Printing & Dues	0	0	125	0	0	-125
220-490-6226-Postage	0	0	75	0	0	-75
220-490-6230-Office Supplies/Equipment	0	0	150	0	0	-150
220-490-6238-Bank Service Charges	0	0	125	125	125	0
220-490-6240-Travel & Training	0	0	100	0	0	-100
220-490-6290-Miscellaneous	0	0	100	100	100	0

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	220-490-6330-Other Repair & Maintenance	0	0	200	0	0	-200
	220-490-6334-Non-Capitalized Assets	0	0	500	0	0	-500
	220-490-6420-Water Services	0	0	175	175	175	0
	220-490-6425-Sewer Services	0	0	125	125	125	0
	220-490-6430-Electricity Services	0	0	225	225	225	0
	220-490-6435-Internet Services	0	0	95	148	148	53
	220-490-6440-Telephone Services	0	0	225	225	225	0
	220-490-6445-Refuse Services	0	0	50	50	50	0
	220-490-6524-Building State Surcharge	0	0	11,432	5,850	5,850	-5,582
	220-490-6525-Electrical State Surcharge	0	0	1,894	683	683	-1,211
	Capital Outlay	0	0	0	0	0	0
	220-700-8320-Software	0	0	8,525	0	0	-8,525
	220-700-8335-Equipment & Furnishings	0	0	0	0	0	0
	Contingency	0	0	17,142	7,959	7,959	-9,183
	220-900-9590-Contingency	0	0	17,142	7,959	7,959	-9,183
	Reserves - Training Salaries	0	0	0	0	0	0
	220-900-9893-Reserved for future use - Bldg	0	0	0	0	0	0
	220-900-9899-Unappropriated Ending Balance	0	0	0	20,875	20,875	20,875
Grand Total		0	0	104,082	70,105	70,105	-33,977

Water Fund

Water Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Personal Services		19,995	19,995	19,995	19,995	19,995	0
	230-490-5110-City Administrator	22,893	23,737	24,750	24,544	24,544	-206
	230-490-5112-Finance Clerk	839	0	0	0	0	0
	230-490-5114-City Clerk	19,272	21,101	22,200	23,310	23,310	1,110
	230-490-5150-Public Works Director	24,376	29,266	30,747	32,284	32,284	1,537
	230-490-5152-Utility Worker I	0	31,127	35,500	19,341	19,341	-16,159
	230-490-5154-Utility Worker II	15,747	0	0	19,341	19,341	19,341
	230-490-5156-Temporary/ Seasonal	0	0	577	606	606	29
	230-490-5158-Maintenance Worker I	3,233	2,488	2,987	3,293	3,293	306
	230-490-5220-Overtime	6,474	1,605	6,020	5,000	5,000	-1,020
	230-490-5315-Social Security/Medicare	6,716	8,363	9,360	9,993	9,993	633
	230-490-5320-Worker's Comp	2,922	3,571	1,880	6,317	6,317	4,437
	230-490-5350-Unemployment	0	0	8,500	10,420	10,420	1,920
	230-490-5410-Health Insurance	21,354	29,898	29,750	31,270	31,270	1,520
	230-490-5450-Public Employees Retirement	9,627	18,139	21,150	25,639	25,639	4,489
	230-490-6110-Auditing	3,900	3,975	4,419	6,000	6,000	1,581
	230-490-6112-Legal Services	0	0	500	500	500	0
	230-490-6114-Financial Services	3,543	5,657	5,212	4,100	4,100	-1,112
	230-490-6116-Engineering Services	0	948	40,000	1,500	1,500	-38,500
	230-490-6122-IT Services	2,463	3,828	6,304	5,500	5,500	-804
	230-490-6128-Other Contract Services	3,828	853	2,000	8,500	8,500	6,500

230-490-6130-General Contract Services	0	0	0	0	0	0	0	0	0	0
230-490-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0	0	0	0	0
230-490-6210-Insurance & Bonds	5,643	5,968	6,427	8,000	8,000	8,000	1,573			
230-490-6220-Publications, Printing & Dues	555	1,205	1,000	1,200	1,200	1,200	200			
230-490-6226-Postage	1,544	1,402	2,100	1,100	1,100	1,100	-1,000			
230-490-6230-Office Supplies/Equipment	1,274	475	1,500	3,500	3,500	3,500	2,000			
230-490-6234-General Supplies	8,995	6,385	2,750	3,000	3,000	3,000	250			
230-490-6238-Bank Service Charges	4,089	3,385	3,850	4,000	4,000	4,000	150			
230-490-6240-Travel & Training	1,113	721	1,500	1,500	1,500	1,500	0			
230-490-6290-Miscellaneous	671	130	1,500	1,500	1,500	1,500	0			
230-490-6320-Building Repair & Maintenance	1,913	1,307	2,500	3,000	3,000	3,000	500			
230-490-6324-Equipment Repair & Maintenance	2,427	1,796	1,500	5,000	5,000	5,000	3,500			
230-490-6330-Other Repair & Maintenance	16,962	10,571	15,000	17,000	17,000	17,000	2,000			
230-490-6334-Non-Capitalized Assets	1,030	4,308	2,750	2,000	2,000	2,000	-750			
230-490-6420-Water Services	1,733	598	1,825	500	500	500	-1,325			
230-490-6425-Sewer Services	700	721	775	775	775	775	0			
230-490-6430-Electricity Services	16,930	16,681	19,500	19,800	19,800	19,800	300			
230-490-6435-Internet Services	840	840	875	900	900	900	25			
230-490-6440-Telephone Services	3,552	3,073	3,950	3,950	3,950	3,950	0			
230-490-6445-Refuse Services	226	268	275	540	540	540	265			
230-490-6520-Permits	0	0	0	0	0	0	0			
230-490-6710-Gas & Oil	1,981	546	1,600	2,000	2,000	2,000	400			
230-490-6712-Operations & Supplies	27	2,048	1,675	1,500	1,500	1,500	-175			
230-490-6750-Chemicals & Lab Supplies	20,200	17,730	21,500	18,000	18,000	18,000	-3,500			
230-490-6755-Water/Sewer Analysis	2,967	3,550	3,375	6,400	6,400	6,400	3,025			
230-490-6758-Water/Sewer Connection Expendi	0	2,158	0	3,200	3,200	3,200	3,200			
230-490-6760-Water/Sewer Franchise Fees	0	0	17,776	18,235	18,235	18,235	459			

Capital Outlay						
230-700-8225-Buildings & Facilities	0	1,584	0	0	0	0
230-700-8320-Software	6,825	5,925	0	0	0	0
230-700-8335-Equipment & Furnishings	0	2,711	0	27,500	27,500	27,500
230-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0
230-700-8540-Water Systems Improvemnts	0	5,806	340,000	0	0	-340,000
230-700-8895-Other Improvements	0	0	0	0	0	0
Contingencies						
230-900-9590-Contingency	0	0	76,552	35,532	35,532	-41,020
Debt Service						
230-800-7110-Loan Principal - S00006	15,101	15,794	16,520	20,000	0	-16,520
230-800-7111-Loan Principal - Library/City	0	0	0	0	0	0
230-800-7122-Loan Principal - J05001 SPWF	4,056	4,265	4,486	4,962	4,962	476
230-800-7124-Loan Principal - RD	15,663	16,094	16,540	16,991	16,991	451
230-800-7125-Loan Principal - Lakeview	0	0	0	0	7,651	7,651
230-800-7510-Loan Interest - S00006	5,543	1,483	760	0	0	-760
230-800-7511-Loan Interest - Library/City	0	0	0	0	0	0
230-800-7522-Loan Interest - J05001 SPWF	0	3,157	2,937	2,461	2,705	-232
230-800-7524-Loan Interest - RD	23,717	23,286	22,850	22,390	22,390	-460
230-800-7525-Loan Interest - Lakeview	0	0	0	0	3,915	3,915
Reserves & Ending Balances						
230-900-9893-Reserved for future use - Waste	0	0	0	0	0	0
230-900-9899-Unappropriated Ending Balance	140,326	112,958	0	65,000	73,190	73,190

Transfer Out	2000	2001	2002	2003	2004	2005	2006	2007
230-900-9117-Transfer to SDC Fund	0	0	0	0	0	0	0	0
230-900-9120-Transfer to Water Reserve Fund	3,938	3,938	15,740	0	0	0	-15,740	0
230-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0	0	0
230-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0	0	0
Grand Total	467,461	473,423	863,744	558,894	558,894	558,894	-304,850	-304,850

Sewer Fund

Sewer Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
PERSONAL SERVICES		15,229	15,229	15,229	23,420	23,420	19,999
	240-490-5110-City Administrator	22,894	23,738	24,750	24,544	24,544	-206
	240-490-5112-Finance Clerk	0	0	0	0	0	0
	240-490-5114-City Clerk	20,110	21,101	22,200	23,310	23,310	1,110
	240-490-5150-Public Works Director	24,376	29,266	30,747	32,284	32,284	1,537
	240-490-5152-Utility Worker I	0	31,127	35,500	19,341	19,341	-16,159
	240-490-5154-Utility Worker II	15,746	0	0	19,341	19,341	19,341
	240-490-5156-Temporary/ Seasonal	0	0	577	606	606	29
	240-490-5158-Maintenance Worker I	3,233	2,488	2,987	3,293	3,293	306
	240-490-5220-Overtime	6,474	1,605	6,020	7,663	7,663	1,643
	240-490-5315-Social Security/Medicare	6,716	8,363	9,360	9,993	9,993	633
	240-490-5320-Worker's Comp	2,915	3,571	1,880	5,716	5,716	3,836
	240-490-5350-Unemployment	0	0	8,500	10,420	10,420	1,920
	240-490-5410-Health Insurance	21,354	29,898	29,750	31,270	31,270	1,520
	240-490-5450-Public Employees Retirement	9,627	18,138	21,150	25,639	25,639	4,489
PERSONAL SERVICES		15,229	15,229	15,229	23,420	23,420	19,999
	240-490-6110-Auditing	3,900	5,235	4,419	6,000	6,000	1,581
	240-490-6112-Legal Services	0	0	500	500	500	0
	240-490-6114-Financial Services	3,543	4,397	5,212	5,000	5,000	-212
	240-490-6116-Engineering Services	2,950	4,193	40,000	2,500	2,500	-37,500
	240-490-6122-IT Services	2,324	4,070	6,304	5,500	5,500	-804
	240-490-6128-Other Contract Services	7,716	4,453	3,500	8,600	8,600	5,100

Category	Full account					FY 21/22 Recommended	FY 21/22 Approved	Change
	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved			
240-490-6130-General Contract Services	0	0	0	0	0	0	0	0
240-490-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0	0	0
240-490-6210-Insurance & Bonds	5,643	5,968	6,427	9,000	9,000	9,000	2,573	600
240-490-6220-Publications, Printing & Dues	430	230	600	1,200	1,200	1,200	1,100	-1,000
240-490-6226-Postage	1,543	1,402	2,100	500	500	500	0	0
240-490-6230-Office Supplies/Equipment	336	264	500	2,500	2,500	2,500	4,000	150
240-490-6234-General Supplies	1,270	2,766	2,500	4,000	4,000	4,000	1,500	0
240-490-6238-Bank Service Charges	4,048	3,385	3,850	1,500	1,500	1,500	500	0
240-490-6240-Travel & Training	1,489	1,590	1,500	500	500	500	3,000	1,250
240-490-6290-Miscellaneous	685	0	500	5,000	5,000	5,000	15,000	0
240-490-6320-Building Repair & Maintenance	591	1,641	1,750	7,500	7,500	7,500	21,500	250
240-490-6324-Equipment Repair & Maintenance	9,724	3,135	5,000	15,000	15,000	15,000	6,200	-550
240-490-6330-Other Repair & Maintenance	4,254	16,507	15,000	2,200	2,200	2,200	24,000	4,111
240-490-6334-Non-Capitalized Assets	1,000	1,612	1,200	7,500	7,500	7,500	1,440	583
240-490-6420-Water Services	12,656	22,865	21,250	6,200	6,200	6,200	2,200	375
240-490-6425-Sewer Services	6,304	6,629	6,750	9,450	9,450	9,450	1,450	9,071
240-490-6430-Electricity Services	19,710	18,991	19,889	3,000	3,000	3,000	3,000	-193
240-490-6435-Internet Services	0	711	857	1,450	1,450	1,450	1,500	1,500
240-490-6440-Telephone Services	1,456	1,731	1,825	2,200	2,200	2,200	1,500	1,500
240-490-6445-Refuse Services	226	325	379	3,193	3,193	3,193	1,500	1,500
240-490-6520-Permits	2,812	2,894	3,193	1,450	1,450	1,450	1,500	1,500
240-490-6710-Gas & Oil	2,460	1,380	1,450	0	0	0	15,500	15,500
240-490-6712-Operations & Supplies	216	0	0	15,500	15,500	15,500	11,250	11,250
240-490-6750-Chemicals & Lab Supplies	14,122	11,540	15,250	10,575	10,575	10,575	11,250	11,250
240-490-6755-Water/Sewer Analysis	10,532	11,230	10,575	11,250	11,250	11,250	675	675

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	240-490-6758-Water/Sewer Connection Expendi	0	194	0	3,000	3,000	3,000
	240-490-6760-Water/Sewer Franchise Fees	0	0	19,344	19,344	19,344	0
	240-490-6792-Reimbursable Expenditure	0	0	0	0	0	0
	Capital Outlay	14,558	22,745	0	6,000	6,000	6,000
	240-700-8225-Buildings & Facilities	0	7,245	0	0	0	0
	240-700-8320-Software	6,825	5,925	0	0	0	0
	240-700-8335-Equipment & Furnishings	0	29,575	0	6,000	6,000	6,000
	240-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0
	240-700-8550-Sewer Systems	0	0	0	0	0	0
	240-700-8890-Projects	0	0	0	0	0	0
	Contingencies	0	0	89,908	40,342	40,342	-49,566
	240-900-9590-Contingency	0	0	89,908	40,342	40,342	-49,566
	Debt Service	51,909	5,232	50,575	5,868	50,265	280
	240-800-7110-Loan Principal	18,171	18,313	18,466	7,500	18,628	162
	240-800-7111-Loan Principal - Library/City	0	0	0	0	0	0
	240-800-7122-Loan Principal - J05001 SPWF	4,056	4,265	4,486	4,962	4,962	476
	240-800-7124-Loan Principal - RD	6,262	6,434	6,612	6,794	6,794	182
	240-800-7126-Loan Principal - Interfund Loa	0	0	0	0	0	0
	240-800-7510-Loan Interest	10,571	9,753	8,911	4,200	8,043	-868
	240-800-7511-Loan Interest - Library/City	0	0	0	0	0	0
	240-800-7522-Loan Interest - J05001 SPWF	3,367	3,157	2,937	2,461	2,705	-232
	240-800-7524-Loan Interest - RD	9,482	9,310	9,133	8,951	9,133	0

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
	240-800-7911-Interim Loan RD Financing	0	0	0	0	0	0
Engineering							
	240-900-9893-Reserved for future use - Sewe	0	0	0	0	0	0
	240-900-9899-Unappropriated Ending Balance	176,150	150,205	0	160,365	144,968	144,968
Water							
	240-900-9117-Transfer to SDC Fund	0	0	0	0	0	0
	240-900-9121-Transfer to Sewer Reserve Fund	1,575	1,575	5,920	0	0	-5,920
	240-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0
Grand Total		501,577	560,390	541,418	653,729	653,729	112,311

Street Fund

Street Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Personal Services		2,286	2,516	2,516	2,516	2,516	1,465
	312-490-5110-City Administrator	8,872	4,316	4,500	4,463	4,463	-37
	312-490-5112-Finance Clerk	0	0	0	0	0	0
	312-490-5150-Public Works Director	10,615	3,443	3,617	3,798	3,798	181
	312-490-5152-Utility Worker I	0	3,662	4,128	2,275	2,275	-1,853
	312-490-5154-Utility Worker II	3,937	0	0	2,275	2,275	2,275
	312-490-5156-Temporary/ Seasonal	0	0	1,153	1,210	1,210	57
	312-490-5158-Maintenance Worker I	1,616	0	0	0	0	0
	312-490-5220-Overtime	2,153	174	675	861	861	186
	312-490-5315-Social Security/Medicare	1,960	887	1,085	1,140	1,140	55
	312-490-5320-Worker's Comp	977	818	230	1,350	1,350	1,120
	312-490-5350-Unemployment	0	0	1,000	1,281	1,281	281
	312-490-5410-Health Insurance	4,524	2,768	4,195	2,924	2,924	-1,271
	312-490-5450-Public Employees Retirement	2,829	1,918	2,520	2,929	2,929	409
	312-490-5910-DO NOT USE - Wage Adjustment	0	0	0	0	0	0
Materials Services		2,475	3,627	3,627	3,627	3,627	1,152
	312-490-6110-Auditing	1,300	1,745	1,473	1,812	1,812	339
	312-490-6114-Financial Services	1,181	1,466	1,737	1,737	1,737	0
	312-490-6116-Engineering Services	24,962	725	2,500	2,500	2,500	0
	312-490-6122-IT Services	671	1,295	2,102	2,102	2,102	0
	312-490-6128-Other Contract Services	12,607	4,574	8,500	8,500	8,500	0
	312-490-6210-Insurance & Bonds	1,881	1,989	2,142	2,225	2,225	83

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
	312-490-6234-General Supplies	34	270	200	200	200	0
	312-490-6238-Bank Service Charges	0	0	0	2	2	2
	312-490-6290-Miscellaneous	228	0	500	500	500	0
	312-490-6324-Equipment Repair & Maintenance	49	134	500	500	500	0
	312-490-6330-Other Repair & Maintenance	6,101	664	10,000	10,000	10,000	0
	312-490-6334-Non-Capitalized Assets	0	4,998	2,500	2,500	2,500	0
	312-490-6430-Electricity Services	15,379	12,363	13,250	13,250	13,250	0
	312-490-6720-Storm Drain Maintenance	0	2,304	0	1,218	1,218	1,218
	312-490-6724-Street Signs	312	4,230	1,000	1,000	1,000	0
	312-490-6726-Street Lights	0	0	0	0	0	0
	312-700-8225-Buildings & Facilities	0	528	0	0	0	0
	312-700-8320-Software	2,275	180	0	0	0	0
	312-700-8335-Equipment & Furnishings	0	1,355	0	0	0	0
	312-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0
	312-700-8530-Street Improvements	0	42,165	560,291	0	0	-560,291
	312-700-8532-Signage	0	0	0	0	0	0
	312-900-9590-Contingency	0	0	55,285	7,368	7,368	-47,917
	312-800-7111-Loan Principal - Library/City	0	0	0	0	0	0
	312-800-7125-Loan Principal for Bus Or	0	0	0	4,200	3,429	3,429

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
	312-800-7511-Loan Interest - Library/City	0	0	0	0	0	0
	312-800-7525-Loan Interest for Bus Or	0	0	0	2,200	1,746	1,746
RESERVE ENDING BALANCES		90,839	67,703	0	44,640	45,865	15,865
	312-900-9898-Reserved for future use - Stre	0	0	0	0	0	0
	312-900-9899-Unappropriated Ending Balance	90,839	67,703	0	44,640	45,865	45,865
Transfers Out		4,000	4,000	0	0	0	0
	312-900-9150-Transfer to Equipment Fund	4,000	4,000	0	0	0	0
Grand Total		207,035	170,674	685,083	130,960	130,960	-554,123

Blackberry Jam Festival Fund

Blackberry Jam Committee

Category	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Full account						
314-490-5110-City Administrator	0	0	0	0	0	0
Personnel Services						
314-490-6118-Police Services	0	1,220	1,750	0	0	-1,750
314-490-6122-IT Services	131	442	473	500	500	27
314-490-6220-Publications, Printing & Dues	1,079	0	1,000	0	0	-1,000
314-490-6224-Festival Advertisement	535	1,376	1,500	0	0	-1,500
314-490-6226-Postage	0	0	50	0	0	-50
314-490-6238-Bank Service Charges	0	26	75	0	0	-75
314-490-6290-Miscellaneous	2,241	2,290	2,000	0	0	-2,000
314-490-6440-Telephone Services	144	0	250	0	0	-250
314-490-6445-Refuse Services	812	0	1,150	0	0	-1,150
314-490-6705-Rent	940	995	1,250	1,250	1,250	0
314-490-6714-Materials & Services	140	0	0	0	0	0
314-490-6810-Craft/Commercial Booth Exp	121	38	750	0	0	-750
314-490-6812-Food Booth Exp	40	150	175	0	0	-175
314-490-6813-Beer Garden	0	0	0	0	0	0
314-490-6814-Jam Sales Exp	1,143	486	825	0	0	-825
314-490-6816-Quilt Raffle	3,726	3,040	4,000	4,000	4,000	0
314-490-6820-Sponsorship Exp	51	0	50	0	0	-50
314-490-6822-Pie Sales Exp	187	0	0	0	0	0
314-490-6850-5K Race Exp	495	0	600	0	0	-600

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
	314-490-6852-Car Show Exp	3,555	3,748	4,000	1,000	1,000	-3,000
	314-490-6854-Fishing Derby Exp	500	200	450	0	0	-450
	314-490-6856-Horseshoe Tourney Exp	0	0	50	0	0	-50
	314-490-6858-Kidz Korner Exp	590	380	1,000	0	0	-1,000
	314-490-6860-Pie Eating Contest Exp	0	284	300	0	0	-300
	314-490-6862-RC Flyers Exp	100	0	100	0	0	-100
	314-490-6864-Entertainment Exp	3,780	3,760	4,000	0	0	-4,000
Contingencies							
	314-900-9590-Contingency	0	0	10,387	0	0	-10,387
Reserves & Ending Balances							
	314-900-9899-Unappropriated Ending Balance	16,392	12,510	0	7,795	7,795	7,795
Transfers Out							
	314-900-9110-Transfer to General Fund	0	0	0	0	0	0
Grand Total		36,702	30,945	36,185	14,545	14,545	-21,640

Parks SDC Fund

Parks Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Natural Services		0	0	2,000	0	0	-2,000
410-490-6714-Materials & Services		0	0	2,000	0	0	-2,000
Capital Outlay		0	0	67,602	0	0	-67,602
410-700-8520-Parks Improvements		0	0	67,602	0	0	-67,602
Reserve of Existing Balance		0	54,359	0	5,000	5,000	5,000
410-900-9895-Reserved for future use - Park		0	0	0	5,000	5,000	5,000
410-900-9899-Unappropriated Ending Balance		45,622	54,359	0	67,725	67,725	67,725
Grand Total		45,622	54,359	69,602	72,725	72,725	3,123

Streets SDC Fund

Streets Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Materials & Services							
	412-490-6128-Other Contract Services	0	0	2,000	5,000	5,000	3,000
	412-490-6714-Materials & Services	0	0	0	0	0	0
Capital Outlay							
	412-700-8530-Street Improvements	0	0	54,613	40,000	40,000	-14,613
Reserve & Ending Balances							
	412-900-9898-Reserved for future use - Stre	0	0	0	0	0	0
	412-900-9899-Unappropriated Ending Balance	36,617	47,330	0	13,710	13,710	13,710
Grand Total		36,617	47,330	56,613	58,710	58,710	2,097

Water SDC Fund

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	Change
Material & Services		0	0	2,000	102,446	102,446	100,446
	430-490-6128-Other Contract Services	0	0	2,000	102,446	102,446	100,446
	430-490-6714-Materials & Services	0	0	0	0	0	0
Capital Outlay							
	430-700-8540-Water Systems Improvemts	0	0	381,877	0	0	381,877
Reserves & Ending Balance							
	430-900-9893-Reserved for future use - Wate	0	0	0	0	0	0
	430-900-9899-Unappropriated Ending Balance	265,465	311,502	0	284,506	284,506	284,506
Grand Total		265,465	311,502	383,877	386,952	386,952	3,075

Sewer SDC Fund

Sewer Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Materials & Services		0	0	2,000	53,616	53,616	51,616
	440-490-6128-Other Contract Services	0	0	2,000	53,616	53,616	51,616
	440-490-6714-Materials & Services	0	0	0	0	0	0
Capital Outlay							
	440-700-8550-Sewer Systems	0	0	156,494	0	0	156,494
Reserve for Disposition							
	440-900-9897-Reserved for future use - Sewe	0	0	0	0	0	0
	440-900-9899-Unappropriated Ending Balance	128,017	139,745	0	109,194	109,194	109,194
Grand Total		128,017	139,745	158,494	162,810	162,810	4,316

Stormwater SDC Fund

Stormwater Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
Materials & Services		0	0	2,000	0	0	-2,000
445-490-6128-Other Contract Services		0	0	0	0	0	0
445-490-6714-Materials & Services		0	0	0	0	0	0
Capital Expenditures							
445-700-8560-Stormwater Improvements		0	0	53,843	0	0	-53,843
Reserves & Appropriations							
445-900-9897-Reserved for future use - Sewe		0	0	0	0	0	0
445-900-9899-Unappropriated Ending Balance		33,379	44,978	0	59,008	59,008	59,008
Grand Total		33,379	44,978	55,843	59,008	59,008	3,165

Water Reserve Fund

Water Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
RESERVE & ENDING BALANCES							
	520-900-9892-Reserved for Water Bond Pymt	0	0	39,402	39,402	39,402	0
	520-900-9899-Unappropriated Ending Balance	19,692	23,643	0	0	0	0
Transfers Out							
	520-900-9130-Transfer to Water Fund	0	0	0	0	0	0
Grand Total		19,692	23,643	39,402	39,402	39,402	0

Sewer Reserve Fund

Sewer Department

Category	Full account	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Recommended	FY 21/22 Approved	\$ Change
	521-900-9892-Reserved for Sewer Bond Pymt	0	0	15,756	15,756	15,756	0
	521-900-9899-Unappropriated Ending Balance	8,246	9,827	0	0	0	0
	521-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0
Grand Total		8,246	9,827	15,756	15,756	15,756	0