



City Administrator's Recommended Budget Fiscal Year 2024-2025

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Table of contents

City Administrator’s recommended budget message	1
FY 2024/2025 budget summary	34
Fund summaries.....	36
General Fund	36
Sewer Fund	38
Water Fund.....	39
Street Fund.....	40
Building Fund.....	41
Blackberry Jam Festival Fund.....	42
Sewer SDC Fund	43
Water SDC Fund	44
Street SDC Fund.....	45
Stormwater SDC Fund.....	46
Parks SDC Fund	47
Sewer Reserve Fund.....	48
Water Reserve Fund	49
Resource estimate sheets.....	50
General Fund	50
Sewer Fund	52
Water Fund.....	53
Street Fund.....	54
Building Fund.....	55
Blackberry Jam Festival Fund	55
Sewer SDC Fund	56
Water SDC Fund	56
Street SDC Fund.....	57
Stormwater SDC Fund.....	57
Parks SDC Fund	57
Sewer Reserve Fund.....	57
Water Reserve Fund.....	58
Expenditures estimate sheets.....	59
General Fund	59
Administration Department.....	59
Code Enforcement Department	62
Community Development Department.....	63
Debt Service	65

Library Department.....	66
Municipal Court Department	68
Parks and Recreation Department.....	70
Police Services Contract.....	73
Tourism Department.....	74
Other Requirements	75
Sewer Department	76
Water Department	80
Streets Maintenance Department.....	84
Building Department.....	87
Blackberry Jam Festival.....	90
Sewer SDC.....	92
Water SDC.....	93
Street SDC	94
Stormwater SDC	95
Parks SDC.....	96
Sewer and Water Reserve Funds.....	97
Projected debt service schedule	98
Appendix A: Current and proposed master fee schedules	99
Appendix B: Current and proposed building fee schedules.....	106
Appendix C: Draft budget resolution.....	129



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To: Mayor Bennett, Budget Committee, and citizens of Lowell
From: Jeremy Caudle, City Administrator
Date: May 1, 2024
Re: Recommended fiscal year 2024-2025 budget

This is to present the City Administrator's recommended budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025. The total city budget is \$4,706,927, which is a \$634,630, or 15.58%, increase over the 2023-2024 budget.

Much of the net increase is due to an anticipated \$1 million retrofit to the water treatment plant to respond to the Lookout Point dam drawdown. The city's goal in FY 2024-2025 is to cover the construction costs with federal grant funding.

My aim with this budget has been to maintain the status quo. I do not recommend expanding services, and I propose limiting new projects. As I'll describe below, I've cut services and implemented other reductions to balance the budget. If the Budget Committee wants to add those services, then a discussion on identifying offsetting cuts or increases to revenues will be required.

This budget is intended as a short-term plan, as the city must address challenges with as-yet uncertain outcomes. Mid-year cuts may be necessary depending on the resolution of those challenges, most of which affect the General Fund.

The good news is that revenues have exceeded projections in our utility funds. An unprecedented level of water consumption, despite last year's rate increase, is driving this. Much of the Budget Committee's focus last year was on evaluating utility operations and rates. The turnaround in the utility funds' financial condition should make the discussion on utility rates easier compared to last year.

Other good news is that, unlike this time last year, the city completed its annual financial statements on time with our new external auditor. The city's previous audit firm faced unforeseen delays in completing the fiscal year 2021-2022 financial statement audit. This, in turn, resulted in delays in providing financial data necessary to complete the fiscal year 2023-2024 budget. This year, in contrast, the city's new audit firm completed the fiscal year

2022-2023 financial statement audit on time. The fiscal year 2022-2023 annual financial statements received an unmodified opinion from the city's auditor.

The city has demonstrated resilience and progress in the face of challenges.

During this fiscal year, the city has responded to challenges outside our control, and we have demonstrated resilience in dealing with these challenges. In spite of the demands that these challenges placed on us, we have also been busy achieving our goals. Indeed, this has been a productive year for us, as the following examples demonstrate.

Search for a new auditing firm.

The previous fiscal year ended, and this fiscal year started, with the search for a new external auditor. The city's longtime auditing firm faced delays in completing the fiscal year 2021-2022 financial statement audit due to the illness, and later death, of one of their partners. In May 2023, they informed the city that they must resign as our auditor due to the inability to meet workload demands. Within 113 days of this notice, the city hired a new auditor through a competitive request for proposals process. The new auditor completed the fiscal year 2022-2023 financial statement audit before the state's December 31 deadline.

Water and parks system development charge updates.

Early in 2023, from January to April, the City Council held numerous meetings with the City Engineer regarding updates to the water and parks system development charges (SDCs). The city had not updated these charges (except for occasional adjustments for inflation) since 2004.

Following its deliberations, the City Council made a mindful decision to set these charges at levels that would ensure funding for capital improvements while not being so high as to contribute to housing unaffordability. In July 2023, the City Council voted to set SDCs at a level to ensure that growth pays its fair share for the planned \$5.6 million in capital projects. These capital projects are necessary to expand capacity to serve future residents at the city's estimated build-out of 900 equivalent dwelling units.

Grant funding award for PLC/SCADA project.

During last year's Budget Committee meetings, I discussed the failure of the water treatment plant's programmable logic controller (PLC). This is the computer that automates water treatment plant operations. We included a loan in the 2023-2024 budget to fund the PLC

upgrade at the minimal scope necessary to operate the plant. The Legislative Assembly, however, approved a \$306,420 direct award in Senate Bill 5506 to the city. This award is for the complete PLC/SCADA project listed in the water master plan. The City Council approved a supplemental budget this fiscal year to appropriate the grant. Also, during the fiscal year, the City Council hired an integrator of record through a competitive request for proposal process. The integrator of record has already started building the new PLC/SCADA system, which should be completed in a few months' time.

Lookout Point dam drawdown.

The US Army Corps of Engineers (USACE) started the Lookout Point dam drawdown in the summer of 2023. USACE informed us in advance that the dam drawdown would be occurring in response to a federal court order. We did not know, however, the extent to which the drawdown would affect water treatment plant operations. In response, the city's Public Works Department worked tirelessly to reconfigure their treatment process to remove the turbidity. This led to higher than budgeted overtime and chemical expenses, but the city continued producing water within the state's permitted levels.

In the late fall and early winter of 2023, the Public Works Department started detecting high levels of turbidity in Dexter Reservoir, where the city obtains its drinking water. At its worst, the levels of turbidity increased nearly one thousand percent compared to what's normal. This led to a one-half reduction in the water treatment plant's production capacity. On certain days during the height of the turbidity, the Public Works Department resorted to shutting off the water treatment plant and using water stored in the reservoirs.

It is not sustainable, however, to expect the Public Works Department to continue responding to the dam drawdown in future years in the same way they responded during this drawdown cycle. In addition, if we ever experience extended periods of extremely high turbidity, the city may not be able to meet demand. In that case, the city would need to implement exceptional measures, such as water curtailment procedures or trucking in water.

To ensure continuity in the city's ability to provide water during the dam drawdown, staff began working on an Emergency Community Water Assistance Grant with the US Department of Agriculture (USDA). The deadline is June 1, 2024. This grant provides up to \$1 million in grant funding with no matching requirements. The project that the City Engineer proposes is to construct a new, larger sedimentation basin, as well as an air burst retrofit to the water intake line. These improvements would allow the city to remove the sediment so that it can meet demand during the drawdown. It is unlikely that the city will complete these improvements before the next drawdown. We are, however, working expeditiously with USACE and USDA to submit the grant application and obtain the permits necessary to start

construction. I included an appropriation of \$1 million in the recommended budget in anticipation of the grant award and construction project.

Planning for water and wastewater infrastructure projects.

In December 2023, staff participated in one-stop meetings with state and federal agencies to discuss funding options for expanding water treatment capacity. An expansion of the water treatment plant will be required within the next few years. The reason is that the water treatment plant is nearing capacity, especially during the summer months when demand is highest.

As a short-term fix, the City Engineer has started a tracer study. With this study, the City Engineer will calculate if it's possible to reduce chlorine contact time at the water treatment plant. If so, the city can increase the number of gallons per minute that flow through the water plant during the treatment process. Review and approval of the study will be required by the Oregon Health Authority.

In the long term, a water treatment plant expansion will be necessary. Following the one-stop meeting, the state and federal agencies provided staff with a variety of funding options to complete the expansion project. More discussion with the City Council is required before we decide on how to fund this project. For that reason, I have not incorporated the water treatment plant expansion project in the recommended budget. The point is that we've started thinking about it.

In March 2024, the City Council approved a draft of the new wastewater treatment master plan, which is under review by the Department of Environmental Quality (DEQ). Once DEQ approves the master plan, staff will place this on the City Council's agenda for approval. The plan identifies \$4 million in capital improvements. Later this spring or summer, I anticipate that the City Council will discuss updating wastewater treatment SDCs. Following that, I recommend that the City Council hold work sessions to discuss our financing plan for these water and wastewater treatment projects.

Other accomplishments during the 2023-2024 fiscal year.

- The City Council approved Resolution 814, which adopted the city's annex into Lane County's "Multi-Jurisdictional Natural Hazard Mitigation Plan" (NHMP). The city's participation in this process lasted nearly a year and resulted in the adoption of a 5-year hazard mitigation plan. By annexing into Lane County's NHMP, the city can qualify for funding through the Federal Emergency Management Agency (FEMA) funding for our hazard mitigation projects.

- The City Council approved Ordinance 312, which adopted reasonable time, place, and manner restrictions on camping within the city. This was in response to HB 3115, which prohibits cities from enacting outright bans on camping.
- The City Council approved an intergovernmental agreement with the Oregon Building Codes Division (BCD) for the city to join their e-permitting program. HB 2415 requires all local governments to provide electronic permitting by January 1, 2025. This will be at no cost to the city, and the division's staff will assist the city with implementing the city. As of my last correspondence with BCD, we are scheduled to start the implementation process sometime in late spring.
- The city issued 15 certificates of occupancy as of July 1, 2023. The Sunset Hills subdivision is built-out, except for two lots. In January 2023, the Planning Commission and City Council held a joint meeting for what would be the first planned development district in the city. This project involves the construction of an estimated 70 new housing units, including a variety of multi- and single-family residences. The developer continues to work on their application for the next step in the process. The city also processed numerous special development permits and land use applications this fiscal year. This indicates that the city remains an attractive community for developers who are seeking to build here, as well as new residents who have purchased homes as soon as they're built.

Why is there a General Fund deficit and how does this budget address it?

In the current fiscal year's budget message, I described increases in operating costs, as well as revenue growth that is not keeping up with inflation. The upshot, adjusting for one-time transactions, is an imbalance in revenues and expenditures. This is causing a deficit in the General Fund.

The mid-year budget adjustments that I contemplated when writing the fiscal year 2023-2024 recommended budget message are not required by fiscal year-end, as projected year-end fund balance remains at an acceptable level. (City Council Resolution 827 transferred \$38,106 out of the contingency account to offset unanticipated General Fund expenditures. The FY 2023-2024 projected expenditures takes this into account.) As I'll describe below this budget implements cuts to reduce the deficit. First, to provide context, I want to describe trends in the General Fund's balance, as well as what's driving the deficit for this year.

Trends in General Fund balances and one-time transactions since 2018.

This graph shows trends in the General Fund balance since 2018. In 2019, the General Fund had a balance of \$297,503. The red line shows projected ending balances for FY 2024 (\$108,737) and FY 2025 (\$76,691). The FY 2025 ending balance figure assumes that we don't spend anything out of the contingency account.

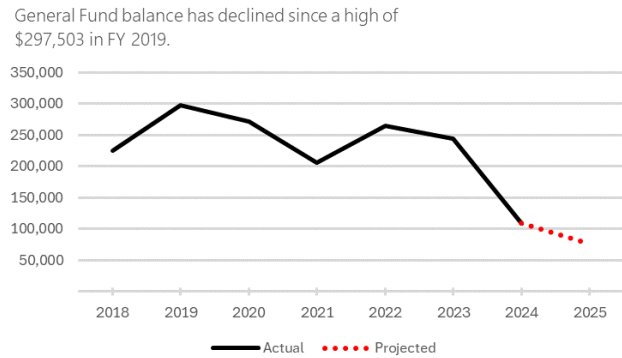


Figure 1: General Fund balance since 2018.

One-time transactions occurred during this timeframe, and these contributed to the ups and downs in the trend line. For instance, in FY 2019, the city received \$227,437 from a settlement associated with the old City Hall roof. Also that year, the city received \$530,000 in loan proceeds to acquire the lots that now make up the southern half of Rolling Rock Park, as well as the building and land where the new City Hall is located. Capital expenditures of \$717,943 to acquire the Rolling Rock Park properties and new City Hall expended those one-time funding sources.

The FY 2020 General Fund balance declined \$25,390 compared to the previous year. An one-time expenditure that occurred during that year was \$13,901 for landscape architect services to assist in preparing grant applications for the Rolling Rock Park Phase 1 project. This was also the first year that the city started paying debt service on the loans to acquire the Rolling Rock Park and new City Hall properties. That annual debt service is \$40,346.

For FY 2021, the General Fund balance declined \$66,310 over the previous year. During this year, there was a \$37,200 transfer from the General Fund to the newly-established Building Fund. This was also the year that the city purchased the 205/295 E. Main Street properties for \$308,935, which the city financed through loan a short-term loan. This loan resulted in an increase in interest expenditures of \$6,006 for FY 2021. This fiscal year was also busy in terms of development projects, which led to an expenditure of \$55,599 for engineering and planning services. Actual land use fees received for FY 2021 equaled \$35,768, meaning the city covered \$19,831 of the cost for overseeing development projects.

In 2022 and 2023 fiscal years, additional one-time expenditures and revenues occurred. In FY 2022, the city started constructing the new City Hall and Maggie Osgood Library. The capital expenditures and other costs for this project totaled \$713,934. Grants, donations, and a loan from Business Oregon offset these costs, including American Rescue Plan Act funding of

\$160,540. Costs to sell 205/295 E. Main St. were \$71,752. This includes cleanup of the property (\$71,752), such as asbestos testing and removal in the old house, hiring a consultant to complete environmental studies, decommissioning the underground storage tanks, and paying permit fees to the Oregon Department of Environmental Quality (DEQ). Also included in that figure is \$3,500 in bond counsel fees to extend the loan that we used to purchase the property. The delays caused by the discovery of the underground storage tanks resulted in \$14,680 of additional interest payments on the loan. After securing a “no further action” letter from DEQ, we sold the property and used the proceeds from that sale to pay off the \$307,978 loan.

Also in 2023, the contract services account in the Community Development Department includes \$9,269 that we paid to Lane Council of Governments (LCOG) for work on the development code update. LCOG funded most of this project through a grant from the Oregon Department of Transportation’s Transportation and Growth Management Program. To complete the project, however, work outside the scope of the grant agreement was required. That work consisted of additional public hearings and work sessions with the Planning Commission and City Council. This additional work was more than what the grant agreement allowed.

The sale of two surplus properties in FY 2022 and 2023 resulted in net sales proceeds of \$147,860. These were the two properties on N. Hyland Lane. The sales of these properties offset other one-time expenditures, which contributed to the increase in ending FY 2022 fund balance, as well as a relatively small \$19,936 decline in fund balance for FY 2023.

I now want to address the fiscal year 2023-2024 budget deficit in the General Fund. The end-of-year projections show a General Fund deficit of \$136,086. Ending General Fund balance through June 30, 2024 is projected at \$108,737. The budgeted ending General Fund balance for FY 2023-2024 is \$243,381. This is mostly due to revenues estimated from the sale of the old City Hall property and a section of Rolling Rock Park. In other words, these one-time sources of revenue were expected to offset the structural deficit and to balance the General Fund’s budget. Those sales were estimated at \$466,687 in this year’s budget. Due to the emergency issues listed above, among other reasons, we have not had the capacity to begin the process of selling these properties.

Another revenue change is related to the Budget Committee’s deliberations on the FY 2024 budget—specifically, the elimination of franchise fees that the city collected from our utility funds. The discussion of implementing franchise fees on gross revenues from the Water Fund and Sewer Fund dates to 2020. One of the reasons for implementing this was to generate

revenue from these utilities in the same way that our franchise agreements with private utilities generate revenues.

The General Fund received a total of \$71,682 in water and wastewater franchise fees during the two years that the fee was in effect. Following the Budget Committee's recommendation, City Council approved Resolution 808, which rescinded these franchise fees "...as one way to reduce the utility rate increase to acceptable levels." Consequently, the fiscal year 2023-2024 budget experienced an estimated \$35,841 decline in revenues due to the elimination of water and wastewater franchise fees.

While not a one-time transaction, the expansion of the Library Department has increased the General Fund's ongoing costs of doing business. Let me provide some context going back to FY 2018. That year was before the winter storm disaster that damaged the old City Hall, in turn shuttering the old library. That was also before COVID-19. Thus, FY 2018 was the last year that the old library was operational. At that time, the library met staffing needs solely through volunteers, and virtually all collections were donations. That fiscal year, the city spent \$7,789 to operate the library.

We have since then expanded the Library Department with the opening of the Maggie Os-good Library. The new expenditures associated with operating the library include a paid Library Director, software subscriptions, equipment and new acquisitions for the collection, as well as overhead expenditures, such as utilities. For FY 2025, the library's budget net of grants and other offsetting revenues is \$66,033. These are new expenditures that the General Fund did not have in the past.

Lastly, legal fees associated with the E. 1st Street litigation total \$41,124 through the date of this message. The FY 2024-2025 recommended budget includes an appropriation of \$45,000 for continued work on this case.

Trends in General Fund revenues and expenditures from ongoing operations since 2008.

The following graph evens out the ups and downs of one-time transactions. This graph plots expenditures and revenues from ongoing operations since FY 2018. To even out the effect of one-time transactions, I removed property sales, legal settlements (that is, the FY 2019 roof litigation), paying off principal balances on loans, and capital improvements and capital grants.

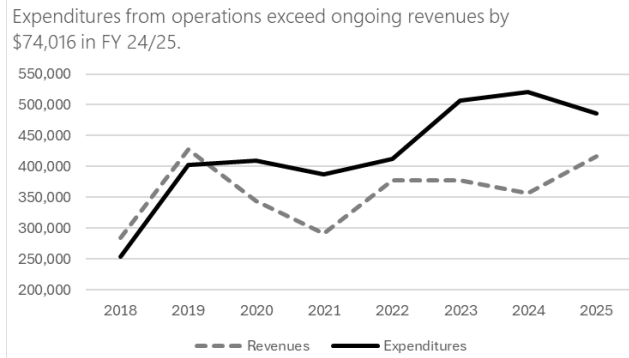


Figure 2: Expenditures and revenues from operations in the General Fund since 2018.

This graph shows that revenues from operations were greater than expenditures from operations during the 2018 and 2019 fiscal years. Expenditures from ongoing operations have exceeded revenues since then. With cuts that I’m proposing for FY 2024-2025, the gap between revenues and expenditures closes to \$68,516. If not for the E. 1st Street litigation expenditures budgeted for FY 2024-2025, this gap would be \$23,516.

Materials and services. I now want to examine trends in the different categories of expenditures, starting with the materials and services category and continuing with the lookback since FY 2018. The following table shows the accounts across all General Fund costs centers that had the greatest increase from the FY 2024-2025 budget to the FY 2017-2018 budget. Here is an explanation of major changes over this timeframe:

- The increase for legal services is mostly due to the E. 1st St. litigation. Prior to FY 2023-2024 and FY 2024-2025, legal services averaged \$3,276 per year.
- In the IT Services account, a grant of \$23,759 is budgeted in FY 2024-2025 to offset the costs of a cybersecurity program. This account does include, however, a managed services contract with Lane Council of Governments for \$8,810. This contract started when we moved into the new building.

Table 1: Materials and services accounts with greatest increases since FY 2017-2018.

Account title	\$ increase since 2018
Legal Services	51,668
Engineering Services	29,142
IT Services	23,293
Software & Subscriptions	19,465
Water Services	12,782
Financial Services	12,586
Planning Services	9,818
Auditing	8,424
Sewer Services	8,163
Electricity Services	6,185
Maintenance - Nelson Land Donation	4,000

- The Software and Subscriptions account shows an increase since 2018, as it is a new account created this fiscal year. Previously, transactions in this account were recorded in the IT Services account. This account does include \$8,000 for the library’s e-books service, which is a new program, as well as \$16,200 for our subscription for Casselle, the accounting software. We have added new modules to Casselle, which have increased the subscription fees.
- Increases in Water Services are due to irrigation of city parks. Within the past 3 years, we have increased irrigation of city parks, especially Paul Fisher Park, where we repaired the irrigation system in 2021. With the new shade trees in Paul Fisher Park, irrigation is essential.
- Increases in Financial Services are due to expanding the contract accountant’s hours, and Auditing increased with the city’s new auditor.
- The Nelson Land Donation account is for maintenance on the 3.09 acre open space below the Sunridge Lane subdivision. The city has expended all the donations that were allocated to offset maintenance costs, but the city still has an obligation to maintain this property. There was no activity in this account until FY 2022, which explains the change. The reason there was no activity in this account is that the Public Works cost centers absorbed these costs. In other words, we recorded staff time to maintain the property in the relevant Public Works cost centers. Recently, due to high workloads among Public Works staff, the city has contracted with a landscaping company to maintain the property.
- The rest of the accounts have increased due to the overall costs of doing business or the increases in workload.

Personnel services. This category includes wages and salaries, benefits, and payroll taxes. From FY 2018 to FY 2025, this category increased \$83,732, or 90.16%. Of that, benefits, including health insurance and employer contributions into the Public Employee Retirement System (PERS) increased \$21,812, or 107%. The creation of a new Library Director position in FY 2023 increased wages \$21,482. The addition of an Operator Trainee for the Public Works Department adds \$8,610 to General Fund expenditures for wages. Finally, a Metadata Intern adds \$8,320 to General Fund wages. This position is 100% grant-funded, however.

Debt service. The graph on this page shows total General Fund debt since 2018. The FY 2025 budget contemplates a principal payment on the City Hall/library construction loan, as described below. Under this scenario, ending FY 2025 General Fund debt would be \$510,115. Projected General Fund debt per capita at the end of FY 2025 is \$377.58.

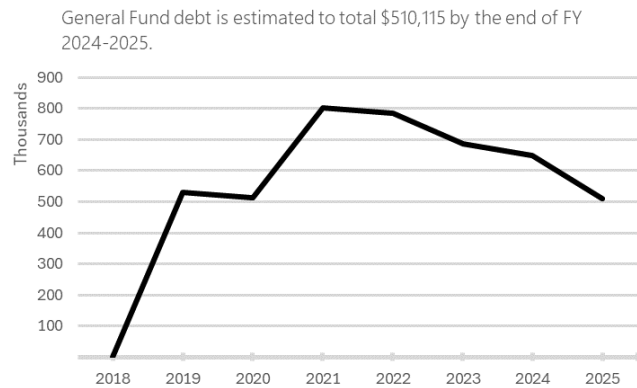


Figure 3: Total General Fund debt since 2018.

The other graph on this page shows regular principal and interest payments (that is, excluding early principal payments) since 2018. The FY 2018 debt payment was for an interfund loan. In FY 2019, there were no principal and interest payments. Since then, annual principal and interest payments total \$54,189.

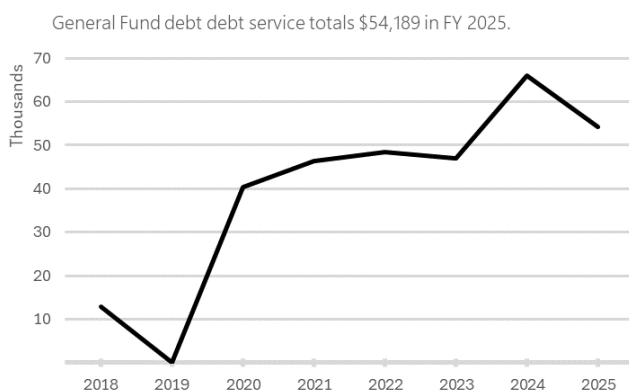


Figure 4: General Fund debt service since 2018.

Steps taken to reduce the FY 2024-2025 General Fund deficit.

To reduce the General Fund’s deficit, I recommend the following steps, which are reflected in the proposed budget:

Not renewing the contract with the Regional Accelerator and Innovation Network (RAIN). RAIN provides consulting services for free to citizens in Lowell and the surrounding area who are interested in starting their own business. Our contract for RAIN expires this fiscal year.

Not renewing this contract results in savings of \$10,000.

Oakridge Police Department citations and warnings for 2023.

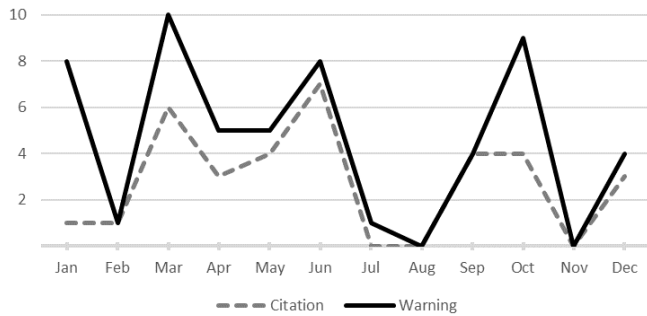


Figure 5: City of Oakridge Police Department citations and warnings for 2023.

the citations that they write. The graph on this page shows citations and warnings that the Oakridge Police Department wrote in Lowell each month for 2023. The monthly police reports—which are available in the City Council meeting packets—show that most of Oakridge’s activities are related to speeding and related infractions.

Not renewing this contract results in savings of \$36,356. The City of Oakridge may be open to a different contract where we pay them only if we need them. For instance, if we ask them to serve a citation for a code enforcement issue, then we pay for their time to serve the citation and appear in municipal court. But we would not pay every month for the 40 hours of patrol.

Eliminating this service is not a decision to be taken lightly, as it would leave the city without regular police patrol. It would also mean that there would be no regular traffic enforcement within the city limits. If we’re not able to renegotiate a new contract where we only pay for services requested—like service of citations—then that would leave the city without good options for enforcing the municipal code or criminal laws within the city limits.

The Lane County Sheriff’s Office would still provide law enforcement for life and safety issues, but they don’t have the resources to provide a level of service beyond that minimal level. The Sheriff’s Office is the primary responder for 911 calls in the city. In fact, data provided to me from the Sheriff’s Office shows that they responded to 242 calls in the Lowell area in 2023.¹ So, eliminating the Oakridge contract would not leave the city completely without police coverage, but it would reduce the level of law enforcement in the city.

¹ Note that these call data include all calls in the computer aided dispatch system with a “LOW” city code. This includes calls within the city limits, as well as some calls outside the city limits.

The Budget Committee must decide if the savings from eliminating the contract in its present form outweigh the benefits of 40 hours of monthly police patrol. If the Budget Committee decides that keeping this service is a priority, then there must be a discussion on what areas to cut to keep this contract in place.

Cutting travel and training. This budget cuts travel and training in the General Fund. The FY 2024 budget includes \$5,132 in travel and training for comparison.

I did, however, budget \$500 for training in the Parks Department. This is so that Public Works employees can obtain certifications necessary to treat city properties with herbicides. While travel and training are important for developing skills and networking with other professionals, it is not mandatory.

Keeping pay and benefits at current levels. This budget does not include cost of living adjustments (COLA), merit increases, increases to health savings account contributions, or other new benefits. A 3.5% merit or COLA would cost the General Fund \$4,914 in increased personnel expenditures. This recommendation is organization-wide, as at least a portion of all positions is allocated to the General Fund.

Thoughts for further direction on achieving General Fund sustainability.

Note on the timing of surplus property sales. This budget includes \$302,459 in revenues from sales of surplus properties. Those properties are the Rolling Rock Park northeastern quadrant and the old City Hall property. During City Council's August 2023 goal setting meeting, there was discussion about rethinking what properties in Rolling Rock Park to sell. There was a suggestion to keep the northeastern quadrant and sell the lots on the southern part of the park. Since there has been no further discussion on this, and since the "Downtown Master Plan" and "Parks Master Plan" contemplate the sale of the northeastern quadrant, this is what I assumed for budget purposes. I should note that selling the lots on the southern part of Rolling Rock Park would require rezoning, as they're currently zoned "public land."

To estimate the revenues from the property sales, I analyzed the most recent downtown property sales to arrive at an average price per square foot. I then applied that average to the total square footage of the properties to be sold. The sales revenues are net of estimated real estate commissions.

I assumed sales costs of \$232,500, resulting in a gain of \$69,959 on the sales. The table below lists these estimated costs. Note that there is only a partial payment on the loan used to finance the City Hall/library construction. If we sell the property for higher than what's budgeted, then we can pay more on the City Hall/library construction loan.

Table 2: Estimated costs to prepare surplus properties for sale.

Item	Budgeted cost
City Hall asbestos test	10,000.00
City Hall asbestos removal	80,000.00
City Hall demolition	10,000.00
City Hall clean up	7,500.00
Closing costs and attorney's fees	3,000.00
Appraisals	2,000.00
Rolling Rock Park make ready	10,000.00
Debt payment on City Hall construction	110,000.00
Total:	<u>232,500.00</u>

At the August 2023 City Council goal setting meeting, there was also discussion on using the proceeds from property sales to pay off the loan used to acquire the southern Rolling Rock Park lots. Under the terms of that financing agreement, we cannot pay off or pay down that note until 2031. (The loan for the City Hall/library construction, however, allows early pay off or prepayment.) The properties were not used as security on the note, however, so there are no restrictions on our ability to sell the southern Rolling Rock Park properties. Also note that if the city goes that route, the table above does not include the costs that we would incur to go through the rezoning process for those properties.

The gain on property sales is the most important factor leading to the General Fund’s positive ending balance. Without it, the General Fund would have a negative balance, which the “Local Budget Law” does not allow.² This highlights the importance of selling those properties. Once we complete the budget process and some of our other high priority projects, I recommend pivoting to the sale of these properties. The first step in that process, in my view, is issuing a request for qualifications for commercial real estate agent services. At the same time, asbestos testing at the old City Hall will be required prior to demolishing it. Based on our experience in selling the 205/295 E. Main Street property, we may also wish to order environmental reports prior to listing these properties on the market. If we cannot sell these properties in a timely manner, then mid-year cuts to the General Fund may be required. While the sale of these properties helps balance the FY 2024-2025 budget, this fact demonstrates the need for structural balance, as we cannot rely on one-time revenue sources to balance future years’ budgets.

Local option capital levy. State law allows cities to refer local option property tax levies to the voters to fund capital improvements projects. That maximum length of the levy is 10 years. The Budget Committee should consider recommending that the City Council refer such a

² More specifically, the Local Budget Law requires resources to equal expenditures and other requirements. See section below on balanced budget requirements.

measure to the voters for the November 2024 elections. This levy would be to fund the E. 1st Street repairs, which the City Engineer estimates will cost more than \$500,000 to complete.

Litigation is ongoing regarding this issue with a trial scheduled in October 2024. While it is the city's position that other parties are liable for the damages from the 2022 water main rupture, there is inherent risk in a civil trial. If the city is not awarded damages, or if we are awarded less than the full amount, then we must find another way to finance the street and infrastructure repair, as the city does not have the resources to fund a project of this magnitude.

Due to the amounts involved, I believe it is prudent to consider the capital levy option. There is a lag between voter approval of a local option levy and when a city starts receiving those revenues. Approval in 2024 of a local option levy means the city would only start receiving revenues from this new source once the Lane County Department of Assessment and Taxation issues tax bills for 2025. Thus, the capital levy would not be included in the FY 2024-2025 budget.

There are tight deadlines in place for referring measures to the voters in November 2024. If the Budget Committee recommends that the city go this route, then staff will need to start working with the City Attorney soon on drafting the necessary documents.

Also, there are grants for transportation projects. One such program, the Oregon Department of Transportation's "Small City Allotment" provides up to \$250,000 for eligible projects.³ Lane County also funds transportation projects through its capital improvement program.⁴ There are other sources of state and federal transportation infrastructure funding. These are competitive programs, however.

E. 1st Street litigation and attorneys' fees. As mentioned above, attorney's fees for this case have contributed to the General Fund's deficit. I recommend using any award or settlement monies to reimburse the General Fund for the legal and other costs incurred. This would decrease the need for mid-year cuts to keep the budget in balance. As this case continues into FY 2024-2025, other factors might arise that require adjustments to the budget.

³ Oregon Department of Transportation. "Small City Allotment Program." Accessed here on 4/12/24: <https://www.oregon.gov/odot/LocalGov/Pages/SCA_Program.aspx>.

⁴ Lane County. "Capital Improvement Program: Road and Bridge Projects." Accessed here on 4/12/24: <https://www.lanecounty.org/government/county_departments/public_works/engineering_and_construction_services/transportation_engineering_services/transportation_planning/capital_improvement_plan_-_road__bridge_projects>.

Summary of items requested but not recommended for the General Fund.

- The Library Department requested a 5-hour expansion in open hours per week, along with an increase in the Library Director's hours to cover the expended open hours. If the Budget Committee wishes to fund this request, then adding this to the budget will cost \$7,309 in additional personnel expenditures.
- The Public Works Department requested a new law mower. The General Fund cost for this is \$7,000.
- \$3,000 for a new City Hall drop box was requested but not recommended.
- \$2,500 for parks clean-up program was requested but not recommended.
- The Public Works Department requested a trailer to haul landscaping and other materials. The General Fund allocation for this item is around \$4,000, and it is not recommended.

Summary of General Fund revenues for FY 2024-2025.

The graph on the following page shows all General Fund revenues by category. After capital asset disposal revenues, which I discussed above, property taxes are the next highest source of General Fund revenues. Property taxes are estimated at \$205,095 for the next fiscal year, a \$22,725 increase over the current year's budget.

The next highest source of General Fund revenues is franchise fees, which are budgeted at \$86,263. This comprises the fees that the city levies on public service providers, such as cable, electric, and telecommunications companies, to use public rights-of-way. Franchise fees are budgeted at \$86,263. One franchise fee that is new for the FY 2023-2024 budget, and that will continue into the next fiscal year, is the franchise fee that Sanipac pays. This is according to the franchise agreement that went into effect this fiscal year. Those franchise fees are budgeted at \$14,748.

Grant revenues include \$23,759 for a cybersecurity grant for which Lane Council of Governments has applied on the city's behalf. This will pay for offsite data storage and migrating the city's web domain to .gov. Next is \$13,085 for grant reimbursement associated with the Maggie Osgood Library's records digitization and oral history projects. Finally, \$19,100 of grants are estimated from Lane County's transient lodging tax program. This is earmarked to fund maintenance of the covered bridge.

Finally, the largest revenue source making up the licenses and permits category is \$57,650 for land use applications and reimbursement of development monitoring costs pursuant to development agreements. This may vary depending on development activity in the city. Intergovernmental revenues of \$41,588 include payments from the State of Oregon for revenue sharing, marijuana tax distributions, and cigarette and liquor taxes. All other sources of

revenue include items like charges for copies, donations, interest on cash balances held in the Local Government Investment Pool, and so on.

There's also an inflow of \$10,500 in loan proceeds for a new truck for the Public Works Department. This would be a 5-year vehicle loan, and the General Fund amount represents the 15% allocation of this purchase to the General Fund, with the other allocations in the utilities and streets funds.

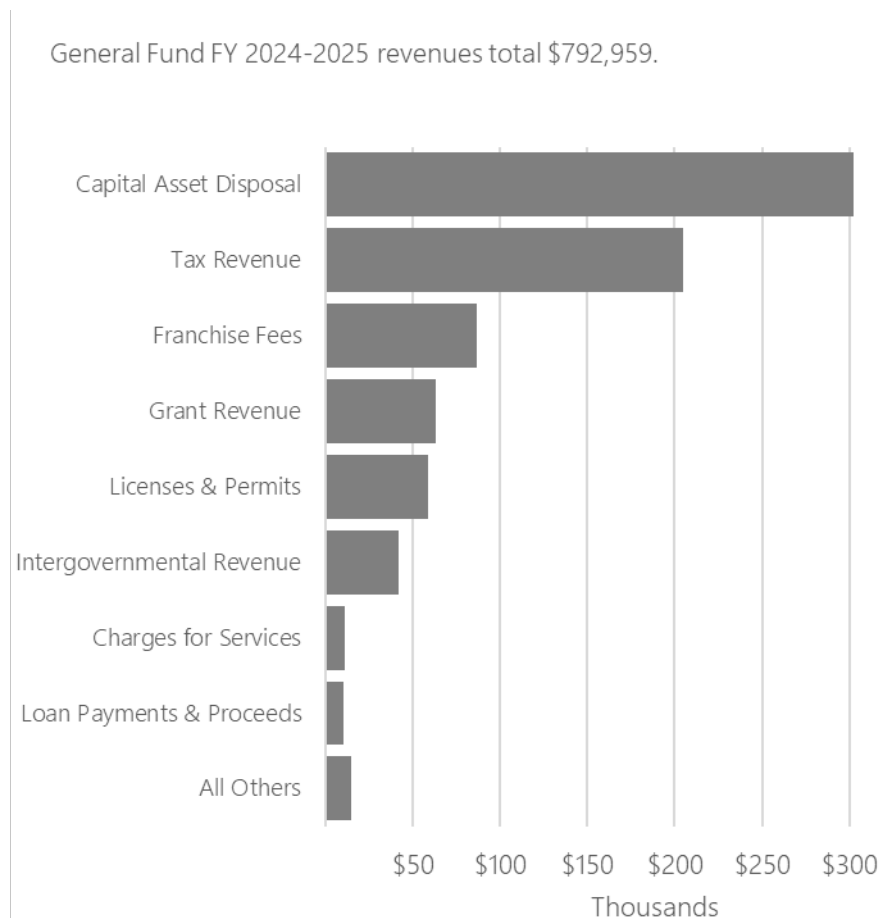


Figure 6: Sources of General Fund revenues for FY 2025 from highest to lowest.

How has the financial condition of the Water Fund and Sewer Fund changed over the fiscal year?

Fund balances, revenues, and sales summary.

The graph below shows ending Water Fund balances since FY 2019, as well as projected ending balances for FY 2024 and FY 2025.

The budget message that I presented last year discussed declines in the Water Fund's ending balances. At that time, we did not have final audited financial data for the Water Fund. The actual ending FY 2022 Water Fund balance was better than expected compared to the data available to me at the time that I prepared the budget message. The result is that the Water Fund's ending balance has remained flat for the past 3 fiscal years, averaging \$39,601.

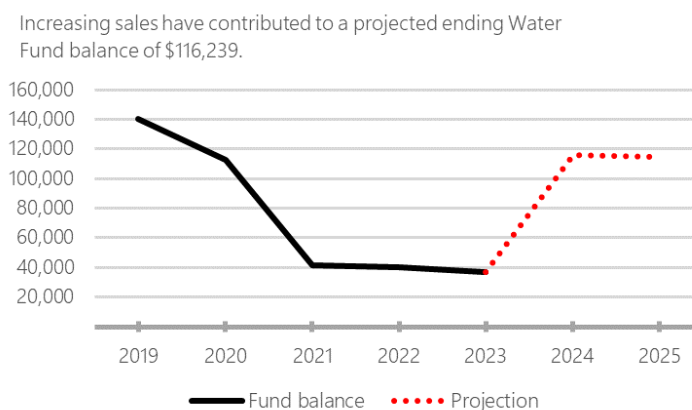


Figure 7: Water Fund balance since 2019.

This fiscal year, the projected ending balance is \$116,239. Part of this is due to unprecedented water sales throughout the fiscal year. This fiscal year, I project water sales of 35,345,350, which is 1,130,726 higher than last year. For two months this fiscal year, we broke records in monthly water sales. In July, we sold 5.11 million gallons of water, which set a record. The following August broke that record with 5.56 million gallons in sales. The graph on the following page shows actual and projected water sales.

That rate structure that was approved starting July 1, 2023 made several changes. The first change was setting the monthly base fee to cover the Water Fund's fixed costs, such as salaries, debt service, and so on. These are the costs that the city incurs before customers even turn on the water faucet. The second change was adjusting the variable rates to cover the costs of water production. With the variable rates, revenues increase with gallons of water sold. Relatedly, the city doubled the variable rate for tier 2—the rate for each 5,000 gallons starting at 5,001 gallons and over. One intention behind this rate difference is to encourage conservation. This doubling of the tier 2 rate, however, appears not to have influenced water

demand. In fact, as stated above, demand increased this year. Water Fund revenues from user charges are projected to exceed budgeted amounts by \$38,521 for FY 2024.

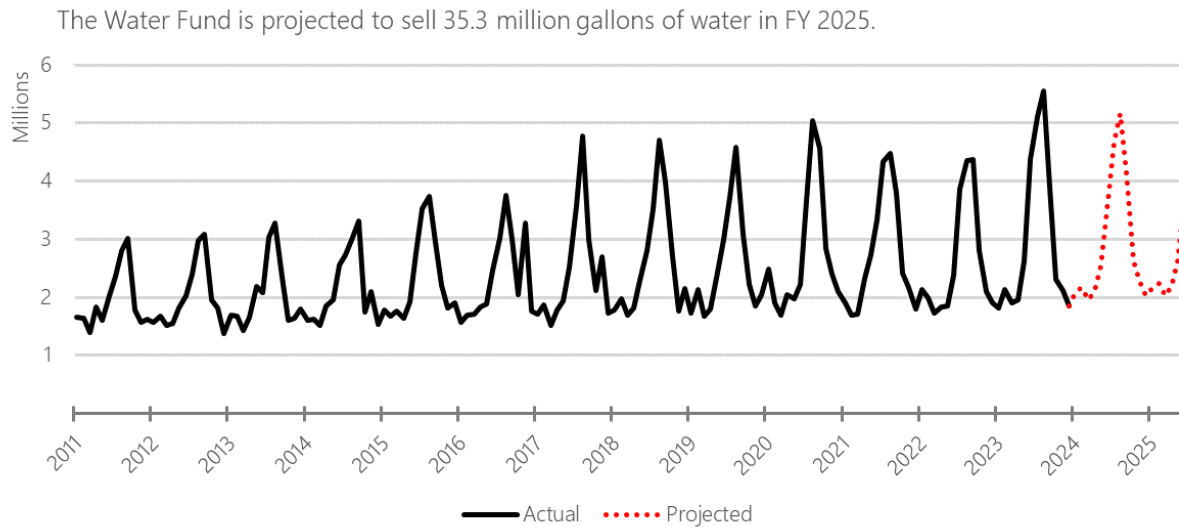


Figure 8: Water sales trends since 2011.

The recommended budget includes a Sewer Fund appropriation of \$129,149 in fund balance. By using the fund balance to pay for operating and some capital expenditures, the rate increase for customers’ monthly sewer bill isn’t as high as it would otherwise be. This expenditure of fund balance still leaves the Sewer Fund with an ending balance of \$98,780. The graph on the next page illustrates the Sewer Fund’s ending balance since 2019.

Discussion on proposed water and sewer rates.

The following table shows proposed water and sewer rates compared to the current rates. For a household using 5,000 gallons, the monthly water bill would be \$5.59 less compared to the current rates. The monthly sewer bill would be the same. This is a net decrease of \$5.59. Keeping the rates the same for the Sewer Fund results in a deficit, which I propose funding through accumulated balances in that fund for rate relief.

I calculated the rates using the same methodology that I used for the current year’s rates. For the Water Fund’s base monthly charge, I calculated the total of benefits, wages, payroll taxes, and debt payments. I then divided this by the estimated number of equivalent dwelling units (EDUs) for FY 2025 to arrive at the monthly base charge. This charge is intended to capture the costs that the Water Fund incurs before customers turn on the tap.

The FY 2025 budget recommends using \$129,149 in Sewer Fund balance for rate relief.

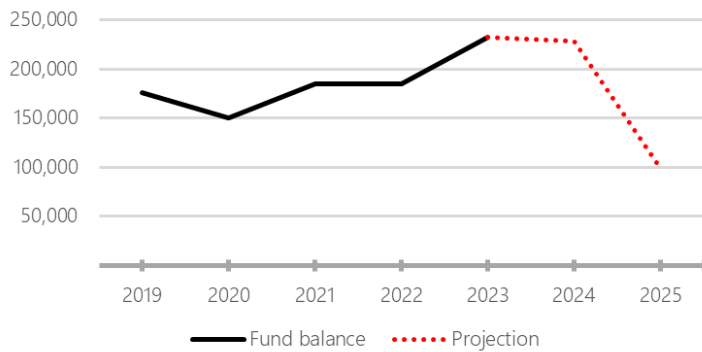


Figure 9: Sewer Fund balance since 2019.

For the variable rates, I projected the number of gallons to be produced in FY 2025. I then estimated which percentage of gallons produced is attributable to tier 1 on the rate structure (63.40%) and then which percentage is attributable to tier 2 (36.60%). I then calculated rates for each tier that capture all the variable costs with the requirement for the tier 2 rate to be twice that of the tier 1 rate. The intention behind the variable rates is to capture

the costs (such as electricity, overtime, and chemicals) that increase as production increases. The rates below reflect the result of this calculation. My intention was for the Water Fund to come as close to breaking even as possible, which these rates accomplish.

Table 3: Proposed vs. current utilities rates.

	Current	Proposed
Water		
Monthly charge per EDU	\$43.35	\$39.59
Variable water rate (per each 1,000 gallons):		
0 - 5,000 gallons	\$4.93	\$4.56
Greater than 5,000 gallons	\$9.85	\$9.13
Sewer		
Monthly charge per EDU	\$68.51	\$68.51
Other		
Bulk water per each 1,000 gallon	\$10.73	\$11.05
Fire hydrant fee (without water service)	\$13.93	\$14.35
Greywater disposal fee per gallon	\$0.17	\$0.17

Note on Emergency Community Water Assistance Grant (ECWAG)

The city is pursuing a grant through the US Department of Agriculture’s ECWAG program.⁵ This program provides an award up to \$1 million to respond to emergencies that affect the availability of safe drinking water. This program is only available to rural communities with

⁵ US Department of Agriculture. “Emergency Community Water Assistance Grants. Accessed 4/17/24 here: <<https://www.rd.usda.gov/programs-services/water-environmental-programs/emergency-community-water-assistance-grants>>.

a population of 10,000 or less, and Lowell meets those eligibility criteria. The program does not require matching funds, so it would be completely grant funded.

The grant would be to construct retrofits to the water treatment plant to respond to the turbidity that the Lookout Point drawdown causes in Dexter Reservoir. The high levels of turbidity restrict the water treatment plant's ability to produce water. The retrofits consist of, first, a new, expanded sedimentation basin. The basin will provide more volume for the turbidity to settle before water enters the treatment plant for processing and distribution. The second will be an airburst for the water intake line. The drawdown has increased debris in the reservoir, some of which is settling near the intake line. The airburst will allow us to clear debris around the intake line.

The grant deadline is June 1, 2024, which is the anniversary of when the emergency (that is, the dam drawdown) first occurred. I entered the full amount of the grant in the Water Fund's revenues account, as well as \$1 million in capital expenditures. The actual amount requested may differ, but I expect that we can complete the project within the maximum amount of funding available.

It is unlikely that we'll be able to complete the construction before this year's dam drawdown. Since the water treatment plant is on property owned by the US Army Corps of Engineers, coordination and permitting through them will be required, which is expected to take several months. If our grant application is successful, however, then it is possible we'll be able to complete the sedimentation basin project in 2025.

Other changes in expenses in the Water Fund and Sewer Fund.

- Total Water Fund and Sewer Fund allocation for a first year's payment on a new vehicle: \$49,000.
- New gate at wastewater treatment plant: \$20,000.
- Total for water and sewer rate study: \$40,000. This was included in the current year's budget but not started due to other projects taking a higher priority. The rate study consultant will analyze operations in both utilities, along with capital improvements needs, and will author a study on recommended rates over the next 5 years or so.
- Increase in water treatment plant chemicals and lab supplies, mostly because of the dam drawdown: \$20,354.
- New outbuilding at water treatment plant for storage: \$8,000.
- Increase in software subscriptions in the Water Fund: \$8,896. This is due to adding new modules in Caselle, our accounting system, for the autometer read program. This also includes the data hosting fee for our smart meter vendor.

What has changed in other funds?

A summary of major changes in the city's other funds is as follows:

Blackberry Jam Festival Fund. This fund is projected to start the FY 2025 fiscal year with a balance of \$13,756. If fundraising stays at current year's projected levels, then this fund is projected to expend its remaining balance at the end of this year's festival.

Building Fund. A slowdown in building activity results in a projected deficit in this fund of \$21,962. This is what's driving the decline in fund balance to \$12,090, which is projected at the end of FY 2025. Northwest Code Professionals has recommended an overhaul to the city's building fee schedule, which I'll discuss below.

Street Fund. This fund includes an appropriation of \$30,000 for maintenance services under our 2023 intergovernmental agreement with Lane County Public Works. This is for painting, street sweeping, catch basin cleaning, and other street maintenance. \$20,000 of that is for regular maintenance, and \$10,000 is for any other needs that might arise.

System development charge (SDC) funds. These funds all have amounts appropriated in their capital improvements accounts, but I have not identified specific projects. This is just to ensure amounts are appropriated in case projects arise during the fiscal year that are eligible to be paid for with balances in the SDC funds. The decrease in fund resources compared to previous fiscal years for the Water SDC and Sewer SDC Funds is due to expenditures in these funds to pay for the recently completed master plans.

How does this budget address employee pay and benefits, as well as workload demands?

Pay and benefits for FY 2025.

As stated above, this budget does not include increases in pay for either cost of living adjustments or merit increases. The reason is due to the General Fund's financial condition. Since all positions are at least partially allocated to the General Fund, I recommend limiting increases in expenditures in that fund. That includes employee pay. Benefits, however, remain the same. A 3.5% pay raise would cost, across all city funds, \$18,656.

If the FY 2024 audit shows a higher ending General Fund balance than I'm projecting, then the City Council may consider mid-year adjustment to compensation. Adjustments to compensations may also be feasible if, during FY 2025, the General Fund financial condition turns out better than projected.

Wage and benefit study.

This budget does recommend, however, a wage and benefit study. The Local Government Personnel Services division within Lane Council of Governments can complete such a study for an estimated cost of \$8,000. I included that expenditure in the budget, and it is allocated proportionately within the relevant funds.

Even though this budget does not recommend pay raises, I believe it is important for us to have a market compensation analysis of wages and benefits across all positions. This study would compare our positions with similar cities in Oregon to see how we measure up. With this information, we can then develop a plan to ensure competitive wages and benefits for our team.

Changes in staffing levels.

In the FY 2024 budget message, I discussed City Council's "must have" goal to add 1 full-time employee to the Public Works Department to meet growing workload demands. I did not recommend adding that new position to the FY 2025 budget. With this budget, I recommend adding the position. Workload demands continue to grow, and I recommend that we start recruiting and training someone at the start of the new fiscal year.

This would be an Operator Trainee position, unless we're able to recruit someone who already has certifications. As a trainee, the new employee would start gaining the experience in water and wastewater operations to sit for their entry-level certification exams. With continued years of experience, the goal would be attaining direct responsible charge designation. This would provide the city redundancy in case of absence or vacancy in the existing operator positions. Upon attaining the required level of certifications, the Operator Trainee would be eligible for promotion to the Operator position.

The new position would also, after a training period, assume responsibility over parks, stormwater, and streets maintenance. By having a dedicated staff member in charge of these functions, this would take a lot of the workload off the existing public works staff. For example, the Public Works Director devotes a significant amount of time to gathering data and preparing mandatory reports to higher levels of government for our stormwater system. The Public Works Director would train the new employee to complete these reports, in turn freeing the Public Works Director to focus on leadership over the department. In addition, by

having a staff member dedicated to these functions, the city can start being proactive in maintaining our stormwater and streets systems.

As mentioned above, one of the Operator Trainee's areas of responsibility would be over the city's parks. This includes landscaping, facilities maintenance, and preparing for events. Upon hiring the Operator Trainee, the city would no longer need a seasonal, part-time Public Works Laborer to assist with landscaping during the mowing season.

In addition, the Operator Trainee would assume much of the duties of the city's part-time Maintenance Worker regarding parks maintenance. For that reason, I propose keeping the part-time Maintenance Worker but focusing this position on daily and weekly janitorial responsibilities. This would result in a reduction of hours from 15 to 25 per week to no more than 10 hours per week. After evaluating the costs to outsource janitorial responsibilities, I determined that it is more cost-effective to maintain the Maintenance Worker position at 10 hours per week.

What other fee changes are recommended for FY 2025?

The appendix includes updated fee schedules: one for the master fee schedule, the other for building permit fees. The master fee schedule includes everything from photocopies, utility deposits, water connection fees, and land use application fees. The city has not updated these fees since 2011 (Resolution 550). The result is that our current fees do not cover the cost of doing business.

For example, Resolution 550 lists the cost for a preapplication conference for land use application at \$290. The applicant is only required to pay if they decide to proceed with an application. Otherwise, the city must absorb the engineering, legal, and planning consultant fees to prepare for and attend the preapplication conference. The proposed master fee schedule recommends raising this to \$500, and payment upfront is required prior to scheduling the preapplication conference. Not only is the increased amount closer to covering the city's costs to hold the preapplication conference, but it also motivates developers to proceed with these meetings when they're serious and ready to start moving through the process. Another example is the current fee structure gives property line adjustments with no easements a \$176 application fee. Recent property line adjustment applications have cost up to \$1,000 to process. The master fee schedule increases the application fee for this type of application to \$350.

Lastly, the city's "cost reimbursement policy" in Ordinance 228 allows the city to bill developers for application processing costs that exceed 25% of the application fee. My recommendation is to amend this ordinance so that developers are responsible for reimbursing the city for any costs that the city incurs, above the application fee, to process applications. The rationale behind the current cost reimbursement policy, when it was adopted, may have been to reduce application fees, thereby encouraging development. My professional opinion is that subsidizing development through absorbing application processing costs is no longer necessary to attract development. The city is already an attractive community for developers. Besides, I do not believe that the General Fund can continue absorbing the increasing engineering, legal, and planning costs needed to process and monitor land use applications.

Other changes to the master fee schedule include increasing what we charge to make photocopies. We currently charge 5 cents for black and white copies, which is less than what it costs the city. I proposed increasing that to 15 cents so that the city at least covers its costs to make copies. Another change is implementing a public records request fee. This allows the city to recoup its costs to respond to public records requests that require significant investment of staff time to complete.

The city's third-party building official, Northwest Code Professionals, recommended the proposed building permit fees update. The last time the city updates its building permit fees was in 2012 (Resolution 587). Northwest Code Professionals is scheduled to discuss this fee update with City Council at their May 7, 2024 meeting. It is likely the City Council will want to adjust the recommended model fee schedule prior to adoption. Also, the city will be starting the onboarding process for the Oregon Building Code Division's e-permitting program in May 2024. The Building Code Division may want to provide input on the proposed fee schedule update prior to adoption.

Prior to adopting the master fee schedule and building permit fee schedule, public hearings will be required. These public hearings do not need to occur in tandem with the budget approval process. I am presenting this information solely for the Budget Committee's awareness on changes that may affect the budget over the next few months.

Summary of how the proposed FY 2025 budget has changed over the current year's budget.

Revenues and other financing sources.

Item #	Fund Name	Description	FY 23/24 Budget	FY 23/24 Proposed	Increase/ (Decrease)
1	Water Fund	Emergency Community Water Assistance grant for water treatment plant retrofits in response to Lookout Point dam draw-down.	-	\$1,000,000	\$1,000,000
2	Water SDC	Projected new housing construction multiplied by increased water system development charges.	\$9,100	\$45,500	\$36,400
3	Water	Loan for new public works truck.	-	\$24,500	\$24,500
4	General	Increase in tax base due to new construction, as well as maximum annual increase in existing tax base.	\$179,870	\$203,895	\$24,025
5	General	Cybersecurity grant funding.	-	\$23,759	\$23,759
6	Sewer	Proposed increase in monthly base rate multiplied by expected EDUs.	\$483,366	\$504,782	\$21,416
7	General	Land use cost reimbursement is now a new account. This is for reimbursements for engineering, legal, and planning costs to monitor developments. This was previously included with land use application fees.	-	\$19,150	\$19,150
8	Street	State highway street tax revenues. Based on projections.	\$80,000	\$95,000	\$15,000
9	Water SDC	Actual interest earned has been higher than projected due to keeping higher balances in the LGIP.	\$500	\$15,000	\$14,500
10	General	Library grant for oral history project.	\$1,000	\$13,085	\$12,085
11	General	New franchise agreement with Sanipac. Actual franchise fee revenues have been higher than projected.	\$6,000	\$14,748	\$8,748

Item #	Fund Name	Description	FY 23/24 Budget	FY 23/24 Proposed	Increase/ (Decrease)
12	General	Transient lodging tax revenues. Based on projections.	\$10,586	\$19,100	\$8,514
13	General	Library memberships fees are now recommended for out of city patrons. \$50 per year multiplied by number of registered out of city patrons.	-	\$7,500	\$7,500
14	Sewer SDC	Based on projected new housing construction.	\$1,071	\$8,035	\$6,964
15	General	Electric franchise fees. Based on projections.	\$55,000	\$60,659	\$5,659
16	Sewer	Transfer from Water Fund to payoff inter-fund loan that was budgeted but not implemented in FY 2024. Not applicable for FY 2025.	\$20,342	-	(\$20,342)
17	Water	Transfer from Sewer Fund for interfund loan that was budgeted but not implemented in FY 2024. Not applicable for FY 2025.	\$30,000	-	(\$30,000)
18	Building	Actual building permit fees have been lower than projected.	\$80,000	\$21,645	(\$58,355)
19	Sewer	Loan proceeds for FY 2025 are only for new public works vehicle. FY 2024 loan proceeds to be received were for inter-fund loans that were budgeted but not implemented.	\$90,000	\$24,500	(\$65,500)
20	Water SDC	Grant revenue received in the Water Fund was transferred to the Water SDC fund for expenditures recorded in the Water SDC fund. This was for the water master plan. This is not applicable for FY 2025.	\$65,548	-	(\$65,548)
21	Water	Loan for PLC project was budgeted in FY 2024 but not necessary due to receiving grant for the full project. This is not applicable for FY 2025.	\$70,000	-	(\$70,000)

Item #	Fund Name	Description	FY 23/24 Budget	FY 23/24 Proposed	Increase/ (Decrease)
22	Sewer	Interfund loan to General Fund and repayment from General Fund was budgeted but not necessary. This transaction is not applicable for FY 2025.	\$76,200	-	(\$76,200)
23	General	Loan proceeds for City Hall construction were budgeted in FY 2024 but not applicable for FY 2025.	\$270,000	\$10,500	(\$259,500)
24	General	Estimate on revenues for surplus property sales (recorded in the capital asset disposal account) were recalculated based on most recent and comparable property sale transactions in the city. Actual sales revenues may vary.	\$467,287	\$302,459	(\$164,828)

Sum of all items listed above:	\$1,995,870	\$2,413,817	\$417,974
Net sum of all other revenues:	\$904,048	\$729,543	(\$174,505)
Beginning balances:	\$1,172,379	\$1,563,567	\$391,188
Total resources:	\$4,072,297	\$4,706,927	\$634,630

Expenditures and other financing uses.

Item #	Fund Name	Description	FY 23/24 Budget	FY 23/24 Proposed	Increase/ (Decrease)
1	Water	Emergency Community Water Assistance grant capital improvements to water treatment plant.	\$10,000	\$1,000,000	\$990,000
2	Multiple	New public works vehicle.	-	\$70,000	\$70,000
3	General	Increase in legal expenditures due to E. 1st Street litigation expenditures.	\$4,000	\$50,000	\$46,000
4	Multiple	New Operator Trainee position.	-	\$34,445	\$34,445
5	General	Maintenance projects for covered bridge. Offset with accumulated transient lodging tax revenues.	\$5,936	\$34,928	\$28,992
6	General	Estimated costs to prepare old City Hall and Rolling Rock Park property for sale.	\$85,000	\$110,000	\$25,000
7	Water	Increase in chemicals due to dam draw-down.	\$22,100	\$42,454	\$20,354
8	Sewer	Estimated increase in engineering costs plus rate study.	\$25,000	\$45,000	\$20,000
9	Sewer	New gate for wastewater treatment plant.	\$5,000	\$25,000	\$20,000
10	Multiple	Increases in employer health insurance premiums.	\$90,378	\$109,485	\$19,107
11	Multiple	Increase in liability and property insurance premiums.	\$32,610	\$43,871	\$11,261
12	Multiple	Increase in new auditing contract.	\$20,687	\$30,872	\$10,185
13	Streets	New agreement with Lane County for streets maintenance.	\$10,000	\$20,000	\$10,000
14	General	New IT equipment for library associated with oral history project. Offset by grant revenues.	\$1,356	\$8,169	\$6,813
15	General	Transfer to Blackberry Jam Festival Fund was budgeted but not needed. Not applicable for FY 2025.	\$5,000	-	(\$5,000)
16	Streets	Signs budgeted for FY 2024 but not needed. Not budgeted for FY 2025.	\$5,000	-	(\$5,000)

Item #	Fund Name	Description	FY 23/24 Budget	FY 23/24 Proposed	Increase/ (Decrease)
17	General	RAIN contract is not recommended in Community Development Department's other contract services account.	\$10,000	\$90	(\$9,910)
18	General	Police services contract is not recommended.	\$36,231	-	(\$36,231)
19	Water	PLC project was budgeted in FY 2024. Since the project is underway, this may not be applicable for FY 2025. Depending on project progress through June 30, an appropriation to pay for the remainder of the project after July 1 may be necessary.	\$100,000	-	(\$100,000)
20	Streets	E. 1st Street repairs were budgeted in FY 2024. This is not applicable for FY 2025. A supplemental budget will be needed to account for any settlement proceeds or other financing sources to pay for the repairs.	\$270,000	\$60,428	(\$209,572)

Sum of all items listed above:	\$738,298	\$1,684,742	\$946,444
Net sum of all other uses:	\$3,086,607	\$2,817,576	(\$269,031)
Reserved and ending balances:	\$247,392	\$204,609	(\$42,783)
Total uses:	\$4,072,297	\$4,706,927	\$634,630

Additional statements on financial policies

Statement on balanced budget requirements.

The Local Budget Law requires municipal budgets to be balanced. The law defines a *balanced budget* as being “reconciled so that the total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period” (O.R.S 294.388[1]). As shown in the fund financial summaries below, each fund meets this requirement.

Statement on basis of accounting and other financial policies.

This budget does not anticipate any changes in the basis of accounting used in previous years, as well as any other financial policies.

Compliance with City Council Resolution 644.

In April 2016, City Council adopted Resolution 644. This resolution modified the fiscal policies and financial management procedures originally set forth in Resolution 571, as adopted in May 2012. The modified fiscal policies in Resolution 644 set forth two goals:

- Budgeting contingency costs in each fund at 10% to 15% of personnel services plus “normal materials and services,” excluding the Blackberry Jam Festival Fund, and
- Maintaining a target level for unrestricted fund balance of 17% of budgeted operating expenditures.

Note that these are described as being “goals,” not requirements. In all funds, I’ve budgeted otherwise unappropriated amounts for contingency. The reason for this is to give us flexibility in case of unanticipated needs.

Contingency funds require City Council approval to transfer into operating or other accounts. Depending on the cumulative amount of contingency that is transferred in a particular fund, a public hearing and vote of the Budget Committee is required.

If we don’t spend contingency funds, those appropriations lapse, contributing to higher than budgeted ending fund balances.

Acknowledgments.

I want to thank City Clerk Samantha Dragt for compiling information on our continuing obligations, as well as for completing various research projects that assisted me in preparing the budget. Public Works Director Max Baker prepared recommendations for Public Works Departments and the Parks Department, as well as year-end projections for these departments. Public Works Operators Nick Harris and Hunter Harris assisted with data analysis for the water and wastewater utilities. Layli Nichols, contract accountant, assisted with year-end projections, projected debt payments, and personnel budget calculations. Layli assisted with proofreading the budget document. She also prepared the draft master fee schedule in the appendix.

Next steps to approve the budget.

The Budget Committee meets on May 9 to receive the recommended budget. At this meeting, the Budget Committee may vote to recommend approval of the budget and the property tax levy. Also at this meeting, citizens can comment on the budget, as well as on uses for state shared revenues. The Budget Committee may choose to hold additional meetings on the budget prior to a vote of approval. A second Budget Committee meeting is scheduled for May 15 and a third one is scheduled for May 22, if necessary. All meetings at 6:00 pm at the Lowell Rural Fire Protection District meeting room.

I recommend that the City Council hold a public hearing on the budget at its June 4 regular meeting. I also recommend that the City Council adopt the budget at its June 18 meeting to allow enough time for citizen comment from the June 6 meeting to be considered. The City Council must adopt a budget before July 1.

The recommended budget is a first draft. I anticipate that the Budget Committee and City Council will make changes. We have time between now and the City Council's final adoption in June to confirm the final budget numbers and make any corrections.

We welcome questions and comments on the budget. This budget will be posted on the city's website. It is also available at City Hall during normal business hours at 70 N. Pioneer Street.

Sincerely,



Jeremy B. Caudle
City Administrator

Understanding the budget tables.

In the tables that follow this message, you'll notice a column that shows "\$ change." This column shows the dollar change (increase or decrease) from the adopted FY 23/24 budget to the proposed FY 24/25 budget.

Note on rounding.

Previous fiscal years' financial data in the following tables may differ from amounts reported in the annual financial statements. These differences are immaterial and are due to rounding in the budget tables.

FY 2024-2025 budget summary

Revenues and other financing sources:

	General Fund	Water Fund	Sewer Fund	Other Funds	SDC and Reserve Funds	Grand Total
Beginning Balance	108,737	116,239	227,929	157,023	953,639	1,563,567
Charges for Services	10,575	536,754	504,782	-	-	1,052,111
Fines & Forfeitures	2,500	-	-	-	-	2,500
Franchise Fees	86,263	-	-	-	-	86,263
Fundraising & Event Revenue	-	-	-	4,275	-	4,275
Grant Revenue	62,944	1,000,000	-	-	-	1,062,944
Intergovernmental Revenue	41,588	-	-	95,000	-	136,588
Investment Revenue	6,500	-	5,500	3,310	28,500	43,810
Licenses & Permits	58,750	2,500	-	23,370	-	84,620
Loan Payments & Proceeds	10,500	24,500	24,500	10,500	-	70,000
Miscellaneous Revenue	50	3,270	4,200	100	-	7,620
Other Revenue	307,959	-	-	550	-	308,509
Reimbursement Revenue	-	-	-	-	-	-
SDC Revenue	235	3,725	3,090	520	71,455	79,025
Tax Revenue	205,095	-	-	-	-	205,095
Transfers In	-	-	-	-	-	-
Grand Total	901,696	1,686,988	770,001	294,648	1,053,594	4,706,927

Expenditures and other financing uses:

	General Fund	Water Fund	Sewer Fund	Other Funds	SDC and Reserve Funds	Grand Total
Personal Services	176,598	229,871	231,621	46,509	-	684,599
Materials & Services	315,177	245,243	273,573	134,505	-	968,498
Debt Service	165,708	64,642	58,527	9,628	-	298,505
Capital Outlay	146,099	1,032,500	107,500	70,928	993,131	2,350,158
Contingencies	76,691	114,732	98,780	33,078	-	323,281
Transfers Out	-	-	-	-	-	-
Reserved & Ending Balance	21,423	-	-	-	60,463	81,886
Grand Total	901,696	1,686,988	770,001	294,648	1,053,594	4,706,927

FY 2024-2025 fund summaries

General Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	205,803	264,759	70,462	70,462	244,823	108,737	38,275
Charges for Services	11,438	6,280	1,360	1,360	3,290	10,575	9,215
Fines & Forfeitures	10,565	6,365	5,000	5,000	2,870	2,500	(2,500)
Franchise Fees	96,396	103,435	68,500	68,500	83,008	86,263	17,763
Fundraising & Event Revenue	13,270	-	-	-	900	-	-
Grant Revenue	314,764	166,837	16,786	31,595	32,933	62,944	46,158
Intergovernmental Revenue	35,883	40,393	38,660	38,660	42,550	41,588	2,928
Investment Revenue	1,448	2,327	1,252	1,252	6,459	6,500	5,248
Licenses & Permits	18,683	21,460	41,850	41,850	27,435	58,750	16,900
Loan Payments & Proceeds	-	230,224	230,224	230,224	-	10,500	(219,724)
Miscellaneous Revenue	678	2,444	800	800	69	50	(750)
Other Revenue	62,322	453,098	470,787	470,787	711	307,959	(162,828)
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	1,457	940	47	47	47	235	188
Tax Revenue	183,315	187,987	182,370	182,370	189,763	205,095	22,725
Transfers In	-	-	-	-	-	-	-
Grand Total	956,022	1,486,549	1,128,098	1,142,907	634,858	901,696	(226,402)

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	279,437	427,067	99,200	99,200	5,839	146,099	46,899
Contingencies	-	-	168,496	130,390	-	76,691	(91,805)
Debt Service	48,353	354,997	286,449	286,449	65,921	165,708	(120,741)
Materials & Services	254,379	326,577	252,878	304,428	285,604	315,177	62,299
Personal Services	109,177	133,087	164,990	166,355	168,757	176,598	11,608
Reserves and Ending Balance	264,759	244,823	74,885	74,885	108,737	21,423	(53,462)
Transfers Out	-	-	81,200	81,200	-	-	(81,200)
Grand Total	956,105	1,486,551	1,128,098	1,142,907	634,858	901,696	(226,402)

Sewer Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	184,427	184,327	106,307	106,307	232,419	227,929	121,622
Charges for Services	406,487	452,693	483,366	483,366	542,610	504,782	21,416
Grant Revenue	-	5,525	-	-	-	-	-
Investment Revenue	633	2,637	1,000	1,000	5,790	5,500	4,500
Licenses & Permits	3,795	2,185	115	115	173	-	(115)
Loan Payments & Proceeds	-	-	90,000	90,000	-	24,500	(65,500)
Miscellaneous Revenue	898	1,863	2,000	2,000	3,230	4,200	2,200
Other Revenue	-	-	-	-	-	-	-
SDC Revenue	19,158	12,360	618	618	927	3,090	2,472
Transfers In	-	-	96,542	96,542	-	-	(96,542)
Grand Total	615,398	661,590	779,948	779,948	785,149	770,001	(9,947)

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	23,377	1,475	130,000	130,000	30,000	107,500	(22,500)
Contingencies	-	-	77,425	77,425	-	98,780	21,355
Debt Service	49,838	54,126	53,178	53,178	53,175	58,527	5,349
Materials & Services	167,884	180,585	226,179	219,188	243,125	273,573	47,394
Personal Services	189,970	192,986	224,009	231,000	230,919	231,621	7,612
Reserves and Ending Balance	184,327	232,418	39,157	39,157	227,929	-	(39,157)
Transfers Out	-	-	30,000	30,000	-	-	(30,000)
Grand Total	615,396	661,590	779,948	779,948	785,148	770,001	(9,947)

Water Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	41,482	40,302	10,000	10,000	37,019	116,239	106,239
Charges for Services	360,212	393,125	533,746	533,746	588,184	536,754	3,008
Grant Revenue	54,249	64,052	-	306,420	308,969	1,000,000	1,000,000
Investment Revenue	390	158	273	273	1,700	-	(273)
Licenses & Permits	8,250	4,750	3,750	3,750	3,750	2,500	(1,250)
Loan Payments & Proceeds	-	-	70,000	70,000	-	24,500	(45,500)
Miscellaneous Revenue	953	3,608	4,770	4,770	7,958	3,270	(1,500)
Other Revenue	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	23,095	14,900	-	-	-	3,725	3,725
Transfers In	-	-	30,000	30,000	-	-	(30,000)
Grand Total	488,631	520,895	652,539	958,959	947,580	1,686,988	1,034,449

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	69,569	61,043	110,000	416,420	331,420	1,032,500	922,500
Contingencies	-	-	20,000	20,000	-	114,732	94,732
Debt Service	58,340	58,340	75,875	75,875	58,340	64,642	(11,233)
Materials & Services	130,175	171,524	202,330	195,312	210,635	245,243	42,913
Personal Services	190,243	192,971	223,992	231,010	230,946	229,871	5,879
Reserves and Ending Balance	40,302	37,019	-	-	116,239	-	-
Transfers Out	-	-	20,342	20,342	-	-	(20,342)
Grand Total	488,629	520,897	652,539	958,959	947,580	1,686,988	1,034,449

Street Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	76,011	111,798	133,413	133,413	130,804	114,150	(19,263)
Grant Revenue	-	-	-	-	-	-	-
Intergovernmental Revenue	91,938	95,385	80,000	80,000	99,777	95,000	15,000
Investment Revenue	279	1,675	200	200	3,242	3,200	3,000
Loan Payments & Proceeds	-	-	270,000	270,000	-	10,500	(259,500)
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	3,224	2,080	104	104	104	520	416
Transfers In	-	-	-	-	-	-	-
Grand Total	171,452	210,938	483,717	483,717	233,927	223,370	(260,347)

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	9,200	12,667	275,000	275,000	5,000	70,928	(204,072)
Contingencies	-	-	97,177	97,177	-	20,988	(76,189)
Debt Service	5,172	5,172	5,211	5,211	5,172	9,628	4,417
Materials & Services	24,290	39,653	70,426	69,573	81,443	90,120	19,694
Personal Services	20,991	22,643	27,107	27,960	28,162	31,706	4,599
Reserves and Ending Balance	111,798	130,804	8,796	8,796	114,150	-	(8,796)
Transfers Out	-	-	-	-	-	-	-
Grand Total	171,451	210,939	483,717	483,717	233,927	223,370	(260,347)

Building Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	29,944	57,234	65,935	65,935	68,793	34,052	(31,883)
Investment Revenue	11	12	10	10	72	100	90
Licenses & Permits	128,394	96,145	87,143	87,143	8,325	23,370	(63,773)
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Grand Total	158,349	153,391	153,088	153,088	77,190	57,522	(95,566)

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	-	-	-	-	-
Contingencies	-	-	55,015	55,015	-	12,090	(42,925)
Materials & Services	96,403	72,414	78,481	77,628	27,625	31,065	(47,416)
Personal Services	4,714	12,185	14,612	15,465	15,513	14,367	(245)
Reserves and Ending Balance	57,234	68,793	4,980	4,980	34,052	-	(4,980)
Grand Total	158,351	153,392	153,088	153,088	77,190	57,522	(95,566)

Blackberry Jam Festival Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	11,468	13,824	10,043	10,043	13,759	8,821	(1,222)
Fundraising & Event Revenue	8,013	12,950	2,960	2,960	4,142	4,275	1,315
Investment Revenue	3	2	10	10	1	10	-
Miscellaneous Revenue	-	115	110	110	115	100	(10)
Other Revenue	25	105	-	-	551	550	550
Transfers In	-	-	5,000	5,000	-	-	(5,000)
Grand Total	19,509	26,996	18,123	18,123	18,568	13,756	(4,367)

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Contingencies	-	-	-	-	-	-	-
Materials & Services	5,685	13,237	16,350	16,350	9,747	13,320	(3,030)
Personal Services	-	-	-	-	-	436	436
Reserves and Ending Balance	13,824	13,759	1,773	1,773	8,821	-	(1,773)
Transfers Out	-	-	-	-	-	-	-
Grand Total	19,509	26,996	18,123	18,123	18,568	13,756	(4,367)

Sewer SDC Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	146,159	132,238	118,162	118,162	140,993	146,338	28,176
Investment Revenue	551	2,036	500	500	3,738	3,500	3,000
SDC Revenue	33,201	20,349	1,071	1,071	1,607	8,035	6,964
Transfers In	-	-	-	-	-	-	-
Grand Total	179,911	154,623	119,733	119,733	146,338	157,873	38,140

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	52,941	52,941	-	157,873	104,932
Materials & Services	47,673	13,629	62,000	62,000	-	-	(62,000)
Reserves and Ending Balance	132,238	140,993	4,792	4,792	146,338	-	(4,792)
Grand Total	179,911	154,622	119,733	119,733	146,338	157,873	38,140

Water SDC Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	329,228	376,133	350,372	350,372	438,835	464,777	114,405
Investment Revenue	1,732	9,008	500	500	17,202	15,000	14,500
SDC Revenue	118,730	76,600	9,100	9,100	9,100	45,500	36,400
Transfers In	-	-	65,548	65,548	-	-	(65,548)
Grand Total	449,690	461,741	425,520	425,520	465,137	525,277	99,757

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	390,473	390,473	-	525,277	134,804
Materials & Services	73,556	22,906	-	-	360	-	-
Reserves and Ending Balance	376,133	438,835	35,047	35,047	464,777	-	(35,047)
Grand Total	449,689	461,741	425,520	425,520	465,137	525,277	99,757

Street SDC Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	50,028	68,635	69,965	69,965	81,858	85,138	15,173
Investment Revenue	255	1,383	150	150	2,688	2,500	2,350
SDC Revenue	18,352	11,840	592	592	592	2,975	2,383
Transfers In	-	-	-	-	-	-	-
Grand Total	68,635	81,858	70,707	70,707	85,138	90,613	19,906

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	64,838	64,838	-	90,613	25,775
Materials & Services	-	-	-	-	-	-	-
Reserves and Ending Balance	68,635	81,858	5,869	5,869	85,138	-	(5,869)
Grand Total	68,635	81,858	70,707	70,707	85,138	90,613	19,906

Stormwater SDC Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	47,976	69,353	81,177	81,177	85,325	89,145	7,968
Investment Revenue	254	1,441	200	200	2,820	2,500	2,300
SDC Revenue	21,123	14,531	1,000	1,000	1,000	5,000	4,000
Transfers In	-	-	-	-	-	-	-
Grand Total	69,353	85,325	82,377	82,377	89,145	96,645	14,268

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	75,456	75,456	-	96,645	21,189
Materials & Services	-	-	-	-	-	-	-
Reserves and Ending Balance	69,353	85,325	6,921	6,921	89,145	-	(6,921)
Grand Total	69,353	85,325	82,377	82,377	89,145	96,645	14,268

Parks SDC Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	58,682	89,533	100,514	100,514	105,232	109,778	9,264
Investment Revenue	316	1,787	200	200	3,542	3,000	2,800
SDC Revenue	30,535	19,655	1,004	1,004	1,004	9,945	8,941
Transfers In	-	-	-	-	-	-	-
Grand Total	89,533	110,975	101,718	101,718	109,778	122,723	21,005

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Capital Outlay	-	-	93,275	93,275	-	122,723	29,448
Materials & Services	-	5,743	-	-	-	-	-
Reserves and Ending Balance	89,533	105,232	8,443	8,443	109,778	-	(8,443)
Grand Total	89,533	110,975	101,718	101,718	109,778	122,723	21,005

Sewer Reserve Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	15,751	15,772	16,022	16,022	16,071	16,581	559
Investment Revenue	21	299	200	200	510	500	300
Transfers In	-	-	-	-	-	-	-
Grand Total	15,772	16,071	16,222	16,222	16,581	17,081	859

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Reserves and Ending Balance	15,772	16,071	16,222	16,222	16,581	17,081	859
Transfers Out	-	-	-	-	-	-	-
Grand Total	15,772	16,071	16,222	16,222	16,581	17,081	859

Water Reserve Fund

Resources:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Beginning Balance	39,395	39,457	40,007	40,007	40,352	41,882	1,875
Investment Revenue	62	894	500	500	1,530	1,500	1,000
Transfers In	-	-	-	-	-	-	-
Grand Total	39,457	40,351	40,507	40,507	41,882	43,382	2,875

Requirements:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Reserves and Ending Balance	39,457	40,352	40,507	40,507	41,882	43,382	2,875
Transfers Out	-	-	-	-	-	-	-
Grand Total	39,457	40,352	40,507	40,507	41,882	43,382	2,875

Resources estimate sheets

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
General Fund	956,022	1,486,549	1,128,098	1,142,907	634,858	901,696	(226,402)
110-3100-Beginning Fund Balance	205,803	264,759	70,462	70,462	244,823	108,737	38,275
110-310-4112-Property Taxes - Current	181,055	184,371	179,870	179,870	188,570	203,895	24,025
110-310-4114-Property Taxes - Prior	2,260	3,616	2,500	2,500	1,193	1,200	(1,300)
110-315-4125-Interest Earned	1,448	2,327	1,252	1,252	6,459	6,500	5,248
110-320-4132-State Revenue Sharing	11,784	12,857	11,800	11,800	13,184	13,244	1,444
110-320-4134-Cigarette Tax	947	818	780	780	913	708	(72)
110-320-4136-Liquor Tax	21,312	24,124	23,680	23,680	25,624	24,724	1,044
110-320-4145-Transient Room Tax	58	204	-	-	50	50	50
110-320-4148-Marijuana Tax Distribution	1,782	2,390	2,400	2,400	2,779	2,862	462
110-325-4151-General Govt - Operating Grant	78,437	134,519	-	-	-	23,759	23,759
110-325-4152-Tourism - Operating Grant	10,586	11,318	10,586	10,586	19,124	19,100	8,514
110-325-4154-Library - Oper Grant	1,000	1,000	1,000	13,809	13,809	13,085	12,085
110-325-4158-Comm Dev - Operating Grant	1,000	-	1,000	3,000	-	2,000	1,000
110-325-4160-Parks - Operating Grant	-	-	-	-	-	5,000	5,000
110-328-4155-Library - Capital Grant	223,741	20,000	4,200	4,200	-	-	(4,200)
110-330-4310-Cable Franchise Fees	7,101	7,991	6,000	6,000	9,084	9,356	3,356
110-330-4312-Electric Franchise Fees	53,452	56,836	55,000	55,000	58,716	60,659	5,659
110-330-4314-Garbage Franchise Fees	-	-	6,000	6,000	10,534	14,748	8,748
110-330-4316-Telecom Franchise Fees	1,339	1,430	1,500	1,500	1,500	1,500	-
110-330-4318-Water Franchise Fees	16,341	17,292	-	-	1,346	-	-
110-330-4320-Sewer Franchise Fees	18,163	19,886	-	-	1,828	-	-
110-335-4352-Land Use & Development Permits	17,951	19,800	41,250	41,250	25,325	38,500	(2,750)
110-335-4353-Land Use Cost Reimbursement	-	-	-	-	-	19,150	19,150

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-335-4354-Misc Permits & Licenses	385	693	100	100	1,607	500	400
110-335-4356-Building Permit Fees	-	-	-	-	-	-	-
110-335-4358-Electrical Permit Fees	-	-	-	-	-	-	-
110-335-4360-Dog Licenses	347	967	500	500	503	600	100
110-340-4410-Copy, Fax, Notary & Research	398	368	500	500	313	500	-
110-340-4413-Library Memberships	-	-	-	-	-	7,500	7,500
110-340-4415-Library Sales & Services	-	-	-	-	25	25	25
110-340-4416-Library Book Sales	-	-	-	-	1,208	1,500	1,500
110-340-4417-Lien Searches	840	260	500	500	150	225	(275)
110-340-4419-Election Filing Fees	25	50	-	-	-	75	75
110-340-4421-SDC/CET Admin Fee	10,129	5,443	260	260	1,494	650	390
110-340-4423-Pay Station Revenue	46	159	100	100	100	100	-
110-345-4511-Parks Reimbursement SDC	1,457	940	47	47	47	235	188
110-350-4625-Municipal Court Revenue	10,565	6,365	5,000	5,000	2,870	2,500	(2,500)
110-360-4225-Loan Proceeds	-	230,224	230,224	230,224	-	10,500	(219,724)
110-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-
110-365-4790-SVDP Project Reimbursement	-	-	-	-	-	-	-
110-370-4822-BBJ Admin Fee	-	-	-	-	-	-	-
110-370-4824-Donations	-	-	-	-	-	-	-
110-370-4825-Library Donations	302	1,198	2,500	2,500	711	1,000	(1,500)
110-370-4826-Parks Donations	4,160	7,185	1,000	1,000	-	4,500	3,500
110-375-4849-Capital Asset Disposal	57,860	444,715	467,287	467,287	-	302,459	(164,828)
110-380-4865-Library Capital Campaign	13,270	-	-	-	900	-	-
110-385-4893-Rental Revenue	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-385-4895-Miscellaneous Revenue	678	2,444	800	800	69	50	(750)
110-390-4912-Transfer from Street Fund	-	-	-	-	-	-	-
110-390-4914-Transfer from BBJ Fund	-	-	-	-	-	-	-
110-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
110-390-4940-Transfer from Sewer Fund	-	-	-	-	-	-	-
110-390-4950-Transfer from Equipment Fund	-	-	-	-	-	-	-
Sewer Fund	615,398	661,590	779,948	779,948	785,149	770,001	(9,947)
240-3100-Beginning Fund Balance	184,427	184,327	106,307	106,307	232,419	227,929	121,622
240-315-4125-Interest Earned	633	2,637	1,000	1,000	5,790	5,500	4,500
240-325-4151-Sewer - Operating Grants	-	5,525	-	-	-	-	-
240-335-4354-Misc Permits & Licenses	-	-	-	-	-	-	-
240-335-4370-Water/Sewer Connection Permit	3,795	2,185	115	115	173	-	(115)
240-340-4425-Water/Sewer Sales	396,062	441,317	483,366	483,366	501,903	504,782	21,416
240-340-4426-Bulk Grey Water Disposal	10,425	11,376	-	-	40,707	-	-
240-340-4430-Water/Sewer Connection Fees	-	-	-	-	-	-	-
240-345-4541-Sewer Reimbursement SDC	19,158	12,360	618	618	927	3,090	2,472
240-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-
240-360-4225-Loan Proceeds	-	-	90,000	90,000	-	24,500	(65,500)
240-370-4824-Donations	-	-	-	-	-	-	-
240-375-4849-Capital Asset Disposal	-	-	-	-	-	-	-
240-385-4850-Water/Sewer Penalties	898	1,863	1,500	1,500	3,230	4,200	2,700
240-385-4895-Miscellaneous Revenue	-	-	500	500	-	-	(500)
240-390-4910-Transfer from General Fund	-	-	76,200	76,200	-	-	(76,200)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
240-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
240-390-4921-Transfer from Sewer Reserve Fu	-	-	-	-	-	-	-
240-390-4930-Transfer from Water Fund	-	-	20,342	20,342	-	-	(20,342)
240-390-4950-Transfer from Equipment Fund	-	-	-	-	-	-	-
240-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
Water Fund	488,631	520,895	652,539	958,959	947,580	1,686,988	1,034,449
230-3100-Beginning Fund Balance	41,482	40,302	10,000	10,000	37,019	116,239	106,239
230-315-4125-Interest Earned	390	158	273	273	1,700	-	(273)
230-325-4151-Water - Operating Grants	-	18,301	-	-	2,549	-	-
230-328-4162-Water - Capital Grants	54,249	45,751	-	306,420	306,420	1,000,000	1,000,000
230-335-4370-Water/Sewer Connection Permit	8,250	4,750	3,750	3,750	3,750	2,500	(1,250)
230-340-4425-Water/Sewer Sales	347,076	376,324	527,651	527,651	566,172	524,985	(2,666)
230-340-4426-Bulk Water Sales	9,164	10,803	-	-	15,176	1,200	1,200
230-340-4430-Water/Sewer Connection Fees	-	-	-	-	-	4,325	4,325
230-340-4435-Fire Hydrant Fee	3,972	4,533	4,595	4,595	5,336	4,994	399
230-340-4440-Backflow Testing	-	1,465	1,500	1,500	1,500	1,250	(250)
230-345-4531-Water Reimbursement SDC	23,095	14,900	-	-	-	3,725	3,725
230-360-4210-Principal Payments Recieved	-	-	70,000	70,000	-	-	(70,000)
230-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-
230-360-4225-Loan Proceeds	-	-	-	-	-	24,500	24,500
230-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-
230-365-4790-SVDP Project Reimbursement	-	-	-	-	-	-	-
230-375-4849-Capital Asset Disposal	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
230-385-4850-Water/Sewer Penalties	953	2,033	3,270	3,270	3,470	3,270	-
230-385-4895-Miscellaneous Revenue	-	1,575	1,500	1,500	4,488	-	(1,500)
230-390-4910-Transfer from General Fund	-	-	-	-	-	-	-
230-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
230-390-4940-Transfer from Sewer Fund	-	-	30,000	30,000	-	-	(30,000)
230-390-4950-Transfer from Equipment Fund	-	-	-	-	-	-	-
230-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
Street Fund	171,452	210,938	483,717	483,717	233,927	223,370	(260,347)
312-3100-Beginning Fund Balance	76,011	111,798	133,413	133,413	130,804	114,150	(19,263)
312-315-4125-Interest Earned	279	1,675	200	200	3,242	3,200	3,000
312-320-4140-Lane County Distributions	-	-	-	-	-	-	-
312-320-4142-State Hwy Street Tax	91,938	95,385	80,000	80,000	99,777	95,000	15,000
312-325-4151-Streets - Operating Grants	-	-	-	-	-	-	-
312-328-4162-Streets - Capital Grants	-	-	-	-	-	-	-
312-345-4513-Transportation Reimbursement S	3,224	2,080	104	104	104	520	416
312-360-4210-Principal Payments Received	-	-	-	-	-	-	-
312-360-4215-Interest Payments Received	-	-	-	-	-	-	-
312-360-4225-Loan Proceeds	-	-	270,000	270,000	-	10,500	(259,500)
312-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-
312-365-4791-SVDP Project Revenue	-	-	-	-	-	-	-
312-375-4849-Capital Asset Disposal	-	-	-	-	-	-	-
312-385-4895-Miscellaneous Revenue	-	-	-	-	-	-	-
312-390-4950-Transfer from Equipment Fund	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Building Fund	158,349	153,391	153,088	153,088	77,190	57,522	(95,566)
220-3100-Beginning Fund Balance	29,944	57,234	65,935	65,935	68,793	34,052	(31,883)
220-315-4125-Interest Earned	11	12	10	10	72	100	90
220-335-4356-Building Permit Fees	113,930	87,744	80,000	80,000	5,766	21,645	(58,355)
220-335-4358-Electrical Permit Fees	14,464	8,401	7,143	7,143	2,559	1,725	(5,418)
220-375-4849-Capital Asset Disposal	-	-	-	-	-	-	-
220-385-4895-Miscellaneous Revenue	-	-	-	-	-	-	-
220-390-4910-Transfer from General Fund	-	-	-	-	-	-	-
Blackberry Jam	19,509	26,996	18,123	18,123	18,568	13,756	(4,367)
314-3100-Beginning Fund Balance	11,468	13,824	10,043	10,043	13,759	8,821	(1,222)
314-315-4125-Interest Earned	3	2	10	10	1	10	-
314-370-4824-BBJ Donations	25	105	-	-	551	550	550
314-375-4849-Capital Asset Disposal	-	-	-	-	-	-	-
314-380-4861-Craft/Commercial Booth Sales	760	3,220	1,115	1,115	1,055	1,000	(115)
314-380-4862-Food Booth Sales	820	1,810	610	610	600	500	(110)
314-380-4863-Beer Garden	-	-	-	-	-	-	-
314-380-4864-Jam Sales	340	830	810	810	987	950	140
314-380-4866-Quilt Raffle Sales	4,458	4,150	-	-	-	-	-
314-380-4868-Program Ad Sales	-	-	-	-	-	-	-
314-380-4870-Sponsorship Revenue	1,550	2,845	330	330	1,500	1,500	1,170
314-380-4872-Pie Sales	-	-	-	-	-	-	-
314-380-4874-50/50 Raffle Sales	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
314-380-4876-5K Race Revenue	-	-	-	-	-	-	-
314-380-4878-Car Show Revenue	-	-	-	-	-	325	325
314-380-4880-Fishing Derby Revenue	-	-	-	-	-	-	-
314-380-4882-Horseshoe Tourney Revenue	-	95	95	95	-	-	(95)
314-380-4884-Kidz Korner Revenue	-	-	-	-	-	-	-
314-380-4886-Pie Eating Contest Revenue	-	-	-	-	-	-	-
314-380-4888-RC Flyers Revenue	-	-	-	-	-	-	-
314-380-4889-BBJ Festival Other Revenue	85	-	-	-	-	-	-
314-385-4895-Miscellaneous Revenue	-	115	110	110	115	100	(10)
314-390-4910-Transfer from General Fund	-	-	5,000	5,000	-	-	(5,000)
Sewer SDC Fund	179,911	154,623	119,733	119,733	146,338	157,873	38,140
440-3100-Beginning Fund Balance	146,159	132,238	118,162	118,162	140,993	146,338	28,176
440-315-4125-Interest Earned	551	2,036	500	500	3,738	3,500	3,000
440-345-4540-Sewer SDC	33,201	20,349	1,071	1,071	1,607	8,035	6,964
440-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
Water SDC Fund	449,690	461,741	425,520	425,520	465,137	525,277	99,757
430-3100-Beginning Fund Balance	329,228	376,133	350,372	350,372	438,835	464,777	114,405
430-315-4125-Interest Earned	1,732	9,008	500	500	17,202	15,000	14,500
430-345-4530-Water SDC	118,730	76,600	9,100	9,100	9,100	45,500	36,400
430-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
430-390-4930-Transfer from Water Fund	-	-	65,548	65,548	-	-	(65,548)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Street SDC Fund	68,635	81,858	70,707	70,707	85,138	90,613	19,906
412-3100-Beginning Fund Balance	50,028	68,635	69,965	69,965	81,858	85,138	15,173
412-315-4125-Interest Earned	255	1,383	150	150	2,688	2,500	2,350
412-345-4512-Transportation SDC	18,352	11,840	592	592	592	2,975	2,383
412-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
Stormwater SDC Fund	69,353	85,325	82,377	82,377	89,145	96,645	14,268
445-3100-Beginning Fund Balance	47,976	69,353	81,177	81,177	85,325	89,145	7,968
445-315-4125-Interest Earned	254	1,441	200	200	2,820	2,500	2,300
445-345-4545-Storm Drainage SDC	21,123	14,531	1,000	1,000	1,000	5,000	4,000
445-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
Parks SDC Fund	89,533	110,975	101,718	101,718	109,778	122,723	21,005
410-3100-Beginning Fund Balance	58,682	89,533	100,514	100,514	105,232	109,778	9,264
410-315-4125-Interest Earned	316	1,787	200	200	3,542	3,000	2,800
410-345-4510-Park SDC Fees	30,535	19,655	1,004	1,004	1,004	5,020	4,016
410-345-4511-Parks Reimbursement SDC	-	-	-	-	-	4,925	4,925
410-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
Sewer Reserve Fund	15,772	16,071	16,222	16,222	16,581	17,081	859
521-3100-Beginning Fund Balance	15,751	15,772	16,022	16,022	16,071	16,581	559
521-315-4125-Interest Earned	21	299	200	200	510	500	300
521-390-4940-Transfer from Sewer Fund	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Water Reserve Fund	39,457	40,351	40,507	40,507	41,882	43,382	2,875
520-3100-Beginning Fund Balance	39,395	39,457	40,007	40,007	40,352	41,882	1,875
520-315-4125-Interest Earned	62	894	500	500	1,530	1,500	1,000
520-390-4930-Transfer from Water Fund	-	-	-	-	-	-	-
Grand Total	3,321,712	4,011,303	4,072,297	4,393,526	3,651,271	4,706,927	634,630

Expenditures estimate sheets

General Fund

Administration Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	35,264	35,490	41,434	41,434	41,532	47,430	5,996
110-410-5110-City Administrator	18,131	18,367	19,123	19,123	19,123	23,901	4,778
110-410-5112-Finance Clerk	-	-	-	-	-	-	-
110-410-5114-City Clerk	5,283	4,633	4,784	4,784	4,784	4,785	1
110-410-5150-Public Works Director	-	-	-	-	-	-	-
110-410-5152-Operator Trainee	-	-	-	-	-	-	-
110-410-5152-Utility Worker I	-	-	-	-	-	-	-
110-410-5154-Utility Worker II	-	-	-	-	-	-	-
110-410-5156-Temporary/ Seasonal	-	-	-	-	-	-	-
110-410-5158-Maintenance Worker I	1,812	1,841	2,306	2,306	2,306	2,306	-
110-410-5220-Overtime	71	90	69	69	69	69	-
110-410-5315-Social Security/Medicare	1,935	1,907	2,010	2,010	2,010	2,375	365
110-410-5320-Worker's Comp	50	58	502	502	600	203	(299)
110-410-5350-Unemployment	-	-	1,665	1,665	1,665	2,250	585
110-410-5410-Health Insurance	3,753	3,685	4,160	4,160	4,160	4,974	814
110-410-5450-Public Employees Retirement	4,229	4,909	6,815	6,815	6,815	6,567	(248)
110-410-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	60,639	74,471	78,728	115,469	107,167	131,859	53,131
110-410-6110-Auditing	5,675	6,560	6,205	6,205	2,530	12,324	6,119
110-410-6112-Legal Services	1,049	6,706	4,000	40,741	50,000	50,000	46,000

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-410-6114-Financial Services	4,482	8,360	14,231	14,231	14,200	14,842	611
110-410-6122-IT Services	9,286	13,746	13,882	13,882	3,364	14,125	243
110-410-6124-Copier Contract	1,776	3,108	1,200	1,200	2,787	3,000	1,800
110-410-6128-Other Contract Services	9,180	9,180	2,801	2,801	1,200	4,081	1,280
110-410-6210-Insurance & Bonds	1,033	1,923	1,452	1,452	2,769	3,038	1,586
110-410-6220-Postage, Printing, Publication	5,170	4,341	3,604	3,604	1,500	1,500	(2,104)
110-410-6222-Newsletter Expenditure	-	-	-	-	602	625	625
110-410-6225-Software & Subscriptions	-	-	-	-	8,856	8,096	8,096
110-410-6228-Public Notices	294	1,073	2,900	2,900	2,000	2,000	(900)
110-410-6230-Office Supplies/Equipment	2,264	2,190	3,500	3,500	3,000	3,000	(500)
110-410-6234-General Supplies	858	235	527	527	500	500	(27)
110-410-6238-Bank Service Charges	213	35	2,000	2,000	10	50	(1,950)
110-410-6240-Travel & Training	2,076	2,221	4,000	4,000	717	-	(4,000)
110-410-6245-Memberships & Dues	-	-	-	-	2,505	3,350	3,350
110-410-6290-Miscellaneous	863	2,500	464	464	600	500	36
110-410-6320-Building Repair & Maintenance	256	1,465	500	500	380	500	-
110-410-6324-Equipment Repair & Maintenance	1,365	-	-	-	600	250	250
110-410-6334-Non-Capitalized Assets	-	490	2,000	2,000	809	500	(1,500)
110-410-6420-Water Services	2,396	1,280	2,030	2,030	1,611	1,750	(280)
110-410-6425-Sewer Services	2,794	2,929	3,997	3,997	1,498	1,500	(2,497)
110-410-6430-Electricity Services	3,282	2,876	3,310	3,310	1,600	2,000	(1,310)
110-410-6435-Internet Services	2,814	898	50	50	89	48	(2)
110-410-6440-Telephone Services	2,544	1,725	1,500	1,500	963	1,100	(400)
110-410-6445-Refuse Services	420	-	3,000	3,000	-	-	(3,000)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-410-6510-Council & Committe Expenses	-	81	1,000	1,000	151	-	(1,000)
110-410-6512-State Ethics Commission	549	549	575	575	946	1,100	525
110-410-6705-Rent	-	-	-	-	1,380	2,080	2,080
110-410-6792-DO NOT USE! Reimb Expenditure	-	-	-	-	-	-	-
Capital Outlay	59,537	147,400	85,000	85,000	-	110,000	25,000
110-410-8225-Buildings & Facilities	59,537	124,064	85,000	85,000	-	110,000	25,000
110-410-8320-Software	-	-	-	-	-	-	-
110-410-8335-Equipment & Furnishings	-	23,336	-	-	-	-	-
110-410-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
Grand Total	155,440	257,361	205,162	241,903	148,699	289,289	84,127

General Fund

Code Enforcement Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	12,010	6,671	7,494	7,494	7,434	8,139	645
110-460-5110-City Administrator	4,443	4,592	4,780	4,780	4,780	4,780	-
110-460-5112-Finance Clerk	-	-	-	-	-	-	-
110-460-5150-Public Works Director	3,797	158	-	-	-	-	-
110-460-5220-Overtime	74	32	-	-	-	-	-
110-460-5315-Social Security/Medicare	636	366	516	516	516	516	-
110-460-5320-Worker's Comp	18	53	137	137	77	954	817
110-460-5350-Unemployment	-	-	303	303	303	330	27
110-460-5410-Health Insurance	1,401	531	519	519	519	549	30
110-460-5450-Public Employees Retirement	1,641	939	1,239	1,239	1,239	1,010	(229)
Materials & Services	333	303	1,900	1,900	689	1,704	(196)
110-460-6128-Other Contract Services	42	-	500	500	86	1,054	554
110-460-6220-Postage, Printing, Publication	-	15	-	-	150	200	200
110-460-6225-Software & Subscriptions	-	-	-	-	9	-	-
110-460-6234-General Supplies	38	137	100	100	100	100	-
110-460-6238-Bank Service Charges	-	7	100	100	100	100	-
110-460-6290-Miscellaneous	-	-	100	100	100	-	(100)
110-460-6445-Refuse Services	253	-	1,000	1,000	-	-	(1,000)
110-460-6540-Dog/Cat Control	-	144	100	100	144	250	150
Grand Total	12,343	6,974	9,394	9,394	8,123	9,843	449

General Fund

Community Development Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	6,136	9,847	11,645	12,157	12,231	11,330	(315)
110-440-5110-City Administrator	4,443	4,592	4,780	4,780	4,780	4,780	-
110-440-5112-Finance Clerk	-	-	-	-	-	-	-
110-440-5114-City Clerk	-	-	-	-	-	-	-
110-440-5150-Public Works Director	-	2,253	2,429	2,879	2,979	2,429	-
110-440-5220-Overtime	-	91	182	182	182	182	-
110-440-5315-Social Security/Medicare	340	531	566	601	601	566	-
110-440-5320-Worker's Comp	4	33	160	160	120	50	(110)
110-440-5350-Unemployment	-	-	468	468	482	540	72
110-440-5410-Health Insurance	464	985	1,144	1,144	1,144	1,222	78
110-440-5450-Public Employees Retirement	885	1,362	1,916	1,943	1,943	1,561	(355)
Materials & Services	82,078	113,580	65,931	67,931	39,004	49,558	(16,373)
110-440-6112-Legal Services	-	-	-	-	5,139	3,838	3,838
110-440-6116-Engineering Services	23,204	22,330	30,000	30,000	15,000	29,348	(652)
110-440-6117-Planning Services	17,500	36,251	25,000	25,000	8,000	11,965	(13,035)
110-440-6122-IT Services	311	464	360	360	88	3,267	2,907
110-440-6128-Other Contract Services	31,536	49,485	10,000	12,000	10,000	90	(9,910)
110-440-6210-Insurance & Bonds	264	318	371	371	-	-	(371)
110-440-6220-Postage, Printing, Publication	120	44	200	200	200	200	-
110-440-6225-Software & Subscriptions	-	-	-	-	186	300	300
110-440-6230-Office Supplies/Equipment	38	134	-	-	152	200	200

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-440-6238-Bank Service Charges	167	21	-	-	230	350	350
110-440-6240-Travel & Training	5	-	-	-	-	-	-
110-440-6245-Memberships & Dues	-	-	-	-	-	-	-
110-440-6290-Miscellaneous	8,933	4,533	-	-	9	-	-
110-440-6524-Building Permit Costs	-	-	-	-	-	-	-
110-440-6525-Electrical Permit Costs	-	-	-	-	-	-	-
Capital Outlay	46,507	-	-	-	-	-	-
110-440-8225-Buildings & Facilities	46,507	-	-	-	-	-	-
Grand Total	134,721	123,427	77,576	80,088	51,235	60,888	(16,688)

General Fund

Debt Service

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Debt Service	48,353	354,997	286,449	286,449	65,921	165,708	(120,741)
110-800-7110-Loan Principal	-	307,978	-	-	-	1,755	1,755
110-800-7111-Loan Principal - Library/City	10,457	10,916	11,396	11,396	11,396	11,895	499
110-800-7112-Loan Principal - Rolling Rock	8,171	8,529	8,904	8,904	8,904	9,924	1,020
110-800-7113-Loan Principal - OEDD Library	-	-	145,041	145,041	5,104	62,082	(82,959)
110-800-7114-Loan Principal - OEDD CityHall	-	-	85,184	85,184	4,593	55,104	(30,080)
110-800-7120-Loan Principal - SDC Fund Loan	-	-	-	-	-	-	-
110-800-7510-Loan Interest	8,007	6,673	-	-	-	945	945
110-800-7511-Loan Interest - Library/City	12,192	11,733	11,255	11,255	11,255	10,755	(500)
110-800-7512-Loan Interest - Rolling Rock	9,526	9,168	8,794	8,794	8,794	8,403	(391)
110-800-7513-Loan Interest - OEDD Library	-	-	9,740	9,740	9,740	2,550	(7,190)
110-800-7514-Loan Interest - OEDD City Hall	-	-	6,135	6,135	6,135	2,295	(3,840)
110-800-7520-Loan Interest - SDC Fund Loan	-	-	-	-	-	-	-
Grand Total	48,353	354,997	286,449	286,449	65,921	165,708	(120,741)

General Fund

Library Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	2,879	25,732	35,511	35,511	36,426	44,820	9,309
110-450-5112-Finance Clerk	-	-	-	-	-	-	-
110-450-5130-Librarian/Special Events	-	17,793	21,482	21,482	21,482	21,482	-
110-450-5156-Temporary/ Seasonal	513	609	861	861	861	8,320	7,459
110-450-5158-Maintenance Worker I	1,812	1,841	2,306	2,306	2,306	2,306	-
110-450-5315-Social Security/Medicare	178	1,549	1,885	1,885	1,885	2,455	570
110-450-5320-Worker's Comp	22	52	1,026	1,026	1,941	284	(742)
110-450-5350-Unemployment	-	-	1,560	1,560	1,560	2,310	750
110-450-5410-Health Insurance	-	34	-	-	-	876	876
110-450-5450-Public Employees Retirement	354	3,854	6,391	6,391	6,391	6,787	396
Materials & Services	25,121	68,690	12,573	25,382	40,665	39,724	27,151
110-450-6122-IT Services	1,175	4,476	1,356	1,356	332	8,169	6,813
110-450-6128-Other Contract Services	20,852	9,263	800	9,800	9,800	9,254	8,454
110-450-6210-Insurance & Bonds	7	8	10	10	994	1,151	1,141
110-450-6220-Postage, Printing, Publication	305	117	372	372	1,276	375	3
110-450-6224-Marketing	-	-	-	-	171	-	-
110-450-6225-Software & Subscriptions	-	-	-	-	7,905	9,329	9,329
110-450-6230-Office Supplies/Equipment	18	3,162	1,816	1,816	190	600	(1,216)
110-450-6234-General Supplies	276	427	250	3,310	599	200	(50)
110-450-6238-Bank Service Charges	101	5	200	200	5	50	(150)
110-450-6240-Travel & Training	-	2,076	1,132	1,132	1,132	-	(1,132)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-450-6245-Memberships & Dues	-	-	-	-	-	140	140
110-450-6290-Miscellaneous	104	489	450	450	450	200	(250)
110-450-6320-Building Repair & Maintenance	613	4,446	500	500	661	500	-
110-450-6334-Non-Capitalized Assets	-	19,296	-	749	1,262	2,658	2,658
110-450-6420-Water Services	97	373	1,540	1,540	1,608	1,750	210
110-450-6425-Sewer Services	191	335	492	492	1,208	1,300	808
110-450-6430-Electricity Services	436	1,802	1,605	1,605	2,200	3,000	1,395
110-450-6435-Internet Services	555	277	50	50	50	48	(2)
110-450-6440-Telephone Services	391	137	-	-	-	-	-
110-450-6445-Refuse Services	-	104	1,000	1,000	-	-	(1,000)
110-450-6530-Summer Reading Program	-	421	1,000	1,000	1,000	1,000	-
110-450-6780-Materials & Collections	-	21,476	-	-	9,822	-	-
Capital Outlay	157,635	278,475	9,200	9,200	839	4,599	(4,601)
110-450-8225-Buildings & Facilities	157,635	240,877	-	-	-	4,349	4,349
110-450-8335-Equipment & Furnishings	-	37,598	3,200	3,200	839	250	(2,950)
110-450-8375-Materials & Collections	-	-	6,000	6,000	-	-	(6,000)
Grand Total	185,635	372,897	57,284	70,093	77,930	89,143	31,859

General Fund

Municipal Court

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	10,460	10,234	11,781	11,781	11,802	11,563	(218)
110-480-5110-City Administrator	4,623	4,592	4,780	4,780	4,780	4,780	-
110-480-5112-Finance Clerk	-	-	-	-	-	-	-
110-480-5114-City Clerk	2,641	2,316	2,393	2,393	2,393	2,393	-
110-480-5220-Overtime	36	45	35	35	35	35	-
110-480-5315-Social Security/Medicare	559	532	552	552	552	552	-
110-480-5320-Worker's Comp	16	9	129	129	150	109	(20)
110-480-5350-Unemployment	-	-	458	458	458	510	52
110-480-5410-Health Insurance	1,413	1,375	1,565	1,565	1,565	1,661	96
110-480-5450-Public Employees Retirement	1,172	1,365	1,869	1,869	1,869	1,523	(346)
Materials & Services	7,442	3,806	5,112	5,112	5,539	857	(4,255)
110-480-6120-Judge Contract	1,280	1,000	1,250	1,250	1,250	500	(750)
110-480-6121-Bailiff Contract	190	190	1,500	1,500	1,500	-	(1,500)
110-480-6128-Other Contract Services	3,619	811	1,000	1,000	1,332	107	(893)
110-480-6220-Postage, Printing, Publication	175	42	109	109	109	50	(59)
110-480-6225-Software & Subscriptions	-	-	-	-	9	-	-
110-480-6230-Office Supplies/Equipment	36	80	-	-	86	50	50
110-480-6238-Bank Service Charges	97	59	150	150	150	50	(100)
110-480-6240-Travel & Training	442	146	-	-	-	-	-
110-480-6245-Memberships & Dues	-	-	-	-	-	-	-
110-480-6290-Miscellaneous	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-480-6560-State Assessments	1,550	1,400	1,023	1,023	1,023	50	(973)
110-480-6565-Court Collection Fees	53	78	80	80	80	50	(30)
Grand Total	17,902	14,040	16,893	16,893	17,341	12,420	(4,473)

General Fund

Parks and Recreation Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	42,428	45,113	57,125	57,978	59,332	52,636	(4,489)
110-420-5110-City Administrator	4,443	4,592	4,780	4,780	4,780	4,780	-
110-420-5112-Finance Clerk	-	-	-	-	-	-	-
110-420-5150-Public Works Director	3,797	3,913	4,050	4,800	4,800	4,049	(1)
110-420-5152-Operator Trainee	-	-	-	-	-	8,610	8,610
110-420-5152-Utility Worker I	8,676	9,153	9,802	9,802	9,802	4,900	(4,902)
110-420-5154-Utility Worker II	-	-	-	-	-	4,900	4,900
110-420-5156-Temporary/ Seasonal	2,564	3,044	4,306	4,306	4,306	-	(4,306)
110-420-5158-Maintenance Worker I	9,061	9,206	11,532	11,532	11,532	2,767	(8,765)
110-420-5220-Overtime	1,447	1,600	1,540	1,540	1,540	1,775	235
110-420-5315-Social Security/Medicare	2,294	2,411	2,755	2,813	2,813	2,771	16
110-420-5320-Worker's Comp	570	703	1,354	1,354	2,685	295	(1,059)
110-420-5350-Unemployment	-	-	2,280	2,280	2,303	2,280	-
110-420-5410-Health Insurance	4,203	4,903	5,389	5,389	5,389	8,808	3,419
110-420-5450-Public Employees Retirement	5,373	5,588	9,337	9,382	9,382	6,701	(2,636)
110-420-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	46,112	30,841	41,817	41,817	54,466	55,897	14,080
110-420-6122-IT Services	948	1,034	1,094	1,094	270	1,676	582
110-420-6128-Other Contract Services	3,368	3,524	500	500	123	1,221	721
110-420-6210-Insurance & Bonds	1,826	2,173	2,566	2,566	2,550	2,760	194
110-420-6220-Postage, Printing, Publication	-	-	-	-	-	100	100

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
110-420-6225-Software & Subscriptions	-	-	-	-	999	1,740	1,740
110-420-6234-General Supplies	2,839	1,451	3,000	3,000	3,000	3,000	-
110-420-6238-Bank Service Charges	5	4	20	20	2,396	2,500	2,480
110-420-6240-Travel & Training	256	-	-	-	-	500	500
110-420-6290-Miscellaneous	226	547	500	500	752	500	-
110-420-6320-Building Repair & Maintenance	207	1,310	3,000	3,000	3,515	3,000	-
110-420-6324-Equipment Repair & Maintenance	2,525	817	2,500	2,500	2,500	2,500	-
110-420-6328-Property Maintenance	4,740	4,327	-	-	2,658	3,500	3,500
110-420-6330-Other Repair & Maintenance	1,984	1,663	3,500	3,500	3,500	3,000	(500)
110-420-6334-Non-Capitalized Assets	8,132	178	-	-	-	-	-
110-420-6339-Maintenance - Nelson Land Dona	5,813	-	4,000	4,000	4,000	4,000	-
110-420-6420-Water Services	5,642	7,748	12,661	12,661	15,746	10,500	(2,161)
110-420-6425-Sewer Services	1,531	1,471	1,981	1,981	5,957	7,400	5,419
110-420-6430-Electricity Services	2,389	2,090	2,495	2,495	3,500	4,000	1,505
110-420-6445-Refuse Services	-	-	500	500	500	500	-
110-420-6535-Movies in the Park	1,195	-	1,000	1,000	-	1,000	-
110-420-6710-Gas & Oil	2,486	2,504	2,500	2,500	2,500	2,500	-
Capital Outlay	15,758	1,192	5,000	5,000	5,000	31,500	26,500
110-420-8225-Buildings & Facilities	-	-	-	-	-	16,000	16,000
110-420-8335-Equipment & Furnishings	-	-	-	-	-	-	-
110-420-8425-Vehicles & Rolling Stock	-	-	-	-	-	10,500	10,500
110-420-8520-Parks Improvements	15,758	1,192	5,000	5,000	5,000	5,000	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Grand Total	104,298	77,146	103,942	104,795	118,798	140,033	36,091

General Fund

Police Services

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	-	-	-	-	-	680	680
110-430-5230-Worker's Comp	-	-	-	-	-	680	680
Materials & Services	29,453	33,663	36,231	36,231	36,356	-	(36,231)
110-430-6118-Police Services	29,453	33,663	36,231	36,231	36,356	-	(36,231)
110-430-6334-Non-Capitalized Assets	-	-	-	-	-	-	-
Grand Total	29,453	33,663	36,231	36,231	36,356	680	(35,551)

General Fund

Tourism Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	3,201	1,223	10,586	10,586	1,718	35,578	24,992
110-470-6128-Other Contract Services	-	-	500	500	500	-	(500)
110-470-6220-Postage, Printing, Publication	17	-	50	50	50	50	-
110-470-6224-Marketing	415	415	500	500	500	500	-
110-470-6290-Miscellaneous	-	-	100	100	100	100	-
110-470-6326-Covered Bridge Maintenance	775	808	5,936	5,936	568	34,928	28,992
110-470-6328-Matching Grant Funds	-	-	-	-	-	-	-
110-470-6527-Community Grant Program	1,994	-	3,500	3,500	-	-	(3,500)
110-470-6550-Tourism Funded Projects	-	-	-	-	-	-	-
Grand Total	3,201	1,223	10,586	10,586	1,718	35,578	24,992

General Fund

Other Requirements

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Contingencies	-	-	168,496	130,390	-	76,691	(91,805)
110-900-9590-Contingency	-	-	168,496	130,390	-	76,691	(91,805)
Transfers Out	-	-	81,200	81,200	-	-	(81,200)
110-900-9113-Transfer to Blackberry Jam	-	-	5,000	5,000	-	-	(5,000)
110-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
110-900-9120-Transfer to Building Fund	-	-	-	-	-	-	-
110-900-9130-Transfer to Water Fund	-	-	-	-	-	-	-
110-900-9140-Transfer to Sewer Fund	-	-	76,200	76,200	-	-	(76,200)
110-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	264,759	244,823	74,885	74,885	108,737	21,423	(53,462)
110-900-9895-Reserved for future use - Park	-	-	-	-	-	21,423	21,423
110-900-9899-Unappropriated Ending Balance	264,759	244,823	74,885	74,885	108,737	-	(74,885)
Grand Total	264,759	244,823	324,581	286,475	108,737	98,114	(226,467)

Sewer Fund

Sewer Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	189,970	192,986	224,009	231,000	230,919	231,621	7,612
240-490-5110-City Administrator	25,873	24,373	25,336	25,336	25,336	23,902	(1,434)
240-490-5112-Finance Clerk	-	-	-	-	-	-	-
240-490-5114-City Clerk	21,131	18,532	19,141	19,141	19,141	19,141	-
240-490-5150-Public Works Director	32,273	32,136	33,201	39,351	39,351	33,201	-
240-490-5152-Operator Trainee	-	-	-	-	-	10,334	10,334
240-490-5152-Utility Worker I	36,874	38,902	41,654	41,654	41,654	20,827	(20,827)
240-490-5154-Utility Worker II	-	-	-	-	-	20,827	20,827
240-490-5156-Temporary/ Seasonal	513	609	861	861	861	-	(861)
240-490-5158-Maintenance Worker I	2,718	2,762	3,459	3,459	3,459	922	(2,537)
240-490-5220-Overtime	6,749	7,895	8,022	8,022	8,022	8,547	525
240-490-5315-Social Security/Medicare	9,649	9,579	10,073	10,545	10,544	10,509	436
240-490-5320-Worker's Comp	1,808	1,550	3,865	3,865	3,600	2,683	(1,182)
240-490-5350-Unemployment	-	-	8,340	8,340	8,525	9,900	1,560
240-490-5410-Health Insurance	30,017	32,189	35,915	35,915	35,915	41,789	5,874
240-490-5450-Public Employees Retirement	22,365	24,459	34,142	34,511	34,511	29,039	(5,103)
Materials & Services	167,884	180,585	226,179	219,188	243,125	273,573	47,394
240-490-6110-Auditing	5,775	6,523	6,206	6,206	6,206	7,712	1,506
240-490-6112-Legal Services	-	29	-	-	-	-	-
240-490-6114-Financial Services	4,482	5,357	8,894	8,894	8,750	9,276	382
240-490-6116-Engineering Services	2,301	8,597	25,000	18,009	25,608	45,000	20,000

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
240-490-6122-IT Services	6,861	6,479	6,000	6,000	1,942	219	(5,781)
240-490-6128-Other Contract Services	4,954	4,915	4,701	4,701	4,701	3,800	(901)
240-490-6130-General Contract Services	-	-	-	-	-	-	-
240-490-6210-Insurance & Bonds	8,307	9,966	11,672	11,672	13,032	14,895	3,223
240-490-6220-Postage, Printing, Publication	1,703	2,426	2,700	2,700	2,700	2,000	(700)
240-490-6225-Software & Subscriptions	-	-	-	-	4,269	8,896	8,896
240-490-6230-Office Supplies/Equipment	631	987	750	750	776	750	-
240-490-6234-General Supplies	2,018	2,493	-	-	-	-	-
240-490-6238-Bank Service Charges	3,320	3,829	4,000	4,000	4,227	5,500	1,500
240-490-6240-Travel & Training	1,712	125	2,770	2,770	2,770	2,500	(270)
240-490-6245-Memberships & Dues	-	-	-	-	198	4,370	4,370
240-490-6290-Miscellaneous	50	2,702	500	500	500	500	-
240-490-6320-Building Repair & Maintenance	4,301	379	5,000	5,000	5,000	6,000	1,000
240-490-6324-Equipment Repair & Maintenance	20,230	17,992	9,300	9,300	9,300	11,800	2,500
240-490-6330-Other Repair & Maintenance	1,801	3,381	15,000	15,000	20,399	17,500	2,500
240-490-6334-Non-Capitalized Assets	1,810	-	12,000	12,000	12,000	13,000	1,000
240-490-6420-Water Services	9,179	11,131	11,256	11,256	11,600	12,000	744
240-490-6425-Sewer Services	6,895	7,222	8,860	8,860	8,860	7,500	(1,360)
240-490-6430-Electricity Services	23,434	24,551	25,500	25,500	26,100	29,100	3,600
240-490-6435-Internet Services	1,410	1,468	1,660	1,660	1,697	2,700	1,040
240-490-6440-Telephone Services	2,849	2,671	3,225	3,225	1,380	1,380	(1,845)
240-490-6445-Refuse Services	625	643	9,600	9,600	9,600	9,000	(600)
240-490-6520-Permits	3,579	3,687	4,300	4,300	4,300	4,300	-
240-490-6710-Gas & Oil	542	339	3,150	3,150	3,150	3,150	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
240-490-6712-Operations & Supplies	1,232	1,101	2,100	2,100	9,687	4,750	2,650
240-490-6750-Chemicals & Lab Supplies	16,865	15,437	22,315	22,315	24,653	25,795	3,480
240-490-6755-Water/Sewer Analysis	12,855	14,441	17,220	17,220	17,220	17,680	460
240-490-6758-Water/Sewer Connection Expendi	-	-	2,500	2,500	2,500	2,500	-
240-490-6760-Water/Sewer Franchise Fees	18,163	21,714	-	-	-	-	-
240-490-6792-DO NOT USE! Reimb Expenditure	-	-	-	-	-	-	-
Capital Outlay	23,377	1,475	130,000	130,000	30,000	107,500	(22,500)
240-700-8225-Buildings & Facilities	-	-	5,000	5,000	5,000	25,000	20,000
240-700-8320-Software	-	1,475	-	-	-	-	-
240-700-8335-Equipment & Furnishings	-	-	-	-	-	8,000	8,000
240-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	24,500	24,500
240-700-8550-Sewer Systems	23,377	-	125,000	125,000	25,000	50,000	(75,000)
240-700-8890-DO NOT USE!!!	-	-	-	-	-	-	-
Debt Service	49,838	54,126	53,178	53,178	53,175	58,527	5,349
240-800-7110-Loan Principal - G02002	18,628	23,801	23,981	23,981	23,981	24,170	189
240-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-
240-800-7122-Loan Principal - J05001 SPWF	4,718	4,962	5,219	5,219	5,218	5,488	269
240-800-7124-Loan Principal - RUS 92-05	6,793	6,980	7,172	7,172	7,172	7,370	198
240-800-7126-Loan Principal - Interfund Loa	-	-	-	-	-	4,095	4,095
240-800-7510-Loan Interest - G02002	8,043	7,158	6,028	6,028	6,027	4,889	(1,139)
240-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-
240-800-7522-Loan Interest - J05001 SPWF	2,705	2,461	2,205	2,205	2,204	1,935	(270)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
240-800-7524-Loan Interest - RUS 92-05	8,951	8,764	8,573	8,573	8,573	8,375	(198)
240-800-7911-Interim Loan RD Financing	-	-	-	-	-	2,205	2,205
Contingencies	-	-	77,425	77,425	-	98,780	21,355
240-900-9590-Contingency	-	-	77,425	77,425	-	98,780	21,355
Transfers Out	-	-	30,000	30,000	-	-	(30,000)
240-900-9110-Transfer to General Fund	-	-	-	-	-	-	-
240-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
240-900-9121-Transfer to Sewer Reserve Fund	-	-	-	-	-	-	-
240-900-9130-Transfer to Water Fund	-	-	30,000	30,000	-	-	(30,000)
240-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	184,327	232,418	39,157	39,157	227,929	-	(39,157)
240-900-9893-Reserved for future use - Sewe	-	-	-	-	-	-	-
240-900-9899-Unappropriated Ending Balance	184,327	232,418	39,157	39,157	227,929	-	(39,157)
Grand Total	615,396	661,590	779,948	779,948	785,148	770,001	(9,947)

Water Fund

Water Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	190,243	192,971	223,992	231,010	230,946	229,871	5,879
230-490-5110-City Administrator	25,873	24,373	25,336	25,336	25,336	23,902	(1,434)
230-490-5112-Finance Clerk	-	-	-	-	-	-	-
230-490-5114-City Clerk	21,131	18,532	19,141	19,141	19,141	19,141	-
230-490-5150-Public Works Director	32,273	32,136	33,201	39,351	39,351	33,201	-
230-490-5152-Operator Trainee	-	-	-	-	-	10,334	10,334
230-490-5152-Utility Worker I	36,874	38,902	41,654	41,654	41,654	20,827	(20,827)
230-490-5154-Utility Worker II	-	-	-	-	-	20,827	20,827
230-490-5156-Temporary/ Seasonal	513	609	861	861	861	-	(861)
230-490-5158-Maintenance Worker I	2,718	2,762	3,459	3,459	3,459	922	(2,537)
230-490-5220-Overtime	6,749	7,895	8,022	8,022	8,022	8,547	525
230-490-5315-Social Security/Medicare	9,649	9,579	10,073	10,545	10,544	10,509	436
230-490-5320-Worker's Comp	2,081	1,535	3,848	3,848	3,600	933	(2,915)
230-490-5350-Unemployment	-	-	8,340	8,340	8,525	9,900	1,560
230-490-5410-Health Insurance	30,017	32,189	35,915	35,915	35,915	41,789	5,874
230-490-5450-Public Employees Retirement	22,365	24,459	34,142	34,538	34,538	29,039	(5,103)
Materials & Services	130,175	171,524	202,330	195,312	210,635	245,243	42,913
230-490-6110-Auditing	5,775	6,523	6,206	6,206	6,206	7,712	1,506
230-490-6112-Legal Services	-	29	-	-	1,000	-	-
230-490-6114-Financial Services	4,482	5,357	8,894	8,894	8,750	9,276	382
230-490-6116-Engineering Services	4,113	13,690	30,500	23,482	23,482	35,500	5,000

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
230-490-6122-IT Services	6,861	9,771	7,908	7,908	1,942	219	(7,689)
230-490-6128-Other Contract Services	1,354	7,838	2,501	2,501	2,501	5,064	2,563
230-490-6130-General Contract Services	-	-	-	-	-	-	-
230-490-6210-Insurance & Bonds	8,737	10,462	12,276	12,276	14,381	16,349	4,073
230-490-6220-Postage, Printing, Publication	4,013	2,072	4,525	4,525	4,525	1,500	(3,025)
230-490-6225-Software & Subscriptions	-	-	-	-	5,448	8,896	8,896
230-490-6230-Office Supplies/Equipment	716	1,207	1,250	1,250	1,250	1,250	-
230-490-6234-General Supplies	3,663	4,579	-	-	539	-	-
230-490-6238-Bank Service Charges	3,058	3,260	6,900	6,900	6,900	7,000	100
230-490-6240-Travel & Training	1,737	460	2,270	2,270	2,270	2,500	230
230-490-6245-Memberships & Dues	-	-	-	-	1,661	1,525	1,525
230-490-6290-Miscellaneous	-	11	1,500	1,500	1,500	1,500	-
230-490-6320-Building Repair & Maintenance	2,210	472	5,500	5,500	5,500	5,500	-
230-490-6324-Equipment Repair & Maintenance	8,398	13,848	15,550	15,550	15,550	15,550	-
230-490-6330-Other Repair & Maintenance	7,552	22,676	20,000	20,000	21,192	25,000	5,000
230-490-6334-Non-Capitalized Assets	1,810	-	8,000	8,000	8,000	11,500	3,500
230-490-6420-Water Services	911	611	1,680	1,680	1,680	1,800	120
230-490-6425-Sewer Services	765	735	1,180	1,180	1,180	1,020	(160)
230-490-6430-Electricity Services	18,024	16,504	19,930	19,930	18,000	20,000	70
230-490-6435-Internet Services	981	994	1,090	1,090	1,090	2,700	1,610
230-490-6440-Telephone Services	2,886	3,593	3,800	3,800	3,800	3,800	-
230-490-6445-Refuse Services	539	631	800	800	800	600	(200)
230-490-6520-Permits	-	-	-	-	-	-	-
230-490-6710-Gas & Oil	473	1,138	1,520	1,520	1,520	1,520	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
230-490-6712-Operations & Supplies	3,959	1,624	7,250	7,250	7,250	6,150	(1,100)
230-490-6750-Chemicals & Lab Supplies	17,867	18,104	22,100	22,100	33,518	42,454	20,354
230-490-6755-Water/Sewer Analysis	2,950	5,837	4,200	4,200	4,200	4,358	158
230-490-6758-Water/Sewer Connection Expendi	-	859	5,000	5,000	5,000	5,000	-
230-490-6760-Water/Sewer Franchise Fees	16,341	18,639	-	-	-	-	-
Capital Outlay	69,569	61,043	110,000	416,420	331,420	1,032,500	922,500
230-700-8225-Buildings & Facilities	-	-	-	-	-	8,000	8,000
230-700-8320-Software	-	1,475	100,000	100,000	306,420	-	(100,000)
230-700-8335-Equipment & Furnishings	-	6,337	-	-	-	-	-
230-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	24,500	24,500
230-700-8540-Water Systems Improvemts	69,569	53,231	10,000	316,420	25,000	1,000,000	990,000
230-700-8895-Other Improvements	-	-	-	-	-	-	-
Debt Service	58,340	58,340	75,875	75,875	58,340	64,642	(11,233)
230-800-7110-Loan Principal - S00006	-	-	-	-	-	-	-
230-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-
230-800-7122-Loan Principal - J05001 SPWF	4,718	4,962	5,219	5,219	5,218	5,488	269
230-800-7124-Loan Principal - RUS 91-03	16,991	17,458	17,939	17,939	17,939	18,432	493
230-800-7125-Loan Principal - L21001	7,613	7,644	7,812	7,812	7,812	7,983	171
230-800-7126-Loan Principal - Sewer Fund	-	-	11,932	11,932	-	4,095	(7,837)
230-800-7510-Loan Interest - S00006	-	-	-	-	-	-	-
230-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-
230-800-7522-Loan Interest - J05001 SPWF	2,705	2,461	2,205	2,205	2,204	1,935	(270)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
230-800-7524-Loan Interest - RUS 91-03	22,389	21,922	21,442	21,442	21,442	20,949	(493)
230-800-7525-Loan Interest - L21001	3,924	3,893	3,726	3,726	3,725	3,555	(171)
230-800-7526-Loan Interest - Sewer Fund	-	-	5,600	5,600	-	2,205	(3,395)
Contingencies	-	-	20,000	20,000	-	114,732	94,732
230-900-9590-Contingency	-	-	20,000	20,000	-	114,732	94,732
Transfers Out	-	-	20,342	20,342	-	-	(20,342)
230-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
230-900-9120-Transfer to Water Reserve Fund	-	-	-	-	-	-	-
230-900-9140-Transfer to Sewer Fund	-	-	20,342	20,342	-	-	(20,342)
230-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	40,302	37,019	-	-	116,239	-	-
230-900-9893-Reserved for future use - Wate	-	-	-	-	-	-	-
230-900-9899-Unappropriated Ending Balance	40,302	37,019	-	-	116,239	-	-
Grand Total	488,629	520,897	652,539	958,959	947,580	1,686,988	1,034,449

Street Fund

Street Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	20,991	22,643	27,107	27,960	28,162	31,706	4,599
312-490-5110-City Administrator	4,443	4,592	4,780	4,780	4,780	2,868	(1,912)
312-490-5112-Finance Clerk	-	-	-	-	-	-	-
312-490-5150-Public Works Director	3,797	3,913	4,049	4,799	4,799	4,049	-
312-490-5152-Operator Trainee	-	-	-	-	-	5,167	5,167
312-490-5152-Utility Worker I	4,338	4,576	4,900	4,900	4,900	2,450	(2,450)
312-490-5154-Utility Worker II	-	-	-	-	-	2,450	2,450
312-490-5156-Temporary/ Seasonal	1,026	1,218	1,722	1,722	1,722	-	(1,722)
312-490-5158-Maintenance Worker I	-	-	-	-	-	-	-
312-490-5220-Overtime	760	892	922	922	922	1,055	133
312-490-5315-Social Security/Medicare	1,098	1,161	1,253	1,311	1,311	1,376	123
312-490-5320-Worker's Comp	132	416	721	721	900	1,854	1,133
312-490-5350-Unemployment	-	-	1,038	1,038	1,061	1,290	252
312-490-5410-Health Insurance	2,803	3,132	3,477	3,477	3,477	5,342	1,865
312-490-5450-Public Employees Retirement	2,594	2,743	4,245	4,290	4,290	3,805	(440)
312-490-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	24,290	39,653	70,426	69,573	81,443	90,120	19,694
312-490-6110-Auditing	1,925	1,203	1,035	1,035	1,035	1,562	527
312-490-6112-Legal Services	-	-	-	-	13,800	-	-
312-490-6114-Financial Services	1,494	2,119	3,558	3,558	1,450	1,856	(1,702)
312-490-6116-Engineering Services	163	165	20,000	19,147	19,147	20,000	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
312-490-6122-IT Services	1,908	1,531	220	220	540	1,674	1,454
312-490-6128-Other Contract Services	1,265	3,429	10,000	10,000	10,000	20,000	10,000
312-490-6210-Insurance & Bonds	3,034	3,637	4,263	4,263	4,990	5,678	1,415
312-490-6220-Postage, Printing, Publication	-	-	-	-	2	50	50
312-490-6225-Software & Subscriptions	-	-	-	-	878	2,500	2,500
312-490-6230-Office Supplies/Equipment	84	239	-	-	51	150	150
312-490-6234-General Supplies	114	227	500	500	500	-	(500)
312-490-6238-Bank Service Charges	1	2	50	50	50	50	-
312-490-6240-Travel & Training	266	-	-	-	-	-	-
312-490-6245-Memberships & Dues	-	-	-	-	-	-	-
312-490-6290-Miscellaneous	1,000	551	500	500	500	-	(500)
312-490-6324-Equipment Repair & Maintenance	-	-	500	500	500	500	-
312-490-6330-Other Repair & Maintenance	1,148	5,533	10,000	10,000	10,000	10,000	-
312-490-6334-Non-Capitalized Assets	-	3,654	2,500	2,500	2,500	5,000	2,500
312-490-6430-Electricity Services	11,888	12,653	14,800	14,800	13,000	14,100	(700)
312-490-6720-Storm Drain Maintenance	-	4,559	1,500	1,500	1,500	5,000	3,500
312-490-6724-Street Signs	-	151	1,000	1,000	1,000	1,000	-
312-490-6726-Street Lights	-	-	-	-	-	1,000	1,000
Capital Outlay	9,200	12,667	275,000	275,000	5,000	70,928	(204,072)
312-700-8225-Buildings & Facilities	-	-	-	-	-	-	-
312-700-8320-Software	-	-	-	-	-	-	-
312-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-
312-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	10,500	10,500

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
312-700-8530-Street Improvements	-	12,667	270,000	270,000	-	60,428	(209,572)
312-700-8532-Signage	-	-	5,000	5,000	5,000	-	(5,000)
312-700-8560-Stormwater Improvements	9,200	-	-	-	-	-	-
Debt Service	5,172	5,172	5,211	5,211	5,172	9,628	4,417
312-800-7111-Loan Principal - Library/City	-	-	-	-	-	1,755	1,755
312-800-7125-Loan Principal - L21001	3,413	3,427	3,541	3,541	3,502	3,579	38
312-800-7511-Loan Interest - Library/City	-	-	-	-	-	2,700	2,700
312-800-7525-Loan Interest - L21001	1,759	1,745	1,670	1,670	1,670	1,594	(76)
Contingencies	-	-	97,177	97,177	-	20,988	(76,189)
312-900-9590-Contingency	-	-	97,177	97,177	-	20,988	(76,189)
Transfers Out	-	-	-	-	-	-	-
312-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	111,798	130,804	8,796	8,796	114,150	-	(8,796)
312-900-9898-Reserved for future use - Stre	-	-	-	-	-	-	-
312-900-9899-Unappropriated Ending Balance	111,798	130,804	8,796	8,796	114,150	-	(8,796)
Grand Total	171,451	210,939	483,717	483,717	233,927	223,370	(260,347)

Building Fund

Building Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	4,714	12,185	14,612	15,465	15,513	14,367	(245)
220-490-5110-City Administrator	180	1,762	1,912	1,912	1,912	1,912	-
220-490-5112-Finance Clerk	-	-	-	-	-	-	-
220-490-5114-City Clerk	2,641	2,316	2,393	2,393	2,393	2,393	-
220-490-5150-Public Works Director	-	3,755	4,049	4,799	4,799	4,049	-
220-490-5220-Overtime	36	197	339	339	339	339	-
220-490-5315-Social Security/Medicare	219	614	665	723	723	665	-
220-490-5320-Worker's Comp	398	11	155	155	180	66	(89)
220-490-5350-Unemployment	-	-	550	550	573	630	80
220-490-5410-Health Insurance	949	1,953	2,294	2,294	2,294	2,475	181
220-490-5450-Public Employees Retirement	291	1,577	2,255	2,300	2,300	1,838	(417)
Materials & Services	96,403	72,414	78,481	77,628	27,625	31,065	(47,416)
220-490-6110-Auditing	-	1,143	1,035	1,035	1,450	1,562	527
220-490-6112-Legal Services	-	-	-	-	-	-	-
220-490-6114-Financial Services	-	-	-	-	2,705	1,856	1,856
220-490-6122-IT Services	1,122	685	1,295	1,295	371	3,269	1,974
220-490-6128-Other Contract Services	11	-	-	-	10	186	186
220-490-6150-Building Inspection Services	74,822	60,439	60,000	59,147	12,564	13,000	(47,000)
220-490-6152-Electrical Inspection Services	8,888	5,144	5,000	5,000	3,000	5,000	-
220-490-6220-Postage, Printing, Publication	33	46	-	-	100	200	200
220-490-6225-Software & Subscriptions	-	-	-	-	250	392	392

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
220-490-6230-Office Supplies/Equipment	112	308	-	-	100	150	150
220-490-6238-Bank Service Charges	53	226	300	300	150	250	(50)
220-490-6240-Travel & Training	116	-	-	-	-	-	-
220-490-6245-Memberships & Dues	-	-	-	-	-	-	-
220-490-6290-Miscellaneous	-	-	-	-	-	-	-
220-490-6330-Other Repair & Maintenance	-	-	-	-	-	-	-
220-490-6334-Non-Capitalized Assets	-	-	-	-	-	-	-
220-490-6420-Water Services	36	36	500	500	600	600	100
220-490-6425-Sewer Services	70	80	500	500	500	500	-
220-490-6430-Electricity Services	174	158	300	300	100	100	(200)
220-490-6435-Internet Services	222	111	300	300	-	-	(300)
220-490-6440-Telephone Services	211	85	-	-	-	-	-
220-490-6445-Refuse Services	-	-	-	-	-	-	-
220-490-6524-Building State Surcharge	9,016	3,752	8,190	8,190	4,345	3,000	(5,190)
220-490-6525-Electrical State Surcharge	1,517	201	1,061	1,061	1,380	1,000	(61)
Capital Outlay	-	-	-	-	-	-	-
220-700-8320-Software	-	-	-	-	-	-	-
220-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-
Contingencies	-	-	55,015	55,015	-	12,090	(42,925)
220-900-9590-Contingency	-	-	55,015	55,015	-	12,090	(42,925)
Reserves & Ending Balances	57,234	68,793	4,980	4,980	34,052	-	(4,980)

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
220-900-9893-Reserved for future use - Bldg	-	-	-	-	-	-	-
220-900-9899-Unappropriated Ending Balance	57,234	68,793	4,980	4,980	34,052	-	(4,980)
Grand Total	158,351	153,392	153,088	153,088	77,190	57,522	(95,566)

Blackberry Jam Festival Fund

Blackberry Jam Festival

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Personal Services	-	-	-	-	-	436	436
314-490-5320-Worker's Comp	-	-	-	-	-	436	436
Materials & Services	5,685	13,237	16,350	16,350	9,747	13,320	(3,030)
314-490-6118-Police Services	-	504	1,000	1,000	1,044	2,500	1,500
314-490-6122-IT Services	419	624	700	700	204	660	(40)
314-490-6220-Postage, Printing, Publication	50	409	100	100	-	100	-
314-490-6224-Festival Advertisement	-	-	-	-	-	-	-
314-490-6225-Software & Subscriptions	-	-	-	-	193	550	550
314-490-6238-Bank Service Charges	27	42	100	100	11	50	(50)
314-490-6290-Miscellaneous	-	1,457	7,450	7,450	950	-	(7,450)
314-490-6440-Telephone Services	-	-	-	-	-	-	-
314-490-6445-Refuse Services	-	1,120	1,400	1,400	314	1,500	100
314-490-6705-Rent	960	960	1,000	1,000	640	960	(40)
314-490-6714-Materials & Services	-	-	150	150	3,485	4,500	4,350
314-490-6810-Craft/Commercial Booth Exp	-	305	150	150	-	-	(150)
314-490-6812-Food Booth Exp	-	-	100	100	-	-	(100)
314-490-6813-Beer Garden	-	-	-	-	-	-	-
314-490-6814-Jam Sales Exp	378	844	500	500	294	-	(500)
314-490-6816-Quilt Raffle	3,600	4,200	-	-	-	-	-
314-490-6820-Sponsorship Exp	-	-	100	100	-	-	(100)
314-490-6822-Pie Sales Exp	-	-	-	-	-	-	-

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
314-490-6850-5K Race Exp	-	-	-	-	-	-	-
314-490-6852-Car Show Exp	251	-	-	-	-	-	-
314-490-6854-Fishing Derby Exp	-	-	-	-	-	-	-
314-490-6856-Horseshoe Tourney Exp	-	62	100	100	-	-	(100)
314-490-6858-Kidz Korner Exp	-	235	-	-	112	-	-
314-490-6860-Pie Eating Contest Exp	-	-	-	-	-	-	-
314-490-6862-RC Flyers Exp	-	-	-	-	-	-	-
314-490-6864-Entertainment Exp	-	2,475	3,500	3,500	2,500	2,500	(1,000)
Contingencies	-	-	-	-	-	-	-
314-900-9590-Contingency	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
314-900-9110-Transfer to General Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	13,824	13,759	1,773	1,773	8,821	-	(1,773)
314-900-9899-Unappropriated Ending Balance	13,824	13,759	1,773	1,773	8,821	-	(1,773)
Grand Total	19,509	26,996	18,123	18,123	18,568	13,756	(4,367)

Sewer SDC Fund

Sewer Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	47,673	13,629	62,000	62,000	-	-	(62,000)
440-490-6128-Other Contract Services	47,673	13,629	62,000	62,000	-	-	(62,000)
440-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	52,941	52,941	-	157,873	104,932
440-700-8550-Sewer Systems	-	-	52,941	52,941	-	157,873	104,932
Reserves & Ending Balances	132,238	140,993	4,792	4,792	146,338	-	(4,792)
440-900-9897-Reserved for future use - Sewe	-	-	4,792	4,792	-	-	(4,792)
440-900-9899-Unappropriated Ending Balance	132,238	140,993	-	-	146,338	-	-
Grand Total	179,911	154,622	119,733	119,733	146,338	157,873	38,140

Water SDC Fund

Water Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	73,556	22,906	-	-	360	-	-
430-490-6128-Other Contract Services	73,556	22,700	-	-	360	-	-
430-490-6714-Materials & Services	-	206	-	-	-	-	-
Capital Outlay	-	-	390,473	390,473	-	525,277	134,804
430-700-8540-Water Systems Improvemts	-	-	390,473	390,473	-	525,277	134,804
Reserves & Ending Balances	376,133	438,835	35,047	35,047	464,777	-	(35,047)
430-900-9893-Reserved for future use - Wate	-	-	35,047	35,047	-	-	(35,047)
430-900-9899-Unappropriated Ending Balance	376,133	438,835	-	-	464,777	-	-
Grand Total	449,689	461,741	425,520	425,520	465,137	525,277	99,757

Street SDC Fund

Street Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	-	-	-	-	-	-	-
412-490-6128-Other Contract Services	-	-	-	-	-	-	-
412-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	64,838	64,838	-	90,613	25,775
412-700-8530-Street Improvements	-	-	64,838	64,838	-	90,613	25,775
Reserves & Ending Balances	68,635	81,858	5,869	5,869	85,138	-	(5,869)
412-900-9898-Reserved for future use - Stre	-	-	5,869	5,869	-	-	(5,869)
412-900-9899-Unappropriated Ending Balance	68,635	81,858	-	-	85,138	-	-
Grand Total	68,635	81,858	70,707	70,707	85,138	90,613	19,906

Stormwater SDC Fund

Stormwater Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	-	-	-	-	-	-	-
445-490-6128-Other Contract Services	-	-	-	-	-	-	-
445-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	75,456	75,456	-	96,645	21,189
445-700-8560-Stormwater Improvements	-	-	75,456	75,456	-	96,645	21,189
Reserves & Ending Balances	69,353	85,325	6,921	6,921	89,145	-	(6,921)
445-900-9897-Reserved for future use-Storm	-	-	6,921	6,921	-	-	(6,921)
445-900-9899-Unappropriated Ending Balance	69,353	85,325	-	-	89,145	-	-
Grand Total	69,353	85,325	82,377	82,377	89,145	96,645	14,268

Parks SDC Fund

Parks Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Materials & Services	-	5,743	-	-	-	-	-
410-490-6714-Materials & Services	-	5,743	-	-	-	-	-
Capital Outlay	-	-	93,275	93,275	-	122,723	29,448
410-700-8520-Parks Improvements	-	-	93,275	93,275	-	122,723	29,448
Reserves & Ending Balances	89,533	105,232	8,443	8,443	109,778	-	(8,443)
410-900-9895-Reserved for future use - Park	-	-	8,443	8,443	-	-	(8,443)
410-900-9899-Unappropriated Ending Balance	89,533	105,232	-	-	109,778	-	-
Grand Total	89,533	110,975	101,718	101,718	109,778	122,723	21,005

Sewer Reserve Fund

Sewer Department:

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Transfers Out	-	-	-	-	-	-	-
521-900-9140-Transfer to Sewer Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	15,772	16,071	16,222	16,222	16,581	17,081	859
521-900-9892-Reserved for Sewer Bond Pymt	15,772	16,071	16,222	16,222	-	17,081	859
521-900-9899-Unappropriated Ending Balance	-	-	-	-	16,581	-	-
Grand Total	15,772	16,071	16,222	16,222	16,581	17,081	859

Water Reserve Fund

Water Department

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Amended	FY 23/24 Projected	FY 24/25 Proposed	\$ change
Transfers Out	-	-	-	-	-	-	-
520-900-9130-Transfer to Water Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	39,457	40,352	40,507	40,507	41,882	43,382	2,875
520-900-9892-Reserved for Water Bond Pymt	39,457	40,352	40,507	40,507	-	43,382	2,875
520-900-9899-Unappropriated Ending Balance	-	-	-	-	41,882	-	-
Grand Total	39,457	40,352	40,507	40,507	41,882	43,382	2,875

Projected FY 2025 debt service.

Appendix A: Current and proposed master fee schedules.

Current master fee schedule

Resolution 550

Page 1 of 3

City of Lowell, Oregon

Resolution 550

A Resolution Establishing Fees for Permits and Services

BE IT RESOLVED that the following charges and fees be established for permits and services provided by the City of Lowell:

Section 1. General Fees and Service Charges.

a. Personal Copies, letter size, per page, black & white	\$ 0.05 each
color	\$ 0.40 each
b. Personal Copies, larger than letter size, per page, b&w	\$ 0.10 each
color	\$ 0.50 each
c. Public Record Copy Requests (up to 11 x 17), per page	\$ 0.15 each
color	\$ 0.55 each
d. Public Record Copy Request (over 11 x 17)	Actual cost plus 10%
e. Copies of Public Record Meeting Tapes	\$10.00 each
f. Copies of Public Record CDs	\$10.00 each
g. Faxes In	\$ 0.50 per page
h. Faxes Out, Local	\$ 0.50 per page
i. Faxes Out, Long Distance	\$ 2.00 for 1 st page \$ 0.50 for ea add'l page
j. Notary Service, Lowell Resident	\$ 5.00 per document
non-resident	\$10.00 per document
k. Court Fine Payment Plan	\$10.00 per offense.
l. Lien Search	\$10.00 per tax lot
m. Returned Check Fee	\$35.00 each check
o. Camping/RV Occupancy Permit (private property)	\$20.00 each
p. Camping/RV Occupancy Permit (public property)	\$10.00 per day
q. Temporary Right-of-Way Use Permit Application	\$30.00 each
r. Long Term Right-of-Way Use Permit Application	\$165.00 each
s. Right-of-way License Application (residential)	\$165.00
t. Right-of-way License Application, (all others)	\$550.00
u. Right-of-way Excavation Permit (no street cut)	\$110.00
v. Right-of-way Excavation Permit (street cut required)	\$220.00
w. Driveway permit (no building permit issued)	\$110.00
x. Driveway permit (building permit issued)	Included with building permit fee.

Section 2. Land Use Application Fees and Charges.

a. Pre-Application Conference Fee (applied to application fee if application is made)	\$290.00
b. Site Plan Review, Residential	\$174.00
c. Site Plan Review, All Other	\$292.00

d. Variance, Residential	\$292.00
e. Variance, All Other	\$583.00
F. Conditional Use, Residential	\$292.00
f. Conditional Use, All Other	\$583.00
g. Lot Line Adjustment, No Easements Involved.	\$176.00
h. Lot Line Adjustment, Easements Involved.	\$292.00
i. Partition	\$875.00
j. Subdivision, no public dedications	\$1,160.00
with public dedications	\$2,330.00
Plus:	\$ 58.00 per lot
k. Flood Hazard Development Permit	\$530.00
l. Hillside Development Permit,	
Submitted and reviewed w/ land division	\$100.00
Not submitted and reviewed w/land division	\$583.00
k. Amendment, Map or Text	\$3,300.00
l. UGB Expansion Request	\$3,300.00

Note: With the exception of a Site Plan Review, all fees are additive.

Section 3. Utility Fees and Charges.

Note: Water and Sewer Service Rates are established by separate Resolution.

a. Delinquent Penalty	\$ 5.00 per month
Door Hanger posted	\$ 10.00 additional charge
b. Shut-off/Restore Service	\$ 55.00
c.. Water Service Connection Fees	
1. City Constructed, no street cut/crossing	\$1,300.00
2. City Constructed, with street cut/crossing	\$3,000.00
3. City installs meter and tap only	\$415.00
4. City installs meter only	\$250.00
5. City installs tap only	\$175.00
d Sewer Service Connection/Disconnection Fees.	
Note: All Sewer Connections are Developer Constructed.	
1. Connection Inspection (tap required)	\$115.00
2. Connection Inspection (no tap require)	Plumbing Permit required
3. Sewer Disconnect Inspection	\$115.00
e. Private Property Trouble Shooting upon request.	Actual Cost, 1 hr min.
f. Plan Review/Inspection for all public improvements and private improvements not covered by fees.	5% of estimated construction cost.

Section 4. Charges for Reimbursement of Staff Time.

a. City Administrator Time.	\$ 53.00 per hour
b. Public Works Time, includes non-rental equipment	\$ 43.00 per person per hour.
c. Administrative Staff Time	\$ 32.00 per hour.

Section 5. This Resolution supercedes Resolution 457, dated April 17, 2007 and Resolution 464, dated June 19, 2007.

Adopted by the City Council this 19th day of April, 2011.

Ayes: 3
Nays: 2

Approved:  _____
Bill George, Mayor

Attest:  _____
Charles F. Spies, City Administrator

Proposed master fee schedule

CITY OF LOWELL MASTER FEE SCHEDULE

	Fee	Unit/ Comment
1 General Services		
a. Administrative Services		
1 Notary Services - Per Document, oath or affirmation	10.00	
2 Lien Search Fees - Per Tax Lot	15.00	
3 Returned Check Fee	35.00	
4 Collections Fee - Added to all accounts sent to collections agent		25% of Account Balance
5 Public Records - Research Fee, billed in 15 minute increments		See Section 2
<i>*Any public record requiring more than 15 minutes to produce will be billed a public records research fee at the applicable staff rate outlined in section 2 of this fee schedule billed to the nearest 15 minute</i>		
b. Printing & Copies - All copies including copies for public records		
1 Letter & Legal Size - Black & White, Per Page	0.15	
2 Letter & Legal Size - Color, Per Page	0.50	
3 11 x 17 - Black & White, Per Page	0.50	
4 11 x 17 - Color, Per Page	1.00	
5 Copy of Public Record Request over 11 x 17		Cost plus 10%
6 Copies of Public Records - CD	10.00	
7 Copies of Public Record - Meetings	10.00	
<i>*Printing costs apply to any printing of emailed documents</i>		
<i>**Public Records Research fees are billed separately - See section 1</i>		
2 Staff Time and Equipment		
a. Staff Time		
1 City Administrator	75.00	Per hour
2 Public Works Director	75.00	Per hour
2 Public Works Staff	50.00	Per hour
3 Administrative Staff	55.00	Per hour
4 Library Staff	40.00	Per hour
5 Attorney		Actual Cost
<i>*Public works hours are billed with a 1 hour minimum</i>		
b. Equipment Time		
1 Vehicles & Rolling Stock	65.00	Per hour
2 Other Equipment (Mowers, Trimmers, Pumps, etc.)	30.00	Per hour
3 Equipment Rented by City Staff		Cost plus 10%
<i>*Equipment hours are billed with a 1 hour minimum</i>		
3 Municipal Court		
a. Court Fine Payment Plan - Per Citation	25.00	
b. Diversion Fee - Per Offence	150.00	
c. Fine Amounts		See LMC 5.001
4 Code Enforcement		
a. Animal Licenses		See LMC 5.206
b. Code Violations		See LMC 5.001

CITY OF LOWELL
MASTER FEE SCHEDULE

	Fee	Unit/ Comment
5 Library		
a. Membership		
1 Within Municipal City Limits	Free	
2 Outside Municipal City Limits - Annually	50.00	
b. Library Cards		
1 First Time - Original Membership - All Members- One Time Fee	5.00	
2 Replacement Cards - All Members - Per Card	3.00	
c. Fees & Fines		
2 Lost or Damaged Books	Cost plus 10%	
3 Lost or Damaged Electronic Media	Cost plus 10%	
 6 Utility Fees and Charges		
a. Utility Deposit		
1 Residential Single Family Dwelling - 3/4" Meter	250.00	
2 Residential Single Family Dwelling - Greater than 3/4" Meter		2 x Average Monthly Bill
2 Multi-Family Dwelling Units	300.00	+ 20.00 Per Unit
3 Master Metered Residential Parks	300.00	+ 20.00 Per Unit
4 Commercial & Industrial		2 x Average Monthly Bill
<i>*All billing calculations are based on the individual location history. If no billing history exists, then the deposit shall be 2 times the estimated monthly usage billed at the current rate. **All average and estimated billing calculations will be rounded to the nearest \$50 increment</i>		
b. Water Service Connection Fees		
	Meter Size:	3/4" 1" 2"
1 Water Meter (only)	555.00	805.00 2,155.00
2 Meter Box & Lid (only)	165.00	165.00 780.00
3 Tap Only	310.00	425.00 610.00
4 Tap & Water Meter	865.00	1,230.00 2,765.00
5 City Constructed, No Street Cut	1,265.00	1,705.00 4,005.00
6 City Constructed, With Street Cut	2,965.00	3,405.00 5,705.00
<i>*All fees for city constructed improvements include up to 25' of service line. If more than 25' of service line is required, materials will be calculated at cost plus 10% **Fees for meters larger than 2" will be calculated at cost plus 10%</i>		
c. Sewer Service Connection Fees		
<i>All Sewer Connections are Developer Constructed</i>		
1 Connection Inspection - Tap Required	250.00	
2 Connection Inspection - No Tap Required		Plumbing Permit Required
3 Sewer Disconnect Inspection	300.00	
d. Fees & Penalties		
1 Payment Plan	25.00	
2 Delinquent Account Fee	10.00	
3 Door Hanger Fee	15.00	
4 Shut off Fee	25.00	
5 Return to Service	50.00	
<i>*All fees & penalties are per occurrence</i>		

CITY OF LOWELL
MASTER FEE SCHEDULE

	Fee	Unit/ Comment
7 Permits		
a. Special Events & Public Benefit Permit Application - Non refundable	250.00	
b. Camping Permits		
1 Camping/RV Occupancy Permit - Private Property	35.00	each
2 Camping/RV Occupancy Permit - Public Property	15.00	Per Day
c. Right of Way Permits		
<i>All Right-of-way Permits are Per Occurrence</i>		
1 Temporary Right-of-way Use - 30 days or less	75.00	
2 Long Term Right-of-way Use - Over 30 days	175.00	
3 Right-of-way License	300.00	
4 Right-of-way Excavation Permit - No Street Cut	500.00	
5 Right-of-way Excavation Permit - Street Cut Required	750.00	
6 Driveway Permit - With or Without Building Permit	500.00	per apron
7 Plan Review/Inspection for all public & private improvements not covered elsewhere by fees	Cost plus 10%	
*For staff time rates see section 5		
8 Land Use & Development Permits		
	Application	
a. Amendments	Type	
1 Text Amendments	4	1,500.00
2 UGB Expansion Request	4	4,000.00
3 Zone Change/ Map Amendments	4	4,000.00
b. Annexation		
1 Annexation	4	3,500.00
*Plus actual attorney and election cost if applicable		
c. Appeal		
1 Appeal of Staff Decision to Planning Commission	3	500.00
2 Appeal of Planning Commission Decision to City Council	4	2,500.00
3 Appeal, LUBA Remand Hearing	4	4,000.00
4 Appeal of Civil Penalty	4	500.00
d. Conditional Use		
1 Accessory Dwelling Unit	3	450.00
2 Bed & Breakfast	3	450.00
3 Home Occupation - Type I	1	50.00
4 Home Occupation - Type III	3	250.00
5 Manufactured Dwelling Parks	3	750.00 plus \$150 per unit
6 Multi Family & Residential Care Facilities	3	750.00 plus \$150 per unit
7 Residential Care Home	3	750.00
8 All Other	3	500.00
e. Fences & Screening		
1 Fence or Perimeter Screening	1	25.00
*Permit required when not otherwise included with a land use permit.		
f. Land Division		
1 Lot Consolidation	1	350.00
2 Lot Line Adjustment	1	350.00
3 Subdivision/Partition - Tentative Plan	3	2,500.00 plus \$200 per lot
4 Subdivision/Partition - Minor Modification	1	500.00
5 Subdivision/Partition - Final Plat	1	1,000.00
6 Subdivision/Partition - Replat	3	1,500.00 plus \$200 per lot
7 Expedited Land Division	2	2,650.00
*Special Standards fees may apply - see section 8 (j)		

CITY OF LOWELL
MASTER FEE SCHEDULE

	Application Type	Fee	Unit/ Comment
8 Land Use & Development Permits - Continued			
g. Planned Unit Development			
1	PUD - Planned Unit Development - 0-5 acres	4	3,500.00 *plus notice fee
2	PUD - Planned Unit Development - each add'l acre	4	500.00 *plus notice fee
3	PUD - Modification - Minor	1	350.00 *plus notice fee
4	PUD - Modification - Major	4	750.00 *plus notice fee
h. Sign Permits			
1	Perimeter Street Sign	1	100.00
2	Building Sign	1	75.00
3	Residential Signs for Home Occupation	1	25.00
4	Replacing Sign facia, no structural changes	1	30.00
5	Additional Sign, same application	1	25.00
6	Portable or Temporary Sign	1	30.00 Annually - each
i. Site Plan			
1	Up to 1,000 sq ft	3	500.00 *plus notice fee
2	1,001 to 5,000 sq ft	3	750.00 *plus notice fee
3	5,001 to 10,000 sq ft	3	1,275.00 *plus notice fee
4	More than 10,000 sq ft	3	1,800.00 *plus notice fee
<i>*Site plan review within the boundary of the Regulating Plan shall be processed as a type 2 application.</i>			
j. Special Standards			
1	Flood Plain/ Flood Hazard Area	1	450.00
2	Hillside - Any lot containing Slopes of 15% or greater	3	500.00 per lot
3	Riparian Area Development	3	450.00
4	Wetlands Development	3	450.00
<i>*Special Standards fees are additive to other land use application fees</i>			
k. Temporary Use			
1	Temporary Manufactured Dwelling	2	See Section 8 (i) - Site Plan
2	Temporary Caretaker, Office or Building Space	2	See Section 8 (i) - Site Plan
3	Temporary Use, Other	3	500.00 Conditional Use
l. Vacation			
1	Easement	4	1,000.00 *plus notice fee
2	Public Right-of-Way	4	1,500.00 *plus notice fee
m. Variance			
1	Variance - Minor	3	450.00
2	Variance - Major	3	750.00
3	Variance - Floodplain	1	450.00 See Special standards
n. Miscellaneous Planning Fees			
1	Code Interpretation	1	300.00
2	Pre-Application Consultation	1	150.00
2	Pre-Application Conference	1	400.00 Per Hour
3	Zoning Verification/ LUCS Statement	1	100.00
4	Non-Conforming Use	1	375.00
5	Lot of Record Verification	1	500.00
6	Notice Fee	N/A	250.00 + actual cost over base

***Notice fee is additive and applies to all applications requiring neighborhood notifications outlined in section 9.3*

* Notice Fee - Notices required in section 9.3 of the Lowell Land Development Code where permissible uses of a property are required to be mailed to the owner of each lot that may be affected. Includes the actual costs for all labor, supplies and postage.

Appendix B: Current and proposed building fee schedules.

Current building fee schedule.

Resolution 587

Page 1 of 1

City of Lowell, Oregon

Resolution 587

A Resolution Establishing Building Permit Fees

BE IT RESOLVED that the following building permit fees, located at the indicated Attachments and by this reference, incorporated into this Resolution, are hereby adopted:

1. Attachment A: Building Permit Fees.
2. Attachment B: Fire Sprinkler Permit Fees
3. Attachment C: Mechanical Permit Fees
4. Attachment D: Plumbing Permit Fees
5. Attachment E: Manufactured Dwelling Permit Fees
6. Attachment F: Electrical Permit Fees
7. Attachment G: Grading Permit Fees
8. Attachment H: Solar Panel Permit Fees

This Resolution supercedes Resolution 371, dated January 20, 2004 and Resolution 449, dated October 17, 2006.

The fees contained in this Resolution become effective on December 1, 2012.

Adopted by the City Council this 20th day of November, 2012.

Ayes: 3

Nays: 1

ABSTAIN 1

Approved: _____

Bill George
Bill George, Mayor

Attest: _____

C.F. Spies
Charles F. Spies, City Administrator

ATTACHMENT A

Building Permit Fees

\$1 to \$500	\$50
\$500 to \$2,000	\$75
\$2,001 to \$50,000	\$75 for the first \$2,000 plus \$8 for each additional \$1,000
\$50,001 to \$100,000	\$459 for the first \$50,000 plus \$5 for each additional \$1,000 or fraction thereof
\$100,001 and above	\$709 for the first \$100,000 plus \$4 for each additional \$1,000 or fraction thereof

Other Inspections and fees:

Inspections outside of normal business hours (min 2 hrs) plus mileage	\$88/hr
Inspection/reinspection fees, each	\$88/hr
Plan review fee (when applicable)	\$65% of permit fee
Fire & life safety plan review (when applicable)	40% of permit fee
Additional plan review required by changes, additions, or revisions	\$88/hr
Deferred submittal fee	\$100
Demolition	\$50

ATTACHMENT B

FIRE SPRINKLER PERMITS

Residential Fire Sprinkler Systems

**Fee includes plan review*

Square Footage	Fee
0 to 2,000 SF	\$200.00
2,001 to 3,600 SF	\$250.00
3,601 to 7,200 SF	\$325.00
7,201 SF +	\$410.00

Commercial Fire Sprinkler System

Fee based on valuation of installation costs and system equipment. Refer to Building Permit Fees.

Fire Alarm System

Fee based on valuation of installation costs and system equipment. Refer to Building Permit Fees.

Medical Gas Installation

Fees based on valuation of installation costs and system equipment, including but not limited to, inlets, outlets, fixtures and appliances (rounded up to the nearest dollar).

Total Valuation*	Fee
\$0 to \$5,000	\$100.00
\$5,001 to \$10,000	\$100.00 plus \$1.50 for each additional \$100 or fraction thereof over \$5,000
\$10,001 to \$100,000	\$175.00 plus \$10.20 for each additional \$1,000 or fraction thereof over \$10,000
\$100,001 and more	\$1,195.00 plus \$7.00 for each additional \$1,000 or fraction thereof over 100,000

Minimum permit fee.....	\$100.00
Plumbing plan review*	40 % of the permit fee
*Plan review is required on all Medical Gas installations	
State surcharge.....	12%

ATTACHMENT C

Mechanical Permit Fees

One and Two Family Dwellings

For the issuance of each permit Minimum fee	\$75
Electric appliances - furnace, cooling unit, clothes dryer, exhaust fan, kitchen hood	\$20/each
Fuel burning appliances - includes furnaces, wood stove, pellet stove, insert, fireplace	\$50/each
Gas piping system (new or altered) any number of outlets	\$20
All others	\$20/each
Supplemental permit fee or as per above - whichever is greater	\$35

Mechanical equipment for one and two family dwellings includes duct work, control units, thermostats, filter; volume damper; fresh air intakes. Water heaters regulated by plumbing code.

Commercial Fee Schedule

Valuation	Permit Fee
\$1 to \$5,000	\$100
\$5,001 to \$10,000 \$25,000	\$100 plus \$10 for each additional \$1000 (or fraction) over \$5,000
\$10,001 \$25,001 to \$100,000	\$300 plus \$9 for each additional \$1,000 (or fraction) over \$10,000 \$25,000
\$100,001 and above	\$975 plus \$8 for each additional \$1,000 (or fraction) over \$100,000
Plan review fee	25% of permit fees
Deferred submittal + fees	\$100
State surcharge	12% of permit fee

Other Inspections and Fees

Inspection outside of normal business hours (per hour-min. chg. 2 hrs.) plus mileage.	\$88/hr
Reinspection fees (each)	\$88/hr
Inspection for which no fee is specifically indicated (per hour)	\$88/hr
Additional plan review required by changes, additions or revisions to approved plans (per hour - minimum charge 1 hour)	\$88/hr

ATTACHMENT D

Plumbing Permit Fees

New One & Two Family Dwelling

(When purchased as a unit - includes the first 100 ft of water service, sanitary, and storm.)

One bathroom	\$350
Two bathroom	\$470
Three bathroom	\$550
Four or more bathrooms - number of fixtures	20/each

Commercial/Multifamily Units & Residential Remodels

Fixtures	\$20/each
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Fixtures include: water closet, lavatory, tub/shower, sink, bidet, laundry tubs, disposal, dishwasher, clothes washer, water heater, floor sink/drain, trough drain, drinking fountain, hose bibb, sump pump/ejector, urinal, roof drain/overflow, catch basin, interceptor/grease trap, dental units, receptors.

Sanitary Services

First 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Storm Services

First 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Water Services

First 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Demolition-Capping off Sewer, Water, Rain Drain	\$80
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Minimum fee	\$80
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Additional plan review required by changes, additions or revisions to approve plans (minimum charge 1 hour) \$88/hr

Inspection fee, Reinspection fee, \$88/hr

Inspection outside normal business hours (2 hr min charge) plus mileage \$88/hr

When applicable, a 25% plan review fee will be assessed for commercial installation.

ATTACHMENT E

Manufactured Dwelling

\$400.00 installation fee allows three inspections total. These include the stand and lot preparation, all support blocking, flood and wind anchoring devices, perimeter skirting, underfloor access and ventilation, mechanical crossovers and terminations and temporary steps. This fee also includes plumbing connections, and all cross-over connections. Accessory structures, utility connections beyond 30 lineal feet and/or new plumbing may require additional permits. This permit does not include an electrical service or feeder. Separate electrical permit is required.

*Note: All decks 30" above ground, carports, garage, porches, and patios shall be based on valuation of the installation cost and materials. Refer to Building Permit Fees.

State Fee: \$30.00

If more than 30 lineal ft additional plumbing fees apply (refer to Plumbing Permit Fees)

Sanitary Services

Additional 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Storm Services

Additional 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Water Services

Additional 100 feet	\$80
Each additional 100 feet or fraction thereof	\$45

Manufactured home park and RV park – based on valuation and Building Permit Fee schedule.

ATTACHMENT F

Electrical Permit Fees

Residential Per Unit Service Included

1000 sq. ft. or less	\$150
Each additional 500 sq. ft. or portion thereof	\$35
Limited Energy	\$35
Each Manufactured Home or Modular Dwelling Service	\$100

Services or Feeders-Installation, Alteration, Relocation

200 amp or less	\$100
201 amps to 400 amps	\$125
401 amps to 600 amps	\$175
601 amps to 1000 amps	\$275
Over 1000 amps or volts	\$550
Reconnect only	\$80

Temporary Services or Feeders - Installation, Alteration or Relocation

200 amp or less	\$80
201 amps to 400 amps	\$80
401 amps to 600 amps	\$140
601 amps to 1000 volts	\$210
Over 1000 amps volts	\$445

Branch Circuits - New, Alteration, or Extension per Panel

Each branch circuit	\$8
<i>Branch Circuits without purchase of service or feeder fee</i>	
First Branch Circuit	\$80
Each additional branch circuit	\$8

Miscellaneous (service of feeder not incl.)

Each pump or irrigation cycle	\$80
Each sign or outline lighting	\$80
Signal Circuit(s) or a limited energy panel, alteration, or extension	\$80
Each additional inspection over the allowable in any of the above, for those not covered under residential inspections caps, per inspection	\$88

When applicable, plan review charge is 25% of permit fee.

ATTACHMENT G

GRADING PERMIT FEES*

50 cubic yards or less	\$75
51 to 100 cubic yards	\$85
101 to 1,000 cubic yards	\$85 for the first 100 cubic yards, plus \$15.50 for each additional 100 cubic yards or fraction thereof.
1,001 to 10,000 cubic yards	\$224.50 for the first 1,000 cubic yards, plus \$13.00 for each additional 1,000 cubic yards or fraction thereof.
10,001 to 100,000 cubic yards	\$341.50 for the first 10,000 cubic yards, plus \$59.00 for each additional 10,000 cubic yards or fraction thereof.
100,001 to 200,000 cubic yards or more	\$872.50 for the first 100,000 cubic yards, plus \$32.50 for each additional 10,000 cubic yards or fraction thereof.

Plan review charge of (65%) when applicable.

Other Inspections and Fees:

Inspection outside of normal business hours, per hour (minimum charge--two hours)	\$88/hr
Reinspection fees	\$88/hr
Inspections for which no fee is specifically indicated, per hour (min charge—1 hour)	\$88/hr

The fee for a grading permit authorizing additional work to that under a valid permit shall be the difference between the fee paid for the original permit and the fee shown for the entire project.

Retaining walls shall be based on Building Fees (page 5)

ATTACHMENT H

Solar Panels

PRESCRIPTIVE PATH SYSTEMS:**

Qualifying roof installations on conventional light-frame construction. See checklist on back of this form.

Includes plan review*	\$250.00
Reinspection fee	\$88/hr

ENGINEERED SYSTEMS:*

Permit fees are based on the fair market value of the work performed. Indicate the value (rounded to the nearest dollar) of the structural elements for the solar panels, including racking, mounting elements, rails, and the cost of labor to install. The cost of the solar electrical equipment, including collector panels and inverters, shall be excluded from the permit valuation.

Based on valuation of installation costs and materials. Refer to Building Permit Fees.

Plan Review:	65% of Building Permit Fees.
Reinspection Fee:	\$88/hr

*Electrical (Separate Electrical application required)

Solar Panel Fee Determination

Check List for Prescriptive Photovoltaic Installations in accordance with OR Solar Code Section 305.4 Site Plan

- Attach a simple site plan showing the location of the PV system in relation to buildings, structures, property lines, and, as applicable, flood hazard areas.
- System must be shown in sufficient detail to assess whether the requirements of OSISC Section 304.9 or one of the exceptions have been met.

Structural Information

For all **Structures**; please answer the following questions:

- Is this conventional light framed wood construction? **Yes No (circle one)**
 - Does the structure have pre-engineered trusses? **Yes No (circle one)**
- OR
- Does structure have roof framing members spaced at 24 inches on center maximum and does it comply with OSISC section 305.4? **Yes No (circle one)**
 - Is the weight of the PV modules and racking less than 4.5 pounds per square foot? **Yes No (circle one)**
 - Is the roofing material metal, single layer wood shingle, or not more than two layers of composition shingle? **Yes No (circle one)**

For **Standing Seam Metal Roofs**; please answer the following questions:

- Is the metal gauge 26 or heavier? **Yes No (circle one)**
- Clamp design: Are clamps designed to withstand uplift of at least 115 pounds for clamps spaced at 60 inches on center or less or at least 75 pounds for clamps spaced at 48 inches on center or less? **Yes No (circle one)**
- Is the spacing of the clamps as measured along the seam less than or equal to 24" o.c.? **Yes No (circle one)**
- Is the roofing panel width 18 inches or greater? **Yes No (circle one)**
- Will the roofing panel attachments be at least #10 screws at 24-inches on center? **Yes No (circle one)**
- Will the roofing panels be installed over minimum 1/2-inch nominal wood structural panels attached to framing with 8d nails at 6-inches on center at panel edges and 12-inches on center field nailing? **Yes No (circle one)**

If you answered "No" to any of these questions, the project may not be submitted using the prescriptive path and you must submit an engineered design.

Proposed building fee schedule.

A. Structural and General Permit Fees

Structural Permit Fee table	
Valuation	Fee
\$1 - \$2000 (<i>Minimum Fee</i>)	\$95.00
\$2001 - \$25000	\$95.00 for the first \$2000 plus \$12.00 for each additional \$1000 or fraction thereof, to and including \$25000
\$25001 - \$50000	\$371.00 for the first \$25000 plus \$10.00 for each additional \$1000 or fraction thereof, to and including \$50000
\$50001 - \$100000	\$621.00 for the first \$50000 plus \$6.00 for each additional \$1000 or fraction thereof, to and including \$100000
\$100001 and above	\$921.00 for the first \$100000 plus \$5.00 for each additional \$1000 or fraction thereof
<p><i>Per OAR 918-050-0100, building valuation for new construction and additions is determined per the ICC Building Valuation Data Table current as of April 1 each year. Valuation for alteration or repair shall be based on the fair market value as determined by the building official. The valuation of a carport, covered porch, patio or deck shall be calculated at fifty percent of the value of a private garage as defined in the ICC Building Valuation Data Table.</i></p> <p><i>Conversion of garages or unfinished basements to habitable space shall be determined by fifty percent of the current R3 PSF value minus the current private garage or unfinished basement PSF value; respectively, or as otherwise determined by the building official. [e.g. (R3 value minus unfinished basement value) x 0.5]</i></p> <p><i>In addition to the valuations and fees above, when a structural permit not required by the state building code but is required by local ordinance for retaining walls, signs, fences, etc. – see Structural Permit fees by valuation. Valuation for items not defined shall be determined by fair market value as determined by the building official and shall include materials and labor.</i></p>	
Other Fees as applicable	
Structural Plan Review (when applicable)	65% of structural permit fee
Seismic Surcharge – Structural and Mechanical plan review required on essential facilities	1% of structural permit fee
Additional Plan Review (when applicable) - hourly	\$95.00/hour, minimum one hour

Fire Life Safety Plan Review (when applicable)	40% of structural permit fee
Reinspection – per each	\$95.00
Each additional inspection, above allowable – per each	\$95.00
Inspections for which no fee is specifically indicated (as required) and change of occupancy.	\$95.00/hour, minimum one hour
Inspection outside of normal business hours - hourly	\$95.00/hour, minimum two hours
Deferred Submittal Plan Review Fee – in addition to project plan review fees	65% of the building permit fee calculated using the value of the deferred portion with a \$275.00 minimum
Permit Reinstatement fee – to renew already expired permit, as eligible and approved by the Building Official; subject to State Surcharge	\$100.00
Permit Extension fee – to extend expiration on active permit; not subject to State Surcharge	\$75.00
Plan Review of Master Plans that have been previously reviewed. <i>(This applies to re-submitted reviewed plans without changes and within the same code cycle and subject to the approval of building official).</i>	50% of calculated plan review fee
Temporary Certificate of Occupancy (30 day) <i>(Issuance of a temporary C of O, and extensions, requires approval of the building official.)</i>	Residential: \$200/month Commercial: \$300/month
Foundation-only permit	\$250.00 plus 10% of full permit fee-\$1500 max
Shell-only permit	Deduct 20% from the valuation per ICC Building Valuation Data Table <i>(Future tenant improvement requires permits based on valuation of work are required prior to occupancy)</i>
Change of contractor on permit, if allowed	\$100.00
Phased Project Plan Review Fee – in addition to project plan review fees	\$275.00 minimum phasing (application) fee plus 10% of the total project building permit fee not to exceed \$1500.00 per phase

Structural demolition –When required per local ordinance. <i>(Includes 2 inspections, additional inspections, if required, are per hourly rate above)</i> . Not subject to State Surcharge	See Structural Permit Fee table, by valuation, \$200 minimum
Structural alteration (<u>not</u> demo) Requires State Surcharge	See Structural Permit Fee table, by valuation
Building Appeals Hearing Filing Fee	\$150

Note: The fees noted above that are not specific to structural (e.g. Change of contractor, Phased project Plan Review Fee, Permit Extension) apply to all disciplines; not just structural.

Residential Fire Suppression – Standalone System, fee includes plan review. <i>This applies to One and Two Family Dwellings and Townhouses</i> <i>Also, see Plumbing Fee section for Continuous Loop/Multipurpose System</i>	
Square Footage of Area to be Covered	Fee
0 – 2000 sq ft	\$200.00
2001 – 3600 sq ft	\$275.00
3601 - 7200 sq ft	\$350.00
7201 sq ft and greater	\$425.00

Commercial Fire Suppression
See Structural Permit Fee table, by valuation, and plan review fee noted above

Fire alarm/notification system – <i>This applies to commercial buildings and separate Electrical Permit is required</i>
See Structural Permit Fee table, by valuation, and plan review fee noted above

Solar Structural Installation Permits – <i>separate Electrical Permit application may also be required</i>	
Solar Permit (when required) – Prescriptive Path System, fee includes plan review. <i>(Includes 2 inspections, additional inspections, if required, are per hourly rate above)</i> .	\$250.00
Solar Permit – Non-Prescriptive Path System	Fee as per Structural Permit Fee table by valuation to include the solar panels, racking, mounting elements, rails and the cost of labor to install. <i>Solar electrical equipment including collector panels and inverters shall be excluded from the Structural Permit valuation.</i>

Investigation Fees - <i>Applicable to all disciplines and established by the Building Official.</i>	
Investigation Fee – A* <i>Low effort to determine compliance</i>	\$95.00

<p>Investigation Fee – B* <i>Medium effort to gain compliance. Stop Work Order posted. Applicant obtains re-requirement permits within 10 business days.</i></p>	<p>\$150.00</p>
<p>Investigation Fee – C* <i>High effort to gain compliance. Applicant failed to meet deadline or has had more than one documented violation in the past 12 months for starting work without permits or other violations</i></p>	<p>\$250.00 or hourly inspection rate noted above, whichever is greater</p>
<p><i>*Or the total hourly cost to the jurisdiction, whichever is greater. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.</i></p> <p><i>Note: All permits and inspections are subject to state 12% state surcharge in accordance with state law. See Building Codes Division website for additional information on state surcharge.</i></p>	

B. Manufactured Dwelling Placement Permit Fees

Manufactured Dwelling Placement Fee *	\$400.00
State (Cabana) Fee	\$30.00
<p>* Per OAR 918-050-0130(1)-(2), fee includes the concrete slab, runners or foundations that are prescriptive, electrical feeder and plumbing connections and all cross-over connections and up to 30 lineal feet of site utilities. Decks, other accessory structures, and foundations that are not prescriptive, utility connections beyond 30 lineal feet, new electrical services or additional branch circuits, and new plumbing - may require separate permits. Includes three inspections. Additional inspections, if required, shall be per the hourly inspection rate noted above. See Structural schedule by valuation for non-dwelling modular placements.</p>	

C. Manufactured Dwelling/RV Parks - Area Development Permit (ADP)

The Area Development Permit fee to be calculated based on the valuations shown in Table 2 of OAR 918-600-0030 for Manufactured Dwelling/Mobile Home Parks and Table 2 of OAR 918-650-0030 for Recreational Park & Organizational Camp - and applying the valuation amount to Table 1 as referenced for each.

D. Electrical Permit Fees

New Construction	
Residential	
First 1000 sq ft or less	\$250.00
Each additional 500 sq ft or portion thereof	\$50.00
Limited Energy - new residential construction	\$50.00
Each Manufactured Home/Modular Dwelling service	\$100.00
Multifamily	
New Multifamily Construction	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit
Multifamily, new construction - Limited Energy System - per floor	\$50.00
Multifamily, new construction - Protective Signaling - per floor	\$50.00
Service Feeders - Installation, Alteration, Relocation	
200 amp or less	\$150.00
201 - 400 amps	\$175.00
401 - 600 amps	\$300.00
601 - 1000 amps	\$400.00
Over 1000 amps or volts	\$500.00

Reconnect Only	\$100.00
Temporary Service Feeders – Installation, Alteration, Relocation	
200 amp or less	\$100.00
201 – 400 amps	\$125.00
401 – 600 amps	\$200.00
601 – 1000 amps	\$300.00
Over 1000 amps or volts	\$500.00
Branch Circuits – New, Alteration, Relocation	
With service or feeder – per each	\$12.00
Without service or feeder	\$90.00 for first branch circuit, \$12.00/each additional
Renewable Energy	
Renewable energy for electrical systems- 5kva or less	\$100.00
Renewable energy for electrical systems- 5.01kva through 15kva	\$150.00
Renewable energy for electrical systems- 15.01kva through 25kva	\$250.00
Renewable energy - solar generation over 25 kva	\$250.00 for first 25 kva plus \$6.25 per kva over 25 kva, – <i>maximum fee at 100 kva</i>
Renewable energy for wind systems - 25.01kva through 50kva	\$350.00
Renewable energy for wind systems - 50.01kva through 100kva	\$800.00
Other Electrical Fees	
Pump or Irrigation Cycle – per each	\$95.00
Sign or Outline Lighting – per each	\$95.00
Signal Circuit(s) or Limited Energy system, alteration or extension, each system – non-new residential and all commercial (<i>new residential and multifamily construction – see above</i>)	\$95.00
Swimming Pool (<i>incl. panel, 3 circuits and bonding</i>)	\$95
Master Permit – application fee, one time at initial application; renews annually as applicable	\$100

Master Permit – inspection fee – per hour; includes travel time, inspection, and report writing	\$95.00/hour, minimum one hour
Electrical Plan Review (See OAR 918-311-0040 for applicability)	25% of electrical permit fee
Additional Plan Review (when applicable) – per hour	\$95.00/hour, minimum one hour
Reinspection – per each	\$95.00
Each additional inspection, above allowable – per each	\$95.00
Inspections for which no fee is specifically indicated (as required) – per hour	\$95.00/hour, minimum one hour
Inspection outside of normal business hours – per hour	\$95.00/hour, minimum 2 hours + mileage
Investigation fee - Electrical	See Structural Investigation Fees
Minimum Fee – Electrical	\$95.00

E. Mechanical Permit Fees

Residential	Fee – per each appliance
Air conditioner	\$25.00
Air handling unit of up to 10000 cfm	\$25.00
Air handling unit 10001 cfm and over	\$25.00
Appliance of piece of equipment regulated by code but no classified in other appliance categories	\$25.00
Attic or crawl space fans	\$25.00
Chimney/liner/flue/vent	\$25.00
Clothes dryer exhaust	\$25.00
Decorative gas fireplace	\$50.00
Ductwork only	\$25.00
Evaporative cooler other than portable	\$25.00
Floor furnace, including vent	\$25.00
Flue vent for water heater or gas fireplace	\$25.00
Furnace – greater than 100000 BTU	\$50.00
Furnace – up to 100000 BTU	\$50.00
Furnace/burner including duct work/vent/liner	\$50.00
Gas or wood fireplace/insert	\$50.00
Gas fuel piping outlets one to four outlets	\$25.00
Additional gas piping outlets over four/each	\$10.00
Heat pump	\$25.00
Hood served by mechanical exhaust, including ducts for hood	\$25.00
Hydronic hot water system	\$25.00
Installation or relocation domestic/type incinerator	\$25.00
Mini split system	\$25.00
Oil tank/gas diesel generators	\$50.00
Pool or spa heater, kiln	\$25.00
Range hood/other kitchen equipment	\$50.00
Repair, alteration, or addition to mechanical appliance including installation of controls	\$25.00
Suspended heater, recessed wall heater, or floor mounted heater	\$25.00
Ventilation fan connected to single duct	\$25.00
Ventilation system not a portion of heating or air-conditioning system authorized by permit	\$25.00

Water heater	\$25.00
Wood/pellet stove	\$50.00
Other heating/cooling	\$25.00
Other fuel appliance	\$50.00
Other environment exhaust/ventilation	\$25.00

Commercial Mechanical Fees	
Based on valuation, see structural permit fees	
Other Mechanical Fees	
Mechanical Plan Review (when applicable)	25% of mechanical permit fee
Additional Plan Review (when applicable) - per hour	\$95.00/hour, minimum one hour
Reinspection - per each	\$95.00
Each additional inspection, above allowable - per each	\$95.00
Inspections for which no fee is specifically - per each indicated (as required)	\$95.00/hour, minimum one hour
Inspection outside of normal business hours	\$95.00/hour, minimum 2 hours
Investigation fee - Mechanical	See Structural Investigation Fees
Residential or Commercial Mechanical Minimum Permit Fee-	\$95.00

F. Plumbing Permit Fees

Plumbing Permit Fees	
New 1&2 Family Dwelling – includes one kitchen, first 100 feet each of site utilities, hose bibbs, icemakers, underfloor low-point drains, and rain drain packages that include the piping, gutters, downspouts, and perimeter system. <i>Half bath counted as whole.</i>	
One bathroom, one kitchen	\$450.00
Two bathrooms, one kitchen	\$525.00
Three bathrooms, one kitchen	\$600.00
Each additional bathroom > 3 – or – kitchen > 1	\$100.00/each
Each additional 100 ft or fraction thereof of site utilities – water, sewer, storm (which includes rain, footing, trench, and leach) – <i>first 100 ft included in bathroom/kitchen fee</i>	\$75.00
Commercial and Non-New Residential	
Site Utilities	Fee
Sanitary Sewer - First 100 feet or less	\$95.00
Sanitary Sewer - Each additional 100 feet or fraction thereof	\$75.00
Storm – first 100 feet or less	\$95.00
Storm – Each additional 100 feet or fraction thereof	\$75.00
Water – first 100 feet or less	\$95.00
Water – Each additional 100 feet or fraction thereof	\$75.00
Fixtures	Fee – per each
Absorption valve	\$25.00
Backflow preventer	\$25.00
Backwater valve	\$25.00
Catch basin or area drain	\$25.00
Clothes washer	\$25.00
Dishwasher	\$25.00
Drinking fountain	\$25.00
Ejectors/sump pump	\$25.00
Expansion tank	\$25.00
Fixture cap	\$25.00
Floor drain/floor sink/hub drain	\$25.00
Garbage disposal	\$25.00
Hose bib	\$25.00
Ice maker	\$25.00
Primer	\$25.00

Residential fire sprinklers	\$25.00
Sink/basin/lavatory	\$25.00
Stormwater retention/detention tank/facility	\$25.00
Swimming pool piping	\$50.00
Trench drain	\$25.00
Tub/shower/shower pan	\$25.00
Urinal	\$25.00
Water closet	\$25.00
Water heater	\$25.00
Other – plumbing	\$25.00
Alternate potable water heating system	\$25.00
Interceptor/grease trap	\$25.00
Manholes	\$25.00
Roof drain (commercial)	\$25.00
Re-piping/retrofit water supply-residential	\$50.00
Residential or Commercial Plumbing Minimum Permit Fee-	\$95.00

Medical Gas – fee based on installation costs and system equipment, including but not limited to inlets, outlets, fixtures and appliances	
Valuation	Fee
\$1 - \$2000	\$150.00
\$2001 - \$25000	\$150.00 for the first \$2000 plus \$15.00 for each additional \$1000 or fraction thereof, to and including \$25000
\$25001 - \$100000	\$495.00 for the first \$25000 plus \$10 for each additional \$1000 or fraction thereof, to and including \$100000
\$100001 and above	\$1245.00 for the first \$100000 plus \$7.00 for each additional \$1000 or fraction thereof

Residential Fire Suppression – Multipurpose/Continuous Loop System, fee includes plan review <i>[See Structural Fee section for Standalone System]</i>	
Square Footage of Area to be Covered	Fee
0 – 2000 sq ft	\$200.00
2001 – 3600 sq ft	\$250.00
3601 - 7200 sq ft	\$350.00
7201 sq ft and greater	\$450.00
Other Plumbing Fees	

Plumbing Plan Review (when applicable) – commercial or residential	40% of commercial plumbing permit fee
Additional Plan Review (when applicable) – per hour	\$95.00/hour, minimum one hour
Reinspection – per each	\$95.00/each
Each additional inspection, above allowable – per each	\$95.00
MH Park Service Connect Sewer, Water & Storm (per space)	\$95.00
Inspections for which no fee is specifically indicated (as required) – per hour	\$95.00/hour, minimum one hour
Inspection outside of normal business hours – per hour	\$95.00/hour, minimum 2 hours + mileage
Investigation fee - Plumbing	See Structural – Investigation Fees

Note: Grading fees will only apply if the jurisdiction adopts Appendix J-Grading locally by ordinance.

G. Grading Permit Fees

Grading permit fees are applicable where Appendix J is adopted locally. See adopted appendix for grading requirements, definitions, and other information. No state surcharge. <i>[A grading permit does not include the construction of retaining walls or other structures]</i>	
Cubic yards	Permit Fee
25 cubic yards or less	No permit required
26 – 100 cubic yards	\$90.00
101 – 1,000 cubic yards	\$90.00 for the first 100 cubic yards, plus \$20.00 for each additional 100 cubic yards or fraction thereof
1,001 – 10,000 cubic yards	\$270.00 for the first 1,000 cubic yards, plus \$30.00 for each additional 1,000 cubic yards or fraction thereof
10,001 – 100,000 cubic yards	\$540.00 for the first 10,000 cubic yards, plus \$80.00 for each additional 10,000 cubic yards or fraction thereof
100,001 or more cubic yards	\$1,260.00 for the first 100,000 cubic yards, plus \$40.00 for each additional 100,000 cubic yards or fraction thereof
Plan review fee	65% of permit fee

H. Administration Fees

Copy fees	25 cents/page
Returned Check fee (NSF)	\$35.00

Refund processing fee – not subject to State Surcharge	\$50.00
Technology Fee	<i>3% of permit fee</i>

Appendix C: Draft budget resolution.

CITY OF LOWELL, OREGON

RESOLUTION ____

▲ A RESOLUTION TO ADOPT A BUDGET AND TO IMPOSE AND CATEGORIZE TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2024.

BE IT RESOVLED by the City Council of the City of Lowell as follows:

Section 1. That the budget approved by the Budget Committee for the fiscal year beginning July 1, 2024 in the amount of \$4,706,927, of which \$81,886 is unappropriated and reserved, is approved.

Section 2. That the amounts set forth in Schedule A are hereby appropriated for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Section 3. The taxes provided for in the adopted budget are imposed as follows:

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

(b) These taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the City as follows:

General government limitation	Excluded from limitation
General Fund - \$2.1613 per \$1,000 of assessed value	\$0.00

Adopted by the City Council of the City of Lowell this 18th day of June 2024.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Schedule A:
 Adopted Budget for the Fiscal Year Beginning July 1, 2024
 and ending June 30, 2025

General Fund	Building Fund	Sewer Reserve Fund
Administration 289,289	Building Department 45,432	Reserves & Ending Balances 17,081
Code Enforcement 9,843	Contingencies 12,090	Total 17,081
Community Development 60,888	Reserves & Ending Balances 0	
Debt Service 165,708	Total 57,522	Water Reserve Fund
Library 89,143		Reserves & Ending Balances 43,382
Municipal Court 12,420	Blackberry Jam Festival Fund	Total 43,382
Parks & Recreation 140,033	Blackberry Jam Festival 13,756	
Police 680	Contingencies 0	
Tourism 35,578	Reserves & Ending Balances 0	Appropriations
Contingencies 76,691	Total 13,756	All Funds:
Transfers Out 0		Sub-total 4,625,041
Reserves & Ending Balances 21,423	Parks SDC Fund	
Total 901,696	Parks Department 122,723	Unappropriated and reserved
	Reserves & Ending Balances 0	All Funds:
	Total 122,723	Sub-total 81,886
Water Fund	Water SDC Fund	
Water Department 1,507,614	Water Department 525,277	FY 2023/2024 Budget
Debt Service 64,642	Reserves & Ending Balances 0	Total 4,706,927
Contingencies 114,732	Total 525,277	
Transfers Out 0		
Reserves & Ending Balances 0	Street SDC Fund	
Total 1,686,988	Streets Department 90,613	
	Reserves & Ending Balances 0	
	Total 90,613	
Sewer Fund	Sewer SDC Fund	
Sewer Department 612,694	Sewer Department 157,873	
Debt Service 58,527	Reserves & Ending Balances 0	
Contingencies 98,780	Total 157,873	
Transfers Out 0		
Reserves & Ending Balances 0		
Total 770,001		
Street Fund	Stormwater SDC Fund	
Street Department 192,754	Stormwater Department 96,645	
Debt Service 9,628	Reserves & Ending Balances 0	
Contingencies 20,988	Total 96,645	
Reserves & Ending Balances 0		
Total 223,370		