



City Administrator's Office
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Phone: 541-937-2157
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To: Mayor Bennett and Budget Committee
From: Jeremy Caudle, City Administrator
Date: Monday, May 22, 2023
Re: Follow up from May 17, 2023 meeting

MEMO

Updated: 5/23/23

This is to summarize changes to the budget since the May 17 Budget Committee meeting. I understand the Budget Committee wanted to make the following changes: (1) correcting the beginning fund balances for the Water and Sewer Funds, based on the error that I reported at the start of the meeting; (2) include a capital loan from the Sewer Fund to the Water Fund for the programmable logic controller (PLC) project; and (3) adjust proposed rates for the Water Fund so that the projected ending fund balance for FY 23/24 will be at \$50,000. The Budget Committee also wanted to see an analysis on how the Water Fund would pay for the PLC project if it didn't receive an interfund loan from the Sewer Fund.

I reported at the last meeting that the Water Fund balance would be higher than discussed in my budget message. The reason was due to an error while converting from the accrual to cash basis of accounting in the process of preparing our FY 21/22 financial statements. With the new, corrected numbers, the Water Fund's balance increases \$39,827, from \$476 to \$40,303. The Sewer's Fund balance decreases \$39,827, from \$224,154 to \$184,327.

One difficulty in preparing this budget is that I needed data from the FY 21/22 financial statements. Those statements were in the process of completion while I worked on my recommendations. During the audit process, it is typical for the auditor to correct the draft financial statements for benign reasons, such as mistakes in calculations, which is what occurred here.

If we had completed the financial statements prior to the budget, this miscalculation wouldn't have caused any issues, as we would have had correct information in time for the budget. Unfortunately for our purposes, the miscalculation resulted in us understating the beginning FY 22/23 fund balances for the Water Fund and overstating the Sewer Fund's beginning balance.

The Budget Committee wanted to see the budget with the correct beginning balances so that it can judge the appropriate level of resources that the Water Fund needs. I have made that correction in the new budget detail sheets in the budget document.

Explanation of changes in the budget.

An explanation of the changes since the May 17 Budget Committee are as follows:

- Removed \$65,548 interfund loan from the Sewer Fund to the Water Fund for operating purposes in the “FY 22/23 Estimate” column. With the higher beginning FY 22/23 balance for the Water Fund, it does not appear that an interfund loan for operating purposes will be required. I removed the Water Fund’s repayment of the loan in FY 23/24, as well as the transfer in from the Sewer Fund for this repayment.
 - Since I removed this interfund loan, the Sewer Fund’s ending FY 22/23 balance (\$191,642) is higher than in the original estimate (\$165,921). The Water Fund’s FY 22/23 ending balance (\$24,755) is lower than the original estimate (\$50,476).

- Adjusted the numbers in the “FY 21/22 Actual” column for the ending balances for the Water Fund (\$40,303) and Sewer Fund (\$184,327). This is to report the corrected fund balance numbers. These corrected numbers also appear now in the “FY 22/23 Estimate” column for the beginning balance for these two funds.

- Increased account 230-700-8320-Software in the Water Fund from \$70,000 to \$100,000 for the PLC. This is to provide an extra level of appropriation, if needed, as the new integrator of record may recommend a system that is higher than the original \$60,000 quote that we received.
 - Per the Budget Committee’s request, I transferred \$30,000 from the Sewer Fund to the Water Fund for a capital loan to offset the cost of the PLC. I did not include a first year’s payment from the Water Fund to the Sewer Fund for the interfund loan. My assumption is that the Water Fund would make its first payment in the FY 24/25 budget. This provides additional rate relief in that I did not factor this loan payment in my updated Water Fund rates.
 - I did not transfer the full amount of the project from the Sewer Fund to the Water Fund. That’s because the Sewer Fund’s new projected balance for FY 23/24 is \$99,025, assuming we don’t spend anything budgeted for contingencies. I do not recommend reducing Sewer Fund balance below this level.
 - I assume that the remainder of the project will be paid with loans from a public or private lender. I included the first year’s payment for this loan in the Water Fund. I assumed a 5-year loan at 8% interest for \$70,000. This results in an annual debt service payment of \$17,532. This amount is included in the fixed cost recovery calculation for the new rates.
 - The Sewer Fund’s ending FY 23/24 balance will increase to \$129,025 if you remove the interfund loan. If you finance the entire \$100,000 project through private loans, then the Water Fund’s base monthly rate will need to increase another \$0.96 per month per EDU to pay for the additional principal and interest costs. The Budget Committee may consider deleting the interfund loan

from the Sewer Fund while planning on private financing for the PLC, to be paid for through the base monthly service charge.

- Increased Sewer Fund franchise fee expenses in FY 23/24 \$4,520. These expenses were lower than what they should have been in the proposed budget.

Discussion on utility rates.

The table below shows rates updated to reflect the changes discussed in this memo.

	Current rates	Proposed rates	Difference	% Change
<u>Water</u>				
Per EDU	\$28.21	\$42.61	\$14.40	51.05%
Variable				
Less than 5,000 gallons	\$5.66	\$6.95	\$1.29	22.86%
Greater than 5,000 gallons	\$7.13	\$13.91	\$6.78	95.06%
<u>Sewer</u>				
Per EDU	\$67.14	\$74.85	\$7.71	11.48%

- The consumption analysis reports that I originally used to prepare the recommended water rates yielded incorrect information. I ran the report for the entire calendar year. I then used the total gallons charged per each level (either below 5,000 gallons or greater than or equal to 5,000 gallons), as stated on the report, to estimate how many gallons would be charged at the higher versus lower level.
- The report stated that around 20% of usage would be at the lower level, while 80% of usage is at the higher level.
- On May 22, staff and I spot checked monthly meter reads and saw that few homes were in the greater than 5,000-gallon level. When I ran the monthly, as opposed to annual, consumption report, the usage per level was correct.
- I suspect that the annual report is summing total consumption per user. Instead of splitting how much was billed at the lower level and higher level, the annual report seems to be putting most usage in the higher category, as most customers use more than 5,000 gallons per year.
- With this information, I ran monthly reports for the highest billing period (July through August) and the lowest billing period (January through February). The averages for both billing periods show that around 61.05% of consumption is at the lower level, while 38.95% of consumption is at the higher level. I used this information to recalculate the rates needed to keep water revenues at the level in the adopted budget column.
- Since more consumption is at the lower level, this lower rate needs to be higher to remain revenue neutral.
- The table following this report shows a summary of monthly bills for a residential customer depending on usage per month. With the new rates, a residential customer using 4,000 gallons per month would have a total bill of \$145.28, a \$27.29 increase.

- If the Budget Committee wishes to reduce rates below what I've calculated, then offsetting cuts to the Water Fund budget will be necessary.

Other notes.

- The estimate for the Water Fund's expenses through FY 22/23 is \$26,426 higher than what's budgeted. I believe a supplemental budget will be required for the Water Fund. Estimated revenues for the Water Fund through FY 22/23 are \$36,152 higher than budgeted. I believe we can complete the supplemental budget by increasing the Water Fund's appropriations with an offsetting increase in revenues based on higher than budgeted projections. One reason that the Water Fund's expenses are higher than budgeted is due to the E. First Street repair. Revenues are higher than budgeted because we received the second ARPA tranche this budget year when we thought we were going to receive it last budget year. Since the increase in appropriations is less than 10% of total appropriations, a public hearing is not required. This also does not affect the proposed FY 23/24 budget. The City Council would simply pass a resolution so that the amended FY 22/23 budget reflects the numbers in the FY 22/23 estimate column.
- Between now and final budget adoption, I'm sure other changes to year-end projections will occur. We may also need to adjust numbers in the FY 23/24 budget prior to adoption. The Local Budget Law allows the City Council to increase expenditures in any fund up to \$5,000 or 10% of total appropriations, whichever is higher, compared to what the Budget Committee approved.
- The Budget Committee had several questions and comments related to interfund loans, as well as loaning monies from system development charge funds.
 - O.R.S. 294.468 authorizes interfund loans, with certain exceptions. Capital loans must be paid off within 10 years. This section also discusses how to calculate interest on capital loans. Operating loans must be paid off "by the end of the ensuing year or budget period."
 - O.R.S. 223.297, *et seq.*, discusses system development charges. A local government may only spend system development charge revenues for "capacity increasing capital improvements." The law states that misspent SDCs must be repaid "not later than one year following a determination that the funds were misspent."
 - While this section of the law doesn't specify additional consequences for misspending SDC funds, I caution the Budget Committee against using monies from the SDC fund for interfund loans in violation of the law. One reason is that we would likely receive a negative audit finding. Another reason is that O.R.S. 291.100(2) states: "Any public official who expends any public moneys ... for any other or different purpose than authorized by law shall be civilly liable for the return of the money ... if the expenditure constitutes malfeasance in office or willful or wanton neglect of duty." Knowingly using SDC funds for improper

purposes seems to “willful” to me. This section of the law empowers any taxpayer of the city to sue any public official of the city for violations of this section.

- I understand there may be some absences at the May 24 meeting. The Local Budget Law requires a majority of the total membership of the Budget Committee for a quorum and to make decisions. In our case, the total membership is 8. A majority of the total membership is 5. (The Budget Committee has a total of 10 seats, but 2 of those seats remain vacant, despite our attempts to recruit members of the public to serve. Our current membership is thus 8.)
- Once the Budget Committee approves the budget, my next step is to prepare Form LB-1. I’ll need to publish that in the newspaper, as well as online, no later than June 1. That’s assuming we’re going to have the public hearing on June 6.
- The budget detail schedules are updated to show a “FY 23/24 adopted” column. This column reflects the numbers that the Budget Committee adopts. If the Budget Committee makes additional changes on May 24, then I will update this column prior to the June 6 public hearing. Once the City Council adopts the budget, I will add a column to named “FY 23/24 approved” to show the final, approved budget numbers.
- Throughout the budget detail schedules, I highlighted accounts and numbers in **yellow** that changed since the last meeting.

Scenario analysis of current versus proposed rates

Current Rates

Gallons per month	Water	Sewer	Total
3,000	45.19	67.14	112.33
3,500	48.02	67.14	115.16
4,000	50.85	67.14	117.99
4,500	53.68	67.14	120.82
5,000	56.51	67.14	123.65
5,500	60.08	67.14	127.22
6,000	63.64	67.14	130.78
6,500	67.21	67.14	134.35
7,000	70.77	67.14	137.91
7,500	74.34	67.14	141.48

Proposed Rates

Gallons per month	Water	Sewer	Total
3,000	63.47	74.85	138.32
3,500	66.95	74.85	141.80
4,000	70.43	74.85	145.28
4,500	73.90	74.85	148.75
5,000	77.38	74.85	152.23
5,500	84.33	74.85	159.18
6,000	91.29	74.85	166.14
6,500	98.24	74.85	173.09
7,000	105.20	74.85	180.05
7,500	112.15	74.85	187.00

Difference

Gallons per month	Water	Sewer	Total
3,000	18.28	7.71	25.99
3,500	18.93	7.71	26.64
4,000	19.58	7.71	27.29
4,500	20.22	7.71	27.93
5,000	20.87	7.71	28.58
5,500	24.26	7.71	31.97
6,000	27.65	7.71	35.36
6,500	31.04	7.71	38.75
7,000	34.43	7.71	42.14
7,500	37.82	7.71	45.53



City Administrator's Recommended Budget Fiscal Year 2023-2024

Budget Committee Members

City Council

Don Bennett, Mayor
Gail Harris, Council President
Tim Stratis
Maureen Weathers
Jimmy Murray

Appointed Members

Bill George
Lisa Bee-Wilson
John Petrie
Vacant
Vacant

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To: Mayor Bennett and Budget Committee
From: City Administrator Jeremy Caudle
Re: Recommended budget for fiscal year 2023-2024
Date: May 5, 2023

This is to present the City Administrator's budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024. The total city budget is \$4,236,396, a -\$691,550 (or -14%) change over the adopted fiscal year 2022-2023 budget.

The decrease is mostly due to capital expenditures budgeted in FY 22/23 that I have not budgeted for FY 23/24. These capital expenditures are not in the FY 23/24 budget because we have either completed the capital projects, or I have not recommended them.

For example, the Rolling Rock Park phase 1 project is in the FY 22/23 budget, which we had hoped to pay for with grants. When we learned that one of the granting agencies did not select our project for funding, City Council decided to postpone this project with the goal of developing a new concept. I have not included this project in the recommended budget, which is a -\$746,170 change.

Another example is the renovation to 70 N. Pioneer Street. We budgeted \$309,455 for the City Hall portion of the renovation in the FY 22/23 budget. Since we've completed this project, this amount is not in the recommended budget.

Lastly, we budgeted the principal payment to pay off our loan for 205 E. Main Street in the current year's budget. Since we've paid off the loan in this year's budget, this amount is not necessary in the recommended budget—a -\$307,980 change.

We have achieved many of our goals this fiscal year.

As I reported in last year's budget message, "Through your support and dedication, things have worked out as planned."¹ The same is true for the current year's budget. We have completed numerous projects that were the product of years of planning.

The most exciting of those was the completion this fall of the 70 N. Pioneer Street renovation. We moved City Hall into the new building in November last year, and we opened the library

¹ *City Administrator's Recommended Budget for FY 22/23*, p. 1. <<https://www.ci.lowell.or.us/bc-budget/page/budget-committee-meeting-6>>.

Note: This is the budget message as presented prior to final approval. This message does not reflect Budget Committee or City Council changes.

in February this year. We hired our first paid Library Director last summer, and we have developed a corps of dedicated volunteers. We achieved our goals for raising donations and grants. With those funds, we paid for construction, new books, as well as options for e-books. We wrote new policies on library use, purchased computers for our patrons to use, assembled new bookshelves, and catalogued numerous books and other materials.

Building a library from the ground up has been a rewarding process. This achievement was a combined effort from individuals and organizations too numerous to name here. Special credit for this achievement, however, goes to Library Director Peggy O’Kane; our library volunteers; Max Baker and our public works team; City Clerk Samantha Dragt and our accountant, Layli Nichols; the over 100 individuals and groups who donated to the library capital campaign; and the City Council for their vision and support throughout the project.

Completing the sale of 205 E. Main Street in March of this year has also been an accomplishment. In 2020, the city purchased several tax lots off of Pioneer Street, W. Boundary Road, and E. Main Street with the goal of consolidating them for sale for commercial development. The city held a public hearing on the sale in November 2021. After the public hearing, City Council voted to sell the property to a local development company, Lowell Investment Properties, LLC.

Located on the property, however, were underground storage tanks (USTs) from the days of the old general store. The city promptly hired an environmental consultant to decommission the tanks as a condition of the sale. What followed was several months of navigating the process to obtain a “no further action” letter from the Oregon Department of Quality. We completed that process earlier this year, and we closed with Lowell Investment Properties, LLC in March. We used the proceeds of the sale to pay off the loan that we used to acquire the property.

This property is in the heart of our growing downtown—the perfect location for commercial development. The public will benefit from the improvement of this vacant land into a development that will expand commercial or housing options. This is a possibility that might not have occurred but for the city’s initiative in combining the properties, cleaning the environmental contamination, and marketing it to prospective buyers.

Another accomplishment that was years in the making was the adoption of the new development code. This process started with the completion of the “Downtown Master Plan” in 2019. The COVID-19 pandemic delayed work on the development code updates. We reactivated this project around the same time that I joined the city in 2021. Last fall, the city held a public open house, along with a joint meeting of City Council and the Planning Commission, to gain input from the public on the updates. The Planning Commission held numerous work sessions in January 2023. The City Council also held public hearings and work sessions on this item. Following that, the City Council approved the new development code in March 2023.

The new development code will implement the vision of the 2019 “Downtown Master Plan,” which contemplates “A quaint downtown with a central park, multi-story mixed use buildings, a variety of homes, and wide sidewalks connecting to Dexter Lake’s recreational opportunities.” Other innovations in the new development code include, among others, allowing accessory dwelling units, simplifying the city’s land use planning process, expanding options for the types of homes and housing developments that can occur in the city, and creating new zoning districts to match the “Downtown Master Plan.”

Other accomplishments that we can be proud of include:

- Restarting the Blackberry Jam Festival. The July 2022 festival was the first one that we had since the COVID-19 pandemic caused a hiatus in the festival.
- Approving a new water master plan in December 2022 to replace the old plan that was nearly 20 years old.
- Replacing our old water meters. The old water meters were on average 30 years old with accuracy as poor as 75%. We used \$100,000 of American Rescue Plan Act (ARPA) funding to pay for the new water meters. Not only are these meters more accurate, but they also have remote reading capabilities. This means that the Public Works Department can read the meters just by driving by them, as opposed to manually reading them. We are waiting on our accounting software provider, Caselle, to install the new software for us to implement the remote read capabilities.
- The solid waste hauler operating in the city, Sanipac, has operated without a franchise agreement since 2019. We restarted negotiations with Sanipac last fall. The new franchise ordinance will guarantee that city residents will have garbage pick-up service available to them for at least the next decade.

How can we get the Water Fund and Sewer Fund on a sustainable path?

Trends in Water Fund balances and proposed rate changes.

I now want to discuss the numbers behind the recommended budget. The Water Fund’s financial condition has deteriorated over the last 5 years, so that’s where I want to start.

Figure 1 shows the Water Fund’s balance since 2018. After reaching a high of \$140,328, the fund showed an ending balance of \$476 for the financial statements

Water Fund balance has plummeted since a high of \$140,328 in 2019

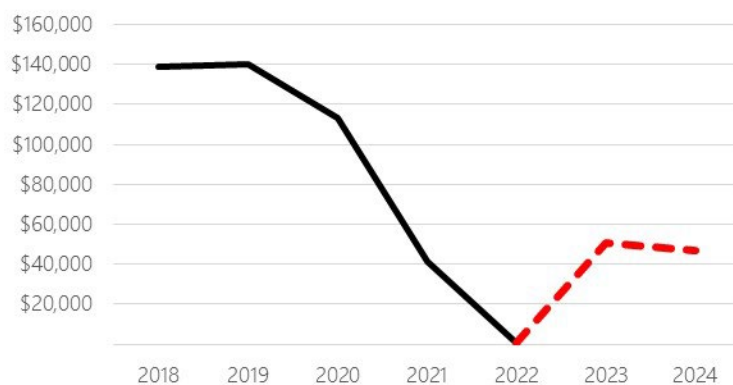


Figure 1: Water Fund balance since 2018

ending June 30, 2022. The dotted red line shows the projected ending balance for 2023. The increase is due to a \$65,548 loan from the Sewer Fund that I recommend by the end of the current fiscal year. That interfund loan will result in a projected ending fund balance this fiscal year of \$50,476. State law requires us to pay off the interfund loan within 1 year, which I've factored into the Water Fund budget for the upcoming fiscal year.

The ending FY 23/24 balance of \$46,957 is due to a rate increase that I'm proposing which will result in additional revenues of \$50,000 above what's required to cover the costs of operations.

Figure 2 illustrates why the Water Fund's balance has decreased. The bars below the x-axis show an operating deficit. The bar above the x-axis shows an operating surplus. As you can see, the Water Fund has operated at a deficit every year except the small surplus of \$1,219 in 2019.

Figure 3 depicts revenues compared to expenses. With this figure, you can see that total expenses exceed total revenues each year, except for 2019.

How is it that expenses have continued to exceed revenues? Part of the answer is that our current rate structure hasn't allowed us to keep up with these increases. Our rate structure has two components: a flat monthly charge per equivalent dwelling unit (EDU) and a variable water rate that increases with water usage.

The flat rate is intended to pay for our fixed costs. These are costs that the city incurs before anyone turns on the water faucet. This includes debt payments, as well as employee wages and benefits, except for overtime. The variable rate is intended to pay for expenses associated with producing water. This includes chemicals, electricity, overtime, and so on. We have two classes for the variable rate. We use the first rate for each 1,000 gallons of water under 5,000 gallons. For each 1,000 gallons of water over 5,000 gallons, the second variable rate class applies. The second variable rate class is higher than the first variable rate class. The

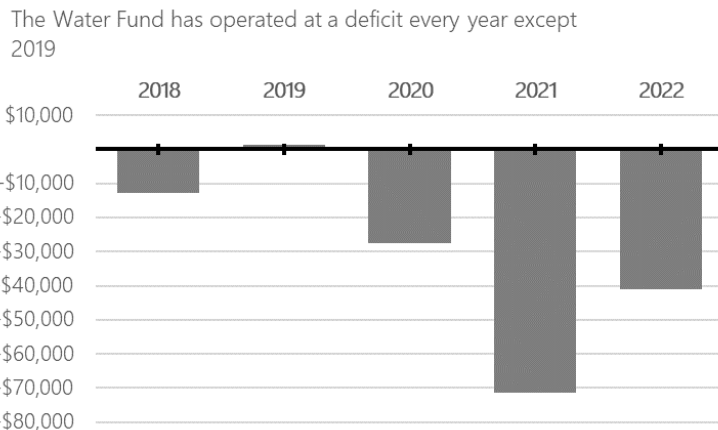


Figure 2: Water Fund operating surplus and deficits since 2018

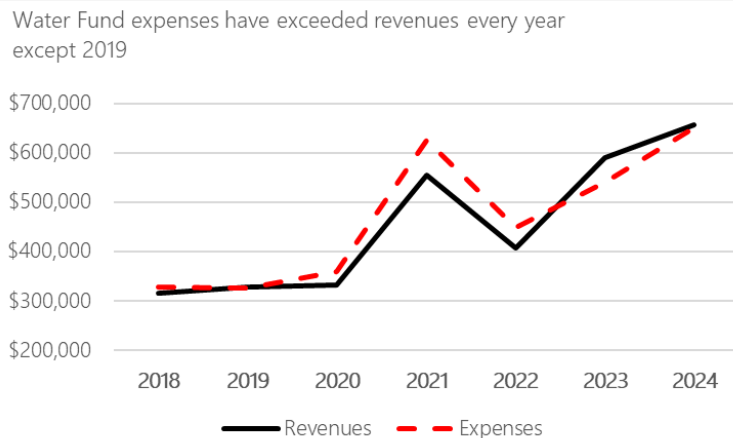


Figure 3: Water fund revenues and expenses compared since 2018

intention behind the higher rate for the second variable rate class is to encourage conservation, as well as to cover the costs of higher consumption.

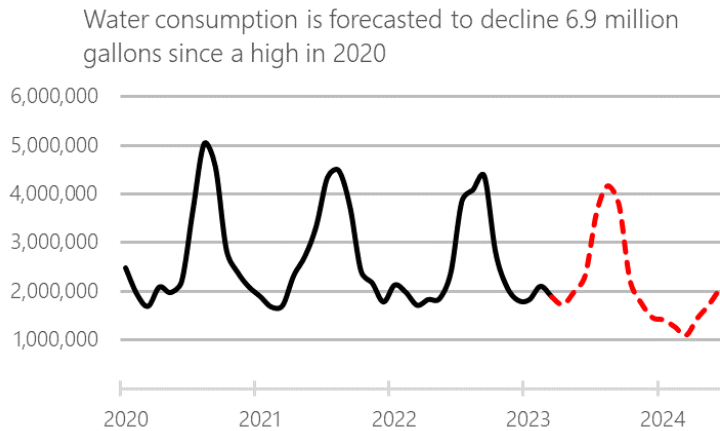


Figure 4: Monthly water consumption projections—actual since 2020 and projected for FY 23/24.

Each year since 2020, consumption has decreased. The forecast model shows a decrease of 6.9 million gallons for FY 23/24 compared to 2020.

In the past, our rate increases have been across-the-board with respect to the fixed and variable rates. For example, last year we applied a 5% increase to the fixed rate and for the two variable rate classes. Despite this increase, I project that the Water Fund will have a deficit by fiscal year-end without an inter-fund loan.

One of the challenges in updating our rates was to develop monthly water consumption projections for next fiscal year. Figure 4 shows monthly water consumption

This decline in consumption is unexpected, and I’m not sure why this is the case. With the increased building in the community, my expectation was that consumption would have increased, not decrease. We should investigate the reason for this. Whatever the case, my projections show that consumption will continue to decrease in line with this trend.

The problem with our previous approach to rate increases is that we haven’t considered the impact of water consumption on the amount of sales revenues that the Water Fund receives. If sales decline, then we expect sales revenues to decline or at least not to keep up with the cost of operations. Sales revenues are also elastic. This means that as the price increases—as through rate increases—we expect customers to adjust their behavior by using less water. This results in a spiral where we increase rates to try to recoup our costs, but consumption decreases resulting in revenue shortfalls.

Using our latest available annual financial statements from 2018 to 2022, water sales revenues increased \$29,049 , or 9.97%. (This excludes other financing sources from the Water Fund, such as loan proceeds or our one-time ARPA funding, as we can’t rely on the sources to fund on-going operations.) By contrast, total expenses from ongoing operations increased \$72,857 , or 24.35%. Variable expenses increased \$40,488 (or 156.45%), while fixed expenses increased \$32,369 (or 15.45%). Our sales revenues have not kept up with the costs that we incur even before a customer turns on the faucet. This is one factor that has caused the imbalance of revenues and expenses in the Water Fund. The decline in consumption has amplified this imbalance.

My restructuring of the rates to ensure the Water Fund’s solvency was a multi-step process. First, I calculated the Water Fund’s total fixed costs for the proposed budget, which is \$273,822 . I added a targeted savings of \$57,448 to this amount, for a total \$331,270 for fixed costs. I am targeting savings in the \$50,000 range because we need to always have this amount in the Water Fund to meet cash flow needs. I added the savings target to the fixed costs to guarantee that we can capture this amount through the fixed rate. I then projected that we would have a total of 591 equivalent dwelling units (EDUs) for FY 23/24. This results in a fixed rate per EDU of \$46.72 per month to ensure that the fixed rate covers fixed costs.

The next step was to calculate the variable rates needed to cover variable costs of \$312,196. The first step in that is my projection of 26,080,780 gallons for water consumption for next fiscal year. Based on past trends, I project that we will charge 4,962,300 gallons at the less than 5,000 gallon rate (tier 1), and we will charge 21,118,480 gallons at the 5,000 gallon or greater rate (tier 2). I propose that that the tier 2 rate should be twice that of the tier 1 rate. This difference in rates will encourage conservation while ensuring that those who consume the most water pay a higher share of the costs to produce water. Based on those assumptions, I calculated a tier 1 rate of 6.61 per 1,000 gallons and a tier 2 rate of 13.23 per 1,000 gallons will cover the Water Fund’s variable costs.

The table in Figure 5 shows the current versus proposed rates. The table estimates the costs for an average 4-member household. The U.S. Environmental Protection Agency estimates that the average household of this size uses 328 gallons per day.² With the proposed rates, this household’s water bill would increase \$52.80 per month.

	Current rates	Proposed rates	Difference	% Change
<u>Water</u>				
Per EDU	\$28.21	\$46.72	\$18.51	65.62%
Variable				
Less than 5,000 gallons	\$5.66	\$6.61	\$0.95	16.86%
Greater than 5,000 gallons	\$7.13	\$13.23	\$6.10	85.54%
<u>Sewer</u>				
Per EDU	\$67.14	\$74.84	\$7.70	11.47%
<u>Average bill for 4-member household</u>				
Water bill per month	\$91.02	\$143.82	\$52.80	58.01%
Sewer bill per month	\$67.14	\$74.84	\$7.70	11.47%
Total	\$158.16	\$218.66	\$60.50	38.25%

Figure 5: Proposed vs. current rates with estimate on change for a 4-member household

² <<https://www.epa.gov/watersense/statistics-and-facts>>.

Can we avoid a rate increase by cutting expenses? If we keep rates the same, the Water Fund will face a revenue shortfall of \$264,739. This is the amount we will need to cut from the budget to keep rates the same while ending up with an ending fund balance in the \$50,000 range. I encourage the Budget Committee to scrutinize the line-item budget later in this document. During the Budget Committee meetings, we can analyze different scenarios to see how cuts affect the rates that we need to maintain services.

It is not feasible, however, to make cuts of the magnitude needed to avoid a rate increase and simultaneously increase the Water Fund balance. The Water Fund decline has occurred over several years, and we must now make difficult choices to get it on a sustainable path.

Sewer Fund rate calculation. The rate calculation for the Sewer Fund is simpler than the Water Fund. The Sewer Fund rate is fixed per EDU, and I've projected 588 EDUs for FY 23/24. The total budget (minus contingencies, ending balances, and the E. 1st Street repair) is \$589,836. From that, I subtracted \$25,000 for a new gate to the sewer plant, \$10,000 in repairs to the sewer system, and \$25,000 for inflow and infiltration repairs. These subtractions total \$60,000. Since the Sewer Fund's balance is healthy, I propose funding these three projects using fund balance, as opposed to increasing the Sewer Fund fee to cover them. This is intended to reduce the total utility fee increase needed.

These subtractions yield \$529,836 to be funded through fees. Dividing that amount by the total EDUs results in the proposed monthly fee of \$75.10 per EDU.

E. First Street repair. Part of the cost of the E. First Street repair is budgeted in the Sewer Fund. This portion of the project is budgeted at \$90,000 in the Sewer Fund, to be offset with loan proceeds. The rest is budgeted in the Street Fund.

Changes in expenses in the Water Fund and Sewer Fund.

PLC replacement. The largest new expense in the Water Fund is \$70,000 for a new programmable logic controller (PLC) for the water plant. The water plant's previous PLC failed, and we are using an outdated loaner system from our vendor. This loaner system has itself failed on several occasions, requiring unanticipated expenses for the technician to restore the system.

The PLC is the computer that automates the plant's operation. Without it, our staff would need to manually operate the plant 24 hours per day, 7 days per week—something that is obviously not feasible. The PLC is critical to the water plant's functioning. City Council recognized this fact in listing the replacement of this system as the second highest priority in its resolution adopting priorities for 2023 (Resolution 797).

At the May 2, 2023 meeting, the City Council authorized staff to issue a request for qualifications for an "integrator of record." The integrator of record will assist the city with the procurement of a PLC, including developing cost estimates and identifying funding sources. For now, I included an appropriation based on our latest available quote. It is possible that grant funding exists to pay for this item. Due to the lead time from when we place the order to

when the PLC is operating (which I estimate to exceed 30 weeks), I recommend that we proceed with starting the PLC selection process without delay.

Water and sewer rate study. I recommend that we hire a rate consultant to assist us with a rate study in the next fiscal year. I estimate that this project will cost \$30,000, and I split this expense between the Water and Sewer Fund. The rate consultant can produce a more sophisticated analysis of our consumption trends. The rate study will incorporate our capital improvements plan (from the master plans), as well as trends in expenses. It will also analyze our customer base to recommend changes to the rate structure to ensure rates are equitable across customer classes. Based on these factors, the rate study will recommend rates for the next 5 years to meet our fund balance targets, capital improvement needs, and on-going operational needs.

The steep decline in our Water Fund balance, as well as the high increases needed to reverse the decline, is concerning. I believe the city needs professional assistance to put our utility finances and operations on a sustainable path. A rate consultant can help us do just that while developing recommendations to keep our rates objective, equitable, and fair.

Loan from Water SDC Fund to Water Fund. I recommend an interfund loan of \$65,548 from the Water SDC Fund to the Water Fund prior to FY 22/23 year-end. This is to ensure the Water Fund has enough cash to pay its bills. State law requires interfund loans to be paid off within 1 year. Since this is an operating loan, state law requires the loan to be paid back within 1 years' time. The recommended budget includes an appropriation to pay back the loan.

New gate at the sewer fund. This is for a new cantilever slide gate for the sewer plant. I've budgeted \$25,000 for this, to be paid with fund balance.

What has changed in the General Fund?

Changes in revenues.

Property taxes. Property taxes are budgeted at \$182,370, a \$3,724 increase over the current year's budget. This is based on a taxable valuation of \$89,844,627 as of December 31, 2022, as well as adjustments for early payment discounts and uncollectible amounts.

Intergovernmental revenues. These include payments from the State of Oregon for cigarette tax, liquor tax, marijuana tax, and state revenue sharing. These revenues are budgeted at \$38,660, a -\$5,040 change from the current year's budget.

The League of Oregon Cities' latest forecast states that each of these revenues, except for cigarette taxes, is projected to increase.³ I've projected next year's revenues based on what

³ *Local Focus*. League of Oregon Cities. Q1 2023, p. 53.

we have received from the state. Our actual intergovernmental revenues have remained below what we've budgeted, which leads me to believe that our projections have been too optimistic. The proposed amount is a conservative estimate.

Franchise fees. This includes the cable, electric, and telecom franchise fees that we receive from the various companies that provide these services in the city. This also includes the franchise fee of 5% gross sales that we charge the Water Fund and Sewer Fund.

Franchise fees are budgeted at \$126,630, a \$17,944 increase over the current year's budget. This includes a new franchise fee of \$6,000 pursuant to the new franchise ordinance with Sanipac.

Capital asset disposal. In last year's budget message, I detailed the city's plans to sell surplus city properties.⁴ We have sold the 8 N. Hyland Lane property, along with the 205 E. Main Street property. Earlier this year, we received the partition plats needed to turn the north-east corner of Rolling Rock Park and old City Hall properties into separate tax lots. Once those plats are recorded, we can begin selling these remaining two properties.

I included sales revenues for these two properties in the proposed budget. The estimated sale price is based on the price per square foot that we received for the sale of 205 E. Main Street, which I calculated to be \$11.63 per square foot. The Rolling Rock Park and old City Hall properties total 42,689 square feet, so that results in projected gross sales of \$496,473. From that, I subtracted commissions paid to real estate agents totaling 6%, which results in net sales of \$466,687. After paying for estimated costs to demolish the old City Hall (budgeted at \$80,000) as well as the remaining balance on our Business Oregon loan (budgeted at \$230,224) to pay for the new City Hall construction, we would have \$156,463 left over.

I have not programmed this amount for any purpose. Instead, this amount covers the revenue shortfall for the General Fund, which I'll describe below. The actual sale amount, as well as the costs to demolish City Hall, may vary. If we can sell these two properties for more, so much the better. If not, we will need to determine the impact of a lesser sale price on our budget and the need to make any adjustments prior to next fiscal year-end.

Summary of General Fund revenues. Figure 6 illustrates each General Fund revenue sources as a percentage of total General Fund revenues, excluding beginning balances. Tax revenue provides the highest percentage of revenues. We do not expect loan proceeds this year, so that source represents zero percent of General Fund financing sources.

Total General Fund revenues are budgeted at a change of -59.00% over the current year's budget. The explanation for the large decrease in proposed revenues is due to one-time revenue sources that were received or planned for FY 22/23 but that are not applicable for FY 23/24.

< <https://www.orcities.org/application/files/9116/7814/3966/Q12023LF.pdf>>.

⁴ *City Administrator's Recommended Budget for FY 22/23*, pp. 10 - 12.

For example, the FY 22/23 budget includes loan proceeds received for the City Hall renovation project.

We also budgeted the Rolling Rock Park phase 1 grants in the FY 22/23 budget. We did not receive those grants, and we do not expect to receive them in FY 23/24. Therefore, those grants are not in the proposed budget.

We sold 8 N. Hyland Ln. and 205 E. Main Street in FY 22/23, which were one-time revenue sources. In my FY 22/23 year-end estimates, I include the sale of the vacant 70 N. Pioneer Street lot, as I expect we can sell this prior to June 30, 2023.

General Fund revenues total \$884,542

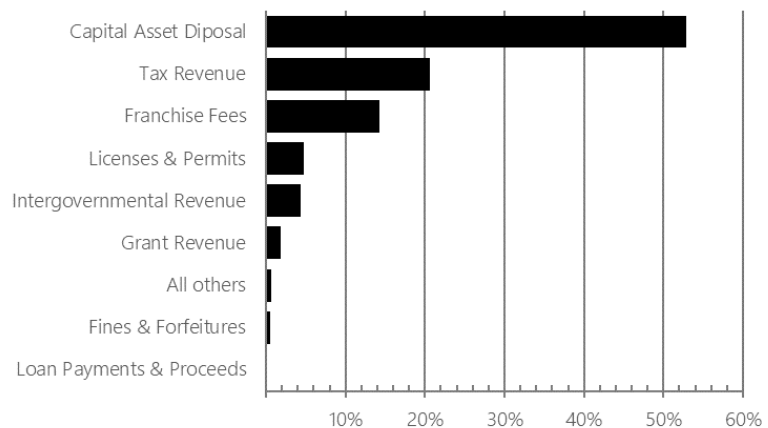


Figure 6: General Fund revenues sources as a percent of total General Fund revenues

General Fund financial trends and changes in expenditures.

General Fund trends and future issues. The fund financial statements show a General Fund surplus of \$77,025, assuming that we don't spend anything budgeted for contingencies. This is due to the large inflow of resources from the anticipated sale of surplus properties. Since these are one-time revenue sources, the surplus doesn't tell the entire story of the General Fund's financial condition. To see what I mean, I removed the sale of the properties (and associated payoff of the Business Oregon loan, since these two are related), as well as contingencies, to calculate the budget without these one-time transactions. That results in a General Fund deficit of \$163,537. I have several observations and recommendations regarding this deficit.

Discretionary costs. The first is to view this deficit considering the General Fund's largest discretionary costs. Those costs are our law enforcement services contract with the City of Oakridge (\$36,231) and our contract with the Regional Accelerator and Innovation Network (RAIN) (\$10,000). The deficit after removing these two costs is \$117,306.

The city conducted a survey in April 2022 that asked citizens about their preferences for law enforcement services. This was the result of numerous discussions at City Council meetings from earlier in 2022. At its May 17, 2022 meeting, the City Council decided to postpone action on referring a measure to the citizens about funding for law enforcement services. The reason was that the City Council judged that a referred measure requires a significant investment in time for public outreach. There was not enough time to start such an outreach effort between last spring and the November 2022 election.

I recommend that the City Council start laying the groundwork now for a referred measure in the November 2024 election. The referred measure would ask citizens to vote on funding for the law enforcement contract. The details of the measure are to be determined based on feedback from the public engagement. For the city to continue providing police services, however, I believe that additional resources will be required in the future to cover the cost of whatever law enforcement services contract the city approves in the future.

Regarding the RAIN contract, City Council renewed the contract at the August 2, 2022 meeting for a term that will expire next year. RAIN provides consulting services for free for citizens in Lowell and the surrounding area who are interested in starting their own business. At the August 2, 2022 meeting, City Council stated that it believes the services that RAIN provides are valuable, but RAIN should be prepared to demonstrate its value for future contract renewals. When this contract is up for renewal next year around this time, City Council must decide if renewal for additional terms is worth the investment.

One-time costs and projects. The budget also includes expenditures for one-time costs and projects, totaling \$83,800. The largest portion of this is an estimated \$80,000 to demolish the old City Hall in preparation of selling the property. This includes estimated costs for asbestos testing and removal, as well as the costs of demolition. The remaining one-time costs include new computer workstations for the City Clerk and Accountant, a new water fountain at City Hall, and about 9 months' worth of fees to store records from the old City Hall in a climate-controlled storage unit.

Since these are one-time costs, these projects will not contribute to future deficits. If these projects weren't a factor for FY 23/24, then our deficit would be reduced to \$33,506, assuming the previous two contracts were not budgeted or were covered by other financing sources.

Ongoing costs and revenue shortfalls. Lastly, the General Fund's proposed budget includes increases to ongoing costs (\$61,638), as well as projected declines in state revenues (\$6,520). If those two issues weren't a factor, then the General Fund's deficit would become a surplus of \$34,652, once you subtract the discretionary and one-time costs listed above. These ongoing costs include:

- Increase in hours for accountant contract - \$5,495
- Personal services, such as payrolls taxes, health insurance, merit increases - \$9,193
- Projected increases in engineering services for development issues - \$7,500
- Library collections - \$6,000
- All other increases - \$33,450

Trends in revenues and expenditures. Figure 7 below shows General Fund revenues and expenditures adjusted to remove one-time transactions. These one-time transactions include property purchases, revenues from property sales, one-time grants, proceeds from the 2019 legal settlement for the old City Hall roof, and so on. In other words, the graph shows



Figure 7: General Fund revenues and expenditures adjusted to remove one-time transactions

expect property taxes to increase.

What this graph shows, however, is that revenues have not kept up with inflation. In fact, since 2020, they’ve remained flat. Meanwhile, the city’s population has continued to increase. This shows an imbalance in the revenues we generate from ongoing operations compared to expenditures that we generate from on-going operations.

Figure 9 shows trends in the largest category of General Fund spending (excluding debt payments and other one-time transactions) for FY 23/24. This includes fixed costs plus contract services. Fixed costs, also known as overhead costs, are the basic costs of doing business. This includes electricity, water, sewer, liability and property insurance, and so on. Contract services include what we pay for legal services, engineering services, contract planning services, the Oakridge police contract, copier lease, IT support through LCOG, and so on. From 2018 to the proposed 2024 budget, these two spending categories have consumed an increasing share of the General Fund budget. It will be difficult to stem these increases. For instance, the insurer for our property and liability insurance has advised its clients to factor in a 15% to 18% increase in premiums. These increases are unavoidable.

We can, however, recover much of what we spend for the largest sources of contract costs—what we pay to process land use applications and to monitor development projects. Since last year, we have been diligent in billing

revenues and expenditures that on-going operations generate. As the graph shows, these revenues sources have lagged expenditures every year since 2019.

Figure 8 shows revenues generated from operations adjusted for inflation and on a per capita basis. We would expect these revenues to increase over time. For example, many of our state revenue sharing sources are based on a per capita basis. With the increase in housing developments, and in turn population, we would

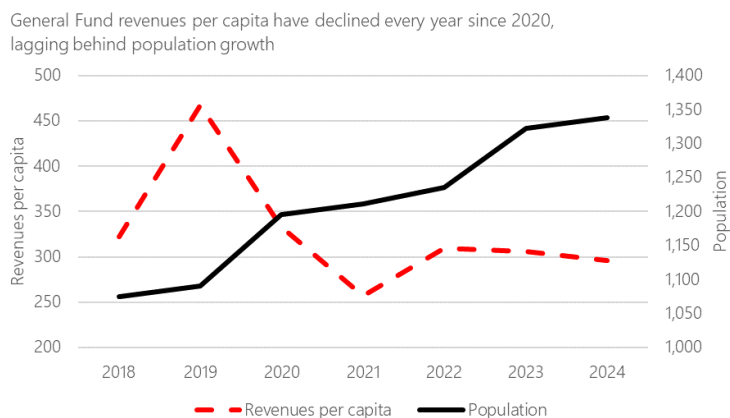


Figure 8: General Fund revenues per capita (inflation adjusted 2023 dollars) compared to population growth

developers for the city’s costs to oversee their projects. We have faced increasing demands for legal, engineering, and planning services, however, that are related to issues that are not subject to cost recovery. In the months ahead, we should consider adjusting our fee structure for development services so that we have 100% cost recovery. This includes the costs of my time, as well as that of the Public Works Department.

Contract services and fixed costs represent 39% of on-going General Fund expenditures in FY 23/24

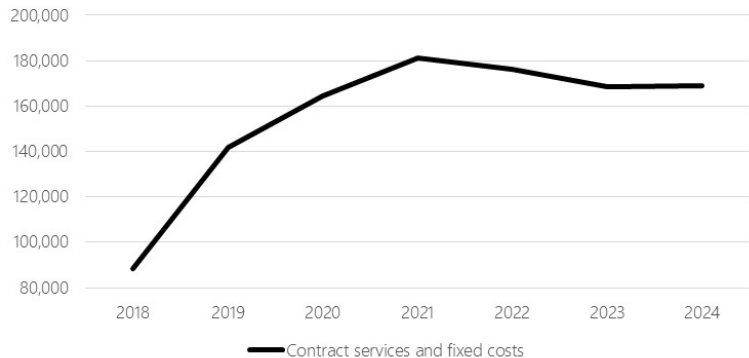


Figure 9: Trends in General Fund contract services and fixed costs

Thoughts on next steps. This budget buys us some time. The projected ending fund balances for FY 22/23, as well as for FY 23/24, remain above \$200,000, which is a healthy level.

Prior to City Council’s January 2024 planning retreat—which will kickoff the FY 24/25 budget cycle—we should analyze our financial condition in greater detail. A variety of budget techniques can also assist us in assigning costs to services, as well as prioritizing those services. Examples include zero-based budgeting, target-based budgeting, priority-based budgeting, and so on.

It may also be the case that some of our revenues and expenditures projections prove to be too conservative, resulting in a better-than-anticipated financial condition. For instance, I’ve budgeted engineering, legal, and planning services at levels higher than in the past, based on recent trends related to development. We may not need to spend as much on these services compared to recent years, as land use application activity has slowed down.

If, on the other hand, we experience revenue shortfalls or expenditures above budgeted amounts, then we’ll need to make mid-year adjustments. This may be the case, for instance, if the timing, sale price, or selling costs for the property sales don’t go according to plan. We should monitor these situations and take them into consideration at City Council’s next annual planning session.

Changes in expenditures for the General Fund.

A summary of major policy changes to the General Fund is as follows:

Records management. I budgeted \$3,332 for subscription fees to the Oregon Records Management Solution program, with a projected start of around October or November. This is through a public-private partnership that Oregon Secretary of State established with an Oregon-based company that provides digital storage services.⁵ Since this is a public-private

⁵ For more detail, see: < <https://sos.oregon.gov/archives/Pages/orms.aspx>>.

partnership through the statewide master services agreement, the city can purchase this service without having to go through the competitive bidding process.

The purpose of the city joining this program is to provide a solution for our records storage needs. We plan on demolishing the old City Hall, where our archives are still located. Due to space limitations at the new City Hall, we need to start digitizing our records.

The amount budgeted above assumes that city staff input all our records over time, as opposed to hiring a company to handle those services for us. For that reason, I budgeted around \$800 for the city to rent a climate-controlled storage unit to house our archives until we are completely digital. While this will require an initial expense in time for city staff to input and categorize the records, I believe this will result in efficiencies over time compared to our current system of maintaining paper records.

Our information technology consultant with Lane Council of Governments also assisted me with evaluating other records storage options. The costs for those options range from \$4,000 up to \$40,000, depending on the vendor and the add-on services selected. As we get closer to implementing this project, we may want to compare Oregon Records Management Solution with the vendors within our price range prior to selecting a vendor.

Accountant contract. The General Fund allocation for the contract with our accountant is \$14,231, a \$5,495 increase over the current budget. The reason for the increase is that I recommend increasing the accountant's hours from 12 per week to 16 per week. This also includes a 5% increase in her hourly rate.

The workload for our accountant continues to increase. The limited hours available to the accountant make it difficult to work on projects other than basic bookkeeping functions. It is challenging at times to keep up with the city's financial management due to the limits of our current contract.

In my budget last year, I proposed increasing the accountant's hours from 8 per week to 12 per week.⁶ I also stated that I believe that we will need to transition this position into a part-time employee within the next 2 to 5 years. I still believe that is the case. This is also one of City Council's "should have" priorities.

Preparing the old City Hall for demolition and sale. This budget includes an appropriation of \$80,000 to prepare the old City Hall lot for sale. This includes \$15,000 for asbestos testing, \$50,000 for asbestos removal (if asbestos is detected), and \$15,000 for debris removal. These are estimates based on professional judgment. The costs may be higher or lower. The plan is to demolish the structure through a "burn to learn" with the Lowell Rural Fire Protection District. We will then need to pay an excavating company to remove the debris. Alternatively, the City Council may decide to sell the property as-is for a lower sale price.

⁶ *City Administrator's Recommended Budget for FY 22/23*, p. 8.

I recommend that we contract a real estate professional with experience in commercial property sales to assist us in selling these properties. My goal is to prepare a request for qualifications sometime early this summer to start that process.

Transfer to Blackberry Jam Festival Fund. I have budgeted a \$5,000 transfer from the General Fund to the Blackberry Jam Festival Fund. Without this transfer, the Blackberry Jam Festival Fund's expenditures will exceed revenues and remaining fund balances, resulting in a negative fund balance.

Library collections. The budget includes a \$6,000 appropriation for the library collections. Fundraisers and books sales will partially offset the collections budget.

Park renovations. This budget does not include appropriations for park renovations above regular maintenance. The City Council decided earlier this year to withdraw our Land and Water Conservation grant application from 2019 for the Rolling Rock Park phase 1 project. The reason was the difficulty in securing matching funds for the grant, as well as a desire to revise the grant application's scope to something that's more in line with the community's preferences.

Without grant funding, the city's ability to fund renovations to the parks will be limited to projects that we can pay for through the Parks System Development Charge Fund.

I recommend submitting a new grant application during next year's cycle that focuses, at a minimum, on vandal-proofing our restrooms, as well as installing security cameras. I believe this is our most pressing need and would make for a competitive grant application.

What has changed in the other funds?

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

Building Fund. I've added an appropriation of \$1,295 for the Building Fund's anticipated share in the digital storage subscription program.

Blackberry Jam Festival Fund. I've added an appropriation of \$5,250 to purchase an evaporative cooler for use at the information booth. The extreme heat at last year's event made me realize that we need to take heat safety seriously.

I added a transfer of \$5,000 from the General Fund to the Blackberry Jam Festival Fund to cover this expenditure. Otherwise, the Blackberry Jam Festival Fund would have a negative fund balance. There may be other solutions to this problem, but I added this item to start a conversation on heat safety measures at the festival.

The fund's resources have dwindled to the point that ongoing General Fund support will be required to continue holding the festival. I believe the intention behind the festival was for it to be self-supporting. In the lead up to this year's festival, as well as for the planning for next year's festival, the Blackberry Jam Festival Committee should evaluate ways to increase funding through obtaining sponsorships, donations, revising vendor fees, and so on.

Parks SDC Fund. I included an appropriation of \$93,275 for parks improvements. This amount isn't allocated toward a specific project. Next fiscal year, we can identify projects that are SDC eligible and decide if we want to fund them with parks SDC monies. This appropriation is in the budget, however, in case we decide we want to use it.

Sewer SDC Fund. I included an appropriation of \$62,000 to complete the sewer master plan.

Stormwater SDC Fund. I included an appropriation of \$75,456 for stormwater projects. I haven't identified any specific projects to increase stormwater capacity. This amount is budgeted, however, in case we decide we want to use it.

Street Fund. I included an appropriation of \$270,000 to repair damages to E. First Street that the water main breakage in November caused. The construction services is an estimate that the City Engineer provided. We won't know the exact amount until we bid out the project.

I included a loan of \$270,000 to offset the costs of this project. While the city is currently evaluating cost recovery for this project, I believe we need to start construction this summer, at the latest. The remaining \$90,000 for the project is budgeted in the Sewer Fund.

Street SDC Fund. I included an appropriation of \$64,838 for street projects. I haven't identified any specific projects to increase street capacity. This amount is budgeted, however, in case we decide we want to use it.

Water SDC Fund. I included an appropriation of \$390,473 for water projects. I haven't identified any specific projects to increase water capacity. This amount is budgeted, however, in case we decide we want to use it.

All SDC Funds. I anticipate building activity to slow down now that the Crestview Estates and Sunset Hills subdivisions are built out, or expected to be built out, by fiscal year-end. The revenues for each SDC fund reflect the slowdown in building activity.

The SDCs that we'll charge for the mixed-use development on N. Shore Drive will be substantial, but those figures are unknown to us at this time. There may also be SDCs from new developments such as accessory dwelling units, which the city's development code now allows.

How does this budget ensure competitive employee pay and benefits?

Merit increases and employee pay. With the current year's budget, we implemented my recommended changes to the pay scale. Those changes included adjusting the minimum salaries across all positions to ensure competitive pay.

For the proposed budget, I recommend funding a merit increase. The merit increase will give each employee who scored "meets expectations" or higher on their annual performance evaluation a step increase on the pay scale. Each step increase is about a 3.5% increase in pay.

Salaries across all funds are budgeted at \$375,603, an increase of \$16,767 over the current year's budget.

Career growth for Public Works employees. Recently, I completed the annual performance review for our two Utility Workers. During the interview, I asked these two teammates what the city can do to retain them and improve their experience working with the city. The response that I received was that they would like a path for career growth.

Based on that feedback, I propose that we create a new Utility Worker II position. This position includes an increase in responsibilities, along with an increase in pay. The starting salary for the Utility Worker position is \$44,200, and the starting salary for the proposed new Utility Worker II is \$49,500.

The Public Works Director prepared a draft job description for the new position, which I will present to City Council at a later meeting. The eligibility criteria include obtaining certifications in both water and sewer operations to ensure cross-training in Public Works functions. I estimate that both Utility Workers will meet the eligibility criteria by the end of the year. This budget funds the pay increase to promote these two employees once they meet the eligibility criteria.

City Council's highest "must have" goal is to add 1 full-time employee to the Public Works Department. I do not recommend adding this position currently. Based on my evaluation of Public Works function, in collaboration with the Public Works Director, I believe that the department can meet its workload needs with the current staffing level. In 1 to 2 years, we may want to revisit adding a new employee. For now, the proposed budget leaves the staffing level unchanged.

Health savings account increase. The city provides insurance through a high-deductible health plan. To offset the costs of the high deductible, the city provides a health savings account benefit. The benefit currently pays \$1,500 to employees on the individual plan and \$2,500 to employees on the family plan. The city has not changed this amount since 2010.

I propose increasing the HSA contribution to \$1,700 for employees on the individual plan and \$3,400 to employees on the family plan. The amount of the HSA contribution matches the deductible under our health plan and will result in a \$3,100 increase in expenditures. Under the rules for our health plan, the employer HSA contribution must not exceed the deductible.

Total increase in personnel expenditures. The total personnel budget is \$654,710, an increase of \$39,334 over the current year’s budget. The largest increase is from employer contributions to the Public Employee Retirement System (PERS). PERS employer contributions are budgeted at \$102,351, an increase of \$28,443 over the current budget.

The PERS rate continues to increase. In 2018, we were required to contribute 11.50% of employees’ wages. The rate for next fiscal year’s budget is 25.93%. Unfortunately, we have no discretion over this increase in costs.

Summary of how the proposed FY 23/24 budget has changed over the current year’s budget.

Revenues and other financing sources. A summary of how revenues and other financing sources have changed from the FY 22/23 budget to the FY 23/24 budget, across all funds, is as follows.

Item #	Fund Name	Description	FY 22/23 Budget	FY 23/24 Proposed	Increase/ (Decrease)
1	Street	Loan proceeds to complete E. 1st Street repairs.	0	270,000	270,000
2	Water	Based on proposed rate increase.	454,373	643,466	189,093
3	Sewer	Loan proceeds to complete E. 1st Street repairs.	0	90,000	90,000
4	Sewer	Based on proposed rate increase.	450,375	525,672	75,297
5	General	Land use development fees. This is based on budgeted amount for engineering, planning, and legal fees to process land use applications and manage existing development contracts. I estimate that 75% of these costs are recoverable.	19,195	41,250	22,055
6	General	Water franchise fees. Increase is due to proposed rate restructuring.	23,975	31,660	7,685
7	General	Garbage franchise fees. This is based on the new Sanipac franchise of 5% of gross sales. A portion of this will cover the City Council's proposed assistance program.	0	6,000	6,000

Item #	Fund Name	Description	FY 22/23 Budget	FY 23/24 Proposed	Increase/ (Decrease)
8	Black-berry Jam	Transfer in from General Fund.	0	5,000	5,000
9	Black-berry Jam	Sponsorship revenues received have not matched what was budgeted, so this amount is reduced.	8,772	330	-8,442
10	General	Parks donations are not currently planned, as the Paul Fisher shade tree program is expected to be completed this fiscal year.	13,000	1,000	-12,000
11	General	Library opening day collection grants received in FY 22/23 are no longer budgeted for FY 23/24.	40,000	4,200	-35,800
12	General	ARPA grants received in the current fiscal year were one-time revenue sources.	50,000	0	-50,000
13	General	Capital asset disposal. The key differences are the sales of 8 N. Hyland Ln. and 205 E. Main St. in the current fiscal year.	685,897	467,287	-218,610
14	General	Loan proceeds for City Hall construction were one-time revenue sources in FY 22/23 budget.	230,224	0	-230,224
15	General	The Rolling Rock Park phase 1 grants were not received in FY 22/23 and they are not planned for FY 23/24.	740,715	0	-740,715

Sum of items listed above: 2,716,526 2,080,865 -635,661

Net sum of all other revenues: 708,431 674,086 -34,345

Beginning balances: 1,502,989 1,481,445 -21,544

Total resources: 4,927,946 4,236,396 -691,550

Expenditures and other financing uses. A summary of how expenditures and other financing uses have changed from the FY 22/23 budget to the FY 23/24 budget, across all funds, is as follows.

Item #	Fund Name	Description	FY 22/23 Budget	FY 23/24 Proposed	\$ Change
1	Street	Street construction. Project management and construction costs to repair E. 1st Street. To be offset with loan proceeds pending cost recovery options.	70,000	270,000	200,000
2	Sewer	Street construction. Project management and construction costs to repair E. 1st Street. To be offset with loan proceeds pending cost recovery options.	0	90,000	90,000
3	Water	Transfer to Sewer Fund. Repay loan from Sewer Fund to meet cash flow requirements for FY 22/23. The loan was not budgeted in FY 22/23, so is not reflected in the adopted revenue budget for the Water Fund, but is anticipated to occur through a supplemental budget prior to fiscal year-end.	0	65,548	65,548
4	Sewer	Engineering services. Cost of rate study plus on-going engineering fees as needed.	0	25,000	25,000
5	Water	Engineering services. Cost of rate study plus on-going engineering fees as needed.	15,916	30,500	14,584
6	General	Increase in engineering fees, based on current trends. Partially offset by land use fee revenues.	20,000	30,000	10,000
7	General	PERS contributions. Increase due to rate changes.	19,846	27,567	7,721
8	General	Increase in police services contract with Oakridge.	29,530	36,231	6,701
9	General	New collection budget for library, partially offset with fundraisers and book sales.	0	6,000	6,000
10	General	Increase in contract accountant hours and hourly rate.	8,736	14,231	5,495
11	Blackberry Jam	Increase in miscellaneous expenses reflects the purchase of evaporative cooler for heat safety.	2,200	7,450	5,250
12	General	Transfer to balance Blackberry Jam Festival Fund.	0	5,000	5,000
13	General	Interest on interest-only loan for 205 E. Main St. is no longer required in FY 23/24.	8,008	0	-8,008

Item #	Fund Name	Description	FY 22/23 Budget	FY 23/24 Proposed	\$ Change
14	Black-berry Jam	Entertainment expenses. These expenses have not been as high as what was budgeted, so they are reduced.	12,042	3,500	-8,542
15	Water	Water system improvements. Funding for PLC system and consulting costs.	43,416	10,000	-33,416
16	General	Loan principal for 205 E. Main Street was paid in FY 22/23.	307,980	0	-307,980
17	General	New equipment, furnishings, and construction expenses for City Hall/library were one-time expenditures in FY 22/23. The largest expenditure in this category for FY 23/24 is demolition costs for old City Hall.	574,938	92,200	-482,738
18	General	Rolling Rock Park phase 1 was budgeted but not funded in FY 22/23 and is not recommended in FY 23/24. No additional parks improvements are recommended, unless the city receives grant funding.	751,170	5,000	-746,170

Sum of items listed above:	1,863,782	718,227	-1,145,555
Net sum of all other expenditures:	2,526,413	2,658,169	131,756
Ending balances:	370,996	268,898	-102,098
Amounts budgeted for contingencies:	166,755	591,102	424,347
Total expenditures and other financing uses:	4,927,946	4,236,396	-691,550

This budget addresses the City Council’s must have, should have, and could have priorities.

The City Council approved Resolution 797 at the February 7, 2023 meeting. This resolution adopted the City Council’s “must have,” “should have,” and “could have” goals and ranked them in order of importance.

While this budget can’t address each of these goals, it does advance many of them. The table below lists goals that this budget addresses.

Goal	How this budget addresses	Type of goal
Replace SCADA system	Funding in the Water Fund to replace the system and pay for consulting costs. This is an estimate. The City Council initiated an "integrator of record" search at the May 2, 2023 meeting, which is a step towards achieving this goal.	Must have
Complete the sale of surplus city properties and use the proceeds to improve the city's financial condition.	The estimated FY 22/23 budget shows the sale of 205 E. Main St. and payoff of loan that we used to purchase this property. The FY 23/24 budget anticipates selling the Rolling Rock and old City Hall surplus properties and using the proceeds to pay off the Business Oregon loan for City Hall construction. The FY 23/24 budget uses the proceeds from sale of surplus lot at 70 N. Pioneer St. (anticipated sale before June 30) to pay off Business Oregon loan.	Must have
Add 1 full-time Public Works employee to respond to growing workloads.	Recommends not to fund the new position currently while creating a career path for existing Public Works staff.	Must have
Turn the contract accountant role into a part-time or full-time Finance Director position.	Increases funding and hours for contract accountant role. Gradually increasing funding for this function so that we can eventually turn this into a part-time position.	Should have
Give the public the opportunity to weigh in on expanded law enforcement services through outreach and a referred measure seeking funding	Recommends that City Council start laying the groundwork now for a referred measure to the voters in November 2024 for increasing funding for law enforcement services	Should have
Complete the process to demolish the old City Hall and prepare the property for sale, including moving the old records out of the building	Funds demolition costs. Funds digital records storage program so that archives can be removed from the old City Hall in preparation for demolition and sale.	Should have
Continue holding the Blackberry Jam Festival commensurate with the number of volunteers willing to serve and in line with recommendations from a risk assessment	Provides General Fund support so the festival can continue. Recommends that the Blackberry Jam Festival should increase fundraising efforts to make the festival self-sustaining.	Should have

Goal	How this budget addresses	Type of goal
Complete repairs to sewer collection system to reduce inflow and infiltration to reduce the risk of system overflows and non-compliance	Funds sewer system improvements for inflow and infiltration projects.	Wish
Rehabilitate and secure restrooms at city parks	Recommends that future grant writing should be directed towards this goal and that future parks renovation efforts should make this a priority.	Wish

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 most funds, I’ve budgeted ending fund balances at 1 month of expenditures. The rest of the otherwise unappropriated amounts are what I’ve budgeted 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. The processes required to transfer contingency funds are such that there would be abundant debate and public notice before we fell short of the 17% target for ending fund balance.

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 Sam 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. Sam and Max also provided information on utility customers that was useful in preparing water and sewer fee revenue projections. Layli Nichols, contract accountant, assisted with preparing year-end projections, projected debt payments, and personnel budget numbers. Layli also assisted with reviewing the budget numbers for accuracy.

Next steps to approve the budget.

The Budget Committee meets on May 17 to receive the recommended budget. At this meeting, the Budget Committee may vote to recommend approval of the budget and the property tax levy. Alternatively, the Budget Committee may choose to hold additional meetings on the budget prior to voting on a final recommendation. A second Budget Committee meeting is scheduled for May 24, if necessary. Both meetings are scheduled 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 6 regular meeting. I also recommend that the City Council adopt the budget at its June 20 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 may wish to make changes to the recommended budget. Some of these budget numbers will also change as we refine our end-of-year projections, as well as our estimates for the next year. We have time between now and the City Council's final adoption in June to confirm the final budget numbers and make any corrections.

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 22/23 budget to the proposed FY 23/24 budget.

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

Sincerely,

A handwritten signature in black ink that reads "Caudle". The signature is written in a cursive style with a large, prominent 'C'.

Jeremy B. Caudle
City Administrator

Budget summary for the fiscal year beginning July 1, 2023

Summary of revenues and other resources by fund:

Revenues and other financing sources by category:	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	SDC and Reserve Funds	Grand Total
Beginning Balance	219,971	24,755	191,642	203,310	776,219	1,415,897
Charges for Services	1,360	560,309	528,006	-	-	1,089,675
Fines & Forfeitures	5,000	-	-	-	-	5,000
Franchise Fees	126,630	-	-	-	-	126,630
Fundraising & Event Revenue	-	-	-	2,960	-	2,960
Grant Revenue	16,786	-	-	-	-	16,786
Intergovernmental Revenue	38,660	-	-	80,000	-	118,660
Investment Revenue	1,252	273	1,000	220	2,250	4,995
Licenses & Permits	41,850	3,750	115	87,143	-	132,858
Loan Payments & Proceeds	-	70,000	90,000	270,000	-	430,000
Miscellaneous Revenue	800	4,770	2,000	110	-	7,680
Other Revenue	470,787	-	-	-	-	470,787
Reimbursement Revenue	-	-	-	-	-	-
SDC Revenue	47	-	618	104	12,767	13,536
Tax Revenue	182,370	-	-	-	-	182,370
Transfers In	-	30,000	-	5,000	65,548	100,548
Grand Total	1,105,513	693,857	813,381	648,847	856,784	4,118,382

Summary of expenditures and other financing uses:

Expenditures and other financing uses by category:	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	SDC and Reserve Funds	Grand Total
Personal Services	164,990	223,992	224,009	41,719	-	654,710
Materials & Services	252,878	233,990	257,169	165,257	62,000	971,294
Debt Service	286,449	75,875	53,178	5,211	-	420,713
Capital Outlay	99,200	110,000	150,000	275,000	676,983	1,311,183
Transfers Out	5,000	-	30,000	-	-	35,000
Contingencies	271,769	-	39,733	130,353	-	441,855
Reserves & Ending Balances	25,227	50,000	59,292	31,307	117,801	283,627
Grand Total	1,105,513	693,857	813,381	648,847	856,784	4,118,382

Fund summaries

General Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
General Fund	939,812	956,022	2,482,526	1,480,636	1,105,513	1,105,513	(1,377,013)
Beginning Balance	272,113	205,803	341,048	264,759	219,971	219,971	(121,077)
Charges for Services	3,388	11,438	9,737	4,567	1,360	1,360	(8,377)
Fines & Forfeitures	5,966	10,565	5,000	5,004	5,000	5,000	-
Franchise Fees	59,158	96,396	108,686	106,755	126,630	126,630	17,944
Fundraising & Event Revenue	12,366	13,270	-	-	-	-	-
Grant Revenue	67,784	314,764	843,301	166,837	16,786	16,786	(826,515)
Intergovernmental Revenue	39,141	35,883	43,700	39,053	38,660	38,660	(5,040)
Investment Revenue	1,592	1,448	1,252	1,500	1,252	1,252	-
Licenses & Permits	1,669	18,683	19,795	50,089	41,850	41,850	22,055
Loan Payments & Proceeds	307,978	-	230,224	230,224	-	-	(230,224)
Miscellaneous Revenue	6,273	678	800	1,676	800	800	-
Other Revenue	1,000	62,322	699,397	423,019	470,787	470,787	(228,610)
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	188	1,457	940	705	47	47	(893)
Tax Revenue	155,147	183,315	178,646	186,448	182,370	182,370	3,724
Transfers In	6,049	-	-	-	-	-	-
Grand Total	939,812	956,022	2,482,526	1,480,636	1,105,513	1,105,513	(1,377,013)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
General Fund	2,784,816	956,105	2,482,526	1,480,636	1,105,513	1,105,513	(1,377,013)
Personal Services	103,009	109,177	155,797	151,500	164,990	164,990	9,193
Debt Service	46,353	48,353	591,558	349,329	286,449	286,449	(305,109)
Materials & Services	238,221	254,379	326,467	292,969	252,878	252,878	(73,589)
Capital Outlay	309,230	279,437	1,245,908	466,867	99,200	99,200	(1,146,708)
Contingencies	-	-	97,186	-	271,769	271,769	174,583
Transfers Out	37,200	-	-	-	5,000	5,000	5,000
Reserves & Ending Balances	2,050,803	264,759	65,610	219,971	25,227	25,227	(40,383)
Grand Total	2,784,816	956,105	2,482,526	1,480,636	1,105,513	1,105,513	(1,377,013)

Sewer Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer Fund	575,039	615,396	615,903	648,179	916,422	813,381	197,478
Beginning Balance	150,205	184,427	149,181	184,327	231,469	191,642	42,461
Charges for Services	386,433	406,485	450,375	449,071	525,672	528,006	77,631
Grant Revenue	24,364	-	-	-	-	-	-
Investment Revenue	734	633	662	2,064	1,000	1,000	338
Licenses & Permits	575	3,795	1,725	1,725	115	115	(1,610)
Loan Payments & Proceeds	-	-	-	-	90,000	90,000	90,000
Miscellaneous Revenue	3,589	898	1,600	1,722	2,000	2,000	400
Other Revenue	-	-	-	-	-	-	-
SDC Revenue	3,090	19,158	12,360	9,270	618	618	(11,742)
Transfers In	6,049	-	-	-	65,548	-	-
Grand Total	575,039	615,396	615,903	648,179	916,422	813,381	197,478

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer Fund	575,044	615,396	615,903	648,179	916,422	813,381	197,478
Personal Services	184,403	189,970	209,121	210,337	224,009	224,009	14,888
Debt Service	50,544	49,838	54,127	54,130	53,178	53,178	(949)
Materials & Services	149,750	167,884	213,075	190,595	252,649	257,169	44,094
Capital Outlay	-	23,377	60,000	1,475	150,000	150,000	90,000
Contingencies	-	-	20,000	-	187,629	39,733	19,733
Transfers Out	5,920	-	-	-	-	30,000	30,000
Reserves & Ending Balances	184,427	184,327	59,580	191,642	48,957	59,292	(288)
Grand Total	575,044	615,396	615,903	648,179	916,422	813,381	197,478

Water Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water Fund	668,399	488,630	551,965	566,376	708,830	693,857	141,892
Beginning Balance	112,957	41,482	62,044	40,303	50,476	24,755	(37,289)
Charges for Services	348,437	360,211	468,623	460,007	649,561	560,309	91,686
Grant Revenue	817	54,249	-	45,751	-	-	-
Investment Revenue	372	390	273	140	273	273	-
Licenses & Permits	6,500	8,250	4,125	5,625	3,750	3,750	(375)
Loan Payments & Proceeds	185,358	-	-	-	-	70,000	70,000
Miscellaneous Revenue	4,929	953	2,000	3,375	4,770	4,770	2,770
Other Revenue	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	2,980	23,095	14,900	11,175	-	-	(14,900)
Transfers In	6,049	-	-	-	-	30,000	30,000
Grand Total	668,399	488,630	551,965	566,376	708,830	693,857	141,892

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water Fund	668,402	488,630	551,965	566,376	708,830	693,857	141,892
Personal Services	184,402	190,243	210,904	210,904	223,992	223,992	13,088
Debt Service	64,080	58,340	58,341	58,341	58,343	75,875	17,534
Materials & Services	174,595	130,175	182,534	219,876	233,990	233,990	51,456
Capital Outlay	188,103	69,569	43,416	52,500	80,000	110,000	66,584
Contingencies	-	-	20,000	-	1,351	-	(20,000)
Transfers Out	15,740	-	-	-	65,548	-	-
Reserves & Ending Balances	41,482	40,303	36,770	24,755	45,606	50,000	13,230
Grand Total	668,402	488,630	551,965	566,376	708,830	693,857	141,892

Street Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Street Fund	451,941	171,452	195,043	209,885	485,706	485,706	290,663
Beginning Balance	67,703	76,011	101,288	111,798	135,402	135,402	34,114
Grant Revenue	213,264	-	-	-	-	-	-
Intergovernmental Revenue	78,419	91,938	91,464	95,762	80,000	80,000	(11,464)
Investment Revenue	173	279	211	765	200	200	(11)
Loan Payments & Proceeds	83,092	-	-	-	270,000	270,000	270,000
Miscellaneous Revenue	4,841	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-
SDC Revenue	416	3,224	2,080	1,560	104	104	(1,976)
Transfers In	4,033	-	-	-	-	-	-
Grand Total	451,941	171,452	195,043	209,885	485,706	485,706	290,663

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Street Fund	451,942	171,451	195,043	209,885	485,706	485,706	290,663
Personal Services	19,288	20,991	25,987	26,385	27,107	27,107	1,120
Debt Service	-	5,172	5,172	5,199	5,211	5,211	39
Materials & Services	36,448	33,490	67,295	41,899	70,426	70,426	3,131
Capital Outlay	320,195	-	75,000	1,000	275,000	275,000	200,000
Contingencies	-	-	10,819	-	85,740	85,740	74,921
Transfers Out	-	-	-	-	-	-	-
Reserves & Ending Balances	76,011	111,798	10,770	135,402	22,222	22,222	11,452
Grand Total	451,942	171,451	195,043	209,885	485,706	485,706	290,663

Building Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Building Fund	56,357	158,349	121,528	144,384	145,018	145,018	23,490
Beginning Balance	-	29,944	50,144	57,234	57,865	57,865	7,721
Investment Revenue	9	11	10	7	10	10	-
Licenses & Permits	19,129	128,394	71,374	87,143	87,143	87,143	15,769
Miscellaneous Revenue	19	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Transfers In	37,200	-	-	-	-	-	-
Grand Total	56,357	158,349	121,528	144,384	145,018	145,018	23,490

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Building Fund	26,411	158,351	121,528	144,384	145,018	145,018	23,490
Personal Services	4,302	4,714	13,567	13,477	14,612	14,612	1,045
Materials & Services	22,109	96,403	79,211	73,042	78,481	78,481	(730)
Capital Outlay	-	-	10,000	-	-	-	(10,000)
Contingencies	-	-	18,750	-	44,198	44,198	25,448
Reserves & Ending Balances	-	57,234	-	57,865	7,727	7,727	7,727
Grand Total	26,411	158,351	121,528	144,384	145,018	145,018	23,490

Blackberry Jam Festival Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Blackberry Jam	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)
Beginning Balance	12,510	11,468	11,042	13,824	10,043	10,043	(999)
Fundraising & Event Revenue	2,066	8,013	16,597	7,110	2,960	2,960	(13,637)
Investment Revenue	4	3	10	1	10	10	-
Miscellaneous Revenue	-	-	500	110	110	110	(390)
Other Revenue	-	25	-	105	-	-	-
Transfers In	-	-	-	-	5,000	5,000	5,000
Grand Total	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Blackberry Jam	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)
Materials & Services	3,112	5,685	23,142	11,107	16,350	16,350	(6,792)
Contingencies	-	-	-	-	415	415	415
Transfers Out	-	-	-	-	-	-	-
Reserves & Ending Balances	11,468	13,824	5,007	10,043	1,358	1,358	(3,649)
Grand Total	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)

Sewer SDC Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer SDC Fund	146,160	179,911	147,172	148,162	119,733	119,733	(27,439)
Beginning Balance	139,745	146,159	125,252	132,238	118,162	118,162	(7,090)
Investment Revenue	1,060	551	500	930	500	500	-
SDC Revenue	5,355	33,201	21,420	14,994	1,071	1,071	(20,349)
Transfers In	-	-	-	-	-	-	-
Grand Total	146,160	179,911	147,172	148,162	119,733	119,733	(27,439)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer SDC Fund	146,159	179,911	147,172	148,162	119,733	119,733	(27,439)
Materials & Services	-	47,673	99,000	30,000	62,000	62,000	(37,000)
Capital Outlay	-	-	35,000	-	52,941	52,941	17,941
Reserves & Ending Balances	146,159	132,238	13,172	118,162	4,792	4,792	(8,380)
Grand Total	146,159	179,911	147,172	148,162	119,733	119,733	(27,439)

Water SDC Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water SDC Fund	329,228	449,690	459,797	437,693	425,520	425,520	(34,277)
Beginning Balance	311,502	329,228	382,697	376,133	350,372	350,372	(32,325)
Investment Revenue	2,406	1,732	500	4,110	500	500	-
SDC Revenue	15,320	118,730	76,600	57,450	9,100	9,100	(67,500)
Transfers In	-	-	-	-	65,548	65,548	65,548
Grand Total	329,228	449,690	459,797	437,693	425,520	425,520	(34,277)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water SDC Fund	329,228	449,689	459,797	437,693	425,520	425,520	(34,277)
Materials & Services	-	73,556	80,000	21,773	-	-	(80,000)
Capital Outlay	-	-	300,000	-	390,473	390,473	90,473
Transfers Out	-	-	-	65,548	-	-	-
Reserves & Ending Balances	329,228	376,133	79,797	350,372	35,047	35,047	(44,750)
Grand Total	329,228	449,689	459,797	437,693	425,520	425,520	(34,277)

Street SDC Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Street SDC Fund	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)
Beginning Balance	47,330	50,028	68,006	68,635	69,965	69,965	1,959
Investment Revenue	330	255	150	631	150	150	-
SDC Revenue	2,368	18,352	11,840	696	592	592	(11,248)
Transfers In	-	-	-	-	-	-	-
Grand Total	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Street SDC Fund	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)
Materials & Services	-	-	15,000	-	-	-	(15,000)
Capital Outlay	-	-	60,260	-	64,838	64,838	4,578
Reserves & Ending Balances	50,028	68,635	4,736	69,962	5,869	5,869	1,133
Grand Total	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)

Stormwater SDC Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Stormwater SDC Fund	47,976	69,353	82,295	81,177	82,377	82,377	82
Beginning Balance	44,978	47,976	68,635	69,353	81,177	81,177	12,542
Investment Revenue	306	254	200	658	200	200	-
SDC Revenue	2,692	21,123	13,460	11,166	1,000	1,000	(12,460)
Transfers In	-	-	-	-	-	-	-
Grand Total	47,976	69,353	82,295	81,177	82,377	82,377	82

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Stormwater SDC Fund	47,976	69,353	82,295	81,177	82,377	82,377	82
Materials & Services	-	-	20,000	-	-	-	(20,000)
Capital Outlay	-	-	40,000	-	75,456	75,456	35,456
Reserves & Ending Balances	47,976	69,353	22,295	81,177	6,921	6,921	(15,374)
Grand Total	47,976	69,353	82,295	81,177	82,377	82,377	82

Parks SDC Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Parks SDC Fund	58,681	89,533	108,393	105,124	101,718	101,718	(6,675)
Beginning Balance	54,359	58,682	88,493	89,533	100,514	100,514	12,021
Investment Revenue	382	316	200	816	200	200	-
SDC Revenue	3,940	30,535	19,700	14,775	1,004	1,004	(18,696)
Transfers In	-	-	-	-	-	-	-
Grand Total	58,681	89,533	108,393	105,124	101,718	101,718	(6,675)

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Parks SDC Fund	58,682	89,533	108,393	105,124	101,718	101,718	(6,675)
Materials & Services	-	-	10,000	4,610	-	-	(10,000)
Capital Outlay	-	-	80,313	-	93,275	93,275	12,962
Reserves & Ending Balances	58,682	89,533	18,080	100,514	8,443	8,443	(9,637)
Grand Total	58,682	89,533	108,393	105,124	101,718	101,718	(6,675)

Sewer Reserve Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer Reserve Fund	15,751	15,772	15,764	16,022	16,222	16,222	458
Beginning Balance	9,826	15,751	15,754	15,772	16,022	16,022	268
Investment Revenue	5	21	10	250	200	200	190
Transfers In	5,920	-	-	-	-	-	-
Grand Total	15,751	15,772	15,764	16,022	16,222	16,222	458

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Sewer Reserve Fund	15,751	15,772	15,764	16,022	16,222	16,222	458
Transfers Out	-	-	-	-	-	-	-
Reserves & Ending Balances	15,751	15,772	15,764	16,022	16,222	16,222	458
Grand Total	15,751	15,772	15,764	16,022	16,222	16,222	458

Water Reserve Fund

Resources:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water Reserve Fund	39,395	39,457	39,415	37,007	40,507	40,507	1,092
Beginning Balance	23,643	39,395	39,405	36,457	40,007	40,007	602
Investment Revenue	12	62	10	550	500	500	490
Transfers In	15,740	-	-	-	-	-	-
Grand Total	39,395	39,457	39,415	37,007	40,507	40,507	1,092

Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Water Reserve Fund	39,395	39,457	39,415	37,007	40,507	40,507	1,092
Transfers Out	-	-	-	-	-	-	-
Reserves & Ending Balances	39,395	39,457	39,415	37,007	40,507	40,507	1,092
Grand Total	39,395	39,457	39,415	37,007	40,507	40,507	1,092

Resources estimate sheets

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
General Fund	939,812	956,022	2,482,526	1,480,636	1,105,513	1,105,513	(1,377,013)
110-310-4112-Property Taxes - Current	152,386	181,055	175,885	183,566	179,870	179,870	3,985
110-310-4114-Property Taxes - Prior	2,761	2,260	2,761	2,882	2,500	2,500	(261)
110-315-4125-Interest Earned	1,592	1,448	1,252	1,500	1,252	1,252	-
110-320-4132-State Revenue Sharing	11,554	11,784	12,000	12,442	11,800	11,800	(200)
110-320-4134-Cigarette Tax	3,694	947	3,700	861	780	780	(2,920)
110-320-4136-Liquor Tax	18,570	21,312	22,000	23,680	23,680	23,680	1,680
110-320-4145-Transient Room Tax	-	58	-	70	-	-	-
110-320-4148-Marijuana Tax Distribution	5,323	1,782	6,000	2,000	2,400	2,400	(3,600)
110-325-4151-General Govt - Operating Grant	57,510	78,437	50,000	134,519	-	-	(50,000)
110-325-4152-Tourism - Operating Grant	10,274	10,586	10,586	11,318	10,586	10,586	-
110-325-4154-Summer Reading - Oper Grant	-	1,000	1,000	1,000	1,000	1,000	-
110-325-4155-Library - Capital Grant	-	223,741	40,000	20,000	4,200	4,200	(35,800)
110-325-4158-Comm Dev - Operating Grant	-	1,000	1,000	-	1,000	1,000	-
110-325-4160-Parks - Operating Grant	-	-	740,715	-	-	-	(740,715)
110-330-4310-Cable Franchise Fees	6,480	7,101	6,500	7,654	6,000	6,000	(500)
110-330-4312-Electric Franchise Fees	51,266	53,452	54,000	56,836	55,000	55,000	1,000
110-330-4314-Garbage Franchise Fees	-	-	-	-	6,000	6,000	6,000
110-330-4316-Telecom Franchise Fees	1,412	1,339	1,500	1,415	1,500	1,500	-
110-330-4318-Water Franchise Fees	-	16,341	23,975	19,261	31,660	31,660	7,685
110-330-4320-Sewer Franchise Fees	-	18,163	22,711	21,589	26,470	26,470	3,759
110-335-4352-Land Use & Development	292	17,951	19,195	48,696	41,250	41,250	22,055
110-335-4354-Misc Permits & Licenses	396	385	100	693	100	100	-
110-335-4356-Building Permit Fees	-	-	-	-	-	-	-
110-335-4358-Electrical Permit Fees	-	-	-	-	-	-	-
110-335-4360-Dog Licenses	981	347	500	700	500	500	-
110-340-4410-Copy, Fax, Notary & Research	890	398	500	238	500	500	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
110-340-4413-Library Memberships	300	-	-	-	-	-	-
110-340-4415-Library Business Services	-	-	-	-	-	-	-
110-340-4417-Lien Searches	590	840	500	220	500	500	-
110-340-4419-Election Filing Fees	100	25	100	50	-	-	(100)
110-340-4421-SDC/CET Admin Fee	1,365	10,129	8,537	3,952	260	260	(8,277)
110-340-4423-Pay Station Revenue	143	46	100	107	100	100	-
110-345-4511-Parks Reimbursement SDC	188	1,457	940	705	47	47	(893)
110-350-4625-Municipal Court Revenue	5,966	10,565	5,000	5,004	5,000	5,000	-
110-360-4225-Loan Proceeds	307,978	-	230,224	230,224	-	-	(230,224)
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	500	1,119	2,500	2,500	2,000
110-370-4826-Parks Donations	1,000	4,160	13,000	7,185	1,000	1,000	(12,000)
110-370-4849-Capital Asset Disposal	-	57,860	685,897	414,715	467,287	467,287	(218,610)
110-380-4865-Library Capital Campaign	12,366	13,270	-	-	-	-	-
110-385-4893-Rental Revenue	5,229	-	-	-	-	-	-
110-385-4895-Miscellaneous Revenue	1,044	678	800	1,676	800	800	-
110-390-4912-Transfer from Street Fund	-	-	-	-	-	-	-
110-390-4914-Transfer from BBJ Fund	-	-	-	-	-	-	-
110-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
110-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-
110-3100-9999-Beginning Fund Balance	272,113	205,803	341,048	264,759	219,971	219,971	(121,077)
Sewer Fund	575,039	615,396	615,903	648,179	916,422	813,381	197,478
240-315-4125-Interest Earned	734	633	662	2,064	1,000	1,000	338
240-325-4151-Sewer - Operating Grants	24,364	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
240-325-4162-CDBG Grant	-	-	-	-	-	-	-
240-335-4354-Misc Permits & Licenses	-	-	-	-	-	-	-
240-335-4370-Water/Sewer Connection Permit	575	3,795	1,725	1,725	115	115	(1,610)
240-340-4425-Water/Sewer Sales	386,075	396,060	450,375	437,695	525,672	528,006	77,631
240-340-4426-Bulk Grey Water Disposal	-	10,425	-	11,376	-	-	-
240-340-4430-Water/Sewer Connection Fees	358	-	-	-	-	-	-
240-340-4450-Water/Sewer Penalties	1,930	898	1,100	1,722	1,500	1,500	400
240-345-4541-Sewer Reimbursement SDC	3,090	19,158	12,360	9,270	618	618	(11,742)
240-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-
240-360-4225-Loan Proceeds	-	-	-	-	90,000	90,000	90,000
240-370-4824-Donations	-	-	-	-	-	-	-
240-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
240-385-4895-Miscellaneous Revenue	1,659	-	500	-	500	500	-
240-390-4910-Transfer from General Fund	-	-	-	-	-	-	-
240-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
240-390-4921-Transfer from Sewer Reserve Fu	-	-	-	-	-	-	-
240-390-4930-Transfer from Water Fund	-	-	-	-	65,548	-	-
240-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-
240-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
240-3100-9999-Beginning Fund Balance	150,205	184,427	149,181	184,327	231,469	191,642	42,461
Water Fund	668,399	488,630	551,965	566,376	708,830	693,857	141,892
230-315-4125-Interest Earned	372	390	273	140	273	273	-
230-325-4151-Water - Operating Grants	817	-	-	-	-	-	-
230-325-4162-Water - Capital Grants	-	54,249	-	45,751	-	-	-
230-335-4370-Water/Sewer Connection Permit	6,500	8,250	4,125	5,625	3,750	3,750	(375)
230-340-4425-Water/Sewer Sales	342,535	347,075	454,373	445,733	643,466	554,214	99,841
230-340-4426-Bulk Water Sales	1,661	9,164	10,000	9,170	-	-	(10,000)

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
230-340-4430-Water/Sewer Connection Fees	301	-	-	-	-	-	-
230-340-4435-Fire Hydrant Fee	3,940	3,972	4,250	5,104	4,595	4,595	345
230-340-4450-Water/Sewer Penalties	2,005	953	1,500	1,800	3,270	3,270	1,770
230-345-4531-Water Reimbursement SDC	2,980	23,095	14,900	11,175	-	-	(14,900)
230-360-4210-Principal Payments Recieved	-	-	-	-	-	70,000	70,000
230-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-
230-360-4225-Loan Proceeds	185,358	-	-	-	-	-	-
230-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-
230-365-4790-SVDP Project Reimbursement	-	-	-	-	-	-	-
230-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
230-385-4895-Miscellaneous Revenue	2,924	-	500	1,575	1,500	1,500	1,000
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
230-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-
230-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
230-3100-9999-Beginning Fund Balance	112,957	41,482	62,044	40,303	50,476	24,755	(37,289)
230-340-4440-Backflow Testing	-	-	-	-	1,500	1,500	1,500
Street Fund	451,941	171,452	195,043	209,885	485,706	485,706	290,663
312-315-4125-Interest Earned	173	279	211	765	200	200	(11)
312-320-4140-Lane County Distributions	-	-	-	-	-	-	-
312-320-4142-State Distributions	78,419	91,938	91,464	95,762	80,000	80,000	(11,464)
312-325-4151-Streets - Operating Grants	13,264	-	-	-	-	-	-
312-325-4162-Streets - Capital Grants	200,000	-	-	-	-	-	-
312-345-4513-Transportation Reimbursement S	416	3,224	2,080	1,560	104	104	(1,976)
312-360-4210-Principal Payments Received	-	-	-	-	-	-	-
312-360-4215-Interest Payments Received	-	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
312-360-4225-Loan Proceeds	83,092	-	-	-	270,000	270,000	270,000
312-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-
312-365-4791-SVDP Project Revenue	-	-	-	-	-	-	-
312-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
312-385-4895-Miscellaneous Revenue	4,841	-	-	-	-	-	-
312-390-4950-Transfer from Equipment Fund	4,033	-	-	-	-	-	-
312-3100-9999-Beginning Fund Balance	67,703	76,011	101,288	111,798	135,402	135,402	34,114
Building Fund	56,357	158,349	121,528	144,384	145,018	145,018	23,490
220-315-4125-Interest Earned	9	11	10	7	10	10	-
220-335-4356-Building Permit Fees	16,583	113,930	63,214	80,000	80,000	80,000	16,786
220-335-4358-Electrical Permit Fees	2,546	14,464	8,160	7,143	7,143	7,143	(1,017)
220-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
220-385-4895-Miscellaneous Revenue	19	-	-	-	-	-	-
220-390-4910-Transfer from General Fund	37,200	-	-	-	-	-	-
220-3100-9999-Beginning Fund Balance	-	29,944	50,144	57,234	57,865	57,865	7,721
Blackberry Jam	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)
314-315-4125-Interest Earned	4	3	10	1	10	10	-
314-370-4824-BBJ Donations	-	25	-	105	-	-	-
314-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
314-380-4861-Craft/Commercial Booth Sales	-	760	1,980	1,115	1,115	1,115	(865)
314-380-4862-Food Booth Sales	-	820	1,200	610	610	610	(590)
314-380-4863-Beer Garden	-	-	-	-	-	-	-
314-380-4864-Jam Sales	185	340	500	810	810	810	310
314-380-4866-Quilt Raffle Sales	1,846	4,458	4,000	4,150	-	-	(4,000)
314-380-4868-Program Ad Sales	-	-	-	-	-	-	-
314-380-4870-Sponsorship Revenue	-	1,550	8,772	330	330	330	(8,442)

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
314-380-4872-Pie Sales	-	-	-	-	-	-	-
314-380-4874-50/50 Raffle Sales	-	-	-	-	-	-	-
314-380-4876-5K Race Revenue	-	-	-	-	-	-	-
314-380-4878-Car Show Revenue	35	-	-	-	-	-	-
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	145	-	-	-	(145)
314-385-4895-Miscellaneous Revenue	-	-	500	110	110	110	(390)
314-3100-9999-Beginning Fund Balance	12,510	11,468	11,042	13,824	10,043	10,043	(999)
314-390-4910-Transfers from General Fund	-	-	-	-	5,000	5,000	5,000
Sewer SDC Fund	146,160	179,911	147,172	148,162	119,733	119,733	(27,439)
440-315-4125-Interest Earned	1,060	551	500	930	500	500	-
440-345-4540-Sewer SDC	5,355	33,201	21,420	14,994	1,071	1,071	(20,349)
440-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
440-3100-9999-Beginning Fund Balance	139,745	146,159	125,252	132,238	118,162	118,162	(7,090)
Water SDC Fund	329,228	449,690	459,797	437,693	425,520	425,520	(34,277)
430-315-4125-Interest Earned	2,406	1,732	500	4,110	500	500	-
430-345-4530-Water SDC	15,320	118,730	76,600	57,450	9,100	9,100	(67,500)
430-390-4917-Transfer from SDC Fund	-	-	-	-	65,548	65,548	65,548
430-3100-9999-Beginning Fund Balance	311,502	329,228	382,697	376,133	350,372	350,372	(32,325)
Street SDC Fund	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)
412-315-4125-Interest Earned	330	255	150	631	150	150	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
412-345-4512-Transportation SDC	2,368	18,352	11,840	696	592	592	(11,248)
412-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
412-3100-9999-Beginning Fund Balance	47,330	50,028	68,006	68,635	69,965	69,965	1,959
Stormwater SDC Fund	47,976	69,353	82,295	81,177	82,377	82,377	82
445-315-4125-Interest Earned	306	254	200	658	200	200	-
445-345-4545-Storm Drainage SDC	2,692	21,123	13,460	11,166	1,000	1,000	(12,460)
445-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
445-3100-9999-Beginning Fund Balance	44,978	47,976	68,635	69,353	81,177	81,177	12,542
Parks SDC Fund	58,681	89,533	108,393	105,124	101,718	101,718	(6,675)
410-315-4125-Interest Earned	382	316	200	816	200	200	-
410-345-4510-Park SDC Fees	3,940	30,535	19,700	14,775	1,004	1,004	(18,696)
410-345-4511-Parks Reimbursement SDC	-	-	-	-	-	-	-
410-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-
410-3100-9999-Beginning Fund Balance	54,359	58,682	88,493	89,533	100,514	100,514	12,021
Sewer Reserve Fund	15,751	15,772	15,764	16,022	16,222	16,222	458
521-315-4125-Interest Earned	5	21	10	250	200	200	190
521-390-4940-Transfer from Sewer Fund	5,920	-	-	-	-	-	-
521-3100-9999-Beginning Fund Balance	9,826	15,751	15,754	15,772	16,022	16,022	268
Water Reserve Fund	39,395	39,457	39,415	37,007	40,507	40,507	1,092
520-315-4125-Interest Earned	12	62	10	550	500	500	490
520-390-4930-Transfer from Water Fund	15,740	-	-	-	-	-	-
520-3100-9999-Beginning Fund Balance	23,643	39,395	39,405	36,457	40,007	40,007	602
Equipment Fund	22,181	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
550-315-4125-Interest Earned	-	-	-	-	-	-	-
550-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-
550-390-4910-Transfer from General Fund	-	-	-	-	-	-	-
550-390-4912-Transfer from Street Fund	-	-	-	-	-	-	-
550-390-4930-Transfer from Water Fund	-	-	-	-	-	-	-
550-390-4940-Transfer from Sewer Fund	-	-	-	-	-	-	-
550-3100-9999-Beginning Fund Balance	22,181	-	-	-	-	-	-
Grand Total	3,415,528	3,321,709	4,927,946	3,965,757	4,236,396	4,118,382	(809,564)

Expenditures estimate sheets

General Fund

Administration Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	34,400	35,264	38,613	38,655	41,434	41,434	2,821
110-410-5110-City Administrator	18,365	18,131	18,475	18,475	19,123	19,123	648
110-410-5112-Finance Clerk	-	-	-	-	-	-	-
110-410-5114-City Clerk	5,549	5,283	4,624	4,624	4,784	4,784	160
110-410-5150-Public Works Director	-	-	-	-	-	-	-
110-410-5152-Utility Worker I	-	-	-	-	-	-	-
110-410-5154-Utility Worker II	-	-	-	-	-	-	-
110-410-5156-Temporary/ Seasonal	-	-	-	-	-	-	-
110-410-5158-Maintenance Worker I	1,696	1,812	2,387	2,387	2,306	2,306	(81)
110-410-5220-Overtime	30	71	67	109	69	69	2
110-410-5315-Social Security/Medicare	1,962	1,935	1,955	1,955	2,010	2,010	55
110-410-5320-Worker's Comp	737	50	476	476	502	502	26
110-410-5350-Unemployment	-	-	1,700	1,700	1,665	1,665	(35)
110-410-5410-Health Insurance	2,835	3,753	3,912	3,912	4,160	4,160	248
110-410-5450-Public Employees Retirement	3,226	4,229	5,017	5,017	6,815	6,815	1,798
110-410-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	75,971	60,639	145,380	73,061	78,728	78,728	(66,652)
110-410-6110-Auditing	5,436	5,675	6,440	5,910	6,205	6,205	(235)
110-410-6112-Legal Services	2,076	1,049	3,317	5,000	4,000	4,000	683
110-410-6114-Financial Services	3,780	4,482	8,736	8,736	14,231	14,231	5,495
110-410-6122-IT Services	13,622	9,286	10,918	15,000	13,882	13,882	2,964
110-410-6124-Copier Contract	1,776	1,776	2,250	2,900	1,200	1,200	(1,050)
110-410-6128-Other Contract Services	21,498	9,180	4,880	2,732	2,801	2,801	(2,079)
110-410-6132-LCOG	-	-	-	1,020	-	-	-
110-410-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-
110-410-6210-Insurance & Bonds	1,440	1,033	465	1,923	1,452	1,452	987
110-410-6220-Publications, Printing & Dues	4,236	4,464	2,433	5,000	2,865	2,865	432

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
110-410-6222-Newsletter Expenditure	-	-	-	-	-	-	-
110-410-6226-Postage	489	706	739	500	739	739	-
110-410-6228-Public Notices	-	294	501	5,000	2,900	2,900	2,399
110-410-6230-Office Supplies/Equipment	1,485	2,264	3,761	2,500	3,500	3,500	(261)
110-410-6234-General Supplies	735	858	527	400	527	527	-
110-410-6238-Bank Service Charges	492	213	2,000	100	2,000	2,000	-
110-410-6240-Travel & Training	5,700	2,076	4,000	2,000	4,000	4,000	-
110-410-6290-Miscellaneous	155	863	464	500	464	464	-
110-410-6320-Building Repair & Maintenance	626	256	73,000	1,000	500	500	(72,500)
110-410-6324-Equipment Repair & Maintenance	30	1,365	-	-	-	-	-
110-410-6334-Non-Capitalized Assets	383	-	-	-	2,000	2,000	2,000
110-410-6420-Water Services	2,010	2,396	4,700	1,450	2,030	2,030	(2,670)
110-410-6425-Sewer Services	1,686	2,794	4,700	3,250	3,997	3,997	(703)
110-410-6430-Electricity Services	3,389	3,282	3,000	3,665	3,310	3,310	310
110-410-6435-Internet Services	1,892	2,814	3,000	780	50	50	(2,950)
110-410-6440-Telephone Services	2,211	2,544	2,000	1,810	1,500	1,500	(500)
110-410-6445-Refuse Services	168	420	2,000	-	3,000	3,000	1,000
110-410-6510-Council Expenditure	107	-	1,000	100	1,000	1,000	-
110-410-6512-State Ethics Commission	549	549	549	550	575	575	26
110-410-6514-League of Oregon Cities(LOC)	-	-	-	1,235	-	-	-
110-410-6792-Reimbursable Expenditure	-	-	-	-	-	-	-
Capital Outlay	-	59,537	145,283	140,447	85,000	85,000	(60,283)
110-410-8225-Buildings & Facilities	-	59,537	145,283	127,000	85,000	85,000	(60,283)
110-410-8320-Software	-	-	-	-	-	-	-
110-410-8335-Equipment & Furnishings	-	-	-	13,447	-	-	-
110-410-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
Grand Total	110,371	155,440	329,276	252,163	205,162	205,162	(124,114)

General Fund

Code Enforcement Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	11,638	12,010	6,912	7,182	7,494	7,494	582
110-460-5110-City Administrator	4,591	4,443	4,619	4,619	4,780	4,780	161
110-460-5150-Public Works Director	3,615	3,797	-	224	-	-	-
110-460-5220-Overtime	239	74	-	46	-	-	-
110-460-5315-Social Security/Medicare	646	636	503	503	516	516	13
110-460-5320-Worker's Comp	219	18	90	90	137	137	47
110-460-5350-Unemployment	-	-	308	308	303	303	(5)
110-460-5410-Health Insurance	1,174	1,401	485	485	519	519	34
110-460-5450-Public Employees Retirement	1,154	1,641	907	907	1,239	1,239	332
Materials & Services	2,675	333	1,400	215	1,900	1,900	500
110-460-6128-Other Contract Services	2,669	42	500	-	500	500	-
110-460-6226-Postage	-	-	-	5	-	-	-
110-460-6234-General Supplies	-	38	100	200	100	100	-
110-460-6238-Bank Service Charges	1	-	100	10	100	100	-
110-460-6290-Miscellaneous	5	-	100	-	100	100	-
110-460-6445-Refuse Services	-	253	500	-	1,000	1,000	500
110-460-6540-Dog/Cat Control	-	-	100	-	100	100	-
Grand Total	14,313	12,343	8,312	7,397	9,394	9,394	1,082

General Fund

Community Development Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	5,995	6,136	10,749	10,683	11,645	11,645	896
110-440-5110-City Administrator	4,591	4,443	4,619	4,619	4,780	4,780	161
110-440-5112-Finance Clerk	-	-	-	-	-	-	-
110-440-5114-City Clerk	110	-	-	-	-	-	-
110-440-5150-Public Works Director	-	-	2,347	2,347	2,429	2,429	82
110-440-5220-Overtime	-	-	174	108	182	182	8
110-440-5315-Social Security/Medicare	360	340	546	546	566	566	20
110-440-5320-Worker's Comp	121	4	111	111	160	160	49
110-440-5350-Unemployment	-	-	475	475	468	468	(7)
110-440-5410-Health Insurance	305	464	1,074	1,074	1,144	1,144	70
110-440-5450-Public Employees Retirement	508	885	1,403	1,403	1,916	1,916	513
Materials & Services	67,751	82,078	55,842	136,078	65,931	65,931	10,089
110-440-6116-Engineering Services	32,337	23,204	20,000	26,524	30,000	30,000	10,000
110-440-6122-IT Services	49	311	350	300	360	360	10
110-440-6128-Other Contract Services	9,744	31,536	10,000	22,376	10,000	10,000	-
110-440-6210-Insurance & Bonds	-	264	292	318	371	371	79
110-440-6220-Publications, Printing & Dues	-	22	-	-	-	-	-
110-440-6226-Postage	150	98	200	18	200	200	-
110-440-6230-Office Supplies/Equipment	-	38	-	76	-	-	-
110-440-6238-Bank Service Charges	-	167	-	40	-	-	-
110-440-6240-Travel & Training	-	5	-	388	-	-	-
110-440-6290-Miscellaneous	2,209	8,933	-	4,533	-	-	-
110-440-6522-Land Use & Development Costs	23,262	17,500	25,000	81,505	25,000	25,000	-
110-440-6524-Building Permit Costs	-	-	-	-	-	-	-
110-440-6525-Electrical Permit Costs	-	-	-	-	-	-	-
Capital Outlay	308,935	46,507	-	20,000	-	-	-
110-440-8225-Buildings & Facilities	308,935	46,507	-	20,000	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Grand Total	382,681	134,721	66,591	166,761	77,576	77,576	10,985

General Fund

Debt service:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Debt Service	46,353	48,353	591,558	349,329	286,449	286,449	(305,109)
110-800-7110-Loan Principal	-	-	307,980	307,980	-	-	(307,980)
110-800-7111-Loan Principal - Library/City	10,018	10,457	10,917	10,917	11,396	11,396	479
110-800-7112-Loan Principal - Rolling Rock	7,827	8,171	8,530	8,530	8,904	8,904	374
110-800-7113-Loan Principal - OEDD Library	-	-	145,042	-	145,041	145,041	(1)
110-800-7114-Loan Principal - OEDD CityHall	-	-	85,182	-	85,184	85,184	2
110-800-7120-Loan Principal - SDC Fund Loan	-	-	-	-	-	-	-
110-800-7510-Loan Interest	6,006	8,007	8,008	-	-	-	(8,008)
110-800-7511-Loan Interest - Library/City	12,632	12,192	11,734	11,734	11,255	11,255	(479)
110-800-7512-Loan Interest - Rolling Rock	9,870	9,526	9,168	9,168	8,794	8,794	(374)
110-800-7513-Loan Interest - OEDD Library	-	-	3,148	500	9,740	9,740	6,592
110-800-7514-Loan Interest - OEDD City Hall	-	-	1,849	500	6,135	6,135	4,286
110-800-7520-Loan Interest - SDC Fund Loan	-	-	-	-	-	-	-
Grand Total	46,353	48,353	591,558	349,329	286,449	286,449	(305,109)

General Fund

Library Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	2,551	2,879	34,558	29,687	35,511	35,511	953
110-450-5130-Librarian/Special Events	-	-	18,720	18,720	21,482	21,482	2,762
110-450-5156-Temporary/ Seasonal	59	513	780	780	861	861	81
110-450-5158-Maintenance Worker I	1,696	1,812	2,387	2,387	2,306	2,306	(81)
110-450-5315-Social Security/Medicare	134	178	1,675	1,551	1,885	1,885	210
110-450-5320-Worker's Comp	370	22	397	397	1,026	1,026	629
110-450-5350-Unemployment	-	-	1,455	1,455	1,560	1,560	105
110-450-5410-Health Insurance	-	-	4,847	100	-	-	(4,847)
110-450-5450-Public Employees Retirement	292	354	4,297	4,297	6,391	6,391	2,094
Materials & Services	3,903	25,121	32,537	24,986	12,573	12,573	(19,964)
110-450-6122-IT Services	530	1,175	5,000	1,500	1,356	1,356	(3,644)
110-450-6128-Other Contract Services	-	20,852	5,000	11,000	800	800	(4,200)
110-450-6210-Insurance & Bonds	-	7	1,195	25	10	10	(1,185)
110-450-6226-Postage	30	305	500	30	372	372	(128)
110-450-6230-Office Supplies/Equipment	-	18	500	600	1,816	1,816	1,316
110-450-6234-General Supplies	-	276	5,000	250	250	250	(4,750)
110-450-6238-Bank Service Charges	1	101	200	10	200	200	-
110-450-6240-Travel & Training	-	-	-	2,000	1,132	1,132	1,132
110-450-6290-Miscellaneous	-	104	142	700	450	450	308
110-450-6320-Building Repair & Maintenance	1,656	613	4,200	3,500	500	500	(3,700)
110-450-6334-Non-Capitalized Assets	-	-	-	-	-	-	-
110-450-6420-Water Services	97	97	800	1,100	1,540	1,540	740
110-450-6425-Sewer Services	186	191	800	400	492	492	(308)
110-450-6430-Electricity Services	476	436	3,000	2,350	1,605	1,605	(1,395)
110-450-6435-Internet Services	555	555	3,000	278	50	50	(2,950)
110-450-6440-Telephone Services	372	391	1,200	138	-	-	(1,200)
110-450-6445-Refuse Services	-	-	1,000	105	1,000	1,000	-
110-450-6530-Summer Reading Program	-	-	1,000	1,000	1,000	1,000	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Capital Outlay	-	157,635	349,455	301,823	9,200	9,200	(340,255)
110-450-8225-Buildings & Facilities	-	157,635	309,455	276,000	-	-	(309,455)
110-450-8335-Equipment & Furnishings	-	-	40,000	25,693	3,200	3,200	(36,800)
110-450-8375-Materials & Collections	-	-	-	130	6,000	6,000	6,000
Grand Total	6,454	185,635	416,550	356,496	57,284	57,284	(359,266)

General Fund

Municipal Court Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	10,290	10,460	10,934	10,955	11,781	11,781	847
110-480-5110-City Administrator	4,591	4,623	4,619	4,619	4,780	4,780	161
110-480-5112-Finance Clerk	-	-	-	-	-	-	-
110-480-5114-City Clerk	2,775	2,641	2,312	2,312	2,393	2,393	81
110-480-5220-Overtime	15	36	33	54	35	35	2
110-480-5315-Social Security/Medicare	565	559	533	533	552	552	19
110-480-5320-Worker's Comp	194	16	135	135	129	129	(6)
110-480-5350-Unemployment	-	-	463	463	458	458	(5)
110-480-5410-Health Insurance	1,180	1,413	1,472	1,472	1,565	1,565	93
110-480-5450-Public Employees Retirement	970	1,172	1,367	1,367	1,869	1,869	502
Materials & Services	3,524	7,442	3,532	5,154	5,112	5,112	1,580
110-480-6120-Judge Contract	1,350	1,280	1,250	1,250	1,250	1,250	-
110-480-6121-Bailiff Contract	-	190	-	400	1,500	1,500	1,500
110-480-6128-Other Contract Services	916	3,619	1,000	1,200	1,000	1,000	-
110-480-6220-Publications, Printing & Dues	7	150	-	-	80	80	80
110-480-6226-Postage	30	25	29	50	29	29	-
110-480-6230-Office Supplies/Equipment	-	36	-	45	-	-	-
110-480-6238-Bank Service Charges	-	97	150	150	150	150	-
110-480-6240-Travel & Training	-	442	-	289	-	-	-
110-480-6290-Miscellaneous	-	-	-	-	-	-	-
110-480-6560-State Assessments	1,080	1,550	1,023	1,650	1,023	1,023	-
110-480-6565-Court Collection Fees	141	53	80	120	80	80	-
Grand Total	13,814	17,902	14,466	16,109	16,893	16,893	2,427

General Fund

Parks and Recreation Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	38,135	42,428	54,031	54,338	57,125	57,125	3,094
110-420-5110-City Administrator	4,591	4,443	4,619	4,619	4,780	4,780	161
110-420-5150-Public Works Director	3,615	3,797	3,914	3,914	4,050	4,050	136
110-420-5152-Utility Worker I	9,273	8,676	9,150	9,150	9,802	9,802	652
110-420-5154-Utility Worker II	-	-	-	-	-	-	-
110-420-5156-Temporary/ Seasonal	295	2,564	3,900	3,900	4,306	4,306	406
110-420-5158-Maintenance Worker I	8,480	9,061	11,935	11,935	11,532	11,532	(403)
110-420-5220-Overtime	524	1,447	1,444	1,751	1,540	1,540	96
110-420-5315-Social Security/Medicare	2,048	2,294	2,670	2,670	2,755	2,755	85
110-420-5320-Worker's Comp	1,071	570	2,126	2,126	1,354	1,354	(772)
110-420-5350-Unemployment	-	-	2,323	2,323	2,280	2,280	(43)
110-420-5410-Health Insurance	3,975	4,203	5,095	5,095	5,389	5,389	294
110-420-5450-Public Employees Retirement	4,263	5,373	6,855	6,855	9,337	9,337	2,482
110-420-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	53,178	46,112	47,660	18,507	41,817	41,817	(5,843)
110-420-6122-IT Services	228	948	500	1,034	1,094	1,094	594
110-420-6128-Other Contract Services	34,635	3,368	500	3,399	500	500	-
110-420-6210-Insurance & Bonds	1,861	1,826	2,020	2,173	2,566	2,566	546
110-420-6226-Postage	-	-	-	-	-	-	-
110-420-6234-General Supplies	1,612	2,839	3,000	1,000	3,000	3,000	-
110-420-6238-Bank Service Charges	4	5	20	20	20	20	-
110-420-6240-Travel & Training	-	256	-	-	-	-	-
110-420-6290-Miscellaneous	24	226	500	500	500	500	-
110-420-6320-Building Repair & Maintenance	1,608	207	3,000	2,000	3,000	3,000	-
110-420-6324-Equipment Repair & Maintenance	1,030	2,525	2,500	1,000	2,500	2,500	-
110-420-6328-Property Maintenance	-	4,740	-	-	-	-	-
110-420-6330-Other Repair & Maintenance	5,175	1,984	3,500	500	3,500	3,500	-
110-420-6334-Non-Capitalized Assets	-	8,132	-	200	-	-	-
110-420-6339-Maintenance - Nelson Land Dona	-	5,813	3,700	-	4,000	4,000	300

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
110-420-6420-Water Services	726	5,642	20,000	1,093	12,661	12,661	(7,339)
110-420-6425-Sewer Services	1,486	1,531	1,920	1,470	1,981	1,981	61
110-420-6430-Electricity Services	3,218	2,389	2,500	2,149	2,495	2,495	(5)
110-420-6445-Refuse Services	-	-	500	-	500	500	-
110-420-6535-Movies in the Park	-	1,195	1,000	-	1,000	1,000	-
110-420-6710-Gas & Oil	1,571	2,486	2,500	1,969	2,500	2,500	-
Capital Outlay	295	15,758	751,170	4,597	5,000	5,000	(746,170)
110-420-8225-Buildings & Facilities	-	-	-	-	-	-	-
110-420-8335-Equipment & Furnishings	-	-	-	-	-	-	-
110-420-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
110-420-8520-Parks Improvements	295	15,758	751,170	4,597	5,000	5,000	(746,170)
Grand Total	91,608	104,298	852,861	77,442	103,942	103,942	(748,919)

General Fund

Police Services Contract:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	28,968	29,453	29,530	33,663	36,231	36,231	6,701
110-430-6118-Police Services	28,968	29,453	29,530	33,663	36,231	36,231	6,701
110-430-6334-Non-Capitalized Assets	-	-	-	-	-	-	-
Grand Total	28,968	29,453	29,530	33,663	36,231	36,231	6,701

General Fund

Tourism Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	2,251	3,201	10,586	1,305	10,586	10,586	-
110-470-6128-Other Contract Services	-	-	500	-	500	500	-
110-470-6224-Marketing	295	415	500	415	500	500	-
110-470-6226-Postage	30	17	50	-	50	50	-
110-470-6290-Miscellaneous	-	-	100	-	100	100	-
110-470-6326-Covered Bridge Maintenance	755	775	5,936	890	5,936	5,936	-
110-470-6328-Matching Grant Funds	-	-	-	-	-	-	-
110-470-6527-Community Grant Program	1,171	1,994	3,500	-	3,500	3,500	-
110-470-6550-Tourism Funded Projects	-	-	-	-	-	-	-
Grand Total	2,251	3,201	10,586	1,305	10,586	10,586	-

General Fund

Other Requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Contingencies	-	-	97,186	-	271,769	271,769	174,583
110-900-9590-Contingency	-	-	97,186	-	271,769	271,769	174,583
Transfers Out	37,200	-	-	-	5,000	5,000	5,000
110-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
110-900-9120-Transfer to Building Fund	37,200	-	-	-	-	-	-
110-900-9130-Transfer to Water Fund	-	-	-	-	-	-	-
110-900-9140-Transfer to Sewer Fund	-	-	-	-	-	-	-
110-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
110-900-9156-Transfer to Blackberry Jam Fund	-	-	-	-	5,000	5,000	5,000
Reserves & Ending Balances	2,050,803	264,759	65,610	219,971	25,227	25,227	(40,383)
110-900-9895-Reserved for future use - Park	-	-	-	-	-	-	-
110-900-9899-Unappropriated Ending Balance	2,050,803	264,759	65,610	219,971	25,227	25,227	(40,383)
Grand Total	2,088,003	264,759	162,796	219,971	301,996	301,996	139,200

Sewer Fund

Sewer Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	184,403	189,970	209,121	210,337	224,009	224,009	14,888
240-490-5110-City Administrator	25,253	25,873	24,479	24,479	25,336	25,336	857
240-490-5112-Finance Clerk	-	-	-	-	-	-	-
240-490-5114-City Clerk	22,196	21,131	18,494	18,494	19,141	19,141	647
240-490-5150-Public Works Director	30,728	32,273	32,078	32,078	33,201	33,201	1,123
240-490-5152-Utility Worker I	39,410	36,874	38,884	38,884	41,654	41,654	2,770
240-490-5154-Utility Worker II	-	-	-	-	-	-	-
240-490-5156-Temporary/ Seasonal	59	513	780	780	861	861	81
240-490-5158-Maintenance Worker I	2,544	2,718	3,580	3,580	3,459	3,459	(121)
240-490-5220-Overtime	3,360	6,749	7,555	8,768	8,022	8,022	467
240-490-5315-Social Security/Medicare	9,452	9,649	9,616	9,616	10,073	10,073	457
240-490-5320-Worker's Comp	3,060	1,808	6,714	6,717	3,865	3,865	(2,849)
240-490-5350-Unemployment	-	-	8,348	8,348	8,340	8,340	(8)
240-490-5410-Health Insurance	28,714	30,017	33,922	33,922	35,915	35,915	1,993
240-490-5450-Public Employees Retirement	19,627	22,365	24,671	24,671	34,142	34,142	9,471
Materials & Services	149,750	167,884	213,075	190,595	252,649	257,169	44,094
240-490-6110-Auditing	5,436	5,775	6,440	6,400	6,206	6,206	(234)
240-490-6112-Legal Services	-	-	-	500	-	-	-
240-490-6114-Financial Services	3,780	4,482	5,460	5,460	8,894	8,894	3,434
240-490-6116-Engineering Services	-	2,301	-	11,000	25,000	25,000	25,000
240-490-6122-IT Services	4,713	6,861	5,727	5,727	6,000	6,000	273
240-490-6128-Other Contract Services	4,575	4,954	4,500	4,500	4,701	4,701	201
240-490-6130-General Contract Services	-	-	-	-	-	-	-
240-490-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-
240-490-6210-Insurance & Bonds	8,299	8,307	9,187	9,966	11,672	11,672	2,485
240-490-6220-Publications, Printing & Dues	452	454	1,500	748	1,500	1,500	-
240-490-6226-Postage	1,140	1,249	1,200	1,400	1,200	1,200	-
240-490-6230-Office Supplies/Equipment	439	631	500	980	750	750	250
240-490-6234-General Supplies	3,657	2,018	5,000	4,000	2,100	2,100	(2,900)

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
240-490-6238-Bank Service Charges	3,053	3,320	6,600	3,770	4,000	4,000	(2,600)
240-490-6240-Travel & Training	100	1,712	2,000	-	2,770	2,770	770
240-490-6290-Miscellaneous	146	50	500	3,500	500	500	-
240-490-6320-Building Repair & Maintenance	3,271	4,301	500	500	5,000	5,000	4,500
240-490-6324-Equipment Repair & Maintenance	3,814	20,230	8,500	16,000	9,300	9,300	800
240-490-6330-Other Repair & Maintenance	12,199	1,801	15,000	7,500	15,000	15,000	-
240-490-6334-Non-Capitalized Assets	1,612	1,810	7,500	-	12,000	12,000	4,500
240-490-6420-Water Services	21,899	9,179	18,000	12,500	11,256	11,256	(6,744)
240-490-6425-Sewer Services	6,688	6,895	8,000	7,221	8,860	8,860	860
240-490-6430-Electricity Services	27,314	23,434	28,500	25,000	25,500	25,500	(3,000)
240-490-6435-Internet Services	1,606	1,410	1,550	1,550	1,660	1,660	110
240-490-6440-Telephone Services	2,806	2,849	3,200	2,500	3,225	3,225	25
240-490-6445-Refuse Services	499	625	9,000	1,500	9,600	9,600	600
240-490-6520-Permits	3,256	3,579	4,000	3,584	4,300	4,300	300
240-490-6710-Gas & Oil	286	542	2,000	1,500	3,150	3,150	1,150
240-490-6712-Operations & Supplies	320	1,232	1,500	700	-	-	(1,500)
240-490-6750-Chemicals & Lab Supplies	14,092	16,865	18,000	15,500	22,315	22,315	4,315
240-490-6755-Water/Sewer Analysis	11,398	12,855	14,000	14,000	17,220	17,220	3,220
240-490-6758-Water/Sewer Connection Expendi	2,900	-	2,500	-	2,500	2,500	-
240-490-6760-Water/Sewer Franchise Fees	-	18,163	22,711	23,089	26,470	30,990	8,279
240-490-6792-Reimbursable Expenditure	-	-	-	-	-	-	-
Capital Outlay	-	23,377	60,000	1,475	150,000	150,000	90,000
240-700-8225-Buildings & Facilities	-	-	25,000	-	25,000	25,000	-
240-700-8320-Software	-	-	-	1,475	-	-	-
240-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-
240-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
240-700-8550-Sewer Systems	-	23,377	35,000	-	35,000	35,000	-
240-700-8890-Projects	-	-	-	-	90,000	90,000	90,000
Contingencies	-	-	20,000	-	187,629	39,733	19,733
240-900-9590-Contingency	-	-	20,000	-	187,629	39,733	19,733
Debt Service	50,544	49,838	54,127	54,130	53,178	53,178	(949)

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
240-800-7110-Loan Principal - G02002	18,466	18,628	23,801	23,801	23,981	23,981	180
240-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-
240-800-7122-Loan Principal - J05001 SPWF	4,486	4,718	4,962	4,962	5,219	5,219	257
240-800-7124-Loan Principal - RUS 92-05	6,611	6,793	6,980	6,980	7,172	7,172	192
240-800-7126-Loan Principal - Interfund Loa	-	-	-	-	-	-	-
240-800-7510-Loan Interest - G02002	8,911	8,043	7,158	7,158	6,028	6,028	(1,130)
240-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-
240-800-7522-Loan Interest - J05001 SPWF	2,937	2,705	2,461	2,461	2,205	2,205	(256)
240-800-7524-Loan Interest - RUS 92-05	9,133	8,951	8,765	8,768	8,573	8,573	(192)
240-800-7911-Interim Loan RD Financing	-	-	-	-	-	-	-
Transfers Out	5,920	-	-	-	-	30,000	30,000
240-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
240-900-9121-Transfer to Sewer Reserve Fund	5,920	-	-	-	-	-	-
240-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
240-900-9130-Transfer to Water Fund	-	-	-	-	-	30,000	30,000
Reserves & Ending Balances	184,427	184,327	59,580	191,642	48,957	59,292	(288)
240-900-9893-Reserved for future use - Sewe	-	-	-	-	-	-	-
240-900-9899-Unappropriated Ending Balance	184,427	184,327	59,580	191,642	48,957	59,292	(288)
Grand Total	575,044	615,396	615,903	648,179	916,422	813,381	197,478

Water Fund

Water Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	184,402	190,243	210,904	210,904	223,992	223,992	13,088
230-490-5110-City Administrator	25,252	25,873	24,479	24,479	25,336	25,336	857
230-490-5112-Finance Clerk	-	-	-	-	-	-	-
230-490-5114-City Clerk	22,196	21,131	18,494	18,494	19,141	19,141	647
230-490-5150-Public Works Director	30,728	32,273	32,078	32,078	33,201	33,201	1,123
230-490-5152-Utility Worker I	39,410	36,874	38,884	38,884	41,654	41,654	2,770
230-490-5154-Utility Worker II	-	-	-	-	-	-	-
230-490-5156-Temporary/ Seasonal	59	513	780	780	861	861	81
230-490-5158-Maintenance Worker I	2,544	2,718	3,580	3,580	3,459	3,459	(121)
230-490-5220-Overtime	3,360	6,749	7,555	7,555	8,022	8,022	467
230-490-5315-Social Security/Medicare	9,452	9,649	9,616	9,616	10,073	10,073	457
230-490-5320-Worker's Comp	3,060	2,081	7,482	7,482	3,848	3,848	(3,634)
230-490-5350-Unemployment	-	-	9,363	9,363	8,340	8,340	(1,023)
230-490-5410-Health Insurance	28,714	30,017	33,922	33,922	35,915	35,915	1,993
230-490-5450-Public Employees Retirement	19,627	22,365	24,671	24,671	34,142	34,142	9,471
Materials & Services	174,595	130,175	182,534	219,876	233,990	233,990	51,456
230-490-6110-Auditing	5,436	5,775	6,440	6,440	6,206	6,206	(234)
230-490-6112-Legal Services	-	-	-	500	-	-	-
230-490-6114-Financial Services	3,780	4,482	5,460	5,460	8,894	8,894	3,434
230-490-6116-Engineering Services	6,673	4,113	15,916	20,000	30,500	30,500	14,584
230-490-6122-IT Services	4,713	6,861	5,500	5,500	7,908	7,908	2,408
230-490-6128-Other Contract Services	1,125	1,354	1,500	7,850	2,501	2,501	1,001
230-490-6130-General Contract Services	-	-	-	-	-	-	-
230-490-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-
230-490-6210-Insurance & Bonds	7,666	8,737	9,663	10,463	12,276	12,276	2,613
230-490-6220-Publications, Printing & Dues	1,667	2,764	1,500	4,000	3,275	3,275	1,775
230-490-6226-Postage	1,140	1,249	1,200	1,400	1,250	1,250	50
230-490-6230-Office Supplies/Equipment	911	716	1,250	1,250	1,250	1,250	-
230-490-6234-General Supplies	19,207	3,663	5,500	5,500	7,250	7,250	1,750

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
230-490-6238-Bank Service Charges	3,053	3,058	6,900	3,340	6,900	6,900	-
230-490-6240-Travel & Training	366	1,737	2,000	460	2,270	2,270	270
230-490-6290-Miscellaneous	182	-	1,500	-	1,500	1,500	-
230-490-6320-Building Repair & Maintenance	5,093	2,210	5,000	3,000	5,500	5,500	500
230-490-6324-Equipment Repair & Maintenance	9,969	8,398	5,000	20,000	15,550	15,550	10,550
230-490-6330-Other Repair & Maintenance	19,944	7,552	18,000	42,500	20,000	20,000	2,000
230-490-6334-Non-Capitalized Assets	383	1,810	3,000	-	8,000	8,000	5,000
230-490-6420-Water Services	545	911	1,200	1,200	1,680	1,680	480
230-490-6425-Sewer Services	743	765	960	960	1,180	1,180	220
230-490-6430-Electricity Services	17,706	18,024	22,000	18,000	19,930	19,930	(2,070)
230-490-6435-Internet Services	855	981	2,100	1,000	1,090	1,090	(1,010)
230-490-6440-Telephone Services	2,771	2,886	2,000	3,653	3,800	3,800	1,800
230-490-6445-Refuse Services	499	539	720	700	800	800	80
230-490-6520-Permits	-	-	-	-	-	-	-
230-490-6710-Gas & Oil	915	473	2,000	2,000	1,520	1,520	(480)
230-490-6712-Operations & Supplies	43	3,959	1,500	1,500	-	-	(1,500)
230-490-6750-Chemicals & Lab Supplies	21,766	17,867	20,000	20,000	22,100	22,100	2,100
230-490-6755-Water/Sewer Analysis	2,036	2,950	7,250	6,000	4,200	4,200	(3,050)
230-490-6758-Water/Sewer Connection Expendi	35,408	-	3,500	4,500	5,000	5,000	1,500
230-490-6760-Water/Sewer Franchise Fees	-	16,341	23,975	22,700	31,660	31,660	7,685
Capital Outlay	188,103	69,569	43,416	52,500	80,000	110,000	66,584
230-700-8225-Buildings & Facilities	-	-	-	-	-	-	-
230-700-8320-Software	-	-	-	2,500	70,000	100,000	100,000
230-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-
230-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
230-700-8540-Water Systems Improvemts	188,103	69,569	43,416	50,000	10,000	10,000	(33,416)
230-700-8895-Other Improvements	-	-	-	-	-	-	-
Contingencies	-	-	20,000	-	1,351	-	(20,000)
230-900-9590-Contingency	-	-	20,000	-	1,351	-	(20,000)
Debt Service	64,080	58,340	58,341	58,341	58,343	75,875	17,534
230-800-7110-Loan Principal - S00006	16,519	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
230-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-
230-800-7122-Loan Principal - J05001 SPWF	4,486	4,718	4,962	4,962	5,219	5,219	257
230-800-7124-Loan Principal - RUS 91-03	16,536	16,991	17,459	17,459	17,939	17,939	480
230-800-7125-Loan Principal - L21001	-	7,613	7,644	7,644	7,812	7,812	168
230-800-7510-Loan Interest - S00006	758	-	-	-	-	-	-
230-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-
230-800-7522-Loan Interest - J05001 SPWF	2,937	2,705	2,461	2,461	2,205	2,205	(256)
230-800-7524-Loan Interest - RUS 91-03	22,844	22,389	21,922	21,922	21,442	21,442	(480)
230-800-7525-Loan Interest - L21001	-	3,924	3,893	3,893	3,726	3,726	(167)
230-800-7126-Loan Principal-PLC system	-	-	-	-	-	11,932	11,932
230-800-7526-Loan Interest-PLC system	-	-	-	-	-	5,600	5,600
Transfers Out	15,740	-	-	-	65,548	-	-
230-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-
230-900-9120-Transfer to Water Reserve Fund	15,740	-	-	-	-	-	-
230-900-9140-Transfer to Sewer Fund	-	-	-	-	65,548	-	-
230-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	41,482	40,303	36,770	24,755	45,606	50,000	13,230
230-900-9893-Reserved for future use - Wate	-	-	-	-	-	-	-
230-900-9899-Unappropriated Ending Balance	41,482	40,303	36,770	24,755	45,606	50,000	13,230
Grand Total	668,402	488,630	551,965	566,376	708,830	693,857	141,892

Streets Fund

Streets Maintenance Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	19,288	20,991	25,987	26,385	27,107	27,107	1,120
312-490-5110-City Administrator	4,591	4,443	4,618	4,861	4,780	4,780	162
312-490-5112-Finance Clerk	-	-	-	-	-	-	-
312-490-5150-Public Works Director	3,615	3,797	3,912	3,912	4,049	4,049	137
312-490-5152-Utility Worker I	4,637	4,338	4,574	4,574	4,900	4,900	326
312-490-5154-Utility Worker II	-	-	-	-	-	-	-
312-490-5156-Temporary/ Seasonal	118	1,026	1,664	1,664	1,722	1,722	58
312-490-5158-Maintenance Worker I	-	-	-	-	-	-	-
312-490-5220-Overtime	381	760	868	987	922	922	54
312-490-5315-Social Security/Medicare	1,020	1,098	1,196	1,232	1,253	1,253	57
312-490-5320-Worker's Comp	373	132	1,763	1,763	721	721	(1,042)
312-490-5350-Unemployment	-	-	1,040	1,040	1,038	1,038	(2)
312-490-5410-Health Insurance	2,575	2,803	3,281	3,281	3,477	3,477	196
312-490-5450-Public Employees Retirement	1,978	2,594	3,071	3,071	4,245	4,245	1,174
312-490-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-
Materials & Services	36,448	33,490	67,295	41,899	70,426	70,426	3,131
312-490-6110-Auditing	1,812	1,925	1,240	985	1,035	1,035	(205)
312-490-6114-Financial Services	1,264	1,494	2,184	2,184	3,558	3,558	1,374
312-490-6116-Engineering Services	833	163	20,000	165	20,000	20,000	-
312-490-6122-IT Services	1,480	1,908	1,480	917	220	220	(1,260)
312-490-6128-Other Contract Services	2,405	1,265	8,000	7,651	10,000	10,000	2,000
312-490-6210-Insurance & Bonds	2,225	3,034	3,356	3,637	4,263	4,263	907
312-490-6230-Office Supplies/Equipment	-	84	-	124	-	-	-
312-490-6234-General Supplies	63	114	500	500	500	500	-
312-490-6238-Bank Service Charges	2	1	50	20	50	50	-
312-490-6240-Travel & Training	-	266	-	-	-	-	-
312-490-6290-Miscellaneous	116	1,000	500	540	500	500	-
312-490-6324-Equipment Repair & Maintenance	-	-	500	-	500	500	-
312-490-6330-Other Repair & Maintenance	11,430	10,348	10,000	12,176	10,000	10,000	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
312-490-6334-Non-Capitalized Assets	-	-	2,500	-	2,500	2,500	-
312-490-6430-Electricity Services	12,186	11,888	14,575	13,000	14,800	14,800	225
312-490-6720-Storm Drain Maintenance	1,218	-	1,500	-	1,500	1,500	-
312-490-6724-Street Signs	1,414	-	500	-	1,000	1,000	500
312-490-6726-Street Lights	-	-	410	-	-	-	(410)
Capital Outlay	320,195	-	75,000	1,000	275,000	275,000	200,000
312-700-8225-Buildings & Facilities	-	-	-	-	-	-	-
312-700-8320-Software	-	-	-	-	-	-	-
312-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-
312-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-
312-700-8530-Street Improvements	320,195	-	70,000	-	270,000	270,000	200,000
312-700-8532-Signage	-	-	5,000	1,000	5,000	5,000	-
312-700-8540-Stormwater Improvements	-	-	-	-	-	-	-
Contingencies	-	-	10,819	-	85,740	85,740	74,921
312-900-9590-Contingency	-	-	10,819	-	85,740	85,740	74,921
Debt Service	-	5,172	5,172	5,199	5,211	5,211	39
312-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-
312-800-7125-Loan Principal - L21001	-	3,413	3,427	3,541	3,541	3,541	114
312-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-
312-800-7525-Loan Interest - L21001	-	1,759	1,745	1,658	1,670	1,670	(75)
Transfers Out	-	-	-	-	-	-	-
312-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	76,011	111,798	10,770	135,402	22,222	22,222	11,452
312-900-9898-Reserved for future use - Stre	-	-	-	-	-	-	-
312-900-9899-Unappropriated Ending Balance	76,011	111,798	10,770	135,402	22,222	22,222	11,452
Grand Total	451,942	171,451	195,043	209,885	485,706	485,706	290,663

Building Fund

Building Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Personal Services	4,302	4,714	13,567	13,477	14,612	14,612	1,045
220-490-5110-City Administrator	-	180	1,847	1,847	1,912	1,912	65
220-490-5114-City Clerk	2,664	2,641	2,312	2,312	2,393	2,393	81
220-490-5150-Public Works Director	-	-	3,912	3,912	4,049	4,049	137
220-490-5220-Overtime	15	36	323	233	339	339	16
220-490-5315-Social Security/Medicare	205	219	642	642	665	665	23
220-490-5320-Worker's Comp	81	398	162	162	155	155	(7)
220-490-5350-Unemployment	-	-	558	558	550	550	(8)
220-490-5410-Health Insurance	875	949	2,162	2,162	2,294	2,294	132
220-490-5450-Public Employees Retirement	462	291	1,649	1,649	2,255	2,255	606
Materials & Services	22,109	96,403	79,211	73,042	78,481	78,481	(730)
220-490-6110-Auditing	-	-	1,140	1,500	1,035	1,035	(105)
220-490-6112-Legal Services	-	-	5,000	-	-	-	(5,000)
220-490-6122-IT Services	338	1,122	744	357	1,295	1,295	551
220-490-6128-Other Contract Services	-	11	9	-	-	-	(9)
220-490-6150-Building Inspection Services	16,385	74,822	51,187	60,000	60,000	60,000	8,813
220-490-6152-Electrical Inspection Services	2,234	8,888	6,630	5,000	5,000	5,000	(1,630)
220-490-6220-Publications, Printing & Dues	-	-	250	-	-	-	(250)
220-490-6226-Postage	30	33	250	100	-	-	(250)
220-490-6230-Office Supplies/Equipment	-	112	250	500	-	-	(250)
220-490-6238-Bank Service Charges	-	53	1,500	250	300	300	(1,200)
220-490-6240-Travel & Training	-	116	-	-	-	-	-
220-490-6290-Miscellaneous	-	-	-	-	-	-	-
220-490-6330-Other Repair & Maintenance	-	-	-	-	-	-	-
220-490-6334-Non-Capitalized Assets	-	-	-	-	-	-	-
220-490-6420-Water Services	39	36	500	150	500	500	-
220-490-6425-Sewer Services	74	70	500	200	500	500	-
220-490-6430-Electricity Services	190	174	1,000	200	300	300	(700)
220-490-6435-Internet Services	222	222	500	200	300	300	(200)

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
220-490-6440-Telephone Services	197	211	500	85	-	-	(500)
220-490-6445-Refuse Services	-	-	-	-	-	-	-
220-490-6524-Building State Surcharge	1,932	9,016	8,190	4,000	8,190	8,190	-
220-490-6525-Electrical State Surcharge	468	1,517	1,061	500	1,061	1,061	-
Capital Outlay	-	-	10,000	-	-	-	(10,000)
220-700-8320-Software	-	-	-	-	-	-	-
220-700-8335-Equipment & Furnishings	-	-	10,000	-	-	-	(10,000)
Contingencies	-	-	18,750	-	44,198	44,198	25,448
220-900-9590-Contingency	-	-	18,750	-	44,198	44,198	25,448
Reserves & Ending Balances	-	57,234	-	57,865	7,727	7,727	7,727
220-900-9893-Reserved for future use - Bldg	-	-	-	-	-	-	-
220-900-9899-Unappropriated Ending Balance	-	57,234	-	57,865	7,727	7,727	7,727
Grand Total	26,411	158,351	121,528	144,384	145,018	145,018	23,490

Blackberry Jam Festival Fund

Blackberry Jam Festival:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	3,112	5,685	23,142	11,107	16,350	16,350	(6,792)
314-490-6118-Police Services	-	-	1,000	504	1,000	1,000	-
314-490-6122-IT Services	641	419	350	506	700	700	350
314-490-6220-Publications, Printing & Dues	-	50	100	20	100	100	-
314-490-6224-Festival Advertisement	-	-	-	-	-	-	-
314-490-6226-Postage	-	-	-	3	-	-	-
314-490-6238-Bank Service Charges	1	27	100	30	100	100	-
314-490-6290-Miscellaneous	10	-	2,200	677	7,450	7,450	5,250
314-490-6440-Telephone Services	-	-	150	-	-	-	(150)
314-490-6445-Refuse Services	-	-	1,000	1,120	1,400	1,400	400
314-490-6705-Rent	960	960	1,000	720	1,000	1,000	-
314-490-6714-Materials & Services	-	-	150	-	150	150	-
314-490-6810-Craft/Commercial Booth Exp	-	-	150	305	150	150	-
314-490-6812-Food Booth Exp	-	-	100	-	100	100	-
314-490-6813-Beer Garden	-	-	-	-	-	-	-
314-490-6814-Jam Sales Exp	-	378	500	294	500	500	-
314-490-6816-Quilt Raffle	1,500	3,600	4,000	4,200	-	-	(4,000)
314-490-6820-Sponsorship Exp	-	-	100	-	100	100	-
314-490-6822-Pie Sales Exp	-	-	-	-	-	-	-
314-490-6850-5K Race Exp	-	-	-	-	-	-	-
314-490-6852-Car Show Exp	-	251	100	-	-	-	(100)
314-490-6854-Fishing Derby Exp	-	-	-	-	-	-	-
314-490-6856-Horseshoe Tourney Exp	-	-	100	62	100	100	-
314-490-6858-Kidz Korner Exp	-	-	-	191	-	-	-
314-490-6860-Pie Eating Contest Exp	-	-	-	-	-	-	-
314-490-6862-RC Flyers Exp	-	-	-	-	-	-	-
314-490-6864-Entertainment Exp	-	-	12,042	2,475	3,500	3,500	(8,542)
Contingencies	-	-	-	-	415	415	415
314-900-9590-Contingency	-	-	-	-	415	415	415

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Transfers Out	-	-	-	-	-	-	-
314-900-9110-Transfer to General Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	11,468	13,824	5,007	10,043	1,358	1,358	(3,649)
314-900-9899-Unappropriated Ending Balance	11,468	13,824	5,007	10,043	1,358	1,358	(3,649)
Grand Total	14,580	19,509	28,149	21,150	18,123	18,123	(10,026)

Sewer SDC Fund

Sewer Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	-	47,673	99,000	30,000	62,000	62,000	(37,000)
440-490-6128-Other Contract Services	-	47,673	99,000	30,000	62,000	62,000	(37,000)
440-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	35,000	-	52,941	52,941	17,941
440-700-8550-Sewer Systems	-	-	35,000	-	52,941	52,941	17,941
Reserves & Ending Balances	146,159	132,238	13,172	118,162	4,792	4,792	(8,380)
440-900-9897-Reserved for future use - Sewe	-	-	-	-	4,792	4,792	4,792
440-900-9899-Unappropriated Ending Balance	146,159	132,238	13,172	118,162	-	-	(13,172)
Grand Total	146,159	179,911	147,172	148,162	119,733	119,733	(27,439)

Water SDC Fund

Water Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	-	73,556	80,000	21,773	-	-	(80,000)
430-490-6128-Other Contract Services	-	73,556	80,000	21,773	-	-	(80,000)
430-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	300,000	-	390,473	390,473	90,473
430-700-8540-Water Systems Improvemts	-	-	300,000	-	390,473	390,473	90,473
Transfers Out	-	-	-	65,548	-	-	-
430-900-9130-Transfers to Water Fund	-	-	-	65,548	-	-	-
Reserves & Ending Balances	329,228	376,133	79,797	350,372	35,047	35,047	(44,750)
430-900-9893-Reserved for future use - Wate	-	-	-	-	35,047	35,047	35,047
430-900-9899-Unappropriated Ending Balance	329,228	376,133	79,797	350,372	-	-	(79,797)
Grand Total	329,228	449,689	459,797	437,693	425,520	425,520	(34,277)

Street SDC Fund

Street Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	-	-	15,000	-	-	-	(15,000)
412-490-6128-Other Contract Services	-	-	15,000	-	-	-	(15,000)
412-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	60,260	-	64,838	64,838	4,578
412-700-8530-Street Improvements	-	-	60,260	-	64,838	64,838	4,578
Reserves & Ending Balances	50,028	68,635	4,736	69,962	5,869	5,869	1,133
412-900-9898-Reserved for future use - Stre	-	-	-	-	5,869	5,869	5,869
412-900-9899-Unappropriated Ending Balance	50,028	68,635	4,736	69,962	-	-	(4,736)
Grand Total	50,028	68,635	79,996	69,962	70,707	70,707	(9,289)

Stormwater SDC Fund

Stormwater Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	-	-	20,000	-	-	-	(20,000)
445-490-6128-Other Contract Services	-	-	20,000	-	-	-	(20,000)
445-490-6714-Materials & Services	-	-	-	-	-	-	-
Capital Outlay	-	-	40,000	-	75,456	75,456	35,456
445-700-8560-Stormwater Improvements	-	-	40,000	-	75,456	75,456	35,456
Reserves & Ending Balances	47,976	69,353	22,295	81,177	6,921	6,921	(15,374)
445-900-9897-Reserved for future use - Sewe	-	-	-	-	6,921	6,921	6,921
445-900-9899-Unappropriated Ending Balance	47,976	69,353	22,295	81,177	-	-	(22,295)
Grand Total	47,976	69,353	82,295	81,177	82,377	82,377	82

Parks SDC Fund

Parks Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Materials & Services	-	-	10,000	4,610	-	-	(10,000)
410-490-6714-Materials & Services	-	-	10,000	4,610	-	-	(10,000)
Capital Outlay	-	-	80,313	-	93,275	93,275	12,962
410-700-8520-Parks Improvements	-	-	80,313	-	93,275	93,275	12,962
Reserves & Ending Balances	58,682	89,533	18,080	100,514	8,443	8,443	(9,637)
410-900-9895-Reserved for future use - Park	-	-	-	-	8,443	8,443	8,443
410-900-9899-Unappropriated Ending Balance	58,682	89,533	18,080	100,514	-	-	(18,080)
Grand Total	58,682	89,533	108,393	105,124	101,718	101,718	(6,675)

Sewer Reserve Fund

Sewer Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Transfers Out	-	-	-	-	-	-	-
521-900-9140-Transfer to Sewer Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	15,751	15,772	15,764	16,022	16,222	16,222	458
521-900-9892-Reserved for Sewer Bond Pymt	-	-	15,764	-	-	-	(15,764)
521-900-9899-Unappropriated Ending Balance	15,751	15,772	-	16,022	16,222	16,222	16,222
Grand Total	15,751	15,772	15,764	16,022	16,222	16,222	458

Water Reserve Fund

Water Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	\$ Change
Transfers Out	-	-	-	-	-	-	-
520-900-9130-Transfer to Water Fund	-	-	-	-	-	-	-
Reserves & Ending Balances	39,395	39,457	39,415	37,007	40,507	40,507	1,092
520-900-9892-Reserved for Water Bond Pymt	-	-	39,415	-	-	-	(39,415)
520-900-9899-Unappropriated Ending Balance	39,395	39,457	-	37,007	40,507	40,507	40,507
Grand Total	39,395	39,457	39,415	37,007	40,507	40,507	1,092

Projected debt service for FY 23/24

	Fund	Balance 06/30/23	Additions	Repay- ment	Balance 06/30/24	Due within one year
Governmental Activities:						
Gov't Capital Corp - Library/Park (256156)	General	\$ 456,986	\$ -	\$ 20,298	\$ 436,688	\$ 21,189
Gov't Capital Corp - E Main St (263007)	General	-	-	-	-	-
Business Oregon - SPWF (City Hall/Library)	General	230,224	-	230,224	-	-
Business Oregon - SPWF (L21001)	Water/Street	76,252	-	3,502	72,750	3,578
Business Oregon - SPWF (New Loan)	Street	-	-	-	-	-
Total governmental activities:		<u>\$ 763,462</u>	<u>\$ -</u>	<u>\$ 254,024</u>	<u>\$ 509,438</u>	<u>\$ 24,767</u>
Business-type Activities:						
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	\$ 42,636	\$ -	\$ 5,218	\$ 37,418	\$ 5,488
USDA RUS - Water Revenue Loan (RUS 91-03)	Water	779,703	-	17,938	761,765	18,431
Buesiness Oregon - SPWF (L21001)	Water/Street	170,102	-	7,811	162,291	7,982
Subtotal Water Fund		<u>992,441</u>	<u>-</u>	<u>30,967</u>	<u>961,474</u>	<u>31,901</u>
Business Oregon - Drinking Water (G02002)	Sewer	126,889	-	23,981	102,908	24,170
Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	42,636	-	5,218	37,418	5,488
USDA RUS - Water Revenue Loan (RUS 92-05)	Sewer	311,713	-	7,172	304,541	7,369
Subtotal Sewer Fund		<u>481,238</u>	<u>-</u>	<u>36,371</u>	<u>444,867</u>	<u>37,027</u>
Total business-type activities:		<u>\$ 1,473,679</u>	<u>\$ -</u>	<u>\$ 67,338</u>	<u>\$ 1,406,341</u>	<u>\$ 68,928</u>

Note: The table above only includes current or approved debt projected for June 30, 2023. It doesn't include the E. 1st Street loan in the proposed budget for the Street Fund and Sewer Fund. The table also assumes payoff of the Business Oregon loan for City Hall construction using sale proceeds from the sale of surplus city properties.

CITY OF LOWELL, OREGON

RESOLUTION ____

A RESOLUTION TO ADOPT A BUDGET AND TO IMPOSE AND CATEGORIZE TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2023.

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 2023-2024 fiscal year in the amount of \$4,118,382, of which \$283,627 is unappropriated and reserved, is approved.

Section 2. That the amounts set forth in Exhibit A are hereby appropriated for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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 2022-2023 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

[This section left intentionally blank.]

Adopted by the City Council of the City of Lowell this 20th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

DRAFT

Exhibit A: Adopted Budget for the Fiscal Year Beginning July 1, 2023

General Fund		Building Fund		Sewer Reserve Fund	
Administration	205,162	Building Department	93,093	Reserves & Ending Balances	16,222
Code Enforcement	9,394	Contingencies	44,198	Total	16,222
Community Development	77,576	Reserves & Ending Balances	7,727		
Debt Service	286,449	Total	145,018	Water Reserve Fund	
Library	57,284			Reserves & Ending Balances	40,507
Municipal Court	16,893	Blackberry Jam Festival Fund		Total	40,507
Parks & Recreation	103,942	Blackberry Jam Festival	16,350		
Police	36,231	Contingencies	415	Appropriations	
Tourism	10,586	Reserves & Ending Balances	1,358	All Funds:	
Contingencies	271,769	Total	18,123	Sub-total	3,834,755
Transfers Out	5,000			Unappropriated and reserved	
Reserves & Ending Balances	25,227	Parks SDC Fund		All Funds:	
Total	1,105,513	Parks Department	93,275	Sub-total	283,627
		Reserves & Ending Balances	8,443		
		Total	101,718	FY 2023/2024 Budget	
Water Fund		Water SDC Fund		Total	4,118,382
Water Department	567,982	Water Department	390,473		
Debt Service	75,875	Reserves & Ending Balances	35,047		
Contingencies	0	Total	425,520		
Transfers Out	0	Street SDC Fund			
Reserves & Ending Balances	50,000	Streets Department	64,838		
Total	693,857	Reserves & Ending Balances	5,869		
		Total	70,707		
Sewer Fund		Sewer SDC Fund			
Sewer Department	631,178	Sewer Department	114,941		
Debt Service	53,178	Reserves & Ending Balances	4,792		
Contingencies	39,733	Total	119,733		
Transfers Out	30,000				
Reserves & Ending Balances	59,292	Stormwater SDC Fund			
Total	813,381	Stormwater Department	75,456		
		Reserves & Ending Balances	6,921		
		Total	82,377		
Street Fund					
Street Department	372,533				
Debt Service	5,211				
Contingencies	85,740				
Reserves & Ending Balances	22,222				
Total	485,706				

CITY OF LOWELL, OREGON

RESOLUTION ____

TO ESTABLISH WATER AND SEWER RATES TO BE EFFECTIVE
JULY 1, 2023.

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

Section 1. The following rates are established for water service:

Basic monthly service charge per equivalent dwelling unit (EDU)	\$42.61
Variable water rate:	
0 – 5,000 gallons	\$6.95 per each 1,000 gallons
Greater than 5,000 gallons	\$13.91 per each 1,000 gallons
Bulk water rate:	
Per each 1,000 gallons	\$10.73
Fire hydrant fee (without water service)	\$13.93

Section 2. The following rates are established for sewer service:

Basic monthly service charge per equivalent dwelling unit (EDU)	\$74.84
Graywater disposal fee per gallon	\$0.17

Section 3. This resolution is effective as of July 1, 2023 and supersedes Resolution #784.

[This section left intentionally blank.]

Adopted by the City Council of the City of Lowell this 20th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

DRAFT

CITY OF LOWELL, OREGON

RESOLUTION ____

**A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE
STATE REVENUES FOR THE 2023-2024 FISCAL YEAR.**

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

Section 1. Pursuant to ORS 221.770, the City of Lowell hereby elects to receive state revenues for the 2022-2023 fiscal year.

Adopted by the City Council of the City of Lowell this 20th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

I certify that a public hearing before the Budget Committee was held on May 17, 2023, and a public hearing before the City Council was held on June 6, 2023 to give citizens an opportunity to comment on use of State Revenue Sharing.

Jeremy Caudle, City Recorder

CITY OF LOWELL, OREGON

RESOLUTION ____

A RESOLUTION CERTIFYING THE PROVISION OF MUNICIPAL SERVICES.

RECITALS:

ORS 221.760 provides that a city located within a county that has more than 100,000 inhabitants according to the most recent federal decennial census must provide four or more municipal services in order to qualify to receive revenues from cigarette, gas, and liquor taxes (Shared Revenues). These revenues are provided for in ORS 323.455, 366.785 to 366.820 and 471.805. The services to be provided are:

- (a) Police protection.
- (b) Fire protection.
- (c) Street construction, maintenance and lighting.
- (d) Sanitary sewers.
- (e) Storm sewers.
- (f) Planning, zoning and subdivision control.
- (g) One or more utility services.

To assist the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, the City wishes to certify its eligibility.

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

Section 1. The City of Lowell hereby certifies that it provides the following municipal services enumerated in ORS 221.760:

- (a) Police protection. - **YES**
- (b) Fire protection. - **NO**
- (c) Street construction, maintenance and lighting. - **YES**
- (d) Sanitary sewers. - **YES**
- (e) Storm sewers. - **YES**
- (f) Planning, zoning and subdivision control. -**YES**
- (g) One or more utility services. -**YES, WATER AND SEWER UTILITY SERVICE**

[This section left intentionally blank.]

Adopted by the City Council of the City of Lowell this 20th of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

DRAFT

CITY OF LOWELL, OREGON

RESOLUTION ____

A RESOLUTION AUTHORIZING AN ADJUSTMENT TO THE EMPLOYEE PAY SCALE FOR THE 2023-2024 FISCAL YEAR.

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

Section 1. Exhibit A is approved and sets forth the pay steps for city employees within the pay scale currently in effect.

Section 2. The city's health savings account contribution for employees on the city's health insurance plan is adjusted to \$1,700 for the individual plan and \$3,400 for the family plan. This contribution level will remain in effect until modified by future City Council action.

Section 3. This resolution is effective as of July 1, 2023 and supersedes Resolution 789.

Adopted by the City Council of the City of Lowell this 20th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

**EXHIBIT A:
CITY OF LOWELL EMPLOYEE PAY ADJUSTMENTS
FISCAL YEAR BEGINNING JULY 1, 2023**

Emp No	Title	Employee Name	Current Step	Current Hourly Wage	Proposed Step	Proposed Hourly Wage
104	City Clerk	Samantha Dragt	3	22.2279	4	23.0058
101	Public Works Director	Max Baker	7	37.6159	8	38.9322
105	Utility Worker I	Nicholas Harris	2	21.9938	3	22.7635
106	Utility Worker I	Hunter Harris	2	21.9938	3	22.7635
103	Maintenance Worker	Bob Daigneault	3	17.1400	4	18.3606
920	Librarian Director	Peggy O'Kane	4	19.9567	5	20.6553
930	Temporary/Seasonal	VACANT	1	16.0000	1	16.0000