



City of Lowell, Oregon
Approved Budget FY 2025-26

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City of Lowell, OR
Approved Budget
Fiscal Year Ending: June 30, 2026

Table of Contents

Budget Message	v
READER'S GUIDE	1
City Overview	4
Demographics	5
About Lowell - City Statistics	6
Organizational Chart	7
Council Goals	8
Budget Committee	9
Budget Calendar	10
Budget Process	11
Budget Assumptions	13
FUND SUMMARIES	15
Fund Descriptions	16
Fund Summaries - All City Funds Combined	17
Budget Summary - Operating Funds	18
Budget Summary - SDC and Reserve Funds	19
Summary of Funds - Introduction	20
General Fund	21
Street Fund	22
Blackberry Jam Fund	23
Building Inspection Fund	24
Water Operating Fund	25
Sewer Operating Fund	26
Parks SDC Fund	27
Transportation SDC Fund	28
Water SDC Fund	29
Sewer SDC Fund	30
Stormwater SDC Fund	31
Water Reserve Fund	32
Sewer Reserve Fund	33
FUND REVENUES	35
Summary of Program Revenues	36
Property Tax Summary	37
Property Values and Taxes	38
Where your Tax Dollars Go	39
Summary of Fund Revenues - Introduction	40
General Fund Revenues	41
Street Fund	42
Blackberry Jam Fund	43
Building Inspection Fund	44
Water Operating Fund	45
Sewer Operating Fund	46
SDC Funds	47
Reserve Funds	48

City of Lowell, OR
Approved Budget
Fiscal Year Ending: June 30, 2026

Table of Contents

PROGRAM EXPENDITURES	49
Program Budget Organization	50
Workforce Trends	51
Comparison of Personnel Changes	52
Summary of Program Expenditures	53
Administration - General Government	
Administration	54
Community Development	
Community Development	55
Building Inspection	56
Culture & Recreation	
Parks	57
Library Services	58
Tourism	60
Blackberry Jam Festival	61
Public Safety	
Public Safety	62
Public Works	
Streets	63
Water Distribution	64
Sewer Collection	65
Non-Program Areas	
SDC Funds	66
Reserve Funds	67
 CAPITAL PROJECTS	69
Five-Year Forecast of Capital Projects	70
Current Year Project Summary	71
Project Descriptions	72
 DEBT & OTHER	77
Debt	
Debt Limitations	78
Debt Service and Future Debt	79
Debt Outstanding by Fund	80
 Ending Balances	
Ending Balance Designations/ Definitions	81
Ending Fund Balances	82

City of Lowell, OR
Approved Budget
Fiscal Year Ending: June 30, 2026

Table of Contents

BUDGET DETAIL BY FUND	83
General Fund	84
Street Fund	93
Blackberry Jam Fund	96
Building Inspection Fund	98
Water Operating Fund	100
Sewer Operating Fund	103
Parks SDC Fund	106
Transportation SDC Fund	107
Water SDC Fund	108
Sewer SDC Fund	109
Stormwater SDC Fund	110
Water Reserve Fund	111
Sewer Reserve Fund	112
APPENDIX	113
1 Acronyms & Glossary	114
2 City Boards & Commissions	121
3 Proposed Wage Scale	122
4 Master Fee Schedule	123



Caboose at Rolling Rock Park - Photo Courtesy of Lowell Public Works



April 21, 2025

Dear Budget Committee Members,

Developing a budget that aligns our resources with the outcomes we aim to achieve is one of the most challenging responsibilities I have faced in my short time as the Interim City Administrator. That said, this budget would not have been possible without the knowledge, guidance, and expertise of our contract accountant, Layli Nichols. I am grateful for her support throughout this process.

I have taken this opportunity to update and revise the City's budget presentation. It is my hope that information will be more accessible and easier to understand. I will walk you through the new document and touch on the highlights of each section to help provide a high-level view of the budget as a whole as well as a guide to finding more detailed information. I sincerely hope you will share my enthusiasm for this year's budget presentation.

The budget document is organized into eight basic sections for easy reference. The Reader's Guide section provides an overview of the City of Lowell including demographics and statistics, council goals, as well as a guide to budgeting in Oregon and within the City including a recap of major budget assumptions used throughout this document. Fund summaries, overviews of revenues, program requirements, capital projects, and outstanding debt can be found within the accompanying budget document. Additional information includes a Budget Detail section itemizing the budget by individual account, as well as an Appendix which includes a glossary, and other information used to support this budget document.

Budget Strategy, priorities, and performance

The City of Lowell's budget strategy is to maintain a high quality of service while providing the best value for each dollar and achieving results in the most efficient manner. This includes maintaining operational service levels and efficiency, managing capital expenditures, and planning for future growth. City management is also tasked with the responsibility of mitigating unexpected hazards to prevent sharp increases in expenditures or potential decreases in existing revenue streams.

Service levels in this budget best reflect the direction of the City Council and serve the needs of the community. These are the service levels that protect and enhance the City's livability, sustainability, and advance City Council goals established at the beginning of each year. These goals are detailed in the Reader's Guide section of this document and are either sourced in house within existing staffing levels or incorporated as specific actions within the program budgets as detailed in the Program Expenditures section. Highlights include:

- Selling Former City Hall
\$275,500 has been budgeted as proceeds from the sale of property within the General Fund. In addition, \$13,750 has been budgeted to cover the costs of selling this property. Proceeds from this sale will be used to reduce the debt with Business Oregon for improvements to the new City Hall/ Library Facility.

- **Maintain Ending Balances and Reserves**
This budget plans for \$445,677 in ending balances, which represents a significant increase over last year's budget of \$81,886. Staff have worked to ensure ending balances are sufficient to maintain programs and service levels in the ensuing budget year.
- **Pioneer & East Main Street Safety Improvements**
City staff is seeking funding for this project through ODOT's Special City Allotment Grant program. Currently, there has not been any formal approval for grant funding for this project. Should funding become available, Council may accept the grant and make appropriations via resolution.
- **Water & Sewer Rate Studies**
\$20,000 in other contract services has been included in each of the water and sewer operating budgets for water and sewer rate studies. It is anticipated that this process will begin in the late summer or early fall and will take several months to complete.
- **Caboose Repairs**
The City obtained a grant from the Lowell, Fall Creek Education Foundation in the amount of \$5,000 in FY 2025 for the purpose of restoring the Caboose. This budget includes an additional \$3,000 in the Parks budget within the General Fund for maintenance and restoration of the Caboose in Rolling Rock Park.

Budget Summary

The highest level of information can be found in the Fund Summaries section, where fund resources and requirements are aggregated and offer an easy comparison from year to year. More detailed information can be found in the Revenues and Program Expenditures sections, which contain details on the budgets for each fund and program area.

The City's FY 2025-26 proposed budget totals \$4,109,667, all funds combined, including reserves and contingencies. Of the total proposed budget, \$3,663,990 is appropriated and available to spend. Spending occurs from appropriated amounts for operations, capital projects, debt service, and inter-fund transfers. Contingencies total \$255,500, with \$445,677 in ending balances.

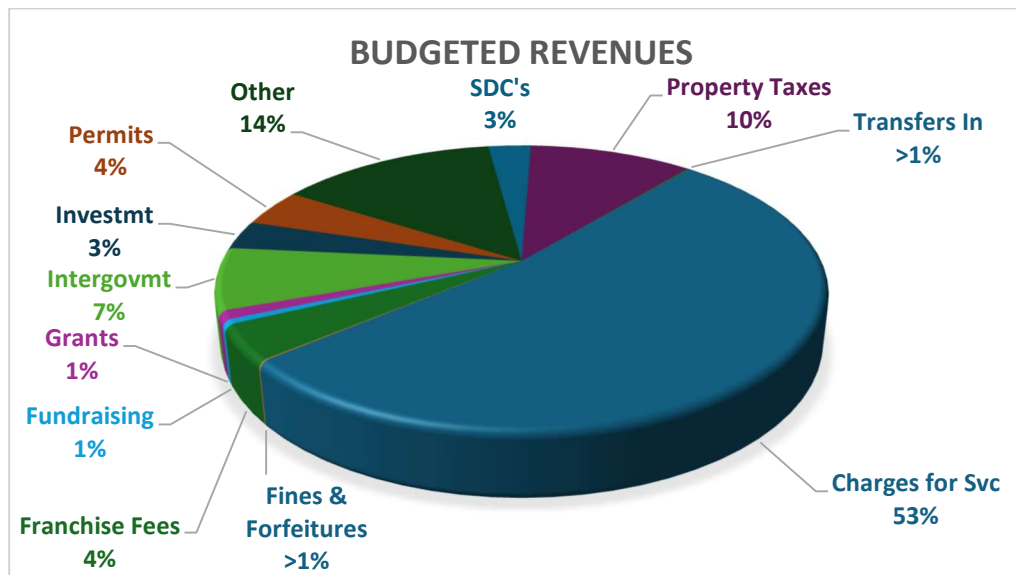
Financial transactions of the City are recorded in individual funds, defined by program area, and classified by type. Expense classifications include personal services (labor), materials and services, capital outlay, debt service, and inter-fund transfers.

Budget Category	FY 24-25	FY 25-26	% Change
Operating Budget:			
Personal Services	700,860	665,807	-5%
Materials & Services	1,006,974	993,749	-1%
Total Operating Budget	1,707,834	1,659,556	-3%
Capital Projects	2,360,658	1,373,381	-42%
Debt Service	280,505	373,053	33%
Interfund Transfers	-	2,500	100%
Contingency	343,022	255,500	-26%
Ending Balances	81,886	445,677	444%
Total Proposed budget	4,773,905	4,109,667	-14%

Revenues

Property taxes are the primary source of revenue for the General Fund. The Revenues section of this document reviews how property taxes are assessed in Oregon as well as a look at the City's property tax revenue. The City of Lowell's permanent tax rate is \$2.1613 per \$1,000 of taxable assessed value (TAV), which is the lowest permanent rate in Lane County.

Other major revenue sources include charges for services, franchise fees, intergovernmental revenues such as the State Highway Street Tax, and licenses and permits. Total revenue, not including beginning fund balances, is \$2,037,958. Here is a glance at budgeted revenues, all funds combined for next year, not including beginning balances.



Operating Budget

Operating expenses are incurred as a result of the City's ongoing operations and are categorized by personal services, and materials and services. The City's total operating budget across all funds is \$1,659,556. Significant changes and budgetary considerations are reviewed in the sections below for each of these categories.

Personal Services are budgeted at \$665,807 and reflect a decrease of 5% from the prior year, mainly a result of the reduction of 1 Full Time Equivalent (FTE) as the Public Works Director has not been funded in the current budget. This budget proposes consolidation of the Public Works Director and City Administrator positions, which accounts for the overall reduction in personal services.

In March of 2025, the City completed a wage and compensation study which was conducted by Local Government Personnel Services (LGPS), through Lane Council of Governments. The study reviewed each position within the City as well as all benefits provided to employees of the City. Proposed adjustments occurred to step one of the salary scale and were adjusted 11% on average. This budget document incorporates the results of this study. The proposed salary scale included in the Appendix section of this document reflects small changes to the scale as proposed by the LGPS study. Primary changes include starting wages for the positions of the Public Works Director, Lead Operator, Custodian, and the Temporary/ Seasonal position.

Other changes to personal services include a reallocation of staff time based on historical actuals and anticipated changes including capital projects and any adjustments to specific duties and functions.

The following rate changes have also affected the cost of labor this year:

- Oregon PERS rates are set to increase 11% for the next biennium beginning July 1st of this year.
- Health insurance rates are scheduled to increase 9% over last year and are anticipated to increase an additional 5% in the ensuing year.

Materials and Services budget is \$993,749 across eleven program areas: down 1.3% from last year. A complete program-by-program analysis by expense type with a corresponding explanation of significant variances, is contained in the Program Expenditures section of this document. An aggregation of materials and services is displayed in the chart below. Contract services make up the largest portion of Materials & Services and include law enforcement, legal, planning, engineering and accounting services.

Materials & Services	FY 25	FY 26	% Change
Contract Services	386,964	313,110	-19.1%
Event Expenses	2,500	7,730	209.2%
Maintenance & Repairs	179,812	169,450	-5.8%
Office Expenses	142,605	149,204	4.6%
Other Expenses	144,097	191,735	33.1%
Utilities	150,996	162,520	7.6%
Total Materials & Services	1,006,974	993,749	-1.3%

The reduction in contract services is mainly the result of reduced legal services in the General Fund. Over the past two years, the City has been in litigation with Charter Communications, which settled in April 2025. Event expenses for the Blackberry Jam include increases to event entertainment and an anticipated increase to the purchase price of jam. Maintenance and repairs reflect an overall decrease of 5.8%, while office expenses are expected to increase 4.6%, mainly the result of expected operations and an increase in the cost of goods and services. Other expenses increased 33.1% mainly due to anticipated increases in the Water and Sewer Funds to chemicals and lab supplies as well as other operations and supplies and the re-introduction of the Community Grant Program in the General Fund. Utilities are increasing an average of 7.6% across the board.

Capital Projects

Capital improvements are projects or items which cost at least \$5,000 and have a useful life of more than one year. Included is a five-year capital improvement forecast that outlines current and future projects which are a combination of master planned improvements and staff requests for replacement of vehicles, equipment and other needed improvements. The City has \$1,373,381 budgeted for capital improvements this year, highlights include:

- \$8,000 for Leak detection equipment
- \$82,000 for sediment basin improvements
- \$30,000 for manhole rehabilitation and spot repair of pipe voids
- \$75,000 for a 1-ton pickup for public works
- \$7,500 for a Landscape trailer
- \$12,000 for improvements to park restrooms
- \$18,000 for a Digital reader board for City Hall/ Library Facility
- \$10,000 to upgrade front entry doors at the new City Hall/ Library Facility

For more detailed information, please see the Capital projects section of this document.

Debt Service

The City issues debt to pay for long-term capital improvements. This budget provides for the City to meet all its debt service requirements and anticipates using proceeds from the sale of the former City Hall building to buy down the balance of the Business Oregon loan used to fund improvements to the new City Hall/ Library facility. Detailed information regarding debt service can be found in the Debt and Other section of this document.

There are currently seven outstanding long-term obligations estimated as of June 30, 2025, as follows:

Lender	Purpose	Interest Rate	Issue Amount	Maturity Date	Outstanding Principal
<i>Full Faith and Credit Obligations</i>					
Business Oregon	Sewer (<i>Sewer Treatment Plant</i>)	5.350%	425,000	12/01/27	78,738
Business Oregon	Water/ Sewer (<i>Pioneer St Relocation</i>)	5.170%	200,000	12/01/29	63,861
Business Oregon	Water/ Streets (<i>Main St & Lakeview</i>)	2.190%	268,450	12/01/40	223,481
Business Oregon	General (<i>City Hall/ Library Improvmts</i>)	2.170%	230,224	12/01/47	213,284
Government Capital	General (<i>City Hall & Parks Property</i>)	4.387%	530,000	04/25/39	415,499
<i>Revenue Bonds:</i>					
UDSA - RUS	Water (<i>WTP Improvmts & Reservoir</i>)	2.750%	948,000	04/06/52	743,334
UDSA - RUS	Sewer (<i>Sewer Infrastructure</i>)	2.750%	379,000	04/06/52	297,172

Fund Summaries

The City has 13 funds each budgeted separately (6 Operating, 5 Capital Projects (SDC Funds), and 2 Reserve Funds). Operating funds are used for day-to-day operations of the City. Operating funds can be tax supported or funded through fees, charges, or grants. The General Fund is the City's Primary operating fund. Capital Projects Funds are funded typically through system development charges, grants, and transfers-in from operating funds. The budgets for each fund can be found in the fund summaries section of this budget document. The City's major operating funds are discussed below:

The General Fund accounts for resources devoted to services most commonly associated with local government, including Administration, Parks, Public Safety, Library, Tourism and Community Development. The details for these program areas can be found in the Program Expense section of this document. The FY 2025-26 Budget for the General Fund including reserves and contingencies is \$937,047, an increase of \$51,911 over the previous budget primarily due to increased capital expenditures. The General Fund's estimated ending balance is \$118,337, including \$52,749 of unassigned balance.

The Street Operating fund is a special revenue fund whose primary revenue source is State Highway Street Taxes. The state gas tax rate is 38 cents per gallon, a portion of which is allocated to cities for the repair and maintenance associated with streets. The total budget for the Street Fund is \$262,974, an increase of \$50,104 over last year. Estimated ending balance for this fund is \$42,490, all of which is restricted.

The Building Inspection Fund is dedicated to the administration and enforcement of building codes. It is funded entirely through building and electrical permits and other related charges for services. Resources are projected to increase 52% and operating requirements are up 31.5%, with a total budget including reserves and contingencies of \$87,719.

The Water and Sewer Operating Funds are enterprise funds. These funds are self-supporting funds that sell goods or services to the general public for a fee. Water and sewer rates are scheduled to increase 3.5% this year, however

charges for services for these funds will decrease \$22,721 overall because Lowell School District will no longer be irrigating with city water and city parks irrigation will be more closely monitored and watering schedules reduced. These two funds combined are anticipated to recognize \$1.09 million in revenue including \$534,990 in water sales and \$536,750 in sewer sales. The City serves approximately 506 customers and processes around 6,280 payments per year.

Requirements of each fund include operating expenses as well as capital improvements, and debt service. Operating expenses are set to decrease by \$3,590 for the Water Fund, and \$12,175 for the Sewer Fund. These changes are largely due to an increase in the cost of chemicals and supplies, offset by an overall reduction in personal services. The ending fund balances for both funds are above the policy minimum and detailed further in the Fund Summaries section of the budget document.

Conclusion

The City strives to provide excellent service in the most effective and efficient manner possible. We embrace a philosophy that through continuous improvement and innovation we will be able to provide the highest level of service at the lowest possible cost to the citizens of Lowell, while maintaining core program service levels. This year's budget document is a testament to this philosophy and will continue to evolve as well, becoming a valuable tool which can be used to evaluate the performance of departments and programs throughout the city.

The services we provide are only as good as the people we have working with us. We are fortunate to have a very dedicated and experienced workforce. This budget provides for staff-development opportunities for our team to learn new skills and techniques, fostering our culture of improvement and innovation.

Acknowledgements

We are committed to promoting citizen involvement, transparency and open dialogue through a variety of means and channels including this budgetary process. On behalf of all our employees, we would like to express our appreciation and gratitude to the City Council for their service to the community. Special thanks are also extended to our advisory boards and many volunteers for their dedication and support.

As the City continues to grow and change, we are excited about the road ahead with an eye on both the future and the present. The proposed budget provides a framework for implementing and focusing on the goals, objectives, and key performance areas established by the City Council for the coming year.

Respectfully submitted,

Max Baker

Interim City Administrator

Reader's Guide

This section provides a brief overview of the City of Lowell as well as demographic and statistical information, and the City's budget process and budget assumptions.



Photo courtesy of Ben Clark

City Profile

The City of Lowell, Oregon is part of the beautiful Pacific Northwest, located in the Willamette Valley approximately 20 miles southeast of Eugene. Lowell is a small but vibrant community with a population of 1,304 which has a small employment base. It is largely a residential community which has grown from being a logging and farming community to a city with close ties to the Eugene-Springfield area.

Incorporated in 1954, Lowell is nestled at the base of Butte Disappointment, referred to as Lowell Butte by many locals, between Dexter and Fall Creek Reservoirs. Situated on the north side of the Middle Fork of the Willamette River, Lowell covers an area of 1.18 square miles, with .83 square miles of land and .35 square miles of water. Elevations range between 650' at the base of Dexter Dam to 2,141' at the summit of Butte Disappointment.

Lowell is rich with recreational opportunities surrounded by hiking trails, campsites, creeks and tributaries providing a wide variety of natural and recreational resources including the Dexter and Fall Creek Reservoirs, Winberry Creek, Elijah Bristow State Park, Orchard Park and the Lowell Covered Bridge Interpretive Center all within a 5-to-10-minute drive from the City. Dexter Reservoir has a permanent regatta course, which is home to the University of Oregon Rowing Team, Oregon State University Rowing Team, South Eugene High School Crew and the Oregon Association of Rowers, as well as hosting the annual Covered Bridge Regatta each spring.

Lowell is also home to the Blackberry Jam Festival, held each year on the last weekend in July. The Jam celebrated its 25th anniversary before the onset of COVID-19 and was on a temporary hiatus for two years. This quintessential slice of small-town Americana has re-opened and features food, music, local vendors, activities and last but certainly not least, blackberry jam!

History

Originally settled in the early 1850's, the area was first known as Cannon. In 1874 Amos Hyland settled in the area and eventually donated 2,450 acres of land. The Cannon post office opened in 1880 and was renamed Lowell in 1882 in response to complaints of mail being sent to Canyon City and Cannon Beach by mistake.



When Amos Hyland settled in Lowell, he ran livestock, grew hops, logged and operated a ferry service to cross the river. In October of 1902, Amos D Hyland, N.G. Hyland and J. A. Briggs dissolved their partnership in Trent Lumber Co. and Hyland Lumber was created. Later Amos became one of the founders of Booth Kelly Lumber Co. in Springfield, Oregon. Lowell remained largely a timber town until the 1980's when the industry experienced a severe downturn in the pacific northwest.

Amos Hyland planned to plat the center of his property to entice the railroad, but passed away in 1905 before the tracks were laid. Amos' heirs later platted the town in 1910.

The covered bridge originally constructed in 1907, was completely re-constructed beginning in 1948, and completed in 1953. The bridge was also raised six feet to accommodate the anticipated rise in water levels as work began on the dam. The Army Corps of Engineers completed work on Dexter and Lookout Point Reservoirs in 1954, with Fall Creek Reservoir being completed in 1966.



Profile of the Government

The City operates under the Council/Administrator form of government. Policy making and legislative authority are vested in the City Council consisting of five council members, of which one is appointed Mayor at the first Council meeting in January of each odd numbered year. The governing council is non-partisan and elected to four-year staggered terms by the citizens in a general election. The City Council is responsible for passing ordinances, resolutions, adopting the budget, and hiring the City Administrator among other things. The City Administrator is responsible for carrying out the policies and ordinances of the Council and managing day-to-day operations.

The City has the following boards and committees:

- Blackberry Jam Festival Committee
- Budget Committee
- Library Board
- Parks Board
- Planning Commission

Profile of the Budget

The City prepares its annual budget in accordance with Oregon Budget Law, the policies and priorities set forth in the City's Comprehensive Plan, City Council Goals, the needs of the community and federal and state laws. The budget provides the financial framework for implementing and focusing on these goals, objectives, and performance areas established by the City Council for the coming year.

Oregon Budget law is set out in Oregon Revised Statutes 294.305 to 294.565. The City's budget is presented by fund. Budgetary control is at the department level or at the major object category if only one department exists in a fund. Ongoing review and monitoring of revenues and expenditures is performed by the City Administrator and appropriate operating departments.

The City of Lowell's budget document is divided into eight major sections outlined below:

1. Reader's Guide
2. Fund Summaries
3. Fund Revenues
4. Program Expenditures
5. Capital Projects
6. Debt and other
7. Budget Detail by Fund
8. Appendix

City Demographics

Except as noted, the statistics below are from the U.S. Census Bureau

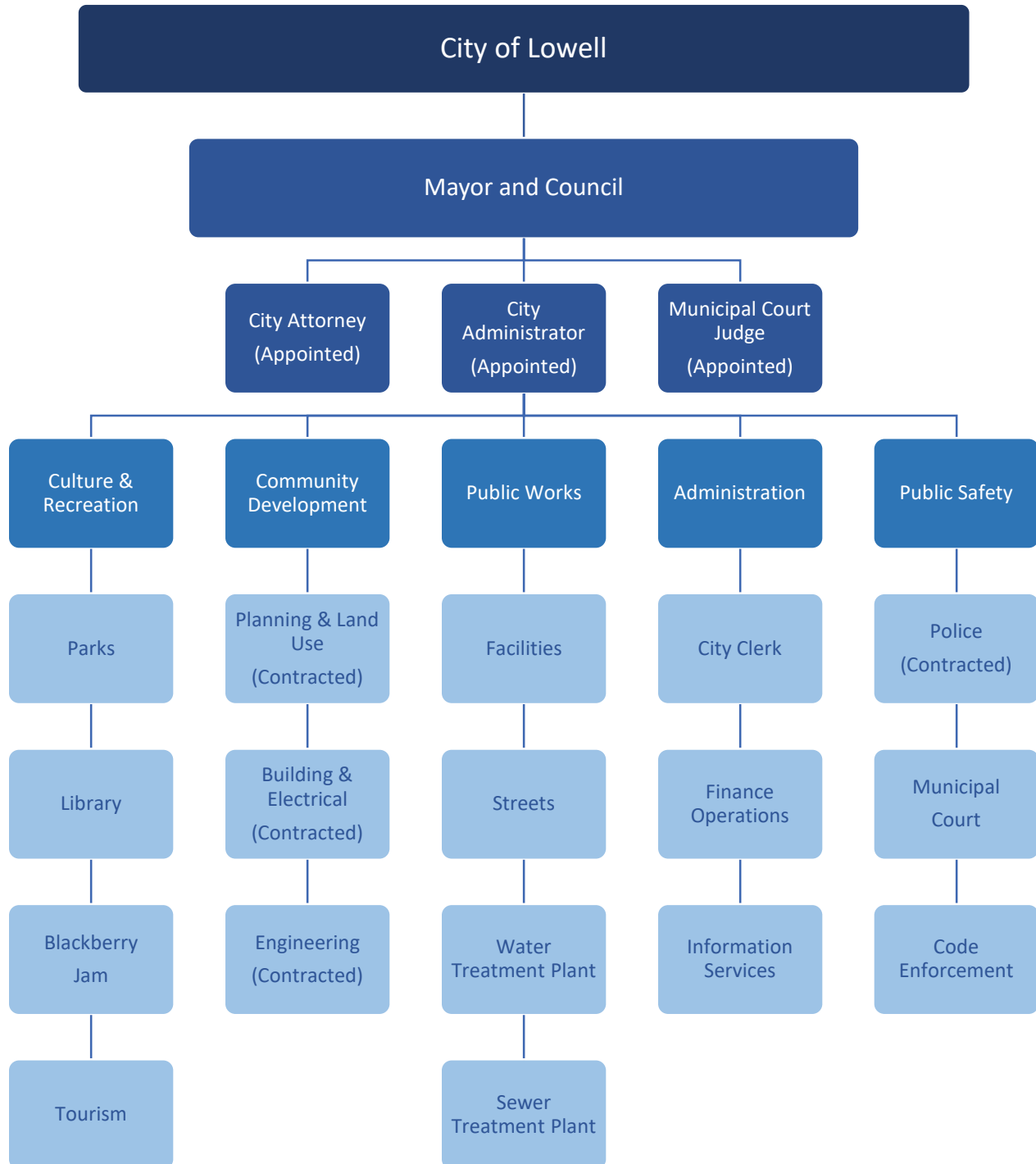
Incorporated	1954	From US Census:	2010	2020
Area in square miles	1.19			
Population: Dec 2024 (PSU certified)	1,304	Population	1,045	1,196
Government	Council/Adm	Adult education level:		
Registered voters 2024	972	Less than High School	15.6%	9.7%
Voted in November 2024	704	High school or higher	70.5%	70.9%
<i>(based on election abstract results)</i>		Bachelor's degree or higher	13.8%	19.3%
Median home cost:		Race:		
2010 census	\$ 170,000	White	93.8%	94.6%
2020 census	\$ 195,200	Hispanic	3.2%	0.3%
2025 (zillow.com)	\$ 422,772	Asian	0.2%	2.0%
		Black or African American	0.0%	0.0%
		Other	2.8%	3.1%
Assessed Values: FY 2024-25		Age and Gender:		
<i>(Source - Lane Co. Assessment & Taxation)</i>		0 to 17 years	21.5%	22.2%
Real Property	97.70%	18 to 44 years	34.2%	25.4%
Manufactured Structure	0.99%	45 to 64 years	33.4%	30.0%
Personal Property	0.39%	65 years and over	10.9%	22.4%
Public Utility	0.92%	Median age (years)	39.8	47.9
		Male	53.4%	53.2%
Real Property - <i>in Millions</i>	\$100.2	Female	46.6%	46.8%
Manufactured Structure - <i>in Millions</i>	\$1.0	Households:		
Personal Property - <i>in Millions</i>	\$0.3	Total Households	317	409
Public Utility - <i>in Millions</i>	\$0.9	with individuals <18 yrs	30.3%	28.4%
Unemployment Rate - 2024	4.0%	with individuals >60 yrs	31.5%	50.6%
Full time workers age 16-64 yrs	284	Average household size	2.59	2.51
Median age of workers 16 - 64 yrs	44.7	Owner-occupied housing units	80.4%	86.3%
Did not work	182	Renter-occupied housing units	19.6%	13.7%
		Income - Households:		
		Less than \$25,000	19.80%	11.70%
		\$25,000 to 49,999	31.90%	36.90%
		\$50,000 to 74,999	25.60%	12.50%
		\$75,000 to \$99,999	14.20%	10.00%
		\$100,000 or more	8.50%	28.80%
		Median Income	\$49,491	\$55,795

Description	Base Year 2020	Year 2024	% Change	Source
Culture & Recreation:				
Libraries	1	1	0%	City of Lowell
City Owned Parks	3	3	0%	Lowell Parks Master Plan
Parks/open space acreage	13.10	13.10	0%	Lowell Parks Master Plan
Football fields	2	2	0%	Lowell School District
Soccer fields	2	2	0%	Lowell School District
Baseball fields	3	3	0%	Lowell School District
Playgrounds	2	2	0%	Lowell School Dist & Public Works
Schools:				
Public Schools:				
Elementary schools	1	1	0%	Lowell School District
Middle schools	1	1	0%	Lowell School District
High schools	1	1	0%	Lowell School District
Charter Schools				
Pre-K through 12th Grade	1	1	0%	Bridge Charter Academy
Pre-K through 8th Grade	1	1	0%	Mountain View Academy
City Utilities:				
Water:				
Customers (June of each year)	449	506	13%	Utility Billing
Production capacity (mgd)	0.223	0.288	29%	Public Works
Peak capacity demand (mgd)	0.223	0.288	29%	Public Works
Storage capacity (mg)	1.0	1.0	0%	Public Works
Number of reservoirs	3	3	0%	Public Works
Miles of water pipeline	7.5	7.9	5%	Public Works
Wastewater:				
Treatment design capacity (mg)	0.22	0.22	0%	Public Works
Average daily treatment (mgd)	0.14	0.15	7%	Public Works
Miles of sewer pipeline	6.6	7.0	6%	Public Works
Manholes	12	20	67%	Public Works
Number of Lift Stations	2	2	0%	Public Works
Stormwater:				
Average annual rainfall, inches	52	46.47	-11%	www.usclimatedata.com
Miles of storm sewers	4.0	4.3	8%	Public Works
Stormwater catch basins	93	114	23%	Public Works
Number of Detention Ponds	0	1	100%	Public Works
Streets:				
Miles of paved streets	4.0	5.3	33%	Public Works
Miles of unpaved streets	0.99	0.82	-17%	Public Works
Signal lighted intersections	0	0	0%	Public Works
Bridges (excluding interstate)	0	0	0%	Public Works

mg = million gallons

mgd = million gallons per day

mil = millions



The City Council and administrative staff worked together to identify goals and strategies for 2025-26 that will build on the work and success of previous years, while also addressing new challenges and shifting community needs. The City will begin work on these goals in addition to maintaining high-quality core City services and completing prior goals and work plans that are still in progress.

Goal 1: Organizational Excellence

- Hire a Permanent City Administrator
- Hire a Volunteer Outreach Coordinator

Goal 2: Fiscal Responsibility

- Sell Former City Hall
- Create/Update Surplus Property Inventory - *Evaluate and prioritize identified properties*
- Seek Funding Opportunities - *Code enforcement, Caboose Maintenance, Pioneer/ E Main Street Safety Improvements & Greenbelt Funding*
- Equipment for In-House Operations - *Evaluate equipment purchase options for services currently provided by outside contracts*
- Maintain Ending Balances and Reserves

Goal 3: Dependable Infrastructure

- Pioneer & East Main street Safety Improvements - *Effectuate needed improvements*
- Master Plan Updates - *Create a detailed master plan inventory, generate process for each plan, budget and execute plan updates*
- SDC Updates - *Develop scope of services, review SDC fees during master plan update process and adopt updated SDC fees and implement upon master plan update approval*
- Water & Sewer Rates Study - *Receive scope of service from SDC study, complete study after adoption of the master plan and SDC updates.*

Goal 4: Sustainable Development

- Buildable Land Inventory - *Identify buildable land, create an outreach program for development , collaborate with developers to encourage new businesses and economic opportunities*
- Land Use Code Updates - *Identify necessary code updates, collaborate with Lane Council of Governments, seek community input and update the Land Use Code*

Goal 5: Exceptional Quality of Life

- Code Enforcement - *Establish effective code enforcement process, assign tasks, begin process and follow-up on non-compliance and review progress with City Council*
- Caboose Repairs - *Identify repair needs and funding sources, execute repairs*
- Permanent Christmas Trees - *Determine options/ interest, make a recommendation to Council*

Budget Committee

Oregon budgeting law requires the formation of a Budget Committee to review and approve the budget as proposed by the budget officer (ORS 294.414). The committee consists of the governing body (City Council) plus an equal number of electors within the municipality. The non-elected positions are appointed by the Council and serve three-year terms. Terms are staggered so that approximately one-third of the terms of the appointed members end each year. Lowell has a Budget Committee consisting of ten members. Each member has an equal vote. Budget Committee members receive no compensation for their services.

The Budget Committee receives the proposed budget as prepared by city staff and presented by the Budget Officer. The committee may approve the proposed budget intact, or change part or all of it prior to the final approval and adoption by City Council.

The powers and duties of the Budget Committee are (ORS 294.426-428):

- Receive the budget message and proposed budget
- Provide the public an opportunity to ask questions about or comment on the proposed budget
- Discuss and deliberate on the proposed budget
- Request from officers or employees information needed for their approval of the proposed budget
- Specify the ad valorem property tax amount or rate
- Approve the budget as voted on by the Committee and forward to the City Council for adoption

Budget Committee Members

Appointed Members	Term Expires
1 Vacant	December 31, 2026
2 Vacant	December 31, 2026
3 John Petrie	December 31, 2025
4 Bill George	December 31, 2025
5 Lisa Bee-Wilson	December 31, 2027

Council Members	Term Expires
1 Maureen Weathers, Mayor	December 31, 2028
2 Gail Harris	December 31, 2028
3 Don Bennett	December 31, 2026
4 Jimmy Murray	December 31, 2028
5 Tim Stratis	December 31, 2026

Budget Officer

Interim City Administrator, Max Baker

October through January

- Develop and update capital improvements 5-year plan
- Review financial position
- Develop basic departmental worksheets

January through March

- Departments determine needs for the coming year
- Requests for new or expanded programs submitted
- Revenue and debt service estimates compiled
- Mid-year financial review completed

April

- Proposed budget determined
- Final adjustments to balance each fund
- Preparation of proposed budget document

May

- Post notice of Budget Committee Meetings
- Proposed Budget printed and delivered to Budget Committee Members
- Advertise notice of Budget Committee public hearings, one time between 5 and 30 days prior to meeting
- Budget Committee Meeting - Presentation of Budget Message, public testimony received
- Advertise notice of state shared revenues
- Advertise budget adoption public hearing
- Publish legal forms summarizing approved budget

June

- Council receives public input on budget approved by Budget Committee
- Council discusses and proposes changes, if any
- Council adopts budget, makes appropriations and declares tax levies

Budgeting in the State of Oregon

Budgeting as defined by Oregon State Law (ORS 294), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The State's local budget law is set out in ORS 294.305 to 294.565.

Oregon local budget law has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

The budget proceeds through three phases before it is final

- **Phase 1 - Proposed Budget**

The proposed budget is presented by the jurisdiction's budget official to the budget committee. The proposed budget includes dollar amounts and explanations for revenues and expenditures. A balanced budget must be presented. The budget officer presents a budget message along with the proposed amounts to a citizen budget committee.

- **Phase 2 - Approved Budget**

The Budget Committee deliberates on the proposed budget and votes on its approval. The committee consists of the elected officials (City Council) and an equal number of electors of the city. The Budget Committee reviews the budget, allows for the public to ask questions about and comment on the budget, and makes adjustments the Committee deems necessary. Once the Committee has voted on a balanced budget, including changes if any, it becomes the Approved Budget.

- **Phase 3 - Adopted Budget**

The City's governing body (City Council) reviews and considers the Budget Committee's approved budget and votes on its adoption for the subsequent fiscal year. The governing body may make further changes, within certain constraints, and then adopts the budget. Adoption must occur no later than June 30th of each year.

Budgeting in Lowell

The City prepares its budget in accordance with ORS 294 and City Charter. The budget is presented in fund and department categories. Budget control is at the department level or at the major appropriation category if only one department exists in a fund. Budget changes after adoption can be made as described in ORS 294. Over expenditures at the control level are prohibited. Unexpended budget appropriations lapse at fiscal year end.

The City Administrator serves as the Budget Officer (ORS 294.331) and ensures the preparation of the budget document, presents the budget message to the Budget Committee and ensures budgetary control at the approved appropriation level. The Finance Department works closely with the City Administrator and City Departments to prepare the budget and engages in ongoing review and monitoring of revenues and expenditures.

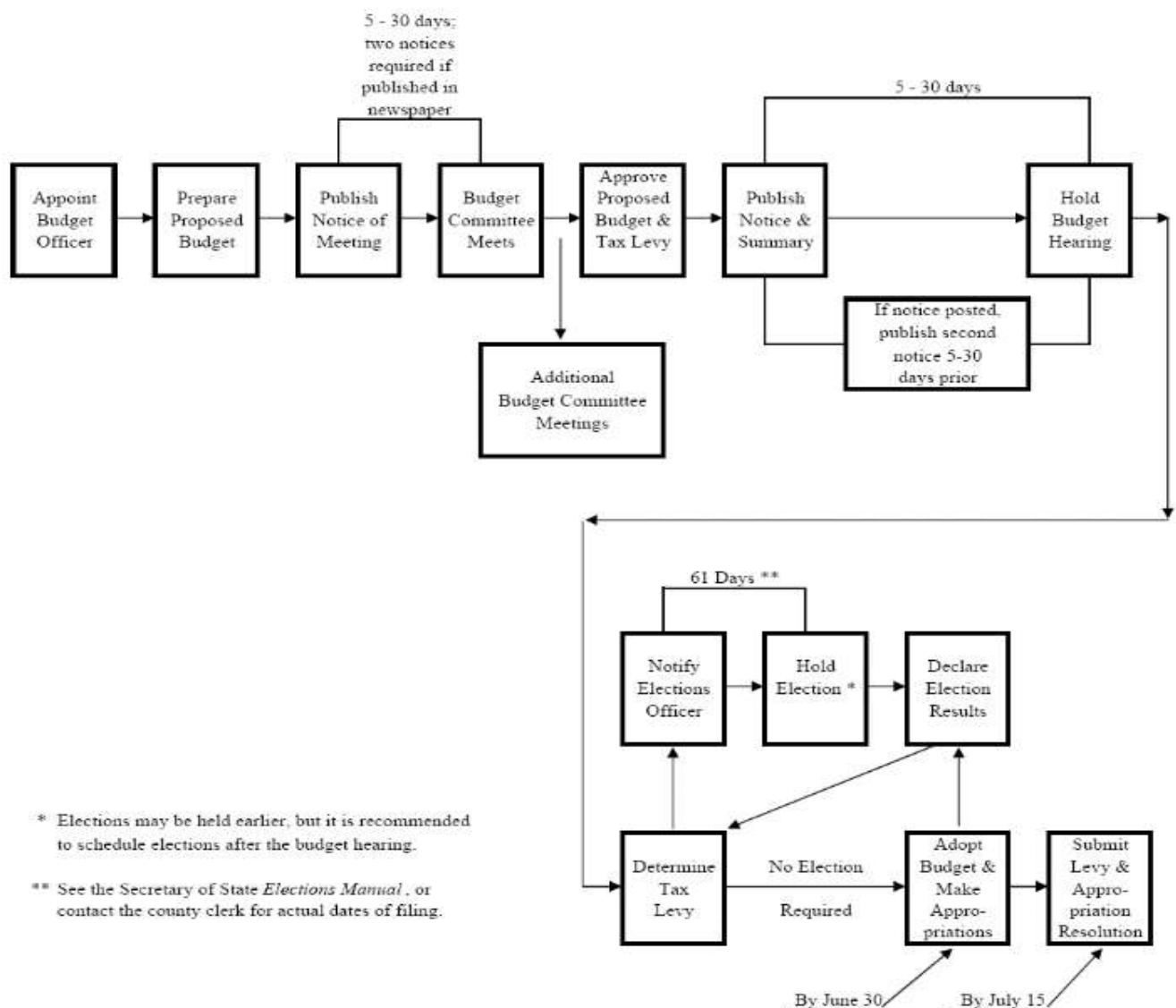
The City employs baseline (or status quo) budgeting that assumes the current service levels are maintained into the next budget year. Increases are considered separately and are dependent upon available resources and priorities.

The City uses a modified cash basis for budgeting and reporting. Under the modified cash basis of accounting, receipts are recognized when collected rather than when measurable and available, and disbursements are recognized when paid rather than when incurred. Budgetary statements present increases (receipts and other financing sources) and decreases (disbursements and other financing uses) in cash. The modified cash basis of accounting is specifically allowed under Oregon State Law, and the City considers the use of this basis to be an appropriate reflection of the City's financial status and results of operations.

Budget Changes After Adoption

The adopted budget may be amended by budget transfers (ORS 294.463) or supplemental adjustments (ORS 294.471 to 294.473). Generally, transfers consist of moving appropriations within a fund from one major appropriation category to another. Supplemental adjustments typically involve increasing the total appropriation level (as well as the resources). Certain supplemental adjustments require publication of the proposed adjustments in a paper of general circulation within the community and posting on the city website. All adjustments to the budget are made via resolution. Amendments after adoption do not require approval of the Budget Committee.

Budget Process as Prescribed by Statute (ORS 294)



Budget Process

Budget Assumptions

Primary Revenue Sources:

- Property tax revenues for the General Fund are estimated to increase approximately 3% over the amount budgeted last year. This increase is based on the legally allowed 3% growth in assessed value, upon which property taxes are based, as well as new construction added to the tax roll. Measure 50 limitations are further explained in the Fund Revenues section of this budget document.
- Franchise fees are based on the historical receipts and anticipated growth.
- Building and electrical permits are based on developer construction plans as anticipated by staff.
- Systems Development Charges are based on anticipated building permit activity.
- Land Use Permits are based on anticipated development applications by staff. Land Use Permits are often difficult to anticipate and this budget uses high estimates for expenses related to this activity.
- Water rates reflect a 3.5% CPI increase. A comprehensive rate study is budgeted for this fiscal year.
- Sewer rates reflect a 3.5% CPI increase. A comprehensive rate study is budgeted for this fiscal year.
- Road maintenance is based on state shared revenues received from the Oregon Department of Transportation and allocated based on population as outlined by state statute. Funds received by ODOT are restricted for the purpose of improving and maintaining the City's road infrastructure.

Personal Services

Employees of the City are not unionized. All employees serve the City at will. All employees except the City Administrator are compensated according to an employee step scale which is updated each year by the City Council. Compensation for the City Administrator position is negotiated by contract directly with the City Council.

Wages

- Wages are budgeted based on the March 2025 LGPS Wage and Compensation Study
- Wages are budgeted according to cost-of-living and merit adjustment as approved by City Council.
- The salary table is adjusted each year on step one of each position, with 3.5% between each step.
- Annual reviews are conducted for all employees, with the City Administrator providing reviews for city staff and City Council providing review for the City Administrator.
- Merit increases are given upon a positive annual review. Increases are not longevity based.

Benefits

Health Insurance

- Health Insurance increase is anticipated at 9% on January 1, 2026 and is expected to increase 5% on January 1, 2027.
- The City participates in a high deductible plan to reduce the overall cost of providing health insurance.
- The City covers all employees and their family at no cost to the employee.
- The City provides an H.S.A. (Health Savings Account) to offset the cost of the annual deductible for each employee based on the employee's individual coverage.

Retirement

- Oregon Public Employees Retirement (OPERS) rates are set every two years. FY 2026 is the first year of the new biennium cycle for OPERS Rates, from July 1, 2025 through June 30, 2027.
- OPERS rates are set to increase approximately 11% from the prior biennium for the City of Lowell.
- Employees hired on or after August 29, 2003 are part of Oregon Public Services Retirement Plan (OPSRP), unless membership was previously established by OPERS. Both OPERS and OPSRP are overseen by the Oregon Public Employees Board (OPEB).
- Effective July 1, 2025 the employer rates will be as follows:
 - OPERS (Tier 1/ Tier 2) Rate 27.89%
 - OPSRP - General Service Rate 23.79%
 - OPSRP - Police and Fire Rate 29.06%
- Employee pickup is 6% of covered wages and is paid by the employee.

Budget Process

Budget Assumptions

Materials & Services

- The current budget includes inflationary increases of 3%. Materials and Services that are proposed to increase or decrease by more than 10% are explained in the Program Expenditures section of this budget document.
- Utility Expenses are budgeted based on usage trends, system expansions, and anticipated rate increases. The average increase to utility expenses is 7.6%.
- Proposed additions or service changes included in the Budget are explained in the Budget Highlights for each program in the Program Expenditures section of this Budget Document.

Capital Outlay

- By definition, capital outlay are assets with a useful life of more than one year and an initial cost of at least \$5,000.
- Budget amounts are based on the purchase cost and estimates to put the asset into operation.
- Capital Improvements are explained in more detail in the Capital Projects section of this Budget Document.

Debt Service

- The City currently has seven loans. A Water Revenue Loan and a Sewer Revenue Loan from USDA Rural Utility Services, a Wastewater Loan from OEDD, a loan through OEDD for the Pioneer Street Relocation Project, an OEDD loan for the Main Street and Lakeview Improvements and a loan for improvements to the new City Hall/ Library and a loan for the purchase of the new City Hall/ Library building as well as three parcels of parks property through Government Capital Corporation.
- The current budget document plans for meeting all debt service payments as required.
- The current budget document plans for using proceeds from the sale of the former City Hall to buy down the principal of the OEDD loan for improvements to the new City Hall/Library building.

Fund Balance Classifications:

- Restricted balances are determined by Council Resolutions or third-party contractual requirements.
- Assigned Balances are for purposes as designated by Council, the City Administrator or designated staff. Use of Assigned Balances is based on need and on various maintenance, capital and concept plans. Annual additions are based on resource availability.
- The contingency minimum for the General Fund is 17% of operating costs.
- The contingency minimum for other operating funds is 10% to 15% of operating costs, and in some funds include a set-aside for debt service.
- The General Fund is the only fund that has an unassigned fund balance.

Balanced Budget:

- A balanced budget is a basic constraint intended to ensure that the City does not spend beyond its resources, and is required by Oregon Revised Statutes. The budget balances recurring operating expenditures to recurring operating revenues. Non-recurring and one-time expenditures are funded from anticipated one-time resources, or resources carried over from the prior year.

Fund Summaries

The City's financial operations are budgeted and accounted for in the funds listed on the following pages. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB).

Fund Descriptions

State law requires all funds to be budgeted.

General Fund

This fund accounts for resources devoted to support the services associated with local government. General Fund programs include, Administration, Parks, Community Development, Library Services, Tourism, Public Safety and other activities for which a special fund has not been created.

Special Revenue Funds

These funds account for revenues allocated for a specific purpose.

- Street Fund
- Blackberry Jam Fund

Enterprise Funds

These funds account for goods and services provided on a continuing basis to the general public and are structured to be self supporting.

- Building Inspection Fund
- Water Operating Fund
- Water Reserve Fund
- Sewer Operating Fund
- Sewer Reserve Fund

Capital Projects Funds

These funds fall into two categories: Improvement Funds which account for the construction of, or improvements to, the City's capital assets; and System Development Charges (SDC) Funds, which budget and account for the receipt of fees derived from charges the City imposes on new development.

- Parks SDC Fund
- Transportation SDC Fund
- Water SDC Fund
- Sewer SDC Fund
- Stormwater SDC Fund

Fund Summaries - All City Funds Combined

The table below summarizes the major resources and requirements for all City funds combined. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	1,463,366	1,636,280	1,553,666	1,749,176	2,071,709	2,071,709	
Revenue							
Charges for Services	852,098	1,051,723	1,097,536	1,091,656	1,074,815	1,074,815	
Fines & Forfeitures	6,365	5,943	2,500	1,575	1,550	1,550	
Franchise Fees	103,436	80,451	86,263	79,046	82,325	82,325	
Fundraising & Event Revenue	12,950	12,192	4,275	12,238	10,625	10,625	
Grant Revenue	236,414	101,218	1,164,384	402,557	20,200	20,200	
Intergovernmental Revenue	135,778	138,072	136,588	143,003	143,684	143,684	
Investment Revenue	23,659	56,223	43,810	76,248	66,330	66,330	
Licenses & Permits	124,540	41,141	84,620	52,009	86,025	86,025	
Loan Payments & Proceeds	230,224	-	-	-	-	-	
Miscellaneous Revenue	8,029	11,570	7,620	116,231	7,110	7,110	
Other Revenue	453,203	1,292	308,523	1,000	275,650	275,650	
Reimbursement Revenue	-	-	-	-	-	-	
SDC Revenue	173,255	10,354	79,025	90,662	55,044	55,044	
Tax Revenue	187,987	200,055	205,095	201,460	212,100	212,100	
Transfers In	-	-	-	-	2,500	2,500	
Total Resources	4,011,305	3,346,515	4,773,905	4,016,861	4,109,667	4,109,667	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Administration	257,362	144,187	295,891	135,085	161,733	161,733	
Parks	77,145	88,357	129,514	101,376	146,396	146,396	
Comm Dev	123,426	53,284	62,966	26,839	66,223	66,223	
Library	372,898	66,735	94,532	69,411	91,497	91,497	
Tourism	1,223	1,067	35,578	819	18,700	18,700	
Public Safety	54,676	57,183	38,063	18,573	23,399	23,399	
Streets Operating	74,963	54,267	182,946	124,741	165,312	165,312	
Blackberry Jam	13,238	10,501	13,770	13,822	17,730	17,730	
Building Inspection	84,599	38,832	53,013	44,187	74,743	74,743	
Water Operating	425,538	465,727	1,594,463	702,048	605,873	605,873	
Sewer Operating	375,045	394,258	574,625	539,503	607,450	607,450	
Materials & Services	42,279	53,882	-	-	13,000	13,000	
Capital Outlay	-	-	993,131	-	1,040,881	1,040,881	
Debt Service	472,633	169,061	280,505	168,748	373,053	373,053	
Transfers Out	-	-	-	-	2,500	2,500	
Contingency	-	-	343,022	-	255,500	255,500	
Ending Balance							
Restricted Balance	1,147,536	1,177,191	60,463	1,284,108	179,408	179,408	-
Committed Balance	13,759	12,118	-	5,485	795	795	-
Assigned Balance	269,438	444,547	-	589,413	212,725	212,725	-
Unassigned Balance	205,548	115,319	21,423	192,703	52,749	52,749	-
Total Requirements	4,011,305	3,346,515	4,773,905	4,016,861	4,109,667	4,109,667	-

Summary of Resources and Requirements - Operating Funds

Approved Budget

The table below summarizes resources and requirements for all operating funds of the City. It also contains highlights for major revenue and expenditure categories by fund.

Resources	General	Streets	Black- berry Jam	Building	Water	Sewer	Total Resources
Beginning Balance	261,472	154,637	5,485	36,619	320,494	268,919	1,047,626
Revenue							
Charges for Services	2,125	50		900	534,990	536,750	1,074,815
Fines & Forfeitures	1,550						1,550
Franchise Fees	82,325						82,325
Fundraising & Event Revenue	-		10,625				10,625
Grant Revenue	20,200	-			-	-	20,200
Intergovernmental Revenue	38,434	105,250					143,684
Investment Revenue	6,500	2,725	5	950	3,850	9,650	23,680
Licenses & Permits	36,250			49,200	-	575	86,025
Loan Payments & Proceeds	-	-			-	-	-
Miscellaneous Revenue	300	-	410	50	3,750	2,600	7,110
Other Revenue	275,650	-	-	-	-	-	275,650
Reimbursement Revenue	-	-			-		-
SDC Revenue	141	312			2,235	1,854	4,542
Tax Revenue	212,100						212,100
Transfers In	-	-	2,500	-	-	-	2,500
Total Resources	937,047	262,974	19,025	87,719	865,319	820,348	2,992,432

Requirements	General	Streets	Black- berry Jam	Building	Water	Sewer	Total Requirements
Administration	161,733						161,733
Parks	146,396						146,396
Comm Dev	66,223						66,223
Library	91,497						91,497
Tourism	18,700						18,700
Public Safety	23,399						23,399
Building Inspection				74,743			74,743
Water Operating					605,873		605,873
Sewer Operating						607,450	607,450
Streets Operating		165,312					165,312
Blackberry Jam			17,730				17,730
Debt Service	258,262	5,172			58,341	51,278	373,053
Transfers Out	2,500	-	-		-	-	2,500
Contingency	50,000	50,000	500	5,000	100,000	50,000	255,500
Ending Balance							
Restricted Balance	65,588	42,490		7,976			116,054
Committed Balance			795				795
Assigned Balance		-			101,105	111,620	212,725
Unassigned Balance	52,749	-		-	-	-	52,749
Total Requirements	937,047	262,974	19,025	87,719	865,319	820,348	2,992,432

Summary of Resources and Requirements - SDC and Reserve Funds

Approved Budget

The table below summarizes resources and requirements for all SDC and reserve funds of the City. It also contains highlights for major revenue and expenditure categories by fund.

Resources	Parks SDC	Streets SDC	Water SDC	Sewer SDC	Storm-water SDC	Water Reserve	Sewer Reserve	Total Resources
Beginning Balance	123,800	94,480	539,238	106,356	99,080	43,872	17,257	1,024,083
Revenue								
Investment Revenue	4,725	3,850	23,650	4,225	3,975	1,650	575	42,650
SDC Revenue	3,012	1,776	21,204	22,491	2,019			50,502
Transfers In	-	-	-	-	-	-	-	-
Total Resources	131,537	100,106	584,092	133,072	105,074	45,522	17,832	1,117,235

Requirements	Parks SDC	Streets SDC	Water SDC	Sewer SDC	Storm-water SDC	Water Reserve	Sewer Reserve	Total Requirements
Materials & Services	1,000	1,000	5,000	5,000	1,000			13,000
Capital Outlay	130,537	99,106	579,092	128,072	104,074			1,040,881
Transfers Out								
Ending Balance	-	-	-	-	-	45,522	17,832	63,354
Restricted Balance	-	-	-	-	-	45,522	17,832	63,354
Total Requirements	131,537	100,106	584,092	133,072	105,074	45,522	17,832	1,117,235

Summary of Funds

The following pages offer a fund-by-fund analysis of resources and requirements. Fund descriptions and categorizations can be found at the beginning of this section.

Resources: *Include all beginning fund balances, revenues and transfers*

- **Beginning Fund Balances**

Unexpended resources from the previous year which have been brought forward

- **Revenues**

Income received from major sources such as property taxes, user charges, permits, fees, state shared revenues and interest earnings on investments.

- **Transfers In**

Transactions between funds and represent a transfer of resources from one fund to another

Requirements: *Include all expenditures, transfers, contingencies and ending balances*

- **Expenditures**

Include employee wages and benefits, supplies and services, capital purchases, and debt service

- **Transfers Out**

Transactions between funds and represent a transfer of resources from one fund to another

- **Contingencies**

An amount set aside as a separate appropriation to cover certain expenditures during the fiscal year which cannot be foreseen and planned in the budget.

- **Ending Balances***

- **Restricted**

Legally restricted balances such as by bond covenant, contract, or statute

- **Committed**

Balances which are controlled by council action, such as by Ordinance or Resolution

- **Assigned**

Balances designated by Council or staff but have not been formally adopted by Resolution. Principal amounts are designated for future uses.

- **Unassigned**

General fund

**prior year actuals have been recharacterized to conform to the Governmental Accounting Standards Board (GASB) categories of ending balances*

Fund Summary - General Fund

The table below summarizes the major resources and requirements for the General Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	264,759	244,823	108,737	176,651	261,472	261,472	
Revenue							
Tax Revenue	187,987	200,055	205,095	201,460	212,100	212,100	
Charges for Services	6,280	4,165	3,075	5,215	2,125	2,125	
Fines & Forfeitures	6,365	5,943	2,500	1,575	1,550	1,550	
Franchise Fees	103,436	80,451	86,263	79,046	82,325	82,325	
Fundraising & Event Revenue	-	4,000	-	5,550	-	-	
Grant Revenue	166,837	25,463	64,384	25,119	20,200	20,200	
Intergovernmental Revenue	40,393	40,054	41,588	37,926	38,434	38,434	
Investment Revenue	2,327	6,722	6,500	6,707	6,500	6,500	
Licenses & Permits	21,460	26,938	58,750	16,325	36,250	36,250	
Loan Payments & Proceeds	230,224	-	-	-	-	-	
Miscellaneous Revenue	2,444	436	50	110,225	300	300	
Other Revenue	453,098	741	307,959	500	275,650	275,650	
Reimbursement Revenue	-	-	-	-	-	-	
SDC Revenue	940	47	235	282	141	141	
Transfers In	-	-	-	-	-	-	
Total Resources	1,486,551	639,838	885,136	666,581	937,047	937,047	
Requirements							
Administration	257,362	144,187	295,891	135,085	161,733	161,733	
Personal Services	35,490	35,932	48,832	31,503	41,920	41,920	
Materials & Services	74,472	108,255	137,059	103,582	99,813	99,813	
Capital Outlay	147,399	-	110,000	-	20,000	20,000	
Parks	77,145	88,357	129,514	101,376	146,396	146,396	
Personal Services	45,113	47,271	40,917	35,195	65,571	65,571	
Materials & Services	30,841	41,085	62,097	49,658	56,325	56,325	
Capital Outlay	1,192	-	26,500	16,523	24,500	24,500	
Comm Dev	123,426	53,284	62,966	26,839	66,223	66,223	
Personal Services	9,846	10,741	11,658	8,879	10,823	10,823	
Materials & Services	113,580	42,543	51,308	17,960	55,400	55,400	
Capital Outlay	-	-	-	-	-	-	
Library	372,898	66,735	94,532	69,411	91,497	91,497	
Personal Services	25,731	31,260	47,709	36,797	51,286	51,286	
Materials & Services	68,692	35,475	42,224	27,614	29,711	29,711	
Capital Outlay	278,475	-	4,599	5,000	10,500	10,500	
Tourism	1,223	1,067	35,578	819	18,700	18,700	
Materials & Services	1,223	1,067	35,578	819	18,700	18,700	
Public Safety	54,676	57,183	38,063	18,573	23,399	23,399	
Personal Services	16,905	16,789	20,326	12,254	7,424	7,424	
Materials & Services	37,771	40,394	17,737	6,319	15,975	15,975	
Debt Service	354,997	52,375	163,008	53,006	258,262	258,262	
Transfers Out	-	-	-	-	2,500	2,500	
Contingency	-	-	44,161	-	50,000	50,000	
Ending Balance	244,823	176,651	21,423	261,472	118,337	118,337	-
Restricted Balance	39,275	61,332	-	68,769	65,588	65,588	-
Unassigned Balance	205,548	115,319	21,423	192,703	52,749	52,749	-
Total Requirements	1,486,551	639,838	885,136	666,581	937,047	937,047	-

Fund Summary - Street Operating Fund

The table below summarizes the major resources and requirements for the Street Operating Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	111,798	130,804	114,150	173,401	154,637	154,637	
Revenue							
Charges for Services	-	-	-	-	50	50	
Grant Revenue	-	-	-	-	-	-	
Intergovernmental Revenue	95,385	98,018	95,000	105,077	105,250	105,250	
Investment Revenue	1,675	3,913	3,200	5,216	2,725	2,725	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	-	-	-	25	-	-	
Other Revenue	-	-	-	-	-	-	
Reimbursement Revenue	-	-	-	-	-	-	
SDC Revenue	2,080	104	520	832	312	312	
Transfers In	-	-	-	-	-	-	
Total Resources	210,938	232,839	212,870	284,551	262,974	262,974	
Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Streets Operating							
Personal Services	22,643	24,186	32,398	30,440	50,006	50,006	
Materials & Services	39,653	30,081	90,120	55,390	68,806	68,806	
Capital Outlay	12,667	-	60,428	38,911	46,500	46,500	
Debt Service	5,172	5,172	6,928	5,173	5,172	5,172	
Transfers Out	-	-	-	-	-	-	
Contingency	-	-	22,996	-	50,000	50,000	
Ending Balance							
Restricted Balance	130,804	173,401	-	154,637	42,490	42,490	-
Assigned Balance	-	-	-	-	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	210,938	232,839	212,870	284,551	262,974	262,974	-

Fund Summary - Blackberry Jam Fund

The table below summarizes the major resources and requirements for the Blackberry Jam Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance	13,824	13,759	8,821	12,118	5,485	5,485	
Revenue							
Fundraising & Event Revenue	12,950	8,192	4,275	6,688	10,625	10,625	
Investment Revenue	2	2	10	1	5	5	
Miscellaneous Revenue	115	115	100	-	410	410	
Other Revenue	105	551	564	500	-	-	
Transfers In	-	-	-	-	2,500	2,500	
Total Resources	26,996	22,619	13,770	19,307	19,025	19,025	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Blackberry Jam							
Materials & Services	13,238	10,501	13,770	13,822	17,730	17,730	
Transfers Out	-	-	-	-	-	-	
Contingency	-	-	-	-	500	500	
Ending Balance							
Committed Balance	13,759	12,118	-	5,485	795	795	-
Total Requirements	26,996	22,619	13,770	19,307	19,025	19,025	-

Fund Summary - Building Inspection Fund

The table below summarizes the major resources and requirements for the Building Inspection Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	57,234	68,793	34,052	44,107	36,619	36,619	
Revenue							
Charges for Services	-	-	-	1,417	900	900	
Investment Revenue	12	423	100	1,369	950	950	
Licenses & Permits	96,145	13,723	23,370	33,903	49,200	49,200	
Miscellaneous Revenue	-	-	-	10	50	50	
Other Revenue	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	
Total Resources	153,392	82,939	57,522	80,806	87,719	87,719	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Building Inspection							
Personal Services	12,185	13,796	14,748	14,760	12,013	12,013	
Materials & Services	72,413	25,036	38,265	29,427	57,730	57,730	
Capital Outlay	-	-	-	-	5,000	5,000	
Contingency	-	-	4,509	-	5,000	5,000	
Ending Balance							
Restricted Balance	68,793	44,107	-	36,619	7,976	7,976	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	153,392	82,939	57,522	80,806	87,719	87,719	-

Fund Summary - Water Operating Fund

The table below summarizes the major resources and requirements for the Water Operating Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	40,302	37,019	106,339	141,456	320,494	320,494	
Revenue							
Charges for Services	393,126	541,230	563,965	562,184	534,990	534,990	
Grant Revenue	64,052	75,755	1,100,000	362,963	-	-	
Investment Revenue	158	2,671	-	5,973	3,850	3,850	
Licenses & Permits	4,750	250	2,500	-	-	-	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	3,607	7,853	3,270	3,093	3,750	3,750	
Other Revenue	-	-	-	-	-	-	
Reimbursement Revenue	-	-	-	-	-	-	
SDC Revenue	14,900	745	3,725	5,215	2,235	2,235	
Transfers In	-	-	-	-	-	-	
Total Resources	520,896	665,522	1,779,799	1,080,884	865,319	865,319	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Water Operating							
Personal Services	192,970	205,022	241,220	245,824	212,890	212,890	
Materials & Services	171,525	154,148	245,243	211,456	269,983	269,983	
Capital Outlay	61,043	106,558	1,108,000	244,768	123,000	123,000	
Debt Service	58,339	58,339	58,342	58,342	58,341	58,341	
Transfers Out	-	-	-	-	-	-	
Contingency	-	-	126,994	-	100,000	100,000	
Ending Balance							
Assigned Balance	37,019	141,456	-	320,494	101,105	101,105	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	520,896	665,522	1,779,799	1,080,884	865,319	865,319	-

Fund Summary - Sewer Operating Fund

The table below summarizes the major resources and requirements for the Sewer Operating Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance							
Beginning Balance	184,327	232,419	227,928	303,092	268,919	268,919	
Revenue							
Charges for Services	452,693	506,328	530,496	522,840	536,750	536,750	
Grant Revenue	5,525	-	-	14,475	-	-	
Investment Revenue	2,637	7,145	5,500	11,257	9,650	9,650	
Licenses & Permits	2,185	230	-	1,781	575	575	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	1,863	3,167	4,200	2,878	2,600	2,600	
Other Revenue	-	-	-	-	-	-	
SDC Revenue	12,360	1,236	3,090	4,326	1,854	1,854	
Transfers In	-	-	-	-	-	-	
Total Resources	661,589	750,524	771,214	860,649	820,348	820,348	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Sewer Operating							
Personal Services	192,986	205,021	243,052	247,263	213,874	213,874	
Materials & Services	180,584	189,237	273,573	266,240	290,576	290,576	
Capital Outlay	1,475	-	58,000	26,000	103,000	103,000	
Debt Service	54,125	53,175	52,227	52,227	51,278	51,278	
Transfers Out	-	-	-	-	-	-	
Contingency	-	-	144,362	-	50,000	50,000	
Ending Balance							
Assigned Balance	232,419	303,092	-	268,919	111,620	111,620	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	661,589	750,524	771,214	860,649	820,348	820,348	-

Fund Summary - Parks SDC Fund

The table below summarizes the major resources and requirements for the Parks SDC Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance	89,533	105,232	109,778	110,250	123,800	123,800	
Revenue							
SDC Revenue	19,655	985	9,945	8,013	3,012	3,012	
Investment Revenue	1,787	4,033	3,000	5,537	4,725	4,725	
Transfers In	-	-	-	-	-	-	
Total Resources	110,975	110,250	122,723	123,800	131,537	131,537	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Materials & Services	5,743	-	-	-	1,000	1,000	
Capital Outlay	-	-	122,723	-	130,537	130,537	
Ending Balance							
Restricted Balance	105,232	110,250	-	123,800	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	110,975	110,250	122,723	123,800	131,537	131,537	-

Fund Summary - Transportation SDC Fund

The table below summarizes the major resources and requirements for the Transportation SDC Fund. It also contains highlights for major revenue and expenditure categories.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Resources							
Beginning Balance	68,635	81,858	85,138	85,485	94,480	94,480	
Revenue							
Investment Revenue	1,383	3,035	2,500	4,259	3,850	3,850	
SDC Revenue	11,840	592	2,975	4,736	1,776	1,776	
Transfers In	-	-	-	-	-	-	
Total Resources	81,858	85,485	90,613	94,480	100,106	100,106	

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Requirements							
Materials & Services	-	-	-	-	1,000	1,000	
Capital Outlay	-	-	90,613	-	99,106	99,106	
Ending Balance							
Restricted Balance	81,858	85,485	-	94,480	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	81,858	85,485	90,613	94,480	100,106	100,106	-

Fund Summary - Water SDC Fund

The table below summarizes the major resources and requirements for the Water SDC Fund. It also contains highlights for major revenue and expenditure categories.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Resources							
Beginning Balance	376,133	438,835	464,777	461,733	539,238	539,238	
Revenue							
Investment Revenue	9,008	19,068	15,000	24,199	23,650	23,650	
SDC Revenue	76,600	3,830	45,500	53,306	21,204	21,204	
Transfers In	-	-	-	-	-	-	
Total Resources	461,741	461,733	525,277	539,238	584,092	584,092	
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Requirements							
Materials & Services	22,906	-	-	-	5,000	5,000	
Capital Outlay	-	-	525,277	-	579,092	579,092	
Ending Balance							
Restricted Balance	438,835	461,733	-	539,238	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	461,741	461,733	525,277	539,238	584,092	584,092	-

Fund Summary - Sewer SDC Fund

The table below summarizes the major resources and requirements for the Sewer SDC Fund. It also contains highlights for major revenue and expenditure categories.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Resources							
Beginning Balance	132,238	140,993	146,338	93,042	106,356	106,356	
Revenue							
Investment Revenue	2,036	3,789	3,500	4,746	4,225	4,225	
SDC Revenue	20,349	2,142	8,035	8,568	22,491	22,491	
Transfers In	-	-	-	-	-	-	
Total Resources	154,622	146,924	157,873	106,356	133,072	133,072	

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Requirements							
Materials & Services	13,629	53,882	-	-	5,000	5,000	
Capital Outlay	-	-	157,873	-	128,072	128,072	
Ending Balance							
Restricted Balance	140,993	93,042	-	106,356	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	154,622	146,924	157,873	106,356	133,072	133,072	-

Fund Summary - Stormwater SDC Fund

The table below summarizes the major resources and requirements for the Stormwater SDC Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance	69,353	85,325	89,145	89,310	99,080	99,080	
Revenue							
Investment Revenue	1,441	3,312	2,500	4,386	3,975	3,975	
SDC Revenue	14,531	673	5,000	5,384	2,019	2,019	
Transfers In	-	-	-	-	-	-	
Total Resources	85,325	89,310	96,645	99,080	105,074	105,074	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Materials & Services	-	-	-	-	1,000	1,000	
Capital Outlay	-	-	96,645	-	104,074	104,074	
Ending Balance							
Restricted Balance	85,325	89,310	-	99,080	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	85,325	89,310	96,645	99,080	105,074	105,074	-

Fund Summary - Water Reserve Fund

The table below summarizes the major resources and requirements for the Water Reserve Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance	39,457	40,352	41,882	41,933	43,872	43,872	
Revenue							
Investment Revenue	894	1,581	1,500	1,939	1,650	1,650	
Transfers In	-	-	-	-	-	-	
Total Resources	40,352	41,933	43,382	43,872	45,522	45,522	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Transfers Out	-	-	-	-	-	-	
Ending Balance							
Restricted Balance	40,352	41,933	43,382	43,872	45,522	45,522	-
Unassigned Balance	-	-	-	-	-	-	
Total Requirements	40,352	41,933	43,382	43,872	45,522	45,522	-

Fund Summary - Sewer Reserve Fund

The table below summarizes the major resources and requirements for the Sewer Reserve Fund. It also contains highlights for major revenue and expenditure categories.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Beginning Balance	15,772	16,071	16,581	16,598	17,257	17,257	
Revenue							
Investment Revenue	299	528	500	659	575	575	
Transfers In	-	-	-	-	-	-	
Total Resources	16,071	16,598	17,081	17,257	17,832	17,832	

Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Transfers Out	-	-	-	-	-	-	
Ending Balance							
Restricted Balance	16,071	16,598	17,081	17,257	17,832	17,832	-
Unassigned Balance	-	-	-	-	-	-	
Total Requirements	16,071	16,598	17,081	17,257	17,832	17,832	-



Lowell Wastewater Treatment Plant - Photo Courtesy of Public Works

Fund Revenues

Revenues are estimates based on historical trends, and staff assumptions. The following pages depict revenues by category and fund.

Property taxes are only collected within the General Fund. An explanation of how property taxes are levied and collected in Oregon, as well as statistics pertaining to the City of Lowell precede the General Fund Revenue Summary.

Summary of Program Revenues

Revenue Summaries by Program

Excludes SDC and Reserve Funds as well as Beginning Fund Balances

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Program Revenues							
General Fund	1,221,791	395,016	776,399	489,930	675,575	675,575	
Total General Fund	1,221,791	395,016	776,399	489,930	675,575	675,575	
Special Revenue Funds							
Street Fund	99,140	102,035	98,720	111,150	108,337	108,337	
Black-berry Jam Fund	13,172	8,860	4,949	7,189	13,540	13,540	
Total Special Revenue Funds	112,312	110,895	103,669	118,339	121,877	121,877	
Enterprise Funds							
Building Fund	96,157	14,146	23,470	36,699	51,100	51,100	
Water Operating	480,594	628,503	1,673,460	939,428	544,825	544,825	
Sewer Operating	477,262	518,106	543,286	557,557	551,429	551,429	
Total Enterprise Funds	1,054,013	1,160,755	2,240,216	1,533,684	1,147,354	1,147,354	
Grand Total	2,388,116	1,666,666	3,120,284	2,141,953	1,944,806	1,944,806	-

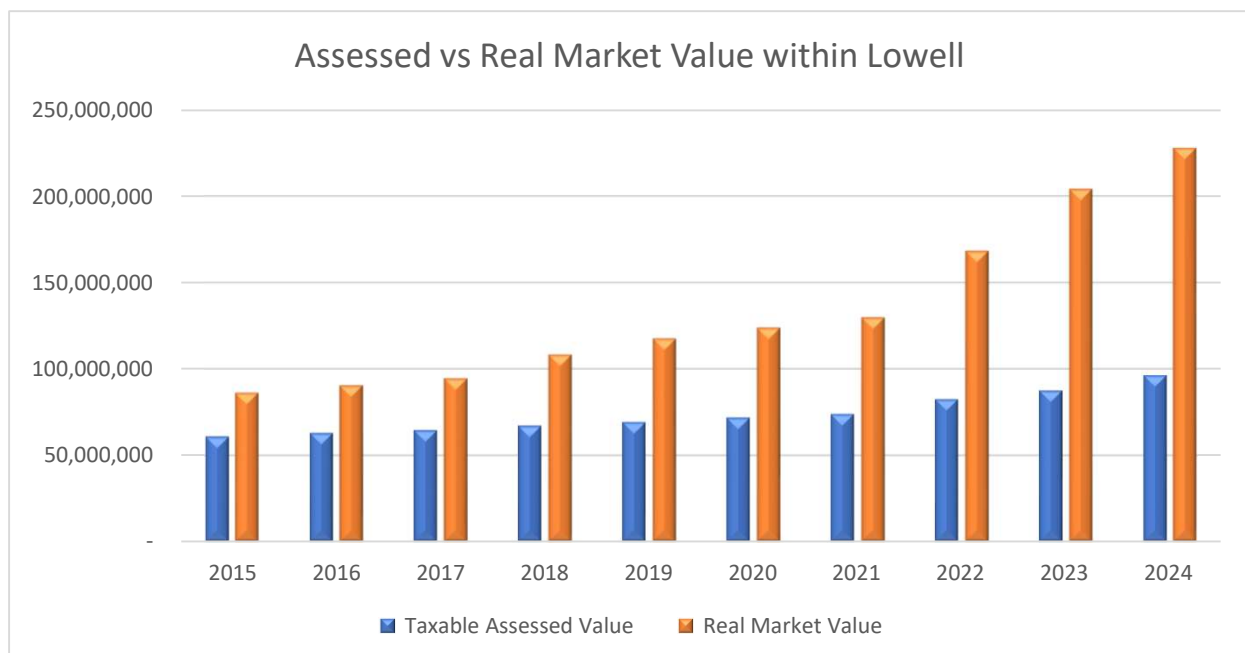
Property Tax Summary

The City's permanent tax rate is \$2.1613 per \$1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund as discretionary revenues to support General Fund programs such as Public Safety, Parks & Recreation, and Library.

In May 1997, voters approved Measure 50 which separated real market value from assessed value, rolled back assessed values to 90% of 1995-96 values and limited future increases of taxable assessed values to 3% per year, except for major improvements. Property taxes are levied on either the determined assessed value, or on the real market value, whichever is less. During the recession that began in 2007, property values did fall. For some properties, the real market value fell below the assessed value. Thus, property taxes were levied on the real market value for those properties. As property values began to increase once more and the real market value exceeded the 3% growth in assessed value, property taxes were levied on the assessed value. The chart below compares the aggregate real market value to the aggregate assessed value within the city limits of Lowell.

Measure 50 also established permanent tax rates, which are not subject to change. Voters may approve a five-year local option levy above the fixed rate to fund operations. The City of Lowell's permanent rate is \$2.1613 per \$1,000 of assessed value, and the City does not have a local option levy. Voters may approve a General Obligation Bond, which enables the City to levy property taxes above the permanent rate to pay debt service on the bond. The City of Lowell does not have a General Obligation Bond.

In 1990, voters passed Measure 5, which introduced tax rate limits starting in 1991-92. Measure 5 stipulates that property taxes for education are limited to \$5.00 per \$1,000 of real market value, and property taxes for general government are limited to \$10.00 per \$1,000 of real market value. If the taxes levied exceed these limits, then each corresponding taxing district has its tax rate reduced proportionately until the tax limit is reached. This reduction in taxes to the limit is called compression. It is important to note these tax limits apply to individual parcels. Further, local option levies are the first to be compressed. If taxes levied still exceed the limit after compressing a local option levy to \$0, then permanent rates are proportionately compressed until the limit is reached. Local general government taxes in the City currently do not exceed the \$10.00 rate limit; however, this limitation may affect the availability of future tax revenues to the City.



Property Values and Taxes

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 PROPOSED	% Change
Real Market M5 Value *	203,956,062	227,774,375	241,899,201	241,899,201	249,156,177	3%
Taxable Assessed Values *	87,227,793	96,208,901	102,547,331	102,547,331	105,623,751	3%
Net available for general and bonded debt	87,227,793	96,208,901	102,547,331	102,547,331	105,623,751	3%
Tax Rate per \$1,000 of Assessed Value General taxes	2.1613	2.1613	2.1613	2.1613	2.1613	0%
Tax Rate Levy General Taxes	192,584	207,936	203,895	221,636	228,485	3%
Property Tax Revenue (net of discounts) General taxes (current)	184,372	198,124	203,895	212,771	219,345	
Tax Revenue Collection Rate	96%	95%	100%	96%	96%	

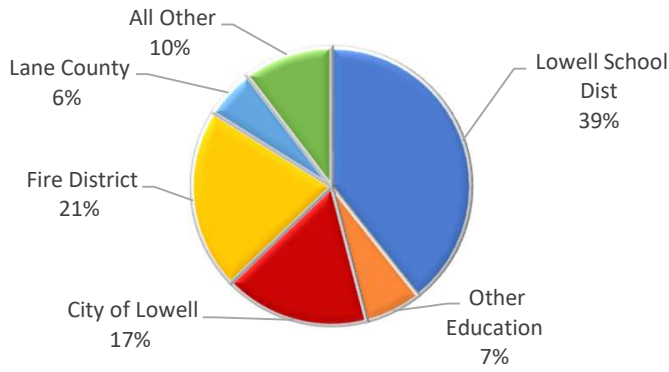
* Actual values per Lane County Assessors Office
(As per State Requirement we used Table 4a - Detail of Taxing District Levies)

The table below shows the property tax levy and the amount of current property taxes collected by the City of Lowell



Property Tax Summary - Where your Tax Dollars Go

Property Taxes by Jurisdiction 2025



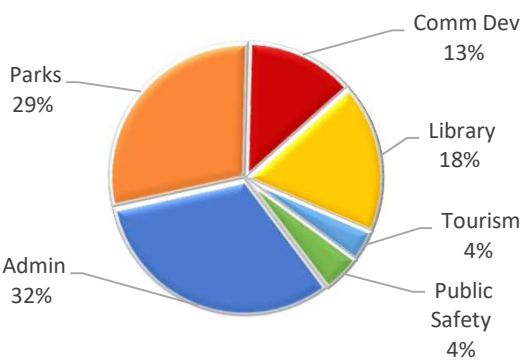
Property Tax Bill Apportionment

The pie chart to the left shows where your property tax dollars went when you paid your tax bill in November. The percentage values are representative of the total permanent rate, local option levy and bonds for each jurisdiction. In simple terms, for each tax dollar you paid, \$0.17 cents was received by the City of Lowell.

Where Property Taxes Go:

Program requirements in the General Fund which include personal services, materials and services, and capital outlay total \$507,948. Property tax receipts are expected to provide \$212,100 or 41.7% of the resources necessary to provide these services. The remaining 58.3% needed to meet program requirements must come from other sustainable (on-going) revenue sources. While grants and other non-sustainable (one-time) revenues allow the City to complete capital projects and other non-recurring requirements, they do not provide the stability to maintain service levels over time.

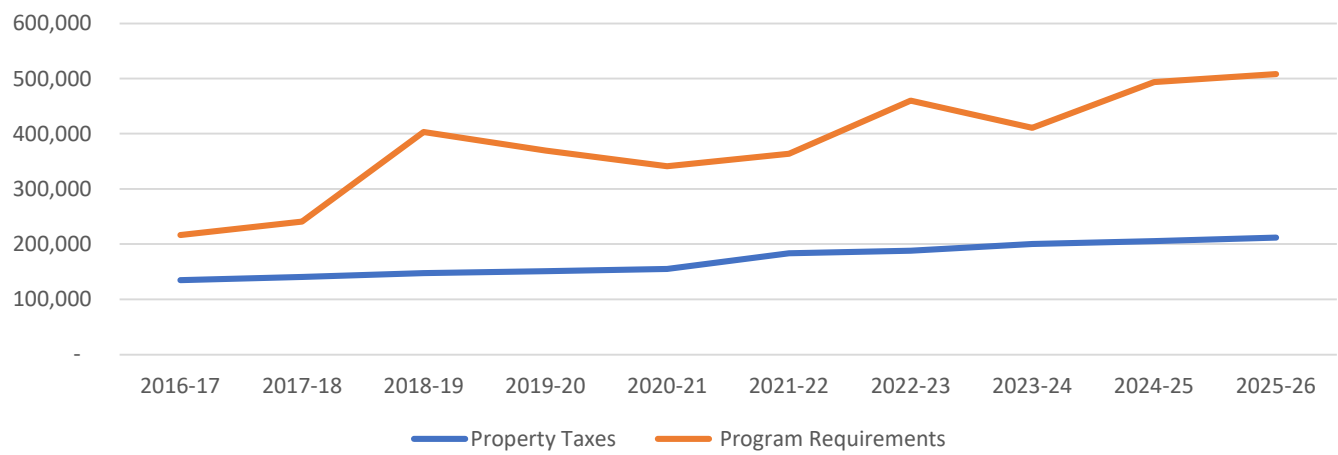
General Fund Program Requirements FY 25-26



Property Taxes and Program Requirements:

This graph shows the relationship of property taxes collected and the cost of personal services and materials and services for General Fund programs including: Administration, Parks, Community Development, Library, Tourism and Public Safety. The difference between property tax collections and program requirements must be met with additional revenue sources.

Property Taxes vs. Program Requirements



The two most recent years reflect budgeted amounts, all other amounts are historical.

Summary of Fund Revenues

The following pages offer a fund-by-fund detailed view of fund revenues by category

Assumptions for Fund Revenues

- An overview of major budget assumptions are provided at the top of each page
- Major purposes of each fund are explained in the narrative section
- Major resources for each fund are discussed in detail along with additional relevant information
- City Council updated the master fee schedule via Resolution 842 in February 2025.

The master fee schedule had not been updated since 2011.

The master fee schedule includes items which affect most program areas. For a detailed view of the new fee schedule, please see the Appendix section of this budget document.

Revenues

- Each fund includes a table summarizing revenues by category
- Revenues do not include beginning fund balances
- Proposed revenues represent the best estimates of staff using historical data, trend analysis and knowledge of upcoming changes to revenue streams

Transfers In

- Transactions between funds and represent a transfer of resources from one fund to another

General Fund Revenue

Assumptions for General Fund Revenues

- Property Taxes: 3% increase when compared to the prior year's budget, representing annual increases to assessed valuation and new residential and commercial properties added to the tax rolls.
- Franchise Fees and Privilege Taxes: Based on trend analysis, a 4% decrease
- Intergovernmental Shared Revenues: Based on trend analysis, population and State of Oregon notifications
- Licenses and Permits: Based on historic and projected demand as adjusted for rate updates per resolution 842
- Charges for Services: Based on historic and projected demand as adjusted for rate updates per resolution 842

The General Fund is used to account for all revenues and expenditures that are not required to be recorded in another fund. Principal revenues include property taxes, franchise taxes and intergovernmental shared revenues. Total revenues excluding any transfers equate to \$675,575. This represents a 13% decrease from the prior fiscal year's budget, which is due to a reduction in grant funding, anticipated land use permits and proceeds from the sale of the old City Hall.

Property taxes comprise 31.4% of revenues, excluding interfund transfers, and are generated from a permanent tax rate of \$2.1613 per \$1,000 of assessed values. The County Assessor determines the assessed value of property, collects the taxes and remits payment to the City. Budgeted taxes are less than levied amounts due to estimated uncollectibles, delinquencies and discounts.

Franchise fees and privilege taxes are also large revenue sources, which are expected to comprise 12% of General Fund revenues next fiscal year. These fees are charged to various utility companies for use of public rights-of-way based upon a percentage of net sales within city limits. Franchise fees are expected to decrease 4% from last budget year.

Intergovernmental revenues comprise 5.7% of General Fund revenues and originate from state and county shared revenues. The state shared revenues include liquor tax, cigarette tax, marijuana tax, and state shared revenue. These shared revenues are allocated by various formulas, but utilize a per capita rate. The City also receives county shared revenues for Transient Room Tax.

Grant revenues which make up 3% of General Fund revenues, is comprised of \$17,200 RTMP Grant, \$1,000 Ready to Read Grant and a \$2,000 DLCD Technical Assistance Grant.

Certain Programs issue licenses and permits, or services for which fees can be charged. Principle among these charges are land use development fees. Other fees include animal licenses, notary services, copying and research fees, lien searches, election filing fees and administrative service fees. Licenses and permits comprise 5.4% of General Fund revenues, while charges for services make up less than 1% for next fiscal year.

Other revenue includes \$275,000 for recording proceeds from the sale of the former city hall building. The majority of proceeds will be used to buy down the principal balance of the OBDD loan used for improvements to the new city hall/ library facility.

The table below summarizes major resources for the General Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Charges for Services	6,280	4,165	3,075	5,215	2,125	2,125	
Fines & Forfeitures	6,365	5,943	2,500	1,575	1,550	1,550	
Franchise Fees	103,436	80,451	86,263	79,046	82,325	82,325	
Fundraising & Event Revenue	-	4,000	-	5,550	-	-	
Grant Revenue	166,837	25,463	64,384	25,119	20,200	20,200	
Intergovernmental Revenue	40,393	40,054	41,588	37,926	38,434	38,434	
Investment Revenue	2,327	6,722	6,500	6,707	6,500	6,500	
Licenses & Permits	21,460	26,938	58,750	16,325	36,250	36,250	
Loan Payments & Proceeds	230,224	-	-	-	-	-	
Miscellaneous Revenue	2,444	436	50	110,225	300	300	
Other Revenue	453,098	741	307,959	500	275,650	275,650	
Reimbursement Revenue	-	-	-	-	-	-	
SDC Revenue	940	47	235	282	141	141	
Tax Revenue	187,987	200,055	205,095	201,460	212,100	212,100	
Transfers In	-	-	-	-	-	-	
Total Resources	1,221,791	395,016	776,399	489,930	675,575	675,575	

Street Fund Revenue Assumptions

- Gasoline Tax: Based on State projections and the population of the City
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing infrastructure. Based on anticipated new construction of 3 new homes.

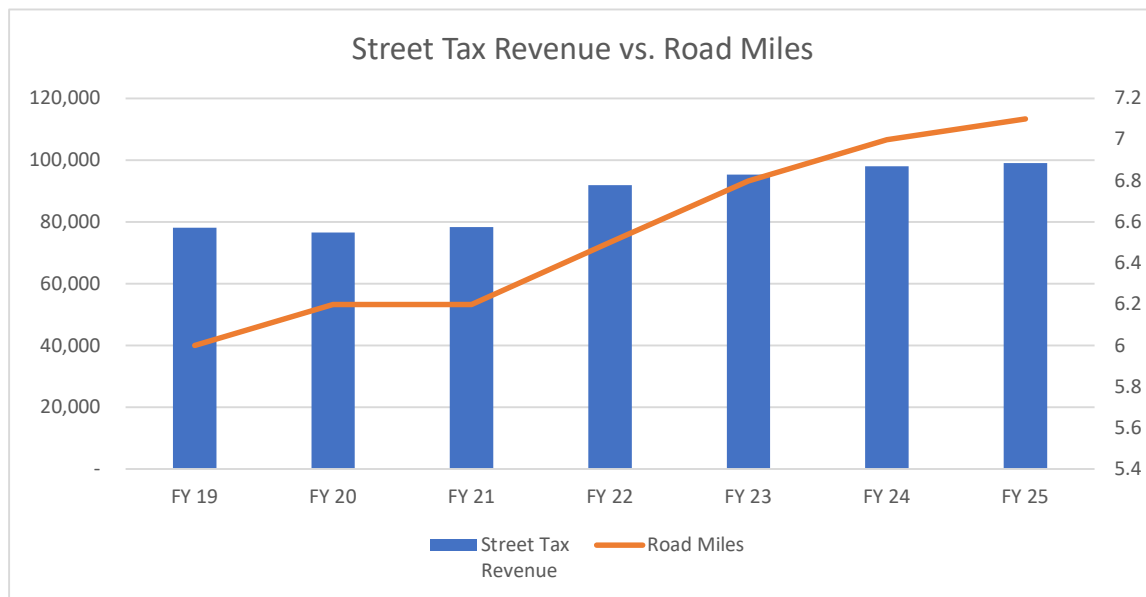
The Street Operating Fund revenues are dedicated for the purpose of maintaining streets, rights-of-ways, curb, gutters and sidewalks, traffic control devices, storm drainage infrastructure as well as bike and pedestrian pathways. The primary resource is from state gas tax funds that are distributed to the City based on population.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 1717) that increased the gas tax by four cents per gallon, from 30 cents to 34 cents, beginning January 2018. Additional increases were scheduled in 2020, 2022 and 2024. The current rate is 38 cents per gallon and no additional increases have been scheduled.

Oregon Revised Statute 366.514 requires that at least 1% of State Highway Street Tax funds received must be used to fund footpaths and bicycle trails, including curb cuts or ramps as part of a project.

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Revenue							
Charges for Services	-	-	-	-	50	50	
Grant Revenue	-	-	-	-	-	-	
Intergovernmental Revenue	95,385	98,018	95,000	105,077	105,250	105,250	
Investment Revenue	1,675	3,913	3,200	5,216	2,725	2,725	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	-	-	-	25	-	-	
Other Revenue	-	-	-	-	-	-	
SDC Revenue	2,080	104	520	832	312	312	
Transfers In	-	-	-	-	-	-	
Revenue Total	99,140	102,035	98,720	111,150	108,337	108,337	



Blackberry Jam Fund Revenue

Blackberry Jam Fund Revenue Assumptions

- Sponsorships: Based on historical trend analysis and anticipated changes proposed by staff
- Booth Fees: Based on historical trend analysis and anticipated changes proposed by staff
- One time transfer of \$2,500 from the General Fund to help Blackberry Jam re-establish funding resources

Every summer since 1994, the City has hosted the Blackberry Jam Festival. In the summer of 2020, during the height of the Covid-19 pandemic, the festival was closed down. As with many other communities, the festival has changed as a result of our ever changing social environment. Thanks to the hard work of the Blackberry Jam Committee and many City Staff, the festival re-opened in the summer of 2022. Historically the festival has been self subsisting, in the next budget year a small transfer of RTMP grant receipts is budgeted. Primary resources which offset festival costs are sponsorships and vendor booth fees.

Booth fees have not been changed for many years. This year, the Blackberry Jam Committee recommended updating booth fees as follows: Non-profit \$50, Craft booth from \$50 to \$75, Commercial Booth from \$75 to \$100 and Food Trucks from \$200 to \$250.

The table below summarizes major resources for the Blackberry Jam Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Revenue							
Fundraising & Event Revenue	12,950	8,192	4,275	6,688	10,625	10,625	
Investment Revenue	2	2	10	1	5	5	
Miscellaneous Revenue	115	115	100	-	410	410	
Other Revenue	105	551	564	500	-	-	
Transfers In	-	-	-	-	2,500	2,500	
Revenue Total	13,172	8,860	4,949	7,189	13,540	13,540	

Building Inspection Fund Revenue

Building Fund Revenue Assumptions

- Inspection and Permit Fees: Based on projections of scheduled and anticipated development
- Rate increases were adopted by Council in September 2024, via Ordinance 313
- Charges for services include; copy & research, a newly implemented technology fee and refund processing fees
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis

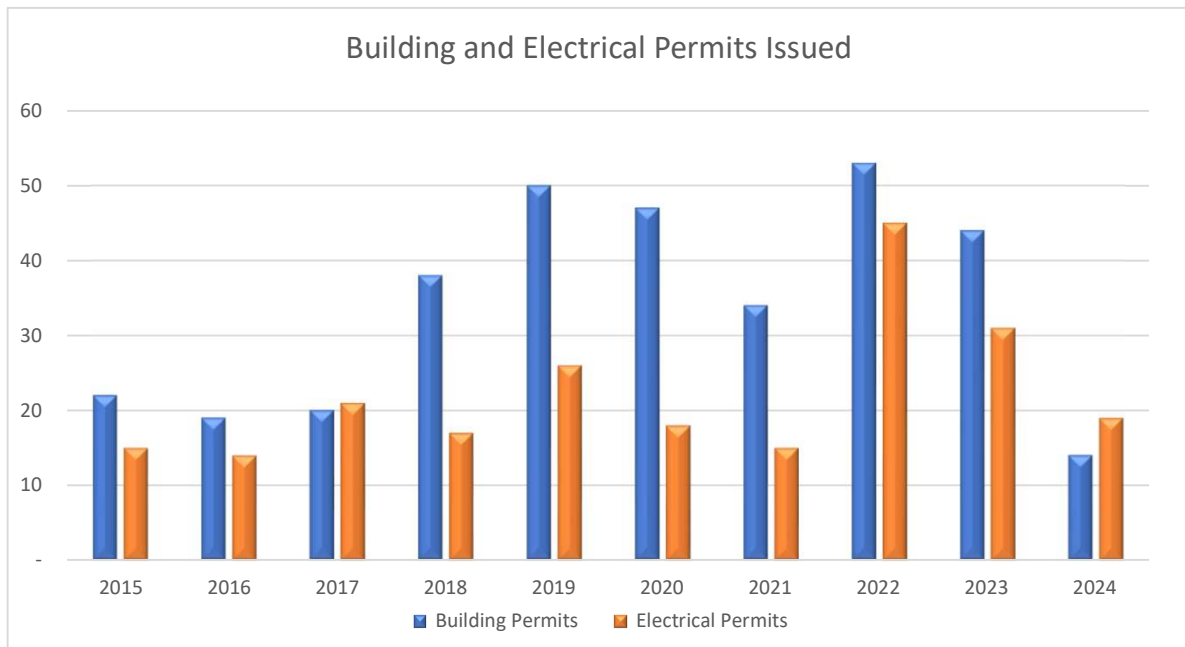
The Building Fund is used to record building and electrical permit and inspection activity. These funds are collected in accordance with state statutes and state administrative rules. In October 2024, the City implemented the State of Oregon's E-permitting system and is now able to provide a fully online permit process.

Each year, staff projects the permit revenue based on known and anticipated building projects that will be requesting building and electrical permits during the next fiscal year. Overall, Licenses and Permits are expected to increase 16.6% over the prior fiscal year.

The table below summarizes major resources for the Building Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Revenue							
Charges for Services	-	-	-	1,417	900	900	
Investment Revenue	12	423	100	1,369	950	950	
Licenses & Permits	96,145	13,723	23,370	33,903	49,200	49,200	
Miscellaneous Revenue	-	-	-	10	50	50	
Other Revenue	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	
Revenue Total	96,157	14,146	23,470	36,699	51,100	51,100	

The table below reflects residential building and electrical permits issued for the past 10 fiscal years



Water Fund Revenue Assumptions

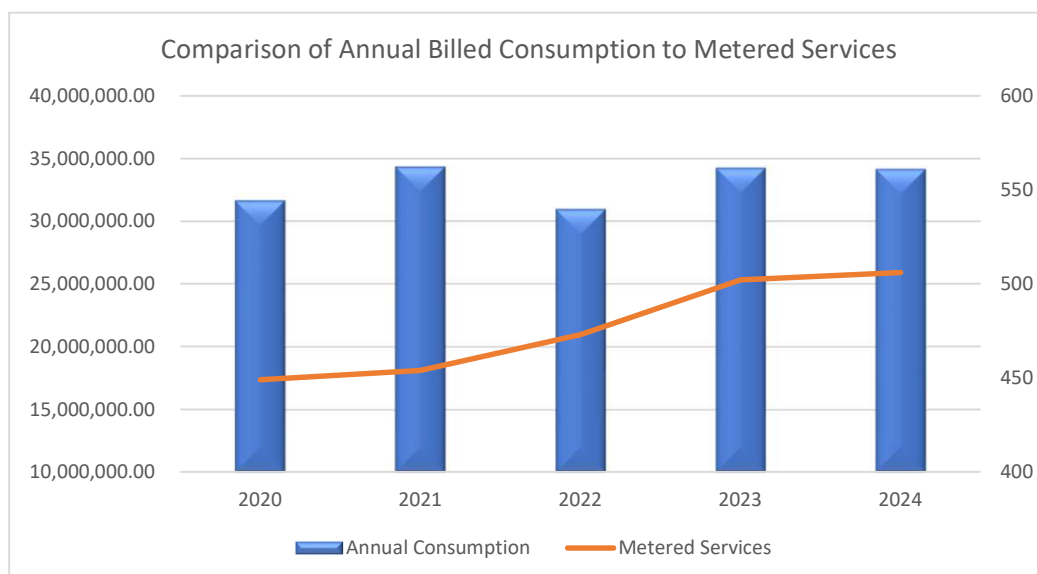
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3.5%
- The City's Master Fee Schedule was updated via Resolution 842 in February 2025. These fees include increases for new connections, meters, staff and equipment costs.
- Last year grant revenues included \$1 million for ECWAG - Dam Drawdown Project. While the city still hopes to complete this project, it is uncertain whether funding will be available. If a grant is awarded during the fiscal year, the City will recognize it at the time of award.
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing water system. Based on anticipated new construction of three new homes.

The Water Operating fund maintains water system operations including water supply, treatment, storage and distribution, as well as compliance with the EPA and Oregon DEQ requirements. Charges for services are billed based on actual water consumed. Forecasted revenue is based on historic consumption and adjusted for anticipated growth and rate increases.

Charges for services provide 98% of operating revenues, and are largely water user fees. Anticipated user fees reflect a 5% decrease from last year's budget, mostly the result of a reduction in irrigation for the school district and city parks.

The table below summarizes major resources for the Water Operating Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Revenue							
Charges for Services	393,126	541,230	563,965	562,184	534,990	534,990	
Grant Revenue	64,052	75,755	1,100,000	362,963	-	-	
Investment Revenue	158	2,671	-	5,973	3,850	3,850	
Licenses & Permits	4,750	250	2,500	-	-	-	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	3,607	7,853	3,270	3,093	3,750	3,750	
Other Revenue	-	-	-	-	-	-	
SDC Revenue	14,900	745	3,725	5,215	2,235	2,235	
Transfers In	-	-	-	-	-	-	
Revenue Total	480,594	628,503	1,673,460	939,428	544,825	544,825	



Sewer Fund Revenue Assumptions

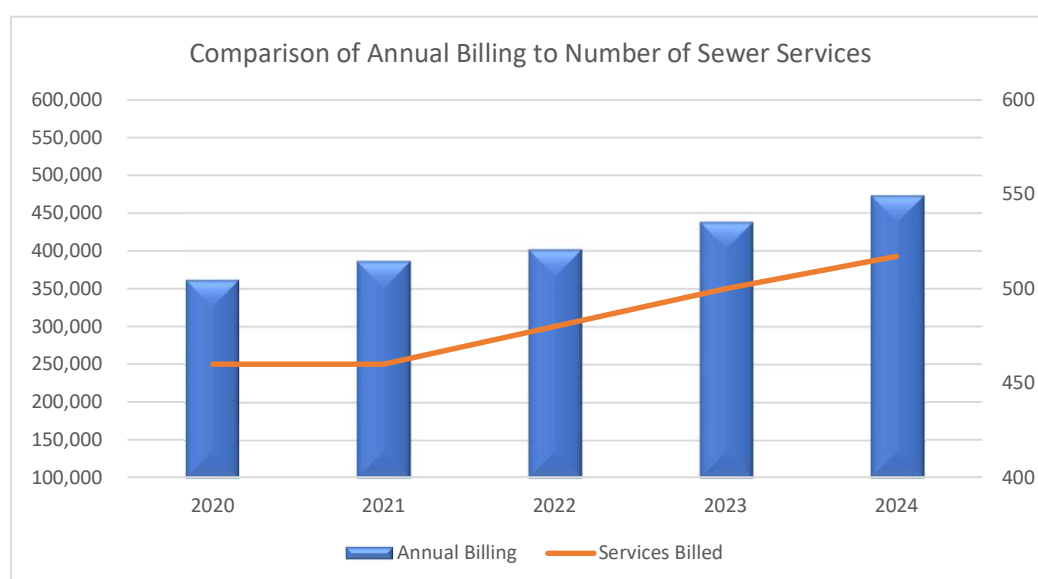
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3.5%
- The City's Master Fee Schedule was updated via Resolution 842 in February 2025. These fees include increases for new connections, meters, staff and equipment costs.
- There are no grants anticipated within the Sewer Fund in the next budget year.
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing sewer system. Based on anticipated new construction of 3 new homes.

The Sewer Operating Fund revenues are dedicated to the collection and treatment of municipal wastewater. The collection system includes 7 miles of sewer lines, 20 manholes, and 2 lift stations. The treatment facility is designed to handle an average dry weather sewage flow of .22 million gallons per day and .15 million gallons per day in wet weather. Residential customers are billed at a flat rate, adjusted for EDU's for commercial and multiple family dwellings.

Charges for services provide 97% of operating revenues, and are largely sewer user fees. Anticipated user fees reflect a 1.18% increase from last year's budget, mostly due to the projected rate increase.

The table below summarizes major resources for the Sewer Operating Fund and does not include beginning balances.

Resources	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Revenue							
Charges for Services	452,693	506,328	530,496	522,840	536,750	536,750	
Grant Revenue	5,525	-	-	14,475	-	-	
Investment Revenue	2,637	7,145	5,500	11,257	9,650	9,650	
Licenses & Permits	2,185	230	-	1,781	575	575	
Loan Payments & Proceeds	-	-	-	-	-	-	
Miscellaneous Revenue	1,863	3,167	4,200	2,878	2,600	2,600	
Other Revenue	-	-	-	-	-	-	
SDC Revenue	12,360	1,236	3,090	4,326	1,854	1,854	
Transfers In	-	-	-	-	-	-	
Revenue Total	477,262	518,106	543,286	557,557	551,429	551,429	



System Development Charges Revenue

System Development Charges

- System Development Charges (SDC's): Based on projections of scheduled and anticipated development.
- Council updated the SDC's for Parks and Water in July 2023, via Resolutions 810 and 811 respectively.
- The last update for Sewer, Transportation and Stormwater SDC's was August 2017, via Resolution 681.
- Other income includes interest earned on cash balances: Based on trend analysis and anticipated development.
- Reimbursement SDC's are collected within each appropriate operating fund to be used to maintain existing systems, while Improvement SDC's collected within the following funds are restricted for use of capacity increasing projects.

SDC's are assessed on all new residential and commercial construction within the City. Charges are based on a formula related to increased capacity demands placed upon the City's infrastructure caused by growth and development. The City of Lowell currently collects five different types of SDC's: Parks, Water, Sewer, Transportation and Stormwater. Collected revenues are restricted for improvements needed within the City that are specifically attributable to the growing demands on these infrastructure systems. All SDC's collected by the City are segregated into special funds and are only expended when SDC eligible improvement costs have been incurred. The SDC budgets are based on known and anticipated capacity expansion projects that will begin construction during the next fiscal year.

The tables below summarize major resources for each SDC Fund and do not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Parks SDC Fund							
Investment Revenue	1,787	4,033	3,000	5,537	4,725	4,725	
SDC Revenue	19,655	985	9,945	8,013	3,012	3,012	
Transfers In	-	-	-	-	-	-	
Revenue Total	21,442	5,018	12,945	13,550	7,737	7,737	
Transportation SDC Fund							
Investment Revenue	1,383	3,035	2,500	4,259	3,850	3,850	
SDC Revenue	11,840	592	2,975	4,736	1,776	1,776	
Transfers In	-	-	-	-	-	-	
Revenue Total	13,223	3,627	5,475	8,995	5,626	5,626	
Stormwater SDC Fund							
Investment Revenue	1,441	3,312	2,500	4,386	3,975	3,975	
SDC Revenue	14,531	673	5,000	5,384	2,019	2,019	
Transfers In	-	-	-	-	-	-	
Revenue Total	15,972	3,985	7,500	9,770	5,994	5,994	
Water SDC Fund							
Investment Revenue	9,008	19,068	15,000	24,199	23,650	23,650	
SDC Revenue	76,600	3,830	45,500	53,306	21,204	21,204	
Transfers In	-	-	-	-	-	-	
Revenue Total	85,608	22,898	60,500	77,505	44,854	44,854	
Sewer SDC Fund							
Investment Revenue	2,036	3,789	3,500	4,746	4,225	4,225	
SDC Revenue	20,349	2,142	8,035	8,568	22,491	22,491	
Transfers In	-	-	-	-	-	-	
Revenue Total	22,385	5,931	11,535	13,314	26,716	26,716	

Reserve Funds Revenue

Water and Sewer Reserve Funds

- These funds are used to reserve balances as required by the United States Department of Agriculture, Rural Utility Services - (USDA RUS) program
- Other income includes interest earned on cash balances: Based on trend analysis

The Water and Sewer Reserve Funds are used for the purpose of setting aside final loan payments as required by the USDA RUS loan covenants. These loans are further discussed within the Debt Service section of this document. Covenants of each loan require the City to set aside one tenth (1/10) of one payment each year for ten years until one complete payment is reserved to meet the final debt service requirement. Once debt service is complete, these reserve funds will no longer be used. In the 2020-21 budget year, the final transfers were made from the water and sewer operating funds, completing the annual requirement for a transfer into these reserve funds. In fiscal-year 2051-52 the City will retire these loans and these funds will be closed.

The tables below summarize major resources for each Reserve Fund and do not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Water Reserve Fund							
Revenue							
Investment Revenue	894	1,581	1,500	1,939	1,650	1,650	
Transfers In	-	-	-	-	-	-	
Revenue Total	894	1,581	1,500	1,939	1,650	1,650	

Sewer Reserve Fund

Revenue							
Investment Revenue	299	528	500	659	575	575	
Transfers In	-	-	-	-	-	-	
Revenue Total	299	528	500	659	575	575	

Program Expenditures

Program Expenditures are estimates based on historical and trend data, current CPI, and other known changes to upcoming program expenditures and staff estimates.

This section includes program budget organization, workforce trends and a guide to staff FTE allocations, followed by a summary of expenditures for all program areas combined.

Summary information is followed by a detailed explanation of expenditures for each program. This includes: an explanation of program functions, major changes or significant items, a list of budgetary highlights followed by a summary table of expenditures. If additional detail is needed, please see the Budget Detail by Fund section of this document.

These summaries do not include debt service requirements, transfers to other funds or ending fund balances, please see the Debt and Other section of this document for more information.

An aggregated expenditure summary is included at the end of this section for SDC funds and reserve funds. It is important to note the these funds are not part of the program requirements.

Program Budget Organization

The bulk of the budget is made up of expenditure appropriations that are legal spending limits adopted by the City Council for each program. Program budgets contained in this section exclude operating transfers between funds, debt service requirements and contingencies, which are reported in the Fund Summaries section of this document.

The program budget detail contains a program summary, an identification of each related department, and an explanation of the functions and activities for each. Some departments have implemented performance measurements and that information is also represented here.

Each program is an aggregation of budget units/ department that are similar in nature or function and are organized into five operational program categories.

Administration - General Government

- Administration

Community Development

- Land Use and Planning
- Building Inspection Services

Culture and Recreation

- Parks
- Library
- Tourism
- Blackberry Jam Festival

Public Safety

- Public Safety

Includes: Code Enforcement, Municipal Court, and Police Services

Public Works

- Streets
- Water Treatment and Distribution
- Sewer Collection and Treatment

In addition to these operating programs, three other categories comprise the balance of the City's budget:

- **Capital Projects** - Consists of large dollar expenditures for buildings, infrastructure and parks. This includes funds for System Development Charges. See Capital Projects section for more detail
- **Debt Service** - Includes appropriations for interest and principal on all types of debt. See Debt & Other section for more detail
- **Contingencies** - Includes amounts and allowances for unforeseen events which can occur throughout the fiscal year. These amounts may be made available via a transfer of appropriation authority by Resolution of the Council.

Summary of Workforce Trends

The City's workforce needs to expand in response to increased demand for services. As the City's population grows, the demand on service levels for utilities, streets, public safety, and parks and recreation increases. Despite the rising population, the City's workforce has remained fairly flat over the last ten years.

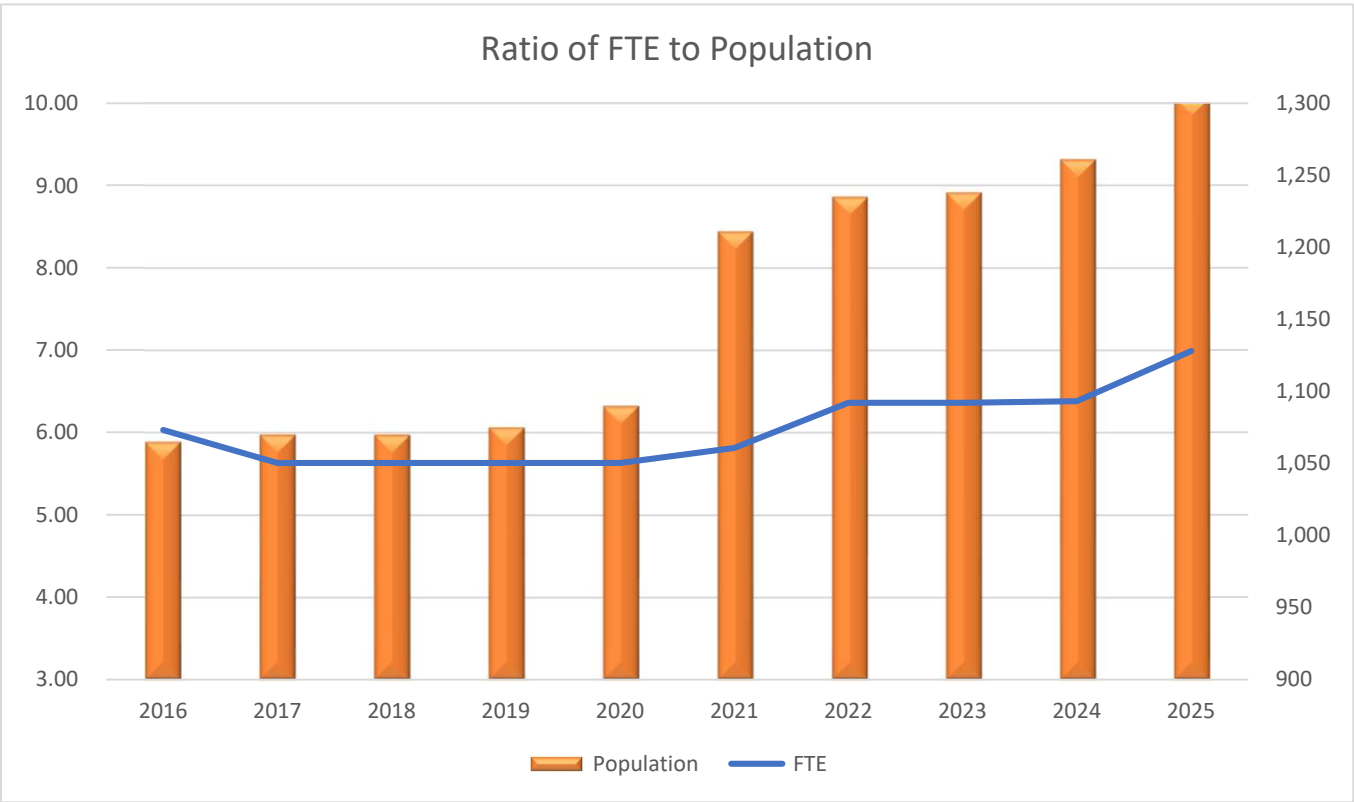
Staffing levels for FY 2025-26 are reduced to 5.8 full time equivalents (FTE's). The City contracts with Civil West for engineering services, the City of Oakridge for law enforcement services, Lane Council of Governments (LCOG) for planning services and Northwest Code Professionals for building and electrical inspection services.

In March of 2025, LGPS completed a wage and compensation study for Lowell. The recommendations generated from the study have been used to complete personal services in the proposed budget document.

Key Changes

- In 2016 and prior, the City employed a half time Finance Director. This position has been eliminated and these services are now provided on a contract basis.
- In FY 2022, the City added a Librarian at .5 FTE
- In FY 2023, The City added 1 FTE to Public Works
- In FY 2026, The City did not fund the Public Works Director position

The statistics below are gleaned from historical budget documents and do not include personnel for contracted services



Source: City's adopted budget for relevant fiscal year

Comparison of Personnel Changes

Full-time equivalent employees based on budgeted amounts

Function or Program	2026	2025	2024	2023	2022	2021	2020	2019
General Government								
Administration	0.15	0.25	0.20	0.20	0.20	0.20	0.15	0.15
Finance/City Clerk	0.08	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Facilities	0.04	0.06	0.06	0.06	0.06	0.06	0.03	0.18
	<u>0.27</u>	<u>0.41</u>	<u>0.36</u>	<u>0.36</u>	<u>0.36</u>	<u>0.36</u>	<u>0.28</u>	<u>0.43</u>
Community Development								
Administration	0.05	0.05	0.05	0.07	0.05	-	0.05	0.05
Planning & Land Use ³	0.01	0.03	0.03	0.03	-	-	0.05	0.05
Building ²	0.08	0.12	0.12	0.05	0.05	0.05	0.05	0.05
Engineering ¹	-	-	-	-	-	-	-	-
	<u>0.14</u>	<u>0.20</u>	<u>0.20</u>	<u>0.15</u>	<u>0.10</u>	<u>0.05</u>	<u>0.15</u>	<u>0.15</u>
Culture & Recreation								
Administration	0.08	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Parks	0.65	0.42	0.69	0.68	0.68	0.68	0.58	0.43
Library	0.65	0.81	0.59	0.59	0.59	0.09	0.40	-
	<u>1.37</u>	<u>1.28</u>	<u>1.33</u>	<u>1.32</u>	<u>1.32</u>	<u>0.82</u>	<u>1.03</u>	<u>0.48</u>
Public Safety								
Administration	0.02	0.05	0.05	0.10	0.10	0.10	0.10	0.10
Municipal Court ²	0.03	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Code Enforcement	-	0.05	0.05	-	0.05	0.05	0.05	0.05
Police ¹	-	-	-	-	-	-	-	-
	<u>0.05</u>	<u>0.15</u>	<u>0.15</u>	<u>0.15</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Public Works								
Administration	0.65	0.53	0.58	0.58	0.60	0.60	0.60	0.60
Finance/City Clerk	0.82	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Water Facilities	1.05	1.66	1.38	1.40	1.39	1.39	1.28	1.28
Sewer Facilities	1.05	1.66	1.38	1.40	1.39	1.39	1.28	1.28
Streets	0.40	0.30	0.20	0.20	0.20	0.20	0.41	0.41
	<u>3.97</u>	<u>4.95</u>	<u>4.34</u>	<u>4.38</u>	<u>4.38</u>	<u>4.38</u>	<u>4.37</u>	<u>4.37</u>
Total Full-time equivalents	<u><u>5.79</u></u>	<u><u>6.99</u></u>	<u><u>6.38</u></u>	<u><u>6.36</u></u>	<u><u>6.36</u></u>	<u><u>5.81</u></u>	<u><u>6.03</u></u>	<u><u>5.63</u></u>

Source:

City's adopted budget for relevant fiscal year & Personal Services for Proposed Budget

Notes:

- 1 Contracted Service, no City Employees
- 2 Finance/City Clerk allocated for duties related to these activities, a portion of services are contracted. Contracted services are not reflected in the chart above
- 3 Public Works allocated for duties related to these activities

Expenditure Summary - All Programs

Expenditure Summaries By Program

Excluding Transfers, Debt Service and Contingencies

Program	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Administration							
Personal Services	35,490	35,932	48,832	31,503	41,920	41,920	
Materials & Services	74,472	108,255	137,059	103,582	99,813	99,813	
Capital Outlay	147,399	-	110,000	-	20,000	20,000	
Administration Total	257,362	144,187	295,891	135,085	161,733	161,733	
Comm Dev							
Personal Services	9,846	10,741	11,658	8,879	10,823	10,823	
Materials & Services	113,580	42,543	51,308	17,960	55,400	55,400	
Capital Outlay	-	-	-	-	-	-	
Comm Dev Total	123,426	53,284	62,966	26,839	66,223	66,223	
Building Inspection							
Personal Services	12,185	13,796	14,748	14,760	12,013	12,013	
Materials & Services	72,413	25,036	38,265	29,427	57,730	57,730	
Capital Outlay	-	-	-	-	5,000	5,000	
Building Inspection Total	84,599	38,832	53,013	44,187	74,743	74,743	
Parks							
Personal Services	45,113	47,271	40,917	35,195	65,571	65,571	
Materials & Services	30,841	41,085	62,097	49,658	56,325	56,325	
Capital Outlay	1,192	-	26,500	16,523	24,500	24,500	
Parks Total	77,145	88,357	129,514	101,376	146,396	146,396	
Library							
Personal Services	25,731	31,260	47,709	36,797	51,286	51,286	
Materials & Services	68,692	35,475	42,224	27,614	29,711	29,711	
Capital Outlay	278,475	-	4,599	5,000	10,500	10,500	
Library Total	372,898	66,735	94,532	69,411	91,497	91,497	
Tourism							
Materials & Services	1,223	1,067	35,578	819	18,700	18,700	
Tourism Total	1,223	1,067	35,578	819	18,700	18,700	
Blackberry Jam							
Materials & Services	13,238	10,501	13,770	13,822	17,730	17,730	
Blackberry Jam Total	13,238	10,501	13,770	13,822	17,730	17,730	
Public Safety							
Personal Services	16,905	16,789	20,326	12,254	7,424	7,424	
Materials & Services	37,771	40,394	17,737	6,319	15,975	15,975	
Public Safety Total	54,676	57,183	38,063	18,573	23,399	23,399	
Streets Operating							
Personal Services	22,643	24,186	32,398	30,440	50,006	50,006	
Materials & Services	39,653	30,081	90,120	55,390	68,806	68,806	
Capital Outlay	12,667	-	60,428	38,911	46,500	46,500	
Streets Operating Total	74,963	54,267	182,946	124,741	165,312	165,312	
Water Operating							
Personal Services	192,970	205,022	241,220	245,824	212,890	212,890	
Materials & Services	171,525	154,148	245,243	211,456	269,983	269,983	
Capital Outlay	61,043	106,558	1,108,000	244,768	123,000	123,000	
Water Operating Total	425,538	465,727	1,594,463	702,048	605,873	605,873	
Sewer Operating							
Personal Services	192,986	205,021	243,052	247,263	213,874	213,874	
Materials & Services	180,584	189,237	273,573	266,240	290,576	290,576	
Capital Outlay	1,475	-	58,000	26,000	103,000	103,000	
Sewer Operating Total	375,045	394,258	574,625	539,503	607,450	607,450	
Total Operating Budget	1,860,113	1,374,397	3,075,361	1,776,404	1,979,056	1,979,056	

Expenditure Summary - Administration

Administration

City Administration provides governance, leadership and oversight to City operations, covering expenditures related to the City Council, City Administrator, City Clerk, and public affairs. The City Administrator is appointed by City Council and is the chief administrative officer of the City, and has the responsibility to manage, direct and coordinate municipal services and business affairs, as well as translating the City Council's goals into budgetary priorities. The City administrator serves as the City's Budget Official as well as the City's Elections Official, and City Recorder.

In March of 2025, the City reached a settlement agreement with Charter Communications for damage to 1st Street which occurred in November 2022. It is anticipated the City will receive payment from Charter Communications by the end of June 2025. Receipt of the settlement payment allows for the inclusion of certain capital projects in the budget this fiscal year.

Budget Highlights

Personal Services

- 0.32 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Anticipated decrease of 41% to contract services mostly the result of reduced legal fees and IT Services from the current budget
- The proposed budget includes one time real estate fees and expenses related to the sale of the former City Hall building

Capital Outlay

- Includes \$9,000 for a reader board and \$6,000 for updates to City Hall/ Library doors and security
- Includes a small amount for unforeseen building and equipment needs

The table below summarizes major requirements for the Administration Program within the General Fund

Administration Requirements	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Personal Services							
Wages	24,841	24,530	32,077	17,901	25,301	25,301	
Other Wages	90	35	69	69	104	104	
Payroll Taxes	1,965	2,281	4,916	2,659	4,265	4,265	
Benefits	8,594	9,087	11,770	10,874	12,250	12,250	
Personal Services Total	35,490	35,932	48,832	31,503	41,920	41,920	
Materials & Services							
Contract Services	47,661	74,107	99,372	71,779	58,870	58,870	
Maintenance & Repairs	1,955	4,020	3,750	2,464	4,450	4,450	
Office Expenses & Supplies	14,518	22,155	22,659	19,865	23,373	23,373	
Other Expenses	630	1,103	1,600	996	1,600	1,600	
Other Operational Expenses	-	1,468	2,080	2,388	2,850	2,850	
Utilities	9,708	5,402	7,598	6,090	8,670	8,670	
Materials & Services Total	74,472	108,255	137,059	103,582	99,813	99,813	
Capital Outlay							
Buildings & Facilities	124,064	-	110,000	-	15,000	15,000	
Equipment & Furnishings	23,336	-	-	-	5,000	5,000	
Software & Technology	-	-	-	-	-	-	
Vehicles & Rolling Stock	-	-	-	-	-	-	
Capital Outlay Total	147,399	-	110,000	-	20,000	20,000	
Administration Total	257,362	144,187	295,891	135,085	161,733	161,733	

Expenditure Summary - Community Development

Community Development

Community Development provides Planning and Land Use Services for Lowell. This program accounts for all land use development activity within the City including, development applications, variances, annexations, flood plain management, downtown development, and various other types of land use applications. This program oversees any updates to the development code as well as buildable land inventory and the urban growth boundary.

The City contracts with Lane Council of Governments for planning and land use services, and with Civil West Engineering for all engineering services. Both of these contract services are required to provide adequate services to developers seeking to generate land use improvements within the City.

Budget Highlights

Personal Services

- 0.06 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Cost increases reflect increases for planning, engineering and legal services related to land use development

Capital Outlay

- There is no capital outlay planned for the Community Development Department

The table below summarizes major requirements for the Community Development Program within the General Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Expenditure							
Personal Services							
Wages	6,845	7,328	7,462	5,786	6,401	6,401	
Other Wages	91	107	182	132	150	150	
Payroll Taxes	563	649	1,175	530	1,022	1,022	
Benefits	2,347	2,657	2,839	2,431	3,250	3,250	
Personal Services Total	9,846	10,741	11,658	8,879	10,823	10,823	
Materials & Services							
Contract Services	108,530	41,996	48,508	16,255	51,950	51,950	
Office Expenses & Supplies	5,050	547	2,800	1,705	3,450	3,450	
Other Expenses	-	-	-	-	-	-	
Materials & Services Total	113,580	42,543	51,308	17,960	55,400	55,400	
Capital Outlay							
Buildings & Facilities	-	-	-	-	-	-	
Capital Outlay Total	-	-	-	-	-	-	
Community Development Total	123,426	53,284	62,966	26,839	66,223	66,223	

Expenditure Summary - Building Inspection Services

Building Inspection

The Building Fund is responsible for reviewing construction plans, issuing construction and electrical permits and inspecting building construction to ensure compliance with the State of Oregon Specialty Codes and Fire Life Safety Codes. The Specialty Codes include Building, Residential, Fire, Plumbing, Mechanical, Energy Efficiency and Solar Codes, in addition to the other State of Oregon Administrative Rules and Statutes. The program also enforces pertinent requirements of the City of Lowell Code. The building program is overseen by the City Administrator, but the City contracts with Northwest Code Professionals to provide plan review, inspection services, and assist with building and electrical code compliance.

Budget Highlights

Personal Services

- 0.08 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Anticipated increase to other expenses for building and electrical state surcharge fees
- Permit fees were increased in October 2024, which increases expenses in this program area as contract service fees as well as state surcharge fees are based on revenue

Capital Outlay

- Includes a small amount for unforeseen improvements

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Personal Services							
Benefits	3,529	4,060	4,376	4,552	3,725	3,725	
Other Wages	197	195	339	229	50	50	
Payroll Taxes	625	804	1,387	768	1,128	1,128	
Wages	7,834	8,736	8,646	9,211	7,110	7,110	
Personal Services Total	12,185	13,796	14,748	14,760	12,013	12,013	
Materials & Services							
Contract Services	67,411	19,408	31,873	25,285	45,930	45,930	
Maintenance & Repairs	-	-	200	-	750	750	
Office Expenses & Supplies	579	468	992	868	2,000	2,000	
Other Expenses	3,953	4,504	4,000	2,680	7,675	7,675	
Utilities	470	656	1,200	594	1,375	1,375	
Materials & Services Total	72,413	25,036	38,265	29,427	57,730	57,730	
Capital Outlay							
Equipment & Furnishings	-	-	-	-	5,000	5,000	
Software & Technology	-	-	-	-	-	-	
Capital Outlay Total	-	-	-	-	5,000	5,000	
Administration Total	84,599	38,832	53,013	44,187	74,743	74,743	

Expenditure Summary - Parks

Parks

Parks Maintenance provides management and maintenance services to Lowell's Park System. Services are provided to all City Parks, greenspaces, facilities pedestrian trails and special event venues.

Budget Highlights

Personal Services

- 0.69 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Materials and services have decreased slightly reflecting a reallocation of supplies and a reduction in maintenance and repairs

Capital Outlay

- Includes \$12,000 for Park Restroom Doors and \$7,500 for a Landscape Trailer
- Includes a small amount for unforeseen building and equipment needs

The table below summarizes major requirements for the Parks Program within the General Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Personal Services							
Wages	29,908	30,127	21,978	22,223	37,072	37,072	
Other Wages	1,600	1,692	1,775	905	1,762	1,762	
Other Personal Services	-	-	-	-	-	-	
Payroll Taxes	3,114	4,227	3,556	2,706	6,887	6,887	
Benefits	10,491	11,225	13,608	9,361	19,850	19,850	
Personal Services Total	45,113	47,271	40,917	35,195	65,571	65,571	
Materials & Services							
Contract Services	4,558	303	2,897	650	1,350	1,350	
Maintenance & Repairs	8,294	9,423	16,000	11,500	13,750	13,750	
Office Expenses & Supplies	4,175	7,340	12,300	6,124	7,025	7,025	
Other Expenses	-	-	1,000	667	1,000	1,000	
Other Operational Expenses	2,504	2,653	2,500	1,345	2,500	2,500	
Utilities	11,309	21,365	27,400	29,372	30,700	30,700	
Materials & Services Total	30,841	41,085	62,097	49,658	56,325	56,325	
Capital Outlay							
Buildings & Facilities	-	-	16,000	11,500	12,000	12,000	
Equipment & Furnishings	-	-	5,500	5,023	7,500	7,500	
Infrastructure	1,192	-	5,000	-	5,000	5,000	
Vehicles & Rolling Stock	-	-	-	-	-	-	
Capital Outlay Total	1,192	-	26,500	16,523	24,500	24,500	
Parks Total	77,145	88,357	129,514	101,376	146,396	146,396	

Expenditure Summary - Library Services

Library Services

The library is a community focal point for knowledge, literature, culture, thought and learning, as well as a welcoming space for residents of all ages to gather, connect and grow.

In 2022, the City completed work on the new City Hall/ Library Facility and, for the first time in Lowell's history, hired a paid professional librarian. Since that time, no additional revenue sources have been identified to help offset the increased operating costs to the library. The library is a wonderful resource for the community and provides services to citizens within the municipal city limits as well as unincorporated outlying areas. Property Taxes are the primary revenue source used to fund library services. Budgeted operating costs of \$89,997 reflect approximately 42% of all property taxes budgeted for FY 2025-26.

Budget Highlights

Personal Services

- 0.68 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase over projected year end in costs for utilities and supplies due to inflation
- Anticipated decrease of 29% to contract services mostly the result of reduced IT services and the compensation study

Capital Outlay

- Includes \$4,000 for updates to City Hall/ Library front entry doors, \$1,500 Reader Board
- Includes a small amount for unforeseen building and equipment needs

The table below summarizes major requirements for the Library Program within the General Fund

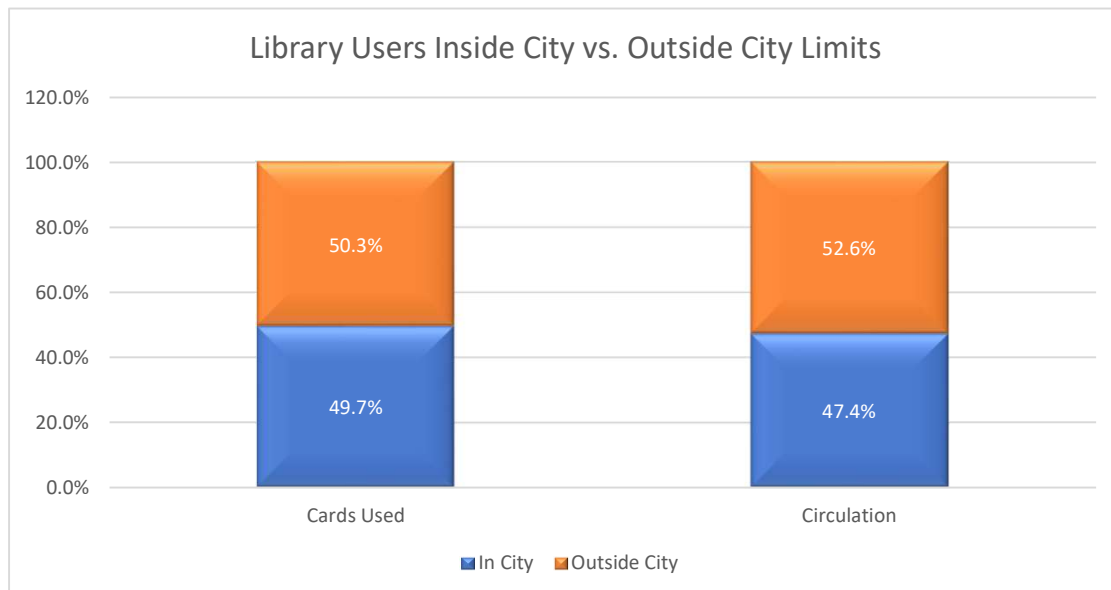
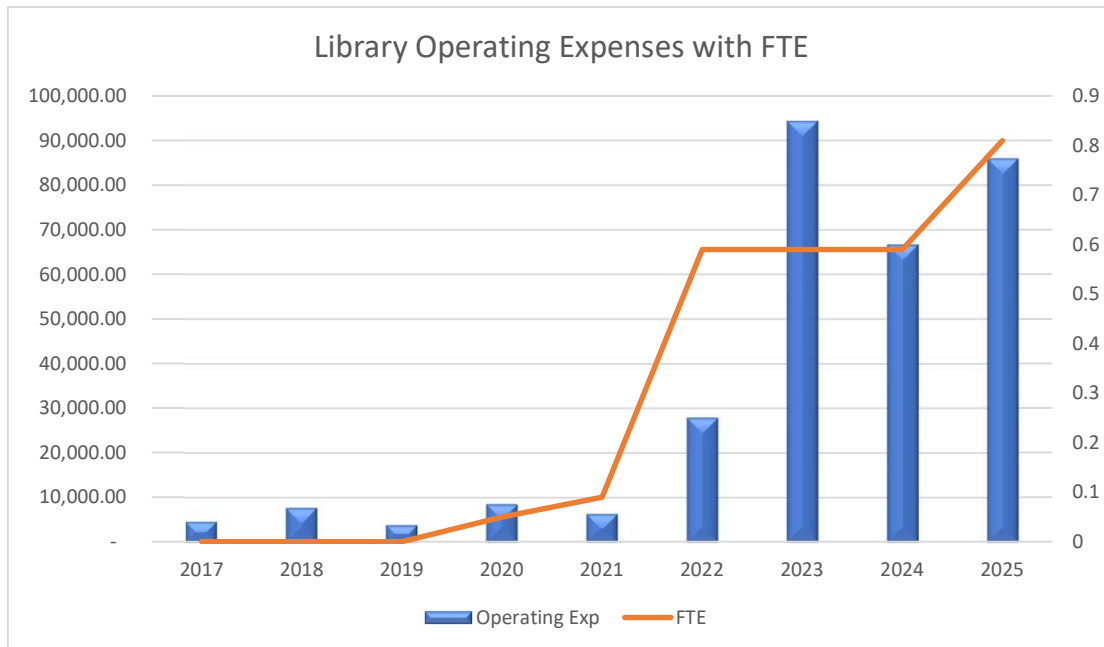
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Personal Services							
Wages	20,243	23,455	34,315	28,512	34,642	34,642	
Payroll Taxes	1,601	3,091	5,363	2,593	6,574	6,574	
Benefits	3,888	4,713	8,031	5,692	10,070	10,070	
Personal Services Total	25,731	31,260	47,709	36,797	51,286	51,286	
Materials & Services							
Contract Services	13,740	1,810	17,423	5,746	5,400	5,400	
Maintenance & Repairs	23,742	5,252	3,158	2,157	3,300	3,300	
Office Expenses & Supplies	6,285	12,596	12,045	12,146	11,256	11,256	
Other Expenses	421	1,214	1,000	1,000	1,000	1,000	
Other Operational Expenses	21,476	9,822	1,000	1,000	1,500	1,500	
Utilities	3,029	4,781	7,598	5,565	7,255	7,255	
Materials & Services Total	68,692	35,475	42,224	27,614	29,711	29,711	
Capital Outlay							
Buildings & Facilities	240,877	-	4,349	5,000	5,500	5,500	
Equipment & Furnishings	37,598	-	250	-	5,000	5,000	
Capital Outlay Total	278,475	-	4,599	5,000	10,500	10,500	
Library Total	372,898	66,735	94,532	69,411	91,497	91,497	

Expenditure Summary - Library Services Cont.

Library Services

Historically, the all volunteer library had a very small impact to the General Fund's operating budget, after two full years of operations, the overall impact of personal services and materials and services has increased 1,200% or an average of \$70,000 compared to library services prior to re-opening.

It is necessary to identify a source of revenue other than property taxes to offset the ongoing operating costs of the Library Program. This could include annual user fees for patrons who do not live within the taxing district of the City of Lowell, lost or damaged item fees, business services fees and/or some other sustainable source of revenue.



Expenditure Summary - Tourism

Tourism

Tourism is an important aspect of the City with access to Dexter Dam, Elijah Bristow State Park, Lookout Point, Fall Creek Reservoir and other natural features in Lowell's immediate surroundings, summertime attracts many visitors to our community.

Tourism promotion is mainly funded through the Rural Tourism Marketing Program (RTMP) Grant from Lane County. The RTMP Grant is a distribution of transient lodging taxes collected for overnight stays in hotels, campgrounds, RV parks etc., and are used to generate more overnight stays in rural Lane County.

Since the Covid-19 pandemic, it has been difficult to use these funds on an annual basis. The budget for next year will use slightly more than the anticipated grant receipts and City Council will be discussing appropriate use of the remaining funds for future budgets.

Budget Highlights

Materials and Services

- Reduction in anticipated maintenance and repairs for the covered bridge
- The budgeted transfer of \$2,500 to the Blackberry Jam Fund reflects use of the RTMP grant receipts
- Re-establish the Community Grant Program at \$8,000 for the budget year. This program funds tourism related activities operated independently from the City of Lowell

Capital Outlay

- There is no capital outlay planned for the Tourism Department

The table below summarizes major requirements for the Tourism Program within the General Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Materials & Services							
Contract Services	-	-	-	-	500	500	
Maintenance & Repairs	808	767	34,928	819	10,000	10,000	
Office Expenses & Supplies	415	300	650	-	200	200	
Other Expenses	-	-	-	-	8,000	8,000	
Materials & Services Total	1,223	1,067	35,578	819	18,700	18,700	
Tourism Total	1,223	1,067	35,578	819	18,700	18,700	

Expenditure Summary - Blackberry Jam Festival

Blackberry Jam Festival

The Blackberry Jam Fund is used to record activity related to the Blackberry Jam Festival. This festival has been held since 1994. In 2020, the festival was cancelled due to the outbreak of the Coronavirus pandemic. It re-opened in the summer of 2022, with a few changes as a result of the pandemic. Primary expenditures include entertainment, security, jam and festival supplies.

Budget Highlights

Materials and Services

- Contract Services includes \$1,400 for Security during the festival, and are reduced from last year
- Event Expenses are budgeted to increase 28% due to an increase in for the cost of jam and entertainment
- Other operational expenses include \$3,000 for new tent canopies, park preparation and volunteer shirts
- Utilities reflect overhead costs allocated to this program area

Capital Outlay

- There is no capital outlay planned for the Blackberry Jam

The table below summarizes major requirements for the Blackberry Jam Festival Program

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Materials & Services							
Contract Services	1,128	1,079	3,160	4,008	1,500	1,500	
Event Expenses	8,121	3,368	2,500	5,165	7,730	7,730	
Office Expenses & Supplies	1,908	1,294	1,150	2,436	3,300	3,300	
Other Operational Expenses	960	4,445	5,460	2,213	4,700	4,700	
Utilities	1,120	314	1,500	-	500	500	
Materials & Services Total	13,238	10,501	13,770	13,822	17,730	17,730	
Blackberry Jam Total	13,238	10,501	13,770	13,822	17,730	17,730	

Expenditure Summary - Public Safety

Public Safety

In prior years, Police Services, Code Enforcement and Municipal Court each had individual program areas within the General Fund. In the upcoming budget year, these programs have been consolidated into the newly created Public Safety Department. For historical years, budget data has been condensed into this new single department. Staff believe that by combining these programs, it will provide a better overview of the City's total costs for providing public safety services and reduce the need for additional allocations for personal services, materials and services as well as capital outlay.

Municipal Court is the judicial branch of city government and exists to serve the citizens of this community. The court is responsible for providing a local forum for adjudicating alleged violations of City ordinances and state traffic laws within its local jurisdiction. The majority of the cases heard in Municipal Court are traffic infractions.

Law Enforcement services are provided on a contract basis by the City of Oakridge Police Department. This budget provides for \$10,000 of on demand police services only. The code enforcement program is internally resourced, and not connected to the Oakridge Police contract.

In the 2024-25 budget year, police services were greatly reduced in order to balance the General Fund budget. The continued reduction in police services is necessary to offset the increased operating costs of the Maggie Osgood Library. Police Services are critical to maintaining the sense of security of living in a small town (livability of Lowell). Municipal Court receives cases from both Police Services and Code Enforcement and provides a small amount of revenue to help offset the costs of funding critical public safety services within the City. It is necessary to identify and or curate a revenue source which can be dedicated to providing police services.

Budget Highlights

- Consolidation of Police, Code Enforcement and Municipal Court Programs

Personal Services

- 0.05 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for supplies due to inflation
- Other Expenses include animal control, state assessments and collections fees
- The overall reduction of materials and services reflects the reduction in public safety services provided to citizens
- Contract Services include a Police Services Contract in the amount of \$10,000 for the next budget year

Capital Outlay

- There are no capital projects budgeted for Public Safety

The table below summarizes major requirements for the Public Safety Program within the General Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Expenditure							
Personal Services							
Wages	11,658	11,395	12,372	7,762	4,265	4,265	
Other Wages	76	17	35	10	50	50	
Payroll Taxes	960	1,024	3,086	746	689	689	
Benefits	4,210	4,352	4,833	3,736	2,420	2,420	
Personal Services Total	16,905	16,789	20,326	12,254	7,424	7,424	
Materials & Services							
Contract Services	35,664	39,042	14,861	4,615	12,850	12,850	
Maintenance & Repairs	-	-	426	-	-	-	
Office Expenses & Supplies	485	384	1,650	1,176	2,625	2,625	
Other Expenses	1,622	969	800	528	500	500	
Utilities	-	-	-	-	-	-	
Materials & Services Total	37,771	40,394	17,737	6,319	15,975	15,975	
Public Safety Total	54,676	57,183	38,063	18,573	23,399	23,399	

Expenditure Summary - Streets

Streets

The Street program provides maintenance services to City streets, sidewalks, pathways, ADA ramps, signs and storm drains. Maintenance is performed by City staff in coordination with contractors. The City's transportation system is fundamental in supporting the quality of life enjoyed by residents, businesses and visitors.

In November 2022, Charter Communications was working in the right-of-way on 1st Street. A water line was ruptured which caused significant damage to the street, water line, sewer line and some storm drains. Next year's budget includes capital outlay for reconstruction of the damaged area. More detailed project information is available in the Capital Outlay section of this document.

Budget Highlights

Personal Services

- 0.47 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Overall reduction in materials and services is due to a reduction in engineering and other contract Services

Capital Outlay

- Includes \$20,000 for repairs to 1st Street, \$15,000 for a new truck, and \$1,500 for a Reader Board
- Includes amounts for annual maintenance and improvements for streets and stormwater

The table below summarizes major requirements for the Streets Operating Program

Operating Summary	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Expenditure							
Personal Services							
Benefits	5,875	6,425	9,241	8,578	15,450	15,450	
Other Personal Services	-	-	-	-	-	-	
Other Wages	892	935	1,055	1,238	1,825	1,825	
Payroll Taxes	1,577	1,818	4,703	1,647	5,168	5,168	
Wages	14,299	15,007	17,399	18,977	27,563	27,563	
Personal Services Total	22,643	24,186	32,398	30,440	50,006	50,006	
Materials & Services							
Contract Services	8,447	6,687	45,092	20,528	21,510	21,510	
Maintenance & Repairs	9,187	5,062	15,500	11,500	11,000	11,000	
Office Expenses & Supplies	4,655	6,178	8,428	7,660	10,646	10,646	
Other Operational Expenses	4,710	335	7,000	4,252	12,500	12,500	
Utilities	12,653	11,818	14,100	11,450	13,150	13,150	
Materials & Services Total	39,653	30,081	90,120	55,390	68,806	68,806	
Capital Outlay							
Buildings & Facilities	-	-	-	-	1,500	1,500	
Equipment & Furnishings	-	-	-	-	-	-	
Infrastructure	12,667	-	60,428	38,911	30,000	30,000	
Software & Technology	-	-	-	-	-	-	
Vehicles & Rolling Stock	-	-	-	-	15,000	15,000	
Capital Outlay Total	12,667	-	60,428	38,911	46,500	46,500	
Streets Total	74,963	54,267	182,946	124,741	165,312	165,312	

Expenditure Summary - Water Treatment & Distribution

Water Treatment & Distribution

The City of Lowell's Water Treatment Plant (WTP) provides safe and reliable water to Lowell's citizens that meet or exceed drinking water standards. The plant is operated by Public Works Staff and produces up to .288 mg of water per day which can be delivered to City of Lowell customers.

The high quality drinking water produced at the WTP is pumped through the City's distribution system in sufficient volume and pressure to meet the needs of the entire city. Water is pumped to water storage reservoirs and ultimately utility customers. The water storage reservoirs are operated and maintained to provide optimum water quality, adequate fire flow, and reserve storage.

Demand for water is made up of residential, commercial, and industrial accounts as well as City owned parks, and facilities. Treated water is also purchased in bulk from contractors and citizens. The City distributes an average of 33 million gallons of treated water to customers each year. As development occurs, the demand for water increases and additions or improvements to the City's treatment and distribution systems become necessary. Once development is completed, annual maintenance costs also increase as the City ultimately assumes responsibility for maintaining, repairing and eventually replacing the newly added infrastructure.

Budget Highlights

Personal Services

- 1.725 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Anticipated increase to water analysis as well as repairs for water leaks and other repairs and maintenance
- Includes \$20,000 in Other contract services for a water rate study

Capital Outlay

- Includes \$8,000 leak detection equipment, \$30,000 new truck, \$82,000 for water improvements and \$3,000 reader board
- Includes amounts for annual maintenance and improvements for water infrastructure and equipment

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Personal Services							
Benefits	56,648	61,641	72,741	76,445	70,200	70,200	
Other Wages	7,895	8,034	8,547	12,852	6,850	6,850	
Payroll Taxes	11,113	12,317	22,485	12,746	19,980	19,980	
Wages	117,314	123,031	137,447	143,781	115,860	115,860	
Personal Services Total	192,970	205,022	241,220	245,824	212,890	212,890	
Materials & Services							
Contract Services	43,207	27,297	57,771	56,018	56,650	56,650	
Maintenance & Repairs	36,996	31,685	57,550	43,650	68,500	68,500	
Office Expenses & Supplies	22,052	30,983	40,520	41,529	45,913	45,913	
Other Expenses	-	-	-	-	-	-	
Other Operational Expenses	46,202	39,503	59,482	45,534	68,500	68,500	
Utilities	23,069	24,680	29,920	24,725	30,420	30,420	
Materials & Services Total	171,525	154,148	245,243	211,456	269,983	269,983	
Capital Outlay							
Buildings & Facilities	-	-	8,000	-	3,000	3,000	
Equipment & Furnishings	6,337	-	-	-	8,000	8,000	
Infrastructure	53,231	106,558	1,100,000	244,768	82,000	82,000	
Other Improvements	-	-	-	-	-	-	
Software & Technology	1,475	-	-	-	-	-	
Vehicles & Rolling Stock	-	-	-	-	30,000	30,000	
Capital Outlay Total	61,043	106,558	1,108,000	244,768	123,000	123,000	
Water Total	425,538	465,727	1,594,463	702,048	605,873	605,873	

Expenditure Summary - Sewer Collection and Treatment

Sewer Collection and Treatment

The Wastewater Treatment Plant (WWTP) protects the water quality of all surrounding bodies of water by removing pollutants from wastewater. The Public Works Department operates and maintains the WWTP and lift stations.

The City's Wastewater Treatment Program includes a wastewater treatment plant that is designed to treat on average 220,000 gallons per day in dry weather, 760,000 gallons per day in wet weather; 2 lift stations. Bio-solids are removed and hauled to Herd Farms in Roseburg, where they undergo further processing to meet class B biosolids creitera as required by NPDES.

The Wastewater Collection System protects water quality and the health of the community by effectively maintaining and operating the City's wastewater collections. The wastewater collection system is completely separate from the stormwater system and transports sanitary waste streams from properties within the City limits to the Wastewater Treatment Plant. The collection system is comprised of seven miles of collection lines. As with water distribution, new development increases demand for wastewater collection and treatment, as well as an increase to ongoing maintenance and replacement costs.

Budget Highlights

Personal Services

- 1.725 FTE budgeted this fiscal year
- Wages reflect recommendations from the March 2025 LGPS Wage & Compensation Study
- Allocations have been updated to reflect anticipated changes to job duties and functions
- Other Changes include adjusting benefits for cost of living and benefit plan changes

Materials and Services

- Slight increase in costs for utilities and supplies due to inflation
- Anticipated increase to other operational expenses for chemical and lab supplies and sewer analysis
- Includes \$20,000 in Other contract services for a sewer rate study

Capital Outlay

- Includes \$30,000 new truck, \$50,000 for I & I work and manholes and \$3,000 reader board
- Includes amounts for annual maintenance and improvements for water infrastructure and equipment

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Operating Summary							
Personal Services							
Benefits	56,648	61,640	72,741	75,823	71,720	71,720	
Other Wages	7,895	8,034	8,547	11,091	6,850	6,850	
Payroll Taxes	11,129	12,317	24,317	12,893	19,869	19,869	
Wages	117,314	123,031	137,447	147,456	115,435	115,435	
Personal Services Total	192,986	205,021	243,052	247,263	213,874	213,874	
Materials & Services							
Contract Services	31,900	45,938	66,007	68,095	56,600	56,600	
Maintenance & Repairs	21,752	20,490	48,300	58,982	57,700	57,700	
Office Expenses & Supplies	22,528	27,150	39,411	32,964	39,416	39,416	
Other Expenses	3,687	3,793	4,300	4,000	4,000	4,000	
Other Operational Expenses	53,031	45,674	53,875	49,752	62,410	62,410	
Utilities	47,686	46,192	61,680	52,447	70,450	70,450	
Materials & Services Total	180,584	189,237	273,573	266,240	290,576	290,576	
Capital Outlay							
Buildings & Facilities	-	-	-	-	3,000	3,000	
Equipment & Furnishings	-	-	8,000	-	-	-	
Infrastructure	-	-	50,000	26,000	70,000	70,000	
Other Improvements	-	-	-	-	-	-	
Software & Technology	1,475	-	-	-	-	-	
Vehicles & Rolling Stock	-	-	-	-	30,000	30,000	
Capital Outlay Total	1,475	-	58,000	26,000	103,000	103,000	
Sewer Total	375,045	394,258	574,625	539,503	607,450	607,450	

Expenditure Summary - System Development Charges

System Development Charges

System Development Charges are used for projects outlined in the master plan for the given program and must be used for projects which expand the capacity of the infrastructure system based on growth.

Each type of SDC is collected in a separate fund for the specific purpose stated in the fund name. These funds are restricted by state statute and by city ordinance.

Budget Highlights

Materials and Services

- A small amount is budgeted in each SDC fund for unanticipated materials and services

Capital Outlay

- Includes capital outlay for capacity increasing projects within each SDC Fund

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Parks SDC Fund							
Materials & Services	5,743	-	-	-	1,000	1,000	
Capital Outlay	-	-	122,723	-	130,537	130,537	
Expenditure Total	5,743	-	122,723	-	131,537	131,537	
Transportation SDC Fund							
Materials & Services	-	-	-	-	1,000	1,000	
Capital Outlay	-	-	90,613	-	99,106	99,106	
Expenditure Total	-	-	90,613	-	100,106	100,106	
Stormwater SDC Fund							
Materials & Services	-	-	-	-	1,000	1,000	
Capital Outlay	-	-	96,645	-	104,074	104,074	
Expenditure Total	-	-	96,645	-	105,074	105,074	
Water SDC Fund							
Materials & Services	22,906	-	-	-	5,000	5,000	
Capital Outlay	-	-	525,277	-	579,092	579,092	
Expenditure Total	22,906	-	525,277	-	584,092	584,092	
Sewer SDC Fund							
Materials & Services	13,629	53,882	-	-	5,000	5,000	
Capital Outlay	-	-	157,873	-	128,072	128,072	
Expenditure Total	13,629	53,882	157,873	-	133,072	133,072	

Expenditure Summary - Reserve Funds

Reserve Funds

The Water and Sewer Reserve Funds are used for the purpose of setting aside final loan payments as required by the USDA RUS loan covenants. These loans are further discussed within the Debt Service section of this document. Covenants of each loan require the City to set aside one tenth (1/10) of one payment each year for ten years until one complete payment is reserved to meet the final debt service requirement. Once debt service is complete, these reserve funds will no longer be used. In the 2020-21 budget year, the final transfers were made from the water and sewer operating funds, completing the annual requirement for a transfer into these reserve funds. In fiscal-year 2051-52 the City will retire these loans and these funds will be closed.

Budget Highlights

- There are no expenditures budgeted for the Water and Sewer Reserve Funds

The table below summarizes major resources for the Street Operating Fund and does not include beginning balances.

Water Reserve Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Expenditures							
Expenditure							
Transfers Out	-	-	-	-	-	-	-
Expenditure Total	-	-	-	-	-	-	-

Sewer Reserve Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Expenditures							
Transfers Out	-	-	-	-	-	-	-
Expenditure Total	-	-	-	-	-	-	-



Dexter Lake - Photo Courtesy of Jared Cobb

Capital Projects

The City budgets its major construction activities in one of eight categories. Projects are generally large dollar (\$5,000) minimum, nonrecurring and have a useful life greater than one year. Master plans are included as capital projects because they identify the projects to be budgeted in later years.

Capital Projects - 5 Year Forecast

As detailed in the following CIP section, the next five years will be focused on carrying out the visionary plans of the City. The 5-year CIP is a planning tool designated to provide an in-depth look at future construction needs and begin the process of developing a long-term financing plan to meet the needs for our growing community. The 5-year CIP will be updated annually to ensure that it is based on the most accurate information available and reflective of the current and projected economic environment.

The adopted CIP budget will only provide necessary funding for the first year of the plan. The 5-year CIP presented below does not constitute a commitment to fund a project past the first year, but rather signifies the intention to begin the process of creating a funding plan to meet the estimated construction costs during the ensuing years. As the City prepares for continued growth, funding for the 5-year CIP will need to be balanced each year with the operational needs of the City and available funding.

Department	Project	FY 26	FY 27	FY 28	FY 29	FY 30	Future Years	Totals
Water	Leak Detection Equipment	8,000						8,000
	* Sediment Basin - ECWAG	1,000,000						1,000,000
	Sediment Basin - City Costs	82,000						82,000
	Water Valve Repairs		80,000					80,000
	D Street Water Main			130,000				130,000
	New WTP - 500 GPM		40,000	350,000	1,455,000			1,845,000
	Air Burst Retrofit					125,000		125,000
	5 MG Water Reservoir						1,830,000	1,830,000
	Citywide Fire Protection						387,000	387,000
	SRAMP Backbone Upgrade						5,877,000	5,877,000
	Water SDC Impvts	579,092						579,092
Sewer	Manhole Rehabilitation	26,000						26,000
	Spot Repair of Pipe Voids	24,000						24,000
	Sewer System Impvts	20,000						20,000
	Auto Capture Flow & cl2 Feed		35,000					35,000
	CCTV Surveillance		30,000					30,000
	Cross-Connection Repair			168,000				168,000
	Aeration System Impvts				296,000			296,000
	Bio-solids Mgmt Impvts					342,500		342,500
	Alder Street Lift Station					376,000		376,000
	WWTP Upgrades (Phase 3)						3,058,480	3,058,480
	Collection System (Phase 4)						469,200	469,200
	Sewer SDC Impvts	128,072						128,072
Streets	1st Street Repairs	20,000						20,000
	* Everly & Main Street	200,000						200,000
	Miscellaneous Projects	5,000						5,000
	Alder Street		125,000					125,000
	2nd & Cannon Street			165,000				165,000
	3rd & Hyland Street				175,000			175,000
	4th Street					85,000		85,000
	W Lakeview					175,000		175,000
	Streets SDC Impvts	99,106						99,106
Stormwater	Miscellaneous Projects	5,000						5,000
	Stormwater SDC Impvts	104,074						104,074
Parks	Rest Room Impvts	12,000						12,000
	Miscellaneous Projects	5,000						5,000
	Parks SDC Impvts	130,537						130,537
Equipment	1 Ton Pickup	75,000						75,000
	Landscape Trailer	7,500						7,500
	Vacuum Truck		85,000					85,000
	Miscellaneous Projects	15,000						15,000
Facilities	Digital Reader Board	18,000						18,000
	Upgrade Front Entry Doors	10,000						10,000
	Front Gate & Auto Opener		17,500					17,500
IT & Software	New Server & Backup Battery				6,000			6,000
	Totals	2,573,381	412,500	813,000	1,932,000	1,103,500	11,621,680	18,456,061

* Denotes projects not reflected in the proposed budget as funding sources are uncertain at this time. If grant or other funding becomes available during the course of the fiscal year, the grant/loan will be recognized and appropriations made via resolution of the City Council.

Capital Projects Summary - By Program

Approved Budget

Capital expenditures are purchases and projects which cost \$5,000 or more and have a useful life of more than one year. Capital expenditures can generally be divided into two broad types, routine and non-routine. Routine capital expenditures are those which are included in most budgets and will not have a significant impact on operating budgets. For the City of Lowell these items typically include equipment such as mowers, vehicles, rolling stock, equipment, pumps and planned improvements to existing facilities and infrastructure.

Non-Routine capital expenditures are generally large dollar projects or items, have a useful life of many years, and would have a significant impact on operating budgets. Often, these projects are tied to needed improvements identified in the City master planning documents including water, wastewater, streets, stormwater and parks.

The table below summarizes Capital Projects by category and program

Category	Admin	Parks	Library	Building	Streets	Water	Sewer	Total
Water								
Leak Detection Equipment						8,000		8,000
*Sediment Basin - ECWAG						1,000,000		1,000,000
Sediment Basin - City Costs						82,000		82,000
Water SDC Impvts						579,092		579,092
								-
Sewer								-
Manhole Rehabilitation							26,000	26,000
Spot Repair of Pipe Voids							24,000	24,000
Sewer System Impvts							20,000	20,000
Sewer SDC Impvts							128,072	128,072
								-
Streets								-
1st Street Repairs					20,000			20,000
* Everly & Main Street					200,000			200,000
Miscellaneous Projects					5,000			5,000
Streets SDC Impvts					99,106			99,106
								-
Stormwater								-
Miscellaneous Projects					5,000			5,000
Stormwater SDC Impvts					104,074			104,074
								-
Parks								-
Bathroom Impvts		12,000						12,000
Parks Impvts		5,000						5,000
Parks SDC Impvts		130,537						130,537
								-
Equipment								-
1 Ton Pickup					15,000	30,000	30,000	75,000
Landscape Trailer		7,500						7,500
Miscellaneous Projects	5,000		5,000	5,000				15,000
								-
Facilities								-
Digital Reader Board	9,000		1,500		1,500	3,000	3,000	18,000
Entry Doors & Security	6,000		4,000					10,000
								-
Totals	20,000	155,037	10,500	5,000	449,680	1,702,092	231,072	2,573,381

* Denotes projects not reflected in the proposed budget as funding sources are uncertain at this time. If grant or other funding becomes available during the course of the fiscal year, the grant/loan will be recognized and appropriations made via resolution of the City Council.

Water Projects

Leak Detection Equipment

Project Cost: 8,000
 Funding Sources: 8,000 *Water Fund*
 Project Description: This equipment is used to pinpoint leaks in the distribution system. The City's existing equipment is aging and in need of replacement.
 Justification: Infrastructure Maintenance

Sediment Basin Construction

Project Cost: 1,067,000
 Funding Sources: 67,000 *Water Fund*
 1,000,000 *ECWAG Grant*
City staff has been pursuing this funding for the last two years and is still waiting on approval. It is unknown whether or not this grant will be approved. This project is listed as a placeholder. If funding becomes available, City Council can receive the grant and make appropriations via resolution when awarded.
 Project Description: Construct a sediment basin to condition raw water during a deep draw of Lookout Point Reservoir
 Justification: The current sediment basin is undersized and not designed to handle turbidity that is produced by the drawdown of Lookout Point.

Water System Improvements

Project Cost: 20,000
 Funding Sources: 20,000 *Water Fund*
 Project Description: Miscellaneous infrastructure projects that may arise throughout the year. This amount is a set aside for unknown capital improvements or major repairs.
 Justification: Infrastructure Maintenance

Water SDC Improvements

Project Cost: 579,092
 Funding Sources: 579,092 *Water SDC Fund*
 Project Description: City Staff is actively pursuing funding from various agencies to fund projects outlined in the recently adopted Water Master Plan. Having an existing appropriation in capital outlay makes these funds available to use as a city match should any funding become available.
 Justification: Water Master Plan Projects - Growth

Sewer Projects

Manhole Rehabilitation

Project Cost: 26,000
 Funding Sources: 26,000 *Sewer Fund*
 Project Description: Maintenance of all remaining manholes to repair any I&I within the manhole including cleaning, grouting, and epoxy treatment.
 Justification: Infrastructure Maintenance

Spot Repair of Sewer Pipe Voids

Project Cost: 24,000
 Funding Sources: 24,000 *Sewer Fund*
 Project Description: I&I collection system improvements and repairs identified in the wastewater facilities plan.
 Justification: Infrastructure Maintenance

Sewer System Improvements

Project Cost: 20,000
 Funding Sources: 20,000 *Sewer Fund*
 Project Description: Miscellaneous infrastructure projects that may arise throughout the year. This amount is a set aside for unknown capital improvements or major repairs.
 Justification: Infrastructure Maintenance

Sewer Projects - Continued

Sewer SDC Improvements

Project Cost: 128,072
 Funding Sources: 128,072 *Sewer SDC Fund*
 Project Description: City Staff is actively pursuing funding from various agencies to fund projects outlined in the recently adopted Wastewater Facilities Plan. Having an existing appropriation in capital outlay makes these funds available to use as a city match should any funding become available.
 Justification: Wastewater Facilities Plan Projects - Growth

Street Projects

1st Street Repairs

Project Cost: 20,000
 Funding Sources: 20,000 *Street Fund*
 Project Description: Finish 2" overlay to complete road repair to 1st Street. This project may require approximately 20' of sidewalk repair, and potential sewer repair after the sidewalk compaction check and sewer line investigation are completed.
 Justification: Restoration of 1st Street

Everly & West Main Street

Project Cost: 200,000
 Funding Sources: 200,000 *ODOT SCA Grant*
City staff is actively pursuing grant funding through ODOT's Special City Allotment program. It is unclear whether funding will be approved. This project is listed as a placeholder. If funding becomes available, City Council can receive the grant and make appropriations via resolution when awarded.
 Project Description: 2" grind and overlay of new asphalt pavement on the entire section of Everly and Loftus and on the most western portion of Main Street, including a geotechnical investigation.
 Justification: Project No 3 from the Pavement Preservation Plan

Transportation SDC Improvements

Project Cost: 99,106
 Funding Sources: 99,106 *Transportation SDC Fund*
 Project Description: City Staff is actively pursuing funding from various agencies to fund projects outlined in the Pavement Preservation Plan. Having an existing appropriation in capital outlay makes these funds available to use as a city match should any funding become available.
 Justification: Pavement Preservation Plan Projects - Growth

Stormwater Projects

Stormwater Improvements

Project Cost: 5,000
 Funding Sources: 5,000 *Street Fund*
 Project Description: Miscellaneous infrastructure projects that may arise throughout the year. This amount is a set aside for unknown capital improvements or major repairs.
 Justification: Infrastructure Maintenance

Transportation SDC Improvements

Project Cost: 104,074
 Funding Sources: 104,074 *Stormwater SDC Fund*
 Project Description: City Staff is actively pursuing funding from various agencies to fund projects outlined in the Pavement Preservation Plan. Having an existing appropriation in capital outlay makes these funds available to use as a city match should any funding become available.
 Justification: Pavement Preservation Plan Projects - Growth

Parks Projects

Bathroom Improvements

Project Cost: 12,000
Funding Sources: 12,000 *General Fund - Parks Department*
Project Description: Replace damaged doors and fixtures in park restrooms at Paul Fisher Park and Railroad Park
Justification: Infrastructure Maintenance

Parks Improvements

Project Cost: 5,000
Funding Sources: 5,000 *General Fund - Parks Department*
Project Description: Miscellaneous infrastructure projects that may arise throughout the year. This amount is a set aside for unknown capital improvements or major repairs.
Justification: Infrastructure Maintenance

Parks SDC Improvements

Project Cost: 130,537
Funding Sources: 130,537 *Parks SDC Fund*
Project Description: City Staff is actively pursuing funding from various agencies to fund projects outlined in the Parks Master Plan. Having an existing appropriation in capital outlay makes these funds available to use as a city match should any funding become available.
Justification: Parks Master Plan - Growth

Equipment

Heavy Duty Pickup Truck

Project Cost: 75,000
Funding Sources: 15,000 *Street Fund*
30,000 *Water Fund*
30,000 *Sewer Fund*
Project Description: Purchase of a 1 Ton Pickup - Full size trucks also known as "heavy duty" trucks, are designed for high towing and hauling capacities.
Justification: The City currently does not have a vehicle that can legally and safely tow equipment the City owns. When equipment is rented, the City has to pay for delivery each way or rent a vehicle to accommodate transportation of the equipment to and from job sites.

Landscape Trailer

Project Cost: 7,500
Funding Sources: 7,500 *General Fund - Parks Department*
Project Description: A landscaping trailer is a type of utility trailer designed for transporting landscaping equipment, tools, and materials as well as hauling debris from landscaping projects.
Justification: The City currently does not have a landscaping trailer. This would increase efficiency by allowing staff to transport all needed equipment and tools to a job site in one trip. This will also improve productivity by streamlining the transportation of all needed materials and equipment. Currently staff dumps clippings at the job site and returns to haul debris at a later date.

Miscellaneous Equipment

Project Cost: 15,000
Funding Sources: 5,000 *General Fund - Administration*
5,000 *General Fund - Library*
5,000 *Building Fund*
Project Description: Miscellaneous equipment purchases that may arise throughout the year. This amount is a set aside for unknown capital improvements or major repairs.
Justification: Equipment Replacement

Facilities

Digital Reader Board

Project Cost: 18,000
Funding Sources: 9,000 *General Fund - Administration Department*
3,000 *Street Fund*
3,000 *Water Fund*
3,000 *Sewer Fund*
Project Description: Purchase and install a business digital reader board in front of City Hall.
Justification: Improved communication through display of real time announcements, events or news, enhancing the ability to communicate with the community employees, customers and visitors.

City Hall / Library Front Entry Doors

Project Cost: 10,000
Funding Sources: 6,000 *General Fund - Administration Department*
4,000 *General Fund - Library*
Project Description: Upgrade front entry door locks and access
Justification: the current door lock system is difficult to use and takes a lot of staff time to maintain. The new system can be programmed remotely and access permissions are easily edited. This will allow for staff and volunteers to easily have access to City Hall or the Library as needed while maintaining proper security.



Water Reservoir - Photo Courtesy of Lowell Public Works

Debt and Other

Debt Service Overview

- The City issues debt to pay for long-term capital improvements. The number of years the debt is outstanding is less than the useful life of the capital investment. Debt shall not be used for operating purposes.
- Debt service appropriations provide for the payment of principal and interest on bonds and notes. In the past, the City has issued revenue bonds and full faith and credit obligations. The City has not issued any general obligation bonds.
- General obligation bonds that are secured by property taxes must be approved by the voters.
Taxes raised through general obligation bonds are separate from property taxes collected via the City's permanent rate.
- Full faith and credit obligations are backed by the City's General Fund; however, they may be repaid from other resources such as water or sewer charges.
- Revenue bonds are secured by a specific revenue source other than described above, and are typically used to finance capital improvements related to the City's utilities and repaid from related utility charges.

Ending Balances

- Ending balance definitions and components
- Ending balance designations

Long-term Debt & Limitations

Long-Term Debt Outstanding

Estimated as of: June 30, 2025

Lender	Loan Number	Purpose	Interest Rate	Issue Amount	Maturity Date	Outstanding Principal
<i>Full Faith and Credit Obligations</i>						
Business Oregon	G02002	Sewer (Sewer Treatment Plant)	5.350%	425,000	12/01/27	78,738
Business Oregon	J05001	Water/ Sewer (Pioneer St Relocation)	5.170%	200,000	12/01/29	63,861
Business Oregon	L21001	Water/ Streets (Main St & Lakeview)	2.190%	268,450	12/01/40	223,481
Business Oregon	L22010	General (City Hall/ Library Improvmts)	2.170%	230,224	12/01/47	213,284
Government Capital	256156	General (City Hall & Parks Property)	4.387%	530,000	04/25/39	415,499
<i>Revenue Bonds:</i>						
UDSA - RUS	91-03	Water (WTP Improvmts & Reservoir)	2.750%	948,000	04/06/52	743,334
UDSA - RUS	92-05	Sewer (Sewer Infrastructure)	2.750%	379,000	04/06/52	297,172

Legal Debt Limits

Under Oregon statutes, (ORS 287A) the City is limited in the amount of principal outstanding for general obligation bonded debt to three percent of real market value of the taxable properties within its boundaries. The statutory limit specifically excludes full faith and credit obligations, and bonds for water, sanitary and storm sewers.

Statutory Debt Limitation	
Estimated as of June 30th	
Real Market Value	\$ 123,456,123
Debt Capacity at 3%	3,703,683.7
Less outstanding debt	\$ -
Net debt subject to the 3% limit	-
Marginal capacity	\$ 3,703,684

Debt Service Activity and Future Debt Plans

Debt Service Activity, All City Funds

Budgeted for Fiscal Year 2025-26

Lender	Loan Number	Purpose/ Fund	Estimated Principal Balance 07/01/25	Scheduled Principal	Scheduled Interest	Principal Balance 06/30/26
<i>Full Faith and Credit Obligations</i>						
Business Oregon	G02002	Sewer (Sewer Treatment Plant)				
		Sewer Operating Fund - 100%	\$ 78,738	\$ 24,369	\$ 3,741	\$ 54,369
		Subtotal	78,738	24,369	3,741	54,369
Business Oregon	J05001	Water/ Sewer (Pioneer St Relocation)				
		Water Operating Fund - 50%	31,931	5,772	1,651	26,159
		Sewer Operating Fund - 50%	31,931	5,772	1,651	26,159
		Subtotal	63,862	11,544	3,302	52,318
Business Oregon	L21001	Water/ Streets (Main St & Lakeview)				
		Water Operating Fund - 69.0476%	154,308	8,157	3,380	146,151
		Streets Operating Fund - 30.9524%	69,173	3,657	1,515	65,516
		Subtotal	223,481	11,814	4,895	211,667
Business Oregon	L22010	General (City Hall/ Library Improvmnts)				
		General Fund - City Hall - 47.3682%	101,029	101,029	2,193	-
		General Fund - Library - 52.6318%	112,255	112,255	2,436	-
		Subtotal	213,284	213,284	4,629	-
Government Capital	256156	General (City Hall & Parks Property)				
		General Fund - City Hall - 56.1376%	233,251	12,417	10,233	220,834
		General Fund - Parks - 43.8623%	182,247	9,702	7,995	172,545
		Subtotal	415,498	22,119	18,228	393,379
		Subtotal Full Faith and Credit	994,863	283,130	34,795	711,733
<i>Revenue Bonds:</i>						
UDSA - RUS	91-03	Water (WTP Improvmnts & Reservoir)				
		Water Operating Fund - 100%	743,334	18,939	20,442	724,395
UDSA - RUS	92-05	Sewer (Sewer Infrastructure)				
		Sewer Operating Fund - 100%	297,172	7,572	8,173	289,600
		Subtotal Revenue Bonds	1,040,506	26,511	28,615	1,013,995
		Total All Debt	\$ 2,035,369	\$ 309,641	\$ 63,410	\$ 1,725,728

Future Debt Plans

The City does not plan to issue debt during the upcoming fiscal year

Long Term Debt Balances by Fund

Long-Term Debt Outstanding

Estimated as of: June 30, 2025

Lender	Loan Number	Purpose	General Fund	Water Fund	Sewer Fund	Streets Fund	Total
<i>Full Faith and Credit Obligations</i>							
Business Oregon	G02002	Sewer Treatment Plant	-	-	78,738	-	78,738
Business Oregon	J05001	Pioneer St Relocation	-	31,931	31,931	-	63,861
Business Oregon	L21001	Main Street & Lakeview	-	154,308	-	69,173	223,481
Business Oregon	L22010	City Hall/Library Improvemts	213,284	-	-	-	213,284
Government Capital	256156	City Hall/ Parks Property	415,499	-	-	-	415,499
<i>Revenue Bonds:</i>							
UDSA - RUS	91-03	Treatment Plant & Reservoir	-	743,334	-	-	743,334
UDSA - RUS	92-05	Sewer Infrastructure	-	-	297,172	-	297,172
Total Long Term Debt Outstanding by Fund			628,783	929,573	407,841	69,173	2,035,369

Ending Balances

The Governmental Accounting Standards Board (GASB) has defined ending balances as falling into two groupings with five categories. The City is aligning its year-end budgeted fund balance to reflect these categories.

Restricted Fund Balances

- *Nonspendable*

Represents both assets which are liquid and non-liquid that may never be spent

Non-liquid balances include inventory, prepayments, foreclosed properties to be sold etc.

Liquid balances include the principal balance of an endowment, revolving loan funds, etc.

- *Restricted*

Legal constraints placed on assets by an external entity

These balances include bond covenants, restricted grant proceeds, contracts, and restrictions created by federal, state or local government out of the control of the City's governing body such as a state statute.

Unrestricted Fund Balances

- *Committed*

Constraints created by the governing body on the uses of its own resources

Enacted via Ordinance or Resolution, and are in place as of the end of the fiscal period and remain

binding until formally rescinded or changed. The fundamental difference between restricted and committed is that under Committed the government can unilaterally remove constraints it has imposed upon itself.

- *Assigned*

Balances designated by Council or staff that have not been committed by Ordinance or Resolution.

Assigned balances are not legally constrained and can be changed without formal action.

- *Unassigned*

Excess of total fund balance over nonspendable, restricted, committed and assigned components

Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated/ assigned to the purposes of that fund.

The following tables present the components of ending balance

Restricted Fund Balances

Category	Component	Restricted by
Nonspendable	None	
Restricted	Capital Contributions	Donor Designated
	Grant Proceeds	Grantor
	State Highway Street Tax	State Statute
	Systems Development Charges	State Statute
	Building Inspection	State Statute

Unrestricted Fund Balances

Category	Component	Restricted by
Committed	Blackberry Jam	Ordinance
Assigned	Reserve Balances	Council directed
	Designated Assignments	Staff designations
Unassigned	General Fund	GASB definition

Ending Balances

The City strives to maintain balances adequate for funding routine operations and maintenance in all operating funds as well as meeting the legal requirements for restrictions on ending balances constrained by external entities.

Restricted Balance *Represents both assets which are liquid and non-liquid that may never be spent*• *Non-spendable*

The City currently does not have any non-spendable balances

• *Restricted Balance* *Legal constraints placed on assets by an external entity*

\$	65,588	Rural Tourism Marketing Program Grant - General Fund
	42,490	State Highway Street Fund
	7,976	Building Inspection Fund
	45,522	Water Reserve Fund
	17,832	Sewer Reserve Fund
<u>\$</u>	<u>179,408</u>	<u>Total Restricted Balances</u>

Unrestricted Fund Balances• *Committed* *Formal constraints created by the governing body on the uses of its own resources via Ordinance or Resolution*

\$	795	Blackberry Jam Fund
<u>\$</u>	<u>795</u>	

• *Assigned* *Balances designated by Council or staff that have not been committed by Ordinance or Resolution*

\$	101,105	Water Operating Fund
	111,620	Sewer Operating Fund
<u>\$</u>	<u>212,725</u>	

• *Unassigned* *Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated/ assigned to the purposes of that fund*

	52,749	General Fund
<u>\$</u>	<u>52,749</u>	

<u>\$</u>	<u>445,677</u>	<u>Total Fund Balances</u>
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Budget Detail by Fund

The following pages offer a fund by fund detailed analysis of resources and requirements. Fund descriptions and categorizations by fund type are found at the beginning of this chapter.

Resources include all revenues, transfers, and beginning fund balances.

- Revenues are income received from major sources such as property taxes, user charges, permits, fees, state shared revenues, and interest earnings on investments.
- Transfers are transactions between funds and represent the transfer of resources from one fund to another.
- Ending Fund Balances*
 - Nonspendable:
Balances that will never convert to cash (including inventories and prepaid items) or must remain intact pursuant to legal or contractual requirements (such as an endowment). The City does not currently have any Nonspendable Fund Balances.
 - Restricted:
Legally restricted balances such as by bond covenant, contract, or statute.
 - Committed:
Balances which are controlled by Council action. Primarily reflects on the City's Fiscal Management Policy to establish an unappropriated ending balance equal to 15% operating costs in the General Fund, and a 20% operating reserve in the Special Revenue and Enterprise Funds.
 - Assigned:
Balances designated by Council or staff but have not been formally adopted by Resolution. Principal amounts are designated for future uses.
 - Unassigned:
The General Fund is the only fund which has an unassigned balance.

* Prior year actuals have been recharacterized to conform to the Governmental Accounting Standards Board (GASB) categories of ending balances.

Budget Detail - General Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Beginning Balance							
110-3100	Beginning Fund Balance	264,759	244,823	108,737	176,651	261,472	261,472	-
	Total Beginning Balance	264,759	244,823	108,737	176,651	261,472	261,472	-
	Property Taxes							
110-310-4112	Property Taxes - Current	184,371	198,123	203,895	199,875	210,250	210,250	-
110-310-4114	Property Taxes - Prior	3,616	1,932	1,200	1,585	1,850	1,850	-
	Total Property Taxes	187,987	200,055	205,095	201,460	212,100	212,100	-
	Intergovernmental							
110-320-4132	State Revenue Sharing	12,857	12,652	13,244	12,586	12,584	12,584	-
110-320-4134	Cigarette Tax	818	897	708	754	725	725	-
110-320-4136	Liquor Tax	24,124	23,190	24,724	21,701	22,475	22,475	-
110-320-4145	Transient Room Tax	204	33	50	-	-	-	-
110-320-4148	Marijuana Tax Distribution	2,390	3,282	2,862	2,885	2,650	2,650	-
	Total Intergovernmental	40,393	40,054	41,588	37,926	38,434	38,434	-
	Grants							
110-325-4151	Grant Revenue	134,519	-	23,759	4,800	-	-	-
110-325-4152	Tourism Grant	11,318	19,124	19,100	16,604	17,200	17,200	-
110-325-4154	Summer Reading Grant	1,000	4,339	14,525	1,715	1,000	1,000	-
110-325-4158	DLCD Grant	-	2,000	2,000	2,000	2,000	2,000	-
110-325-4160	Parks - Operating Grants	-	-	5,000	-	-	-	-
110-328-4155	Library - Capital Grants	20,000	-	-	-	-	-	-
	Total Grants	166,837	25,463	64,384	25,119	20,200	20,200	-
	Franchise Fees							
110-330-4310	Cable Franchise Fees	7,991	8,621	9,356	6,888	6,700	6,700	-
110-330-4312	Electric Franchise Fees	56,836	58,705	60,659	58,923	61,250	61,250	-
110-330-4314	Garbage Franchise Fees	-	9,713	14,748	12,169	13,500	13,500	-
110-330-4316	Telecom Franchise Fees	1,430	237	1,500	1,066	875	875	-
110-330-4318	Water Franchise Fees	17,292	1,347	-	-	-	-	-
110-330-4320	Sewer Franchise Fees	19,886	1,828	-	-	-	-	-
	Total Franchise Fees	103,435	80,451	86,263	79,046	82,325	82,325	-
	Licenses & Permits							
110-335-4352	Land Use & Development	19,800	23,176	38,500	15,375	35,250	35,250	-
110-335-4353	Land Use Cost Reimbursement	-	-	19,150	-	-	-	-
110-335-4354	Misc Permits & Licenses	693	2,989	500	350	375	375	-
110-335-4360	Dog Licenses	967	773	600	600	625	625	-
	Total Licenses & Permits	21,460	26,938	58,750	16,325	36,250	36,250	-
	Charges for Services							
110-340-4410	Copy, Fax, Notary & Research	368	510	500	785	500	500	-
110-340-4412	Research & Staff Time	-	-	-	-	100	100	-
110-340-4413	Library Memberships	-	-	-	-	-	-	-
110-340-4414	Library Cards	-	-	-	-	-	-	-
110-340-4415	Library Business Services	-	56	25	-	-	-	-
110-340-4416	Library Book Sales	-	1,219	1,500	1,250	750	750	-
110-340-4417	Lien Searches	260	265	225	480	225	225	-
110-340-4419	Election Filing Fees	50	25	75	50	50	50	-
110-340-4421	SDC/CET Admin Fee	5,443	1,942	650	2,550	315	315	-
110-340-4423	Pay Station Revenue	159	147	100	100	150	150	-
110-340-4448	Refund Processing Fees.	-	-	-	-	35	35	-
	Total Charges for Services	6,280	4,164	3,075	5,215	2,125	2,125	-
	Subtotal Resources - General	791,151	621,948	567,892	541,742	652,906	652,906	-

Budget Detail - General Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	SDC Revenues							
110-345-4511	Parks Reimbursement SDC	940	47	235	282	141	141	-
	Total SDC Revenues	940	47	235	282	141	141	-
	Fines & Forfeitures							
110-350-4625	Municipal Court Revenue	6,365	5,943	2,500	1,575	1,550	1,550	-
	Total Fines & Forfeitures	6,365	5,943	2,500	1,575	1,550	1,550	-
	Donations							
110-370-4824	Donations	-	-	-	-	-	-	-
110-370-4825	Library Donations	1,198	741	1,000	150	150	150	-
110-370-4826	Parks Donations	7,185	-	4,500	350	500	500	-
110-380-4865	Library Capital Campaign	-	1,350	-	-	-	-	-
110-380-4867	Parks Capital Donations	-	2,650	-	5,550	-	-	-
	Total Donations	8,383	4,741	5,500	6,050	650	650	-
	Other Resources							
110-360-4225	Loan Proceeds	230,224	-	-	-	-	-	-
110-365-4752	Reimbursement Revenue	-	-	-	-	-	-	-
110-370-4822	BBJ Admin Fee	-	-	-	-	-	-	-
110-375-4849	Capital Asset Disposal	444,715	-	302,459	-	275,000	275,000	-
110-385-4850	Library Fees & Fines	-	-	-	-	100	100	-
110-385-4895	Miscellaneous Revenue	2,444	436	50	110,225	200	200	-
110-315-4125	Interest Earned	2,327	6,722	6,500	6,707	6,500	6,500	-
	Total Other Resources	679,710	7,158	309,009	116,932	281,800	281,800	-
	Transfers In							
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	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	1,486,549	639,837	885,136	666,581	937,047	937,047	-

Budget Detail - General Fund Requirements
Administration

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Administration							
	Personal Services							
110-410-5110	City Administrator	18,367	18,211	24,737	10,030	17,070	17,070	-
110-410-5112	Finance Clerk	-	-	-	-	-	-	-
110-410-5114	City Clerk	4,633	4,579	4,953	5,484	4,542	4,542	-
110-410-5150	Public Works Director	-	-	-	-	-	-	-
110-410-5152	Lead Operator	-	-	-	-	-	-	-
110-410-5154	Operator	-	-	-	-	-	-	-
110-410-5156	Utility Worker	-	-	-	-	2,101	2,101	-
110-410-5158	Custodian	1,841	1,740	2,387	2,387	1,588	1,588	-
110-410-5160	Temporary/ Seasonal	-	-	-	-	-	-	-
110-410-5220	Overtime	90	35	69	69	104	104	-
110-410-5315	Social Security/Medicare	1,907	1,879	2,459	2,459	1,975	1,975	-
110-410-5320	Worker's Comp	58	402	207	200	340	340	-
110-410-5350	Unemployment	-	-	2,250	-	1,950	1,950	-
110-410-5410	Health Insurance	3,685	3,879	4,974	4,974	6,150	6,150	-
110-410-5450	Public Employees Retirement	4,909	5,208	6,796	5,900	6,100	6,100	-
	Total Personal Services	35,490	35,933	48,832	31,503	41,920	41,920	-
	Materials and Services							
110-410-6110	Auditing	6,560	9,820	12,324	12,324	9,850	9,850	-
110-410-6112	Legal Services	6,706	45,337	50,000	25,620	8,000	8,000	-
110-410-6114	Financial Services	8,360	13,939	14,842	19,030	16,520	16,520	-
110-410-6122	IT Services	13,746	879	14,125	8,200	3,500	3,500	-
110-410-6124	Copier Contract	3,108	2,530	3,000	2,227	2,650	2,650	-
110-410-6128	Other Contract Services	9,180	1,602	5,081	4,378	18,350	18,350	-
110-410-6220	Postage, Printing, Publication	4,341	2,051	1,500	650	975	975	-
110-410-6222	Newsletter Expenditure	-	602	625	-	1,600	1,600	-
110-410-6225	Software & Subscriptions	-	8,830	8,096	8,818	7,150	7,150	-
110-410-6228	Public Notices	1,073	825	2,000	1,500	1,500	1,500	-
110-410-6230	Office Supplies/Equipment	2,190	2,315	3,000	2,252	3,200	3,200	-
110-410-6234	General Supplies	235	384	500	682	750	750	-
110-410-6238	Bank Service Charges	35	6	50	8	100	100	-
110-410-6240	Travel & Training	2,221	1,079	-	-	1,200	1,200	-
110-410-6245	Memberships & Dues	-	2,722	3,350	2,000	2,500	2,500	-
110-410-6290	Miscellaneous	2,500	570	500	865	1,200	1,200	-
110-410-6320	Building Repair & Maintenance	1,465	1,493	500	164	1,650	1,650	-
110-410-6324	Equipment Repair & Maintenance	-	588	250	100	300	300	-
110-410-6334	Non-Capitalized Assets	490	1,940	3,000	2,200	2,500	2,500	-
110-410-6420	Water Services	1,280	1,342	1,750	1,069	1,470	1,470	-
110-410-6425	Sewer Services	2,929	1,417	1,500	1,003	1,850	1,850	-
110-410-6430	Electricity Services	2,876	1,546	2,000	1,588	1,850	1,850	-
110-410-6435	Internet Services	898	89	48	97	100	100	-
110-410-6440	Telephone Services	1,725	1,009	1,100	1,101	1,200	1,200	-
110-410-6445	Refuse Services	-	-	1,200	1,232	2,200	2,200	-
110-410-6510	Council & Committe Expenses	81	157	500	50	500	500	-
110-410-6512	State Ethics Commission	549	946	1,100	946	1,100	1,100	-
110-410-6705	Rent	-	1,468	2,080	2,388	2,850	2,850	-
	Total Materials and Services	74,471	108,255	137,059	103,582	99,813	99,813	-
	Capital Outlay							
110-410-8225	Buildings & Facilities	124,064	-	110,000	-	15,000	15,000	-
110-410-8320	Software	-	-	-	-	-	-	-
110-410-8335	Equipment & Furnishings	23,336	-	-	-	5,000	5,000	-
110-410-8425	Vehicles & Rolling Stock	-	-	-	-	-	-	-
	Total Capital Outlay	147,400	-	110,000	-	20,000	20,000	-
	Total Administration	257,361	144,188	295,891	135,085	161,733	161,733	-

Budget Detail - General Fund Requirements
Parks

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Parks							
	Personal Services							
110-420-5110	City Administrator	4,592	4,553	4,948	2,600	5,690	5,690	-
110-420-5114	City Clerk	-	-	-	-	1,135	1,135	-
110-420-5150	Public Works Director	3,913	4,625	2,514	3,458	-	-	-
110-420-5152	Lead Operator	9,153	9,283	1,521	4,088	12,334	12,334	-
110-420-5154	Operator	-	-	1,521	-	-	-	-
110-420-5156	Utility Worker	-	-	8,610	8,252	10,503	10,503	-
110-420-5158	Custodian	9,206	8,697	2,864	3,825	7,410	7,410	-
110-420-5160	Temporary/ Seasonal	3,044	2,968	-	-	-	-	-
110-420-5220	Overtime	1,600	1,692	1,775	905	1,762	1,762	-
110-420-5315	Social Security/Medicare	2,411	2,434	1,737	1,881	3,050	3,050	-
110-420-5320	Worker's Comp	703	1,793	229	825	867	867	-
110-420-5350	Unemployment	-	-	1,590	-	2,970	2,970	-
110-420-5410	Health Insurance	4,903	5,126	8,808	5,503	10,500	10,500	-
110-420-5450	Public Employees Retirement	5,588	6,099	4,800	3,858	9,350	9,350	-
	Total Personal Services	45,113	47,270	40,917	35,195	65,571	65,571	-
	Materials and Services							
110-420-6122	IT Services	1,034	-	1,676	-	150	150	-
110-420-6128	Other Contract Services	3,524	303	1,221	650	1,200	1,200	-
110-420-6210	Insurance & Bonds	2,173	2,550	2,760	2,826	2,925	2,925	-
110-420-6220	Postage, Printing, Publication	-	27	100	116	200	200	-
110-420-6225	Software & Subscriptions	-	1,149	1,740	1,618	1,350	1,350	-
110-420-6234	General Supplies	1,451	1,232	3,000	349	500	500	-
110-420-6238	Bank Service Charges	4	1,599	2,500	1	50	50	-
110-420-6240	Travel & Training	-	-	500	-	500	500	-
110-420-6290	Miscellaneous	547	783	1,700	1,214	1,500	1,500	-
110-420-6320	Building Repair & Maintenance	1,310	2,830	3,000	3,000	3,000	3,000	-
110-420-6324	Equipment Repair & Maintenance	817	2,034	2,500	2,000	2,500	2,500	-
110-420-6328	Property Maintenance	4,327	3,237	3,500	3,500	4,500	4,500	-
110-420-6330	Other Repair & Maintenance	1,663	1,323	3,000	3,000	3,000	3,000	-
110-420-6334	Non-Capitalized Assets	178	-	-	-	750	750	-
110-420-6339	DO NOT USE - Nelson Land Donat	-	-	4,000	-	-	-	-
110-420-6420	Water Services	7,748	12,834	15,500	19,841	18,500	18,500	-
110-420-6425	Sewer Services	1,471	5,615	7,400	6,884	7,500	7,500	-
110-420-6430	Electricity Services	2,090	2,447	4,000	2,644	4,200	4,200	-
110-420-6445	Refuse Services	-	470	500	3	500	500	-
110-420-6535	Movies in the Park	-	-	1,000	667	1,000	1,000	-
110-420-6710	Gas & Oil	2,504	2,653	2,500	1,345	2,500	2,500	-
	Total Materials and Services	30,841	41,086	62,097	49,658	56,325	56,325	-
	Capital Outlay							
110-420-8225	Buildings & Facilities	-	-	16,000	11,500	12,000	12,000	-
110-420-8335	Equipment & Furnishings	-	-	5,500	5,023	7,500	7,500	-
110-420-8425	Vehicles & Rolling Stock	-	-	-	-	-	-	-
110-420-8520	Parks Improvements	1,192	-	5,000	-	5,000	5,000	-
	Total Capital Outlay	1,192	-	26,500	16,523	24,500	24,500	-
	Total Parks	77,146	88,356	129,514	101,376	146,396	146,396	-

Budget Detail - General Fund Requirements
Community Development

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Community Development							
	Personal Services							
110-440-5110	City Administrator	4,592	4,553	4,948	2,508	5,691	5,691	-
110-440-5112	Finance Clerk	-	-	-	-	-	-	-
110-440-5114	City Clerk	-	-	-	-	710	710	-
110-440-5150	Public Works Director	2,253	2,776	2,514	3,278	-	-	-
110-440-5220	Overtime	91	107	182	132	150	150	-
110-440-5315	Social Security/Medicare	531	569	585	517	520	520	-
110-440-5320	Worker's Comp	33	81	50	13	22	22	-
110-440-5350	Unemployment	-	-	540	-	480	480	-
110-440-5410	Health Insurance	985	1,085	1,222	990	1,625	1,625	-
110-440-5450	Public Employees Retirement	1,362	1,572	1,617	1,441	1,625	1,625	-
	Total Personal Services	9,847	10,743	11,658	8,879	10,823	10,823	-
	Materials and Services							
110-440-6112	Legal Services	-	4,749	3,838	-	8,000	8,000	-
110-440-6116	Engineering Services	22,330	12,704	29,348	11,647	27,000	27,000	-
110-440-6117	Planning Services	36,251	14,350	11,965	3,755	15,000	15,000	-
110-440-6122	IT Services	464	210	3,267	853	750	750	-
110-440-6128	Other Contract Services	49,485	9,984	90	-	1,200	1,200	-
110-440-6210	Insurance & Bonds	318	-	-	-	-	-	-
110-440-6220	Postage, Printing, Publication	44	53	200	93	275	275	-
110-440-6225	Software & Subscriptions	-	212	300	369	1,275	1,275	-
110-440-6230	Office Supplies/Equipment	134	109	200	46	200	200	-
110-440-6238	Bank Service Charges	21	166	350	125	275	275	-
110-440-6240	Travel & Training	-	-	-	-	-	-	-
110-440-6245	Memberships & Dues	-	-	1,500	1,020	1,275	1,275	-
110-440-6290	Miscellaneous	4,533	6	250	52	150	150	-
	Total Materials and Services	113,580	42,543	51,308	17,960	55,400	55,400	-
	Total Community Development	123,427	53,286	62,966	26,839	66,223	66,223	-

Budget Detail - General Fund Requirements
Library

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Library							
	Personal Services							
110-450-5110	City Administrator	-	-	-	-	2,846	2,846	-
110-450-5114	City Clerk	-	-	-	-	710	710	-
110-450-5130	Librarian/Special Events	17,793	20,557	22,234	24,293	25,487	25,487	-
110-450-5156	Utility Worker	-	-	-	-	2,101	2,101	-
110-450-5158	Custodian	1,841	1,740	2,387	2,631	1,588	1,588	-
110-450-5160	Temporary/ Seasonal	609	1,159	9,694	1,588	1,910	1,910	-
110-450-5315	Social Security/Medicare	1,549	1,794	2,695	2,255	2,675	2,675	-
110-450-5320	Worker's Comp	52	1,297	298	338	1,229	1,229	-
110-450-5350	Unemployment	-	-	2,370	-	2,670	2,670	-
110-450-5410	Health Insurance	34	-	876	-	1,720	1,720	-
110-450-5450	Public Employees Retirement	3,854	4,713	7,155	5,692	8,350	8,350	-
	Total Personal Services	25,732	31,260	47,709	36,797	51,286	51,286	-
	Materials and Services							
110-450-6122	IT Services	4,476	895	8,169	1,705	1,750	1,750	-
110-450-6128	Other Contract Services	9,263	915	9,254	4,041	3,650	3,650	-
110-450-6210	Insurance & Bonds	8	994	1,151	1,141	1,181	1,181	-
110-450-6220	Postage, Printing, Publication	117	1,295	375	338	500	500	-
110-450-6224	Marketing	-	114	-	-	-	-	-
110-450-6225	Software & Subscriptions	-	8,177	9,329	9,231	7,425	7,425	-
110-450-6230	Office Supplies/Equipment	3,162	239	600	750	950	950	-
110-450-6234	General Supplies	427	670	200	531	500	500	-
110-450-6238	Bank Service Charges	5	6	50	3	50	50	-
110-450-6240	Travel & Training	2,076	1,102	-	102	375	375	-
110-450-6245	Memberships & Dues	-	-	140	-	175	175	-
110-450-6290	Miscellaneous	489	-	200	50	100	100	-
110-450-6320	Building Repair & Maintenance	4,446	1,774	500	115	1,300	1,300	-
110-450-6334	Non-Capitalized Assets	19,296	3,478	2,658	2,042	2,000	2,000	-
110-450-6420	Water Services	373	1,358	1,750	1,190	1,840	1,840	-
110-450-6425	Sewer Services	335	1,250	1,300	1,012	1,365	1,365	-
110-450-6430	Electricity Services	1,802	2,174	3,000	2,263	2,500	2,500	-
110-450-6435	Internet Services	277	-	48	-	50	50	-
110-450-6440	Telephone Services	137	-	-	-	300	300	-
110-450-6445	Refuse Services	104	-	1,500	1,100	1,200	1,200	-
110-450-6530	Summer Reading Program	421	1,214	1,000	1,000	1,000	1,000	-
110-450-6780	Materials & Collections	21,476	9,822	1,000	1,000	1,500	1,500	-
	Total Materials and Services	68,690	35,477	42,224	27,614	29,711	29,711	-
	Capital Outlay							
110-450-8225	Buildings & Facilities	240,877	-	4,349	5,000	5,500	5,500	-
110-450-8335	Equipment & Furnishings	37,598	-	250	-	5,000	5,000	-
110-450-8375	Materials & Collections	-	-	-	-	-	-	-
	Total Capital Outlay	278,475	-	4,599	5,000	10,500	10,500	-
	Total Library	372,897	66,737	94,532	69,411	91,497	91,497	-

Budget Detail - General Fund Requirements
Tourism

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Tourism								
Materials and Services								
110-470-6128	Other Contract Services	-	-	-	-	500	500	-
110-470-6220	Postage, Printing, Publication	-	-	50	-	50	50	-
110-470-6224	Marketing	415	300	500	-	-	-	-
110-470-6290	Miscellaneous	-	-	100	-	150	150	-
110-470-6326	Covered Bridge Maintenance	808	767	34,928	819	10,000	10,000	-
110-470-6328	Matching Grant Funds	-	-	-	-	-	-	-
110-470-6527	Community Grant Program	-	-	-	-	8,000	8,000	-
110-470-6550	Tourism Funded Projects	-	-	-	-	-	-	-
Total Materials and Services		1,223	1,067	35,578	819	18,700	18,700	-

Total Tourism	1,223	1,067	35,578	819	18,700	18,700	-
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Budget Detail - General Fund Requirements
Public Safety

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Public Safety							
	Personal Services							
110-480-5110	City Administrator	9,184	9,106	9,896	5,020	2,846	2,846	-
110-480-5112	Finance Clerk	-	-	-	-	-	-	-
110-480-5114	City Clerk	2,316	2,290	2,476	2,742	1,419	1,419	-
110-480-5220	Overtime	77	17	35	10	50	50	-
110-480-5315	Social Security/Medicare	898	873	1,100	722	350	350	-
110-480-5320	Worker's Comp	62	152	1,116	24	9	9	-
110-480-5350	Unemployment	-	-	870	-	330	330	-
110-480-5410	Health Insurance	1,906	1,939	2,210	1,714	1,320	1,320	-
110-480-5450	Public Employees Retirement	2,304	2,413	2,623	2,022	1,100	1,100	-
	Total Personal Services	16,747	16,790	20,326	12,254	7,424	7,424	-
	Materials and Services							
110-480-6120	Judge Contract	1,000	1,250	2,000	1,333	1,500	1,500	-
110-480-6121	Bailiff Contract	190	253	500	169	500	500	-
110-480-6128	Other Contract Services	811	1,183	2,361	1,013	850	850	-
110-480-6220	Postage, Printing, Publication	57	138	250	62	75	75	-
110-480-6225	Software & Subscriptions	-	18	50	22	350	350	-
110-480-6230	Office Supplies/Equipment	80	92	1,100	1,028	1,500	1,500	-
110-460-6234	General Supplies	137	66	100	46	-	-	-
110-480-6238	Bank Service Charges	66	71	150	18	150	150	-
110-480-6240	Travel & Training	146	-	-	-	-	-	-
110-480-6245	Memberships & Dues	-	-	-	-	400	400	-
110-480-6290	Miscellaneous	-	-	-	-	150	150	-
110-460-6445	Refuse Services	-	-	-	-	-	-	-
110-460-6540	Dog/Cat Control	144	96	250	128	250	250	-
110-480-6560	State Assessments	1,400	850	500	400	200	200	-
110-480-6565	Court Collection Fees	78	23	50	-	50	50	-
110-430-6118	Police Services	33,663	36,356	10,000	2,100	10,000	10,000	-
110-430-6334	Non-Capitalized Assets	-	-	426	-	-	-	-
	Total Materials and Services	37,772	40,396	17,737	6,319	15,975	15,975	-

The Public Safety Department is the result of combining Police, Code Enforcement and the Municipal Court Departments within the General Fund. Historical amounts from code and police departments have been combined within this new category.

Total Public Safety	54,519	57,186	38,063	18,573	23,399	23,399	-
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Budget Detail - General Fund Requirements
Non Departmental Summary

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Departmental Summaries								
410	Administration	257,362	144,187	295,891	135,085	161,733	161,733	-
420	Parks	77,145	88,357	129,514	101,376	146,396	146,396	-
440	Community Development	123,426	53,284	62,966	26,839	66,223	66,223	-
450	Library	372,898	66,735	94,532	69,411	91,497	91,497	-
470	Tourism	1,223	1,067	35,578	819	18,700	18,700	-
480	Public Safety	54,677	57,183	38,063	18,573	23,399	13,149	-
	Total Departmental	886,731	410,813	656,544	352,103	507,948	497,698	-
Non Departmental Debt Service								
110-800-7110	Loan Principal	307,978	-	-	-	-	-	-
110-800-7111	Loan Principal - Library/City	10,916	11,395	11,895	11,895	12,417	12,417	-
110-800-7112	Loan Principal - Rolling Rock	8,529	8,903	9,924	9,924	9,702	9,702	-
110-800-7113	Loan Principal - OEDD Library	-	5,104	62,082	3,812	112,256	112,256	-
110-800-7114	Loan Principal - OEDD CityHall	-	4,593	55,104	3,431	101,030	101,030	-
110-800-7510	Loan Interest	6,673	-	-	-	-	-	-
110-800-7511	Loan Interest - Library/City	11,733	11,254	10,755	10,755	10,233	10,233	-
110-800-7512	Loan Interest - Rolling Rock	9,168	8,794	8,403	8,403	7,995	7,995	-
110-800-7513	Loan Interest - OEDD Library	-	1,227	2,550	2,519	2,436	2,436	-
110-800-7514	Loan Interest - OEDD City Hall	-	1,105	2,295	2,267	2,193	2,193	-
	Total Debt Service	354,997	52,375	163,008	53,006	258,262	258,262	-
Transfers Out								
110-900-9113	Transfer to Blackberry Jam	-	-	-	-	2,500	2,500	-
110-900-9117	Transfer to SDC Fund	-	-	-	-	-	-	-
110-900-9120	Transfer to Building Fund	-	-	-	-	-	-	-
110-900-9130	Transfer to Water Fund	-	-	-	-	-	-	-
110-900-9140	Transfer to Sewer Fund	-	-	-	-	-	-	-
110-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	2,500	2,500	-
Contingency								
110-900-9590	Contingency	-	-	44,161	-	50,000	50,000	-
	Total Contingency	-	-	44,161	-	50,000	50,000	-
Ending Balance								
110-3302	Restricted Balance	39,275	61,332	-	68,769	65,588	65,588	-
110-3301	Unassigned Balance	205,548	115,319	21,423	192,703	52,749	52,749	-
	Total Ending Balance	244,823	176,651	21,423	261,472	118,337	118,337	-
Total Requirements		1,486,551	639,839	885,136	666,581	937,047	926,797	-

Budget Detail - Street Fund Resources

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	DESCRIPTION							
	Beginning Balance							
312-3100	Beginning Fund Balance	111,798	130,804	114,150	173,401	154,637	154,637	-
	Total Beginning Balance	111,798	130,804	114,150	173,401	154,637	154,637	-
	Intergovernmental							
312-320-4140	Lane County Distributions	-	-	-	-	-	-	-
312-320-4142	State Distributions	95,385	98,018	95,000	105,077	105,250	105,250	-
	Total Intergovernmental	95,385	98,018	95,000	105,077	105,250	105,250	-
	Grants							
312-325-4151	Streets - Operating Grants	-	-	-	-	-	-	-
312-328-4162	Streets - Capital Grants	-	-	-	-	-	-	-
	Total Grants	-	-	-	-	-	-	-
	Charges for Services							
312-340-4412	Research & Staff Time	-	-	-	-	50	50	-
	Total Charges for Services	-	-	-	-	50	50	-
	SDC Revenue							
312-345-4513	Transp. Reimbursement SDC	2,080	104	520	832	312	312	-
	Total SDC Revenue	2,080	104	520	832	312	312	-
	Other Resources							
312-315-4125	Interest Earned	1,675	3,913	3,200	5,216	2,725	2,725	-
312-360-4210	Principal Payments Received	-	-	-	-	-	-	-
312-360-4215	Interest Payments Received	-	-	-	-	-	-	-
312-360-4225	Loan Proceeds	-	-	-	-	-	-	-
312-365-4752	Reimbursement Revenue	-	-	-	-	-	-	-
312-365-4791	SVDP Project Revenue	-	-	-	-	-	-	-
312-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
312-385-4895	Miscellaneous Revenue	-	-	-	25	-	-	-
	Total Other Resources	1,675	3,913	3,200	5,241	2,725	2,725	-
	Transfers In							
312-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	210,938	232,839	212,870	284,551	262,974	262,974	-

Budget Detail - Street Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Personal Services							
312-490-5110	City Administrator	4,592	4,553	2,969	2,553	5,691	5,691	-
312-490-5114	City Clerk	-	-	-	-	1,135	1,135	-
312-490-5150	Public Works Director	3,913	4,625	4,191	5,464	-	-	-
312-490-5152	Lead Operator	4,576	4,642	2,536	5,543	12,334	12,334	-
312-490-5154	Operator	-	-	2,536	-	-	-	-
312-490-5156	Utility Worker	-	-	5,167	4,952	8,403	8,403	-
312-490-5158	Custodian	-	(349)	-	465	-	-	-
312-490-5160	Temporary/ Seasonal	1,218	1,536	-	-	-	-	-
312-490-5220	Overtime	892	935	1,055	1,238	1,825	1,825	-
312-490-5315	Social Security/Medicare	1,161	1,220	1,411	1,586	2,275	2,275	-
312-490-5320	Worker's Comp	416	599	2,002	61	643	643	-
312-490-5350	Unemployment	-	-	1,290	-	2,250	2,250	-
312-490-5410	Health Insurance	3,132	3,306	5,342	4,895	8,300	8,300	-
312-490-5450	Public Employees Retirement	2,743	3,119	3,899	3,683	7,150	7,150	-
	Total Personal Services	22,643	24,186	32,398	30,440	50,006	50,006	-
	Materials and Services							
312-490-6110	Auditing	1,203	1,478	1,562	1,562	1,450	1,450	-
312-490-6112	Legal Services	-	-	-	-	1,000	1,000	-
312-490-6114	Financial Services	2,119	2,106	1,856	2,379	2,360	2,360	-
312-490-6116	Engineering Services	165	1,800	20,000	7,500	10,000	10,000	-
312-490-6122	IT Services	1,531	-	1,674	587	1,000	1,000	-
312-490-6128	Other Contract Services	3,429	1,304	20,000	8,500	5,700	5,700	-
312-490-6210	Insurance & Bonds	3,637	4,990	5,678	5,672	5,871	5,871	-
312-490-6220	Postage, Printing, Publication	-	1	50	52	125	125	-
312-490-6225	Software & Subscriptions	-	1,008	2,500	1,045	1,850	1,850	-
312-490-6230	Office Supplies/Equipment	239	40	150	141	350	350	-
312-490-6234	General Supplies	227	139	-	-	-	-	-
312-490-6238	Bank Service Charges	2	-	50	-	50	50	-
312-490-6240	Travel & Training	-	-	-	750	2,100	2,100	-
312-490-6245	Memberships & Dues	-	-	-	-	150	150	-
312-490-6290	Miscellaneous	551	-	-	-	150	150	-
312-490-6324	Equipment Repair & Maintenance	-	-	500	-	1,000	1,000	-
312-490-6330	Other Repair & Maintenance	5,533	5,062	10,000	10,000	7,500	7,500	-
312-490-6334	Non-Capitalized Assets	3,654	-	5,000	1,500	2,500	2,500	-
312-490-6430	Electricity Services	12,652	11,817	14,100	11,450	13,150	13,150	-
312-490-6720	Storm Drain Maintenance	4,559	-	5,000	2,274	3,500	3,500	-
312-490-6724	Street Signs	151	335	1,000	1,978	1,500	1,500	-
312-490-6726	Street Maintenance	-	-	1,000	-	7,500	7,500	-
	Total Materials and Services	39,652	30,080	90,120	55,390	68,806	68,806	-
	Capital Outlay							
312-700-8225	Buildings & Facilities	-	-	-	-	1,500	1,500	-
312-700-8320	Software	-	-	-	-	-	-	-
312-700-8335	Equipment & Furnishings	-	-	-	-	-	-	-
312-700-8425	Vehicles & Rolling Stock	-	-	-	-	15,000	15,000	-
312-700-8530	Street Improvements	12,667	-	60,428	38,911	25,000	25,000	-
312-700-8532	Signage	-	-	-	-	-	-	-
312-700-8560	Stormwater Improvements	-	-	-	-	5,000	5,000	-
	Total Capital Outlay	12,667	-	60,428	38,911	46,500	46,500	-
	Subtotal Expenditures Streets	74,962	54,266	182,946	124,741	165,312	165,312	-

Budget Detail - Street Fund Requirements

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	Debt Service							
312-800-7111	Loan Principal - Library/City	-	-	1,755	-	-	-	-
312-800-7125	Loan Principal - L21001	3,427	3,502	3,579	3,579	3,657	3,657	-
312-800-7511	Loan Interest - Library/City	-	-	-	-	-	-	-
312-800-7525	Loan Interest - L21001	1,745	1,670	1,594	1,594	1,515	1,515	-
	Total Debt Service	5,172	5,172	6,928	5,173	5,172	5,172	-
	Transfers Out							
312-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
312-900-9590	Contingency	-	-	22,996	-	50,000	50,000	-
	Total Contingency	-	-	22,996	-	50,000	50,000	-
	Ending Balance							
312-3301	Restricted Balance	130,804	173,401	-	154,637	42,490	42,490	-
	Total Ending Balance	130,804	173,401	-	154,637	42,490	42,490	-

Total Requirements	210,938	232,839	212,870	284,551	262,974	262,974	-
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Budget Detail - Blackberry Jam Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Beginning Balance							
314-3100	Beginning Fund Balance	13,824	13,759	8,821	12,118	5,485	5,485	-
	Total Beginning Balance	13,824	13,759	8,821	12,118	5,485	5,485	-
	Fundraising & Events							
314-380-4861	Craft/Commercial Booth Sales	3,220	2,825	1,000	1,750	4,125	4,125	-
314-380-4862	Food Booth Sales	1,810	1,800	500	1,000	1,750	1,750	-
314-380-4863	Beer Garden	-	-	-	200	-	-	-
314-380-4864	Jam Sales	830	1,017	950	1,658	2,000	2,000	-
314-380-4866	Quilt Raffle Sales	4,150	-	-	-	-	-	-
314-380-4868	Program Ad Sales	-	-	-	-	-	-	-
314-380-4870	Sponsorship Revenue	2,845	2,550	1,500	1,600	1,500	1,500	-
314-380-4872	Pie Sales	-	-	-	-	-	-	-
314-380-4874	50/50 Raffle Sales	-	-	-	-	1,000	1,000	-
314-380-4876	5K Race Revenue	-	-	-	-	-	-	-
314-380-4878	Car Show Revenue	-	-	325	-	-	-	-
314-380-4880	Fishing Derby Revenue	-	-	-	-	-	-	-
314-380-4882	Horseshoe Tourney Revenue	95	-	-	185	150	150	-
314-380-4884	Kidz Korner Revenue	-	-	-	295	100	100	-
314-380-4886	Pie Eating Contest Revenue	-	-	-	-	-	-	-
314-380-4888	RC Flyers Revenue	-	-	-	-	-	-	-
314-380-4889	BBJ Festival Other Revenue	-	-	-	-	-	-	-
	Total Fundraising & Events	12,950	8,192	4,275	6,688	10,625	10,625	-
	Other Resources							
314-315-4125	Interest Earned	2	2	10	1	5	5	-
314-370-4824	BBJ Donations	105	551	564	500	-	-	-
314-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
314-385-4895	Miscellaneous Revenue	115	115	100	-	410	410	-
	Total Other Resources	222	668	674	501	415	415	-
	Transfers In							
314-390-4910	Transfer from General Fund	-	-	-	-	2,500	2,500	-
	Total Transfers In	-	-	-	-	2,500	2,500	-
	Total Resources	26,996	22,619	13,770	19,307	19,025	19,025	-

Budget Detail - Blackberry Jam Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Materials and Services							
314-490-6118	Police Services	504	1,044	2,500	3,958	1,400	1,400	-
314-490-6122	IT Services	624	35	660	50	100	100	-
314-490-6220	Postage, Printing, Publication	409	-	100	-	50	50	-
314-490-6224	Festival Advertisement	-	-	-	-	-	-	-
314-490-6225	Software & Subscriptions	-	322	550	337	200	200	-
314-490-6238	Bank Service Charges	42	23	50	29	50	50	-
314-490-6290	Miscellaneous	1,457	950	450	2,070	3,000	3,000	-
314-490-6440	Telephone Services	-	-	-	-	-	-	-
314-490-6445	Refuse Services	1,120	314	1,500	-	500	500	-
314-490-6705	Rent	960	960	960	1,013	1,200	1,200	-
314-490-6714	Materials & Services	-	3,485	4,500	1,200	3,500	3,500	-
314-490-6810	Craft/Commercial Booth Exp	305	-	-	-	-	-	-
314-490-6812	Food Booth Exp	-	-	-	-	-	-	-
314-490-6813	Beer Garden	-	-	-	-	-	-	-
314-490-6814	Jam Sales Exp	844	756	-	1,113	1,930	1,930	-
314-490-6816	Quilt Raffle	4,200	-	-	-	-	-	-
314-490-6820	Sponsorship Exp	-	-	-	-	-	-	-
314-490-6822	Pie Sales Exp	-	-	-	-	-	-	-
314-490-6850	5K Race Exp	-	-	-	-	-	-	-
314-490-6852	Car Show Exp	-	-	-	-	-	-	-
314-490-6854	Fishing Derby Exp	-	-	-	-	-	-	-
314-490-6856	Horseshoe Tourney Exp	62	-	-	-	300	300	-
314-490-6858	Kidz Korner Exp	235	112	-	627	500	500	-
314-490-6860	Pie Eating Contest Exp	-	-	-	-	-	-	-
314-490-6862	RC Flyers Exp	-	-	-	-	-	-	-
314-490-6864	Entertainment Exp	2,475	2,500	2,500	3,425	5,000	5,000	-
314-900-9110	Transfer to General Fund	-	-	-	-	-	-	-
	Total Materials and Services	13,237	10,501	13,770	13,822	17,730	17,730	-
	Contingency							
314-900-9590	Contingency	-	-	-	-	500	500	-
	Total Contingency	-	-	-	-	500	500	-
	Ending Balance							
314-3301	Committed Balance	13,759	12,118	-	5,485	795	795	-
	Total Ending Balance	13,759	12,118	-	5,485	795	795	-

Total Requirements	26,996	22,619	13,770	19,307	19,025	19,025	-
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Budget Detail - Building Inspection Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Beginning Balance							
220-3100	Beginning Balance - Bldg (85%)	48,649	58,474	28,944	37,491	31,126	31,126	-
220-3101	Beginning Balance - Elec (15%)	8,585	10,319	5,108	6,616	5,493	5,493	-
	Total Beginning Balance	57,234	68,793	34,052	44,107	36,619	36,619	-
	Licenses & Permits							
220-335-4356	Building Permit Fees	87,745	10,580	21,645	28,814	44,700	44,700	-
220-335-4358	Electrical Permit Fees	8,401	3,143	1,725	5,089	4,500	4,500	-
	Total Licenses & Permits	96,146	13,723	23,370	33,903	49,200	49,200	-
	Charges for Services							
220-340-4410	Copy, Fax, Notary & Research	-	-	-	-	50	50	-
220-340-4412	Research & Staff Time	-	-	-	-	50	50	-
220-340-4445	Technology Fee	-	-	-	1,417	750	750	-
220-340-4448	Refund Processing Fee	-	-	-	-	50	50	-
	Total Charges for Services	-	-	-	1,417	900	900	-
	Other Revenues							
220-315-4125	Interest Earned	12	423	100	1,369	950	950	-
220-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
220-385-4895	Miscellaneous Revenue	-	-	-	10	50	50	-
	Total Other Revenues	12	423	100	1,379	1,000	1,000	-
	Transfers In							
220-390-4910	Transfer from General Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	153,392	82,939	57,522	80,806	87,719	87,719	-

Budget Detail - Building Inspection Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Personal Services							
220-490-5110	City Administrator	1,762	1,821	1,979	1,005	5,691	5,691	-
220-490-5114	City Clerk	2,316	2,290	2,476	2,742	1,419	1,419	-
220-490-5150	Public Works Director	3,755	4,625	4,191	5,464	-	-	-
220-490-5220	Overtime	197	195	339	229	50	50	-
220-490-5315	Social Security/Medicare	614	683	688	748	575	575	-
220-490-5320	Worker's Comp	11	121	69	20	13	13	-
220-490-5350	Unemployment	-	-	630	-	540	540	-
220-490-5410	Health Insurance	1,953	2,172	2,475	2,481	1,975	1,975	-
220-490-5450	Public Employees Retirement	1,577	1,888	1,901	2,071	1,750	1,750	-
	Total Personal Services	12,185	13,795	14,748	14,760	12,013	12,013	-
	Materials and Services							
220-490-6110	Auditing	1,143	1,228	1,562	1,553	2,810	2,810	-
220-490-6112	Legal Services	-	-	-	-	-	-	-
220-490-6114	Financial Services	-	1,401	1,856	2,379	4,720	4,720	-
220-490-6122	IT Services	685	860	3,269	853	1,200	1,200	-
220-490-6128	Other Contract Services	-	13	186	-	300	300	-
220-490-6150	Building Inspection Services	60,439	13,037	20,000	17,000	33,525	33,525	-
220-490-6152	Electrical Inspection Services	5,144	2,870	5,000	3,500	3,375	3,375	-
220-490-6220	Postage, Printing, Publication	46	47	200	210	350	350	-
220-490-6225	Software & Subscriptions	-	275	392	360	975	975	-
220-490-6230	Office Supplies/Equipment	308	71	150	85	200	200	-
220-490-6238	Bank Service Charges	226	75	250	213	275	275	-
220-490-6240	Travel & Training	-	-	-	-	-	-	-
220-490-6245	Memberships & Dues	-	-	-	-	50	50	-
220-490-6290	Miscellaneous	-	-	-	-	150	150	-
220-490-6330	Other Repair & Maintenance	-	-	200	-	250	250	-
220-490-6334	Non-Capitalized Assets	-	-	-	-	500	500	-
220-490-6420	Water Services	36	286	600	251	500	500	-
220-490-6425	Sewer Services	80	274	500	224	350	350	-
220-490-6430	Electricity Services	158	96	100	119	325	325	-
220-490-6435	Internet Services	111	-	-	-	50	50	-
220-490-6440	Telephone Services	85	-	-	-	150	150	-
220-490-6445	Refuse Services	-	-	-	-	-	-	-
220-490-6524	Building State Surcharge	3,752	3,445	3,000	2,263	5,850	5,850	-
220-490-6525	Electrical State Surcharge	201	1,059	1,000	417	1,825	1,825	-
	Total Materials and Services	72,414	25,037	38,265	29,427	57,730	57,730	-
	Capital Outlay							
220-700-8320	Software	-	-	-	-	-	-	-
220-700-8335	Equipment & Furnishings	-	-	-	-	5,000	5,000	-
	Total Capital Outlay	-	-	-	-	5,000	5,000	-
	Contingency							
220-900-9590	Contingency	-	-	4,509	-	5,000	5,000	-
	Total Contingency	-	-	4,509	-	5,000	5,000	-
	Ending Balance							
220-3301	Restricted Balance	68,793	44,107	-	36,619	7,976	7,976	-
	Total Ending Balance	68,793	44,107	-	36,619	7,976	7,976	-
	Total Requirements	153,392	82,939	57,522	80,806	87,719	87,719	-

Budget Detail - Water Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Beginning Balance							
230-3100	Beginning Fund Balance	40,302	37,019	106,339	141,456	320,494	320,494	-
	Total Beginning Balance	40,302	37,019	106,339	141,456	320,494	320,494	-
	Grant Revenue							
230-325-4151	Water - Operating Grants	18,301	1,699	-	-	-	-	-
230-328-4162	Water - Capital Grants	45,751	74,056	1,100,000	362,963	-	-	-
	Total Grants	64,052	75,755	1,100,000	362,963	-	-	-
	Charges for Services							
230-340-4412	Research & Staff Time	-	-	-	-	250	250	-
230-340-4425	Water/Sewer Sales	376,325	518,991	552,196	553,305	525,500	525,500	-
230-340-4426	Bulk Water Sales	10,803	15,245	1,200	569	500	500	-
230-340-4435	Fire Hydrant Fee	4,533	4,798	4,994	5,691	5,100	5,100	-
230-340-4440	Backflow Testing	1,465	2,195	1,250	119	1,925	1,925	-
230-340-4448	Refund Processing Fee	-	-	-	-	50	50	-
	Total Charges for Services	393,126	541,229	559,640	559,684	533,325	533,325	-
	Licenses & Permits							
230-340-4430	Water/Sewer Connection Fees	-	-	4,325	2,500	1,665	1,665	-
230-335-4370	Water/Sewer Connection Permit	4,750	250	2,500	-	-	-	-
	Total Licenses & Permits	4,750	250	6,825	2,500	1,665	1,665	-
	SDC Revenue							
230-345-4531	Water Reimbursement SDC	14,900	745	3,725	5,215	2,235	2,235	-
	Total SDC Revenue	14,900	745	3,725	5,215	2,235	2,235	-
	Other Resources							
230-315-4125	Interest Earned	158	2,671	-	5,973	3,850	3,850	-
230-360-4210	Principal Payments Recieved	-	-	-	-	-	-	-
230-360-4220	Interim Financing Revenue	-	-	-	-	-	-	-
230-360-4225	Loan Proceeds	-	-	-	-	-	-	-
230-365-4752	Reimbursement Revenue	-	-	-	-	-	-	-
230-365-4790	SVDP Project Reimbursement	-	-	-	-	-	-	-
230-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
230-385-4850	Water/Sewer Penalties	2,033	2,968	3,270	2,883	3,000	3,000	-
230-385-4895	Miscellaneous Revenue	1,575	4,885	-	210	750	750	-
	Total Other Resources	3,766	10,524	3,270	9,066	7,600	7,600	-
	Transfers In							
230-390-4910	Transfer from General Fund	-	-	-	-	-	-	-
230-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
230-390-4940	Transfer from Sewer Fund	-	-	-	-	-	-	-
230-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
230-390-4955	Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	520,896	665,522	1,779,799	1,080,884	865,319	865,319	-

Budget Detail - Water Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Personal Services							
230-490-5110	City Administrator	24,372	24,130	24,738	13,379	34,146	34,146	-
230-490-5112	Finance Clerk	-	-	-	-	-	-	-
230-490-5114	City Clerk	18,532	18,316	19,811	21,938	22,710	22,710	-
230-490-5150	Public Works Director	32,136	37,928	35,201	45,803	-	-	-
230-490-5152	Lead Operator	38,902	39,453	25,106	51,512	49,551	49,551	-
230-490-5154	Operator	-	-	21,302	-	-	-	-
230-490-5156	Utility Worker	-	-	10,334	9,903	9,453	9,453	-
230-490-5158	Custodian	2,762	2,609	955	1,246	-	-	-
230-490-5160	Temporary/ Seasonal	609	594	-	-	-	-	-
230-490-5220	Overtime	7,895	8,034	8,547	12,852	6,850	6,850	-
230-490-5315	Social Security/Medicare	9,579	10,026	11,202	12,291	9,420	9,420	-
230-490-5320	Worker's Comp	1,535	2,290	1,053	455	1,140	1,140	-
230-490-5350	Unemployment	-	-	10,230	-	9,420	9,420	-
230-490-5410	Health Insurance	32,189	34,059	41,789	43,696	40,025	40,025	-
230-490-5450	Public Employees Retirement	24,459	27,582	30,952	32,749	30,175	30,175	-
	Total Personal Services	192,970	205,021	241,220	245,824	212,890	212,890	-
	Materials and Services							
230-490-6110	Auditing	6,524	6,138	7,712	7,767	7,100	7,100	-
230-490-6112	Legal Services	29	58	-	42	1,500	1,500	-
230-490-6114	Financial Services	5,357	8,712	9,276	9,220	11,800	11,800	-
230-490-6116	Engineering Services	13,690	9,524	35,500	35,500	10,000	10,000	-
230-490-6122	IT Services	9,771	2,134	219	1,705	1,750	1,750	-
230-490-6128	Other Contract Services	7,838	732	5,064	1,784	24,500	24,500	-
230-490-6130	General Contract Services	-	-	-	-	-	-	-
230-490-6210	Insurance & Bonds	10,462	14,381	16,349	16,341	16,913	16,913	-
230-490-6220	Postage, Printing, Publication	2,072	3,074	1,500	2,870	3,700	3,700	-
230-490-6225	Software & Subscriptions	-	5,782	8,896	10,710	10,250	10,250	-
230-490-6230	Office Supplies/Equipment	1,207	646	1,250	910	1,550	1,550	-
230-490-6234	General Supplies	4,579	359	-	29	-	-	-
230-490-6238	Bank Service Charges	3,260	4,736	7,000	5,119	6,200	6,200	-
230-490-6240	Travel & Training	460	552	2,500	3,325	4,150	4,150	-
230-490-6245	Memberships & Dues	-	1,107	1,525	1,525	1,650	1,650	-
230-490-6290	Miscellaneous	11	345	1,500	700	1,500	1,500	-
230-490-6320	Building Repair & Maintenance	472	-	5,500	3,650	5,500	5,500	-
230-490-6324	Equipment Repair & Maintenance	13,848	7,795	15,550	10,000	18,000	18,000	-
230-490-6330	Other Repair & Maintenance	22,676	18,309	25,000	25,000	35,000	35,000	-
230-490-6334	Non-Capitalized Assets	-	5,581	11,500	5,000	10,000	10,000	-
230-490-6420	Water Services	611	799	1,800	1,151	1,800	1,800	-
230-490-6425	Sewer Services	735	821	1,020	859	1,020	1,020	-
230-490-6430	Electricity Services	16,504	17,678	20,000	18,795	21,600	21,600	-
230-490-6435	Internet Services	994	1,224	2,700	1,415	1,500	1,500	-
230-490-6440	Telephone Services	3,593	3,841	3,800	2,422	3,500	3,500	-
230-490-6445	Refuse Services	631	318	600	83	1,000	1,000	-
230-490-6520	Permits	-	-	-	-	-	-	-
230-490-6710	Gas & Oil	1,138	37	1,520	576	1,500	1,500	-
230-490-6712	Operations & Supplies	1,624	5,463	6,150	12,000	15,000	15,000	-
230-490-6750	Chemicals & Lab Supplies	18,104	31,285	42,454	20,000	40,000	40,000	-
230-490-6755	Water/Sewer Analysis	5,837	2,718	4,358	5,458	7,000	7,000	-
230-490-6758	Water/Sewer Connection Expendi	859	-	5,000	7,500	5,000	5,000	-
230-490-6760	Water/Sewer Franchise Fees	18,639	-	-	-	-	-	-
	Total Materials and Services	171,525	154,149	245,243	211,456	269,983	269,983	-
	Subtotal Expenses Water	364,495	359,170	486,463	457,280	482,873	482,873	-

Budget Detail - Water Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Capital Outlay							
230-700-8225	Buildings & Facilities	-	-	8,000	-	3,000	3,000	-
230-700-8320	Software	1,475	-	-	-	-	-	-
230-700-8335	Equipment & Furnishings	6,337	-	-	-	8,000	8,000	-
230-700-8425	Vehicles & Rolling Stock	-	-	-	-	30,000	30,000	-
230-700-8540	Water Systems Improvemts	53,231	106,558	1,100,000	244,768	82,000	82,000	-
	Total Capital Outlay	61,043	106,558	1,108,000	244,768	123,000	123,000	-
	Debt Service							
230-800-7110	Loan Principal - S00006	-	-	-	-	-	-	-
230-800-7111	Loan Principal - Library/City	-	-	-	-	-	-	-
230-800-7122	Loan Principal - J05001 SPWF	4,962	5,218	5,488	5,488	5,772	5,772	-
230-800-7124	Loan Principal - RUS 91-03	17,458	17,938	18,432	18,432	18,939	18,939	-
230-800-7125	Loan Principal - L21001	7,644	7,811	7,983	7,983	8,157	8,157	-
230-800-7126	Loan Principal - PLC System	-	-	-	-	-	-	-
230-800-7510	Loan Interest - S00006	-	-	-	-	-	-	-
230-800-7511	Loan Interest - Library/City	-	-	-	-	-	-	-
230-800-7522	Loan Interest - J05001 SPWF	2,460	2,204	1,935	1,935	1,651	1,651	-
230-800-7524	Loan Interest - RUS 91-03	21,922	21,442	20,949	20,949	20,442	20,442	-
230-800-7525	Loan Interest - L21001	3,893	3,725	3,555	3,555	3,380	3,380	-
230-800-7526	Loan Interest - PLC System	-	-	-	-	-	-	-
	Total Debt Service	58,339	58,338	58,342	58,342	58,341	58,341	-
	Transfers Out							
230-900-9117	Transfer to SDC Fund	-	-	-	-	-	-	-
230-900-9120	Transfer to Water Reserve Fund	-	-	-	-	-	-	-
230-900-9140	Transfer to Sewer Fund	-	-	-	-	-	-	-
230-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
230-900-9590	Contingency	-	-	126,994	-	100,000	100,000	-
	Total Contingency	-	-	126,994	-	100,000	100,000	-
	Ending Balance							
230-3301	Assigned Balance	37,019	141,456	-	320,494	101,105	101,105	-
	Total Ending Balance	37,019	141,456	-	320,494	101,105	101,105	-

Total Requirements	520,896	665,522	1,779,799	1,080,884	865,319	865,319	-
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Budget Detail - Sewer Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Beginning Balance							
240-3100	Beginning Fund Balance	184,327	232,419	227,928	303,092	268,919	268,919	-
	Total Beginning Balance	184,327	232,419	227,928	303,092	268,919	268,919	-
	Grant Revenue							
240-325-4151	Sewer - Operating Grants	5,525	-	-	14,475	-	-	-
240-328-4162	Sewer - Capital Grants	-	-	-	-	-	-	-
	Total Grants	5,525	-	-	14,475	-	-	-
	Charges for Services							
240-340-4412	Research & Staff Time	-	-	-	-	50	50	-
240-340-4425	Water/Sewer Sales	441,317	465,621	530,496	522,840	536,650	536,650	-
240-340-4426	Bulk Grey Water Disposal	11,376	40,706	-	-	-	-	-
240-340-4448	Refund Processing Fee	-	-	-	-	50	50	-
	Total Charges for Services	452,693	506,327	530,496	522,840	536,750	536,750	-
	Licenses & Permits							
240-340-4430	Water/Sewer Connection Fees	-	-	-	-	-	-	-
240-335-4370	Water/Sewer Connection Permit	2,185	230	-	1,781	575	575	-
	Total Licenses & Permits	2,185	230	-	1,781	575	575	-
	SDC Revenue							
240-345-4541	Sewer Reimbursement SDC	12,360	1,236	3,090	4,326	1,854	1,854	-
	Total SDC Revenue	12,360	1,236	3,090	4,326	1,854	1,854	-
	Other Resources							
240-315-4125	Interest Earned	2,636	7,145	5,500	11,257	9,650	9,650	-
240-360-4220	Interim Financing Revenue	-	-	-	-	-	-	-
240-360-4225	Loan Proceeds	-	-	-	-	-	-	-
240-370-4824	Donations	-	-	-	-	-	-	-
240-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
240-385-4850	Water/Sewer Penalties	1,863	2,867	4,200	2,728	2,500	2,500	-
240-385-4895	Miscellaneous Revenue	-	300	-	150	100	100	-
	Total Other Resources	4,499	10,312	9,700	14,135	12,250	12,250	-
	Transfers In							
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	-	-	-	-	-	-	-
240-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
240-390-4955	Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	661,589	750,524	771,214	860,649	820,348	820,348	-

Budget Detail - Sewer Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Personal Services								
240-490-5110	City Administrator	24,373	24,131	24,738	13,379	34,146	34,146	-
240-490-5112	Finance Clerk	-	-	-	-	-	-	-
240-490-5114	City Clerk	18,532	18,316	19,811	21,938	22,710	22,710	-
240-490-5150	Public Works Director	32,136	37,928	35,201	45,803	-	-	-
240-490-5152	Lead Operator	38,902	39,453	21,302	55,187	49,126	49,126	-
240-490-5154	Operator	-	-	25,106	-	-	-	-
240-490-5156	Utility Worker	-	-	10,334	9,903	9,453	9,453	-
240-490-5158	Custodian	2,762	2,609	955	1,246	-	-	-
240-490-5160	Temporary/ Seasonal	609	594	-	-	-	-	-
240-490-5220	Overtime	7,895	8,034	8,547	11,091	6,850	6,850	-
240-490-5315	Social Security/Medicare	9,579	10,026	11,202	12,437	9,375	9,375	-
240-490-5320	Worker's Comp	1,550	2,290	2,885	456	1,104	1,104	-
240-490-5350	Unemployment	-	-	10,230	-	9,390	9,390	-
240-490-5410	Health Insurance	32,189	34,059	41,789	43,081	41,620	41,620	-
240-490-5450	Public Employees Retirement	24,459	27,581	30,952	32,742	30,100	30,100	-
	Total Personal Services	192,986	205,021	243,052	247,263	213,874	213,874	-
Materials and Services								
240-490-6110	Auditing	6,522	7,388	7,712	7,712	7,050	7,050	-
240-490-6112	Legal Services	29	-	-	-	1,500	1,500	-
240-490-6114	Financial Services	5,357	7,189	9,276	11,894	11,800	11,800	-
240-490-6116	Engineering Services	8,597	28,736	45,000	45,000	10,000	10,000	-
240-490-6122	IT Services	6,479	419	219	1,705	1,750	1,750	-
240-490-6128	Other Contract Services	4,915	2,207	3,800	1,784	24,500	24,500	-
240-490-6130	General Contract Services	-	-	-	-	-	-	-
240-490-6210	Insurance & Bonds	9,966	13,032	14,895	14,895	15,416	15,416	-
240-490-6220	Postage, Printing, Publication	2,426	2,401	2,000	1,784	3,700	3,700	-
240-490-6225	Software & Subscriptions	-	5,343	8,896	8,708	8,150	8,150	-
240-490-6230	Office Supplies/Equipment	987	646	750	852	1,550	1,550	-
240-490-6234	General Supplies	2,493	-	-	58	-	-	-
240-490-6238	Bank Service Charges	3,829	4,329	5,500	4,887	5,200	5,200	-
240-490-6240	Travel & Training	125	1,266	2,500	1,142	3,650	3,650	-
240-490-6245	Memberships & Dues	-	132	4,370	388	750	750	-
240-490-6290	Miscellaneous	2,702	-	500	250	1,000	1,000	-
240-490-6320	Building Repair & Maintenance	379	-	6,000	4,250	5,500	5,500	-
240-490-6324	Equipment Repair & Maintenance	17,992	4,163	11,800	11,800	15,000	15,000	-
240-490-6330	Other Repair & Maintenance	3,381	13,653	17,500	28,731	22,000	22,000	-
240-490-6334	Non-Capitalized Assets	-	2,673	13,000	14,201	15,200	15,200	-
240-490-6420	Water Services	11,131	9,898	12,000	5,779	12,000	12,000	-
240-490-6425	Sewer Services	7,222	7,387	7,500	7,734	8,400	8,400	-
240-490-6430	Electricity Services	24,551	25,018	29,100	27,123	30,200	30,200	-
240-490-6435	Internet Services	1,468	2,331	2,700	1,220	1,350	1,350	-
240-490-6440	Telephone Services	2,671	1,463	1,380	1,591	2,500	2,500	-
240-490-6445	Refuse Services	643	96	9,000	9,000	16,000	16,000	-
240-490-6520	Permits	3,687	3,793	4,300	4,000	4,000	4,000	-
240-490-6705	Rent	-	-	-	960	1,200	1,200	-
240-490-6710	Gas & Oil	339	1,895	3,150	1,692	2,500	2,500	-
240-490-6712	Operations & Supplies	1,101	8,607	4,750	6,000	7,550	7,550	-
240-490-6750	Chemicals & Lab Supplies	15,437	20,659	25,795	23,000	27,800	27,800	-
240-490-6755	Water/Sewer Analysis	14,441	14,512	17,680	15,600	23,360	23,360	-
240-490-6758	Water/Sewer Connection Expendi	-	-	2,500	2,500	-	-	-
240-490-6760	Water/Sewer Franchise Fees	21,714	-	-	-	-	-	-
	Total Materials and Services	180,584	189,236	273,573	266,240	290,576	290,576	-
Subtotal Expenses Sewer								
		373,570	394,257	516,625	513,503	504,450	504,450	-

Budget Detail - Sewer Fund Requirements

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	Capital Outlay							
240-700-8225	Buildings & Facilities	-	-	-	-	3,000	3,000	-
240-700-8320	Software	1,475	-	-	-	-	-	-
240-700-8335	Equipment & Furnishings	-	-	8,000	-	-	-	-
240-700-8425	Vehicles & Rolling Stock	-	-	-	-	30,000	30,000	-
240-700-8550	Sewer Systems	-	-	50,000	26,000	70,000	70,000	-
	Total Capital Outlay	1,475	-	58,000	26,000	103,000	103,000	-
	Debt Service							
240-800-7110	Loan Principal - S00006	23,801	23,981	24,170	24,170	24,369	24,369	-
240-800-7111	Loan Principal - Library/City	-	-	-	-	-	-	-
240-800-7122	Loan Principal - J05001 SPWF	4,962	5,218	5,488	5,488	5,772	5,772	-
240-800-7124	Loan Principal - RUS 91-03	6,980	7,172	7,370	7,370	7,572	7,572	-
240-800-7510	Loan Interest - S00006	7,157	6,028	4,889	4,889	3,741	3,741	-
240-800-7511	Loan Interest - Library/City	-	-	-	-	-	-	-
240-800-7522	Loan Interest - J05001 SPWF	2,461	2,204	1,935	1,935	1,651	1,651	-
240-800-7524	Loan Interest - RUS 91-03	8,764	8,572	8,375	8,375	8,173	8,173	-
	Total Debt Service	54,125	53,175	52,227	52,227	51,278	51,278	-
	Transfers Out							
240-900-9110	Transfer to General Fund	-	-	-	-	-	-	-
240-900-9117	Transfer to SDC Fund	-	-	-	-	-	-	-
240-900-9121	Transfer to Sewer Reserve Fund	-	-	-	-	-	-	-
240-900-9130	Transfer to Water Fund	-	-	-	-	-	-	-
240-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
240-900-9590	Contingency	-	-	144,362	-	50,000	50,000	-
	Total Contingency	-	-	144,362	-	50,000	50,000	-
	Ending Balance							
240-3301	Assigned Balance	232,419	303,092	-	268,919	111,620	111,620	-
	Total Ending Balance	232,419	303,092	-	268,919	111,620	111,620	-
	Total Requirements	661,589	750,524	771,214	860,649	820,348	820,348	-

Budget Detail - Parks SDC Resources and Requirements

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	DESCRIPTION							
	RESOURCES							
	Beginning Balance							
410-3100	Beginning Fund Balance	89,533	105,232	109,778	110,250	123,800	123,800	-
	Total Beginning Balance	89,533	105,232	109,778	110,250	123,800	123,800	-
	SDC Revenues							
410-345-4510	Parks Improvement SDC Fees	19,655	985	5,020	8,013	3,012	3,012	-
410-345-4511	Parks Reimbursement SDC	-	-	4,925	-	-	-	-
	Total SDC Revenues	19,655	985	9,945	8,013	3,012	3,012	-
	Other Resources							
410-315-4125	Interest Earned	1,787	4,033	3,000	5,537	4,725	4,725	-
	Total Other Resources	1,787	4,033	3,000	5,537	4,725	4,725	-
	Transfers In							
410-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	110,975	110,250	122,723	123,800	131,537	131,537	-
	REQUIREMENTS							
	Materials and Services							
410-490-6714	Materials & Services	5,743	-	-	-	1,000	1,000	-
	Total Materials and Services	5,743	-	-	-	1,000	1,000	-
	Capital Outlay							
410-700-8520	Parks Improvements	-	-	122,723	-	130,537	130,537	-
	Total Capital Outlay	-	-	122,723	-	130,537	130,537	-
	Ending Balance							
410-3301	Restricted Balance	105,232	110,250	-	123,800	-	-	-
	Total Ending Balance	105,232	110,250	-	123,800	-	-	-
	Total Requirements	110,975	110,250	122,723	123,800	131,537	131,537	-

Budget Detail - Transportation SDC Resources and Requirements

	DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	RESOURCES							
	Beginning Balance							
412-3100	Beginning Fund Balance	68,635	81,858	85,138	85,485	94,480	94,480	-
	Total Beginning Balance	68,635	81,858	85,138	85,485	94,480	94,480	-
	SDC Revenues							
412-345-4512	Transportation SDC	11,840	592	2,975	4,736	1,776	1,776	-
	Total SDC Revenues	11,840	592	2,975	4,736	1,776	1,776	-
	Other Resources							
412-315-4125	Interest Earned	1,383	3,035	2,500	4,259	3,850	3,850	-
	Total Other Resources	1,383	3,035	2,500	4,259	3,850	3,850	-
	Transfers In							
412-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	81,858	85,485	90,613	94,480	100,106	100,106	-
	REQUIREMENTS							
	Materials and Services							
412-490-6128	Other Contract Services	-	-	-	-	-	-	-
412-490-6714	Materials & Services	-	-	-	-	1,000	1,000	-
	Total Materials and Services	-	-	-	-	1,000	1,000	-
	Capital Outlay							
412-700-8530	Street Improvements	-	-	90,613	-	99,106	99,106	-
	Total Capital Outlay	-	-	90,613	-	99,106	99,106	-
	Ending Balance							
412-3301	Restricted Balance	81,858	85,485	-	94,480	-	-	-
	Total Ending Balance	81,858	85,485	-	94,480	-	-	-
	Total Requirements	81,858	85,485	90,613	94,480	100,106	100,106	-

Budget Detail - Water SDC Resources and Requirements

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	DESCRIPTION							
	RESOURCES							
	Beginning Balance							
430-3100	Beginning Fund Balance	376,133	438,835	464,777	461,733	539,238	539,238	-
	Total Beginning Balance	376,133	438,835	464,777	461,733	539,238	539,238	-
	SDC Revenues							
430-345-4530	Water SDC	76,600	3,830	45,500	53,306	21,204	21,204	-
	Total SDC Revenues	76,600	3,830	45,500	53,306	21,204	21,204	-
	Other Resources							
430-315-4125	Interest Earned	9,008	19,068	15,000	24,199	23,650	23,650	-
	Total Other Resources	9,008	19,068	15,000	24,199	23,650	23,650	-
	Transfers In							
430-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
430-390-4930	Transfer from Water Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	461,741	461,733	525,277	539,238	584,092	584,092	-
	REQUIREMENTS							
	Materials and Services							
430-490-6128	Other Contract Services	22,700	-	-	-	-	-	-
430-490-6714	Materials & Services	206	-	-	-	5,000	5,000	-
	Total Materials and Services	22,906	-	-	-	5,000	5,000	-
	Capital Outlay							
430-700-8540	Water Systems Improvemts	-	-	525,277	-	579,092	579,092	-
	Total Capital Outlay	-	-	525,277	-	579,092	579,092	-
	Ending Balance							
430-3301	Restricted Balance	438,835	461,733	-	539,238	-	-	-
	Total Ending Balance	438,835	461,733	-	539,238	-	-	-
	Total Requirements	461,741	461,733	525,277	539,238	584,092	584,092	-

Budget Detail - Sewer SDC Resources and Requirements

	DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	RESOURCES							
	Beginning Balance							
440-3100	Beginning Fund Balance	132,238	140,993	146,338	93,042	106,356	106,356	-
	Total Beginning Balance	132,238	140,993	146,338	93,042	106,356	106,356	-
	SDC Revenues							
440-345-4540	Sewer SDC	20,349	2,142	8,035	8,568	22,491	22,491	-
	Total SDC Revenues	20,349	2,142	8,035	8,568	22,491	22,491	-
	Other Resources							
440-315-4125	Interest Earned	2,035	3,789	3,500	4,746	4,225	4,225	-
	Total Other Resources	2,035	3,789	3,500	4,746	4,225	4,225	-
	Transfers In							
440-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	154,622	146,924	157,873	106,356	133,072	133,072	-
	REQUIREMENTS							
	Materials and Services							
440-490-6128	Other Contract Services	13,629	53,882	-	-	-	-	-
440-490-6714	Materials & Services	-	-	-	-	5,000	5,000	-
	Total Materials and Services	13,629	53,882	-	-	5,000	5,000	-
	Capital Outlay							
440-700-8550	Sewer Systems	-	-	157,873	-	128,072	128,072	-
	Total Capital Outlay	-	-	157,873	-	128,072	128,072	-
	Ending Balance							
440-3301	Restricted Balance	140,993	93,042	-	106,356	-	-	-
	Total Ending Balance	140,993	93,042	-	106,356	-	-	-
	Total Requirements	154,622	146,924	157,873	106,356	133,072	133,072	-

Budget Detail - Stormwater SDC Resources and Requirements

	DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	RESOURCES							
	Beginning Balance							
445-3100	Beginning Fund Balance	69,353	85,325	89,145	89,310	99,080	99,080	-
	Total Beginning Balance	69,353	85,325	89,145	89,310	99,080	99,080	-
	SDC Revenues							
445-345-4545	Storm Drainage SDC	14,531	673	5,000	5,384	2,019	2,019	-
	Total SDC Revenues	14,531	673	5,000	5,384	2,019	2,019	-
	Other Resources							
445-315-4125	Interest Earned	1,441	3,312	2,500	4,386	3,975	3,975	-
	Total Other Resources	1,441	3,312	2,500	4,386	3,975	3,975	-
	Transfers In							
445-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	85,325	89,310	96,645	99,080	105,074	105,074	-
	REQUIREMENTS							
	Materials and Services							
445-490-6128	Other Contract Services	-	-	-	-	-	-	-
445-490-6714	Materials & Services	-	-	-	-	1,000	1,000	-
	Total Materials and Services	-	-	-	-	1,000	1,000	-
	Capital Outlay							
445-700-8560	Stormwater Improvements	-	-	96,645	-	104,074	104,074	-
	Total Capital Outlay	-	-	96,645	-	104,074	104,074	-
	Ending Balance							
445-3301	Restricted Balance	85,325	89,310	-	99,080	-	-	-
	Total Ending Balance	85,325	89,310	-	99,080	-	-	-
	Total Requirements	85,325	89,310	96,645	99,080	105,074	105,074	-

Budget Detail - Water Reserve Resources and Requirements

	DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	RESOURCES							
	Beginning Balance							
520-3100	Beginning Fund Balance	39,457	40,352	41,882	41,933	43,872	43,872	-
	Total Beginning Balance	39,457	40,352	41,882	41,933	43,872	43,872	-
	Revenues							
520-315-4125	Interest Earned	895	1,581	1,500	1,939	1,650	1,650	-
	Total Revenues	895	1,581	1,500	1,939	1,650	1,650	-
	Transfers In							
520-390-4930	Transfer from Water Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	40,352	41,933	43,382	43,872	45,522	45,522	-
	REQUIREMENTS							
520-490-6000	Materials and Services	-	-	-	-	-	-	-
520-700-8000	Capital Outlay	-	-	-	-	-	-	-
	Ending Balance							
520-3301	Restricted Balance	40,352	41,933	43,382	43,872	45,522	45,522	-
	Total Ending Balance	40,352	41,933	43,382	43,872	45,522	45,522	-
	Total Requirements	40,352	41,933	43,382	43,872	45,522	45,522	-

Budget Detail - Sewer Reserve Resources and Requirements

	DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
	RESOURCES							
	Beginning Balance							
521-3100	Beginning Fund Balance	15,772	16,071	16,581	16,598	17,257	17,257	-
	Total Beginning Balance	15,772	16,071	16,581	16,598	17,257	17,257	-
	Revenues							
521-315-4125	Interest Earned	299	527	500	659	575	575	-
	Total Revenues	299	527	500	659	575	575	-
	Transfers In							
521-390-4940	Transfer from Sewer Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	16,071	16,598	17,081	17,257	17,832	17,832	-
	REQUIREMENTS							
521-490-6000	Materials and Services	-	-	-	-	-	-	-
521-700-8000	Capital Outlay	-	-	-	-	-	-	-
	Ending Balance							
521-3301	Restricted Balance	16,071	16,598	17,081	17,257	17,832	17,832	-
	Total Ending Balance	16,071	16,598	17,081	17,257	17,832	17,832	-
	Total Requirements	16,071	16,598	17,081	17,257	17,832	17,832	-

Appendix

This section contains a glossary and other supporting documentation relevant to creating and supporting this budget document

Acronyms & Glossary

Acronym	Definition	Acronym	Definition
AV	Assessed Value	OACA	Oregon Association of Court Administrators
CET	Construction Excise Tax	OAR	Oregon Administrative Rules
CIP	Capital Improvement Plan	OBDD	Oregon Business Development Department
COLA	Cost of Living Adjustment	OEDD	Oregon Economic Development Department
CPA	Certified Public Accountant	ODOT	Oregon Department of Transportation
CPI	Consumer Price Index	OHA	Oregon Health Authority
DEQ	Department of Environmental Quality	OPEB	Oregon Public Employees Board
ECWAG	Emergency Community Water Assistance Grant	OPERS	Oregon Public Employees Retirement System
EDU	Equivalent Dwelling Unit	OPSRP	Oregon Public Service Retirement Plan
EPA	Environmental Protection Agency	ORD	Ordinance
FTE	Full Time Employee or Full Time Equivalent	ORS	Oregon Revised Statutes
FY	Fiscal Year	PLC	Programmable Logic Controller
FYE	Fiscal Year End	PSU	Portland State University
GAAP	Generally Accepted Accounting Principals	PW	Public Works
GASB	Governmental Accounting Standards Board	RMV	Real Market Value
GFOA	Government Finance Officers Association	RTMP	Rural Tourism Marketing Program
H.S.A.	Health Savings Account	RUS	Rural Utility Services
I&I	Inflow and Infiltration	SCADA	Supervisory Control And Data Acquisition
ICC	International Code Council	SDC	System Development Charge
Impvts	Improvements	SRAMP	Strategic Resiliency and Mitigation Plan
LCOG	Lane Council of Governments	SVPD	Saint Vincent De Paul
LGPS	Local Government Personnel Services	TAV	Taxable Assessed Value
MG	Million Gallons	USDA	United States Department of Agriculture
MGD	Million Gallons per Day	WTP	Water Treatment Plant
MIL	Millions	WWTP	Wastewater Treatment Plant
NPDES	National Pollutant Discharge Elimination System		
O&M	Operations and Maintenance		

Actual

Actual, as used in the fund, revenue, and expenditure summaries within the budget document, represents the actual cost (results) of operations. This category is presented on a budgetary basis and thus excludes depreciation and amortization and includes principal payments on debt.

Ad Valorem Tax

A tax based on the assessed value of a property

Adopted Budget

Adopted, as used in the fund summaries, revenue and expenditure summaries and the budget detail section, represents the final budget approved by the City Council. The adopted budget becomes effective July 1st. Subsequent to adoption; Council may make changes throughout the year.

Approved Budget

Proposed budget as amended and approved by the Budget Committee and recommended to the City Council for Adoption.

Appropriations

Authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. Appropriations are limited to the fiscal year in which they are budgeted and may not be exceeded. (ORS 294.311)

Assessed Value

The value set on real or personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Assets

Resources having monetary values and that are owned or held by an entity.

Assigned Fund Balance

Designation of resources by either the governing body or staff, such as the City Administrator. Earmarking of resources can occur after the end of the fiscal period, is not legally binding and can be changed without formal action.

Audit

An objective examination and evaluation to determine if the City's financial statements present the City's financial position fairly and accurately. An audit is required annually and is prepared by an independent Certified Public Accounting (CPA) Firm.

Balanced Budget

A budget in which the total resources equal the total requirements in each and every fund.

Beginning Fund Balance

The beginning balance is the residual resources brought forward from the previous financial year (ending balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Budget

A Budget is a plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures. A budget must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (ORS 294.311)

Budget Calendar

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

Budget Committee

Fiscal planning committee of a local government, consisting of the governing body plus an equal number of electors from within the district. (ORS 294.414)

Budget Document

A written report that shows a government's comprehensive financial plan for a specified period, usually one year, that includes both capital and operating budgets for all budgeted funds which, in total, comprises the annual revenue and expenditure plan.

Budget Law

Refers to Oregon Revised Statutes 294.305 to 294.565 that govern how local governments in Oregon prepare and report their budgets.

Budget Message

Written explanation of the budget and the local government's financial priorities for the next fiscal year; usually prepared by the Budget Officer.

Budget Officer

A person appointed by the governing body to assemble budget material and information, and to physically prepare the proposed budget.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and principal payments on outstanding debt is subject to appropriation.

Capital Asset

Includes City infrastructure, furnishings, equipment, computer hardware and software, and vehicles with a cost basis of at least \$5,000.

Capital Budget

The City's budget for projects, major repairs, improvements and additions to the city's capital assets (water, sewer, streets, stormwater, parks, facilities and information systems).

Capital Expenditures

Expenditures resulting in the acquisition of, or addition to, the government's general fixed assets. The City defines a capital expenditure using the following criteria: A monetary value of equal or greater than \$5,000, An asset life exceeding one (1) year, and expenditures which result in the creation of or revitalization of a fixed asset.

Capital Improvement

A term defined in the ORS 310.410 (1D) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

A project resulting in assets of significant value and having a useful life of more than one year. Capital projects include the purchase of land, design, engineering and construction of buildings and infrastructure items such as parks, streets, bridges, drainage, water and sewer systems or stormwater improvements.

Capital Improvement Plan

A plan which identifies capital projects and equipment purchases, provides a planning schedule, prioritizes projects and identifies options for financing the projects and purchases.

Capital Outlay

Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. (ORS 294.388(4))

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to

earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the City. The plan contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of city development.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency

A budgetary appropriation set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be transferred for a specific purpose by the City Council upon approval of a resolution.

Contractual Services

Services rendered to city activities by private firms, individuals or other government agencies. Examples of these services include engineering, law enforcement, and city attorney services.

Cost Center

An organizational budget/operating unit within each City division or department.

Debt Service

Interest and principal on outstanding notes payable and bonds due and payable during the fiscal year.

Debt Service Fund

A fund used to account for the accumulation of resources and for the payment of principal and interest on all local improvement district assessments within the City.

Department

A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension and health insurance plans.

Encumbrance

Any amount of money committed and set aside, but not yet expended, for the purchase of specific goods or services.

Ending Balance

The residual resources after expenditures and transfers out which are spendable or available for appropriation at the end of the fiscal year. Comprised of restricted, committed, assigned and unassigned balances.

Enterprise Fund

A fund established to account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting. These funds are financed and operated similarly to private businesses, where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity or imposing a fine or penalty.

Fiscal management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For municipal corporations, ORS 294.311 defines this as commencing on July 1 and closing on June 30.

Fixed Assets

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

Franchise Fee (Right-of-Way- Fee)

A fee charged for the privilege of using public right-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable, television, electric and gas utilities, garbage and telephone services.

Fund

A fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources together with related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between assets and liabilities of a fund.

Funding

Budgetary resources used to cover the total cost of a program or project at the time it is undertaken.

General Fund

This is the primary operating fund of the City. It exists to account for the resources devoted to support the services of local government, and those not otherwise dedicated for a specific purpose.

General Long-Term Debt

Represents an unmatured debt not considered to be a fund liability.

General Obligation Bonds (G.O. Bonds)

Bonds secured by the full faith and credit of the issuer. General Obligation bond issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

Governmental Fund

Used to account for activities that are largely financed through taxes or shared revenues such as property taxes or State Highway Street Tax. Governmental funds are classified into five fund types: general, special revenue, capital projects, debt service, and permanent funds.

Grant

A donation or contribution of cash to a governmental unit by a third party which may be made to support a specified purpose or function, or general purpose. (ORS 294.311(21))

Infrastructure

Public domain fixed assets located at or below ground level, including the water system, sewer system, storm drains, sidewalks and streets.

Interfund Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund. (ORS 294.450)

Investment Revenue

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line-Item Budget

Amount budgeted per general ledger account. The overall budget appropriation is the sum of line item budgets within a department or program.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains the provisions related to local budget law.

L.I.D. (Local Improvement District)

A group of properties which are to be assessed for part, or all of the cost of a specific capital improvement or service deemed to benefit primarily those properties. Bancroft

bonds or other forms of debt are issued to finance the capital improvements, which are repaid by a compulsory levy (special assessment) on the benefitted properties. (See also Special Assessment)

Local Option Levy

Under measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is ten (10) years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters at a general election or an election with a 50% voter turnout.

Materials & Services

Expendable items purchased for delivery and city services. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Measure 5

A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. This law sets a maximum \$10 per \$1,000 of real market value tax rate on individual properties for the aggregate of all non-education taxing jurisdictions. The maximum rate for education is \$5 per \$1,000 of real market value.

Measure 50

A 1997 voter approved initiative which rolled back assessed values to 90 percent of their levels in FY 1995-96 and limits future annual increases to 3 percent except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent of registered voters cast a ballot.

Mission

Defines the primary purpose of the city and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Nonspendable

Balances that will never convert to cash (including inventories and prepaid items) or must remain intact pursuant to legal or contractual requirements (such as a permanent endowment).

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

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

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods or services.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Permanent Tax Rate

Under Measure 50, each school district, local government, and special district was assigned a permanent tax rate limit in Fiscal Year 1998. This permanent rate applies to property taxes for operations. The permanent rate for the City of Lowell is \$2.1613 per \$1,000 of assessed value.

Personal Services

The wages and benefits associated with compensating employees for their labor.

Projected

Projected, as used in the fund, revenue, and expenditure summaries within the budget document, is an estimate of the revenues or expenditures, as appropriate, to be recognized during the current fiscal period.

Property Tax

Based according to the assessed value of property and used as the source of monies to support various funds.

Proposed Budget

The first phase of budget development specified in Oregon's Budget Law. It combines resource and expenditure estimates both operating and non-operating prepared by the budget

officer and submitted to the Budget Committee for public input, review and approval.

Proprietary Fund

Proprietary Fund is one of the three groups of funds for which financial statements are prepared along with the Governmental and Fiduciary Funds. Proprietary funds are employed to report on business-like activities, financed primarily by charges for services specific to the activity, such as the water and sewer operating funds.

Real Market Value

The estimated value of a property if sold. The average real market value exceeds the taxable assessed value in the City of Lowell. This disparity is the result of voter approved tax initiative (measure) 50 passed in 1997.

Resolution

A special or temporary order of a legislative body requiring City Council action.

Resources

Total of revenues, interfund transfers in and beginning fund balance.

Restricted Fund Balance

Restrictions placed on fund balance by an external entity. This balance may only be spent if the criteria placed by the restrictions is met.

Revenue

Fund received by the City from external sources.

Revenue Bonds

Bonds payable from a specific source of revenue, which does not pledge the taxing authority of the issuer. Pledged revenues may be derived from operation of the financed project, grants, excise or other specified non-property tax.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a capital improvement or service deemed to be beneficial primarily to those properties. (See also Local Improvement District)

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefitted by the construction of public improvements such as sidewalks, curbs and gutters.

Special Revenue Funds

A fund established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplemental Budget

Appropriations established during a fiscal year to meet needs not anticipated at the time the budget was originally adopted. A supplemental budget cannot increase the tax levy.

System Development Charges (SDC's)

Fees paid by developers and builders to fund capacity adding infrastructure improvements necessary to accommodate new growth within the parks, sewer, street, stormwater and water infrastructure systems. The framework for collection of SDC's is established per ORS 223.297-223.316.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water or sewer service.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes, hotel and motel room tax, and state shared revenues.

Tax Roll

The official list showing the amount of taxes levied against each property.

Transfers

An authorized exchange of cash or other resources between funds.

Unappropriated Ending Fund Balance

An account which records a portion of the ending fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

Unassigned Fund Balance

Excess of total ending fund balance over restricted, committed and assigned components. Applies only to the General Fund.

User Fees

The fee charged for services to the party or parties who directly benefit. Also called charges for Service.

City Council

Seat	Member	Term Ending	Position
1	Don Bennett	12/31/2026	
2	Jimmy Murray	12/31/2028	Council President
3	Maureen Weathers	12/31/2028	Mayor
4	Tim Stratis	12/31/2026	
5	Gail Harris	12/31/2028	

Planning Commission*(Only 1 member may be in development or real estate)*

Seat	Member	Term Ending	Position
1	Vacant	12/31/2026	<i>May live outside the City, but within Lowell RFPD</i>
2	Suzanne Kintzley	12/31/2026	Chair <i>(Real Estate Agent)</i>
3	Vacant	12/31/2025	
4	Bill George	12/31/2025	
5	John Petrie	12/31/2025	

Blackberry Jam Committee

Seat	Member	Term Ending
1	Lonna Bennett	12/31/2025
2	Rutie Ackland	12/31/2025
3	* Meesa Anders	12/31/2025
4	Vacant	12/31/2026
5	Vacant	12/31/2026

Budget Committee

Seat	Member	Term Ending
1	Vacant	12/31/2026
2	Vacant	12/31/2026
3	John Petrie	12/31/2025
4	Bill George	12/31/2025
5	Lisa Bee-Wilson	12/31/2027

Library Committee

Seat	Member	Term Ending
1	*Tony Moreci	12/31/2025
2	Ann Wopat	12/31/2025
3	Glenda Harvey	12/31/2025
4	Vacant	12/31/2026
5	Vacant	12/31/2026

Parks Committee

Seat	Member	Term Ending
1	*Joe Brazil	12/31/2025
2	Vacant	12/31/2025
3	Tony Moreci	12/31/2025
4	George Wild	12/31/2026
5	Meesa Anders	12/31/2026

* Denotes Committee Chair

Note - While all positions listed reflect seat numbers, all positions are at large
Only City Council is assigned (at large) seat numbers via Lowell City Charter

City of Lowell

Personal Services

Fiscal Year 25-26

Proposed Pay Scale			Step									
No	GL	Position	1	2	3	4	5	6	7	8	9	10
1		City Administrator	Negotiated by Contract									
2		Finance Clerk	69,377	71,805	74,318	76,919	79,611	82,397	85,281	88,266	91,355	94,552
		Monthly	5,781.42	5,983.75	6,193.17	6,409.92	6,634.25	6,866.42	7,106.75	7,355.50	7,612.92	7,879.33
		Hourly	33.35	34.52	35.73	36.98	38.27	39.61	41.00	42.44	43.92	45.46
3		City Clerk	49,475	51,207	52,999	54,854	56,774	58,761	60,818	62,947	65,150	67,430
		Monthly	4,122.92	4,267.25	4,416.58	4,571.17	4,731.17	4,896.75	5,068.17	5,245.58	5,429.17	5,619.17
		Hourly	23.79	24.62	25.48	26.37	27.30	28.25	29.24	30.26	31.32	32.42
4		Library Director	42,918	44,420	45,975	47,584	49,249	50,973	52,757	54,603	56,514	58,492
		Monthly	3,576.50	3,701.67	3,831.25	3,965.33	4,104.08	4,247.75	4,396.42	4,550.25	4,709.50	4,874.33
		Hourly	20.63	21.36	22.10	22.88	23.68	24.51	25.36	26.25	27.17	28.12
5		Public Works Director	78,348	81,090	83,928	86,865	89,905	93,052	96,309	99,680	103,169	106,780
		Monthly	6,529.00	6,757.50	6,994.00	7,238.75	7,492.08	7,754.33	8,025.75	8,306.67	8,597.42	8,898.33
		Hourly	37.67	38.99	40.35	41.76	43.22	44.74	46.30	47.92	49.60	51.34
6		Lead Operator	58,562	60,612	62,733	64,929	67,202	69,554	71,988	74,508	77,116	79,815
		Monthly	4,880.17	5,051.00	5,227.75	5,410.75	5,600.17	5,796.17	5,999.00	6,209.00	6,426.33	6,651.25
		Hourly	28.15	29.14	30.16	31.22	32.31	33.44	34.61	35.82	37.08	38.37
7		Operator	47,348	49,005	50,720	52,495	54,332	56,234	58,202	60,239	62,347	64,529
		Monthly	3,945.67	4,083.75	4,226.67	4,374.58	4,527.67	4,686.17	4,850.17	5,019.92	5,195.58	5,377.42
		Hourly	22.76	23.56	24.38	25.24	26.12	27.04	27.98	28.96	29.97	31.02
8		Utility Worker	39,219	40,592	42,013	43,483	45,005	46,580	48,210	49,897	51,643	53,451
		Monthly	3,268.25	3,382.67	3,501.08	3,623.58	3,750.42	3,881.67	4,017.50	4,158.08	4,303.58	4,454.25
		Hourly	18.86	19.52	20.20	20.91	21.64	22.39	23.18	23.99	24.83	25.70
9		Custodian	36,899	38,190	39,527	40,910	42,342	43,824	45,358	46,946	48,589	50,290
		Monthly	3,074.92	3,182.50	3,293.92	3,409.17	3,528.50	3,652.00	3,779.83	3,912.17	4,049.08	4,190.83
		Hourly	17.74	18.36	19.00	19.67	20.36	21.07	21.81	22.57	23.36	24.18
10		Temporary/ Seasonal	35,651	36,899	38,190	39,527	40,910	42,342	43,824	45,358	46,946	48,589
		Monthly	2,970.92	3,074.92	3,182.50	3,293.92	3,409.17	3,528.50	3,652.00	3,779.83	3,912.17	4,049.08
		Hourly	17.14	17.74	18.36	19.00	19.67	20.36	21.07	21.81	22.57	23.36

CITY OF LOWELL
MASTER FEE SCHEDULE

	Fee	Unit/ Comment
1 General Services		
a. Administrative Services		
1 Notary Services - Per Document, oath or affirmation	10.00	
2 Lien Search Fees - Per Tax Lot	15.00	
3 Returned Check Fee	35.00	
4 Collections Fee - Added to all accounts sent to a collections agent	25% of Account Balance	
5 Public Records - Research Fee, billed in 15 minute increments	See Section 2	
<i>*Any public record requiring more than 15 minutes to produce will be billed a public records research fee at the applicable staff rate outlined in section 2 of this fee schedule billed to the nearest 15 minute increment.</i>		
b. Printing & Copies - All copies including copies for public records		
1 Letter & Legal Size - Black & White, Per Page	0.15	
2 Letter & Legal Size - Color, Per Page	0.50	
3 11 x 17 - Black & White, Per Page	0.50	
4 11 x 17 - Color, Per Page	1.00	
5 Copy of Public Record Request over 11 x 17	Cost plus 10%	
6 Copies of Public Records - CD	10.00	
7 Copies of Public Record - Meetings	10.00	
<i>*Printing costs apply to any printing of emailed documents</i>		
<i>**Public Records Research fees are billed separately - See section 1</i>		
8 Laminating	1.50	Per sheet
2 Staff Time and Equipment		
a. Staff Time		
1 City Administrator	75.00	Per hour
2 Public Works Director	75.00	Per hour
2 Public Works Staff	50.00	Per hour
3 Administrative Staff	55.00	Per hour
4 Library Staff	40.00	Per hour
5 Attorney	Actual Cost	
<i>*Public works hours are billed with a 1 hour minimum</i>		
b. Equipment Time		
1 Vehicles & Rolling Stock	65.00	Per hour
2 Other Equipment (Mowers, Trimmers, Pumps, etc.)	30.00	Per hour
3 Equipment Rented by City Staff	Cost plus 10%	
<i>*Equipment hours are billed with a 1 hour minimum</i>		
3 Municipal Court		
a. Court Fine Payment Plan - Per Citation	25.00	
b. Diversion Fee - Per Offence	150.00	
c. Fine Amounts	See LMC 5.001	
4 Code Enforcement		
a. Animal Licenses	See LMC 5.206	
b. Code Violations	See LMC 5.001	

CITY OF LOWELL
MASTER FEE SCHEDULE

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

CITY OF LOWELL
MASTER FEE SCHEDULE

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

CITY OF LOWELL
MASTER FEE SCHEDULE

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

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

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