



*Sunset at Dexter Reservoir, Photo Courtesy of Jerry Valencia*

# City of Lowell, Oregon

## Adopted Budget FY 2026-27

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City of Lowell, OR  
Adopted Budget  
Fiscal Year Ending: June 30, 2027

Table of Contents

|                                          |           |
|------------------------------------------|-----------|
| Budget Message                           | v         |
| <b>READER'S GUIDE</b>                    | <b>1</b>  |
| City Overview                            | 4         |
| Demographics                             | 5         |
| About Lowell - City Statistics           | 6         |
| Organizational Chart                     | 7         |
| Strategic Plan                           | 8         |
| Council Goals                            | 20        |
| Budget Committee                         | 21        |
| Budget Calendar                          | 22        |
| Budget Process                           | 23        |
| Budget Assumptions                       | 25        |
| <b>FUND SUMMARIES</b>                    | <b>27</b> |
| Fund Descriptions                        | 28        |
| Fund Summaries - All City Funds Combined | 29        |
| Budget Summary - Operating Funds         | 30        |
| Budget Summary - SDC and Reserve Funds   | 31        |
| Summary of Funds - Introduction          | 32        |
| General Fund                             | 33        |
| Street Fund                              | 34        |
| Blackberry Jam Fund                      | 35        |
| Building Inspection Fund                 | 36        |
| Water Operating Fund                     | 37        |
| Sewer Operating Fund                     | 38        |
| Parks SDC Fund                           | 39        |
| Transportation SDC Fund                  | 40        |
| Water SDC Fund                           | 41        |
| Sewer SDC Fund                           | 42        |
| Stormwater SDC Fund                      | 43        |
| Water Reserve Fund                       | 44        |
| Sewer Reserve Fund                       | 45        |
| <b>FUND REVENUES</b>                     | <b>47</b> |
| Summary of Program Revenues              | 48        |
| Property Tax Summary                     | 49        |
| Property Values and Taxes                | 50        |
| Where Your Tax Dollars Go                | 51        |
| Summary of Fund Revenues - Introduction  | 52        |
| General Fund Revenues                    | 53        |
| Street Fund                              | 54        |
| Blackberry Jam Fund                      | 55        |
| Building Inspection Fund                 | 56        |
| Water Operating Fund                     | 57        |
| Sewer Operating Fund                     | 58        |
| SDC Funds                                | 59        |
| Reserve Funds                            | 60        |

City of Lowell, OR  
Adopted Budget  
Fiscal Year Ending: June 30, 2027

Table of Contents

|                                          |     |
|------------------------------------------|-----|
| <b>PROGRAM EXPENDITURES</b>              | 61  |
| Program Budget Organization              | 62  |
| Workforce Trends                         | 63  |
| Comparison of Personnel Changes          | 64  |
| Summary of Program Expenditures          | 65  |
| Administration - General Government      |     |
| Administration                           | 66  |
| Community Development                    |     |
| Community Development                    | 68  |
| Building Inspection                      | 70  |
| Culture & Recreation                     |     |
| Parks                                    | 72  |
| Library Services                         | 74  |
| Tourism                                  | 76  |
| Blackberry Jam Festival                  | 78  |
| Public Safety                            |     |
| Public Safety                            | 80  |
| Public Works                             |     |
| Streets                                  | 82  |
| Water Distribution                       | 84  |
| Sewer Collection                         | 86  |
| Non-Program Areas                        |     |
| SDC Funds                                | 88  |
| Reserve Funds                            | 89  |
| <br><b>CAPITAL PROJECTS</b>              | 91  |
| Five-Year Forecast of Capital Projects   | 92  |
| Current Year Project Summary             | 93  |
| Project Descriptions                     | 94  |
| <br><b>DEBT &amp; OTHER</b>              | 99  |
| Debt                                     |     |
| Debt Limitations                         | 100 |
| Debt Service and Future Debt             | 101 |
| Debt Outstanding by Fund                 | 102 |
| <br>Ending Balances                      |     |
| Ending Balance Designations/ Definitions | 103 |
| Ending Fund Balances                     | 104 |

City of Lowell, OR  
Adopted Budget  
Fiscal Year Ending: June 30, 2027

Table of Contents

|                               |         |
|-------------------------------|---------|
| <b>BUDGET DETAIL BY FUND</b>  | 105     |
| General Fund                  | 106     |
| Street Fund                   | 115     |
| Blackberry Jam Fund           | 118     |
| Building Inspection Fund      | 120     |
| Water Operating Fund          | 122     |
| Sewer Operating Fund          | 125     |
| Parks SDC Fund                | 128     |
| Transportation SDC Fund       | 129     |
| Water SDC Fund                | 130     |
| Sewer SDC Fund                | 131     |
| Stormwater SDC Fund           | 132     |
| Water Reserve Fund            | 133     |
| Sewer Reserve Fund            | 134     |
| <br><b>APPENDIX</b>           | <br>135 |
| Acronyms & Glossary           | 136     |
| City Boards & Commissions     | 143     |
| Proposed Wage Scale           | 144     |
| Master Fee Schedule           | 145     |
| Financial Management Policies | 149     |
| Fixed Asset Policy            | 158     |
| Five Year Financial Forecast  | 167     |
| Resolutions                   | 173     |
| Public Notices & Legal Forms  | 181     |



*Caboose "Mohawk Rocket" Painting Project with Weyerhaeuser Volunteers- Photo Courtesy of Max Baker*



May 15, 2026

Dear Budget Committee Members,

Developing a budget that aligns our resources with the goals and outcomes we hope to achieve is one of the most important responsibilities I have as City Administrator. This year's budget would not have been possible without the expertise, guidance, and steady support of our contract accountant, Layli Nichols, and I want to sincerely thank her for her invaluable work throughout this process.

I have enhanced the budget presentation to include the proposed strategic plan, a discussion of goals and accomplishments following each program area expense summary, our newly adopted financial management and capitalization policies, as well as a five-year financial forecast. I will walk you through the document, highlight key sections, and provide both a high-level overview and guidance on where to find more detailed information. I hope you will find this year's presentation informative, easy to navigate, and reflective of the City's priorities and careful planning.

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.

I appreciate your time, thoughtful review, and continued service to the City. I look forward to discussing this budget with you.

### **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**  
\$250,000 has been budgeted as proceeds from the sale of property within the General Fund. In addition, \$12,500 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 \$620,384 in ending balances, which represents a significant increase over last year's budget of \$166,780. 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**  
\$25,000 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.

### 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 2026-27 proposed budget totals \$4,309,895, all funds combined, including reserves and contingencies. Of the total proposed budget, \$3,689,511 is appropriated and available to spend. Spending occurs from appropriated amounts for operations, capital projects, debt service, and inter-fund transfers. Contingencies total \$234,500, with \$620,384 in ending balances.

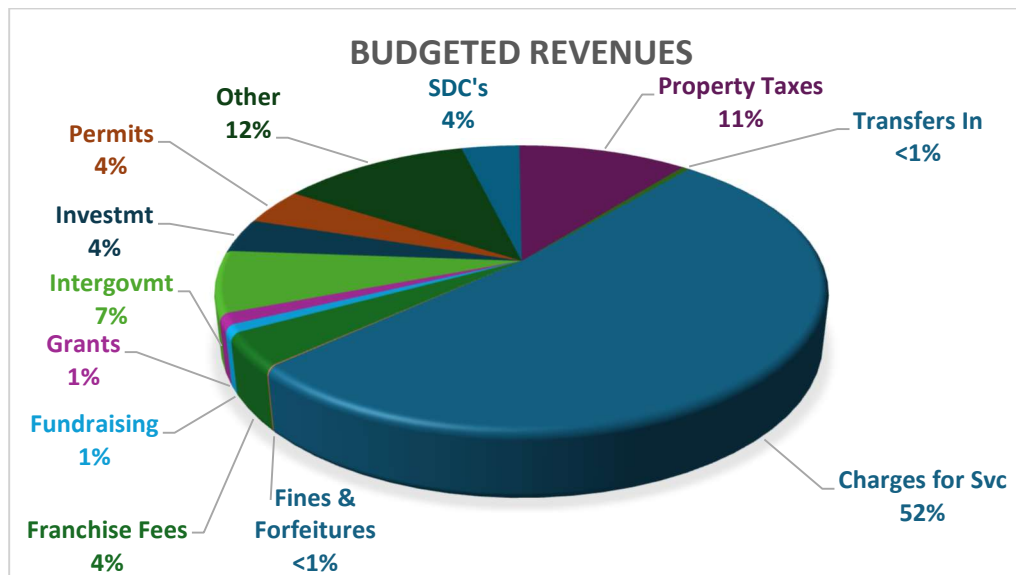
Financial transactions of the City are recorded in individual funds, defined by program area, and classified by type. Expense classifications include personal services (labor), materials and services, capital outlay, debt service, and inter-fund transfers.

| Budget Category               | FY 25-26         | FY 26-27         | % Change  |
|-------------------------------|------------------|------------------|-----------|
| Operating Budget:             |                  |                  |           |
| Personal Services             | 665,807          | 714,631          | 7%        |
| Materials & Services          | 993,749          | 1,037,617        | 4%        |
| <b>Total Operating Budget</b> | <b>1,659,556</b> | <b>1,752,248</b> | <b>6%</b> |
| Capital Projects              | 1,373,381        | 1,326,977        | -3%       |
| Debt Service                  | 373,053          | 365,786          | -2%       |
| Interfund Transfers           | 2,500            | 10,000           | 400%      |
| Contingency                   | 255,500          | 234,500          | -8%       |
| Ending Balances               | 445,677          | 620,384          | 39%       |
| <b>Total Proposed budget</b>  | <b>4,109,667</b> | <b>4,309,895</b> | <b>5%</b> |

## 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 \$2,114,509. 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 \$1,752,248. Significant changes and budgetary considerations are reviewed in the sections below for each of these categories.

**Personal Services** are budgeted at \$714,631 and reflect an increase of 8.6% from the prior year, mainly a result of the combination of City Administrator/ Public Works Director and the updated salary scale for this 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:

- 3% cost of living increase to the pay scale
- Health insurance rates are scheduled to increase 8% over last year, while vision and dental insurance are slated to see a 5% increase.
- Oregon PERS rates remain flat for the second year of the biennium and will increase for the 2027-28 fiscal year.

**Materials and Services** budget is \$1,037,617 across eleven program areas: up 4.4% 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 26          | FY 27            | % Change    |
|---------------------------------------|----------------|------------------|-------------|
| Contract Services                     | 313,110        | 313,863          | 0.2%        |
| Event Expenses                        | 7,730          | 10,625           | 37.5%       |
| Maintenance & Repairs                 | 169,450        | 180,275          | 6.4%        |
| Office Expenses                       | 149,204        | 161,034          | 7.9%        |
| Other Expenses                        | 191,735        | 206,663          | 7.8%        |
| Utilities                             | 162,520        | 165,157          | 1.6%        |
| <b>Total Materials &amp; Services</b> | <b>993,749</b> | <b>1,037,617</b> | <b>4.4%</b> |

Event expenses for the Blackberry Jam include the addition of the “Car Jam” car show and related expenses, advertising and printing, as well as an anticipated increase to the quantity of jam purchased. Maintenance and repairs reflect an overall increase of 6.4% mostly due to an increase to distribution maintenance in the Water Fund, while office expenses are expected to increase 7.9%, mainly the result of expected operations and an increase in the cost of goods and services. Other expenses increased 7.8% mainly due to anticipated increases in tourism expenditures and 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 1.6% 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 \$1,326,977 budgeted for capital improvements this year, highlights include:

- \$20,000 for a 26 Kw Generator at the water reservoirs
- \$82,000 for sediment basin improvements
- \$10,000 for CCTV surveillance of the collections system
- \$20,000 for manhole rehabilitation and spot repair of pipe voids
- \$27,000 for a Digital reader board for City Hall/ Library Facility
- \$15,000 for miscellaneous equipment
- \$10,000 for miscellaneous facilities projects

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, 2026, 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      | 54,369                |
| Business Oregon                          | Water/ Sewer ( <i>Pioneer St Relocation</i> )     | 5.170%        | 200,000      | 12/01/29      | 52,317                |
| Business Oregon                          | Water/ Streets ( <i>Main St &amp; Lakeview</i> )  | 2.190%        | 268,450      | 12/01/40      | 211,667               |
| Business Oregon                          | General ( <i>City Hall/ Library Improvmts</i> )   | 2.170%        | 230,224      | 12/01/47      | 205,883               |
| Government Capital                       | General ( <i>City Hall &amp; Parks Property</i> ) | 4.387%        | 530,000      | 04/25/39      | 393,380               |
| <i>Revenue Bonds:</i>                    |                                                   |               |              |               |                       |
| UDSA - RUS                               | Water ( <i>WTP Improvmts &amp; Reservoir</i> )    | 2.750%        | 948,000      | 04/06/52      | 724,395               |
| UDSA - RUS                               | Sewer ( <i>Sewer Infrastructure</i> )             | 2.750%        | 379,000      | 04/06/52      | 289,600               |

## 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 2026-27 Budget for the General Fund including reserves and contingencies is \$983,742, an increase of \$46,695 over the previous budget primarily due to increased library, tourism and public safety expenditures as well as an increased transfers to other funds. The General Fund's estimated ending balance is \$151,045, including \$105,407 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 40 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 \$257,422, a decrease of \$5,552 from last year. Estimated ending balance for this fund is \$56,478, 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 decrease 21.3% and operating requirements are down 21.2%, with a total budget including reserves and contingencies of \$66,409.

**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% this year, however charges for services for these funds will increase \$20,220 overall due to anticipated growth. These two funds combined are anticipated to recognize \$1.1 million in revenue including \$539,150 in water sales and \$552,810 in sewer sales. The City serves approximately 512 customers and processes around 6,365 payments per year.

Requirements of each fund include operating expenses as well as capital improvements, and debt service. Operating expenses are set to increase by \$18,055 for the Water Fund, and \$34,721 for the Sewer Fund. These changes are largely due to an increase in the cost of chemicals and supplies. 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 remains committed to delivering high-quality services in the most effective and efficient manner possible. Through a continued focus on innovation, accountability, and continuous improvement, we strive to maintain strong core services while responsibly managing costs for the citizens of Lowell.

This year's budget reflects that commitment. More than a financial document, it serves as a practical tool for evaluating programs, measuring performance, and guiding the City's priorities and decision-making in the year ahead. As our organization evolves, so too will this budget process and presentation.

The success of the services we provide ultimately depends on the people who deliver them. We are fortunate to have a dedicated, experienced, and service-oriented workforce. This budget continues to invest in staff development and training opportunities that help our employees build new skills, strengthen collaboration, and support a culture of innovation and continuous improvement.

## **Acknowledgements**

The City is committed to encouraging citizen involvement, transparency, and open communication through a variety of channels, including the annual budget process. On behalf of all City employees, I would like to express sincere appreciation to the City Council for their leadership, service, and commitment to the community. Special thanks are also extended to our advisory boards, volunteers, and community partners whose dedication and support contribute greatly to the success of our City.

As Lowell continues to grow and evolve, we remain focused on balancing today's needs with tomorrow's opportunities. The proposed budget provides a framework for advancing the goals, objectives, and priorities established by the City Council for the coming year, while positioning the City for continued success in the future.

Respectfully submitted,

Max Baker

City Administrator

## Reader's Guide

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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, 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 and hosts the annual Covered Bridge Regatta each spring.

Lowell is home to the Blackberry Jam Festival, held each year on the last weekend in July. The Jam celebrated its 25<sup>th</sup> 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 1850s, 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 Amos created Hyland Lumber. Later Amos became one of the founders of Booth Kelly Lumber Co. in Springfield, Oregon. Lowell remained largely a timber town until the 1980s 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

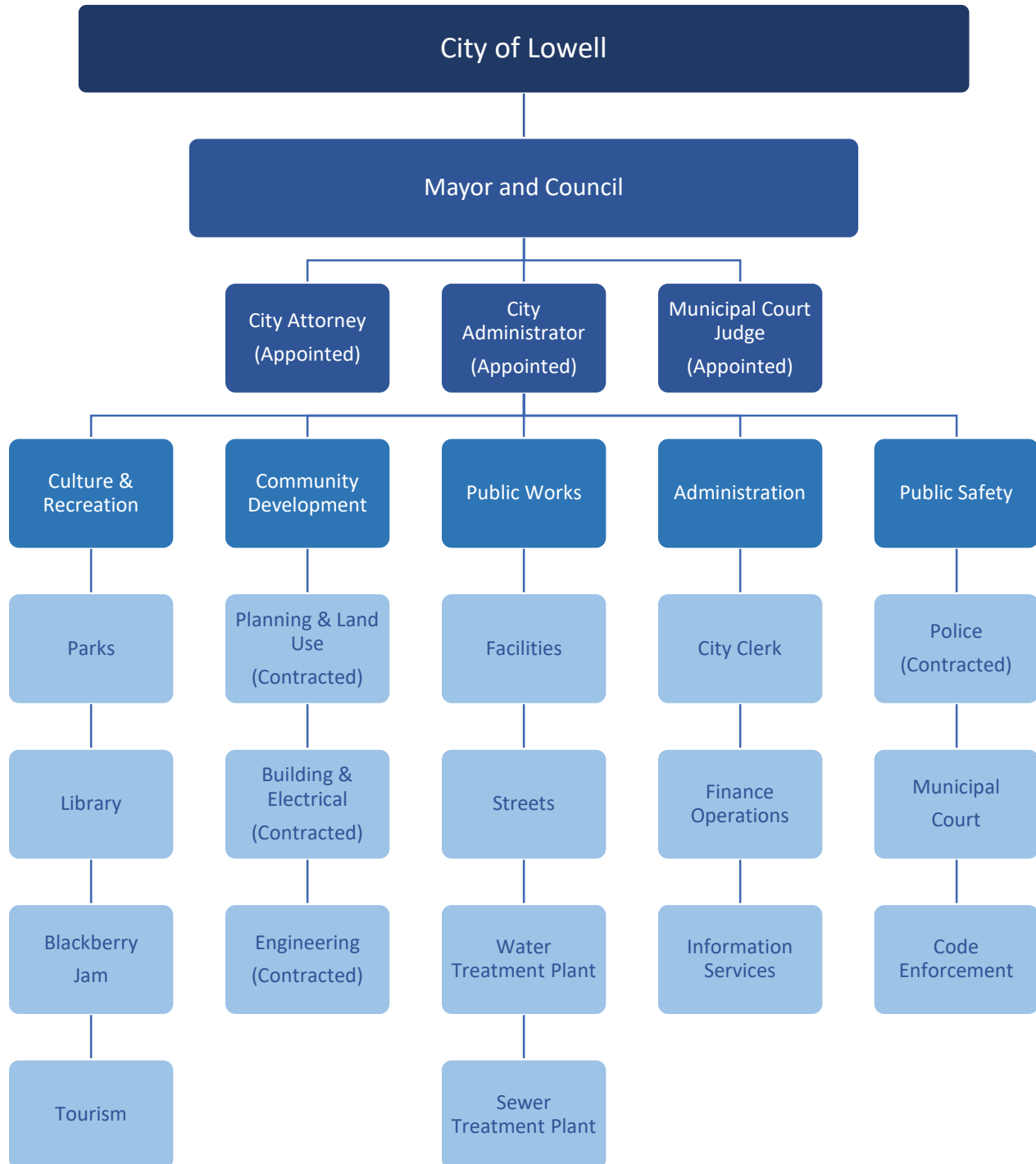
|                                                      |             |                               |             |             |
|------------------------------------------------------|-------------|-------------------------------|-------------|-------------|
| <b>Incorporated</b>                                  | 1954        | <b>From US Census:</b>        | <b>2010</b> | <b>2020</b> |
| <b>Area in square miles</b>                          | 1.19        |                               |             |             |
| <b>Population: July 2025 (PSU estimate)</b>          | 1,316       | <b>Population</b>             | 1,045       | 1,196       |
| <b>Government</b>                                    | Council/Adm | <b>Adult education level:</b> |             |             |
| <b>Registered voters 2024</b>                        | 972         | Less than High School         | 15.6%       | 9.7%        |
| <b>Voted in November 2024</b>                        | 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%       |
| <b>Median home cost:</b>                             |             | <b>Race:</b>                  |             |             |
| 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%        |
| 2026 (zillow.com)                                    | \$ 443,864  | Black or African American     | 0.0%        | 0.0%        |
|                                                      |             | Other                         | 2.8%        | 3.1%        |
| <b>Assessed Values: FY 2025-26</b>                   |             | <b>Age and Gender:</b>        |             |             |
| <i>(Source - Lane Co. Assessment &amp; Taxation)</i> |             | 0 to 17 years                 | 21.5%       | 22.2%       |
| Real Property                                        | 97.32%      | 18 to 44 years                | 34.2%       | 25.4%       |
| Manufactured Structure                               | 0.99%       | 45 to 64 years                | 33.4%       | 30.0%       |
| Personal Property                                    | 0.36%       | 65 years and over             | 10.9%       | 22.4%       |
| Public Utility                                       | 1.33%       | Median age (years)            | 39.8        | 47.9        |
|                                                      |             | Male                          | 53.4%       | 53.2%       |
| Real Property - <i>in Millions</i>                   | \$104.1     | Female                        | 46.6%       | 46.8%       |
| Manufactured Structure - <i>in Millions</i>          | \$1.0       | <b>Households:</b>            |             |             |
| Personal Property - <i>in Millions</i>               | \$0.4       | Total Households              | 317         | 409         |
| Public Utility - <i>in Millions</i>                  | \$1.4       | with individuals <18 yrs      | 30.3%       | 28.4%       |
| <b>Unemployment Rate - 2025</b>                      | 5.0%        | with individuals >60 yrs      | 31.5%       | 50.6%       |
| Full time workers age 16-64 yrs                      | 402         | Average household size        | 2.59        | 2.51        |
| Median age of workers 16 - 64 yrs                    | 47.1        | Owner-occupied housing units  | 80.4%       | 86.3%       |
| Did not work                                         | 251         | Renter-occupied housing units | 19.6%       | 13.7%       |
|                                                      |             | <b>Income - Households:</b>   |             |             |
|                                                      |             | 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<br>2020 | Year<br>2026 | %<br>Change | Source                                                           |
|----------------------------------|-------------------|--------------|-------------|------------------------------------------------------------------|
| <b>Culture &amp; Recreation:</b> |                   |              |             |                                                                  |
| 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                                |
| <b>Schools:</b>                  |                   |              |             |                                                                  |
| <b>Public Schools:</b>           |                   |              |             |                                                                  |
| Elementary schools               | 1                 | 1            | 0%          | Lowell School District                                           |
| Middle schools                   | 1                 | 1            | 0%          | Lowell School District                                           |
| High schools                     | 1                 | 1            | 0%          | Lowell School District                                           |
| <b>Charter Schools</b>           |                   |              |             |                                                                  |
| K through 12th Grade             | 1                 | 1            | 0%          | Bridge Charter Academy                                           |
| K through 8th Grade              | 1                 | 1            | 0%          | Mountain View Academy                                            |
| <b>City Utilities:</b>           |                   |              |             |                                                                  |
| <b>Water:</b>                    |                   |              |             |                                                                  |
| Customers (June of each year)    | 449               | 512          | 14%         | 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                                                     |
| <b>Wastewater:</b>               |                   |              |             |                                                                  |
| 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                         | 93                | 120          | 29%         | Public Works                                                     |
| Number of Lift Stations          | 2                 | 2            | 0%          | Public Works                                                     |
| <b>Stormwater:</b>               |                   |              |             |                                                                  |
| Average annual rainfall, inches  | 52                | 46.03        | -11%        | <a href="http://www.usclimatedata.com">www.usclimatedata.com</a> |
| Miles of storm sewers            | 4.0               | 4.3          | 8%          | Public Works                                                     |
| Stormwater catch basins          | 12                | 20           | 67%         | Public Works                                                     |
| Number of detention ponds        | 0                 | 1            | 100%        | Public Works                                                     |
| <b>Streets:</b>                  |                   |              |             |                                                                  |
| 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





CITY OF  
Lowell  
Strategic Plan  
2026 - 2030

### ***A Solid Foundation for an Intentional Future...***

At the City of Lowell, our efforts are focused and intentional. The City's five-year Strategic Plans translate our vision and mission into an actionable strategy to guide our organization's work and commitment of resources. The Plan's goals, objectives, and work plans allows us to be transparent, focus our efforts, and be accountable for our results.

The Strategic Plan is a collaborative effort that is led by the City Council's leadership, influenced by resident feedback obtained from master plans, reflective of staff contributions, and aligned with other important long-term efforts such as the Lowell Comprehensive Plan.

The Strategic Plan is an evolving document. At the beginning of each year the Plan is updated to remove, add, or modify initiatives. At the end of the year a report is submitted to the City Council and provided to the public to ensure accountability.



Figure 1: Rolling Rock Park looking east

## VISION

A rural lakeside community, with a high quality of life, great outdoor activities, proud of our history, looking forward to the future through a responsive government.

## MISSION

A historical rural city surrounded by nature's beauty on the north side of Dexter Lake where all people are valued, encouraged, and appreciated for their diversity. We desire to maintain the rural and historical character of the city, while striving to be a city where people want to live, work, and enjoy the outdoors by providing:

- An efficient, effective government that is open and responsive to the needs of the community.
- The highest quality public services, including water and sewer.
- Transparent and accountable fiscal practices.
- A commitment to excellence by City staff and elected officials.
- Community development that enriches, while maintaining and enhancing the overall quality of life.
- A safe and healthy, welcoming atmosphere, including recreational opportunities.
- Protection of environmental resources.

## GOALS

The Plan incorporates five goals adopted from the City Council mission statement. The overall health of the City depends on our collective ability to successfully accomplish each of these Goals concurrently:

### **1.Organizational Excellence**

Foster a transparent organization of employees challenged to provide high quality, responsive, and innovative services efficiently and effectively.

### **2.Fiscal Responsibility**

Provide accurate, dependable financial records and promote effective and efficient use of resources by employing sound budgeting practices, prioritizing spending and managing program activities.

### **3.Dependable Infrastructure and Equipment**

Provide safe, clean, well-maintained and dependable infrastructure and equipment supported by fair and equitable fiscal policies.

### **4.Sustainable Development**

Promote development that meets current needs without compromising future needs while balancing economic, social and environmental considerations.

### **5.Exceptional Quality of Life**

Provide a safe and healthy, welcoming atmosphere, including recreational opportunities.



Figure 2: Lowell State Park Marina

## OBJECTIVES

Several objectives are identified under each goal. The objectives refine the goals into broad action areas that support each goal.

## WORK PLANS

These represent a set of initiatives, actions, or performance measures, which are designed to support the stated objectives. Work plans are implemented, tracked, and staff submits a quarterly status report to the City Council. Work plan initiatives are revised and prioritized by year to advance the objectives.



Figure 3: City Hall/ Maggie Osgood Library Sign

## ORGANIZATIONAL EXCELLENCE

Foster a transparent organization of employees challenged to provide high quality, responsive, and innovative services efficiently and effectively.

### 1. OBJECTIVE - Enhance communication and public outreach with residents, businesses, and organizations.

| WORK PLAN                                                                                                         | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Present a report of official city communications using the website and other social media to the City Council. | ●    | ●    | ●    | ●    | ●    |
| B. Submit report to the City Council documenting collaborative efforts with other organizations.                  | ●    | ●    | ●    | ●    | ●    |
| C. Publish a monthly status report of ongoing and future projects to the City Council.                            | ●    | ●    | ●    | ●    | ●    |
| D. Conduct at least one citizen survey of programs and services.                                                  |      | ●    |      |      |      |
| E. Host at least one virtual public workshop or meeting to engage residents and businesses.                       |      |      | ●    |      |      |
| F. Update Work Plans included in the Strategic Plan.                                                              | ●    | ●    | ●    | ●    | ●    |

### 2. OBJECTIVE - Improve the human resource capacity of the City by providing training opportunities and meaningful evaluation of staff.

| WORK PLAN                                                                                                                                                                                                                                                    | 2026 | 2027 | 2028 | 2029 | 2030 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Ensure staff are evaluated annually, with meaningful recommendations and plans for professional development included.                                                                                                                                     | ●    | ●    | ●    | ●    | ●    |
| B. Provide a summary report of staff evaluations to the City Council, indicating areas of strength and necessary improvement.                                                                                                                                | ●    | ●    | ●    | ●    | ●    |
| C. Develop a training program for all departments and submit report to the City Council.                                                                                                                                                                     | ●    | ●    | ●    | ●    | ●    |
| D. Conduct annual market-based adjustments to the Salary Survey adopted by Council in April 2025. This includes a review of the Salary Step Scale, annual COLA/ CPI increases and an annual review of benefits as part of the employee compensation package. | ●    | ●    | ●    | ●    | ●    |

**3. OBJECTIVE - Support the professional development of the governing body.**

| WORK PLAN                                                                                                            | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Present training opportunities to the City Council on topics such as communication, teamwork, and ethics.         | ●    | ●    | ●    | ●    | ●    |
| B. Hire consultant to draft a Governance Handbook for City Council to establish policies, procedures, and protocols. |      |      | ●    |      |      |
| C. Identify resources and develop a councilor orientation handbook.                                                  |      | ●    |      |      |      |

**4. OBJECTIVE - Adopt policies that support the goals and objectives of the strategic plan.**

| WORK PLAN                                                                                                           | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Review the Lowell Revised Code, recommend editorial revisions, and report areas of emphasis to the City Council. | ●    | ●    | ●    | ●    | ●    |
| B. Establish a charter review committee to review and discuss potential changes to the Lowell Charter.              |      |      | ●    |      |      |



Figure 4: Lowell Covered Bridge Annual Tree Lighting Event

## FISCAL RESPONSIBILITY

Provide accurate, dependable financial records and promote effective and efficient use of resources by employing sound budgeting practices, prioritizing spending and managing program activities.

### 1. OBJECTIVE - Maintain financial records that are accurate, dependable, and inspire public trust.

| WORK PLAN                                                                                             | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Provide monthly and quarterly financial reports consistent with the Financial Management Policies. | ●    | ●    | ●    | ●    | ●    |
| B. Maintain an unrestricted cash balance in the operating funds of at least 15%.                      | ●    | ●    | ●    | ●    | ●    |
| C. Submit the Annual Financial Report to the Oregon Secretary of State by December 31.                | ●    | ●    | ●    | ●    | ●    |
| D. Update the City's Financial Management Policies.                                                   | ●    |      |      |      |      |
| E. Update the City's Fixed Asset Policies.                                                            | ●    |      |      |      |      |
| F. Update the City's Internal Control Policies.                                                       |      | ●    |      |      |      |

### 2. OBJECTIVE Develop a balanced budget and sustainable revenues to support general operations and planned capital improvements.

| WORK PLAN                                                                                                                              | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Evaluate revenue streams for sustainability and propose revisions and/or changes necessary for maintenance, repair, and operations. | ●    | ●    | ●    | ●    | ●    |
| B. Review Master Fee Schedule each year as part of the budget process.                                                                 | ●    | ●    | ●    | ●    | ●    |
| C. Review utility rates and SDC fees annually for market-based adjustments.                                                            | ●    | ●    | ●    | ●    | ●    |
| D. Review Capital Improvement Plan annually.                                                                                           | ●    | ●    | ●    | ●    | ●    |
| E. Submit proposed budget document to the Budget Committee in May each year.                                                           | ●    | ●    | ●    | ●    | ●    |
| F. Submit application for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program.          | ●    | ●    | ●    | ●    | ●    |

## DEPENDABLE INFRASTRUCTURE

Provide safe, clean, well-maintained, and dependable infrastructure.

- 1. OBJECTIVE** - Meet or exceed Federal and State water, sewer, and stormwater regulatory requirements and standards.

| WORK PLAN                                                                                                       | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Meet or exceed sewer discharge permit requirements.                                                          | ●    | ●    | ●    | ●    | ●    |
| B. Meet or exceed water quality requirements.                                                                   | ●    | ●    | ●    | ●    | ●    |
| C. Meet or exceed stormwater quality requirements.                                                              | ●    | ●    | ●    | ●    | ●    |
| D. Submit annual water report to the City Council and residents.                                                | ●    | ●    | ●    | ●    | ●    |
| E. Submit annual stormwater report to the City Council.                                                         | ●    | ●    | ●    | ●    | ●    |
| F. Complete update of the Stormwater Master Plan.                                                               | ●    | ●    |      |      |      |
| G. Update 5-Year Total Maximum Daily Load (TMDL) Plan and submit to Oregon Department of Environmental Quality. |      | ●    |      |      |      |

- 2. OBJECTIVE** - Plan and develop new facilities and infrastructure to meet current and long-range needs.

| WORK PLAN                                                                                               | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Submit an annual 5-Year Capital Improvement Plan to the City Council as part of the budget process.  | ●    | ●    | ●    | ●    | ●    |
| B. Report to the City Council on grants or other funding available or submitted to fund the 5-Year CIP. | ●    | ●    | ●    | ●    | ●    |
| C. Implement objectives in the Water Master Plan.                                                       | ●    | ●    | ●    |      |      |
| D. Implement objectives in the Wastewater Master Plan.                                                  |      |      | ●    | ●    | ●    |
| E. Implement objectives in the Streets Master Plan.                                                     | ●    | ●    |      |      |      |
| F. Complete the Safe Routes to School Project.                                                          |      | ●    |      |      |      |

Dependable Infrastructure, Continued

- 3. OBJECTIVE** - Reduce the lifecycle costs of equipment, facilities, and infrastructure by supporting a preventative maintenance program.

| WORK PLAN                                                                                                                           | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Perform a quarterly maintenance inspection of the facilities.                                                                    | ●    | ●    | ●    | ●    | ●    |
| B. Submit annual facility maintenance report to the City Council by December 31.                                                    | ●    | ●    | ●    | ●    | ●    |
| C. Develop Geographic Information System (GIS) database of existing infrastructure including water, sewer, stormwater, and streets. | ●    | ●    | ●    | ●    | ●    |
| D. Document maintenance for all facilities, vehicles, and equipment.                                                                | ●    | ●    | ●    | ●    | ●    |

- 4. OBJECTIVE** - Provide stable revenue and project management for infrastructure needs.

| WORK PLAN                                          | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------------------------------------------|------|------|------|------|------|
| A. Complete Utility Rate Study                     | ●    | ●    |      |      |      |
| B. Review Master Plans Annually                    | ●    | ●    | ●    | ●    | ●    |
| C. Apply for Small City Allotment Program Annually | ●    | ●    | ●    | ●    | ●    |



Figure 5: Public Works Pickup Truck Purchased in 2026

## SUSTAINABLE DEVELOPMENT

Promote development that meets current needs without compromising future needs while balancing economic, social, and environmental considerations.

- 1. OBJECTIVE** - Provide a high-quality built environment and support diverse neighborhoods through effective planning and zoning practices.

| WORK PLAN                                                                                                                                                | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Review land use planning application process. Develop and implement any needed improvements to the process.                                           | ●    | ●    | ●    | ●    | ●    |
| B. Add a "Parks and Open Spaces" check for new residential subdivisions to ensure the level of service standard is met.                                  | ●    |      |      |      |      |
| C. Engage stakeholders regarding availability of housing for families that meet Low-to-Moderate Income (LMI) requirements and report to Council.         |      |      | ●    |      |      |
| D. Update the Lowell Land Development Code with recommendations from the Department of Land Conservation and Development (DLCD) Code Assistance project. |      | ●    |      |      |      |
| E. Identify/apply for grants to complete a Transportation Master Plan.                                                                                   | ●    | ●    |      |      |      |
| F. Review grants to update the buildable lands inventory for all residential, commercial, and industrial properties.                                     |      |      | ●    |      |      |

- 2. OBJECTIVE** - Create a welcoming business environment and assist with development, retention, and relocation efforts.

| WORK PLAN                                                                                                                           | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Review the System Development Charges deferment program.                                                                         | ●    | ●    |      |      |      |
| B. Re-establish the community grant program aimed at helping local business generate tourism in Lowell.                             | ●    |      |      |      |      |
| C. Consider recommendations of the Small Business Organizational Assistance Report completed by Rural Development Initiative (RDI). |      |      | ●    |      |      |

## EXCEPTIONAL QUALITY OF LIFE

Provide a safe and healthy, welcoming atmosphere, including recreational activities.

### 1. OBJECTIVE - Develop and maintain parks and recreation facilities for all residents.

| WORK PLAN                                                                                                             | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Conduct a monthly safety inspection of parks and open spaces.                                                      | ●    | ●    | ●    | ●    | ●    |
| B. Facilitate disposition of surplus properties.                                                                      | ●    |      |      |      |      |
| C. Develop green space connectivity plan.                                                                             |      | ●    |      |      |      |
| D. Maintain useability of the Railroad Corridor Trail.                                                                |      |      | ●    |      |      |
| E. Complete construction of Paul Fisher Park – Phase 1.                                                               |      | ●    |      |      |      |
| F. Pursue funding to support the development of a dock for non-motorized boats on Northeast side of Dexter Reservoir. |      | ●    |      |      |      |

### 2. OBJECTIVE - Provide diverse recreation and library programming for all residents.

| WORK PLAN                                                                                       | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Host or financially support community events each year that cater to all residents.          | ●    | ●    | ●    | ●    | ●    |
| B. Encourage families to attend Community events through advertising in print and social media. | ●    | ●    | ●    | ●    | ●    |

### 3. OBJECTIVE - Improve public safety by enhancing public outreach and emergency preparedness planning.

| WORK PLAN                                                                                            | 2026 | 2027 | 2028 | 2029 | 2030 |
|------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| A. Provide reports on speeding from the new radar speed sign.                                        | ●    | ●    | ●    | ●    | ●    |
| B. Submit a monthly code status report to the City Council.                                          | ●    | ●    | ●    | ●    | ●    |
| C. Partner with the Fire Department and School District to conduct emergency preparedness exercises. | ●    | ●    | ●    | ●    | ●    |
| D. Coordinate with Lane County Emergency Management to develop and adopt a hazard mitigation plan.   |      | ●    |      |      |      |
| E. Setup remote access for video surveillance.                                                       |      | ●    |      |      |      |

| 4. OBJECTIVE - Encourage community enhancement by providing opportunities, incentives, and support. |      |      |      |      |      |
|-----------------------------------------------------------------------------------------------------|------|------|------|------|------|
| WORK PLAN                                                                                           | 2026 | 2027 | 2028 | 2029 | 2030 |
| A. Host annual events to support community enhancement.                                             | ●    | ●    | ●    | ●    | ●    |
| B. Provide an annual report on the Yard of the Month, Community Grant, and cleanups.                | ●    | ●    | ●    | ●    | ●    |



Figure 5: Yard of the Month Award July 2025.

The City Council and administrative staff worked together to identify goals and strategies for 2026-27 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**

- Enhance communication and public outreach
- Establish a Community Coordinator

**Goal 2: Fiscal Responsibility**

- Seek Funding Opportunities - *Code enforcement, Caboose Maintenance, Pioneer/ E Main Street Safety Improvements, master plan updates and water and sewer planned improvements*
- Maintain Ending Balances and Reserves
- Sell Former City Hall
- Complete updated Internal Controls Policy - *Review draft policy and suggested changes, adopt policy*
- Create/Update Surplus Property Inventory - *Evaluate and prioritize identified properties*
- Equipment for In-House Operations - *Evaluate equipment purchase options for services currently provided by outside contracts*

**Goal 3: Dependable Infrastructure**

- 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.*
- Pioneer & East Main street Safety Improvements - *Effectuate needed improvements*

**Goal 4: Sustainable Development**

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

**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*
- Explore low-cost community programming through partnerships - *Coordinate with neighboring communities to complement existing events, support and grow family events, prioritize low-cost, high-impact programming*
- 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 Pam Kidd        | December 31, 2026 |
| 2 Vacant          | December 31, 2026 |
| 3 John Petrie     | December 31, 2028 |
| 4 Bill George     | December 31, 2028 |
| 5 Lisa Bee-Wilson | December 31, 2027 |

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

### Budget Officer

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.

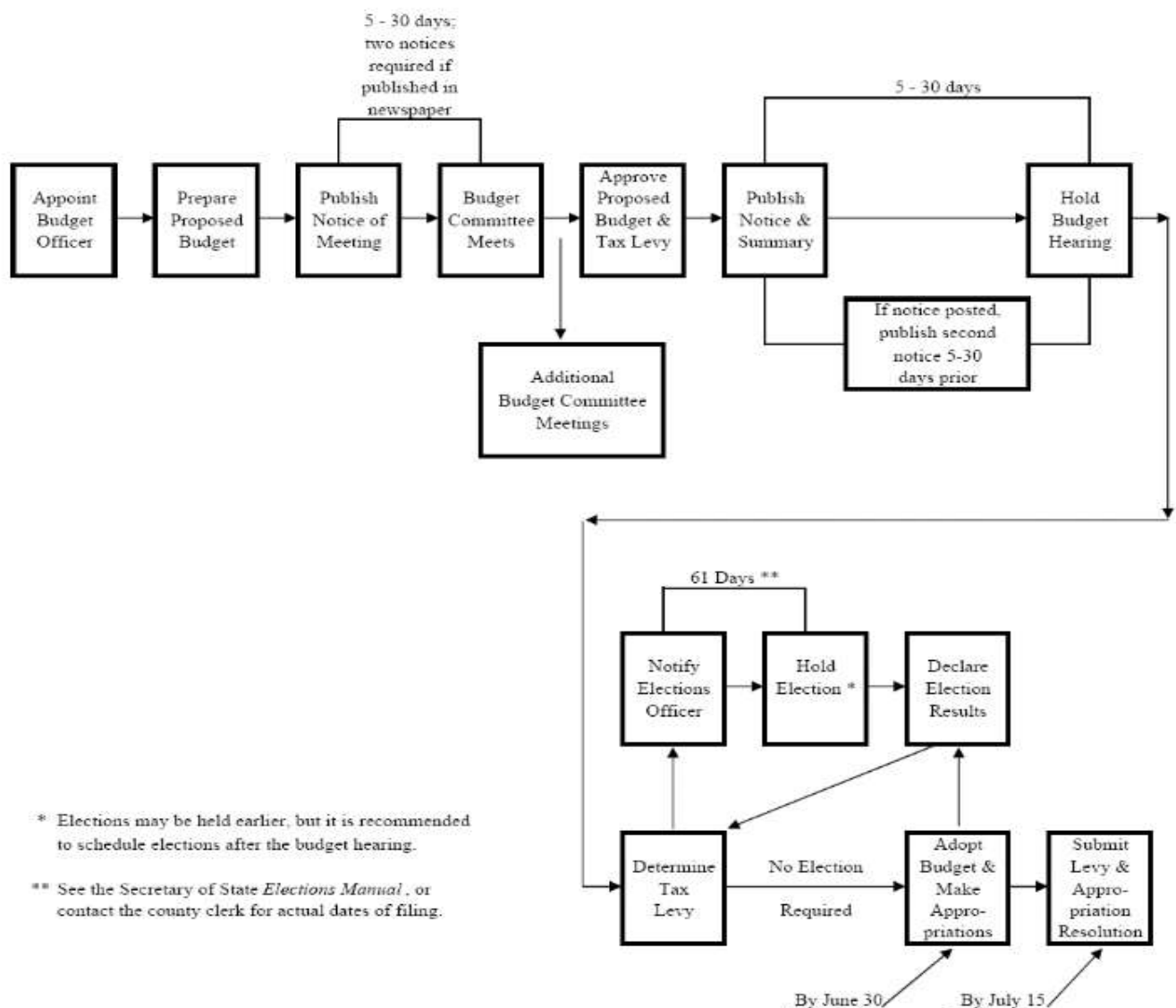
The City employs baseline (or status quo) budgeting that assumes the current service levels are maintained into the next budget year. Increases are considered separately and are dependent upon available resources and priorities.

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% CPI increase to base rate. A comprehensive rate study is budgeted for this fiscal year.
- Sewer rates reflect a 3% 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 are compensated according to an employee step scale which is updated each year by the City Council.

#### Wages

- Wages reflect a 3% cost of living increase to the adopted 2025-26 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 8% on January 1, 2027 and is expected to increase 5% on January 1, 2028. Vision and dental insurance are expected to increase 5%.
- 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 was the first year of the new biennium cycle for OPERS Rates, from July 1, 2025 through June 30, 2027.
- OPERS rates will not change from the prior fiscal year 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 2%. 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 rates is 5%.
- 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 15% of operating costs.
- The contingency minimum for other operating funds is 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

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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

\*\* Denotes a major fund

A major fund is described as:

Any fund whose revenues or expenditures/expenses, excluding other financing sources and uses (governmental funds), excluding transfers in and transfers out (proprietary funds) constitute more than 10% of the revenues or expenditures/expenses of the appropriated budget should be considered a major fund for the purpose of this budget document.

## 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b>    |                   |                   |                   |                      |                     |                     |                    |
| Beginning Balance           | 1,636,280         | 1,749,175         | 2,071,709         | 2,104,443            | 2,195,386           | 2,195,386           | 2,195,386          |
| <b>Revenue</b>              |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services        | 1,051,723         | 1,045,861         | 1,074,815         | 1,075,541            | 1,096,805           | 1,096,805           | 1,096,805          |
| Fines & Forfeitures         | 5,943             | 1,564             | 1,550             | 347                  | 1,500               | 1,500               | 1,500              |
| Franchise Fees              | 80,451            | 78,770            | 82,325            | 81,307               | 80,087              | 80,087              | 80,087             |
| Fundraising & Event Revenue | 12,192            | 18,987            | 10,625            | 13,286               | 18,655              | 18,655              | 18,655             |
| Grant Revenue               | 101,218           | 267,679           | 38,200            | 18,621               | 26,250              | 26,250              | 26,250             |
| Intergovernmental Revenue   | 138,072           | 138,620           | 143,684           | 145,704              | 147,775             | 147,775             | 147,775            |
| Investment Revenue          | 56,223            | 76,946            | 66,330            | 78,750               | 80,605              | 80,605              | 80,605             |
| Licenses & Permits          | 41,141            | 60,148            | 86,025            | 20,047               | 86,675              | 86,675              | 86,675             |
| Loan Payments & Proceeds    | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue       | 11,570            | 132,194           | 7,110             | 8,271                | 7,475               | 7,475               | 7,475              |
| Other Revenue               | 1,292             | 7,802             | 275,650           | 2,313                | 253,750             | 253,750             | 253,750            |
| Reimbursement Revenue       | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| SDC Revenue                 | 8,222             | 80,007            | 50,502            | 20,816               | 70,225              | 70,225              | 70,225             |
| Tax Revenue                 | 200,055           | 212,989           | 212,100           | 217,995              | 227,137             | 227,137             | 227,137            |
| Transfers In                | -                 | -                 | 2,500             | 2,500                | 10,000              | 10,000              | 10,000             |
| Reimbursement SDC Revenue   | 2,132             | 12,112            | 4,542             | 3,028                | 7,570               | 7,570               | 7,570              |
| <b>Total Resources</b>      | <b>3,346,515</b>  | <b>3,882,855</b>  | <b>4,127,667</b>  | <b>3,792,969</b>     | <b>4,309,895</b>    | <b>4,309,895</b>    | <b>4,309,895</b>   |
| <b>Requirements</b>         |                   |                   |                   |                      |                     |                     |                    |
| Administration              | 144,187           | 127,451           | 166,733           | 113,033              | 158,515             | 158,515             | 158,515            |
| Parks                       | 88,357            | 91,915            | 146,396           | 117,385              | 139,017             | 139,017             | 139,017            |
| Comm Dev                    | 53,284            | 29,214            | 66,223            | 28,352               | 62,431              | 62,431              | 62,431             |
| Library                     | 66,735            | 63,377            | 99,497            | 71,479               | 96,788              | 96,788              | 96,788             |
| Tourism                     | 1,067             | 837               | 18,700            | 3,050                | 31,150              | 31,150              | 31,150             |
| Public Safety               | 57,183            | 14,415            | 23,399            | 7,267                | 32,862              | 32,862              | 32,862             |
| Streets Operating           | 54,267            | 103,188           | 165,312           | 125,157              | 145,770             | 145,770             | 145,770            |
| Blackberry Jam              | 10,501            | 14,450            | 17,730            | 18,225               | 25,660              | 25,660              | 25,660             |
| Building Inspection         | 38,832            | 45,205            | 74,743            | 32,237               | 54,956              | 54,956              | 54,956             |
| Water Operating             | 465,727           | 641,676           | 605,873           | 468,468              | 607,428             | 607,428             | 607,428            |
| Sewer Operating             | 394,258           | 468,498           | 612,450           | 443,268              | 593,671             | 593,671             | 593,671            |
| SDC Funds                   | 53,882            | 8,239             | 1,053,881         | -                    | 1,130,977           | 1,130,977           | 1,130,977          |
| Debt Service                | 169,061           | 168,110           | 373,053           | 167,164              | 365,786             | 365,786             | 365,786            |
| Transfers Out               | -                 | -                 | 2,500             | 2,500                | 10,000              | 10,000              | 10,000             |
| Contingency                 | -                 | -                 | 255,500           | -                    | 234,500             | 234,500             | 234,500            |
| <b>Ending Balance</b>       |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance          | 1,155,134         | 1,275,825         | 179,408           | 1,313,946            | 177,189             | 177,189             | 177,189            |
| Committed Balance           | 12,118            | 10,606            | 795               | 9,320                | 11,995              | 11,995              | 11,995             |
| Assigned Balance            | 444,547           | 555,318           | 212,725           | 636,945              | 325,793             | 325,793             | 325,793            |
| Unassigned Balance          | 137,376           | 264,532           | 52,749            | 235,175              | 105,407             | 105,407             | 105,407            |
| <b>Total Requirements</b>   | <b>3,346,515</b>  | <b>3,882,855</b>  | <b>4,127,667</b>  | <b>3,792,969</b>     | <b>4,309,895</b>    | <b>4,309,895</b>    | <b>4,309,895</b>   |

## 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.

| Sum of Proposed             | Column Labels  |                |                 |               |                |                |                  |
|-----------------------------|----------------|----------------|-----------------|---------------|----------------|----------------|------------------|
| Resources                   | General        | Streets        | Black-berry Jam | Building      | Water          | Sewer          | Total Resources  |
| <b>Beginning Balance</b>    | <b>304,763</b> | <b>141,457</b> | <b>9,320</b>    | <b>21,059</b> | <b>236,464</b> | <b>400,481</b> | <b>1,113,544</b> |
| <b>Revenue</b>              |                |                |                 |               |                |                |                  |
| Charges for Services        | 3,670          | 50             |                 | 1,125         | 539,150        | 552,810        | 1,096,805        |
| Fines & Forfeitures         | 1,500          |                |                 |               |                |                | 1,500            |
| Franchise Fees              | 80,087         |                |                 |               |                |                | 80,087           |
| Fundraising & Event Revenue | -              |                | 18,655          |               |                |                | 18,655           |
| Grant Revenue               | 26,250         | -              |                 |               | -              | -              | 26,250           |
| Intergovernmental Revenue   | 37,650         | 110,125        |                 |               |                |                | 147,775          |
| Investment Revenue          | 9,500          | 5,220          | 5               | 625           | 8,200          | 11,525         | 35,075           |
| Licenses & Permits          | 39,100         |                |                 | 43,550        | 2,775          | 1,250          | 86,675           |
| Loan Payments & Proceeds    | -              | -              |                 |               | -              | -              | -                |
| Miscellaneous Revenue       | 350            | 50             | 925             | 50            | 3,500          | 2,600          | 7,475            |
| Other Revenue               | 253,500        | -              | 250             | -             | -              | -              | 253,750          |
| Reimbursement Revenue       | -              | -              |                 |               | -              |                | -                |
| Reimbursement SDC Revenue   | 235            | 520            |                 |               | 3,725          | 3,090          | 7,570            |
| Tax Revenue                 | 227,137        |                |                 |               |                |                | 227,137          |
| Transfers In                | -              | -              | 10,000          | -             | -              | -              | 10,000           |
| <b>Total Resources</b>      | <b>983,742</b> | <b>257,422</b> | <b>39,155</b>   | <b>66,409</b> | <b>793,814</b> | <b>971,756</b> | <b>3,112,298</b> |

| Requirements               | General        | Streets        | Black-berry Jam | Building      | Water          | Sewer          | Total Requirements |
|----------------------------|----------------|----------------|-----------------|---------------|----------------|----------------|--------------------|
| <b>Administration</b>      | <b>158,515</b> |                |                 |               |                |                | <b>158,515</b>     |
| <b>Parks</b>               | <b>139,017</b> |                |                 |               |                |                | <b>139,017</b>     |
| <b>Comm Dev</b>            | <b>62,431</b>  |                |                 |               |                |                | <b>62,431</b>      |
| <b>Library</b>             | <b>96,788</b>  |                |                 |               |                |                | <b>96,788</b>      |
| <b>Tourism</b>             | <b>31,150</b>  |                |                 |               |                |                | <b>31,150</b>      |
| <b>Public Safety</b>       | <b>32,862</b>  |                |                 |               |                |                | <b>32,862</b>      |
| <b>Building Inspection</b> |                |                |                 | 54,956        |                |                | <b>54,956</b>      |
| <b>Water Operating</b>     |                |                |                 |               | 607,428        |                | <b>607,428</b>     |
| <b>Sewer Operating</b>     |                |                |                 |               |                | 593,671        | <b>593,671</b>     |
| <b>Streets Operating</b>   |                | 145,770        |                 |               |                |                | <b>145,770</b>     |
| <b>Blackberry Jam</b>      |                |                | 25,660          |               |                |                | <b>25,660</b>      |
| <b>Debt Service</b>        | 251,934        | 5,174          |                 |               | 58,346         | 50,332         | <b>365,786</b>     |
| <b>Transfers Out</b>       | 10,000         | -              | -               |               | -              | -              | <b>10,000</b>      |
| <b>Contingency</b>         | 50,000         | 50,000         | 1,500           | 3,000         | 50,000         | 80,000         | <b>234,500</b>     |
| <b>Ending Balance</b>      |                |                |                 |               |                |                |                    |
| Restricted Balance         | 45,638         | 56,478         |                 | 8,453         |                |                | 110,569            |
| Committed Balance          |                |                | 11,995          |               |                |                | 11,995             |
| Assigned Balance           |                |                |                 |               | 78,040         | 247,753        | 325,793            |
| Unassigned Balance         | 105,407        |                |                 |               |                |                | 105,407            |
| <b>Total Requirements</b>  | <b>983,742</b> | <b>257,422</b> | <b>39,155</b>   | <b>66,409</b> | <b>793,814</b> | <b>971,756</b> | <b>3,112,298</b>   |

# 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    |
|---------------------------|----------------|----------------|----------------|----------------|-----------------|---------------|---------------|--------------------|
| <b>Beginning Balance</b>  | <b>131,057</b> | <b>99,718</b>  | <b>569,458</b> | <b>113,142</b> | <b>104,672</b>  | <b>45,849</b> | <b>17,946</b> | <b>1,081,842</b>   |
| <b>Revenue</b>            |                |                |                |                |                 |               |               |                    |
| Investment Revenue        | 5,300          | 4,150          | 24,250         | 4,750          | 4,255           | 2,100         | 725           | 45,530             |
| SDC Revenue               | 5,020          | 2,960          | 35,340         | 24,030         | 2,875           |               |               | 70,225             |
| Transfers In              | -              | -              | -              | -              | -               | -             | -             | -                  |
| Reimbursement SDC         | -              |                |                |                |                 |               |               | -                  |
| <b>Total Resources</b>    | <b>141,377</b> | <b>106,828</b> | <b>629,048</b> | <b>141,922</b> | <b>111,802</b>  | <b>47,949</b> | <b>18,671</b> | <b>1,197,597</b>   |
| Requirements              | Parks SDC      | Streets SDC    | Water SDC      | Sewer SDC      | Storm-water SDC | Water Reserve | Sewer Reserve | Total Requirements |
| <b>SDC Funds</b>          | <b>141,377</b> | <b>106,828</b> | <b>629,048</b> | <b>141,922</b> | <b>111,802</b>  |               |               | <b>1,130,977</b>   |
| Materials & Services      | 1,000          | 1,000          | 5,000          | 5,000          | 1,000           |               |               | 13,000             |
| Capital Outlay            | 140,377        | 105,828        | 624,048        | 136,922        | 110,802         |               |               | 1,117,977          |
| <b>Transfers Out</b>      |                |                |                |                |                 | -             | -             | -                  |
| <b>Ending Balance</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>47,949</b> | <b>18,671</b> | <b>66,620</b>      |
| Restricted Balance        | -              | -              | -              | -              | -               | 47,949        | 18,671        | 66,620             |
| Unassigned Balance        |                |                |                |                |                 |               |               |                    |
| <b>Total Requirements</b> | <b>141,377</b> | <b>106,828</b> | <b>629,048</b> | <b>141,922</b> | <b>111,802</b>  | <b>47,949</b> | <b>18,671</b> | <b>1,197,597</b>   |

## 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b>    |                   |                   |                   |                      |                     |                     |                    |
| Beginning Balance           | 244,823           | 176,651           | 261,472           | 324,025              | 304,763             | 304,763             | 304,763            |
| <b>Revenue</b>              |                   |                   |                   |                      |                     |                     |                    |
| Tax Revenue                 | 200,055           | 212,989           | 212,100           | 217,995              | 227,137             | 227,137             | 227,137            |
| Charges for Services        | 4,165             | 5,731             | 2,125             | 2,540                | 3,670               | 3,670               | 3,670              |
| Fines & Forfeitures         | 5,943             | 1,564             | 1,550             | 347                  | 1,500               | 1,500               | 1,500              |
| Franchise Fees              | 80,451            | 78,770            | 82,325            | 81,307               | 80,087              | 80,087              | 80,087             |
| Fundraising & Event Revenue | 4,000             | 6,050             | -                 | -                    | -                   | -                   | -                  |
| Grant Revenue               | 25,463            | 25,220            | 33,200            | 18,621               | 26,250              | 26,250              | 26,250             |
| Intergovernmental Revenue   | 40,054            | 51,490            | 38,434            | 37,532               | 37,650              | 37,650              | 37,650             |
| Investment Revenue          | 6,722             | 6,888             | 6,500             | 9,461                | 9,500               | 9,500               | 9,500              |
| Licenses & Permits          | 26,938            | 18,031            | 36,250            | 5,840                | 39,100              | 39,100              | 39,100             |
| Loan Payments & Proceeds    | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue       | 436               | 113,884           | 300               | 378                  | 350                 | 350                 | 350                |
| Other Revenue               | 741               | 7,802             | 275,650           | 2,064                | 253,500             | 253,500             | 253,500            |
| Reimbursement Revenue       | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue   | 47                | 376               | 141               | 94                   | 235                 | 235                 | 235                |
| Transfers In                | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>      | <b>639,838</b>    | <b>705,446</b>    | <b>950,047</b>    | <b>700,204</b>       | <b>983,742</b>      | <b>983,742</b>      | <b>983,742</b>     |
|                             |                   |                   |                   |                      |                     |                     |                    |
| Requirements                | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
| <b>Administration</b>       | <b>144,187</b>    | <b>127,451</b>    | <b>166,733</b>    | <b>113,033</b>       | <b>158,515</b>      | <b>158,515</b>      | <b>158,515</b>     |
| Personal Services           | 35,932            | 25,155            | 41,920            | 38,212               | 44,946              | 44,946              | 44,946             |
| Materials & Services        | 108,255           | 102,295           | 99,813            | 67,584               | 95,069              | 95,069              | 95,069             |
| Capital Outlay              | -                 | -                 | 25,000            | 7,237                | 18,500              | 18,500              | 18,500             |
| <b>Parks</b>                | <b>88,357</b>     | <b>91,915</b>     | <b>146,396</b>    | <b>117,385</b>       | <b>139,017</b>      | <b>139,017</b>      | <b>139,017</b>     |
| Personal Services           | 47,271            | 31,969            | 65,571            | 54,776               | 71,669              | 71,669              | 71,669             |
| Materials & Services        | 41,085            | 52,803            | 56,325            | 48,109               | 57,348              | 57,348              | 57,348             |
| Capital Outlay              | -                 | 7,142             | 24,500            | 14,500               | 10,000              | 10,000              | 10,000             |
| <b>Comm Dev</b>             | <b>53,284</b>     | <b>29,214</b>     | <b>66,223</b>     | <b>28,352</b>        | <b>62,431</b>       | <b>62,431</b>       | <b>62,431</b>      |
| Personal Services           | 10,741            | 8,110             | 10,823            | 9,882                | 11,497              | 11,497              | 11,497             |
| Materials & Services        | 42,543            | 21,103            | 55,400            | 18,469               | 50,934              | 50,934              | 50,934             |
| Capital Outlay              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Library</b>              | <b>66,735</b>     | <b>63,377</b>     | <b>99,497</b>     | <b>71,479</b>        | <b>96,788</b>       | <b>96,788</b>       | <b>96,788</b>      |
| Personal Services           | 31,260            | 32,869            | 51,286            | 39,306               | 54,860              | 54,860              | 54,860             |
| Materials & Services        | 35,475            | 26,985            | 37,711            | 22,983               | 34,678              | 34,678              | 34,678             |
| Capital Outlay              | -                 | 3,522             | 10,500            | 9,190                | 7,250               | 7,250               | 7,250              |
| <b>Tourism</b>              | <b>1,067</b>      | <b>837</b>        | <b>18,700</b>     | <b>3,050</b>         | <b>31,150</b>       | <b>31,150</b>       | <b>31,150</b>      |
| Materials & Services        | 1,067             | 837               | 18,700            | 3,050                | 31,150              | 31,150              | 31,150             |
| <b>Public Safety</b>        | <b>57,183</b>     | <b>14,415</b>     | <b>23,399</b>     | <b>7,267</b>         | <b>32,862</b>       | <b>32,862</b>       | <b>32,862</b>      |
| Personal Services           | 16,789            | 11,121            | 7,424             | 5,151                | 11,353              | 11,353              | 11,353             |
| Materials & Services        | 40,394            | 3,294             | 15,975            | 2,116                | 21,509              | 21,509              | 21,509             |
| <b>Debt Service</b>         | <b>52,375</b>     | <b>52,375</b>     | <b>258,262</b>    | <b>52,376</b>        | <b>251,934</b>      | <b>251,934</b>      | <b>251,934</b>     |
| <b>Transfers Out</b>        | <b>-</b>          | <b>-</b>          | <b>2,500</b>      | <b>2,500</b>         | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>      |
| <b>Contingency</b>          | <b>-</b>          | <b>-</b>          | <b>50,000</b>     | <b>-</b>             | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>      |
| <b>Ending Balance</b>       | <b>176,651</b>    | <b>325,864</b>    | <b>118,337</b>    | <b>304,763</b>       | <b>151,045</b>      | <b>151,045</b>      | <b>151,045</b>     |
| Restricted Balance          | 39,275            | 61,332            | 65,588            | 69,588               | 45,638              | 45,638              | 45,638             |
| Unassigned Balance          | 137,376           | 264,532           | 52,749            | 235,175              | 105,407             | 105,407             | 105,407            |
| <b>Total Requirements</b>   | <b>639,838</b>    | <b>705,446</b>    | <b>950,047</b>    | <b>700,203</b>       | <b>983,742</b>      | <b>983,742</b>      | <b>983,742</b>     |

## 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.

| <b>Resources</b>          | <b>ACTUAL<br/>2023-24</b> | <b>ACTUAL<br/>2024-25</b> | <b>BUDGET<br/>2025-26</b> | <b>PROJECTED<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>APPROVED<br/>2026-27</b> | <b>ADOPTED<br/>2026-27</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
| <b>Beginning Balance</b>  |                           |                           |                           |                              |                             |                             |                            |
| Beginning Balance         | 130,804                   | 173,401                   | 154,637                   | 158,876                      | 141,457                     | 141,457                     | 141,457                    |
| <b>Revenue</b>            |                           |                           |                           |                              |                             |                             |                            |
| Charges for Services      | -                         | -                         | 50                        | -                            | 50                          | 50                          | 50                         |
| Grant Revenue             | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Intergovernmental Revenue | 98,018                    | 87,131                    | 105,250                   | 108,172                      | 110,125                     | 110,125                     | 110,125                    |
| Investment Revenue        | 3,913                     | 5,246                     | 2,725                     | 4,498                        | 5,220                       | 5,220                       | 5,220                      |
| Loan Payments & Proceeds  | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Miscellaneous Revenue     | -                         | 627                       | -                         | 32                           | 50                          | 50                          | 50                         |
| Other Revenue             | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Reimbursement Revenue     | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Transfers In              | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Reimbursement SDC Revenue | 104                       | 832                       | 312                       | 208                          | 520                         | 520                         | 520                        |
| <b>Total Resources</b>    | <b>232,839</b>            | <b>267,236</b>            | <b>262,974</b>            | <b>271,785</b>               | <b>257,422</b>              | <b>257,422</b>              | <b>257,422</b>             |

| <b>Requirements</b>       | <b>ACTUAL<br/>2023-24</b> | <b>ACTUAL<br/>2024-25</b> | <b>BUDGET<br/>2025-26</b> | <b>PROJECTED<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>APPROVED<br/>2026-27</b> | <b>ADOPTED<br/>2026-27</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
| <b>Streets Operating</b>  |                           |                           |                           |                              |                             |                             |                            |
| Personal Services         | 24,186                    | 27,863                    | 50,006                    | 45,201                       | 51,863                      | 51,863                      | 51,863                     |
| Materials & Services      | 30,081                    | 36,415                    | 68,806                    | 50,266                       | 81,657                      | 81,657                      | 81,657                     |
| Capital Outlay            | -                         | 38,910                    | 46,500                    | 29,690                       | 12,250                      | 12,250                      | 12,250                     |
| <b>Debt Service</b>       | <b>5,172</b>              | <b>5,172</b>              | <b>5,172</b>              | <b>5,172</b>                 | <b>5,174</b>                | <b>5,174</b>                | <b>5,174</b>               |
| <b>Transfers Out</b>      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                     | <b>-</b>                    | <b>-</b>                    | <b>-</b>                   |
| <b>Contingency</b>        | <b>-</b>                  | <b>-</b>                  | <b>50,000</b>             | <b>-</b>                     | <b>50,000</b>               | <b>50,000</b>               | <b>50,000</b>              |
| <b>Ending Balance</b>     |                           |                           |                           |                              |                             |                             |                            |
| Restricted Balance        | 173,401                   | 158,876                   | 42,490                    | 141,457                      | 56,478                      | 56,478                      | 56,478                     |
| Unassigned Balance        | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| <b>Total Requirements</b> | <b>232,839</b>            | <b>267,236</b>            | <b>262,974</b>            | <b>271,785</b>               | <b>257,422</b>              | <b>257,422</b>              | <b>257,422</b>             |

## 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.

| <b>Resources</b>            | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b>    | <b>13,759</b>     | <b>12,118</b>     | <b>5,485</b>      | <b>10,606</b>        | <b>9,320</b>        | <b>9,320</b>        | <b>9,320</b>       |
| <b>Revenue</b>              |                   |                   |                   |                      |                     |                     |                    |
| Fundraising & Event Revenue | 8,192             | 12,937            | 10,625            | 13,286               | 18,655              | 18,655              | 18,655             |
| Investment Revenue          | 2                 | 1                 | 5                 | 1                    | 5                   | 5                   | 5                  |
| Miscellaneous Revenue       | 115               | -                 | 410               | 903                  | 925                 | 925                 | 925                |
| Other Revenue               | 551               | -                 | -                 | 249                  | 250                 | 250                 | 250                |
| Transfers In                | -                 | -                 | 2,500             | 2,500                | 10,000              | 10,000              | 10,000             |
| <b>Total Resources</b>      | <b>22,619</b>     | <b>25,056</b>     | <b>19,025</b>     | <b>27,545</b>        | <b>39,155</b>       | <b>39,155</b>       | <b>39,155</b>      |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Blackberry Jam</b>     |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | 10,501            | 14,450            | 17,730            | 18,225               | 25,660              | 25,660              | 25,660             |
| <b>Transfers Out</b>      | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Contingency</b>        | -                 | -                 | <b>500</b>        | -                    | <b>1,500</b>        | <b>1,500</b>        | <b>1,500</b>       |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Committed Balance         | 12,118            | 10,606            | 795               | 9,320                | 11,995              | 11,995              | 11,995             |
| <b>Total Requirements</b> | <b>22,619</b>     | <b>25,056</b>     | <b>19,025</b>     | <b>27,545</b>        | <b>39,155</b>       | <b>39,155</b>       | <b>39,155</b>      |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> |                   |                   |                   |                      |                     |                     |                    |
| Beginning Balance        | 68,793            | 44,107            | 36,619            | 39,702               | 21,059              | 21,059              | 21,059             |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services     | -                 | 1,711             | 900               | 882                  | 1,125               | 1,125               | 1,125              |
| Investment Revenue       | 423               | 1,373             | 950               | 568                  | 625                 | 625                 | 625                |
| Licenses & Permits       | 13,723            | 37,671            | 49,200            | 12,137               | 43,550              | 43,550              | 43,550             |
| Miscellaneous Revenue    | -                 | 45                | 50                | 8                    | 50                  | 50                  | 50                 |
| Other Revenue            | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>82,939</b>     | <b>84,907</b>     | <b>87,719</b>     | <b>53,297</b>        | <b>66,409</b>       | <b>66,409</b>       | <b>66,409</b>      |

| <b>Requirements</b>        | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Building Inspection</b> |                   |                   |                   |                      |                     |                     |                    |
| Personal Services          | 13,796            | 13,368            | 12,013            | 11,469               | 12,648              | 12,648              | 12,648             |
| Materials & Services       | 25,036            | 31,837            | 57,730            | 20,768               | 42,308              | 42,308              | 42,308             |
| Capital Outlay             | -                 | -                 | 5,000             | -                    | -                   | -                   | -                  |
| <b>Contingency</b>         | <b>-</b>          | <b>-</b>          | <b>5,000</b>      | <b>-</b>             | <b>3,000</b>        | <b>3,000</b>        | <b>3,000</b>       |
| <b>Ending Balance</b>      |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance         | 44,107            | 39,702            | 7,976             | 21,059               | 8,453               | 8,453               | 8,453              |
| Unassigned Balance         | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b>  | <b>82,939</b>     | <b>84,907</b>     | <b>87,719</b>     | <b>53,296</b>        | <b>66,409</b>       | <b>66,409</b>       | <b>66,409</b>      |

## 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.

| <b>Resources</b>          | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b>  |                   |                   |                   |                      |                     |                     |                    |
| Beginning Balance         | 37,019            | 141,456           | 320,494           | 215,191              | 236,464             | 236,464             | 236,464            |
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services      | 541,230           | 528,191           | 534,990           | 533,261              | 539,150             | 539,150             | 539,150            |
| Grant Revenue             | 75,755            | 227,984           | -                 | -                    | -                   | -                   | -                  |
| Investment Revenue        | 2,671             | 6,262             | 3,850             | 7,864                | 8,200               | 8,200               | 8,200              |
| Licenses & Permits        | 250               | 2,550             | -                 | 1,955                | 2,775               | 2,775               | 2,775              |
| Loan Payments & Proceeds  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue     | 7,853             | 2,803             | 3,750             | 3,512                | 3,500               | 3,500               | 3,500              |
| Other Revenue             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement Revenue     | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue | 745               | 5,960             | 2,235             | 1,490                | 3,725               | 3,725               | 3,725              |
| <b>Total Resources</b>    | <b>665,522</b>    | <b>915,205</b>    | <b>865,319</b>    | <b>763,273</b>       | <b>793,814</b>      | <b>793,814</b>      | <b>793,814</b>     |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Water Operating</b>    |                   |                   |                   |                      |                     |                     |                    |
| Personal Services         | 205,022           | 222,629           | 212,890           | 202,568              | 227,414             | 227,414             | 227,414            |
| Materials & Services      | 154,148           | 183,581           | 269,983           | 199,963              | 273,514             | 273,514             | 273,514            |
| Capital Outlay            | 106,558           | 235,466           | 123,000           | 65,937               | 106,500             | 106,500             | 106,500            |
| <b>Debt Service</b>       | <b>58,339</b>     | <b>58,339</b>     | <b>58,341</b>     | <b>58,340</b>        | <b>58,346</b>       | <b>58,346</b>       | <b>58,346</b>      |
| <b>Transfers Out</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Contingency</b>        | <b>-</b>          | <b>-</b>          | <b>100,000</b>    | <b>-</b>             | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>      |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Assigned Balance          | 141,456           | 215,191           | 101,105           | 236,464              | 78,040              | 78,040              | 78,040             |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>665,522</b>    | <b>915,205</b>    | <b>865,319</b>    | <b>763,272</b>       | <b>793,814</b>      | <b>793,814</b>      | <b>793,814</b>     |

## 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.

| <b>Resources</b>          | <b>ACTUAL<br/>2023-24</b> | <b>ACTUAL<br/>2024-25</b> | <b>BUDGET<br/>2025-26</b> | <b>PROJECTED<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>APPROVED<br/>2026-27</b> | <b>ADOPTED<br/>2026-27</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
| <b>Beginning Balance</b>  |                           |                           |                           |                              |                             |                             |                            |
| Beginning Balance         | 232,419                   | 303,092                   | 268,919                   | 340,128                      | 400,481                     | 400,481                     | 400,481                    |
| <b>Revenue</b>            |                           |                           |                           |                              |                             |                             |                            |
| Charges for Services      | 506,328                   | 510,228                   | 536,750                   | 538,858                      | 552,810                     | 552,810                     | 552,810                    |
| Grant Revenue             | -                         | 14,475                    | 5,000                     | -                            | -                           | -                           | -                          |
| Investment Revenue        | 7,145                     | 11,380                    | 9,650                     | 11,250                       | 11,525                      | 11,525                      | 11,525                     |
| Licenses & Permits        | 230                       | 1,896                     | 575                       | 115                          | 1,250                       | 1,250                       | 1,250                      |
| Loan Payments & Proceeds  | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Miscellaneous Revenue     | 3,167                     | 14,835                    | 2,600                     | 3,439                        | 2,600                       | 2,600                       | 2,600                      |
| Other Revenue             | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Transfers In              | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Reimbursement SDC Revenue | 1,236                     | 4,944                     | 1,854                     | 1,236                        | 3,090                       | 3,090                       | 3,090                      |
| <b>Total Resources</b>    | <b>750,524</b>            | <b>860,850</b>            | <b>825,348</b>            | <b>895,025</b>               | <b>971,756</b>              | <b>971,756</b>              | <b>971,756</b>             |

| <b>Requirements</b>       | <b>ACTUAL<br/>2023-24</b> | <b>ACTUAL<br/>2024-25</b> | <b>BUDGET<br/>2025-26</b> | <b>PROJECTED<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>APPROVED<br/>2026-27</b> | <b>ADOPTED<br/>2026-27</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
| <b>Sewer Operating</b>    |                           |                           |                           |                              |                             |                             |                            |
| Personal Services         | 205,021                   | 223,647                   | 213,874                   | 206,012                      | 228,381                     | 228,381                     | 228,381                    |
| Materials & Services      | 189,237                   | 214,176                   | 295,576                   | 182,501                      | 310,790                     | 310,790                     | 310,790                    |
| Capital Outlay            | -                         | 30,675                    | 103,000                   | 54,755                       | 54,500                      | 54,500                      | 54,500                     |
| <b>Debt Service</b>       | <b>53,175</b>             | <b>52,225</b>             | <b>51,278</b>             | <b>51,277</b>                | <b>50,332</b>               | <b>50,332</b>               | <b>50,332</b>              |
| <b>Transfers Out</b>      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                     | <b>-</b>                    | <b>-</b>                    | <b>-</b>                   |
| <b>Contingency</b>        | <b>-</b>                  | <b>-</b>                  | <b>50,000</b>             | <b>-</b>                     | <b>80,000</b>               | <b>80,000</b>               | <b>80,000</b>              |
| <b>Ending Balance</b>     |                           |                           |                           |                              |                             |                             |                            |
| Assigned Balance          | 303,092                   | 340,128                   | 111,620                   | 400,481                      | 247,753                     | 247,753                     | 247,753                    |
| Unassigned Balance        | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| <b>Total Requirements</b> | <b>750,524</b>            | <b>860,850</b>            | <b>825,348</b>            | <b>895,025</b>               | <b>971,756</b>              | <b>971,756</b>              | <b>971,756</b>             |

## 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.

| <b>Resources</b>          | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b>  | <b>105,232</b>    | <b>110,250</b>    | <b>123,800</b>    | <b>123,790</b>       | <b>131,057</b>      | <b>131,057</b>      | <b>131,057</b>     |
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| SDC Revenue               | 985               | 8,013             | 3,012             | 2,008                | 5,020               | 5,020               | 5,020              |
| Investment Revenue        | 4,033             | 5,527             | 4,725             | 5,259                | 5,300               | 5,300               | 5,300              |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>    | <b>110,250</b>    | <b>123,790</b>    | <b>131,537</b>    | <b>131,057</b>       | <b>141,377</b>      | <b>141,377</b>      | <b>141,377</b>     |
| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
| <b>SDC Funds</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay            | -                 | -                 | 130,537           | -                    | 140,377             | 140,377             | 140,377            |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 110,250           | 123,790           | -                 | 131,057              | -                   | -                   | -                  |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>110,250</b>    | <b>123,790</b>    | <b>131,537</b>    | <b>131,057</b>       | <b>141,377</b>      | <b>141,377</b>      | <b>141,377</b>     |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>81,858</b>     | <b>85,485</b>     | <b>94,480</b>     | <b>94,462</b>        | <b>99,718</b>       | <b>99,718</b>       | <b>99,718</b>      |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 3,035             | 4,241             | 3,850             | 4,072                | 4,150               | 4,150               | 4,150              |
| SDC Revenue              | 592               | 4,736             | 1,776             | 1,184                | 2,960               | 2,960               | 2,960              |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>85,485</b>     | <b>94,462</b>     | <b>100,106</b>    | <b>99,718</b>        | <b>106,828</b>      | <b>106,828</b>      | <b>106,828</b>     |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>SDC Funds</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay            | -                 | -                 | 99,106            | -                    | 105,828             | 105,828             | 105,828            |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 85,485            | 94,462            | -                 | 99,718               | -                   | -                   | -                  |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>85,485</b>     | <b>94,462</b>     | <b>100,106</b>    | <b>99,718</b>        | <b>106,828</b>      | <b>106,828</b>      | <b>106,828</b>     |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>438,835</b>    | <b>461,733</b>    | <b>539,238</b>    | <b>531,125</b>       | <b>569,458</b>      | <b>569,458</b>      | <b>569,458</b>     |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 19,068            | 24,325            | 23,650            | 24,197               | 24,250              | 24,250              | 24,250             |
| SDC Revenue              | 3,830             | 53,306            | 21,204            | 14,136               | 35,340              | 35,340              | 35,340             |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>461,733</b>    | <b>539,364</b>    | <b>584,092</b>    | <b>569,458</b>       | <b>629,048</b>      | <b>629,048</b>      | <b>629,048</b>     |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>SDC Funds</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Capital Outlay            | -                 | 8,239             | 579,092           | -                    | 624,048             | 624,048             | 624,048            |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 461,733           | 531,125           | -                 | 569,458              | -                   | -                   | -                  |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>461,733</b>    | <b>539,364</b>    | <b>584,092</b>    | <b>569,458</b>       | <b>629,048</b>      | <b>629,048</b>      | <b>629,048</b>     |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>140,993</b>    | <b>93,042</b>     | <b>106,356</b>    | <b>106,297</b>       | <b>113,142</b>      | <b>113,142</b>      | <b>113,142</b>     |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 3,789             | 4,687             | 4,225             | 4,703                | 4,750               | 4,750               | 4,750              |
| SDC Revenue              | 2,142             | 8,568             | 22,491            | 2,142                | 24,030              | 24,030              | 24,030             |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>146,924</b>    | <b>106,297</b>    | <b>133,072</b>    | <b>113,142</b>       | <b>141,922</b>      | <b>141,922</b>      | <b>141,922</b>     |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>SDC Funds</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | 53,882            | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Capital Outlay            | -                 | -                 | 128,072           | -                    | 136,922             | 136,922             | 136,922            |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 93,042            | 106,297           | -                 | 113,142              | -                   | -                   | -                  |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>146,924</b>    | <b>106,297</b>    | <b>133,072</b>    | <b>113,142</b>       | <b>141,922</b>      | <b>141,922</b>      | <b>141,922</b>     |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>85,325</b>     | <b>89,310</b>     | <b>99,080</b>     | <b>99,113</b>        | <b>104,672</b>      | <b>104,672</b>      | <b>104,672</b>     |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 3,312             | 4,419             | 3,975             | 4,213                | 4,255               | 4,255               | 4,255              |
| SDC Revenue              | 673               | 5,384             | 2,019             | 1,346                | 2,875               | 2,875               | 2,875              |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>89,310</b>     | <b>99,113</b>     | <b>105,074</b>    | <b>104,672</b>       | <b>111,802</b>      | <b>111,802</b>      | <b>111,802</b>     |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>SDC Funds</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services      | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay            | -                 | -                 | 104,074           | -                    | 110,802             | 110,802             | 110,802            |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 89,310            | 99,113            | -                 | 104,672              | -                   | -                   | -                  |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>89,310</b>     | <b>99,113</b>     | <b>105,074</b>    | <b>104,672</b>       | <b>111,802</b>      | <b>111,802</b>      | <b>111,802</b>     |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>40,352</b>     | <b>41,933</b>     | <b>43,872</b>     | <b>43,869</b>        | <b>45,849</b>       | <b>45,849</b>       | <b>45,849</b>      |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 1,581             | 1,936             | 1,650             | 1,980                | 2,100               | 2,100               | 2,100              |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>41,933</b>     | <b>43,869</b>     | <b>45,522</b>     | <b>45,849</b>        | <b>47,949</b>       | <b>47,949</b>       | <b>47,949</b>      |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Transfers Out</b>      | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 41,933            | 43,869            | 45,522            | 45,849               | 47,949              | 47,949              | 47,949             |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>41,933</b>     | <b>43,869</b>     | <b>45,522</b>     | <b>45,849</b>        | <b>47,949</b>       | <b>47,949</b>       | <b>47,949</b>      |

## 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.

| <b>Resources</b>         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Beginning Balance</b> | <b>16,071</b>     | <b>16,598</b>     | <b>17,257</b>     | <b>17,259</b>        | <b>17,946</b>       | <b>17,946</b>       | <b>17,946</b>      |
| <b>Revenue</b>           |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue       | 528               | 660               | 575               | 687                  | 725                 | 725                 | 725                |
| Transfers In             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Resources</b>   | <b>16,598</b>     | <b>17,259</b>     | <b>17,832</b>     | <b>17,946</b>        | <b>18,671</b>       | <b>18,671</b>       | <b>18,671</b>      |

| <b>Requirements</b>       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Transfers Out</b>      | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Ending Balance</b>     |                   |                   |                   |                      |                     |                     |                    |
| Restricted Balance        | 16,598            | 17,259            | 17,832            | 17,946               | 18,671              | 18,671              | 18,671             |
| Unassigned Balance        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Total Requirements</b> | <b>16,598</b>     | <b>17,259</b>     | <b>17,832</b>     | <b>17,946</b>        | <b>18,671</b>       | <b>18,671</b>       | <b>18,671</b>      |



*Lowell Covered Bridge, Courtesy of Maureen Weathers*

## Fund Revenues

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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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Program Revenues</b>            |                   |                   |                   |                      |                     |                     |                    |
| General Fund                       | 395,016           | 528,796           | 688,575           | 376,179              | 678,979             | 678,979             | 678,979            |
| <b>Total General Fund</b>          | <b>395,016</b>    | <b>528,796</b>    | <b>688,575</b>    | <b>376,179</b>       | <b>678,979</b>      | <b>678,979</b>      | <b>678,979</b>     |
| <b>Special Revenue Funds</b>       |                   |                   |                   |                      |                     |                     |                    |
| Street Fund                        | 102,035           | 93,835            | 108,337           | 112,909              | 115,965             | 115,965             | 115,965            |
| Black-berry Jam Fund               | 8,860             | 12,938            | 13,540            | 16,939               | 29,835              | 29,835              | 29,835             |
| <b>Total Special Revenue Funds</b> | <b>110,895</b>    | <b>106,774</b>    | <b>121,877</b>    | <b>129,849</b>       | <b>145,800</b>      | <b>145,800</b>      | <b>145,800</b>     |
| <b>Enterprise Funds</b>            |                   |                   |                   |                      |                     |                     |                    |
| Building Fund                      | 14,146            | 40,799            | 51,100            | 13,595               | 45,350              | 45,350              | 45,350             |
| Water Operating                    | 628,503           | 773,750           | 544,825           | 548,082              | 557,350             | 557,350             | 557,350            |
| Sewer Operating                    | 518,106           | 557,758           | 556,429           | 554,897              | 571,275             | 571,275             | 571,275            |
| <b>Total Enterprise Funds</b>      | <b>1,160,755</b>  | <b>1,372,307</b>  | <b>1,152,354</b>  | <b>1,116,573</b>     | <b>1,173,975</b>    | <b>1,173,975</b>    | <b>1,173,975</b>   |
| <b>Grand Total</b>                 | <b>1,666,666</b>  | <b>2,007,877</b>  | <b>1,962,806</b>  | <b>1,622,600</b>     | <b>1,998,754</b>    | <b>1,998,754</b>    | <b>1,998,754</b>   |

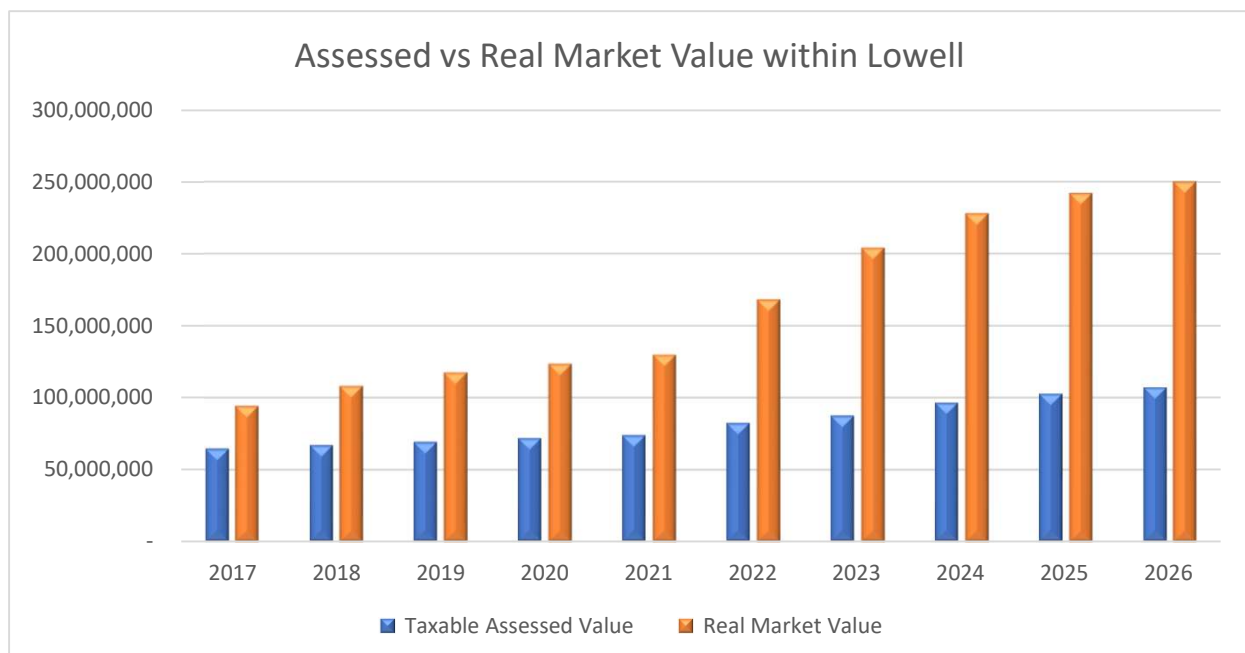
## Property Tax Summary

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

|                                                                           | 2023-24<br>ACTUAL  | 2024-25<br>ACTUAL  | 2025-26<br>BUDGET  | 2025-26<br>PROJECTED | 2026-27<br>PROPOSED | %<br>Change |
|---------------------------------------------------------------------------|--------------------|--------------------|--------------------|----------------------|---------------------|-------------|
| <b>Real Market M5 Value *</b>                                             | <b>227,774,375</b> | <b>241,899,201</b> | <b>249,156,177</b> | <b>249,156,177</b>   | <b>256,630,862</b>  | <b>3%</b>   |
| <b>Taxable Assessed Values *</b>                                          | <b>96,208,901</b>  | <b>102,547,331</b> | <b>105,623,751</b> | <b>105,623,751</b>   | <b>108,792,464</b>  | <b>3%</b>   |
| <b>Net available for general and bonded debt</b>                          | <b>96,208,901</b>  | <b>102,547,331</b> | <b>105,623,751</b> | <b>105,623,751</b>   | <b>108,792,464</b>  | <b>3%</b>   |
| <b>Tax Rate per \$1,000 of Assessed Value</b><br>General taxes            | 2.1613             | 2.1613             | 2.1613             | 2.1613               | 2.1613              | <b>0%</b>   |
| <b>Tax Rate Levy</b><br>General Taxes                                     | 207,936            | 221,636            | 217,954            | 231,240              | 238,177             | 3%          |
| <b>Property Tax Revenue (net of discounts)</b><br>General taxes (current) | 198,124            | 210,552            | 209,236            | 221,990              | 231,032             |             |
| <b>Tax Revenue Collection Rate</b>                                        | 95%                | 95%                | 96%                | 96%                  | 97%                 |             |

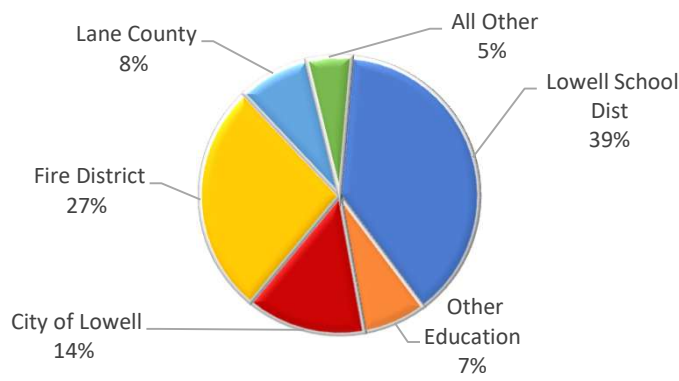
\* Actual values per Lane County Assessors Office  
(As per State Requirement we used Table 4a - Detail of Taxing District Levies)

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 2026



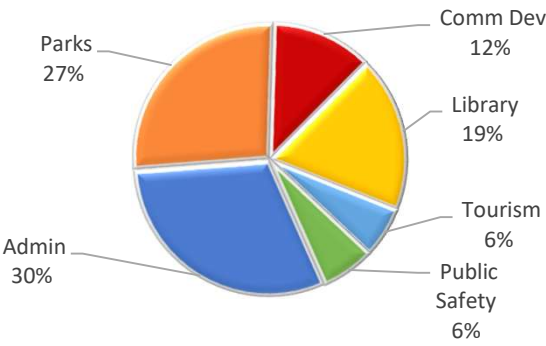
Property Tax Bill Apportionment

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, \$0.14 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 \$520,763. Property tax receipts are expected to provide \$227,137 or 33.5% of the resources necessary to provide these services. The remaining 66.5% 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.

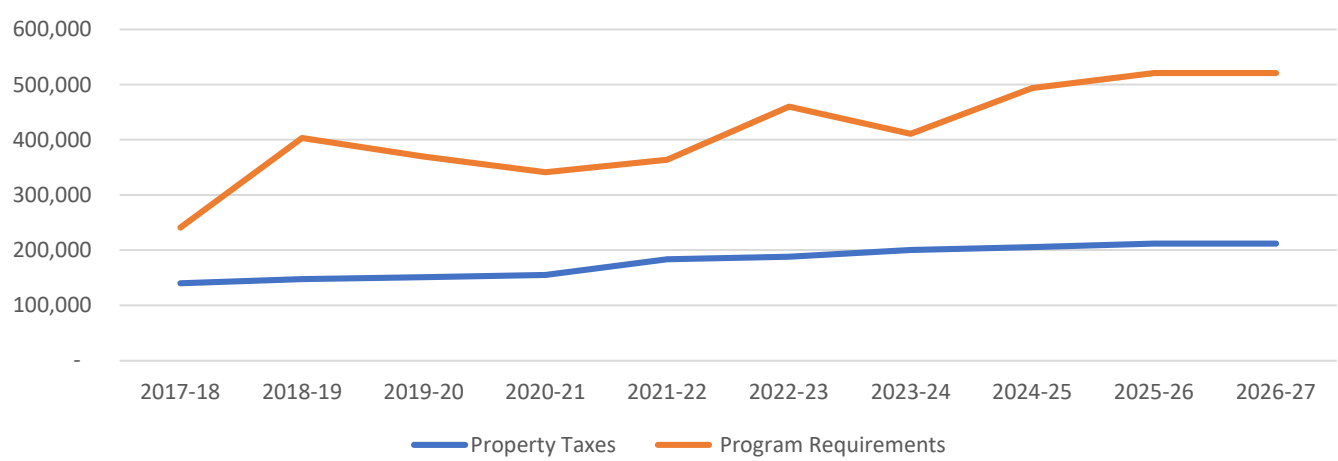
General Fund Program Requirements FY 26-27



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
- Proposed updates to the master fee schedule are included in this document

The master fee schedule was last updated via Resolution 842 in February 2025

*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

**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 3% average 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 per the proposed master fee schedule
- Charges for Services: Based on historic and projected demand as adjusted per the proposed master fee schedule

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 \$678,979. This represents a 1% 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 33.5% 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 11.8% 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 an average of 3% from last budget year.

Intergovernmental revenues comprise 5.5% 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 3.9% of General Fund revenues, is comprised of \$18,250 RTMP Grant, \$1,000 Ready to Read Grant, \$2,000 DLCD Technical Assistance Grant, and a \$5,000 Oregon Arts Commission Grant.

Certain Programs issue licenses and permits, or services for which fees can be charged. Principal 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 5.8% of General Fund revenues, while charges for services make up less than 1% for next fiscal year.

Other revenue includes \$250,000 for recording proceeds from the sale of the former city hall building. These 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.**

| <b>Resources</b>            | <b>ACTUAL<br/>2023-24</b> | <b>ACTUAL<br/>2024-25</b> | <b>BUDGET<br/>2025-26</b> | <b>PROJECTED<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>APPROVED<br/>2026-27</b> | <b>ADOPTED<br/>2026-27</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|
| Charges for Services        | 4,165                     | 5,731                     | 2,125                     | 2,540                        | 3,670                       | 3,670                       | 3,670                      |
| Fines & Forfeitures         | 5,943                     | 1,564                     | 1,550                     | 347                          | 1,500                       | 1,500                       | 1,500                      |
| Franchise Fees              | 80,451                    | 78,770                    | 82,325                    | 81,307                       | 80,087                      | 80,087                      | 80,087                     |
| Fundraising & Event Revenue | 4,000                     | 6,050                     | -                         | -                            | -                           | -                           | -                          |
| Grant Revenue               | 25,463                    | 25,220                    | 33,200                    | 18,621                       | 26,250                      | 26,250                      | 26,250                     |
| Intergovernmental Revenue   | 40,054                    | 51,490                    | 38,434                    | 37,532                       | 37,650                      | 37,650                      | 37,650                     |
| Investment Revenue          | 6,722                     | 6,888                     | 6,500                     | 9,461                        | 9,500                       | 9,500                       | 9,500                      |
| Licenses & Permits          | 26,938                    | 18,031                    | 36,250                    | 5,840                        | 39,100                      | 39,100                      | 39,100                     |
| Loan Payments & Proceeds    | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Miscellaneous Revenue       | 436                       | 113,884                   | 300                       | 378                          | 350                         | 350                         | 350                        |
| Other Revenue               | 741                       | 7,802                     | 275,650                   | 2,064                        | 253,500                     | 253,500                     | 253,500                    |
| Reimbursement Revenue       | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| Reimbursement SDC Revenue   | 47                        | 376                       | 141                       | 94                           | 235                         | 235                         | 235                        |
| Tax Revenue                 | 200,055                   | 212,989                   | 212,100                   | 217,995                      | 227,137                     | 227,137                     | 227,137                    |
| Transfers In                | -                         | -                         | -                         | -                            | -                           | -                           | -                          |
| <b>Total Resources</b>      | <b>395,016</b>            | <b>528,796</b>            | <b>688,575</b>            | <b>376,179</b>               | <b>678,979</b>              | <b>678,979</b>              | <b>678,979</b>             |

**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
- Reimbursement SDC fees can be used to pay for maintenance of the existing infrastructure and is based on the anticipated construction of 5 new homes

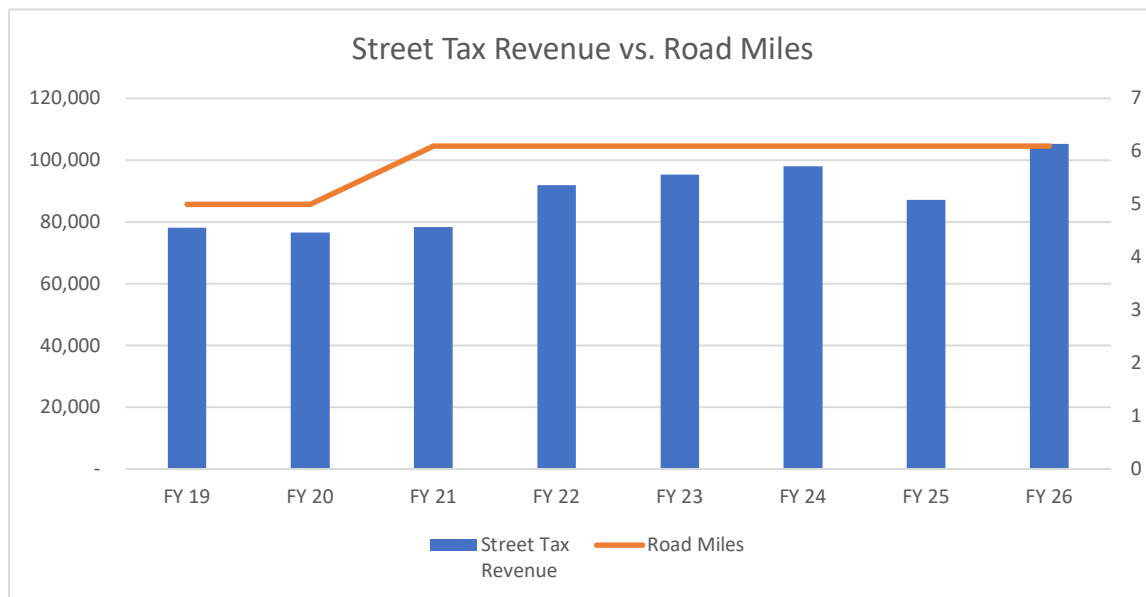
The Street Operating Fund revenues are dedicated for the purpose of maintaining streets, rights-of-ways, curb, gutters and sidewalks, traffic control devices, storm drainage infrastructure as well as bike and pedestrian pathways. The primary resource is from state gas tax funds that are distributed to 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 40 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services      | -                 | -                 | 50                | -                    | 50                  | 50                  | 50                 |
| Grant Revenue             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Intergovernmental Revenue | 98,018            | 87,131            | 105,250           | 108,172              | 110,125             | 110,125             | 110,125            |
| Investment Revenue        | 3,913             | 5,246             | 2,725             | 4,498                | 5,220               | 5,220               | 5,220              |
| Loan Payments & Proceeds  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue     | -                 | 627               | -                 | 32                   | 50                  | 50                  | 50                 |
| Other Revenue             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue | 104               | 832               | 312               | 208                  | 520                 | 520                 | 520                |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>      | <b>102,035</b>    | <b>93,835</b>     | <b>108,337</b>    | <b>112,909</b>       | <b>115,965</b>      | <b>115,965</b>      | <b>115,965</b>     |



## 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
- \$10,000 transfer from the General Fund (RTMP grant funding) to help Blackberry Jam re-establish funding resources

Every summer since 1994, the City has hosted the Blackberry Jam Festival. As with many communities, the Covid-19 pandemic closed down our favorite summer festival. Thanks to the hard work of the Blackberry Jam Committee and City Staff, the festival re-opened in 2022. Historically the festival has been self-subsisting, in the 2025-26 budget, the Blackberry Jam Fund received a \$2,500 transfer of RTMP grant receipts. This year the proposed RTMP transfer is \$10,000. The Blackberry Jam Committee is working hard to replace revenues provided by historical activities and sponsorships. Primary resources which offset festival costs are sponsorships and vendor booth fees.

Last year, booth fees were increased for the first time in years as follows: Non-profit \$50, Craft booth \$75, Commercial Booth \$100 and Food Trucks \$250. This year jam will increase from \$5 to \$7 per jar, or 2 jars for \$12.

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

| Resources                   | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>              |                   |                   |                   |                      |                     |                     |                    |
| Fundraising & Event Revenue | 8,192             | 12,937            | 10,625            | 13,286               | 18,655              | 18,655              | 18,655             |
| Investment Revenue          | 2                 | 1                 | 5                 | 1                    | 5                   | 5                   | 5                  |
| Miscellaneous Revenue       | 115               | -                 | 410               | 903                  | 925                 | 925                 | 925                |
| Other Revenue               | 551               | -                 | -                 | 249                  | 250                 | 250                 | 250                |
| Transfers In                | -                 | -                 | 2,500             | 2,500                | 10,000              | 10,000              | 10,000             |
| <b>Revenue Total</b>        | <b>8,860</b>      | <b>12,938</b>     | <b>13,540</b>     | <b>16,939</b>        | <b>29,835</b>       | <b>29,835</b>       | <b>29,835</b>      |

## 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, technology, and refund processing fees
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis

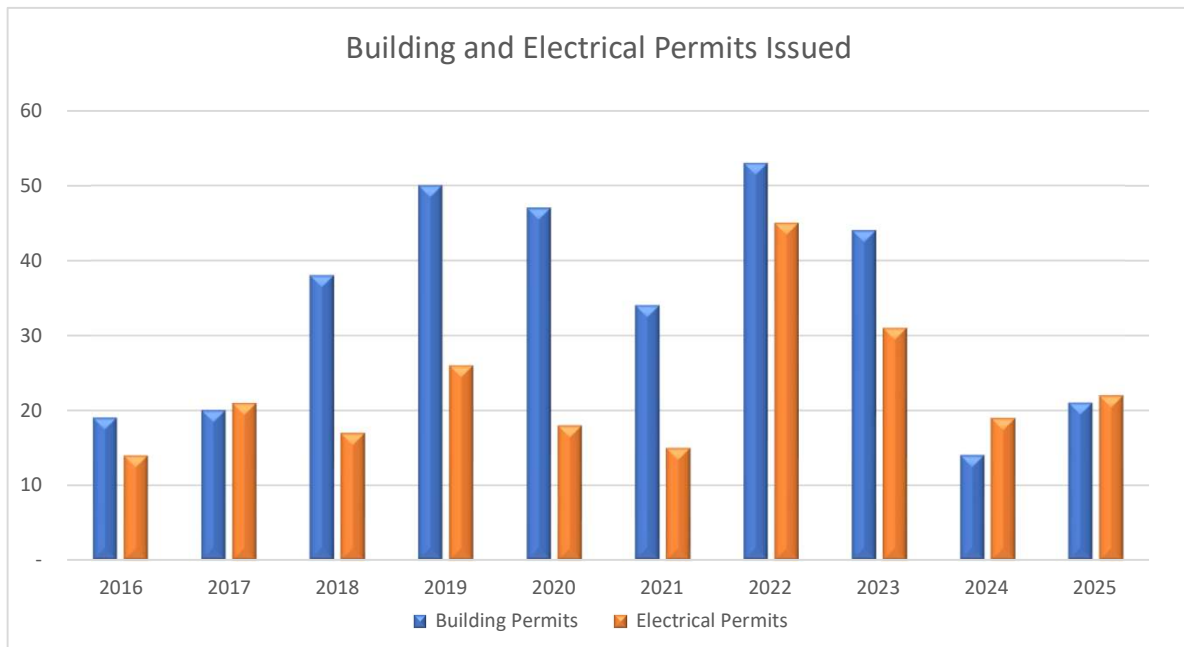
The Building Fund is used to record building and electrical permit and inspection activity. These funds are collected in accordance with state statutes and state administrative rules. In October 2024, the City implemented the State of Oregon's E-permitting system and is now able to provide a fully online 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 decrease 11.5% from the prior fiscal year.

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

| Resources             | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|-----------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services  | -                 | 1,711             | 900               | 882                  | 1,125               | 1,125               | 1,125              |
| Investment Revenue    | 423               | 1,373             | 950               | 568                  | 625                 | 625                 | 625                |
| Licenses & Permits    | 13,723            | 37,671            | 49,200            | 12,137               | 43,550              | 43,550              | 43,550             |
| Miscellaneous Revenue | -                 | 45                | 50                | 8                    | 50                  | 50                  | 50                 |
| Other Revenue         | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Transfers In          | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>  | <b>14,146</b>     | <b>40,799</b>     | <b>51,100</b>     | <b>13,595</b>        | <b>45,350</b>       | <b>45,350</b>       | <b>45,350</b>      |

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



## Water Operating Fund Revenue

### Water Fund Revenue Assumptions

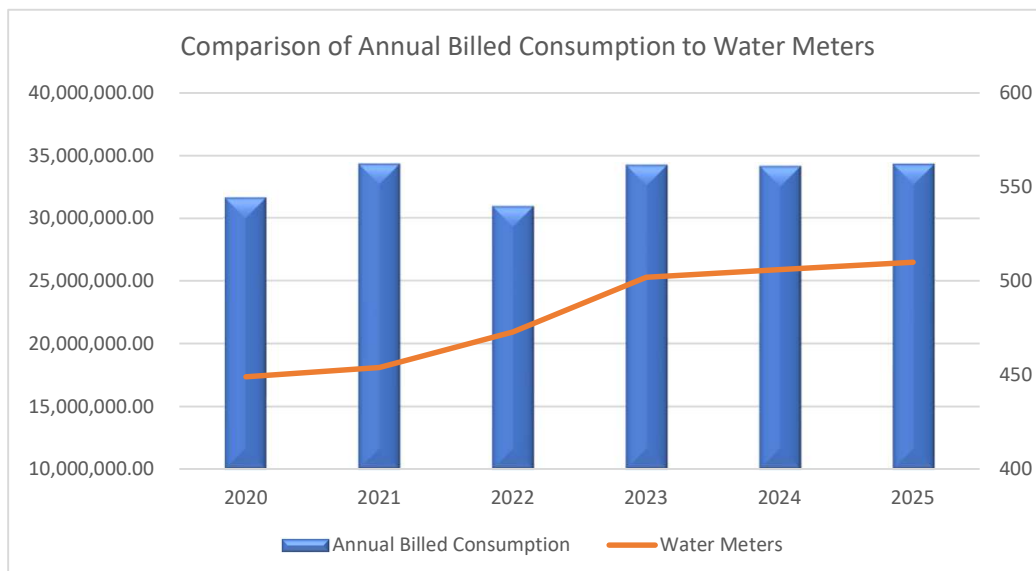
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3% to the base rate only, while overage rates will remain flat
- City staff is proposing updates to the City's Master Fee Schedule, which include increases for staff and equipment costs
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- Reimbursement SDC fees can be used to pay for maintenance of the existing infrastructure and is based on the anticipated construction of 5 new homes
- While the City still hopes to complete the \$1 million ECWAG - Dam Drawdown Project, it is still uncertain whether funding will be available. The City is waiting on approval from the Army Corps of Engineers to move forward. If a grant is awarded during the fiscal year, the City will recognize it at the time of award.

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 97% of operating revenues, and are largely water user fees. Anticipated user fees reflect a 2% increase from last year's budget, as a result of the 3% increase to base user rates.

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

| Resources                 | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services      | 541,230           | 528,191           | 534,990           | 533,261              | 539,150             | 539,150             | 539,150            |
| Grant Revenue             | 75,755            | 227,984           | -                 | -                    | -                   | -                   | -                  |
| Investment Revenue        | 2,671             | 6,262             | 3,850             | 7,864                | 8,200               | 8,200               | 8,200              |
| Licenses & Permits        | 250               | 2,550             | -                 | 1,955                | 2,775               | 2,775               | 2,775              |
| Loan Payments & Proceeds  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue     | 7,853             | 2,803             | 3,750             | 3,512                | 3,500               | 3,500               | 3,500              |
| Other Revenue             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue | 745               | 5,960             | 2,235             | 1,490                | 3,725               | 3,725               | 3,725              |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>      | <b>628,503</b>    | <b>773,750</b>    | <b>544,825</b>    | <b>548,082</b>       | <b>557,350</b>      | <b>557,350</b>      | <b>557,350</b>     |



## Sewer Operating Fund Revenue

### Sewer Fund Revenue Assumptions

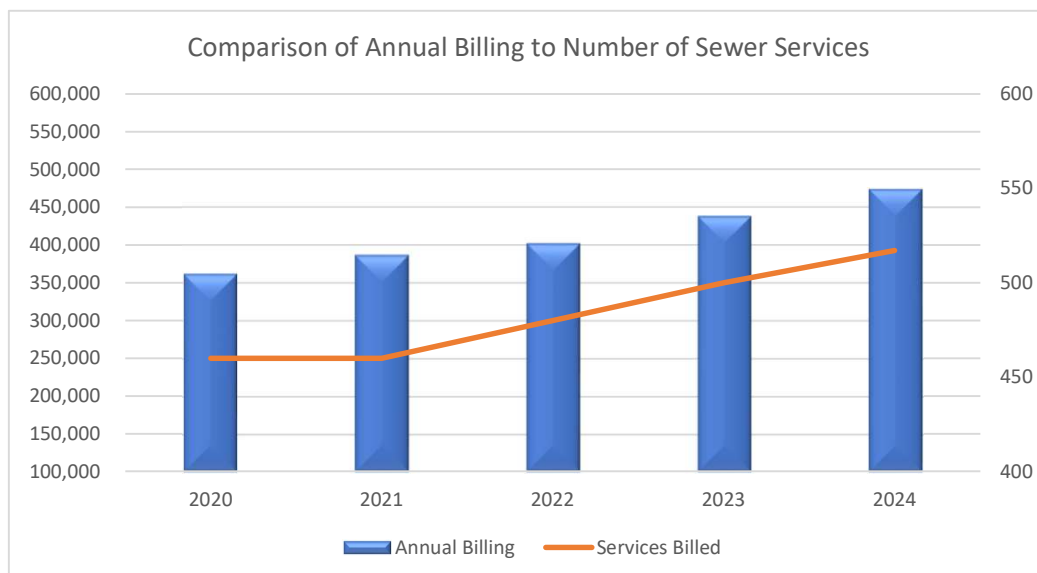
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3%
- City staff is proposing updates to the City's Master Fee Schedule, which include increases for staff and equipment costs
- There are no grants anticipated within the Sewer Fund in the next budget year
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- Reimbursement SDC fees can be used to pay for maintenance of the existing infrastructure and is based on the anticipated construction of 5 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 EDUs 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| Charges for Services      | 506,328           | 510,228           | 536,750           | 538,858              | 552,810             | 552,810             | 552,810            |
| Grant Revenue             | -                 | 14,475            | 5,000             | -                    | -                   | -                   | -                  |
| Investment Revenue        | 7,145             | 11,380            | 9,650             | 11,250               | 11,525              | 11,525              | 11,525             |
| Licenses & Permits        | 230               | 1,896             | 575               | 115                  | 1,250               | 1,250               | 1,250              |
| Loan Payments & Proceeds  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Miscellaneous Revenue     | 3,167             | 14,835            | 2,600             | 3,439                | 2,600               | 2,600               | 2,600              |
| Other Revenue             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Reimbursement SDC Revenue | 1,236             | 4,944             | 1,854             | 1,236                | 3,090               | 3,090               | 3,090              |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>      | <b>518,106</b>    | <b>557,758</b>    | <b>556,429</b>    | <b>554,897</b>       | <b>571,275</b>      | <b>571,275</b>      | <b>571,275</b>     |



## System Development Charges Revenue

### System Development Charges

- System Development Charges (SDCs): Based on projections of scheduled and anticipated development
- Council updated the SDCs for Parks and Water in July 2023, via Resolutions 810 and 811 respectively
- Resolution 864 updated Stormwater SDCs, and Resolution 865 updated Wastewater SDCs in January 2026
- Until the Stormwater Master Plan is updated, Stormwater SDCs were reduced from \$673 to \$575 for a single family dwelling
- The last update for Transportation SDCs was August 2017, via Resolution 681
- Other income includes interest earned on cash balances: Based on trend analysis and anticipated development
- Reimbursement SDCs are collected within each appropriate operating fund to be used to maintain existing systems, while Improvement SDCs collected within the following funds are restricted for use of capacity increasing projects

SDCs 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 SDCs: 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 SDCs 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Parks SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue             | 4,033             | 5,527             | 4,725             | 5,259                | 5,300               | 5,300               | 5,300              |
| Reimbursement SDC Revenue      | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| SDC Revenue                    | 985               | 8,013             | 3,012             | 2,008                | 5,020               | 5,020               | 5,020              |
| Transfers In                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>           | <b>5,018</b>      | <b>13,540</b>     | <b>7,737</b>      | <b>7,267</b>         | <b>10,320</b>       | <b>10,320</b>       | <b>10,320</b>      |
| <b>Transportation SDC Fund</b> |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue             | 3,035             | 4,241             | 3,850             | 4,072                | 4,150               | 4,150               | 4,150              |
| SDC Revenue                    | 592               | 4,736             | 1,776             | 1,184                | 2,960               | 2,960               | 2,960              |
| Transfers In                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>           | <b>3,627</b>      | <b>8,977</b>      | <b>5,626</b>      | <b>5,256</b>         | <b>7,110</b>        | <b>7,110</b>        | <b>7,110</b>       |
| <b>Stormwater SDC Fund</b>     |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue             | 3,312             | 4,419             | 3,975             | 4,213                | 4,255               | 4,255               | 4,255              |
| SDC Revenue                    | 673               | 5,384             | 2,019             | 1,346                | 2,875               | 2,875               | 2,875              |
| Transfers In                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>           | <b>3,985</b>      | <b>9,803</b>      | <b>5,994</b>      | <b>5,559</b>         | <b>7,130</b>        | <b>7,130</b>        | <b>7,130</b>       |
| <b>Water SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue             | 19,068            | 24,325            | 23,650            | 24,197               | 24,250              | 24,250              | 24,250             |
| SDC Revenue                    | 3,830             | 53,306            | 21,204            | 14,136               | 35,340              | 35,340              | 35,340             |
| Transfers In                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>           | <b>22,898</b>     | <b>77,631</b>     | <b>44,854</b>     | <b>38,333</b>        | <b>59,590</b>       | <b>59,590</b>       | <b>59,590</b>      |
| <b>Sewer SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue             | 3,789             | 4,687             | 4,225             | 4,703                | 4,750               | 4,750               | 4,750              |
| SDC Revenue                    | 2,142             | 8,568             | 22,491            | 2,142                | 24,030              | 24,030              | 24,030             |
| Transfers In                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>           | <b>5,931</b>      | <b>13,255</b>     | <b>26,716</b>     | <b>6,845</b>         | <b>28,780</b>       | <b>28,780</b>       | <b>28,780</b>      |

## 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Water Reserve Fund</b> |                   |                   |                   |                      |                     |                     |                    |
| <b>Revenue</b>            |                   |                   |                   |                      |                     |                     |                    |
| Investment Revenue        | 1,581             | 1,936             | 1,650             | 1,980                | 2,100               | 2,100               | 2,100              |
| Transfers In              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Revenue Total</b>      | <b>1,581</b>      | <b>1,936</b>      | <b>1,650</b>      | <b>1,980</b>         | <b>2,100</b>        | <b>2,100</b>        | <b>2,100</b>       |

### Sewer Reserve Fund

|                      |            |            |            |            |            |            |            |
|----------------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Revenue</b>       |            |            |            |            |            |            |            |
| Investment Revenue   | 528        | 660        | 575        | 687        | 725        | 725        | 725        |
| Transfers In         | -          | -          | -          | -          | -          | -          | -          |
| <b>Revenue Total</b> | <b>528</b> | <b>660</b> | <b>575</b> | <b>687</b> | <b>725</b> | <b>725</b> | <b>725</b> |

## Program Expenditures

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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
- Budgetary highlights
- Summary table of expenditures
- Program accomplishments and goals
- Table of Full Time Equivalent (FTE) personnel for the program area

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/departments 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

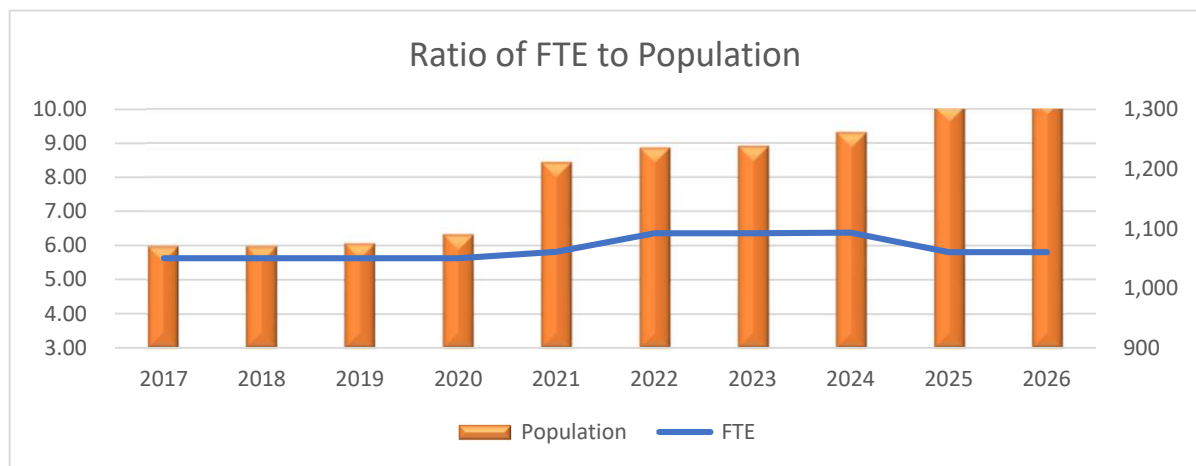
The City's workforce needs may need to expand in response to increased demand for services. As the City's population grows, the demand on service levels for utilities, streets, public safety, and parks and recreation increases. Despite the rising population, the City's workforce has remained fairly flat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

Staffing levels for FY 2026-27 remain constant at 5.8 full time equivalents (FTEs). 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, Local Government Personnel Services (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 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
- In FY 2027, the City officially combined the City Administrator and Public Works Director positions



Source: City's adopted budget for relevant fiscal year

### Annual Personal Services Costs

| Description                           | ACTUAL<br>2020-21 | ACTUAL<br>2021-22 | ACTUAL<br>2022-23 | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | BUDGET<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Wages</b>                          |                   |                   |                   |                   |                   |                   |                   |
| Wages                                 | 337,822           | 347,150           | 368,992           | 385,689           | 393,448           | 391,076           | 416,727           |
| <b>Benefits</b>                       |                   |                   |                   |                   |                   |                   |                   |
| Payroll Taxes                         | 35,130            | 31,657            | 32,648            | 38,528            | 31,978            | 35,289            | 37,354            |
| * Unemployment                        | -                 | -                 | -                 | -                 | -                 | 30,000            | 29,970            |
| Health/Life Insurance                 | 70,346            | 75,021            | 80,977            | 85,625            | 92,608            | 113,694           | 128,948           |
| Oregon PERS                           | 52,108            | 61,267            | 71,253            | 80,175            | 78,697            | 93,039            | 99,140            |
| <b>Total Annual Personal Services</b> | <b>495,406</b>    | <b>515,095</b>    | <b>553,870</b>    | <b>590,017</b>    | <b>596,731</b>    | <b>663,098</b>    | <b>712,139</b>    |
| Wages Percent of Total Costs          | 68.19%            | 67.40%            | 66.62%            | 65.37%            | 65.93%            | 58.98%            | 58.52%            |
| Benefits Percent of Total Costs       | 31.81%            | 32.60%            | 33.38%            | 34.63%            | 34.07%            | 41.02%            | 41.48%            |

\* The City of Lowell is a reimbursing employer and budgets unemployment amounts in the event of a claim

## Comparison of Personnel Changes

Full-time equivalent employees based on budgeted amounts

| Function or Program                | 2027               | 2026               | 2025               | 2024               | 2023               | 2022               | 2021               | 2020               |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General Government</b>          |                    |                    |                    |                    |                    |                    |                    |                    |
| Administration                     | 0.15               | 0.15               | 0.25               | 0.20               | 0.20               | 0.20               | 0.20               | 0.15               |
| Finance/City Clerk                 | 0.08               | 0.08               | 0.10               | 0.10               | 0.10               | 0.10               | 0.10               | 0.10               |
| Facilities                         | 0.09               | 0.04               | 0.06               | 0.06               | 0.06               | 0.06               | 0.06               | 0.03               |
|                                    | <u>0.32</u>        | <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>        |
| <b>Community Development</b>       |                    |                    |                    |                    |                    |                    |                    |                    |
| Administration                     | 0.05               | 0.05               | 0.05               | 0.05               | 0.07               | 0.05               | -                  | 0.05               |
| Planning & Land Use <sup>3</sup>   | 0.02               | 0.01               | 0.03               | 0.03               | 0.03               | -                  | -                  | 0.05               |
| Building <sup>2</sup>              | 0.08               | 0.08               | 0.12               | 0.12               | 0.05               | 0.05               | 0.05               | 0.05               |
| Engineering <sup>1</sup>           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
|                                    | <u>0.14</u>        | <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>        |
| <b>Culture &amp; Recreation</b>    |                    |                    |                    |                    |                    |                    |                    |                    |
| Administration                     | 0.07               | 0.08               | 0.05               | 0.05               | 0.05               | 0.05               | 0.05               | 0.05               |
| Parks                              | 0.65               | 0.65               | 0.42               | 0.69               | 0.68               | 0.68               | 0.68               | 0.58               |
| Library                            | 0.65               | 0.65               | 0.81               | 0.59               | 0.59               | 0.59               | 0.09               | 0.40               |
|                                    | <u>1.37</u>        | <u>1.38</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>        |
| <b>Public Safety</b>               |                    |                    |                    |                    |                    |                    |                    |                    |
| Administration                     | 0.03               | 0.02               | 0.05               | 0.05               | 0.10               | 0.10               | 0.10               | 0.10               |
| Municipal Court <sup>2</sup>       | 0.03               | 0.03               | 0.05               | 0.05               | 0.05               | 0.05               | 0.05               | 0.05               |
| Code Enforcement <sup>3</sup>      | 0.02               | -                  | 0.05               | 0.05               | -                  | 0.05               | 0.05               | 0.05               |
| Police <sup>1</sup>                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
|                                    | <u>0.08</u>        | <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>        |
| <b>Public Works</b>                |                    |                    |                    |                    |                    |                    |                    |                    |
| Administration                     | 0.65               | 0.65               | 0.53               | 0.58               | 0.58               | 0.60               | 0.60               | 0.60               |
| Finance/City Clerk                 | 0.82               | 0.82               | 0.80               | 0.80               | 0.80               | 0.80               | 0.80               | 0.80               |
| Water Facilities                   | 1.03               | 1.05               | 1.66               | 1.38               | 1.40               | 1.39               | 1.39               | 1.28               |
| Sewer Facilities                   | 1.03               | 1.05               | 1.66               | 1.38               | 1.40               | 1.39               | 1.39               | 1.28               |
| Streets                            | 0.38               | 0.40               | 0.30               | 0.20               | 0.20               | 0.20               | 0.20               | 0.41               |
|                                    | <u>3.90</u>        | <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>        |
| <b>Total Full-time equivalents</b> | <u><u>5.80</u></u> | <u><u>5.80</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> |

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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administration</b>            |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 35,932            | 25,155            | 41,920            | 38,212               | 44,946              | 44,946              | 44,946             |
| Materials & Services             | 108,255           | 102,295           | 99,813            | 67,584               | 95,069              | 95,069              | 95,069             |
| Capital Outlay                   | -                 | -                 | 25,000            | 7,237                | 18,500              | 18,500              | 18,500             |
| <b>Administration Total</b>      | <b>144,187</b>    | <b>127,451</b>    | <b>166,733</b>    | <b>113,033</b>       | <b>158,515</b>      | <b>158,515</b>      | <b>158,515</b>     |
| <b>Comm Dev</b>                  |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 10,741            | 8,110             | 10,823            | 9,882                | 11,497              | 11,497              | 11,497             |
| Materials & Services             | 42,543            | 21,103            | 55,400            | 18,469               | 50,934              | 50,934              | 50,934             |
| Capital Outlay                   | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Comm Dev Total</b>            | <b>53,284</b>     | <b>29,214</b>     | <b>66,223</b>     | <b>28,352</b>        | <b>62,431</b>       | <b>62,431</b>       | <b>62,431</b>      |
| <b>Building Inspection</b>       |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 13,796            | 13,368            | 12,013            | 11,469               | 12,648              | 12,648              | 12,648             |
| Materials & Services             | 25,036            | 31,837            | 57,730            | 20,768               | 42,308              | 42,308              | 42,308             |
| Capital Outlay                   | -                 | -                 | 5,000             | -                    | -                   | -                   | -                  |
| <b>Building Inspection Total</b> | <b>38,832</b>     | <b>45,205</b>     | <b>74,743</b>     | <b>32,237</b>        | <b>54,956</b>       | <b>54,956</b>       | <b>54,956</b>      |
| <b>Parks</b>                     |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 47,271            | 31,969            | 65,571            | 54,776               | 71,669              | 71,669              | 71,669             |
| Materials & Services             | 41,085            | 52,803            | 56,325            | 48,109               | 57,348              | 57,348              | 57,348             |
| Capital Outlay                   | -                 | 7,142             | 24,500            | 14,500               | 10,000              | 10,000              | 10,000             |
| <b>Parks Total</b>               | <b>88,357</b>     | <b>91,915</b>     | <b>146,396</b>    | <b>117,385</b>       | <b>139,017</b>      | <b>139,017</b>      | <b>139,017</b>     |
| <b>Library</b>                   |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 31,260            | 32,869            | 51,286            | 39,306               | 54,860              | 54,860              | 54,860             |
| Materials & Services             | 35,475            | 26,985            | 37,711            | 22,983               | 34,678              | 34,678              | 34,678             |
| Capital Outlay                   | -                 | 3,522             | 10,500            | 9,190                | 7,250               | 7,250               | 7,250              |
| <b>Library Total</b>             | <b>66,735</b>     | <b>63,377</b>     | <b>99,497</b>     | <b>71,479</b>        | <b>96,788</b>       | <b>96,788</b>       | <b>96,788</b>      |
| <b>Tourism</b>                   |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services             | 1,067             | 837               | 18,700            | 3,050                | 31,150              | 31,150              | 31,150             |
| <b>Tourism Total</b>             | <b>1,067</b>      | <b>837</b>        | <b>18,700</b>     | <b>3,050</b>         | <b>31,150</b>       | <b>31,150</b>       | <b>31,150</b>      |
| <b>Blackberry Jam</b>            |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services             | 10,501            | 14,450            | 17,730            | 18,225               | 25,660              | 25,660              | 25,660             |
| <b>Blackberry Jam Total</b>      | <b>10,501</b>     | <b>14,450</b>     | <b>17,730</b>     | <b>18,225</b>        | <b>25,660</b>       | <b>25,660</b>       | <b>25,660</b>      |
| <b>Public Safety</b>             |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 16,789            | 11,121            | 7,424             | 5,151                | 11,353              | 11,353              | 11,353             |
| Materials & Services             | 40,394            | 3,294             | 15,975            | 2,116                | 21,509              | 21,509              | 21,509             |
| <b>Public Safety Total</b>       | <b>57,183</b>     | <b>14,415</b>     | <b>23,399</b>     | <b>7,267</b>         | <b>32,862</b>       | <b>32,862</b>       | <b>32,862</b>      |
| <b>Streets Operating</b>         |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 24,186            | 27,863            | 50,006            | 45,201               | 51,863              | 51,863              | 51,863             |
| Materials & Services             | 30,081            | 36,415            | 68,806            | 50,266               | 81,657              | 81,657              | 81,657             |
| Capital Outlay                   | -                 | 38,910            | 46,500            | 29,690               | 12,250              | 12,250              | 12,250             |
| <b>Streets Operating Total</b>   | <b>54,267</b>     | <b>103,188</b>    | <b>165,312</b>    | <b>125,157</b>       | <b>145,770</b>      | <b>145,770</b>      | <b>145,770</b>     |
| <b>Water Operating</b>           |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 205,022           | 222,629           | 212,890           | 202,568              | 227,414             | 227,414             | 227,414            |
| Materials & Services             | 154,148           | 183,581           | 269,983           | 199,963              | 273,514             | 273,514             | 273,514            |
| Capital Outlay                   | 106,558           | 235,466           | 123,000           | 65,937               | 106,500             | 106,500             | 106,500            |
| <b>Water Operating Total</b>     | <b>465,727</b>    | <b>641,676</b>    | <b>605,873</b>    | <b>468,468</b>       | <b>607,428</b>      | <b>607,428</b>      | <b>607,428</b>     |
| <b>Sewer Operating</b>           |                   |                   |                   |                      |                     |                     |                    |
| Personal Services                | 205,021           | 223,647           | 213,874           | 206,012              | 228,381             | 228,381             | 228,381            |
| Materials & Services             | 189,237           | 214,176           | 295,576           | 182,501              | 310,790             | 310,790             | 310,790            |
| Capital Outlay                   | -                 | 30,675            | 103,000           | 54,755               | 54,500              | 54,500              | 54,500             |
| <b>Sewer Operating Total</b>     | <b>394,258</b>    | <b>468,498</b>    | <b>612,450</b>    | <b>443,268</b>       | <b>593,671</b>      | <b>593,671</b>      | <b>593,671</b>     |
| <b>Total Operating Budget</b>    | <b>1,374,397</b>  | <b>1,600,224</b>  | <b>1,997,056</b>  | <b>1,427,919</b>     | <b>1,948,248</b>    | <b>1,948,248</b>    | <b>1,948,248</b>   |

## 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.

### Budget Highlights

#### Personal Services

- 0.32 FTE budgeted this fiscal year
- Wages reflect a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 5% to utilities and 1-3% to supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Anticipated increase to other expenses is due to ethics committee fees and council expenses
- Decrease to other operational expenses is mainly due to eliminating storage unit rental
- The proposed budget includes one-time real estate fees and expenses related to the sale of the former City Hall building

#### Capital Outlay

- Includes a \$13,500 for a reader board allocation
- Includes a small amount for unforeseen building and equipment needs

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

|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administration Requirements</b>    |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Wages                                 | 24,530            | 17,327            | 25,301            | 25,211               | 26,974              | 26,974              | 26,974             |
| Other Wages                           | 35                | 14                | 104               | 57                   | 110                 | 110                 | 110                |
| Payroll Taxes                         | 2,281             | 1,397             | 4,265             | 2,117                | 4,371               | 4,371               | 4,371              |
| Benefits                              | 9,087             | 6,417             | 12,250            | 10,827               | 13,491              | 13,491              | 13,491             |
| <b>Personal Services Total</b>        | <b>35,932</b>     | <b>25,155</b>     | <b>41,920</b>     | <b>38,212</b>        | <b>44,946</b>       | <b>44,946</b>       | <b>44,946</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 74,107            | 71,539            | 58,870            | 39,775               | 57,450              | 57,450              | 57,450             |
| Maintenance & Repairs                 | 4,020             | 2,259             | 4,450             | 2,124                | 4,825               | 4,825               | 4,825              |
| Office Expenses & Supplies            | 22,155            | 19,544            | 23,373            | 19,096               | 22,556              | 22,556              | 22,556             |
| Other Expenses                        | 1,103             | 1,377             | 1,600             | 1,488                | 2,000               | 2,000               | 2,000              |
| Other Operational Expenses            | 1,468             | 1,791             | 2,850             | 403                  | 500                 | 500                 | 500                |
| Utilities                             | 5,402             | 5,786             | 8,670             | 4,698                | 7,738               | 7,738               | 7,738              |
| <b>Materials &amp; Services Total</b> | <b>108,255</b>    | <b>102,295</b>    | <b>99,813</b>     | <b>67,584</b>        | <b>95,069</b>       | <b>95,069</b>       | <b>95,069</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | 20,000            | 7,237                | 13,500              | 13,500              | 13,500             |
| Equipment & Furnishings               | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Software & Technology                 | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Vehicles & Rolling Stock              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>-</b>          | <b>25,000</b>     | <b>7,237</b>         | <b>18,500</b>       | <b>18,500</b>       | <b>18,500</b>      |
| <b>Administration Total</b>           | <b>144,187</b>    | <b>127,451</b>    | <b>166,733</b>    | <b>113,033</b>       | <b>158,515</b>      | <b>158,515</b>      | <b>158,515</b>     |

## Expenditure Summary - Administration

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### Accomplishments

##### Organizational Excellence

- Hired a new City Administrator in July 2025

##### Fiscal Responsibility

- Hired a realtor to evaluate and market former City Hall, this goal is still in process
- Began work on a surplus property inventory including a prioritized property listing
- Adopted new financial management and fixed asset policies
- Maintained an unrestricted fund balance of at least 15%

#### Goals

##### Organizational Excellence

- Enhance communication and public outreach
- Establish a Community Coordinator

##### Fiscal Responsibility

- Sell Former City Hall
- Complete surplus property inventory including a prioritized property listing
- Complete updated internal controls policy

#### Personnel

| Full Time Equivalent Positions | BUDGET       | BUDGET       | BUDGET       | BUDGET      | BUDGET       |
|--------------------------------|--------------|--------------|--------------|-------------|--------------|
| Position                       | 2022-23      | 2023-24      | 2024-25      | 2025-26     | 2026-27      |
| City Administrator             | 0.20         | 0.20         | 0.25         | 0.15        | 0.15         |
| City Clerk                     | 0.10         | 0.10         | 0.10         | 0.08        | 0.08         |
| Utility Worker                 | 0.00         | 0.00         | 0.00         | 0.05        | 0.05         |
| Custodian **                   | 0.063        | 0.063        | 0.063        | 0.04        | 0.038        |
| Total FTE for Program Area     | <b>0.363</b> | <b>0.363</b> | <b>0.413</b> | <b>0.32</b> | <b>0.318</b> |

\*\* Renamed from Maintenance Worker in 2025-26

## 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 a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 5% to utilities and 1-3% to other supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Cost decreases reflect assumptions for planning, engineering and legal services related to land use development
- Contract services includes an estimate for planning services based on anticipated land use permits

#### 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Expenditure</b>                    |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Wages                                 | 7,328             | 5,535             | 6,401             | 6,345                | 6,975               | 6,975               | 6,975              |
| Other Wages                           | 107               | 99                | 150               | 6                    | 13                  | 13                  | 13                 |
| Payroll Taxes                         | 649               | 441               | 1,022             | 566                  | 1,069               | 1,069               | 1,069              |
| Benefits                              | 2,657             | 2,036             | 3,250             | 2,965                | 3,440               | 3,440               | 3,440              |
| <b>Personal Services Total</b>        | <b>10,741</b>     | <b>8,110</b>      | <b>10,823</b>     | <b>9,882</b>         | <b>11,497</b>       | <b>11,497</b>       | <b>11,497</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 41,996            | 19,430            | 51,950            | 16,423               | 46,835              | 46,835              | 46,835             |
| Office Expenses & Supplies            | 547               | 1,673             | 3,450             | 2,046                | 4,099               | 4,099               | 4,099              |
| Other Expenses                        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Materials &amp; Services Total</b> | <b>42,543</b>     | <b>21,103</b>     | <b>55,400</b>     | <b>18,469</b>        | <b>50,934</b>       | <b>50,934</b>       | <b>50,934</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Community Development Total</b>    | <b>53,284</b>     | <b>29,214</b>     | <b>66,223</b>     | <b>28,352</b>        | <b>62,431</b>       | <b>62,431</b>       | <b>62,431</b>      |

## Expenditure Summary - Community Development

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### Accomplishments

##### Fiscal Responsibility

- Implemented updated accounts receivable process for land use permits

##### Sustainable Development

- Completed Land Use Code updates, including updates to Lowell Muni Code online

#### Goals

##### Organizational Excellence

- Enhance communication and public outreach

##### Fiscal Responsibility

- Maintain current billing with developers for land use services

##### Sustainable Development

- Land Use Code updates
- Create a buildable Land inventory

#### Personnel

| <b>Full Time Equivalent Positions</b> | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Position</b>                       | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| City Administrator                    | 0.05           | 0.05           | 0.05           | 0.05           | 0.05           |
| City Clerk                            | 0.00           | 0.00           | 0.00           | 0.01           | 0.015          |
| Public Works Director *               | 0.03           | 0.03           | 0.03           | 0.00           | 0.00           |
| <b>Total FTE for Program Area</b>     | <b>0.08</b>    | <b>0.08</b>    | <b>0.08</b>    | <b>0.06</b>    | <b>0.065</b>   |

\* Position not funded starting in 2025-26

## 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 a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 5% to utilities and 1-3% to supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Anticipated increase to other expenses for building and electrical state surcharge fees

#### Capital Outlay

- There is no capital outlay planned for the Building Inspection Fund

The table below summarizes major requirements for the Building Inspection Services Program

|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Benefits                              | 4,060             | 3,997             | 3,725             | 3,545                | 3,913               | 3,913               | 3,913              |
| Other Wages                           | 195               | 172               | 50                | 10                   | 22                  | 22                  | 22                 |
| Payroll Taxes                         | 804               | 680               | 1,128             | 670                  | 1,133               | 1,133               | 1,133              |
| Wages                                 | 8,736             | 8,518             | 7,110             | 7,244                | 7,580               | 7,580               | 7,580              |
| <b>Personal Services Total</b>        | <b>13,796</b>     | <b>13,368</b>     | <b>12,013</b>     | <b>11,469</b>        | <b>12,648</b>       | <b>12,648</b>       | <b>12,648</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 19,408            | 28,069            | 45,930            | 17,229               | 33,530              | 33,530              | 33,530             |
| Maintenance & Repairs                 | -                 | 60                | 750               | -                    | 750                 | 750                 | 750                |
| Office Expenses & Supplies            | 468               | 935               | 2,000             | 1,231                | 1,924               | 1,924               | 1,924              |
| Other Expenses                        | 4,504             | 2,212             | 7,675             | 1,767                | 5,118               | 5,118               | 5,118              |
| Utilities                             | 656               | 561               | 1,375             | 540                  | 986                 | 986                 | 986                |
| <b>Materials &amp; Services Total</b> | <b>25,036</b>     | <b>31,837</b>     | <b>57,730</b>     | <b>20,768</b>        | <b>42,308</b>       | <b>42,308</b>       | <b>42,308</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Equipment & Furnishings               | -                 | -                 | 5,000             | -                    | -                   | -                   | -                  |
| Software & Technology                 | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>-</b>          | <b>5,000</b>      | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Administration Total</b>           | <b>38,832</b>     | <b>45,205</b>     | <b>74,743</b>     | <b>32,237</b>        | <b>54,956</b>       | <b>54,956</b>       | <b>54,956</b>      |

## Expenditure Summary - Building Inspection Services

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### Accomplishments

##### Fiscal Responsibility

- Completed our first full fiscal year using the new online building permit program.

##### Sustainable Development

- Land Use Code updates changed lot sizes, setbacks and zoning making construction more viable.

#### Goals

##### Dependable Infrastructure

- Master Plan Updates - Future growth is dependent on completion of projects identified in master plans

##### Sustainable Development

- Buildable Land Inventory - providing future construction opportunities

#### Personnel

| Full Time Equivalent Positions | BUDGET      | BUDGET      | BUDGET      | BUDGET      | BUDGET       |
|--------------------------------|-------------|-------------|-------------|-------------|--------------|
| Position                       | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27      |
| City Administrator             | 0.02        | 0.02        | 0.02        | 0.05        | 0.05         |
| City Clerk                     | 0.05        | 0.05        | 0.05        | 0.03        | 0.025        |
| Public Works Director *        | 0.05        | 0.05        | 0.05        | 0.00        | 0.00         |
| Total FTE for Program Area     | <b>0.12</b> | <b>0.12</b> | <b>0.12</b> | <b>0.08</b> | <b>0.075</b> |

\* Position not funded starting in 2025-26

## 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

- 0.695 FTE budgeted this fiscal year
- Wages reflect a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 30% for gas, 5% to utilities and 1-3% to supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Materials and services have decreased slightly reflecting a reallocation of supplies and a reduction in maintenance and repairs

##### Capital Outlay

- 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Wages                                 | 30,127            | 20,443            | 37,072            | 34,024               | 39,525              | 39,525              | 39,525             |
| Other Wages                           | 1,692             | 784               | 1,762             | 2,070                | 1,878               | 1,878               | 1,878              |
| Other Personal Services               | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Payroll Taxes                         | 4,227             | 2,420             | 6,887             | 3,700                | 7,007               | 7,007               | 7,007              |
| Benefits                              | 11,225            | 8,322             | 19,850            | 14,982               | 23,259              | 23,259              | 23,259             |
| <b>Personal Services Total</b>        | <b>47,271</b>     | <b>31,969</b>     | <b>65,571</b>     | <b>54,776</b>        | <b>71,669</b>       | <b>71,669</b>       | <b>71,669</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 303               | 336               | 1,350             | 176                  | 328                 | 328                 | 328                |
| Maintenance & Repairs                 | 9,423             | 16,507            | 13,750            | 8,726                | 13,750              | 13,750              | 13,750             |
| Office Expenses & Supplies            | 7,340             | 6,671             | 7,025             | 6,550                | 6,785               | 6,785               | 6,785              |
| Other Expenses                        | -                 | 500               | 1,000             | 602                  | 1,000               | 1,000               | 1,000              |
| Other Operational Expenses            | 2,653             | 1,831             | 2,500             | 1,840                | 3,250               | 3,250               | 3,250              |
| Utilities                             | 21,365            | 26,959            | 30,700            | 30,214               | 32,235              | 32,235              | 32,235             |
| <b>Materials &amp; Services Total</b> | <b>41,085</b>     | <b>52,803</b>     | <b>56,325</b>     | <b>48,109</b>        | <b>57,348</b>       | <b>57,348</b>       | <b>57,348</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | 12,000            | 10,000               | 5,000               | 5,000               | 5,000              |
| Equipment & Furnishings               | -                 | 7,142             | 7,500             | 4,500                | -                   | -                   | -                  |
| Infrastructure                        | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Vehicles & Rolling Stock              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>7,142</b>      | <b>24,500</b>     | <b>14,500</b>        | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>      |
| <b>Parks Total</b>                    | <b>88,357</b>     | <b>91,915</b>     | <b>146,396</b>    | <b>117,385</b>       | <b>139,017</b>      | <b>139,017</b>      | <b>139,017</b>     |

**Accomplishments and Goals**

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

**Accomplishments****Fiscal Responsibility**

- Received a \$5,000 grant from the Lowell, Fall Creek Education Foundation for Caboose maintenance at Rolling Rock Park
- A comprehensive list of equipment needed for in-house Operations was completed and is ready to incorporate into the City's CIP plan

**Exceptional Quality of Life**

- The City was able to replace windows and doors on the Caboose with the \$5,000 grant received

**Goals****Fiscal Responsibility**

- Seek Funding Opportunities - Caboose maintenance and Parks Master Plan

**Dependable Infrastructure**

- Create a detailed master plan inventory, generate process for each plan, budget & execute plan updates
- SDC Updates

**Exceptional Quality of Life**

- Explore low-cost community programming through partnerships
- Effectuate needed repairs to the Caboose at Rolling Rock Park
- Permanent Christmas Tree - Recommendation to Council

**Personnel**

| <b>Full Time Equivalent Positions</b> | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Position</b>                       | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| City Administrator                    | 0.05           | 0.05           | 0.05           | 0.05           | 0.05           |
| City Clerk                            | 0.00           | 0.00           | 0.00           | 0.02           | 0.02           |
| Public Works Director *               | 0.05           | 0.05           | 0.03           | 0.00           | 0.00           |
| Lead Operator                         | 0.00           | 0.00           | 0.06           | 0.20           | 0.20           |
| Utility Worker                        | 0.2            | 0.2            | 0.25           | 0.25           | 0.25           |
| Custodian **                          | 0.313          | 0.313          | 0.075          | 0.17           | 0.18           |
| Temporary/ Seasonal                   | 0.125          | 0.125          | 0.00           | 0.00           | 0.00           |
| <b>Total FTE for Program Area</b>     | <b>0.738</b>   | <b>0.738</b>   | <b>0.465</b>   | <b>0.69</b>    | <b>0.70</b>    |

\* Position not funded starting in 2025-26

\*\* Renamed from Maintenance Worker in 2025-26

## 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 \$89,538 reflect approximately 40% of all property taxes budgeted for FY 2026-27.

### Budget Highlights

#### Personal Services

- 0.673 FTE budgeted this fiscal year
- Wages reflect a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 5% to utilities and 1-3% to supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Office supplies & expenses increase 16% due to the anticipated activity for the Oregon Arts Grant

#### Capital Outlay

- Includes a \$2,250 Reader Board allocation
- Includes a small amount for unforeseen building and equipment needs

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

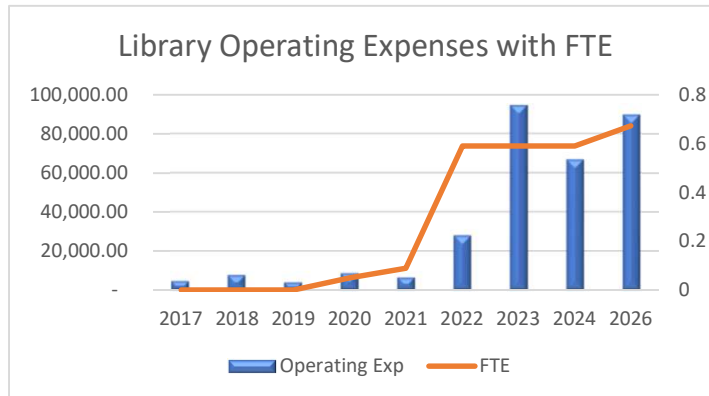
|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Other Wages                           | -                 | -                 | -                 | -                    | 53                  | 53                  | 53                 |
| Wages                                 | 23,455            | 25,476            | 34,642            | 26,761               | 36,291              | 36,291              | 36,291             |
| Payroll Taxes                         | 3,091             | 2,260             | 6,574             | 3,915                | 6,658               | 6,658               | 6,658              |
| Benefits                              | 4,713             | 5,134             | 10,070            | 8,630                | 11,858              | 11,858              | 11,858             |
| <b>Personal Services Total</b>        | <b>31,260</b>     | <b>32,869</b>     | <b>51,286</b>     | <b>39,306</b>        | <b>54,860</b>       | <b>54,860</b>       | <b>54,860</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 1,810             | 5,410             | 11,680            | 3,922                | 7,220               | 7,220               | 7,220              |
| Maintenance & Repairs                 | 5,252             | 2,164             | 3,300             | 266                  | 3,450               | 3,450               | 3,450              |
| Office Expenses & Supplies            | 12,596            | 12,381            | 12,976            | 11,932               | 15,440              | 15,440              | 15,440             |
| Other Expenses                        | 1,214             | 681               | 1,000             | 1,115                | 1,000               | 1,000               | 1,000              |
| Other Operational Expenses            | 9,822             | 1,049             | 1,500             | 1,500                | 1,500               | 1,500               | 1,500              |
| Utilities                             | 4,781             | 5,300             | 7,255             | 4,247                | 6,068               | 6,068               | 6,068              |
| <b>Materials &amp; Services Total</b> | <b>35,475</b>     | <b>26,985</b>     | <b>37,711</b>     | <b>22,983</b>        | <b>34,678</b>       | <b>34,678</b>       | <b>34,678</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | 3,522             | 5,500             | 8,409                | 2,250               | 2,250               | 2,250              |
| Equipment & Furnishings               | -                 | -                 | 5,000             | 780                  | 5,000               | 5,000               | 5,000              |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>3,522</b>      | <b>10,500</b>     | <b>9,190</b>         | <b>7,250</b>        | <b>7,250</b>        | <b>7,250</b>       |
| <b>Library Total</b>                  | <b>66,735</b>     | <b>63,377</b>     | <b>99,497</b>     | <b>71,479</b>        | <b>96,788</b>       | <b>96,788</b>       | <b>96,788</b>      |

## Expenditure Summary - Library Services

### Library Services

Historically, the all-volunteer library had a very small impact to the General Fund's operating budget, after three full years of operations, the overall impact of personal services and materials and services has increased an average of \$76,000 compared to library services prior to re-opening.

It may be necessary to identify a source of revenue other than property taxes to offset ongoing operating costs of the Library Program. While this budget reflects newly proposed fees to offset a small portion of ongoing operating costs, other sources of sustainable revenue/income may need to be identified.



### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### Accomplishments and Goals

##### Accomplishments

###### Fiscal Responsibility

- The Library Committee and City Council reviewed need to implement library fees for services.
- Planned a fundraising dinner for the Library, scheduled to happen in June 2026.

###### Exceptional Quality of Life

- Received a \$5,000 grant from the Oregon Arts Council to promote arts in the community
- Hired an intern to assist with the Summer Reading Program July and August of 2025.
- Completed the installation of library donor bricks at the entry to the Library.

##### Goals

###### Fiscal Responsibility

- Further council discussion regarding sustainable revenue sources
- Seek funding opportunities - library grants and fundraising opportunities

###### Exceptional Quality of Life

- Hire and intern to assist with the Summer Reading Program in July and August 2026
- Explore low-cost community programming through partnerships

### Personnel

| Full Time Equivalent Positions    | BUDGET      | BUDGET      | BUDGET      | BUDGET      | BUDGET       |
|-----------------------------------|-------------|-------------|-------------|-------------|--------------|
| Position                          | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27      |
| City Administrator                | 0.00        | 0.00        | 0.00        | 0.03        | 0.02         |
| City Clerk                        | 0.00        | 0.00        | 0.00        | 0.02        | 0.015        |
| Librarian ***                     | 0.50        | 0.50        | 0.50        | 0.50        | 0.50         |
| Utility Worker                    | 0.00        | 0.00        | 0.00        | 0.05        | 0.05         |
| Custodian **                      | 0.06        | 0.06        | 0.06        | 0.04        | 0.038        |
| Temporary/ Seasonal               | 0.03        | 0.03        | 0.25        | 0.05        | 0.05         |
| <b>Total FTE for Program Area</b> | <b>0.59</b> | <b>0.59</b> | <b>0.81</b> | <b>0.68</b> | <b>0.673</b> |

\*\* Renamed from Maintenance Worker in 2025-26

\*\*\* First year for paid Librarian in 2024-25

## Expenditure Summary - Tourism

### Tourism

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

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.

The use of RTMP grant revenue is restricted to use only for tourism activities and the promotion of tourism in Lowell. 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

- Re-establish the Community Grant Program at \$10,000 for the budget year - *This program funds tourism related activities operated independently from the City of Lowell*
- Re-establish tourism funded projects at \$10,000 for the budget year
- The budgeted transfer of \$10,000 to the Blackberry Jam Fund reflects use of the RTMP grant receipts

#### 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

| Operating Summary                     | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | -                 | -                 | 500               | -                    | 500                 | 500                 | 500                |
| Maintenance & Repairs                 | 767               | 837               | 10,000            | 2,750                | 10,000              | 10,000              | 10,000             |
| Office Expenses & Supplies            | 300               | -                 | 200               | 300                  | 650                 | 650                 | 650                |
| Other Expenses                        | -                 | -                 | 8,000             | -                    | 20,000              | 20,000              | 20,000             |
| <b>Materials &amp; Services Total</b> | <b>1,067</b>      | <b>837</b>        | <b>18,700</b>     | <b>3,050</b>         | <b>31,150</b>       | <b>31,150</b>       | <b>31,150</b>      |
| <b>Tourism Total</b>                  | <b>1,067</b>      | <b>837</b>        | <b>18,700</b>     | <b>3,050</b>         | <b>31,150</b>       | <b>31,150</b>       | <b>31,150</b>      |

### **Accomplishments and Goals**

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### **Accomplishments**

##### **Fiscal Responsibility**

- Effectuate budget transfer to support the Blackberry Jam Festival

##### **Exceptional Quality of Life**

- Currently awaiting a renewed IGA with Lane County to effectuate needed repairs, maintenance and improvements to the covered bridge

#### **Goals**

##### **Organizational Excellence**

- Enhance communication and public outreach

##### **Fiscal Responsibility**

- Re-establish the Business Grant Program to promote tourism
- Identify projects for use of RTMP grant monies

##### **Exceptional Quality of Life**

- Promote tourism by supporting festivals and events in the community
- Showcase tourist attractions such as the Caboose, Covered Bridge and Dexter Reservoir
- Explore low-cost community programming through partnerships

#### **Personnel**

There are currently no allocations for personnel in the Tourism department

## 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 \$3,750 for Security during the festival, and are increased 15% from last year
- Event Expenses are budgeted to increase 29% due to an increase in for the cost of jam and entertainment
- Other operational expenses include \$4,000 for new tent canopies, park preparation and festival 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 1,079             | 4,022             | 1,500             | 2,505                | 3,950               | 3,950               | 3,950              |
| Event Expenses                        | 3,368             | 5,210             | 7,730             | 7,502                | 10,625              | 10,625              | 10,625             |
| Office Expenses & Supplies            | 1,294             | 3,223             | 3,300             | 4,935                | 4,885               | 4,885               | 4,885              |
| Other Operational Expenses            | 4,445             | 1,995             | 4,700             | 3,255                | 5,700               | 5,700               | 5,700              |
| Utilities                             | 314               | -                 | 500               | 28                   | 500                 | 500                 | 500                |
| <b>Materials &amp; Services Total</b> | <b>10,501</b>     | <b>14,450</b>     | <b>17,730</b>     | <b>18,225</b>        | <b>25,660</b>       | <b>25,660</b>       | <b>25,660</b>      |
| <b>Blackberry Jam Total</b>           | <b>10,501</b>     | <b>14,450</b>     | <b>17,730</b>     | <b>18,225</b>        | <b>25,660</b>       | <b>25,660</b>       | <b>25,660</b>      |

## Expenditure Summary - Blackberry Jam Festival

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

#### Accomplishments

##### Fiscal Responsibility

- Updated booth fees for participants to meet increases in annual expenditures
- Received transfer of funds from the General Fund - Tourism Grant to support the festival

##### Exceptional Quality of Life

- Work on improved advertisement and interest in BBJ Festival
- The Blackberry Jam Committee revived the car show, now known as the "Car Jam"

#### Goals

##### Organizational Excellence

- Enhance communication and public outreach

##### Fiscal Responsibility

- Identify and outline methods for creating sustainable revenue streams for BBJ
- Maintain ending balances and reserves

##### Exceptional Quality of Life

- Improve sponsorship
- Increase vendor participation
- Increase festival advertisement
- Explore low-cost community programming through partnerships

#### Personnel

This program area does not have any allocation for personnel. This is due to an all-volunteer board who oversees the festival planning and activities. This board reports directly to the City Council. All staff who participate in the festival set up, tear down and day of activities are volunteer.

## Expenditure Summary - Public Safety

### Public Safety

In the 2025-26 fiscal year, Code Enforcement, Police Services and Municipal Court were consolidated into the newly created Public Safety Department. For historical years, budget data has been condensed into this new single department. After a year of operations staff continue to believe that this model provides a better overview of the City's total costs for providing public safety services and reduces the reporting burden of multiple departments.

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 \$15,000 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 may be necessary to identify and/or curate a revenue source which can be dedicated to providing police services.

### Budget Highlights

#### Personal Services

- 0.075 FTE budgeted this fiscal year
- Wages reflect a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- 5% average increase to utilities and 1-3% average increase to supplies due to inflation
- Maintenance and support for financial reporting software is anticipated to increase 14%
- Other Expenses include animal control, state assessments and collections fees
- The overall increase to materials and services reflects the increase in on-demand public safety services provided to citizens
- Contract Services include a Police Services Contract in the amount of \$15,000 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<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Expenditure</b>                    |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Wages                                 | 11,395            | 7,484             | 4,265             | 2,608                | 6,468               | 6,468               | 6,468              |
| Other Wages                           | 17                | 7                 | 50                | 10                   | 188                 | 188                 | 188                |
| Payroll Taxes                         | 1,024             | 591               | 689               | 380                  | 999                 | 999                 | 999                |
| Benefits                              | 4,352             | 3,039             | 2,420             | 2,153                | 3,698               | 3,698               | 3,698              |
| <b>Personal Services Total</b>        | <b>16,789</b>     | <b>11,121</b>     | <b>7,424</b>      | <b>5,151</b>         | <b>11,353</b>       | <b>11,353</b>       | <b>11,353</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 39,042            | 2,101             | 12,850            | 1,601                | 17,850              | 17,850              | 17,850             |
| Maintenance & Repairs                 | -                 | -                 | -                 | -                    | 500                 | 500                 | 500                |
| Office Expenses & Supplies            | 384               | 893               | 2,625             | 514                  | 2,659               | 2,659               | 2,659              |
| Other Expenses                        | 969               | 300               | 500               | -                    | 500                 | 500                 | 500                |
| Utilities                             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Materials &amp; Services Total</b> | <b>40,394</b>     | <b>3,294</b>      | <b>15,975</b>     | <b>2,116</b>         | <b>21,509</b>       | <b>21,509</b>       | <b>21,509</b>      |
| <b>Public Safety Total</b>            | <b>57,183</b>     | <b>14,415</b>     | <b>23,399</b>     | <b>7,267</b>         | <b>32,862</b>       | <b>32,862</b>       | <b>32,862</b>      |

## Expenditure Summary - Public Safety

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

In the 2025-26 fiscal year, the Police Services, Code Enforcement and Municipal Court activities were consolidated into a single program area. Any goals, accomplishments and personnel information provided below represent the aggregate of these activities into the newly created Public Safety Department.

### Accomplishments and Goals

#### Accomplishments

##### Fiscal Responsibility

- Continue to contract police services on an as needed basis
- Establish effective code enforcement process, assign tasks, begin process and follow up on non-compliance
- Seek funding opportunities for Code Enforcement

##### Exceptional Quality of Life

- Continue to stay in close contact with Oakridge Police Department as well as Lane County Sheriff's Office

#### Goals

##### Organizational Excellence

- Enhance communication and public outreach

##### Fiscal Responsibility

- Further council discussion regarding sustainable revenue sources
- Seek funding opportunities for Code Enforcement

##### Exceptional Quality of Life

- Code Enforcement - monitor code violations, follow up and communicate with Council

#### Personnel

| Full Time Equivalent Positions | BUDGET       | BUDGET       | BUDGET       | BUDGET      | BUDGET       |
|--------------------------------|--------------|--------------|--------------|-------------|--------------|
| Position                       | 2022-23      | 2023-24      | 2024-25      | 2025-26     | 2026-27      |
| City Administrator             | 0.10         | 0.10         | 0.10         | 0.05        | 0.03         |
| City Clerk                     | 0.05         | 0.05         | 0.05         | 0.03        | 0.025        |
| Lead Operator                  | 0.00         | 0.00         | 0.00         | 0.00        | 0.02         |
| Total FTE for Program Area     | <b>0.150</b> | <b>0.150</b> | <b>0.150</b> | <b>0.08</b> | <b>0.075</b> |

## 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.

### Budget Highlights

#### Personal Services

- 0.45 FTE budgeted this fiscal year
- Wages reflect a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 5% to utilities and 1-3% to supplies due to inflation
- Includes updated allocations for office expenses and supplies
- Overall increase in materials and services is due to additional storm drain and street maintenance

#### Capital Outlay

- Includes a \$2,500 for a Reader Board Allocation
- Includes amounts for annual maintenance and improvements for streets and stormwater

The table below summarizes major requirements for the Streets Operating Program

|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Expenditure</b>                    |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Benefits                              | 6,425             | 7,663             | 15,450            | 14,782               | 17,056              | 17,056              | 17,056             |
| Other Personal Services               | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Other Wages                           | 935               | 1,067             | 1,825             | 2,079                | 1,672               | 1,672               | 1,672              |
| Payroll Taxes                         | 1,818             | 1,458             | 5,168             | 2,663                | 5,065               | 5,065               | 5,065              |
| Wages                                 | 15,007            | 17,674            | 27,563            | 25,677               | 28,070              | 28,070              | 28,070             |
| <b>Personal Services Total</b>        | <b>24,186</b>     | <b>27,863</b>     | <b>50,006</b>     | <b>45,201</b>        | <b>51,863</b>       | <b>51,863</b>       | <b>51,863</b>      |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 6,687             | 13,718            | 21,510            | 12,557               | 23,950              | 23,950              | 23,950             |
| Maintenance & Repairs                 | 5,062             | 1,502             | 11,000            | 8,135                | 13,500              | 13,500              | 13,500             |
| Office Expenses & Supplies            | 6,178             | 6,872             | 10,646            | 8,922                | 13,107              | 13,107              | 13,107             |
| Other Operational Expenses            | 335               | 3,189             | 12,500            | 11,191               | 19,000              | 19,000              | 19,000             |
| Utilities                             | 11,818            | 11,133            | 13,150            | 9,461                | 12,100              | 12,100              | 12,100             |
| <b>Materials &amp; Services Total</b> | <b>30,081</b>     | <b>36,415</b>     | <b>68,806</b>     | <b>50,266</b>        | <b>81,657</b>       | <b>81,657</b>       | <b>81,657</b>      |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | 1,500             | -                    | 2,250               | 2,250               | 2,250              |
| Equipment & Furnishings               | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Infrastructure                        | -                 | 38,910            | 30,000            | 18,276               | 10,000              | 10,000              | 10,000             |
| Software & Technology                 | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Vehicles & Rolling Stock              | -                 | -                 | 15,000            | 11,414               | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>38,910</b>     | <b>46,500</b>     | <b>29,690</b>        | <b>12,250</b>       | <b>12,250</b>       | <b>12,250</b>      |
| <b>Streets Total</b>                  | <b>54,267</b>     | <b>103,188</b>    | <b>165,312</b>    | <b>125,157</b>       | <b>145,770</b>      | <b>145,770</b>      | <b>145,770</b>     |

## Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

## Accomplishments and Goals

### Accomplishments

#### Fiscal Responsibility

- Seek Funding Opportunities - City has re-applied to receive ODOT SCA funding for Pioneer/E Main Street
- Actively seeking funding from other sources, this task is in process
- A comprehensive list of equipment needed for In-House Operations was completed and is ready to incorporate into the City's CIP plan

#### Dependable Infrastructure

- Pioneer/E Main Street Improvements, improvements included in Lane County grant submission
- Completed stormwater SDC adjustment based on the outdated master plan and put a hold on transportation SDC updates until such time as a new Transportation System Plan is completed

### Goals

#### Fiscal Responsibility

- Maintain ending balances and reserves
- Equipment for in-house operations - prioritize equipment list for incorporation into the City's CIP plan

#### Dependable Infrastructure

- Work with the City Engineer to update Transportation and Stormwater Master Plans
- Work with the City Engineer to update Transportation and Stormwater SDCs
- Create a detailed master plan inventory, generate process for each plan, budget & execute plan updates
- Effectuate improvements for Pioneer/E Main Street

### Personnel

| Full Time Equivalent Positions | BUDGET      | BUDGET      | BUDGET      | BUDGET      | BUDGET      |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Position                       | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27     |
| City Administrator             | 0.05        | 0.05        | 0.03        | 0.05        | 0.05        |
| City Clerk                     | 0.00        | 0.00        | 0.00        | 0.02        | 0.02        |
| Public Works Director *        | 0.05        | 0.05        | 0.05        | 0.00        | 0.00        |
| Lead Operator                  | 0.10        | 0.10        | 0.10        | 0.20        | 0.18        |
| Utility Worker                 | 0.00        | 0.00        | 0.15        | 0.20        | 0.2         |
| Custodian **                   | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Temporary/ Seasonal            | 0.05        | 0.05        | 0.00        | 0.00        | 0.00        |
| Total FTE for Program Area     | <b>0.25</b> | <b>0.25</b> | <b>0.33</b> | <b>0.47</b> | <b>0.45</b> |

\* Position not funded starting in 2025-26

\*\* Renamed from Maintenance Worker in 2025-26

## 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 288,000 gallons 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 34 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 a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 30% for gas, 5% to utilities and 1-3% to supplies due to inflation
- Anticipated increase to water analysis as well as repairs for water leaks and other repairs and maintenance
- Includes \$25,000 in contract services for a water rate study

#### Capital Outlay

- Includes \$20,000 for a 26 KW Generator, \$82,000 for sediment basin engineering and a \$4,500 reader board allocation
- Includes amounts for annual maintenance and improvements for water infrastructure and equipment

The table below summarizes major requirements for the Water Treatment & Distribution Program

|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Benefits                              | 61,641            | 67,670            | 70,200            | 64,881               | 76,126              | 76,126              | 76,126             |
| Other Wages                           | 8,034             | 10,765            | 6,850             | 8,596                | 7,197               | 7,197               | 7,197              |
| Payroll Taxes                         | 12,317            | 11,306            | 19,980            | 11,228               | 20,579              | 20,579              | 20,579             |
| Wages                                 | 123,031           | 132,888           | 115,860           | 117,864              | 123,512             | 123,512             | 123,512            |
| <b>Personal Services Total</b>        | <b>205,022</b>    | <b>222,629</b>    | <b>212,890</b>    | <b>202,568</b>       | <b>227,414</b>      | <b>227,414</b>      | <b>227,414</b>     |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 27,297            | 28,276            | 56,650            | 29,158               | 62,400              | 62,400              | 62,400             |
| Maintenance & Repairs                 | 31,685            | 57,596            | 68,500            | 63,808               | 75,000              | 75,000              | 75,000             |
| Office Expenses & Supplies            | 30,983            | 36,422            | 45,913            | 38,562               | 45,904              | 45,904              | 45,904             |
| Other Expenses                        | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Other Operational Expenses            | 39,503            | 36,172            | 68,500            | 44,385               | 60,950              | 60,950              | 60,950             |
| Utilities                             | 24,680            | 25,115            | 30,420            | 24,050               | 29,260              | 29,260              | 29,260             |
| <b>Materials &amp; Services Total</b> | <b>154,148</b>    | <b>183,581</b>    | <b>269,983</b>    | <b>199,963</b>       | <b>273,514</b>      | <b>273,514</b>      | <b>273,514</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | 3,000             | -                    | 24,500              | 24,500              | 24,500             |
| Equipment & Furnishings               | -                 | -                 | 8,000             | 2,250                | -                   | -                   | -                  |
| Infrastructure                        | 106,558           | 235,466           | 82,000            | 41,381               | 82,000              | 82,000              | 82,000             |
| Other Improvements                    | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Software & Technology                 | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Vehicles & Rolling Stock              | -                 | -                 | 30,000            | 22,305               | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>106,558</b>    | <b>235,466</b>    | <b>123,000</b>    | <b>65,937</b>        | <b>106,500</b>      | <b>106,500</b>      | <b>106,500</b>     |
| <b>Water Total</b>                    | <b>465,727</b>    | <b>641,676</b>    | <b>605,873</b>    | <b>468,468</b>       | <b>607,428</b>      | <b>607,428</b>      | <b>607,428</b>     |

## Expenditure Summary - Water Treatment & Distribution

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

### Accomplishments and Goals

#### Accomplishments

##### Fiscal Responsibility

- Maintained ending balances and reserves
- No longer required to comply with increased lead and copper sampling or provide for future corrosion control
- A comprehensive list of equipment needed for in-house Operations was completed and is ready to incorporate into the City's CIP plan

##### Sustainable Development

- Completed the final phase of the Water Management Conservation Plan

#### Goals

##### Fiscal Responsibility

- Seek Funding Opportunities - Water Master Plan improvements and other projects
- Maintain ending balances and reserves
- Equipment for in-house operations - prioritize equipment list for incorporation into the City's CIP plan

##### Dependable Infrastructure

- Master Plan Updates - create a detailed master plan inventory, generate process, budget and execute plan updates
- Water Rate Study - Use scope of service from SDC study, complete study & implement rates

#### Personnel

| Full Time Equivalent Positions | BUDGET  | BUDGET  | BUDGET  | BUDGET  | BUDGET  |
|--------------------------------|---------|---------|---------|---------|---------|
| Position                       | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| City Administrator             | 0.27    | 0.27    | 0.25    | 0.30    | 0.30    |
| City Clerk                     | 0.40    | 0.40    | 0.40    | 0.40    | 0.40    |
| Public Works Director *        | 0.41    | 0.41    | 0.42    | 0.00    | 0.00    |
| Lead Operator                  | 0.85    | 0.85    | 0.92    | 0.80    | 0.80    |
| Utility Worker                 | 0.00    | 0.00    | 0.30    | 0.225   | 0.225   |
| Custodian **                   | 0.09    | 0.09    | 0.03    | 0.00    | 0.00    |
| Temporary/ Seasonal            | 0.03    | 0.03    | 0.00    | 0.00    | 0.00    |
| Total FTE for Program Area     | 2.04    | 2.04    | 2.31    | 1.725   | 1.725   |

\* Position not funded starting in 2025-26

\*\* Renamed from Maintenance Worker in 2025-26

## 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 and 2 lift stations. Bio-solids are removed and hauled to Herd Farms in Roseburg, where they undergo further processing to meet class B biosolids criteria 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 a 3% cost of living increase to the adopted 2025-26 compensation scale
- 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

- Average increases include 30% for gas, 5% to utilities and 1-3% to supplies due to inflation
- Anticipated increase to other operational expenses for chemical and lab supplies and sewer analysis
- Includes \$25,000 in Other contract services for a sewer rate study

#### Capital Outlay

- Includes \$20,000 manholes, \$10,000 CCTV surveillance and a \$4,500 reader board allocation
- Includes amounts for annual maintenance and improvements for water infrastructure and equipment

The table below summarizes major requirements for the Sewer Collection & Treatment Program

|                                       | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Operating Summary</b>              |                   |                   |                   |                      |                     |                     |                    |
| <b>Personal Services</b>              |                   |                   |                   |                      |                     |                     |                    |
| Benefits                              | 61,640            | 67,027            | 71,720            | 68,399               | 77,740              | 77,740              | 77,740             |
| Other Wages                           | 8,034             | 9,445             | 6,850             | 8,577                | 7,140               | 7,140               | 7,140              |
| Payroll Taxes                         | 12,317            | 11,425            | 19,869            | 11,221               | 20,442              | 20,442              | 20,442             |
| Wages                                 | 123,031           | 135,750           | 115,435           | 117,815              | 123,059             | 123,059             | 123,059            |
| <b>Personal Services Total</b>        | <b>205,021</b>    | <b>223,647</b>    | <b>213,874</b>    | <b>206,012</b>       | <b>228,381</b>      | <b>228,381</b>      | <b>228,381</b>     |
| <b>Materials &amp; Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| Contract Services                     | 45,938            | 44,545            | 56,600            | 27,718               | 59,850              | 59,850              | 59,850             |
| Maintenance & Repairs                 | 20,490            | 40,613            | 62,700            | 35,484               | 58,500              | 58,500              | 58,500             |
| Office Expenses & Supplies            | 27,150            | 33,338            | 39,416            | 35,140               | 43,025              | 43,025              | 43,025             |
| Other Expenses                        | 3,793             | 3,905             | 4,000             | -                    | 5,000               | 5,000               | 5,000              |
| Other Operational Expenses            | 45,674            | 48,048            | 62,410            | 37,547               | 68,145              | 68,145              | 68,145             |
| Utilities                             | 46,192            | 43,726            | 70,450            | 46,612               | 76,270              | 76,270              | 76,270             |
| <b>Materials &amp; Services Total</b> | <b>189,237</b>    | <b>214,176</b>    | <b>295,576</b>    | <b>182,501</b>       | <b>310,790</b>      | <b>310,790</b>      | <b>310,790</b>     |
| <b>Capital Outlay</b>                 |                   |                   |                   |                      |                     |                     |                    |
| Buildings & Facilities                | -                 | -                 | 3,000             | -                    | 9,500               | 9,500               | 9,500              |
| Equipment & Furnishings               | -                 | -                 | -                 | 2,250                | 5,000               | 5,000               | 5,000              |
| Infrastructure                        | -                 | 30,675            | 70,000            | 30,200               | 40,000              | 40,000              | 40,000             |
| Other Improvements                    | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Software & Technology                 | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| Vehicles & Rolling Stock              | -                 | -                 | 30,000            | 22,305               | -                   | -                   | -                  |
| <b>Capital Outlay Total</b>           | <b>-</b>          | <b>30,675</b>     | <b>103,000</b>    | <b>54,755</b>        | <b>54,500</b>       | <b>54,500</b>       | <b>54,500</b>      |
| <b>Sewer Total</b>                    | <b>394,258</b>    | <b>468,498</b>    | <b>612,450</b>    | <b>443,268</b>       | <b>593,671</b>      | <b>593,671</b>      | <b>593,671</b>     |

## Expenditure Summary - Sewer Collection and Treatment

### Accomplishments and Goals

Each year the City Council develops specific goals and strategies for the upcoming fiscal year. This section highlights the accomplishments made toward previous goals as well as goals and strategies for the upcoming fiscal year as they pertain to this program area.

### Accomplishments and Goals

#### Accomplishments

##### Fiscal Responsibility

- Maintained ending balances and reserves
- A comprehensive list of equipment needed for in-house Operations was completed and is ready to incorporate into the City's CIP plan

##### Dependable Infrastructure

- SDC Updates - Developed scope of services, reviewed and adopted updated SDC fees

#### Goals

##### Fiscal Responsibility

- Seek Funding Opportunities - Wastewater Master Plan improvements and other projects
- Maintain ending balances and reserves
- Equipment for in-house operations - prioritize equipment list for incorporation into the City's CIP plan

##### Dependable Infrastructure

- Master Plan Updates - create a detailed master plan inventory, generate process, budget and execute plan updates
- Wastewater Rate Study - Use scope of service from SDC study, complete study and implement rates

#### Personnel

| Full Time Equivalent Positions | BUDGET      | BUDGET      | BUDGET      | BUDGET       | BUDGET       |
|--------------------------------|-------------|-------------|-------------|--------------|--------------|
| Position                       | 2022-23     | 2023-24     | 2024-25     | 2025-26      | 2026-27      |
| City Administrator             | 0.27        | 0.27        | 0.25        | 0.30         | 0.30         |
| City Clerk                     | 0.40        | 0.40        | 0.40        | 0.40         | 0.40         |
| Public Works Director *        | 0.41        | 0.41        | 0.42        | 0.00         | 0.00         |
| Lead Operator                  | 0.85        | 0.85        | 0.92        | 0.80         | 0.80         |
| Utility Worker                 | 0.00        | 0.00        | 0.30        | 0.225        | 0.225        |
| Custodian **                   | 0.09        | 0.09        | 0.03        | 0.00         | 0.00         |
| Temporary/ Seasonal            | 0.03        | 0.03        | 0.00        | 0.00         | 0.00         |
| Total FTE for Program Area     | <b>2.04</b> | <b>2.04</b> | <b>2.31</b> | <b>1.725</b> | <b>1.725</b> |

\* Position not funded starting in 2025-26

\*\* Renamed from Maintenance Worker in 2025-26

## 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 requirements for each SDC Fund

|                                | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Parks SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services           | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay                 | -                 | -                 | 130,537           | -                    | 140,377             | 140,377             | 140,377            |
| <b>Expenditure Total</b>       | -                 | -                 | 131,537           | -                    | 141,377             | 141,377             | 141,377            |
| <b>Transportation SDC Fund</b> |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services           | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay                 | -                 | -                 | 99,106            | -                    | 105,828             | 105,828             | 105,828            |
| <b>Expenditure Total</b>       | -                 | -                 | 100,106           | -                    | 106,828             | 106,828             | 106,828            |
| <b>Stormwater SDC Fund</b>     |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services           | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
| Capital Outlay                 | -                 | -                 | 104,074           | -                    | 110,802             | 110,802             | 110,802            |
| <b>Expenditure Total</b>       | -                 | -                 | 105,074           | -                    | 111,802             | 111,802             | 111,802            |
| <b>Water SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services           | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Capital Outlay                 | -                 | 8,239             | 579,092           | -                    | 624,048             | 624,048             | 624,048            |
| <b>Expenditure Total</b>       | -                 | 8,239             | 584,092           | -                    | 629,048             | 629,048             | 629,048            |
| <b>Sewer SDC Fund</b>          |                   |                   |                   |                      |                     |                     |                    |
| Materials & Services           | 53,882            | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
| Capital Outlay                 | -                 | -                 | 128,072           | -                    | 136,922             | 136,922             | 136,922            |
| <b>Expenditure Total</b>       | 53,882            | -                 | 133,072           | -                    | 141,922             | 141,922             | 141,922            |

## 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 requirements for each Reserve Fund

#### Water Reserve Fund

|                          | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Expenditures</b>      |                   |                   |                   |                      |                     |                     |                    |
| <b>Expenditure</b>       |                   |                   |                   |                      |                     |                     |                    |
| <b>Transfers Out</b>     | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Expenditure Total</b> | -                 | -                 | -                 | -                    | -                   | -                   | -                  |

#### Sewer Reserve Fund

|                          | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Expenditures</b>      |                   |                   |                   |                      |                     |                     |                    |
| <b>Transfers Out</b>     | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Expenditure Total</b> | -                 | -                 | -                 | -                    | -                   | -                   | -                  |



*Fixing Fire Hydrant - Photo Courtesy of Public Works*

## Capital Projects

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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 27            | FY 28          | FY 29          | FY 30            | FY 31          | Future Years      | Totals            |
|---------------|------------------------------|------------------|----------------|----------------|------------------|----------------|-------------------|-------------------|
| Water         | Generator - 26Kw             | 20,000           |                |                |                  |                |                   | 20,000            |
|               | * Sediment Basin - ECWAG     | 1,000,000        |                |                |                  |                |                   | 1,000,000         |
|               | Sediment Basin - City Costs  | 82,000           |                |                |                  |                |                   | 82,000            |
|               | Water Valve Repairs          |                  | 20,000         |                |                  |                |                   | 20,000            |
|               | New WTP - 500 GPM            |                  | 40,000         | 350,000        | 1,455,000        |                |                   | 1,845,000         |
|               | D Street Water Main          |                  |                |                |                  | 130,000        |                   | 130,000           |
|               | 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             | 624,048          |                |                |                  |                |                   | 624,048           |
| Sewer         | Manhole Rehabilitation       | 20,000           |                |                |                  |                |                   | 20,000            |
|               | CCTV Surveillance            | 10,000           |                |                |                  |                |                   | 10,000            |
|               | Sewer System Impvts          | 10,000           |                |                |                  |                |                   | 10,000            |
|               | Auto Capture Flow & cl2 Feed |                  | 35,000         |                |                  |                |                   | 35,000            |
|               | 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           |
| Streets       | Sewer SDC Impvts             | 136,922          |                |                |                  |                |                   | 136,922           |
|               | Miscellaneous Projects       | 5,000            |                |                |                  |                |                   | 5,000             |
|               | * Everly & Main Street       | 210,000          |                |                |                  |                |                   | 210,000           |
|               | 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           |
| Stormwater    | Streets SDC Impvts           | 105,828          |                |                |                  |                |                   | 105,828           |
|               | Miscellaneous Projects       | 5,000            |                |                |                  |                |                   | 5,000             |
| Parks         | Stormwater SDC Impvts        | 110,802          |                |                |                  |                |                   | 110,802           |
|               | Miscellaneous Projects       | 5,000            |                |                |                  |                |                   | 5,000             |
| Parks         | Rest Room Impvts             |                  | 25,000         |                |                  |                |                   | 25,000            |
|               | Parks SDC Impvts             | 140,377          |                |                |                  |                |                   | 140,377           |
| Equipment     | Landscape Trailer            |                  | 7,500          |                |                  |                |                   | 7,500             |
|               | Vacuum Truck                 |                  |                | 150,000        |                  |                |                   | 150,000           |
|               | Miscellaneous Projects       | 15,000           |                |                |                  |                |                   | 15,000            |
| Facilities    | Digital Reader Board         | 27,000           |                |                |                  |                |                   | 27,000            |
|               | Miscellaneous Projects       | 10,000           |                |                |                  |                |                   | 10,000            |
|               | Front Gate & Auto Opener     |                  | 17,500         |                |                  |                |                   | 17,500            |
| IT & Software | New Server & Backup Battery  |                  |                |                | 6,000            |                |                   | 6,000             |
| <b>Totals</b> |                              | <b>2,536,977</b> | <b>270,000</b> | <b>833,000</b> | <b>1,932,000</b> | <b>591,000</b> | <b>12,264,180</b> | <b>18,427,157</b> |

\* 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

### Adopted 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            |
|-----------------------------|---------------|----------------|--------------|----------|----------------|------------------|----------------|------------------|
| <b>Water</b>                |               |                |              |          |                |                  |                |                  |
| Generator 26 Kw             |               |                |              |          |                | 20,000           |                | 20,000           |
| *Sediment Basin - ECWAG     |               |                |              |          |                | 1,000,000        |                | 1,000,000        |
| Sediment Basin - City Costs |               |                |              |          |                | 82,000           |                | 82,000           |
| Water SDC Impvts            |               |                |              |          |                | 624,048          |                | 624,048          |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Sewer</b>                |               |                |              |          |                |                  |                | -                |
| Manhole Rehabilitation      |               |                |              |          |                |                  | 20,000         | 20,000           |
| CCTV Surveillance           |               |                |              |          |                |                  | 10,000         | 10,000           |
| Sewer System Impvts         |               |                |              |          |                |                  | 10,000         | 10,000           |
| Sewer SDC Impvts            |               |                |              |          |                |                  | 136,922        | 136,922          |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Streets</b>              |               |                |              |          |                |                  |                | -                |
| * Everly & Main Street      |               |                |              |          | 210,000        |                  |                | 210,000          |
| Miscellaneous Projects      |               |                |              |          | 5,000          |                  |                | 5,000            |
| Streets SDC Impvts          |               |                |              |          | 105,828        |                  |                | 105,828          |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Stormwater</b>           |               |                |              |          |                |                  |                | -                |
| Miscellaneous Projects      |               |                |              |          | 5,000          |                  |                | 5,000            |
| Stormwater SDC Impvts       |               |                |              |          | 110,802        |                  |                | 110,802          |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Parks</b>                |               |                |              |          |                |                  |                | -                |
| Parks Impvts                |               | 5,000          |              |          |                |                  |                | 5,000            |
| Parks SDC Impvts            |               | 140,377        |              |          |                |                  |                | 140,377          |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Equipment</b>            |               |                |              |          |                |                  |                | -                |
| Miscellaneous Projects      | 5,000         |                | 5,000        |          |                |                  | 5,000          | 15,000           |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Facilities</b>           |               |                |              |          |                |                  |                | -                |
| Digital Reader Board        | 13,500        |                | 2,250        |          | 2,250          | 4,500            | 4,500          | 27,000           |
| Miscellaneous Projects      |               | 5,000          |              |          |                |                  | 5,000          | 10,000           |
|                             |               |                |              |          |                |                  |                | -                |
| <b>Totals</b>               | <b>18,500</b> | <b>150,377</b> | <b>7,250</b> | <b>-</b> | <b>438,880</b> | <b>1,730,548</b> | <b>191,422</b> | <b>2,536,977</b> |

\* 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

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### Propane Generator - 26 Kw

Project Cost: 20,000  
Funding Sources: 20,000 *Water Fund*

Project Description: Water towers currently do not have auxiliary power supply during power outages  
Justification: Power is essential for providing fire protection and drinking water

### Sediment Basin Construction

Project Cost: 1,082,000  
Funding Sources: 82,000 *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 drawdown 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 SDC Improvements

Project Cost: 624,048  
Funding Sources: 624,048 *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

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### Manhole Rehabilitation

Project Cost: 20,000  
Funding Sources: 20,000 *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

### CCTV Surveillance

Project Cost: 10,000  
Funding Sources: 10,000 *Sewer Fund*

Project Description: TV inspection to identify I&I issues within the sewer collections system as identified in the Wastewater Facilities Plan  
Justification: Infrastructure Maintenance

### **Sewer Projects - Continued**

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#### **Sewer System Improvements**

Project Cost: 10,000  
 Funding Sources: 10,000 *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 SDC Improvements**

Project Cost: 136,922  
 Funding Sources: 136,922 *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**

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#### **Everly & West Main Street**

Project Cost: 210,000  
 Funding Sources: 210,000 *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

#### **Street 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: 105,828  
 Funding Sources: 105,828 *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

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### 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: 110,802  
Funding Sources: 110,802 *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

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### 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: 140,377  
Funding Sources: 140,377 *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

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### Miscellaneous Equipment

Project Cost: 15,000  
Funding Sources: 5,000 *General Fund - Administration*  
5,000 *General Fund - Library*  
5,000 *Sewer 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**

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**Digital Reader Board**

|                  |        |                                                 |
|------------------|--------|-------------------------------------------------|
| Project Cost:    | 27,000 |                                                 |
| Funding Sources: | 13,500 | <i>General Fund - Administration Department</i> |
|                  | 2,250  | <i>General Fund - Library Department</i>        |
|                  | 2,250  | <i>Street Fund</i>                              |
|                  | 4,500  | <i>Water Fund</i>                               |
|                  | 4,500  | <i>Sewer Fund</i>                               |

Project Description: Purchase and install a 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.

**Miscellaneous Facilities Updates**

|                  |        |                                        |
|------------------|--------|----------------------------------------|
| Project Cost:    | 10,000 |                                        |
| Funding Sources: | 5,000  | <i>General Fund - Parks Department</i> |
|                  | 5,000  | <i>Sewer Fund</i>                      |

Project Description: Miscellaneous improvements to buildings and facilities that may arise throughout the year.  
Justification: This amount is set aside for unknown capital improvements or major repairs.  
Facilities Updates



*New Public Works Pickup Purchased 2026 - Photo Courtesy of Lowell Public Works*

## Debt and Other

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### 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, 2026

| 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      | 54,369                |
| Business Oregon                          | J05001      | Water/ Sewer (Pioneer St Relocation)   | 5.170%        | 200,000      | 12/01/29      | 52,317                |
| Business Oregon                          | L21001      | Water/ Streets (Main St & Lakeview)    | 2.190%        | 268,450      | 12/01/40      | 211,667               |
| Business Oregon                          | L22010      | General (City Hall/ Library Improvmts) | 2.170%        | 230,224      | 12/01/47      | 205,883               |
| Government Capital                       | 256156      | General (City Hall & Parks Property)   | 4.387%        | 530,000      | 04/25/39      | 393,380               |
| <i>Revenue Bonds:</i>                    |             |                                        |               |              |               |                       |
| UDSA - RUS                               | 91-03       | Water (WTP Improvmts & Reservoir)      | 2.750%        | 948,000      | 04/06/52      | 724,395               |
| UDSA - RUS                               | 92-05       | Sewer (Sewer Infrastructure)           | 2.750%        | 379,000      | 04/06/52      | 289,600               |

### 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                | \$ 249,808,675 |
| Debt Capacity at 3%              | 7,494,260.3    |
| Less outstanding debt            | \$ -           |
| Net debt subject to the 3% limit | -              |
| Marginal capacity                | \$ 7,494,260   |

## Debt Service Activity and Future Debt Plans

### Debt Service Activity, All City Funds

Budgeted for Fiscal Year 2026-27

| Lender                                   | Loan Number | Purpose/ Fund                           | Estimated Principal Balance<br>07/01/26 | Scheduled Principal | Scheduled Interest | Principal Balance<br>06/30/27 |
|------------------------------------------|-------------|-----------------------------------------|-----------------------------------------|---------------------|--------------------|-------------------------------|
| <i>Full Faith and Credit Obligations</i> |             |                                         |                                         |                     |                    |                               |
| Business Oregon                          | G02002      | Sewer (Sewer Treatment Plant)           |                                         |                     |                    |                               |
|                                          |             | Sewer Operating Fund - 100%             | \$ 54,369                               | \$ 24,576           | \$ 2,583           | \$ 29,793                     |
|                                          |             | Subtotal                                | 54,369                                  | 24,576              | 2,583              | 29,793                        |
| Business Oregon                          | J05001      | Water/ Sewer (Pioneer St Relocation)    |                                         |                     |                    |                               |
|                                          |             | Water Operating Fund - 50%              | 26,159                                  | 6,070               | 1,353              | 20,089                        |
|                                          |             | Sewer Operating Fund - 50%              | 26,159                                  | 6,070               | 1,353              | 20,089                        |
|                                          |             | Subtotal                                | 52,318                                  | 12,140              | 2,706              | 40,178                        |
| Business Oregon                          | L21001      | Water/ Streets (Main St & Lakeview)     |                                         |                     |                    |                               |
|                                          |             | Water Operating Fund - 69.0476%         | 146,151                                 | 8,336               | 3,201              | 137,815                       |
|                                          |             | Streets Operating Fund - 30.9524%       | 65,516                                  | 3,737               | 1,435              | 61,779                        |
|                                          |             | Subtotal                                | 211,667                                 | 12,073              | 4,636              | 199,594                       |
| Business Oregon                          | L22010      | General (City Hall/ Library Improvmnts) |                                         |                     |                    |                               |
|                                          |             | General Fund - City Hall - 47.3682%     | 97,523                                  | 97,523              | 2,116              | -                             |
|                                          |             | General Fund - Library - 52.6318%       | 108,360                                 | 108,360             | 2,352              | -                             |
|                                          |             | Subtotal                                | 205,883                                 | 205,883             | 4,468              | -                             |
| Government Capital                       | 256156      | General (City Hall & Parks Property)    |                                         |                     |                    |                               |
|                                          |             | General Fund - City Hall - 56.1376%     | 220,834                                 | 12,962              | 9,688              | 207,872                       |
|                                          |             | General Fund - Parks - 43.8623%         | 172,546                                 | 10,127              | 7,570              | 162,419                       |
|                                          |             | Subtotal                                | 393,380                                 | 23,089              | 17,258             | 370,291                       |
|                                          |             | Subtotal Full Faith and Credit          | 917,617                                 | 277,761             | 31,651             | 639,856                       |
| <i>Revenue Bonds:</i>                    |             |                                         |                                         |                     |                    |                               |
| UDSA - RUS                               | 91-03       | Water (WTP Improvmnts & Reservoir)      |                                         |                     |                    |                               |
|                                          |             | Water Operating Fund - 100%             | 724,395                                 | 19,459              | 19,921             | 704,936                       |
| UDSA - RUS                               | 92-05       | Sewer (Sewer Infrastructure)            |                                         |                     |                    |                               |
|                                          |             | Sewer Operating Fund - 100%             | 289,600                                 | 7,780               | 7,964              | 281,820                       |
|                                          |             | Subtotal Revenue Bonds                  | 1,013,995                               | 27,239              | 27,885             | 986,756                       |
|                                          |             | <b>Total All Debt</b>                   | <b>\$ 1,931,612</b>                     | <b>\$ 305,000</b>   | <b>\$ 59,536</b>   | <b>\$ 1,626,612</b>           |

### 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, 2026

| 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        | -            | -          | 54,369     | -            | 54,369    |
| Business Oregon                          | J05001      | Pioneer St Relocation        | -            | 26,159     | 26,159     | -            | 52,317    |
| Business Oregon                          | L21001      | Main Street & Lakeview       | -            | 146,151    | -          | 65,516       | 211,667   |
| Business Oregon                          | L22010      | City Hall/Library Improvemts | 205,883      | -          | -          | -            | 205,883   |
| Government Capital                       | 256156      | City Hall/ Parks Property    | 393,380      | -          | -          | -            | 393,380   |
| <i>Revenue Bonds:</i>                    |             |                              |              |            |            |              |           |
| UDSA - RUS                               | 91-03       | Treatment Plant & Reservoir  | -            | 724,395    | -          | -            | 724,395   |
| UDSA - RUS                               | 92-05       | Sewer Infrastructure         | -            | -          | 289,600    | -            | 289,600   |
| Total Long Term Debt Outstanding by Fund |             |                              | 599,263      | 896,704    | 370,128    | 65,516       | 1,931,611 |

## 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 Balance Designations

### 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*

| <b>6/30/2026</b>  | <b>Increase</b>  | <b>Decrease</b>  | <b>6/30/2027</b>  |                           |
|-------------------|------------------|------------------|-------------------|---------------------------|
| \$ 65,588         | \$ -             | \$ 19,950        | \$ 45,638         | RTMP Grant - General Fund |
| 42,490            | 13,988           | -                | 56,478            | State Highway Street Fund |
| 7,976             | 477              | -                | 8,453             | Building Inspection Fund  |
| 45,522            | 2,427            | -                | 47,949            | Water Reserve Fund        |
| 17,832            | 839              | -                | 18,671            | Sewer Reserve Fund        |
| <u>\$ 179,408</u> | <u>\$ 17,731</u> | <u>\$ 19,950</u> | <u>\$ 177,189</u> | Total Restricted Balances |

### Unrestricted Fund Balances

- *Committed* *Formal constraints created by the governing body on the uses of its own resources via Ordinance or Resolution*

| <b>6/30/2026</b> | <b>Increase</b>  | <b>Decrease</b> | <b>6/30/2027</b> |                         |
|------------------|------------------|-----------------|------------------|-------------------------|
| \$ 795           | \$ 11,200        | \$ -            | \$ 11,995        | Blackberry Jam Fund     |
| <u>\$ 795</u>    | <u>\$ 11,200</u> | <u>\$ -</u>     | <u>\$ 11,995</u> | Total Committed Balance |

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

| <b>6/30/2026</b>  | <b>Increase</b>   | <b>Decrease</b>  | <b>6/30/2027</b>  |                         |
|-------------------|-------------------|------------------|-------------------|-------------------------|
| \$ 101,105        | \$ -              | \$ 23,065        | \$ 78,040         | Water Operating Fund    |
| 111,620           | 136,133           | -                | 247,753           | Sewer Operating Fund    |
| <u>\$ 212,725</u> | <u>\$ 136,133</u> | <u>\$ 23,065</u> | <u>\$ 325,793</u> | Total Assigned Balances |

- *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*

| <b>6/30/2026</b> | <b>Increase</b>  | <b>Decrease</b> | <b>6/30/2027</b>  |                          |
|------------------|------------------|-----------------|-------------------|--------------------------|
| 52,749           | 52,658           | -               | \$ 105,407        | General Fund             |
| <u>\$ 52,749</u> | <u>\$ 52,658</u> | <u>\$ -</u>     | <u>\$ 105,407</u> | Total Unassigned Balance |

|                   |                   |                  |                   |        |
|-------------------|-------------------|------------------|-------------------|--------|
| <u>\$ 445,677</u> | <u>\$ 217,722</u> | <u>\$ 43,015</u> | <u>\$ 620,384</u> | Totals |
|-------------------|-------------------|------------------|-------------------|--------|

- *Decreases reflect funds used on projects*
- *Increases reflect set-asides for future projects and fluctuations in ongoing operations*

## Budget Detail by Fund

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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 the Fund Summaries section of this document.

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                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Beginning Balance</b>            |                |                |                |                |                |                |                |
| 110-3100     | Beginning Fund Balance              | 244,823        | 176,651        | 261,472        | 324,025        | 304,763        | 304,763        | 304,763        |
|              | <b>Total Beginning Balance</b>      | <b>244,823</b> | <b>176,651</b> | <b>261,472</b> | <b>324,025</b> | <b>304,763</b> | <b>304,763</b> | <b>304,763</b> |
|              | <b>Property Taxes</b>               |                |                |                |                |                |                |                |
| 110-310-4112 | Property Taxes - Current            | 198,123        | 210,552        | 210,250        | 214,958        | 223,987        | 223,987        | 223,987        |
| 110-310-4114 | Property Taxes - Prior              | 1,932          | 2,437          | 1,850          | 3,038          | 3,150          | 3,150          | 3,150          |
|              | <b>Total Property Taxes</b>         | <b>200,055</b> | <b>212,989</b> | <b>212,100</b> | <b>217,996</b> | <b>227,137</b> | <b>227,137</b> | <b>227,137</b> |
|              | <b>Intergovernmental</b>            |                |                |                |                |                |                |                |
| 110-320-4132 | State Revenue Sharing               | 12,652         | 27,860         | 12,584         | 12,329         | 12,325         | 12,325         | 12,325         |
| 110-320-4134 | Cigarette Tax                       | 897            | 723            | 725            | 721            | 725            | 725            | 725            |
| 110-320-4136 | Liquor Tax                          | 23,190         | 19,996         | 22,475         | 21,479         | 21,575         | 21,575         | 21,575         |
| 110-320-4145 | Transient Room Tax                  | 33             | -              | -              | -              | -              | -              | -              |
| 110-320-4148 | Marijuana Tax Distribution          | 3,282          | 2,911          | 2,650          | 3,002          | 3,025          | 3,025          | 3,025          |
|              | <b>Total Intergovernmental</b>      | <b>40,054</b>  | <b>51,490</b>  | <b>38,434</b>  | <b>37,531</b>  | <b>37,650</b>  | <b>37,650</b>  | <b>37,650</b>  |
|              | <b>Grants</b>                       |                |                |                |                |                |                |                |
| 110-325-4151 | Grant Revenue                       | -              | 3,000          | 5,000          | -              | -              | -              | -              |
| 110-325-4152 | Tourism Grant                       | 19,124         | 16,604         | 17,200         | 17,621         | 18,250         | 18,250         | 18,250         |
| 110-325-4154 | Library - Operating Grants          | 4,339          | 5,616          | 9,000          | 1,000          | 6,000          | 6,000          | 6,000          |
| 110-325-4158 | DLCD Grant                          | 2,000          | -              | 2,000          | -              | 2,000          | 2,000          | 2,000          |
| 110-325-4160 | Parks - Operating Grants            | -              | -              | -              | -              | -              | -              | -              |
| 110-328-4155 | Library - Capital Grants            | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Grants</b>                 | <b>25,463</b>  | <b>25,220</b>  | <b>33,200</b>  | <b>18,621</b>  | <b>26,250</b>  | <b>26,250</b>  | <b>26,250</b>  |
|              | <b>Franchise Fees</b>               |                |                |                |                |                |                |                |
| 110-330-4310 | Cable Franchise Fees                | 8,621          | 6,881          | 6,700          | 5,538          | 5,317          | 5,317          | 5,317          |
| 110-330-4312 | Electric Franchise Fees             | 58,705         | 58,923         | 61,250         | 63,109         | 62,750         | 62,750         | 62,750         |
| 110-330-4314 | Garbage Franchise Fees              | 9,713          | 12,166         | 13,500         | 10,431         | 10,500         | 10,500         | 10,500         |
| 110-330-4316 | Telecom Franchise Fees              | 237            | 800            | 875            | 2,229          | 1,520          | 1,520          | 1,520          |
| 110-330-4318 | Water Franchise Fees                | 1,347          | -              | -              | -              | -              | -              | -              |
| 110-330-4320 | Sewer Franchise Fees                | 1,828          | -              | -              | -              | -              | -              | -              |
|              | <b>Total Franchise Fees</b>         | <b>80,451</b>  | <b>78,770</b>  | <b>82,325</b>  | <b>81,307</b>  | <b>80,087</b>  | <b>80,087</b>  | <b>80,087</b>  |
|              | <b>Licenses &amp; Permits</b>       |                |                |                |                |                |                |                |
| 110-335-4352 | Land Use & Development              | 23,176         | 15,378         | 35,250         | 3,800          | 37,000         | 37,000         | 37,000         |
| 110-335-4353 | Land Use Cost Reimbursement         | -              | -              | -              | -              | -              | -              | -              |
| 110-335-4354 | Misc Permits & Licenses             | 2,989          | 1,970          | 375            | 1,565          | 1,575          | 1,575          | 1,575          |
| 110-335-4360 | Dog Licenses                        | 773            | 684            | 625            | 475            | 525            | 525            | 525            |
|              | <b>Total Licenses &amp; Permits</b> | <b>26,938</b>  | <b>18,032</b>  | <b>36,250</b>  | <b>5,840</b>   | <b>39,100</b>  | <b>39,100</b>  | <b>39,100</b>  |
|              | <b>Charges for Services</b>         |                |                |                |                |                |                |                |
| 110-340-4410 | Copy, Fax, Notary & Research        | 510            | 895            | 500            | 425            | 500            | 500            | 500            |
| 110-340-4412 | Research & Staff Time               | -              | -              | 100            | -              | 100            | 100            | 100            |
| 110-340-4413 | Library Memberships                 | -              | -              | -              | -              | 1,000          | 1,000          | 1,000          |
| 110-340-4414 | Library Cards                       | -              | -              | -              | -              | 75             | 75             | 75             |
| 110-340-4415 | Library Business Services           | 56             | -              | -              | -              | 50             | 50             | 50             |
| 110-340-4416 | Library Book Sales                  | 1,219          | 1,245          | 750            | 1,250          | 750            | 750            | 750            |
| 110-340-4417 | Lien Searches                       | 265            | 470            | 225            | 475            | 500            | 500            | 500            |
| 110-340-4419 | Election Filing Fees                | 25             | 50             | 50             | -              | 50             | 50             | 50             |
| 110-340-4421 | SDC/CET Admin Fee                   | 1,942          | 2,938          | 315            | 390            | 460            | 460            | 460            |
| 110-340-4423 | Pay Station Revenue                 | 147            | 134            | 150            | -              | 150            | 150            | 150            |
| 110-340-4448 | Refund Processing Fees.             | -              | -              | 35             | -              | 35             | 35             | 35             |
|              | <b>Total Charges for Services</b>   | <b>4,164</b>   | <b>5,732</b>   | <b>2,125</b>   | <b>2,540</b>   | <b>3,670</b>   | <b>3,670</b>   | <b>3,670</b>   |
|              | <b>Subtotal Resources - General</b> | <b>621,948</b> | <b>568,884</b> | <b>665,906</b> | <b>687,860</b> | <b>718,657</b> | <b>718,657</b> | <b>718,657</b> |

## Budget Detail - General Fund Resources

|              |                                      | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                          | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>SDC Revenues</b>                  |                |                |                |                |                |                |                |
| 110-342-4511 | Parks Reimbursement SDC              | 47             | 376            | 141            | 94             | 235            | 235            | 235            |
|              | <b>Total SDC Revenues</b>            | <b>47</b>      | <b>376</b>     | <b>141</b>     | <b>94</b>      | <b>235</b>     | <b>235</b>     | <b>235</b>     |
|              | <b>Fines &amp; Forfeitures</b>       |                |                |                |                |                |                |                |
| 110-350-4625 | Municipal Court Revenue              | 5,943          | 1,564          | 1,550          | 347            | 1,500          | 1,500          | 1,500          |
|              | <b>Total Fines &amp; Forfeitures</b> | <b>5,943</b>   | <b>1,564</b>   | <b>1,550</b>   | <b>347</b>     | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
|              | <b>Donations</b>                     |                |                |                |                |                |                |                |
| 110-370-4824 | Donations                            | -              | -              | -              | -              | -              | -              | -              |
| 110-370-4825 | Library Donations                    | 741            | 1,602          | 150            | 1,950          | 3,000          | 3,000          | 3,000          |
| 110-370-4826 | Parks Donations                      | -              | 6,200          | 500            | 114            | 500            | 500            | 500            |
| 110-380-4865 | Library Capital Campaign             | 1,350          | 500            | -              | -              | -              | -              | -              |
| 110-380-4867 | Parks Capital Donations              | 2,650          | 5,550          | -              | -              | -              | -              | -              |
|              | <b>Total Donations</b>               | <b>4,741</b>   | <b>13,852</b>  | <b>650</b>     | <b>2,064</b>   | <b>3,500</b>   | <b>3,500</b>   | <b>3,500</b>   |
|              | <b>Other Resources</b>               |                |                |                |                |                |                |                |
| 110-360-4225 | Loan Proceeds                        | -              | -              | -              | -              | -              | -              | -              |
| 110-365-4752 | Reimbursement Revenue                | -              | -              | -              | -              | -              | -              | -              |
| 110-370-4822 | BBJ Admin Fee                        | -              | -              | -              | -              | -              | -              | -              |
| 110-375-4849 | Capital Asset Disposal               | -              | -              | 275,000        | -              | 250,000        | 250,000        | 250,000        |
| 110-385-4850 | Library Fees & Fines                 | -              | -              | 100            | 20             | 100            | 100            | 100            |
| 110-385-4895 | Miscellaneous Revenue                | 436            | 113,884        | 200            | 358            | 250            | 250            | 250            |
| 110-315-4125 | Interest Earned                      | 6,722          | 6,888          | 6,500          | 9,461          | 9,500          | 9,500          | 9,500          |
|              | <b>Total Other Resources</b>         | <b>7,158</b>   | <b>120,773</b> | <b>281,800</b> | <b>9,839</b>   | <b>259,850</b> | <b>259,850</b> | <b>259,850</b> |
|              | <b>Transfers In</b>                  |                |                |                |                |                |                |                |
| 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         | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers In</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Total Resources</b>               | <b>639,837</b> | <b>705,449</b> | <b>950,047</b> | <b>700,204</b> | <b>983,742</b> | <b>983,742</b> | <b>983,742</b> |

Budget Detail - General Fund Requirements  
Administration

|              |                                     | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Administration</b>               |                |                |                |                |                |                |                |
|              | <b>Personal Services</b>            |                |                |                |                |                |                |                |
| 110-410-5110 | City Administrator                  | 18,211         | 10,029         | 17,070         | 17,073         | 18,200         | 18,200         | 18,200         |
| 110-410-5112 | Finance Clerk                       | -              | -              | -              | -              | -              | -              | -              |
| 110-410-5114 | City Clerk                          | 4,579          | 4,939          | 4,542          | 4,668          | 4,842          | 4,842          | 4,842          |
| 110-410-5150 | Public Works Director               | -              | -              | -              | -              | -              | -              | -              |
| 110-410-5152 | Lead Operator                       | -              | -              | -              | -              | -              | -              | -              |
| 110-410-5154 | Operator                            | -              | -              | -              | -              | -              | -              | -              |
| 110-410-5156 | Utility Worker                      | -              | -              | 2,101          | 1,926          | 2,239          | 2,239          | 2,239          |
| 110-410-5158 | Custodian                           | 1,740          | 2,359          | 1,588          | 1,545          | 1,693          | 1,693          | 1,693          |
| 110-410-5160 | Temporary/ Seasonal                 | -              | -              | -              | -              | -              | -              | -              |
| 110-410-5220 | Overtime                            | 35             | 14             | 104            | 57             | 110            | 110            | 110            |
| 110-410-5315 | Social Security/Medicare            | 1,879          | 1,327          | 1,975          | 1,824          | 2,071          | 2,071          | 2,071          |
| 110-410-5320 | Worker's Comp                       | 402            | 70             | 340            | 293            | 350            | 350            | 350            |
| 110-410-5350 | Unemployment                        | -              | -              | 1,950          | -              | 1,950          | 1,950          | 1,950          |
| 110-410-5410 | Health Insurance                    | 3,879          | 2,869          | 6,150          | 5,638          | 7,047          | 7,047          | 7,047          |
| 110-410-5450 | Public Employees Retirement         | 5,208          | 3,548          | 6,100          | 5,188          | 6,444          | 6,444          | 6,444          |
|              | <b>Total Personal Services</b>      | <b>35,933</b>  | <b>25,155</b>  | <b>41,920</b>  | <b>38,212</b>  | <b>44,946</b>  | <b>44,946</b>  | <b>44,946</b>  |
|              | <b>Materials and Services</b>       |                |                |                |                |                |                |                |
| 110-410-6110 | Auditing                            | 9,820          | 9,320          | 9,850          | 10,840         | 9,850          | 9,850          | 9,850          |
| 110-410-6112 | Legal Services                      | 45,337         | 26,242         | 8,000          | 950            | 7,000          | 7,000          | 7,000          |
| 110-410-6114 | Financial Services                  | 13,939         | 20,287         | 16,520         | 16,520         | 16,520         | 16,520         | 16,520         |
| 110-410-6122 | IT Services                         | 879            | 8,377          | 3,500          | 7,025          | 3,570          | 3,570          | 3,570          |
| 110-410-6124 | Copier Contract                     | 2,530          | 2,241          | 2,650          | 1,807          | 2,040          | 2,040          | 2,040          |
| 110-410-6128 | Other Contract Services             | 1,602          | 5,071          | 18,350         | 2,633          | 18,470         | 18,470         | 18,470         |
| 110-410-6220 | Postage, Printing, Publication      | 2,051          | 1,910          | 975            | 561            | 572            | 572            | 572            |
| 110-410-6222 | Newsletter Expenditure              | 602            | -              | 1,600          | -              | -              | -              | -              |
| 110-410-6225 | Software & Subscriptions            | 8,830          | 8,091          | 7,150          | 7,690          | 7,920          | 7,920          | 7,920          |
| 110-410-6228 | Public Notices                      | 825            | 96             | 1,500          | 650            | 1,500          | 1,500          | 1,500          |
| 110-410-6230 | Office Supplies/Equipment           | 2,315          | 3,011          | 3,200          | 3,564          | 3,264          | 3,264          | 3,264          |
| 110-410-6234 | General Supplies                    | 384            | 585            | 750            | 885            | 750            | 750            | 750            |
| 110-410-6238 | Bank Service Charges                | 6              | 10             | 100            | 3              | 50             | 50             | 50             |
| 110-410-6240 | Travel & Training                   | 1,079          | -              | 1,200          | -              | 900            | 900            | 900            |
| 110-410-6245 | Memberships & Dues                  | 2,722          | 2,069          | 2,500          | 2,500          | 3,150          | 3,150          | 3,150          |
| 110-410-6290 | Miscellaneous                       | 570            | 682            | 1,200          | 143            | 1,200          | 1,200          | 1,200          |
| 110-410-6320 | Building Repair & Maintenance       | 1,493          | 123            | 1,650          | 299            | 1,825          | 1,825          | 1,825          |
| 110-410-6324 | Equipment Repair & Maintenance      | 588            | 35             | 300            | -              | 500            | 500            | 500            |
| 110-410-6334 | Non-Capitalized Assets              | 1,940          | 2,101          | 2,500          | 1,825          | 2,500          | 2,500          | 2,500          |
| 110-410-6420 | Water Services                      | 1,342          | 952            | 1,470          | 854            | 1,200          | 1,200          | 1,200          |
| 110-410-6425 | Sewer Services                      | 1,417          | 995            | 1,850          | 1,002          | 920            | 920            | 920            |
| 110-410-6430 | Electricity Services                | 1,546          | 1,575          | 1,850          | 1,633          | 1,943          | 1,943          | 1,943          |
| 110-410-6435 | Internet Services                   | 89             | 179            | 100            | 336            | 105            | 105            | 105            |
| 110-410-6440 | Telephone Services                  | 1,009          | 1,160          | 1,200          | 873            | 1,260          | 1,260          | 1,260          |
| 110-410-6445 | Refuse Services                     | -              | 924            | 2,200          | -              | 2,310          | 2,310          | 2,310          |
| 110-410-6510 | Council & Committe Expenses         | 157            | 431            | 500            | 365            | 500            | 500            | 500            |
| 110-410-6512 | State Ethics Commission             | 946            | 946            | 1,100          | 1,123          | 1,500          | 1,500          | 1,500          |
| 110-410-6705 | Rent                                | 1,468          | 1,791          | 2,850          | 403            | 500            | 500            | 500            |
|              | <b>Total Materials and Services</b> | <b>108,255</b> | <b>102,293</b> | <b>99,813</b>  | <b>67,584</b>  | <b>95,069</b>  | <b>95,069</b>  | <b>95,069</b>  |
|              | <b>Capital Outlay</b>               |                |                |                |                |                |                |                |
| 110-410-8225 | Buildings & Facilities              | -              | -              | 20,000         | 7,237          | 13,500         | 13,500         | 13,500         |
| 110-410-8320 | Software                            | -              | -              | -              | -              | -              | -              | -              |
| 110-410-8335 | Equipment & Furnishings             | -              | -              | 5,000          | -              | 5,000          | 5,000          | 5,000          |
| 110-410-8425 | Vehicles & Rolling Stock            | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Capital Outlay</b>         | <b>-</b>       | <b>-</b>       | <b>25,000</b>  | <b>7,237</b>   | <b>18,500</b>  | <b>18,500</b>  | <b>18,500</b>  |
|              | <b>Total Administration</b>         | <b>144,188</b> | <b>127,448</b> | <b>166,733</b> | <b>113,033</b> | <b>158,515</b> | <b>158,515</b> | <b>158,515</b> |

Budget Detail - General Fund Requirements  
Parks

|              |                                     | ACTUAL        | ACTUAL        | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24       | 2024-25       | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Parks</b>                        |               |               |                |                |                |                |                |
|              | <b>Personal Services</b>            |               |               |                |                |                |                |                |
| 110-420-5110 | City Administrator                  | 4,553         | 2,656         | 5,690          | 5,217          | 6,067          | 6,067          | 6,067          |
| 110-420-5114 | City Clerk                          | -             | -             | 1,135          | -              | 1,211          | 1,211          | 1,211          |
| 110-420-5150 | Public Works Director               | 4,625         | 3,162         | -              | 348            | -              | -              | -              |
| 110-420-5152 | Lead Operator                       | 9,283         | 3,618         | 12,334         | 11,514         | 13,150         | 13,150         | 13,150         |
| 110-420-5154 | Operator                            | -             | -             | -              | -              | -              | -              | -              |
| 110-420-5156 | Utility Worker                      | -             | -             | 10,503         | 10,536         | 11,197         | 11,197         | 11,197         |
| 110-420-5158 | Custodian                           | 8,697         | 3,331         | 7,410          | 6,409          | 7,900          | 7,900          | 7,900          |
| 110-420-5160 | Temporary/ Seasonal                 | 2,968         | 7,675         | -              | -              | -              | -              | -              |
| 110-420-5220 | Overtime                            | 1,692         | 784           | 1,762          | 2,070          | 1,878          | 1,878          | 1,878          |
| 110-420-5315 | Social Security/Medicare            | 2,434         | 1,653         | 3,050          | 2,841          | 3,168          | 3,168          | 3,168          |
| 110-420-5320 | Worker's Comp                       | 1,793         | 767           | 867            | 859            | 869            | 869            | 869            |
| 110-420-5350 | Unemployment                        | -             | -             | 2,970          | -              | 2,970          | 2,970          | 2,970          |
| 110-420-5410 | Health Insurance                    | 5,126         | 4,758         | 10,500         | 8,409          | 13,410         | 13,410         | 13,410         |
| 110-420-5450 | Public Employees Retirement         | 6,099         | 3,564         | 9,350          | 6,573          | 9,849          | 9,849          | 9,849          |
|              | <b>Total Personal Services</b>      | <b>47,270</b> | <b>31,968</b> | <b>65,571</b>  | <b>54,776</b>  | <b>71,669</b>  | <b>71,669</b>  | <b>71,669</b>  |
|              | <b>Materials and Services</b>       |               |               |                |                |                |                |                |
| 110-420-6122 | IT Services                         | -             | -             | 150            | -              | 153            | 153            | 153            |
| 110-420-6128 | Other Contract Services             | 303           | 336           | 1,200          | 176            | 175            | 175            | 175            |
| 110-420-6210 | Insurance & Bonds                   | 2,550         | 2,825         | 2,925          | 2,841          | 2,975          | 2,975          | 2,975          |
| 110-420-6220 | Postage, Printing, Publication      | 27            | 87            | 200            | -              | -              | -              | -              |
| 110-420-6225 | Software & Subscriptions            | 1,149         | 1,526         | 1,350          | 1,491          | 1,260          | 1,260          | 1,260          |
| 110-420-6234 | General Supplies                    | 1,232         | 1,141         | 500            | 547            | 500            | 500            | 500            |
| 110-420-6238 | Bank Service Charges                | 1,599         | 1             | 50             | -              | 50             | 50             | 50             |
| 110-420-6240 | Travel & Training                   | -             | -             | 500            | 250            | 500            | 500            | 500            |
| 110-420-6290 | Miscellaneous                       | 783           | 1,091         | 1,500          | 1,421          | 1,500          | 1,500          | 1,500          |
| 110-420-6320 | Building Repair & Maintenance       | 2,830         | 2,354         | 3,000          | 3,330          | 3,000          | 3,000          | 3,000          |
| 110-420-6324 | Equipment Repair & Maintenance      | 2,034         | 470           | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| 110-420-6328 | Property Maintenance                | 3,237         | 2,686         | 4,500          | 1,430          | 4,500          | 4,500          | 4,500          |
| 110-420-6330 | Other Repair & Maintenance          | 1,323         | 7,608         | 3,000          | 716            | 3,000          | 3,000          | 3,000          |
| 110-420-6334 | Non-Capitalized Assets              | -             | 3,389         | 750            | 750            | 750            | 750            | 750            |
| 110-420-6339 | DO NOT USE - Nelson Land Donat      | -             | -             | -              | -              | -              | -              | -              |
| 110-420-6420 | Water Services                      | 12,834        | 17,093        | 18,500         | 19,351         | 19,425         | 19,425         | 19,425         |
| 110-420-6425 | Sewer Services                      | 5,615         | 7,107         | 7,500          | 8,018          | 7,875          | 7,875          | 7,875          |
| 110-420-6430 | Electricity Services                | 2,447         | 2,757         | 4,200          | 2,805          | 4,410          | 4,410          | 4,410          |
| 110-420-6445 | Refuse Services                     | 470           | 2             | 500            | 40             | 525            | 525            | 525            |
| 110-420-6535 | Movies in the Park                  | -             | 500           | 1,000          | 602            | 1,000          | 1,000          | 1,000          |
| 110-420-6710 | Gas & Oil                           | 2,653         | 1,831         | 2,500          | 1,840          | 3,250          | 3,250          | 3,250          |
|              | <b>Total Materials and Services</b> | <b>41,086</b> | <b>52,804</b> | <b>56,325</b>  | <b>48,108</b>  | <b>57,348</b>  | <b>57,348</b>  | <b>57,348</b>  |
|              | <b>Capital Outlay</b>               |               |               |                |                |                |                |                |
| 110-420-8225 | Buildings & Facilities              | -             | -             | 12,000         | 10,000         | 5,000          | 5,000          | 5,000          |
| 110-420-8335 | Equipment & Furnishings             | -             | 7,142         | 7,500          | 4,500          | -              | -              | -              |
| 110-420-8425 | Vehicles & Rolling Stock            | -             | -             | -              | -              | -              | -              | -              |
| 110-420-8520 | Parks Improvements                  | -             | -             | 5,000          | -              | 5,000          | 5,000          | 5,000          |
|              | <b>Total Capital Outlay</b>         | <b>-</b>      | <b>7,142</b>  | <b>24,500</b>  | <b>14,500</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  |
|              | <b>Total Parks</b>                  | <b>88,356</b> | <b>91,914</b> | <b>146,396</b> | <b>117,384</b> | <b>139,017</b> | <b>139,017</b> | <b>139,017</b> |

Budget Detail - General Fund Requirements  
Community Development

|                              |                                | ACTUAL  | ACTUAL  | BUDGET  | PROJECTED | PROPOSED | APPROVED | ADOPTED |
|------------------------------|--------------------------------|---------|---------|---------|-----------|----------|----------|---------|
| DESCRIPTION                  |                                | 2023-24 | 2024-25 | 2025-26 | 2025-26   | 2026-27  | 2026-27  | 2026-27 |
| Community Development        |                                |         |         |         |           |          |          |         |
| Personal Services            |                                |         |         |         |           |          |          |         |
| 110-440-5110                 | City Administrator             | 4,553   | 2,507   | 5,691   | 5,217     | 6,067    | 6,067    | 6,067   |
| 110-440-5112                 | Finance Clerk                  | -       | -       | -       | -         | -        | -        | -       |
| 110-440-5114                 | City Clerk                     | -       | -       | 710     | 781       | 908      | 908      | 908     |
| 110-440-5150                 | Public Works Director          | 2,776   | 3,027   | -       | 348       | -        | -        | -       |
| 110-440-5220                 | Overtime                       | 107     | 99      | 150     | 6         | 13       | 13       | 13      |
| 110-440-5315                 | Social Security/Medicare       | 569     | 431     | 520     | 486       | 534      | 534      | 534     |
| 110-440-5320                 | Worker's Comp                  | 81      | 10      | 22      | 80        | 25       | 25       | 25      |
| 110-440-5350                 | Unemployment                   | -       | -       | 480     | -         | 510      | 510      | 510     |
| 110-440-5410                 | Health Insurance               | 1,085   | 834     | 1,625   | 1,454     | 1,778    | 1,778    | 1,778   |
| 110-440-5450                 | Public Employees Retirement    | 1,572   | 1,201   | 1,625   | 1,511     | 1,662    | 1,662    | 1,662   |
| Total Personal Services      |                                | 10,743  | 8,109   | 10,823  | 9,883     | 11,497   | 11,497   | 11,497  |
| Materials and Services       |                                |         |         |         |           |          |          |         |
| 110-440-6112                 | Legal Services                 | 4,749   | 362     | 8,000   | 500       | 4,000    | 4,000    | 4,000   |
| 110-440-6116                 | Engineering Services           | 12,704  | 10,829  | 27,000  | 7,942     | 27,000   | 27,000   | 27,000  |
| 110-440-6117                 | Planning Services              | 14,350  | 6,486   | 15,000  | 6,910     | 15,000   | 15,000   | 15,000  |
| 110-440-6122                 | IT Services                    | 210     | 854     | 750     | 905       | 765      | 765      | 765     |
| 110-440-6128                 | Other Contract Services        | 9,984   | 899     | 1,200   | 166       | 70       | 70       | 70      |
| 110-440-6210                 | Insurance & Bonds              | -       | -       | -       | -         | -        | -        | -       |
| 110-440-6220                 | Postage, Printing, Publication | 53      | 87      | 275     | 44        | 45       | 45       | 45      |
| 110-440-6225                 | Software & Subscriptions       | 212     | 331     | 1,275   | 680       | 2,225    | 2,225    | 2,225   |
| 110-440-6230                 | Office Supplies/Equipment      | 109     | 37      | 200     | 17        | 204      | 204      | 204     |
| 110-440-6238                 | Bank Service Charges           | 166     | 119     | 275     | 30        | 275      | 275      | 275     |
| 110-440-6240                 | Travel & Training              | -       | -       | -       | -         | -        | -        | -       |
| 110-440-6245                 | Memberships & Dues             | -       | 1,060   | 1,275   | 1,275     | 1,200    | 1,200    | 1,200   |
| 110-440-6290                 | Miscellaneous                  | 6       | 39      | 150     | -         | 150      | 150      | 150     |
| Total Materials and Services |                                | 42,543  | 21,103  | 55,400  | 18,469    | 50,934   | 50,934   | 50,934  |
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|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |
|                              |                                |         |         |         |           |          |          |         |

Budget Detail - General Fund Requirements  
Library

|              |                                     | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED     | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | DESCRIPTION                         | 2023-24       | 2024-25       | 2025-26       | 2025-26       | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Library</b>                      |               |               |               |               |               |               |               |
|              | <b>Personal Services</b>            |               |               |               |               |               |               |               |
| 110-450-5110 | City Administrator                  | -             | -             | 2,846         | -             | 2,427         | 2,427         | 2,427         |
| 110-450-5114 | City Clerk                          | -             | -             | 710           | -             | 908           | 908           | 908           |
| 110-450-5130 | Librarian/Special Events            | 20,557        | 21,925        | 25,487        | 25,216        | 27,170        | 27,170        | 27,170        |
| 110-450-5156 | Utility Worker                      | -             | -             | 2,101         | -             | 2,239         | 2,239         | 2,239         |
| 110-450-5158 | Custodian                           | 1,740         | 2,359         | 1,588         | 1,545         | 1,693         | 1,693         | 1,693         |
| 110-450-5160 | Temporary/ Seasonal                 | 1,159         | 1,191         | 1,910         | -             | 1,854         | 1,854         | 1,854         |
| 110-450-5220 | Overtime                            | -             | -             | -             | -             | 53            | 53            | 53            |
| 110-450-5315 | Social Security/Medicare            | 1,794         | 2,004         | 2,675         | 2,648         | 2,781         | 2,781         | 2,781         |
| 110-450-5320 | Worker's Comp                       | 1,297         | 256           | 1,229         | 1,267         | 1,267         | 1,267         | 1,267         |
| 110-450-5350 | Unemployment                        | -             | -             | 2,670         | -             | 2,610         | 2,610         | 2,610         |
| 110-450-5410 | Health Insurance                    | -             | -             | 1,720         | 1,379         | 3,211         | 3,211         | 3,211         |
| 110-450-5450 | Public Employees Retirement         | 4,713         | 5,134         | 8,350         | 7,251         | 8,647         | 8,647         | 8,647         |
|              | <b>Total Personal Services</b>      | <b>31,260</b> | <b>32,869</b> | <b>51,286</b> | <b>39,306</b> | <b>54,860</b> | <b>54,860</b> | <b>54,860</b> |
|              | <b>Materials and Services</b>       |               |               |               |               |               |               |               |
| 110-450-6122 | IT Services                         | 895           | 1,709         | 1,750         | 1,811         | 1,785         | 1,785         | 1,785         |
| 110-450-6128 | Other Contract Services             | 915           | 3,701         | 9,930         | 2,111         | 5,435         | 5,435         | 5,435         |
| 110-450-6210 | Insurance & Bonds                   | 994           | 1,140         | 1,181         | 1,235         | 1,225         | 1,225         | 1,225         |
| 110-450-6220 | Postage, Printing, Publication      | 1,295         | 1,435         | 500           | 50            | 51            | 51            | 51            |
| 110-450-6224 | Marketing                           | 114           | -             | 100           | 500           | 1,000         | 1,000         | 1,000         |
| 110-450-6225 | Software & Subscriptions            | 8,177         | 7,137         | 7,425         | 7,025         | 7,450         | 7,450         | 7,450         |
| 110-450-6230 | Office Supplies/Equipment           | 239           | 1,659         | 950           | 300           | 2,969         | 2,969         | 2,969         |
| 110-450-6234 | General Supplies                    | 670           | 471           | 500           | 1,159         | 500           | 500           | 500           |
| 110-450-6238 | Bank Service Charges                | 6             | 3             | 50            | 23            | 50            | 50            | 50            |
| 110-450-6240 | Travel & Training                   | 1,102         | 481           | 375           | 465           | 520           | 520           | 520           |
| 110-450-6245 | Memberships & Dues                  | -             | -             | 175           | 175           | 175           | 175           | 175           |
| 110-450-6290 | Miscellaneous                       | -             | 54            | 1,720         | 1,000         | 1,500         | 1,500         | 1,500         |
| 110-450-6320 | Building Repair & Maintenance       | 1,774         | 123           | 1,300         | 266           | 1,450         | 1,450         | 1,450         |
| 110-450-6334 | Non-Capitalized Assets              | 3,478         | 2,041         | 2,000         | -             | 2,000         | 2,000         | 2,000         |
| 110-450-6420 | Water Services                      | 1,358         | 1,043         | 1,840         | 916           | 1,425         | 1,425         | 1,425         |
| 110-450-6425 | Sewer Services                      | 1,250         | 1,002         | 1,365         | 1,002         | 1,150         | 1,150         | 1,150         |
| 110-450-6430 | Electricity Services                | 2,174         | 2,245         | 2,500         | 2,329         | 2,625         | 2,625         | 2,625         |
| 110-450-6435 | Internet Services                   | -             | -             | 50            | -             | 53            | 53            | 53            |
| 110-450-6440 | Telephone Services                  | -             | -             | 300           | -             | 315           | 315           | 315           |
| 110-450-6445 | Refuse Services                     | -             | 1,009         | 1,200         | -             | 500           | 500           | 500           |
| 110-450-6530 | Summer Reading Program              | 1,214         | 681           | 1,000         | 1,115         | 1,000         | 1,000         | 1,000         |
| 110-450-6780 | Materials & Collections             | 9,822         | 1,049         | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         |
|              | <b>Total Materials and Services</b> | <b>35,477</b> | <b>26,983</b> | <b>37,711</b> | <b>22,982</b> | <b>34,678</b> | <b>34,678</b> | <b>34,678</b> |
|              | <b>Capital Outlay</b>               |               |               |               |               |               |               |               |
| 110-450-8225 | Buildings & Facilities              | -             | 3,522         | 5,500         | 8,409         | 2,250         | 2,250         | 2,250         |
| 110-450-8335 | Equipment & Furnishings             | -             | -             | 5,000         | 780           | 5,000         | 5,000         | 5,000         |
| 110-450-8375 | Materials & Collections             | -             | -             | -             | -             | -             | -             | -             |
|              | <b>Total Capital Outlay</b>         | <b>-</b>      | <b>3,522</b>  | <b>10,500</b> | <b>9,189</b>  | <b>7,250</b>  | <b>7,250</b>  | <b>7,250</b>  |
|              | <b>Total Library</b>                | <b>66,737</b> | <b>63,374</b> | <b>99,497</b> | <b>71,477</b> | <b>96,788</b> | <b>96,788</b> | <b>96,788</b> |

Budget Detail - General Fund Requirements  
Tourism

|              |                                     | ACTUAL       | ACTUAL     | BUDGET        | PROJECTED    | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|-------------------------------------|--------------|------------|---------------|--------------|---------------|---------------|---------------|
|              | DESCRIPTION                         | 2023-24      | 2024-25    | 2025-26       | 2025-26      | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Tourism</b>                      |              |            |               |              |               |               |               |
|              | <b>Materials and Services</b>       |              |            |               |              |               |               |               |
| 110-470-6128 | Other Contract Services             | -            | -          | 500           | -            | 500           | 500           | 500           |
| 110-470-6220 | Postage, Printing, Publication      | -            | -          | 50            | -            | -             | -             | -             |
| 110-470-6224 | Marketing                           | 300          | -          | -             | 300          | 500           | 500           | 500           |
| 110-470-6290 | Miscellaneous                       | -            | -          | 150           | -            | 150           | 150           | 150           |
| 110-470-6326 | Covered Bridge Maintenance          | 767          | 837        | 10,000        | 2,750        | 10,000        | 10,000        | 10,000        |
| 110-470-6328 | Matching Grant Funds                | -            | -          | -             | -            | -             | -             | -             |
| 110-470-6527 | Community Grant Program             | -            | -          | 8,000         | -            | 10,000        | 10,000        | 10,000        |
| 110-470-6550 | Tourism Funded Projects             | -            | -          | -             | -            | 10,000        | 10,000        | 10,000        |
|              | <b>Total Materials and Services</b> | <b>1,067</b> | <b>837</b> | <b>18,700</b> | <b>3,050</b> | <b>31,150</b> | <b>31,150</b> | <b>31,150</b> |

|                      |              |            |               |              |               |               |               |
|----------------------|--------------|------------|---------------|--------------|---------------|---------------|---------------|
| <b>Total Tourism</b> | <b>1,067</b> | <b>837</b> | <b>18,700</b> | <b>3,050</b> | <b>31,150</b> | <b>31,150</b> | <b>31,150</b> |
|----------------------|--------------|------------|---------------|--------------|---------------|---------------|---------------|

Budget Detail - General Fund Requirements  
Public Safety

|              |                                     | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED    | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|-------------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
|              | DESCRIPTION                         | 2023-24       | 2024-25       | 2025-26       | 2025-26      | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Public Safety</b>                |               |               |               |              |               |               |               |
|              | <b>Personal Services</b>            |               |               |               |              |               |               |               |
| 110-480-5110 | City Administrator                  | 9,106         | 5,014         | 2,846         | 2,608        | 3,640         | 3,640         | 3,640         |
| 110-480-5112 | Finance Clerk                       | -             | -             | -             | -            | -             | -             | -             |
| 110-480-5114 | City Clerk                          | 2,290         | 2,469         | 1,419         | -            | 1,513         | 1,513         | 1,513         |
| 110-480-5152 | Lead Operator                       | -             | -             | -             | -            | 1,315         | 1,315         | 1,315         |
| 110-480-5220 | Overtime                            | 17            | 7             | 50            | 10           | 188           | 188           | 188           |
| 110-480-5315 | Social Security/Medicare            | 873           | 573           | 350           | 319          | 508           | 508           | 508           |
| 110-480-5320 | Worker's Comp                       | 152           | 18            | 9             | 61           | 11            | 11            | 11            |
| 110-480-5350 | Unemployment                        | -             | -             | 330           | -            | 480           | 480           | 480           |
| 110-480-5410 | Health Insurance                    | 1,939         | 1,434         | 1,320         | 1,160        | 2,114         | 2,114         | 2,114         |
| 110-480-5450 | Public Employees Retirement         | 2,413         | 1,604         | 1,100         | 992          | 1,584         | 1,584         | 1,584         |
|              | <b>Total Personal Services</b>      | <b>16,790</b> | <b>11,119</b> | <b>7,424</b>  | <b>5,150</b> | <b>11,353</b> | <b>11,353</b> | <b>11,353</b> |
|              | <b>Materials and Services</b>       |               |               |               |              |               |               |               |
| 110-480-6120 | Judge Contract                      | 1,250         | 1,000         | 1,500         | -            | 1,500         | 1,500         | 1,500         |
| 110-480-6121 | Bailiff Contract                    | 253           | 127           | 500           | -            | 500           | 500           | 500           |
| 110-480-6128 | Other Contract Services             | 1,183         | 975           | 850           | 102          | 850           | 850           | 850           |
| 110-480-6220 | Postage, Printing, Publication      | 138           | 52            | 75            | 77           | 79            | 79            | 79            |
| 110-480-6225 | Software & Subscriptions            | 18            | 18            | 350           | -            | 350           | 350           | 350           |
| 110-480-6230 | Office Supplies/Equipment           | 92            | 773           | 1,500         | 25           | 1,530         | 1,530         | 1,530         |
| 110-480-6234 | General Supplies                    | 66            | 37            | -             | 9            | -             | -             | -             |
| 110-480-6238 | Bank Service Charges                | 71            | 12            | 150           | 3            | 150           | 150           | 150           |
| 110-480-6240 | Travel & Training                   | -             | -             | -             | -            | -             | -             | -             |
| 110-480-6245 | Memberships & Dues                  | -             | -             | 400           | 400          | 400           | 400           | 400           |
| 110-480-6290 | Miscellaneous                       | -             | -             | 150           | -            | 150           | 150           | 150           |
| 110-480-6445 | Refuse Services                     | -             | -             | -             | -            | -             | -             | -             |
| 110-480-6540 | Dog/Cat Control                     | 96            | -             | 250           | -            | 250           | 250           | 250           |
| 110-480-6560 | State Assessments                   | 850           | 300           | 200           | -            | 200           | 200           | 200           |
| 110-480-6565 | Court Collection Fees               | 23            | -             | 50            | -            | 50            | 50            | 50            |
| 110-480-6118 | Police Services                     | 36,356        | -             | 10,000        | 1,500        | 15,000        | 15,000        | 15,000        |
| 110-480-6334 | Non-Capitalized Assets              | -             | -             | -             | -            | 500           | 500           | 500           |
|              | <b>Total Materials and Services</b> | <b>40,396</b> | <b>3,294</b>  | <b>15,975</b> | <b>2,116</b> | <b>21,509</b> | <b>21,509</b> | <b>21,509</b> |

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.

|                            |               |               |               |              |               |               |               |
|----------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
| <b>Total Public Safety</b> | <b>57,186</b> | <b>14,413</b> | <b>23,399</b> | <b>7,266</b> | <b>32,862</b> | <b>32,862</b> | <b>32,862</b> |
|----------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|

Budget Detail - General Fund Requirements  
Non Departmental Summary

|                               |                                | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|-------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                               | DESCRIPTION                    | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
| <b>Departmental Summaries</b> |                                |                |                |                |                |                |                |                |
| 410                           | Administration                 | 144,187        | 127,451        | 166,733        | 113,033        | 158,515        | 158,515        | 158,515        |
| 420                           | Parks                          | 88,357         | 91,915         | 146,396        | 117,385        | 139,017        | 139,017        | 139,017        |
| 440                           | Community Development          | 53,284         | 29,214         | 66,223         | 28,352         | 62,431         | 62,431         | 62,431         |
| 450                           | Library                        | 66,735         | 63,377         | 99,497         | 71,479         | 96,788         | 96,788         | 96,788         |
| 470                           | Tourism                        | 1,067          | 837            | 18,700         | 3,050          | 31,150         | 31,150         | 31,150         |
| 480                           | Public Safety                  | 57,183         | 14,415         | 23,399         | 7,267          | 32,862         | 32,862         | 32,862         |
|                               | <b>Total Departmental</b>      | <b>410,813</b> | <b>327,209</b> | <b>520,948</b> | <b>340,566</b> | <b>520,763</b> | <b>520,763</b> | <b>520,763</b> |
| <b>Non Departmental</b>       |                                |                |                |                |                |                |                |                |
| <b>Debt Service</b>           |                                |                |                |                |                |                |                |                |
| 110-800-7110                  | Loan Principal                 | -              | -              | -              | -              | -              | -              | -              |
| 110-800-7111                  | Loan Principal - Library/City  | 11,395         | 11,895         | 12,417         | 12,417         | 12,963         | 12,963         | 12,963         |
| 110-800-7112                  | Loan Principal - Rolling Rock  | 8,903          | 9,293          | 9,702          | 9,702          | 10,128         | 10,128         | 10,128         |
| 110-800-7113                  | Loan Principal - OEDD Library  | 5,104          | 3,812          | 112,256        | 3,895          | 97,523         | 97,523         | 97,523         |
| 110-800-7114                  | Loan Principal - OEDD CityHall | 4,593          | 3,431          | 101,030        | 3,506          | 108,360        | 108,360        | 108,360        |
| 110-800-7510                  | Loan Interest                  | -              | -              | -              | -              | -              | -              | -              |
| 110-800-7511                  | Loan Interest - Library/City   | 11,254         | 10,755         | 10,233         | 10,233         | 9,689          | 9,689          | 9,689          |
| 110-800-7512                  | Loan Interest - Rolling Rock   | 8,794          | 8,402          | 7,995          | 7,995          | 7,571          | 7,571          | 7,571          |
| 110-800-7513                  | Loan Interest - OEDD Library   | 1,227          | 2,519          | 2,436          | 2,436          | 3,583          | 3,583          | 3,583          |
| 110-800-7514                  | Loan Interest - OEDD City Hall | 1,105          | 2,267          | 2,193          | 2,192          | 2,117          | 2,117          | 2,117          |
|                               | <b>Total Debt Service</b>      | <b>52,375</b>  | <b>52,374</b>  | <b>258,262</b> | <b>52,376</b>  | <b>251,934</b> | <b>251,934</b> | <b>251,934</b> |
| <b>Transfers Out</b>          |                                |                |                |                |                |                |                |                |
| 110-900-9113                  | Transfer to Blackberry Jam     | -              | -              | 2,500          | 2,500          | 10,000         | 10,000         | 10,000         |
| 110-900-9117                  | Transfer to SDC Fund           | -              | -              | -              | -              | -              | -              | -              |
| 110-900-9120                  | Transfer to Building Fund      | -              | -              | -              | -              | -              | -              | -              |
| 110-900-9130                  | Transfer to Water Fund         | -              | -              | -              | -              | -              | -              | -              |
| 110-900-9140                  | Transfer to Sewer Fund         | -              | -              | -              | -              | -              | -              | -              |
| 110-900-9150                  | Transfer to Equipment Fund     | -              | -              | -              | -              | -              | -              | -              |
|                               | <b>Total Transfers Out</b>     | <b>-</b>       | <b>-</b>       | <b>2,500</b>   | <b>2,500</b>   | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  |
| <b>Contingency</b>            |                                |                |                |                |                |                |                |                |
| 110-900-9590                  | Contingency                    | -              | -              | 50,000         | -              | 50,000         | 50,000         | 50,000         |
|                               | <b>Total Contingency</b>       | <b>-</b>       | <b>-</b>       | <b>50,000</b>  | <b>-</b>       | <b>50,000</b>  | <b>50,000</b>  | <b>50,000</b>  |
| <b>Ending Balance</b>         |                                |                |                |                |                |                |                |                |
| 110-3302                      | Restricted Balance             | 39,275         | 61,332         | 65,588         | 69,588         | 45,638         | 45,638         | 45,638         |
| 110-3301                      | Unassigned Balance             | 137,376        | 264,532        | -              | 235,175        | 105,407        | 105,407        | 105,407        |
|                               | <b>Total Ending Balance</b>    | <b>176,651</b> | <b>325,864</b> | <b>65,588</b>  | <b>304,763</b> | <b>151,045</b> | <b>151,045</b> | <b>151,045</b> |
| <b>Total Requirements</b>     |                                |                |                |                |                |                |                |                |
|                               |                                | <b>639,839</b> | <b>705,447</b> | <b>897,298</b> | <b>700,205</b> | <b>983,742</b> | <b>983,742</b> | <b>983,742</b> |

## Budget Detail - Street Fund Resources

|              |                                   | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                       | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Beginning Balance</b>          |                |                |                |                |                |                |                |
| 312-3100     | Beginning Fund Balance            | 130,804        | 173,401        | 154,637        | 158,876        | 141,457        | 141,457        | 141,457        |
|              | <b>Total Beginning Balance</b>    | <b>130,804</b> | <b>173,401</b> | <b>154,637</b> | <b>158,876</b> | <b>141,457</b> | <b>141,457</b> | <b>141,457</b> |
|              | <b>Intergovernmental</b>          |                |                |                |                |                |                |                |
| 312-320-4140 | Lane County Distributions         | -              | -              | -              | -              | -              | -              | -              |
| 312-320-4142 | State Distributions               | 98,018         | 87,131         | 105,250        | 108,172        | 110,125        | 110,125        | 110,125        |
|              | <b>Total Intergovernmental</b>    | <b>98,018</b>  | <b>87,131</b>  | <b>105,250</b> | <b>108,172</b> | <b>110,125</b> | <b>110,125</b> | <b>110,125</b> |
|              | <b>Grants</b>                     |                |                |                |                |                |                |                |
| 312-325-4151 | Streets - Operating Grants        | -              | -              | -              | -              | -              | -              | -              |
| 312-328-4162 | Streets - Capital Grants          | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Grants</b>               | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Charges for Services</b>       |                |                |                |                |                |                |                |
| 312-340-4412 | Research & Staff Time             | -              | -              | 50             | -              | 50             | 50             | 50             |
|              | <b>Total Charges for Services</b> | <b>-</b>       | <b>-</b>       | <b>50</b>      | <b>-</b>       | <b>50</b>      | <b>50</b>      | <b>50</b>      |
|              | <b>SDC Revenue</b>                |                |                |                |                |                |                |                |
| 312-342-4513 | Transp. Reimbursement SDC         | 104            | 832            | 312            | 208            | 520            | 520            | 520            |
|              | <b>Total SDC Revenue</b>          | <b>104</b>     | <b>832</b>     | <b>312</b>     | <b>208</b>     | <b>520</b>     | <b>520</b>     | <b>520</b>     |
|              | <b>Other Resources</b>            |                |                |                |                |                |                |                |
| 312-315-4125 | Interest Earned                   | 3,913          | 5,246          | 2,725          | 4,498          | 5,220          | 5,220          | 5,220          |
| 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             | -              | 627            | -              | 32             | 50             | 50             | 50             |
|              | <b>Total Other Resources</b>      | <b>3,913</b>   | <b>5,873</b>   | <b>2,725</b>   | <b>4,530</b>   | <b>5,270</b>   | <b>5,270</b>   | <b>5,270</b>   |
|              | <b>Transfers In</b>               |                |                |                |                |                |                |                |
| 312-390-4950 | Transfer from Equipment Fund      | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers In</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Total Resources</b>            | <b>232,839</b> | <b>267,237</b> | <b>262,974</b> | <b>271,786</b> | <b>257,422</b> | <b>257,422</b> | <b>257,422</b> |

## Budget Detail - Street Fund Requirements

|                                      |                                     | ACTUAL        | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------------------------------|-------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                      | DESCRIPTION                         | 2023-24       | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
| <b>Personal Services</b>             |                                     |               |                |                |                |                |                |                |
| 312-490-5110                         | City Administrator                  | 4,553         | 2,597          | 5,691          | 5,217          | 6,067          | 6,067          | 6,067          |
| 312-490-5114                         | City Clerk                          | -             | -              | 1,135          | -              | 1,211          | 1,211          | 1,211          |
| 312-490-5150                         | Public Works Director               | 4,625         | 5,046          | -              | 474            | -              | -              | -              |
| 312-490-5152                         | Lead Operator                       | 4,642         | 5,078          | 12,334         | 11,739         | 11,834         | 11,834         | 11,834         |
| 312-490-5154                         | Operator                            | -             | -              | -              | -              | -              | -              | -              |
| 312-490-5156                         | Utility Worker                      | -             | -              | 8,403          | 8,247          | 8,958          | 8,958          | 8,958          |
| 312-490-5158                         | Custodian                           | (349)         | 349            | -              | -              | -              | -              | -              |
| 312-490-5160                         | Temporary/ Seasonal                 | 1,536         | 4,605          | -              | -              | -              | -              | -              |
| 312-490-5220                         | Overtime                            | 935           | 1,067          | 1,825          | 2,079          | 1,672          | 1,672          | 1,672          |
| 312-490-5315                         | Social Security/Medicare            | 1,220         | 1,411          | 2,275          | 2,211          | 2,275          | 2,275          | 2,275          |
| 312-490-5320                         | Worker's Comp                       | 599           | 47             | 643            | 452            | 660            | 660            | 660            |
| 312-490-5350                         | Unemployment                        | -             | -              | 2,250          | -              | 2,130          | 2,130          | 2,130          |
| 312-490-5410                         | Health Insurance                    | 3,306         | 4,332          | 8,300          | 7,906          | 9,981          | 9,981          | 9,981          |
| 312-490-5450                         | Public Employees Retirement         | 3,119         | 3,332          | 7,150          | 6,876          | 7,075          | 7,075          | 7,075          |
|                                      | <b>Total Personal Services</b>      | <b>24,186</b> | <b>27,864</b>  | <b>50,006</b>  | <b>45,201</b>  | <b>51,863</b>  | <b>51,863</b>  | <b>51,863</b>  |
| <b>Materials and Services</b>        |                                     |               |                |                |                |                |                |                |
| 312-490-6110                         | Auditing                            | 1,478         | 1,165          | 1,450          | 1,355          | 1,450          | 1,450          | 1,450          |
| 312-490-6112                         | Legal Services                      | -             | -              | 1,000          | -              | 1,000          | 1,000          | 1,000          |
| 312-490-6114                         | Financial Services                  | 2,106         | 2,536          | 2,360          | 2,360          | 2,500          | 2,500          | 2,500          |
| 312-490-6116                         | Engineering Services                | 1,800         | 1,118          | 10,000         | 6,870          | 10,000         | 10,000         | 10,000         |
| 312-490-6122                         | IT Services                         | -             | 441            | 1,000          | -              | 1,000          | 1,000          | 1,000          |
| 312-490-6128                         | Other Contract Services             | 1,304         | 8,459          | 5,700          | 1,972          | 8,000          | 8,000          | 8,000          |
| 312-490-6210                         | Insurance & Bonds                   | 4,990         | 5,672          | 5,871          | 5,673          | 7,650          | 7,650          | 7,650          |
| 312-490-6220                         | Postage, Printing, Publication      | 1             | 39             | 125            | -              | 150            | 150            | 150            |
| 312-490-6225                         | Software & Subscriptions            | 1,008         | 1,052          | 1,850          | 1,394          | 2,600          | 2,600          | 2,600          |
| 312-490-6230                         | Office Supplies/Equipment           | 40            | 110            | 350            | 55             | 357            | 357            | 357            |
| 312-490-6234                         | General Supplies                    | 139           | -              | -              | -              | -              | -              | -              |
| 312-490-6238                         | Bank Service Charges                | -             | -              | 50             | -              | 50             | 50             | 50             |
| 312-490-6240                         | Travel & Training                   | -             | -              | 2,100          | 1,500          | 2,000          | 2,000          | 2,000          |
| 312-490-6245                         | Memberships & Dues                  | -             | -              | 150            | 150            | 150            | 150            | 150            |
| 312-490-6290                         | Miscellaneous                       | -             | -              | 150            | 150            | 150            | 150            | 150            |
| 312-490-6324                         | Equipment Repair & Maintenance      | -             | -              | 1,000          | 500            | 1,000          | 1,000          | 1,000          |
| 312-490-6330                         | Other Repair & Maintenance          | 5,062         | 1,502          | 7,500          | 6,710          | 10,000         | 10,000         | 10,000         |
| 312-490-6334                         | Non-Capitalized Assets              | -             | -              | 2,500          | 925            | 2,500          | 2,500          | 2,500          |
| 312-490-6430                         | Electricity Services                | 11,817        | 11,132         | 13,150         | 9,461          | 12,100         | 12,100         | 12,100         |
| 312-490-6720                         | Storm Drain Maintenance             | -             | 1,706          | 3,500          | 6,191          | 10,000         | 10,000         | 10,000         |
| 312-490-6724                         | Street Signs                        | 335           | 1,483          | 1,500          | -              | 1,500          | 1,500          | 1,500          |
| 312-490-6726                         | Street Maintenance                  | -             | -              | 7,500          | 5,000          | 7,500          | 7,500          | 7,500          |
|                                      | <b>Total Materials and Services</b> | <b>30,080</b> | <b>36,415</b>  | <b>68,806</b>  | <b>50,266</b>  | <b>81,657</b>  | <b>81,657</b>  | <b>81,657</b>  |
| <b>Capital Outlay</b>                |                                     |               |                |                |                |                |                |                |
| 312-700-8225                         | Buildings & Facilities              | -             | -              | 1,500          | -              | 2,250          | 2,250          | 2,250          |
| 312-700-8320                         | Software                            | -             | -              | -              | -              | -              | -              | -              |
| 312-700-8335                         | Equipment & Furnishings             | -             | -              | -              | -              | -              | -              | -              |
| 312-700-8425                         | Vehicles & Rolling Stock            | -             | -              | 15,000         | 11,414         | -              | -              | -              |
| 312-700-8530                         | Street Improvements                 | -             | 38,910         | 25,000         | 16,100         | 5,000          | 5,000          | 5,000          |
| 312-700-8532                         | Signage                             | -             | -              | -              | -              | -              | -              | -              |
| 312-700-8560                         | Stormwater Improvements             | -             | -              | 5,000          | 2,176          | 5,000          | 5,000          | 5,000          |
|                                      | <b>Total Capital Outlay</b>         | <b>-</b>      | <b>38,910</b>  | <b>46,500</b>  | <b>29,690</b>  | <b>12,250</b>  | <b>12,250</b>  | <b>12,250</b>  |
| <b>Subtotal Expenditures Streets</b> |                                     |               |                |                |                |                |                |                |
|                                      |                                     | <b>54,266</b> | <b>103,189</b> | <b>165,312</b> | <b>125,157</b> | <b>145,770</b> | <b>145,770</b> | <b>145,770</b> |

## Budget Detail - Street Fund Requirements

|              |                               | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>Debt Service</b>           |                   |                   |                   |                      |                     |                     |                    |
| 312-800-7111 | Loan Principal - Library/City | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 312-800-7125 | Loan Principal - L21001       | 3,502             | 3,578             | 3,657             | 3,657                | 3,738               | 3,738               | 3,738              |
| 312-800-7511 | Loan Interest - Library/City  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 312-800-7525 | Loan Interest - L21001        | 1,670             | 1,593             | 1,515             | 1,515                | 1,436               | 1,436               | 1,436              |
|              | <b>Total Debt Service</b>     | <b>5,172</b>      | <b>5,171</b>      | <b>5,172</b>      | <b>5,172</b>         | <b>5,174</b>        | <b>5,174</b>        | <b>5,174</b>       |
|              | <b>Transfers Out</b>          |                   |                   |                   |                      |                     |                     |                    |
| 312-900-9150 | Transfer to Equipment Fund    | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers Out</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Contingency</b>            |                   |                   |                   |                      |                     |                     |                    |
| 312-900-9590 | Contingency                   | -                 | -                 | 50,000            | -                    | 50,000              | 50,000              | 50,000             |
|              | <b>Total Contingency</b>      | <b>-</b>          | <b>-</b>          | <b>50,000</b>     | <b>-</b>             | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>      |
|              | <b>Ending Balance</b>         |                   |                   |                   |                      |                     |                     |                    |
| 312-3301     | Restricted Balance            | 173,401           | 158,876           | -                 | 141,457              | 56,478              | 56,478              | 56,478             |
|              | <b>Total Ending Balance</b>   | <b>173,401</b>    | <b>158,876</b>    | <b>-</b>          | <b>141,457</b>       | <b>56,478</b>       | <b>56,478</b>       | <b>56,478</b>      |

|                           |                |                |                |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Total Requirements</b> | <b>232,839</b> | <b>267,236</b> | <b>220,484</b> | <b>271,786</b> | <b>257,422</b> | <b>257,422</b> | <b>257,422</b> |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

## Budget Detail - Blackberry Jam Fund Resources

|              |                                       | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED     | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | DESCRIPTION                           | 2023-24       | 2024-25       | 2025-26       | 2025-26       | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Beginning Balance</b>              |               |               |               |               |               |               |               |
| 314-3100     | Beginning Fund Balance                | 13,759        | 12,118        | 5,485         | 10,606        | 9,320         | 9,320         | 9,320         |
|              | <b>Total Beginning Balance</b>        | <b>13,759</b> | <b>12,118</b> | <b>5,485</b>  | <b>10,606</b> | <b>9,320</b>  | <b>9,320</b>  | <b>9,320</b>  |
|              | <b>Fundraising &amp; Events</b>       |               |               |               |               |               |               |               |
| 314-380-4861 | Craft/Commercial Booth Sales          | 2,825         | 5,390         | 4,125         | 3,750         | 4,875         | 4,875         | 4,875         |
| 314-380-4862 | Food Booth Sales                      | 1,800         | 1,500         | 1,750         | 2,000         | 2,750         | 2,750         | 2,750         |
| 314-380-4863 | Beer Garden                           | -             | 200           | -             | -             | -             | -             | -             |
| 314-380-4864 | Jam Sales                             | 1,017         | 1,992         | 2,000         | 2,450         | 3,080         | 3,080         | 3,080         |
| 314-380-4866 | Quilt Raffle Sales                    | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4868 | Program Ad Sales                      | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4870 | Sponsorship Revenue                   | 2,550         | 3,300         | 1,500         | 1,400         | 3,500         | 3,500         | 3,500         |
| 314-380-4872 | Pie Sales                             | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4874 | 50/50 Raffle Sales                    | -             | -             | 1,000         | -             | 1,000         | 1,000         | 1,000         |
| 314-380-4876 | 5K Race Revenue                       | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4878 | Car Show Revenue                      | -             | 75            | -             | 2,600         | 2,500         | 2,500         | 2,500         |
| 314-380-4880 | Fishing Derby Revenue                 | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4882 | Horseshoe Tourney Revenue             | -             | 185           | 150           | 130           | 150           | 150           | 150           |
| 314-380-4884 | Kidz Korner Revenue                   | -             | 295           | 100           | 186           | 150           | 150           | 150           |
| 314-380-4886 | Pie Eating Contest Revenue            | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4888 | RC Flyers Revenue                     | -             | -             | -             | -             | -             | -             | -             |
| 314-380-4889 | BBJ Festival Other Revenue            | -             | -             | -             | 771           | 650           | 650           | 650           |
|              | <b>Total Fundraising &amp; Events</b> | <b>8,192</b>  | <b>12,937</b> | <b>10,625</b> | <b>13,287</b> | <b>18,655</b> | <b>18,655</b> | <b>18,655</b> |
|              | <b>Other Resources</b>                |               |               |               |               |               |               |               |
| 314-315-4125 | Interest Earned                       | 2             | 1             | 5             | 1             | 5             | 5             | 5             |
| 314-370-4824 | BBJ Donations                         | 551           | -             | -             | 249           | 250           | 250           | 250           |
| 314-375-4849 | Capital Asset Disposal                | -             | -             | -             | -             | -             | -             | -             |
| 314-385-4895 | Miscellaneous Revenue                 | 115           | -             | 410           | 903           | 925           | 925           | 925           |
|              | <b>Total Other Resources</b>          | <b>668</b>    | <b>1</b>      | <b>415</b>    | <b>1,153</b>  | <b>1,180</b>  | <b>1,180</b>  | <b>1,180</b>  |
|              | <b>Transfers In</b>                   |               |               |               |               |               |               |               |
| 314-390-4910 | Transfer from General Fund            | -             | -             | 2,500         | 2,500         | 10,000        | 10,000        | 10,000        |
|              | <b>Total Transfers In</b>             | <b>-</b>      | <b>-</b>      | <b>2,500</b>  | <b>2,500</b>  | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> |
|              | <b>Total Resources</b>                | <b>22,619</b> | <b>25,056</b> | <b>19,025</b> | <b>27,546</b> | <b>39,155</b> | <b>39,155</b> | <b>39,155</b> |

## Budget Detail - Blackberry Jam Fund Requirements

|              |                                     | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED     | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | DESCRIPTION                         | 2023-24       | 2024-25       | 2025-26       | 2025-26       | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Materials and Services</b>       |               |               |               |               |               |               |               |
| 314-490-6118 | Police Services                     | 1,044         | 3,958         | 1,400         | 2,505         | 3,750         | 3,750         | 3,750         |
| 314-490-6122 | IT Services                         | 35            | 64            | 100           | -             | 200           | 200           | 200           |
| 314-490-6220 | Postage, Printing, Publication      | -             | 1             | 50            | 500           | 510           | 510           | 510           |
| 314-490-6224 | Festival Advertisement              | -             | -             | -             | -             | 150           | 150           | 150           |
| 314-490-6225 | Software & Subscriptions            | 322           | 890           | 200           | 892           | 600           | 600           | 600           |
| 314-490-6238 | Bank Service Charges                | 23            | 52            | 50            | 118           | 125           | 125           | 125           |
| 314-490-6290 | Miscellaneous                       | 950           | 2,279         | 3,000         | 3,426         | 3,500         | 3,500         | 3,500         |
| 314-490-6440 | Telephone Services                  | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6445 | Refuse Services                     | 314           | -             | 500           | 28            | 500           | 500           | 500           |
| 314-490-6705 | Rent                                | 960           | 1,030         | 1,200         | 1,080         | 1,200         | 1,200         | 1,200         |
| 314-490-6714 | Materials & Services                | 3,485         | 965           | 3,500         | 2,175         | 4,500         | 4,500         | 4,500         |
| 314-490-6810 | Craft/Commercial Booth Exp          | -             | -             | -             | 128           | 250           | 250           | 250           |
| 314-490-6812 | Food Booth Exp                      | -             | -             | -             | -             | 125           | 125           | 125           |
| 314-490-6813 | Beer Garden                         | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6814 | Jam Sales Exp                       | 756           | 1,158         | 1,930         | 2,517         | 2,750         | 2,750         | 2,750         |
| 314-490-6816 | Quilt Raffle                        | -             | -             | -             | -             | 500           | 500           | 500           |
| 314-490-6820 | Sponsorship Exp                     | -             | -             | -             | -             | 500           | 500           | 500           |
| 314-490-6822 | Pie Sales Exp                       | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6850 | 5K Race Exp                         | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6852 | Car Show Exp                        | -             | -             | -             | -             | 500           | 500           | 500           |
| 314-490-6854 | Fishing Derby Exp                   | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6856 | Horseshoe Tourney Exp               | -             | -             | 300           | 500           | 500           | 500           | 500           |
| 314-490-6858 | Kidz Korner Exp                     | 112           | 627           | 500           | 132           | 500           | 500           | 500           |
| 314-490-6860 | Pie Eating Contest Exp              | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6862 | RC Flyers Exp                       | -             | -             | -             | -             | -             | -             | -             |
| 314-490-6864 | Entertainment Exp                   | 2,500         | 3,425         | 5,000         | 4,225         | 5,000         | 5,000         | 5,000         |
| 314-900-9110 | Transfer to General Fund            | -             | -             | -             | -             | -             | -             | -             |
|              | <b>Total Materials and Services</b> | <b>10,501</b> | <b>14,449</b> | <b>17,730</b> | <b>18,226</b> | <b>25,660</b> | <b>25,660</b> | <b>25,660</b> |
|              | <b>Contingency</b>                  |               |               |               |               |               |               |               |
| 314-900-9590 | Contingency                         | -             | -             | 500           | -             | 1,500         | 1,500         | 1,500         |
|              | <b>Total Contingency</b>            | <b>-</b>      | <b>-</b>      | <b>500</b>    | <b>-</b>      | <b>1,500</b>  | <b>1,500</b>  | <b>1,500</b>  |
|              | <b>Ending Balance</b>               |               |               |               |               |               |               |               |
| 314-3301     | Committed Balance                   | 12,118        | 10,606        | -             | 9,320         | 11,995        | 11,995        | 11,995        |
|              | <b>Total Ending Balance</b>         | <b>12,118</b> | <b>10,606</b> | <b>-</b>      | <b>9,320</b>  | <b>11,995</b> | <b>11,995</b> | <b>11,995</b> |
|              | <b>Total Requirements</b>           | <b>22,619</b> | <b>25,055</b> | <b>18,230</b> | <b>27,546</b> | <b>39,155</b> | <b>39,155</b> | <b>39,155</b> |

## Budget Detail - Building Inspection Fund Resources

|                               |                                     | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED     | PROPOSED      | APPROVED      | ADOPTED       |
|-------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| DESCRIPTION                   |                                     | 2023-24       | 2024-25       | 2025-26       | 2025-26       | 2026-27       | 2026-27       | 2026-27       |
| <b>Beginning Balance</b>      |                                     |               |               |               |               |               |               |               |
| 220-3100                      | Beginning Balance - Bldg (85%)      | 58,474        | 37,491        | 31,126        | 33,747        | 17,900        | 17,900        | 17,900        |
| 220-3101                      | Beginning Balance - Elec (15%)      | 10,319        | 6,616         | 5,493         | 5,955         | 3,159         | 3,159         | 3,159         |
|                               | <b>Total Beginning Balance</b>      | <b>68,793</b> | <b>44,107</b> | <b>36,619</b> | <b>39,702</b> | <b>21,059</b> | <b>21,059</b> | <b>21,059</b> |
| <b>Licenses &amp; Permits</b> |                                     |               |               |               |               |               |               |               |
| 220-335-4356                  | Building Permit Fees                | 10,581        | 32,525        | 44,700        | 9,562         | 38,450        | 38,450        | 38,450        |
| 220-335-4358                  | Electrical Permit Fees              | 3,143         | 5,146         | 4,500         | 2,575         | 5,100         | 5,100         | 5,100         |
|                               | <b>Total Licenses &amp; Permits</b> | <b>13,724</b> | <b>37,671</b> | <b>49,200</b> | <b>12,137</b> | <b>43,550</b> | <b>43,550</b> | <b>43,550</b> |
| <b>Charges for Services</b>   |                                     |               |               |               |               |               |               |               |
| 220-340-4410                  | Copy, Fax, Notary & Research        | -             | -             | 50            | -             | 50            | 50            | 50            |
| 220-340-4412                  | Research & Staff Time               | -             | -             | 50            | -             | 50            | 50            | 50            |
| 220-340-4445                  | Technology Fee                      | -             | 1,711         | 750           | 882           | 975           | 975           | 975           |
| 220-340-4448                  | Refund Processing Fee               | -             | -             | 50            | -             | 50            | 50            | 50            |
|                               | <b>Total Charges for Services</b>   | <b>-</b>      | <b>1,711</b>  | <b>900</b>    | <b>882</b>    | <b>1,125</b>  | <b>1,125</b>  | <b>1,125</b>  |
| <b>Other Revenues</b>         |                                     |               |               |               |               |               |               |               |
| 220-315-4125                  | Interest Earned                     | 423           | 1,373         | 950           | 568           | 625           | 625           | 625           |
| 220-375-4849                  | Capital Asset Disposal              | -             | -             | -             | -             | -             | -             | -             |
| 220-385-4895                  | Miscellaneous Revenue               | -             | 45            | 50            | 8             | 50            | 50            | 50            |
|                               | <b>Total Other Revenues</b>         | <b>423</b>    | <b>1,418</b>  | <b>1,000</b>  | <b>576</b>    | <b>675</b>    | <b>675</b>    | <b>675</b>    |
| <b>Transfers In</b>           |                                     |               |               |               |               |               |               |               |
| 220-390-4910                  | Transfer from General Fund          | -             | -             | -             | -             | -             | -             | -             |
|                               | <b>Total Transfers In</b>           | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |

|                        |               |               |               |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Total Resources</b> | <b>82,940</b> | <b>84,907</b> | <b>87,719</b> | <b>53,297</b> | <b>66,409</b> | <b>66,409</b> | <b>66,409</b> |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

## Budget Detail - Building Inspection Fund Requirements

|              |                                     | ACTUAL        | ACTUAL        | BUDGET        | PROJECTED     | PROPOSED      | APPROVED      | ADOPTED       |
|--------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | DESCRIPTION                         | 2023-24       | 2024-25       | 2025-26       | 2025-26       | 2026-27       | 2026-27       | 2026-27       |
|              | <b>Personal Services</b>            |               |               |               |               |               |               |               |
| 220-490-5110 | City Administrator                  | 1,821         | 1,003         | 5,691         | 5,217         | 6,067         | 6,067         | 6,067         |
| 220-490-5114 | City Clerk                          | 2,290         | 2,469         | 1,419         | 1,553         | 1,513         | 1,513         | 1,513         |
| 220-490-5150 | Public Works Director               | 4,625         | 5,046         | -             | 474           | -             | -             | -             |
| 220-490-5220 | Overtime                            | 195           | 172           | 50            | 10            | 22            | 22            | 22            |
| 220-490-5315 | Social Security/Medicare            | 683           | 665           | 575           | 563           | 582           | 582           | 582           |
| 220-490-5320 | Worker's Comp                       | 121           | 15            | 13            | 107           | 11            | 11            | 11            |
| 220-490-5350 | Unemployment                        | -             | -             | 540           | -             | 540           | 540           | 540           |
| 220-490-5410 | Health Insurance                    | 2,172         | 2,163         | 1,975         | 1,794         | 2,105         | 2,105         | 2,105         |
| 220-490-5450 | Public Employees Retirement         | 1,888         | 1,835         | 1,750         | 1,751         | 1,808         | 1,808         | 1,808         |
|              | <b>Total Personal Services</b>      | <b>13,795</b> | <b>13,368</b> | <b>12,013</b> | <b>11,469</b> | <b>12,648</b> | <b>12,648</b> | <b>12,648</b> |
|              | <b>Materials and Services</b>       |               |               |               |               |               |               |               |
| 220-490-6110 | Auditing                            | 1,228         | 1,165         | 2,810         | 1,355         | 2,810         | 2,810         | 2,810         |
| 220-490-6112 | Legal Services                      | -             | -             | -             | -             | -             | -             | -             |
| 220-490-6114 | Financial Services                  | 1,401         | 2,536         | 4,720         | 4,720         | 4,720         | 4,720         | 4,720         |
| 220-490-6122 | IT Services                         | 860           | 854           | 1,200         | 905           | 950           | 950           | 950           |
| 220-490-6128 | Other Contract Services             | 12            | 536           | 300           | 38            | 70            | 70            | 70            |
| 220-490-6150 | Building Inspection Services        | 13,037        | 19,815        | 33,525        | 8,775         | 21,993        | 21,993        | 21,993        |
| 220-490-6152 | Electrical Inspection Services      | 2,870         | 3,164         | 3,375         | 1,436         | 2,987         | 2,987         | 2,987         |
| 220-490-6220 | Postage, Printing, Publication      | 47            | 168           | 350           | 44            | 45            | 45            | 45            |
| 220-490-6225 | Software & Subscriptions            | 275           | 343           | 975           | 394           | 750           | 750           | 750           |
| 220-490-6230 | Office Supplies/Equipment           | 71            | 67            | 200           | 44            | 204           | 204           | 204           |
| 220-490-6238 | Bank Service Charges                | 75            | 357           | 275           | 699           | 725           | 725           | 725           |
| 220-490-6240 | Travel & Training                   | -             | -             | -             | -             | -             | -             | -             |
| 220-490-6245 | Memberships & Dues                  | -             | -             | 50            | 50            | 50            | 50            | 50            |
| 220-490-6290 | Miscellaneous                       | -             | -             | 150           | -             | 150           | 150           | 150           |
| 220-490-6330 | Other Repair & Maintenance          | -             | 60            | 250           | -             | 250           | 250           | 250           |
| 220-490-6334 | Non-Capitalized Assets              | -             | -             | 500           | -             | 500           | 500           | 500           |
| 220-490-6420 | Water Services                      | 286           | 222           | 500           | 197           | 300           | 300           | 300           |
| 220-490-6425 | Sewer Services                      | 274           | 222           | 350           | 223           | 225           | 225           | 225           |
| 220-490-6430 | Electricity Services                | 96            | 117           | 325           | 121           | 250           | 250           | 250           |
| 220-490-6435 | Internet Services                   | -             | -             | 50            | -             | 53            | 53            | 53            |
| 220-490-6440 | Telephone Services                  | -             | -             | 150           | -             | 158           | 158           | 158           |
| 220-490-6445 | Refuse Services                     | -             | -             | -             | -             | -             | -             | -             |
| 220-490-6524 | Building State Surcharge            | 3,445         | 1,781         | 5,850         | 1,505         | 4,614         | 4,614         | 4,614         |
| 220-490-6525 | Electrical State Surcharge          | 1,059         | 431           | 1,825         | 262           | 504           | 504           | 504           |
|              | <b>Total Materials and Services</b> | <b>25,036</b> | <b>31,838</b> | <b>57,730</b> | <b>20,768</b> | <b>42,308</b> | <b>42,308</b> | <b>42,308</b> |
|              | <b>Capital Outlay</b>               |               |               |               |               |               |               |               |
| 220-700-8320 | Software                            | -             | -             | -             | -             | -             | -             | -             |
| 220-700-8335 | Equipment & Furnishings             | -             | -             | 5,000         | -             | -             | -             | -             |
|              | <b>Total Capital Outlay</b>         | <b>-</b>      | <b>-</b>      | <b>5,000</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |
|              | <b>Contingency</b>                  |               |               |               |               |               |               |               |
| 220-900-9590 | Contingency                         | -             | -             | 5,000         | -             | 3,000         | 3,000         | 3,000         |
|              | <b>Total Contingency</b>            | <b>-</b>      | <b>-</b>      | <b>5,000</b>  | <b>-</b>      | <b>3,000</b>  | <b>3,000</b>  | <b>3,000</b>  |
|              | <b>Ending Balance</b>               |               |               |               |               |               |               |               |
| 220-3301     | Restricted Balance                  | 44,107        | 39,702        | -             | 21,059        | 8,453         | 8,453         | 8,453         |
|              | <b>Total Ending Balance</b>         | <b>44,107</b> | <b>39,702</b> | <b>-</b>      | <b>21,059</b> | <b>8,453</b>  | <b>8,453</b>  | <b>8,453</b>  |
|              | <b>Total Requirements</b>           | <b>82,938</b> | <b>84,908</b> | <b>79,743</b> | <b>53,296</b> | <b>66,409</b> | <b>66,409</b> | <b>66,409</b> |

## Budget Detail - Water Fund Resources

|              |                                     | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Beginning Balance</b>            |                |                |                |                |                |                |                |
| 230-3100     | Beginning Fund Balance              | 37,019         | 141,456        | 320,494        | 215,191        | 236,464        | 236,464        | 236,464        |
|              | <b>Total Beginning Balance</b>      | <b>37,019</b>  | <b>141,456</b> | <b>320,494</b> | <b>215,191</b> | <b>236,464</b> | <b>236,464</b> | <b>236,464</b> |
|              | <b>Grant Revenue</b>                |                |                |                |                |                |                |                |
| 230-325-4151 | Water - Operating Grants            | 1,699          | -              | -              | -              | -              | -              | -              |
| 230-328-4162 | Water - Capital Grants              | 74,056         | 227,984        | -              | -              | -              | -              | -              |
|              | <b>Total Grants</b>                 | <b>75,755</b>  | <b>227,984</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Charges for Services</b>         |                |                |                |                |                |                |                |
| 230-340-4412 | Research & Staff Time               | -              | -              | 250            | -              | 250            | 250            | 250            |
| 230-340-4425 | Water/Sewer Sales                   | 518,992        | 522,524        | 525,500        | 528,073        | 531,050        | 531,050        | 531,050        |
| 230-340-4426 | Bulk Water Sales                    | 15,245         | 427            | 500            | -              | 500            | 500            | 500            |
| 230-340-4435 | Fire Hydrant Fee                    | 4,798          | 5,150          | 5,100          | 5,188          | 5,375          | 5,375          | 5,375          |
| 230-340-4440 | Backflow Testing                    | 2,195          | 90             | 1,925          | -              | 1,925          | 1,925          | 1,925          |
| 230-340-4448 | Refund Processing Fee               | -              | -              | 50             | -              | 50             | 50             | 50             |
|              | <b>Total Charges for Services</b>   | <b>541,230</b> | <b>528,191</b> | <b>533,325</b> | <b>533,261</b> | <b>539,150</b> | <b>539,150</b> | <b>539,150</b> |
|              | <b>Licenses &amp; Permits</b>       |                |                |                |                |                |                |                |
| 230-340-4430 | Water/Sewer Connection Fees         | -              | -              | 1,665          | -              | -              | -              | -              |
| 230-335-4370 | Water/Sewer Connection Permit       | 250            | 2,550          | -              | 1,955          | 2,775          | 2,775          | 2,775          |
|              | <b>Total Licenses &amp; Permits</b> | <b>250</b>     | <b>2,550</b>   | <b>1,665</b>   | <b>1,955</b>   | <b>2,775</b>   | <b>2,775</b>   | <b>2,775</b>   |
|              | <b>SDC Revenue</b>                  |                |                |                |                |                |                |                |
| 230-342-4531 | Water Reimbursement SDC             | 745            | 5,960          | 2,235          | 1,490          | 3,725          | 3,725          | 3,725          |
|              | <b>Total SDC Revenue</b>            | <b>745</b>     | <b>5,960</b>   | <b>2,235</b>   | <b>1,490</b>   | <b>3,725</b>   | <b>3,725</b>   | <b>3,725</b>   |
|              | <b>Other Resources</b>              |                |                |                |                |                |                |                |
| 230-315-4125 | Interest Earned                     | 2,671          | 6,262          | 3,850          | 7,864          | 8,200          | 8,200          | 8,200          |
| 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               | 2,968          | 2,585          | 3,000          | 3,408          | 3,000          | 3,000          | 3,000          |
| 230-385-4895 | Miscellaneous Revenue               | 4,885          | 218            | 750            | 104            | 500            | 500            | 500            |
|              | <b>Total Other Resources</b>        | <b>10,524</b>  | <b>9,065</b>   | <b>7,600</b>   | <b>11,376</b>  | <b>11,700</b>  | <b>11,700</b>  | <b>11,700</b>  |
|              | <b>Transfers In</b>                 |                |                |                |                |                |                |                |
| 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      | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers In</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Total Resources</b>              | <b>665,523</b> | <b>915,206</b> | <b>865,319</b> | <b>763,273</b> | <b>793,814</b> | <b>793,814</b> | <b>793,814</b> |

## Budget Detail - Water Fund Requirements

|              |                                     | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Personal Services</b>            |                |                |                |                |                |                |                |
| 230-490-5110 | City Administrator                  | 24,129         | 13,468         | 34,146         | 31,300         | 36,401         | 36,401         | 36,401         |
| 230-490-5112 | Finance Clerk                       | -              | -              | -              | -              | -              | -              | -              |
| 230-490-5114 | City Clerk                          | 18,316         | 19,755         | 22,710         | 22,835         | 24,210         | 24,210         | 24,210         |
| 230-490-5150 | Public Works Director               | 37,928         | 42,319         | -              | 3,983          | -              | -              | -              |
| 230-490-5152 | Lead Operator                       | 39,453         | 47,048         | 49,551         | 49,915         | 52,824         | 52,824         | 52,824         |
| 230-490-5154 | Operator                            | -              | -              | -              | -              | -              | -              | -              |
| 230-490-5156 | Utility Worker                      | -              | -              | 9,453          | 9,754          | 10,077         | 10,077         | 10,077         |
| 230-490-5158 | Custodian                           | 2,609          | 1,089          | -              | 76             | -              | -              | -              |
| 230-490-5160 | Temporary/ Seasonal                 | 594            | 9,210          | -              | -              | -              | -              | -              |
| 230-490-5220 | Overtime                            | 8,034          | 10,765         | 6,850          | 8,596          | 7,197          | 7,197          | 7,197          |
| 230-490-5315 | Social Security/Medicare            | 10,026         | 10,958         | 9,420          | 9,743          | 10,000         | 10,000         | 10,000         |
| 230-490-5320 | Worker's Comp                       | 2,290          | 348            | 1,140          | 1,485          | 1,159          | 1,159          | 1,159          |
| 230-490-5350 | Unemployment                        | -              | -              | 9,420          | -              | 9,420          | 9,420          | 9,420          |
| 230-490-5410 | Health Insurance                    | 34,059         | 38,440         | 40,025         | 34,582         | 45,030         | 45,030         | 45,030         |
| 230-490-5450 | Public Employees Retirement         | 27,582         | 29,231         | 30,175         | 30,299         | 31,096         | 31,096         | 31,096         |
|              | <b>Total Personal Services</b>      | <b>205,020</b> | <b>222,631</b> | <b>212,890</b> | <b>202,568</b> | <b>227,414</b> | <b>227,414</b> | <b>227,414</b> |
|              | <b>Materials and Services</b>       |                |                |                |                |                |                |                |
| 230-490-6110 | Auditing                            | 6,139          | 5,825          | 7,100          | 6,775          | 7,100          | 7,100          | 7,100          |
| 230-490-6112 | Legal Services                      | 58             | 31             | 1,500          | -              | 1,500          | 1,500          | 1,500          |
| 230-490-6114 | Financial Services                  | 8,712          | 12,680         | 11,800         | 11,800         | 11,800         | 11,800         | 11,800         |
| 230-490-6116 | Engineering Services                | 9,524          | 4,938          | 10,000         | 2,831          | 10,000         | 10,000         | 10,000         |
| 230-490-6122 | IT Services                         | 2,134          | 1,709          | 1,750          | 1,811          | 2,000          | 2,000          | 2,000          |
| 230-490-6128 | Other Contract Services             | 732            | 3,093          | 24,500         | 1,411          | 30,000         | 30,000         | 30,000         |
| 230-490-6130 | General Contract Services           | -              | -              | -              | 4,530          | -              | -              | -              |
| 230-490-6210 | Insurance & Bonds                   | 14,381         | 16,340         | 16,913         | 17,036         | 17,650         | 17,650         | 17,650         |
| 230-490-6220 | Postage, Printing, Publication      | 3,074          | 2,622          | 3,700          | 1,818          | 1,854          | 1,854          | 1,854          |
| 230-490-6225 | Software & Subscriptions            | 5,782          | 9,321          | 10,250         | 9,236          | 11,950         | 11,950         | 11,950         |
| 230-490-6230 | Office Supplies/Equipment           | 646            | 705            | 1,550          | 767            | 1,500          | 1,500          | 1,500          |
| 230-490-6234 | General Supplies                    | 359            | 131            | -              | -              | -              | -              | -              |
| 230-490-6238 | Bank Service Charges                | 4,736          | 5,086          | 6,200          | 5,557          | 6,000          | 6,000          | 6,000          |
| 230-490-6240 | Travel & Training                   | 552            | 1,025          | 4,150          | 2,500          | 3,650          | 3,650          | 3,650          |
| 230-490-6245 | Memberships & Dues                  | 1,107          | 1,191          | 1,650          | 1,650          | 1,800          | 1,800          | 1,800          |
| 230-490-6290 | Miscellaneous                       | 345            | -              | 1,500          | -              | 1,500          | 1,500          | 1,500          |
| 230-490-6320 | Building Repair & Maintenance       | -              | 2,856          | 5,500          | -              | 5,000          | 5,000          | 5,000          |
| 230-490-6324 | Equipment Repair & Maintenance      | 7,795          | 26,416         | 18,000         | 12,500         | 15,000         | 15,000         | 15,000         |
| 230-490-6330 | Other Repair & Maintenance          | 18,309         | 25,844         | 35,000         | 42,558         | 45,000         | 45,000         | 45,000         |
| 230-490-6334 | Non-Capitalized Assets              | 5,581          | 2,482          | 10,000         | 8,750          | 10,000         | 10,000         | 10,000         |
| 230-490-6420 | Water Services                      | 799            | 1,034          | 1,800          | 817            | 1,500          | 1,500          | 1,500          |
| 230-490-6425 | Sewer Services                      | 821            | 861            | 1,020          | 891            | 1,020          | 1,020          | 1,020          |
| 230-490-6430 | Electricity Services                | 17,678         | 18,875         | 21,600         | 18,253         | 19,800         | 19,800         | 19,800         |
| 230-490-6435 | Internet Services                   | 1,224          | 1,415          | 1,500          | 1,415          | 1,560          | 1,560          | 1,560          |
| 230-490-6440 | Telephone Services                  | 3,841          | 2,462          | 3,500          | 2,548          | 2,880          | 2,880          | 2,880          |
| 230-490-6445 | Refuse Services                     | 318            | 469            | 1,000          | 128            | 2,500          | 2,500          | 2,500          |
| 230-490-6520 | Permits                             | -              | -              | -              | -              | -              | -              | -              |
| 230-490-6710 | Gas & Oil                           | 37             | 74             | 1,500          | 574            | 1,950          | 1,950          | 1,950          |
| 230-490-6712 | Operations & Supplies               | 5,463          | 9,688          | 15,000         | 11,852         | 14,000         | 14,000         | 14,000         |
| 230-490-6750 | Chemicals & Lab Supplies            | 31,285         | 17,286         | 40,000         | 24,326         | 30,000         | 30,000         | 30,000         |
| 230-490-6755 | Water/Sewer Analysis                | 2,718          | 4,999          | 7,000          | 7,633          | 10,000         | 10,000         | 10,000         |
| 230-490-6758 | Water/Sewer Connection Expendi      | -              | 4,125          | 5,000          | -              | 5,000          | 5,000          | 5,000          |
| 230-490-6760 | Water/Sewer Franchise Fees          | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Materials and Services</b> | <b>154,150</b> | <b>183,583</b> | <b>269,983</b> | <b>199,967</b> | <b>273,514</b> | <b>273,514</b> | <b>273,514</b> |
|              | <b>Subtotal Expenses Water</b>      | <b>359,170</b> | <b>406,214</b> | <b>482,873</b> | <b>402,535</b> | <b>500,928</b> | <b>500,928</b> | <b>500,928</b> |

## Budget Detail - Water Fund Requirements

|              |                                | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                    | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Capital Outlay</b>          |                |                |                |                |                |                |                |
| 230-700-8225 | Buildings & Facilities         | -              | -              | 3,000          | -              | 24,500         | 24,500         | 24,500         |
| 230-700-8320 | Software                       | -              | -              | -              | -              | -              | -              | -              |
| 230-700-8335 | Equipment & Furnishings        | -              | -              | 8,000          | 2,250          | -              | -              | -              |
| 230-700-8425 | Vehicles & Rolling Stock       | -              | -              | 30,000         | 22,305         | -              | -              | -              |
| 230-700-8540 | Water Systems Improvemts       | 106,558        | 235,466        | 82,000         | 41,381         | 82,000         | 82,000         | 82,000         |
|              | <b>Total Capital Outlay</b>    | <b>106,558</b> | <b>235,466</b> | <b>123,000</b> | <b>65,936</b>  | <b>106,500</b> | <b>106,500</b> | <b>106,500</b> |
|              | <b>Debt Service</b>            |                |                |                |                |                |                |                |
| 230-800-7110 | Loan Principal - S00006        | -              | -              | -              | -              | -              | -              | -              |
| 230-800-7111 | Loan Principal - Library/City  | -              | -              | -              | -              | -              | -              | -              |
| 230-800-7122 | Loan Principal - J05001 SPWF   | 5,218          | 5,488          | 5,772          | 5,772          | 6,071          | 6,071          | 6,071          |
| 230-800-7124 | Loan Principal - RUS 91-03     | 17,938         | 18,431         | 18,939         | 18,939         | 19,460         | 19,460         | 19,460         |
| 230-800-7125 | Loan Principal - L21001        | 7,811          | 7,982          | 8,157          | 8,157          | 8,337          | 8,337          | 8,337          |
| 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    | 2,203          | 1,935          | 1,651          | 1,651          | 1,354          | 1,354          | 1,354          |
| 230-800-7524 | Loan Interest - RUS 91-03      | 21,442         | 20,949         | 20,442         | 20,442         | 19,922         | 19,922         | 19,922         |
| 230-800-7525 | Loan Interest - L21001         | 3,725          | 3,554          | 3,380          | 3,379          | 3,202          | 3,202          | 3,202          |
| 230-800-7526 | Loan Interest - PLC System     | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Debt Service</b>      | <b>58,337</b>  | <b>58,339</b>  | <b>58,341</b>  | <b>58,340</b>  | <b>58,346</b>  | <b>58,346</b>  | <b>58,346</b>  |
|              | <b>Transfers Out</b>           |                |                |                |                |                |                |                |
| 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     | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers Out</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Contingency</b>             |                |                |                |                |                |                |                |
| 230-900-9590 | Contingency                    | -              | -              | 100,000        | -              | 50,000         | 50,000         | 50,000         |
|              | <b>Total Contingency</b>       | <b>-</b>       | <b>-</b>       | <b>100,000</b> | <b>-</b>       | <b>50,000</b>  | <b>50,000</b>  | <b>50,000</b>  |
|              | <b>Ending Balance</b>          |                |                |                |                |                |                |                |
| 230-3301     | Assigned Balance               | 141,456        | 215,191        | -              | 236,464        | 78,040         | 78,040         | 78,040         |
|              | <b>Total Ending Balance</b>    | <b>141,456</b> | <b>215,191</b> | <b>-</b>       | <b>236,464</b> | <b>78,040</b>  | <b>78,040</b>  | <b>78,040</b>  |
|              | <b>Total Requirements</b>      | <b>665,521</b> | <b>915,210</b> | <b>764,214</b> | <b>763,275</b> | <b>793,814</b> | <b>793,814</b> | <b>793,814</b> |

## Budget Detail - Sewer Fund Resources

|              |                                     | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Beginning Balance</b>            |                |                |                |                |                |                |                |
| 240-3100     | Beginning Fund Balance              | 232,419        | 303,092        | 268,919        | 340,128        | 400,481        | 400,481        | 400,481        |
|              | <b>Total Beginning Balance</b>      | <b>232,419</b> | <b>303,092</b> | <b>268,919</b> | <b>340,128</b> | <b>400,481</b> | <b>400,481</b> | <b>400,481</b> |
|              | <b>Grant Revenue</b>                |                |                |                |                |                |                |                |
| 240-325-4151 | Sewer - Operating Grants            | -              | 14,475         | 5,000          | -              | -              | -              | -              |
| 240-328-4162 | Sewer - Capital Grants              | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Grants</b>                 | <b>-</b>       | <b>14,475</b>  | <b>5,000</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Charges for Services</b>         |                |                |                |                |                |                |                |
| 240-340-4412 | Research & Staff Time               | -              | -              | 50             | -              | 50             | 50             | 50             |
| 240-340-4425 | Water/Sewer Sales                   | 465,622        | 510,227        | 536,650        | 538,858        | 552,710        | 552,710        | 552,710        |
| 240-340-4426 | Bulk Grey Water Disposal            | 40,707         | (1)            | -              | -              | -              | -              | -              |
| 240-340-4448 | Refund Processing Fee               | -              | -              | 50             | -              | 50             | 50             | 50             |
|              | <b>Total Charges for Services</b>   | <b>506,329</b> | <b>510,226</b> | <b>536,750</b> | <b>538,858</b> | <b>552,810</b> | <b>552,810</b> | <b>552,810</b> |
|              | <b>Licenses &amp; Permits</b>       |                |                |                |                |                |                |                |
| 240-340-4430 | Water/Sewer Connection Fees         | -              | -              | -              | -              | -              | -              | -              |
| 240-335-4370 | Water/Sewer Connection Permit       | 230            | 1,896          | 575            | 115            | 1,250          | 1,250          | 1,250          |
|              | <b>Total Licenses &amp; Permits</b> | <b>230</b>     | <b>1,896</b>   | <b>575</b>     | <b>115</b>     | <b>1,250</b>   | <b>1,250</b>   | <b>1,250</b>   |
|              | <b>SDC Revenue</b>                  |                |                |                |                |                |                |                |
| 240-342-4541 | Sewer Reimbursement SDC             | 1,236          | 4,944          | 1,854          | 1,236          | 3,090          | 3,090          | 3,090          |
|              | <b>Total SDC Revenue</b>            | <b>1,236</b>   | <b>4,944</b>   | <b>1,854</b>   | <b>1,236</b>   | <b>3,090</b>   | <b>3,090</b>   | <b>3,090</b>   |
|              | <b>Other Resources</b>              |                |                |                |                |                |                |                |
| 240-315-4125 | Interest Earned                     | 7,144          | 11,380         | 9,650          | 11,250         | 11,525         | 11,525         | 11,525         |
| 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               | 2,867          | 2,469          | 2,500          | 3,335          | 2,500          | 2,500          | 2,500          |
| 240-385-4895 | Miscellaneous Revenue               | 300            | 12,367         | 100            | 104            | 100            | 100            | 100            |
|              | <b>Total Other Resources</b>        | <b>10,311</b>  | <b>26,216</b>  | <b>12,250</b>  | <b>14,689</b>  | <b>14,125</b>  | <b>14,125</b>  | <b>14,125</b>  |
|              | <b>Transfers In</b>                 |                |                |                |                |                |                |                |
| 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      | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers In</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
|              | <b>Total Resources</b>              | <b>750,525</b> | <b>860,849</b> | <b>825,348</b> | <b>895,026</b> | <b>971,756</b> | <b>971,756</b> | <b>971,756</b> |

## Budget Detail - Sewer Fund Requirements

|              |                                     | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                         | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Personal Services</b>            |                |                |                |                |                |                |                |
| 240-490-5110 | City Administrator                  | 24,130         | 13,469         | 34,146         | 31,300         | 36,401         | 36,401         | 36,401         |
| 240-490-5112 | Finance Clerk                       | -              | -              | -              | -              | -              | -              | -              |
| 240-490-5114 | City Clerk                          | 18,316         | 19,755         | 22,710         | 22,835         | 24,210         | 24,210         | 24,210         |
| 240-490-5150 | Public Works Director               | 37,928         | 42,319         | -              | 3,983          | -              | -              | -              |
| 240-490-5152 | Lead Operator                       | 39,453         | 49,910         | 49,126         | 49,850         | 52,371         | 52,371         | 52,371         |
| 240-490-5154 | Operator                            | -              | -              | -              | -              | -              | -              | -              |
| 240-490-5156 | Utility Worker                      | -              | -              | 9,453          | 9,754          | 10,077         | 10,077         | 10,077         |
| 240-490-5158 | Custodian                           | 2,609          | 1,089          | -              | 93             | -              | -              | -              |
| 240-490-5160 | Temporary/ Seasonal                 | 594            | 9,210          | -              | -              | -              | -              | -              |
| 240-490-5220 | Overtime                            | 8,034          | 9,445          | 6,850          | 8,577          | 7,140          | 7,140          | 7,140          |
| 240-490-5315 | Social Security/Medicare            | 10,026         | 11,076         | 9,375          | 9,737          | 9,961          | 9,961          | 9,961          |
| 240-490-5320 | Worker's Comp                       | 2,290          | 348            | 1,104          | 1,485          | 1,121          | 1,121          | 1,121          |
| 240-490-5350 | Unemployment                        | -              | -              | 9,390          | -              | 9,360          | 9,360          | 9,360          |
| 240-490-5410 | Health Insurance                    | 34,059         | 37,779         | 41,620         | 38,119         | 46,765         | 46,765         | 46,765         |
| 240-490-5450 | Public Employees Retirement         | 27,581         | 29,248         | 30,100         | 30,279         | 30,975         | 30,975         | 30,975         |
|              | <b>Total Personal Services</b>      | <b>205,020</b> | <b>223,648</b> | <b>213,874</b> | <b>206,012</b> | <b>228,381</b> | <b>228,381</b> | <b>228,381</b> |
|              | <b>Materials and Services</b>       |                |                |                |                |                |                |                |
| 240-490-6110 | Auditing                            | 7,387          | 5,825          | 7,050          | 6,775          | 7,050          | 7,050          | 7,050          |
| 240-490-6112 | Legal Services                      | -              | 124            | 1,500          | -              | 1,500          | 1,500          | 1,500          |
| 240-490-6114 | Financial Services                  | 7,189          | 12,680         | 11,800         | 11,800         | 11,800         | 11,800         | 11,800         |
| 240-490-6116 | Engineering Services                | 28,736         | 21,115         | 10,000         | 5,921          | 10,000         | 10,000         | 10,000         |
| 240-490-6122 | IT Services                         | 419            | 1,709          | 1,750          | 1,811          | 2,000          | 2,000          | 2,000          |
| 240-490-6128 | Other Contract Services             | 2,207          | 3,093          | 24,500         | 1,411          | 27,500         | 27,500         | 27,500         |
| 240-490-6130 | General Contract Services           | -              | -              | -              | -              | -              | -              | -              |
| 240-490-6210 | Insurance & Bonds                   | 13,032         | 14,848         | 15,416         | 16,528         | 17,500         | 17,500         | 17,500         |
| 240-490-6220 | Postage, Printing, Publication      | 2,401          | 1,808          | 3,700          | 1,818          | 3,000          | 3,000          | 3,000          |
| 240-490-6225 | Software & Subscriptions            | 5,343          | 7,228          | 8,150          | 7,006          | 9,825          | 9,825          | 9,825          |
| 240-490-6230 | Office Supplies/Equipment           | 646            | 662            | 1,550          | 1,180          | 1,500          | 1,500          | 1,500          |
| 240-490-6234 | General Supplies                    | -              | 312            | -              | 143            | -              | -              | -              |
| 240-490-6238 | Bank Service Charges                | 4,329          | 5,046          | 5,200          | 5,214          | 6,000          | 6,000          | 6,000          |
| 240-490-6240 | Travel & Training                   | 1,266          | 2,104          | 3,650          | 2,500          | 3,650          | 3,650          | 3,650          |
| 240-490-6245 | Memberships & Dues                  | 132            | 291            | 750            | 750            | 550            | 550            | 550            |
| 240-490-6290 | Miscellaneous                       | -              | 1,040          | 1,000          | -              | 1,000          | 1,000          | 1,000          |
| 240-490-6320 | Building Repair & Maintenance       | -              | 1,895          | 5,500          | 633            | 6,000          | 6,000          | 6,000          |
| 240-490-6324 | Equipment Repair & Maintenance      | 4,163          | 5,674          | 15,000         | 12,500         | 15,000         | 15,000         | 15,000         |
| 240-490-6330 | Other Repair & Maintenance          | 13,653         | 27,442         | 27,000         | 17,101         | 25,000         | 25,000         | 25,000         |
| 240-490-6334 | Non-Capitalized Assets              | 2,673          | 5,601          | 15,200         | 5,250          | 12,500         | 12,500         | 12,500         |
| 240-490-6420 | Water Services                      | 9,898          | 5,964          | 12,000         | 8,089          | 10,000         | 10,000         | 10,000         |
| 240-490-6425 | Sewer Services                      | 7,387          | 7,745          | 8,400          | 8,018          | 8,500          | 8,500          | 8,500          |
| 240-490-6430 | Electricity Services                | 25,018         | 27,069         | 30,200         | 19,656         | 32,100         | 32,100         | 32,100         |
| 240-490-6435 | Internet Services                   | 2,331          | 1,220          | 1,350          | 1,220          | 1,450          | 1,450          | 1,450          |
| 240-490-6440 | Telephone Services                  | 1,463          | 1,655          | 2,500          | 2,031          | 1,920          | 1,920          | 1,920          |
| 240-490-6445 | Refuse Services                     | 96             | 74             | 16,000         | 7,598          | 22,300         | 22,300         | 22,300         |
| 240-490-6520 | Permits                             | 3,793          | 3,905          | 4,000          | -              | 5,000          | 5,000          | 5,000          |
| 240-490-6705 | Rent                                | -              | 990            | 1,200          | 1,080          | 1,200          | 1,200          | 1,200          |
| 240-490-6710 | Gas & Oil                           | 1,895          | 1,634          | 2,500          | 1,688          | 3,250          | 3,250          | 3,250          |
| 240-490-6712 | Operations & Supplies               | 8,607          | 7,949          | 7,550          | 3,486          | 7,500          | 7,500          | 7,500          |
| 240-490-6750 | Chemicals & Lab Supplies            | 20,659         | 20,764         | 27,800         | 13,906         | 30,375         | 30,375         | 30,375         |
| 240-490-6755 | Water/Sewer Analysis                | 14,512         | 16,511         | 23,360         | 17,387         | 25,820         | 25,820         | 25,820         |
| 240-490-6758 | Water/Sewer Connection Expendi      | -              | 199            | -              | -              | -              | -              | -              |
| 240-490-6760 | Water/Sewer Franchise Fees          | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Materials and Services</b> | <b>189,235</b> | <b>214,176</b> | <b>295,576</b> | <b>182,500</b> | <b>310,790</b> | <b>310,790</b> | <b>310,790</b> |
|              | <b>Subtotal Expenses Sewer</b>      | <b>394,255</b> | <b>437,824</b> | <b>509,450</b> | <b>388,512</b> | <b>539,171</b> | <b>539,171</b> | <b>539,171</b> |

## Budget Detail - Sewer Fund Requirements

|              |                                | ACTUAL         | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       | APPROVED       | ADOPTED        |
|--------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|              | DESCRIPTION                    | 2023-24        | 2024-25        | 2025-26        | 2025-26        | 2026-27        | 2026-27        | 2026-27        |
|              | <b>Capital Outlay</b>          |                |                |                |                |                |                |                |
| 240-700-8225 | Buildings & Facilities         | -              | -              | 3,000          | -              | 9,500          | 9,500          | 9,500          |
| 240-700-8320 | Software                       | -              | -              | -              | -              | -              | -              | -              |
| 240-700-8335 | Equipment & Furnishings        | -              | -              | -              | 2,250          | 5,000          | 5,000          | 5,000          |
| 240-700-8425 | Vehicles & Rolling Stock       | -              | -              | 30,000         | 22,305         | -              | -              | -              |
| 240-700-8550 | Sewer Systems                  | -              | 30,675         | 70,000         | 30,200         | 40,000         | 40,000         | 40,000         |
|              | <b>Total Capital Outlay</b>    | -              | <b>30,675</b>  | <b>103,000</b> | <b>54,755</b>  | <b>54,500</b>  | <b>54,500</b>  | <b>54,500</b>  |
|              | <b>Debt Service</b>            |                |                |                |                |                |                |                |
| 240-800-7110 | Loan Principal - S00006        | 23,981         | 24,170         | 24,369         | 24,369         | 24,577         | 24,577         | 24,577         |
| 240-800-7111 | Loan Principal - Library/City  | -              | -              | -              | -              | -              | -              | -              |
| 240-800-7122 | Loan Principal - J05001 SPWF   | 5,218          | 5,488          | 5,772          | 5,772          | 6,071          | 6,071          | 6,071          |
| 240-800-7124 | Loan Principal - RUS 91-03     | 7,172          | 7,369          | 7,572          | 7,572          | 7,781          | 7,781          | 7,781          |
| 240-800-7510 | Loan Interest - S00006         | 6,026          | 4,889          | 3,741          | 3,740          | 2,584          | 2,584          | 2,584          |
| 240-800-7511 | Loan Interest - Library/City   | -              | -              | -              | -              | -              | -              | -              |
| 240-800-7522 | Loan Interest - J05001 SPWF    | 2,204          | 1,935          | 1,651          | 1,651          | 1,354          | 1,354          | 1,354          |
| 240-800-7524 | Loan Interest - RUS 91-03      | 8,572          | 8,375          | 8,173          | 8,173          | 7,965          | 7,965          | 7,965          |
|              | <b>Total Debt Service</b>      | <b>53,173</b>  | <b>52,226</b>  | <b>51,278</b>  | <b>51,277</b>  | <b>50,332</b>  | <b>50,332</b>  | <b>50,332</b>  |
|              | <b>Transfers Out</b>           |                |                |                |                |                |                |                |
| 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     | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Total Transfers Out</b>     | -              | -              | -              | -              | -              | -              | -              |
|              | <b>Contingency</b>             |                |                |                |                |                |                |                |
| 240-900-9590 | Contingency                    | -              | -              | 50,000         | -              | 80,000         | 80,000         | 80,000         |
|              | <b>Total Contingency</b>       | -              | -              | <b>50,000</b>  | -              | <b>80,000</b>  | <b>80,000</b>  | <b>80,000</b>  |
|              | <b>Ending Balance</b>          |                |                |                |                |                |                |                |
| 240-3301     | Assigned Balance               | 303,092        | 340,128        | -              | 400,481        | 247,753        | 247,753        | 247,753        |
|              | <b>Total Ending Balance</b>    | <b>303,092</b> | <b>340,128</b> | -              | <b>400,481</b> | <b>247,753</b> | <b>247,753</b> | <b>247,753</b> |
|              | <b>Total Requirements</b>      | <b>750,520</b> | <b>860,853</b> | <b>713,728</b> | <b>895,025</b> | <b>971,756</b> | <b>971,756</b> | <b>971,756</b> |

## Budget Detail - Parks SDC Resources and Requirements

|              |                                     | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>DESCRIPTION</b>                  |                   |                   |                   |                      |                     |                     |                    |
|              | <b>RESOURCES</b>                    |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>            |                   |                   |                   |                      |                     |                     |                    |
| 410-3100     | Beginning Fund Balance              | 105,232           | 110,250           | 123,800           | 123,790              | 131,057             | 131,057             | 131,057            |
|              | <b>Total Beginning Balance</b>      | <b>105,232</b>    | <b>110,250</b>    | <b>123,800</b>    | <b>123,790</b>       | <b>131,057</b>      | <b>131,057</b>      | <b>131,057</b>     |
|              | <b>SDC Revenues</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 410-345-4510 | Parks Improvement SDC Fees          | 985               | 8,013             | 3,012             | 2,008                | 5,020               | 5,020               | 5,020              |
| 410-342-4511 | Parks Reimbursement SDC             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total SDC Revenues</b>           | <b>985</b>        | <b>8,013</b>      | <b>3,012</b>      | <b>2,008</b>         | <b>5,020</b>        | <b>5,020</b>        | <b>5,020</b>       |
|              | <b>Other Resources</b>              |                   |                   |                   |                      |                     |                     |                    |
| 410-315-4125 | Interest Earned                     | 4,033             | 5,527             | 4,725             | 5,259                | 5,300               | 5,300               | 5,300              |
|              | <b>Total Other Resources</b>        | <b>4,033</b>      | <b>5,527</b>      | <b>4,725</b>      | <b>5,259</b>         | <b>5,300</b>        | <b>5,300</b>        | <b>5,300</b>       |
|              | <b>Transfers In</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 410-390-4917 | Transfer from SDC Fund              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>              | <b>110,250</b>    | <b>123,790</b>    | <b>131,537</b>    | <b>131,057</b>       | <b>141,377</b>      | <b>141,377</b>      | <b>141,377</b>     |
|              | <b>REQUIREMENTS</b>                 |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Materials and Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| 410-490-6714 | Materials & Services                | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
|              | <b>Total Materials and Services</b> | <b>-</b>          | <b>-</b>          | <b>1,000</b>      | <b>-</b>             | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>       |
|              | <b>Capital Outlay</b>               |                   |                   |                   |                      |                     |                     |                    |
| 410-700-8520 | Parks Improvements                  | -                 | -                 | 130,537           | -                    | 140,377             | 140,377             | 140,377            |
|              | <b>Total Capital Outlay</b>         | <b>-</b>          | <b>-</b>          | <b>130,537</b>    | <b>-</b>             | <b>140,377</b>      | <b>140,377</b>      | <b>140,377</b>     |
|              | <b>Ending Balance</b>               |                   |                   |                   |                      |                     |                     |                    |
| 410-3301     | Restricted Balance                  | 110,250           | 123,790           | -                 | 131,057              | -                   | -                   | -                  |
|              | <b>Total Ending Balance</b>         | <b>110,250</b>    | <b>123,790</b>    | <b>-</b>          | <b>131,057</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Requirements</b>           | <b>110,250</b>    | <b>123,790</b>    | <b>131,537</b>    | <b>131,057</b>       | <b>141,377</b>      | <b>141,377</b>      | <b>141,377</b>     |

## Budget Detail - Transportation SDC Resources and Requirements

|              | DESCRIPTION                         | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>RESOURCES</b>                    |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>            |                   |                   |                   |                      |                     |                     |                    |
| 412-3100     | Beginning Fund Balance              | 81,858            | 85,485            | 94,480            | 94,462               | 99,718              | 99,718              | 99,718             |
|              | <b>Total Beginning Balance</b>      | <b>81,858</b>     | <b>85,485</b>     | <b>94,480</b>     | <b>94,462</b>        | <b>99,718</b>       | <b>99,718</b>       | <b>99,718</b>      |
|              | <b>SDC Revenues</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 412-345-4512 | Transportation SDC                  | 592               | 4,736             | 1,776             | 1,184                | 2,960               | 2,960               | 2,960              |
|              | <b>Total SDC Revenues</b>           | <b>592</b>        | <b>4,736</b>      | <b>1,776</b>      | <b>1,184</b>         | <b>2,960</b>        | <b>2,960</b>        | <b>2,960</b>       |
|              | <b>Other Resources</b>              |                   |                   |                   |                      |                     |                     |                    |
| 412-315-4125 | Interest Earned                     | 3,035             | 4,241             | 3,850             | 4,072                | 4,150               | 4,150               | 4,150              |
|              | <b>Total Other Resources</b>        | <b>3,035</b>      | <b>4,241</b>      | <b>3,850</b>      | <b>4,072</b>         | <b>4,150</b>        | <b>4,150</b>        | <b>4,150</b>       |
|              | <b>Transfers In</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 412-390-4917 | Transfer from SDC Fund              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>              | <b>85,485</b>     | <b>94,462</b>     | <b>100,106</b>    | <b>99,718</b>        | <b>106,828</b>      | <b>106,828</b>      | <b>106,828</b>     |
|              | <b>REQUIREMENTS</b>                 |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Materials and Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| 412-490-6128 | Other Contract Services             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 412-490-6714 | Materials & Services                | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
|              | <b>Total Materials and Services</b> | <b>-</b>          | <b>-</b>          | <b>1,000</b>      | <b>-</b>             | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>       |
|              | <b>Capital Outlay</b>               |                   |                   |                   |                      |                     |                     |                    |
| 412-700-8530 | Street Improvements                 | -                 | -                 | 99,106            | -                    | 105,828             | 105,828             | 105,828            |
|              | <b>Total Capital Outlay</b>         | <b>-</b>          | <b>-</b>          | <b>99,106</b>     | <b>-</b>             | <b>105,828</b>      | <b>105,828</b>      | <b>105,828</b>     |
|              | <b>Ending Balance</b>               |                   |                   |                   |                      |                     |                     |                    |
| 412-3301     | Restricted Balance                  | 85,485            | 94,462            | -                 | 99,718               | -                   | -                   | -                  |
|              | <b>Total Ending Balance</b>         | <b>85,485</b>     | <b>94,462</b>     | <b>-</b>          | <b>99,718</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Requirements</b>           | <b>85,485</b>     | <b>94,462</b>     | <b>100,106</b>    | <b>99,718</b>        | <b>106,828</b>      | <b>106,828</b>      | <b>106,828</b>     |

## Budget Detail - Water SDC Resources and Requirements

|              |                                     | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>DESCRIPTION</b>                  |                   |                   |                   |                      |                     |                     |                    |
|              | <b>RESOURCES</b>                    |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>            |                   |                   |                   |                      |                     |                     |                    |
| 430-3100     | Beginning Fund Balance              | 438,835           | 461,733           | 539,238           | 531,125              | 569,458             | 569,458             | 569,458            |
|              | <b>Total Beginning Balance</b>      | <b>438,835</b>    | <b>461,733</b>    | <b>539,238</b>    | <b>531,125</b>       | <b>569,458</b>      | <b>569,458</b>      | <b>569,458</b>     |
|              | <b>SDC Revenues</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 430-345-4530 | Water SDC                           | 3,830             | 53,306            | 21,204            | 14,136               | 35,340              | 35,340              | 35,340             |
|              | <b>Total SDC Revenues</b>           | <b>3,830</b>      | <b>53,306</b>     | <b>21,204</b>     | <b>14,136</b>        | <b>35,340</b>       | <b>35,340</b>       | <b>35,340</b>      |
|              | <b>Other Resources</b>              |                   |                   |                   |                      |                     |                     |                    |
| 430-315-4125 | Interest Earned                     | 19,068            | 24,325            | 23,650            | 24,197               | 24,250              | 24,250              | 24,250             |
|              | <b>Total Other Resources</b>        | <b>19,068</b>     | <b>24,325</b>     | <b>23,650</b>     | <b>24,197</b>        | <b>24,250</b>       | <b>24,250</b>       | <b>24,250</b>      |
|              | <b>Transfers In</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 430-390-4917 | Transfer from SDC Fund              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 430-390-4930 | Transfer from Water Fund            | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>              | <b>461,733</b>    | <b>539,364</b>    | <b>584,092</b>    | <b>569,458</b>       | <b>629,048</b>      | <b>629,048</b>      | <b>629,048</b>     |
|              |                                     |                   |                   |                   |                      |                     |                     |                    |
|              | <b>REQUIREMENTS</b>                 |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Materials and Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| 430-490-6128 | Other Contract Services             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 430-490-6714 | Materials & Services                | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
|              | <b>Total Materials and Services</b> | <b>-</b>          | <b>-</b>          | <b>5,000</b>      | <b>-</b>             | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>       |
|              | <b>Capital Outlay</b>               |                   |                   |                   |                      |                     |                     |                    |
| 430-700-8540 | Water Systems Improvemts            | -                 | 8,239             | 579,092           | -                    | 624,048             | 624,048             | 624,048            |
|              | <b>Total Capital Outlay</b>         | <b>-</b>          | <b>8,239</b>      | <b>579,092</b>    | <b>-</b>             | <b>624,048</b>      | <b>624,048</b>      | <b>624,048</b>     |
|              | <b>Ending Balance</b>               |                   |                   |                   |                      |                     |                     |                    |
| 430-3301     | Restricted Balance                  | 461,733           | 531,125           | -                 | 569,458              | -                   | -                   | -                  |
|              | <b>Total Ending Balance</b>         | <b>461,733</b>    | <b>531,125</b>    | <b>-</b>          | <b>569,458</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Requirements</b>           | <b>461,733</b>    | <b>539,364</b>    | <b>584,092</b>    | <b>569,458</b>       | <b>629,048</b>      | <b>629,048</b>      | <b>629,048</b>     |

## Budget Detail - Sewer SDC Resources and Requirements

|              |                                     | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>DESCRIPTION</b>                  |                   |                   |                   |                      |                     |                     |                    |
|              | <b>RESOURCES</b>                    |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>            |                   |                   |                   |                      |                     |                     |                    |
| 440-3100     | Beginning Fund Balance              | 140,993           | 93,042            | 106,356           | 106,297              | 113,142             | 113,142             | 113,142            |
|              | <b>Total Beginning Balance</b>      | <b>140,993</b>    | <b>93,042</b>     | <b>106,356</b>    | <b>106,297</b>       | <b>113,142</b>      | <b>113,142</b>      | <b>113,142</b>     |
|              | <b>SDC Revenues</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 440-345-4540 | Sewer SDC                           | 2,142             | 8,568             | 22,491            | 2,142                | 24,030              | 24,030              | 24,030             |
|              | <b>Total SDC Revenues</b>           | <b>2,142</b>      | <b>8,568</b>      | <b>22,491</b>     | <b>2,142</b>         | <b>24,030</b>       | <b>24,030</b>       | <b>24,030</b>      |
|              | <b>Other Resources</b>              |                   |                   |                   |                      |                     |                     |                    |
| 440-315-4125 | Interest Earned                     | 3,788             | 4,687             | 4,225             | 4,703                | 4,750               | 4,750               | 4,750              |
|              | <b>Total Other Resources</b>        | <b>3,788</b>      | <b>4,687</b>      | <b>4,225</b>      | <b>4,703</b>         | <b>4,750</b>        | <b>4,750</b>        | <b>4,750</b>       |
|              | <b>Transfers In</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 440-390-4917 | Transfer from SDC Fund              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>              | <b>146,923</b>    | <b>106,297</b>    | <b>133,072</b>    | <b>113,142</b>       | <b>141,922</b>      | <b>141,922</b>      | <b>141,922</b>     |
|              |                                     |                   |                   |                   |                      |                     |                     |                    |
|              | <b>REQUIREMENTS</b>                 |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Materials and Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| 440-490-6128 | Other Contract Services             | 53,882            | -                 | -                 | -                    | -                   | -                   | -                  |
| 440-490-6714 | Materials & Services                | -                 | -                 | 5,000             | -                    | 5,000               | 5,000               | 5,000              |
|              | <b>Total Materials and Services</b> | <b>53,882</b>     | <b>-</b>          | <b>5,000</b>      | <b>-</b>             | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>       |
|              | <b>Capital Outlay</b>               |                   |                   |                   |                      |                     |                     |                    |
| 440-700-8550 | Sewer Systems                       | -                 | -                 | 128,072           | -                    | 136,922             | 136,922             | 136,922            |
|              | <b>Total Capital Outlay</b>         | <b>-</b>          | <b>-</b>          | <b>128,072</b>    | <b>-</b>             | <b>136,922</b>      | <b>136,922</b>      | <b>136,922</b>     |
|              | <b>Ending Balance</b>               |                   |                   |                   |                      |                     |                     |                    |
| 440-3301     | Restricted Balance                  | 93,042            | 106,297           | -                 | 113,142              | -                   | -                   | -                  |
|              | <b>Total Ending Balance</b>         | <b>93,042</b>     | <b>106,297</b>    | <b>-</b>          | <b>113,142</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Requirements</b>           | <b>146,924</b>    | <b>106,297</b>    | <b>133,072</b>    | <b>113,142</b>       | <b>141,922</b>      | <b>141,922</b>      | <b>141,922</b>     |

## Budget Detail - Stormwater SDC Resources and Requirements

|              |                                     | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>DESCRIPTION</b>                  |                   |                   |                   |                      |                     |                     |                    |
|              | <b>RESOURCES</b>                    |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>            |                   |                   |                   |                      |                     |                     |                    |
| 445-3100     | Beginning Fund Balance              | 85,325            | 89,310            | 99,080            | 99,113               | 104,672             | 104,672             | 104,672            |
|              | <b>Total Beginning Balance</b>      | <b>85,325</b>     | <b>89,310</b>     | <b>99,080</b>     | <b>99,113</b>        | <b>104,672</b>      | <b>104,672</b>      | <b>104,672</b>     |
|              | <b>SDC Revenues</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 445-345-4545 | Storm Drainage SDC                  | 673               | 5,384             | 2,019             | 1,346                | 2,875               | 2,875               | 2,875              |
|              | <b>Total SDC Revenues</b>           | <b>673</b>        | <b>5,384</b>      | <b>2,019</b>      | <b>1,346</b>         | <b>2,875</b>        | <b>2,875</b>        | <b>2,875</b>       |
|              | <b>Other Resources</b>              |                   |                   |                   |                      |                     |                     |                    |
| 445-315-4125 | Interest Earned                     | 3,312             | 4,419             | 3,975             | 4,213                | 4,255               | 4,255               | 4,255              |
|              | <b>Total Other Resources</b>        | <b>3,312</b>      | <b>4,419</b>      | <b>3,975</b>      | <b>4,213</b>         | <b>4,255</b>        | <b>4,255</b>        | <b>4,255</b>       |
|              | <b>Transfers In</b>                 |                   |                   |                   |                      |                     |                     |                    |
| 445-390-4917 | Transfer from SDC Fund              | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>              | <b>89,310</b>     | <b>99,113</b>     | <b>105,074</b>    | <b>104,672</b>       | <b>111,802</b>      | <b>111,802</b>      | <b>111,802</b>     |
|              | <b>REQUIREMENTS</b>                 |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Materials and Services</b>       |                   |                   |                   |                      |                     |                     |                    |
| 445-490-6128 | Other Contract Services             | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 445-490-6714 | Materials & Services                | -                 | -                 | 1,000             | -                    | 1,000               | 1,000               | 1,000              |
|              | <b>Total Materials and Services</b> | <b>-</b>          | <b>-</b>          | <b>1,000</b>      | <b>-</b>             | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>       |
|              | <b>Capital Outlay</b>               |                   |                   |                   |                      |                     |                     |                    |
| 445-700-8560 | Stormwater Improvements             | -                 | -                 | 104,074           | -                    | 110,802             | 110,802             | 110,802            |
|              | <b>Total Capital Outlay</b>         | <b>-</b>          | <b>-</b>          | <b>104,074</b>    | <b>-</b>             | <b>110,802</b>      | <b>110,802</b>      | <b>110,802</b>     |
|              | <b>Ending Balance</b>               |                   |                   |                   |                      |                     |                     |                    |
| 445-3301     | Restricted Balance                  | 89,310            | 99,113            | -                 | 104,672              | -                   | -                   | -                  |
|              | <b>Total Ending Balance</b>         | <b>89,310</b>     | <b>99,113</b>     | <b>-</b>          | <b>104,672</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Requirements</b>           | <b>89,310</b>     | <b>99,113</b>     | <b>105,074</b>    | <b>104,672</b>       | <b>111,802</b>      | <b>111,802</b>      | <b>111,802</b>     |

## Budget Detail - Water Reserve Resources and Requirements

|              | DESCRIPTION                    | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|--------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
|              | <b>RESOURCES</b>               |                   |                   |                   |                      |                     |                     |                    |
|              | <b>Beginning Balance</b>       |                   |                   |                   |                      |                     |                     |                    |
| 520-3100     | Beginning Fund Balance         | 40,352            | 41,933            | 43,872            | 43,869               | 45,849              | 45,849              | 45,849             |
|              | <b>Total Beginning Balance</b> | <b>40,352</b>     | <b>41,933</b>     | <b>43,872</b>     | <b>43,869</b>        | <b>45,849</b>       | <b>45,849</b>       | <b>45,849</b>      |
|              | <b>Revenues</b>                |                   |                   |                   |                      |                     |                     |                    |
| 520-315-4125 | Interest Earned                | 1,582             | 1,936             | 1,650             | 1,980                | 2,100               | 2,100               | 2,100              |
|              | <b>Total Revenues</b>          | <b>1,582</b>      | <b>1,936</b>      | <b>1,650</b>      | <b>1,980</b>         | <b>2,100</b>        | <b>2,100</b>        | <b>2,100</b>       |
|              | <b>Transfers In</b>            |                   |                   |                   |                      |                     |                     |                    |
| 520-390-4930 | Transfer from Water Fund       | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Total Transfers In</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
|              | <b>Total Resources</b>         | <b>41,934</b>     | <b>43,869</b>     | <b>45,522</b>     | <b>45,849</b>        | <b>47,949</b>       | <b>47,949</b>       | <b>47,949</b>      |
|              | <b>REQUIREMENTS</b>            |                   |                   |                   |                      |                     |                     |                    |
| 520-490-6000 | <b>Materials and Services</b>  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 520-700-8000 | <b>Capital Outlay</b>          | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|              | <b>Ending Balance</b>          |                   |                   |                   |                      |                     |                     |                    |
| 520-3301     | Restricted Balance             | 41,933            | 43,869            | 45,522            | 45,849               | 47,949              | 47,949              | 47,949             |
|              | <b>Total Ending Balance</b>    | <b>41,933</b>     | <b>43,869</b>     | <b>45,522</b>     | <b>45,849</b>        | <b>47,949</b>       | <b>47,949</b>       | <b>47,949</b>      |
|              | <b>Total Requirements</b>      | <b>41,933</b>     | <b>43,869</b>     | <b>45,522</b>     | <b>45,849</b>        | <b>47,949</b>       | <b>47,949</b>       | <b>47,949</b>      |

## Budget Detail - Sewer Reserve Resources and Requirements

| DESCRIPTION               |                                | ACTUAL<br>2023-24 | ACTUAL<br>2024-25 | BUDGET<br>2025-26 | PROJECTED<br>2025-26 | PROPOSED<br>2026-27 | APPROVED<br>2026-27 | ADOPTED<br>2026-27 |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---------------------|--------------------|
| <b>RESOURCES</b>          |                                |                   |                   |                   |                      |                     |                     |                    |
| <b>Beginning Balance</b>  |                                |                   |                   |                   |                      |                     |                     |                    |
| 521-3100                  | Beginning Fund Balance         | 16,071            | 16,598            | 17,257            | 17,259               | 17,946              | 17,946              | 17,946             |
|                           | <b>Total Beginning Balance</b> | <b>16,071</b>     | <b>16,598</b>     | <b>17,257</b>     | <b>17,259</b>        | <b>17,946</b>       | <b>17,946</b>       | <b>17,946</b>      |
| <b>Revenues</b>           |                                |                   |                   |                   |                      |                     |                     |                    |
| 521-315-4125              | Interest Earned                | 528               | 659               | 575               | 687                  | 725                 | 725                 | 725                |
|                           | <b>Total Revenues</b>          | <b>528</b>        | <b>659</b>        | <b>575</b>        | <b>687</b>           | <b>725</b>          | <b>725</b>          | <b>725</b>         |
| <b>Transfers In</b>       |                                |                   |                   |                   |                      |                     |                     |                    |
| 521-390-4940              | Transfer from Sewer Fund       | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
|                           | <b>Total Transfers In</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Total Resources</b>    |                                | <b>16,599</b>     | <b>17,257</b>     | <b>17,832</b>     | <b>17,946</b>        | <b>18,671</b>       | <b>18,671</b>       | <b>18,671</b>      |
| <b>REQUIREMENTS</b>       |                                |                   |                   |                   |                      |                     |                     |                    |
| 521-490-6000              | <b>Materials and Services</b>  | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| 521-700-8000              | <b>Capital Outlay</b>          | -                 | -                 | -                 | -                    | -                   | -                   | -                  |
| <b>Ending Balance</b>     |                                |                   |                   |                   |                      |                     |                     |                    |
| 521-3301                  | Restricted Balance             | 16,598            | 17,259            | 17,832            | 17,946               | 18,671              | 18,671              | 18,671             |
|                           | <b>Total Ending Balance</b>    | <b>16,598</b>     | <b>17,259</b>     | <b>17,832</b>     | <b>17,946</b>        | <b>18,671</b>       | <b>18,671</b>       | <b>18,671</b>      |
| <b>Total Requirements</b> |                                | <b>16,598</b>     | <b>17,259</b>     | <b>17,832</b>     | <b>17,946</b>        | <b>18,671</b>       | <b>18,671</b>       | <b>18,671</b>      |

## Appendix

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

## Acronyms & Glossary

| <b>Acronym</b> | <b>Definition</b>                               | <b>Acronym</b> | <b>Definition</b>                          |
|----------------|-------------------------------------------------|----------------|--------------------------------------------|
| 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 1<sup>st</sup>. 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.

## Boards & Commissions

### 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    | Rick Trimper     | 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    | Bill Priser      | 12/31/2027  |                                                          |
| 4    | Bill George      | 12/31/2027  |                                                          |
| 5    | John Petrie      | 12/31/2027  |                                                          |

### Blackberry Jam Committee

| Seat | Member         | Term Ending |
|------|----------------|-------------|
| 1    | Lonna Bennett  | 12/31/2027  |
| 2    | Rutie Ackland  | 12/31/2027  |
| 3    | * Meesa Anders | 12/31/2027  |
| 4    | Ben Anders     | 12/31/2026  |
| 5    | George Wild    | 12/31/2026  |

### Budget Committee

| Seat | Member          | Term Ending |
|------|-----------------|-------------|
| 1    | Pam Kidd        | 12/31/2026  |
| 2    | Vacant          | 12/31/2026  |
| 3    | John Petrie     | 12/31/2028  |
| 4    | Bill George     | 12/31/2028  |
| 5    | Lisa Bee-Wilson | 12/31/2027  |

### Library Committee

| Seat | Member          | Term Ending |
|------|-----------------|-------------|
| 1    | *Tony Moreci    | 12/31/2027  |
| 2    | Ann Wopat       | 12/31/2027  |
| 3    | Crystal Gardner | 12/31/2027  |
| 4    | Paula Berman    | 12/31/2026  |
| 5    | Stormy Johnson  | 12/31/2026  |

### Parks Committee

| Seat | Member         | Term Ending |
|------|----------------|-------------|
| 1    | *Joe Brazil    | 12/31/2027  |
| 2    | Mathew Shumski | 12/31/2027  |
| 3    | Tony Moreci    | 12/31/2027  |
| 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**  
**Proposed for:**  
**Fiscal Year 26-27**

| No | Emp# No | FTE | Pay Scale             |  | Step    |         |         |         |         |         |         |         |         |         |
|----|---------|-----|-----------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|    |         |     | Position              |  | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      |
| 1  |         |     | City Administrator    |  | 121,336 | 125,583 | 129,978 | 134,527 | 139,235 | 144,108 | 149,152 | 154,372 | 159,775 | 165,367 |
| 2  |         |     | Finance Clerk         |  | 71,458  | 73,959  | 76,548  | 79,227  | 82,000  | 84,870  | 87,840  | 90,914  | 94,096  | 97,389  |
| 3  |         |     | City Clerk            |  | 50,959  | 52,743  | 54,589  | 56,500  | 58,478  | 60,525  | 62,643  | 64,836  | 67,105  | 69,454  |
| 4  |         |     | Library Director      |  | 44,206  | 45,753  | 47,354  | 49,011  | 50,726  | 52,501  | 54,339  | 56,241  | 58,209  | 60,246  |
| 5  |         |     | Public Works Director |  | 80,698  | 83,522  | 86,445  | 89,471  | 92,602  | 95,843  | 99,198  | 102,670 | 106,263 | 109,982 |
| 6  |         |     | Lead Operator         |  | 60,319  | 62,430  | 64,615  | 66,877  | 69,218  | 71,641  | 74,148  | 76,743  | 79,429  | 82,209  |
| 7  |         |     | Operator              |  | 48,768  | 50,475  | 52,242  | 54,070  | 55,962  | 57,921  | 59,948  | 62,046  | 64,218  | 66,466  |
| 8  |         |     | Utility Worker        |  | 40,396  | 41,810  | 43,273  | 44,788  | 46,356  | 47,978  | 49,657  | 51,395  | 53,194  | 55,056  |
| 9  |         |     | Custodian             |  | 38,006  | 39,336  | 40,713  | 42,138  | 43,613  | 45,139  | 46,719  | 48,354  | 50,046  | 51,798  |
| 10 |         |     | Temporary/ Seasonal   |  | 36,721  | 38,006  | 39,336  | 40,713  | 42,138  | 43,613  | 45,139  | 46,719  | 48,354  | 50,046  |
| 11 |         |     |                       |  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 12 |         |     |                       |  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 13 |         |     |                       |  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 14 |         |     |                       |  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| 15 |         |     |                       |  | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       |

CITY OF LOWELL  
PROPOSED MASTER FEE SCHEDULE - FY 2026-2027

|                                                                                                                                                                                                                                     | Fee                    | Unit/ Comment |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------|
| <b>1 General Services</b>                                                                                                                                                                                                           |                        |               |
| <b>a. Administrative Services</b>                                                                                                                                                                                                   |                        |               |
| 1 Notary Services - Per Document, oath or affirmation                                                                                                                                                                               | 10.00                  |               |
| 2 Lien Search Fees - Per Tax Lot                                                                                                                                                                                                    | 25.00                  |               |
| 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>b. Printing &amp; Copies - All copies including copies for public records</b>                                                                                                                                                    |                        |               |
| 1 Letter & Legal Size - Black & White, Per Page                                                                                                                                                                                     | 0.20                   |               |
| 2 Letter & Legal Size - Color, Per Page                                                                                                                                                                                             | 0.75                   |               |
| 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     |
| <b>2 Staff Time and Equipment</b>                                                                                                                                                                                                   |                        |               |
| <b>a. Staff Time</b>                                                                                                                                                                                                                |                        |               |
| 1 City Administrator                                                                                                                                                                                                                | 100.00                 | Per hour      |
| 2 Public Works Staff                                                                                                                                                                                                                | 60.00                  | Per hour      |
| 3 Administrative Staff                                                                                                                                                                                                              | 65.00                  | Per hour      |
| 4 Library Staff                                                                                                                                                                                                                     | 45.00                  | Per hour      |
| 5 Attorney                                                                                                                                                                                                                          | Actual Cost            |               |
| <i>*Public works hours are billed with a 1 hour minimum</i>                                                                                                                                                                         |                        |               |
| <b>b. Equipment Time</b>                                                                                                                                                                                                            |                        |               |
| 1 Vehicles & Rolling Stock                                                                                                                                                                                                          | 67.00                  | Per hour      |
| 2 Other Equipment (Mowers, Trimmers, Pumps, etc.)                                                                                                                                                                                   | 31.00                  | Per hour      |
| 3 Equipment Rented by City Staff                                                                                                                                                                                                    | Cost plus 10%          |               |
| <i>*Equipment hours are billed with a 1 hour minimum</i>                                                                                                                                                                            |                        |               |
| <b>3 Municipal Court</b>                                                                                                                                                                                                            |                        |               |
| a. Court Fine Payment Plan - Per Citation                                                                                                                                                                                           | 25.00                  |               |
| b. Diversion Fee - Per Offense                                                                                                                                                                                                      | 150.00                 |               |
| c. Fine Amounts                                                                                                                                                                                                                     | See LMC 5.001          |               |
| <b>4 Code Enforcement</b>                                                                                                                                                                                                           |                        |               |
| a. Animal Licenses                                                                                                                                                                                                                  | See LMC 5.206          |               |
| b. Code Violations                                                                                                                                                                                                                  | See LMC 5.001          |               |

CITY OF LOWELL  
PROPOSED MASTER FEE SCHEDULE - FY 2026-2027

|                                                                                                                                                                                                        | Fee                      | Unit/ Comment          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------|
| <b>5 Library</b>                                                                                                                                                                                       |                          |                        |
| <b>a. Membership</b>                                                                                                                                                                                   |                          |                        |
| 1 Within Municipal City Limits                                                                                                                                                                         | Free                     |                        |
| 2 Outside Municipal City Limits - Annually                                                                                                                                                             | -                        | Household              |
| <b>b. Library Cards</b>                                                                                                                                                                                |                          |                        |
| 1 First Time - Original Membership - All Members (One Time Fee)                                                                                                                                        | 5.00                     |                        |
| 2 Replacement Cards - All Members - Per Card                                                                                                                                                           | 3.00                     |                        |
| <b>c. Fees &amp; Fines</b>                                                                                                                                                                             |                          |                        |
| 2 Lost or Damaged Books                                                                                                                                                                                | Cost or like replacement |                        |
| 3 Lost or Damaged Electronic Media                                                                                                                                                                     | Cost or like replacement |                        |
| <b>6 Utility Fees and Charges</b>                                                                                                                                                                      |                          |                        |
| <b>a. Utility Deposit</b>                                                                                                                                                                              |                          |                        |
| 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>b. Water Service Connection Fees</b>                                                                                                                                                                | Meter Size:              | 3/4"      1"      2"   |
| 1 Backflow Device Inspection                                                                                                                                                                           | 45.00                    | 55.00      65.00       |
| 2 Water Meter (only)                                                                                                                                                                                   | 555.00                   | 805.00      2,155.00   |
| 3 Meter Box & Lid (only)                                                                                                                                                                               | 165.00                   | 165.00      780.00     |
| 4 Tap (only)                                                                                                                                                                                           | 310.00                   | 425.00      610.00     |
| 5 Tap & Water Meter                                                                                                                                                                                    | 865.00                   | 1,230.00      2,765.00 |
| 6 City Constructed, No Street Cut                                                                                                                                                                      | 1,265.00                 | 1,705.00      4,005.00 |
| 7 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>                                                                                                                            |                          |                        |
| <b>c. Sewer Service Connection Fees</b>                                                                                                                                                                |                          |                        |
| <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                   |                        |
| <b>d. Fees &amp; Penalties</b>                                                                                                                                                                         |                          |                        |
| 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 &amp; penalties are per occurrence</i>                                                                                                                                                    |                          |                        |

CITY OF LOWELL  
PROPOSED MASTER FEE SCHEDULE - FY 2026-2027

|                                                                                              |             | Fee           | Unit/ Comment       |
|----------------------------------------------------------------------------------------------|-------------|---------------|---------------------|
| <b>7 Permits</b>                                                                             |             |               |                     |
| a. <b>Special Events &amp; Public Benefit Permit Application - Non refundable</b>            |             | 250.00        |                     |
| b. <b>Camping Permits</b>                                                                    |             |               |                     |
| 1 Camping/RV Occupancy Permit - Private Property                                             |             | 35.00         | Each                |
| 2 Camping/RV Occupancy Permit - Public Property                                              |             | 15.00         | Per day             |
| c. <b>Right-of-Way Permits - All Right-of-way Permits are Per Occurrence</b>                 |             |               |                     |
| 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% |                     |
| d. <b>Mobile Food Vendor Application Fee - Non refundable</b>                                |             | 50.00         | Annually            |
| <b>8 Land Use &amp; Development Permits</b>                                                  | Application |               |                     |
| a. <b>Amendments</b>                                                                         | 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. <b>Annexation</b>                                                                         |             |               |                     |
| 1 Annexation                                                                                 | 4           | 3,500.00      |                     |
| <i>*Plus actual attorney and election cost if applicable</i>                                 |             |               |                     |
| c. <b>Appeal</b>                                                                             |             |               |                     |
| 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. <b>Conditional Use</b>                                                                    |             |               |                     |
| 1 ADU - Accessory Dwelling Unit                                                              | 1           | 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. <b>Fences &amp; Screening</b>                                                             |             |               |                     |
| 1 Fence or Perimeter Screening                                                               | 1           | 25.00         |                     |
| <i>*Permit required when not otherwise included with a land use permit.</i>                  |             |               |                     |
| f. <b>Land Division</b>                                                                      |             |               |                     |
| 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  
PROPOSED MASTER FEE SCHEDULE - FY 2026-2027

|                                                                                                                 |                         | Fee                           | Unit/ Comment           |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|-------------------------|
| <b>8 Land Use &amp; Development Permits - Continued</b>                                                         | <b>Application Type</b> |                               |                         |
| <b>g. Planned Unit Development</b>                                                                              |                         |                               |                         |
| 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        |
| <b>h. Sign Permits</b>                                                                                          |                         |                               |                         |
| 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 fascia, no structural changes                                                                  | 1                       | 30.00                         |                         |
| 5 Additional Sign, same application                                                                             | 1                       | 25.00                         |                         |
| 6 Portable or Temporary Sign                                                                                    | 1                       | 30.00                         | Annually - each         |
| <b>i. Site Plan</b>                                                                                             |                         |                               |                         |
| 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> |                         |                               |                         |
| <b>j. Special Standards</b>                                                                                     |                         |                               |                         |
| 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>                                  |                         |                               |                         |
| <b>k. Temporary Use</b>                                                                                         |                         |                               |                         |
| 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         |
| <b>l. Vacation</b>                                                                                              |                         |                               |                         |
| 1 Easement                                                                                                      | 4                       | 1,000.00                      | *Plus notice fee        |
| 2 Public Right-of-Way                                                                                           | 4                       | 1,500.00                      | *Plus notice fee        |
| <b>m. Variance</b>                                                                                              |                         |                               |                         |
| 1 Variance - Minor                                                                                              | 3                       | 450.00                        |                         |
| 2 Variance - Major                                                                                              | 3                       | 750.00                        |                         |
| 3 Variance - Floodplain                                                                                         | 1                       | 450.00                        | See Special Standards   |
| <b>n. Miscellaneous Planning Fees</b>                                                                           |                         |                               |                         |
| 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.

# Financial Management Policies

## Financial Management Policies

These Financial Management Policies are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual policies contained herein set a basis for both the financial planning, reporting and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policies safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

### POLICY

#### 1. PURPOSE

- 1.1. The City of Lowell is committed to responsible financial management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of these policies and procedures is to enable the City to achieve and maintain a long-term and positive financial condition.

#### 2. OBJECTIVES

- 2.1. To guide policy decisions by providing a framework of sound financial principles.
- 2.2. To deliver efficient, cost effective, and appropriate services.
- 2.3. To maintain appropriate financial capacity for present and future needs.
- 2.4. To employ balanced revenue policies that provide adequate funding for services and service levels.
- 2.5. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- 2.6. To provide for the development of a comprehensive annual budget which meets the requirements of State Budget Law and Policy decisions and direction of the City Council.
- 2.7. To ensure the legal use of financial resources through sound financial practices and strong internal controls.
- 2.8. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

#### 3. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

##### 3.1. Basis of Accounting (Accounting Practices and Principles)

The City maintains its accounting systems using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, contributed capital and depreciation, recognition of long-term debts, utility deposits and cash held for other people or agencies. The modified cash basis of accounting is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). This basis is specifically allowed under Oregon rules, and the City Council considers the use of this basis to be an appropriate reflection of the City's financial status and results of operations.

##### 3.2. Financial and Management Reporting

- 3.2.1. A monthly financial report containing revenues and expenditures actual to date with budget comparison shall be prepared and distributed to the City Council in a timely manner. These reports will also be made available for public inspection upon request.
- 3.2.2. Quarterly summary information may be prepared by the City Administrator. These reports may include but are not limited to a quarterly status report of all utility accounts in accordance with LMC 4.036, municipal court, and cash deposit/ investment reports. Upon request, these reports will be made available for public inspection.

### 3.3. Annual Audit

An annual audit shall be performed by an independent certified public accounting firm, which will issue an official opinion on the annual financial statements and present the audit to the City Council. If necessary, the auditors will issue letters to management and those who govern identifying areas needing improvement.

### 3.4. Disclosure

Full disclosure of the City's financial condition shall be provided in the financial statements and bond representations.

### 3.5. Signature of Checks

Checks shall require two signatures. For all accounts, the City Administrator and at least three members of the City Council shall be established as signatories.

## 4. BUDGETING

### 4.1. Budget Officer

The City Administrator is designated as the City of Lowell's Budget Officer per LMC 2.042(d) and in accordance with ORS 294.331.

### 4.2. Budget Committee

A Budget Committee shall be appointed in conformance with ORS 294.414. The Budget Committee's chief purpose is to review the Budget Officer's proposed budget, revise as deemed appropriate, approve a budget and maximum tax levy for the City Council to adopt. The Budget Committee may consider and develop recommendations on other financial issues as delegated by the City Council.

### 4.3. Budget Period

The budget period is identified as the 12-month cycle beginning each year on July 1<sup>st</sup> and ending the ensuing June 30<sup>th</sup>, also referred to as the "fiscal year".

### 4.4. Balanced Budget

A balanced budget is a budget in which the total resources equal the total requirements for each fund.

### 4.5. Proposed Budget Document

In accordance with ORS 294.426 the City Administrator shall file a proposed budget document and budget message with the City Budget Committee at or prior to the first scheduled Budget Committee meeting.

### 4.6. Budget Priorities and Considerations

The budget will endeavor to incorporate City Council goals and priorities and the needs of the community in the adopted budget document.

### 4.7. Revenue Estimates

Revenues will be estimated using an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.

### 4.8. Operating Expenses

Operating expenses (personal services & materials and services) should be covered by operating revenues (taxes, franchise fees, state shared revenues, charges for services, licenses & permits, fines and forfeitures, stable and recurring operating grants, and other recurring revenue streams.)

### 4.9. Capital Outlay

4.9.1. As part of the annual proposed budget, the City shall include a list of capital projects that are necessary to preserve existing infrastructure or to expand to meet growth demands of the community. The list of projects shall embrace those included in the most recent long range capital improvement forecast, master plans, and direction from City Council on current demands.

4.9.2. Expenses budgeted for capital improvements should be prioritized by need, availability of resources and funding capacity.

4.9.3. For each project one or more resources shall be identified to pay for such costs. Prior to construction award all identified resources shall be readily available for expenditure.

4.9.4. The City will strive to pay cash for capital improvements within the financial affordability of each fund versus the issuance of debt. Cash resources may include system development charges, developer fees, interagency agreements, grants and accumulation of resources within operating funds. This necessitates advanced planning and setting aside resources for future use. This type of funding saves interest and debt issuance costs and, in many cases, reduces utility rate impacts on citizens and businesses of the city.

4.9.5. Grant revenues shall be sought for capital construction when determined to be advantageous to the City. Certain assets may best be funded via the issuance of debt. Refer to the Debt Management Policy in Section 11 for discussion on when debt may be considered for projects.

#### 4.10. Budget Changes After Adoption

In accordance with ORS 294.471-473 the City Council may approve changes to the adopted budget via resolution.

### 5. FUND MANAGEMENT AND MAINTENANCE

#### 5.1. Use of Funds

The City uses funds to record and account for various activities and programs of the City. Each fund uses a self-balancing set of accounts.

#### 5.2. Fund Management

To maintain fund integrity, the City will budget and manage each fund as an independent entity in accordance with applicable statutes and in accordance with the modified cash basis of accounting as specifically allowed within the State of Oregon and defined in section 3.1 of this document.

#### 5.3. Establishing New Funds

Establishment of a new fund may occur during the annual budget process or be added by supplemental budget during the year in accordance with LMC 2.309(a) as outlined in ORS 294.388.

#### 5.4. Closing an Existing Fund

Unless otherwise required by Oregon law, fund closure should occur in accordance with LMC 2.309(b) at the end of a fiscal year. Any residual balance remaining within a fund slated for closure should be transferred to either the related operating fund, a fund designated by the ordinance or resolution which originally created the fund, or if no receiving fund is otherwise designated the remaining funds may be transferred to the General Fund, or any other fund designated by resolution of the City Council. Transfers of residual fund balance should be included as part of the adopted budget in the applicable fiscal year.

### 6. LONG-RANGE FINANCIAL PLAN

#### 6.1. Goal

The goal of the Long-Range Plan is to provide the Budget Committee, City Administrator and various departments with long-term goals and objectives for the City as well as the strategies needed to achieve these goals and objectives. City staff will use these goals and objectives to guide them in the development of the City's annual budget.

#### 6.2. Operating

6.2.1. The City will develop and maintain a financial forecast for each major operating fund. The first year shall be the current year's adopted budget and the ensuing five years shall be forecasted. The forecast and report should be prepared along with the mid-year financial review. The results of the forecast should be presented to the budget committee and included in the adopted budget documents.

6.2.2. The City's operating forecast should enable current service levels to be sustained over the forecast period. The forecast should determine if revenues need to be increased and/or expenditures reduced in order to maintain operations on a current funding basis.

### 6.3. Capital Outlay – Projects

- 6.3.1. The City should annually prepare a five-year forecast of capital projects. Projects should be based on master plans, development agreements, input from applicable Commissions and Committees, and Council directed improvements.
- 6.3.2. The City Administrator is charged along with finance staff for the development and review of the forecast. The City Administrator will review the proposed forecast and determine actions needed to balance needs with available resources.
- 6.3.3. The forecast should coincide with the annual budget process. The first year of the forecast shall be the fiscal year under budget.
- 6.3.4. Estimated costs shall include acquisition, design, construction, project management, equipment, furnishings and administrative charges. All costs to complete the project and place the asset into service shall be included. Multi-year projects shall clearly disclose both the components of costs as well as the total estimated cost of the life of the project.
- 6.3.5. Funding resource(s) shall be identified with each project. The forecast shall make every effort to balance needed improvements with available resources. Projects that exceed the projected available resources shall be identified and recommendations on alternative funding shall be incorporated in the forecast report.

## 7. CASH MANAGEMENT AND INVESTMENTS

### 7.1. Cash Management

Cash assets are to be maintained as follows:

#### 7.1.1. Bank Accounts Generally

##### 7.1.1.1. Operating Account

The City shall maintain a general checking account for the purpose of recording all routine cash transactions of the City.

##### 7.1.1.2. Savings Account

Cash assets may also be deposited in the State of Oregon Local Government Investment Pool (LGIP) account.

##### 7.1.1.3. Other Accounts

Funds requiring physical segregation from other funds of the City as a result of requirements by lending or granting agencies may be deposited in a separate checking account approved by the City Council and the lender or granting agency.

##### 7.1.1.4. Petty Cash

The City may maintain an undeposited petty cash fund in an amount determined necessary by the City Administrator, but not to exceed \$500. The petty cash fund is intended to provide cash for short notice cash purchases and reimbursements for operational needs which do not exceed \$50. At least \$100 of the petty cash fund will be kept on hand for change making purposes.

### 7.2. The Investment Objectives for the City are:

- 7.2.1. Preservation of capital and the protection of principal.
- 7.2.2. Maintenance of sufficient liquidity to meet operating requirements.
- 7.2.3. Avoidance of Imputed credit, market, or speculative risk.

### 7.3. Investment of Cash Reserves

Investment of cash reserves will primarily be in the Local Government Investment Pool (LGIP) account or another interest-bearing checking or savings account. The City Administrator will evaluate the respective interest rates on a quarterly basis and allocate funds between these two primary investment accounts to realize the highest rate of return.

### 7.4. Long Term Investments

The City may invest in other longer term investment opportunities allowed by law which may offer a higher rate of return, however any such investment must be approved by the City Council after a determination is made that funds placed in such an investment will not be required for use by the City during the investment term and that the investment rate of return is anticipated to remain higher than the LGIP rate for the entire investment period.

## 8. EXPENDITURES

### 8.1. Wages and Benefits

Wage increases and/or changes in employee benefits for a new fiscal year will be approved as part of the annual budget process and will be included in the proposed budget. The salary schedule will be approved annually by resolution.

### 8.2. Operations and Maintenance

The operation of city utilities, streets and maintenance of city property must have adequate funds to procure needed supplies and parts.

### 8.3. Maintenance of Capital Assets

Within the resources available each year, the City shall maintain capital assets and infrastructure at sufficient levels to protect the City's investment, to minimize future replacement costs, and to maintain service levels.

### 8.4. Public Contracting

Purchasing guidelines are provided in the City's "Public Contracting Regulations" adopted by Ordinance and contained in LMC Sections 2.100 – 2.116.

### 8.5. Periodic Program/Service Reviews

The City Administrator and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

### 8.6. Approval Authority

The City Administrator is responsible for overall approval of expenditures within budget appropriations. Department heads, as delegated by the City Administrator, have approval authority for materials and services expenses directly related to their respective departments within budget appropriations. Capital Outlay expenditures should be approved by the City Administrator within appropriation limits. The City Council must approve expenditures for all Transfers and use of Contingency Funds contained in the budget before an expense is incurred. City Council approval of any contract related to a budget appropriation in Capital Outlay constitutes approval of all expenditures required as a result of such a contract.

### 8.7. Review of Expenditures

The City Council will review expense reports consisting of a listing of all General Checking Account payments of City obligations as a regular meeting agenda item. Since all expenses listed on the expense report have already been obligated by the City, approval of the expense report by the City Council indicates that they were properly authorized. If any expense was found not to be properly authorized, the City Council may take any action deemed necessary based on established city policy and public law.

## 9. REVENUES

### 9.1. Revenues Generally

The City may take advantage of every revenue generating authority provided by Oregon Statutes, including but not limited to State Shared Revenues, Transient Room Taxes, Franchise Fees, User Fees, and System Development Charges. Proposed additional revenue sources will be reviewed by the City Council in terms of community acceptability, competitiveness, diversity, efficiency, and fairness.

### 9.2. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

### 9.3. User Fees – Non-Enterprise Funds

9.3.1. For services that benefit specific users, the City shall establish and collect user fees to recover the costs of those services. Where services provide a general public benefit, the City may recover the costs of those services through property taxes, privilege fees and other unrestricted resources.

9.3.2. At a minimum, the user fees will strive to cover direct costs. Preferably the fees will cover direct plus indirect costs.

9.3.3. The City may set a different fee for residents versus non-residents.

9.3.4. User fees not regulated by state statute should be incorporated into the Master Fee Schedule in accordance with LMC 2.208.

9.3.5. User fees should be reviewed periodically and adjusted to avoid sharp changes. Proposed changes will be reviewed and approved as part of the Master Fee Schedule in accordance with LMC 2.208 and 2.209.

### 9.4. User Fees – Enterprise Funds

9.4.1. Enterprise funds should be entirely self-subsisting. Utility rates shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations, and debt service coverage requirements, provide pay-as-you-go funding for capital improvements, and provide adequate levels of working capital.

9.4.2. The City may set a different fee for residents versus non-residents.

9.4.3. Non-consumption-based charges and user fees not regulated by statute should be incorporated into the Master Fee Schedule in accordance with LMC 2.209. Such charges include but are not limited to late payment penalties, charges for meters, service turn-on and turn-off, insufficient funds, etc. The intent is to allow flexibility and ease to establish charges that cover actual costs or discourage abuse of City assets.

9.4.4. User fees should be reviewed periodically and adjusted to avoid sharp changes. Proposed changes will be reviewed and approved via resolution by City Council.

### 9.5. Capacity Increasing Infrastructure

System Development charges shall be established to fund the costs of improvements to service additional increments of growth, such as water, sewer, streets, stormwater and parks facilities. These revenues are legally restricted.

### 9.6. Administrative Fees

The City shall maintain a current schedule of administrative and other fees, showing when the fees were last reviewed and/or recalculated. These fees are established by resolution in accordance with LMC 2.208.

### 9.7. One-Time/Unpredictable Revenue Sources

One-time, unpredictable revenue sources should not be used for ongoing expenses/expenditures. Instead, such revenue sources will be used for one-time purchases such as increase in fund balance requirements, capital equipment purchases, and capital improvements, etc.

### 9.8. Revenue Collection

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow a diligent, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law. This includes discontinuing service, recording liens, use of a collections agent, and other allowable methods of collection for all delinquent rate payers and others overdue in payments to the City.

### 9.9. Revenue Shortfalls

The City will not finance long-term operating revenue shortfalls through borrowing.

## 10. FUND BALANCE & RESERVES

10.1. To maintain a high level of credit worthiness and establish a financial position that can weather emergencies and economic fluctuations the City shall set aside cash reserves and contingencies within its fund balances. The Governmental Accounting Standards Board has created several categories of fund balance.

10.1.1. Nonspendable

10.1.2. Restricted

10.1.3. Committed

10.1.4. Assigned

10.1.5. Unassigned

### 10.2. Assignment of Fund Balance

Authority to classify portions of ending fund balance as assigned is hereby granted to the City Administrator.

### 10.3. Use of Fund Balance

The order in which categories are expended can affect future financial flexibility. Generally, more restricted resources shall be expended prior to less restricted resources. Where appropriate and necessary, the City has determined that the categories of fund balances will be spent with the following priority:

Restricted

Committed

Assigned

Unassigned

### 10.4. Target Fund Balance

The City Council has determined that an appropriate target for the total of all Restricted, Committed, Assigned, and Unassigned fund balances shall be set as a percentage of operating expenditures (personal services and materials and services as follows:

General Fund                      15%

Operating Funds                15%     (not including the Blackberry Jam Fund)

SDC and Reserve Funds    No minimum fund balance requirement. Balances of these funds may be used for Council approved capital improvement projects and equipment purchases, and as necessary to meet debt service requirements.

Target balances will be approved each year as part of the budget process.

## 11. DEBT MANAGEMENT

To establish policies for debt financing that will provide needed facilities, land, capital equipment, and infrastructure improvements while minimizing the impact of debt payments on current and future tax and rate payers. The City is given authority to borrow under various provisions in Oregon law and the City Charter. A debt, except certain lease/purchase agreements, must be authorized pursuant to a resolution of the City Council.

### 11.1. Use of Debt Financing

#### 11.1.1. Use of Cash for Capital Purchases

The City will pay cash for capital improvements within the financial affordability of each fund as outlined in section 4, versus the issuance of debt.

#### 11.1.2. Debt Financing

Debt financing may be considered when purchase or construction of assets cannot be prudently acquired from current revenues or accumulated committed fund balances. Debt types are limited by Oregon statutes and may include general obligation bonds, limited tax obligation bonds, local improvement district bonds, bond anticipation notes, certificates of participation, lease/purchase

agreements, full faith and credit bonds, and revenue backed bonds. Any combination of debt may be used to finance an asset. Debt will not be used to fund current operating expenditures.

### 11.1.3. Debt Margin

The legal debt margin of the true cash-value limitation is set forth in ORS chapter 287A. It shall be the City's policy to not exceed a debt margin limit of 2%.

## 12. GRANTS AND INTERGOVERNMENTAL REVENUES

The City will seek, apply for, and effectively administer federal, state and local grants which support the City's current priorities and policy objectives. The City should take advantage of opportunities to enhance service delivery through intergovernmental cooperation, shared revenues, and grants. However, grants shall not be pursued if the administrative and program burden is determined to exceed the benefit of outside resources.

### 12.1. Grant Policies

#### 12.1.1. Grant Applications

The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priorities identified by Council and management. All applications shall be reviewed and approved by the City Administrator prior to submittal.

#### 12.1.2. Grant Match Requirements

Determination shall be made by City Council or the City Administrator prior to application if the City has sufficient available resources for cash match requirements.

#### 12.1.3. Grants Used for Ongoing Programs or Services

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs and services.

#### 12.1.4. Ongoing Costs

The potential for incurring ongoing costs to include assumptions of support for grant funded positions from local revenues will be considered prior to applying for a grant.

### 12.2. Grant Review Process

12.2.1. A uniform grants pre-application process will be utilized to assure the City has all the information necessary to make a decision regarding a potential grant. Information to be provided should include, but not be limited to:

12.2.1.1. The grant being pursued and the use to which it would be placed.

12.2.1.2. The objectives or goals of the City which will be achieved through use of the grant.

12.2.1.3. The local match required, if any, plus the source of the local match.

12.2.1.4. The increased cost to be locally funded upon termination of the grant.

12.2.1.5. The administrative/program burden anticipated to administer the grant.

### 12.3. Budgeting for Grant Expenditures

Only known grant awards or pending requests with a high level of assurance or award shall be budgeted. Budget changes after adoption may be processed for grants not included in the budget but awarded and received during the fiscal year.

### 12.4. Grant Termination and/or Reduced Grant Funding

The City shall terminate grant funded programs and associated positions when grant funds are no longer available and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions, services, or equipment. Exceptions may be made when it is not in the City's best interest to terminate a program of service.

## 13. Financial Consultants

The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial function. These areas include but are not limited to audit services, financial statement preparation, debt administration, utility rate studies and financial modeling. The principal factors in

the selection of these consultants will be experience/expertise, ability to perform the services offered, references and methodology to name a few. In no case should price be allowed to serve as the sole criterion for the selection.

### 13.1. Selection of Auditors

At least every five years, the City shall request proposals from qualified firms including the current auditors if their past performance has been satisfactory. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the accounts and records and render an opinion on the financial statements of the City.

It is the City's preference to rotate auditor firms every eight to ten years, to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, and the firm's ability to perform a quality audit.

However, if through the proposal and review process, management (and the Audit Committee, if formed) selects the current audit firm, then, it is the City's preference that the lead audit partner be rotated, as well as the lead reviewer, after a maximum of eight years.

### 13.2. Arbitrage

The City shall calculate positive/negative arbitrage on each bond issue periodically during the IRS reporting life cycle. While the City is responsible for ensuring that the records are in order, the calculations made, reporting completed, and filings made, the actual arbitrage calculation and reporting may be contracted out to a qualified firm.

### 13.3. Bond Counsel

Bond Counsel to the City has the role of an independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without the opinion of a nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment, security for the bonds, and that the bonds are exempt from federal and state income taxes.

Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City and prior debt issuances, there is no requirement for rotation.

## 14. FIXED ASSETS

14.1. An established set of policies and procedures that address the acquisition, use, control, protection, maintenance and disposal of fixed assets are incorporated into the Fixed Asset Policy of the City of Lowell and adopted by resolution.

## 15. INTERNAL CONTROLS

15.1. An established set of policies and procedures which provide internal control and protection of financial assets, fraud prevention and perseverance of personal and electronic information are incorporated into the Internal Controls Policy of the City of Lowell and adopted by resolution.

## FIXED ASSET POLICY

These Fixed Asset Policies are tools used to ensure that the City is managing and maintaining its fixed assets in a cost effective, efficient and fiscally responsible manner.

These policies provide a basis for acquiring, recording, maintaining, and disposing of the City's fixed assets.

### POLICY

#### 1. PURPOSE

- 1.1. The City of Lowell is committed to responsible management of the City's fixed assets. Acquiring, maintaining, accounting for and disposing of the City's fixed assets is an important part of fiscal management. The purpose of these policies is to set forth guidance for the proper stewardship of the City's fixed assets.

#### 2. FIXED ASSET DEFINED

- 2.1. A fixed (capital) asset is defined as an asset having a useful life of more than one year and an historical cost or valuation of \$5,000 or more. All fixed assets will be included in the record of fixed assets and depreciation maintained by the City of Lowell.

#### 3. COST

- 3.1. The cost of a fixed asset includes not only its purchase price or construction costs, but also any other reasonable and necessary cost(s) incurred to place the asset in service. Such costs could include but are not limited to the following:

- Appraisal Fees, Title Fees and closing costs
- Legal or negotiation fees
- Surveying or site preparation costs
- Damage payments or demolition costs
- Architectural and Engineering Fees
- Accounting and project management costs
- Bid letting, legal notice and other public contracting costs directly related to the project/asset
- Shipping and handling charges

#### 4. VALUATION

- 4.1. Fixed assets acquired by the City will be initially valued as follows:
  - All purchases for cash will be valued at the purchase price
  - Donated or dedicated land, buildings and equipment will be valued at fair market value at the time of donation or dedication and said value will be established by resolution of the City. The most current Lane County Assessor's market value at the time of acquisition may be used in lieu of independent appraisal.
  - Donated or dedicated public infrastructure improvements will be valued at construction cost, or by fair value estimate calculated by the City's engineer at the time of donation or dedication and said value will be established by resolution of the City.

#### 5. CAPITALIZATION

- 5.1. All purchases, donations, dedications or other contributions meeting the definition of a capital asset will be included in the record of fixed assets and depreciation.
- 5.2. Major additions, including those that significantly prolong a fixed asset's economic life or expand its usefulness, should be capitalized. Normal repairs that merely maintain the asset in its present condition should be recorded as expenses and should not be capitalized.

- 5.3. The City of Lowell does not currently own any special collections or historical treasures. If, in the future, the City acquires special collections or historical treasures, they will be recorded at historical cost, or acquisition value at the date of donation.

## 6. CLASSES OF CAPITAL PROPERTY

### 6.1. Land

All land purchased or otherwise acquired by the City. All buildings and structures or other assets acquired with the land will be accounted for in the appropriate class/ category below. If the purchase assumes certain obligations against the land at the time of purchase, the cost of the land would include the cash paid for the land plus the assumed obligation.

### 6.2. Buildings

Includes the value of all buildings at purchase price, construction cost or donated/ dedicated valuation applicable to the building or improvement. Additions, improvements, and Leasehold Improvements to buildings as well as the cost of heating, ventilation, or other attached fixture should be added to the building account when these costs are considered betterments. Heaters and air conditioners and other fixtures or equipment that are portable in nature and not physically attached to the building will be classified as machinery and equipment if the purchase price meets the capitalization threshold.

### 6.3. Improvements

Improvements other than buildings include such items as excavation, driveways, parking lots, flag poles, retaining walls and fencing. Items not included in this category are landscaping, land acquisition and movable equipment such as picnic tables.

### 6.4. Equipment, Machinery & Furnishings

Equipment and Furnishings should include such items as office furnishings and equipment, computers and peripherals, copiers and printers, desks, file cabinets, tables, shelving etc., phone and audio systems, software and software systems as well as public works equipment such as compactors, sump pumps, generators, lawn mowers or other portable (non-fixed) equipment used by public works that meets the capitalization threshold and are not otherwise classified as vehicles and rolling stock.

### 6.5. Vehicles & Rolling Stock

Includes the value of all vehicles and rolling stock for which a title and license must be obtained such as cars, trucks, buses, trailers, vacuum trucks. This category also includes heavy mobile equipment such as tractors, backhoes and other off-road mobile machinery propelled by a motor/engine which uses wheels/tracks for mobility.

### 6.6. Infrastructure

Infrastructure improvements include: road and road improvements; water system improvements including distribution lines, reservoirs, treatment plant systems and improvements, hydrants, meters and EMR equipment; sewer system improvements including collection lines, lift station improvements, treatment plant systems and improvements and pumps; storm drain system improvements including drainage lines, catch basins and other storm drain systems and improvements; parks improvements including historical & informational markers, pedestrian paths (only within park grounds), playground equipment (fixed) sports courts, sports fields, benches, picnic tables and pergolas. Parks improvements such as amphitheaters and comfort stations should be recorded in the buildings and improvements category.

### 6.7. Construction in Progress

Construction in Progress (CIP) reflects costs for buildings or other major improvement projects that are not completed at fiscal year-end. The total labor, material, and fixed equipment costs that have been incurred at the end of the fiscal year are temporarily recognized as Construction in Progress. Once finished, and placed into service, each asset is separately classified, capitalized and depreciation is set.

### 6.8. Intangible

Intangible assets are non-monetary assets without physical substance that provide value to an entity. Common examples of identifiable intangible assets are water rights, easements, timber rights, patents,

trademarks and computer software. Identifiable intangible assets will be capitalized, amortized and recognized on the listing of fixed assets along with the City's physical assets, and in accordance with the capitalization threshold contained within this fixed asset policy.

## 6.9. Special Collections and Historical Treasures

Special Collections and historical treasures include art, artifacts, sculptures, manuscripts and rare books. These items are held for public exhibition, education and research in furtherance of public service, rather than financial gain. These items are protected, kept unencumbered, cared for, and preserved. Proceeds from sales of collection items are used to acquire other items for collections. These items are considered inexhaustible and therefore they are not depreciated.

## 7. CONTROLLABLE AND OTHER ASSETS

### 7.1. Controllable Assets

Controllable assets are those assets that do not meet the criteria for a capital asset, usually because their historical cost is between \$1,000 and \$4,999 (fair market value of donated assets). Controllable assets are maintained for tracking purposes only. The City is responsible for including the controllable assets in the physical property inventory; however, they will not be included as depreciable assets reported in the annual financial statements.

### 7.2. Other Assets

Assets with an historical cost of less than \$1,000 or with a useful life of less than one year will not be included in the property inventory (fair market value of donated assets). However, if the department head feels it is necessary to track the asset due to the sensitive, portable, and/or theft-prone nature of the asset, they may keep their own listing separate from the property listing within the fixed asset system. Departments may choose to tag these items with a sticker stating it is the property of the City of Lowell.

## 8. ASSET LIFE

### 8.1. Below is a summary of major classification ranges.

- Buildings & Improvements 15 – 25 years
- Equipment, Machinery and Furnishings 3 – 10 years
- Vehicles & Rolling Stock 7 – 15 years
- Infrastructure 10 – 40 years

### 8.2. A detailed listing of asset classifications including categories, life and capitalization account numbers is attached as exhibit A to this document and incorporated herein by reference.

## 9. GROUPED AND COMPONENT ASSETS

Components are tangible property that are related to an existing primary asset. Grouped assets are related to each other and when aggregated meet or exceed the capitalization threshold. Grouped or component assets are depreciated and can be disposed of separately. Examples are:

- Water Meters Water meter replacement program. Where the City replaced all water meters at once to upgrade to a remote read system, the total of all water meters replaced within the City as a group exceeds the capitalization threshold, whilst a single water meter does not. This example does not apply to standard repairs and maintenance.
- Utility Vehicles All additional equipment and safety gear necessary to place a utility vehicle into service are components of the main asset (the vehicle) and should be capitalized and identified accordingly.

## 10. DEPRECIATION AND AMORTIZATION

### 10.1. Depreciation and amortization are the allocation of the total acquisition cost of a capital asset over its estimated useful life.

### 10.2. The term depreciation relates to tangible assets, while the term amortization relates to intangible assets. Depreciation and amortization are recorded annually at fiscal year-end.

- 10.3. The usefulness of most assets declines over time. Depreciation is the term most often used to indicate that tangible assets have declined in service potential. Generally, at the end of an asset's life, the sum of amounts charged for depreciation (accumulated depreciation) will equal original cost less salvage value.
- 10.4. The City of Lowell will calculate depreciation based on the straight-line method, ½ year convention and for purposes of calculating depreciation, all fixed assets acquired by the City of Lowell will be considered to have no salvage value.
- 10.5. The total amount of depreciation can never exceed the asset's historical cost less salvage value. Depreciation ends when an asset's basis is fully recovered, or when it is disposed of or sold. If an asset is disposed of or sold, the remaining depreciation (if any) will be recognized as a gain/(loss) at that time.
- 10.6. Land, construction in progress and special collections and historical treasures do not depreciate. Land is considered to have an unlimited useful life, and its salvage value is unlikely to be less than its acquisition cost.

### 11. RECORD KEEPING

- 11.1. All fixed asset acquisitions and dispositions will be recorded on an asset and depreciation listing maintained by the City.
- 11.2. For each asset acquired by or disposed of by the City, an asset disposition form should be completed. This form is attached as exhibit B to this document and incorporated herein by reference.
- 11.3. It is the combined responsibility of the department head, purchasing agent, and property accountant to ensure that assets are charged to the correct general ledger codes for all assets.
- 11.4. Once payment is made, a copy of the check, invoice and any other backup documentation along with the completed asset disposition form will be provided to the property accountant for incorporation within the fixed asset records of the City.
- 11.5. Asset dispositions and transfers should also be recorded on an asset disposition form, along with any applicable backup documentation, by the asset custodian and provided to the asset accountant in a timely manner.
- 11.6. For record keeping purposes, contributed capital or other donated assets should be treated in the same manner as assets purchased and paid for directly by the City.

### 12. DISPOSAL OR TRANSFER OF FIXED ASSETS

An asset may be disposed of for several reasons. When an item is no longer needed, has become obsolete, parts are no longer available, can be used in another department, or has been identified as surplus property to be sold, that item may be disposed of in accordance with the following:

#### 12.1. Damaged, obsolete, unusable

An asset that is not suitable for sale as surplus property due to its condition or obsolescence can be disposed of by completing an asset disposition form and requesting approval from the appropriate department head or City Administrator. The net book value of a disposed capital asset is removed from the accounting records.

#### 12.2. Surplus Property, Trade-in or Sale of Fixed Asset

Surplus Property as defined in LMC 2.104 shall be sold, traded or disposed of in accordance with LMC 2.108(f).

#### 12.3. Transfer to Another Department

An asset may be transferred from one department to another. Before an asset's physical location changes, an asset disposition form must be completed by the department relinquishing responsibility of the asset and approved by the City Administrator. This form must include the receiving department, the asset number, description, and transfer date. The asset will maintain the same value and depreciation as it was recorded originally.

### 13. TAGGING

All assets should be tagged with City issued asset tags whenever practicable. Tags should be placed on the asset at the time of purchase or donation, and the corresponding number entered into the record of fixed assets. If an existing tag becomes defective, the department should contact the finance department to have a

replacement tag issued. Buildings, Land Infrastructure, and software are assigned asset numbers and are recorded in the asset management software but are not physically tagged.

### 14. PHYSICAL INVENTORY PROCEDURE

14.1. An inventory of all fixed assets should be conducted annually. This is coordinated by the finance office and performed by the individual departments or by the finance office, whichever is appropriate. Any differences between the asset listing and the physical inventory should be identified and resolved prior to completion of the annual fixed asset listing for inclusion in the year-end financial statements.

### 15. MISSING OR STOLEN ASSETS

#### 15.1. Missing assets

The finance department will provide individual departments with a list of assets that were considered missing for at least one year. The department must confirm if these assets have been found or are still missing. In addition, if the missing asset(s) contains sensitive data such as personal identifying information, contact must be made with the City Administrator who can provide oversight for reporting the loss of sensitive data (Legal, IT, Internal Audit).

#### 15.2. Stolen Assets

An employee must report thefts of assets to their supervisor, the City Administrator, or a representative of City Council within three days. An investigation will be conducted, if necessary and upon the advice of legal counsel, and the City will pursue legal action up to and including criminal prosecution. In addition, if the missing asset(s) contains sensitive data such as personal identifying information, contact must be made with the City Administrator who can provide oversight for reporting the loss of sensitive data (Legal, IT, Internal Audit).

### 16. IMPAIRMENT OF CAPITAL ASSETS

16.1. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly.

Some indicators of impairments are evidence of physical damage, changes in legal or environmental factors, technological change or obsolescence, changes in manner or duration of use, or permanent construction stoppage. An example of an impairment is a natural disaster that damages a building or structure significantly enough that it can no longer be used or occupied until it is repaired.

16.2. During the annual inventory of fixed assets, feedback is requested from applicable departments to determine if there are any material asset impairments.

16.3. If any material impairments are identified, adjustments are made by the finance department to the related assets prior to their inclusion in the year-end financial statements.

**FIXED ASSETS**  
**Categories, Life & Capitalization Account Numbers**

| Category       | Description                                                                                | Life | Asset No | Accum<br>Depr No | Depr<br>Exp No |
|----------------|--------------------------------------------------------------------------------------------|------|----------|------------------|----------------|
| Land           | All Land, parcels & tax lots - Generally<br>(does not including structures & improvements) | N/A  | 1710     | N/A              | N/A            |
| Buildings      | Buildings & Improvements - <b>Generally</b>                                                | 20   | 1720     | 1820             | 6910           |
|                | Buildings & Facilities                                                                     | 20   | 1720     | 1820             | 6910           |
|                | Comfort Stations                                                                           | 25   | 1720     | 1820             | 6910           |
|                | Fencing                                                                                    | 15   | 1720     | 1820             | 6910           |
|                | Parking Lots & Paved areas                                                                 | 25   | 1720     | 1820             | 6910           |
|                | Pavilions, Amphitheaters Etc.                                                              | 25   | 1720     | 1820             | 6910           |
| Equipment      | Equipment & Furnishings - <b>Generally</b>                                                 | 10   | 1730     | 1830             | 6910           |
|                | <b>Office Equipment:</b>                                                                   |      |          |                  |                |
|                | Chairs & small office equipment                                                            | 5    | 1730     | 1830             | 6910           |
|                | Computers & Peripherals                                                                    | 3    | 1730     | 1830             | 6910           |
|                | Copiers & Printers                                                                         | 5    | 1730     | 1830             | 6910           |
|                | Desks, File Cabinets, Tables, Shelving etc.                                                | 10   | 1730     | 1830             | 6910           |
|                | Phone and Audio Systems                                                                    | 10   | 1730     | 1830             | 6910           |
|                | Software Systems                                                                           | 10   | 1730     | 1830             | 6910           |
|                | <b>Public Works Equipment:</b>                                                             |      |          |                  |                |
|                | Lawn Mowers                                                                                | 10   | 1730     | 1830             | 6910           |
|                | Small Equipment: Weed Eaters, pressure washers,<br>chain saws, compactors, sump pumps etc. | 5    | 1730     | 1830             | 6910           |
|                | Small Tools, Tool Boxes & Other                                                            | 5    | 1730     | 1830             | 6910           |
| Vehicles       | Vehicles & Rolling Stock - <b>Generally</b>                                                | 10   | 1740     | 1840             | 6910           |
|                | Cars, Trucks, SUVs & Vans                                                                  | 7    | 1740     | 1840             | 6910           |
|                | Trailers - Flatbed & Other Utility                                                         | 15   | 1740     | 1840             | 6910           |
|                | Tractors, Backhoe, Other heavy equipment                                                   | 15   | 1740     | 1840             | 6910           |
|                | Vacuum Trucks & Other Specialty Vehicles                                                   | 15   | 1740     | 1840             | 6910           |
| Infrastructure | Infrastructure Improvements - <b>Generally</b>                                             | 40   | 1750     | 1850             | 6910           |
|                | <b>Roads &amp; Road Improvements:</b>                                                      |      |          |                  |                |
|                | Curb, Gutter, Sidewalk                                                                     | 30   | 1750     | 1850             | 6910           |
|                | Road Base                                                                                  | 50   | 1750     | 1850             | 6910           |
|                | Road Surface (Overlay)                                                                     | 25   | 1750     | 1850             | 6910           |
|                | Traffic Control Devices & Street Lights                                                    | 10   | 1750     | 1850             | 6910           |
|                | <b>Water System Improvements:</b>                                                          |      |          |                  |                |
|                | Distribution Lines                                                                         | 40   | 1750     | 1850             | 6910           |
|                | Fire Hydrants                                                                              | 20   | 1750     | 1850             | 6910           |
|                | Valves & Backflow Devices                                                                  | 15   | 1750     | 1850             | 6910           |
|                | Water Meters & EMR Equipment                                                               | 15   | 1750     | 1850             | 6910           |
|                | Water Reservoirs                                                                           | 40   | 1750     | 1850             | 6910           |
|                | Water Treatment Plant Systems & Equipment                                                  | 20   | 1750     | 1850             | 6910           |

**FIXED ASSETS**  
**Categories, Life & Capitalization Account Numbers**

| Category       | Description                                    | Life | Asset No | Accum<br>Depr No | Depr<br>Exp No |
|----------------|------------------------------------------------|------|----------|------------------|----------------|
| Infrastructure | <b>Sewer System Improvements:</b>              |      |          |                  |                |
|                | Collection Lines                               | 40   | 1750     | 1850             | 6910           |
|                | Lift Station Improvements                      | 20   | 1750     | 1850             | 6910           |
|                | Pumps                                          | 15   | 1750     | 1850             | 6910           |
|                | Sewer Treatment Plant Systems & Equipment      | 20   | 1750     | 1850             | 6910           |
|                | <b>Storm Drain Improvements:</b>               |      |          |                  |                |
|                | Drainage Lines                                 | 40   | 1750     | 1850             | 6910           |
|                | Catch Basins                                   | 30   | 1750     | 1850             | 6910           |
|                | <b>Parks Improvements:</b>                     |      |          |                  |                |
|                | Historical & Informational Markers             | 15   | 1750     | 1850             | 6910           |
|                | Pedestrian Paths (only within park grounds)    | 15   | 1750     | 1850             | 6910           |
|                | Playground Equipment                           | 15   | 1750     | 1850             | 6910           |
|                | Sports Courts (Basketball, Volleyball, Tennis) | 20   | 1750     | 1850             | 6910           |
|                | Sports Fields (football, soccer, baseball)     | 20   | 1750     | 1850             | 6910           |
|                | Benches, Picnic Tables, Pergolas               | 10   | 1750     | 1850             | 6910           |

**\*\* Notes \*\***     *This list shows examples of typical fixed assets and capital improvements  
This list is not comprehensive, but identifies items commonly found on the list of  
fixed assets for the City of Lowell*

*Categories & Life valuations approved in Resolution 394 are listed at the beginning of  
each category as "Generally"*

**City of Lowell**  
**Asset Acquisition & Disposition Form**

| General Asset Information |                            |
|---------------------------|----------------------------|
| Trans Date _____          | Asset Number _____         |
| Department _____          | Purchase/ Sale Price _____ |
| Asset Location _____      | Check/ Receipt No _____    |
| Tag/ Plate No _____       | Serial/ VIN No _____       |
| Description _____         |                            |

| Acquisition/ Disposition Type                                                                                  |               |                 |             |
|----------------------------------------------------------------------------------------------------------------|---------------|-----------------|-------------|
| Purchased _____                                                                                                | Junked _____  | Txf Dept _____  | Other _____ |
| Sold _____                                                                                                     | Donated _____ | Traded in _____ |             |
| <i>Attach a copy of check, purchase receipt, invoice, donation receipt or other documentation to this form</i> |               |                 |             |

| Purchased          |                      |
|--------------------|----------------------|
| Vendor _____       | New _____ Used _____ |
| Manufacturer _____ | Warranty Date _____  |
| Make/Model _____   | Map & Tax Lot _____  |

| Sold                                                                                                                           |                  |
|--------------------------------------------------------------------------------------------------------------------------------|------------------|
| Sold To _____                                                                                                                  | Receipt No _____ |
| Comments _____                                                                                                                 |                  |
| <i>For Vehicles attach copy of vehicle title &amp; bill of sale, property attach A&amp;T information &amp; Sales Documents</i> |                  |

| Transfer/ Moved to Another Department |                    |
|---------------------------------------|--------------------|
| From Dept _____                       | To Dept _____      |
| Old Location _____                    | New Location _____ |

| Traded In, Junked or Donated |                   |
|------------------------------|-------------------|
| Traded For _____             | From Vendor _____ |
| Junked/ Donated to _____     | Date _____        |

|                      |                    |
|----------------------|--------------------|
| GL % & Exp Acc _____ | Asset Acc _____    |
| GL % & Exp Acc _____ | Acc Depr Acc _____ |
| GL % & Exp Acc _____ | Depr Exp Acc _____ |
| GL % & Exp Acc _____ | Asset Life _____   |
| GL % & Exp Acc _____ | Category _____     |

Approval  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## City of Lowell Asset Form Instructions

### General Asset Information

|                  |                                                                                     |
|------------------|-------------------------------------------------------------------------------------|
| Transaction Date | This is the check date or invoice date if purchased with a credit card              |
| Department       | This is what department the asset belongs to (ie) parks, city hall, library etc.    |
| Tag/Plate No     | City Asset Tag No if applicable or Vehicle Plate No                                 |
| Serial/ VIN No   | Serial number of asset or Vehicle Identification Number                             |
| Description      | Describe the asset - If purchased from more than one fund, please identify % splits |

### Acquisition/ Disposition Type

|             |                                                                                              |
|-------------|----------------------------------------------------------------------------------------------|
| Acquisition | Attach all documents related to purchase and completed the "Purchased" section below         |
| Disposition | Identify how the asset was disposed of, then complete the appropriate section below.         |
| Junked      | If an item is "Junked" it should be because it is either Discarded, Obsolete or has No Value |
| Donated     | Attach donation receipt or other documentation showing who the item was donated to           |
| Other       | Please identify method and explain. Remember to attach appropriate documentation             |

### Purchased

|               |                                                                                                                                                                                                                                                      |                                                     |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Vendor        | Who we paid for the item                                                                                                                                                                                                                             | Identify if the item was new or used when purchased |
| Manufacturer  | If built in house show "City Built"                                                                                                                                                                                                                  |                                                     |
| Make/ Model   | For vehicles make sure to identify the plate number and serial number at the top of the page                                                                                                                                                         |                                                     |
| Map & Tax Lot | For property purchases or distribution, collection, storm or road construction, identify the property location by A&T information or road name & block. Include number of linear feet and type of construction. Please attach details to this sheet. |                                                     |

### Sold

|            |                                                                                           |
|------------|-------------------------------------------------------------------------------------------|
| Sold To    | Clearly identify who purchased the asset                                                  |
| Receipt No | This is the City's Receipt No from Caselle - Attach a duplicate receipt to this form      |
| Comments   | Include any comments necessary to complete the sales transactions in fixed asset software |

### Transfer/ Moved to Another Department

|                 |               |
|-----------------|---------------|
| From Department | To Department |
| Old Location    | New Location  |

### Traded In

|                |                                                                                  |
|----------------|----------------------------------------------------------------------------------|
| Traded For     | Identify the item this asset offsets the purchase of                             |
| Trade In Value | Trade in Value should be recorded in Purchase/ Sale Price at the top of the form |
| Junked/Donated | Identify to whom or where the item was disposed of and the date of disposal      |

### Office Use Only

|                |                                                                                                                                                                                                                                                                                                                                      |                         |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| GL % & Exp Acc | Use this area to identify the GL Expense account where the item is <del>located</del> <sup>assigned</sup><br>Identify the % of ownership if the item is split between more than one department or fund<br>If the item is allocated to more than 5 locations, please indicate and attach detailed allocation information to this form |                         |
| Asset Acc      | for allocated items indicate FFF-AAAA                                                                                                                                                                                                                                                                                                | Leave Blank for Finance |
| Acc Depr Acc   | for allocated items indicate FFF-AAAA                                                                                                                                                                                                                                                                                                | Leave Blank for Finance |
| Depr Exp Acc   | for allocated items indicate FFF-DDD-AAAA                                                                                                                                                                                                                                                                                            | Leave Blank for Finance |
| Asset Life     | Estimated useful life - see standards in Fixed Asset book                                                                                                                                                                                                                                                                            | Leave Blank for Finance |
| Category       | Category will be used in Asset Management ex: Equipment, Vehicles & Rolling Stock, Land, Buildings, etc.                                                                                                                                                                                                                             | Leave Blank for Finance |

### Overview

This Five-Year Financial Forecast is meant to complement the proposed budget. The goal of the forecast is to assess the City's financial ability over the next five years to continue to effectively provide services to its residents based upon service levels proposed in the annual budget. It accounts for projected population growth and is based upon the goals set by Council and includes other factors such as estimated labor costs and forecasted economic pressures, such as inflation. The forecast serves as a tool to identify financial trends, potential shortfalls, and arising issues so the City can proactively address them.

While this forecast is included in the proposed budget, it is itself not a budget. The forecast provides an overview of the City's fiscal health based on various assumptions over the next five years. It provides Council, the Budget Committee, management and citizens a financial outlook beyond the annual budget cycle. The five-year forecast is intended to serve as a planning tool and guide which looks beyond the current budget. Responsible financial stewardship is necessary to meet the current and future needs of the community. Forecasting is a useful method to help make informed financial decisions that will ensure the City's future vitality and economic stability.

### Forecast Methodology

Economic forecasting is not an exact science. It is dependent upon the best professional judgement of the forecaster. To enhance the accuracy of projections, the City identifies factors that contribute to changes in revenues and expenditures, such as service demands by the public, the pace of development, inflation, personnel costs, and projected future events that will affect operations. While designed to model the future, unforeseen circumstances and events do arise that affect forecasting accuracy. Examples of unpredictable items include such things as future interest rates, the price of gasoline, emergency operations and other changes that could impact staffing.

This forecast begins with the proposed budget. Revenues, expenditures, debt service, capital obligations and reserves are then extrapolated for the subsequent five years. The five-year forecast is then guided by council intent and levels of service and demonstrates the financial positions of the City's operating funds after incorporating proposals that are included in the proposed budget.

In general, this forecast reviews the revenue sources to each fund individually. Each funding source is forecasted on a different basis. For example, water user fees are based upon anticipated growth and future rate increases as approved by council. Property taxes, on the other hand, are increased a minimum of 3% each year based on Oregon's measure 50 and include a calculation for added taxable assessed value.

The City's utility funds for water and sewer have significant capital projects forthcoming as outlined in the newly adopted master plans for each utility. This forecast plans for the creation of two capital reserve funds to be used for funding major projects identified in the City's Capital Improvement Plans. Operating funds will still support designated capital programs generally treated as "one-time" expenditures which are paid for with accumulated reserves or financed with debt payments. Separating these large capital improvements will assist the City to identify available resources for capital projects without skewing operating fund trend data. The utility CIP funds will mainly be funded through transfers from the respective operating funds, debt proceeds, and resources from System Development Charges. The newly identified capital funds are not part of this forecast document and will be created as part of a future budget document.

### General Fund Forecast Assumptions: *(Table listed on the following page)*

#### Basic:

- Assumptions are extrapolated based on current year-end projections
- Calculations do not provide for the use of any budgeted contingency

#### Service Levels:

- Maintains existing service levels

#### Revenue:

- Property taxes reflect a 3% increase to taxable assessed value and include a calculation for new construction
- 2.5% increase to intergovernmental revenues
- 2% increase to franchise revenues
- Land use permits reflect anticipated development permits for the first year and historical averages for ensuing years
- 3.5% average increase to all other licenses and permits
- Assumes a small addition for library services including non-resident library card fees and lost or damaged item fees
- 1.5% increase for interest earned

#### Requirements:

- Assumes no change in allocations for personal services
- Assumes 2% COLA for personal services across the board
- Assumes 1-3% CPI adjustment to materials and services
- Debt service assumes planned payments on existing debt

The table below reflects the five-year financial forecast for the General Fund

| <b>Resources</b>            | <b>BUDGET<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>FORECAST<br/>2027-28</b> | <b>FORECAST<br/>2028-29</b> | <b>FORECAST<br/>2029-30</b> | <b>FORECAST<br/>2030-31</b> | <b>FORECAST<br/>2031-32</b> |
|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Beginning Balance</b>    |                           |                             |                             |                             |                             |                             |                             |
| Beginning Balance           | 261,472                   | 304,763                     | 151,045                     | 123,066                     | 99,284                      | 80,072                      | 65,538                      |
| <b>Revenue</b>              |                           |                             |                             |                             |                             |                             |                             |
| Tax Revenue                 | 212,100                   | 227,137                     | 239,391                     | 246,652                     | 254,043                     | 261,567                     | 269,226                     |
| Charges for Services        | 2,125                     | 3,670                       | 3,709                       | 3,840                       | 3,974                       | 4,113                       | 4,257                       |
| Fines & Forfeitures         | 1,550                     | 1,500                       | 1,508                       | 1,531                       | 1,554                       | 1,577                       | 1,601                       |
| Franchise Fees              | 82,325                    | 80,087                      | 82,933                      | 84,591                      | 86,282                      | 88,007                      | 89,767                      |
| Fundraising & Event Revenue | -                         | -                           | -                           | -                           | -                           | -                           | -                           |
| Grant Revenue               | 33,200                    | 26,250                      | 21,087                      | 21,604                      | 22,162                      | 22,737                      | 23,329                      |
| Intergovernmental Revenue   | 38,434                    | 37,650                      | 38,469                      | 39,430                      | 40,416                      | 41,426                      | 42,462                      |
| Investment Revenue          | 6,500                     | 9,500                       | 9,603                       | 9,747                       | 9,893                       | 10,041                      | 10,192                      |
| Licenses & Permits          | 36,250                    | 39,100                      | 11,907                      | 12,324                      | 12,756                      | 13,202                      | 13,664                      |
| Loan Payments & Proceeds    | -                         | -                           | -                           | -                           | -                           | -                           | -                           |
| Miscellaneous Revenue       | 300                       | 350                         | 357                         | 364                         | 371                         | 378                         | 385                         |
| Other Revenue               | 275,650                   | 253,500                     | 1,070                       | 1,091                       | 1,112                       | 1,135                       | 1,158                       |
| Reimbursement Revenue       | -                         | -                           | -                           | -                           | -                           | -                           | -                           |
| Transfers In                | -                         | -                           | -                           | -                           | -                           | -                           | -                           |
| Reimbursement SDC Revenue   | 141                       | 235                         | 705                         | 470                         | 479                         | 489                         | 499                         |
| <b>Total Resources</b>      | <b>950,047</b>            | <b>983,742</b>              | <b>561,784</b>              | <b>544,710</b>              | <b>532,326</b>              | <b>524,744</b>              | <b>522,078</b>              |
| <b>Requirements</b>         | <b>BUDGET<br/>2025-26</b> | <b>PROPOSED<br/>2026-27</b> | <b>FORECAST<br/>2027-28</b> | <b>FORECAST<br/>2028-29</b> | <b>FORECAST<br/>2029-30</b> | <b>FORECAST<br/>2030-31</b> | <b>FORECAST<br/>2031-32</b> |
| <b>Administration</b>       | <b>166,733</b>            | <b>158,515</b>              | <b>134,998</b>              | <b>137,395</b>              | <b>139,838</b>              | <b>142,325</b>              | <b>144,862</b>              |
| Personal Services           | 41,920                    | 44,946                      | 38,976                      | 39,755                      | 40,549                      | 41,360                      | 42,187                      |
| Materials & Services        | 99,813                    | 95,069                      | 96,022                      | 97,640                      | 99,289                      | 100,965                     | 102,675                     |
| Capital Outlay              | 25,000                    | 18,500                      | -                           | -                           | -                           | -                           | -                           |
| <b>Parks</b>                | <b>146,396</b>            | <b>139,017</b>              | <b>113,796</b>              | <b>115,820</b>              | <b>117,883</b>              | <b>119,983</b>              | <b>122,124</b>              |
| Personal Services           | 65,571                    | 71,669                      | 55,872                      | 56,990                      | 58,130                      | 59,292                      | 60,479                      |
| Materials & Services        | 56,325                    | 57,348                      | 57,924                      | 58,830                      | 59,753                      | 60,691                      | 61,645                      |
| Capital Outlay              | 24,500                    | 10,000                      | -                           | -                           | -                           | -                           | -                           |
| <b>Comm Dev</b>             | <b>66,223</b>             | <b>62,431</b>               | <b>32,173</b>               | <b>32,685</b>               | <b>33,206</b>               | <b>33,736</b>               | <b>34,274</b>               |
| Personal Services           | 10,823                    | 11,497                      | 10,079                      | 10,281                      | 10,486                      | 10,696                      | 10,911                      |
| Materials & Services        | 55,400                    | 50,934                      | 22,094                      | 22,404                      | 22,720                      | 23,040                      | 23,363                      |
| Capital Outlay              | -                         | -                           | -                           | -                           | -                           | -                           | -                           |
| <b>Library</b>              | <b>99,497</b>             | <b>96,788</b>               | <b>68,262</b>               | <b>69,426</b>               | <b>70,609</b>               | <b>71,817</b>               | <b>73,046</b>               |
| Personal Services           | 51,286                    | 54,860                      | 40,092                      | 40,894                      | 41,712                      | 42,546                      | 43,396                      |
| Materials & Services        | 37,711                    | 34,678                      | 28,170                      | 28,532                      | 28,897                      | 29,271                      | 29,650                      |
| Capital Outlay              | 10,500                    | 7,250                       | -                           | -                           | -                           | -                           | -                           |
| <b>Tourism</b>              | <b>18,700</b>             | <b>31,150</b>               | <b>19,162</b>               | <b>19,357</b>               | <b>19,555</b>               | <b>19,754</b>               | <b>19,955</b>               |
| Materials & Services        | 18,700                    | 31,150                      | 19,162                      | 19,357                      | 19,555                      | 19,754                      | 19,955                      |
| <b>Public Safety</b>        | <b>23,399</b>             | <b>32,862</b>               | <b>26,981</b>               | <b>27,396</b>               | <b>27,818</b>               | <b>28,245</b>               | <b>28,678</b>               |
| Personal Services           | 7,424                     | 11,353                      | 5,254                       | 5,359                       | 5,466                       | 5,575                       | 5,685                       |
| Materials & Services        | 15,975                    | 21,509                      | 21,727                      | 22,037                      | 22,352                      | 22,670                      | 22,993                      |
| <b>Debt Service</b>         | <b>258,262</b>            | <b>251,934</b>              | <b>40,346</b>               | <b>40,347</b>               | <b>40,345</b>               | <b>40,346</b>               | <b>40,346</b>               |
| <b>Transfers Out</b>        | <b>2,500</b>              | <b>10,000</b>               | <b>3,000</b>                | <b>3,000</b>                | <b>3,000</b>                | <b>3,000</b>                | <b>3,000</b>                |
| <b>Contingency</b>          | <b>50,000</b>             | <b>50,000</b>               | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    |
| <b>Ending Balance</b>       | <b>118,337</b>            | <b>151,045</b>              | <b>123,066</b>              | <b>99,284</b>               | <b>80,072</b>               | <b>65,538</b>               | <b>55,793</b>               |
| Restricted Balance          | 65,588                    | 45,638                      | 41,192                      | 37,082                      | 33,321                      | 29,925                      | 26,909                      |
| Unassigned Balance          | 52,749                    | 105,407                     | 81,874                      | 62,202                      | 46,751                      | 35,613                      | 28,884                      |
| <b>Total Requirements</b>   | <b>950,047</b>            | <b>983,742</b>              | <b>561,784</b>              | <b>544,710</b>              | <b>532,326</b>              | <b>524,744</b>              | <b>522,078</b>              |

## Forecast - Building Inspection Fund

The table below reflects the five-year financial forecast for the Building Inspection Fund

| Resources                | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|--------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Balance</b> |                   |                     |                     |                     |                     |                     |                     |
| Beginning Balance        | 36,619            | 21,059              | 8,453               | 18,561              | 18,539              | 18,866              | 19,560              |
| <b>Revenue</b>           |                   |                     |                     |                     |                     |                     |                     |
| Charges for Services     | 900               | 1,125               | 4,256               | 2,894               | 2,995               | 3,101               | 3,209               |
| Investment Revenue       | 950               | 625                 | 634                 | 644                 | 654                 | 664                 | 674                 |
| Licenses & Permits       | 49,200            | 43,550              | 82,125              | 54,750              | 56,667              | 58,650              | 60,703              |
| Miscellaneous Revenue    | 50                | 50                  | 51                  | 52                  | 53                  | 54                  | 55                  |
| Other Revenue            | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers In             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Resources</b>   | <b>87,719</b>     | <b>66,409</b>       | <b>95,519</b>       | <b>76,901</b>       | <b>78,908</b>       | <b>81,335</b>       | <b>84,201</b>       |

| Requirements               | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|----------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Building Inspection</b> | <b>74,743</b>     | <b>54,956</b>       | <b>76,958</b>       | <b>58,362</b>       | <b>60,042</b>       | <b>61,775</b>       | <b>63,561</b>       |
| Personal Services          | 12,013            | 12,648              | 11,214              | 11,438              | 11,666              | 11,899              | 12,137              |
| Materials & Services       | 57,730            | 42,308              | 65,744              | 46,924              | 48,376              | 49,876              | 51,424              |
| Capital Outlay             | 5,000             | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Contingency</b>         | <b>5,000</b>      | <b>3,000</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Ending Balance</b>      | <b>7,976</b>      | <b>8,453</b>        | <b>18,561</b>       | <b>18,539</b>       | <b>18,866</b>       | <b>19,560</b>       | <b>20,640</b>       |
| Restricted Balance         | 7,976             | 8,453               | 18,561              | 18,539              | 18,866              | 19,560              | 20,640              |
| Unassigned Balance         | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Requirements</b>  | <b>87,719</b>     | <b>66,409</b>       | <b>95,519</b>       | <b>76,901</b>       | <b>78,908</b>       | <b>81,335</b>       | <b>84,201</b>       |

### Assumptions:

#### Basic:

- Assumptions are extrapolated based on current year-end projections
- Calculations do not provide for the use of any budgeted contingency

#### Service Levels:

- Maintains existing service levels

#### Revenue:

- Assumes Water Treatment Facility updates will occur to allow increased capacity created with new homes
- Plans for 15 new homes in FY 27-28
- Plans for 10 new homes in each remaining year with a small increase for miscellaneous permits
- Increases Technology Fee from 3% to 5% in FY 27-28 and beyond
- 1.5% increase for interest earned

#### Requirements:

- Assumes no change in allocations for personal services
- Assumes 2% COLA for personal services across the board
- Assumes 1% CPI adjustment to materials and services

## Forecast - Water Operating Fund

The table below reflects the five-year financial forecast for the Water Operating Fund

| Resources                 | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Balance</b>  |                   |                     |                     |                     |                     |                     |                     |
| Beginning Balance         | 320,494           | 236,464             | 78,040              | 61,785              | 49,894              | 46,547              | 59,265              |
| <b>Revenue</b>            |                   |                     |                     |                     |                     |                     |                     |
| Charges for Services      | 534,990           | 539,150             | 566,748             | 584,522             | 602,782             | 621,541             | 640,811             |
| Grant Revenue             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Investment Revenue        | 3,850             | 8,200               | 8,323               | 8,448               | 8,575               | 8,704               | 8,835               |
| Licenses & Permits        | -                 | 2,775               | 2,872               | 2,973               | 3,077               | 3,185               | 3,296               |
| Loan Payments & Proceeds  | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Miscellaneous Revenue     | 3,750             | 3,500               | 3,570               | 3,641               | 3,713               | 3,788               | 3,864               |
| Other Revenue             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Reimbursement Revenue     | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers In              | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Reimbursement SDC Revenue | 2,235             | 3,725               | 11,175              | 7,450               | 7,599               | 7,751               | 7,906               |
| <b>Total Resources</b>    | <b>865,319</b>    | <b>793,814</b>      | <b>670,728</b>      | <b>668,819</b>      | <b>675,640</b>      | <b>691,516</b>      | <b>723,977</b>      |

| Requirements              | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Water Operating</b>    | <b>605,873</b>    | <b>607,428</b>      | <b>510,602</b>      | <b>520,584</b>      | <b>530,820</b>      | <b>541,332</b>      | <b>552,122</b>      |
| Personal Services         | 212,890           | 227,414             | 234,350             | 240,954             | 247,774             | 254,822             | 262,105             |
| Materials & Services      | 269,983           | 273,514             | 276,252             | 279,630             | 283,046             | 286,510             | 290,017             |
| Capital Outlay            | 123,000           | 106,500             | -                   | -                   | -                   | -                   | -                   |
| <b>Debt Service</b>       | <b>58,341</b>     | <b>58,346</b>       | <b>58,341</b>       | <b>58,341</b>       | <b>58,273</b>       | <b>50,919</b>       | <b>50,917</b>       |
| <b>Transfers Out</b>      | <b>-</b>          | <b>-</b>            | <b>40,000</b>       | <b>40,000</b>       | <b>40,000</b>       | <b>40,000</b>       | <b>40,000</b>       |
| <b>Contingency</b>        | <b>100,000</b>    | <b>50,000</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Ending Balance</b>     | <b>101,105</b>    | <b>78,040</b>       | <b>61,785</b>       | <b>49,894</b>       | <b>46,547</b>       | <b>59,265</b>       | <b>80,938</b>       |
| Assigned Balance          | 101,105           | 78,040              | 61,785              | 49,894              | 46,547              | 59,265              | 80,938              |
| Unassigned Balance        | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Requirements</b> | <b>865,319</b>    | <b>793,814</b>      | <b>670,728</b>      | <b>668,819</b>      | <b>675,640</b>      | <b>691,516</b>      | <b>723,977</b>      |

### Assumptions:

#### Basic:

- Assumptions are extrapolated based on current year-end projections
- Calculations do not provide for the use of any budgeted contingency

#### Service Levels:

- Maintains existing service levels

#### Revenue:

- Assumes Water Treatment Facility updates will occur to allow increased capacity created with new homes
- Plans for 15 new homes in FY 27-28 and 10 new homes in each remaining year
- Water user fees reflect a 2% CPI Increase and are based on existing rate structure and anticipated new services
- 1.5% increase for interest earned

#### Requirements:

- Assumes no change in allocations for personal services
- Assumes 2% COLA for personal services across the board
- Assumes 1% CPI adjustment to materials and services
- Debt service assumes planned payments on existing debt

## Forecast - Sewer Operating Fund

The table below reflects the five-year financial forecast for the Sewer Operating Fund

| Resources                 | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Balance</b>  |                   |                     |                     |                     |                     |                     |                     |
| Beginning Balance         | 268,919           | 400,481             | 247,753             | 180,109             | 144,466             | 109,638             | 82,854              |
| <b>Revenue</b>            |                   |                     |                     |                     |                     |                     |                     |
| Charges for Services      | 536,750           | 552,810             | 566,644             | 577,979             | 589,540             | 601,333             | 613,361             |
| Grant Revenue             | 5,000             | -                   | -                   | -                   | -                   | -                   | -                   |
| Investment Revenue        | 9,650             | 11,525              | 11,418              | 11,589              | 11,763              | 11,939              | 12,118              |
| Licenses & Permits        | 575               | 1,250               | 1,294               | 1,339               | 1,386               | 1,435               | 1,485               |
| Loan Payments & Proceeds  | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Miscellaneous Revenue     | 2,600             | 2,600               | 3,508               | 3,578               | 3,649               | 3,722               | 3,796               |
| Other Revenue             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers In              | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Reimbursement SDC Revenue | 1,854             | 3,090               | 3,152               | 3,215               | 3,279               | 3,345               | 3,412               |
| <b>Total Resources</b>    | <b>825,348</b>    | <b>971,756</b>      | <b>833,769</b>      | <b>777,809</b>      | <b>754,083</b>      | <b>731,412</b>      | <b>717,026</b>      |

| Requirements              | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Sewer Operating</b>    | <b>612,450</b>    | <b>593,671</b>      | <b>549,283</b>      | <b>560,175</b>      | <b>571,347</b>      | <b>582,813</b>      | <b>594,581</b>      |
| Personal Services         | 213,874           | 228,381             | 235,383             | 242,060             | 248,959             | 256,089             | 263,458             |
| Materials & Services      | 295,576           | 310,790             | 313,900             | 318,115             | 322,388             | 326,724             | 331,123             |
| Capital Outlay            | 103,000           | 54,500              | -                   | -                   | -                   | -                   | -                   |
| <b>Debt Service</b>       | <b>51,278</b>     | <b>50,332</b>       | <b>54,377</b>       | <b>23,168</b>       | <b>23,098</b>       | <b>15,745</b>       | <b>15,745</b>       |
| <b>Transfers Out</b>      | <b>-</b>          | <b>-</b>            | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>       |
| <b>Contingency</b>        | <b>50,000</b>     | <b>80,000</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Ending Balance</b>     | <b>111,620</b>    | <b>247,753</b>      | <b>180,109</b>      | <b>144,466</b>      | <b>109,638</b>      | <b>82,854</b>       | <b>56,700</b>       |
| Assigned Balance          | 111,620           | 247,753             | 180,109             | 144,466             | 109,638             | 82,854              | 56,700              |
| Unassigned Balance        | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Requirements</b> | <b>825,348</b>    | <b>971,756</b>      | <b>833,769</b>      | <b>777,809</b>      | <b>754,083</b>      | <b>731,412</b>      | <b>717,026</b>      |

### Assumptions:

#### Basic:

- Assumptions are extrapolated based on current year-end projections
- Calculations do not provide for the use of any budgeted contingency

#### Service Levels:

- Maintains existing service levels

#### Revenue:

- Assumes Water Treatment Facility updates will occur to allow increased capacity created with new homes
- Plans for 15 new homes in FY 27-28 and 10 new homes in each remaining year
- Sewer user fees reflect a 2% CPI Increase and are based on existing rate structure and anticipated new services
- 1.5% increase for interest earned

#### Requirements:

- Assumes no change in allocations for personal services
- Assumes 2% COLA for personal services across the board
- Assumes 1% CPI adjustment to materials and services
- Debt service assumes planned payments on existing debt

## Forecast - Street Operating Fund

The table below reflects the five-year financial forecast for the Street Operating Fund

| Resources                 | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Balance</b>  |                   |                     |                     |                     |                     |                     |                     |
| Beginning Balance         | 154,637           | 141,457             | 56,478              | 73,115              | 90,190              | 108,268             | 127,367             |
| <b>Revenue</b>            |                   |                     |                     |                     |                     |                     |                     |
| Charges for Services      | 50                | 50                  | 50                  | 52                  | 54                  | 56                  | 58                  |
| Grant Revenue             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Intergovernmental Revenue | 105,250           | 110,125             | 112,878             | 115,700             | 118,593             | 121,558             | 124,597             |
| Investment Revenue        | 2,725             | 5,220               | 5,298               | 5,377               | 5,458               | 5,540               | 5,623               |
| Loan Payments & Proceeds  | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Miscellaneous Revenue     | -                 | 50                  | 51                  | 52                  | 53                  | 54                  | 55                  |
| Other Revenue             | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Reimbursement Revenue     | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Transfers In              | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| Reimbursement SDC Revenue | 312               | 520                 | 1,560               | 1,040               | 1,061               | 1,082               | 1,104               |
| <b>Total Resources</b>    | <b>262,974</b>    | <b>257,422</b>      | <b>176,315</b>      | <b>195,336</b>      | <b>215,409</b>      | <b>236,558</b>      | <b>258,804</b>      |

| Requirements              | BUDGET<br>2025-26 | PROPOSED<br>2026-27 | FORECAST<br>2027-28 | FORECAST<br>2028-29 | FORECAST<br>2029-30 | FORECAST<br>2030-31 | FORECAST<br>2031-32 |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Streets Operating</b>  | <b>165,312</b>    | <b>145,770</b>      | <b>98,027</b>       | <b>99,973</b>       | <b>101,969</b>      | <b>104,018</b>      | <b>106,122</b>      |
| Personal Services         | 50,006            | 51,863              | 46,105              | 47,365              | 48,668              | 50,012              | 51,400              |
| Materials & Services      | 68,806            | 81,657              | 51,922              | 52,608              | 53,301              | 54,006              | 54,722              |
| Capital Outlay            | 46,500            | 12,250              | -                   | -                   | -                   | -                   | -                   |
| <b>Debt Service</b>       | <b>5,172</b>      | <b>5,174</b>        | <b>5,173</b>        | <b>5,173</b>        | <b>5,172</b>        | <b>5,173</b>        | <b>5,171</b>        |
| <b>Transfers Out</b>      | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Contingency</b>        | <b>50,000</b>     | <b>50,000</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Ending Balance</b>     | <b>42,490</b>     | <b>56,478</b>       | <b>73,115</b>       | <b>90,190</b>       | <b>108,268</b>      | <b>127,367</b>      | <b>147,511</b>      |
| Restricted Balance        | 42,490            | 56,478              | 73,115              | 90,190              | 108,268             | 127,367             | 147,511             |
| Unassigned Balance        | -                 | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Requirements</b> | <b>262,974</b>    | <b>257,422</b>      | <b>176,315</b>      | <b>195,336</b>      | <b>215,409</b>      | <b>236,558</b>      | <b>258,804</b>      |

### Assumptions:

#### Basic:

- Assumptions are extrapolated based on current year end projections
- Calculations do not provide for the use of any budgeted contingency

#### Service Levels:

- Maintains existing service levels

#### Revenue:

- Assumes 2.5% increase to State Highway Street Tax revenues
- Plans for 15 new homes in FY 27-28 and 10 new homes in each remaining year
- Sewer user fees reflect a 2% CPI Increase and are based on existing rate structure and anticipated new services
- 1.5% increase for interest earned

#### Requirements:

- Assumes no change in allocations for personal services
- Assumes 2% COLA for personal services across the board
- Assumes 1% CPI adjustment to materials and services
- Debt service assumes planned payments on existing debt

**City of Lowell, Oregon  
Resolution 880**

**A Resolution Establishing Water & Sewer Rates to be Effective July 1, 2026**

WHEREAS, The City Council of the City of Lowell has determined it necessary to increase utility service rates by three percent (3.0%) to the base/flat rates for water and sewer utility services; and

WHEREAS, The variable (usage) rates will remain unchanged from the prior year.

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

Section 1 That the following rates are hereby established for water service:

|                                                           |                                |
|-----------------------------------------------------------|--------------------------------|
| Monthly service charge per equivalent dwelling unit (EDU) | \$46.22 Base Rate              |
| Variable water rate:                                      |                                |
| 0 - 5,000 gallons                                         | \$5.10 per each 1,000 gallons  |
| Greater than 5,000 gallons                                | \$10.19 per each 1,000 gallons |
| Bulk water rate:                                          |                                |
| Tank Fill - Per Use Fee                                   | \$25.75 Base Rate              |
| Hydrant Meter - Per Use Fee                               | \$51.50 Base Rate              |
| Bulk Water                                                | \$11.44 per each 1,000 gallons |
| Fire Hydrant Fee (without water service)                  | \$15.30 Flat Rate              |

Section 2 That the following rates are hereby established for sewer service:

|                                                           |                          |
|-----------------------------------------------------------|--------------------------|
| Monthly service charge per equivalent dwelling unit (EDU) | \$76.76 Flat Rate        |
| Graywater disposal fee                                    | \$0.18 per each 1 gallon |

Section 3 This resolution is effective as of July 1, 2026 and supersedes Resolution 854.

Adopted by the City Council of the City of Lowell this 16<sup>th</sup> Day of June, 2026.

Ayes 5 Nays 0

Approved: Maureen M. Weathers  
Maureen M. Weathers, Mayor

Attest: Max Baker  
Max Baker, City Recorder

City of Lowell, Oregon

Resolution 881

A Resolution declaring the City's eligibility to Receive State Shared Revenues

WHEREAS: ORS 221.760 provides as follows:

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

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

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

NOW THEREFORE BE IT RESOLVED: That the City Council of the City of Lowell hereby declares the City of Lowell directly provides the following services:

- 1) Street Construction, maintenance, and lighting
- 2) Sanitary Sewer
- 3) Storm Sewers
- 4) Planning, zoning and subdivision control
- 5) Water Utility Service
- 6) Sewer Utility Service

Adopted by the City Council of the City of Lowell this 16<sup>th</sup> Day of June, 2026.

Ayes 5

Nays 0

Approved: Maureen M. Weathers  
Maureen M. Weathers, Mayor

Attest: Max Baker  
Max Baker, City Recorder

**City of Lowell, Oregon**

**Resolution 882**

**A Resolution declaring the City's Election to Receive State Shared Revenues**

WHEREAS, the Budget Committee has reviewed and approved the proposed use of State Shared Revenues; and

WHEREAS, a public hearing has been held before the Budget Committee on May 20, 2026 to discuss possible uses of the funds and before the City Council on June 16<sup>th</sup> 2026 to obtain public input as to the proposed uses of State Shared Revenues.

BE IT RESOLVED, The City Council of the City of Lowell resolved the following:

1. Pursuant to ORS 221.770 the City of Lowell hereby elects to receive state shared revenues for the fiscal year 2026-27.
2. This resolution is effective upon adoption.

Adopted by the City Council of the City of Lowell this 16<sup>th</sup> Day of June, 2026.

Ayes 5 Nays 0

Approved: Maureen M. Weathers  
Maureen M. Weathers, Mayor

Attest: Max Baker  
Max Baker, City Recorder

City of Lowell, Oregon

Resolution 883

**A Resolution Authorizing an Adjustment to the Employee Pay Scale for the 2026-27 Fiscal Year**

WHEREAS: The employee pay scale attached and herein incorporated by reference as Exhibit A, reflects a 3% cost of living increase to step 1 of the existing scale; and

WHEREAS: Exhibit B, attached and herein incorporated by reference sets forth the pay steps for current City employees within the pay scale in Exhibit A

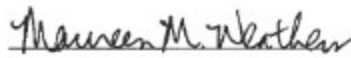
NOW THEREFORE BE IT RESOLVED: The City Council of the City of Lowell hereby approves the following:

1. Employee Pay Scale FY 2026-27 attached as Exhibit A
2. Pay steps for each employee attached as Exhibit B, and as reflected within the budget for the 2026-27 fiscal year.
3. This resolution is effective July 1, 2026, and supersedes Resolution 858

Adopted by the City Council of the City of Lowell this 16<sup>th</sup> Day of June, 2026.

Ayes 5 Nays 0

Approved:

  
Maureen M. Weathers, Mayor

Attest:

  
Max Baker, City Recorder

Resolution 883

Exhibit A

| City of Lowell    |          |     | Proposed for:         |          |         |         |         |         |         |         |         |         |         |    |
|-------------------|----------|-----|-----------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----|
| Personal Services |          |     | Fiscal Year 26-27     |          |         |         |         |         |         |         |         |         |         |    |
| No.               | Emps No. | FTE | Pay Scale             | Position | Step    |         |         |         |         |         |         |         |         |    |
|                   |          |     |                       |          | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10 |
| 1                 |          |     | City Administrator    | 121,336  | 125,583 | 129,978 | 134,527 | 139,235 | 144,108 | 149,152 | 154,372 | 159,775 | 165,367 |    |
| 2                 |          |     | Finance Clerk         | 71,458   | 73,959  | 76,548  | 79,227  | 82,000  | 84,870  | 87,840  | 90,914  | 94,096  | 97,389  |    |
| 3                 |          |     | City Clerk            | 50,959   | 52,743  | 54,589  | 56,500  | 58,478  | 60,525  | 62,643  | 64,836  | 67,105  | 69,454  |    |
| 4                 |          |     | Library Director      | 44,206   | 45,753  | 47,354  | 49,011  | 50,726  | 52,501  | 54,339  | 56,241  | 58,209  | 60,246  |    |
| 5                 |          |     | Public Works Director | 80,698   | 83,522  | 86,445  | 89,471  | 92,602  | 95,843  | 99,198  | 102,670 | 106,263 | 109,982 |    |
| 6                 |          |     | Lead Operator         | 60,319   | 62,430  | 64,615  | 66,877  | 69,218  | 71,641  | 74,148  | 76,743  | 79,429  | 82,209  |    |
| 7                 |          |     | Operator              | 48,768   | 50,475  | 52,242  | 54,070  | 55,962  | 57,921  | 59,948  | 62,046  | 64,218  | 66,466  |    |
| 8                 |          |     | Utility Worker        | 40,396   | 41,810  | 43,273  | 44,788  | 46,356  | 47,978  | 49,657  | 51,395  | 53,194  | 55,056  |    |
| 9                 |          |     | Custodian             | 38,006   | 39,336  | 40,713  | 42,138  | 43,613  | 45,139  | 46,719  | 48,354  | 50,046  | 51,798  |    |
| 10                |          |     | Temporary/ Seasonal   | 36,721   | 38,006  | 39,336  | 40,713  | 42,138  | 43,613  | 45,139  | 46,719  | 48,354  | 50,046  |    |
| 11                |          |     |                       | -        | -       | -       | -       | -       | -       | -       | -       | -       | -       |    |
| 12                |          |     |                       | -        | -       | -       | -       | -       | -       | -       | -       | -       | -       |    |
| 13                |          |     |                       | -        | -       | -       | -       | -       | -       | -       | -       | -       | -       |    |
| 14                |          |     |                       | -        | -       | -       | -       | -       | -       | -       | -       | -       | -       |    |
| 15                |          |     |                       | -        | -       | -       | -       | -       | -       | -       | -       | -       | -       |    |

Resolution 883

Exhibit B

| Empee No | Title              | Employee Name  | Position | Adopted Step |
|----------|--------------------|----------------|----------|--------------|
| 101      | City Administrator | Max Baker      | 1        | 1            |
| 104      | City Clerk         | Sam Dragt      | 3        | 6            |
| 920      | Library Director   | Peggy O'Kane   | 4        | 7            |
| 105      | Lead Operator      | Nick Harris    | 6        | 3            |
| 106      | Lead Operator      | Hunter Harris  | 6        | 4            |
| 109      | Utility Worker     | Eric Harris    | 8        | 4            |
| 103      | Custodian          | Bob Daigneault | 9        | 6            |

**City of Lowell, Oregon**  
**Resolution 884**  
**Resolution Adopting the Budget for Fiscal Year 2026-2027**  
**And Imposing and Categorizing Taxes**

BE IT RESOLVED: that the City Council of the City of Lowell, Oregon hereby adopts the budget as approved by the Budget Committee for the 2026-2027 fiscal year in the amount of \$4,309,895 of which \$620,384 is unappropriated and reserved.

BE IT FURTHER RESOLVED: that the following amounts are hereby appropriated for the fiscal year beginning July 1, 2026:

|                             |                   |                                 |                    |
|-----------------------------|-------------------|---------------------------------|--------------------|
| <b>General Fund</b>         |                   | <b>Building Inspection Fund</b> |                    |
| Administration              | \$ 158,515        | Building Department             | \$ 54,956          |
| Parks                       | 139,017           | Contingency                     | 3,000              |
| Community Development       | 62,431            | <b>Total</b>                    | <b>\$ 57,956</b>   |
| Library                     | 96,788            |                                 |                    |
| Tourism                     | 31,150            | <b>Parks SDC Fund</b>           |                    |
| Public Safety               | 32,862            | Materials & Services            | \$ 1,000           |
| Debt Service                | 251,934           | Capital Outlay                  | 140,377            |
| Transfers Out               | 10,000            | <b>Total</b>                    | <b>\$ 141,377</b>  |
| Contingency                 | 50,000            |                                 |                    |
| <b>Total</b>                | <b>\$ 832,697</b> | <b>Transportation SDC Fund</b>  |                    |
|                             |                   | Materials & Services            | \$ 1,000           |
| <b>Street Fund</b>          |                   | Capital Outlay                  | 105,828            |
| Street Operating            | \$ 145,770        | <b>Total</b>                    | <b>\$ 106,828</b>  |
| Debt Service                | 5,174             |                                 |                    |
| Contingency                 | 50,000            | <b>Water SDC Fund</b>           |                    |
| <b>Total</b>                | <b>\$ 200,944</b> | Materials & Services            | \$ 5,000           |
|                             |                   | Capital Outlay                  | 624,048            |
| <b>Blackberry Jam Fund</b>  |                   | <b>Total</b>                    | <b>\$ 629,048</b>  |
| Blackberry Jam              | \$ 25,660         |                                 |                    |
| Contingency                 | 1,500             | <b>Sewer SDC Fund</b>           |                    |
| <b>Total</b>                | <b>\$ 27,160</b>  | Materials & Services            | \$ 5,000           |
|                             |                   | Capital Outlay                  | 136,922            |
| <b>Water Operating Fund</b> |                   | <b>Total</b>                    | <b>\$ 141,922</b>  |
| Water Operating             | \$ 607,428        |                                 |                    |
| Debt Service                | 58,346            | <b>Stormwater SDC Fund</b>      |                    |
| Contingency                 | 50,000            | Materials & Services            | \$ 1,000           |
| <b>Total</b>                | <b>\$ 715,774</b> | Capital Outlay                  | 110,802            |
|                             |                   | <b>Total</b>                    | <b>\$ 111,802</b>  |
| <b>Sewer Operating Fund</b> |                   |                                 |                    |
| Sewer Operating             | \$ 593,671        | <b>Total Appropriations</b>     | <b>\$3,689,511</b> |
| Debt Service                | 50,332            | Unappropriated End Balances     | 620,384            |
| Contingency                 | 80,000            | <b>Total Adopted Budget</b>     | <b>\$4,309,895</b> |
| <b>Total</b>                | <b>\$ 724,003</b> |                                 |                    |

BE IT FURTHER RESOLVED: that ad valorem property taxes at the rate of \$2.1613 per \$1,000 of assessed value of all taxable property within the district are imposed and categorized for the City of Lowell, Oregon for the fiscal year beginning July 1, 2026, as follows:

|              | General Government<br>Limitation | Excluded from<br>Limitation |
|--------------|----------------------------------|-----------------------------|
| General Fund | \$2.1613/\$1000                  | \$ 0.00                     |

Adopted by the City Council of the City of Lowell this 16<sup>th</sup> Day of June 2026.

Ayes 5                      Nays 0

Approved: Maureen M. Weathers  
Maureen M. Weathers, Mayor

Attest: Max Baker  
Max Baker, City Recorder

**USA TODAY CO.**



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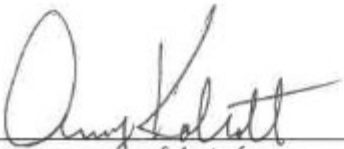
City of Lowell, Oregon  
70 N Pioneer ST  
Lowell OR 97452-9644

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/13/2026, 05/15/2026

Sworn to and subscribed before on 05/15/2026

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
8.25.26

My commission expires

|                   |             |              |
|-------------------|-------------|--------------|
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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

NOTICE OF BUDGET  
COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Lowell, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at Lowell Rural Fire Protection District, 389 N Pioneer Street, Lowell OR, 97452. This meeting will take place on 05/20/2026 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after 05/18/2026 at Lowell City Hall, 70 N Pioneer St., Lowell, OR 97452 between the hours of 8:00 a.m. and 5:30 p.m.

May 13, 15 2026  
LEUG0518375

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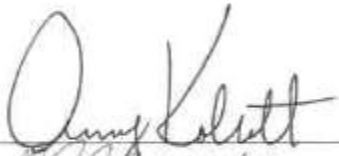
City of Lowell, Oregon  
70 N Pioneer ST  
Lowell OR 97452-9644

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 183.010 and 183.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/13/2026, 05/15/2026

Sworn to and subscribed before on 05/15/2026

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
8-25-26

My commission expires

|                   |             |              |
|-------------------|-------------|--------------|
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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

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## **PUBLIC HEARING – State Shared Revenue Uses**

**The City of Lowell, OR will hold a public hearing on May 20, 2026, at 6:00 pm at Lowell Rural Fire Protection District, 389 N Pioneer Street, Lowell OR 97452 to discuss uses of State Shared Revenue Funds. The hearing will be held as part of the regularly scheduled Budget Committee meeting. Citizens can attend the hearing, submit written comments, or attend remotely via Zoom.**

**May 13, 15 2026  
LEUG0518403**

The screenshot shows the official website of the City of Lowell, Oregon. The header features the city's logo and navigation links for Government, Community, Business, Visitors, and a search bar. A banner image displays a scenic view of a forested mountain range under a clear blue sky.

## Budget Committee

- [Overview](#)
- [Agendas & Minutes](#)
- [Budget Committee](#)
- [Planning Commission](#)
- [Parks & Recreation Committee](#)
- [Library Committee](#)
- [BBJ Festival Committee](#)
- [Economic Development Committee](#)

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**Contact Information**

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Lowell, City Of  
Po Box 490

Lowell OR 97452

STATE OF WISCONSIN, COUNTY OF BROWN

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Legal Clerk

  
\_\_\_\_\_  
Notary, State of WI, County of Brown

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KONGMENG YANG  
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State of Wisconsin

| FORM OR-LB-1 NOTICE OF BUDGET HEARING                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |                                                          |                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------|
| <p>A public meeting of the City Council of the City of Lowell will be held on June 16, 2026 at 7:00 pm at 389 N Pioneer St., Lane County, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the City of Lowell Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 70 S Pioneer St., Lowell Oregon, between the hours of 9:00 a.m. and 5:30 p.m. or online at <a href="http://www.lowelloregon.gov">www.lowelloregon.gov</a>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p> |                                         |                                                          |                                                                                   |
| Contact: City Administrator, Max Baker                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                         | Telephone: 541-937-2157                                  | Email: <a href="mailto:max.baker@lowelloregon.gov">max.baker@lowelloregon.gov</a> |
| FINANCIAL SUMMARY - RESOURCES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |                                                          |                                                                                   |
| TOTAL OF ALL FUNDS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Actual Amount<br>2024-25                | Adopted Budget<br>This Year 2025-26                      | Approved Budget<br>Next Year 2026-27                                              |
| Beginning Fund Balance/Net Working Capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1,749,175                               | 2,075,109                                                | 2,395,398                                                                         |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,278,962                               | 1,299,759                                                | 1,342,862                                                                         |
| Federal, State & All Other Grants, Gifts, Allocations & Donations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 425,286                                 | 184,509                                                  | 192,680                                                                           |
| Revenue from Bonds and Other Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0                                       | 0                                                        | 0                                                                                 |
| Interfund Transfers / Internal Service Reimbursements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0                                       | 2,500                                                    | 10,000                                                                            |
| All Other Resources Except Current Year Property Taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 216,943                                 | 349,090                                                  | 344,980                                                                           |
| Current Year Property Taxes Estimated to be Received                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 212,989                                 | 212,900                                                  | 223,887                                                                           |
| <b>Total Resources</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>3,882,855</b>                        | <b>4,119,667</b>                                         | <b>4,309,895</b>                                                                  |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                         |                                                          |                                                                                   |
| Personal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 595,732                                 | 657,880                                                  | 714,631                                                                           |
| Materials and Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 687,777                                 | 1,003,249                                                | 1,037,817                                                                         |
| Capital Outlay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 323,954                                 | 1,373,381                                                | 1,326,977                                                                         |
| Debt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 168,710                                 | 373,053                                                  | 365,786                                                                           |
| Interfund Transfers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0                                       | 2,500                                                    | 10,000                                                                            |
| Contingencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0                                       | 255,500                                                  | 234,500                                                                           |
| Special Payments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0                                       | 0                                                        | 0                                                                                 |
| Unappropriated Ending Balance and Reserved for Future Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2,306,282                               | 453,604                                                  | 620,384                                                                           |
| <b>Total Requirements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3,882,855</b>                        | <b>4,119,667</b>                                         | <b>4,309,895</b>                                                                  |
| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |                                                          |                                                                                   |
| Name of Organizational Unit or Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | FTE for that unit or program            |                                                          |                                                                                   |
| Name: Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 127,451                                 | 161,733                                                  | 158,516                                                                           |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.41                                    | 0.32                                                     | 0.32                                                                              |
| Name: Parks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 91,915                                  | 146,396.00                                               | 139,077.00                                                                        |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.47                                    | 0.69                                                     | 0.70                                                                              |
| Name: Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 29,214                                  | 66,223.00                                                | 62,431.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.08                                    | 0.06                                                     | 0.07                                                                              |
| Name: Library                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 63,377                                  | 96,497.00                                                | 96,788.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.81                                    | 0.68                                                     | 0.67                                                                              |
| Name: Tourism                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 837                                     | 18,700.00                                                | 31,750.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00                                    | 0.00                                                     | 0.00                                                                              |
| Name: Public Safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14,415                                  | 23,399.00                                                | 32,862.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.15                                    | 0.05                                                     | 0.08                                                                              |
| Name: Streets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 103,388                                 | 165,352.00                                               | 145,770.00                                                                        |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.33                                    | 0.47                                                     | 0.46                                                                              |
| Name: Blackberry Jam                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 14,450                                  | 17,730.00                                                | 25,880.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00                                    | 0.00                                                     | 0.00                                                                              |
| Name: Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 45,305                                  | 74,743.00                                                | 54,955.00                                                                         |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.12                                    | 0.08                                                     | 0.08                                                                              |
| Name: Water                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 641,676                                 | 605,873.00                                               | 607,428.00                                                                        |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2.31                                    | 1.73                                                     | 1.73                                                                              |
| Name: Sewer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 468,498                                 | 612,450.00                                               | 593,671.00                                                                        |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2.31                                    | 1.73                                                     | 1.73                                                                              |
| Not Allocated to Organizational Unit or Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,282,629                               | 2,130,611.00                                             | 2,361,647.00                                                                      |
| FTE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00                                    | 0.00                                                     | 0.00                                                                              |
| <b>Total Requirements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3,882,855</b>                        | <b>4,119,667</b>                                         | <b>4,309,895</b>                                                                  |
| <b>Total FTE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>6.99</b>                             | <b>5.79</b>                                              | <b>5.89</b>                                                                       |
| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |                                                          |                                                                                   |
| <p>The Police, Code Enforcement and Municipal Court departments within the General Fund were consolidated into the newly formed Public Safety department in the 2025-26 budget year. For the purposes of this budget, the 2024-25 budget year has been consolidated into this new category.</p>                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |                                                          |                                                                                   |
| PROPERTY TAX LEVIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |                                                          |                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate or Amount Imposed<br>2024-25       | Rate or Amount Imposed<br>This Year 2025-26              | Rate or Amount Approved<br>Next Year 2026-27                                      |
| Permanent Rate Levy (rate limit 2.1613 per \$1,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2.1613                                  | 2.1613                                                   | 2.1613                                                                            |
| Local Option Levy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0                                       | 0                                                        | 0                                                                                 |
| Levy For General Obligation Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0                                       | 0                                                        | 0                                                                                 |
| STATEMENT OF INDEBTEDNESS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                         |                                                          |                                                                                   |
| LONG TERM DEBT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Estimated Debt Outstanding<br>on July 1 | Estimated Debt Authorized, But<br>Not Incurred on July 1 |                                                                                   |
| General Obligation Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                       | 0                                                        |                                                                                   |
| Other Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,013,895                               | 0                                                        |                                                                                   |
| Other Borrowings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 917,695                                 | 0                                                        |                                                                                   |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1,931,590</b>                        | <b>0</b>                                                 |                                                                                   |

 ISO-504-064 (Rev. 15-19-21)  
 50-4007320

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Contact Information

Sam Dragt  
City Clerk  
541-937-2157  
[sam.dragt@lowelloregon.gov](mailto:sam.dragt@lowelloregon.gov)

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## Notice of Budget Hearing

A public meeting of the City Council of the City of Lowell will be held on June 16, 2026 at 7:00 pm at 38g N Pioneer St., Lane County, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the City of Lowell Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 70 S Pioneer St., Lowell Oregon, between the hours of 9:00 a.m. and 5:30 p.m. or online at [www.lowelloregon.gov](http://www.lowelloregon.gov). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Supporting Documents

Notice of Budget Hearing 2026-27 (437 KB)

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6/4/2026

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| FY 2025-26                                     | sdragt  | Page | Administration, Documents, Reports, and Presentations, Menu Settings, Page Categories, Web Page                                   | Yes              | <a href="#">Edit</a> | <a href="#">View</a> | 4 min 34 sec    | 06/04/2026 - 11:52am |
| FY 2026-27                                     | sdragt  | Page | Documents, Reports, and Presentations, FY 2026-27, Menu Settings, Page Categories, Web Page, News/Press Release, Budget Committee | Yes              | <a href="#">Edit</a> | <a href="#">View</a> | 5 min 30 sec    | 06/04/2026 - 11:51am |
| Notice of Budget Hearing                       | sdragt  | Page | Administration, Menu Settings, Web Page, News/Press Release                                                                       | Yes              | <a href="#">Edit</a> | <a href="#">View</a> | 18 min 39 sec   | 06/04/2026 - 11:38am |
| City of Lowell Adopted Budget                  | Jordan  | Page | Administration, Documents, Reports, and Presentations, Forms, Permits, and Applications, Menu Settings, Page Categories, Web Page | Yes              | <a href="#">Edit</a> | <a href="#">View</a> | 29 min 5 sec    | 06/04/2026 - 11:28am |
| PUBLIC HEARING - State Shared Revenue Uses     | mbaker  | Page | Menu Settings, Web Page, News/Press Release, Budget Committee                                                                     | Yes              | <a href="#">Edit</a> | <a href="#">View</a> | 20 hours 46 min | 06/03/2026 - 3:10pm  |
| Water quality report for water treated in 2024 | jcaudie | Page | Menu Settings, Web Page, News/Press Release, Public Works                                                                         | No               | <a href="#">Edit</a> | <a href="#">View</a> | 20 hours 52 min | 06/03/2026 - 3:04pm  |
| Call for Volunteers                            | mbaker  | Page | Menu Settings, Web Page, News/Press Release, Boards and Committees                                                                | No               | <a href="#">Edit</a> | <a href="#">View</a> | 20 hours 52 min | 06/03/2026 - 3:04pm  |
| NOTICE OF BUDGET COMMITTEE MEETING             | mbaker  | Page | Menu Settings, Web Page, News/Press Release, Budget Committee                                                                     | No               | <a href="#">Edit</a> | <a href="#">View</a> | 20 hours 53 min | 06/03/2026 - 2:02pm  |

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

To assessor of Lane County

FORM OR-LB-50  
2026-2027

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

☐ Check here if this is  
an amended form.

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

|                             |                           |                     |                                   |                  |
|-----------------------------|---------------------------|---------------------|-----------------------------------|------------------|
| <u>PO Box 490</u>           | <u>Lowell</u>             | <u>OR</u>           | <u>97452</u>                      | <u>6/16/2026</u> |
| Mailing Address of District | City                      | State               | ZIP code                          | Date             |
| <u>Max Baker</u>            | <u>City Administrator</u> | <u>541-937-2157</u> | <u>max.baker@lowelloregon.gov</u> |                  |
| Contact Person              | Title                     | Daytime Telephone   | Contact Person E-Mail             |                  |

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

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

**PART I: TAXES TO BE IMPOSED**

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

**PART II: RATE LIMIT CERTIFICATION**

|                                                                                                                   |        |
|-------------------------------------------------------------------------------------------------------------------|--------|
| 6. Permanent rate limit in dollars and cents per \$1,000 . . . . . 6.                                             | 2.1613 |
| 7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . . 7. | 0      |
| 8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . . 8.               | 0.0000 |

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

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

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

| Description | ORS Authority** | Subject to General Government Limitation | Excluded from Measure 5<br>Limitation |
|-------------|-----------------|------------------------------------------|---------------------------------------|
| 1           |                 |                                          |                                       |
| 2           |                 |                                          |                                       |

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.  
\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Firefox

https://outlook.office365.com/mail/sentitems/id/AAQkAGI2Y2U2ZD...



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**City of Lowell Adopted Budget - FY 27**

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From: Layli Nichols <Layli.Nichols@lowelloregon.gov>

Date: Wed 7/1/2026 11:40 AM

To: assessor@lanecountyor.gov <assessor@lanecountyor.gov>; recording@lanecountyor.gov <recording@lanecountyor.gov>

Cc: Max Baker <Max.Baker@lowelloregon.gov>

1 attachment (16 MB)

00 - Adopted Budget FY 27.pdf

Good morning,

Attached, please find the adopted budget document for the City of Lowell for the 2026-2027 fiscal year. I will assume this email fulfills the City's filing requirements unless I hear back with a request for additional information.

Thank you,

Layli Nichols

City of Lowell, Oregon

Office (541) 937-2157

Cell (541) 953-7466

[www.lowelloregon.gov](http://www.lowelloregon.gov)

1 of 1

7/1/2026, 11:41 AM