



Sunset at Dexter Reservoir, Photo Courtesy of Jerry Valencia

City of Lowell, Oregon

Proposed Budget FY 2026-27

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

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Caboose "Mohawk Rocket" Painting Project with Weyehaeuser 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.

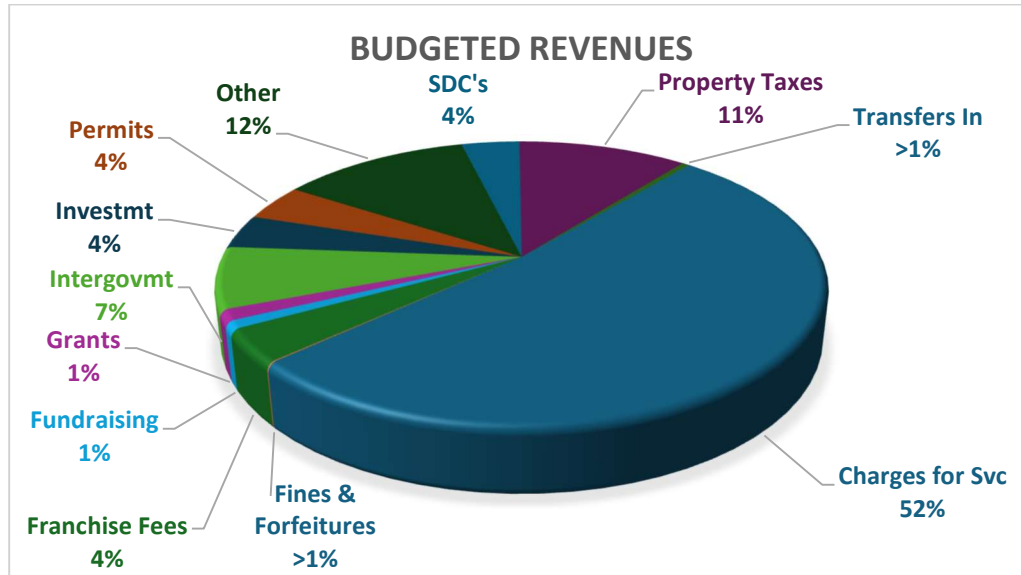
Financial transactions of the City are recorded in individual funds, defined by program area, and classified by type. Expense classifications include personal services (labor), materials and services, capital outlay, debt service, and inter-fund transfers.

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%
Total Operating Budget	1,659,556	1,752,248	6%
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%
Total Proposed budget	4,109,667	4,309,895	5%

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%
Total Materials & Services	993,749	1,037,617	4.4%

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:

- \$26,000 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 & 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 & Parks Property</i>)	4.387%	530,000	04/25/39	393,380
<i>Revenue Bonds:</i>					
UDSA - RUS	Water (<i>WTP Improvmts & 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 38 cents per gallon, a portion of which is allocated to cities for the repair and maintenance associated with streets. The total budget for the Street Fund is \$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 because 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

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



Photo courtesy of Ben Clark

City Profile

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

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

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

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

History

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



AMOS D. HYLAND HOP YARD LOWELL

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

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

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



Profile of the Government

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

The City has the following boards and committees:

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

Profile of the Budget

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

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

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

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

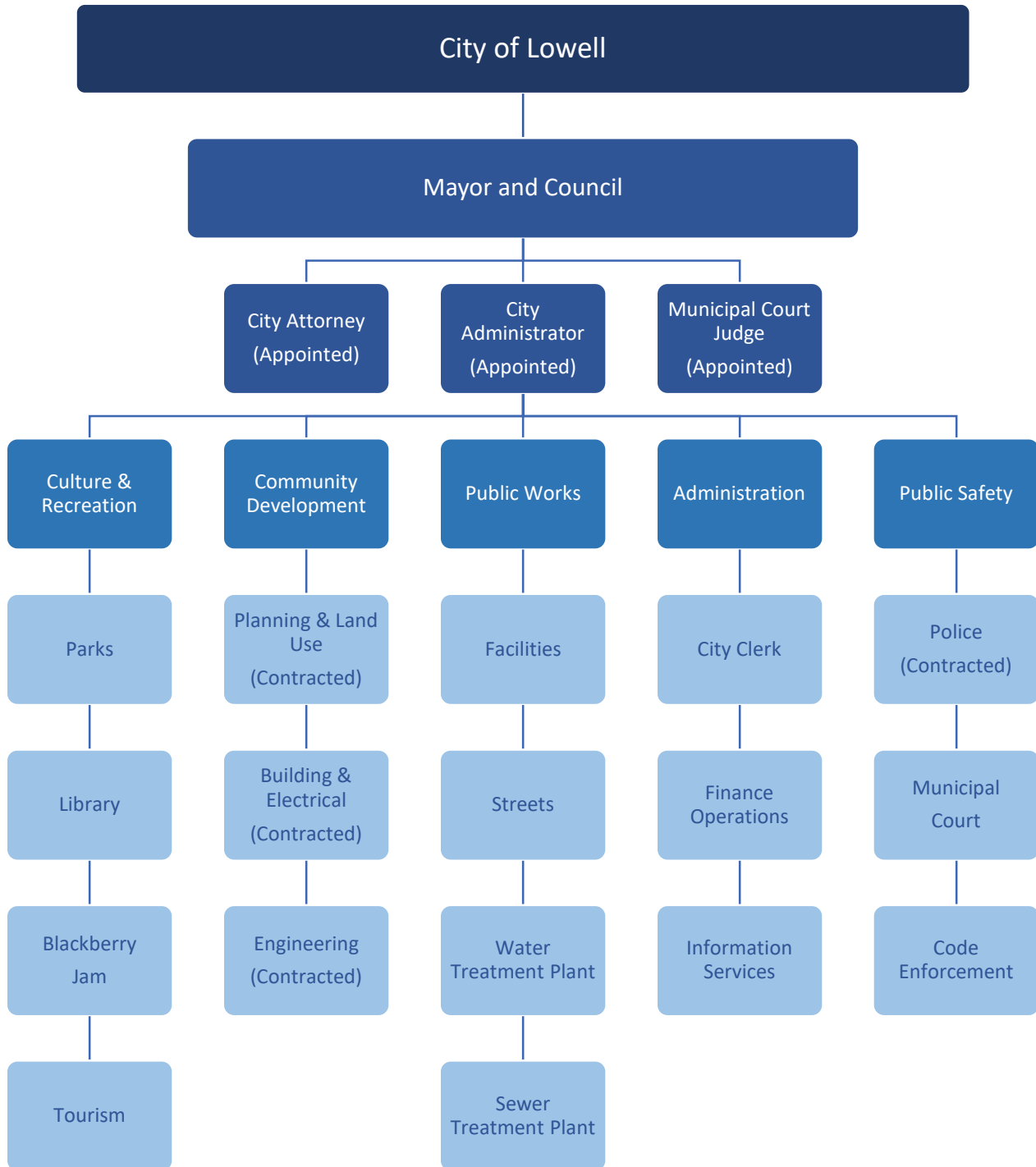
City Demographics

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

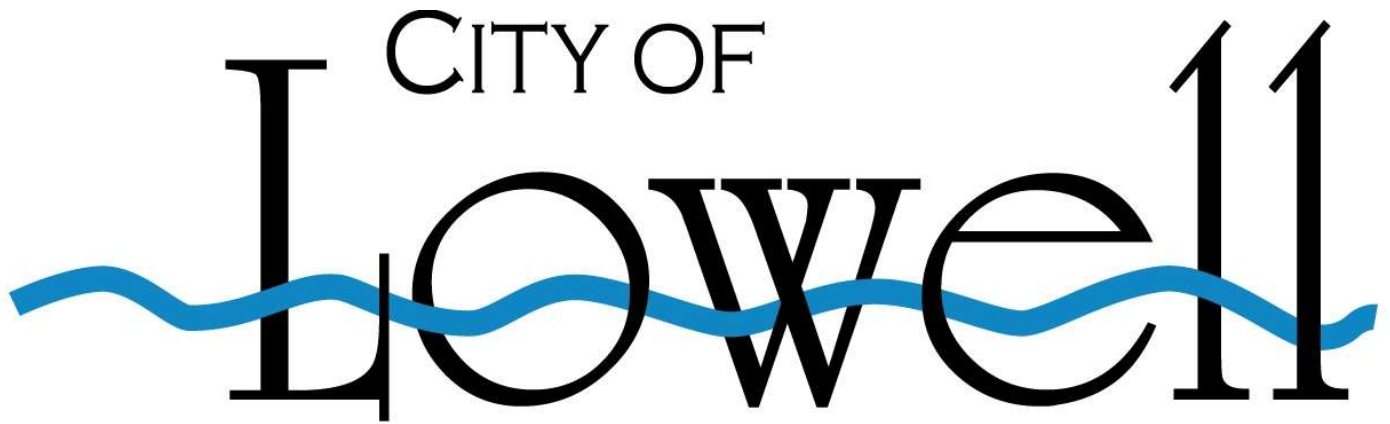
Incorporated	1954	From US Census:	2010	2020
Area in square miles	1.19			
Population: July 2025 (PSU estimate)	1,316	Population	1,045	1,196
Government	Council/Adm	Adult education level:		
Registered voters 2024	972	Less than High School	15.6%	9.7%
Voted in November 2024	704	High school or higher	70.5%	70.9%
<i>(based on election abstract results)</i>		Bachelor's degree or higher	13.8%	19.3%
Median home cost:		Race:		
2010 census	\$ 170,000	White	93.8%	94.6%
2020 census	\$ 195,200	Hispanic	3.2%	0.3%
2025 (zillow.com)	\$ 422,772	Asian	0.2%	2.0%
2026 (zillow.com)	\$ 443,864	Black or African American	0.0%	0.0%
		Other	2.8%	3.1%
Assessed Values: FY 2024-25		Age and Gender:		
<i>(Source - Lane Co. Assessment & Taxation)</i>		0 to 17 years	21.5%	22.2%
Real Property	97.32%	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	Households:		
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%
Unemployment Rate - 2025	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%
		Income - Households:		
		Less than \$25,000	19.80%	11.70%
		\$25,000 to 49,999	31.90%	36.90%
		\$50,000 to 74,999	25.60%	12.50%
		\$75,000 to \$99,999	14.20%	10.00%
		\$100,000 or more	8.50%	28.80%
		Median Income	\$49,491	\$55,795

Description	Base Year 2020	Year 2026	% Change	Source
Culture & Recreation:				
Libraries	1	1	0%	City of Lowell
City Owned Parks	3	3	0%	Lowell Parks Master Plan
Parks/open space acreage	13.10	13.10	0%	Lowell Parks Master Plan
Football fields	2	2	0%	Lowell School District
Soccer fields	2	2	0%	Lowell School District
Baseball fields	3	3	0%	Lowell School District
Playgrounds	2	2	0%	Lowell School Dist & Public Works
Schools:				
Public Schools:				
Elementary schools	1	1	0%	Lowell School District
Middle schools	1	1	0%	Lowell School District
High schools	1	1	0%	Lowell School District
Charter Schools				
Pre-K through 12th Grade	1	1	0%	Bridge Charter Academy
Pre-K through 8th Grade	1	1	0%	Mountain View Academy
City Utilities:				
Water:				
Customers (June of each year)	449	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
Wastewater:				
Treatment design capacity (mg)	0.22	0.22	0%	Public Works
Average daily treatment (mgd)	0.14	0.15	7%	Public Works
Miles of sewer pipeline	6.6	7.0	6%	Public Works
Manholes	93	120	29%	Public Works
Number of Lift Stations	2	2	0%	Public Works
Stormwater:				
Average annual rainfall, inches	52	46.03	-11%	www.usclimatedata.com
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
Streets:				
Miles of paved streets	4.0	5.3	33%	Public Works
Miles of unpaved streets	0.99	0.82	-17%	Public Works
Signal lighted intersections	0	0	0%	Public Works
Bridges (excluding interstate)	0	0	0%	Public Works

mg = million gallons
 mgd = million gallons per day
 mil = millions



CITY OF
Lowell

The logo for the City of Lowell features the words "CITY OF" in a small, black, sans-serif font above the word "Lowell" in a large, black, serif font. A thick, blue, wavy line, resembling a river or a stylized wave, passes horizontally through the middle of the letters 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 policy.

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.	●	●	●	●	●

Organizational Excellence, Continued

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.		●			

Exceptional Quality of Life, Continued

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 communit 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.

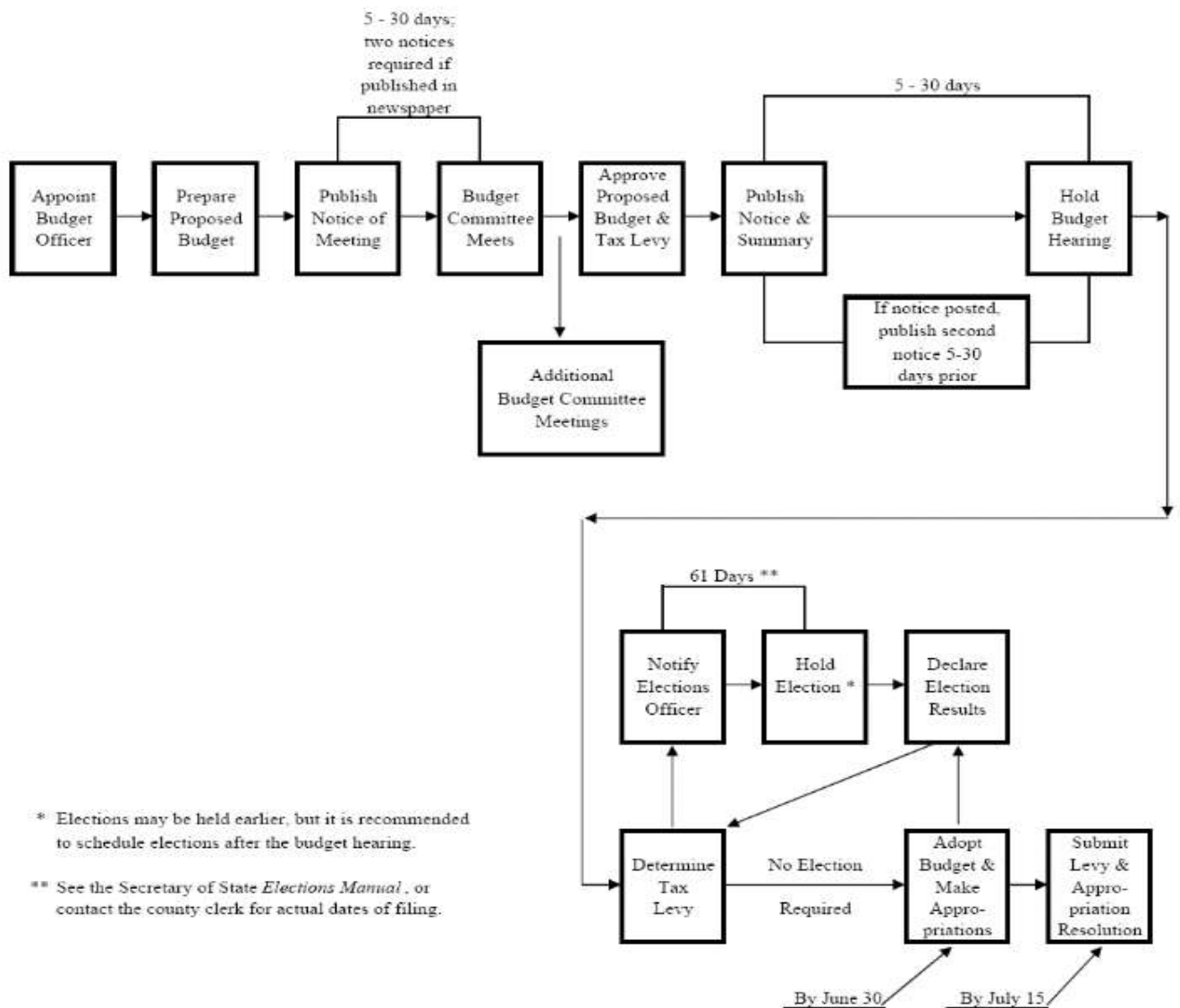
The City employs baseline (or status quo) budgeting that assumes the current service levels are maintained into the next budget year. Increases are considered separately and are dependent upon available resources and priorities.

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)



* Elections may be held earlier, but it is recommended to schedule elections after the budget hearing.

** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.

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

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

Fund Descriptions

State law requires all funds to be budgeted.

General Fund

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

Special Revenue Funds

These funds account for revenues allocated for a specific purpose.

- Street Fund
- Blackberry Jam Fund

Enterprise Funds

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

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

Capital Projects Funds

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

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

Fund Summaries - All City Funds Combined

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

Resources	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Beginning Balance							
Beginning Balance	1,636,280	1,749,175	2,071,709	2,104,443	2,195,386		
Revenue							
Charges for Services	1,051,723	1,045,861	1,074,815	1,075,541	1,096,805		
Fines & Forfeitures	5,943	1,564	1,550	347	1,500		
Franchise Fees	80,451	78,770	82,325	81,307	80,087		
Fundraising & Event Revenue	12,192	18,987	10,625	13,286	18,655		
Grant Revenue	101,218	267,679	20,200	18,621	26,250		
Intergovernmental Revenue	138,072	138,620	143,684	145,704	147,775		
Investment Revenue	56,223	76,946	66,330	78,750	80,605		
Licenses & Permits	41,141	60,148	86,025	20,047	86,675		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	11,570	132,194	7,110	8,271	7,475		
Other Revenue	1,292	7,802	275,650	2,313	253,750		
Reimbursement Revenue	-	-	-	-	-		
SDC Revenue	8,222	80,007	50,502	20,816	70,225		
Tax Revenue	200,055	212,989	212,100	217,995	227,137		
Transfers In	-	-	2,500	2,500	10,000		
Reimbursement SDC Revenue	2,132	12,112	4,542	3,028	7,570		
Total Resources	3,346,515	3,882,855	4,109,667	3,792,969	4,309,895		
Requirements							
Administration	144,187	127,451	161,733	113,033	158,515		
Parks	88,357	91,915	145,261	117,385	139,017		
Comm Dev	53,284	29,214	66,223	28,352	62,431		
Library	66,735	63,377	85,840	71,479	96,788		
Tourism	1,067	837	18,700	3,050	31,150		
Public Safety	57,183	14,415	23,399	7,267	32,862		
Streets Operating	54,267	103,188	164,177	125,157	145,770		
Blackberry Jam	10,501	14,450	17,730	18,225	25,660		
Building Inspection	38,832	45,205	74,743	32,237	54,956		
Water Operating	465,727	641,676	605,873	468,468	607,428		
Sewer Operating	394,258	468,498	607,450	443,268	593,671		
SDC Funds	53,882	8,239	1,053,881	-	1,130,977		
Debt Service	169,061	168,110	373,053	167,164	365,786		
Transfers Out	-	-	2,500	2,500	10,000		
Contingency	-	-	255,500	-	234,500		
Ending Balance							
Restricted Balance	1,155,134	1,275,825	114,955	1,313,946	177,189	-	-
Committed Balance	12,118	10,606	795	9,320	11,995	-	-
Assigned Balance	444,547	555,318	212,725	636,945	325,793	-	-
Unassigned Balance	137,376	264,532	125,129	235,175	105,407	-	-
Total Requirements	3,346,515	3,882,855	4,109,667	3,792,969	4,309,895	-	-

Summary of Resources and Requirements - Operating Funds
Proposed 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 Resources	Column Labels						Total Resources
	General	Streets	Black-berry Jam	Building	Water	Sewer	
Beginning Balance	304,763	141,457	9,320	21,059	236,464	400,481	1,113,544
Revenue							
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
Total Resources	983,742	257,422	39,155	66,409	793,814	971,756	3,112,298

Requirements							Total Requirements
	General	Streets	Black-berry Jam	Building	Water	Sewer	
Administration	158,515						158,515
Parks	139,017						139,017
Comm Dev	62,431						62,431
Library	96,788						96,788
Tourism	31,150						31,150
Public Safety	32,862						32,862
Building Inspection				54,956			54,956
Water Operating					607,428		607,428
Sewer Operating						593,671	593,671
Streets Operating		145,770					145,770
Blackberry Jam			25,660				25,660
Debt Service	251,934	5,174			58,346	50,332	365,786
Transfers Out	10,000	-	-		-	-	10,000
Contingency	50,000	50,000	1,500	3,000	50,000	80,000	234,500
Ending Balance							
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
Total Requirements	983,742	257,422	39,155	66,409	793,814	971,756	3,112,298

Summary of Resources and Requirements - SDC and Reserve Funds
Proposed Budget

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

Resources	Parks SDC	Streets SDC	Water SDC	Sewer SDC	Storm-water SDC	Water Reserve	Sewer Reserve	Total Resources
Beginning Balance	131,057	99,718	569,458	113,142	104,672	45,849	17,946	1,081,842
Revenue								
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 R	-							-
Total Resources	141,377	106,828	629,048	141,922	111,802	47,949	18,671	1,197,597
Requirements	Parks SDC	Streets SDC	Water SDC	Sewer SDC	Storm-water SDC	Water Reserve	Sewer Reserve	Total Requirements
SDC Funds	141,377	106,828	629,048	141,922	111,802			1,130,977
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
Transfers Out								-
Ending Balance	-	-	-	-	-	47,949	18,671	66,620
Restricted Balance	-	-	-	-	-	47,949	18,671	66,620
Unassigned Balance								
Total Requirements	141,377	106,828	629,048	141,922	111,802	47,949	18,671	1,197,597

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 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Beginning Balance							
Beginning Balance	244,823	176,651	261,472	324,025	304,763		
Revenue							
Tax Revenue	200,055	212,989	212,100	217,995	227,137		
Charges for Services	4,165	5,731	2,125	2,540	3,670		
Fines & Forfeitures	5,943	1,564	1,550	347	1,500		
Franchise Fees	80,451	78,770	82,325	81,307	80,087		
Fundraising & Event Revenue	4,000	6,050	-	-	-		
Grant Revenue	25,463	25,220	20,200	18,621	26,250		
Intergovernmental Revenue	40,054	51,490	38,434	37,532	37,650		
Investment Revenue	6,722	6,888	6,500	9,461	9,500		
Licenses & Permits	26,938	18,031	36,250	5,840	39,100		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	436	113,884	300	378	350		
Other Revenue	741	7,802	275,650	2,064	253,500		
Reimbursement Revenue	-	-	-	-	-		
Reimbursement SDC Revenue	47	376	141	94	235		
Transfers In	-	-	-	-	-		
Total Resources	639,838	705,446	937,047	700,204	983,742		
Requirements	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Administration	144,187	127,451	161,733	113,033	158,515		
Personal Services	35,932	25,155	41,920	38,212	44,946		
Materials & Services	108,255	102,295	99,813	67,584	95,069		
Capital Outlay	-	-	20,000	7,237	18,500		
Parks	88,357	91,915	145,261	117,385	139,017		
Personal Services	47,271	31,969	64,436	54,776	71,669		
Materials & Services	41,085	52,803	56,325	48,109	57,348		
Capital Outlay	-	7,142	24,500	14,500	10,000		
Comm Dev	53,284	29,214	66,223	28,352	62,431		
Personal Services	10,741	8,110	10,823	9,882	11,497		
Materials & Services	42,543	21,103	55,400	18,469	50,934		
Capital Outlay	-	-	-	-	-		
Library	66,735	63,377	85,840	71,479	96,788		
Personal Services	31,260	32,869	45,629	39,306	54,860		
Materials & Services	35,475	26,985	29,711	22,983	34,678		
Capital Outlay	-	3,522	10,500	9,190	7,250		
Tourism	1,067	837	18,700	3,050	31,150		
Materials & Services	1,067	837	18,700	3,050	31,150		
Public Safety	57,183	14,415	23,399	7,267	32,862		
Personal Services	16,789	11,121	7,424	5,151	11,353		
Materials & Services	40,394	3,294	15,975	2,116	21,509		
Debt Service	52,375	52,375	258,262	52,376	251,934		
Transfers Out	-	-	2,500	2,500	10,000		
Contingency	-	-	50,000	-	50,000		
Ending Balance	176,651	325,864	125,129	304,763	151,045	-	-
Restricted Balance	39,275	61,332	-	69,588	45,638		
Unassigned Balance	137,376	264,532	125,129	235,175	105,407		
Total Requirements	639,838	705,446	937,047	700,203	983,742	-	-

Fund Summary - Street Operating Fund

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

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

Requirements	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Streets Operating							
Personal Services	24,186	27,863	48,871	45,201	51,863		
Materials & Services	30,081	36,415	68,806	50,266	81,657		
Capital Outlay	-	38,910	46,500	29,690	12,250		
Debt Service	5,172	5,172	5,172	5,172	5,174		
Transfers Out	-	-	-	-	-		
Contingency	-	-	50,000	-	50,000		
Ending Balance							
Restricted Balance	173,401	158,876	43,625	141,457	56,478	-	-
Unassigned Balance	-	-	-				
Total Requirements	232,839	267,236	262,974	271,785	257,422	-	-

Fund Summary - Blackberry Jam Fund

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

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

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

Fund Summary - Building Inspection Fund

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

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

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

Fund Summary - Water Operating Fund

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

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

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

Fund Summary - Sewer Operating Fund

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

Resources	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Beginning Balance							
Beginning Balance	232,419	303,092	268,919	340,128	400,481		
Revenue							
Charges for Services	506,328	510,228	536,750	538,858	552,810		
Grant Revenue	-	14,475	-	-	-		
Investment Revenue	7,145	11,380	9,650	11,250	11,525		
Licenses & Permits	230	1,896	575	115	1,250		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	3,167	14,835	2,600	3,439	2,600		
Other Revenue	-	-	-	-	-		
Transfers In	-	-	-	-	-		
Reimbursement SDC Revenue	1,236	4,944	1,854	1,236	3,090		
Total Resources	750,524	860,850	820,348	895,025	971,756		

Requirements	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Sewer Operating							
Personal Services	205,021	223,647	213,874	206,012	228,381		
Materials & Services	189,237	214,176	290,576	182,501	310,790		
Capital Outlay	-	30,675	103,000	54,755	54,500		
Debt Service	53,175	52,225	51,278	51,277	50,332		
Transfers Out	-	-	-	-	-		
Contingency	-	-	50,000	-	80,000		
Ending Balance							
Assigned Balance	303,092	340,128	111,620	400,481	247,753	-	-
Unassigned Balance	-	-	-				
Total Requirements	750,524	860,850	820,348	895,025	971,756	-	-

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.

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

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.

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

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

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.

Resources	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Beginning Balance	438,835	461,733	539,238	531,125	569,458		
Revenue							
Investment Revenue	19,068	24,325	23,650	24,197	24,250		
SDC Revenue	3,830	53,306	21,204	14,136	35,340		
Transfers In	-	-	-	-	-		
Total Resources	461,733	539,364	584,092	569,458	629,048		
Requirements	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
SDC Funds							
Materials & Services	-	-	5,000	-	5,000		
Capital Outlay	-	8,239	579,092	-	624,048		
Ending Balance							
Restricted Balance	461,733	531,125	-	569,458	-	-	-
Unassigned Balance	-	-	-				
Total Requirements	461,733	539,364	584,092	569,458	629,048	-	-

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.

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

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

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.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Resources							
Beginning Balance	85,325	89,310	99,080	99,113	104,672		
Revenue							
Investment Revenue	3,312	4,419	3,975	4,213	4,255		
SDC Revenue	673	5,384	2,019	1,346	2,875		
Transfers In	-	-	-	-	-		
Total Resources	89,310	99,113	105,074	104,672	111,802		
Requirements							
SDC Funds							
Materials & Services	-	-	1,000	-	1,000		
Capital Outlay	-	-	104,074	-	110,802		
Ending Balance							
Restricted Balance	89,310	99,113	-	104,672	-	-	-
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	89,310	99,113	105,074	104,672	111,802	-	-

Fund Summary - Water Reserve Fund

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

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

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

Fund Summary - Sewer Reserve Fund

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

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

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



Lowell Covered Bridge, Courtesy of Maureen Weathers

Fund Revenues

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

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

Summary of Program Revenues

Revenue Summaries by Program

Excludes SDC and Reserve Funds as well as Beginning Fund Balances

Program Revenues	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
General Fund	395,016	528,796	675,575	376,179	678,979		
Total General Fund	395,016	528,796	675,575	376,179	678,979		
Special Revenue Funds							
Street Fund	102,035	93,835	108,337	112,909	115,965		
Black-berry Jam Fund	8,860	12,938	13,540	16,939	29,835		
Total Special Revenue Funds	110,895	106,774	121,877	129,849	145,800		
Enterprise Funds							
Building Fund	14,146	40,799	51,100	13,595	45,350		
Water Operating	628,503	773,750	544,825	548,082	557,350		
Sewer Operating	518,106	557,758	551,429	554,897	571,275		
Total Enterprise Funds	1,160,755	1,372,307	1,147,354	1,116,573	1,173,975		
Grand Total	1,666,666	2,007,877	1,944,806	1,622,600	1,998,754	-	-

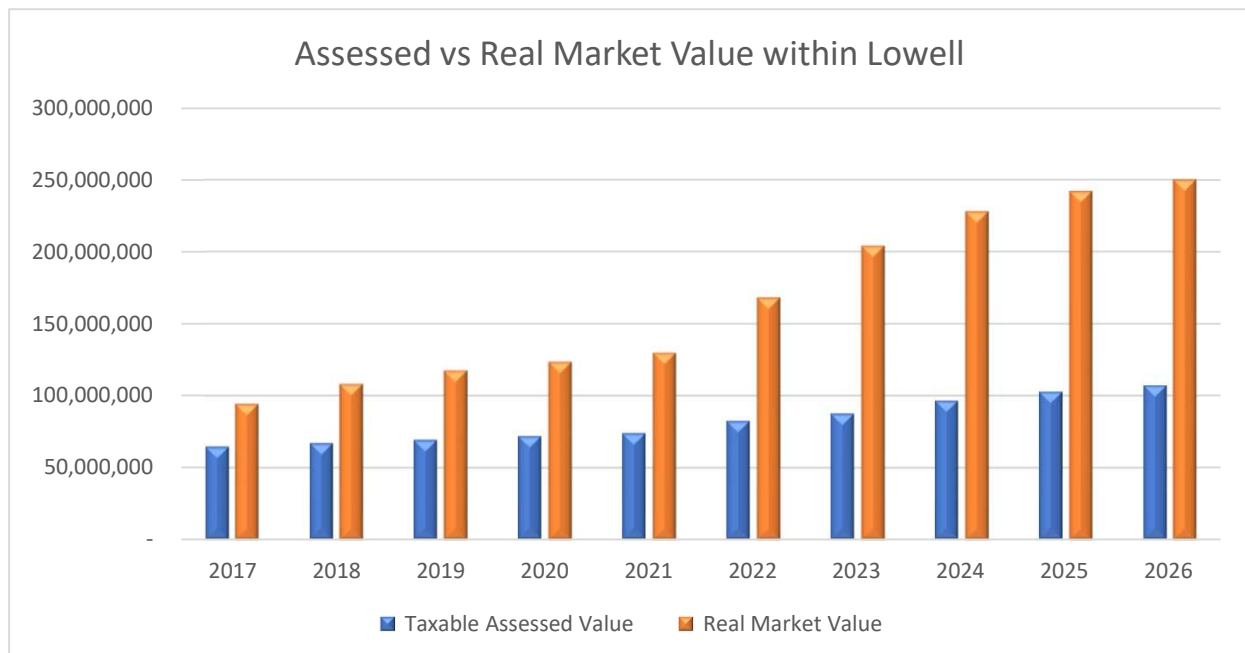
Property Tax Summary

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

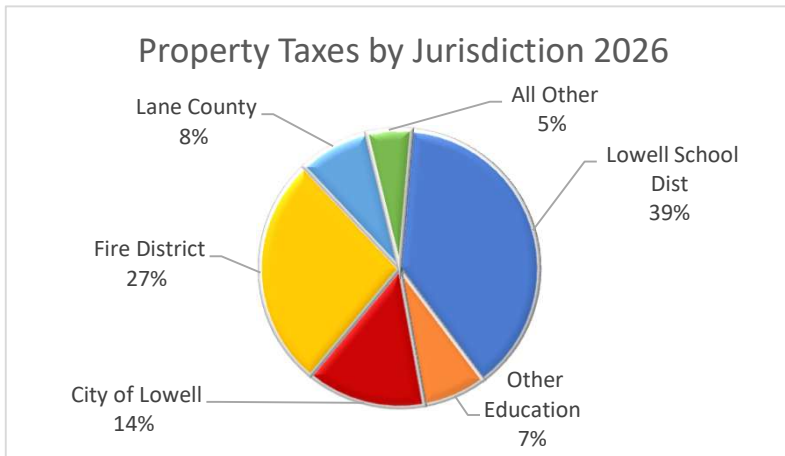
	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 PROPOSED	% Change
Real Market M5 Value *	227,774,375	241,899,201	249,156,177	249,156,177	256,630,862	3%
Taxable Assessed Values *	96,208,901	102,547,331	105,623,751	105,623,751	108,792,464	3%
Net available for general and bonded debt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

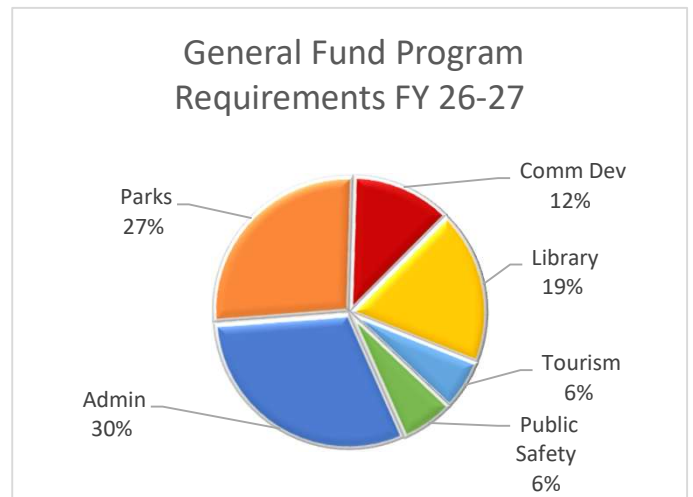


Property Tax Bill Apportionment

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.

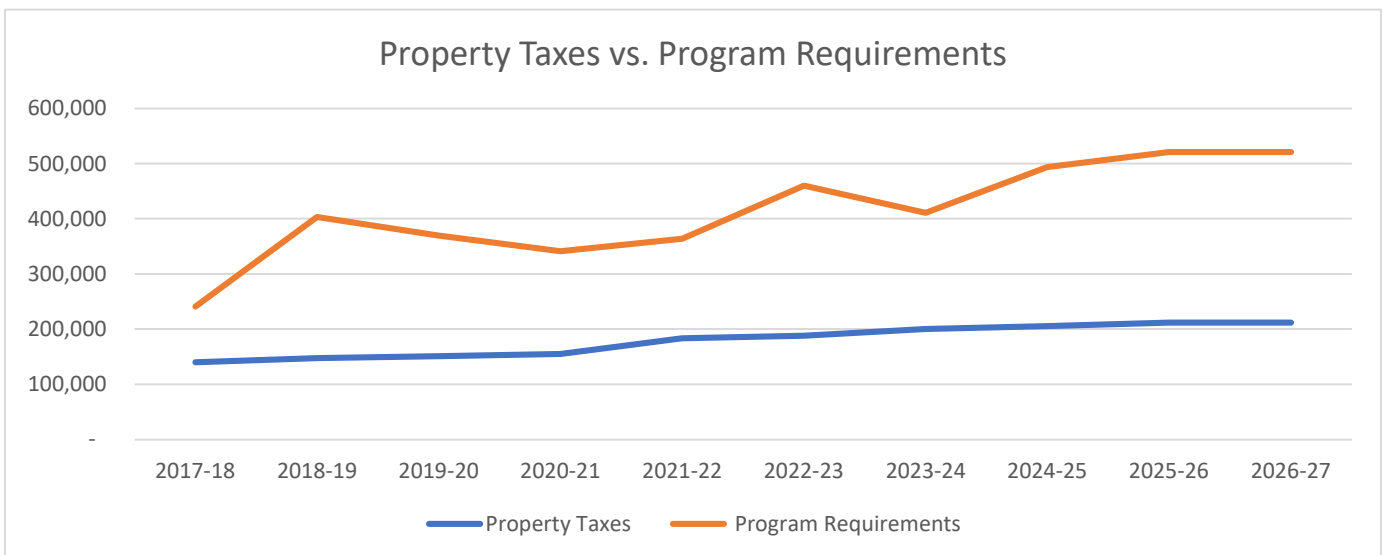
Where Property Taxes Go:

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.



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.



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 DLCDC 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. Principle among these charges are land use development fees. Other fees include animal licenses, notary services, copying and research fees, lien searches, election filing fees and administrative service fees. Licenses and permits comprise 5.8% 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.

Resources	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Charges for Services	4,165	5,731	2,125	2,540	3,670		
Fines & Forfeitures	5,943	1,564	1,550	347	1,500		
Franchise Fees	80,451	78,770	82,325	81,307	80,087		
Fundraising & Event Revenue	4,000	6,050	-	-	-		
Grant Revenue	25,463	25,220	20,200	18,621	26,250		
Intergovernmental Revenue	40,054	51,490	38,434	37,532	37,650		
Investment Revenue	6,722	6,888	6,500	9,461	9,500		
Licenses & Permits	26,938	18,031	36,250	5,840	39,100		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	436	113,884	300	378	350		
Other Revenue	741	7,802	275,650	2,064	253,500		
Reimbursement Revenue	-	-	-	-	-		
Reimbursement SDC Revenue	47	376	141	94	235		
Tax Revenue	200,055	212,989	212,100	217,995	227,137		
Transfers In	-	-	-	-	-		
Total Resources	395,016	528,796	675,575	376,179	678,979		

Street Fund Revenue Assumptions

- Gasoline Tax: Based on State projections and the population of the City
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing infrastructure. Based on anticipated new construction of 5 new homes.

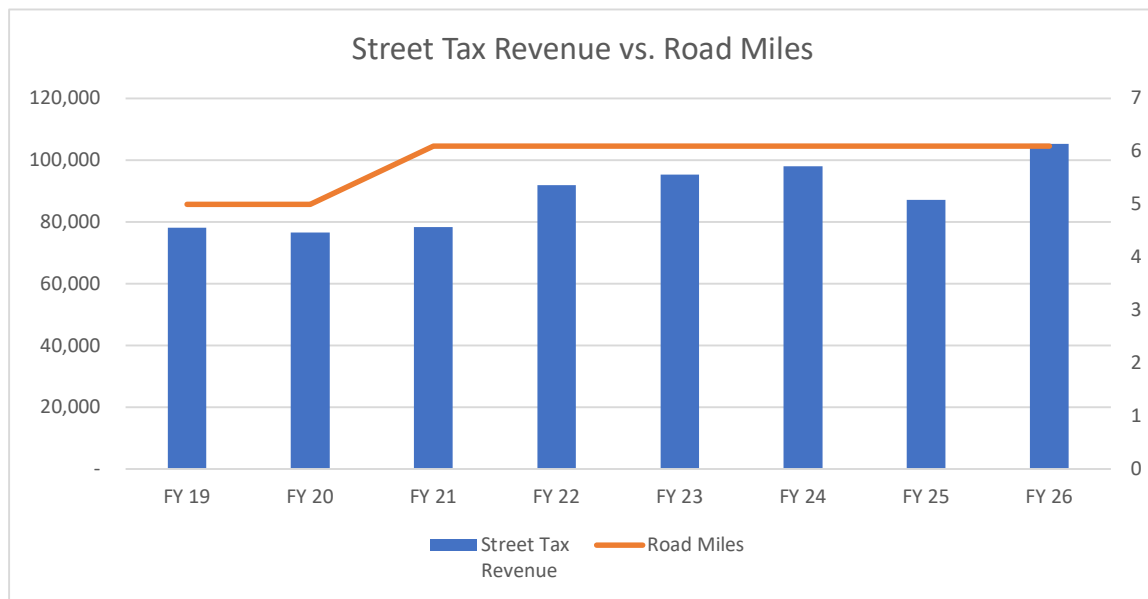
The Street Operating Fund revenues are dedicated for the purpose of maintaining streets, rights-of-ways, curb, gutters and sidewalks, traffic control devices, storm drainage infrastructure as well as bike and pedestrian pathways. The primary resource is from state gas tax funds that are distributed to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

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

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

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

Resources	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Revenue							
Charges for Services	-	-	50	-	50		
Grant Revenue	-	-	-	-	-		
Intergovernmental Revenue	98,018	87,131	105,250	108,172	110,125		
Investment Revenue	3,913	5,246	2,725	4,498	5,220		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	-	627	-	32	50		
Other Revenue	-	-	-	-	-		
Reimbursement SDC Revenue	104	832	312	208	520		
Transfers In	-	-	-	-	-		
Revenue Total	102,035	93,835	108,337	112,909	115,965		



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

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

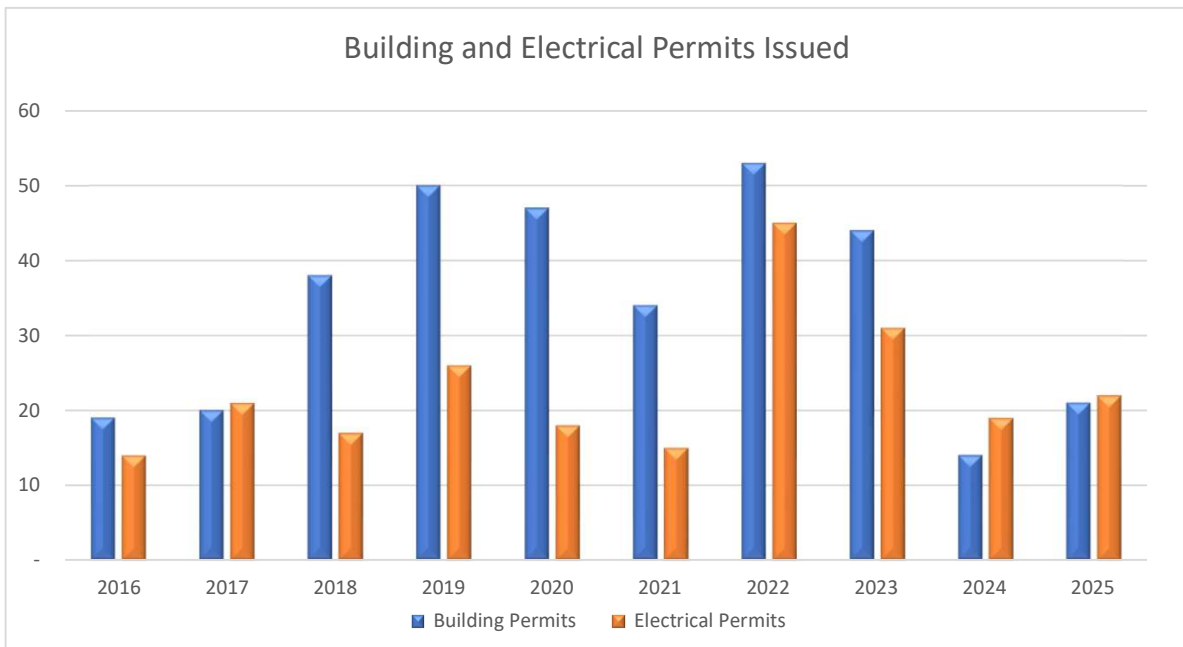
The Building Fund is used to record building and electrical permit and inspection activity. These funds are collected in accordance with state statutes and state administrative rules. In October 2024, the City implemented the State of Oregon's E-permitting system and is now able to provide a fully online 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 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Revenue							
Charges for Services	-	1,711	900	882	1,125		
Investment Revenue	423	1,373	950	568	625		
Licenses & Permits	13,723	37,671	49,200	12,137	43,550		
Miscellaneous Revenue	-	45	50	8	50		
Other Revenue	-	-	-	-	-		
Transfers In	-	-	-	-	-		
Revenue Total	14,146	40,799	51,100	13,595	45,350		

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



Water Fund Revenue Assumptions

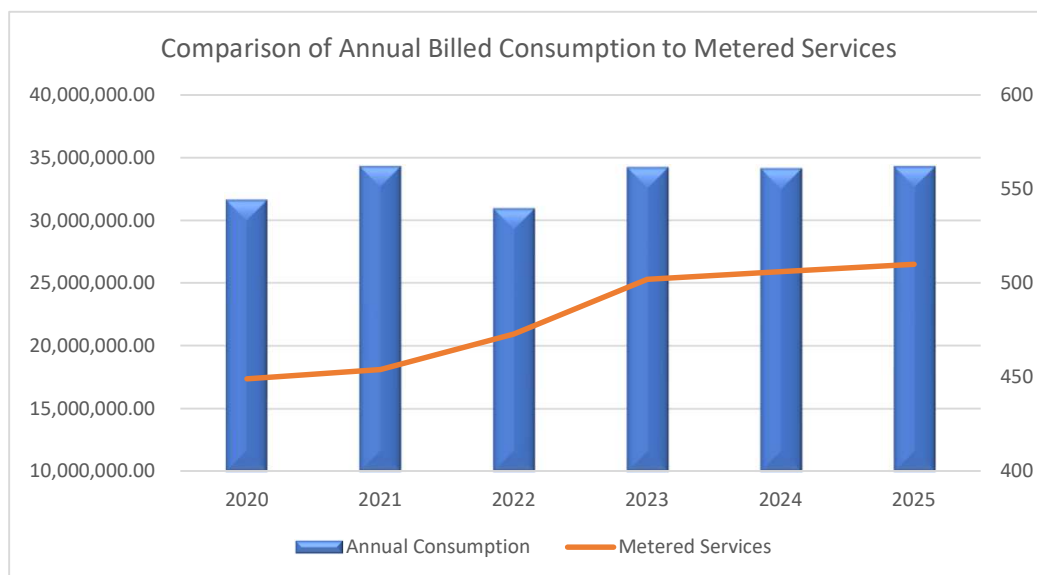
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3% to the base rate only. Overage rates are expected to remain flat.
- City staff is proposing updates to the City's Master Fee Schedule. These fees include increases for staff and equipment costs.
- 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 Corp of Engineers to move forward. If a grant is awarded during the fiscal year, the City will recognize it at the time of award.
- Other income includes interest earned on cash balances and miscellaneous charges: Based on trend analysis
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing water system. Based on anticipated new construction of 5 new homes.

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

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



Sewer Fund Revenue Assumptions

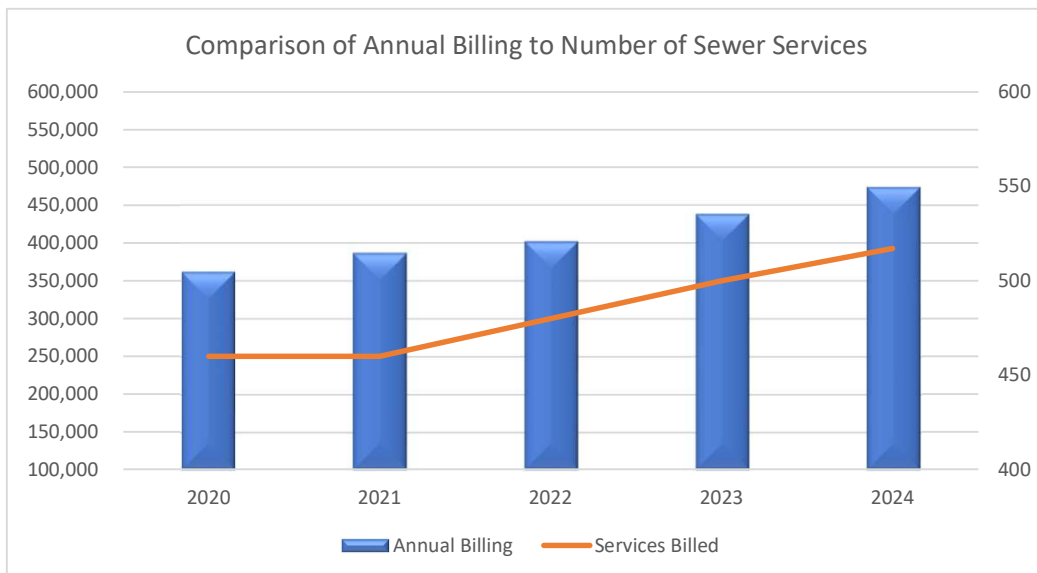
- User Charges and Connection Fees: Based on historical trends, adjusted for rate increases
- Rate increases are proposed at the current year CPI of 3%
- City staff is proposing updates to the City's Master Fee Schedule. These fees include increases for staff and equipment costs.
- There are no grants 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
- SDC revenue is for reimbursement SDC's only. These fees can be used to pay for maintenance of the existing sewer system. Based on anticipated new construction of 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 EDU's for commercial and multiple family dwellings.

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

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

Resources	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Revenue							
Charges for Services	506,328	510,228	536,750	538,858	552,810		
Grant Revenue	-	14,475	-	-	-		
Investment Revenue	7,145	11,380	9,650	11,250	11,525		
Licenses & Permits	230	1,896	575	115	1,250		
Loan Payments & Proceeds	-	-	-	-	-		
Miscellaneous Revenue	3,167	14,835	2,600	3,439	2,600		
Other Revenue	-	-	-	-	-		
Reimbursement SDC Revenue	1,236	4,944	1,854	1,236	3,090		
Transfers In	-	-	-	-	-		
Revenue Total	518,106	557,758	551,429	554,897	571,275		



System Development Charges Revenue

System Development Charges

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

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

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

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

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.

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

Sewer Reserve Fund	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Revenue							
Investment Revenue	528	660	575	687	725		
Transfers In	-	-	-	-	-		
Revenue Total	528	660	575	687	725		

Program Expenditures

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

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

Summary information is followed by a detailed explanation of expenditures for each program. This includes:

- An explanation of program functions
- Major changes or significant items
- 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/ department that are similar in nature or function and are organized into five operational program categories.

Administration - General Government

- Administration

Community Development

- Land Use and Planning
- Building Inspection Services

Culture and Recreation

- Parks
- Library
- Tourism
- Blackberry Jam Festival

Public Safety

- Public Safety

Includes: Code Enforcement, Municipal Court, and Police Services

Public Works

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

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

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

Summary of Workforce Trends

The City's workforce needs 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.

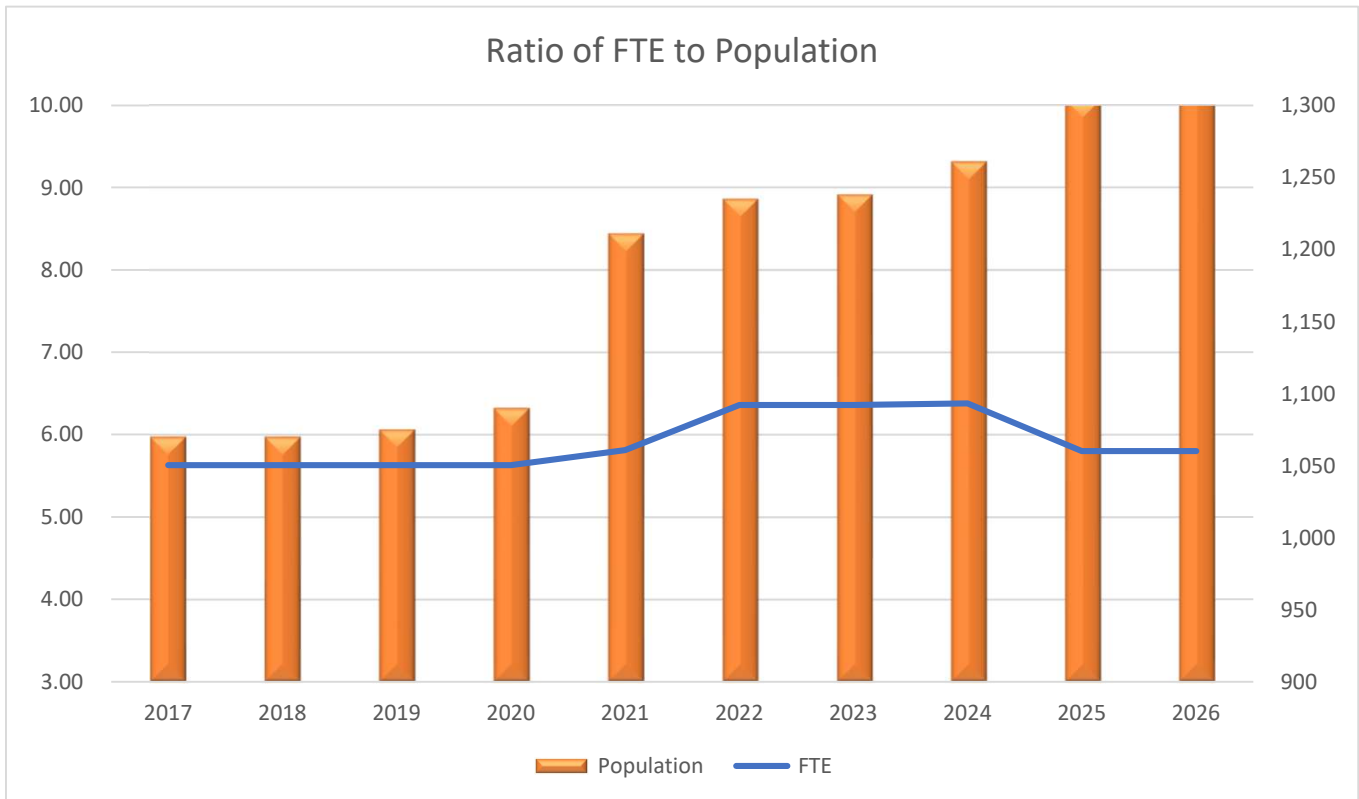
Staffing levels for FY 2026-27 remain constant at 5.8 full time equivalents (FTE's). The City contracts with Civil West for engineering services, the City of Oakridge for law enforcement services, Lane Council of Governments (LCOG) for planning services and Northwest Code Professionals for building and electrical inspection services.

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

Key Changes

- In 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

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



Source: City's adopted budget for relevant fiscal year

Full-time equivalent employees based on budgeted amounts

Function or Program	2027	2026	2025	2024	2023	2022	2021	2020
General Government								
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>
Community Development								
Administration	0.05	0.05	0.05	0.05	0.07	0.05	-	0.05
Planning & Land Use ³	0.02	0.01	0.03	0.03	0.03	-	-	0.05
Building ²	0.08	0.08	0.12	0.12	0.05	0.05	0.05	0.05
Engineering ¹	-	-	-	-	-	-	-	-
	<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>
Culture & Recreation								
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>
Public Safety								
Administration	0.03	0.02	0.05	0.05	0.10	0.10	0.10	0.10
Municipal Court ²	0.03	0.03	0.05	0.05	0.05	0.05	0.05	0.05
Code Enforcement ³	0.02	-	0.05	0.05	-	0.05	0.05	0.05
Police ¹	-	-	-	-	-	-	-	-
	<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>
Public Works								
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>
Total Full-time equivalents	<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 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Administration							
Personal Services	35,932	25,155	41,920	38,212	44,946		
Materials & Services	108,255	102,295	99,813	67,584	95,069		
Capital Outlay	-	-	20,000	7,237	18,500		
Administration Total	144,187	127,451	161,733	113,033	158,515		
Comm Dev							
Personal Services	10,741	8,110	10,823	9,882	11,497		
Materials & Services	42,543	21,103	55,400	18,469	50,934		
Capital Outlay	-	-	-	-	-		
Comm Dev Total	53,284	29,214	66,223	28,352	62,431		
Building Inspection							
Personal Services	13,796	13,368	12,013	11,469	12,648		
Materials & Services	25,036	31,837	57,730	20,768	42,308		
Capital Outlay	-	-	5,000	-	-		
Building Inspection Total	38,832	45,205	74,743	32,237	54,956		
Parks							
Personal Services	47,271	31,969	64,436	54,776	71,669		
Materials & Services	41,085	52,803	56,325	48,109	57,348		
Capital Outlay	-	7,142	24,500	14,500	10,000		
Parks Total	88,357	91,915	145,261	117,385	139,017		
Library							
Personal Services	31,260	32,869	45,629	39,306	54,860		
Materials & Services	35,475	26,985	29,711	22,983	34,678		
Capital Outlay	-	3,522	10,500	9,190	7,250		
Library Total	66,735	63,377	85,840	71,479	96,788		
Tourism							
Materials & Services	1,067	837	18,700	3,050	31,150		
Tourism Total	1,067	837	18,700	3,050	31,150		
Blackberry Jam							
Materials & Services	10,501	14,450	17,730	18,225	25,660		
Blackberry Jam Total	10,501	14,450	17,730	18,225	25,660		
Public Safety							
Personal Services	16,789	11,121	7,424	5,151	11,353		
Materials & Services	40,394	3,294	15,975	2,116	21,509		
Public Safety Total	57,183	14,415	23,399	7,267	32,862		
Streets Operating							
Personal Services	24,186	27,863	48,871	45,201	51,863		
Materials & Services	30,081	36,415	68,806	50,266	81,657		
Capital Outlay	-	38,910	46,500	29,690	12,250		
Streets Operating Total	54,267	103,188	164,177	125,157	145,770		
Water Operating							
Personal Services	205,022	222,629	212,890	202,568	227,414		
Materials & Services	154,148	183,581	269,983	199,963	273,514		
Capital Outlay	106,558	235,466	123,000	65,937	106,500		
Water Operating Total	465,727	641,676	605,873	468,468	607,428		
Sewer Operating							
Personal Services	205,021	223,647	213,874	206,012	228,381		
Materials & Services	189,237	214,176	290,576	182,501	310,790		
Capital Outlay	-	30,675	103,000	54,755	54,500		
Sewer Operating Total	394,258	468,498	607,450	443,268	593,671		
Total Operating Budget	1,374,397	1,600,224	1,971,129	1,427,919	1,948,248		

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 \$13,500 for a reader board
- 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 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Administration Requirements							
Personal Services							
Wages	24,530	17,327	25,301	25,211	26,974		
Other Wages	35	14	104	57	110		
Payroll Taxes	2,281	1,397	4,265	2,117	4,371		
Benefits	9,087	6,417	12,250	10,827	13,491		
Personal Services Total	35,932	25,155	41,920	38,212	44,946		
Materials & Services							
Contract Services	74,107	71,539	58,870	39,775	57,450		
Maintenance & Repairs	4,020	2,259	4,450	2,124	4,825		
Office Expenses & Supplies	22,155	19,544	23,373	19,096	22,556		
Other Expenses	1,103	1,377	1,600	1,488	2,000		
Other Operational Expenses	1,468	1,791	2,850	403	500		
Utilities	5,402	5,786	8,670	4,698	7,738		
Materials & Services Total	108,255	102,295	99,813	67,584	95,069		
Capital Outlay							
Buildings & Facilities	-	-	15,000	7,237	13,500		
Equipment & Furnishings	-	-	5,000	-	5,000		
Software & Technology	-	-	-	-	-		
Vehicles & Rolling Stock	-	-	-	-	-		
Capital Outlay Total	-	-	20,000	7,237	18,500		
Administration Total	144,187	127,451	161,733	113,033	158,515		

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	0.363	0.363	0.413	0.32	0.318

** 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

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

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

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	0.05	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
Total FTE for Program Area	0.08	0.08	0.08	0.06	0.065

* 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 resources for the Street Operating Fund and does not include beginning balances.

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

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 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	0.12	0.12	0.12	0.08	0.075

* 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

Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Personal Services							
Wages	30,127	20,443	35,937	34,024	39,525		
Other Wages	1,692	784	1,762	2,070	1,878		
Other Personal Services	-	-	-	-	-		
Payroll Taxes	4,227	2,420	6,887	3,700	7,007		
Benefits	11,225	8,322	19,850	14,982	23,259		
Personal Services Total	47,271	31,969	64,436	54,776	71,669		
Materials & Services							
Contract Services	303	336	1,350	176	328		
Maintenance & Repairs	9,423	16,507	13,750	8,726	13,750		
Office Expenses & Supplies	7,340	6,671	7,025	6,550	6,785		
Other Expenses	-	500	1,000	602	1,000		
Other Operational Expenses	2,653	1,831	2,500	1,840	3,250		
Utilities	21,365	26,959	30,700	30,214	32,235		
Materials & Services Total	41,085	52,803	56,325	48,109	57,348		
Capital Outlay							
Buildings & Facilities	-	-	12,000	10,000	5,000		
Equipment & Furnishings	-	7,142	7,500	4,500	-		
Infrastructure	-	-	5,000	-	5,000		
Vehicles & Rolling Stock	-	-	-	-	-		
Capital Outlay Total	-	7,142	24,500	14,500	10,000		
Parks Total	88,357	91,915	145,261	117,385	139,017		

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 Fall Creek 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 Trees - Recommendation to Council

Personnel

Full Time Equivalent Positions	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Position	2022-23	2023-24	2024-25	2025-26	2026-27
City Administrator	0.05	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
Total FTE for Program Area	0.738	0.738	0.465	0.69	0.70

* 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 2025-26.

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

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

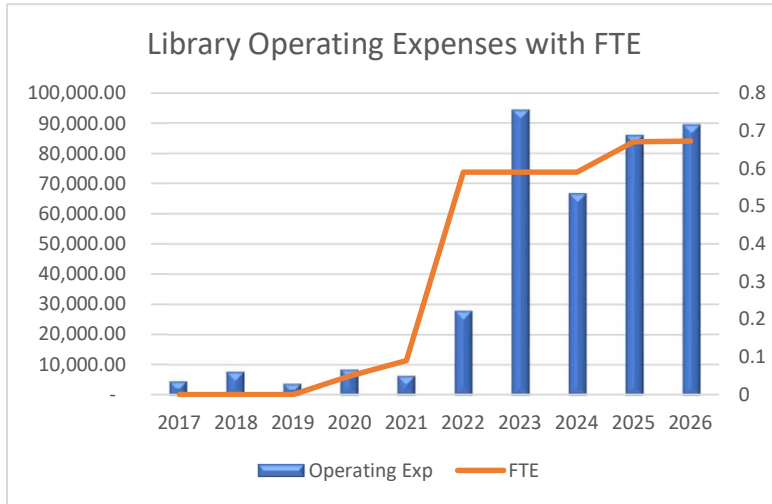
Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Personal Services							
Other Wages	-	-	-	-	53		
Wages	23,455	25,476	28,985	26,761	36,291		
Payroll Taxes	3,091	2,260	6,574	3,915	6,658		
Benefits	4,713	5,134	10,070	8,630	11,858		
Personal Services Total	31,260	32,869	45,629	39,306	54,860		
Materials & Services							
Contract Services	1,810	5,410	5,400	3,922	7,220		
Maintenance & Repairs	5,252	2,164	3,300	266	3,450		
Office Expenses & Supplies	12,596	12,381	11,256	11,932	15,440		
Other Expenses	1,214	681	1,000	1,115	1,000		
Other Operational Expenses	9,822	1,049	1,500	1,500	1,500		
Utilities	4,781	5,300	7,255	4,247	6,068		
Materials & Services Total	35,475	26,985	29,711	22,983	34,678		
Capital Outlay							
Buildings & Facilities	-	3,522	5,500	8,409	2,250		
Equipment & Furnishings	-	-	5,000	780	5,000		
Capital Outlay Total	-	3,522	10,500	9,190	7,250		
Library Total	66,735	63,377	85,840	71,479	96,788		

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

- 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 Position	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET 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
Total FTE for Program Area	0.59	0.59	0.81	0.68	0.673

** 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 with access to Dexter Reservoir, Elijah Bristow State Park, Lookout Point, Fall Creek Reservoir and other natural features in Lowell's immediate surroundings, summertime attracts many visitors to our community.

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

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

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 and 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

Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Materials & Services							
Contract Services	1,079	4,022	1,500	2,505	3,950		
Event Expenses	3,368	5,210	7,730	7,502	10,625		
Office Expenses & Supplies	1,294	3,223	3,300	4,935	4,885		
Other Operational Expenses	4,445	1,995	4,700	3,255	5,700		
Utilities	314	-	500	28	500		
Materials & Services Total	10,501	14,450	17,730	18,225	25,660		
Blackberry Jam Total	10,501	14,450	17,730	18,225	25,660		

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 Fest
- 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 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

Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Expenditure							
Personal Services							
Wages	11,395	7,484	4,265	2,608	6,468		
Other Wages	17	7	50	10	188		
Payroll Taxes	1,024	591	689	380	999		
Benefits	4,352	3,039	2,420	2,153	3,698		
Personal Services Total	16,789	11,121	7,424	5,151	11,353		
Materials & Services							
Contract Services	39,042	2,101	12,850	1,601	17,850		
Maintenance & Repairs	-	-	-	-	500		
Office Expenses & Supplies	384	893	2,625	514	2,659		
Other Expenses	969	300	500	-	500		
Utilities	-	-	-	-	-		
Materials & Services Total	40,394	3,294	15,975	2,116	21,509		
Public Safety Total	57,183	14,415	23,399	7,267	32,862		

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	0.150	0.150	0.150	0.08	0.075

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

The table below summarizes major requirements for the Streets Operating Program

Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Expenditure							
Personal Services							
Benefits	6,425	7,663	15,450	14,782	17,056		
Other Personal Services	-	-	-	-	-		
Other Wages	935	1,067	1,825	2,079	1,672		
Payroll Taxes	1,818	1,458	5,168	2,663	5,065		
Wages	15,007	17,674	26,428	25,677	28,070		
Personal Services Total	24,186	27,863	48,871	45,201	51,863		
Materials & Services							
Contract Services	6,687	13,718	21,510	12,557	23,950		
Maintenance & Repairs	5,062	1,502	11,000	8,135	13,500		
Office Expenses & Supplies	6,178	6,872	10,646	8,922	13,107		
Other Operational Expenses	335	3,189	12,500	11,191	19,000		
Utilities	11,818	11,133	13,150	9,461	12,100		
Materials & Services Total	30,081	36,415	68,806	50,266	81,657		
Capital Outlay							
Buildings & Facilities	-	-	1,500	-	2,250		
Equipment & Furnishings	-	-	-	-	-		
Infrastructure	-	38,910	30,000	18,276	10,000		
Software & Technology	-	-	-	-	-		
Vehicles & Rolling Stock	-	-	15,000	11,414	-		
Capital Outlay Total	-	38,910	46,500	29,690	12,250		
Streets Total	54,267	103,188	164,177	125,157	145,770		

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

- Seek Funding Opportunities - City has re-applied to receive ODOT SCA funding for Pioneer/ E Main Street
- 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 SDC's
- 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	
City Clerk	0.00	0.00	0.00	0.02	
Public Works Director *	0.05	0.05	0.05	0.00	
Lead Operator	0.10	0.10	0.10	0.20	
Utility Worker	0.00	0.00	0.15	0.20	
Custodian **	0.00	0.00	0.00	0.00	
Temporary/ Seasonal	0.05	0.05	0.00	0.00	
Total FTE for Program Area	0.25	0.25	0.33	0.47	0.00

* 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 mg of water per day which can be delivered to City of Lowell customers.

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

Demand for water is made up of residential, commercial, and industrial accounts as well as City owned parks, and facilities. Treated water is also purchased in bulk from contractors and citizens. The City distributes an average of 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 Other contract services for a water rate study

Capital Outlay

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

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

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

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 Planned 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 & 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	
City Clerk	0.40	0.40	0.40	0.40	
Public Works Director *	0.41	0.41	0.42	0.00	
Lead Operator	0.85	0.85	0.92	0.80	
Utility Worker	0.00	0.00	0.30	0.225	
Custodian **	0.09	0.09	0.03	0.00	
Temporary/ Seasonal	0.03	0.03	0.00	0.00	
Total FTE for Program Area	2.04	2.04	2.31	1.725	0.00

* 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; 2 lift stations. Bio-solids are removed and hauled to Herd Farms in Roseburg, where they undergo further processing to meet class B biosolids creitera as required by NPDES.

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

Budget Highlights

Personal Services

- 1.725 FTE budgeted this fiscal year
- Wages reflect 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 \$4,500 reader board
- Includes amounts for annual maintenance and improvements for water infrastructure and equipment

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

Operating Summary	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Personal Services							
Benefits	61,640	67,027	71,720	68,399	77,740		
Other Wages	8,034	9,445	6,850	8,577	7,140		
Payroll Taxes	12,317	11,425	19,869	11,221	20,442		
Wages	123,031	135,750	115,435	117,815	123,059		
Personal Services Total	205,021	223,647	213,874	206,012	228,381		
Materials & Services							
Contract Services	45,938	44,545	56,600	27,718	59,850		
Maintenance & Repairs	20,490	40,613	57,700	35,484	58,500		
Office Expenses & Supplies	27,150	33,338	39,416	35,140	43,025		
Other Expenses	3,793	3,905	4,000	-	5,000		
Other Operational Expenses	45,674	48,048	62,410	37,547	68,145		
Utilities	46,192	43,726	70,450	46,612	76,270		
Materials & Services Total	189,237	214,176	290,576	182,501	310,790		
Capital Outlay							
Buildings & Facilities	-	-	3,000	-	9,500		
Equipment & Furnishings	-	-	-	2,250	5,000		
Infrastructure	-	30,675	70,000	30,200	40,000		
Other Improvements	-	-	-	-	-		
Software & Technology	-	-	-	-	-		
Vehicles & Rolling Stock	-	-	30,000	22,305	-		
Capital Outlay Total	-	30,675	103,000	54,755	54,500		
Sewer Total	394,258	468,498	607,450	443,268	593,671		

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 - Water Master Planned 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 & 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 - System Development Charges

System Development Charges

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

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

Budget Highlights

Materials and Services

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

Capital Outlay

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

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

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Parks SDC Fund							
Materials & Services	-	-	1,000	-	1,000		
Capital Outlay	-	-	130,537	-	140,377		
Expenditure Total	-	-	131,537	-	141,377		
Transportation SDC Fund							
Materials & Services	-	-	1,000	-	1,000		
Capital Outlay	-	-	99,106	-	105,828		
Expenditure Total	-	-	100,106	-	106,828		
Stormwater SDC Fund							
Materials & Services	-	-	1,000	-	1,000		
Capital Outlay	-	-	104,074	-	110,802		
Expenditure Total	-	-	105,074	-	111,802		
Water SDC Fund							
Materials & Services	-	-	5,000	-	5,000		
Capital Outlay	-	8,239	579,092	-	624,048		
Expenditure Total	-	8,239	584,092	-	629,048		
Sewer SDC Fund							
Materials & Services	53,882	-	5,000	-	5,000		
Capital Outlay	-	-	128,072	-	136,922		
Expenditure Total	53,882	-	133,072	-	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 resources for the Street Operating Fund and does not include beginning balances.

Water Reserve Fund

Expenditures	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Expenditure							
Transfers Out	-	-	-	-	-	-	-
Expenditure Total	-	-	-	-	-	-	-

Sewer Reserve Fund

Expenditures	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Expenditure							
Transfers Out	-	-	-	-	-	-	-
Expenditure Total	-	-	-	-	-	-	-



Fixing Fire Hydrant - Photo Courtesy of Public Works

Capital Projects

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

Capital Projects - 5 Year Forecast

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

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

Department	Project	FY 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
Sewer SDC Impvts	136,922						136,922	
Streets	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
Streets SDC Impvts	105,828						105,828	
Stormwater	Miscellaneous Projects	5,000						5,000
	Stormwater SDC Impvts	110,802						110,802
Parks	Miscellaneous Projects	5,000						5,000
	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	
Totals		2,536,977	270,000	833,000	1,932,000	591,000	12,264,180	18,427,157

* 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 Proposed Budget

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

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

The table below summarizes Capital Projects by category and program

Category	Admin	Parks	Library	Building	Streets	Water	Sewer	Total
Water								
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
								-
Sewer								
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
								-
Streets								
* Everly & Main Street					210,000			210,000
Miscellaneous Projects					5,000			5,000
Streets SDC Impvts					105,828			105,828
								-
Stormwater								
Miscellaneous Projects					5,000			5,000
Stormwater SDC Impvts					110,802			110,802
								-
Parks								
Parks Impvts		5,000						5,000
Parks SDC Impvts		140,377						140,377
								-
Equipment								
Miscellaneous Projects	5,000		5,000				5,000	15,000
								-
Facilities								
Digital Reader Board	13,500		2,250		2,250	4,500	4,500	27,000
Miscellaneous Projects		5,000					5,000	10,000
								-
Totals	18,500	150,377	7,250	-	438,880	1,730,548	191,422	2,536,977

* 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

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 draw of Lookout Point Reservoir
 Justification: The current sediment basin is undersized and not designed to handle turbidity that is produced by the drawdown of Lookout Point.

Water 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

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

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

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

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

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

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

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 business digital reader board in front of City Hall.
 Justification: Improved communication through display of real time announcements, events or news, enhancing the ability to communicate with the community employees, customers and visitors.

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

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 (<i>Sewer Treatment Plant</i>)	5.350%	425,000	12/01/27	54,369
Business Oregon	J05001	Water/ Sewer (<i>Pioneer St Relocation</i>)	5.170%	200,000	12/01/29	52,317
Business Oregon	L21001	Water/ Streets (<i>Main St & Lakeview</i>)	2.190%	268,450	12/01/40	211,667
Business Oregon	L22010	General (<i>City Hall/ Library Improvmts</i>)	2.170%	230,224	12/01/47	205,883
Government Capital	256156	General (<i>City Hall & Parks Property</i>)	4.387%	530,000	04/25/39	393,380
<i>Revenue Bonds:</i>						
UDSA - RUS	91-03	Water (<i>WTP Improvmts & Reservoir</i>)	2.750%	948,000	04/06/52	724,395
UDSA - RUS	92-05	Sewer (<i>Sewer Infrastructure</i>)	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	<u>\$ -</u>
Net debt subject to the 3% limit	-
Marginal capacity	<u><u>\$ 7,494,260</u></u>

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

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 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*

\$	45,638	Rural Tourism Marketing Program Grant - General Fund
	56,478	State Highway Street Fund
	8,453	Building Inspection Fund
	47,949	Water Reserve Fund
	18,671	Sewer Reserve Fund
	<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*

\$	11,995	Blackberry Jam Fund
<u>\$</u>	<u>11,995</u>	

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

\$	78,040	Water Operating Fund
	247,753	Sewer Operating Fund
<u>\$</u>	<u>325,793</u>	

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

	105,407	General Fund
<u>\$</u>	<u>105,407</u>	

<u>\$</u>	<u>620,384</u>	Total Fund Balances
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Budget Detail by Fund

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

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

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

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

Budget Detail - General Fund Resources

		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED	APPROVED	ADOPTED
	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
	Beginning Balance							
110-3100	Beginning Fund Balance	244,823	176,651	261,472	324,025	304,763	-	-
	Total Beginning Balance	244,823	176,651	261,472	324,025	304,763	-	-
	Property Taxes							
110-310-4112	Property Taxes - Current	198,123	210,552	210,250	214,958	223,987	-	-
110-310-4114	Property Taxes - Prior	1,932	2,437	1,850	3,038	3,150	-	-
	Total Property Taxes	200,055	212,989	212,100	217,996	227,137	-	-
	Intergovernmental							
110-320-4132	State Revenue Sharing	12,652	27,860	12,584	12,329	12,325	-	-
110-320-4134	Cigarette Tax	897	723	725	721	725	-	-
110-320-4136	Liquor Tax	23,190	19,996	22,475	21,479	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	-	-
	Total Intergovernmental	40,054	51,490	38,434	37,531	37,650	-	-
	Grants							
110-325-4151	Grant Revenue	-	3,000	-	-	-	-	-
110-325-4152	Tourism Grant	19,124	16,604	17,200	17,621	18,250	-	-
110-325-4154	Library - Operating Grants	4,339	5,616	1,000	1,000	6,000	-	-
110-325-4158	DLCD Grant	2,000	-	2,000	-	2,000	-	-
110-325-4160	Parks - Operating Grants	-	-	-	-	-	-	-
110-328-4155	Library - Capital Grants	-	-	-	-	-	-	-
	Total Grants	25,463	25,220	20,200	18,621	26,250	-	-
	Franchise Fees							
110-330-4310	Cable Franchise Fees	8,621	6,881	6,700	5,538	5,317	-	-
110-330-4312	Electric Franchise Fees	58,705	58,923	61,250	63,109	62,750	-	-
110-330-4314	Garbage Franchise Fees	9,713	12,166	13,500	10,431	10,500	-	-
110-330-4316	Telecom Franchise Fees	237	800	875	2,229	1,520	-	-
110-330-4318	Water Franchise Fees	1,347	-	-	-	-	-	-
110-330-4320	Sewer Franchise Fees	1,828	-	-	-	-	-	-
	Total Franchise Fees	80,451	78,770	82,325	81,307	80,087	-	-
	Licenses & Permits							
110-335-4352	Land Use & Development	23,176	15,378	35,250	3,800	37,000	-	-
110-335-4353	Land Use Cost Reimbursement	-	-	-	-	-	-	-
110-335-4354	Misc Permits & Licenses	2,989	1,970	375	1,565	1,575	-	-
110-335-4360	Dog Licenses	773	684	625	475	525	-	-
	Total Licenses & Permits	26,938	18,032	36,250	5,840	39,100	-	-
	Charges for Services							
110-340-4410	Copy, Fax, Notary & Research	510	895	500	425	500	-	-
110-340-4412	Research & Staff Time	-	-	100	-	100	-	-
110-340-4413	Library Memberships	-	-	-	-	1,000	-	-
110-340-4414	Library Cards	-	-	-	-	75	-	-
110-340-4415	Library Business Services	56	-	-	-	50	-	-
110-340-4416	Library Book Sales	1,219	1,245	750	1,250	750	-	-
110-340-4417	Lien Searches	265	470	225	475	500	-	-
110-340-4419	Election Filing Fees	25	50	50	-	50	-	-
110-340-4421	SDC/CET Admin Fee	1,942	2,938	315	390	460	-	-
110-340-4423	Pay Station Revenue	147	134	150	-	150	-	-
110-340-4448	Refund Processing Fees.	-	-	35	-	35	-	-
	Total Charges for Services	4,164	5,732	2,125	2,540	3,670	-	-
	Subtotal Resources - General	621,948	568,884	652,906	687,860	718,657	-	-

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
	SDC Revenues							
110-342-4511	Parks Reimbursement SDC	47	376	141	94	235	-	-
	Total SDC Revenues	47	376	141	94	235	-	-
	Fines & Forfeitures							
110-350-4625	Municipal Court Revenue	5,943	1,564	1,550	347	1,500	-	-
	Total Fines & Forfeitures	5,943	1,564	1,550	347	1,500	-	-
	Donations							
110-370-4824	Donations	-	-	-	-	-	-	-
110-370-4825	Library Donations	741	1,602	150	1,950	3,000	-	-
110-370-4826	Parks Donations	-	6,200	500	114	500	-	-
110-380-4865	Library Capital Campaign	1,350	500	-	-	-	-	-
110-380-4867	Parks Capital Donations	2,650	5,550	-	-	-	-	-
	Total Donations	4,741	13,852	650	2,064	3,500	-	-
	Other Resources							
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	-	-
110-385-4850	Library Fees & Fines	-	-	100	20	100	-	-
110-385-4895	Miscellaneous Revenue	436	113,884	200	358	250	-	-
110-315-4125	Interest Earned	6,722	6,888	6,500	9,461	9,500	-	-
	Total Other Resources	7,158	120,773	281,800	9,839	259,850	-	-
	Transfers In							
110-390-4912	Transfer from Street Fund	-	-	-	-	-	-	-
110-390-4914	Transfer from BBJ Fund	-	-	-	-	-	-	-
110-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
110-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	639,837	705,449	937,047	700,204	983,742	-	-

Budget Detail - General Fund Requirements
Administration

DESCRIPTION	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Administration							
Personal Services							
110-410-5110 City Administrator	18,211	10,029	17,070	17,073	18,200	-	-
110-410-5112 Finance Clerk	-	-	-	-	-	-	-
110-410-5114 City Clerk	4,579	4,939	4,542	4,668	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	-	-
110-410-5158 Custodian	1,740	2,359	1,588	1,545	1,693	-	-
110-410-5160 Temporary/ Seasonal	-	-	-	-	-	-	-
110-410-5220 Overtime	35	14	104	57	110	-	-
110-410-5315 Social Security/Medicare	1,879	1,327	1,975	1,824	2,071	-	-
110-410-5320 Worker's Comp	402	70	340	293	350	-	-
110-410-5350 Unemployment	-	-	1,950	-	1,950	-	-
110-410-5410 Health Insurance	3,879	2,869	6,150	5,638	7,047	-	-
110-410-5450 Public Employees Retirement	5,208	3,548	6,100	5,188	6,444	-	-
Total Personal Services	35,933	25,155	41,920	38,212	44,946	-	-
Materials and Services							
110-410-6110 Auditing	9,820	9,320	9,850	10,840	9,850	-	-
110-410-6112 Legal Services	45,337	26,242	8,000	950	7,000	-	-
110-410-6114 Financial Services	13,939	20,287	16,520	16,520	16,520	-	-
110-410-6122 IT Services	879	8,377	3,500	7,025	3,570	-	-
110-410-6124 Copier Contract	2,530	2,241	2,650	1,807	2,040	-	-
110-410-6128 Other Contract Services	1,602	5,071	18,350	2,633	18,470	-	-
110-410-6220 Postage, Printing, Publication	2,051	1,910	975	561	572	-	-
110-410-6222 Newsletter Expenditure	602	-	1,600	-	-	-	-
110-410-6225 Software & Subscriptions	8,830	8,091	7,150	7,690	7,920	-	-
110-410-6228 Public Notices	825	96	1,500	650	1,500	-	-
110-410-6230 Office Supplies/Equipment	2,315	3,011	3,200	3,564	3,264	-	-
110-410-6234 General Supplies	384	585	750	885	750	-	-
110-410-6238 Bank Service Charges	6	10	100	3	50	-	-
110-410-6240 Travel & Training	1,079	-	1,200	-	900	-	-
110-410-6245 Memberships & Dues	2,722	2,069	2,500	2,500	3,150	-	-
110-410-6290 Miscellaneous	570	682	1,200	143	1,200	-	-
110-410-6320 Building Repair & Maintenance	1,493	123	1,650	299	1,825	-	-
110-410-6324 Equipment Repair & Maintenance	588	35	300	-	500	-	-
110-410-6334 Non-Capitalized Assets	1,940	2,101	2,500	1,825	2,500	-	-
110-410-6420 Water Services	1,342	952	1,470	854	1,200	-	-
110-410-6425 Sewer Services	1,417	995	1,850	1,002	920	-	-
110-410-6430 Electricity Services	1,546	1,575	1,850	1,633	1,943	-	-
110-410-6435 Internet Services	89	179	100	336	105	-	-
110-410-6440 Telephone Services	1,009	1,160	1,200	873	1,260	-	-
110-410-6445 Refuse Services	-	924	2,200	-	2,310	-	-
110-410-6510 Council & Committe Expenses	157	431	500	365	500	-	-
110-410-6512 State Ethics Commission	946	946	1,100	1,123	1,500	-	-
110-410-6705 Rent	1,468	1,791	2,850	403	500	-	-
Total Materials and Services	108,255	102,293	99,813	67,584	95,069	-	-
Capital Outlay							
110-410-8225 Buildings & Facilities	-	-	15,000	7,237	13,500	-	-
110-410-8320 Software	-	-	-	-	-	-	-
110-410-8335 Equipment & Furnishings	-	-	5,000	-	5,000	-	-
110-410-8425 Vehicles & Rolling Stock	-	-	-	-	-	-	-
Total Capital Outlay	-	-	20,000	7,237	18,500	-	-
Total Administration	144,188	127,448	161,733	113,033	158,515	-	-

Budget Detail - General Fund Requirements
Parks

DESCRIPTION	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Parks							
Personal Services							
110-420-5110 City Administrator	4,553	2,656	5,690	5,217	6,067	-	-
110-420-5114 City Clerk	-	-	-	-	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	-	-
110-420-5154 Operator	-	-	-	-	-	-	-
110-420-5156 Utility Worker	-	-	10,503	10,536	11,197	-	-
110-420-5158 Custodian	8,697	3,331	7,410	6,409	7,900	-	-
110-420-5160 Temporary/ Seasonal	2,968	7,675	-	-	-	-	-
110-420-5220 Overtime	1,692	784	1,762	2,070	1,878	-	-
110-420-5315 Social Security/Medicare	2,434	1,653	3,050	2,841	3,168	-	-
110-420-5320 Worker's Comp	1,793	767	867	859	869	-	-
110-420-5350 Unemployment	-	-	2,970	-	2,970	-	-
110-420-5410 Health Insurance	5,126	4,758	10,500	8,409	13,410	-	-
110-420-5450 Public Employees Retirement	6,099	3,564	9,350	6,573	9,849	-	-
Total Personal Services	47,270	31,968	64,436	54,776	71,669	-	-
Materials and Services							
110-420-6122 IT Services	-	-	150	-	153	-	-
110-420-6128 Other Contract Services	303	336	1,200	176	175	-	-
110-420-6210 Insurance & Bonds	2,550	2,825	2,925	2,841	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	-	-
110-420-6234 General Supplies	1,232	1,141	500	547	500	-	-
110-420-6238 Bank Service Charges	1,599	1	50	-	50	-	-
110-420-6240 Travel & Training	-	-	500	250	500	-	-
110-420-6290 Miscellaneous	783	1,091	1,500	1,421	1,500	-	-
110-420-6320 Building Repair & Maintenance	2,830	2,354	3,000	3,330	3,000	-	-
110-420-6324 Equipment Repair & Maintenance	2,034	470	2,500	2,500	2,500	-	-
110-420-6328 Property Maintenance	3,237	2,686	4,500	1,430	4,500	-	-
110-420-6330 Other Repair & Maintenance	1,323	7,608	3,000	716	3,000	-	-
110-420-6334 Non-Capitalized Assets	-	3,389	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	-	-
110-420-6425 Sewer Services	5,615	7,107	7,500	8,018	7,875	-	-
110-420-6430 Electricity Services	2,447	2,757	4,200	2,805	4,410	-	-
110-420-6445 Refuse Services	470	2	500	40	525	-	-
110-420-6535 Movies in the Park	-	500	1,000	602	1,000	-	-
110-420-6710 Gas & Oil	2,653	1,831	2,500	1,840	3,250	-	-
Total Materials and Services	41,086	52,804	56,325	48,108	57,348	-	-
Capital Outlay							
110-420-8225 Buildings & Facilities	-	-	12,000	10,000	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	-	-
Total Capital Outlay	-	7,142	24,500	14,500	10,000	-	-
Total Parks	88,356	91,914	145,261	117,384	139,017	-	-

Budget Detail - General Fund Requirements
Community Development

DESCRIPTION	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Community Development							
Personal Services							
110-440-5110 City Administrator	4,553	2,507	5,691	5,217	6,067	-	-
110-440-5112 Finance Clerk	-	-	-	-	-	-	-
110-440-5114 City Clerk	-	-	710	781	908	-	-
110-440-5150 Public Works Director	2,776	3,027	-	348	-	-	-
110-440-5220 Overtime	107	99	150	6	13	-	-
110-440-5315 Social Security/Medicare	569	431	520	486	534	-	-
110-440-5320 Worker's Comp	81	10	22	80	25	-	-
110-440-5350 Unemployment	-	-	480	-	510	-	-
110-440-5410 Health Insurance	1,085	834	1,625	1,454	1,778	-	-
110-440-5450 Public Employees Retirement	1,572	1,201	1,625	1,511	1,662	-	-
Total Personal Services	10,743	8,109	10,823	9,883	11,497	-	-
Materials and Services							
110-440-6112 Legal Services	4,749	362	8,000	500	4,000	-	-
110-440-6116 Engineering Services	12,704	10,829	27,000	7,942	27,000	-	-
110-440-6117 Planning Services	14,350	6,486	15,000	6,910	15,000	-	-
110-440-6122 IT Services	210	854	750	905	765	-	-
110-440-6128 Other Contract Services	9,984	899	1,200	166	70	-	-
110-440-6210 Insurance & Bonds	-	-	-	-	-	-	-
110-440-6220 Postage, Printing, Publication	53	87	275	44	45	-	-
110-440-6225 Software & Subscriptions	212	331	1,275	680	2,225	-	-
110-440-6230 Office Supplies/Equipment	109	37	200	17	204	-	-
110-440-6238 Bank Service Charges	166	119	275	30	275	-	-
110-440-6240 Travel & Training	-	-	-	-	-	-	-
110-440-6245 Memberships & Dues	-	1,060	1,275	1,275	1,200	-	-
110-440-6290 Miscellaneous	6	39	150	-	150	-	-
Total Materials and Services	42,543	21,103	55,400	18,469	50,934	-	-
Total Community Development	53,286	29,212	66,223	28,352	62,431	-	-

Budget Detail - General Fund Requirements
Library

DESCRIPTION	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Library							
Personal Services							
110-450-5110 City Administrator	-	-	-	-	2,427	-	-
110-450-5114 City Clerk	-	-	-	-	908	-	-
110-450-5130 Librarian/Special Events	20,557	21,925	25,487	25,216	27,170	-	-
110-450-5156 Utility Worker	-	-	-	-	2,239	-	-
110-450-5158 Custodian	1,740	2,359	1,588	1,545	1,693	-	-
110-450-5160 Temporary/ Seasonal	1,159	1,191	1,910	-	1,854	-	-
110-450-5220 Overtime	-	-	-	-	53	-	-
110-450-5315 Social Security/Medicare	1,794	2,004	2,675	2,648	2,781	-	-
110-450-5320 Worker's Comp	1,297	256	1,229	1,267	1,267	-	-
110-450-5350 Unemployment	-	-	2,670	-	2,610	-	-
110-450-5410 Health Insurance	-	-	1,720	1,379	3,211	-	-
110-450-5450 Public Employees Retirement	4,713	5,134	8,350	7,251	8,647	-	-
Total Personal Services	31,260	32,869	45,629	39,306	54,860	-	-
Materials and Services							
110-450-6122 IT Services	895	1,709	1,750	1,811	1,785	-	-
110-450-6128 Other Contract Services	915	3,701	3,650	2,111	5,435	-	-
110-450-6210 Insurance & Bonds	994	1,140	1,181	1,235	1,225	-	-
110-450-6220 Postage, Printing, Publication	1,295	1,435	500	50	51	-	-
110-450-6224 Marketing	114	-	-	500	1,000	-	-
110-450-6225 Software & Subscriptions	8,177	7,137	7,425	7,025	7,450	-	-
110-450-6230 Office Supplies/Equipment	239	1,659	950	300	2,969	-	-
110-450-6234 General Supplies	670	471	500	1,159	500	-	-
110-450-6238 Bank Service Charges	6	3	50	23	50	-	-
110-450-6240 Travel & Training	1,102	481	375	465	520	-	-
110-450-6245 Memberships & Dues	-	-	175	175	175	-	-
110-450-6290 Miscellaneous	-	54	100	1,000	1,500	-	-
110-450-6320 Building Repair & Maintenance	1,774	123	1,300	266	1,450	-	-
110-450-6334 Non-Capitalized Assets	3,478	2,041	2,000	-	2,000	-	-
110-450-6420 Water Services	1,358	1,043	1,840	916	1,425	-	-
110-450-6425 Sewer Services	1,250	1,002	1,365	1,002	1,150	-	-
110-450-6430 Electricity Services	2,174	2,245	2,500	2,329	2,625	-	-
110-450-6435 Internet Services	-	-	50	-	53	-	-
110-450-6440 Telephone Services	-	-	300	-	315	-	-
110-450-6445 Refuse Services	-	1,009	1,200	-	500	-	-
110-450-6530 Summer Reading Program	1,214	681	1,000	1,115	1,000	-	-
110-450-6780 Materials & Collections	9,822	1,049	1,500	1,500	1,500	-	-
Total Materials and Services	35,477	26,983	29,711	22,982	34,678	-	-
Capital Outlay							
110-450-8225 Buildings & Facilities	-	3,522	5,500	8,409	2,250	-	-
110-450-8335 Equipment & Furnishings	-	-	5,000	780	5,000	-	-
110-450-8375 Materials & Collections	-	-	-	-	-	-	-
Total Capital Outlay	-	3,522	10,500	9,189	7,250	-	-
Total Library	66,737	63,374	85,840	71,477	96,788	-	-

Budget Detail - General Fund Requirements
Tourism

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

Total Tourism	1,067	837	18,700	3,050	31,150	-	-
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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
Public Safety								
Personal Services								
110-480-5110	City Administrator	9,106	5,014	2,846	2,608	3,640	-	-
110-480-5112	Finance Clerk	-	-	-	-	-	-	-
110-480-5114	City Clerk	2,290	2,469	1,419	-	1,513	-	-
110-480-5152	Lead Operator	-	-	-	-	1,315	-	-
110-480-5220	Overtime	17	7	50	10	188	-	-
110-480-5315	Social Security/Medicare	873	573	350	319	508	-	-
110-480-5320	Worker's Comp	152	18	9	61	11	-	-
110-480-5350	Unemployment	-	-	330	-	480	-	-
110-480-5410	Health Insurance	1,939	1,434	1,320	1,160	2,114	-	-
110-480-5450	Public Employees Retirement	2,413	1,604	1,100	992	1,584	-	-
	Total Personal Services	16,790	11,119	7,424	5,150	11,353	-	-
Materials and Services								
110-480-6120	Judge Contract	1,250	1,000	1,500	-	1,500	-	-
110-480-6121	Bailiff Contract	253	127	500	-	500	-	-
110-480-6128	Other Contract Services	1,183	975	850	102	850	-	-
110-480-6220	Postage, Printing, Publication	138	52	75	77	79	-	-
110-480-6225	Software & Subscriptions	18	18	350	-	350	-	-
110-480-6230	Office Supplies/Equipment	92	773	1,500	25	1,530	-	-
110-460-6234	General Supplies	66	37	-	9	-	-	-
110-480-6238	Bank Service Charges	71	12	150	3	150	-	-
110-480-6240	Travel & Training	-	-	-	-	-	-	-
110-480-6245	Memberships & Dues	-	-	400	400	400	-	-
110-480-6290	Miscellaneous	-	-	150	-	150	-	-
110-480-6445	Refuse Services	-	-	-	-	-	-	-
110-480-6540	Dog/Cat Control	96	-	250	-	250	-	-
110-480-6560	State Assessments	850	300	200	-	200	-	-
110-480-6565	Court Collection Fees	23	-	50	-	50	-	-
110-480-6118	Police Services	36,356	-	10,000	1,500	15,000	-	-
110-480-6334	Non-Capitalized Assets	-	-	-	-	500	-	-
	Total Materials and Services	40,396	3,294	15,975	2,116	21,509	-	-

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

Total Public Safety	57,186	14,413	23,399	7,266	32,862	-	-
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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
Departmental Summaries								
410	Administration	144,187	127,451	161,733	113,033	158,515	-	-
420	Parks	88,357	91,915	145,261	117,385	139,017	-	-
440	Community Development	53,284	29,214	66,223	28,352	62,431	-	-
450	Library	66,735	63,377	85,840	71,479	96,788	-	-
470	Tourism	1,067	837	18,700	3,050	31,150	-	-
480	Public Safety	57,183	14,415	23,399	7,267	32,862	-	-
	Total Departmental	410,813	327,209	501,156	340,566	520,763	-	-
Non Departmental								
Debt Service								
110-800-7110	Loan Principal	-	-	-	-	-	-	-
110-800-7111	Loan Principal - Library/City	11,395	11,895	12,417	12,417	12,963	-	-
110-800-7112	Loan Principal - Rolling Rock	8,903	9,293	9,702	9,702	10,128	-	-
110-800-7113	Loan Principal - OEDD Library	5,104	3,812	112,256	3,895	97,523	-	-
110-800-7114	Loan Principal - OEDD CityHall	4,593	3,431	101,030	3,506	108,360	-	-
110-800-7510	Loan Interest	-	-	-	-	-	-	-
110-800-7511	Loan Interest - Library/City	11,254	10,755	10,233	10,233	9,689	-	-
110-800-7512	Loan Interest - Rolling Rock	8,794	8,402	7,995	7,995	7,571	-	-
110-800-7513	Loan Interest - OEDD Library	1,227	2,519	2,436	2,436	3,583	-	-
110-800-7514	Loan Interest - OEDD City Hall	1,105	2,267	2,193	2,192	2,117	-	-
	Total Debt Service	52,375	52,374	258,262	52,376	251,934	-	-
Transfers Out								
110-900-9113	Transfer to Blackberry Jam	-	-	2,500	2,500	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	-	-	-	-	-	-	-
	Total Transfers Out	-	-	2,500	2,500	10,000	-	-
Contingency								
110-900-9590	Contingency	-	-	50,000	-	50,000	-	-
	Total Contingency	-	-	50,000	-	50,000	-	-
Ending Balance								
110-3302	Restricted Balance	39,275	61,332	-	69,588	45,638	-	-
110-3301	Unassigned Balance	137,376	264,532	72,380	235,175	105,407	-	-
	Total Ending Balance	176,651	325,864	72,380	304,763	151,045	-	-
Total Requirements								
		639,839	705,447	884,298	700,205	983,742	-	-

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

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
Personal Services							
312-490-5110 City Administrator	4,553	2,597	5,691	5,217	6,067	-	-
312-490-5114 City Clerk	-	-	-	-	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	-	-
312-490-5154 Operator	-	-	-	-	-	-	-
312-490-5156 Utility Worker	-	-	8,403	8,247	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	-	-
312-490-5315 Social Security/Medicare	1,220	1,411	2,275	2,211	2,275	-	-
312-490-5320 Worker's Comp	599	47	643	452	660	-	-
312-490-5350 Unemployment	-	-	2,250	-	2,130	-	-
312-490-5410 Health Insurance	3,306	4,332	8,300	7,906	9,981	-	-
312-490-5450 Public Employees Retirement	3,119	3,332	7,150	6,876	7,075	-	-
Total Personal Services	24,186	27,864	48,871	45,201	51,863	-	-
Materials and Services							
312-490-6110 Auditing	1,478	1,165	1,450	1,355	1,450	-	-
312-490-6112 Legal Services	-	-	1,000	-	1,000	-	-
312-490-6114 Financial Services	2,106	2,536	2,360	2,360	2,500	-	-
312-490-6116 Engineering Services	1,800	1,118	10,000	6,870	10,000	-	-
312-490-6122 IT Services	-	441	1,000	-	1,000	-	-
312-490-6128 Other Contract Services	1,304	8,459	5,700	1,972	8,000	-	-
312-490-6210 Insurance & Bonds	4,990	5,672	5,871	5,673	7,650	-	-
312-490-6220 Postage, Printing, Publication	1	39	125	-	150	-	-
312-490-6225 Software & Subscriptions	1,008	1,052	1,850	1,394	2,600	-	-
312-490-6230 Office Supplies/Equipment	40	110	350	55	357	-	-
312-490-6234 General Supplies	139	-	-	-	-	-	-
312-490-6238 Bank Service Charges	-	-	50	-	50	-	-
312-490-6240 Travel & Training	-	-	2,100	1,500	2,000	-	-
312-490-6245 Memberships & Dues	-	-	150	150	150	-	-
312-490-6290 Miscellaneous	-	-	150	150	150	-	-
312-490-6324 Equipment Repair & Maintenance	-	-	1,000	500	1,000	-	-
312-490-6330 Other Repair & Maintenance	5,062	1,502	7,500	6,710	10,000	-	-
312-490-6334 Non-Capitalized Assets	-	-	2,500	925	2,500	-	-
312-490-6430 Electricity Services	11,817	11,132	13,150	9,461	12,100	-	-
312-490-6720 Storm Drain Maintenance	-	1,706	3,500	6,191	10,000	-	-
312-490-6724 Street Signs	335	1,483	1,500	-	1,500	-	-
312-490-6726 Street Maintenance	-	-	7,500	5,000	7,500	-	-
Total Materials and Services	30,080	36,415	68,806	50,266	81,657	-	-
Capital Outlay							
312-700-8225 Buildings & Facilities	-	-	1,500	-	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	-	-
312-700-8532 Signage	-	-	-	-	-	-	-
312-700-8560 Stormwater Improvements	-	-	5,000	2,176	5,000	-	-
Total Capital Outlay	-	38,910	46,500	29,690	12,250	-	-
Subtotal Expenditures Streets	54,266	103,189	164,177	125,157	145,770	-	-

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
	Debt Service							
312-800-7111	Loan Principal - Library/City	-	-	-	-	-	-	-
312-800-7125	Loan Principal - L21001	3,502	3,578	3,657	3,657	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	-	-
	Total Debt Service	5,172	5,171	5,172	5,172	5,174	-	-
	Transfers Out							
312-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
312-900-9590	Contingency	-	-	50,000	-	50,000	-	-
	Total Contingency	-	-	50,000	-	50,000	-	-
	Ending Balance							
312-3301	Restricted Balance	173,401	158,876	1,135	141,457	56,478	-	-
	Total Ending Balance	173,401	158,876	1,135	141,457	56,478	-	-

Total Requirements 232,839 267,236 220,484 271,786 257,422 - -

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

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

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
	Beginning Balance							
220-3100	Beginning Balance - Bldg (85%)	58,474	37,491	31,126	33,747	17,900	-	-
220-3101	Beginning Balance - Elec (15%)	10,319	6,616	5,493	5,955	3,159	-	-
	Total Beginning Balance	68,793	44,107	36,619	39,702	21,059	-	-
	Licenses & Permits							
220-335-4356	Building Permit Fees	10,581	32,525	44,700	9,562	38,450	-	-
220-335-4358	Electrical Permit Fees	3,143	5,146	4,500	2,575	5,100	-	-
	Total Licenses & Permits	13,724	37,671	49,200	12,137	43,550	-	-
	Charges for Services							
220-340-4410	Copy, Fax, Notary & Research	-	-	50	-	50	-	-
220-340-4412	Research & Staff Time	-	-	50	-	50	-	-
220-340-4445	Technology Fee	-	1,711	750	882	975	-	-
220-340-4448	Refund Processing Fee	-	-	50	-	50	-	-
	Total Charges for Services	-	1,711	900	882	1,125	-	-
	Other Revenues							
220-315-4125	Interest Earned	423	1,373	950	568	625	-	-
220-375-4849	Capital Asset Disposal	-	-	-	-	-	-	-
220-385-4895	Miscellaneous Revenue	-	45	50	8	50	-	-
	Total Other Revenues	423	1,418	1,000	576	675	-	-
	Transfers In							
220-390-4910	Transfer from General Fund	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	82,940	84,907	87,719	53,297	66,409	-	-

Budget Detail - Building Inspection Fund Requirements

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

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
	Beginning Balance							
230-3100	Beginning Fund Balance	37,019	141,456	320,494	215,191	236,464	-	-
	Total Beginning Balance	37,019	141,456	320,494	215,191	236,464	-	-
	Grant Revenue							
230-325-4151	Water - Operating Grants	1,699	-	-	-	-	-	-
230-328-4162	Water - Capital Grants	74,056	227,984	-	-	-	-	-
	Total Grants	75,755	227,984	-	-	-	-	-
	Charges for Services							
230-340-4412	Research & Staff Time	-	-	250	-	250	-	-
230-340-4425	Water/Sewer Sales	518,992	522,524	525,500	528,073	531,050	-	-
230-340-4426	Bulk Water Sales	15,245	427	500	-	500	-	-
230-340-4435	Fire Hydrant Fee	4,798	5,150	5,100	5,188	5,375	-	-
230-340-4440	Backflow Testing	2,195	90	1,925	-	1,925	-	-
230-340-4448	Refund Processing Fee	-	-	50	-	50	-	-
	Total Charges for Services	541,230	528,191	533,325	533,261	539,150	-	-
	Licenses & Permits							
230-340-4430	Water/Sewer Connection Fees	-	-	1,665	-	-	-	-
230-335-4370	Water/Sewer Connection Permit	250	2,550	-	1,955	2,775	-	-
	Total Licenses & Permits	250	2,550	1,665	1,955	2,775	-	-
	SDC Revenue							
230-342-4531	Water Reimbursement SDC	745	5,960	2,235	1,490	3,725	-	-
	Total SDC Revenue	745	5,960	2,235	1,490	3,725	-	-
	Other Resources							
230-315-4125	Interest Earned	2,671	6,262	3,850	7,864	8,200	-	-
230-360-4210	Principal Payments Received	-	-	-	-	-	-	-
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	-	-
230-385-4895	Miscellaneous Revenue	4,885	218	750	104	500	-	-
	Total Other Resources	10,524	9,065	7,600	11,376	11,700	-	-
	Transfers In							
230-390-4910	Transfer from General Fund	-	-	-	-	-	-	-
230-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
230-390-4940	Transfer from Sewer Fund	-	-	-	-	-	-	-
230-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
230-390-4955	Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	665,523	915,206	865,319	763,273	793,814	-	-

Budget Detail - Water Fund Requirements

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

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
	Capital Outlay							
230-700-8225	Buildings & Facilities	-	-	3,000	-	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	-	-
	Total Capital Outlay	106,558	235,466	123,000	65,936	106,500	-	-
	Debt Service							
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	-	-
230-800-7124	Loan Principal - RUS 91-03	17,938	18,431	18,939	18,939	19,460	-	-
230-800-7125	Loan Principal - L21001	7,811	7,982	8,157	8,157	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	-	-
230-800-7524	Loan Interest - RUS 91-03	21,442	20,949	20,442	20,442	19,922	-	-
230-800-7525	Loan Interest - L21001	3,725	3,554	3,380	3,379	3,202	-	-
230-800-7526	Loan Interest - PLC System	-	-	-	-	-	-	-
	Total Debt Service	58,337	58,339	58,341	58,340	58,346	-	-
	Transfers Out							
230-900-9117	Transfer to SDC Fund	-	-	-	-	-	-	-
230-900-9120	Transfer to Water Reserve Fund	-	-	-	-	-	-	-
230-900-9140	Transfer to Sewer Fund	-	-	-	-	-	-	-
230-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
230-900-9590	Contingency	-	-	100,000	-	50,000	-	-
	Total Contingency	-	-	100,000	-	50,000	-	-
	Ending Balance							
230-3301	Assigned Balance	141,456	215,191	-	236,464	78,040	-	-
	Total Ending Balance	141,456	215,191	-	236,464	78,040	-	-
	Total Requirements	665,521	915,210	764,214	763,275	793,814	-	-

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
	Beginning Balance							
240-3100	Beginning Fund Balance	232,419	303,092	268,919	340,128	400,481	-	-
	Total Beginning Balance	232,419	303,092	268,919	340,128	400,481	-	-
	Grant Revenue							
240-325-4151	Sewer - Operating Grants	-	14,475	-	-	-	-	-
240-328-4162	Sewer - Capital Grants	-	-	-	-	-	-	-
	Total Grants	-	14,475	-	-	-	-	-
	Charges for Services							
240-340-4412	Research & Staff Time	-	-	50	-	50	-	-
240-340-4425	Water/Sewer Sales	465,622	510,227	536,650	538,858	552,710	-	-
240-340-4426	Bulk Grey Water Disposal	40,707	(1)	-	-	-	-	-
240-340-4448	Refund Processing Fee	-	-	50	-	50	-	-
	Total Charges for Services	506,329	510,226	536,750	538,858	552,810	-	-
	Licenses & Permits							
240-340-4430	Water/Sewer Connection Fees	-	-	-	-	-	-	-
240-335-4370	Water/Sewer Connection Permit	230	1,896	575	115	1,250	-	-
	Total Licenses & Permits	230	1,896	575	115	1,250	-	-
	SDC Revenue							
240-342-4541	Sewer Reimbursement SDC	1,236	4,944	1,854	1,236	3,090	-	-
	Total SDC Revenue	1,236	4,944	1,854	1,236	3,090	-	-
	Other Resources							
240-315-4125	Interest Earned	7,144	11,380	9,650	11,250	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	-	-
240-385-4895	Miscellaneous Revenue	300	12,367	100	104	100	-	-
	Total Other Resources	10,311	26,216	12,250	14,689	14,125	-	-
	Transfers In							
240-390-4910	Transfer from General Fund	-	-	-	-	-	-	-
240-390-4917	Transfer from SDC Fund	-	-	-	-	-	-	-
240-390-4921	Transfer from Sewer Reserve Fu	-	-	-	-	-	-	-
240-390-4930	Transfer from Water Fund	-	-	-	-	-	-	-
240-390-4950	Transfer from Equipment Fund	-	-	-	-	-	-	-
240-390-4955	Transfer from Debt Reserve Fun	-	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-	-
	Total Resources	750,525	860,849	820,348	895,026	971,756	-	-

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
Personal Services							
240-490-5110 City Administrator	24,130	13,469	34,146	31,300	36,401	-	-
240-490-5112 Finance Clerk	-	-	-	-	-	-	-
240-490-5114 City Clerk	18,316	19,755	22,710	22,835	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	-	-
240-490-5154 Operator	-	-	-	-	-	-	-
240-490-5156 Utility Worker	-	-	9,453	9,754	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	-	-
240-490-5315 Social Security/Medicare	10,026	11,076	9,375	9,737	9,961	-	-
240-490-5320 Worker's Comp	2,290	348	1,104	1,485	1,121	-	-
240-490-5350 Unemployment	-	-	9,390	-	9,360	-	-
240-490-5410 Health Insurance	34,059	37,779	41,620	38,119	46,765	-	-
240-490-5450 Public Employees Retirement	27,581	29,248	30,100	30,279	30,975	-	-
Total Personal Services	205,020	223,648	213,874	206,012	228,381	-	-
Materials and Services							
240-490-6110 Auditing	7,387	5,825	7,050	6,775	7,050	-	-
240-490-6112 Legal Services	-	124	1,500	-	1,500	-	-
240-490-6114 Financial Services	7,189	12,680	11,800	11,800	11,800	-	-
240-490-6116 Engineering Services	28,736	21,115	10,000	5,921	10,000	-	-
240-490-6122 IT Services	419	1,709	1,750	1,811	2,000	-	-
240-490-6128 Other Contract Services	2,207	3,093	24,500	1,411	27,500	-	-
240-490-6130 General Contract Services	-	-	-	-	-	-	-
240-490-6210 Insurance & Bonds	13,032	14,848	15,416	16,528	17,500	-	-
240-490-6220 Postage, Printing, Publication	2,401	1,808	3,700	1,818	3,000	-	-
240-490-6225 Software & Subscriptions	5,343	7,228	8,150	7,006	9,825	-	-
240-490-6230 Office Supplies/Equipment	646	662	1,550	1,180	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	-	-
240-490-6240 Travel & Training	1,266	2,104	3,650	2,500	3,650	-	-
240-490-6245 Memberships & Dues	132	291	750	750	550	-	-
240-490-6290 Miscellaneous	-	1,040	1,000	-	1,000	-	-
240-490-6320 Building Repair & Maintenance	-	1,895	5,500	633	6,000	-	-
240-490-6324 Equipment Repair & Maintenance	4,163	5,674	15,000	12,500	15,000	-	-
240-490-6330 Other Repair & Maintenance	13,653	27,442	22,000	17,101	25,000	-	-
240-490-6334 Non-Capitalized Assets	2,673	5,601	15,200	5,250	12,500	-	-
240-490-6420 Water Services	9,898	5,964	12,000	8,089	10,000	-	-
240-490-6425 Sewer Services	7,387	7,745	8,400	8,018	8,500	-	-
240-490-6430 Electricity Services	25,018	27,069	30,200	19,656	32,100	-	-
240-490-6435 Internet Services	2,331	1,220	1,350	1,220	1,450	-	-
240-490-6440 Telephone Services	1,463	1,655	2,500	2,031	1,920	-	-
240-490-6445 Refuse Services	96	74	16,000	7,598	22,300	-	-
240-490-6520 Permits	3,793	3,905	4,000	-	5,000	-	-
240-490-6705 Rent	-	990	1,200	1,080	1,200	-	-
240-490-6710 Gas & Oil	1,895	1,634	2,500	1,688	3,250	-	-
240-490-6712 Operations & Supplies	8,607	7,949	7,550	3,486	7,500	-	-
240-490-6750 Chemicals & Lab Supplies	20,659	20,764	27,800	13,906	30,375	-	-
240-490-6755 Water/Sewer Analysis	14,512	16,511	23,360	17,387	25,820	-	-
240-490-6758 Water/Sewer Connection Expendi	-	199	-	-	-	-	-
240-490-6760 Water/Sewer Franchise Fees	-	-	-	-	-	-	-
Total Materials and Services	189,235	214,176	290,576	182,500	310,790	-	-
Subtotal Expenses Sewer	394,255	437,824	504,450	388,512	539,171	-	-

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
	Capital Outlay							
240-700-8225	Buildings & Facilities	-	-	3,000	-	9,500	-	-
240-700-8320	Software	-	-	-	-	-	-	-
240-700-8335	Equipment & Furnishings	-	-	-	2,250	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	-	-
	Total Capital Outlay	-	30,675	103,000	54,755	54,500	-	-
	Debt Service							
240-800-7110	Loan Principal - S00006	23,981	24,170	24,369	24,369	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	-	-
240-800-7124	Loan Principal - RUS 91-03	7,172	7,369	7,572	7,572	7,781	-	-
240-800-7510	Loan Interest - S00006	6,026	4,889	3,741	3,740	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	-	-
240-800-7524	Loan Interest - RUS 91-03	8,572	8,375	8,173	8,173	7,965	-	-
	Total Debt Service	53,173	52,226	51,278	51,277	50,332	-	-
	Transfers Out							
240-900-9110	Transfer to General Fund	-	-	-	-	-	-	-
240-900-9117	Transfer to SDC Fund	-	-	-	-	-	-	-
240-900-9121	Transfer to Sewer Reserve Fund	-	-	-	-	-	-	-
240-900-9130	Transfer to Water Fund	-	-	-	-	-	-	-
240-900-9150	Transfer to Equipment Fund	-	-	-	-	-	-	-
	Total Transfers Out	-	-	-	-	-	-	-
	Contingency							
240-900-9590	Contingency	-	-	50,000	-	80,000	-	-
	Total Contingency	-	-	50,000	-	80,000	-	-
	Ending Balance							
240-3301	Assigned Balance	303,092	340,128	-	400,481	247,753	-	-
	Total Ending Balance	303,092	340,128	-	400,481	247,753	-	-
	Total Requirements	750,520	860,853	708,728	895,025	971,756	-	-

Budget Detail - Parks SDC Resources and Requirements

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

Budget Detail - Transportation SDC Resources and Requirements

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

Budget Detail - Water SDC Resources and Requirements

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

Budget Detail - Sewer SDC Resources and Requirements

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

Budget Detail - Stormwater SDC Resources and Requirements

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

Budget Detail - Water Reserve Resources and Requirements

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

Budget Detail - Sewer Reserve Resources and Requirements

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

Appendix

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

Acronyms & Glossary

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

Actual

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

Ad Valorem Tax

A tax based on the assessed value of a property

Adopted Budget

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

Approved Budget

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

Appropriations

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

Assessed Value

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

Assets

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

Assigned Fund Balance

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

Audit

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

Balanced Budget

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

Beginning Fund Balance

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

Bond or Bond Issue

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

Budget

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

Budget Calendar

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

Budget Committee

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

Budget Document

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

Budget Law

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

Budget Message

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

Budget Officer

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

Budgetary Basis

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

Capital Asset

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

Capital Budget

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

Capital Expenditures

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

Capital Improvement

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

Capital Improvement Project

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

Capital Improvement Plan

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

Capital Outlay

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

Cash Management

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

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

Charges for Service

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

Comprehensive Plan

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

Consumer Price Index (CPI)

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

Contingency

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

Contractual Services

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

Cost Center

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

Debt Service

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

Debt Service Fund

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

Department

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

Depreciation

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

Division

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

Employee Benefits

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

Encumbrance

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

Ending Balance

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

Enterprise Fund

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

Expenditures

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

Fees

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

Fiscal management

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

Fiscal Year

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

Fixed Assets

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

Franchise Fee (Right-of-Way- Fee)

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

Fund

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

Fund Balance

The difference between assets and liabilities of a fund.

Funding

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

General Fund

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

General Long-Term Debt

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

General Obligation Bonds (G.O. Bonds)

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

Governmental Fund

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

Grant

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

Infrastructure

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

Interfund Transfers

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

Investment Revenue

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

Intergovernmental Revenues

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

Levy

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

Line-Item Budget

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

Local Budget Law

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

L.I.D. (Local Improvement District)

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

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

Local Option Levy

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

Materials & Services

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

Measure 5

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

Measure 50

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

Mission

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

Non-Operating Budget

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

Nonspendable

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

Operating Budget

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

Operating Revenue

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

Ordinance

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

Outstanding Debt

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

Performance Measure

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

Permanent Tax Rate

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

Personal Services

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

Projected

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

Property Tax

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

Proposed Budget

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

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

Proprietary Fund

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

Real Market Value

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

Resolution

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

Resources

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

Restricted Fund Balance

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

Revenue

Fund received by the City from external sources.

Revenue Bonds

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

Special Assessment

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

Special Assessment Bond

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

Special Revenue Funds

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

Supplemental Budget

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

System Development Charges (SDC's)

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

Taxes

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

Tax Levy

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

Tax Rate

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

Tax Revenue

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

Tax Roll

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

Transfers

An authorized exchange of cash or other resources between funds.

Unappropriated Ending Fund Balance

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

Unassigned Fund Balance

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

User Fees

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

City Council

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

Planning Commission

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

Seat	Member	Term Ending	Position
1	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	Empee No	FTE	Position	Pay Scale										
				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				-	-	-	-	-	-	-	-	-	-	

This scale is used to create the annual salary for each position and step - Formulas in this workbook use this sheet for salary data

Use the "Scale-Hours" sheet to provide to the Council for approval. It contains the monthly and hourly rates for all positions

Please note that the "Scale-Hours" sheet is populated using the data from this sheet

This scale is updated from the adopted FY 25-26 scale based on the LGPS Compensation Study from March 2025 using a 3% Cola

There is a 3.5% increase between each step on the scale

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

	Fee	Unit/ Comment
1 General Services		
a. Administrative Services		
1 Notary Services - Per Document, oath or affirmation	10.00	
2 Lien Search Fees - Per Tax Lot	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. Printing & Copies - All copies including copies for public records		
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
2 Staff Time and Equipment		
a. Staff Time		
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. Equipment Time		
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>		
3 Municipal Court		
a. Court Fine Payment Plan - Per Citation	25.00	
b. Diversion Fee - Per Offense	150.00	
c. Fine Amounts		See LMC 5.001
4 Code Enforcement		
a. Animal Licenses		See LMC 5.206
b. Code Violations		See LMC 5.001

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

	Fee	Unit/ Comment
5 Library		
a. Membership		
1 Within Municipal City Limits	Free	
2 Outside Municipal City Limits - Annually	30.00	Household
b. Library Cards		
1 First Time - Original Membership - All Members (One Time Fee)	5.00	
2 Replacement Cards - All Members - Per Card	3.00	
c. Fees & Fines		
2 Lost or Damaged Books		Cost or like replacement
3 Lost or Damaged Electronic Media		Cost or like replacement
6 Utility Fees and Charges		
a. Utility Deposit		
1 Residential Single Family Dwelling - 3/4" Meter	250.00	
2 Residential Single Family Dwelling - Greater than 3/4" Meter		2 x Average Monthly Bill
2 Multi-Family Dwelling Units	300.00	+ 20.00 Per Unit
3 Master Metered Residential Parks	300.00	+ 20.00 Per Unit
4 Commercial & Industrial		2 x Average Monthly Bill
<p><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></p> <p><i>**All average and estimated billing calculations will be rounded to the nearest \$50 increment</i></p>		
b. Water Service Connection Fees		
	Meter Size:	3/4" 1" 2"
1 Water Meter (only)	555.00	805.00 2,155.00
2 Meter Box & Lid (only)	165.00	165.00 780.00
3 Tap (only)	310.00	425.00 610.00
4 Tap & Water Meter	865.00	1,230.00 2,765.00
5 City Constructed, No Street Cut	1,265.00	1,705.00 4,005.00
6 City Constructed, With Street Cut	2,965.00	3,405.00 5,705.00
<p><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></p> <p><i>**Fees for meters larger than 2" will be calculated at cost plus 10%</i></p>		
c. Sewer Service Connection Fees		
<i>All Sewer Connections are Developer Constructed</i>		
1 Connection Inspection - Tap Required	250.00	
2 Connection Inspection - No Tap Required		Plumbing Permit Required
3 Sewer Disconnect Inspection	300.00	
d. Fees & Penalties		
1 Payment Plan	25.00	
2 Delinquent Account Fee	10.00	
3 Door Hanger Fee	15.00	
4 Shut off Fee	25.00	
5 Return to Service	50.00	
<p><i>*All fees & penalties are per occurrence</i></p>		

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

	Fee	Unit/ Comment
7 Permits		
a. Special Events & Public Benefit Permit Application - Non refundable	250.00	
b. Camping Permits		
1 Camping/RV Occupancy Permit - Private Property	35.00	Each
2 Camping/RV Occupancy Permit - Public Property	15.00	Per day
c. Right of Way Permits - All Right-of-way Permits are Per Occurrence		
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. Mobile Food Vendor Application Fee - Non refundable	50.00	Annually
8 Land Use & Development Permits		
		Application
a. Amendments		Type
1 Text Amendments	4	1,500.00
2 UGB Expansion Request	4	4,000.00
3 Zone Change/ Map Amendments	4	4,000.00
b. Annexation		
1 Annexation	4	3,500.00
		<i>*Plus actual attorney and election cost if applicable</i>
c. Appeal		
1 Appeal of Staff Decision to Planning Commission	3	500.00
2 Appeal of Planning Commission Decision to City Council	4	2,500.00
3 Appeal, LUBA Remand Hearing	4	4,000.00
4 Appeal of Civil Penalty	4	500.00
d. Conditional Use		
1 ADU - Accessory Dwelling Unit	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. Fences & Screening		
1 Fence or Perimeter Screening	1	25.00
		<i>*Permit required when not otherwise included with a land use permit.</i>
f. Land Division		
1 Lot Consolidation	1	350.00
2 Lot Line Adjustment	1	350.00
3 Subdivision/Partition - Tentative Plan	3	2,500.00 Plus \$200 per lot
4 Subdivision/Partition - Minor Modification	1	500.00
5 Subdivision/Partition - Final Plat	1	1,000.00
6 Subdivision/Partition - Replat	3	1,500.00 Plus \$200 per lot
7 Expedited Land Division	2	2,650.00
		<i>*Special Standards fees may apply - see section 8 (j)</i>

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

	Application Type	Fee	Unit/ Comment
8 Land Use & Development Permits - Continued			
g. Planned Unit Development			
1	PUD - Planned Unit Development - 0-5 acres	4	3,500.00 *Plus notice fee
2	PUD - Planned Unit Development - each add'l acre	4	500.00 *Plus notice fee
3	PUD - Modification - Minor	1	350.00 *Plus notice fee
4	PUD - Modification - Major	4	750.00 *Plus notice fee
h. Sign Permits			
1	Perimeter Street Sign	1	100.00
2	Building Sign	1	75.00
3	Residential Signs for Home Occupation	1	25.00
4	Replacing Sign facia, no structural changes	1	30.00
5	Additional Sign, same application	1	25.00
6	Portable or Temporary Sign	1	30.00 Annually - each
i. Site Plan			
1	Up to 1,000 sq ft	3	500.00 *Plus notice fee
2	1,001 to 5,000 sq ft	3	750.00 *Plus notice fee
3	5,001 to 10,000 sq ft	3	1,275.00 *Plus notice fee
4	More than 10,000 sq ft	3	1,800.00 *Plus notice fee
<i>*Site plan review within the boundary of the Regulating Plan shall be processed as a type 2 application.</i>			
j. Special Standards			
1	Flood Plain/ Flood Hazard Area	1	450.00
2	Hillside - Any lot containing Slopes of 15% or greater	3	500.00 Per lot
3	Riparian Area Development	3	450.00
4	Wetlands Development	3	450.00
<i>*Special Standards fees are additive to other land use application fees</i>			
k. Temporary Use			
1	Temporary Manufactured Dwelling	2	See Section 8 (i) - Site Plan
2	Temporary Caretaker, Office or Building Space	2	See Section 8 (i) - Site Plan
3	Temporary Use, Other	3	500.00 Conditional Use
l. Vacation			
1	Easement	4	1,000.00 *Plus notice fee
2	Public Right-of-Way	4	1,500.00 *Plus notice fee
m. Variance			
1	Variance - Minor	3	450.00
2	Variance - Major	3	750.00
3	Variance - Floodplain	1	450.00 See Special Standards
n. Miscellaneous Planning Fees			
1	Code Interpretation	1	300.00
2	Pre-Application Consultation	1	150.00
2	Pre-Application Conference (<i>Req'd for all type 3 apps</i>)	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 1st and ending the ensuing June 30th, also referred to as the "fiscal year".

4.4. 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.

4.5. 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.

4.6. 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.

4.7. 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.)

4.8. Capital Outlay

4.8.1. 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.

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

4.8.3. 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.

4.8.4. 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.

4.8.5. 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.

4.9. 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-sustaining. 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 an 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 Depr No	Depr Exp No
Land	All Land, parcels & tax lots - Generally <i>(does not including structures & improvements)</i>	N/A	1710	N/A	N/A
Buildings	Buildings & Improvements - Generally	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 - Generally	10	1730	1830	6910
	Office Equipment:				
	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
	Public Works Equipment:				
	Lawn Mowers	10	1730	1830	6910
	Small Equipment: Weed Eaters, pressure washers, chain saws, compactors, sump pumps etc.	5	1730	1830	6910
	Small Tools, Tool Boxes & Other	5	1730	1830	6910
Vehicles	Vehicles & Rolling Stock - Generally	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 - Generally	40	1750	1850	6910
	Roads & Road Improvements:				
	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
	Water System Improvements:				
	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 Depr No	Depr Exp No
Infrastructure	Sewer System Improvements:				
	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
	Storm Drain Improvements:				
	Drainage Lines	40	1750	1850	6910
	Catch Basins	30	1750	1850	6910
	Parks Improvements:				
	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 & bill of sale, property attach A&T information & 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 20 Years
 Identify the % of ownership if the item is split between more than one department or fund
 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 the residents based upon service levels proposed in the annual budget, accounting for projected population growth and based upon the goals set by Council, as well as 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 judgment 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 Plan. 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. The importance of 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 be funded mainly 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, but can be found within the Capital Improvement section of this 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

Forecast - General Fund

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

Resources	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Beginning Balance							
Beginning Balance	261,472	304,763	151,045	123,066	99,284	80,072	65,538
Revenue							
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	20,200	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
Total Resources	937,047	983,742	561,784	544,710	532,326	524,744	522,078
Requirements							
Administration	161,733	158,515	134,998	137,395	139,838	142,325	144,862
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	20,000	18,500	-	-	-	-	-
Parks	145,261	139,017	113,796	115,820	117,883	119,983	122,124
Personal Services	64,436	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	-	-	-	-	-
Comm Dev	66,223	62,431	32,173	32,685	33,206	33,736	34,274
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	-	-	-	-	-	-	-
Library	85,840	96,788	68,262	69,426	70,609	71,817	73,046
Personal Services	45,629	54,860	40,092	40,894	41,712	42,546	43,396
Materials & Services	29,711	34,678	28,170	28,532	28,897	29,271	29,650
Capital Outlay	10,500	7,250	-	-	-	-	-
Tourism	18,700	31,150	19,162	19,357	19,555	19,754	19,955
Materials & Services	18,700	31,150	19,162	19,357	19,555	19,754	19,955
Public Safety	23,399	32,862	26,981	27,396	27,818	28,245	28,678
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
Debt Service	258,262	251,934	40,346	40,347	40,345	40,346	40,346
Transfers Out	2,500	10,000	3,000	3,000	3,000	3,000	3,000
Contingency	50,000	50,000	-	-	-	-	-
Ending Balance	125,129	151,045	123,066	99,284	80,072	65,538	55,793
Restricted Balance	-	45,638	41,192	37,082	33,321	29,925	26,909
Unassigned Balance	125,129	105,407	81,874	62,202	46,751	35,613	28,884
Total Requirements	937,047	983,742	561,784	544,710	532,326	524,744	522,078

Forecast - Building Inspection Fund

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

Resources	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Beginning Balance							
Beginning Balance	36,619	21,059	8,453	18,561	18,539	18,866	19,560
Revenue							
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	-	-	-	-	-	-	-
Total Resources	87,719	66,409	95,519	76,901	78,908	81,335	84,201

Requirements	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Building Inspection							
Building Inspection	74,743	54,956	76,958	58,362	60,042	61,775	63,561
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	-	-	-	-	-	-
Contingency	5,000	3,000	-	-	-	-	-
Ending Balance							
Ending Balance	7,976	8,453	18,561	18,539	18,866	19,560	20,640
Restricted Balance	7,976	8,453	18,561	18,539	18,866	19,560	20,640
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	87,719	66,409	95,519	76,901	78,908	81,335	84,201

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 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Beginning Balance							
Beginning Balance	320,494	236,464	78,040	82,879	92,609	111,423	146,856
Revenue							
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
Total Resources	865,319	793,814	670,728	689,913	718,355	756,392	811,568

Requirements	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Water Operating	605,873	607,428	489,508	498,963	508,659	518,617	528,839
Personal Services	212,890	227,414	213,256	219,333	225,613	232,107	238,822
Materials & Services	269,983	273,514	276,252	279,630	283,046	286,510	290,017
Capital Outlay	123,000	106,500	-	-	-	-	-
Debt Service	58,341	58,346	58,341	58,341	58,273	50,919	50,917
Transfers Out	-	-	40,000	40,000	40,000	40,000	40,000
Contingency	100,000	50,000	-	-	-	-	-
Ending Balance	101,105	78,040	82,879	92,609	111,423	146,856	191,812
Assigned Balance	101,105	78,040	82,879	92,609	111,423	146,856	191,812
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	865,319	793,814	670,728	689,913	718,355	756,392	811,568

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 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Beginning Balance							
Beginning Balance	268,919	400,481	247,753	201,062	186,896	174,082	169,862
Revenue							
Charges for Services	536,750	552,810	566,644	577,979	589,540	601,333	613,361
Grant Revenue	-	-	-	-	-	-	-
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
Total Resources	820,348	971,756	833,769	798,762	796,513	795,856	804,034

Requirements	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Sewer Operating							
Personal Services	213,874	228,381	214,430	220,583	226,945	233,525	240,330
Materials & Services	290,576	310,790	313,900	318,115	322,388	326,724	331,123
Capital Outlay	103,000	54,500	-	-	-	-	-
Debt Service	51,278	50,332	54,377	23,168	23,098	15,745	15,745
Transfers Out	-	-	50,000	50,000	50,000	50,000	50,000
Contingency	50,000	80,000	-	-	-	-	-
Ending Balance	111,620	247,753	201,062	186,896	174,082	169,862	166,836
Assigned Balance	111,620	247,753	201,062	186,896	174,082	169,862	166,836
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	820,348	971,756	833,769	798,762	796,513	795,856	804,034

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 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Beginning Balance							
Beginning Balance	154,637	141,457	56,478	73,115	90,190	108,268	127,367
Revenue							
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
Total Resources	262,974	257,422	176,315	195,336	215,409	236,558	258,804

Requirements	BUDGET 2025-26	PROPOSED 2026-27	FORECAST 2027-28	FORECAST 2028-29	FORECAST 2029-30	FORECAST 2030-31	FORECAST 2031-32
Streets Operating							
Personal Services	48,871	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	-	-	-	-	-
Debt Service	5,172	5,174	5,173	5,173	5,172	5,173	5,171
Transfers Out	-	-	-	-	-	-	-
Contingency	50,000	50,000	-	-	-	-	-
Ending Balance	43,625	56,478	73,115	90,190	108,268	127,367	147,511
Restricted Balance	43,625	56,478	73,115	90,190	108,268	127,367	147,511
Unassigned Balance	-	-	-	-	-	-	-
Total Requirements	262,974	257,422	176,315	195,336	215,409	236,558	258,804

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