

Lowell City Council
Regular Meeting
Tuesday, June 27, 2023 at 6:00 p.m.

Lowell Rural Fire Protection District Fire Station 1
389 N. Pioneer Street, Lowell, OR 97452

Members of the public are encouraged to provide comment or testimony through the following:

- Joining in person or by phone, tablet, or PC. For details, click on the event at www.ci.lowell.or.us.
 - In writing, by using the drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452.
 - By email to: admin@ci.lowell.or.us.
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Regular Meeting Agenda

Call to Order/Roll Call

Councilors: Mayor Bennett ___ Harris ___ Stratis ___ Weathers ___ Murray ___

Approval of Agenda

Public Hearings

1. Resolution 806, "A resolution to make appropriations for unforeseen occurrences; to adopt supplemental appropriations for fiscal year 2022-2023; and to transfer appropriations within the same fund."
 - a. The public hearing is now open at ___ (state time)
 - b. Staff report – City Administrator Jeremy Caudle
 - c. Public comment
 - d. The public hearing is now closed at ___ (state time)

New Business

1. Motion to approve Resolution 806, "A resolution to make appropriations for unforeseen occurrences; to adopt supplemental appropriations for fiscal year 2022-2023; and to transfer appropriations within the same fund." – Discussion/ Possible action

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities must be made at least 48 hours before the meeting to City Clerk Sam Dragt at 541-937-2157.

City Council Meeting Agenda

2. Motion to approve Resolution 801, “A resolution to establish water and sewer rates to be effective July 1, 2023.” – Discussion/ Possible action
3. Motion to approve Resolution 803, “A resolution to adopt a budget and to impose and categorize taxes for the fiscal year beginning July 1, 2023.” – Discussion/ Possible action
4. Motion to approve Resolution 808, “A resolution to rescind Resolution 764 relating to payments in lieu of franchise fees from the Water and Sewer Funds.”
5. Motion to approve Resolution 809, “A resolution to authorize interfund operating loans from the Sewer Fund to the Water Fund and General Fund.”
6. Motion to approve an “Agreement for financial and consulting services” with Layli A. Nichols and to authorize the City Administrator to sign.

Adjourn

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 806, "A resolution to make appropriations for unforeseen occurrences; to adopt supplemental appropriations for fiscal year 2022-2023; and to transfer appropriations within the same fund." – Discussion/ Possible action

Justification or background:

See "recitals" section in attached resolution.

Budget impact:

See resolution detail schedule.

Department or Council sponsor:

Administration

Attachments:

Budget notice; Resolution 806; budget detail schedule

Meeting date:	06/27/2023
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Notice of Supplemental Budget Hearing

A public hearing on the proposed supplemental budget for the City of Lowell for the current fiscal year will be held at Lowell Fire Department, 389 N Pioneer St, Lowell, OR 97452. The hearing will take place on June 27, 2023 at 6:00 pm. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after June 19, 2023 at Lowell City Hall, 70 N. Pioneer St., Lowell, OR 97452, Monday through Thursday, between the hours of 8:00 am and 5:30 pm.

Summary of Proposed Budget Changes

Amounts shown are revised totals in those funds being modified.

	Fund:	Water Fund
	Resource	Amount
1	Operating grants	18,301
2	Capital grants	45,751
3	Transfer from Sewer Fund	20,342
	Revised total resources:	84,394

	Fund:	Water Fund
	Expenditure	Amount
1	Water Department/Legal Services	5,000
2	Water Department/Water System Improvements	60,000
3	Water Department/Software	7,800
4	Water Department/Engineering Services	11,594
	Revised total requirements:	84,394

Explanation of changes:

The E. 1st Street water main rupture and failure of the water plant's programmable logic controller were unforeseen occurrences requiring additional appropriations. These increased appropriations are offset by an operating loan from the Sewer Fund. In addition, the Water Fund received American Rescue Plan Act and water master planning grants. At the time of preparing the 2022-2023 budget, the city could not have foreseen the timing of when the Water Fund would have received the grants.

	Fund:	Sewer Fund
	Resource	Amount
1	User charges for sewer sales	27,360
2	Bulk grey water disposal fees	11,376
	Revised total resources:	38,736

	Fund:	Sewer Fund
	Expenditure	Amount
1	Sewer Department/Transfer to General Fund	76,200
2	Sewer Department/Transfer to Water Fund	20,342
3	Sewer Department/Contingency	-18,000
4	Sewer Department/Sewer Systems	-20,537
5	Sewer Department/Building and Facilities	-19,269
	Revised total requirements:	38,736

Explanation of changes:

To recognize user charges that are anticipated to be higher than budgeted, as well as to recognize bulk grey water disposal fees that were not budgeted. To make transfers to the General Fund and Water Fund to respond to unforeseen occurrences. To reduce line-item accounts to offset the interfund transfers.

	Fund:	General Fund
	Resource	Amount
1	Transfer in from Sewer Fund	76,200
2	Revised total resources:	76,200

	Fund:	General Fund
	Expenditure	Amount
1	Community Development/Engineering Services	10,000
2	Community Development/Other Contract Services	15,000
3	Community Development/Land Use & Development Costs	54,617
4	Police Services/Police Services	4,170
5	Municipal Court/Overtime	25
6	Municipal Court/Bailiff Contract	400
7	Municipal Court/Other Contract Services	200
8	Municipal Court/Postage	25
9	Municipal Court/Office Supplies/Equipment	50
10	Municipal Court/Travel & Training	300
11	Municipal Court/State Assessments	1,700
12	Municipal Court/Court Collection Fees	120
13	Parks and Recreation/Parks Improvements	-10,407
	Revised total requirements:	76,200

Explanation of changes:

To respond to unforeseen circumstances involving environmental clean-up at the city's former 205 E. Main St. property. To recognize an interfund loan from the Sewer Fund necessary to offset a revenue shortfall. The revenue shortfall is an unforeseen circumstance that arose due to uncertainty over when the city would receive loan proceeds to finance the 70 N. Pioneer St. construction. This also reduces line-item accounts and transfers appropriation authority to departments within the General Fund.

CITY OF LOWELL, OREGON

RESOLUTION 806

**A RESOLUTION TO MAKE APPROPRIATIONS FOR UNFORE-
SEEN OCCURENCES; TO ADOPT SUPPLEMENTAL APPROPRI-
ATIONS FOR FISCAL YEAR 2022-2023; AND TO TRANSFER
APPROPRIATIONS WITHIN THE SAME FUND.**

RECITAL:

One reason for this resolution is to respond to unforeseen occurrences and pressing necessities in the General Fund and Water Fund, in accordance with O.R.S. 294.338(b)(B)(i) and (ii). These occurrences could not have been ascertained when preparing the original budget or the previous supplemental budget for the 2022-2023 fiscal year, thereby requiring a change in financial planning.

Specifically, Water Fund expenses to respond to the water main rupture on E. 1st Street will cause projected expenses in the legal services, water system improvements, and engineering services accounts to be higher than budgeted. In addition, the programmable logic controller for the water plant failed, which required unanticipated software expenses to ensure the continued functioning of water services. Both events resulted in emergency procurements to respond to the pressing necessities. For these reasons, an interfund operating loan from the Sewer Fund is required to ensure an appropriate level of resources. An appropriation of the Sewer Fund's contingency budget is necessary to make this interfund loan.

For the General Fund, several unforeseen occurrences have occurred. The first was the environmental clean-up requirements for the 205 E. Main Street property. The second was the timing for when the city would receive loan proceeds for the 70 N. Pioneer St. construction. It is possible that the General Fund will not receive the loan funds prior to June 30, 2023, which will result in a revenue shortfall. For these reasons, an operating loan from the Sewer Fund is required. The operating loans to the Sewer Fund and General fund are budgeted to be repaid in the 2023-2024 budget.

The Water Fund also received American Rescue Plan Act grants and water master planning grants that were not included in the Water Fund's resources. At the time of preparing the 2022-2023 budget, the city could not have foreseen the timing of when the Water Fund would receive those grants. This resolution increases the Water Fund's grant accounts to recognize these funds.

This resolution recognizes an increase in the Sewer Fund's revenues for user charges and bulk grey water disposal. The increase in user charges is due to projected revenues exceeding the city's estimates at the time of the 2022-2023 budget adoption. The increase in bulk

grey water disposal is due to payments the city received to process grey water received from fire agencies during the fall 2022 wildfire season.

Lastly, this resolution adopts transfers of appropriation within organizational units or transfers within categories of expense within the same fund, as well as transfers of contingency appropriations within a specific fund.

The City Council held a public hearing on this resolution on June 27, 2023.

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

Section 1. That the budget transfers and appropriations of resources, as set forth in **Appendix A**, are hereby authorized for the 2022-2023 fiscal year.

Section 2. This resolution is effective immediately upon adoption.

Adopted by the City Council of the City of Lowell this 27th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

APPENDIX A
 SUPPLEMENTAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2023
 ADOPTED JUNE 27, 2023

General Fund			Current	Budget	Amended
#	Resources:	Account Code:	Budget	Adjustment	Budget
1	Transfers in	110-390-4940-Transfer from Sewer Fund	0	76,200	76,200
2	All other resources unchanged*	N/A	2,482,526	0	2,482,526
Total resources:			<u>2,482,526</u>	<u>76,200</u>	<u>2,558,726</u>

General Fund			Current	Budget	Amended
#	Requirements:	Account Code:	Budget	Adjustment	Budget
3	Community Development	110-440-6116-Engineering Services	20,000	10,000	30,000
4	Community Development	110-440-6128-Other Contract Services	10,000	15,000	25,000
5	Community Development	110-440-6522-Land Use & Development Costs	25,000	54,617	79,617
6	Police Services	110-430-6118-Police Services	29,530	4,170	33,700
7	Municipal Court	110-480-5220-Overtime	33	25	58
8	Municipal Court	110-480-6121-Bailiff Contract	0	400	400
9	Municipal Court	110-480-6128-Other Contract Services	1,000	200	1,200
10	Municipal Court	110-480-6226-Postage	29	25	54
11	Municipal Court	110-480-6230-Office Supplies/Equipment	0	50	50
12	Municipal Court	110-480-6240-Travel & Training	0	300	300
13	Municipal Court	110-480-6560-State Assessments	1,023	1,700	2,723
14	Municipal Court	110-480-6565-Court Collection Fees	80	120	200
15	Parks and Recreation	110-420-8520-Parks Improvements	751,170	-10,407	740,763
16	All other requirements unchanged*	N/A	1,644,661	0	1,644,661
Total requirements:			<u>2,482,526</u>	<u>76,200</u>	<u>2,558,726</u>

Sewer Fund			Current	Budget	Amended
#	Resources:	Account Code:	Budget	Adjustment	Budget
17	Sewer Department	240-340-4425-Water/Sewer Sales	450,375	27,360	477,735
18	Sewer Department	240-340-4426-Bulk Grey Water Disposal	0	11,376	11,376
19	All other resources unchanged*	N/A	165,528	0	165,528
Total resources:			<u>615,903</u>	<u>38,736</u>	<u>654,639</u>

Sewer Fund

#	Requirements:	Account Code:	Current Budget	Budget Adjustment	Amended Budget
20	Transfers Out	240-900-9110-Transfer to General Fund	0	76,200	76,200
21	Transfers Out	240-900-9130-Transfer to Water Fund	0.00	20,342	20,342
22	Contingency	240-900-9590-Contingency	20,000	-18,000	2,000
23	Sewer Department	240-700-8550-Sewer Systems	35,000	-20,537	14,463
24	Sewer Department	240-700-8225-Buildings & Facilities	25,000	-19,269	5,731
25	All other requirements unchanged*	N/A	560,903	0	560,903
			<u>640,903</u>	<u>38,736</u>	<u>679,639</u>

Water Fund

#	Resources:	Account Code:	Current Budget	Budget Adjustment	Amended Budget
26	Water Fund	230-325-4151-Water - Operating Grants	0	18,301	18,301
27	Water Fund	230-325-4162-Water - Capital Grants	0	45,751	45,751
28	Transfers In	230-390-4940-Transfer from Sewer Fund	0	20,342	20,342
29	All other resources unchanged*	N/A	551,965	0	551,965
Total resources:			<u>551,965</u>	<u>84,394</u>	<u>636,359</u>

Water Fund

#	Requirements:	Account Code:	Current Budget	Budget Adjustment	Amended Budget
30	Water Department	230-490-6112-Legal Services	0	5,000	5,000
31	Water Department	230-700-8540-Water Systems Improvements	43,416	60,000	103,416
32	Water Department	230-700-8320-Software	9,275	7,800	17,075
33	Water Department	230-490-6116-Engineering Services	15,916	11,594	27,510
34	All other requirements unchanged*	N/A	483,358	0	483,358
			<u>551,965</u>	<u>84,394</u>	<u>636,359</u>

Total budget adjustments: 199,330

* Resources include beginning balances and requirements include ending balances and reserves

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 801, "A resolution to establish water and sewer rates to be effective July 1, 2023." – Discussion/ Possible action

Justification or background:

This resolution is the same as what City Council reviewed at the 6/20/23 meeting.

Budget impact:

See budget resolution and memo in the 6/20/23 meeting packet for more detail.

Department or Council sponsor:

Administration

Attachments:

Resolution 801

Meeting date:	06/27/2023
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CITY OF LOWELL, OREGON

RESOLUTION 801

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

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

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

Basic monthly service charge per equivalent dwelling unit (EDU)	\$43.35
Variable water rate:	
0 – 5,000 gallons	\$4.93 per each 1,000 gallons
Greater than 5,000 gallons	\$9.85 per each 1,000 gallons
Bulk water rate:	
Per each 1,000 gallons	\$10.73
Fire hydrant fee (without water service)	\$13.93

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

Basic monthly service charge per equivalent dwelling unit (EDU)	\$68.51
Graywater disposal fee per gallon	\$0.17

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

[This section left intentionally blank.]

Adopted by the City Council of the City of Lowell this 27th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 803, "A resolution to adopt a budget and to impose and categorize taxes for the fiscal year beginning July 1, 2023." – Discussion/ Possible action

Justification or background:

This resolution is the same as what City Council reviewed at the 6/20/23 meeting.

Budget impact:

See memo in the 6/20/23 meeting packet for more detail.

Department or Council sponsor:

Administration

Attachments:

Resolution 803

Meeting date:	06/27/2023
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CITY OF LOWELL, OREGON

RESOLUTION 803

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

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

Section 1. That the budget for the 2023-2024 fiscal year adopted by the Budget Committee, and amended by the City Council, in the amount of \$4,072,297 of which \$247,392 is unappropriated and reserved is approved.

Section 2. That the amounts set forth in Exhibit A are hereby appropriated for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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

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

(b) These taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the City as follows:

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

[This section left intentionally blank.]

Adopted by the City Council of the City of Lowell this 27th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

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

General Fund	Building Fund	Sewer Reserve Fund
Administration 205,162	Building Department 93,093	Reserves & Ending Balances 16,222
Code Enforcement 9,394	Contingencies 55,015	Total 16,222
Community Development 77,576	Reserves & Ending Balances 4,980	
Debt Service 286,449	Total 153,088	
Library 57,284		Water Reserve Fund
Municipal Court 16,893	Blackberry Jam Festival Fund	Reserves & Ending Balances 40,507
Parks & Recreation 103,942	Blackberry Jam Festival 16,350	Total 40,507
Police 36,231	Contingencies 0	
Tourism 10,586	Reserves & Ending Balances 1,773	Appropriations
Contingencies 168,496	Total 18,123	All Funds:
Transfers Out 81,200		Sub-total 3,824,905
Reserves & Ending Balances 74,885	Parks SDC Fund	
Total 1,128,098	Parks Department 93,275	Unappropriated and reserved
	Reserves & Ending Balances 8,443	All Funds:
	Total 101,718	Sub-total 247,392
Water Fund	Water SDC Fund	
Water Department 536,322	Water Department 390,473	FY 2023/2024 Budget
Debt Service 75,875	Reserves & Ending Balances 35,047	Total 4,072,297
Contingencies 20,000	Total 425,520	
Transfers Out 20,342		
Reserves & Ending Balances 0	Street SDC Fund	
Total 652,539	Streets Department 64,838	
	Reserves & Ending Balances 5,869	
	Total 70,707	
Sewer Fund	Sewer SDC Fund	
Sewer Department 580,188	Sewer Department 114,941	
Debt Service 53,178	Reserves & Ending Balances 4,792	
Contingencies 77,425	Total 119,733	
Transfers Out 30,000		
Reserves & Ending Balances 39,157		
Total 779,948		
	Stormwater SDC Fund	
Street Fund	Stormwater Department 75,456	
Street Department 372,533	Reserves & Ending Balances 6,921	
Debt Service 5,211	Total 82,377	
Contingencies 97,177		
Reserves & Ending Balances 8,796		
Total 483,717		



City Council Adopted Budget

Fiscal Year 2023-2024

Budget Committee Members

City Council

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

Appointed Members

John Petrie, Committee Chair
Lisa Bee-Wilson
Bill George
Vacant
Vacant

Table of contents

City Administrator’s recommended budget message	1
FY 2023/2024 budget summary	26
Fund summaries.....	28
General Fund.....	28
Sewer Fund.....	30
Water Fund.....	31
Street Fund	32
Building Fund	33
Blackberry Jam Festival Fund	34
Sewer SDC Fund	35
Water SDC Fund	36
Street SDC Fund.....	37
Stormwater SDC Fund	38
Parks SDC Fund.....	39
Sewer and Water Reserve Funds	40
Resource estimate sheets.....	42
General Fund.....	42
Sewer Fund.....	43
Water Fund.....	44
Street Fund	44
Building Fund	45
Blackberry Jam Festival Fund	45
Sewer SDC Fund	46
Water SDC Fund	46
Street SDC Fund.....	46
Stormwater SDC Fund	46
Parks SDC Fund.....	46
Sewer Reserve Fund.....	46
Water Reserve Fund	47
Expenditures estimate sheets.....	48
General Fund.....	48
Administration Department.....	48
Code Enforcement Department.....	50
Community Development Department	51
Debt Service	52
Library Department.....	53

Municipal Court Department.....	55
Parks and Recreation Department.....	56
Police Services Contract.....	58
Tourism Department.....	59
Other Requirements	60
Sewer Department	61
Water Department	64
Streets Maintenance Department.....	67
Building Department.....	69
Blackberry Jam Festival	71
Sewer SDC	73
Water SDC	74
Street SDC.....	75
Stormwater SDC	76
Parks SDC	77
Sewer and Water Reserve Funds	78
Projected Debt Service	79



City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: admin@ci.lowell.or.us

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

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

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

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

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

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

We have achieved many of our goals this fiscal year.

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

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

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

This is the budget as presented prior to adoption by the Budget Committee and approval by the City Council. Changes made by the Budget Committee and City Council are not reflected in this message.

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

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

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

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

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

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

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

Other accomplishments that we can be proud of include:

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

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

Trends in Water Fund balances and proposed rate changes.

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

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

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

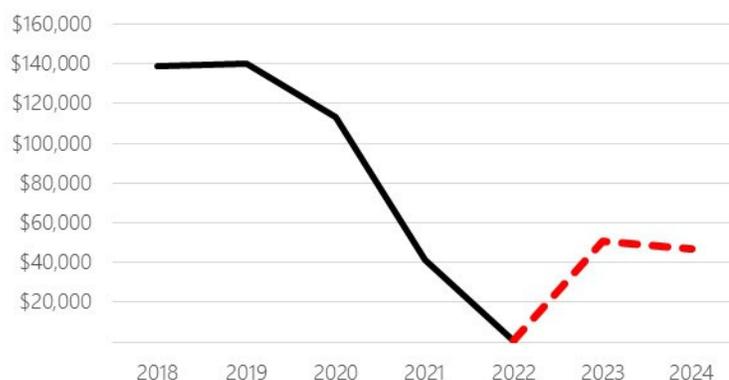


Figure 1: Water Fund balance since 2018

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

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

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

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

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

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

The Water Fund has operated at a deficit every year except 2019

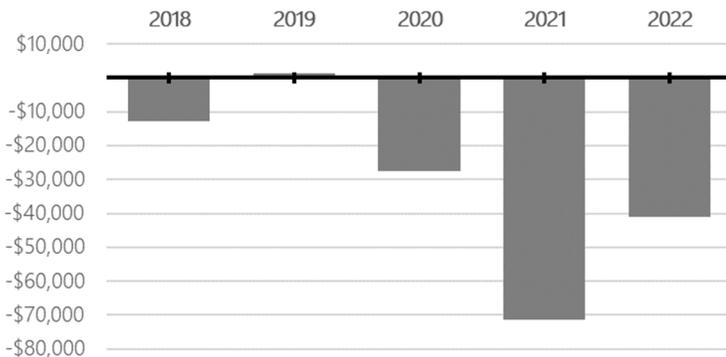


Figure 2: Water Fund operating surplus and deficits since 2018

Water Fund expenses have exceeded revenues every year except 2019

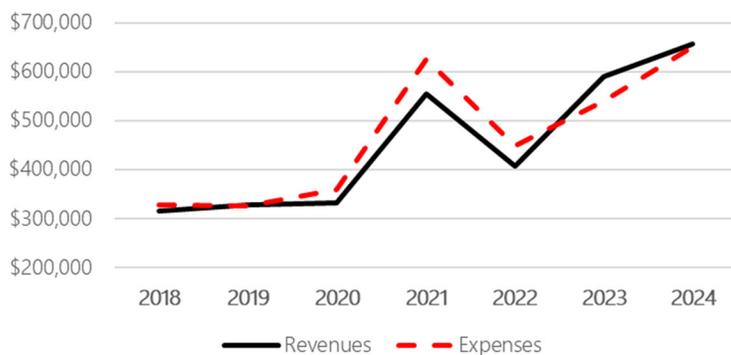


Figure 3: Water fund revenues and expenses compared since 2018

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

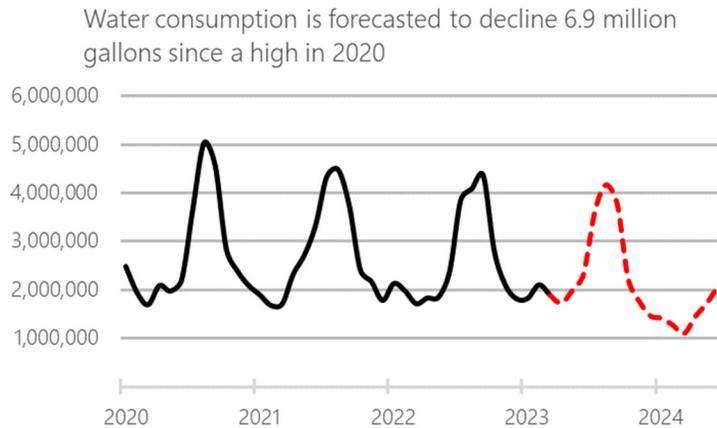


Figure 4: Monthly water consumption projections—actual since 2020 and projected for FY 23/24.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Changes in expenses in the Water Fund and Sewer Fund.

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

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

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

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

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

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

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

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

What has changed in the General Fund?

Changes in revenues.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Fund revenues total \$884,542

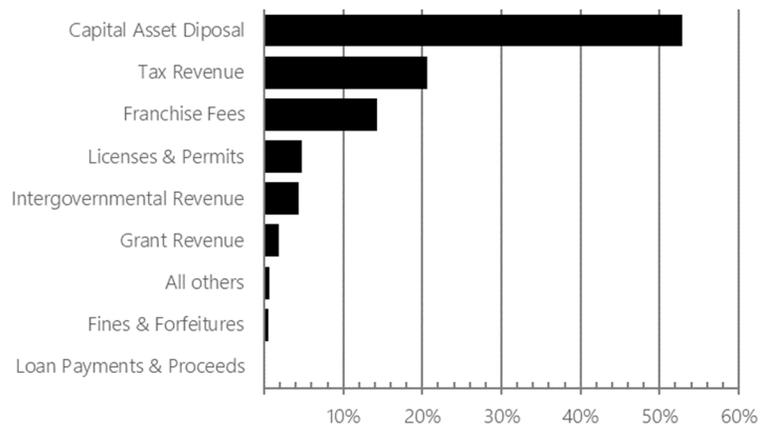


Figure 6: General Fund revenues sources as a percent of total General Fund revenues

General Fund financial trends and changes in expenditures.

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

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

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

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

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

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

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

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

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

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



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

expect property taxes to increase.

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

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

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

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

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

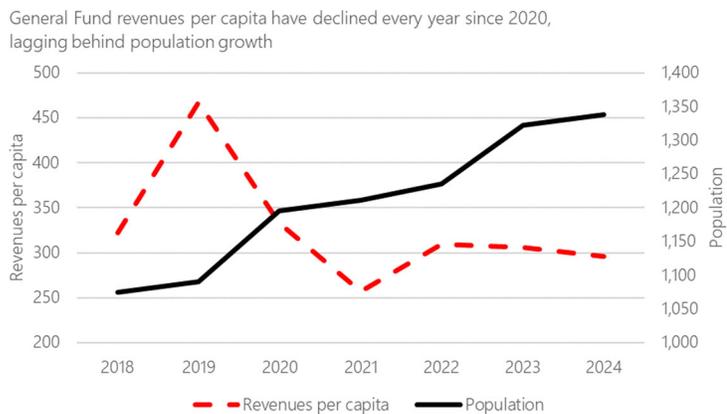


Figure 8: General Fund revenues per capita (inflation adjusted 2023 dollars) compared to population growth

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

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

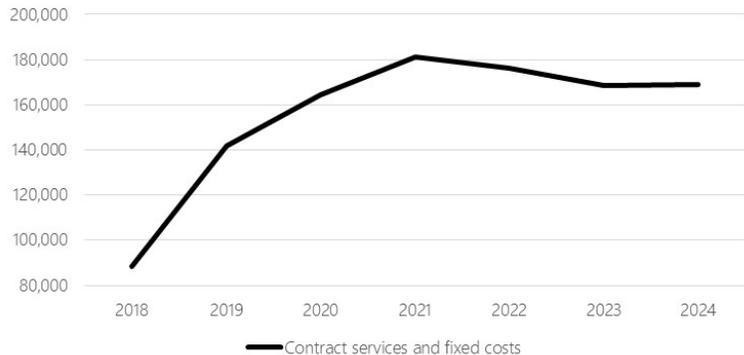


Figure 9: Trends in General Fund contract services and fixed costs

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

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

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

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

Changes in expenditures for the General Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

What has changed in the other funds?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

How does this budget ensure competitive employee pay and benefits?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additional statements on financial policies

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

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

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

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

Note that these are described as being “goals,” not requirements. In most funds, I’ve budgeted ending fund balances at 1 month of expenditures. The rest of the otherwise unappropriated amounts are what I’ve budgeted for contingency. The reason for this is to give us flexibility in case of unanticipated needs.

Contingency funds require City Council approval to transfer into operating or other accounts. Depending on the cumulative amount of contingency that is transferred in a particular fund, a public hearing and vote of the Budget Committee is required. The processes required to transfer contingency funds are such that there would be abundant debate and public notice before we fell short of the 17% target for ending fund balance.

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

Acknowledgments.

I want to thank City Clerk Sam Dragt for compiling information on our continuing obligations, as well as for completing various research projects that assisted me in preparing the budget. Public Works Director Max Baker prepared recommendations for Public Works Departments and the Parks Department, as well as year-end projections for these departments. Sam and Max also provided information on utility customers that was useful in preparing water and sewer fee revenue projections. Layli Nichols, contract accountant, assisted with preparing year-end projections, projected debt payments, and personnel budget numbers. Layli also assisted with reviewing the budget numbers for accuracy.

Next steps to approve the budget.

The Budget Committee meets on May 17 to receive the recommended budget. At this meeting, the Budget Committee may vote to recommend approval of the budget and the property tax levy. Alternatively, the Budget Committee may choose to hold additional meetings on the budget prior to voting on a final recommendation. A second Budget Committee meeting is scheduled for May 24, if necessary. Both meetings are scheduled at 6:00 pm at the Lowell Rural Fire Protection District meeting room.

I recommend that the City Council hold a public hearing on the budget at its June 6 regular meeting. I also recommend that the City Council adopt the budget at its June 20 meeting to allow enough time for citizen comment from the June 6 meeting to be considered. The City Council must adopt a budget before July 1.

The recommended budget is a first draft. I anticipate that the Budget Committee and City Council may wish to make changes to the recommended budget. Some of these budget numbers will also change as we refine our end-of-year projections, as well as our estimates for the next year. We have time between now and the City Council's final adoption in June to confirm the final budget numbers and make any corrections.

In the tables that follow this message, you'll notice a column that shows "\$ change." This column shows the dollar change (increase or decrease) from the adopted FY 22/23 budget to the proposed FY 23/24 budget.

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

Sincerely,

A handwritten signature in black ink that reads "J. Caudle". The signature is written in a cursive, flowing style.

Jeremy B. Caudle
City Administrator

FY 2023/2024 budget summary

Revenues and other financing sources:

	General Fund	Water Fund	Sewer Fund	Other Gov- ernmental Fund	SDC and Re- serve Funds	Grand Total
Beginning Balance	70,462	10,000	106,307	209,391	776,219	1,172,379
Charges for Services	1,360	533,746	483,366	-	-	1,018,472
Fines & Forfeitures	5,000	-	-	-	-	5,000
Franchise Fees	68,500	-	-	-	-	68,500
Fundraising & Event Revenue	-	-	-	2,960	-	2,960
Grant Revenue	16,786	-	-	-	-	16,786
Intergovernmental Revenue	38,660	-	-	80,000	-	118,660
Investment Revenue	1,252	273	1,000	220	2,250	4,995
Licenses & Permits	41,850	3,750	115	87,143	-	132,858
Loan Payments & Proceeds	230,224	70,000	90,000	270,000	-	660,224
Miscellaneous Revenue	800	4,770	2,000	110	-	7,680
Other Revenue	470,787	-	-	-	-	470,787
Reimbursement Revenue	-	-	-	-	-	-
SDC Revenue	47	-	618	104	12,767	13,536
Tax Revenue	182,370	-	-	-	-	182,370
Transfers In	-	30,000	96,542	5,000	65,548	197,090
Grand Total	1,128,098	652,539	779,948	654,928	856,784	4,072,297

Expenditures and other financing uses:

	General Fund	Water Fund	Sewer Fund	Other Gov- ernmental Fund	SDC and Re- serve Funds	Grand Total
Personal Services	164,990	223,992	224,009	41,719	-	654,710
Materials & Services	252,878	202,330	226,179	165,257	62,000	908,644
Debt Service	286,449	75,875	53,178	5,211	-	420,713
Capital Outlay	99,200	110,000	130,000	275,000	676,983	1,291,183
Transfers Out	81,200	20,342	30,000	-	-	131,542
Contingencies	168,496	20,000	77,425	152,192	-	418,113
Reserves & Ending Balances	74,885	-	39,157	15,549	117,801	247,392
Grand Total	1,128,098	652,539	779,948	654,928	856,784	4,072,297

Fund summaries

General Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	272,113	205,803	341,048	341,048	264,759	219,971	219,971	70,462
Charges for Services	3,388	11,438	9,737	9,737	5,429	1,360	1,360	1,360
Fines & Forfeitures	5,966	10,565	5,000	5,000	5,190	5,000	5,000	5,000
Franchise Fees	59,158	96,396	108,686	108,686	107,107	126,630	126,630	68,500
Fundraising & Event Revenue	12,366	13,270	-	-	-	-	-	-
Grant Revenue	67,784	314,764	843,301	843,301	166,837	16,786	16,786	16,786
Intergovernmental Revenue	39,141	35,883	43,700	43,700	39,992	38,660	38,660	38,660
Investment Revenue	1,592	1,448	1,252	1,252	1,808	1,252	1,252	1,252
Licenses & Permits	1,669	18,683	19,795	19,795	21,193	41,850	41,850	41,850
Loan Payments & Proceeds	307,978	-	230,224	230,224	-	-	-	230,224
Miscellaneous Revenue	6,273	678	800	800	1,676	800	800	800
Other Revenue	1,000	62,322	699,397	699,397	453,019	470,787	470,787	470,787
Reimbursement Revenue	-	-	-	-	-	-	-	-
SDC Revenue	188	1,457	940	940	846	47	47	47
Tax Revenue	155,147	183,315	178,646	178,646	186,913	182,370	182,370	182,370
Transfers In	6,049	-	-	76,200	76,200	-	-	-
Grand Total	939,812	956,022	2,482,526	2,558,726	1,330,969	1,105,513	1,105,513	1,128,098

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	309,230	279,437	1,245,908	1,235,501	471,248	99,200	99,200	99,200
Contingencies	-	-	97,186	97,186	-	271,769	271,769	168,496
Debt Service	46,353	48,353	591,558	591,558	355,002	286,449	286,449	286,449
Materials & Services	238,221	254,379	326,467	413,049	290,894	252,878	252,878	252,878
Personal Services	103,009	109,177	155,797	155,822	143,363	164,990	164,990	164,990
Reserves & Ending Balances	205,803	264,759	65,610	65,610	70,462	25,227	25,227	74,885
Transfers Out	37,200	-	-	-	-	5,000	5,000	81,200
Grand Total	939,816	956,105	2,482,526	2,558,726	1,330,969	1,105,513	1,105,513	1,128,098

Sewer Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	150,205	184,427	149,181	149,181	184,327	231,469	191,642	106,307
Charges for Services	386,433	406,485	450,375	489,111	489,111	525,672	528,006	483,366
Grant Revenue	24,364	-	-	-	5,525	-	-	-
Investment Revenue	734	633	662	662	2,200	1,000	1,000	1,000
Licenses & Permits	575	3,795	1,725	1,725	2,070	115	115	115
Loan Payments & Proceeds	-	-	-	-	-	90,000	90,000	90,000
Miscellaneous Revenue	3,589	898	1,600	1,600	1,800	2,000	2,000	2,000
Other Revenue	-	-	-	-	-	-	-	-
SDC Revenue	3,090	19,158	12,360	12,360	11,124	618	618	618
Transfers In	6,049	-	-	-	-	65,548	-	96,542
Grand Total	575,039	615,396	615,903	654,639	696,157	916,422	813,381	779,948

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	23,377	60,000	20,194	36,919	150,000	150,000	130,000
Contingencies	-	-	20,000	2,000	17,362	187,629	39,733	77,425
Debt Service	50,544	49,838	54,127	54,127	54,130	53,178	53,178	53,178
Materials & Services	149,750	167,884	213,075	213,075	186,425	252,649	257,169	226,179
Personal Services	184,403	189,970	209,121	209,121	198,472	224,009	224,009	224,009
Reserves & Ending Balances	184,427	184,327	59,580	59,580	106,307	48,957	59,292	39,157
Transfers Out	5,920	-	-	96,542	96,542	-	30,000	30,000
Grand Total	575,044	615,396	615,903	654,639	696,157	916,422	813,381	779,948

Water Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	112,957	41,482	62,044	62,044	40,303	50,476	24,755	10,000
Charges for Services	348,437	360,211	468,623	468,623	391,843	649,561	560,309	533,746
Grant Revenue	817	54,249	-	64,052	64,052	-	-	-
Investment Revenue	372	390	273	273	154	273	273	273
Licenses & Permits	6,500	8,250	4,125	4,125	4,500	3,750	3,750	3,750
Loan Payments & Proceeds	185,358	-	-	-	-	-	70,000	70,000
Miscellaneous Revenue	4,929	953	2,000	2,000	3,575	4,770	4,770	4,770
Other Revenue	-	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-	-
SDC Revenue	2,980	23,095	14,900	14,900	13,410	-	-	-
Transfers In	6,049	-	-	20,342	20,342	-	30,000	30,000
Grand Total	668,399	488,630	551,965	636,359	538,179	708,830	693,857	652,539

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	188,103	69,569	43,416	116,837	92,556	80,000	110,000	110,000
Contingencies	-	-	20,000	14,379	-	1,351	-	20,000
Debt Service	64,080	58,340	58,341	58,341	58,341	58,343	75,875	75,875
Materials & Services	174,595	130,175	182,534	199,128	179,223	233,990	233,990	202,330
Personal Services	184,402	190,243	210,904	210,904	198,059	223,992	223,992	223,992
Reserves & Ending Balances	41,482	40,303	36,770	36,770	10,000	45,606	50,000	-
Transfers Out	15,740	-	-	-	-	65,548	-	20,342
Grand Total	668,402	488,630	551,965	636,359	538,179	708,830	693,857	652,539

Street Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	67,703	76,011	101,288	101,288	111,798	135,402	135,402	133,413
Grant Revenue	213,264	-	-	-	-	-	-	-
Intergovernmental Revenue	78,419	91,938	91,464	91,464	95,762	80,000	80,000	80,000
Investment Revenue	173	279	211	211	1,390	200	200	200
Loan Payments & Proceeds	83,092	-	-	-	-	270,000	270,000	270,000
Miscellaneous Revenue	4,841	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Reimbursement Revenue	-	-	-	-	-	-	-	-
SDC Revenue	416	3,224	2,080	2,080	1,872	104	104	104
Transfers In	4,033	-	-	-	-	-	-	-
Grand Total	451,941	171,452	195,043	195,043	210,822	485,706	485,706	483,717

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	320,195	-	75,000	75,000	300	275,000	275,000	275,000
Contingencies	-	-	10,819	10,819	-	85,740	85,740	97,177
Debt Service	-	5,172	5,172	5,172	5,199	5,211	5,211	5,211
Materials & Services	36,448	33,490	67,295	67,295	47,428	70,426	70,426	70,426
Personal Services	19,288	20,991	25,987	25,987	24,482	27,107	27,107	27,107
Reserves & Ending Balances	76,011	111,798	10,770	10,770	133,413	22,222	22,222	8,796
Transfers Out	-	-	-	-	-	-	-	-
Grand Total	451,942	171,451	195,043	195,043	210,822	485,706	485,706	483,717

Building Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	-	29,944	50,144	50,144	57,234	57,865	57,865	65,935
Investment Revenue	9	11	10	10	7	10	10	10
Licenses & Permits	19,129	128,394	71,374	71,374	94,593	87,143	87,143	87,143
Miscellaneous Revenue	19	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Transfers In	37,200	-	-	-	-	-	-	-
Grand Total	56,357	158,349	121,528	121,528	151,834	145,018	145,018	153,088

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	10,000	10,000	-	-	-	-
Contingencies	-	-	18,750	18,750	-	44,198	44,198	55,015
Materials & Services	22,109	96,403	79,211	79,211	73,042	78,481	78,481	78,481
Personal Services	4,302	4,714	13,567	13,567	12,857	14,612	14,612	14,612
Reserves & Ending Balances	-	57,234	-	-	65,935	7,727	7,727	4,980
Grand Total	26,411	158,351	121,528	121,528	151,834	145,018	145,018	153,088

Blackberry Jam Festival Fund

Resources:

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

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Contingencies	-	-	-	-	-	415	415	-
Materials & Services	3,112	5,685	23,142	23,142	11,107	16,350	16,350	16,350
Reserves & Ending Balances	11,468	13,824	5,007	5,007	10,043	1,358	1,358	1,773
Transfers Out	-	-	-	-	-	-	-	-
Grand Total	14,580	19,509	28,149	28,149	21,150	18,123	18,123	18,123

Sewer SDC Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	139,745	146,159	125,252	125,252	132,238	118,162	118,162	118,162
Investment Revenue	1,060	551	500	500	930	500	500	500
SDC Revenue	5,355	33,201	21,420	21,420	14,994	1,071	1,071	1,071
Transfers In	-	-	-	-	-	-	-	-
Grand Total	146,160	179,911	147,172	147,172	148,162	119,733	119,733	119,733

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	35,000	35,000	-	52,941	52,941	52,941
Materials & Services	-	47,673	99,000	99,000	30,000	62,000	62,000	62,000
Reserves & Ending Balances	146,159	132,238	13,172	13,172	118,162	4,792	4,792	4,792
Grand Total	146,159	179,911	147,172	147,172	148,162	119,733	119,733	119,733

Water SDC Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	311,502	329,228	382,697	382,697	376,133	350,372	350,372	350,372
Investment Revenue	2,406	1,732	500	500	4,110	500	500	500
SDC Revenue	15,320	118,730	76,600	76,600	57,450	9,100	9,100	9,100
Transfers In	-	-	-	-	-	65,548	65,548	65,548
Grand Total	329,228	449,690	459,797	459,797	437,693	425,520	425,520	425,520

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	300,000	300,000	-	390,473	390,473	390,473
Materials & Services	-	73,556	80,000	80,000	21,773	-	-	-
Reserves & Ending Balances	329,228	376,133	79,797	79,797	350,372	35,047	35,047	35,047
Transfers Out	-	-	-	-	65,548	-	-	-
Grand Total	329,228	449,689	459,797	459,797	437,693	425,520	425,520	425,520

Street SDC Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	47,330	50,028	68,006	68,006	68,638	69,965	69,965	69,965
Investment Revenue	330	255	150	150	631	150	150	150
SDC Revenue	2,368	18,352	11,840	11,840	696	592	592	592
Transfers In	-	-	-	-	-	-	-	-
Grand Total	50,028	68,635	79,996	79,996	69,965	70,707	70,707	70,707

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	60,260	60,260	-	64,838	64,838	64,838
Materials & Services	-	-	15,000	15,000	-	-	-	-
Reserves & Ending Balances	50,028	68,635	4,736	4,736	69,965	5,869	5,869	5,869
Grand Total	50,028	68,635	79,996	79,996	69,965	70,707	70,707	70,707

Stormwater SDC Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	44,978	47,976	68,635	68,635	69,353	81,177	81,177	81,177
Investment Revenue	306	254	200	200	658	200	200	200
SDC Revenue	2,692	21,123	13,460	13,460	11,166	1,000	1,000	1,000
Transfers In	-	-	-	-	-	-	-	-
Grand Total	47,976	69,353	82,295	82,295	81,177	82,377	82,377	82,377

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	40,000	40,000	-	75,456	75,456	75,456
Materials & Services	-	-	20,000	20,000	-	-	-	-
Reserves & Ending Balances	47,976	69,353	22,295	22,295	81,177	6,921	6,921	6,921
Grand Total	47,976	69,353	82,295	82,295	81,177	82,377	82,377	82,377

Parks SDC Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	54,359	58,682	88,493	88,493	89,533	100,514	100,514	100,514
Investment Revenue	382	316	200	200	816	200	200	200
SDC Revenue	3,940	30,535	19,700	19,700	14,775	1,004	1,004	1,004
Transfers In	-	-	-	-	-	-	-	-
Grand Total	58,681	89,533	108,393	108,393	105,124	101,718	101,718	101,718

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	80,313	80,313	-	93,275	93,275	93,275
Materials & Services	-	-	10,000	10,000	4,610	-	-	-
Reserves & Ending Balances	58,682	89,533	18,080	18,080	100,514	8,443	8,443	8,443
Grand Total	58,682	89,533	108,393	108,393	105,124	101,718	101,718	101,718

Sewer Reserve Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	9,826	15,751	15,754	15,754	15,772	16,022	16,022	16,022
Investment Revenue	5	21	10	10	250	200	200	200
Transfers In	5,920	-	-	-	-	-	-	-
Grand Total	15,751	15,772	15,764	15,764	16,022	16,222	16,222	16,222

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Reserves & Ending Balances	15,751	15,772	15,764	15,764	16,022	16,222	16,222	16,222
Transfers Out	-	-	-	-	-	-	-	-
Grand Total	15,751	15,772	15,764	15,764	16,022	16,222	16,222	16,222

Water Reserve Fund

Resources:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Beginning Balance	23,643	39,395	39,405	39,405	39,457	40,007	40,007	40,007
Investment Revenue	12	62	10	10	550	500	500	500
Transfers In	15,740	-	-	-	-	-	-	-
Grand Total	39,395	39,457	39,415	39,415	40,007	40,507	40,507	40,507

Requirements:

Row Labels	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Reserves & Ending Balances	39,395	39,457	39,415	39,415	40,007	40,507	40,507	40,507
Transfers Out	-	-	-	-	-	-	-	-

Grand Total	39,395	39,457	39,415	39,415	40,007	40,507	40,507	40,507
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Resources estimate sheets

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
General Fund	939,812	956,022	2,482,526	2,558,726	1,330,969	1,105,513	1,105,513	1,128,098
110-310-4112-Property Taxes - Current	152,386	181,055	175,885	175,885	183,566	179,870	179,870	179,870
110-310-4114-Property Taxes - Prior	2,761	2,260	2,761	2,761	3,347	2,500	2,500	2,500
110-315-4125-Interest Earned	1,592	1,448	1,252	1,252	1,808	1,252	1,252	1,252
110-320-4132-State Revenue Sharing	11,554	11,784	12,000	12,000	12,857	11,800	11,800	11,800
110-320-4134-Cigarette Tax	3,694	947	3,700	3,700	861	780	780	780
110-320-4136-Liquor Tax	18,570	21,312	22,000	22,000	23,680	23,680	23,680	23,680
110-320-4145-Transient Room Tax	-	58	-	-	204	-	-	-
110-320-4148-Marijuana Tax Distribution	5,323	1,782	6,000	6,000	2,390	2,400	2,400	2,400
110-325-4151-General Govt - Operating Grant	57,510	78,437	50,000	50,000	134,519	-	-	-
110-325-4152-Tourism - Operating Grant	10,274	10,586	10,586	10,586	11,318	10,586	10,586	10,586
110-325-4154-Summer Reading - Oper Grant	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
110-325-4155-Library - Capital Grant	-	223,741	40,000	40,000	20,000	4,200	4,200	4,200
110-325-4158-Comm Dev - Operating Grant	-	1,000	1,000	1,000	-	1,000	1,000	1,000
110-325-4160-Parks - Operating Grant	-	-	740,715	740,715	-	-	-	-
110-330-4310-Cable Franchise Fees	6,480	7,101	6,500	6,500	7,991	6,000	6,000	6,000
110-330-4312-Electric Franchise Fees	51,266	53,452	54,000	54,000	56,836	55,000	55,000	55,000
110-330-4314-Garbage Franchise Fees	-	-	-	-	-	6,000	6,000	6,000
110-330-4316-Telecom Franchise Fees	1,412	1,339	1,500	1,500	1,430	1,500	1,500	1,500
110-330-4318-Water Franchise Fees	-	16,341	23,975	23,975	19,261	31,660	31,660	-
110-330-4320-Sewer Franchise Fees	-	18,163	22,711	22,711	21,589	26,470	26,470	-
110-335-4352-Land Use & Development	292	17,951	19,195	19,195	19,800	41,250	41,250	41,250
110-335-4354-Misc Permits & Licenses	396	385	100	100	693	100	100	100
110-335-4356-Building Permit Fees	-	-	-	-	-	-	-	-
110-335-4358-Electrical Permit Fees	-	-	-	-	-	-	-	-
110-335-4360-Dog Licenses	981	347	500	500	700	500	500	500
110-340-4410-Copy, Fax, Notary & Research	890	398	500	500	238	500	500	500
110-340-4413-Library Memberships	300	-	-	-	-	-	-	-
110-340-4415-Library Business Services	-	-	-	-	-	-	-	-
110-340-4417-Lien Searches	590	840	500	500	250	500	500	500
110-340-4419-Election Filing Fees	100	25	100	100	50	-	-	-
110-340-4421-SDC/CET Admin Fee	1,365	10,129	8,537	8,537	4,732	260	260	260
110-340-4423-Pay Station Revenue	143	46	100	100	159	100	100	100
110-345-4511-Parks Reimbursement SDC	188	1,457	940	940	846	47	47	47
110-350-4625-Municipal Court Revenue	5,966	10,565	5,000	5,000	5,190	5,000	5,000	5,000
110-360-4225-Loan Proceeds	307,978	-	230,224	230,224	-	-	-	230,224
110-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
110-365-4790-SVDP Project Reimbursement	-	-	-	-	-	-	-	-
110-370-4822-BBJ Admin Fee	-	-	-	-	-	-	-	-
110-370-4824-Donations	-	-	-	-	-	-	-	-
110-370-4825-Library Donations	-	302	500	500	1,119	2,500	2,500	2,500
110-370-4826-Parks Donations	1,000	4,160	13,000	13,000	7,185	1,000	1,000	1,000
110-370-4849-Capital Asset Disposal	-	57,860	685,897	685,897	444,715	467,287	467,287	467,287
110-380-4865-Library Capital Campaign	12,366	13,270	-	-	-	-	-	-
110-385-4893-Rental Revenue	5,229	-	-	-	-	-	-	-
110-385-4895-Miscellaneous Revenue	1,044	678	800	800	1,676	800	800	800
110-390-4912-Transfer from Street Fund	-	-	-	-	-	-	-	-
110-390-4914-Transfer from BBJ Fund	-	-	-	-	-	-	-	-
110-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
110-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-	-
110-3100-9999-Beginning Fund Balance	272,113	205,803	341,048	341,048	264,759	219,971	219,971	70,462
110-390-4940-Transfer from Sewer Fund	-	-	-	76,200	76,200	-	-	-
Sewer Fund	575,039	615,396	615,903	654,639	696,157	916,422	813,381	779,948
240-315-4125-Interest Earned	734	633	662	662	2,200	1,000	1,000	1,000
240-325-4151-Sewer - Operating Grants	24,364	-	-	-	5,525	-	-	-
240-325-4162-CDBG Grant	-	-	-	-	-	-	-	-
240-335-4354-Misc Permits & Licenses	-	-	-	-	-	-	-	-
240-335-4370-Water/Sewer Connection Permit	575	3,795	1,725	1,725	2,070	115	115	115
240-340-4425-Water/Sewer Sales	386,075	396,060	450,375	477,735	477,735	525,672	528,006	483,366
240-340-4426-Bulk Grey Water Disposal	-	10,425	-	11,376	11,376	-	-	-
240-340-4430-Water/Sewer Connection Fees	358	-	-	-	-	-	-	-
240-340-4450-Water/Sewer Penalties	1,930	898	1,100	1,100	1,800	1,500	1,500	1,500
240-345-4541-Sewer Reimbursement SDC	3,090	19,158	12,360	12,360	11,124	618	618	618
240-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-	-
240-360-4225-Loan Proceeds	-	-	-	-	-	90,000	90,000	90,000
240-370-4824-Donations	-	-	-	-	-	-	-	-
240-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
240-385-4895-Miscellaneous Revenue	1,659	-	500	500	-	500	500	500
240-390-4910-Transfer from General Fund	-	-	-	-	-	-	-	76,200
240-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
240-390-4921-Transfer from Sewer Reserve Fu	-	-	-	-	-	-	-	-
240-390-4930-Transfer from Water Fund	-	-	-	-	-	65,548	-	20,342
240-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-	-
240-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
240-3100-9999-Beginning Fund Balance	150,205	184,427	149,181	149,181	184,327	231,469	191,642	106,307
Water Fund	668,399	488,630	551,965	636,359	538,179	708,830	693,857	652,539
230-315-4125-Interest Earned	372	390	273	273	154	273	273	273
230-325-4151-Water - Operating Grants	817	-	-	18,301	18,301	-	-	-
230-325-4162-Water - Capital Grants	-	54,249	-	45,751	45,751	-	-	-
230-335-4370-Water/Sewer Connection Permit	6,500	8,250	4,125	4,125	4,500	3,750	3,750	3,750
230-340-4425-Water/Sewer Sales	342,535	347,075	454,373	454,373	376,029	643,466	554,214	527,651
230-340-4426-Bulk Water Sales	1,661	9,164	10,000	10,000	9,831	-	-	-
230-340-4430-Water/Sewer Connection Fees	301	-	-	-	-	-	-	-
230-340-4435-Fire Hydrant Fee	3,940	3,972	4,250	4,250	4,518	4,595	4,595	4,595
230-340-4450-Water/Sewer Penalties	2,005	953	1,500	1,500	2,000	3,270	3,270	3,270
230-345-4531-Water Reimbursement SDC	2,980	23,095	14,900	14,900	13,410	-	-	-
230-360-4210-Principal Payments Recieved	-	-	-	-	-	-	70,000	70,000
230-360-4220-Interim Financing Revenue	-	-	-	-	-	-	-	-
230-360-4225-Loan Proceeds	185,358	-	-	-	-	-	-	-
230-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-	-
230-365-4790-SVDP Project Reimbursement	-	-	-	-	-	-	-	-
230-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
230-385-4895-Miscellaneous Revenue	2,924	-	500	500	1,575	1,500	1,500	1,500
230-390-4910-Transfer from General Fund	-	-	-	-	-	-	-	-
230-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
230-390-4940-Transfer from Sewer Fund	-	-	-	20,342	20,342	-	30,000	30,000
230-390-4950-Transfer from Equipment Fund	6,049	-	-	-	-	-	-	-
230-390-4955-Transfer from Debt Reserve Fun	-	-	-	-	-	-	-	-
230-3100-9999-Beginning Fund Balance	112,957	41,482	62,044	62,044	40,303	50,476	24,755	10,000
230-340-4440-Backflow Testing	-	-	-	-	1,465	1,500	1,500	1,500
Street Fund	451,941	171,452	195,043	195,043	210,822	485,706	485,706	483,717
312-315-4125-Interest Earned	173	279	211	211	1,390	200	200	200
312-320-4140-Lane County Distributions	-	-	-	-	-	-	-	-
312-320-4142-State Distributions	78,419	91,938	91,464	91,464	95,762	80,000	80,000	80,000
312-325-4151-Streets - Operating Grants	13,264	-	-	-	-	-	-	-
312-325-4162-Streets - Capital Grants	200,000	-	-	-	-	-	-	-
312-345-4513-Transportation Reimbursement S	416	3,224	2,080	2,080	1,872	104	104	104
312-360-4210-Principal Payments Received	-	-	-	-	-	-	-	-
312-360-4215-Interest Payments Received	-	-	-	-	-	-	-	-
312-360-4225-Loan Proceeds	83,092	-	-	-	-	270,000	270,000	270,000

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
312-365-4752-Reimbursement Revenue	-	-	-	-	-	-	-	-
312-365-4791-SVDP Project Revenue	-	-	-	-	-	-	-	-
312-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
312-385-4895-Miscellaneous Revenue	4,841	-	-	-	-	-	-	-
312-390-4950-Transfer from Equipment Fund	4,033	-	-	-	-	-	-	-
312-3100-9999-Beginning Fund Balance	67,703	76,011	101,288	101,288	111,798	135,402	135,402	133,413
Building Fund	56,357	158,349	121,528	121,528	151,834	145,018	145,018	153,088
220-315-4125-Interest Earned	9	11	10	10	7	10	10	10
220-335-4356-Building Permit Fees	16,583	113,930	63,214	63,214	86,590	80,000	80,000	80,000
220-335-4358-Electrical Permit Fees	2,546	14,464	8,160	8,160	8,003	7,143	7,143	7,143
220-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
220-385-4895-Miscellaneous Revenue	19	-	-	-	-	-	-	-
220-390-4910-Transfer from General Fund	37,200	-	-	-	-	-	-	-
220-3100-9999-Beginning Fund Balance	-	29,944	50,144	50,144	57,234	57,865	57,865	65,935
Blackberry Jam	14,580	19,509	28,149	28,149	21,150	18,123	18,123	18,123
314-315-4125-Interest Earned	4	3	10	10	1	10	10	10
314-370-4824-BBJ Donations	-	25	-	-	105	-	-	-
314-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
314-380-4861-Craft/Commercial Booth Sales	-	760	1,980	1,980	1,115	1,115	1,115	1,115
314-380-4862-Food Booth Sales	-	820	1,200	1,200	610	610	610	610
314-380-4863-Beer Garden	-	-	-	-	-	-	-	-
314-380-4864-Jam Sales	185	340	500	500	810	810	810	810
314-380-4866-Quilt Raffle Sales	1,846	4,458	4,000	4,000	4,150	-	-	-
314-380-4868-Program Ad Sales	-	-	-	-	-	-	-	-
314-380-4870-Sponsorship Revenue	-	1,550	8,772	8,772	330	330	330	330
314-380-4872-Pie Sales	-	-	-	-	-	-	-	-
314-380-4874-50/50 Raffle Sales	-	-	-	-	-	-	-	-
314-380-4876-5K Race Revenue	-	-	-	-	-	-	-	-
314-380-4878-Car Show Revenue	35	-	-	-	-	-	-	-
314-380-4880-Fishing Derby Revenue	-	-	-	-	-	-	-	-
314-380-4882-Horseshoe Tourney Revenue	-	-	-	-	95	95	95	95
314-380-4884-Kidz Korner Revenue	-	-	-	-	-	-	-	-
314-380-4886-Pie Eating Contest Revenue	-	-	-	-	-	-	-	-
314-380-4888-RC Flyers Revenue	-	-	-	-	-	-	-	-
314-380-4889-BBJ Festival Other Revenue	-	85	145	145	-	-	-	-
314-385-4895-Miscellaneous Revenue	-	-	500	500	110	110	110	110

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
314-3100-9999-Beginning Fund Balance	12,510	11,468	11,042	11,042	13,824	10,043	10,043	10,043
314-390-4910-Transfers from General Fund	-	-	-	-	-	5,000	5,000	5,000
Sewer SDC Fund	146,160	179,911	147,172	147,172	148,162	119,733	119,733	119,733
440-315-4125-Interest Earned	1,060	551	500	500	930	500	500	500
440-345-4540-Sewer SDC	5,355	33,201	21,420	21,420	14,994	1,071	1,071	1,071
440-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
440-3100-9999-Beginning Fund Balance	139,745	146,159	125,252	125,252	132,238	118,162	118,162	118,162
Water SDC Fund	329,228	449,690	459,797	459,797	437,693	425,520	425,520	425,520
430-315-4125-Interest Earned	2,406	1,732	500	500	4,110	500	500	500
430-345-4530-Water SDC	15,320	118,730	76,600	76,600	57,450	9,100	9,100	9,100
430-390-4917-Transfer from SDC Fund	-	-	-	-	-	65,548	65,548	65,548
430-3100-9999-Beginning Fund Balance	311,502	329,228	382,697	382,697	376,133	350,372	350,372	350,372
Street SDC Fund	50,028	68,635	79,996	79,996	69,965	70,707	70,707	70,707
412-315-4125-Interest Earned	330	255	150	150	631	150	150	150
412-345-4512-Transportation SDC	2,368	18,352	11,840	11,840	696	592	592	592
412-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
412-3100-9999-Beginning Fund Balance	47,330	50,028	68,006	68,006	68,638	69,965	69,965	69,965
Stormwater SDC Fund	47,976	69,353	82,295	82,295	81,177	82,377	82,377	82,377
445-315-4125-Interest Earned	306	254	200	200	658	200	200	200
445-345-4545-Storm Drainage SDC	2,692	21,123	13,460	13,460	11,166	1,000	1,000	1,000
445-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
445-3100-9999-Beginning Fund Balance	44,978	47,976	68,635	68,635	69,353	81,177	81,177	81,177
Parks SDC Fund	58,681	89,533	108,393	108,393	105,124	101,718	101,718	101,718
410-315-4125-Interest Earned	382	316	200	200	816	200	200	200
410-345-4510-Park SDC Fees	3,940	30,535	19,700	19,700	14,775	1,004	1,004	1,004
410-345-4511-Parks Reimbursement SDC	-	-	-	-	-	-	-	-
410-390-4917-Transfer from SDC Fund	-	-	-	-	-	-	-	-
410-3100-9999-Beginning Fund Balance	54,359	58,682	88,493	88,493	89,533	100,514	100,514	100,514
Sewer Reserve Fund	15,751	15,772	15,764	15,764	16,022	16,222	16,222	16,222
521-315-4125-Interest Earned	5	21	10	10	250	200	200	200
521-390-4940-Transfer from Sewer Fund	5,920	-	-	-	-	-	-	-
521-3100-9999-Beginning Fund Balance	9,826	15,751	15,754	15,754	15,772	16,022	16,022	16,022

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Water Reserve Fund	39,395	39,457	39,415	39,415	40,007	40,507	40,507	40,507
520-315-4125-Interest Earned	12	62	10	10	550	500	500	500
520-390-4930-Transfer from Water Fund	15,740	-	-	-	-	-	-	-
520-3100-9999-Beginning Fund Balance	23,643	39,395	39,405	39,405	39,457	40,007	40,007	40,007
Equipment Fund	22,181	-	-	-	-	-	-	-
550-315-4125-Interest Earned	-	-	-	-	-	-	-	-
550-370-4849-Capital Asset Disposal	-	-	-	-	-	-	-	-
550-390-4910-Transfer from General Fund	-	-	-	-	-	-	-	-
550-390-4912-Transfer from Street Fund	-	-	-	-	-	-	-	-
550-390-4930-Transfer from Water Fund	-	-	-	-	-	-	-	-
550-390-4940-Transfer from Sewer Fund	-	-	-	-	-	-	-	-
550-3100-9999-Beginning Fund Balance	22,181	-	-	-	-	-	-	-
Grand Total	3,415,528	3,321,709	4,927,946	5,127,276	3,847,261	4,236,396	4,118,382	4,072,297

Expenditures estimate sheets

General Fund

Administration Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	34,400	35,264	38,613	38,613	36,599	41,434	41,434	41,434
110-410-5110-City Administrator	18,365	18,131	18,475	18,475	18,475	19,123	19,123	19,123
110-410-5112-Finance Clerk	-	-	-	-	-	-	-	-
110-410-5114-City Clerk	5,549	5,283	4,624	4,624	4,624	4,784	4,784	4,784
110-410-5150-Public Works Director	-	-	-	-	-	-	-	-
110-410-5152-Utility Worker I	-	-	-	-	-	-	-	-
110-410-5154-Utility Worker II	-	-	-	-	-	-	-	-
110-410-5156-Temporary/ Seasonal	-	-	-	-	-	-	-	-
110-410-5158-Maintenance Worker I	1,696	1,812	2,387	2,387	2,387	2,306	2,306	2,306
110-410-5220-Overtime	30	71	67	67	109	69	69	69
110-410-5315-Social Security/Medicare	1,962	1,935	1,955	1,955	1,955	2,010	2,010	2,010
110-410-5320-Worker's Comp	737	50	476	476	120	502	502	502
110-410-5350-Unemployment	-	-	1,700	1,700	-	1,665	1,665	1,665
110-410-5410-Health Insurance	2,835	3,753	3,912	3,912	3,912	4,160	4,160	4,160
110-410-5450-Public Employees Retirement	3,226	4,229	5,017	5,017	5,017	6,815	6,815	6,815
110-410-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-	-
Materials & Services	75,971	60,639	145,380	145,380	73,061	78,728	78,728	78,728
110-410-6110-Auditing	5,436	5,675	6,440	6,440	5,910	6,205	6,205	6,205
110-410-6112-Legal Services	2,076	1,049	3,317	3,317	5,000	4,000	4,000	4,000
110-410-6114-Financial Services	3,780	4,482	8,736	8,736	8,736	14,231	14,231	14,231
110-410-6122-IT Services	13,622	9,286	10,918	10,918	15,000	13,882	13,882	13,882
110-410-6124-Copier Contract	1,776	1,776	2,250	2,250	2,900	1,200	1,200	1,200
110-410-6128-Other Contract Services	21,498	9,180	4,880	4,880	2,732	2,801	2,801	2,801
110-410-6132-LCOG	-	-	-	-	1,020	-	-	-
110-410-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-	-
110-410-6210-Insurance & Bonds	1,440	1,033	465	465	1,923	1,452	1,452	1,452
110-410-6220-Publications, Printing & Dues	4,236	4,464	2,433	2,433	5,000	2,865	2,865	2,865
110-410-6222-Newsletter Expenditure	-	-	-	-	-	-	-	-
110-410-6226-Postage	489	706	739	739	500	739	739	739
110-410-6228-Public Notices	-	294	501	501	5,000	2,900	2,900	2,900
110-410-6230-Office Supplies/Equipment	1,485	2,264	3,761	3,761	2,500	3,500	3,500	3,500
110-410-6234-General Supplies	735	858	527	527	400	527	527	527

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
110-410-6238-Bank Service Charges	492	213	2,000	2,000	100	2,000	2,000	2,000
110-410-6240-Travel & Training	5,700	2,076	4,000	4,000	2,000	4,000	4,000	4,000
110-410-6290-Miscellaneous	155	863	464	464	500	464	464	464
110-410-6320-Building Repair & Maintenance	626	256	73,000	73,000	1,000	500	500	500
110-410-6324-Equipment Repair & Maintenance	30	1,365	-	-	-	-	-	-
110-410-6334-Non-Capitalized Assets	383	-	-	-	-	2,000	2,000	2,000
110-410-6420-Water Services	2,010	2,396	4,700	4,700	1,450	2,030	2,030	2,030
110-410-6425-Sewer Services	1,686	2,794	4,700	4,700	3,250	3,997	3,997	3,997
110-410-6430-Electricity Services	3,389	3,282	3,000	3,000	3,665	3,310	3,310	3,310
110-410-6435-Internet Services	1,892	2,814	3,000	3,000	780	50	50	50
110-410-6440-Telephone Services	2,211	2,544	2,000	2,000	1,810	1,500	1,500	1,500
110-410-6445-Refuse Services	168	420	2,000	2,000	-	3,000	3,000	3,000
110-410-6510-Council Expenditure	107	-	1,000	1,000	100	1,000	1,000	1,000
110-410-6512-State Ethics Commission	549	549	549	549	550	575	575	575
110-410-6514-League of Oregon Cities(LOC)	-	-	-	-	1,235	-	-	-
110-410-6792-Reimbursable Expenditure	-	-	-	-	-	-	-	-
Capital Outlay	-	59,537	145,283	145,283	154,153	85,000	85,000	85,000
110-410-8225-Buildings & Facilities	-	59,537	145,283	145,283	140,706	85,000	85,000	85,000
110-410-8320-Software	-	-	-	-	-	-	-	-
110-410-8335-Equipment & Furnishings	-	-	-	-	13,447	-	-	-
110-410-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-	-
Grand Total	110,371	155,440	329,276	329,276	263,813	205,162	205,162	205,162

General Fund

Code Enforcement Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	11,638	12,010	6,912	6,912	6,909	7,494	7,494	7,494
110-460-5110-City Administrator	4,591	4,443	4,619	4,619	4,619	4,780	4,780	4,780
110-460-5150-Public Works Director	3,615	3,797	-	-	224	-	-	-
110-460-5220-Overtime	239	74	-	-	46	-	-	-
110-460-5315-Social Security/Medicare	646	636	503	503	503	516	516	516
110-460-5320-Worker's Comp	219	18	90	90	125	137	137	137
110-460-5350-Unemployment	-	-	308	308	-	303	303	303
110-460-5410-Health Insurance	1,174	1,401	485	485	485	519	519	519
110-460-5450-Public Employees Retirement	1,154	1,641	907	907	907	1,239	1,239	1,239
Materials & Services	2,675	333	1,400	1,400	215	1,900	1,900	1,900
110-460-6128-Other Contract Services	2,669	42	500	500	-	500	500	500
110-460-6226-Postage	-	-	-	-	5	-	-	-
110-460-6234-General Supplies	-	38	100	100	200	100	100	100
110-460-6238-Bank Service Charges	1	-	100	100	10	100	100	100
110-460-6290-Miscellaneous	5	-	100	100	-	100	100	100
110-460-6445-Refuse Services	-	253	500	500	-	1,000	1,000	1,000
110-460-6540-Dog/Cat Control	-	-	100	100	-	100	100	100
Grand Total	14,313	12,343	8,312	8,312	7,124	9,394	9,394	9,394

General Fund

Community Development Department

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	5,995	6,136	10,749	10,749	10,172	11,645	11,645	11,645
110-440-5110-City Administrator	4,591	4,443	4,619	4,619	4,619	4,780	4,780	4,780
110-440-5112-Finance Clerk	-	-	-	-	-	-	-	-
110-440-5114-City Clerk	110	-	-	-	-	-	-	-
110-440-5150-Public Works Director	-	-	2,347	2,347	2,347	2,429	2,429	2,429
110-440-5220-Overtime	-	-	174	174	108	182	182	182
110-440-5315-Social Security/Medicare	360	340	546	546	546	566	566	566
110-440-5320-Worker's Comp	121	4	111	111	75	160	160	160
110-440-5350-Unemployment	-	-	475	475	-	468	468	468
110-440-5410-Health Insurance	305	464	1,074	1,074	1,074	1,144	1,144	1,144
110-440-5450-Public Employees Retirement	508	885	1,403	1,403	1,403	1,916	1,916	1,916
Materials & Services	67,751	82,078	55,842	135,459	134,173	65,931	65,931	65,931
110-440-6116-Engineering Services	32,337	23,204	20,000	30,000	26,524	30,000	30,000	30,000
110-440-6122-IT Services	49	311	350	350	300	360	360	360
110-440-6128-Other Contract Services	9,744	31,536	10,000	25,000	22,376	10,000	10,000	10,000
110-440-6210-Insurance & Bonds	-	264	292	292	318	371	371	371
110-440-6220-Publications, Printing & Dues	-	22	-	-	-	-	-	-
110-440-6226-Postage	150	98	200	200	18	200	200	200
110-440-6230-Office Supplies/Equipment	-	38	-	-	76	-	-	-
110-440-6238-Bank Service Charges	-	167	-	-	40	-	-	-
110-440-6240-Travel & Training	-	5	-	-	388	-	-	-
110-440-6290-Miscellaneous	2,209	8,933	-	-	4,533	-	-	-
110-440-6522-Land Use & Development Costs	23,262	17,500	25,000	79,617	79,600	25,000	25,000	25,000
110-440-6524-Building Permit Costs	-	-	-	-	-	-	-	-
110-440-6525-Electrical Permit Costs	-	-	-	-	-	-	-	-
Capital Outlay	308,935	46,507	-	-	1,500	-	-	-
110-440-8225-Buildings & Facilities	308,935	46,507	-	-	1,500	-	-	-
Grand Total	382,681	134,721	66,591	146,208	145,845	77,576	77,576	77,576

General Fund

Debt service:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Debt Service	46,353	48,353	591,558	591,558	355,002	286,449	286,449	286,449
110-800-7110-Loan Principal	-	-	307,980	307,980	307,980	-	-	-
110-800-7111-Loan Principal - Library/City	10,018	10,457	10,917	10,917	10,917	11,396	11,396	11,396
110-800-7112-Loan Principal - Rolling Rock	7,827	8,171	8,530	8,530	8,530	8,904	8,904	8,904
110-800-7113-Loan Principal - OEDD Library	-	-	145,042	145,042	-	145,041	145,041	145,041
110-800-7114-Loan Principal - OEDD CityHall	-	-	85,182	85,182	-	85,184	85,184	85,184
110-800-7120-Loan Principal - SDC Fund Loan	-	-	-	-	-	-	-	-
110-800-7510-Loan Interest	6,006	8,007	8,008	8,008	6,673	-	-	-
110-800-7511-Loan Interest - Library/City	12,632	12,192	11,734	11,734	11,734	11,255	11,255	11,255
110-800-7512-Loan Interest - Rolling Rock	9,870	9,526	9,168	9,168	9,168	8,794	8,794	8,794
110-800-7513-Loan Interest - OEDD Library	-	-	3,148	3,148	-	9,740	9,740	9,740
110-800-7514-Loan Interest - OEDD City Hall	-	-	1,849	1,849	-	6,135	6,135	6,135
110-800-7520-Loan Interest - SDC Fund Loan	-	-	-	-	-	-	-	-
Grand Total	46,353	48,353	591,558	591,558	355,002	286,449	286,449	286,449

General Fund

Library Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	2,551	2,879	34,558	34,558	27,937	35,511	35,511	35,511
110-450-5130-Librarian/Special Events	-	-	18,720	18,720	18,720	21,482	21,482	21,482
110-450-5156-Temporary/ Seasonal	59	513	780	780	780	861	861	861
110-450-5158-Maintenance Worker I	1,696	1,812	2,387	2,387	2,387	2,306	2,306	2,306
110-450-5315-Social Security/Medicare	134	178	1,675	1,675	1,551	1,885	1,885	1,885
110-450-5320-Worker's Comp	370	22	397	397	102	1,026	1,026	1,026
110-450-5350-Unemployment	-	-	1,455	1,455	-	1,560	1,560	1,560
110-450-5410-Health Insurance	-	-	4,847	4,847	100	-	-	-
110-450-5450-Public Employees Retirement	292	354	4,297	4,297	4,297	6,391	6,391	6,391
Materials & Services	3,903	25,121	32,537	32,537	24,986	12,573	12,573	12,573
110-450-6122-IT Services	530	1,175	5,000	5,000	1,500	1,356	1,356	1,356
110-450-6128-Other Contract Services	-	20,852	5,000	5,000	11,000	800	800	800
110-450-6210-Insurance & Bonds	-	7	1,195	1,195	25	10	10	10
110-450-6226-Postage	30	305	500	500	30	372	372	372
110-450-6230-Office Supplies/Equipment	-	18	500	500	600	1,816	1,816	1,816
110-450-6234-General Supplies	-	276	5,000	5,000	250	250	250	250
110-450-6238-Bank Service Charges	1	101	200	200	10	200	200	200
110-450-6240-Travel & Training	-	-	-	-	2,000	1,132	1,132	1,132
110-450-6290-Miscellaneous	-	104	142	142	700	450	450	450
110-450-6320-Building Repair & Maintenance	1,656	613	4,200	4,200	3,500	500	500	500
110-450-6334-Non-Capitalized Assets	-	-	-	-	-	-	-	-
110-450-6420-Water Services	97	97	800	800	1,100	1,540	1,540	1,540
110-450-6425-Sewer Services	186	191	800	800	400	492	492	492
110-450-6430-Electricity Services	476	436	3,000	3,000	2,350	1,605	1,605	1,605
110-450-6435-Internet Services	555	555	3,000	3,000	278	50	50	50
110-450-6440-Telephone Services	372	391	1,200	1,200	138	-	-	-
110-450-6445-Refuse Services	-	-	1,000	1,000	105	1,000	1,000	1,000
110-450-6530-Summer Reading Program	-	-	1,000	1,000	1,000	1,000	1,000	1,000
Capital Outlay	-	157,635	349,455	349,455	310,998	9,200	9,200	9,200
110-450-8225-Buildings & Facilities	-	157,635	309,455	309,455	283,385	-	-	-
110-450-8335-Equipment & Furnishings	-	-	40,000	40,000	27,483	3,200	3,200	3,200
110-450-8375-Materials & Collections	-	-	-	-	130	6,000	6,000	6,000

Grand Total	6,454	185,635	416,550	416,550	363,921	57,284	57,284	57,284
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General Fund

Municipal Court Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	10,290	10,460	10,934	10,959	10,407	11,781	11,781	11,781
110-480-5110-City Administrator	4,591	4,623	4,619	4,619	4,619	4,780	4,780	4,780
110-480-5112-Finance Clerk	-	-	-	-	-	-	-	-
110-480-5114-City Clerk	2,775	2,641	2,312	2,312	2,312	2,393	2,393	2,393
110-480-5220-Overtime	15	36	33	58	54	35	35	35
110-480-5315-Social Security/Medicare	565	559	533	533	533	552	552	552
110-480-5320-Worker's Comp	194	16	135	135	50	129	129	129
110-480-5350-Unemployment	-	-	463	463	-	458	458	458
110-480-5410-Health Insurance	1,180	1,413	1,472	1,472	1,472	1,565	1,565	1,565
110-480-5450-Public Employees Retirement	970	1,172	1,367	1,367	1,367	1,869	1,869	1,869
Materials & Services	3,524	7,442	3,532	6,327	4,984	5,112	5,112	5,112
110-480-6120-Judge Contract	1,350	1,280	1,250	1,250	1,250	1,250	1,250	1,250
110-480-6121-Bailiff Contract	-	190	-	400	200	1,500	1,500	1,500
110-480-6128-Other Contract Services	916	3,619	1,000	1,200	1,200	1,000	1,000	1,000
110-480-6220-Publications, Printing & Dues	7	150	-	-	-	80	80	80
110-480-6226-Postage	30	25	29	54	50	29	29	29
110-480-6230-Office Supplies/Equipment	-	36	-	50	75	-	-	-
110-480-6238-Bank Service Charges	-	97	150	150	150	150	150	150
110-480-6240-Travel & Training	-	442	-	300	289	-	-	-
110-480-6290-Miscellaneous	-	-	-	-	-	-	-	-
110-480-6560-State Assessments	1,080	1,550	1,023	2,723	1,650	1,023	1,023	1,023
110-480-6565-Court Collection Fees	141	53	80	200	120	80	80	80
Grand Total	13,814	17,902	14,466	17,286	15,391	16,893	16,893	16,893

General Fund

Parks and Recreation Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	38,135	42,428	54,031	54,031	51,339	57,125	57,125	57,125
110-420-5110-City Administrator	4,591	4,443	4,619	4,619	4,619	4,780	4,780	4,780
110-420-5150-Public Works Director	3,615	3,797	3,914	3,914	3,914	4,050	4,050	4,050
110-420-5152-Utility Worker I	9,273	8,676	9,150	9,150	9,150	9,802	9,802	9,802
110-420-5154-Utility Worker II	-	-	-	-	-	-	-	-
110-420-5156-Temporary/ Seasonal	295	2,564	3,900	3,900	3,900	4,306	4,306	4,306
110-420-5158-Maintenance Worker I	8,480	9,061	11,935	11,935	11,935	11,532	11,532	11,532
110-420-5220-Overtime	524	1,447	1,444	1,444	1,751	1,540	1,540	1,540
110-420-5315-Social Security/Medicare	2,048	2,294	2,670	2,670	2,670	2,755	2,755	2,755
110-420-5320-Worker's Comp	1,071	570	2,126	2,126	1,450	1,354	1,354	1,354
110-420-5350-Unemployment	-	-	2,323	2,323	-	2,280	2,280	2,280
110-420-5410-Health Insurance	3,975	4,203	5,095	5,095	5,095	5,389	5,389	5,389
110-420-5450-Public Employees Retirement	4,263	5,373	6,855	6,855	6,855	9,337	9,337	9,337
110-420-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-	-
Materials & Services	53,178	46,112	47,660	47,660	18,507	41,817	41,817	41,817
110-420-6122-IT Services	228	948	500	500	1,034	1,094	1,094	1,094
110-420-6128-Other Contract Services	34,635	3,368	500	500	3,399	500	500	500
110-420-6210-Insurance & Bonds	1,861	1,826	2,020	2,020	2,173	2,566	2,566	2,566
110-420-6226-Postage	-	-	-	-	-	-	-	-
110-420-6234-General Supplies	1,612	2,839	3,000	3,000	1,000	3,000	3,000	3,000
110-420-6238-Bank Service Charges	4	5	20	20	20	20	20	20
110-420-6240-Travel & Training	-	256	-	-	-	-	-	-
110-420-6290-Miscellaneous	24	226	500	500	500	500	500	500
110-420-6320-Building Repair & Maintenance	1,608	207	3,000	3,000	2,000	3,000	3,000	3,000
110-420-6324-Equipment Repair & Maintenance	1,030	2,525	2,500	2,500	1,000	2,500	2,500	2,500
110-420-6328-Property Maintenance	-	4,740	-	-	-	-	-	-
110-420-6330-Other Repair & Maintenance	5,175	1,984	3,500	3,500	500	3,500	3,500	3,500
110-420-6334-Non-Capitalized Assets	-	8,132	-	-	200	-	-	-
110-420-6339-Maintenance - Nelson Land Dona	-	5,813	3,700	3,700	-	4,000	4,000	4,000
110-420-6420-Water Services	726	5,642	20,000	20,000	1,093	12,661	12,661	12,661
110-420-6425-Sewer Services	1,486	1,531	1,920	1,920	1,470	1,981	1,981	1,981
110-420-6430-Electricity Services	3,218	2,389	2,500	2,500	2,149	2,495	2,495	2,495
110-420-6445-Refuse Services	-	-	500	500	-	500	500	500
110-420-6535-Movies in the Park	-	1,195	1,000	1,000	-	1,000	1,000	1,000

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
110-420-6710-Gas & Oil	1,571	2,486	2,500	2,500	1,969	2,500	2,500	2,500
Capital Outlay	295	15,758	751,170	740,763	4,597	5,000	5,000	5,000
110-420-8225-Buildings & Facilities	-	-	-	-	-	-	-	-
110-420-8335-Equipment & Furnishings	-	-	-	-	-	-	-	-
110-420-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-	-
110-420-8520-Parks Improvements	295	15,758	751,170	740,763	4,597	5,000	5,000	5,000
Grand Total	91,608	104,298	852,861	842,454	74,443	103,942	103,942	103,942

General Fund

Police Services Contract:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Materials & Services	28,968	29,453	29,530	33,700	33,663	36,231	36,231	36,231
110-430-6118-Police Services	28,968	29,453	29,530	33,700	33,663	36,231	36,231	36,231
110-430-6334-Non-Capitalized Assets	-	-	-	-	-	-	-	-
Grand Total	28,968	29,453	29,530	33,700	33,663	36,231	36,231	36,231

General Fund

Tourism Department:

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

General Fund

Other requirements:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Contingencies	-	-	97,186	97,186	-	271,769	271,769	168,496
110-900-9590-Contingency	-	-	97,186	97,186	-	271,769	271,769	168,496
Transfers Out	37,200	-	-	-	-	5,000	5,000	81,200
110-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-	-
110-900-9120-Transfer to Building Fund	37,200	-	-	-	-	-	-	-
110-900-9130-Transfer to Water Fund	-	-	-	-	-	-	-	-
110-900-9140-Transfer to Sewer Fund	-	-	-	-	-	-	-	76,200
110-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-	-
110-900-9156-Transfer to Blackberry Jam Fund	-	-	-	-	-	5,000	5,000	5,000
Reserves & Ending Balances	205,803	264,759	65,610	65,610	70,462	25,227	25,227	74,885
110-900-9895-Reserved for future use - Park	-	-	-	-	-	-	-	-
110-900-9899-Unappropriated Ending Balance	205,803	264,759	65,610	65,610	70,462	25,227	25,227	74,885
Grand Total	243,003	264,759	162,796	162,796	70,462	301,996	301,996	324,581

Sewer Fund

Sewer Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	184,403	189,970	209,121	209,121	198,472	224,009	224,009	224,009
240-490-5110-City Administrator	25,253	25,873	24,479	24,479	24,479	25,336	25,336	25,336
240-490-5112-Finance Clerk	-	-	-	-	-	-	-	-
240-490-5114-City Clerk	22,196	21,131	18,494	18,494	18,494	19,141	19,141	19,141
240-490-5150-Public Works Director	30,728	32,273	32,078	32,078	32,078	33,201	33,201	33,201
240-490-5152-Utility Worker I	39,410	36,874	38,884	38,884	38,884	41,654	41,654	41,654
240-490-5154-Utility Worker II	-	-	-	-	-	-	-	-
240-490-5156-Temporary/ Seasonal	59	513	780	780	780	861	861	861
240-490-5158-Maintenance Worker I	2,544	2,718	3,580	3,580	3,580	3,459	3,459	3,459
240-490-5220-Overtime	3,360	6,749	7,555	7,555	8,768	8,022	8,022	8,022
240-490-5315-Social Security/Medicare	9,452	9,649	9,616	9,616	9,616	10,073	10,073	10,073
240-490-5320-Worker's Comp	3,060	1,808	6,714	6,714	3,200	3,865	3,865	3,865
240-490-5350-Unemployment	-	-	8,348	8,348	-	8,340	8,340	8,340
240-490-5410-Health Insurance	28,714	30,017	33,922	33,922	33,922	35,915	35,915	35,915
240-490-5450-Public Employees Retirement	19,627	22,365	24,671	24,671	24,671	34,142	34,142	34,142
Materials & Services	149,750	167,884	213,075	213,075	186,425	252,649	257,169	226,179
240-490-6110-Auditing	5,436	5,775	6,440	6,440	6,460	6,206	6,206	6,206
240-490-6112-Legal Services	-	-	-	-	500	-	-	-
240-490-6114-Financial Services	3,780	4,482	5,460	5,460	5,460	8,894	8,894	8,894
240-490-6116-Engineering Services	-	2,301	-	-	8,000	25,000	25,000	25,000
240-490-6122-IT Services	4,713	6,861	5,727	5,727	6,500	6,000	6,000	6,000
240-490-6128-Other Contract Services	4,575	4,954	4,500	4,500	4,500	4,701	4,701	4,701
240-490-6130-General Contract Services	-	-	-	-	-	-	-	-
240-490-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-	-
240-490-6210-Insurance & Bonds	8,299	8,307	9,187	9,187	9,966	11,672	11,672	11,672
240-490-6220-Publications, Printing & Dues	452	454	1,500	1,500	1,500	1,500	1,500	1,500
240-490-6226-Postage	1,140	1,249	1,200	1,200	1,200	1,200	1,200	1,200
240-490-6230-Office Supplies/Equipment	439	631	500	500	1,000	750	750	750
240-490-6234-General Supplies	3,657	2,018	5,000	5,000	3,800	2,100	2,100	-
240-490-6238-Bank Service Charges	3,053	3,320	6,600	6,600	4,500	4,000	4,000	4,000
240-490-6240-Travel & Training	100	1,712	2,000	2,000	125	2,770	2,770	2,770
240-490-6290-Miscellaneous	146	50	500	500	2,750	500	500	500
240-490-6320-Building Repair & Maintenance	3,271	4,301	500	500	500	5,000	5,000	5,000
240-490-6324-Equipment Repair & Maintenance	3,814	20,230	8,500	8,500	19,000	9,300	9,300	9,300

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
240-490-6330-Other Repair & Maintenance	12,199	1,801	15,000	15,000	3,500	15,000	15,000	15,000
240-490-6334-Non-Capitalized Assets	1,612	1,810	7,500	7,500	-	12,000	12,000	12,000
240-490-6420-Water Services	21,899	9,179	18,000	18,000	10,300	11,256	11,256	11,256
240-490-6425-Sewer Services	6,688	6,895	8,000	8,000	7,225	8,860	8,860	8,860
240-490-6430-Electricity Services	27,314	23,434	28,500	28,500	25,000	25,500	25,500	25,500
240-490-6435-Internet Services	1,606	1,410	1,550	1,550	1,500	1,660	1,660	1,660
240-490-6440-Telephone Services	2,806	2,849	3,200	3,200	2,900	3,225	3,225	3,225
240-490-6445-Refuse Services	499	625	9,000	9,000	650	9,600	9,600	9,600
240-490-6520-Permits	3,256	3,579	4,000	4,000	4,000	4,300	4,300	4,300
240-490-6710-Gas & Oil	286	542	2,000	2,000	1,000	3,150	3,150	3,150
240-490-6712-Operations & Supplies	320	1,232	1,500	1,500	1,000	-	-	2,100
240-490-6750-Chemicals & Lab Supplies	14,092	16,865	18,000	18,000	16,500	22,315	22,315	22,315
240-490-6755-Water/Sewer Analysis	11,398	12,855	14,000	14,000	14,000	17,220	17,220	17,220
240-490-6758-Water/Sewer Connection Expendi	2,900	-	2,500	2,500	-	2,500	2,500	2,500
240-490-6760-Water/Sewer Franchise Fees	-	18,163	22,711	22,711	23,089	26,470	30,990	-
240-490-6792-Reimbursable Expenditure	-	-	-	-	-	-	-	-
Capital Outlay	-	23,377	60,000	20,194	36,919	150,000	150,000	130,000
240-700-8225-Buildings & Facilities	-	-	25,000	5,731	18,082	25,000	25,000	5,000
240-700-8320-Software	-	-	-	-	1,475	-	-	-
240-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-	-
240-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-	-
240-700-8550-Sewer Systems	-	23,377	35,000	14,463	17,362	35,000	35,000	35,000
240-700-8890-Projects	-	-	-	-	-	90,000	90,000	90,000
Contingencies	-	-	20,000	2,000	17,362	187,629	39,733	77,425
240-900-9590-Contingency	-	-	20,000	2,000	17,362	187,629	39,733	77,425
Debt Service	50,544	49,838	54,127	54,127	54,130	53,178	53,178	53,178
240-800-7110-Loan Principal - G02002	18,466	18,628	23,801	23,801	23,801	23,981	23,981	23,981
240-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-	-
240-800-7122-Loan Principal - J05001 SPWF	4,486	4,718	4,962	4,962	4,962	5,219	5,219	5,219
240-800-7124-Loan Principal - RUS 92-05	6,611	6,793	6,980	6,980	6,980	7,172	7,172	7,172
240-800-7126-Loan Principal - Interfund Loa	-	-	-	-	-	-	-	-
240-800-7510-Loan Interest - G02002	8,911	8,043	7,158	7,158	7,158	6,028	6,028	6,028
240-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-	-
240-800-7522-Loan Interest - J05001 SPWF	2,937	2,705	2,461	2,461	2,461	2,205	2,205	2,205
240-800-7524-Loan Interest - RUS 92-05	9,133	8,951	8,765	8,765	8,768	8,573	8,573	8,573

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
240-800-7911-Interim Loan RD Financing	-	-	-	-	-	-	-	-
Transfers Out	5,920	-	-	96,542	96,542	-	30,000	30,000
240-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-	-
240-900-9121-Transfer to Sewer Reserve Fund	5,920	-	-	-	-	-	-	-
240-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-	-
240-900-9130-Transfer to Water Fund	-	-	-	20,342	20,342	-	30,000	30,000
240-900-9110-Transfer to General Fund	-	-	-	76,200	76,200	-	-	-
Reserves & Ending Balances	184,427	184,327	59,580	59,580	106,307	48,957	59,292	39,157
240-900-9893-Reserved for future use - Sewe	-	-	-	-	-	-	-	-
240-900-9899-Unappropriated Ending Balance	184,427	184,327	59,580	59,580	106,307	48,957	59,292	39,157
Grand Total	575,044	615,396	615,903	654,639	696,157	916,422	813,381	779,948

Water Fund

Water Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	184,402	190,243	210,904	210,904	198,059	223,992	223,992	223,992
230-490-5110-City Administrator	25,252	25,873	24,479	24,479	24,479	25,336	25,336	25,336
230-490-5112-Finance Clerk	-	-	-	-	-	-	-	-
230-490-5114-City Clerk	22,196	21,131	18,494	18,494	18,494	19,141	19,141	19,141
230-490-5150-Public Works Director	30,728	32,273	32,078	32,078	32,078	33,201	33,201	33,201
230-490-5152-Utility Worker I	39,410	36,874	38,884	38,884	38,884	41,654	41,654	41,654
230-490-5154-Utility Worker II	-	-	-	-	-	-	-	-
230-490-5156-Temporary/ Seasonal	59	513	780	780	780	861	861	861
230-490-5158-Maintenance Worker I	2,544	2,718	3,580	3,580	3,580	3,459	3,459	3,459
230-490-5220-Overtime	3,360	6,749	7,555	7,555	7,555	8,022	8,022	8,022
230-490-5315-Social Security/Medicare	9,452	9,649	9,616	9,616	9,616	10,073	10,073	10,073
230-490-5320-Worker's Comp	3,060	2,081	7,482	7,482	4,000	3,848	3,848	3,848
230-490-5350-Unemployment	-	-	9,363	9,363	-	8,340	8,340	8,340
230-490-5410-Health Insurance	28,714	30,017	33,922	33,922	33,922	35,915	35,915	35,915
230-490-5450-Public Employees Retirement	19,627	22,365	24,671	24,671	24,671	34,142	34,142	34,142
Materials & Services	174,595	130,175	182,534	199,128	179,223	233,990	233,990	202,330
230-490-6110-Auditing	5,436	5,775	6,440	6,440	6,440	6,206	6,206	6,206
230-490-6112-Legal Services	-	-	-	5,000	5,000	-	-	-
230-490-6114-Financial Services	3,780	4,482	5,460	5,460	5,460	8,894	8,894	8,894
230-490-6116-Engineering Services	6,673	4,113	15,916	27,510	20,916	30,500	30,500	30,500
230-490-6122-IT Services	4,713	6,861	5,500	5,500	6,600	7,908	7,908	7,908
230-490-6128-Other Contract Services	1,125	1,354	1,500	1,500	8,225	2,501	2,501	2,501
230-490-6130-General Contract Services	-	-	-	-	-	-	-	-
230-490-6190-Computer Serv/Warr/Contracts	-	-	-	-	-	-	-	-
230-490-6210-Insurance & Bonds	7,666	8,737	9,663	9,663	10,463	12,276	12,276	12,276
230-490-6220-Publications, Printing & Dues	1,667	2,764	1,500	1,500	3,900	3,275	3,275	3,275
230-490-6226-Postage	1,140	1,249	1,200	1,200	1,576	1,250	1,250	1,250
230-490-6230-Office Supplies/Equipment	911	716	1,250	1,250	1,250	1,250	1,250	1,250
230-490-6234-General Supplies	19,207	3,663	5,500	5,500	5,500	7,250	7,250	-
230-490-6238-Bank Service Charges	3,053	3,058	6,900	6,900	3,300	6,900	6,900	6,900
230-490-6240-Travel & Training	366	1,737	2,000	2,000	460	2,270	2,270	2,270
230-490-6290-Miscellaneous	182	-	1,500	1,500	-	1,500	1,500	1,500
230-490-6320-Building Repair & Maintenance	5,093	2,210	5,000	5,000	2,500	5,500	5,500	5,500
230-490-6324-Equipment Repair & Maintenance	9,969	8,398	5,000	5,000	11,200	15,550	15,550	15,550

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
230-490-6330-Other Repair & Maintenance	19,944	7,552	18,000	18,000	12,498	20,000	20,000	20,000
230-490-6334-Non-Capitalized Assets	383	1,810	3,000	3,000	-	8,000	8,000	8,000
230-490-6420-Water Services	545	911	1,200	1,200	750	1,680	1,680	1,680
230-490-6425-Sewer Services	743	765	960	960	750	1,180	1,180	1,180
230-490-6430-Electricity Services	17,706	18,024	22,000	22,000	17,500	19,930	19,930	19,930
230-490-6435-Internet Services	855	981	2,100	2,100	1,050	1,090	1,090	1,090
230-490-6440-Telephone Services	2,771	2,886	2,000	2,000	3,800	3,800	3,800	3,800
230-490-6445-Refuse Services	499	539	720	720	600	800	800	800
230-490-6520-Permits	-	-	-	-	-	-	-	-
230-490-6710-Gas & Oil	915	473	2,000	2,000	1,350	1,520	1,520	1,520
230-490-6712-Operations & Supplies	43	3,959	1,500	1,500	1,500	-	-	7,250
230-490-6750-Chemicals & Lab Supplies	21,766	17,867	20,000	20,000	19,000	22,100	22,100	22,100
230-490-6755-Water/Sewer Analysis	2,036	2,950	7,250	7,250	5,735	4,200	4,200	4,200
230-490-6758-Water/Sewer Connection Expendi	35,408	-	3,500	3,500	900	5,000	5,000	5,000
230-490-6760-Water/Sewer Franchise Fees	-	16,341	23,975	23,975	21,000	31,660	31,660	-
Capital Outlay	188,103	69,569	43,416	116,837	92,556	80,000	110,000	110,000
230-700-8225-Buildings & Facilities	-	-	-	-	-	-	-	-
230-700-8320-Software	-	-	-	9,275	9,275	70,000	100,000	100,000
230-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-	-
230-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-	-
230-700-8540-Water Systems Improvemts	188,103	69,569	43,416	107,562	83,281	10,000	10,000	10,000
230-700-8895-Other Improvements	-	-	-	-	-	-	-	-
Contingencies	-	-	20,000	14,379	-	1,351	-	20,000
230-900-9590-Contingency	-	-	20,000	14,379	-	1,351	-	20,000
Debt Service	64,080	58,340	58,341	58,341	58,341	58,343	75,875	75,875
230-800-7110-Loan Principal - S00006	16,519	-	-	-	-	-	-	-
230-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-	-
230-800-7122-Loan Principal - J05001 SPWF	4,486	4,718	4,962	4,962	4,962	5,219	5,219	5,219
230-800-7124-Loan Principal - RUS 91-03	16,536	16,991	17,459	17,459	17,459	17,939	17,939	17,939
230-800-7125-Loan Principal - L21001	-	7,613	7,644	7,644	7,644	7,812	7,812	7,812
230-800-7510-Loan Interest - S00006	758	-	-	-	-	-	-	-
230-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-	-
230-800-7522-Loan Interest - J05001 SPWF	2,937	2,705	2,461	2,461	2,461	2,205	2,205	2,205
230-800-7524-Loan Interest - RUS 91-03	22,844	22,389	21,922	21,922	21,922	21,442	21,442	21,442
230-800-7525-Loan Interest - L21001	-	3,924	3,893	3,893	3,893	3,726	3,726	3,726

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
230-800-7126-Loan Principal-PLC system	-	-	-	-	-	-	11,932	11,932
230-800-7526-Loan Interest-PLC system	-	-	-	-	-	-	5,600	5,600
Transfers Out	15,740	-	-	-	-	65,548	-	20,342
230-900-9117-Transfer to SDC Fund	-	-	-	-	-	-	-	-
230-900-9120-Transfer to Water Reserve Fund	15,740	-	-	-	-	-	-	-
230-900-9140-Transfer to Sewer Fund	-	-	-	-	-	65,548	-	20,342
230-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-	-
Reserves & Ending Balances	41,482	40,303	36,770	36,770	10,000	45,606	50,000	-
230-900-9893-Reserved for future use - Wate	-	-	-	-	-	-	-	-
230-900-9899-Unappropriated Ending Balance	41,482	40,303	36,770	36,770	10,000	45,606	50,000	-
Grand Total	668,402	488,630	551,965	636,359	538,179	708,830	693,857	652,539

Street Fund

Streets Maintenance Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	19,288	20,991	25,987	25,987	24,482	27,107	27,107	27,107
312-490-5110-City Administrator	4,591	4,443	4,618	4,618	4,861	4,780	4,780	4,780
312-490-5112-Finance Clerk	-	-	-	-	-	-	-	-
312-490-5150-Public Works Director	3,615	3,797	3,912	3,912	3,912	4,049	4,049	4,049
312-490-5152-Utility Worker I	4,637	4,338	4,574	4,574	4,574	4,900	4,900	4,900
312-490-5154-Utility Worker II	-	-	-	-	-	-	-	-
312-490-5156-Temporary/ Seasonal	118	1,026	1,664	1,664	1,664	1,722	1,722	1,722
312-490-5158-Maintenance Worker I	-	-	-	-	-	-	-	-
312-490-5220-Overtime	381	760	868	868	987	922	922	922
312-490-5315-Social Security/Medicare	1,020	1,098	1,196	1,196	1,232	1,253	1,253	1,253
312-490-5320-Worker's Comp	373	132	1,763	1,763	900	721	721	721
312-490-5350-Unemployment	-	-	1,040	1,040	-	1,038	1,038	1,038
312-490-5410-Health Insurance	2,575	2,803	3,281	3,281	3,281	3,477	3,477	3,477
312-490-5450-Public Employees Retirement	1,978	2,594	3,071	3,071	3,071	4,245	4,245	4,245
312-490-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-	-	-
Materials & Services	36,448	33,490	67,295	67,295	47,428	70,426	70,426	70,426
312-490-6110-Auditing	1,812	1,925	1,240	1,240	1,190	1,035	1,035	1,035
312-490-6114-Financial Services	1,264	1,494	2,184	2,184	4,500	3,558	3,558	3,558
312-490-6116-Engineering Services	833	163	20,000	20,000	6,000	20,000	20,000	20,000
312-490-6122-IT Services	1,480	1,908	1,480	1,480	1,600	220	220	220
312-490-6128-Other Contract Services	2,405	1,265	8,000	8,000	7,651	10,000	10,000	10,000
312-490-6210-Insurance & Bonds	2,225	3,034	3,356	3,356	3,637	4,263	4,263	4,263
312-490-6230-Office Supplies/Equipment	-	84	-	-	200	-	-	-
312-490-6234-General Supplies	63	114	500	500	500	500	500	500
312-490-6238-Bank Service Charges	2	1	50	50	50	50	50	50
312-490-6240-Travel & Training	-	266	-	-	-	-	-	-
312-490-6290-Miscellaneous	116	1,000	500	500	600	500	500	500
312-490-6324-Equipment Repair & Maintenance	-	-	500	500	-	500	500	500
312-490-6330-Other Repair & Maintenance	11,430	10,348	10,000	10,000	4,500	10,000	10,000	10,000
312-490-6334-Non-Capitalized Assets	-	-	2,500	2,500	3,800	2,500	2,500	2,500
312-490-6430-Electricity Services	12,186	11,888	14,575	14,575	13,000	14,800	14,800	14,800
312-490-6720-Storm Drain Maintenance	1,218	-	1,500	1,500	200	1,500	1,500	1,500
312-490-6724-Street Signs	1,414	-	500	500	-	1,000	1,000	1,000
312-490-6726-Street Lights	-	-	410	410	-	-	-	-

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	320,195	-	75,000	75,000	300	275,000	275,000	275,000
312-700-8225-Buildings & Facilities	-	-	-	-	-	-	-	-
312-700-8320-Software	-	-	-	-	-	-	-	-
312-700-8335-Equipment & Furnishings	-	-	-	-	-	-	-	-
312-700-8425-Vehicles & Rolling Stock	-	-	-	-	-	-	-	-
312-700-8530-Street Improvements	320,195	-	70,000	70,000	-	270,000	270,000	270,000
312-700-8532-Signage	-	-	5,000	5,000	300	5,000	5,000	5,000
312-700-8540-Stormwater Improvements	-	-	-	-	-	-	-	-
Contingencies	-	-	10,819	10,819	-	85,740	85,740	97,177
312-900-9590-Contingency	-	-	10,819	10,819	-	85,740	85,740	97,177
Debt Service	-	5,172	5,172	5,172	5,199	5,211	5,211	5,211
312-800-7111-Loan Principal - Library/City	-	-	-	-	-	-	-	-
312-800-7125-Loan Principal - L21001	-	3,413	3,427	3,427	3,541	3,541	3,541	3,541
312-800-7511-Loan Interest - Library/City	-	-	-	-	-	-	-	-
312-800-7525-Loan Interest - L21001	-	1,759	1,745	1,745	1,658	1,670	1,670	1,670
Transfers Out	-	-	-	-	-	-	-	-
312-900-9150-Transfer to Equipment Fund	-	-	-	-	-	-	-	-
Reserves & Ending Balances	76,011	111,798	10,770	10,770	133,413	22,222	22,222	8,796
312-900-9898-Reserved for future use - Stre	-	-	-	-	-	-	-	-
312-900-9899-Unappropriated Ending Balance	76,011	111,798	10,770	10,770	133,413	22,222	22,222	8,796
Grand Total	451,942	171,451	195,043	195,043	210,822	485,706	485,706	483,717

Building Fund

Building Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Personal Services	4,302	4,714	13,567	13,567	12,857	14,612	14,612	14,612
220-490-5110-City Administrator	-	180	1,847	1,847	1,847	1,912	1,912	1,912
220-490-5114-City Clerk	2,664	2,641	2,312	2,312	2,312	2,393	2,393	2,393
220-490-5150-Public Works Director	-	-	3,912	3,912	3,912	4,049	4,049	4,049
220-490-5220-Overtime	15	36	323	323	233	339	339	339
220-490-5315-Social Security/Medicare	205	219	642	642	642	665	665	665
220-490-5320-Worker's Comp	81	398	162	162	100	155	155	155
220-490-5350-Unemployment	-	-	558	558	-	550	550	550
220-490-5410-Health Insurance	875	949	2,162	2,162	2,162	2,294	2,294	2,294
220-490-5450-Public Employees Retirement	462	291	1,649	1,649	1,649	2,255	2,255	2,255
Materials & Services	22,109	96,403	79,211	79,211	73,042	78,481	78,481	78,481
220-490-6110-Auditing	-	-	1,140	1,140	1,500	1,035	1,035	1,035
220-490-6112-Legal Services	-	-	5,000	5,000	-	-	-	-
220-490-6122-IT Services	338	1,122	744	744	357	1,295	1,295	1,295
220-490-6128-Other Contract Services	-	11	9	9	-	-	-	-
220-490-6150-Building Inspection Services	16,385	74,822	51,187	51,187	60,000	60,000	60,000	60,000
220-490-6152-Electrical Inspection Services	2,234	8,888	6,630	6,630	5,000	5,000	5,000	5,000
220-490-6220-Publications, Printing & Dues	-	-	250	250	-	-	-	-
220-490-6226-Postage	30	33	250	250	100	-	-	-
220-490-6230-Office Supplies/Equipment	-	112	250	250	500	-	-	-
220-490-6238-Bank Service Charges	-	53	1,500	1,500	250	300	300	300
220-490-6240-Travel & Training	-	116	-	-	-	-	-	-
220-490-6290-Miscellaneous	-	-	-	-	-	-	-	-
220-490-6330-Other Repair & Maintenance	-	-	-	-	-	-	-	-
220-490-6334-Non-Capitalized Assets	-	-	-	-	-	-	-	-
220-490-6420-Water Services	39	36	500	500	150	500	500	500
220-490-6425-Sewer Services	74	70	500	500	200	500	500	500
220-490-6430-Electricity Services	190	174	1,000	1,000	200	300	300	300
220-490-6435-Internet Services	222	222	500	500	200	300	300	300
220-490-6440-Telephone Services	197	211	500	500	85	-	-	-
220-490-6445-Refuse Services	-	-	-	-	-	-	-	-
220-490-6524-Building State Surcharge	1,932	9,016	8,190	8,190	4,000	8,190	8,190	8,190
220-490-6525-Electrical State Surcharge	468	1,517	1,061	1,061	500	1,061	1,061	1,061

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Capital Outlay	-	-	10,000	10,000	-	-	-	-
220-700-8320-Software	-	-	-	-	-	-	-	-
220-700-8335-Equipment & Furnishings	-	-	10,000	10,000	-	-	-	-
Contingencies	-	-	18,750	18,750	-	44,198	44,198	55,015
220-900-9590-Contingency	-	-	18,750	18,750	-	44,198	44,198	55,015
Reserves & Ending Balances	-	57,234	-	-	65,935	7,727	7,727	4,980
220-900-9893-Reserved for future use - Bldg	-	-	-	-	-	-	-	-
220-900-9899-Unappropriated Ending Balance	-	57,234	-	-	65,935	7,727	7,727	4,980
Grand Total	26,411	158,351	121,528	121,528	151,834	145,018	145,018	153,088

Blackberry Jam Festival Fund

Blackberry Jam Festival:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Materials & Services	3,112	5,685	23,142	23,142	11,107	16,350	16,350	16,350
314-490-6118-Police Services	-	-	1,000	1,000	504	1,000	1,000	1,000
314-490-6122-IT Services	641	419	350	350	506	700	700	700
314-490-6220-Publications, Printing & Dues	-	50	100	100	20	100	100	100
314-490-6224-Festival Advertisement	-	-	-	-	-	-	-	-
314-490-6226-Postage	-	-	-	-	3	-	-	-
314-490-6238-Bank Service Charges	1	27	100	100	30	100	100	100
314-490-6290-Miscellaneous	10	-	2,200	2,200	677	7,450	7,450	7,450
314-490-6440-Telephone Services	-	-	150	150	-	-	-	-
314-490-6445-Refuse Services	-	-	1,000	1,000	1,120	1,400	1,400	1,400
314-490-6705-Rent	960	960	1,000	1,000	720	1,000	1,000	1,000
314-490-6714-Materials & Services	-	-	150	150	-	150	150	150
314-490-6810-Craft/Commercial Booth Exp	-	-	150	150	305	150	150	150
314-490-6812-Food Booth Exp	-	-	100	100	-	100	100	100
314-490-6813-Beer Garden	-	-	-	-	-	-	-	-
314-490-6814-Jam Sales Exp	-	378	500	500	294	500	500	500
314-490-6816-Quilt Raffle	1,500	3,600	4,000	4,000	4,200	-	-	-
314-490-6820-Sponsorship Exp	-	-	100	100	-	100	100	100
314-490-6822-Pie Sales Exp	-	-	-	-	-	-	-	-
314-490-6850-5K Race Exp	-	-	-	-	-	-	-	-
314-490-6852-Car Show Exp	-	251	100	100	-	-	-	-
314-490-6854-Fishing Derby Exp	-	-	-	-	-	-	-	-
314-490-6856-Horseshoe Tourney Exp	-	-	100	100	62	100	100	100
314-490-6858-Kidz Korner Exp	-	-	-	-	191	-	-	-
314-490-6860-Pie Eating Contest Exp	-	-	-	-	-	-	-	-
314-490-6862-RC Flyers Exp	-	-	-	-	-	-	-	-
314-490-6864-Entertainment Exp	-	-	12,042	12,042	2,475	3,500	3,500	3,500
Contingencies	-	-	-	-	-	415	415	-
314-900-9590-Contingency	-	-	-	-	-	415	415	-
Transfers Out	-	-	-	-	-	-	-	-
314-900-9110-Transfer to General Fund	-	-	-	-	-	-	-	-
Reserves & Ending Balances	11,468	13,824	5,007	5,007	10,043	1,358	1,358	1,773

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
314-900-9899-Unappropriated Ending Balance	11,468	13,824	5,007	5,007	10,043	1,358	1,358	1,773
Grand Total	14,580	19,509	28,149	28,149	21,150	18,123	18,123	18,123

Sewer SDC Fund

Sewer Department:

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

Water SDC Fund

Water Department:

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

Street SDC Fund

Street Department:

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Amended	FY 22/23 Estimate	FY 23/24 Proposed	FY 23/24 Adopted	FY 23/24 Approved
Materials & Services	-	-	15,000	15,000	-	-	-	-
412-490-6128-Other Contract Services	-	-	15,000	15,000	-	-	-	-
412-490-6714-Materials & Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	60,260	60,260	-	64,838	64,838	64,838
412-700-8530-Street Improvements	-	-	60,260	60,260	-	64,838	64,838	64,838
Reserves & Ending Balances	50,028	68,635	4,736	4,736	69,965	5,869	5,869	5,869
412-900-9898-Reserved for future use - Stre	-	-	-	-	69,965	5,869	5,869	5,869
412-900-9899-Unappropriated Ending Balance	50,028	68,635	4,736	4,736	-	-	-	-
Grand Total	50,028	68,635	79,996	79,996	69,965	70,707	70,707	70,707

Stormwater SDC Fund

Stormwater Department:

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

Parks SDC Fund

Parks Department:

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

Sewer Reserve Fund:

Sewer Department:

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

Water Reserve Fund

Water Department:

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

Projected debt service for FY 23/24

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

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

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 808, "A resolution to rescind Resolution 764 relating to payments in lieu of franchise fees from the Water and Sewer Funds."

Justification or background:

See "recitals" section in attached resolution.

Budget impact:

Reduction in revenues for the General Fund, as explained in memo in 6/20/23 City Council packet. Reduction in water and sewer fees due to reduction in expenses in both funds.

Department or Council sponsor:

Administration

Attachments:

Resolution 808

Meeting date:	06/27/2023
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CITY OF LOWELL, OREGON

RESOLUTION 808

A RESOLUTION TO RESCIND RESOLUTION 764 RELATING TO PAYMENTS IN LIEU OF FRANCHISE FEES FROM THE WATER AND SEWER FUNDS.

RECITALS:

The City Council first established a payment in lieu of franchise fees on the water and sewer utilities with Resolution 747, which was approved on June 23, 2020. Resolution 747 explained the reason for implementing the payment in lieu of franchise fees, as follows:

...the City Council has found that the City operates a Municipal Water Utility and a Municipal Wastewater Treatment Utility along the same lines as a commercial enterprise....[T]he City does not currently charge the same Payment in Lieu of Franchise Fees to the City operated utilities as is made by all privately owned utilities for the use of public rights-of-way.

In addition, the “Agenda Item Summary” for the resolution in the City Council’s meeting packet stated that the “water and sewer funds are considered enterprise funds and are intended to operate like a private utility.”

Resolution 753, however, rescinded Resolution 747. The City Council approved Resolution 753 on September 15, 2020. The reason for rescinding the payment in lieu of franchise fee, as stated in Resolution 753, was that:

...the City is applying for financing through Business Oregon and Business Oregon requires a certain Debt Coverage Ratio....[T]he Lowell City Council has determined that a better way to meet the required Debt Coverage Ratio is to reduce expenses rather than to utilize a Payment in Lieu of Franchise Fee.

On June 15, 2021, the City Council reestablished the payment in lieu of franchise fee with Resolution 764. At that time, the debt coverage ratios did not apply to pending loan applications. Thus, the City Council returned to charging the payment in lieu of franchise fee, for the reasons stated above.

During the fiscal year 2023-2024 budget cycle, the Budget Committee, City Council, and members of the public commented on the need to reduce the proposed utility rate increase. The City Council identified eliminating the payments in lieu of franchise fees as one way to reduce the utility rate increase to acceptable levels. Elimination of the franchise fees would allow each utility to have a lower rate since the rate would not have to capture the costs of the franchise fees. This resolution is intended to

meet City Council's goal not to increase utility rates more than necessary in order to respond to comments from the Budget Committee and members of the public.

In future years' budgets, the City Council may reestablish the payments in lieu of franchise fees depending on the stability of water and sewer rates, as well as the financial condition of the General Fund, Water Fund, and Sewer Fund.

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

Section 1. Resolution 764 is hereby rescinded.

Section 2. This resolution is effective as of July 1, 2023.

Adopted by the City Council of the City of Lowell this 27th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Agenda Item Sheet

City of Lowell City Council

Type of item:	Resolution
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Item title/recommended action:

Motion to approve Resolution 809, "A resolution to authorize interfund operating loans from the Sewer Fund to the Water Fund and General Fund."

Justification or background:

See "recitals" section in resolution.

Budget impact:

Operating loans from Sewer Fund to Water Fund and General Fund, as specified in the resolution. To be paid in FY 23/24.

Department or Council sponsor:

Administration

Attachments:

Resolution 809

Meeting date:	06/27/2023
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CITY OF LOWELL, OREGON

RESOLUTION 809

**A RESOLUTION TO AUTHORIZE INTERFUND OPERATING LOANS
FROM THE SEWER FUND TO THE WATER FUND AND GENERAL
FUND.**

RECITALS:

This is to authorize interfund loans from the Sewer Fund to the Water Fund and General Fund, in accordance with O.R.S. 294.468. The purpose of the interfund loans is to respond to unforeseen occurrences and pressing necessities that require additional resources for the Water Fund and General Fund.

The unforeseen occurrences for the General Fund include environmental clean-up at the city's former 205 E. Main St. property. The General Fund may also experience a revenue shortfall in the 2022-2023 fiscal year, thereby requiring additional resources. The revenue shortfall is due to uncertainty over when the city will receive loan proceeds from Business Oregon related to the 70 N. Pioneer Street construction project. The city could not have foreseen the timing of the loan proceeds disbursement at the time of preparation of the budget for the current budget period.

The unforeseen occurrences and pressing necessities that require additional resources for the Water Fund include emergency responses and procurements for two events. The first event was the water main rupture on E. 1st Street. The second event was the repeated failure of the water plant's programmable logic controller. The city could not have foreseen either of these events at the time of preparation of the budget for the current budget period.

For these reasons, operating loans to both the Water Fund and General Fund are required.

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

Section 1. An interfund operating loan from the Sewer Fund to the General Fund is authorized. The amount of the loan is \$76,200. In accordance with O.R.S. 294.468(2)(d), the balance of the loan must be repaid on or before June 30, 2024.

Section 2. An interfund operating loan from the Sewer Fund to the Water Fund is authorized. The amount of the loan is \$20,342. In accordance with O.R.S. 294.468(2)(d), the balance of the loan must be repaid on or before June 30, 2024.

Section 2. This resolution is effective immediately upon its passage.

Adopted by the City Council of the City of Lowell this 27th day of June 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Agenda Item Sheet

City of Lowell City Council

Type of item:	Contract
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Item title/recommended action:

Motion to approve an "Agreement for financial and consulting services" with Layli A. Nichols and to authorize the City Administrator to sign.

Justification or background:

This is the annual contract renewal for financial and consulting services with Layli A. Nichols. As stated in the proposed budget message, the contract increases the weekly hours from 12 to 16. This also includes a 5% increase in the hourly rate.

Budget impact:

\$14,737 increase over current year's budget.

Department or Council sponsor:

Administration

Attachments:

"Agreement for financial and consulting services"

Meeting date:	06/27/2023
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AGREEMENT FOR
FINANCIAL AND ACCOUNTING CONSULTATION SERVICES

THIS AGREEMENT is made as of July 1, 2023, by and between the City of Lowell, Oregon (“City”) and Layli A Nichols, a sole proprietor (“Consultant”).

RECITALS

- A. This agreement acknowledges that the City has secured the offer of Consultant to perform the accounting and financial services as described herein.
- B. City desires to utilize the services of Consultant as an independent contractor for financial and accounting consultation for the City.
- C. Consultant represents that it is fully qualified to perform such services by virtue of its experience, training and expertise.
- D. In accordance with L.R.C. Sec. 2.106(e), the Lowell City Council finds that this Agreement represents a continuation of work by a contractor who performed preliminary studies and analysis under a prior contract that was awarded through a competitive request for proposals process. The use of the current contractor will significantly reduce risks associated with the work contemplated in this Agreement. This is due to the extensive knowledge that the contractor has gained of the city’s accounting system and processes through the contractor’s work under the prior contracts.

NOW THEREFORE, in consideration of performance by the parties of the promises, covenants, and conditions herein contained, the parties hereto agree as follows:

1. Consultant’s Services.

Scope and Level of Services the nature, scope, and level of specific services to be performed by Consultant are as set forth in Exhibit A attached hereto.

2. Term of Agreement.

This agreement is effective on the date set forth in the initial paragraph of this Agreement and shall remain in effect through June 30, 2024 unless earlier terminated pursuant to section 9.

3. Compensation.

City Agrees to compensate Consultant for its services for a total amount of \$30,576.00 for monthly services \$5,000.00 for Audit Services and \$1,000 for Other Services as outlined in Exhibit A. Monthly services shall be paid in 12 equal installments. Audit Services shall be paid in one lump sum, upon completion and Other Support shall be billed as needed. In no event shall the total compensation and costs payable to Consultant under this Agreement exceed the sum of the awarded contract of \$36,576.00 unless specifically approved in advance, in writing, by City.

4. Notices.

Any notices, bills, invoices, or reports required by this Agreement shall be deemed received on (a) the day of delivery if delivered by hand during the receiving party’s regular business hours or by facsimile or email before or during receiving party’s regular business hours; or (b) on the second business day following deposit in the United States mail, postage prepaid to the addresses heretofore below, or to such other addresses as the parties may, from time to time, designate in writing pursuant to the provisions of this section.

City:
City of Lowell
P.O. Box 490
Lowell, OR 97452

Consultant:
Layli A Nichols
535 Spruce Court
Creswell, OR 97426

5. Status as an independent Contractor.

Consultant is, and shall at all times remain as to City, a wholly independent contractor. Consultant shall have no power to incur any debt, obligation, or liability on behalf of City or otherwise act on behalf of City as an agent. Neither City nor any of its agents shall have control of the conduct of Consultant except as set forth in this agreement. Consultant shall not, at any time, or in any manner, represent that it is in any way an employee of City.

6. Assignability; Subcontracting.

Consultant shall not assign, transfer, or subcontract any interest in this Agreement or the performance of any of Consultant's obligations hereunder, without the prior written consent of City.

7. Compliance with Laws.

Consultant shall comply with all applicable laws, ordinances, codes and regulations of the federal, state, and local governments. Consultant shall be solely responsible for the payment of all taxes, including workers' compensation.

8. Conflict of Interest.

Consultant covenants that it presently has no interest and shall not acquire interest, direct or indirect, which may be affected by the services to be performed by Consultant under this Agreement, or which would conflict in any manner with the performance of its services hereunder. Furthermore Consultant shall avoid the appearance of having any interest, which would conflict in any manner with the performance of its services pursuant to this Agreement. Nothing in this section shall, however, preclude Consultant from accepting other engagements with City.

9. Termination.

This contract may be terminated by either City or Consultant in writing by giving five business days' notice to the other party. In the event this Agreement is terminated, Consultant shall be paid for any services properly performed through the last working day the Agreement is in effect.

10. Attorney's Fees.

In the event that either party to this Agreement shall commence any legal action or proceeding to enforce or interpret the provisions of this Agreement, the prevailing party in such action or proceeding shall be entitled to recover its costs of suit, including reasonable attorney's fees.

11. Amendment.

This Agreement may be modified or amended if the amendment is made in writing and is signed by both parties.

12. Severability.

If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable.

13. Exhibits.

All documents referenced as exhibits in this Agreement are hereby incorporated in this agreement.

14. Entire Agreement.

This Agreement, and any other documents incorporated herein by specific reference, represents the entire and integrated agreement between City and Consultant. This agreement supersedes all prior oral or written negotiations, representations or agreements.

In witness whereof, the parties have executed this Agreement as of the date first written above.

Jeremy Caudle, City Administrator

Layli A. Nichols, Consultant

Exhibit A
Scope of Services

Consultant will provide the following services as outlined in below:

Monthly Services

1. Monthly bank reconciliations for all bank accounts, including the General Checking and Local Government Investment Pool Accounts.
2. Monthly reconciliation including adjusting journal entries.
3. Monthly preparation of interim financial statements.
4. Quarterly preparation of payroll tax reports
5. Year-end payroll reporting preparation
6. Review of budget to actual revenues and expenditures.
7. Preparation of Fixed Assets which include recognizing new assets, retiring assets, and recording depreciation.

Audit Preparation

1. Review of the revenues and expenditures compared to the adopted budget.
2. Reconciliation of the June 30th balance sheet accounts for both fund basis and modified accrual basis financial statements.
3. If necessary, preparation for a Single Audit (audit of expenditures of federal awards).
4. Lead staff through the audit team's on-site fieldwork visits.
5. Report drafting in coordination with the audit firm for final issuance on or before December 31st deadline.
6. Presentation and work sessions with the City Council, as requested.

Other Services

1. Other Services are defined as: Services requested not otherwise outlined in the Scope of Services.
2. Other Services include but are not limited to: Special projects, project research, technical support, and software conversion.
3. Other Services are to be provided on an "as needed" basis only.

All work papers and reports must be retained by the Accountant for a minimum of five (5) years, unless notified in writing by the City of the need to extend the retention period. Working papers will be made available, upon request, to the City of Lowell.

As part of the overall contract, the City expects to receive from the Accountant a variety of technical assistance throughout the fiscal year. This assistance would include answers to accounting, reporting, or internal control questions.