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Adopted Budget

Fiscal Year 2022-2023

**Budget Committee Members**

|  |  |  |
| --- | --- | --- |
| **City Council** |  | **Appointed Members** |
| Don Bennett, Mayor |  | Bill George |
| Gail Harris, Council President |  | Lon Dragt |
| Tim Stratis |  | Lisa Bee-Wilson |
| Maureen Weathers |  | Vacant |
| Jimmy Murray |  | Vacant |

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**To:** Mayor Bennett, Budget Committee, and Citizens of Lowell

**From:** Jeremy B. Caudle, City Administrator

**Date:** April 28, 2022

**Re:** City Administrator’s Recommended Budget Message – FY 2022/2023

This is to present the City Administrator’s recommended budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023. The total city budget is $4,863,173, a $365,142 (or 8.12%) increase over the adopted fiscal year 2021-2022 budget.

Prior to developing my funding recommendations, I met with City Council to understand the city’s priorities for the upcoming fiscal year. The consensus that I heard was twofold. First, we need to complete projects that are already in progress. This includes the 70 N. Pioneer St. renovation. Second, we need to conserve resources by maintaining service levels, paying off debts, not assuming future debts, and obtaining grants. This budget takes these goals into account.

Last year, my budget message stated that “flexibility and rearranging of priorities will be required if circumstances do not work out as planned.” Through your support and dedication, things have worked out as planned.

The 70 N. Pioneer St. renovation project is an example of our success over the past year. During the past 12 months, City Council created a design for the City Hall and Maggie Osgood Library renovation project. As part of that process, City Council engaged the community through surveys and a town hall meeting. City Council provided direction to staff on the financing plan for this project. We then secured the financing for this project, including a grant from The Ford Family Foundation, which had been pending for two years. The community also stepped up during our 2021 year-end fundraiser and donated $13,723 for the library project. This brings the total donations received to $32,288. Lastly, at the April 19 meeting, City Council voted to approve a general contractor for this project. After 3 years of planning, this project is finally starting. Our focus over the next year must be completing this project, moving administrative and library functions into the new facility, and restarting library services after a 4-year hiatus.

The direction that I have received from City Council to conserve and replenish our resources is prudent. During the past 4 years, the city has acquired properties to achieve the visions set forth in the “2019 Parks Master Plan” and “2019 Downtown Master Plan.” Now that one of the key projects in these plans will be complete this year—the 70 N. Pioneer St. renovation—we should focus on improving our financial condition and maintaining service levels.

We will need to think creatively about how to achieve the other projects contemplated in the master plans. This includes obtaining grant funds, donations, in-kind support, and entering public-private partnerships.

The challenge in the next 3 to 5 years will be to balance our service level demands with limited resources. New development has increased the workload needed to maintain services at their current levels. We need additional resources in terms of staffing, equipment, and infrastructure to manage this workload. Our revenue base, however, is not yet at the point where we can afford these additional resources.

With the influx of new housing and residents, we face demands to provide additional services and to be more responsive. The library survey we conducted last fall demonstrated this. Respondents were divided between two options: a smaller, less expensive option and a larger, costlier option. In the law enforcement survey that I will present at a later meeting, you will see a similar split. Balancing these two perspectives—expanding versus conserving what we have—will be a challenge.

Trends and changes in revenues for FY 22/23

**Property taxes.** Property taxes are budgeted at $178,646, a $22,907 (or 14.71%) increase over the current year’s budget. This factors in the value of 8 new housing permits closed as of December 31, 2021, along with increases in the property tax base due to rising property values. Current year property tax revenues—projected at $182,500—have already exceeded what was budgeted.

The city’s permanent tax rate is $2.1613 per $1,000 of taxable assessed value. Each dollar on the tax rate yields approximately $82,656.73 in property tax revenue. This budget does not include any increases to the tax rate.

**Intergovernmental and grant revenues.** Intergovernmental revenues are payments from state and federal sources. This includes grants, as well as state revenue sharing. Intergovernmental revenues are budgeted at $978,465. This is a $116,146 (or 13.47%) increase over the current year’s budget.

This largest part of intergovernmental revenues is a $740,715 grant for the Rolling Rock Park phase 1 project. The city has a pending application from 2020 for the Land and Water Conversation Fund (LWCF) grant program. This application is for $240,000, and it has a dollar-for-dollar matching requirement. The LWCF grant manager informed me in January that it is likely that the National Park Service will fund this project.

To meet the match requirement, I applied for a Local Government Grant Program (LGGP) grant in April. This application is for the remainder of the of the $740,715 needed to fund the project. If we obtain the LGGP grant, then both grants will be able to match each other, making this a 100% grant funded project. We will know in August or September if we obtain the LGGP grant.

If we don’t receive the LGGP grant, then we will need to withdraw our LWCF application, as we will not have the resources needed to meet the matching requirements. In that scenario, we have options on how we can proceed with the Rolling Rock Park project.

For instance, the LGGP program guidelines will allow us to apply the value of the property we acquired to consolidate Rolling Rock Park to meet matching requirements. To use the value of land acquisitions as a match, the land must have been acquired within the past 6-year period prior to the grant application. We will therefore be eligible to use this method until around 2025 or 2026. Also, since the LGGP program guidelines designate us as a “small community,” our LGGP matching requirement will be 20% of the project cost. This could potentially allow us to request funding up to the $750,000 amount, assuming our match consists entirely of the value of previous property acquisitions.

This budget also includes $40,000 in grant funding for the library’s opening day book collection. Our consultant, Penny Hummel, submitted two grant applications—each for $20,000—to fund the opening day collection. A decision on those applications is still pending.

Note on ARPA funding. In my April 28, 2021 budget message, I described the American Rescue Plan Act (ARPA), which became law in March 2021. The adopted FY 21/22 budget allocated $100,000 of the city’s ARPA funding to the water fund, with the remaining $140,000 budgeted in the general fund. I stated in last year’s budget message that we should wait until the US Treasury Department published its final rule on the use of ARPA funding before deciding on how to spend our allotment.

The US Treasury Department published its final rule in January 2022. The final rule gives cities flexibility on how to spend their ARPA allotments. Our first report to the US Treasury Department is due April 30, 2022, and I intend to make the election, as permitted under the final rule, to declare our entire allotment to be “revenue replacement.” The final rule states that we can use the revenue replacement category for ARPA funds for any general government service (with exceptions for paying off debt, paying legal judgments, replenishing fund balances, and so on).

The recommended budget anticipates that we will spend our entire allotment of ARPA funding. I allocated $100,000 of ARPA funds to the water fund in the FY 21/22 budget. We spent $29,000 of ARPA funds in fall 2021 to purchase new water meters. I recommend spending an additional $30,000 in the current fiscal year for more water meters. In the FY 22/23 budget, I include an appropriation to spend the remaining water fund allocation for more water meters. With these purchases, each water customer will have a new water meter with remote-read capabilities.

In the FY 21/22 budget, I allocated the remaining ARPA funds—$140,000—in the general fund. I programmed these funds towards paying for the 70 N. Pioneer St. renovation. We have not yet spent any of the general fund allocation. The city’s contract accountant and I will coordinate on the timing of how to apply these dollars towards construction costs. Our plan is to use the ARPA funds first, then The Ford Family Foundation grant, followed by any other grants and donations, then the Business Oregon loan last.

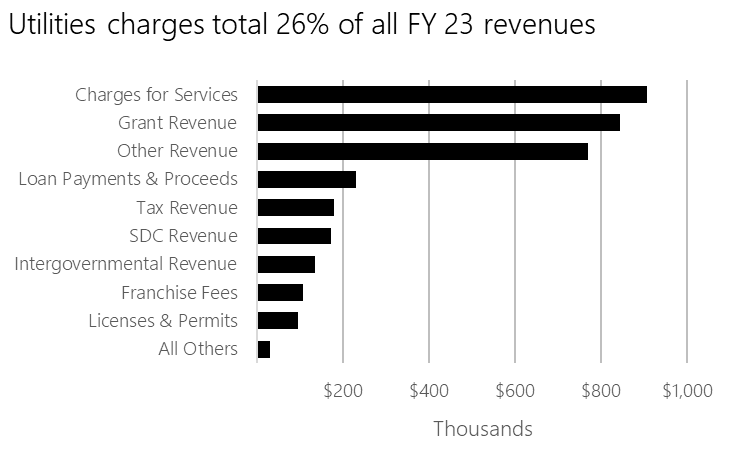
**Water and sewer fee increases.** The revenues budgeted in the water and sewer funds assume an across-the-board increase of 5% to utility charges. The table to the right shows the current versus proposed rates.

In developing this recommendation, I analyzed customer data and trends. I used that data to estimate how much revenue different fee increase scenarios would generate. An across-the-board increase of 5% was the easiest way to generate the minimum amount necessary to maintain utility operations while keeping up with the cost of doing business. For the average household, this represents a base increase of $4.54 per month. If water usage stays at 5,000 gallons per month, the average household’s utility bill would include an additional $1.35 per month for the variable rate charge.

If a rate increase is not approved, we will need to make offsetting cuts to both the water and sewer funds. The water fund has faced declining fund balances over the past five years. Without additional resources, the water fund will need offsetting cuts to reverse the trend of declining fund balances.

This budget does not include increases to the system development charge (SDC) fees, which have not increased in years. The current water and sewer master planning efforts will assist us in updating the SDC fees. We are not required to update SDC fees in parallel with the budget process. I recommend that we complete the master plans before analyzing what SDC fee increases are necessary to pay for future infrastructure needs. Our street, stormwater, and parks SDC fees are also outdated and will need to be updated in the future.

Pictured: Revenues by category in the recommended FY 22/23 budget, sorted highest to lowest



**Summary.** The following table summarizes major changes in revenues from the FY 21/22 adopted budget to the recommended FY 22/23 budget.

| **Item #** | **Fund Name** | **Description** | **FY 21/22 Budget** | **FY 22/23 Recom- mended** | **Increase/ (Decrease)** |
| --- | --- | --- | --- | --- | --- |
| 1 | General Fund | $240,000 is budgeted for Land and Water Conservation Fund grant currently pending award. Also, $500,715 is budgeted for Local Government Grant Program, which is under review. This is for the Rolling Rock Park Phase 1 Rehabilitation project. In FY 21/22, only the LWCF grant was budgeted. | $240,000 | $740,715 | $500,715 |
| 2 | General Fund | Capital asset disposal. Gross proceeds for the sale of surplus city property are budgeted. This includes: 8 N Hyland; northeastern corner of Rolling Rock Park; current City Hall location; and portion of 70 N Pioneer St campus. This also includes the sale of 205/295 E. Main St. for the contracted sale price of $375,000. These sales proceeds are offset by selling costs. All proceeds of the sale should be directed towards paying off the Business Oregon to renovate 70 N Pioneer St. | $418,700 | $755,897 | $337,197 |
| 3 | General Fund | Property taxes. Based on projected new building, as well as increases in property values. | $153,139 | $175,885 | $22,746 |
| 4 | General Fund | Donations to fund the Paul Fisher share tree project. | $0 | $13,000 | $13,000 |
| 5 | General Fund | Water and sewer franchise fees. Based on increased gross sales revenues. Franchise fees are 5% of gross revenues. | $38,835 | $46,686 | $7,851 |
| 6 | General Fund | Land use and development. SDC/CET admin fees. These are based on new development, which is projected to increase in FY 22/23. | $19,005 | $27,732 | $8,727 |
| 7 | General Fund | Loan proceeds. The FY 21/22 budget included an estimated $500,000 in loan proceeds to meet matching requirements for the Rolling Rock Park project. The city has made a decision not to finance this project through debt proceeds. The Business Oregon loan for 70 N Pioneer St is budgeted for FY 22/23. | $500,000 | $230,224 | ($269,776) |
| 8 | General Fund | Library capital grant. We have already received the Ford Foundation grant, which is what was budgeted here in FY 21/22. The grants budgeted in FY 22/23 are for the opening day library collection. | $225,500 | $40,000 | ($185,500) |
| 9 | General Fund | Operating grant. This account budgeted $140,000 in ARPA funding in the General Fund. We will receive this full allocation by June 30. $50,000 is budgeted to account for a grant commitment from Lane County for the 70 N Pioneer St project. | $140,000 | $50,000 | ($90,000) |
| 10 | Building Fund | Projected increases in permit revenues due to new construction. | $50,250 | $71,336 | $21,086 |
| 11 | Sewer/ Water Funds | Projected increases in utility sales due to new customers (new housing construction) and recommended rate increase. | $771,400 | $882,612 | $111,212 |
|  |  |  |  |  |  |
|  | Net change from items listed above: | | $2,556,829 | $3,034,087 | $477,258 |
|  |  |  |  |  |  |
|  | Net change for all other revenues: | | $491,202 | $438,686 | ($52,536) |
|  |  |  |  |  |  |
|  | Beginning balances: | | $1,449,993 | $1,390,400 | ($59,593) |
|  |  |  |  |  |  |
|  | Total resources: | | $4,498,024 | $4,863,173 | $365,129 |

Trends and changes in expenditures for FY 22/23

**Personnel administration.** This budget factors in a recommended update to the pay scale. The minimum salary on the pay scale has not kept up with employment market. We also have one employee who has reached the maximum pay grade, which makes them ineligible for future merit increases. This employee would be placed in a new pay grade under this system, giving them future room for salary growth. The table below shows my recommended updates using hourly wages. The updated pay scale has a 3.5% difference between pay steps, as opposed to the current 5% difference.

Each of our current employees will receive an increase in pay if the new pay scale is implemented. The average increase is 3.92%, though some employees will receive a higher increase and some a lower increase with the implementation of the new pay scale. I recommend updating the pay scale in lieu of a cost-of-living adjustment.



One staffing difference from the FY 21/22 budget is budgeting a Librarian/Special Events Coordinator for the full fiscal year. My goal is to hire the new Librarian in July to assist with the library renovation project. This is a part-time position budgeted at 20 hours per week. The library will rely on volunteers to supplement the part-time Librarian.

Another change is related to the city’s accountant services, which an independent contractor provides. The scope of our accountant’s services includes preparing our financial statements, coordinating with the external auditor during the audit of our financial statements, providing bookkeeping services during the week, and undertaking other special projects. The demands on our accountant have increased to the point where they need to be in the office more than the agreed-upon 8 hours per week to perform routine accounting tasks. This budget includes an increase to pay for the contract accountant to be in the office a day and a half each week. This is an estimated increase of $7,280 . In the next 2 to 5 years, I believe we will need to consider transitioning this role into a part-time employee.

The seasonal grounds maintenance worker program was a success last year. This budget continues with funding the part-time, seasonal grounds maintenance worker. This provides the equivalent of 0.25 full-time employee to the Public Works Department.

**70 N. Pioneer St. project.** This budget anticipates the completion of the 70 N. Pioneer St. renovation. The new City Hall and Maggie Osgood Library will be located at 70 N. Pioneer St. The table below provides an estimate of costs and funding sources for the project.

This table will need to be updated as we get closer to budget adoption, along with the final budget figures for the adopted budget. As of this writing, some of the figures that I used to prepare the recommended budget are already out of date. For instance, I have received invoices for architectural services after I entered my recommended budget figures. The “estimated costs paid to date” line will increase prior to June 30.

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Also, the contractor will start work soon, which means that this project will straddle two fiscal years. I included a buffer in my current year-end projects, as well as in the recommended budget, for the construction costs. That’s because we don’t know what percentage of the project will be completed this fiscal year or next. If you total the amounts in account “8225-Buildings and Facilities” across the Administration and Library departments for FY 21/22 year-end and FY 22/23, the amount will be higher than the project budget. The difference comprises the buffer that I added to make sure that appropriations don’t exceed budgeted amounts in case more construction is completed in one year compared to the other. If the contractor completes a significant proportion of the project prior to June 30, a supplemental budget may be required.

As shown under “Funding sources,” our ARPA allocation fills in the funding gap. As we receive invoices for the project, however, we should allocate ARPA dollars to the project first. Once we exhaust the ARPA funds, then we should use the Business Oregon loan proceeds. This approach may result in us not needing to use the entire loan amount.

We may want to add improvements to the scope of work. One example includes improvements to the gate by installing a cantilever system. This would make it easier for staff to open and close the facility. The non-construction costs budget also has a small allowance for furniture and the security system. The actual costs to meet our furniture and security needs may be higher than the allowance. We need to be flexible in case unanticipated issues or opportunities arise.

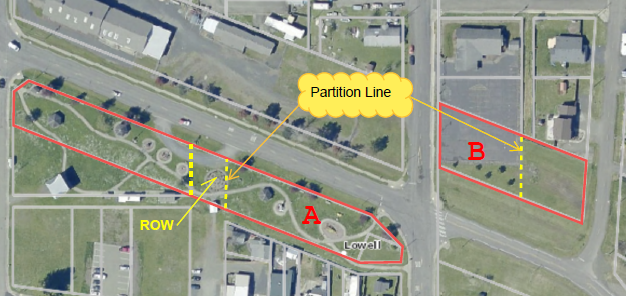
I have entered higher budget numbers for utilities for both the Library and Administration Departments considering we will be moving into a larger building. The number of people using the building will also be higher. Without historical data on which to base a projection, my estimates for utilities expenditures are an educated guess.

Other items include a budget for a half-time Librarian for the entire fiscal year. We also have grants pending for the opening-day book collections. The amount of those grants—$40,000—is budgeted in the “8335-Equipment and furnishings” account in the Library Department.

**Property sales.** This budget contemplates the sale of 4 surplus properties that the city owns. The first is 8 N. Hyland Ln., with an assumed sale price of $70,000. This property is already for sale.

The next 3 properties will need to be partitioned off existing property and turned into legal lots. City Council approved surveying work at the November 2, 2021 meeting to accomplish this. The surveying field work is complete, and staff are waiting on the City Engineer and surveying company to prepare the final paperwork to record these lots. Afterwards, we will prepare these properties for sale.

An illustration of the new tax lots to be created and sold as surplus property is below.[[1]](#footnote-1) Those properties include: portion of 70 N. Pioneer St. campus (estimated sale price of $90,000); portion of Rolling Rock Park (estimated sale price of $149,145); and the current City Hall campus (estimated sale price of $120,000). That totals $429,145 in gross sales revenues, or $403,396 in net revenues if we factor in a 6% commission fee to have a real estate professional sell the properties.



**New tax lots to be created and sold as surplus property**

The recommended budget also includes the sale of 205/295 E. Main St. for the agreed-upon price of $375,000, which will net the city $352,500 once the 6% commission fee is accounted for.

The budget includes offsetting selling expenditures. For example, asbestos testing, demolition costs, and property disposal costs for the current City Hall building are estimated at $75,500. The budget assumes that we will use the property sales proceeds to pay off the Business Oregon loan for the 70 N. Pioneer St. project. The forestry equipment exhibits on the Rolling Rock Park property will need to be moved prior to sale. The pending grant application for Rolling Rock Park contemplates relocating that equipment to the southwestern corner of the park. If the grant application is not approved, however, the city will need to move that equipment at its expense.

The budget also factors in the sale of 205/295 E. Main St. This includes the purchase of Lane County right-of-way for $45,700 to consolidate the lot. This also includes paying off the current loan with Government Capital Corporation for $307,980. The sale of 205/295 E. Main St. is currently under contract. It is possible that we can complete the conditions to sale and finalize the transaction prior to June 30. In that case, we can adjust the recommended budget prior to adoption to reflect the sale of 205/295 E. Main St.

Assuming the sale revenues and expenditures listed above are correct, I estimate that the city will net around $40,000. That includes the sale costs that the city has already incurred for 205/295 E. Main St., such as the environmental testing, underground storage tank decommissioning, and asbestos remediation.

The timing of the property sales may not match up with the fiscal year. For instance, some properties may sell prior to June 30, 2022, and other properties may sell in the FY 23/24 fiscal year. What’s important is the understanding that every dollar from these sales should be directed towards paying off the loan to finance the 70 N. Pioneer St. renovation.

**Other funding recommendations.** A summary of other funding recommendations is as follows:

* **Blackberry Jam Festival Fund.** The Blackberry Jam Festival Fund includes appropriations and estimated revenues associated with an event to be held in July. This will the be the first time the city has held the Blackberry Jam Festival since 2019. The amounts budgeted are estimates, though on the high end to ensure the committee members have enough budget to work with.
* **Building Fund.** The Building Fund has an appropriation of $10,000 for equipment and furnishings. Since Building Fund functions occur at City Hall, I have included this appropriation to pay for any file cabinets or other new furnishings needed for the Building Department.
* I included an appropriation of $5,936 for maintenance to the covered bridge. This is offset with the tourism grant that we receive every year. This could be used to repair the pull-down gate.
* I did not include an appropriation for a new well system at Paul Fisher Park. Staff are in the process of obtaining quotes from well contractors. We obtained one quote for $10,000 after the recommended budget numbers were finalized. This includes trenching and installing the lines, installing electrical services, and placement of a water storage tank. It is likely that the savings in utilities expenditures will pay for this project. Staff are evaluating if the Parks Department’s budget has enough funds to pay for this out of the current year’s budget. More information on this will be forthcoming.
* Oregon RAIN has requested an increase from $7,500 to $10,000. This request is included in the recommended budget. This is to pay for the Venture Catalyst position, who provides consulting services to Lowell area entrepreneurs. Oregon RAIN has proposed that the city contract with them for an additional Entrepreneur-in-Community for an estimated $12,000. This would be to fund a part-time position, employed by RAIN, to supplement consulting services in the Lowell area. I do not recommend funding the Entrepreneur-in-Community currently. However, grant opportunities exist to pay for most or all the position. We should explore those grant opportunities in the next fiscal year.
* **SDC Funds.** Compared to the current fiscal year, I have included appropriations in the SDC funds for any capacity-increasing projects that we may want to undertake. The Sewer SDC fund has an appropriation of $99,000 for the remainder of the master plan. (Half of the wastewater treatment master plan was left out of the FY 21/22 budget in error. The City Engineer will complete the other half in July if an appropriation for the remainder is approved.) The Sewer SDC fund also has an appropriation of $35,000 for capacity-increasing projects, such as system repairs to mitigate inflow and infiltration into the system. The Parks SDC Fund has an appropriation of $80,313 for parks improvements. The parks improvements should be geared towards increasing user capacity. I believe that improvements to the restrooms would qualify, such as installation of stainless-steel fixtures and heavy-duty, timed locks.
* **Street Fund.** The Street Fund has an appropriation of $70,000 for street improvements projects. We could potentially use these funds to start implementing recommendations from the “2019 Downtown Master Plan,” such as signage, sidewalk, or other improvements. I recommend approving an appropriation then identifying the projects we want to work on.
* **Water and Sewer Reserve Funds.** These funds are for our USDA loans. USDA requires us to have a certain number of months’ worth of loan payments in reserve. Both funds are fully funded. We will use the balance in these funds to make final loan payments.
* **Law enforcement services.** A survey on citizens’ preferences on law enforcement services is underway. If interest in expanding law enforcement services is strong, City Council may wish to refer a measure to the voters in November on a property tax or fee increase to pay for the services. If the voters approve a property tax increase, the most feasible way to pay for an expanded law enforcement contract, it would go into effect on July 1, 2023. The law enforcement contract would therefore be effective starting in the 2023/2024 fiscal year.

**Summary.** The following table summarizes major changes in expenditures from the FY 21/22 adopted budget to the recommended FY 22/23 budget.

*[This section left intentionally blank. The table starts on the next page.]*

| **Item #** | **Fund Name** | **Description** | **FY 21/22 Budget** | **FY 22/23 Recom- mended** | **Increase/ (Decrease)** |
| --- | --- | --- | --- | --- | --- |
| 1 | SDC Funds | The SDC funds include appropriations for different improvements projects, some of which can be determined during the fiscal year. For instance, the parks SDC fund includes a $80,313 budget for parks improvements. The sewer SDC fund includes an appropriation of $99,000 to complete the master plan. The water SDC fund appropriates $300,000 for any needs identified in the forthcoming master plan. Capacity expansion projects were not included in the current year's budget, which accounts for the increase. | $206,062 | $739,573 | $533,511 |
| 2 | General Fund | Loan principal payments in FY 21/22 included the E. Main St. loan. FY 22/23 includes this loan, along with paying off the Business Oregon loan for 70 N Pioneer St with proceeds from property sales. | $298,000 | $538,204 | $240,204 |
| 3 | General Fund | Building repair and maintenance. This includes costs anticipated to prepare the 107 E 3rd St property for sale: asbestos testing, possible asbestos remediation, demolition costs, additional engineering work (if needed). This also includes costs to prepare the 70 N Pioneer St portion for sale. | $5,656 | $80,200 | $74,544 |
| 4 | Building Fund | The increase is due to projected new construction in FY 22/23. Also includes an allocation of Public Works Director personnel services, which is new for FY 22/23. Includes an additional $4,500 in legal services to assist in drafting code updates that Northwest Building Code has recommended. These increases are offset by revenues from permit fees. | $49,230 | $121,470 | $72,240 |
| 5 | General Fund | Contingency. A higher amount of contingency is budgeted this year. If we do not spend contingency funds, then these appropriations will lapse. City Council action is required to transfer contingency funds to other accounts. The amount of contingency budgeted leaves ending budgeted fund balance at approximately 2 months of operating expenditures. | $39,825 | $97,186 | $57,361 |
| 6 | Water Fund | Water system improvements. $33,416 is budgeted for new water meters, to be paid for with ARPA funds. $10,000 is budgeted in this account for unanticipated, emergency repair needs throughout the year. | $0 | $43,416 | $43,416 |
| 7 | General Fund | This is for the opening day book collection at the library. We have grant applications pending to offset these costs. | $0 | $40,000 | $40,000 |
| 8 | Sewer Fund | Building and facilities. This is to purchase a new gate for the wastewater treatment plant. | $0 | $25,000 | $25,000 |
| 9 | Sewer Fund | Sewer systems. This is for inflow and infiltration improvements to the wastewater collection infrastructure, as well as unanticipated need. | $0 | $25,000 | $25,000 |
| 10 | Multiple | Increases are budgeted for electricity, water, sewer, internet, telephone, and gas. | $78,396 | $99,930 | $21,534 |
| 11 | Blackberry Jam | Includes appropriations for FY 22/23, since a festival is planned in July. Appropriations for a festival were not budgeted in FY 21/22 due to COVID-19 | $6,750 | $23,142 | $16,392 |
| 12 | Sewer Fund | Budgeted increases for electricity, water/sewer analysis, chemicals and lab supplies, other general supplies, and gasoline. | $54,700 | $67,500 | $12,800 |
| 13 | General Fund | This is for the phase 1 Rolling Rock Park rehabilitation. We have two grant applications pending for this project. If we don't receive the grant, then we won't start this project in FY 22/23. This account also has $13,000 budgeted for the Paul Fisher shade tree program, to be offset by community donations. | $740,000 | $752,715 | $12,715 |
| 14 | Multiple | Personnel expenditures. Personnel increases include: salary, overtime, and workers' compensation increases ($16,621) and health insurance ($7,192). A decrease of $12,062 is included compared to FY 21/22, based on the new City Clerk having a lower pay grade than the previous City Clerk. | $605,592 | $613,300 | $7,708 |
| 15 | Water Fund | Budgeted increases for electricity, water/sewer analysis, chemicals and lab supplies, other general supplies, and gasoline. | $47,200 | $54,750 | $7,550 |
| 16 | Multiple | An increase is budgeted for external auditing services. Contract accountant services are budgeted based on 12 hours per week, instead of 8 hours per week. | $32,815 | $38,976 | $6,161 |
| 17 | General Fund | Land use and development costs have been trending higher, due to increase development activity. This is partially offset by land use application fees. Staff intend to be diligent in billing for land use application fees in FY 22/23, pursuant to Ordinance 228. | $20,000 | $25,000 | $5,000 |
| 18 | General Fund | A full year's interest is budgeted for the loan on the 205/295 E Main St property. This is a conservative estimate, as this property is currently under contract. The sale is on hold pending the results of the underground gasoline storage tank decommissioning. This also includes interest payments on the Business Oregon loan. | $8,010 | $13,005 | $4,995 |
| 19 | General Fund | Increased maintenance is budgeted for the covered bridge, offset by tourism operating grant. | $2,102 | $6,000 | $3,898 |
| 20 | Sewer Fund | Contingencies are budgeted at a smaller amount since $15,000 is budgeted in the "sewer systems" account for unanticipated or emergency repair needs throughout the year. | $40,342 | $20,000 | ($20,342) |
| 21 | General Fund | Other contract services. Amounts budgeted in FY 21/22 for park cleaning due to COVID-19 is not recommended. Amounts budgeted in this account include: $10,000 for Oregon RAIN; $5,000 library consulting fees; $4,880 for climate-controlled storage for City Hall documents; among others. | $44,000 | $22,380 | ($21,620) |
| 22 | General Fund | The FY 21/22 budget included loan principal for the Rolling Rock Park project. This budget does not recommend additional loan funding for parks projects. The principal and interest payments budgeted for parks is only to pay off current loans from 2018 and 2019 to acquire the southern half of Rolling Rock Park. | $68,171 | $8,530 | ($59,641) |
|  |  |  |  |  |  |
|  | Net change from items listed above: | | $2,346,851 | $3,455,277 | $1,108,426 |
|  |  |  |  |  |  |
|  | Net change for all other expenditures: | | $1,093,438 | $1,147,842 | $46,904 |
|  |  |  |  |  |  |
|  | Unappropriated ending balances | | $1,057,742 | $260,054 | ($797,688) |
|  | and reserves for future use: | |  |  |  |
|  |  |  |  |  |  |
|  | Total requirements: | | $4,498,031 | $4,863,173 | $357,642 |

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.

The amounts budgeted for contingencies and ending fund balances are itemized on the fund financial summaries and estimate worksheets in the sections below. The following table also shows unappropriated balances; budgeted contingency; and budgeted amounts for materials, services, and personnel. The percentage of unappropriated balances of operating expenditures and contingencies as a percentage of operating expenditures is also shown.

I have budgeted contingencies higher in the General Fund to give us flexibility in case of unanticipated needs, especially with uncertainties associated with moving City Hall and library functions into the new facility. Contingencies are also higher in the Building Fund to ensure we don’t exceed appropriations in case building activity continues at its unprecedented level. Contingency funds require City Council approval to transfer into operating or other accounts.

If we don’t spend contingency funds, those appropriations lapse, contributing to higher than budgeted ending fund balances. The final column shows ending fund balance, assuming we don’t spend any contingency funds. The best-case scenario shows the General Fund with an ending FY 22/23 fund balance totaling 33.77% of operating expenditures, well above the target amount of 17%.

The best-case scenario for the Water Fund shows ending fund balance at 10.92% of operating expenses. However, the Water Fund also includes additional cushion to pay for unanticipated and emergency repairs. If we don’t have emergency repairs in FY 22/23, then ending fund balances could end up higher than projected.



Acknowledgments

A project of this magnitude requires a team effort to be successful. Several City of Lowell team members assisted me in preparing the recommended budget. 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. Max Baker, Public Works Director, prepared recommendations for Public Works Departments and the Parks Department. Max also provided information on utility customers that was useful in preparing water and sewer fee revenue projections. Sam Dragt, City Clerk, provided information on the invoices that we pay on a regular basis. This budget would not be possible without the contributions of these team members.

Next steps

The Budget Committee meets on May 4 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 tentatively scheduled for May 12, if necessary. Both meetings are scheduled at 6:00 pm, to be held at the Lowell Rural Fire Protection District meeting room.

I recommend that City Council hold a public hearing on the budget at its June 7 regular meeting. I also recommend that City Council adopt the budget at its June 21 meeting to allow enough time for citizen comment from the June 7 meeting to be considered. 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 welcome questions and comments from our citizens on the budget. This budget will be posted on the city’s website for public inspection.

Text

Description automatically generated Sincerely,

Jeremy B. Caudle

City Administrator

**FY 2022/2023 Budget Summary**

**Summary of revenues and other resources by fund:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | General Fund | Water Fund | Sewer Fund | SDC and Reserve Funds | Other Governmental Funds | Grand Total |
| Beginning Balance | 341,048 | 62,044 | 149,181 | 788,242 | 162,474 | 1,502,989 |
| Charges for Services | 9,737 | 468,623 | 450,375 | - | - | 928,735 |
| Current Year Change | - | - | - | - | - | - |
| Fines & Forfeitures | 5,000 | - | - | - | - | 5,000 |
| Franchise Fees | 108,686 | - | - | - | - | 108,686 |
| Fundraising & Event Revenue | - | - | - | - | 16,597 | 16,597 |
| Grant Revenue | 843,301 | - | - | - | - | 843,301 |
| Intergovernmental Revenue | 43,700 | - | - | - | 91,464 | 135,164 |
| Investment Revenue | 1,252 | 273 | 662 | 1,570 | 231 | 3,988 |
| Licenses & Permits | 19,795 | 4,125 | 1,725 | - | 71,374 | 97,019 |
| Loan Payments & Proceeds | 230,224 | - | - | - | - | 230,224 |
| Miscellaneous Revenue | 800 | 2,000 | 1,600 | - | 500 | 4,900 |
| Other Revenue | 699,397 | - | - | - | - | 699,397 |
| Reimbursement Revenue | - | - | - | - | - | - |
| SDC Revenue | 940 | 14,900 | 12,360 | 143,020 | 2,080 | 173,300 |
| Tax Revenue | 178,646 | - | - | - | - | 178,646 |
| Transfers In | - | - | - | - | - | - |
| Grand Total | 2,482,526 | 551,965 | 615,903 | 932,832 | 344,720 | 4,927,946 |

**Summary of expenditures and other requirements by fund:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | General Fund | Water Fund | Sewer Fund | SDC and Reserve Funds | Other Governmental Funds | Grand Total |
| Personal Services | 155,797 | 210,904 | 209,121 | - | 39,554 | 615,376 |
| Capital Outlay | 1,245,908 | 43,416 | 60,000 | 515,573 | 85,000 | 1,949,897 |
| Materials & Services | 326,467 | 182,534 | 213,075 | 224,000 | 169,648 | 1,115,724 |
| Transfers Out | - | - | - | - | - | - |
| Contingencies | 97,186 | 20,000 | 20,000 | - | 29,569 | 166,755 |
| Debt Service | 591,558 | 58,341 | 54,127 | - | 5,172 | 709,198 |
| Reserves & Ending Balances | 65,610 | 36,770 | 59,580 | 193,259 | 15,777 | 370,996 |
| Grand Total | 2,482,526 | 551,965 | 615,903 | 932,832 | 344,720 | 4,927,946 |

**Fund Summaries**

**General Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **General Fund** | **716,251** | **939,812** | **2,274,435** | **1,090,922** | **2,482,526** |
| Beginning Balance | 297,503 | 272,113 | 410,423 | 205,803 | 341,048 |
| Charges for Services | 5,107 | 3,388 | 6,025 | 10,755 | 9,737 |
| Fines & Forfeitures | 2,824 | 5,966 | 3,146 | 8,140 | 5,000 |
| Franchise Fees | 62,927 | 59,158 | 100,735 | 113,732 | 108,686 |
| Fundraising & Event Revenue | 6,100 | 12,366 | 0 | 13,270 | 0 |
| Grant Revenue | 72,137 | 67,784 | 615,700 | 356,052 | 843,301 |
| Intergovernmental Revenue | 37,137 | 39,141 | 42,407 | 38,503 | 43,700 |
| Investment Revenue | 5,069 | 1,592 | 2,500 | 1,220 | 1,252 |
| Licenses & Permits | 73,993 | 1,669 | 16,075 | 18,451 | 19,795 |
| Loan Payments & Proceeds | 0 | 307,978 | 500,000 | 80,000 | 230,224 |
| Miscellaneous Revenue | 2,262 | 6,273 | 2,250 | 704 | 800 |
| Other Revenue | 85 | 1,000 | 418,700 | 60,758 | 699,397 |
| Reimbursement Revenue | 0 | 0 | 0 | 0 | 0 |
| SDC Revenue | 376 | 188 | 735 | 1,034 | 940 |
| Tax Revenue | 150,731 | 155,147 | 155,739 | 182,500 | 178,646 |
| Transfers In | 0 | 6,049 | 0 | 0 | 0 |
| **Grand Total** | **716,251** | **939,812** | **2,274,435** | **1,090,922** | **2,482,526** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **General Fund** | **716,251** | **939,812** | **2,274,435** | **1,090,922** | **2,482,526** |
| Personal Services | 102,263 | 103,009 | 151,268 | 124,764 | 155,797 |
| Capital Outlay | 28,187 | 309,230 | 1,242,815 | 348,647 | 1,245,908 |
| Contingencies | 0 | 0 | 39,825 | 0 | 97,186 |
| Debt Service | 40,346 | 46,353 | 406,359 | 40,348 | 591,558 |
| Materials & Services | 267,344 | 238,221 | 263,420 | 236,115 | 326,467 |
| Reserves & Ending Balances | 272,111 | 205,799 | 170,748 | 341,048 | 65,610 |
| Transfers Out | 6,000 | 37,200 | 0 | 0 | 0 |
| **Grand Total** | **716,251** | **939,812** | **2,274,435** | **1,090,922** | **2,482,526** |

**Sewer Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer Fund** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** |
| Beginning Balance | 176,148 | 150,205 | 214,849 | 184,427 | 149,181 |
| Charges for Services | 361,249 | 386,433 | 406,700 | 406,517 | 450,375 |
| Grant Revenue | 0 | 24,364 | 20,000 | 20,000 | 0 |
| Investment Revenue | 1,899 | 734 | 2,150 | 632 | 662 |
| Licenses & Permits | 805 | 575 | 1,150 | 3,968 | 1,725 |
| Loan Payments & Proceeds | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenue | 2,187 | 3,589 | 2,700 | 1,005 | 1,600 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 |
| SDC Revenue | 5,241 | 3,090 | 6,180 | 13,596 | 12,360 |
| Transfers In | 12,858 | 6,049 | 0 | 0 | 0 |
| **Grand Total** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer Fund** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** |
| Personal Services | 169,295 | 184,403 | 213,420 | 213,418 | 209,121 |
| Capital Outlay | 42,745 | 0 | 6,000 | 23,377 | 60,000 |
| Contingencies | 0 | 0 | 40,342 | 0 | 20,000 |
| Debt Service | 51,232 | 50,544 | 50,265 | 50,265 | 54,127 |
| Materials & Services | 139,338 | 149,750 | 198,734 | 193,904 | 213,075 |
| Reserves & Ending Balances | 150,202 | 184,422 | 144,968 | 149,181 | 59,580 |
| Transfers Out | 7,575 | 5,920 | 0 | 0 | 0 |
| **Grand Total** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** |

**Water Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water Fund** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** |
| Beginning Balance | 140,328 | 112,957 | 45,554 | 41,482 | 62,044 |
| Charges for Services | 318,844 | 348,437 | 378,940 | 373,281 | 468,623 |
| Grant Revenue | 0 | 817 | 120,000 | 120,000 | 0 |
| Investment Revenue | 1,978 | 372 | 2,200 | 290 | 273 |
| Licenses & Permits | 1,250 | 6,500 | 2,750 | 8,625 | 4,125 |
| Loan Payments & Proceeds | 0 | 185,358 | 0 | 0 | 0 |
| Miscellaneous Revenue | 2,399 | 4,929 | 2,000 | 1,110 | 2,000 |
| Other Revenue | 800 | 0 | 0 | 0 | 0 |
| Reimbursement Revenue | 0 | 0 | 0 | 0 | 0 |
| SDC Revenue | 7,823 | 2,980 | 7,450 | 16,390 | 14,900 |
| Transfers In | 0 | 6,049 | 0 | 0 | 0 |
| **Grand Total** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water Fund** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** |
| Personal Services | 169,295 | 184,402 | 211,358 | 211,355 | 210,904 |
| Capital Outlay | 16,026 | 188,103 | 27,500 | 66,584 | 43,416 |
| Contingencies | 0 | 0 | 35,532 | 0 | 20,000 |
| Debt Service | 64,079 | 64,080 | 58,614 | 58,614 | 58,341 |
| Materials & Services | 101,127 | 174,595 | 152,700 | 162,581 | 182,534 |
| Reserves & Ending Balances | 112,957 | 41,479 | 73,190 | 62,044 | 36,770 |
| Transfers Out | 9,938 | 15,740 | 0 | 0 | 0 |
| **Grand Total** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** |

**Street Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Street Fund** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** |
| Beginning Balance | 90,839 | 67,703 | 63,711 | 76,011 | 101,288 |
| Grant Revenue | 0 | 213,264 | 0 | 0 | 0 |
| Intergovernmental Revenue | 76,643 | 78,419 | 64,212 | 91,454 | 91,464 |
| Investment Revenue | 1,424 | 173 | 1,400 | 218 | 211 |
| Loan Payments & Proceeds | 0 | 83,092 | 0 | 0 | 0 |
| Miscellaneous Revenue | 0 | 4,841 | 77 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 |
| Reimbursement Revenue | 0 | 0 | 0 | 0 | 0 |
| SDC Revenue | 1,768 | 416 | 1,560 | 3,120 | 2,080 |
| Transfers In | 0 | 4,033 | 0 | 0 | 0 |
| **Grand Total** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Street Fund** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** |
| Personal Services | 17,986 | 19,288 | 24,506 | 24,504 | 25,987 |
| Capital Outlay | 44,228 | 320,195 | 0 | 0 | 75,000 |
| Contingencies | 0 | 0 | 7,368 | 0 | 10,819 |
| Debt Service | 0 | 0 | 5,175 | 5,188 | 5,172 |
| Materials & Services | 36,757 | 36,448 | 48,046 | 39,823 | 67,295 |
| Reserves & Ending Balances | 67,703 | 76,010 | 45,865 | 101,288 | 10,770 |
| Transfers Out | 4,000 | 0 | 0 | 0 | 0 |
| **Grand Total** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** |

**Building Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Building Fund** | **0** | **56,357** | **70,105** | **137,453** | **121,528** |
| Beginning Balance | 0 | 0 | 19,855 | 29,944 | 50,144 |
| Investment Revenue | 0 | 9 | 0 | 9 | 10 |
| Licenses & Permits | 0 | 19,129 | 50,250 | 107,500 | 71,374 |
| Miscellaneous Revenue | 0 | 19 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 37,200 | 0 | 0 | 0 |
| **Grand Total** | **0** | **56,357** | **70,105** | **137,453** | **121,528** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Building Fund** | **0** | **56,357** | **70,105** | **137,453** | **121,528** |
| Personal Services | 0 | 4,302 | 5,040 | 5,036 | 13,567 |
| Capital Outlay | 0 | 0 | 0 | 0 | 10,000 |
| Contingencies | 0 | 0 | 7,959 | 0 | 18,750 |
| Materials & Services | 0 | 22,109 | 36,231 | 82,273 | 79,211 |
| Reserves & Ending Balances | 0 | 29,946 | 20,875 | 50,144 | 0 |
| **Grand Total** | **0** | **56,357** | **70,105** | **137,453** | **121,528** |

**Blackberry Jam Festival Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Blackberry Jam** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** |
| Beginning Balance | 16,392 | 12,510 | 10,545 | 11,468 | 11,042 |
| Fundraising & Event Revenue | 14,163 | 2,066 | 4,000 | 5,033 | 16,597 |
| Investment Revenue | 7 | 4 | 0 | 3 | 10 |
| Miscellaneous Revenue | 101 | 0 | 0 | 0 | 500 |
| Other Revenue | 280 | 0 | 0 | 0 | 0 |
| **Grand Total** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Blackberry Jam** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** |
| Contingencies | 0 | 0 | 0 | 0 | 0 |
| Materials & Services | 18,435 | 3,112 | 6,750 | 5,462 | 23,142 |
| Reserves & Ending Balances | 12,508 | 11,468 | 7,795 | 11,042 | 5,007 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** |

**Sewer SDC Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer SDC Fund** | **139,745** | **146,160** | **162,810** | **178,868** | **147,172** |
| Beginning Balance | 128,017 | 139,745 | 145,745 | 146,159 | 125,252 |
| Investment Revenue | 2,646 | 1,060 | 1,000 | 579 | 500 |
| SDC Revenue | 9,082 | 5,355 | 16,065 | 32,130 | 21,420 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **139,745** | **146,160** | **162,810** | **178,868** | **147,172** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer SDC Fund** | **139,745** | **146,159** | **162,810** | **178,868** | **147,172** |
| Capital Outlay | 0 | 0 | 0 | 0 | 35,000 |
| Materials & Services | 0 | 0 | 53,616 | 53,616 | 99,000 |
| Reserves & Ending Balances | 139,745 | 146,159 | 109,194 | 125,252 | 13,172 |
| **Grand Total** | **139,745** | **146,159** | **162,810** | **178,868** | **147,172** |

**Water SDC Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water SDC Fund** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** |
| Beginning Balance | 265,465 | 311,502 | 328,502 | 329,228 | 382,697 |
| Investment Revenue | 5,822 | 2,406 | 1,000 | 1,526 | 500 |
| SDC Revenue | 40,215 | 15,320 | 57,450 | 144,900 | 76,600 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water SDC Fund** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** |
| Capital Outlay | 0 | 0 | 0 | 0 | 300,000 |
| Materials & Services | 0 | 0 | 102,446 | 92,957 | 80,000 |
| Reserves & Ending Balances | 311,502 | 329,228 | 284,506 | 382,697 | 79,797 |
| **Grand Total** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** |

**Street SDC Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Street SDC Fund** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** |
| Beginning Balance | 36,617 | 47,330 | 49,630 | 50,028 | 68,006 |
| Investment Revenue | 649 | 330 | 200 | 218 | 150 |
| SDC Revenue | 10,064 | 2,368 | 8,880 | 17,760 | 11,840 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Street SDC Fund** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** |
| Capital Outlay | 0 | 0 | 40,000 | 0 | 60,260 |
| Materials & Services | 0 | 0 | 5,000 | 0 | 15,000 |
| Reserves & Ending Balances | 47,330 | 50,028 | 13,710 | 68,006 | 4,736 |
| **Grand Total** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** |

**Stormwater SDC Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Stormwater SDC Fund** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** |
| Beginning Balance | 33,379 | 44,978 | 48,278 | 47,976 | 68,635 |
| Investment Revenue | 585 | 306 | 635 | 209 | 200 |
| SDC Revenue | 11,014 | 2,692 | 10,095 | 20,450 | 13,460 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Stormwater SDC Fund** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** |
| Capital Outlay | 0 | 0 | 0 | 0 | 40,000 |
| Materials & Services | 0 | 0 | 0 | 0 | 20,000 |
| Reserves & Ending Balances | 44,978 | 47,976 | 59,008 | 68,635 | 22,295 |
| **Grand Total** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** |

**Parks SDC Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Parks SDC Fund** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** |
| Beginning Balance | 45,622 | 54,359 | 57,750 | 58,682 | 88,493 |
| Investment Revenue | 857 | 382 | 200 | 261 | 200 |
| SDC Revenue | 7,880 | 3,940 | 14,775 | 29,550 | 19,700 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Parks SDC Fund** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** |
| Capital Outlay | 0 | 0 | 0 | 0 | 80,313 |
| Materials & Services | 0 | 0 | 0 | 0 | 10,000 |
| Reserves & Ending Balances | 54,359 | 58,681 | 72,725 | 88,493 | 18,080 |
| **Grand Total** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** |

**Sewer Reserve Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer Reserve Fund** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** |
| Beginning Balance | 8,246 | 9,826 | 15,754 | 15,751 | 15,754 |
| Investment Revenue | 6 | 5 | 2 | 3 | 10 |
| Transfers In | 1,575 | 5,920 | 0 | 0 | 0 |
| **Grand Total** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Sewer Reserve Fund** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** |
| Reserves & Ending Balances | 9,827 | 15,751 | 15,756 | 15,754 | 15,764 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** |

**Water Reserve Fund**

**Resources:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water Reserve Fund** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** |
| Beginning Balance | 19,692 | 23,643 | 39,398 | 39,395 | 39,405 |
| Investment Revenue | 13 | 12 | 4 | 10 | 10 |
| Transfers In | 3,938 | 15,740 | 0 | 0 | 0 |
| **Grand Total** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** |

**Requirements:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** |
| **Water Reserve Fund** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** |
| Reserves & Ending Balances | 23,643 | 39,395 | 39,402 | 39,405 | 39,415 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| **Grand Total** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** |

**Resources estimate sheets**

|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$  Change** |
| --- | --- | --- | --- | --- | --- | --- |
| **General Fund** | **716,251** | **939,812** | **2,274,435** | **1,090,922** | **2,482,526** | **208,091** |
| 110-3100-Beginning Fund Balance | 297,503 | 272,113 | 410,423 | 205,803 | 341,048 | (69,375) |
| 110-310-4112-Property Taxes - Current | 148,109 | 152,386 | 153,139 | 180,000 | 175,885 | 22,746 |
| 110-310-4114-Property Taxes - Prior | 2,622 | 2,761 | 2,600 | 2,500 | 2,761 | 161 |
| 110-315-4125-Interest Earned | 5,069 | 1,592 | 2,500 | 1,220 | 1,252 | (1,248) |
| 110-320-4132-State Revenue Sharing | 10,386 | 11,554 | 11,000 | 12,562 | 12,000 | 1,000 |
| 110-320-4134-Cigarette Tax | 1,200 | 3,694 | 3,407 | 968 | 3,700 | 293 |
| 110-320-4136-Liquor Tax | 18,930 | 18,570 | 22,000 | 23,373 | 22,000 | - |
| 110-320-4145-Transient Room Tax | 5 | - | - | - | - | - |
| 110-320-4148-Marijuana Tax Distribution | 6,616 | 5,323 | 6,000 | 1,600 | 6,000 | - |
| 110-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 110-325-4151-General Govt - Operating Grant | - | 57,510 | 140,000 | 140,000 | 50,000 | (90,000) |
| 110-325-4152-Tourism - Operating Grant | 10,137 | 10,274 | 10,200 | 10,586 | 10,586 | 386 |
| 110-325-4154-Summer Reading - Oper Grant | - | - | - | 1,000 | 1,000 | 1,000 |
| 110-325-4155-Library - Capital Grant | - | - | 225,500 | 203,466 | 40,000 | (185,500) |
| 110-325-4158-Comm Dev - Operating Grant | 30,000 | - | - | 1,000 | 1,000 | 1,000 |
| 110-325-4160-Parks - Operating Grant | 32,000 | - | 240,000 | - | 740,715 | 500,715 |
| 110-3275-GASB - Fixed Assets | - | - | - | - | - | - |
| 110-3277-GAAP - Long Term Debt | - | - | - | - | - | - |
| 110-330-4310-Cable Franchise Fees | 5,853 | 6,480 | 5,900 | 7,866 | 6,500 | 600 |
| 110-330-4312-Electric Franchise Fees | 47,619 | 51,266 | 53,000 | 53,452 | 54,000 | 1,000 |
| 110-330-4314-Garbage Franchise Fees | - | - | - | - | - | - |
| 110-330-4316-Telecom Franchise Fees | 9,455 | 1,412 | 3,000 | 1,339 | 1,500 | (1,500) |
| 110-330-4318-Water Franchise Fees | - | - | 18,500 | 25,104 | 23,975 | 5,475 |
| 110-330-4320-Sewer Franchise Fees | - | - | 20,335 | 25,971 | 22,711 | 2,376 |
| 110-335-4352-Land Use & Development | 35,768 | 292 | 15,000 | 17,951 | 19,195 | 4,195 |
| 110-335-4354-Misc Permits & Licenses | 480 | 396 | 275 | 30 | 100 | (175) |
| 110-335-4356-Building Permit Fees | 31,408 | - | - | - | - | - |
| 110-335-4358-Electrical Permit Fees | 5,461 | - | - | - | - | - |
| 110-335-4360-Dog Licenses | 876 | 981 | 800 | 470 | 500 | (300) |
| 110-340-4410-Copy, Fax, Notary & Research | 1,104 | 890 | 1,030 | 443 | 500 | (530) |
| 110-340-4413-Library Memberships | - | 300 | - | - | - | - |
| 110-340-4415-Library Business Services | - | - | 250 | - | - | (250) |
| 110-340-4417-Lien Searches | 580 | 590 | 515 | 1,065 | 500 | (15) |
| 110-340-4419-Election Filing Fees | - | 100 | 100 | - | 100 | - |
| 110-340-4421-SDC/CET Admin Fee | 3,214 | 1,365 | 4,005 | 9,177 | 8,537 | 4,532 |
| 110-340-4423-Pay Station Revenue | 209 | 143 | 125 | 70 | 100 | (25) |
| 110-345-4511-Parks Reimbursement SDC | 376 | 188 | 735 | 1,034 | 940 | 205 |
| 110-350-4625-Municipal Court Revenue | 2,824 | 5,966 | 3,146 | 8,140 | 5,000 | 1,854 |
| 110-360-4225-Loan Proceeds | - | 307,978 | 500,000 | 80,000 | 230,224 | (269,776) |
| 110-365-4752-Reimbursement Revenue | - | - | - | - | - | - |
| 110-365-4790-SVDP Project Reimbursement | - | - | - | - | - | - |
| 110-370-4822-BBJ Admin Fee | - | - | - | - | - | - |
| 110-370-4824-Donations | 85 | - | - | - | - | - |
| 110-370-4825-Library Donations | - | - | - | 453 | 500 | 500 |
| 110-370-4826-Parks Donations | - | 1,000 | - | 2,445 | 13,000 | 13,000 |
| 110-370-4849-Capital Asset Disposal | - | - | 418,700 | 57,860 | 685,897 | 267,197 |
| 110-380-4865-Library Capital Campaign | 6,100 | 12,366 | - | 13,270 | - | - |
| 110-385-4893-Rental Revenue | - | 5,229 | - | - | - | - |
| 110-385-4895-Miscellaneous Revenue | 2,262 | 1,044 | 2,250 | 704 | 800 | (1,450) |
| 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 | - | - | - | - |
|  |  |  |  |  |  |  |
| **Sewer Fund** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** | **(37,826)** |
| 240-3100-Beginning Fund Balance | 176,148 | 150,205 | 214,849 | 184,427 | 149,181 | (65,668) |
| 240-315-4125-Interest Earned | 1,899 | 734 | 2,150 | 632 | 662 | (1,488) |
| 240-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 240-325-4151-Sewer - Operating Grants | - | 24,364 | 20,000 | 20,000 | - | (20,000) |
| 240-325-4162-CDBG Grant | - | - | - | - | - | - |
| 240-3275-GASB - Fixed Assets | - | - | - | - | - | - |
| 240-3277-GAAP - Long Term Debt | - | - | - | - | - | - |
| 240-335-4354-Misc Permits & Licenses | - | - | - | - | - | - |
| 240-335-4370-Water/Sewer Connection Permit | 805 | 575 | 1,150 | 3,968 | 1,725 | 575 |
| 240-340-4425-Water/Sewer Sales | 361,249 | 386,075 | 406,700 | 390,879 | 450,375 | 43,675 |
| 240-340-4426-Bulk Grey Water Disposal | - | - | - | 15,638 | - | - |
| 240-340-4430-Water/Sewer Connection Fees | - | 358 | - | - | - | - |
| 240-340-4450-Water/Sewer Penalties | 2,071 | 1,930 | 2,200 | 1,005 | 1,100 | (1,100) |
| 240-345-4541-Sewer Reimbursement SDC | 5,241 | 3,090 | 6,180 | 13,596 | 12,360 | 6,180 |
| 240-360-4220-Interim Financing Revenue | - | - | - | - | - | - |
| 240-360-4225-Loan Proceeds | - | - | - | - | - | - |
| 240-370-4824-Donations | - | - | - | - | - | - |
| 240-370-4849-Capital Asset Disposal | - | - | - | - | - | - |
| 240-385-4895-Miscellaneous Revenue | 116 | 1,659 | 500 | - | 500 | - |
| 240-390-4910-Transfer from General Fund | - | - | - | - | - | - |
| 240-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
| 240-390-4921-Transfer from Sewer Reserve Fu | - | - | - | - | - | - |
| 240-390-4930-Transfer from Water Fund | - | - | - | - | - | - |
| 240-390-4950-Transfer from Equipment Fund | - | 6,049 | - | - | - | - |
| 240-390-4955-Transfer from Debt Reserve Fun | 12,858 | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Water Fund** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** | **(6,929)** |
| 230-3100-Beginning Fund Balance | 140,328 | 112,957 | 45,554 | 41,482 | 62,044 | 16,490 |
| 230-315-4125-Interest Earned | 1,978 | 372 | 2,200 | 290 | 273 | (1,927) |
| 230-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 230-325-4151-Water - Operating Grants | - | 817 | 120,000 | 120,000 | - | (120,000) |
| 230-325-4162-CDBG Grant | - | - | - | - | - | - |
| 230-3275-GASB - Fixed Assets | - | - | - | - | - | - |
| 230-3277-GAAP - Long Term Debt | - | - | - | - | - | - |
| 230-335-4370-Water/Sewer Connection Permit | 1,250 | 6,500 | 2,750 | 8,625 | 4,125 | 1,375 |
| 230-340-4425-Water/Sewer Sales | 314,970 | 342,535 | 364,700 | 355,750 | 454,373 | 89,673 |
| 230-340-4426-Bulk Water Sales | - | 1,661 | 10,000 | 12,266 | 10,000 | - |
| 230-340-4430-Water/Sewer Connection Fees | - | 301 | - | - | - | - |
| 230-340-4435-Fire Hydrant Fee | 3,874 | 3,940 | 4,240 | 5,265 | 4,250 | 10 |
| 230-340-4450-Water/Sewer Penalties | 2,194 | 2,005 | 1,500 | 1,110 | 1,500 | - |
| 230-345-4531-Water Reimbursement SDC | 7,823 | 2,980 | 7,450 | 16,390 | 14,900 | 7,450 |
| 230-360-4210-Principal Payments Recieved | - | - | - | - | - | - |
| 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 | 800 | - | - | - | - | - |
| 230-385-4895-Miscellaneous Revenue | 205 | 2,924 | 500 | - | 500 | - |
| 230-390-4910-Transfer from General Fund | - | - | - | - | - | - |
| 230-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
| 230-390-4940-Transfer from Sewer Fund | - | - | - | - | - | - |
| 230-390-4950-Transfer from Equipment Fund | - | 6,049 | - | - | - | - |
| 230-390-4955-Transfer from Debt Reserve Fun | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Street Fund** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** | **64,083** |
| 312-3100-Beginning Fund Balance | 90,839 | 67,703 | 63,711 | 76,011 | 101,288 | 37,577 |
| 312-315-4125-Interest Earned | 1,424 | 173 | 1,400 | 218 | 211 | (1,189) |
| 312-320-4140-Lane County Distributions | - | - | - | - | - | - |
| 312-320-4142-State Distributions | 76,643 | 78,419 | 64,212 | 91,454 | 91,464 | 27,252 |
| 312-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 312-325-4151-Streets - Operating Grants | - | 13,264 | - | - | - | - |
| 312-325-4162-Streets - Capital Grants | - | 200,000 | - | - | - | - |
| 312-3275-GASB - Fixed Assets | - | - | - | - | - | - |
| 312-3277-GAAP - Long Term Debt | - | - | - | - | - | - |
| 312-345-4513-Transportation Reimbursement S | 1,768 | 416 | 1,560 | 3,120 | 2,080 | 520 |
| 312-360-4210-Principal Payments Received | - | - | - | - | - | - |
| 312-360-4215-Interest Payments Received | - | - | - | - | - | - |
| 312-360-4225-Loan Proceeds | - | 83,092 | - | - | - | - |
| 312-365-4752-Reimbursement Revenue | - | - | - | - | - | - |
| 312-365-4791-SVDP Project Revenue | - | - | - | - | - | - |
| 312-370-4849-Capital Asset Disposal | - | - | - | - | - | - |
| 312-385-4895-Miscellaneous Revenue | - | 4,841 | 77 | - | - | (77) |
| 312-390-4950-Transfer from Equipment Fund | - | 4,033 | - | - | - | - |
|  |  |  |  |  |  |  |
| **Building Fund** | **-** | **56,357** | **70,105** | **137,453** | **121,528** | **51,423** |
| 220-3100-Beginning Fund Balance | - | - | 19,855 | 29,944 | 50,144 | 30,289 |
| 220-315-4125-Interest Earned | - | 9 | - | 9 | 10 | 10 |
| 220-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 220-3275-GASB - Fixed Assets | - | - | - | - | - | - |
| 220-335-4356-Building Permit Fees | - | 16,583 | 45,000 | 96,750 | 63,214 | 18,214 |
| 220-335-4358-Electrical Permit Fees | - | 2,546 | 5,250 | 10,750 | 8,160 | 2,910 |
| 220-370-4849-Capital Asset Disposal | - | - | - | - | - | - |
| 220-385-4895-Miscellaneous Revenue | - | 19 | - | - | - | - |
| 220-390-4910-Transfer from General Fund | - | 37,200 | - | - | - | - |
|  |  |  |  |  |  |  |
| **Blackberry Jam** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** | **13,604** |
| 314-3100-Beginning Fund Balance | 16,392 | 12,510 | 10,545 | 11,468 | 11,042 | 497 |
| 314-315-4125-Interest Earned | 7 | 4 | - | 3 | 10 | 10 |
| 314-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 314-370-4824-BBJ Donations | 280 | - | - | - | - | - |
| 314-370-4849-Capital Asset Disposal | - | - | - | - | - | - |
| 314-380-4861-Craft/Commercial Booth Sales | 1,675 | - | - | - | 1,980 | 1,980 |
| 314-380-4862-Food Booth Sales | 590 | - | - | - | 1,200 | 1,200 |
| 314-380-4863-Beer Garden | - | - | - | - | - | - |
| 314-380-4864-Jam Sales | 1,590 | 185 | - | 340 | 500 | 500 |
| 314-380-4866-Quilt Raffle Sales | 3,373 | 1,846 | 4,000 | 4,358 | 4,000 | - |
| 314-380-4868-Program Ad Sales | 1,545 | - | - | - | - | - |
| 314-380-4870-Sponsorship Revenue | 750 | - | - | 250 | 8,772 | 8,772 |
| 314-380-4872-Pie Sales | - | - | - | - | - | - |
| 314-380-4874-50/50 Raffle Sales | - | - | - | - | - | - |
| 314-380-4876-5K Race Revenue | - | - | - | - | - | - |
| 314-380-4878-Car Show Revenue | 3,445 | 35 | - | - | - | - |
| 314-380-4880-Fishing Derby Revenue | 200 | - | - | - | - | - |
| 314-380-4882-Horseshoe Tourney Revenue | 145 | - | - | - | - | - |
| 314-380-4884-Kidz Korner Revenue | 726 | - | - | - | - | - |
| 314-380-4886-Pie Eating Contest Revenue | 124 | - | - | - | - | - |
| 314-380-4888-RC Flyers Revenue | - | - | - | - | - | - |
| 314-380-4889-BBJ Festival Other Revenue | - | - | - | 85 | 145 | 145 |
| 314-385-4895-Miscellaneous Revenue | 101 | - | - | - | 500 | 500 |
|  |  |  |  |  |  |  |
| **Sewer SDC Fund** | **139,745** | **146,160** | **162,810** | **178,868** | **147,172** | **(15,638)** |
| 440-3100-Beginning Fund Balance | 128,017 | 139,745 | 145,745 | 146,159 | 125,252 | (20,493) |
| 440-315-4125-Interest Earned | 2,646 | 1,060 | 1,000 | 579 | 500 | (500) |
| 440-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 440-345-4540-Sewer SDC | 9,082 | 5,355 | 16,065 | 32,130 | 21,420 | 5,355 |
| 440-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Water SDC Fund** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** | **72,845** |
| 430-3100-Beginning Fund Balance | 265,465 | 311,502 | 328,502 | 329,228 | 382,697 | 54,195 |
| 430-315-4125-Interest Earned | 5,822 | 2,406 | 1,000 | 1,526 | 500 | (500) |
| 430-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 430-345-4530-Water SDC | 40,215 | 15,320 | 57,450 | 144,900 | 76,600 | 19,150 |
| 430-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Street SDC Fund** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** | **21,286** |
| 412-3100-Beginning Fund Balance | 36,617 | 47,330 | 49,630 | 50,028 | 68,006 | 18,376 |
| 412-315-4125-Interest Earned | 649 | 330 | 200 | 218 | 150 | (50) |
| 412-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 412-345-4512-Transportation SDC | 10,064 | 2,368 | 8,880 | 17,760 | 11,840 | 2,960 |
| 412-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Stormwater SDC Fund** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** | **23,287** |
| 445-3100-Beginning Fund Balance | 33,379 | 44,978 | 48,278 | 47,976 | 68,635 | 20,357 |
| 445-315-4125-Interest Earned | 585 | 306 | 635 | 209 | 200 | (435) |
| 445-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 445-345-4545-Storm Drainage SDC | 11,014 | 2,692 | 10,095 | 20,450 | 13,460 | 3,365 |
| 445-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Parks SDC Fund** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** | **35,668** |
| 410-3100-Beginning Fund Balance | 45,622 | 54,359 | 57,750 | 58,682 | 88,493 | 30,743 |
| 410-315-4125-Interest Earned | 857 | 382 | 200 | 261 | 200 | - |
| 410-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 410-345-4510-Park SDC Fees | 7,880 | 3,940 | 14,775 | 29,550 | 19,700 | 4,925 |
| 410-345-4511-Parks Reimbursement SDC | - | - | - | - | - | - |
| 410-390-4917-Transfer from SDC Fund | - | - | - | - | - | - |
|  |  |  |  |  |  |  |
| **Sewer Reserve Fund** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** | **8** |
| 521-3100-Beginning Fund Balance | 8,246 | 9,826 | 15,754 | 15,751 | 15,754 | - |
| 521-315-4125-Interest Earned | 6 | 5 | 2 | 3 | 10 | 8 |
| 521-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 521-390-4940-Transfer from Sewer Fund | 1,575 | 5,920 | - | - | - | - |
|  |  |  |  |  |  |  |
| **Water Reserve Fund** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** | **13** |
| 520-3100-Beginning Fund Balance | 19,692 | 23,643 | 39,398 | 39,395 | 39,405 | 7 |
| 520-315-4125-Interest Earned | 13 | 12 | 4 | 10 | 10 | 6 |
| 520-3250-Current Year Change in Fund Ba | - | - | - | - | - | - |
| 520-390-4930-Transfer from Water Fund | 3,938 | 15,740 | - | - | - | - |
|  |  |  |  |  |  |  |
| **Grand Total** | **2,583,061** | **3,393,347** | **4,498,031** | **3,541,820** | **4,927,946** | **429,915** |

**Expenditures estimate sheets**

**General Fund**

**Administration Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-410-5110-City Administrator | 17,263 | 18,365 | 17,850 | 17,839 | 18,475 | 625 |
| 110-410-5112-Finance Clerk | - | - | - | - | - | - |
| 110-410-5114-City Clerk | 5,275 | 5,549 | 5,828 | 5,828 | 4,624 | (1,204) |
| 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 | 1,659 | 1,696 | 2,195 | 2,195 | 2,387 | 192 |
| 110-410-5220-Overtime | 32 | 30 | 84 | 84 | 67 | (17) |
| 110-410-5315-Social Security/Medicare | 1,854 | 1,962 | 1,978 | 1,978 | 1,955 | (23) |
| 110-410-5320-Worker's Comp | 189 | 737 | 457 | 457 | 476 | 19 |
| 110-410-5350-Unemployment | - | - | 1,728 | 1,728 | 1,700 | (28) |
| 110-410-5410-Health Insurance | 3,773 | 2,835 | 3,901 | 3,901 | 3,912 | 11 |
| 110-410-5450-Public Employees Retirement | 4,180 | 3,226 | 5,095 | 5,095 | 5,017 | (78) |
| 110-410-5910-DO NOT USE - Wage Adjustment | - | - | - | - | - | - |
| **Personal Services Total** | **34,225** | **34,400** | **39,116** | **39,105** | **38,613** | **(503)** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-410-6110-Auditing | 5,235 | 5,436 | 5,500 | 5,775 | 6,440 | 940 |
| 110-410-6112-Legal Services | 1,656 | 2,076 | 2,500 | 1,574 | 3,317 | 817 |
| 110-410-6114-Financial Services | 4,397 | 3,780 | 6,215 | 6,215 | 8,736 | 2,521 |
| 110-410-6122-IT Services | 11,494 | 13,622 | 12,000 | 11,016 | 10,918 | (1,082) |
| 110-410-6124-Copier Contract | 2,013 | 1,776 | 2,250 | 2,250 | 2,250 | - |
| 110-410-6128-Other Contract Services | 38,988 | 21,498 | 12,500 | 2,025 | 4,880 | (7,620) |
| 110-410-6132-LCOG | - | - | - | - | - | - |
| 110-410-6190-Computer Serv/Warr/Contracts | - | - | - | - | - | - |
| 110-410-6210-Insurance & Bonds | 5,968 | 1,440 | 6,426 | 1,033 | 465 | (5,961) |
| 110-410-6220-Publications, Printing & Dues | 2,987 | 4,236 | 1,400 | 2,806 | 2,433 | 1,033 |
| 110-410-6222-Newsletter Expenditure | - | - | 1,200 | - | - | (1,200) |
| 110-410-6226-Postage | 433 | 489 | 500 | 656 | 739 | 239 |
| 110-410-6228-Public Notices | - | - | 500 | 441 | 501 | 1 |
| 110-410-6230-Office Supplies/Equipment | 1,746 | 1,485 | 2,000 | 3,411 | 3,761 | 1,761 |
| 110-410-6234-General Supplies | 861 | 735 | 1,000 | 798 | 527 | (473) |
| 110-410-6238-Bank Service Charges | 794 | 492 | 1,000 | 1,612 | 2,000 | 1,000 |
| 110-410-6240-Travel & Training | 1,973 | 5,700 | 5,700 | 2,000 | 4,000 | (1,700) |
| 110-410-6290-Miscellaneous | 330 | 155 | 500 | 408 | 464 | (36) |
| 110-410-6320-Building Repair & Maintenance | - | 626 | 1,000 | 54 | 73,000 | 72,000 |
| 110-410-6324-Equipment Repair & Maintenance | 29 | 30 | 100 | 849 | - | (100) |
| 110-410-6334-Non-Capitalized Assets | 2,264 | 383 | 2,000 | - | - | (2,000) |
| 110-410-6420-Water Services | 1,548 | 2,010 | 1,398 | 3,135 | 4,700 | 3,302 |
| 110-410-6425-Sewer Services | 1,082 | 1,686 | 825 | 3,141 | 4,700 | 3,875 |
| 110-410-6430-Electricity Services | 3,059 | 3,389 | 2,100 | 3,458 | 3,000 | 900 |
| 110-410-6435-Internet Services | 1,088 | 1,892 | 1,322 | 2,885 | 3,000 | 1,678 |
| 110-410-6440-Telephone Services | 2,488 | 2,211 | 1,875 | 2,826 | 2,000 | 125 |
| 110-410-6445-Refuse Services | 101 | 168 | 120 | - | 2,000 | 1,880 |
| 110-410-6510-Council Expenditure | 309 | 107 | 2,000 | - | 1,000 | (1,000) |
| 110-410-6512-State Ethics Commission | 549 | 549 | 650 | 549 | 549 | (101) |
| 110-410-6514-League of Oregon Cities(LOC) | - | - | - | - | - | - |
| 110-410-6792-Reimbursable Expenditure | - | - | - | - | - | - |
| **Materials & Services Total** | **91,392** | **75,971** | **74,581** | **58,917** | **145,380** | **70,799** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 110-410-8225-Buildings & Facilities | - | - | 185,700 | 80,000 | 145,283 | (40,417) |
| 110-410-8320-Software | 5,925 | - | - | - | - | - |
| 110-410-8335-Equipment & Furnishings | 6,777 | - | - | - | - | - |
| 110-410-8425-Vehicles & Rolling Stock | - | - | - | - | - | - |
| **Capital Outlay Total** | **12,702** | **-** | **185,700** | **80,000** | **145,283** | **(40,417)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **138,319** | **110,371** | **299,397** | **178,022** | **329,276** | **29,879** |

**General Fund**

**Code Enforcement Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-460-5110-City Administrator | 4,316 | 4,591 | 4,463 | 4,463 | 4,619 | 156 |
| 110-460-5150-Public Works Director | 3,443 | 3,615 | 3,798 | 3,798 | - | (3,798) |
| 110-460-5220-Overtime | 90 | 239 | 315 | 315 | - | (315) |
| 110-460-5315-Social Security/Medicare | 600 | 646 | 341 | 341 | 503 | 162 |
| 110-460-5320-Worker's Comp | 63 | 219 | 154 | 154 | 90 | (64) |
| 110-460-5350-Unemployment | - | - | 692 | 692 | 308 | (384) |
| 110-460-5410-Health Insurance | 1,384 | 1,174 | 1,462 | 1,462 | 485 | (977) |
| 110-460-5450-Public Employees Retirement | 1,353 | 1,154 | 1,684 | 1,684 | 907 | (777) |
| **Personal Services Total** | **11,249** | **11,638** | **12,909** | **12,909** | **6,912** | **(5,997)** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-460-6128-Other Contract Services | 2,965 | 2,669 | - | 284 | 500 | 500 |
| 110-460-6234-General Supplies | - | - | 100 | - | 100 | - |
| 110-460-6238-Bank Service Charges | - | 1 | 1 | - | 100 | 99 |
| 110-460-6290-Miscellaneous | - | 5 | 100 | - | 100 | - |
| 110-460-6445-Refuse Services | 275 | - | 2,600 | - | 500 | (2,100) |
| 110-460-6540-Dog/Cat Control | - | - | - | - | 100 | 100 |
| **Materials & Services Total** | **3,240** | **2,675** | **2,801** | **284** | **1,400** | **(1,401)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **14,489** | **14,313** | **15,710** | **13,193** | **8,312** | **(7,398)** |

**General Fund**

**Community Development Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-440-5110-City Administrator | 4,316 | 4,591 | 4,463 | 4,463 | 4,619 | 156 |
| 110-440-5112-Finance Clerk | - | - | - | - | - | - |
| 110-440-5114-City Clerk | 2,638 | 110 | - | - | - | - |
| 110-440-5150-Public Works Director | - | - | - | - | 2,347 | 2,347 |
| 110-440-5220-Overtime | 16 | - | - | - | 174 | 174 |
| 110-440-5315-Social Security/Medicare | 533 | 360 | 341 | 341 | 546 | 205 |
| 110-440-5320-Worker's Comp | 62 | 121 | 68 | 68 | 111 | 43 |
| 110-440-5350-Unemployment | - | - | 360 | 360 | 475 | 115 |
| 110-440-5410-Health Insurance | 1,427 | 305 | 484 | 484 | 1,074 | 590 |
| 110-440-5450-Public Employees Retirement | 1,201 | 508 | 876 | 876 | 1,403 | 527 |
| **Personal Services Total** | **10,193** | **5,995** | **6,592** | **6,592** | **10,749** | **4,157** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-440-6116-Engineering Services | 11,174 | 32,337 | 20,000 | 26,699 | 20,000 | - |
| 110-440-6122-IT Services | - | 49 | - | 401 | 350 | 350 |
| 110-440-6128-Other Contract Services | 18,679 | 9,744 | 10,000 | 12,197 | 10,000 | - |
| 110-440-6210-Insurance & Bonds | - | - | - | 396 | 292 | 292 |
| 110-440-6220-Publications, Printing & Dues | - | - | 100 | 555 | - | (100) |
| 110-440-6226-Postage | 45 | 150 | 175 | 129 | 200 | 25 |
| 110-440-6238-Bank Service Charges | - | - | - | - | - | - |
| 110-440-6240-Travel & Training | - | - | - | - | - | - |
| 110-440-6290-Miscellaneous | - | 2,209 | 250 | - | - | (250) |
| 110-440-6522-Land Use & Development Costs | 26,733 | 23,262 | 20,000 | 26,250 | 25,000 | 5,000 |
| 110-440-6524-Building Permit Costs | 29,836 | - | - | - | - | - |
| 110-440-6525-Electrical Permit Costs | 5,405 | - | - | - | - | - |
| **Materials & Services Total** | **91,872** | **67,751** | **50,525** | **66,627** | **55,842** | **5,317** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 110-440-8225-Buildings & Facilities | - | 308,935 | 10,000 | 83,150 | - | (10,000) |
| **Capital Outlay Total** | **-** | **308,935** | **10,000** | **83,150** | **-** | **(10,000)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **102,065** | **382,681** | **67,117** | **156,369** | **66,591** | **(526)** |

**General Fund**

**Debt Service**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Debt Service** |  |  |  |  |  |  |
| 110-800-7110-Loan Principal | - | - | 298,000 | - | 307,980 | 9,980 |
| 110-800-7111-Loan Principal - Library/City | 9,597 | 10,018 | 10,458 | 10,018 | 10,917 | 459 |
| 110-800-7112-Loan Principal - Rolling Rock | 7,498 | 7,827 | 68,171 | 7,828 | 8,530 | (59,641) |
| 110-800-7120-Loan Principal - SDC Fund Loan | - | - | - | - | - | - |
| 110-800-7510-Loan Interest | - | 6,006 | 8,010 | - | 8,008 | (2) |
| 110-800-7511-Loan Interest - Library/City | 13,053 | 12,632 | 12,194 | 12,632 | 11,734 | (460) |
| 110-800-7512-Loan Interest - Rolling Rock | 10,198 | 9,870 | 9,526 | 9,870 | 9,168 | (358) |
| 110-800-7513-Loan Interest - City Hall building | - | - | - | - | 3,148 | 3,148 |
| 110-800-7514-Loan Interest - Library building | - | - | - | - | 1,849 | 1,849 |
| 110-800-7520-Loan Interest - SDC Fund Loan | - | - | - | - | - | - |
| 110-800-7113-Loan Principal - City Hall | - | - | - | - | 145,042 | 145,042 |
| 110-800-7114-Loan Principal - Library | - | - | - | - | 85,182 | 85,182 |
| **Debt Service Total** | **40,346** | **46,353** | **406,359** | **40,348** | **591,558** | **185,199** |
|  |  |  |  |  |  |  |
| **Grand Total** | **40,346** | **46,353** | **406,359** | **40,348** | **591,558** | **185,199** |

**General Fund**

**Library Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-450-5130-Librarian/Special Events | - | - | 16,380 | - | 18,720 | 2,340 |
| 110-450-5156-Temporary/ Seasonal | - | 59 | 606 | 606 | 780 | 174 |
| 110-450-5158-Maintenance Worker I | 1,659 | 1,696 | 2,194 | 2,194 | 2,387 | 193 |
| 110-450-5315-Social Security/Medicare | 127 | 134 | 1,467 | 500 | 1,675 | 208 |
| 110-450-5320-Worker's Comp | 92 | 370 | 326 | 100 | 397 | 71 |
| 110-450-5350-Unemployment | - | - | 1,323 | 500 | 1,455 | 132 |
| 110-450-5410-Health Insurance | - | - | 4,833 | - | 4,847 | 14 |
| 110-450-5450-Public Employees Retirement | 286 | 292 | 3,764 | 500 | 4,297 | 533 |
| **Personal Services Total** | **2,164** | **2,551** | **30,893** | **4,400** | **34,558** | **3,665** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-450-6122-IT Services | 479 | 530 | 1,460 | 1,130 | 5,000 | 3,540 |
| 110-450-6128-Other Contract Services | 250 | - | 500 | 10,000 | 5,000 | 4,500 |
| 110-450-6210-Insurance & Bonds | - | - | - | 11 | 1,195 | 1,195 |
| 110-450-6226-Postage | 4 | 30 | 50 | 299 | 500 | 450 |
| 110-450-6230-Office Supplies/Equipment | - | - | 500 | - | 500 | - |
| 110-450-6234-General Supplies | - | - | 1,500 | 206 | 5,000 | 3,500 |
| 110-450-6238-Bank Service Charges | - | 1 | 1 | 150 | 200 | 199 |
| 110-450-6290-Miscellaneous | 14 | - | 250 | 83 | 142 | (108) |
| 110-450-6320-Building Repair & Maintenance | 2,100 | 1,656 | 1,656 | 613 | 4,200 | 2,544 |
| 110-450-6334-Non-Capitalized Assets | 80 | - | - | - | - | - |
| 110-450-6420-Water Services | 516 | 97 | 950 | 111 | 800 | (150) |
| 110-450-6425-Sewer Services | 361 | 186 | 750 | 215 | 800 | 50 |
| 110-450-6430-Electricity Services | 1,020 | 476 | 2,400 | 449 | 3,000 | 600 |
| 110-450-6435-Internet Services | 1,547 | 555 | 780 | 624 | 3,000 | 2,220 |
| 110-450-6440-Telephone Services | - | 372 | 350 | 438 | 1,200 | 850 |
| 110-450-6445-Refuse Services | 101 | - | 525 | - | 1,000 | 475 |
| 110-450-6530-Summer Reading Program | - | - | 1,000 | - | 1,000 | - |
| **Materials & Services Total** | **6,472** | **3,903** | **12,672** | **14,329** | **32,537** | **19,865** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 110-450-8225-Buildings & Facilities | - | - | 307,115 | 168,952 | 309,455 | 2,340 |
| 110-450-8335-Equipment & Furnishings | - | - | - | - | 40,000 | 40,000 |
| **Capital Outlay Total** | **-** | **-** | **307,115** | **168,952** | **349,455** | **42,340** |
|  |  |  |  |  |  |  |
| **Grand Total** | **8,636** | **6,454** | **350,680** | **187,681** | **416,550** | **65,870** |

**General Fund**

**Municipal Court Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-480-5110-City Administrator | 4,316 | 4,591 | 4,463 | 4,463 | 4,619 | 156 |
| 110-480-5112-Finance Clerk | - | - | - | - | - | - |
| 110-480-5114-City Clerk | 2,638 | 2,775 | 2,914 | 2,914 | 2,312 | (602) |
| 110-480-5220-Overtime | 16 | 15 | 42 | 42 | 33 | (9) |
| 110-480-5315-Social Security/Medicare | 533 | 565 | 567 | 567 | 533 | (34) |
| 110-480-5320-Worker's Comp | 62 | 194 | 135 | 135 | 135 | - |
| 110-480-5350-Unemployment | - | - | 599 | 599 | 463 | (136) |
| 110-480-5410-Health Insurance | 1,427 | 1,180 | 1,468 | 1,468 | 1,472 | 4 |
| 110-480-5450-Public Employees Retirement | 1,201 | 970 | 1,456 | 1,456 | 1,367 | (89) |
| **Personal Services Total** | **10,193** | **10,290** | **11,644** | **11,644** | **10,934** | **(710)** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-480-6120-Judge Contract | - | 1,350 | 1,250 | 1,250 | 1,250 | - |
| 110-480-6121-Bailiff Contract | - | - | - | 95 | - | - |
| 110-480-6128-Other Contract Services | 824 | 916 | 1,000 | 2,893 | 1,000 | - |
| 110-480-6220-Publications, Printing & Dues | - | 7 | - | 113 | - | - |
| 110-480-6226-Postage | 29 | 30 | 50 | 26 | 29 | (21) |
| 110-480-6238-Bank Service Charges | - | - | 200 | 150 | 150 | (50) |
| 110-480-6290-Miscellaneous | - | - | - | - | - | - |
| 110-480-6560-State Assessments | 287 | 1,080 | 630 | 1,575 | 1,023 | 393 |
| 110-480-6565-Court Collection Fees | 128 | 141 | 61 | 71 | 80 | 19 |
| **Materials & Services Total** | **1,268** | **3,524** | **3,191** | **6,173** | **3,532** | **341** |
|  |  |  |  |  |  |  |
| **Grand Total** | **11,461** | **13,814** | **14,835** | **17,817** | **14,466** | **(369)** |

**General Fund**

**Parks and Recreation Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Personal Services** |  |  |  |  |  |  |
| 110-420-5110-City Administrator | 4,316 | 4,591 | 4,463 | 4,463 | 4,619 | 156 |
| 110-420-5150-Public Works Director | 3,443 | 3,615 | 3,798 | 3,798 | 3,914 | 116 |
| 110-420-5152-Utility Worker I | 7,324 | 9,273 | 4,551 | 9,102 | 9,150 | 4,599 |
| 110-420-5154-Utility Worker II | - | - | 4,551 | - | - | (4,551) |
| 110-420-5156-Temporary/Seasonal | - | 295 | 3,028 | 3,028 | 3,900 | 872 |
| 110-420-5158-Maintenance Worker I | 8,292 | 8,480 | 10,976 | 10,976 | 11,935 | 959 |
| 110-420-5220-Overtime | 257 | 524 | 1,409 | 1,409 | 1,444 | 35 |
| 110-420-5315-Social Security/Medicare | 1,808 | 2,048 | 2,512 | 2,512 | 2,670 | 158 |
| 110-420-5320-Worker's Comp | 736 | 1,071 | 1,670 | 1,670 | 2,126 | 456 |
| 110-420-5350-Unemployment | - | - | 2,328 | 2,328 | 2,323 | (5) |
| 110-420-5410-Health Insurance | 4,153 | 3,975 | 4,384 | 4,384 | 5,095 | 711 |
| 110-420-5450-Public Employees Retirement | 3,910 | 4,263 | 6,444 | 6,444 | 6,855 | 411 |
| 110-420-5910-DO NOT USE - Wage Adjustment | - | - | - | - | - | - |
| **Personal Services Total** | **34,239** | **38,135** | **50,114** | **50,114** | **54,031** | **3,917** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 110-420-6122-IT Services | - | 228 | - | 939 | 500 | 500 |
| 110-420-6128-Other Contract Services | 14,298 | 34,635 | 20,000 | 2,457 | 500 | (19,500) |
| 110-420-6210-Insurance & Bonds | - | 1,861 | 1,861 | 1,826 | 2,020 | 159 |
| 110-420-6234-General Supplies | 5,048 | 1,612 | 2,000 | 3,792 | 3,000 | 1,000 |
| 110-420-6238-Bank Service Charges | - | 4 | 4 | 8 | 20 | 16 |
| 110-420-6290-Miscellaneous | - | 24 | 500 | 339 | 500 | - |
| 110-420-6320-Building Repair & Maintenance | 968 | 1,608 | 3,000 | 311 | 3,000 | - |
| 110-420-6324-Equipment Repair & Maintenance | 561 | 1,030 | 2,000 | 3,587 | 2,500 | 500 |
| 110-420-6328-Property Maintenance | - | - | 1,000 | - | - | (1,000) |
| 110-420-6330-Other Repair & Maintenance | 12,965 | 5,175 | 2,000 | 3,566 | 3,500 | 1,500 |
| 110-420-6334-Non-Capitalized Assets | 1,753 | - | 11,000 | 8,132 | - | (11,000) |
| 110-420-6339-Maintenance - Nelson Land Dona | - | - | 10,000 | 8,720 | 3,700 | (6,300) |
| 110-420-6420-Water Services | 2,386 | 726 | 25,000 | 15,000 | 20,000 | (5,000) |
| 110-420-6425-Sewer Services | 1,443 | 1,486 | 1,650 | 1,721 | 1,920 | 270 |
| 110-420-6430-Electricity Services | 618 | 3,218 | 2,129 | 2,297 | 2,500 | 371 |
| 110-420-6445-Refuse Services | 263 | - | 365 | - | 500 | 135 |
| 110-420-6535-Movies in the Park | - | - | - | 1,140 | 1,000 | 1,000 |
| 110-420-6710-Gas & Oil | 1,888 | 1,571 | 1,500 | 1,914 | 2,500 | 1,000 |
| **Materials & Services Total** | **42,191** | **53,178** | **84,009** | **55,749** | **47,660** | **(36,349)** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 110-420-8225-Buildings & Facilities | 1,584 | - | - | - | - | - |
| 110-420-8335-Equipment & Furnishings | - | - | - | - | - | - |
| 110-420-8425-Vehicles & Rolling Stock | - | - | - | - | - | - |
| 110-420-8520-Parks Improvements | 13,901 | 295 | 740,000 | 16,545 | 751,170 | 11,170 |
| **Capital Outlay Total** | **15,485** | **295** | **740,000** | **16,545** | **751,170** | **11,170** |
|  |  |  |  |  |  |  |
| **Grand Total** | **91,915** | **91,608** | **874,123** | **122,408** | **852,861** | **(21,262)** |

**General Fund**

**Police Services Contract**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 110-430-6118-Police Services | 28,123 | 28,968 | 29,530 | 29,530 | 29,530 | - |
| 110-430-6334-Non-Capitalized Assets | - | - | - | - | - | - |
| **Materials & Services Total** | **28,123** | **28,968** | **29,530** | **29,530** | **29,530** | **-** |
|  |  |  |  |  |  |  |
| **Grand Total** | **28,123** | **28,968** | **29,530** | **29,530** | **29,530** | **-** |

**General Fund**

**Tourism Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 110-470-6128-Other Contract Services | - | - | - | - | 500 | 500 |
| 110-470-6224-Marketing | 120 | 295 | 295 | 623 | 500 | 205 |
| 110-470-6226-Postage | 8 | 30 | 100 | 26 | 50 | (50) |
| 110-470-6290-Miscellaneous | - | - | 250 | - | 100 | (150) |
| 110-470-6326-Covered Bridge Maintenance | 1,586 | 755 | 2,466 | 866 | 5,936 | 3,470 |
| 110-470-6328-Matching Grant Funds | - | - | - | - | - | - |
| 110-470-6527-Community Grant Program | - | 1,171 | 3,000 | 2,991 | 3,500 | 500 |
| 110-470-6550-Tourism Funded Projects | 1,072 | - | - | - | - | - |
| **Materials & Services Total** | **2,786** | **2,251** | **6,111** | **4,506** | **10,586** | **4,475** |
|  |  |  |  |  |  |  |
| **Grand Total** | **2,786** | **2,251** | **6,111** | **4,506** | **10,586** | **4,475** |

**General Fund**

**Other Requirements**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Transfers Out** |  |  |  |  |  |  |
| 110-900-9117-Transfer to SDC Fund | - | - | - | - | - | - |
| 110-900-9120-Transfer to Building Fund | - | 37,200 | - | - | - | - |
| 110-900-9130-Transfer to Water Fund | - | - | - | - | - | - |
| 110-900-9140-Transfer to Sewer Fund | - | - | - | - | - | - |
| 110-900-9150-Transfer to Equipment Fund | 6,000 | - | - | - | - | - |
| **Transfers Out Total** | **6,000** | **37,200** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 110-900-9590-Contingency | - | - | 39,825 | - | 97,186 | 57,361 |
| **Contingencies Total** | **-** | **-** | **39,825** | **-** | **97,186** | **57,361** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 110-900-9895-Reserved for future use - Park | - | - | 2,500 | - | - | (2,500) |
| 110-900-9899-Unappropriated Ending Balance | 272,111 | 205,799 | 168,248 | 341,048 | 65,610 | (102,638) |
| **Reserves & Ending Balances Total** | **272,111** | **205,799** | **170,748** | **341,048** | **65,610** | **(105,138)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **278,111** | **242,999** | **210,573** | **341,048** | **162,796** | **(47,777)** |

**Sewer Fund**

**Sewer Department**

|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| --- | --- | --- | --- | --- | --- | --- |
| **Personal Services** |  |  |  |  |  |  |
| 240-490-5110-City Administrator | 23,738 | 25,253 | 24,544 | 24,544 | 24,479 | (65) |
| 240-490-5112-Finance Clerk | - | - | - | - | - | - |
| 240-490-5114-City Clerk | 21,101 | 22,196 | 23,310 | 23,310 | 18,494 | (4,816) |
| 240-490-5150-Public Works Director | 29,266 | 30,728 | 32,284 | 32,284 | 32,078 | (206) |
| 240-490-5152-Utility Worker I | 31,127 | 39,410 | 19,341 | 38,680 | 38,884 | 19,543 |
| 240-490-5154-Utility Worker II | - | - | 19,341 | - | - | (19,341) |
| 240-490-5156-Temporary/ Seasonal | - | 59 | 606 | 606 | 780 | 174 |
| 240-490-5158-Maintenance Worker I | 2,488 | 2,544 | 3,293 | 3,293 | 3,580 | 287 |
| 240-490-5220-Overtime | 1,605 | 3,360 | 7,663 | 7,663 | 7,555 | (108) |
| 240-490-5315-Social Security/Medicare | 8,363 | 9,452 | 9,993 | 9,993 | 9,616 | (377) |
| 240-490-5320-Worker's Comp | 3,571 | 3,060 | 5,716 | 5,716 | 6,714 | 998 |
| 240-490-5350-Unemployment | - | - | 10,420 | 10,420 | 8,348 | (2,072) |
| 240-490-5410-Health Insurance | 29,898 | 28,714 | 31,270 | 31,270 | 33,922 | 2,652 |
| 240-490-5450-Public Employees Retirement | 18,138 | 19,627 | 25,639 | 25,639 | 24,671 | (968) |
| **Personal Services Total** | **169,295** | **184,403** | **213,420** | **213,418** | **209,121** | **(4,299)** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 240-490-6110-Auditing | 5,235 | 5,436 | 6,000 | 5,775 | 6,440 | 440 |
| 240-490-6112-Legal Services | - | - | 500 | - | - | (500) |
| 240-490-6114-Financial Services | 4,397 | 3,780 | 5,000 | 5,000 | 5,460 | 460 |
| 240-490-6116-Engineering Services | 4,193 | - | 2,500 | 22,500 | - | (2,500) |
| 240-490-6122-IT Services | 4,070 | 4,713 | 5,500 | 6,648 | 5,727 | 227 |
| 240-490-6128-Other Contract Services | 4,453 | 4,575 | 8,600 | 5,400 | 4,500 | (4,100) |
| 240-490-6130-General Contract Services | - | - | - | - | - | - |
| 240-490-6190-Computer Serv/Warr/Contracts | - | - | - | - | - | - |
| 240-490-6210-Insurance & Bonds | 5,968 | 8,299 | 9,000 | 8,307 | 9,187 | 187 |
| 240-490-6220-Publications, Printing & Dues | 230 | 452 | 1,200 | 516 | 1,500 | 300 |
| 240-490-6226-Postage | 1,402 | 1,140 | 1,100 | 978 | 1,200 | 100 |
| 240-490-6230-Office Supplies/Equipment | 264 | 439 | 500 | 239 | 500 | - |
| 240-490-6234-General Supplies | 2,766 | 3,657 | 2,500 | 2,676 | 5,000 | 2,500 |
| 240-490-6238-Bank Service Charges | 3,385 | 3,053 | 4,000 | 6,100 | 6,600 | 2,600 |
| 240-490-6240-Travel & Training | 1,590 | 100 | 1,500 | 1,218 | 2,000 | 500 |
| 240-490-6290-Miscellaneous | - | 146 | 500 | 75 | 500 | - |
| 240-490-6320-Building Repair & Maintenance | 1,641 | 3,271 | 3,000 | 1,809 | 500 | (2,500) |
| 240-490-6324-Equipment Repair & Maintenance | 3,135 | 3,814 | 5,000 | 20,000 | 8,500 | 3,500 |
| 240-490-6330-Other Repair & Maintenance | 16,507 | 12,199 | 15,000 | 2,037 | 15,000 | - |
| 240-490-6334-Non-Capitalized Assets | 1,612 | 1,612 | 7,500 | 2,715 | 7,500 | - |
| 240-490-6420-Water Services | 22,865 | 21,899 | 21,500 | 10,401 | 18,000 | (3,500) |
| 240-490-6425-Sewer Services | 6,629 | 6,688 | 6,200 | 7,754 | 8,000 | 1,800 |
| 240-490-6430-Electricity Services | 18,991 | 27,314 | 24,000 | 26,529 | 28,500 | 4,500 |
| 240-490-6435-Internet Services | 711 | 1,606 | 1,440 | 1,539 | 1,550 | 110 |
| 240-490-6440-Telephone Services | 1,731 | 2,806 | 2,200 | 3,212 | 3,200 | 1,000 |
| 240-490-6445-Refuse Services | 325 | 499 | 9,450 | 599 | 9,000 | (450) |
| 240-490-6520-Permits | 2,894 | 3,256 | 3,000 | 3,000 | 4,000 | 1,000 |
| 240-490-6710-Gas & Oil | 1,380 | 286 | 1,450 | 518 | 2,000 | 550 |
| 240-490-6712-Operations & Supplies | - | 320 | 1,500 | 1,118 | 1,500 | - |
| 240-490-6750-Chemicals & Lab Supplies | 11,540 | 14,092 | 15,500 | 18,498 | 18,000 | 2,500 |
| 240-490-6755-Water/Sewer Analysis | 11,230 | 11,398 | 11,250 | 11,429 | 14,000 | 2,750 |
| 240-490-6758-Water/Sewer Connection Expendi | 194 | 2,900 | 3,000 | - | 2,500 | (500) |
| 240-490-6760-Water/Sewer Franchise Fees | - | - | 19,344 | 17,314 | 22,711 | 3,367 |
| 240-490-6792-Reimbursable Expenditure | - | - | - | - | - | - |
| **Materials & Services Total** | **139,338** | **149,750** | **198,734** | **193,904** | **213,075** | **14,341** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 240-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 240-900-9117-Transfer to SDC Fund | - | - | - | - | - | - |
| 240-900-9121-Transfer to Sewer Reserve Fund | 1,575 | 5,920 | - | - | - | - |
| 240-900-9150-Transfer to Equipment Fund | 6,000 | - | - | - | - | - |
| **Transfers Out Total** | **7,575** | **5,920** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 240-900-9590-Contingency | - | - | 40,342 | - | 20,000 | (20,342) |
| **Contingencies Total** | **-** | **-** | **40,342** | **-** | **20,000** | **(20,342)** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 240-700-8225-Buildings & Facilities | 7,245 | - | - | - | 25,000 | 25,000 |
| 240-700-8320-Software | 5,925 | - | - | - | - | - |
| 240-700-8335-Equipment & Furnishings | 29,575 | - | 6,000 | - | - | (6,000) |
| 240-700-8425-Vehicles & Rolling Stock | - | - | - | - | - | - |
| 240-700-8550-Sewer Systems | - | - | - | 23,377 | 35,000 | 35,000 |
| 240-700-8890-Projects | - | - | - | - | - | - |
| **Capital Outlay Total** | **42,745** | **-** | **6,000** | **23,377** | **60,000** | **54,000** |
|  |  |  |  |  |  |  |
| **Debt Service** |  |  |  |  |  |  |
| 240-800-7110-Loan Principal - G02002 | 18,313 | 18,466 | 18,628 | 18,628 | 23,801 | 5,173 |
| 240-800-7111-Loan Principal - Library/City | - | - | - | - | - | - |
| 240-800-7122-Loan Principal - J05001 SPWF | 4,265 | 4,486 | 4,962 | 4,962 | 4,962 | - |
| 240-800-7124-Loan Principal - RUS 92-05 | 6,434 | 6,611 | 6,794 | 6,794 | 6,980 | 186 |
| 240-800-7126-Loan Principal - Interfund Loa | - | - | - | - | - | - |
| 240-800-7510-Loan Interest - G02002 | 9,753 | 8,911 | 8,043 | 8,043 | 7,158 | (885) |
| 240-800-7511-Loan Interest - Library/City | - | - | - | - | - | - |
| 240-800-7522-Loan Interest - J05001 SPWF | 3,157 | 2,937 | 2,705 | 2,705 | 2,461 | (244) |
| 240-800-7524-Loan Interest - RUS 92-05 | 9,310 | 9,133 | 9,133 | 9,133 | 8,765 | (368) |
| 240-800-7911-Interim Loan RD Financing | - | - | - | - | - | - |
| **Debt Service Total** | **51,232** | **50,544** | **50,265** | **50,265** | **54,127** | **3,862** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 240-900-9893-Reserved for future use - Sewe | - | - | - | - | - | - |
| 240-900-9899-Unappropriated Ending Balance | 150,202 | 184,422 | 144,968 | 149,181 | 59,580 | (85,388) |
| **Reserves & Ending Balances Total** | **150,202** | **184,422** | **144,968** | **149,181** | **59,580** | **(85,388)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **560,387** | **575,039** | **653,729** | **630,145** | **615,903** | **(37,826)** |

**Water Fund**

**Water Department**

|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| --- | --- | --- | --- | --- | --- | --- |
| **Personal Services** |  |  |  |  |  |  |
| 230-490-5110-City Administrator | 23,737 | 25,252 | 24,544 | 24,544 | 24,479 | (65) |
| 230-490-5112-Finance Clerk | - | - | - | - | - | - |
| 230-490-5114-City Clerk | 21,101 | 22,196 | 23,310 | 23,310 | 18,494 | (4,816) |
| 230-490-5150-Public Works Director | 29,266 | 30,728 | 32,284 | 32,284 | 32,078 | (206) |
| 230-490-5152-Utility Worker I | 31,127 | 39,410 | 19,341 | 38,682 | 38,884 | 19,543 |
| 230-490-5154-Utility Worker II | - | - | 19,341 | - | - | (19,341) |
| 230-490-5156-Temporary/ Seasonal | - | 59 | 606 | 606 | 780 | 174 |
| 230-490-5158-Maintenance Worker I | 2,488 | 2,544 | 3,293 | 3,293 | 3,580 | 287 |
| 230-490-5220-Overtime | 1,605 | 3,360 | 5,000 | 5,000 | 7,555 | 2,555 |
| 230-490-5315-Social Security/Medicare | 8,363 | 9,452 | 9,993 | 9,990 | 9,616 | (377) |
| 230-490-5320-Worker's Comp | 3,571 | 3,060 | 6,317 | 6,317 | 7,482 | 1,165 |
| 230-490-5350-Unemployment | - | - | 10,420 | 10,420 | 9,363 | (1,057) |
| 230-490-5410-Health Insurance | 29,898 | 28,714 | 31,270 | 31,270 | 33,922 | 2,652 |
| 230-490-5450-Public Employees Retirement | 18,139 | 19,627 | 25,639 | 25,639 | 24,671 | (968) |
| **Personal Services Total** | **169,295** | **184,402** | **211,358** | **211,355** | **210,904** | **(454)** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 230-490-6110-Auditing | 3,975 | 5,436 | 6,000 | 5,775 | 6,440 | 440 |
| 230-490-6112-Legal Services | - | - | 500 | - | - | (500) |
| 230-490-6114-Financial Services | 5,657 | 3,780 | 4,100 | 4,100 | 5,460 | 1,360 |
| 230-490-6116-Engineering Services | 948 | 6,673 | 1,500 | 25,799 | 15,916 | 14,416 |
| 230-490-6122-IT Services | 3,828 | 4,713 | 5,500 | 6,648 | 5,500 | - |
| 230-490-6128-Other Contract Services | 853 | 1,125 | 8,500 | 1,350 | 1,500 | (7,000) |
| 230-490-6130-General Contract Services | - | - | - | - | - | - |
| 230-490-6190-Computer Serv/Warr/Contracts | - | - | - | - | - | - |
| 230-490-6210-Insurance & Bonds | 5,968 | 7,666 | 8,000 | 8,737 | 9,663 | 1,663 |
| 230-490-6220-Publications, Printing & Dues | 1,205 | 1,667 | 1,200 | 2,000 | 1,500 | 300 |
| 230-490-6226-Postage | 1,402 | 1,140 | 1,100 | 978 | 1,200 | 100 |
| 230-490-6230-Office Supplies/Equipment | 475 | 911 | 3,500 | 366 | 1,250 | (2,250) |
| 230-490-6234-General Supplies | 6,385 | 19,207 | 3,000 | 5,451 | 5,500 | 2,500 |
| 230-490-6238-Bank Service Charges | 3,385 | 3,053 | 4,000 | 5,600 | 6,900 | 2,900 |
| 230-490-6240-Travel & Training | 721 | 366 | 1,500 | 1,827 | 2,000 | 500 |
| 230-490-6290-Miscellaneous | 130 | 182 | 1,500 | - | 1,500 | - |
| 230-490-6320-Building Repair & Maintenance | 1,307 | 5,093 | 3,000 | 3,000 | 5,000 | 2,000 |
| 230-490-6324-Equipment Repair & Maintenance | 1,796 | 9,969 | 5,000 | 6,611 | 5,000 | - |
| 230-490-6330-Other Repair & Maintenance | 10,571 | 19,944 | 17,000 | 10,349 | 18,000 | 1,000 |
| 230-490-6334-Non-Capitalized Assets | 4,308 | 383 | 2,000 | 2,715 | 3,000 | 1,000 |
| 230-490-6420-Water Services | 598 | 545 | 500 | 1,037 | 1,200 | 700 |
| 230-490-6425-Sewer Services | 721 | 743 | 775 | 861 | 960 | 185 |
| 230-490-6430-Electricity Services | 16,681 | 17,706 | 19,800 | 20,768 | 22,000 | 2,200 |
| 230-490-6435-Internet Services | 840 | 855 | 900 | 1,134 | 2,100 | 1,200 |
| 230-490-6440-Telephone Services | 3,073 | 2,771 | 3,950 | 3,086 | 2,000 | (1,950) |
| 230-490-6445-Refuse Services | 268 | 499 | 540 | 599 | 720 | 180 |
| 230-490-6520-Permits | - | - | - | - | - | - |
| 230-490-6710-Gas & Oil | 546 | 915 | 2,000 | 695 | 2,000 | - |
| 230-490-6712-Operations & Supplies | 2,048 | 43 | 1,500 | 4,079 | 1,500 | - |
| 230-490-6750-Chemicals & Lab Supplies | 17,730 | 21,766 | 18,000 | 13,845 | 20,000 | 2,000 |
| 230-490-6755-Water/Sewer Analysis | 3,550 | 2,036 | 6,400 | 3,327 | 7,250 | 850 |
| 230-490-6758-Water/Sewer Connection Expendi | 2,158 | 35,408 | 3,200 | - | 3,500 | 300 |
| 230-490-6760-Water/Sewer Franchise Fees | - | - | 18,235 | 21,844 | 23,975 | 5,740 |
| **Materials & Services Total** | **101,127** | **174,595** | **152,700** | **162,581** | **182,534** | **29,834** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 230-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 230-900-9117-Transfer to SDC Fund | - | - | - | - | - | - |
| 230-900-9120-Transfer to Water Reserve Fund | 3,938 | 15,740 | - | - | - | - |
| 230-900-9140-Transfer to Sewer Fund | - | - | - | - | - | - |
| 230-900-9150-Transfer to Equipment Fund | 6,000 | - | - | - | - | - |
| **Transfers Out Total** | **9,938** | **15,740** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 230-900-9590-Contingency | - | - | 35,532 | - | 20,000 | (15,532) |
| **Contingencies Total** | **-** | **-** | **35,532** | **-** | **20,000** | **(15,532)** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 230-700-8225-Buildings & Facilities | 1,584 | - | - | - | - | - |
| 230-700-8320-Software | 5,925 | - | - | - | - | - |
| 230-700-8335-Equipment & Furnishings | 2,711 | - | 27,500 | - | - | (27,500) |
| 230-700-8425-Vehicles & Rolling Stock | - | - | - | - | - | - |
| 230-700-8540-Water Systems Improvemts | 5,806 | 188,103 | - | 66,584 | 43,416 | 43,416 |
| 230-700-8895-Other Improvements | - | - | - | - | - | - |
| **Capital Outlay Total** | **16,026** | **188,103** | **27,500** | **66,584** | **43,416** | **15,916** |
|  |  |  |  |  |  |  |
| **Debt Service** |  |  |  |  |  |  |
| 230-800-7110-Loan Principal - S00006 | 15,794 | 16,519 | - | - | - | - |
| 230-800-7111-Loan Principal - Library/City | - | - | - | - | - | - |
| 230-800-7122-Loan Principal - J05001 SPWF | 4,265 | 4,486 | 4,962 | 4,962 | 4,962 | - |
| 230-800-7124-Loan Principal - RUS 91-03 | 16,094 | 16,536 | 16,991 | 16,991 | 17,459 | 468 |
| 230-800-7125-Loan Principal - L21001 | - | - | 7,651 | 7,651 | 7,644 | (7) |
| 230-800-7510-Loan Interest - S00006 | 1,483 | 758 | - | - | - | - |
| 230-800-7511-Loan Interest - Library/City | - | - | - | - | - | - |
| 230-800-7522-Loan Interest - J05001 SPWF | 3,157 | 2,937 | 2,705 | 2,705 | 2,461 | (244) |
| 230-800-7524-Loan Interest - RUS 91-03 | 23,286 | 22,844 | 22,390 | 22,390 | 21,922 | (468) |
| 230-800-7525-Loan Interest - L21001 | - | - | 3,915 | 3,915 | 3,893 | (22) |
| **Debt Service Total** | **64,079** | **64,080** | **58,614** | **58,614** | **58,341** | **(273)** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 230-900-9893-Reserved for future use - Wate | - | - | - | 33,416 | - | - |
| 230-900-9899-Unappropriated Ending Balance | 112,957 | 41,479 | 73,190 | 28,628 | 36,770 | (36,420) |
| **Reserves & Ending Balances Total** | **112,957** | **41,479** | **73,190** | **62,044** | **36,770** | **(36,420)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **473,422** | **668,399** | **558,894** | **561,178** | **551,965** | **(6,929)** |

**Streets Fund**

**Streets Maintenance Department**

|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| --- | --- | --- | --- | --- | --- | --- |
| **Personal Services** |  |  |  |  |  |  |
| 312-490-5110-City Administrator | 4,316 | 4,591 | 4,463 | 4,463 | 4,618 | 155 |
| 312-490-5112-Finance Clerk | - | - | - | - | - | - |
| 312-490-5150-Public Works Director | 3,443 | 3,615 | 3,798 | 3,798 | 3,912 | 114 |
| 312-490-5152-Utility Worker I | 3,662 | 4,637 | 2,275 | 4,550 | 4,574 | 2,299 |
| 312-490-5154-Utility Worker II | - | - | 2,275 | - | - | (2,275) |
| 312-490-5156-Temporary/ Seasonal | - | 118 | 1,210 | 1,210 | 1,664 | 454 |
| 312-490-5158-Maintenance Worker I | - | - | - | - | - | - |
| 312-490-5220-Overtime | 174 | 381 | 861 | 861 | 868 | 7 |
| 312-490-5315-Social Security/Medicare | 887 | 1,020 | 1,140 | 1,140 | 1,196 | 56 |
| 312-490-5320-Worker's Comp | 818 | 373 | 1,350 | 1,350 | 1,763 | 413 |
| 312-490-5350-Unemployment | - | - | 1,281 | 1,281 | 1,040 | (241) |
| 312-490-5410-Health Insurance | 2,768 | 2,575 | 2,924 | 2,922 | 3,281 | 357 |
| 312-490-5450-Public Employees Retirement | 1,918 | 1,978 | 2,929 | 2,929 | 3,071 | 142 |
| 312-490-5910-DO NOT USE - Wage Adjustment | - | - | - | - | - | - |
| **Personal Services Total** | **17,986** | **19,288** | **24,506** | **24,504** | **25,987** | **1,481** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 312-490-6110-Auditing | 1,745 | 1,812 | 1,812 | 1,925 | 1,240 | (572) |
| 312-490-6114-Financial Services | 1,466 | 1,264 | 1,737 | 1,715 | 2,184 | 447 |
| 312-490-6116-Engineering Services | 725 | 833 | 2,500 | 245 | 20,000 | 17,500 |
| 312-490-6122-IT Services | 1,295 | 1,480 | 2,102 | 1,844 | 1,480 | (622) |
| 312-490-6128-Other Contract Services | 4,574 | 2,405 | 8,500 | 624 | 8,000 | (500) |
| 312-490-6210-Insurance & Bonds | 1,989 | 2,225 | 2,225 | 4,551 | 3,356 | 1,131 |
| 312-490-6234-General Supplies | 270 | 63 | 200 | 131 | 500 | 300 |
| 312-490-6238-Bank Service Charges | - | 2 | 2 | 10 | 50 | 48 |
| 312-490-6290-Miscellaneous | - | 116 | 500 | - | 500 | - |
| 312-490-6324-Equipment Repair & Maintenance | 134 | - | 500 | - | 500 | - |
| 312-490-6330-Other Repair & Maintenance | 664 | 11,430 | 10,000 | 15,522 | 10,000 | - |
| 312-490-6334-Non-Capitalized Assets | 4,998 | - | 2,500 | - | 2,500 | - |
| 312-490-6430-Electricity Services | 12,363 | 12,186 | 13,250 | 13,256 | 14,575 | 1,325 |
| 312-490-6720-Storm Drain Maintenance | 2,304 | 1,218 | 1,218 | - | 1,500 | 282 |
| 312-490-6724-Street Signs | 4,230 | 1,414 | 1,000 | - | 500 | (500) |
| 312-490-6726-Street Lights | - | - | - | - | 410 | 410 |
| **Materials & Services Total** | **36,757** | **36,448** | **48,046** | **39,823** | **67,295** | **19,249** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 312-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 312-900-9150-Transfer to Equipment Fund | 4,000 | - | - | - | - | - |
| **Transfers Out Total** | **4,000** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 312-900-9590-Contingency | - | - | 7,368 | - | 10,819 | 3,451 |
| **Contingencies Total** | **-** | **-** | **7,368** | **-** | **10,819** | **3,451** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 312-700-8225-Buildings & Facilities | 528 | - | - | - | - | - |
| 312-700-8320-Software | 180 | - | - | - | - | - |
| 312-700-8335-Equipment & Furnishings | 1,355 | - | - | - | - | - |
| 312-700-8425-Vehicles & Rolling Stock | - | - | - | - | - | - |
| 312-700-8530-Street Improvements | 42,165 | 320,195 | - | - | 70,000 | 70,000 |
| 312-700-8532-Signage | - | - | - | - | 5,000 | 5,000 |
| **Capital Outlay Total** | **44,228** | **320,195** | **-** | **-** | **75,000** | **75,000** |
|  |  |  |  |  |  |  |
| **Debt Service** |  |  |  |  |  |  |
| 312-800-7111-Loan Principal - Library/City | - | - | - | - | - | - |
| 312-800-7125-Loan Principal - L21001 | - | - | 3,429 | 3,429 | 3,427 | (2) |
| 312-800-7511-Loan Interest - Library/City | - | - | - | - | - | - |
| 312-800-7525-Loan Interest - L21001 | - | - | 1,746 | 1,759 | 1,745 | (1) |
| **Debt Service Total** | **-** | **-** | **5,175** | **5,188** | **5,172** | **(3)** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 312-900-9898-Reserved for future use - Stre | - | - | - | - | - | - |
| 312-900-9899-Unappropriated Ending Balance | 67,703 | 76,010 | 45,865 | 101,288 | 10,770 | (35,095) |
| **Reserves & Ending Balances Total** | **67,703** | **76,010** | **45,865** | **101,288** | **10,770** | **(35,095)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **170,674** | **451,941** | **130,960** | **170,803** | **195,043** | **64,083** |

**Building Fund**

**Building Department**

|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| --- | --- | --- | --- | --- | --- | --- |
| **Personal Services** |  |  |  |  |  |  |
| 220-490-5110-City Administrator | - | - | - | - | 1,847 | 1,847 |
| 220-490-5114-City Clerk | - | 2,664 | 2,914 | 2,910 | 2,312 | (602) |
| 220-490-5150-Public Works Director | - | - | - | - | 3,912 | 3,912 |
| 220-490-5220-Overtime | - | 15 | 42 | 42 | 323 | 281 |
| 220-490-5315-Social Security/Medicare | - | 205 | 226 | 226 | 642 | 416 |
| 220-490-5320-Worker's Comp | - | 81 | 54 | 54 | 162 | 108 |
| 220-490-5350-Unemployment | - | - | 240 | 240 | 558 | 318 |
| 220-490-5410-Health Insurance | - | 875 | 984 | 984 | 2,162 | 1,178 |
| 220-490-5450-Public Employees Retirement | - | 462 | 580 | 580 | 1,649 | 1,069 |
| **Personal Services Total** | **-** | **4,302** | **5,040** | **5,036** | **13,567** | **8,527** |
|  |  |  |  |  |  |  |
| **Materials & Services** |  |  |  |  |  |  |
| 220-490-6110-Auditing | - | - | 500 | - | 1,140 | 640 |
| 220-490-6112-Legal Services | - | - | 500 | - | 5,000 | 4,500 |
| 220-490-6122-IT Services | - | 338 | 2,400 | 713 | 744 | (1,656) |
| 220-490-6128-Other Contract Services | - | - | - | 8 | 9 | 9 |
| 220-490-6150-Building Inspection Services | - | 16,385 | 22,500 | 68,573 | 51,187 | 28,687 |
| 220-490-6152-Electrical Inspection Services | - | 2,234 | 2,625 | 7,176 | 6,630 | 4,005 |
| 220-490-6220-Publications, Printing & Dues | - | - | - | - | 250 | 250 |
| 220-490-6226-Postage | - | 30 | - | 26 | 250 | 250 |
| 220-490-6230-Office Supplies/Equipment | - | - | - | 35 | 250 | 250 |
| 220-490-6238-Bank Service Charges | - | - | 125 | - | 1,500 | 1,375 |
| 220-490-6240-Travel & Training | - | - | - | 116 | - | - |
| 220-490-6290-Miscellaneous | - | - | 100 | (3,694) | - | (100) |
| 220-490-6330-Other Repair & Maintenance | - | - | - | - | - | - |
| 220-490-6334-Non-Capitalized Assets | - | - | - | - | - | - |
| 220-490-6420-Water Services | - | 39 | 175 | 39 | 500 | 325 |
| 220-490-6425-Sewer Services | - | 74 | 125 | 77 | 500 | 375 |
| 220-490-6430-Electricity Services | - | 190 | 225 | 179 | 1,000 | 775 |
| 220-490-6435-Internet Services | - | 222 | 148 | 249 | 500 | 352 |
| 220-490-6440-Telephone Services | - | 197 | 225 | 236 | 500 | 275 |
| 220-490-6445-Refuse Services | - | - | 50 | - | - | (50) |
| 220-490-6524-Building State Surcharge | - | 1,932 | 5,850 | 7,560 | 8,190 | 2,340 |
| 220-490-6525-Electrical State Surcharge | - | 468 | 683 | 980 | 1,061 | 378 |
| **Materials & Services Total** | **-** | **22,109** | **36,231** | **82,273** | **79,211** | **42,980** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 220-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 220-900-9590-Contingency | - | - | 7,959 | - | 18,750 | 10,791 |
| **Contingencies Total** | **-** | **-** | **7,959** | **-** | **18,750** | **10,791** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 220-700-8320-Software | - | - | - | - | - | - |
| 220-700-8335-Equipment & Furnishings | - | - | - | - | 10,000 | 10,000 |
| **Capital Outlay Total** | **-** | **-** | **-** | **-** | **10,000** | **10,000** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 220-900-9893-Reserved for future use - Bldg | - | - | - | - | - | - |
| 220-900-9899-Unappropriated Ending Balance | - | 29,946 | 20,875 | 50,144 | - | (20,875) |
| **Reserves & Ending Balances Total** | **-** | **29,946** | **20,875** | **50,144** | **-** | **(20,875)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **-** | **56,357** | **70,105** | **137,453** | **121,528** | **51,423** |

**Blackberry Jam Festival Fund**

**Blackberry Jam Festival Committee**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 314-490-6118-Police Services | 1,220 | - | - | - | 1,000 | 1,000 |
| 314-490-6122-IT Services | 442 | 641 | 500 | 286 | 350 | (150) |
| 314-490-6220-Publications, Printing & Dues | - | - | - | 50 | 100 | 100 |
| 314-490-6224-Festival Advertisement | 1,376 | - | - | - | - | - |
| 314-490-6226-Postage | - | - | - | - | - | - |
| 314-490-6238-Bank Service Charges | 26 | 1 | - | 25 | 100 | 100 |
| 314-490-6290-Miscellaneous | 2,290 | 10 | - | - | 2,200 | 2,200 |
| 314-490-6440-Telephone Services | - | - | - | - | 150 | 150 |
| 314-490-6445-Refuse Services | - | - | - | - | 1,000 | 1,000 |
| 314-490-6705-Rent | 995 | 960 | 1,250 | 1,250 | 1,000 | (250) |
| 314-490-6714-Materials & Services | - | - | - | - | 150 | 150 |
| 314-490-6810-Craft/Commercial Booth Exp | 38 | - | - | - | 150 | 150 |
| 314-490-6812-Food Booth Exp | 150 | - | - | - | 100 | 100 |
| 314-490-6813-Beer Garden | - | - | - | - | - | - |
| 314-490-6814-Jam Sales Exp | 486 | - | - | - | 500 | 500 |
| 314-490-6816-Quilt Raffle | 3,040 | 1,500 | 4,000 | 3,600 | 4,000 | - |
| 314-490-6820-Sponsorship Exp | - | - | - | - | 100 | 100 |
| 314-490-6822-Pie Sales Exp | - | - | - | - | - | - |
| 314-490-6850-5K Race Exp | - | - | - | - | - | - |
| 314-490-6852-Car Show Exp | 3,748 | - | 1,000 | 251 | 100 | (900) |
| 314-490-6854-Fishing Derby Exp | 200 | - | - | - | - | - |
| 314-490-6856-Horseshoe Tourney Exp | - | - | - | - | 100 | 100 |
| 314-490-6858-Kidz Korner Exp | 380 | - | - | - | - | - |
| 314-490-6860-Pie Eating Contest Exp | 284 | - | - | - | - | - |
| 314-490-6862-RC Flyers Exp | - | - | - | - | - | - |
| 314-490-6864-Entertainment Exp | 3,760 | - | - | - | 12,042 | 12,042 |
| **Materials & Services Total** | **18,435** | **3,112** | **6,750** | **5,462** | **23,142** | **16,392** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 314-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 314-900-9110-Transfer to General Fund | - | - | - | - | - | - |
| **Transfers Out Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Contingencies** |  |  |  |  |  |  |
| 314-900-9590-Contingency | - | - | - | - | - | - |
| **Contingencies Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 314-900-9899-Unappropriated Ending Balance | 12,508 | 11,468 | 7,795 | 11,042 | 5,007 | (2,788) |
| **Reserves & Ending Balances Total** | **12,508** | **11,468** | **7,795** | **11,042** | **5,007** | **(2,788)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **30,943** | **14,580** | **14,545** | **16,504** | **28,149** | **13,604** |

**Sewer SDC Fund**

**Sewer Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 440-490-6128-Other Contract Services | - | - | 53,616 | 53,616 | 99,000 | 45,384 |
| 440-490-6714-Materials & Services | - | - | - | - | - | - |
| **Materials & Services Total** | **-** | **-** | **53,616** | **53,616** | **99,000** | **45,384** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 440-3400-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 440-700-8550-Sewer Systems | - | - | - | - | 35,000 | 35,000 |
| **Capital Outlay Total** | **-** | **-** | **-** | **-** | **35,000** | **35,000** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 440-900-9897-Reserved for future use - Sewe | - | - | - | - | - | - |
| 440-900-9899-Unappropriated Ending Balance | 139,745 | 146,159 | 109,194 | 125,252 | 13,172 | (96,022) |
| **Reserves & Ending Balances Total** | **139,745** | **146,159** | **109,194** | **125,252** | **13,172** | **(96,022)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **139,745** | **146,159** | **162,810** | **178,868** | **147,172** | **(15,638)** |

**Water SDC Fund**

**Water Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 430-490-6128-Other Contract Services | - | - | 102,446 | 92,957 | 80,000 | (22,446) |
| 430-490-6714-Materials & Services | - | - | - | - | - | - |
| **Materials & Services Total** | **-** | **-** | **102,446** | **92,957** | **80,000** | **(22,446)** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 430-3400-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 430-700-8540-Water Systems Improvemts | - | - | - | - | 300,000 | 300,000 |
| **Capital Outlay Total** | **-** | **-** | **-** | **-** | **300,000** | **300,000** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 430-900-9893-Reserved for future use - Wate | - | - | - | - | - | - |
| 430-900-9899-Unappropriated Ending Balance | 311,502 | 329,228 | 284,506 | 382,697 | 79,797 | (204,709) |
| **Reserves & Ending Balances Total** | **311,502** | **329,228** | **284,506** | **382,697** | **79,797** | **(204,709)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **311,502** | **329,228** | **386,952** | **475,654** | **459,797** | **72,845** |

**Street SDC Fund**

**Street Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 412-490-6128-Other Contract Services | - | - | 5,000 | - | 15,000 | 10,000 |
| 412-490-6714-Materials & Services | - | - | - | - | - | - |
| **Materials & Services Total** | **-** | **-** | **5,000** | **-** | **15,000** | **10,000** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 412-3400-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 412-700-8530-Street Improvements | - | - | 40,000 | - | 60,260 | 20,260 |
| **Capital Outlay Total** | **-** | **-** | **40,000** | **-** | **60,260** | **20,260** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 412-900-9898-Reserved for future use - Stre | - | - | - | - | - | - |
| 412-900-9899-Unappropriated Ending Balance | 47,330 | 50,028 | 13,710 | 68,006 | 4,736 | (8,974) |
| **Reserves & Ending Balances Total** | **47,330** | **50,028** | **13,710** | **68,006** | **4,736** | **(8,974)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **47,330** | **50,028** | **58,710** | **68,006** | **79,996** | **21,286** |

**Stormwater SDC Fund**

**Stormwater Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 445-490-6128-Other Contract Services | - | - | - | - | 20,000 | 20,000 |
| 445-490-6714-Materials & Services | - | - | - | - | - | - |
| **Materials & Services Total** | **-** | **-** | **-** | **-** | **20,000** | **20,000** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 445-3400-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 445-700-8560-Stormwater Improvements | - | - | - | - | 40,000 | 40,000 |
| **Capital Outlay Total** | **-** | **-** | **-** | **-** | **40,000** | **40,000** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 445-900-9897-Reserved for future use - Sewe | - | - | - | - | - | - |
| 445-900-9899-Unappropriated Ending Balance | 44,978 | 47,976 | 59,008 | 68,635 | 22,295 | (36,713) |
| **Reserves & Ending Balances Total** | **44,978** | **47,976** | **59,008** | **68,635** | **22,295** | **(36,713)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **44,978** | **47,976** | **59,008** | **68,635** | **82,295** | **23,287** |

**Parks SDC Fund**

**Parks Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Materials & Services** |  |  |  |  |  |  |
| 410-490-6714-Materials & Services | - | - | - | - | 10,000 | 10,000 |
| **Materials & Services Total** | **-** | **-** | **-** | **-** | **10,000** | **10,000** |
|  |  |  |  |  |  |  |
| **Ending Balance** |  |  |  |  |  |  |
| 410-3400-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Capital Outlay** |  |  |  |  |  |  |
| 410-700-8520-Parks Improvements | - | - | - | - | 80,313 | 80,313 |
| **Capital Outlay Total** | **-** | **-** | **-** | **-** | **80,313** | **80,313** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 410-900-9895-Reserved for future use - Park | - | - | 5,000 | - | - | (5,000) |
| 410-900-9899-Unappropriated Ending Balance | 54,359 | 58,681 | 67,725 | 88,493 | 18,080 | (49,645) |
| **Reserves & Ending Balances Total** | **54,359** | **58,681** | **72,725** | **88,493** | **18,080** | **(54,645)** |
|  |  |  |  |  |  |  |
| **Grand Total** | **54,359** | **58,681** | **72,725** | **88,493** | **108,393** | **35,668** |

**Sewer Reserve Fund**

**Sewer Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Ending Balance** |  |  |  |  |  |  |
| 521-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 521-900-9140-Transfer to Sewer Fund | - | - | - | - | - | - |
| **Transfers Out Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 521-900-9892-Reserved for Sewer Bond Pymt | - | - | 15,756 | - | 15,764 | 8 |
| 521-900-9899-Unappropriated Ending Balance | 9,827 | 15,751 | - | 15,754 | - | - |
| **Reserves & Ending Balances Total** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** | **8** |
|  |  |  |  |  |  |  |
| **Grand Total** | **9,827** | **15,751** | **15,756** | **15,754** | **15,764** | **8** |

**Water Reserve Fund**

**Water Department**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **FY 19/20  Actual** | **FY 20/21  Actual** | **FY 21/22 Budget** | **FY 21/22  Estimate** | **FY 22/23 Adopted** | **$ Change** |
| **Ending Balance** |  |  |  |  |  |  |
| 520-3300-Ending Fund Balance | - | - | - | - | - | - |
| **Ending Balance Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Transfers Out** |  |  |  |  |  |  |
| 520-900-9130-Transfer to Water Fund | - | - | - | - | - | - |
| **Transfers Out Total** | **-** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **Reserves & Ending Balances** |  |  |  |  |  |  |
| 520-900-9892-Reserved for Water Bond Pymt | 23,643 | 39,395 | 39,402 | - | 39,415 | 13 |
| 520-900-9899-Unappropriated Ending Balance | - | - | - | 39,405 | - | - |
| **Reserves & Ending Balances Total** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** | **13** |
|  |  |  |  |  |  |  |
| **Grand Total** | **23,643** | **39,395** | **39,402** | **39,405** | **39,415** | **13** |

**Debt Service Schedule for FY 2022/2024**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Loan No** | **Lender** | **Principal Acc** | **Start Date** | **Balance at 06/30/2022** | **Principal Payment** | **Interest Payment** | **Balance at 06/30/22** | **Due within 1 year** | **Due in future years** |
| G02002 | Business Oregon | 7110 | 12/1/2003 | 150,690.00 | 23,801.00 | 7,157.78 | 126,889.00 | 18,628.00 | 108,261.00 |
| J05001 | Business Oregon | 7122 | 12/1/2006 | 95,196.23 | 9,923.30 | 4,921.70 | 85,272.93 | 9,435.49 | 75,837.44 |
| L21001 | Business Oregon | 7125 | 11/22/2020 | 257,424.72 | 11,070.52 | 5,637.60 | 246,354.20 | 11,312.96 | 235,041.24 |
| S00006 | Business Oregon | 7110 | 12/1/2001 | - | - | - | - | - | - |
| New Loan | Business Oregon | 7113 & 7114 | 12/1/2022 | 230,224.00 | - | 4,995.86 | 230,224.00 | - | 230,224.00 |
| 91-03 | UDSA - RUS | 7124 | 4/6/2012 | 797,160.91 | 17,458.07 | 21,921.93 | 779,702.84 | 17,938.17 | 761,764.67 |
| 92-05 | UDSA - RUS | 7124 | 4/6/2013 | 318,692.70 | 6,979.95 | 8,764.05 | 311,712.75 | 7,171.90 | 304,540.85 |
| 256156 | Government Capital | 7111 & 7112 | 4/25/2020 | 476,431.35 | 19,445.34 | 20,901.04 | 456,986.01 | 18,628.12 | 438,357.89 |
| 263007 | Government Capital | 7110 | 10/22/2020 | 307,977.50 | 307,977.50 | 8,007.36 | - | - | - |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  | Totals: | 2,633,797.41 | 396,655.68 | 82,307.32 | 2,237,141.73 | 83,114.64 | 2,154,027.09 |

1. Note that City Council voted to adjust the partition line for the current City Hall. That partition line will be moved so that the parking lot will remain with Paul Fisher Park. [↑](#footnote-ref-1)