



City Administrator's Recommended Budget Fiscal Year 2022-2023

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Table of Contents

City Administrator’s budget message	1
FY 2022/2023 budget summary	23
Fund summaries	24
General fund.....	24
Sewer fund.....	27
Water fund.....	28
Street fund.....	29
Building fund.....	30
Blackberry Jam Festival fund.....	31
Sewer SDC fund.....	32
Water SDC fund.....	33
Street SDC fund.....	34
Stormwater SDC fund.....	35
Parks SDC fund.....	36
Sewer Reserve Fund.....	37
Water Reserve Fund.....	37
Resource estimate sheets	38
General fund.....	38
Sewer fund.....	39
Water fund.....	39
Street fund.....	40
Building fund.....	40
Blackberry Jam Festival fund.....	40
Sewer SDC fund.....	41
Water SDC fund.....	41
Street SDC fund.....	41
Stormwater SDC fund.....	41
Parks SDC fund.....	41
Sewer reserve fund.....	41
Water reserve fund.....	42
Expenditures estimate sheets	43
General fund.....	43
Administration Department.....	44
Code Enforcement Department.....	45

Community Development Department.....	46
Debt Service	47
Library Department.....	48
Municipal Court	49
Parks and Recreation Department	50
Police Services Contract.....	51
Tourism Department.....	52
Other requirements	53
Sewer Department.....	54
Water Department.....	56
Streets Maintenance	58
Building Department.....	60
Blackberry Jam Festival.....	62
Sewer SDC	63
Water SDC	64
Street SDC.....	65
Stormwater SDC	66
Parks SDC	67
Sewer reserve fund	68
Water reserve fund	69
Debt service schedule.....	70



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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.

Current versus proposed water and sewer rates

	Current	Proposed	Difference
Water charge per EDU - per month	\$26.87	\$28.21	\$1.34
Sewer charge per EDU - per month	\$63.94	\$67.14	\$3.20

Variable water rate per 1,000 gallon

0-5000 gallons	\$5.39	\$5.66	\$0.27
Over 5000 gallons	\$6.79	\$7.13	\$0.34

In developing this recommendation, I analyzed customer data and trends. I used that data

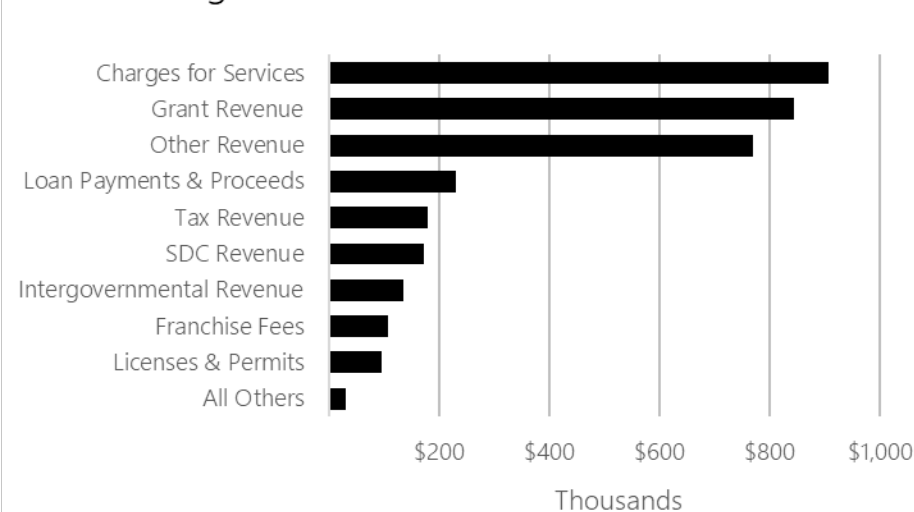
to estimate how much revenue different fee increase scenarios would generate. An across-the-board increase of 5% was the easiest way to generate the minimum amount necessary to maintain utility operations while keeping up with the cost of doing business. For the average household, this represents a base 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.

Utilities charges total 26% of all FY 23 revenues



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 Recommended	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

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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)

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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.

Position Title	Current Scale		Proposed Scale	
	Minimum	Maximum	Minimum	Maximum
Public Works Director	23.54	36.52	29.25	39.86
Utility Worker	18.90	29.32	21.25	28.96
City Clerk	18.06	28.02	20.75	28.28
Librarian/Special Events	15.75	24.43	18.00	24.53
Maintenance Worker	12.75	19.78	16.00	21.81
Temporary/Seasonal	12.75	19.78	16.00	21.81

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.

Estimated costs and funding sources for 70 N. Pioneer St. project

Construction costs		Funding sources	
Base bid	387,000	Business Oregon loan	230,000
Alt 1 - Replace restroom tile	13,860	Ford Family Foundation grant	191,466
Alt 2 - Fire alarm system	10,286	Lane County	50,000
Alt 3 - Data cabling	10,946	Donations	32,288
Alt 4 - Casework B	28,564	State Library of Oregon	12,000
Allowance for additional stacks	40,658	Pending grants for opening day collection	40,000
	Sub-total: 491,314		Sub-total: 555,754
 Non-construction costs		Total ARPA allocation to General Fund	140,000
Permits, architectural/engineering fees, project management	103,834	ARPA funding allocated to the project	107,470
Change order contingency	25,000	ARPA funding remaining	32,530
IT/telephone contract with LCOG	28,904		
Library technology	12,000		
Opening day book collection	40,000		
	Sub-total: 209,738		
	Total costs: 701,052		
Less:			
Estimated costs paid to date	37,828		
Total remaining costs:	663,224		

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.

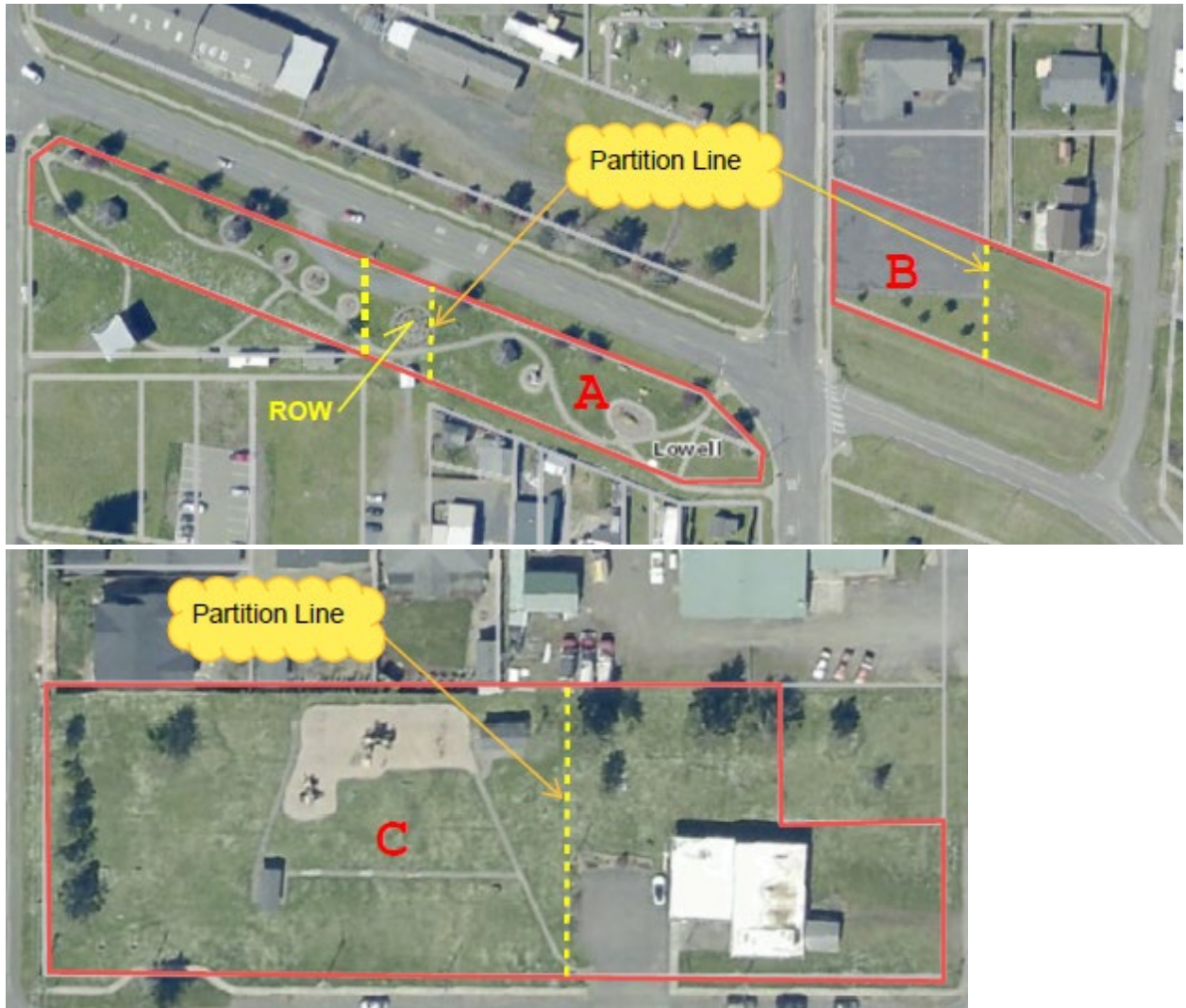
Other items include a budget for a half-time Librarian for the entire fiscal year. We also have grants pending for the opening-day book collections. The amount of those grants—\$40,000—is budgeted in the "8335-Equipment and furnishings" account in the Library Department.

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 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.

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.

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 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.

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Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
1	SDC Funds	<p>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.</p>	\$206,062	\$739,573	\$533,511
2	General Fund	<p>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.</p>	\$298,000	\$538,204	\$240,204

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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	Black-berry 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

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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)

Item #	Fund Name	Description	FY 21/22 Budget	FY 22/23 Recommended	Increase/ (Decrease)
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 and reserves for future use:	\$1,057,742	\$260,054	(\$797,688)
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.

#	Fund Name	[1] Unappropriated FY 22/23 balance	[2] Materials & Services/ Personnel	[3] Contingency	[4] Contingency as % [2]	[5] Unappropriated balance as % of [2]	[6] Total Contingency and Unappropriated Balance
110	General Fund	65,661	482,169	97,186	20.2%	13.6%	162,847
220	Building Fund	10	92,720	18,750	20.2%	0.0%	18,760
230	Water Fund	22,824	391,998	20,000	5.1%	5.8%	42,824
240	Sewer Fund	47,501	421,775	20,000	4.7%	11.3%	67,501
312	Street Fund	10,000	93,220	10,819	11.6%	10.7%	20,819
314	Blackberry Jam	5,007	23,142	0	0.0%	21.6%	5,007
410	Parks SDC Fund	10,200	10,000	0	0.0%	102.0%	10,200
412	Street SDC Fund	0	15,000	0	0.0%	0.0%	0
430	Water SDC Fund	19,157	80,000	0	0.0%	23.9%	19,157
440	Sewer SDC Fund	7,604	99,000	0	0.0%	7.7%	7,604
445	Stormwater SDC Fund	16,911	20,000	0	0.0%	84.6%	16,911
520	Water Reserve Fund	0	0	0	0.0%	0.0%	0
521	Sewer Reserve Fund	0	0	0	0.0%	0.0%	0

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.

Sincerely,

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

Jeremy B. Caudle
City Administrator

FY 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	319,249	56,294	149,181	704,034	161,642	1,390,400
Charges for Services	9,737	458,987	437,875	-	-	906,599
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	-	71,326	96,971
Loan Payments & Proceeds	230,224	-	-	-	-	230,224
Miscellaneous Revenue	800	2,000	1,600	-	500	4,900
Other Revenue	769,397	-	-	-	-	769,397
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	2,530,727	536,579	603,403	848,624	343,840	4,863,173

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	155,702	209,464	208,700	-	39,434	613,300
Capital Outlay	1,294,153	43,416	60,000	515,573	85,000	1,998,142
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	65,661	22,824	47,501	109,051	15,017	260,054
Grand Total	2,530,727	536,579	603,403	848,624	343,840	4,863,173

Fund Summaries

General Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
General Fund	716,251	939,812	2,274,435	1,023,878	2,530,727
Beginning Balance	297,503	272,113	410,423	205,804	319,249
Charges for Services	5,107	3,388	6,025	8,037	9,737
Fines & Forfeitures	2,824	5,966	3,146	8,000	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	13,624	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	1,398	769,397
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	1,023,878	2,530,727

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
General Fund	716,251	939,812	2,274,435	1,023,878	2,530,727
Personal Services	102,263	103,009	151,268	124,764	155,702
Capital Outlay	28,187	309,230	1,242,815	301,402	1,294,153
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	238,115	326,467
Reserves & Ending Balances	272,111	205,799	170,748	319,249	65,661
Transfers Out	6,000	37,200	0	0	0
Grand Total	716,251	939,812	2,274,435	1,023,878	2,530,727

Sewer Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Sewer Fund	560,387	575,039	653,729	630,145	603,403
Beginning Balance	176,148	150,205	214,849	184,427	149,181
Charges for Services	361,249	386,433	406,700	406,517	437,875
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	603,403

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Sewer Fund	560,387	575,039	653,729	630,145	603,403
Personal Services	169,295	184,403	213,420	213,418	208,700
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	47,501
Transfers Out	7,575	5,920	0	0	0
Grand Total	560,387	575,039	653,729	630,145	603,403

Water Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Water Fund	473,422	668,399	558,894	555,428	536,579
Beginning Balance	140,328	112,957	45,554	41,482	56,294
Charges for Services	318,844	348,437	378,940	367,531	458,987
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	555,428	536,579

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Water Fund	473,422	668,399	558,894	555,428	536,579
Personal Services	169,295	184,402	211,358	211,355	209,464
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	56,294	22,824
Transfers Out	9,938	15,740	0	0	0
Grand Total	473,422	668,399	558,894	555,428	536,579

Street Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Street Fund	170,674	451,941	130,960	169,971	194,211
Beginning Balance	90,839	67,703	63,711	76,011	100,456
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	2,288	2,080
Transfers In	0	4,033	0	0	0
Grand Total	170,674	451,941	130,960	169,971	194,211

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Street Fund	170,674	451,941	130,960	169,971	194,211
Personal Services	17,986	19,288	24,506	24,504	25,925
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	100,456	10,000
Transfers Out	4,000	0	0	0	0
Grand Total	170,674	451,941	130,960	169,971	194,211

Building Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Building Fund	0	56,357	70,104	137,453	121,480
Beginning Balance	0	0	19,854	29,944	50,144
Investment Revenue	0	9	0	9	10
Licenses & Permits	0	19,129	50,250	107,500	71,326
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	70,104	137,453	121,480

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Building Fund	0	56,357	70,105	137,453	121,480
Personal Services	0	4,302	5,040	5,036	13,509
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	10
Grand Total	0	56,357	70,105	137,453	121,480

Blackberry Jam Festival Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
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 Recommen- ded
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 Recommen- ded
Sewer SDC Fund	139,745	146,160	162,810	173,300	141,604
Beginning Balance	128,017	139,745	145,745	149,159	119,684
Investment Revenue	2,646	1,060	1,000	579	500
SDC Revenue	9,082	5,355	16,065	23,562	21,420
Transfers In	0	0	0	0	0
Grand Total	139,745	146,160	162,810	173,300	141,604

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Sewer SDC Fund	139,745	146,159	162,810	173,300	141,604
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	119,684	7,604
Grand Total	139,745	146,159	162,810	173,300	141,604

Water SDC Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Water SDC Fund	311,502	329,228	386,952	415,014	399,157
Beginning Balance	265,465	311,502	328,502	329,228	322,057
Investment Revenue	5,822	2,406	1,000	1,526	500
SDC Revenue	40,215	15,320	57,450	84,260	76,600
Transfers In	0	0	0	0	0
Grand Total	311,502	329,228	386,952	415,014	399,157

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Water SDC Fund	311,502	329,228	386,952	415,014	399,157
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	322,057	19,157
Grand Total	311,502	329,228	386,952	415,014	399,157

Street SDC Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Street SDC Fund	47,330	50,028	58,710	63,270	75,260
Beginning Balance	36,617	47,330	49,630	50,028	63,270
Investment Revenue	649	330	200	218	150
SDC Revenue	10,064	2,368	8,880	13,024	11,840
Transfers In	0	0	0	0	0
Grand Total	47,330	50,028	58,710	63,270	75,260

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Street SDC Fund	47,330	50,028	58,710	63,270	75,260
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	63,270	0
Grand Total	47,330	50,028	58,710	63,270	75,260

Stormwater SDC Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Stormwater SDC Fund	44,978	47,976	59,008	63,251	76,911
Beginning Balance	33,379	44,978	48,278	47,976	63,251
Investment Revenue	585	306	635	209	200
SDC Revenue	11,014	2,692	10,095	15,066	13,460
Transfers In	0	0	0	0	0
Grand Total	44,978	47,976	59,008	63,251	76,911

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Stormwater SDC Fund	44,978	47,976	59,008	63,251	76,911
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	63,251	16,911
Grand Total	44,978	47,976	59,008	63,251	76,911

Parks SDC Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Parks SDC Fund	54,359	58,681	72,725	80,613	100,513
Beginning Balance	45,622	54,359	57,750	58,682	80,613
Investment Revenue	857	382	200	261	200
SDC Revenue	7,880	3,940	14,775	21,670	19,700
Transfers In	0	0	0	0	0
Grand Total	54,359	58,681	72,725	80,613	100,513

Requirements:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
Parks SDC Fund	54,359	58,681	72,725	80,613	100,513
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	80,613	10,200
Grand Total	54,359	58,681	72,725	80,613	100,513

Sewer Reserve Fund

Resources:

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recommen- ded
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 Recommen- ded
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 Recommen- ded
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 Recommen- ded
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 Recomm- ended	\$ Change
General Fund	716,251	939,812	2,274,435	1,023,878	2,530,727	256,292
110-3100-Beginning Fund Balance	297,503	272,113	410,423	205,804	319,249	(91,174)
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	13,124	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	6,459	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	8,000	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	-	945	13,000	13,000
110-370-4849-Capital Asset Disposal	-	-	418,700	-	755,897	337,197
110-380-4865-Library Capital Campaign	6,100	12,366	-	13,270	-	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recomm- ended	\$ Change
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	603,403	(50,326)
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	437,875	31,175
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	555,428	536,579	(22,315)
230-3100-Beginning Fund Balance	140,328	112,957	45,554	41,482	56,294	10,740
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	350,000	444,737	80,037
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	-	-	-	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recomm- ended	\$ Change
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	169,971	194,211	63,251
312-3100-Beginning Fund Balance	90,839	67,703	63,711	76,011	100,456	36,745
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	2,288	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	70,104	137,453	121,480	51,376
220-3100-Beginning Fund Balance	-	-	19,854	29,944	50,144	30,290
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	63,166	18,166
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	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recomm- ended	\$ Change
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	173,300	141,604	(21,206)
440-3100-Beginning Fund Balance	128,017	139,745	145,745	149,159	119,684	(26,061)
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	23,562	21,420	5,355
440-390-4917-Transfer from SDC Fund	-	-	-	-	-	-
Water SDC Fund	311,502	329,228	386,952	415,014	399,157	12,205
430-3100-Beginning Fund Balance	265,465	311,502	328,502	329,228	322,057	(6,445)
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	84,260	76,600	19,150
430-390-4917-Transfer from SDC Fund	-	-	-	-	-	-
Street SDC Fund	47,330	50,028	58,710	63,270	75,260	16,550
412-3100-Beginning Fund Balance	36,617	47,330	49,630	50,028	63,270	13,640
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	13,024	11,840	2,960
412-390-4917-Transfer from SDC Fund	-	-	-	-	-	-
Stormwater SDC Fund	44,978	47,976	59,008	63,251	76,911	17,903
445-3100-Beginning Fund Balance	33,379	44,978	48,278	47,976	63,251	14,973
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	15,066	13,460	3,365
445-390-4917-Transfer from SDC Fund	-	-	-	-	-	-
Parks SDC Fund	54,359	58,681	72,725	80,613	100,513	27,788
410-3100-Beginning Fund Balance	45,622	54,359	57,750	58,682	80,613	22,863
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	21,670	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	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recomm- ended	\$ Change
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	4,498,030	3,383,986	4,863,173	365,143

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 Recom- men- ded	\$ 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

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
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	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	60,917	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	180,022	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 Recom- men- ded	\$ 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 Recom- men- ded	\$ 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	-	-	-	-	2,322	2,322
110-440-5220-Overtime	16	-	-	-	174	174
110-440-5315-Social Security/Medicare	533	360	341	341	544	203
110-440-5320-Worker's Comp	62	121	68	68	111	43
110-440-5350-Unemployment	-	-	360	360	473	113
110-440-5410-Health Insurance	1,427	305	484	484	1,074	590
110-440-5450-Public Employees Retirement	1,201	508	876	876	1,397	521
Personal Services Total	10,193	5,995	6,592	6,592	10,714	4,122
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	37,450	46,700	36,700
Capital Outlay Total	-	308,935	10,000	37,450	46,700	36,700
Grand Total	102,065	382,681	67,117	110,669	113,256	46,139

General Fund

Debt Service

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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 Recom- men- ded	\$ 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 Recom- men- ded	\$ 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 Recom- men- ded	\$ 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	3,871	73
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	2,109	439
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	53,971	3,857
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	15,000	752,715	12,715
Capital Outlay Total	15,485	295	740,000	15,000	752,715	12,715
Grand Total	91,915	91,608	874,123	120,863	854,346	(19,777)

General Fund

Police Services Contract

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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 Recom- men- ded	\$ 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 Recom- men- ded	\$ Change
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	319,249	65,661	(102,587)
Reserves & Ending Balances Total	272,111	205,799	170,748	319,249	65,661	(105,087)
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	-	-	-	-
Grand Total	278,111	242,999	210,573	319,249	162,847	(47,726)

Sewer Fund

Sewer Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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	31,736	(548)
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	9,602	(391)
240-490-5320-Worker's Comp	3,571	3,060	5,716	5,716	6,684	968
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	24,636	(1,003)
Personal Services Total	169,295	184,403	213,420	213,418	208,700	(4,720)
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	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
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
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	47,501	(97,467)
Reserves & Ending Balances Total	150,202	184,422	144,968	149,181	47,501	(97,467)
Grand Total	560,387	575,039	653,729	630,145	603,403	(50,326)

Water Fund

Water Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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	31,736	(548)
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	9,602	(391)
230-490-5320-Worker's Comp	3,571	3,060	6,317	6,317	7,448	1,131
230-490-5350-Unemployment	-	-	10,420	10,420	8,348	(2,072)
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	24,636	(1,003)
Personal Services Total	169,295	184,402	211,358	211,355	209,464	(1,894)
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	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
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
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	22,878	22,824	(50,366)
Reserves & Ending Balances Total	112,957	41,479	73,190	56,294	22,824	(50,366)
Grand Total	473,422	668,399	558,894	555,428	536,579	(22,315)

Streets Fund

Streets Maintenance Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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	3,870	72
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	1,192	52
312-490-5320-Worker's Comp	818	373	1,350	1,350	1,756	406
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	3,062	133
312-490-5910-DO NOT USE - Wage Adjustment	-	-	-	-	-	-
Personal Services Total	17,986	19,288	24,506	24,504	25,925	1,419
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
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	-	-	-	-	-

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
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	100,456	10,000	(35,865)
Reserves & Ending Balances Total	67,703	76,010	45,865	100,456	10,000	(35,865)
Grand Total	170,674	451,941	130,960	169,971	194,211	63,251

Building Fund

Building Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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	-	-	-	-	3,870	3,870
220-490-5220-Overtime	-	15	42	42	323	281
220-490-5315-Social Security/Medicare	-	205	226	226	639	413
220-490-5320-Worker's Comp	-	81	54	54	161	107
220-490-5350-Unemployment	-	-	240	240	555	315
220-490-5410-Health Insurance	-	875	984	984	2,162	1,178
220-490-5450-Public Employees Retirement	-	462	580	580	1,640	1,060
Personal Services Total	-	4,302	5,040	5,036	13,509	8,469
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
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						

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
220-900-9893-Reserved for future use - Bldg	-	-	-	-	-	-
220-900-9899-Unappropriated Ending Balance	-	29,946	20,875	50,144	10	(20,865)
Reserves & Ending Balances Total	-	29,946	20,875	50,144	10	(20,865)
Grand Total	-	56,357	70,105	137,453	121,480	51,375

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 Recom- men- ded	\$ 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
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 Recom- men- ded	\$ 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
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	119,684	7,604	(101,590)
Reserves & Ending Balances Total	139,745	146,159	109,194	119,684	7,604	(101,590)
Grand Total	139,745	146,159	162,810	173,300	141,604	(21,206)

Water SDC Fund

Water Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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)
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	322,057	19,157	(265,349)
Reserves & Ending Balances Total	311,502	329,228	284,506	322,057	19,157	(265,349)
Grand Total	311,502	329,228	386,952	415,014	399,157	12,205

Street SDC Fund

Street Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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
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	63,270	-	(13,710)
Reserves & Ending Balances Total	47,330	50,028	13,710	63,270	-	(13,710)
Grand Total	47,330	50,028	58,710	63,270	75,260	16,550

Stormwater SDC Fund

Stormwater Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ 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
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	63,251	16,911	(42,097)
Reserves & Ending Balances Total	44,978	47,976	59,008	63,251	16,911	(42,097)
Grand Total	44,978	47,976	59,008	63,251	76,911	17,903

Parks SDC Fund

Parks Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
Materials & Services						
410-490-6714-Materials & Services	-	-	-	-	10,000	10,000
Materials & Services Total	-	-	-	-	10,000	10,000
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	80,613	10,200	(57,525)
Reserves & Ending Balances Total	54,359	58,681	72,725	80,613	10,200	(62,525)
Grand Total	54,359	58,681	72,725	80,613	100,513	27,788

Sewer Reserve Fund

Sewer Department

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Recom- men- ded	\$ Change
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 Recom- men- ded	\$ Change
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