

AGENDA
BUDGET COMMITTEE
WEDNESDAY, APRIL 28, 2021-7:00 P.M.

Due to COVID-19, this meeting will be electronically through a live web conference. Members of the public may provide comment or testimony using any of the following methods:

- Join Zoom Meeting: <https://us02web.zoom.us/j/82565806077>
- Joining the web conference by phone at 1-253-215-8782 (Conference ID: 825 6580 6077#).
- In writing, by mailing to P.O. Box 490, Lowell, OR 97452
- In writing, by using the drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452
- By email to jcaudle@ci.lowell.or.us

1. CALL TO ORDER/ROLL CALL

2. SELECTION OF BUDGET COMMITTEE OFFICER

3. APPROVAL OF AGENDA

4. APPROVAL OF MINUTES

- a. Budget Committee Meeting Minutes from June 2, 2020

5. OLD BUSINESS

6. NEW BUSINESS

- a. Presentation of Fiscal Year 2021-22 Proposed Budget
- b. Public Comments on the Fiscal Year 2021-22 Proposed Budget
- c. Public Hearing on Potential Uses of State Revenue Sharing
 - (1) The public hearing is open at _____ (state time)
 - (2) The purpose of this hearing is to provide the public with an opportunity to suggest potential uses of state revenue sharing funds. The City of Lowell anticipates receiving the following for Fiscal Year 2021-22
 - (a) State Revenue Sharing- \$11,000
 - (b) Cigarette Tax - \$3,407
 - (c) Liquor Tax - \$22,000
 - (d) Marijuana Tax - \$6,000
 - (3) The public hearing is closed at _____ (state time)
- d. Consideration of Fiscal Year 2021-22 Tax Rate of \$2.1613
Suggested Motion: I move to approve the Fiscal Year 2021-22 Tax Rate of \$2.1613 per \$1,000 of assessed value.

The meeting location is accessible to persons **with** disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to Joyce Donnell at 541-937-2157.

- e. Consideration of Fiscal Year 2021-22 Utility Rates

Suggested Motion: No action required.

- f. Consideration of Fiscal Year 2021-22 Proposed Budget

Suggested Motion: I move to approve the Fiscal Year 2021-22 Budget for the City of Lowell, Oregon in the amount of \$4,498,031, of which \$1,073,724 is unappropriated and reserved.

7. OTHER BUSINESS

8. ADJOURNMENT

City of Lowell, Oregon
Minutes of the Budget Committee Meeting
June 2, 2020
Maggie Osgood Library

The meeting was called to order at 6:33 PM by Lon Dragt.

Members Present: Don Bennett, Gail Harris, Tim Stratis, Samantha Dragt, Bill George
Maureen Weathers, Lon Dragt, John Myers

Staff Present: City Administrator Jared Cobb

Approval of Minutes: John Myers moved to approve the April 29, 2020 minutes, second by Tim Stratis. PASS 8:0

Old Business: None

New Business:

- **Presentation of Fiscal Year 2020-21 Proposed Budget** – CA explained the reason for this meeting was to add a Building Fund upon recommendation from the City Auditor and presented Budget Message, reviewing Revenues and Expenditures, with grant funding included. CA continued with the Fund Summary Review and Capital Improvement Projects, answering questions from the committee.

- **Public Comments: None**

Budget Meeting Closed: 6:53 PM

Open Public Hearing on Proposed Use of State Revenue Sharing – 6:53 PM

CA Cobb presented information on State Revenue Sharing Fund.

- No Public Comment

Closed Public Hearing on Proposed Use of State Revenue Sharing – 6:54 PM

Budget Meeting Open – 6:54 PM

- **Consideration of Fiscal Year 2020-21 Tax Rate of \$2.1613** – John Myers move to approve the Fiscal Year 2020 -21 Tax Rate of \$2.1613 per \$1000 of assessed value, second by Samantha Dragt. PASS 8:0

- **Consideration of Fiscal Year 2020-21 Proposed Budget** – John Myers move to approve the Fiscal Year 2020-21 Budget for the City of Lowell, Oregon in the amount of \$4,318,193.00, of which \$57,658.00 is unappropriated and reserved, second by Samantha Dragt. PASS 8:0

Adjourn: 6:58 PM

Approved: _____
Lon Dragt, Budget Committee Chair

Attest: _____
Jared Cobb – City Recorder



City Administrator's Recommended Budget

Fiscal Year 2021-2022

Budget Committee Members

City Council

Don Bennett, Mayor
Gail Harris, Council President
Tim Stratis
Samantha Dragt
John Myers

Appointed Members

Bill George
Maureen Weathers
Lon Dragt
Vacant
Vacant

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City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-359-8768
Email: jcaudle@ci.lowell.or.us

To: Mayor Bennett, Budget Committee, and Citizens of Lowell
From: Jeremy B. Caudle, City Administrator
Date: April 28, 2021
Re: City Administrator's Recommended Budget Message

Greetings:

This is to present the City Administrator's recommended budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The total city budget is \$4,498,031, a \$179,838 (or 4.16%) increase over the fiscal year 2020-2021 budget.

This budget is focused on articulating a spending plan and guide for accomplishing City Council's chief goals for the upcoming fiscal year, including:

- Completing the Maggie Osgood Library renovation, as described in the January 2020 "Community Facilities Study."
- Renovating city parks according to the recommendations set forth in the May 2019 "Parks Master Plan."
- Starting to implement Phase I recommendations from the June 2019 "Downtown Master Plan."

The success of these goals depends on contingencies such as receiving grant revenues and successfully marketing and selling city-owned properties. Flexibility and rearranging of priorities will be required if circumstances do not work out as planned. This budget also focuses on targeted improvements to service levels and planning for future infrastructure needs.

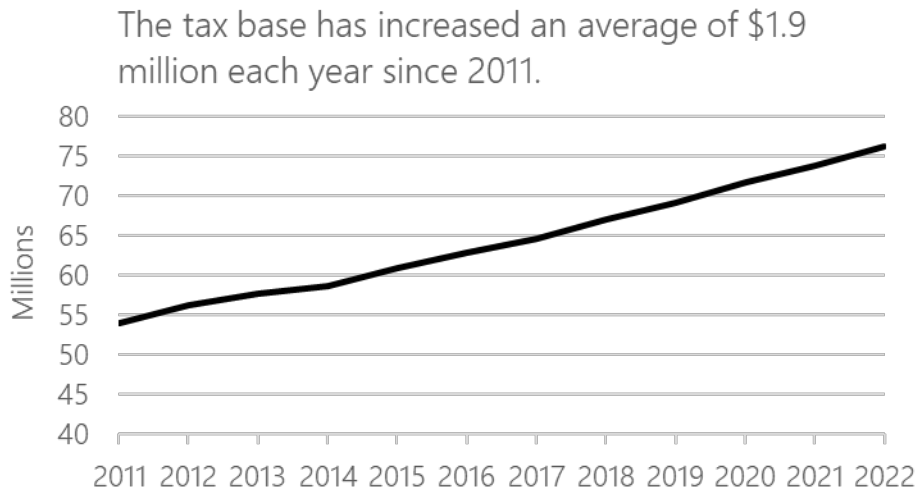
Trends and changes in revenues for FY 21/22

Property taxes. Property taxes are budgeted at \$153,139, an \$6,088 increase over the current year's budget. The graph below shows trends in the total taxable assessed value within the city since 2011, as well as the projected 2022 total taxable assessed value. On average, the total taxable value has increased \$1.9 million each year since 2011.

New home construction will expand our tax base over the next several months. Four building permits for new home construction are currently open. The Planning Commission also approved the Crestview Estates subdivision in 2020, which will result in 16 new single-family homes being

constructed within the city. Assuming each home has a value of \$350,000, this would result in additional property tax revenues of \$12,103.

The city's permanent tax rate is \$2.1613 per \$1,000 of taxable assessed value. Each dollar on the tax rate yields approximately \$72,012 in property tax revenue.



Source: City of Lowell "2020 Annual Financial Report"

Intergovernmental revenues. Intergovernmental revenues are budgeted at \$862,319. This comprises revenue sharing from the State of Oregon, as well as grants.

The largest source of intergovernmental revenues in the General Fund is a \$240,000 grant for Rolling Rock Park renovations from the Oregon State Parks Department's Land and Water Conservation Fund (LWCF). This is from an application that has been pending since 2020. The city has not received the grant; however, in April, I received notification that our grant application is moving to the final step in the process, which may result in approval.

The LWCF grant provides up to 50% funding assistance, and the city would be required to match the other 50%. LWCF program guidelines specify that the match must come from budgeted funds, donations, the value of donated property, and similar resources. When the city submitted the LWCF grant application, the plan was to meet the match requirement through obtaining another grant: from the Oregon Parks and Recreation Department (OPRD) Local Government Grant Program (LGGP). In February, I received notification from OPRD that our application was not selected for funding. In the following section outlining changes in expenditures, I provide options on how the city could meet the match requirements for the LWCF grant if we do end up receiving an award from this program.

Another large source of intergovernmental revenue in the General Fund is for a grant for the Maggie Osgood Library renovation project, which is budgeted at \$225,500. This application has been pending since 2020, and I anticipate that the city will receive a decision in July.

Revenue sharing distributions from the State of Oregon are budgeted at \$116,819. This includes liquor taxes, cigarette taxes, marijuana taxes, highway taxes for the Street Fund, and so on. Altogether, these are the next largest sources of intergovernmental revenues.

The water and sewer funds each have \$20,000 budgeted in each fund for grants from Business Oregon to offset the costs of conducting master planning for both utilities systems.

The budget includes \$240,000 in anticipated payments from the federal government from the American Rescue Plan, which is discussed in more detail below.

Water and sewer fund revenues. I am recommending a 3% increase to water and sewer utility rates to keep up with the cost of doing business. Water and sewer charges total \$771,400, a \$34,250 over the current year's budget. This increase accounts for the recommend rate increase, as well as the utilities charges associated with an estimated construction of 10 new homes during the next fiscal year.

All other revenues, except grants, in the water and sewer funds are budgeted at \$40,820, or 4.29% of total revenues for these funds. This includes late fees, bulk water sales, fire hydrant fees, and so on.

Property sales. The budget anticipates the sale of the city's vacant lot on Hyland Lane. Revenues of \$75,000 are budgeted for the sale of this property. The actual sale price could range from the \$50,000s to the \$70,000s. I budgeted the higher number to avoid a supplemental budget in case the sale price is higher than expected. I recommend putting the Hyland Lane property on the market as soon as possible. If we go that route, it's conceivable that the property could sell between now and final budget adoption, in which case we would remove this transaction from the final adopted budget.

This budget also anticipates the sale of the city's property on East Main Street. The city acquired two adjacent lots in 2020 at 205 and 295 E. Main Street. The city's purchase of these two lots was strategic: this area is specifically noted in the "Downtown Master Plan" as being a key location for business development. By purchasing the two lots, the city can shape the kind of business that will develop on this property. My recommendation on how to achieve this is for city to solicit competitive proposals from developers and business owners who are interested in acquiring this property. We can prepare the request for proposals and start marketing the property this spring/summer.

The asset disposal revenues for the sale of the E. Main Street property are budgeted at \$343,700. This figure assumes that the city will be able to recoup 100% of the cost of acquiring the properties, as well as site preparation activities like right-of-way acquisition. The final sale price might be lower. The reason is that when the city purchased one of the lots, we also purchased the house on that lot. As part of our site preparation to make the property more attractive to potential developers, the plan

is to demolish the house, which will reduce the property's value. I have entered the higher asset disposition number in the budget to avoid the necessity of a supplemental budget during the new fiscal year in case the sale price does turn out higher than expected. Between now and final budget adoption, we can also develop a more accurate number of what we should budget for the sale of this property.

Summary of revenue changes. The following table summarizes the largest revenue changes from the adopted FY 2020-2021 budget to recommended FY 2021-2022 budget.

One other major revenue change not mentioned above is implementing franchise fees for the water and sewer funds. These fees were budgeted as revenues for the General Fund in the current fiscal year but not implemented. I recommend that City Council readopt a resolution prior to June 30 to establish these franchise fees starting July 1. The franchise fees will result in additional revenues for the General Fund. The recommended budget includes an expenditure of franchise fees in the water and sewer fund and revenues for franchise fees from these funds in the General Fund.

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Sales of the city's properties on Hyland Lane and E. Main Street.	\$75,000	\$418,700	\$343,700
General Fund	Loan proceeds to meet grant match for Rolling Rock Park project and to implement Phase I recommendations.	\$240,743	\$500,000	\$259,257
General Fund	Grant to partially fund Rolling Rock Park Phase I renovations.	\$0	\$240,000	\$240,000
Water Fund	Business Oregon grant of \$20,000 to partially offset costs of master plan. \$100,000 from the city's \$240,000 allocation from American Recovery Act.	\$90,000	\$120,000	\$30,000
General Fund	Increase in requested grant from library renovation project to increase in construction costs since original application was submitted.	\$200,000	\$225,500	\$25,500
Sewer Fund	Business Oregon grant of \$20,000 to partially offset costs of master plan.	\$0	\$20,000	\$20,000

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
Sewer Fund	Increase in utilities charges due to 3% rate increase, as well as projected new home construction.	\$386,875	\$406,700	\$19,825
Water Fund	Increase in utilities charges due to 3% rate increase, as well as projected new home construction.	\$350,275	\$364,700	\$14,425
Water Fund	Increase in bulk water sales revenues due to addition of new customer requesting bulk water services.	\$500	\$10,000	\$9,500
General Fund	Projected increase in property taxes based on 3% increase in taxable valuation and new construction now on tax rolls.	\$147,051	\$153,139	\$6,088
Sewer Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
Water Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
General Fund	To close the Equipment Fund, all resources from that fund were distributed to other funds. All resources have been transferred out of the Equipment Fund, and it is no longer active.	6,051	0	(\$6,051)
Building Fund	This is based on current year's projections, which show that actual inspection fees will come in lower than budgeted.	57,160	45,000	(\$12,160)
Building Fund	Transfer of beginning fund balance to establish fund is not necessary in FY 22.	37,200	0	(\$37,020)

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Library capital campaign revenues budgeted at \$10,000 in the current fiscal year are not budgeted in FY 22.	10,000	0	(\$10,000)
Water Funds	The Water Reserve Fund is now fully funded.	15,740	0	(\$15,740)
General Fund	An operating grant budgeted in FY 21 is not budgeted in FY 22. For FY 22, this account only includes the American Recovery Act revenues.	214,243	140,000	(\$74,243)
Street Fund	One-time grant revenues in FY 21 are not expected again in FY 22.	200,000	0	(\$200,000)
Water Fund	Loan proceeds budgeted in FY 21 are not expected in FY 22. (The city actually received approximately \$186,000 in loan proceeds)	250,000	0	(\$250,000)
Street Fund	Loan proceeds budgeted for the Canon St. extension were not received and are not expected for FY 22.	360,291	0	(\$360,291)

Net change for major items listed above: (\$9,492)

Net change for all other revenue accounts: (\$44,769)

Total revenue change from FY 21 to FY 22 (\$54,261)

Trends and changes in expenditures for FY 21/22

Personnel administration. This budget recommends a merit increase for all city employees up to 5%. The merit increase is not a cost-of-living adjustment. Employees will need to have a “meets” or “exceeds” expectations on their annual performance review to be eligible for the merit increase. The budgeted increase in wages and salaries for the merit increase totals \$10,934, which assumes that each employee will be eligible for a merit increase.

This budget also recommends a staffing increase of 0.74 full-time equivalent (FTE), as summarized in the table below. One new position is for a Librarian. This is a part-time position, projected to work 20 hours per week. This position is budgeted in FY 2022 at less than a full year’s cost, with a projected start date of January. It is anticipated that we would hire the Librarian in the middle of construction. The new employee is needed to assist in the complex and difficult logistics of moving to the new library, including categorizing the thousands of donated books and other materials that we have received since the library’s closure. Although this position is recommended to start off as being part-time, I anticipate that we will need to consider turning this into a full-time position once the new library has been operational for a year or two.

Two seasonal Grounds Maintenance Laborers are also recommended. These positions would be seasonal, working four to five months from late spring to early fall to assist the Public Works Department with maintaining our parks, along with other tasks. Wages for each position are budgeted at \$6,050.

Position title	Estimated annual wage/salary	Total full time equivalent
Librarian	\$16,380	0.50
Seasonal Grounds Maintenance Laborer (2 positions)	\$6,050 for both positions	0.24

Maggie Osgood Library renovation project. This budget contemplates the completion of the Maggie Osgood Library renovation project, contingent on receiving grant funding to complete the renovations. The 2020 “Community Facilities Study” provided a project estimate of \$284,450 to complete the library renovation. The cost of construction has increased substantially in the 15 months since the study was completed. This budget includes an appropriation of \$307,115 to complete the renovation, which factors in a 15% increase in construction costs. This figure includes construction costs, design fees, and procurement of furniture, fixtures, and equipment. This figure also deducts \$20,000 in architect fees from the total project cost with the assumption that we will begin the design phase before the end of the current fiscal year, charging a portion of these fees to the current fiscal year.

The project schedule assumes that we will hire an architect in May, complete design by July, and issue construction bids by fall. It is anticipated that the renovations will take several months, with the library opening by the first or second quarter of 2022.

The success of this project is not as simple as completing the renovation and then opening the doors to the public. We have over a thousand materials that have been donated since the library has been closed. It will take time and effort to sort through these materials and catalogue them. We will need to hire a librarian and recruit and train volunteers. Other questions that we'll have to answer include: Do we want to be part of resource sharing networks with other library systems? What kind of cataloguing system will we use? What kind of programming will we offer library patrons? What kind of policies and codes of conduct do we need to have in place? How will we manage our collections, including selecting new collections, weeding out old items, and preserving existing collections? What other kinds of informational services will we need to offer, such as access to academic databases, periodicals, newspapers, magazines, and so on? We can answer many of these questions in parallel with the renovations project, thereby ensuring that we will be ready to open by early 2022.

The library budget includes a minimal appropriation for operational and personnel expenditures. As we prepare the budget for FY 2022-2023, I anticipate that we will need to consider substantially increasing the resources allocated to the library to ensure that we can offer the quality of services that today's patrons expect of a modern library.

After one to two years of operation, we will have a better idea of the challenges of operating the library. When that time comes, I may recommend hiring a library consultant to work with us on developing a library strategic plan so we can plot out the future of our library.

Park renovations. As noted in the revenues section above, this budget estimates that the city will receive a LWCF grant of \$240,000 for Rolling Rock Park renovations. To accept these funds, the city must meet the 50% match requirements. Since we did not receive the OPRD grant, we must contribute an additional \$240,000 from city resources if we do receive these funds.

One way that we could accomplish this is through debt financing. I have budgeted loan proceeds of \$500,000 in the General Fund specifically for the Rolling Rock Park project. This would allow us to meet the grant match requirements, resulting in \$740,000 in resources that we could direct to the project. Phase I of the Rolling Rock Park project was estimated in the 2019 "Parks Master Plan" to cost \$649,925. Assuming construction costs have increased 15% since then, both the loan proceeds and LWCF grant would enable us to complete most of the Phase I recommendations.

I recommend that City Council carefully weigh the implications of assuming additional debt service if we wish to employ this option. The annual principal and interest payments on a \$500,000 loan over a 10-year period is approximately \$50,000 to \$65,000. The General Fund already has substantial debt requirements, and I do not believe that the General Fund can sustainability accommodate an on-going expenditure increase this large without additional resources.

If we decide to accomplish this project through additional debt financing, then I recommend obtaining and allocating additional resources specifically toward this debt. One option would be a monthly parks fee that would appear on utility customers' bills, resulting in an increase of approximately \$13

per month for each customer. Another possibility would be for the city to hold a special tax election requesting voter approval of a local option tax, which can be authorized up to 10 years for capital projects. If we decide to hold a special tax election, we will need to budget additional resources to pay for the election. The “Parks Master Plan” describes both options, as well as additional financing mechanisms, in detail.

If City Council determines that there is not sufficient community support for a local option tax or utility fee and that taking on additional debt is not feasible, then we will have to pursue funding from other sources, such as grants.

We also have a SDC fund for the parks system with a balance of approximately \$60,000. I am recommending an appropriation out of this fund of \$5,000 to pay for a study to reevaluate the parks SDC charges and to develop the required project plan on how we will spend accumulated parks SDC revenues. Once we have the project plan, then we are legally authorized to start budgeting for parks projects out of the parks SDC fund.

The “Parks Master Plan” contains an additional \$926,006 in projects that are not addressed in this budget due to funding constraints. The additional projects include: Rolling Rock Park Phase II improvements; Paul Fisher Park renovations; and the Railroad Corridor Park improvements.

Finally, repairing the irrigation system at Rolling Rock and Paul Fisher Parks—or installing a new irrigation system, if necessary—is a priority for City Council and the Parks and Recreation Committee. This budget assumes that the irrigation project is completed by current fiscal year-end at an estimated cost of \$55,000.

It is assumed that both parks would be irrigated with city water, which would result in an estimated water bill of \$25,000. These increased water utilities expenses are budgeted in the General Fund. We do have several wells on Paul Fisher Park that are not currently in use, as well as the possibility to drill a well at Rolling Rock Park. In the long run, it might be more cost effective to irrigate both parks with well water. I intend to explore this possibility in more detail this summer, in collaboration with the Public Works Department.

Downtown master plan. As mentioned in the revenues section above, this budget contemplates the sale of the city’s property on E. Main Street as part of our effort to implement the 2019 “Downtown Master Plan.” This budget includes an appropriation of \$45,700 for site preparation activities for this property. The exact figure for accomplishing these site preparation activities is yet to be determined, and it is possible we can carry out these activities for less than what is budgeted. This figure is a conservative assumption. The budget also includes an appropriation to pay off the interest-only loan that the city used to finance the acquisition of these properties. Our ability to pay off the loan is contingent upon selling the property by the end of FY 2021-2022 since the debt service expenditures are offset by capital asset sales revenues.

The first item on the list of deliverables for Phase I of the “Downtown Master Plan” is to update downtown zoning regulations. We have been working with Lane Council of Governments (LCOG) on this since late 2020, with an anticipated completion date of late summer/early fall of 2021. The only cost for the city is staff time, as LCOG is helping us complete this project through financial assistance with the Transportation and Growth Management Program with the Oregon Department of Transportation and Department of Land and Conservation and Development.

Water and sewer master plans. Our current water master plan was adopted in 2007, and our sewer master plans was adopted in 2001. In addition, our system development charges (SDC), haven’t been updated since 2017. The purpose of the SDC is to fund increases to our system capacity. SDC are one-time charges imposed on new development based on a specific methodology, and these monies are accumulated in SDC funds for water, sewer, stormwater, and parks infrastructure.

Since our last utilities master planning effort, the city has experienced, and is expected to continue experiencing, major change and growth. I am recommending that the city complete a water and sewer master planning process with our city engineer. The master plans will analyze our system needs, along with projected changes in demand. Based on this analysis, the city engineer will propose updates to our SDC to ensure we are adequately funding future infrastructure needs.

The Lowell Revised Code places restrictions on the use of SDC funds; however, the direct costs of complying with the SDC code, including “the costs of developing system development charge methodologies,” are specifically mentioned as being allowable expenditures of SDC funds (LRC §3.406). For that reason, I am recommending that we pay for the master plans out of the water and sewer SDC funds. The cost of the sewer master planning project is \$53,616, and the cost of the water master planning project is \$102,446. This also includes geographical and information system (GIS) mapping of our utilities system.

Income study. I am recommending that we budget \$10,000 for an income study, the cost of which is split among the water and sewer funds. The purpose of the study is to determine if the city is eligible for Community Development Block Grant funds (CDBG) through Business Oregon. CDBG funds can pay for water and sewer infrastructure projects, as well as downtown revitalization; public facilities, such as a new city hall; and other economic development projects.

Currently, the city does not meet the low to moderate household income threshold required for CDBG grant eligibility. Business Oregon establishes the low to moderate income threshold based on Census Bureau data on a community’s household income. It is possible that the survey data for Lowell are skewed or out-of-date, in which case we are potentially missing out on hundreds of thousands of dollars of grant funding.

An income study will help us answer this question. If the income study shows that we do, in fact, meet the low to moderate income threshold, then we will be able to submit the study to Business Oregon to establish our eligibility for CDBG funding. It is also possible that the income study will confirm that

we are ineligible for CDBG funds, but we won't know for sure unless we complete an income study. Income studies remain valid for up to five years after approval by Business Oregon.

Projects requested but not funded. Projects requested but not funded in this budget are as follows. The Budget Committee and City Council may wish to add these items to the budget. This would require cuts elsewhere, additional appropriations to pay for these items, or securing additional resources, such as loans.

- New phone system for City Hall: \$8,117. The phone system at City Hall is outdated and needs replacement. Lane Council of Governments has provided a scope of services for us to join their phone system, including modern phone software and hardware.
- Police vehicle for City of Oakridge patrols within the city: \$12,306. We contract with the City of Oakridge for their officers to conduct patrols within Lowell for a limited number of hours each month. They have recommended that we make available a police vehicle with City of Lowell striping to improve the effectiveness of their patrols. The figure above includes striping, radio and computer software and hardware, radar, and similar equipment for a vehicle that the City of Oakridge is able to provide.

Summary of major changes in expenditures. The table below summarizes major changes in expenditures accounts from the FY 2020-2021 budget to the recommended FY 2021-2022 budget.

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
General Fund	Early pay-off of loan principal for E Main Street properties. (Loan due September 2022.)	\$0	\$298,000	\$298,000
General Fund	Building and construction account: \$45,700 for right-of-way acquisition for E Main St. property. \$140,000 from American Rescue Act for COVID response.	\$0	\$185,700	\$185,700
General Fund	Rolling Rock Park renovation, offset by grants and loan proceeds.	\$554,986	\$740,000	\$185,014
Water SDC Fund	Master planning project.	\$2,000	\$102,446	\$100,446
General Fund	\$8,171 - New loan for Rolling Rock Park property acquisition. \$60,000 - projected debt payment for loan	\$0	\$68,171	\$68,171

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
	to finance Rolling Rock Park renovations.			
Sewer SDC Fund	Master planning project.	\$2,000	\$53,616	\$51,616
Water Fund	Purchase of 100 water meters.	\$0	\$27,500	\$27,500
General Fund	Increased water bill to pay for irrigation at city parks.	\$3,500	\$25,000	\$21,500
General Fund	Continuing cleaning service for parks that was started in 2020.	\$1,000	\$20,000	\$19,000
General Fund	Increase in engineering services based on current year's projections.	\$1,000	\$20,000	\$19,000
General Fund	Reduction in library building loan interest budgeted in FY 21 based on actual amounts due.	\$22,502	\$12,194	(\$10,308)
Streets SDC Fund	Recommended reduction for street improvements paid out of Streets SDC Fund.	\$54,613	\$40,000	(\$14,613)
Water Fund	Elimination of transfer to Water Reserve Fund since this fund is now full funded.	\$15,740	\$0	(\$15,740)
Building Fund	Inspection fees based on 15 new homes - \$22,500; General Fund support not needed - \$0.	\$82,670	\$22,500	(\$60,170)
Sewer Fund	Recommended reduction in engineering services based on current year's projections.	\$40,000	\$2,500	(\$37,500)
Water Fund	Recommended reduction in engineering services based on current year's projections.	\$40,000	\$1,500	(\$38,500)
Water Reserve Fund	Water Reserve Fund is now fully funded.	\$39,402	\$0	(\$39,402)

Fund Name	Description	FY 20/21 Budget	FY 21/22 Recommended	Increase/ (Decrease)
Stormwater SDC Fund	No planned stormwater projects for FY 21/22 using SDC funds..	\$53,843	\$0	(\$53,843)
Parks SDC Fund	No planned parks projects for FY 21/22 using SDC funds.	\$67,602	\$0	(\$67,602)
Sewer SDC Fund	No planned sewer system projects in FY 21/22 using SDC funds.	\$156,494	\$0	(\$156,494)
Water Fund	No planned water system infrastructure projects in FY 21/22.	\$340,000	\$0	(\$340,000)
Water SDC Fund	No planned water system infrastructure projects in FY 21/22 using SDC funds.	\$381,877	\$0	(\$381,877)
Street Fund	Cannon St. extension budgeted in FY 20/21 is not recommended for FY 21/22.	\$560,291	\$0	(\$560,291)

Net change for major items listed above: (\$760,309)

Net change for all other expenditures accounts: \$940,147

Total expenditures change from FY 21 to FY 22: \$179,838

Note on American Rescue Plan

On March 11, 2021, President Biden signed the American Rescue Plan into law. The law allocates \$4.2 billion to the State of Oregon for state and local aid.¹ Direct funding from the federal government for local aid will flow from the state to municipal and county governments. The first round of payments for cities and counties with less than 50,000 population is expected in May 2021. The second round of payments will occur in the spring of 2022. The City of Lowell is estimated to receive a payment of \$240,000—half this year and the other half next year.

According to the League of Oregon Cities, the law sets forth four categories of allowed spending for these funds:

- Responding to the COVID-19 public health emergency;
- Providing premium pay to essential workers;
- Offsetting lost revenues to provide essential government services; and
- Water, sewer and broadband infrastructure.

The U.S. Department of Treasury is expected to issue more detailed guidance on how the process is supposed to work. For now, I have budgeted \$100,000 of our anticipated payment in the Water Fund and the remainder in the General Fund. When we receive our payment and have detailed guidance from the federal government, I recommend a more in-depth discussion among City Council on how we want to direct spending of these funds. Note that even though these monies will flow through the state government down to the local governments, the state is prohibited from placing additional restrictions on the use of these funds.

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.

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

¹ “\$1.9 Trillion – That’s a Big Number!” League of Oregon Cities. Accessed 4/16/2021 via: < <https://www.orcities.org/resources/communications/bulletin/american-rescue-plan-1>>.

- 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.

Change in appropriation of fund balance. Previous years’ budgets showed an appropriation of 100% of unrestricted fund balance in all funds, resulting in ending fund balances of zero. In practice, the city doesn’t spend all its resources, including fund balances, which means that fund balances don’t equal zero at fiscal year-end. The benefit of appropriating all resources in this manner is that it gives City Council the ability to transfer appropriated fund balances to other operating accounts in case unexpected circumstances arise.

For this budget, I have elected not to show an appropriation of all remaining unrestricted fund balances. In my view, this approach is a clearer way to show how the budget will affect the bottom-line by the end of the fiscal year. In case situations arise during the fiscal year that would require an additional appropriation of fund balances, it is always possible to accomplish this through a supplemental budget.

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.

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: Joyce Donnell, City Clerk; Max Baker, Public Works Director; and Layli Nichols, Accountant. I want to acknowledge and thank these team members for their support. This budget is possible due to their expertise and attention to detail.

Next steps

The Budget Committee meets on April 28 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.

I recommend that City Council hold a public hearing on the budget at its May 18 regular meeting. That way, City Council can ensure enough time to consider citizen comments as we fine tune what will become the adopted budget. Through May and early June, City Council may wish to hold additional work sessions on the budget. I recommend that City Council adopt the budget at its regular

meeting in June. State law requires us to adopt the budget prior to the new fiscal year, which starts on 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. The next month and a half is a chance for us to finalize our spending and operations decisions for FY 2021-2022.

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 style with a large initial "J" and a stylized "C".

Jeremy B. Caudle
City Administrator

Fund financial summaries

General Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Balance	225,395	297,503	209,615	272,113	410,423
Charges for Services	6,627	5,483	7,960	3,649	6,760
Fines & Forfeitures	1,940	2,824	2,500	5,096	3,146
Franchise Fees	52,206	62,927	97,756	76,773	100,735
Fundraising & Event Revenue	0	6,100	10,000	6,100	0
Grant Revenue	16,639	72,137	423,846	57,964	615,700
Intergovernmental Revenue	33,690	37,137	36,936	41,159	42,407
Investment Revenue	9,438	5,069	5,826	1,761	2,500
Licenses & Permits	176,433	73,993	16,151	1,232	16,075
Loan Payments & Proceeds	530,000	0	240,743	307,978	500,000
Miscellaneous Revenue	227,437	2,262	2,250	6,621	2,250
Other Revenue	0	85	76,000	0	418,700
Reimbursement Revenue	0	0	0	0	0
Tax Revenue	147,569	150,731	150,274	152,917	155,739
Transfers In	0	0	6,051	6,049	0
Grand Total	1,427,374	716,251	1,285,908	939,413	2,274,435

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Personal Services	95,983	102,263	136,820	113,117	151,268
Materials & Services	307,118	267,344	155,270	239,815	253,420
Capital Outlay	724,768	28,187	856,456	80,511	1,242,815
Contingencies	0	0	57,314	0	39,825
Debt Service	0	40,346	40,348	58,348	406,359
Transfers Out	2,000	6,000	37,200	37,200	0
Reserves & Ending Balance	297,503	272,113	2,500	410,423	180,748
Grand Total	1,427,372	716,253	1,285,908	939,413	2,274,435

Building Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Balance	0	0	0	0	19,854
Investment Revenue	0	0	150	8	0
Licenses & Permits	0	0	66,632	18,168	50,250
Miscellaneous Revenue	0	0	100	25	0
Other Revenue	0	0	0	0	0
Transfers In	0	0	37,200	37,200	0
Grand Total	0	0	104,082	55,401	70,104

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Personal Services	0	0	4,646	4,591	5,040
Materials & Services	0	0	73,769	31,227	36,231
Capital Outlay	0	0	8,525	0	0
Contingencies	0	0	17,142	0	7,959
Reserves & Ending Balance	0	0	0	19,584	20,874
Grand Total	0	0	104,082	55,401	70,104

Water Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	139,109	140,328	140,181	112,957	45,554
Charges for Services	304,983	318,844	355,525	391,943	378,940
Grant Revenue	0	0	90,000	1,089	120,000
Investment Revenue	248	1,978	2,200	469	2,200
Licenses & Permits	4,165	1,250	5,250	8,333	2,750
Loan Payments & Pro- ceeds	0	0	250,000	185,358	0
Miscellaneous Reve- nue	5,513	2,399	3,362	4,093	2,000
Other Revenue	0	800	0	0	0
Reimbursement Reve- nue	35	0	0	0	0
SDC Revenue	13,410	7,823	11,175	2,980	7,450
Transfers In	0	0	6,051	6,049	0
Grand Total	467,463	473,422	863,744	713,272	558,894

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Personal Services	133,453	169,295	193,421	199,352	211,358
Materials & Services	109,106	101,127	173,938	176,722	152,700
Capital Outlay	14,558	16,026	340,000	251,204	27,500
Contingencies	0	0	76,552	0	35,532
Debt Service	64,080	64,079	64,093	24,701	66,804
Transfers Out	5,938	9,938	15,740	15,740	0
Reserves & Ending Balance	140,326	112,958	0	45,555	65,000
Grand Total	467,461	473,423	863,744	713,274	558,894

Sewer Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Balance	121,619	176,148	132,151	150,205	214,849
Charges for Services	342,844	361,249	386,875	430,643	406,700
Grant Revenue	0	0	0	32,485	20,000
Investment Revenue	4,655	1,899	2,150	720	2,150
Licenses & Permits	1,610	805	2,250	613	1,150
Loan Payments & Proceeds	0	0	0	0	0
Miscellaneous Revenue	8,210	2,187	2,671	4,036	2,700
Other Revenue	0	0	0	0	0
SDC Revenue	6,891	5,241	9,270	3,296	6,180
Transfers In	15,745	12,858	6,051	8,065	0
Grand Total	501,574	560,387	541,418	630,064	653,729

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Personal Services	133,445	169,295	193,421	199,352	213,420
Materials & Services	121,940	139,338	201,624	161,059	198,734
Capital Outlay	14,558	42,745	0	511	6,000
Contingencies	0	0	89,908	0	40,342
Debt Service	51,909	51,232	50,545	46,400	34,868
Transfers Out	3,575	7,575	5,920	7,893	0
Reserves & Ending Balance	176,150	150,205	0	214,849	160,365
Grand Total	501,577	560,390	541,418	630,064	653,729

Street Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	126,292	90,839	53,537	67,704	63,711
Grant Revenue	0	0	200,000	213,264	0
Intergovernmental Revenue	78,103	76,643	64,212	76,196	64,212
Investment Revenue	153	1,424	1,400	211	1,400
Loan Payments & Pro- ceeds	0	0	360,291	83,092	0
Miscellaneous Reve- nue	133	0	50	103	77
Other Revenue	0	0	0	0	0
Reimbursement Reve- nue	0	0	0	0	0
SDC Revenue	2,354	1,768	1,560	416	1,560
Transfers In	0	0	4,033	4,033	0
Grand Total	207,035	170,674	685,083	445,018	130,960

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Personal Services	37,483	17,986	23,103	20,847	24,506
Materials & Services	64,705	36,757	46,404	39,567	48,046
Capital Outlay	10,008	44,228	560,291	320,894	0
Contingencies	0	0	55,285	0	7,368
Debt Service	0	0	0	0	6,400
Transfers Out	4,000	4,000	0	0	0
Reserves & Ending Balance	90,839	67,703	0	63,711	44,640
Grand Total	207,035	170,674	685,083	445,018	130,960

Blackberry Jam Festival Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	19,375	16,394	12,352	12,510	10,545
Fundraising & Event Revenue	16,992	14,163	23,700	23,700	4,000
Investment Revenue	7	7	8	8	0
Miscellaneous Reve- nue	328	101	75	75	0
Other Revenue	0	280	50	50	0
Grand Total	36,702	30,945	36,185	36,343	14,545

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Personal Services	0	0	0	0	0
Materials & Services	20,310	18,435	25,798	25,798	6,750
Contingencies	0	0	10,387	0	0
Transfers Out	0	0	0	0	0
Reserves & Ending Balance	16,392	12,510	0	10,545	7,795
Grand Total	36,702	30,945	36,185	36,343	14,545

Parks SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	0	45,622	54,577	54,359	57,750
Investment Revenue	52	857	250	391	200
SDC Revenue	7,880	7,880	14,775	5,000	14,775
Transfers In	37,691	0	0	0	0
Grand Total	45,623	54,359	69,602	59,750	72,725

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Materials & Services	0	0	2,000	2,000	0
Capital Outlay	0	0	67,602	0	0
Reserves & Ending Balance	45,622	54,359	0	57,750	72,725
Grand Total	45,622	54,359	69,602	59,750	72,725

Street SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	0	36,618	47,483	47,330	49,630
Investment Revenue	32	649	250	300	200
SDC Revenue	13,397	10,064	8,880	2,000	8,880
Transfers In	23,187	0	0	0	0
Grand Total	36,616	47,331	56,613	49,630	58,710

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Materials & Services	0	0	2,000	0	5,000
Capital Outlay	0	0	54,613	0	40,000
Reserves & Ending Balance	36,617	47,330	0	49,630	13,710
Grand Total	36,617	47,330	56,613	49,630	58,710

Water SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	0	265,465	320,027	311,502	328,502
Investment Revenue	270	5,822	6,400	2,000	1,000
SDC Revenue	68,940	40,215	57,450	15,000	57,450
Transfers In	196,255	0	0	0	0
Grand Total	265,465	311,502	383,877	328,502	386,952

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Materials & Services	0	0	2,000	0	102,446
Capital Outlay	0	0	381,877	0	0
Reserves & Ending Balance	265,465	311,502	0	328,502	284,506
Grand Total	265,465	311,502	383,877	328,502	386,952

Sewer SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	0	128,017	140,454	139,745	145,745
Investment Revenue	158	2,646	1,975	1,000	1,000
SDC Revenue	11,942	9,082	16,065	5,000	16,065
Transfers In	115,917	0	0	0	0
Grand Total	128,017	139,745	158,494	145,745	162,810

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Materials & Services	0	0	2,000	0	53,616
Capital Outlay	0	0	156,494	0	0
Reserves & Ending Balance	128,017	139,745	0	145,745	109,194
Grand Total	128,017	139,745	158,494	145,745	162,810

Stormwater SDC Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	0	33,379	45,113	44,978	48,278
Investment Revenue	34	585	635	300	635
SDC Revenue	9,005	11,014	10,095	3,000	10,095
Transfers In	24,340	0	0	0	0
Grand Total	33,379	44,978	55,843	48,278	59,008

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Materials & Services	0	0	2,000	0	0
Capital Outlay	0	0	53,843	0	0
Reserves & Ending Balance	33,379	44,978	0	48,278	59,008
Grand Total	33,379	44,978	55,843	48,278	59,008

Water Reserve Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	15,752	19,692	23,647	23,643	39,398
Investment Revenue	2	13	15	15	4
Transfers In	3,938	3,938	15,740	15,740	0
Grand Total	19,692	23,643	39,402	39,398	39,402

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Transfers Out	0	0	0	0	0
Reserves & Ending Balance	19,692	23,643	39,402	39,398	39,402
Grand Total	19,692	23,643	39,402	39,398	39,402

Sewer Reserve Fund

Resources:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended
Beginning Fund Bal- ance	6,670	8,246	9,828	9,826	15,754
Investment Revenue	1	6	8	8	2
Transfers In	1,575	1,575	5,920	5,920	0
Grand Total	8,246	9,827	15,756	15,754	15,756

Requirements:

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recom- mended
Transfers Out	0	0	0	0	0
Reserves & Ending Balance	8,246	9,827	15,756	15,754	15,756
Grand Total	8,246	9,827	15,756	15,754	15,756

Resource estimate sheets

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
General Fund		1,427,374	716,251	1,285,908	939,413	2,274,435	988,527	76.87%
	110-3100-Beginning Fund Balance	225,395	297,503	209,615	272,113	410,423	200,808	95.80%
	110-310-4112-Property Taxes - Current	142,083	148,109	147,051	150,000	153,139	6,088	4.14%
	110-310-4114-Property Taxes - Prior	5,486	2,622	3,223	2,917	2,600	-623	-19.33%
	110-315-4125-Interest Earned	9,438	5,069	5,826	1,761	2,500	-3,326	-57.09%
	110-320-4132-State Revenue Sharing	9,511	10,386	10,917	12,025	11,000	83	0.76%
	110-320-4134-Cigarette Tax	1,231	1,200	1,341	4,643	3,407	2,066	154.06%
	110-320-4136-Liquor Tax	17,359	18,930	20,292	18,351	22,000	1,708	8.42%
	110-320-4145-Transient Room Tax	0	5	0	0	0	0	0.00%
	110-320-4148-Marijuana Tax Distribution	5,589	6,616	4,386	6,140	6,000	1,614	36.80%
	110-325-4151-General Govt - Operating Grant	5,000	0	214,243	44,265	140,000	-74,243	-34.65%
	110-325-4152-Tourism - Operating Grant	9,639	10,137	7,603	13,699	10,200	2,597	34.16%
	110-325-4154-Summer Reading - Oper Grant	2,000	0	1,000	0	0	-1,000	-100.00%
	110-325-4155-Library - Capital Grant	0	0	200,000	0	225,500	25,500	12.75%
	110-325-4158-Comm Dev - Operating Grant	0	30,000	1,000	0	0	-1,000	-100.00%
	110-325-4160-Parks - Operating Grant	0	32,000	0	0	240,000	240,000	0.00%
	110-330-4310-Cable Franchise Fees	4,391	5,853	5,938	6,536	5,900	-38	-0.64%
	110-330-4312-Electric Franchise Fees	45,920	47,619	49,048	68,355	53,000	3,952	8.06%
	110-330-4314-Garbage Franchise Fees	0	0	4,000	0	0	-4,000	-100.00%
	110-330-4316-Telecom Franchise Fees	1,895	9,455	1,650	1,883	3,000	1,350	81.82%
	110-330-4318-Water Franchise Fees	0	0	17,776	0	18,500	724	4.07%
	110-330-4320-Sewer Franchise Fees	0	0	19,344	0	20,335	991	5.12%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	110-335-4352-Land Use & Development	5,354	35,768	15,000	389	15,000	0	0.00%
	110-335-4354-Misc Permits & Licenses	440	480	275	293	275	0	0.00%
	110-335-4356-Building Permit Fees	151,940	31,408	0	0	0	0	0.00%
	110-335-4358-Electrical Permit Fees	17,893	5,461	0	0	0	0	0.00%
	110-335-4360-Dog Licenses	806	876	876	549	800	-76	-8.68%
	110-340-4410-Copy, Fax, Notary & Research	332	1,104	1,030	955	1,030	0	0.00%
	110-340-4413-Library Memberships	0	0	1,250	400	0	-1,250	-100.00%
	110-340-4415-Library Business Services	339	0	250	0	250	0	0.00%
	110-340-4417-Lien Searches	740	580	515	520	515	0	0.00%
	110-340-4419-Election Filing Fees	50	0	50	133	100	50	100.00%
	110-340-4421-SDC/CET Admin Fee	4,790	3,214	4,005	1,327	4,005	0	0.00%
	110-340-4423-Pay Station Revenue	0	209	125	127	125	0	0.00%
	110-345-4511-Parks Reimbursement SDC	376	376	735	188	735	0	0.00%
	110-350-4625-Municipal Court Revenue	1,940	2,824	2,500	5,096	3,146	646	25.84%
	110-360-4225-Loan Proceeds	530,000	0	240,743	307,978	500,000	259,257	107.69%
	110-365-4752-Reimbursement Revenue	0	0	0	0	0	0	0.00%
	110-365-4790-SVDP Project Reimbursement	0	0	0	0	0	0	0.00%
	110-370-4822-BBJ Admin Fee	0	0	0	0	0	0	0.00%
	110-370-4824-Donations	0	85	0	0	0	0	0.00%
	110-370-4825-Library Donations	0	0	1,000	0	0	-1,000	-100.00%
	110-370-4849-Capital Asset Disposal	0	0	75,000	0	418,700	343,700	458.27%
	110-370-9999-Library Utility Fee	0	0	0	0	0	0	0.00%
	110-380-4865-Library Capital Campaign	0	6,100	10,000	6,100	0	-10,000	-100.00%
	110-385-4893-Rental Revenue	0	0	0	5,229	0	0	0.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	110-385-4895-Miscellaneous Revenue	227,437	2,262	2,250	1,392	2,250	0	0.00%
	110-390-4912-Transfer from Street Fund	0	0	0	0	0	0	0.00%
	110-390-4914-Transfer from BBJ Fund	0	0	0	0	0	0	0.00%
	110-390-4917-Transfer from SDC Fund	0	0	0	0	0	0	0.00%
	110-390-4950-Transfer from Equipment Fund	0	0	6,051	6,049	0	-6,051	-100.00%
Building Fund		0	0	104,082	55,401	70,104	-33,978	-32.65%
	220-3100-Beginning Fund Balance	0	0	0	0	19,854	19,854	0.00%
	220-315-4125-Interest Earned	0	0	150	8	0	-150	-100.00%
	220-335-4356-Building Permit Fees	0	0	57,160	15,221	45,000	-12,160	-21.27%
	220-335-4358-Electrical Permit Fees	0	0	9,472	2,947	5,250	-4,222	-44.57%
	220-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0.00%
	220-385-4895-Miscellaneous Revenue	0	0	100	25	0	-100	-100.00%
	220-390-4910-Transfer from General Fund	0	0	37,200	37,200	0	-37,200	-100.00%
Water Fund		467,463	473,422	863,744	713,272	558,894	304,850	-35.29%
	230-3100-Beginning Fund Balance	139,109	140,328	140,181	112,957	45,554	-94,627	-67.50%
	230-315-4125-Interest Earned	248	1,978	2,200	469	2,200	0	0.00%
	230-325-4151-Grant Revenue	0	0	90,000	1,089	120,000	30,000	33.33%
	230-325-4162-CDBG Grant	0	0	0	0	0	0	0.00%
	230-335-4370-Water/Sewer Connection Per- mit	4,165	1,250	5,250	8,333	2,750	-2,500	-47.62%
	230-340-4425-Water/Sewer Sales	300,281	314,970	350,275	386,343	364,700	14,425	4.12%
	230-340-4426-Bulk Water Sales	566	0	500	583	10,000	9,500	1900.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	230-340-4430-Water/Sewer Connection Fees	0	0	0	401	0	0	0.00%
	230-340-4435-Fire Hydrant Fee	4,136	3,874	4,750	4,616	4,240	-510	-10.74%
	230-340-4450-Water/Sewer Penalties	100	2,194	3,012	2,340	1,500	-1,512	-50.20%
	230-345-4531-Water Reimbursement SDC	13,410	7,823	11,175	2,980	7,450	-3,725	-33.33%
	230-360-4210-Principal Payments Recieved	0	0	0	0	0	0	0.00%
	230-360-4220-Interim Financing Revenue	0	0	0	0	0	0	0.00%
	230-360-4225-Loan Proceeds	0	0	250,000	185,358	0	250,000	-100.00%
	230-365-4752-Reimbursement Revenue	35	0	0	0	0	0	0.00%
	230-365-4790-SVDP Project Reimbursement	0	0	0	0	0	0	0.00%
	230-370-4849-Capital Asset Disposal	0	800	0	0	0	0	0.00%
	230-385-4895-Miscellaneous Revenue	5,413	205	350	1,753	500	150	42.86%
	230-390-4910-Transfer from General Fund	0	0	0	0	0	0	0.00%
	230-390-4917-Transfer from SDC Fund	0	0	0	0	0	0	0.00%
	230-390-4940-Transfer from Sewer Fund	0	0	0	0	0	0	0.00%
	230-390-4950-Transfer from Equipment Fund	0	0	6,051	6,049	0	-6,051	-100.00%
	230-390-4955-Transfer from Debt Reserve Fun	0	0	0	0	0	0	0.00%
Sewer Fund		501,574	560,387	541,418	630,064	653,729	112,311	20.74%
	240-3100-Beginning Fund Balance	121,619	176,148	132,151	150,205	214,849	82,698	62.58%
	240-315-4125-Interest Earned	4,655	1,899	2,150	720	2,150	0	0.00%
	240-325-4151-Grant Revenue	0	0	0	32,485	20,000	20,000	0.00%
	240-325-4162-CDBG Grant	0	0	0	0	0	0	0.00%
	240-335-4354-Misc Permits & Licenses	0	0	0	0	0	0	0.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	240-335-4370-Water/Sewer Connection Per- mit	1,610	805	2,250	613	1,150	-1,100	-48.89%
	240-340-4425-Water/Sewer Sales	342,844	361,249	386,875	430,165	406,700	19,825	5.12%
	240-340-4430-Water/Sewer Connection Fees	0	0	0	477	0	0	0.00%
	240-340-4450-Water/Sewer Penalties	108	2,071	2,321	2,153	2,200	-121	-5.21%
	240-345-4541-Sewer Reimbursement SDC	6,891	5,241	9,270	3,296	6,180	-3,090	-33.33%
	240-360-4220-Interim Financing Revenue	0	0	0	0	0	0	0.00%
	240-360-4225-Loan Proceeds	0	0	0	0	0	0	0.00%
	240-370-4824-Donations	0	0	0	0	0	0	0.00%
	240-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0.00%
	240-385-4895-Miscellaneous Revenue	8,102	116	350	1,883	500	150	42.86%
	240-390-4910-Transfer from General Fund	0	0	0	0	0	0	0.00%
	240-390-4917-Transfer from SDC Fund	0	0	0	0	0	0	0.00%
	240-390-4921-Transfer from Sewer Reserve Fu	0	0	0	0	0	0	0.00%
	240-390-4930-Transfer from Water Fund	0	0	0	0	0	0	0.00%
	240-390-4950-Transfer from Equipment Fund	0	0	6,051	8,065	0	-6,051	-100.00%
	240-390-4955-Transfer from Debt Reserve Fun	15,745	12,858	0	0	0	0	0.00%
Street Fund		207,035	170,674	685,083	445,018	130,960	554,123	-80.88%
	312-3100-Beginning Fund Balance	126,292	90,839	53,537	67,704	63,711	10,174	19.00%
	312-315-4125-Interest Earned	153	1,424	1,400	211	1,400	0	0.00%
	312-320-4140-Lane County Distributions	0	0	0	0	0	0	0.00%
	312-320-4142-State Distributions	78,103	76,643	64,212	76,196	64,212	0	0.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	312-325-4151-Grant Revenue	0	0	200,000	213,264	0	200,000	-100.00%
	312-345-4513-Transportation Reimbursement S	2,354	1,768	1,560	416	1,560	0	0.00%
	312-360-4210-Principal Payments Received	0	0	0	0	0	0	0.00%
	312-360-4215-Interest Payments Received	0	0	0	0	0	0	0.00%
	312-360-4225-Loan Proceeds	0	0	360,291	83,092	0	360,291	-100.00%
	312-365-4752-Reimbursement Revenue	0	0	0	0	0	0	0.00%
	312-365-4791-SVDP Project Revenue	0	0	0	0	0	0	0.00%
	312-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0.00%
	312-385-4895-Miscellaneous Revenue	133	0	50	103	77	27	54.00%
	312-390-4950-Transfer from Equipment Fund	0	0	4,033	4,033	0	-4,033	-100.00%
Blackberry Jam		36,702	30,945	36,185	36,343	14,545	-21,640	-59.80%
	314-3100-Beginning Fund Balance	19,375	16,394	12,352	12,510	10,545	-1,807	-14.63%
	314-315-4125-Interest Earned	7	7	8	8	0	-8	-100.00%
	314-370-4824-BBJ Donations	0	280	50	50	0	-50	-100.00%
	314-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0.00%
	314-380-4861-Craft/Commercial Booth Sales	1,980	1,675	3,000	3,000	0	-3,000	-100.00%
	314-380-4862-Food Booth Sales	1,200	590	1,200	1,200	0	-1,200	-100.00%
	314-380-4863-Beer Garden	0	0	0	0	0	0	0.00%
	314-380-4864-Jam Sales	1,300	1,590	1,500	1,500	0	-1,500	-100.00%
	314-380-4866-Quilt Raffle Sales	3,280	3,373	4,000	4,000	4,000	0	0.00%
	314-380-4868-Program Ad Sales	1,480	1,545	2,750	2,750	0	-2,750	-100.00%
	314-380-4870-Sponsorship Revenue	1,500	750	4,000	4,000	0	-4,000	-100.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	314-380-4872-Pie Sales	194	0	225	225	0	-225	-100.00%
	314-380-4874-50/50 Raffle Sales	0	0	0	0	0	0	0.00%
	314-380-4876-5K Race Revenue	595	0	1,000	1,000	0	-1,000	-100.00%
	314-380-4878-Car Show Revenue	4,067	3,445	4,250	4,250	0	-4,250	-100.00%
	314-380-4880-Fishing Derby Revenue	440	200	450	450	0	-450	-100.00%
	314-380-4882-Horseshoe Tourney Revenue	100	145	175	175	0	-175	-100.00%
	314-380-4884-Kidz Korner Revenue	796	726	1,000	1,000	0	-1,000	-100.00%
	314-380-4886-Pie Eating Contest Revenue	0	124	150	150	0	-150	-100.00%
	314-380-4888-RC Flyers Revenue	60	0	0	0	0	0	0.00%
	314-380-4889-BBJ Festival Other Revenue	0	0	0	0	0	0	0.00%
	314-385-4895-Miscellaneous Revenue	328	101	75	75	0	-75	-100.00%
Parks SDC Fund		45,623	54,359	69,602	59,750	72,725	3,123	4.49%
	410-3100-Beginning Fund Balance	0	45,622	54,577	54,359	57,750	3,173	5.81%
	410-315-4125-Interest Earned	52	857	250	391	200	-50	-20.00%
	410-345-4510-Park SDC Fees	7,880	7,880	14,775	5,000	14,775	0	0.00%
	410-345-4511-Parks Reimbursement SDC	0	0	0	0	0	0	0.00%
	410-390-4917-Transfer from SDC Fund	37,691	0	0	0	0	0	0.00%
Street SDC Fund		36,616	47,331	56,613	49,630	58,710	2,097	3.70%
	412-3100-Beginning Fund Balance	0	36,618	47,483	47,330	49,630	2,147	4.52%
	412-315-4125-Interest Earned	32	649	250	300	200	-50	-20.00%
	412-345-4512-Transportation SDC	13,397	10,064	8,880	2,000	8,880	0	0.00%
	412-390-4917-Transfer from SDC Fund	23,187	0	0	0	0	0	0.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
SDC Fund		397,391	0	0	0	0	0	0.00%
	417-3100-Beginning Fund Balance	397,391	0	0	0	0	0	0.00%
	417-315-4125-Interest Earned	0	0	0	0	0	0	0.00%
	417-345-4510-Park SDC Fees	0	0	0	0	0	0	0.00%
	417-345-4511-Parks Reimbursement SDC	0	0	0	0	0	0	0.00%
	417-345-4512-Transportation SDC	0	0	0	0	0	0	0.00%
	417-345-4530-Water SDC	0	0	0	0	0	0	0.00%
	417-345-4540-Sewer SDC	0	0	0	0	0	0	0.00%
	417-345-4545-Storm Drainage SDC	0	0	0	0	0	0	0.00%
	417-360-4210-Interfund Loan Principle from	0	0	0	0	0	0	0.00%
	417-390-4910-Transfer from General Fund	0	0	0	0	0	0	0.00%
	417-390-4912-Transfer from Street Fund	0	0	0	0	0	0	0.00%
	417-390-4930-Transfer from Water Fund	0	0	0	0	0	0	0.00%
	417-390-4940-Transfer from Sewer Fund	0	0	0	0	0	0	0.00%
Water SDC Fund		265,465	311,502	383,877	328,502	386,952	3,075	0.80%
	430-3100-Beginning Fund Balance	0	265,465	320,027	311,502	328,502	8,475	2.65%
	430-315-4125-Interest Earned	270	5,822	6,400	2,000	1,000	-5,400	-84.38%
	430-345-4530-Water SDC	68,940	40,215	57,450	15,000	57,450	0	0.00%
	430-390-4917-Transfer from SDC Fund	196,255	0	0	0	0	0	0.00%
Sewer SDC Fund		128,017	139,745	158,494	145,745	162,810	4,316	2.72%
	440-3100-Beginning Fund Balance	0	128,017	140,454	139,745	145,745	5,291	3.77%
	440-315-4125-Interest Earned	158	2,646	1,975	1,000	1,000	-975	-49.37%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
	440-345-4540-Sewer SDC	11,942	9,082	16,065	5,000	16,065	0	0.00%
	440-390-4917-Transfer from SDC Fund	115,917	0	0	0	0	0	0.00%
Stormwater SDC Fund		33,379	44,978	55,843	48,278	59,008	3,165	5.67%
	445-3100-Beginning Fund Balance	0	33,379	45,113	44,978	48,278	3,165	7.02%
	445-315-4125-Interest Earned	34	585	635	300	635	0	0.00%
	445-345-4545-Storm Drainage SDC	9,005	11,014	10,095	3,000	10,095	0	0.00%
	445-390-4917-Transfer from SDC Fund	24,340	0	0	0	0	0	0.00%
Water Reserve Fund		19,692	23,643	39,402	39,398	39,402	0	0.00%
	520-3100-Beginning Fund Balance	15,752	19,692	23,647	23,643	39,398	15,751	66.61%
	520-315-4125-Interest Earned	2	13	15	15	4	-11	-73.33%
	520-390-4930-Transfer from Water Fund	3,938	3,938	15,740	15,740	0	-15,740	-100.00%
Sewer Reserve Fund		8,246	9,827	15,756	15,754	15,756	0	0.00%
	521-3100-Beginning Fund Balance	6,670	8,246	9,828	9,826	15,754	5,926	60.30%
	521-315-4125-Interest Earned	1	6	8	8	2	-6	-75.00%
	521-390-4940-Transfer from Sewer Fund	1,575	1,575	5,920	5,920	0	-5,920	-100.00%
Equipment Fund		53,616	22,181	0	22,181	1	1	0.00%
	550-3100-Beginning Fund Balance	43,614	174	0	22,181	1	1	0.00%
	550-315-4125-Interest Earned	2	7	0	0	0	0	0.00%
	550-370-4849-Capital Asset Disposal	0	0	0	0	0	0	0.00%
	550-390-4910-Transfer from General Fund	2,000	6,000	0	0	0	0	0.00%
	550-390-4912-Transfer from Street Fund	4,000	4,000	0	0	0	0	0.00%
	550-390-4930-Transfer from Water Fund	2,000	6,000	0	0	0	0	0.00%
	550-390-4940-Transfer from Sewer Fund	2,000	6,000	0	0	0	0	0.00%

Fund Name	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
Debt Reserve Fund		28,584	12,858	0	0	0	0	0.00%
	555-3100-Beginning Fund Balance	28,469	12,839	0	0	0	0	0.00%
	555-315-4125-Interest Earned	115	19	0	0	0	0	0.00%
	555-390-4917-Transfer from SDC Fund	0	0	0	0	0	0	0.00%
Grand Total		3,656,777	2,618,103	4,296,007	3,528,749	4,498,031	202,024	4.70%

Expenditures estimate sheets

General Fund

Administration

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		36,371	34,225	37,849	39,551	39,116	1,267	3.35%
	110-410-5110-City Administrator	12,826	17,263	18,000	19,765	17,850	-150	-0.83%
	110-410-5112-Finance Clerk	0	0	0	0	0	0	0.00%
	110-410-5114-City Clerk	5,027	5,275	5,550	5,857	5,828	278	5.01%
	110-410-5150-Public Works Director	5,053	0	0	0	0	0	0.00%
	110-410-5152-Utility Worker I	0	0	0	0	0	0	0.00%
	110-410-5154-Utility Worker II	1,968	0	0	0	0	0	0.00%
	110-410-5156-Temporary/Seasonal	0	0	0	0	0	0	0.00%
	110-410-5158-Maintenance Worker I	938	1,659	1,991	1,681	2,195	204	10.25%
	110-410-5220-Overtime	1,169	32	80	40	84	4	5.00%
	110-410-5315-Social Security/Medicare	1,901	1,854	1,960	2,092	1,978	18	0.92%
	110-410-5320-Worker's Comp	491	189	455	980	457	2	0.44%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-410-5350-Unemployment	0	0	1,750	1,750	1,728	-22	-1.26%
	110-410-5410-Health Insurance	4,181	3,773	3,646	3,469	3,901	255	6.99%
	110-410-5450-Public Employees Retirement	2,814	4,180	4,417	3,916	5,095	678	15.35%
	110-410-5910-DO NOT USE - Wage Adjustment	3	0	0	0	0	0	0.00%
Materials & Services		62,843	91,392	53,294	77,833	74,581	21,287	39.94%
	110-410-6110-Auditing	4,150	5,235	3,919	5,436	5,500	1,581	40.34%
	110-410-6112-Legal Services	5,997	1,656	2,500	1,843	2,500	0	0.00%
	110-410-6114-Financial Services	3,543	4,397	5,215	3,789	6,215	1,000	19.18%
	110-410-6122-IT Services	10,406	11,494	6,304	14,647	12,000	5,696	90.36%
	110-410-6124-Copier Contract	2,446	2,013	2,250	1,776	2,250	0	0.00%
	110-410-6128-Other Contract Services	6,587	38,988	2,500	17,481	12,500	10,000	400.00%
	110-410-6132-LCOG	0	0	0	0	0	0	0.00%
	110-410-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0	0.00%
	110-410-6210-Insurance & Bonds	5,643	5,968	6,426	5,900	6,426	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-410-6220-Publications, Printing & Dues	4,432	2,987	2,600	2,735	1,400	-1,200	-46.15%
	110-410-6222-Newsletter Expenditure	0	0	1,200	1,200	1,200	0	0.00%
	110-410-6226-Postage	623	433	725	408	500	-225	-31.03%
	110-410-6228-Public Notices	0	0	1,000	500	500	-500	-50.00%
	110-410-6230-Office Supplies/Equipment	1,485	1,746	1,375	1,665	2,000	625	45.45%
	110-410-6234-General Supplies	719	861	1,000	980	1,000	0	0.00%
	110-410-6238-Bank Service Charges	827	794	1,000	491	1,000	0	0.00%
	110-410-6240-Travel & Training	2,685	1,973	2,100	5,700	5,700	3,600	171.43%
	110-410-6290-Miscellaneous	165	330	500	207	500	0	0.00%
	110-410-6320-Building Repair & Maintenance	1,662	0	1,000	835	1,000	0	0.00%
	110-410-6324-Equipment Repair & Maintenance	57	29	100	40	100	0	0.00%
	110-410-6334-Non-Capitalized Assets	1,968	2,264	2,000	0	2,000	0	0.00%
	110-410-6420-Water Services	373	1,548	1,325	2,091	1,398	73	5.51%
	110-410-6425-Sewer Services	569	1,082	825	1,561	825	0	0.00%
	110-410-6430-Electricity Services	2,176	3,059	2,100	3,697	2,100	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-410-6435-Internet Services	930	1,088	685	1,923	1,322	637	92.99%
	110-410-6440-Telephone Services	2,580	2,488	1,875	2,192	1,875	0	0.00%
	110-410-6445-Refuse Services	119	101	120	0	120	0	0.00%
	110-410-6510-Council Expenditure	2,226	309	2,000	143	2,000	0	0.00%
	110-410-6512-State Ethics Commission	475	549	650	549	650	0	0.00%
	110-410-6514-League of Oregon Cities(LOC)	0	0	0	0	0	0	0.00%
	110-410-6792-Reimbursable Expenditure	0	0	0	45	0	0	0.00%
Capital Outlay		303,898	12,702	0	511	185,700	185,700	0.00%
	110-410-8225-Buildings & Facilities	297,073	0	0	0	185,700	185,700	0.00%
	110-410-8320-Software	6,825	5,925	0	0	0	0	0.00%
	110-410-8335-Equipment & Furnishings	0	6,777	0	511	0	0	0.00%
	110-410-8425-Vehicles & Rolling Stock	0	0	0	0	0	0	0.00%
Grand Total		403,112	138,319	91,143	117,895	299,397	208,254	228.49%

Parks and Recreation

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Pro-jected	FY 21/22 Recomm-ended	\$ Change	% Change
Personal Ser- vices		24,209	34,239	48,202	40,192	50,114	1,912	3.97%
	110-420-5110-City Adminis- trator	4,636	4,316	4,500	4,941	4,463	-37	-0.82%
	110-420-5150-Public Works Director	3,482	3,443	3,617	3,816	3,798	181	5.00%
	110-420-5152-Utility Worker I	0	7,324	8,256	9,828	4,551	-3,705	-44.88%
	110-420-5154-Utility Worker II	1,968	0	0	0	4,551	4,551	0.00%
	110-420-5156-Tempo- rary/Seasonal	0	0	2,883	0	3,028	145	5.03%
	110-420-5158-Maintenance Worker I	7,273	8,292	9,955	8,408	10,976	1,021	10.26%
	110-420-5220-Overtime	824	257	1,027	525	1,409	382	37.20%
	110-420-5315-Social Secu- rity/Medicare	1,316	1,808	2,320	2,105	2,512	192	8.28%
	110-420-5320-Worker's Comp	856	736	660	1,424	1,670	1,010	153.03%
	110-420-5350-Unemploy- ment	0	0	2,000	0	2,328	328	16.40%
	110-420-5410-Health Insur- ance	1,934	4,153	7,770	4,599	4,384	-3,386	-43.58%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Pro-jected	FY 21/22 Recomm-ended	\$ Change	% Change
	110-420-5450-Public Em- ployees Retirement	1,920	3,910	5,214	4,545	6,444	1,230	23.59%
	110-420-5910-DO NOT USE - Wage Adjustment	0	0	0	0	0	0	0.00%
Materials & Services		49,420	42,191	21,040	49,973	74,009	52,969	251.75%
	110-420-6128-Other Contract Services	37,202	14,298	1,000	37,135	20,000	19,000	1900.00%
	110-420-6210-Insurance & Bonds	0	0	0	1,861	1,861	1,861	0.00%
	110-420-6234-General Sup- plies	1,499	5,048	2,000	1,455	2,000	0	0.00%
	110-420-6238-Bank Service Charges	0	0	0	5	4	4	0.00%
	110-420-6290-Miscellaneous	240	0	500	32	500	0	0.00%
	110-420-6320-Building Re- pair & Maintenance	1,513	968	2,500	1,727	3,000	500	20.00%
	110-420-6324-Equipment Repair & Maintenance	1,279	561	1,000	117	2,000	1,000	100.00%
	110-420-6328-Property Maintenance	0	0	1,000	0	1,000	0	0.00%
	110-420-6330-Other Repair & Maintenance	1,314	12,965	2,000	61	2,000	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Pro-jected	FY 21/22 Recomm-ended	\$ Change	% Change
	110-420-6334-Non-Capital-ized Assets	1,597	1,753	1,000	0	1,000	0	0.00%
	110-420-6339-Maintenance - Nelson Land Dona	0	0	2,500	0	10,000	7,500	300.00%
	110-420-6420-Water Services	746	2,386	3,500	793	25,000	21,500	614.29%
	110-420-6425-Sewer Services	1,401	1,443	1,500	1,651	1,650	150	10.00%
	110-420-6430-Electricity Ser- vices	675	618	675	3,657	2,129	1,454	215.41%
	110-420-6445-Refuse Ser- vices	269	263	365	0	365	0	0.00%
	110-420-6710-Gas & Oil	1,685	1,888	1,500	1,479	1,500	0	0.00%
Capital Outlay		420,870	15,485	554,986	60,000	740,000	185,014	33.34%
	110-420-8225-Buildings & Facilities	0	1,584	0	0	0	0	0.00%
	110-420-8335-Equipment & Furnishings	0	0	0	0	0	0	0.00%
	110-420-8425-Vehicles & Rolling Stock	0	0	0	0	0	0	0.00%
	110-420-8520-Parks Im- provements	420,870	13,901	554,986	60,000	740,000	185,014	33.34%
Grand Total		494,499	91,915	624,228	150,165	864,123	239,895	38.43%

Police

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		27,300	28,123	29,530	29,530	29,530	0	0.00%
	110-430-6118-Police Services	27,300	28,123	29,530	29,530	29,530	0	0.00%
	110-430-6334-Non-Capitalized Assets	0	0	0	0	0	0	0.00%
Grand Total		27,300	28,123	29,530	29,530	29,530	0	0.00%

Community Development

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		14,734	10,193	6,465	6,736	6,592	127	1.96%
	110-440-5110-City Administrator	8,374	4,316	4,500	4,941	4,463	-37	-0.82%
	110-440-5112-Finance Clerk	0	0	0	0	0	0	0.00%
	110-440-5114-City Clerk	2,514	2,638	0	147	0	0	0.00%
	110-440-5220-Overtime	48	16	0	0	0	0	0.00%
	110-440-5315-Social Security/Medicare	785	533	350	389	341	-9	-2.57%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Pro-jected	FY 21/22 Recomm-ended	\$ Change	% Change
	110-440-5320-Worker's Comp	17	62	75	161	68	-7	-9.33%
	110-440-5350-Unemploy-ment	0	0	250	0	360	110	44.00%
	110-440-5410-Health Insur-ance	1,816	1,427	495	420	484	-11	-2.22%
	110-440-5450-Public Em-ployees Retirement	1,180	1,201	795	677	876	81	10.19%
Materials & Services		153,700	91,872	24,525	67,733	50,525	26,000	106.01%
	110-440-6116-Engineering Services	145	11,174	1,000	32,311	20,000	19,000	1900.00%
	110-440-6128-Other Contract Services	23,936	18,679	7,500	11,625	10,000	2,500	33.33%
	110-440-6220-Publications, Printing & Dues	0	0	100	0	100	0	0.00%
	110-440-6226-Postage	0	45	175	133	175	0	0.00%
	110-440-6238-Bank Service Charges	0	0	0	0	0	0	0.00%
	110-440-6240-Travel & Training	414	0	500	0	0	-500	-100.00%
	110-440-6290-Miscellaneous	0	0	250	0	250	0	0.00%
	110-440-6522-Land Use & Development Costs	8,534	26,733	15,000	23,664	20,000	5,000	33.33%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-440-6524-Building Permit Costs	107,637	29,836	0	0	0	0	0.00%
	110-440-6525-Electrical Permit Costs	13,034	5,405	0	0	0	0	0.00%
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Capital Outlay		0	0	0	0	10,000	10,000	0.00%
	110-440-8225-Buildings & Facilities	0	0	0	0	10,000	10,000	0.00%
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Grand Total		168,434	102,065	30,990	74,469	67,117	36,127	116.58%

Library

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		35	2,164	20,778	2,593	30,893	10,115	48.68%
	110-450-5130-Librarian/Special Events	0	0	12,480	0	16,380	3,900	31.25%
	110-450-5156-Temporary/Seasonal	0	0	577	0	606	29	5.03%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-450-5158-Maintenance Worker I	0	1,659	1,991	1,681	2,194	203	10.20%
	110-450-5315-Social Security/Medicare	0	127	1,155	129	1,467	312	27.01%
	110-450-5320-Worker's Comp	35	92	230	493	326	96	41.74%
	110-450-5350-Unemployment	0	0	1,000	0	1,323	323	32.30%
	110-450-5410-Health Insurance	0	0	750	0	4,833	4,083	544.40%
	110-450-5450-Public Employees Retirement	0	286	2,595	289	3,764	1,169	45.05%
Materials & Services		3,873	6,472	11,515	3,683	12,672	1,157	10.05%
	110-450-6122-IT Services	600	479	1,460	252	1,460	0	0.00%
	110-450-6128-Other Contract Services	0	250	500	0	500	0	0.00%
	110-450-6226-Postage	0	4	50	27	50	0	0.00%
	110-450-6230-Office Supplies/Equipment	156	0	500	0	500	0	0.00%
	110-450-6234-General Supplies	329	0	1,500	0	1,500	0	0.00%
	110-450-6238-Bank Service Charges	0	0	0	1	1	1	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-450-6290-Miscellaneous	0	14	250	0	250	0	0.00%
	110-450-6320-Building Repair & Maintenance	0	2,100	500	1,656	1,656	1,156	231.20%
	110-450-6334-Non-Capitalized Assets	0	80	0	0	0	0	0.00%
	110-450-6420-Water Services	106	516	950	109	950	0	0.00%
	110-450-6425-Sewer Services	190	361	750	207	750	0	0.00%
	110-450-6430-Electricity Services	725	1,020	2,400	515	2,400	0	0.00%
	110-450-6435-Internet Services	930	1,547	780	555	780	0	0.00%
	110-450-6440-Telephone Services	0	0	350	361	350	0	0.00%
	110-450-6445-Refuse Services	97	101	525	0	525	0	0.00%
	110-450-6530-Summer Reading Program	740	0	1,000	0	1,000	0	0.00%
Capital Outlay		0	0	301,470	20,000	307,115	5,645	1.87%
	110-450-8225-Buildings & Facilities	0	0	301,470	20,000	307,115	5,645	1.87%
	110-450-8335-Equipment & Furnishings	0	0	0	0	0	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Grand Total		3,908	8,636	333,763	26,276	350,680	16,917	5.07%

Code Enforcement

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		11,200	11,249	12,530	12,727	12,909	379	3.02%
	110-460-5110-City Administrator	4,311	4,316	4,500	4,941	4,463	-37	-0.82%
	110-460-5150-Public Works Director	3,482	3,443	3,617	3,816	3,798	181	5.00%
	110-460-5220-Overtime	505	90	313	240	315	2	0.64%
	110-460-5315-Social Security/Medicare	596	600	650	688	341	-309	-47.54%
	110-460-5320-Worker's Comp	174	63	135	291	154	19	14.07%
	110-460-5350-Unemployment	0	0	500	0	692	192	38.40%
	110-460-5410-Health Insurance	1,236	1,384	1,355	1,399	1,462	107	7.90%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-460-5450-Public Employees Retirement	896	1,353	1,460	1,352	1,684	224	15.34%
Materials & Services		663	3,240	1,550	3,344	2,801	1,251	80.71%
	110-460-6128-Other Contract Services	420	2,965	1,000	3,336	0	-1,000	-100.00%
	110-460-6234-General Supplies	0	0	100	0	100	0	0.00%
	110-460-6238-Bank Service Charges	0	0	0	1	1	1	0.00%
	110-460-6290-Miscellaneous	243	0	100	7	100	0	0.00%
	110-460-6445-Refuse Services	0	275	350	0	2,600	2,250	642.86%
	110-460-6540-Dog/Cat Control	0	0	0	0	0	0	0.00%
Grand Total		11,863	14,489	14,080	16,071	15,710	1,630	11.58%

Tourism

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		7,566	2,786	10,816	4,261	6,111	-4,705	- 43.50%
	110-470-6128-Other Contract Services	0	0	1,000	0	0	-1,000	- 100.00%
	110-470-6224-Marketing	421	120	4,000	393	295	-3,705	- 92.63%
	110-470-6226-Postage	0	8	100	27	100	0	0.00%
	110-470-6290-Miscellaneous	2,615	0	250	0	250	0	0.00%
	110-470-6326-Covered Bridge Maintenance	2,971	1,586	2,466	841	2,466	0	0.00%
	110-470-6328-Matching Grant Funds	0	0	0	0	0	0	0.00%
	110-470-6527-Community Grant Program	1,559	0	3,000	3,000	3,000	0	0.00%
	110-470-6550-Tourism Funded Projects	0	1,072	0	0	0	0	0.00%
Grand Total		7,566	2,786	10,816	4,261	6,111	-4,705	- 43.50%

Municipal Court

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		9,434	10,193	10,996	11,317	11,644	648	5.89%
	110-480-5110-City Administrator	4,239	4,316	4,500	4,941	4,463	-37	-0.82%
	110-480-5112-Finance Clerk	0	0	0	0	0	0	0.00%
	110-480-5114-City Clerk	2,514	2,638	2,775	2,928	2,914	139	5.01%
	110-480-5220-Overtime	48	16	40	20	42	2	5.00%
	110-480-5315-Social Security/Medicare	486	533	560	604	567	7	1.25%
	110-480-5320-Worker's Comp	11	62	120	259	135	15	12.50%
	110-480-5350-Unemployment	0	0	500	0	599	99	19.80%
	110-480-5410-Health Insurance	1,405	1,427	1,236	1,405	1,468	232	18.77%
	110-480-5450-Public Employees Retirement	731	1,201	1,265	1,160	1,456	191	15.10%
Materials & Services		1,753	1,268	3,000	3,457	3,191	191	6.37%
	110-480-6120-Judge Contract	450	0	1,250	1,533	1,250	0	0.00%
	110-480-6121-Bailiff Contract	0	0	0	0	0	0	0.00%
	110-480-6128-Other Contract Services	882	824	1,000	951	1,000	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	110-480-6220-Publications, Printing & Dues	0	0	0	0	0	0	0.00%
	110-480-6226-Postage	0	29	50	27	50	0	0.00%
	110-480-6238-Bank Service Charges	196	0	200	0	200	0	0.00%
	110-480-6290-Miscellaneous	0	0	0	0	0	0	0.00%
	110-480-6560-State Assessments	225	287	500	840	630	130	26.00%
	110-480-6565-Court Collection Fees	0	128	0	107	61	61	0.00%
Grand Total		11,187	11,461	13,996	14,775	14,835	839	5.99%

Non-Departmental

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Contingencies		0	0	57,314	0	39,825	-17,489	-30.51%
	110-900-9590-Contingency	0	0	57,314	0	39,825	-17,489	-30.51%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Reserves & Ending Balances		297,503	272,113	2,500	410,423	180,748	178,248	7129.92%
	110-900-9895-Reserved for future use - Park	0	0	2,500	0	2,500	0	0.00%
	110-900-9899-Unappropriated Ending Balance	297,503	272,113	0	410,423	178,248	178,248	0.00%
Transfers Out		2,000	6,000	37,200	37,200	0	-37,200	-100.00%
	110-900-9117-Transfer to SDC Fund	0	0	0	0	0	0	0.00%
	110-900-9120-Transfer to Building Fund	0	0	37,200	37,200	0	-37,200	-100.00%
	110-900-9130-Transfer to Water Fund	0	0	0	0	0	0	0.00%
	110-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0	0.00%
	110-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0	0.00%
Grand Total		299,503	278,113	97,014	447,623	220,573	123,559	127.36%

Building Fund

Building Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		0	0	4,646	4,591	5,040	394	8.48%
	220-490-5110-City Administrator	0	0	0	0	0	0	0.00%
	220-490-5114-City Clerk	0	0	2,775	2,781	2,914	139	5.01%
	220-490-5220-Overtime	0	0	40	20	42	2	5.00%
	220-490-5315-Social Security/Medicare	0	0	215	215	226	11	5.12%
	220-490-5320-Worker's Comp	0	0	50	108	54	4	8.00%
	220-490-5350-Unemployment	0	0	250	0	240	-10	-4.00%
	220-490-5410-Health Insurance	0	0	791	984	984	193	24.40%
	220-490-5450-Public Employees Retirement	0	0	525	483	580	55	10.48%
Materials & Services		0	0	73,769	31,227	36,231	-37,538	-50.89%
	220-490-6110-Auditing	0	0	500	0	500	0	0.00%
	220-490-6112-Legal Services	0	0	500	0	500	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	220-490-6122-IT Services	0	0	2,400	363	2,400	0	0.00%
	220-490-6128-Other Contract Services	0	0	500	0	0	-500	-100.00%
	220-490-6150-Building Inspection Services	0	0	45,470	25,000	22,500	-22,970	-50.52%
	220-490-6152-Electrical Inspection Services	0	0	8,803	2,383	2,625	-6,178	-70.18%
	220-490-6220-Publications, Printing & Dues	0	0	125	0	0	-125	-100.00%
	220-490-6226-Postage	0	0	75	27	0	-75	-100.00%
	220-490-6230-Office Supplies/Equipment	0	0	150	0	0	-150	-100.00%
	220-490-6238-Bank Service Charges	0	0	125	0	125	0	0.00%
	220-490-6240-Travel & Training	0	0	100	0	0	-100	-100.00%
	220-490-6290-Miscellaneous	0	0	100	0	100	0	0.00%
	220-490-6330-Other Repair & Maintenance	0	0	200	0	0	-200	-100.00%
	220-490-6334-Non-Capitalized Assets	0	0	500	0	0	-500	-100.00%
	220-490-6420-Water Services	0	0	175	44	175	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	220-490-6425-Sewer Services	0	0	125	83	125	0	0.00%
	220-490-6430-Electricity Services	0	0	225	205	225	0	0.00%
	220-490-6435-Internet Services	0	0	95	221	148	53	55.79%
	220-490-6440-Telephone Services	0	0	225	191	225	0	0.00%
	220-490-6445-Refuse Services	0	0	50	0	50	0	0.00%
	220-490-6524-Building State Surcharge	0	0	11,432	2,187	5,850	-5,582	- 48.83%
	220-490-6525-Electrical State Surcharge	0	0	1,894	524	683	-1,211	- 63.94%
Capital Outlay		0	0	8,525	0	0	-8,525	- 100.00%
	220-700-8320-Software	0	0	8,525	0	0	-8,525	- 100.00%
	220-700-8335-Equipment & Furnishings	0	0	0	0	0	0	0.00%
Contingencies		0	0	17,142	0	7,959	-9,183	- 53.57%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	220-900-9590-Contingency	0	0	17,142	0	7,959	-9,183	-53.57%
Reserves & Ending Balances		0	0	0	19,584	20,874	20,874	0.00%
	220-900-9893-Reserved for future use - Bldg	0	0	0	0	0	0	0.00%
	220-900-9899-Unappropriated Ending Balance	0	0	0	19,584	20,874	20,874	0.00%
Grand Total		0	0	104,082	55,401	70,104	-33,978	-32.65%

Water Fund

Water Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		133,453	169,295	193,421	199,352	211,358	17,937	9.27%
	230-490-5110-City Administrator	22,893	23,737	24,750	27,177	24,544	-206	-0.83%
	230-490-5112-Finance Clerk	839	0	0	0	0	0	0.00%
	230-490-5114-City Clerk	19,272	21,101	22,200	23,428	23,310	1,110	5.00%
	230-490-5150-Public Works Director	24,376	29,266	30,747	32,431	32,284	1,537	5.00%
	230-490-5152-Utility Worker I	0	31,127	35,500	41,772	19,341	-16,159	-45.52%
	230-490-5154-Utility Worker II	15,747	0	0	0	19,341	19,341	0.00%
	230-490-5156-Temporary/Seasonal	0	0	577	0	606	29	5.03%
	230-490-5158-Maintenance Worker I	3,233	2,488	2,987	2,523	3,293	306	10.24%
	230-490-5220-Overtime	6,474	1,605	6,020	3,411	5,000	-1,020	-16.94%
	230-490-5315-Social Security/Medicare	6,716	8,363	9,360	10,001	9,993	633	6.76%
	230-490-5320-Worker's Comp	2,922	3,571	1,880	4,068	6,317	4,437	236.01%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	230-490-5350-Unemployment	0	0	8,500	0	10,420	1,920	22.59%
	230-490-5410-Health Insurance	21,354	29,898	29,750	33,100	31,270	1,520	5.11%
	230-490-5450-Public Employees Retirement	9,627	18,139	21,150	21,441	25,639	4,489	21.22%
Materials & Services		109,106	101,127	173,938	176,722	152,700	-21,238	-12.21%
	230-490-6110-Auditing	3,900	3,975	4,419	7,248	6,000	1,581	35.78%
	230-490-6112-Legal Services	0	0	500	0	500	0	0.00%
	230-490-6114-Financial Services	3,543	5,657	5,212	3,789	4,100	-1,112	-21.34%
	230-490-6116-Engineering Services	0	948	40,000	0	1,500	-38,500	-96.25%
	230-490-6122-IT Services	2,463	3,828	6,304	4,835	5,500	-804	-12.75%
	230-490-6128-Other Contract Services	3,828	853	2,000	1,185	8,500	6,500	325.00%
	230-490-6130-General Contract Services	0	0	0	0	0	0	0.00%
	230-490-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0	0.00%
	230-490-6210-Insurance & Bonds	5,643	5,968	6,427	7,666	8,000	1,573	24.47%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	230-490-6220-Publications, Printing & Dues	555	1,205	1,000	1,023	1,200	200	20.00%
	230-490-6226-Postage	1,544	1,402	2,100	1,013	1,100	-1,000	-47.62%
	230-490-6230-Office Supplies/Equipment	1,274	475	1,500	715	3,500	2,000	133.33%
	230-490-6234-General Supplies	8,995	6,385	2,750	25,091	3,000	250	9.09%
	230-490-6238-Bank Service Charges	4,089	3,385	3,850	2,759	4,000	150	3.90%
	230-490-6240-Travel & Training	1,113	721	1,500	488	1,500	0	0.00%
	230-490-6290-Miscellaneous	671	130	1,500	211	1,500	0	0.00%
	230-490-6320-Building Repair & Maintenance	1,913	1,307	2,500	6,791	3,000	500	20.00%
	230-490-6324-Equipment Repair & Maintenance	2,427	1,796	1,500	11,405	5,000	3,500	233.33%
	230-490-6330-Other Repair & Maintenance	16,962	10,571	15,000	15,289	17,000	2,000	13.33%
	230-490-6334-Non-Capitalized Assets	1,030	4,308	2,750	0	2,000	-750	-27.27%
	230-490-6420-Water Services	1,733	598	1,825	624	500	-1,325	-72.60%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	230-490-6425-Sewer Services	700	721	775	825	775	0	0.00%
	230-490-6430-Electricity Services	16,930	16,681	19,500	19,744	19,800	300	1.54%
	230-490-6435-Internet Services	840	840	875	840	900	25	2.86%
	230-490-6440-Telephone Services	3,552	3,073	3,950	2,675	3,950	0	0.00%
	230-490-6445-Refuse Services	226	268	275	500	540	265	96.36%
	230-490-6520-Permits	0	0	0	0	0	0	0.00%
	230-490-6710-Gas & Oil	1,981	546	1,600	900	2,000	400	25.00%
	230-490-6712-Operations & Supplies	27	2,048	1,675	20	1,500	-175	-10.45%
	230-490-6750-Chemicals & Lab Supplies	20,200	17,730	21,500	18,689	18,000	-3,500	-16.28%
	230-490-6755-Water/Sewer Analysis	2,967	3,550	3,375	2,397	6,400	3,025	89.63%
	230-490-6758-Water/Sewer Connection Expendi	0	2,158	0	40,000	3,200	3,200	0.00%
	230-490-6760-Water/Sewer Franchise Fees	0	0	17,776	0	18,235	459	2.58%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Capital Outlay		14,558	16,026	340,000	251,204	27,500	-312,500	-91.91%
	230-700-8225-Buildings & Facilities	0	1,584	0	0	0	0	0.00%
	230-700-8320-Software	6,825	5,925	0	0	0	0	0.00%
	230-700-8335-Equipment & Furnishings	0	2,711	0	400	27,500	27,500	0.00%
	230-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0	0.00%
	230-700-8540-Water Systems Improvemts	0	5,806	340,000	250,804	0	-340,000	-100.00%
	230-700-8895-Other Improvements	0	0	0	0	0	0	0.00%
Contingencies		0	0	76,552	0	35,532	-41,020	-53.58%
	230-900-9590-Contingency	0	0	76,552	0	35,532	-41,020	-53.58%
Debt Service		64,080	64,079	64,093	24,701	66,804	2,711	4.23%
	230-800-7110-Loan Principal - S00006	15,101	15,794	16,520	16,520	20,000	3,480	21.07%
	230-800-7111-Loan Principal - Library/City	0	0	0	0	0	0	0.00%
	230-800-7122-Loan Principal - J05001 SPWF	4,056	4,265	4,486	4,486	4,962	476	10.61%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	230-800-7124-Loan Principal - RD	15,663	16,094	16,540	0	16,991	451	2.73%
	230-800-7510-Loan Interest - S00006	5,543	1,483	760	758	0	-760	-100.00%
	230-800-7511-Loan Interest - Library/City	0	0	0	0	0	0	0.00%
	230-800-7522-Loan Interest - J05001 SPWF	0	3,157	2,937	2,937	2,461	-476	-16.21%
	230-800-7524-Loan Interest - RD	23,717	23,286	22,850	0	22,390	-460	-2.01%
	Reserves & Ending Balances	140,326	112,958	0	45,555	65,000	65,000	0.00%
	230-900-9893-Reserved for future use - Wate	0	0	0	0	0	0	0.00%
	230-900-9899-Unappropriated Ending Balance	140,326	112,958	0	45,555	65,000	65,000	0.00%
	Transfers Out	5,938	9,938	15,740	15,740	0	-15,740	-100.00%
	230-900-9117-Transfer to SDC Fund	0	0	0	0	0	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	230-900-9120-Transfer to Water Reserve Fund	3,938	3,938	15,740	15,740	0	-15,740	-100.00%
	230-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0	0.00%
	230-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0	0.00%
Grand Total		467,461	473,423	863,744	713,274	558,894	-304,850	-35.29%

Sewer Fund

Sewer Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		133,445	169,295	193,421	199,352	213,420	19,999	10.34%
	240-490-5110-City Administrator	22,894	23,738	24,750	27,177	24,544	-206	-0.83%
	240-490-5112-Finance Clerk	0	0	0	0	0	0	0.00%
	240-490-5114-City Clerk	20,110	21,101	22,200	23,428	23,310	1,110	5.00%
	240-490-5150-Public Works Director	24,376	29,266	30,747	32,431	32,284	1,537	5.00%
	240-490-5152-Utility Worker I	0	31,127	35,500	41,772	19,341	-16,159	-45.52%
	240-490-5154-Utility Worker II	15,746	0	0	0	19,341	19,341	0.00%
	240-490-5156-Temporary/Seasonal	0	0	577	0	606	29	5.03%
	240-490-5158-Maintenance Worker I	3,233	2,488	2,987	2,523	3,293	306	10.24%
	240-490-5220-Overtime	6,474	1,605	6,020	3,411	7,663	1,643	27.29%
	240-490-5315-Social Security/Medicare	6,716	8,363	9,360	10,001	9,993	633	6.76%
	240-490-5320-Worker's Comp	2,915	3,571	1,880	4,068	5,716	3,836	204.04%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	240-490-5350-Unemployment	0	0	8,500	0	10,420	1,920	22.59%
	240-490-5410-Health Insurance	21,354	29,898	29,750	33,099	31,270	1,520	5.11%
	240-490-5450-Public Employees Retirement	9,627	18,138	21,150	21,443	25,639	4,489	21.22%
Materials & Services		121,940	139,338	201,624	161,059	198,734	-2,890	-1.43%
	240-490-6110-Auditing	3,900	5,235	4,419	7,248	6,000	1,581	35.78%
	240-490-6112-Legal Services	0	0	500	0	500	0	0.00%
	240-490-6114-Financial Services	3,543	4,397	5,212	3,789	5,000	-212	-4.07%
	240-490-6116-Engineering Services	2,950	4,193	40,000	0	2,500	-37,500	-93.75%
	240-490-6122-IT Services	2,324	4,070	6,304	4,835	5,500	-804	-12.75%
	240-490-6128-Other Contract Services	7,716	4,453	3,500	4,585	8,600	5,100	145.71%
	240-490-6130-General Contract Services	0	0	0	0	0	0	0.00%
	240-490-6190-Computer Serv/Warr/Contracts	0	0	0	0	0	0	0.00%
	240-490-6210-Insurance & Bonds	5,643	5,968	6,427	11,065	9,000	2,573	40.03%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	240-490-6220-Publications, Printing & Dues	430	230	600	389	1,200	600	100.00%
	240-490-6226-Postage	1,543	1,402	2,100	1,013	1,100	-1,000	-47.62%
	240-490-6230-Office Supplies/Equipment	336	264	500	404	500	0	0.00%
	240-490-6234-General Supplies	1,270	2,766	2,500	3,843	2,500	0	0.00%
	240-490-6238-Bank Service Charges	4,048	3,385	3,850	2,759	4,000	150	3.90%
	240-490-6240-Travel & Training	1,489	1,590	1,500	133	1,500	0	0.00%
	240-490-6290-Miscellaneous	685	0	500	163	500	0	0.00%
	240-490-6320-Building Repair & Maintenance	591	1,641	1,750	4,361	3,000	1,250	71.43%
	240-490-6324-Equipment Repair & Maintenance	9,724	3,135	5,000	2,665	5,000	0	0.00%
	240-490-6330-Other Repair & Maintenance	4,254	16,507	15,000	11,017	15,000	0	0.00%
	240-490-6334-Non-Capitalized Assets	1,000	1,612	1,200	1,639	7,500	6,300	525.00%
	240-490-6420-Water Services	12,656	22,865	21,250	24,989	21,500	250	1.18%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	240-490-6425-Sewer Services	6,304	6,629	6,750	7,428	6,200	-550	-8.15%
	240-490-6430-Electricity Services	19,710	18,991	19,889	30,803	24,000	4,111	20.67%
	240-490-6435-Internet Services	0	711	857	1,644	1,440	583	68.03%
	240-490-6440-Telephone Services	1,456	1,731	1,825	2,764	2,200	375	20.55%
	240-490-6445-Refuse Services	226	325	379	499	9,450	9,071	#####
	240-490-6520-Permits	2,812	2,894	3,193	4,208	3,000	-193	-6.04%
	240-490-6710-Gas & Oil	2,460	1,380	1,450	259	1,450	0	0.00%
	240-490-6712-Operations & Supplies	216	0	0	17	1,500	1,500	0.00%
	240-490-6750-Chemicals & Lab Supplies	14,122	11,540	15,250	13,245	15,500	250	1.64%
	240-490-6755-Water/Sewer Analysis	10,532	11,230	10,575	11,427	11,250	675	6.38%
	240-490-6758-Water/Sewer Connection Expendi	0	194	0	3,867	3,000	3,000	0.00%
	240-490-6760-Water/Sewer Franchise Fees	0	0	19,344	0	19,344	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	240-490-6792-Reimbursable Expenditure	0	0	0	0	0	0	0.00%
Capital Outlay		14,558	42,745	0	511	6,000	6,000	0.00%
	240-700-8225-Buildings & Facilities	0	7,245	0	0	0	0	0.00%
	240-700-8320-Software	6,825	5,925	0	0	0	0	0.00%
	240-700-8335-Equipment & Furnishings	0	29,575	0	511	6,000	6,000	0.00%
	240-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0	0.00%
	240-700-8550-Sewer Systems	0	0	0	0	0	0	0.00%
	240-700-8890-Projects	0	0	0	0	0	0	0.00%
Contingencies		0	0	89,908	0	40,342	-49,566	-55.13%
	240-900-9590-Contingency	0	0	89,908	0	40,342	-49,566	-55.13%
Debt Service		51,909	51,232	50,545	46,400	34,868	-15,677	-31.02%
	240-800-7110-Loan Principal	18,171	18,313	18,466	24,621	7,500	-10,966	-59.38%
	240-800-7111-Loan Principal - Library/City	0	0	0	0	0	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	240-800-7122-Loan Principal - J05001 SPWF	4,056	4,265	4,486	5,981	4,962	476	10.61%
	240-800-7124-Loan Principal - RD	6,262	6,434	6,612	0	6,794	182	2.75%
	240-800-7126-Loan Principal - Interfund Loa	0	0	0	0	0	0	0.00%
	240-800-7510-Loan Interest	10,571	9,753	8,911	11,881	4,200	-4,711	-52.87%
	240-800-7511-Loan Interest - Library/City	0	0	0	0	0	0	0.00%
	240-800-7522-Loan Interest - J05001 SPWF	3,367	3,157	2,937	3,916	2,461	-476	-16.21%
	240-800-7524-Loan Interest - RD	9,482	9,310	9,133	0	8,951	-182	-1.99%
	240-800-7911-Interim Loan RD Financing	0	0	0	0	0	0	0.00%
	Reserves & Ending Balances	176,150	150,205	0	214,849	160,365	160,365	0.00%
	240-900-9893-Reserved for future use - Sewe	0	0	0	0	0	0	0.00%
	240-900-9899-Unappropriated Ending Balance	176,150	150,205	0	214,849	160,365	160,365	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Transfers Out		3,575	7,575	5,920	7,893	0	-5,920	-100.00%
	240-900-9117-Transfer to SDC Fund	0	0	0	0	0	0	0.00%
	240-900-9121-Transfer to Sewer Reserve Fund	1,575	1,575	5,920	7,893	0	-5,920	-100.00%
	240-900-9150-Transfer to Equipment Fund	2,000	6,000	0	0	0	0	0.00%
Grand Total		501,577	560,390	541,418	630,064	653,729	112,311	20.74%

Street Fund

Street Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		37,483	17,986	23,103	20,847	24,506	1,403	6.07%
	312-490-5110-City Administrator	8,872	4,316	4,500	4,941	4,463	-37	-0.82%
	312-490-5112-Finance Clerk	0	0	0	0	0	0	0.00%
	312-490-5150-Public Works Director	10,615	3,443	3,617	3,816	3,798	181	5.00%
	312-490-5152-Utility Worker I	0	3,662	4,128	4,915	2,275	-1,853	-44.89%
	312-490-5154-Utility Worker II	3,937	0	0	0	2,275	2,275	0.00%
	312-490-5156-Temporary/Seasonal	0	0	1,153	0	1,210	57	4.94%
	312-490-5158-Maintenance Worker I	1,616	0	0	0	0	0	0.00%
	312-490-5220-Overtime	2,153	174	675	383	861	186	27.56%
	312-490-5315-Social Security/Medicare	1,960	887	1,085	1,075	1,140	55	5.07%
	312-490-5320-Worker's Comp	977	818	230	496	1,350	1,120	486.96%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	312-490-5350-Unemployment	0	0	1,000	0	1,281	281	28.10%
	312-490-5410-Health Insurance	4,524	2,768	4,195	2,999	2,924	-1,271	-30.30%
	312-490-5450-Public Employees Retirement	2,829	1,918	2,520	2,223	2,929	409	16.23%
	312-490-5910-DO NOT USE - Wage Adjustment	0	0	0	0	0	0	0.00%
Materials & Services		64,705	36,757	46,404	39,567	48,046	1,642	3.54%
	312-490-6110-Auditing	1,300	1,745	1,473	2,416	1,812	339	23.01%
	312-490-6114-Financial Services	1,181	1,466	1,737	1,267	1,737	0	0.00%
	312-490-6116-Engineering Services	24,962	725	2,500	300	2,500	0	0.00%
	312-490-6122-IT Services	671	1,295	2,102	1,669	2,102	0	0.00%
	312-490-6128-Other Contract Services	12,607	4,574	8,500	3,207	8,500	0	0.00%
	312-490-6210-Insurance & Bonds	1,881	1,989	2,142	2,967	2,225	83	3.87%
	312-490-6234-General Supplies	34	270	200	84	200	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	312-490-6238-Bank Service Charges	0	0	0	3	2	2	0.00%
	312-490-6290-Miscellaneous	228	0	500	19	500	0	0.00%
	312-490-6324-Equipment Repair & Maintenance	49	134	500	0	500	0	0.00%
	312-490-6330-Other Repair & Maintenance	6,101	664	10,000	10,532	10,000	0	0.00%
	312-490-6334-Non-Capitalized Assets	0	4,998	2,500	0	2,500	0	0.00%
	312-490-6430-Electricity Services	15,379	12,363	13,250	13,595	13,250	0	0.00%
	312-490-6720-Storm Drain Maintenance	0	2,304	0	1,624	1,218	1,218	0.00%
	312-490-6724-Street Signs	312	4,230	1,000	1,885	1,000	0	0.00%
	312-490-6726-Street Lights	0	0	0	0	0	0	0.00%
Capital Outlay		10,008	44,228	560,291	320,894	0	-560,291	-100.00%
	312-700-8225-Buildings & Facilities	0	528	0	0	0	0	0.00%
	312-700-8320-Software	2,275	180	0	0	0	0	0.00%
	312-700-8335-Equipment & Furnishings	0	1,355	0	0	0	0	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	312-700-8425-Vehicles & Rolling Stock	7,733	0	0	0	0	0	0.00%
	312-700-8530-Street Improvements	0	42,165	560,291	320,894	0	-560,291	-100.00%
	312-700-8532-Signage	0	0	0	0	0	0	0.00%
Contingencies		0	0	55,285	0	7,368	-47,917	-86.67%
	312-900-9590-Contingency	0	0	55,285	0	7,368	-47,917	-86.67%
Debt Service		0	0	0	0	6,400	6,400	0.00%
	312-800-7111-Loan Principal - Library/City	0	0	0	0	0	0	0.00%
	312-800-7125-Loan Principal for Bus Or	0	0	0		4,200	4,200	0.00%
	312-800-7511-Loan Interest - Library/City	0	0	0	0	0	0	0.00%
	312-800-7525-Loan Interest for Bus Or	0	0	0		2,200	2,200	0.00%
Reserves & Ending Balances		90,839	67,703	0	63,711	44,640	44,640	0.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	312-900-9898-Reserved for future use - Stre	0	0	0	0	0	0	0.00%
	312-900-9899-Unappropriated Ending Balance	90,839	67,703	0	63,711	44,640	44,640	0.00%
Transfers Out		4,000	4,000	0	0	0	0	0.00%
	312-900-9150-Transfer to Equipment Fund	4,000	4,000	0	0	0	0	0.00%
Grand Total		207,035	170,674	685,083	445,018	130,960	-554,123	-80.88%

Blackberry Jam Festival Fund

Blackberry Jam Festival Committee

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Personal Services		0	0	0	0	0	0	0.00%
	314-490-5110-City Administrator	0	0	0	0	0	0	0.00%
Materials & Services		20,310	18,435	25,798	25,798	6,750	-19,048	-73.84%
	314-490-6118-Police Services	0	1,220	1,750	1,750	0	-1,750	-100.00%
	314-490-6122-IT Services	131	442	473	473	500	27	5.71%
	314-490-6220-Publications, Printing & Dues	1,079	0	1,000	1,000	0	-1,000	-100.00%
	314-490-6224-Festival Advertisement	535	1,376	1,500	1,500	0	-1,500	-100.00%
	314-490-6226-Postage	0	0	50	50	0	-50	-100.00%
	314-490-6238-Bank Service Charges	0	26	75	75	0	-75	-100.00%
	314-490-6290-Miscellaneous	2,241	2,290	2,000	2,000	0	-2,000	-100.00%
	314-490-6440-Telephone Services	144	0	250	250	0	-250	-100.00%
	314-490-6445-Refuse Services	812	0	1,150	1,150	0	-1,150	-100.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	314-490-6705-Rent	940	995	1,250	1,250	1,250	0	0.00%
	314-490-6714-Materials & Services	140	0	0	0	0	0	0.00%
	314-490-6810-Craft/Commercial Booth Exp	121	38	750	750	0	-750	-100.00%
	314-490-6812-Food Booth Exp	40	150	175	175	0	-175	-100.00%
	314-490-6813-Beer Garden	0	0	0	0	0	0	0.00%
	314-490-6814-Jam Sales Exp	1,143	486	825	825	0	-825	-100.00%
	314-490-6816-Quilt Raffle	3,726	3,040	4,000	4,000	4,000	0	0.00%
	314-490-6820-Sponsorship Exp	51	0	50	50	0	-50	-100.00%
	314-490-6822-Pie Sales Exp	187	0	0	0	0	0	0.00%
	314-490-6850-5K Race Exp	495	0	600	600	0	-600	-100.00%
	314-490-6852-Car Show Exp	3,555	3,748	4,000	4,000	1,000	-3,000	-75.00%
	314-490-6854-Fishing Derby Exp	500	200	450	450	0	-450	-100.00%
	314-490-6856-Horseshoe Tourney Exp	0	0	50	50	0	-50	-100.00%
	314-490-6858-Kidz Korner Exp	590	380	1,000	1,000	0	-1,000	-100.00%
	314-490-6860-Pie Eating Contest Exp	0	284	300	300	0	-300	-100.00%
	314-490-6862-RC Flyers Exp	100	0	100	100	0	-100	-100.00%

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
	314-490-6864-Entertainment Exp	3,780	3,760	4,000	4,000	0	-4,000	-100.00%
Contingencies		0	0	10,387	0	0	-10,387	-100.00%
	314-900-9590-Contingency	0	0	10,387	0	0	-10,387	-100.00%
Reserves & Ending Balances		16,392	12,510	0	10,545	7,795	7,795	0.00%
	314-900-9899-Unappropriated Ending Balance	16,392	12,510	0	10,545	7,795	7,795	0.00%
Transfers Out		0	0	0	0	0	0	0.00%
	314-900-9110-Transfer to General Fund	0	0	0	0	0	0	0.00%
Grand Total		36,702	30,945	36,185	36,343	14,545	-21,640	-59.80%

Parks SDC Fund

Parks Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recomm- ended	\$ Change	% Change
Materials & Services		0	0	2,000	2,000	0	-2,000	-100.00%
	410-490-6714-Materials & Services	0	0	2,000	2,000	0	-2,000	-100.00%
Capital Outlay		0	0	67,602	0	0	-67,602	-100.00%
	410-700-8520-Parks Im- provements	0	0	67,602	0	0	-67,602	-100.00%
Reserves & Ending Bal- ances		45,622	54,359	0	57,750	72,725	72,725	0.00%
	410-900-9895-Reserved for future use - Park	0	0	0	0	5,000	5,000	0.00%
	410-900-9899-Unappropri- ated Ending Balance	45,622	54,359	0	57,750	67,725	67,725	0.00%
Grand Total		45,622	54,359	69,602	59,750	72,725	3,123	4.49%

Streets SDC Fund

Streets Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		0	0	2,000	0	5,000	3,000	150.00%
	412-490-6128-Other Contract Services	0	0	2,000	0	5,000	3,000	150.00%
	412-490-6714-Materials & Services	0	0	0	0	0	0	0.00%
Capital Outlay		0	0	54,613	0	40,000	-14,613	-26.76%
	412-700-8530-Street Improvements	0	0	54,613	0	40,000	-14,613	-26.76%
Reserves & Ending Balances		36,617	47,330	0	49,630	13,710	13,710	0.00%
	412-900-9898-Reserved for future use - Stre	0	0	0	0	0	0	0.00%
	412-900-9899-Unappropriated Ending Balance	36,617	47,330	0	49,630	13,710	13,710	0.00%
Grand Total		36,617	47,330	56,613	49,630	58,710	2,097	3.70%

Water SDC Fund

Water Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		0	0	2,000	0	102,446	100,446	5022.30%
	430-490-6128-Other Contract Services	0	0	2,000	0	102,446	100,446	5022.30%
	430-490-6714-Materials & Services	0	0	0	0	0	0	0.00%
Capital Outlay		0	0	381,877	0	0	-381,877	-100.00%
	430-700-8540-Water Systems Improvemts	0	0	381,877	0	0	-381,877	-100.00%
Reserves & Ending Balances		265,465	311,502	0	328,502	284,506	284,506	0.00%
	430-900-9893-Reserved for future use - Wate	0	0	0	0	0	0	0.00%
	430-900-9899-Unappropriated Ending Balance	265,465	311,502	0	328,502	284,506	284,506	0.00%
Grand Total		265,465	311,502	383,877	328,502	386,952	3,075	0.80%

Sewer SDC Fund

Sewer Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		0	0	2,000	0	53,616	51,616	2580.80%
	440-490-6128-Other Contract Services	0	0	2,000	0	53,616	51,616	2580.80%
	440-490-6714-Materials & Services	0	0	0	0	0	0	0.00%
Capital Outlay		0	0	156,494	0	0	-156,494	-100.00%
	440-700-8550-Sewer Systems	0	0	156,494	0	0	-156,494	-100.00%
Reserves & Ending Balances		128,017	139,745	0	145,745	109,194	109,194	0.00%
	440-900-9897-Reserved for future use - Sewe	0	0	0	0	0	0	0.00%
	440-900-9899-Unappropriated Ending Balance	128,017	139,745	0	145,745	109,194	109,194	0.00%
Grand Total		128,017	139,745	158,494	145,745	162,810	4,316	2.72%

Stormwater SDC Fund

Stormwater Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Materials & Services		0	0	2,000	0	0	-2,000	-100.00%
	445-490-6128-Other Contract Services	0	0	2,000	0	0	-2,000	-100.00%
	445-490-6714-Materials & Services	0	0	0	0	0	0	0.00%
Capital Outlay		0	0	53,843	0	0	-53,843	-100.00%
	445-700-8560-Stormwater Improvements	0	0	53,843	0	0	-53,843	-100.00%
Reserves & Ending Balances		33,379	44,978	0	48,278	59,008	59,008	0.00%
	445-900-9897-Reserved for future use - Sewe	0	0	0	0	0	0	0.00%
	445-900-9899-Unappropriated Ending Balance	33,379	44,978	0	48,278	59,008	59,008	0.00%
Grand Total		33,379	44,978	55,843	48,278	59,008	3,165	5.67%

Water Reserve Fund

Water Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Reserves & Ending Balances		19,692	23,643	39,402	39,398	39,402	0	0.00%
	520-900-9892-Reserved for Water Bond Pymt	0	0	39,402	0	39,402	0	0.00%
	520-900-9899-Unappropriated Ending Balance	19,692	23,643	0	39,398	0	0	0.00%
Transfers Out		0	0	0	0	0	0	0.00%
	520-900-9130-Transfer to Water Fund	0	0	0	0	0	0	0.00%
Grand Total		19,692	23,643	39,402	39,398	39,402	0	0.00%

Sewer Reserve Fund

Sewer Department

Object Classification	Full account title	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Projected	FY 21/22 Recommended	\$ Change	% Change
Reserves & Ending Balances		8,246	9,827	15,756	15,754	15,756	0	0.00%
	521-900-9892-Reserved for Sewer Bond Pymt	0	0	15,756	0	15,756	0	0.00%
	521-900-9899-Unappropriated Ending Balance	8,246	9,827	0	15,754	0	0	0.00%
Transfers Out		0	0	0	0	0	0	0.00%
	521-900-9140-Transfer to Sewer Fund	0	0	0	0	0	0	0.00%
Grand Total		8,246	9,827	15,756	15,754	15,756	0	0.00%

Debt Schedule

Tentative Debt Schedule for the FY21 Audit Notes

5. LONG TERM DEBT

The changes in long-term debt were as follows:

		Fund	Balance 06/30/20	Additions	Repay- ment	Balance 06/30/21	Due within one year
A.	Governmental Activities:						
110-800-7111/7112	Gov't Capital Corp - Li- brary/Park	General	\$ 512,905	\$ -	\$ 17,845	\$ 495,060	\$ 18,628
	Gov't Capital Corp - Temp Land	General	307,978	-	-	307,978	-
	Buesiness Oregon - SPWF (L21001)	Street	-	83,091	-	83,091	3,356
	Total governmental activ- ities:		<u>\$ 820,883</u>	<u>\$ 83,091</u>	<u>\$ 17,845</u>	<u>\$ 886,129</u>	<u>\$ 21,984</u>
	Business-type Activities:						
230-800-7110	Business Oregon - Drink- ing Water (S0006)	Water	16,519	-	16,519	-	-
230-800-7122	Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	56,802	-	4,486	52,316	4,718
230-800-7124	USDA RUS - Water Reve- nue Loan (RUS 91-03)	Water	830,688	-	16,536	814,152	16,991
	Buesiness Oregon - SPWF (L21001)	Water	-	185,359	-	185,359	7,486
	Subtotal Water Fund		<u>904,009</u>	<u>185,359</u>	<u>37,541</u>	<u>1,051,827</u>	<u>29,195</u>
240-800-7110	Business Oregon - Drink- ing Water (G02002)	Sewer	187,784	-	18,466	169,318	18,628

		Fund	Balance 06/30/20	Additions	Repay- ment	Balance 06/30/21	Due within one year
230-800-7122	Business Oregon - Pioneer St. Reloc (J05001)	Water/Sewer	56,802	-	4,486	52,316	4,718
240-800-7124	USDA RUS - Water Reve- nue Loan (RUS 92-05)	Sewer	332,097	-	6,611	325,486	6,611
	Subtotal Sewer Fund		<u>576,683</u>	<u>-</u>	<u>29,563</u>	<u>547,120</u>	<u>29,957</u>
	Total business-type activ- ities:		<u>\$ 1,480,692</u>	<u>\$ 185,359</u>	<u>\$ 67,104</u>	<u>\$ 1,598,947</u>	<u>\$ 59,152</u>

Personnel Schedule

Allocations			410	420	430	440	450	460	480	220	230	240	312	314	
No	FTE	Position	Admin	Parks	Police	Comm Dev	Library	Code	Court	Building	Water	Sewer	Streets	BBJ	Total
1	1	City Administrator	0.2	0.05	-	0.05	-	0.05	0.05	-	0.275	0.275	0.05	-	1
2	1	City Clerk	0.1	-	-	-	-	-	0.05	0.05	0.4	0.4	-	-	1
3	1	Public Works Director	-	0.05	-	-	-	0.05	-	-	0.425	0.425	0.05	-	1
4	1	Utility Worker	-	0.1	-	-	-	-	-	-	0.425	0.425	0.05	-	1
5	1	Utility Worker	-	0.1	-	-	-	-	-	-	0.425	0.425	0.05	-	1
6	0.63	Maintenance Worker	0.1	0.5	-	-	0.1	-	-	-	0.15	0.15	-	-	1
7	0.5	Librarian/Special Events	-	-	-	-	1	-	-	-	-	-	-	-	1
8	0.12	Temporary/Seasonal	-	0.5	-	-	0.1	-	-	-	0.1	0.1	0.2	-	1
9	0.12	Temporary/Seasonal	-	0.5	-	-	0.1	-	-	-	0.1	0.1	0.2	-	1
10	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	6.36	Total Allocations	0.4	1.8	-	0.05	1.3	0.1	0.1	0.05	2.3	2.3	0.6	-	9

CITY OF LOWELL, OREGON

RESOLUTION 761

A RESOLUTION CERTIFYING SERVICES

WHEREAS, ORS 221.760 provides as follows:

SECTION 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four (4) or more of the following services:

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

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

BE IT RESOLVED that the City of Lowell hereby certifies that it provides the following four (4) or more municipal services enumerated in Section 1, ORS 221.760:

- ✓ Police protection
- Fire protection
- ✓ Street construction, maintenance, and lighting
- ✓ Sanitary sewer
- ✓ Storm sewers
- ✓ Planning, zoning, and subdivision control
- ✓ One or more utility services not checked above: water utility

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

Yea: _____

Nay: _____

Approved: _____
Don Bennett, Mayor

Attest: _____
Jeremy Caudle, City Recorder

CITY OF LOWELL, OREGON

RESOLUTION 762

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES FOR FISCAL YEAR 2021-2022

BE IT RESOLVED that pursuant to ORS 221.770, the City of Lowell hereby elects to receive state revenues for Fiscal Year 2021-2022.

Adopted by the City Council of the City of Lowell this 15th day of June 2021.

Yea: _____

Nay: _____

Approved: _____

Don Bennett, Mayor

Attest: _____

Jeremy Caudle, City Recorder

I certify that a public hearing before the Budget Committee was held on April 28, 2021, and a public hearing before the City Council was held on June 15, 2021, giving citizens an opportunity to comment on use of State Revenue Sharing.

Jeremy Caudle, City Recorder