

AMITY BUDGET COMMITTEE

AGENDA

ZOOM INFO:
Meeting ID: 870 9766 1378
Pass code: 610133

May 8, 2024
6:00 p.m.

City Hall
109 Maddox Avenue
Amity, Oregon

CALL TO ORDER/FLAG SALUTE 6:00 p.m.

BUDGET COMMITTEE ROLL CALL: Sean Fitzgerald, Rose Lorenzen, Richard Lorenzen, Melissa Bojorquez, Sandy McArthur, April Dyché, Caleb Shields, Alice Thompson and Rachel King

- 1. ELECT CHAIRPERSON**
- 2. PUBLIC HEARING – STATE REVENUE SHARING POSSIBLE USE:**
State Revenue Sharing Law, ORS 221.770, requires cities to annually pass an ordinance or resolution requesting state revenue sharing money. In order to receive state revenue sharing in 2024-25, a city must have levied property taxes in the preceding year and hold a public hearing before the Budget Committee to discuss possible uses of the funds and hold a public hearing before the City Council on the proposed uses of the funds in relation to the entire budget.
- 3. DELIVER OF BUDGET MESSAGE**
- 4. REVIEW BUDGET**
- 5. POSSIBLE BUDGET COMMITTEE MOTIONS**
 - a. Move to approve an ad valorem rate of 3.6105 per \$1,000 of assessed valuation to be certified for collection to Yamhill County
 - b. Move to approve the budget and recommend to the City Council for adoption.
 - c. Confirm meeting date for continued deliberations (if necessary) to

_____ at _____.
Date Time

ADJOURNMENT

ACCOMMODATION OF PHYSICAL IMPAIRMENTS: In order to accommodate persons with physical impairments, please notify the City Administrator's office of any special physical or language accommodations you may need as far in advance of the meeting as possible and no later than 48 hours prior to the meeting. To request these arrangements, please contact Natasha Johnson, City Recorder, at 503-835-3711

May 8, 2024

Mayor and City Council
Budget Committee Members

The proposed budget for the fiscal year of July 1, 2024, through June 30, 2025, is respectfully submitted for your review and consideration. Total appropriations for all funds combined in the proposed budget are about \$9.3 million, about \$8.8 million less than the current fiscal year as follows:

	FY 2023-24	FY 2024-25	\$ Change	% Change
Personnel	\$ 601,097.00	\$ 637,712.00	\$ 36,615.00	6.1%
Materials & Services	\$ 1,149,400.00	\$ 1,181,289.00	\$ 31,889.00	2.8%
Capital Outlay	\$ 8,778,500.00	\$ 6,360,716.00	\$ (2,417,784.00)	-27.5%
Debt Service	\$ 6,954,700.00	\$ 520,778.00	\$ (6,433,922.00)	-92.5%
Transfers	\$ 118,800.00	\$ 68,800.00	\$ (50,000.00)	-42.1%
Contingency	\$ 550,000.00	\$ 550,000.00	\$ -	0.0%
Totals	\$ 18,152,497.00	\$ 9,319,295.00	\$ (8,833,202.00)	-48.7%

The most drastic changes when comparing total budget appropriations can be attributed to one-time project funding and its associated transfer into future annual debt obligations. For example, the decline in Capital Outlay is mainly due to Water Fund projects. The USDA water treatment plant project in the current budget was \$6.2 million. As a majority of the work is completed and we get closer to the finish line, the remaining expenditures are relatively small. There is approximately \$1.8 million in remaining work to be completed and paid. Debt Service for FY 2023-24 included a one-time payoff (\$6,717,700) of the interim financing plus interest with proceeds from the two Rural Development loans for the water treatment plant improvements project. In the proposed budget the one-time payment is gone, but the annual payments on the bonds will begin. This number will be much more consistent as we go forward. The Water Fund also experienced several unexpected expenses this year as staff dealt with various issues at the water intake and treatment plant. These issues are likely to continue until the new intake is fully operational (currently expected for October or November of 2024). This resulted in Water operations expenses going over the budgeted amount. The change in Materials & Services is to account for rising costs, as well as new initiatives like cybersecurity that need to be implemented in the city. Transfers represent the use of Park SDCs and Street SDCs as a match to grant funding for capital improvements. Some Contingency funding in FY 2023-24 will be used to cover unexpected maintenance operations related to the water system, but the proposed budget refills those contingency funds in the coming year by lowering the unappropriated ending fund balance.

Budget Highlights

Personnel Services

Personnel Services accounts for the City Administrator, City Recorder, City Clerk, Public Works Superintendent, and two Utility Workers, and four part-time positions: Librarian I (450 hours), Librarian II (450 hours), Librarian III (250 hours) and Public Works Seasonal (600 hours). The proposed budget includes a 5% COLA for the full-time positions and assumes 3% step increases for eligible employees. It also includes medical insurance provided to the full-time positions through the LIUNA Union, of which the monthly premium of \$1,180 per covered employee will not change. A significant increase to Personnel Services for the last fiscal year is due to the change in the biennium PERS contribution rates for Amity as follows:

	<u>7/1/21 – 6/30/23</u>	<u>7/1/23 – 6/30/25</u>
Tier 1/Tier 2	10.28%	19.48%
OPSRP	3.98%	13.42%

In addition to the above, the city pays 6% of the employees' payroll to the IAP (Individual Account Program) managed by PERS. The next change to the PERS employer contribution rates will go into effect July 1, 2025.

General Fund

Interest Revenue

The last couple of years there has been a significant increase in interest income for the General Fund. This is largely a result of high interest rates and the \$2,000,000 from the ARPA waterlines funding being held in our Local Government Investment Pool (LGIP) account. For the proposed Fiscal Year, interest income is predicted to be lower the City will expend the waterline funding and interest rates remain uncertain.

Law Enforcement

The city is assuming a new law enforcement services agreement with the Yamhill County Sherriff's Office that continues the same level of services with two full time deputies assigned to Amity. The contract amount of \$337,238.84 is for FY 2024-25. This is \$11,571 or 3.6% more than the current contract, priced at \$325,667. The increase includes a 3% salary increase and step increases for the two deputies.

Park Improvements

The city submitted an application to the Oregon State Parks Local Government Grant program for \$75,000 in grant assistance to be used for rehabilitation of the main loop of the existing walking path at Amity City Park with a compacted crushed gravel surface contained by edging material. The total cost of the project is estimated at \$93,800 and \$18,800 in Park SDCs will be used as the local match. The City's grant application was awarded, and the walking path is currently planned for January or February of 2025. Completion of this project will make the City of Amity eligible to apply for the next cycle of the Local Government Grant program in 2025.

Tourism

The proposed budget tracks a beginning and ending fund balance for the City's tourism fund. The city has an established Transient Lodging Tax of 7 percent. By law, 70 percent of the tax revenue must be used for tourism promotion, while the remaining 30 percent is unrestricted. While the Transient Lodging Tax hasn't historically generated much more than \$5,000 or \$6,000, these balances track the 70 percent of revenue that's restricted in use for tourism promotion.

Shared Expenses

The City of Amity designates expenses that benefit the City as an organization or that provide benefit to all of the City's funds as "shared expenses." For example, the expense for the City attorney is generally shared because the attorney may be assisting on various projects that include easements for water lines, contracts for street repairs, and ordinances or resolutions for City Council. In these cases, the shared expense is allocated to the City's various funds using percentages based on a rough approximation of time. The current allocation is 50 percent to the general fund, 25 percent to the water fund, 20 percent to the sewer fund, and 5 percent to the street fund.

In the proposed budget, there is a significant increase for "shared information technology." Cybersecurity is a growing concern among local governments throughout the country. The City of Amity needs to appropriate additional funds to address those concerns and make any needed improvements. The city did apply for a cybersecurity grant through the state of Oregon in the amount of \$30,000 that may be able to help offset some of these costs in the first year, but we have not yet received confirmation that the City's application was awarded.

Street Fund

Outlook

In May of 2023, the City of Amity contracted a consultant to perform a thorough inventory of the City's streets and the condition of the pavement. The consultant then prepared three budget scenarios to represent various levels of funding and the recommended repair and maintenance priorities at each funding level. Those budget scenarios demonstrated a significant need for increased revenues in order to make significant improvements. The City of Amity has a street fee of \$2.00 per month per household that is charged on the monthly utility bills. Because this fee isn't set to adjust with inflation over time, it has slowly lost relevance. It currently generates approximately \$18,000 each year. Additional revenue options should be explored, such as a tax on marijuana sales or a local gas tax. The Street fund's current revenue will not support any increased level of repairs.

SCA Grant Project

Amity was awarded a \$250,000 grant from the Special City Allotment (SCA) program managed by ODOT. The SCA is funded annually from a portion of state gas taxes of \$1 million, from which cities under the population of 5,000 may apply up to \$250,000 for street and/or sidewalk improvement projects. Amity's current project includes sidewalk improvements on the north side of Rice Lane, including some street widening, curbs, and storm facilities. The City recently received bids for the project and awarded the contract to the low bidder for a price of \$214,000. With engineering costs at \$51,000 the total for the project is approximately \$265,000. The proposed budget includes an appropriation of \$300,000 for this

project and includes a local match of \$50,000 from Street SDCs. It is anticipated that this project will be completed prior to August 2024 so the City is eligible to apply for a new SCA grant in the 2024 grant cycle.

Slurry Seals

The proposed budget includes a steep increase in repair and maintenance funding. This is to cover a planned slurry seal project that will be completed during the summer of 2024 (likely after the start of the next fiscal year). This level of maintenance cannot be sustained without finding additional revenue for the street fund.

House Bill 4134: Oak Ave Improvements for Affordable Housing

In the recent legislative session, Representative Elmer secured \$1,500,000 in funding for the City of Amity for street improvements to better serve the planned affordable housing development at the south end of Oak Ave. The city was granted this funding to both improve the facilities and remove some of the burden that had previously been placed on the developer of the planned housing development. The city will have approximately 2 years to complete the proposed improvements. Once we learn of the funding mechanism that the state will use to grant the City these funds, staff will engage the City's engineers to begin design work.

Water Fund

Outlook

The City's water fund has seen some rate increases over recent years, but to fully cover the expected costs of maintenance and debt service, further increases will need to be considered by the City Council. Revenues from water fees are estimated at about \$650,000 this year. To maintain the current level of water system maintenance and cover the new debt service, revenues would need to be increased by approximately \$200,000 each year. The fund has a limited balance that can act as a cushion, short term, but as this enterprise fund is expected to be self-sufficient and supported by user revenues, adjustments in user rates will become necessary. The proposed budget does include a slight decrease in repair and maintenance based on the hope that repair costs will be reduced when the new intake and treatment plant become fully functional.

Water Treatment Plant Improvements

This project involves construction of a new water intake, new transmission line, and water treatment plant improvements. This \$11.9 million project is being financed with a combination of grants and loans as follows:

CDBG Grant	\$2,129,242
Rural Development Loan 1	1,635,000
Rural Development Grant 1	1,793,611
Rural Development Loan 2	4,838,000
Rural Development Grant 2	1,500,000
City of Amity Water Revenue	<u>22,000</u>
Total Project Funding	\$11,917,853

The CDBG Grant and City Water Revenues have already been applied to the project. Per the Rural Development loan program, the City issued bonds in the 23-24 fiscal year for \$6,473,000 to repay the two Bond Anticipation Notes issued the prior year. Loan 1 for \$1,635,000, 2.75% fixed, 40-year term was issued in December 2023 and Loan 2 for \$4,838,000, 2.00% fixed, 40-year term was issued in February 2024.¹ At this point, the City has almost completely expended the first Rural Development Grant of \$1,793,611 and will soon begin to utilize the second grant of \$1,500,000. In total, there is approximately \$1,800,000 remaining in the treatment plant project. Completion was originally anticipated for April or May of 2024, but the project has experienced various delays (the most significant delay is an essential electrical component that won't arrive until August or September) and is now expected to be completed by the end of 2024.

Water Line Replacement

The City of Amity received a \$2 million grant from the Coronavirus State Fiscal Recovery Fund in Fiscal Year 2021-22. The grant is for replacement of approximately 1,000 linear feet of water transmission line from the reservoir to the main water distribution main, and replacement of approximately one mile of the water transmission line on Goucher Street, including the replacement of four fire hydrants. After receiving an extension for the grant's deadline, the project must be completed by December 30, 2024. The project is currently on track, and barring any unforeseen delays, should be completed by December 2024. The city received the bid results on Thursday, April 25th, 2024. The results were quite favorable as the low bid was \$1.1 million. Engineers had estimated construction costs at \$1.7 million. Given the nature of the grant funding, City staff will work to find other related improvements that can be added to fully utilize the available funding.

Safe Drinking Water Revolving Loan Fund

The city entered into an agreement with ODOT for the relocation of the city water line attached to the Salt Creek Bridge which was to be replaced with a new structure. The city paid a deposit of \$954,800 to ODOT that was based on the estimated costs for the water line work. The funding for that deposit came from two sources. The City first secured a loan from the Safe Drinking Water Revolving Loan Fund of \$1.2 million. After the loan funding was secured, Yamhill County also provided the city with a grant of \$600,000 to put toward the deposit. Due to favorable bid pricing, the final costs for the City's portion of the project came to \$618,000, resulting in an anticipated refund of approximately \$336,000. Although the bridge construction was completed prior to the end of 2023, ODOT is still waiting on the contracted amount of seeding and vegetation growth, delaying the official date of completion, and the City's refund by extension. Between the anticipated refund, and the previously unused loan funding, the City has a little over \$1,000,000 available in loan funding at a term of 1% interest over 30 years. With Business Oregon's approval, the Amity City Council felt that it would be best to utilize the available funding to further improve the City's water system. The proposed project continuation would replace 1800 feet of existing asbestos cement waterlines with new 10" waterlines in the areas of Woodland Way, Stanley Ave, 5th and 6th streets.

¹ The annual debt service for the two loans will start in the FY 2024-25 budget as follows: Loan 1 \$67,918 and Loan 2 \$176,878. Also, for the first ten years the city is obligated to set aside an annual amount as a loan reserve in the amounts of \$6,792 and \$17,687 for Loan 1 and Loan 2 respectively.

Sewer Fund

Outlook

The City's wastewater treatment plant is beginning to see issues related to deferred maintenance. The recent wastewater facilities study identified some of these issues and a priority list of improvements and repairs that need to be made over the next several years. The recent rate increases have helped the outlook for the sewer fund. In FY 2027-28, the city will make the last debt service payment on one of the two OECDD loans freeing up over \$100,000 each year. However, until that time, there will not be much available funding for capital improvements. If it's determined that the wastewater treatment plant needs significant investment sooner, further rate increases will be needed.

I & I Maintenance

Based on a recent wastewater facilities study prepared by the City Engineer, the proposed budget includes a \$35,000 appropriation for an Inflow and Infiltration (I&I) maintenance program for the sewer collection system. Inflow involves improper connections to the sewer system, for example storm drains, and infiltration involves movement of surface and sub-surface water into the collection system via defects in the collection system. The \$35,000 was used in this fiscal year to complete video scoping and jetting of the collection system for the Trade Street pump station to get a better handle on repair options. Several significant sources of "I&I" have been identified and staff can use this funding in continuing years to make needed repairs and scope other areas of the collection system. This is an important first priority as the city works to maximize the utility of the wastewater treatment plant. By reducing the amount of incoming water, the total costs of treatment and storage are greatly reduced.

Vehicle Replacement

The proposed budget includes \$20,000; \$10,000 each in the Water Fund and Sewer Fund for Utility Vehicle Replacement. The Public Works Department requires a variety of vehicles and equipment to perform work for the city. They include three pick-up trucks, a dump truck, excavator, riding mower, tractor with attachments. Consideration should be given to setting up an Equipment Reserve Fund authorized under the Oregon Budget Law to receive annual transfers from the departments and/or funds benefiting from the use of the equipment. The schedule would take into consideration the amount of accumulated funds, their estimated replacement date and cost, trade-in allowance, and any other factors that are relevant to ensure consistent accumulation of funds for the timely replacement of vehicles and equipment.

Contingency

In recent years the amount of contingency identified in the adopting budget resolution represented the otherwise unappropriated amount that the budget document identified as ending fund balance. Having an appropriate amount of contingency is important to address unexpected expenses that may result in going over the statutory adopted maximum appropriations. Note: New resources, such as a grant, that require expenditures not accommodated in the budget do not require contingency. Contingency is an appropriation that when required must be redirected to the appropriate expenditure account and must be passed by resolution of the Council. Excess resources not budgeted (or expended) will be identified as ending fund balance (or in next year's budget, beginning fund balance). It is appropriate to show ending fund balances in the operating funds, especially with the General Fund. Until property taxes are

received in November, the General Fund typically operates at a deficit. In the Street Fund, Water Fund, and Sewer Fund, the unexpended ending fund balance provides the opportunity to accumulate funds for expenditure of specific capital projects in future years. Based on the aforementioned, the proposed budget shows both amounts for contingency and ending fund balance.

Respectfully submitted,

Nathan Frarck

Nathan Frarck
City Administrator/Budget Officer

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
20 General Fund	-	-	-	-	-
1 Revenue	922,292	858,820	872,350	1,028,298	1,078,620
20 Revenue	595,719	717,476	668,100	850,650	770,120
20 4006 Property Tax Current	323,274	337,613	342,000	350,000	360,000
20 4007 Property Tax Prior	9,606	6,905	7,000	13,000	10,000
20 4011 State Revenue Sharing	24,854	26,182	25,000	28,000	26,000
20 4015 Liquor Tax	32,702	35,751	32,000	32,000	35,000
20 4016 Cigarette Tax	1,470	1,326	1,400	1,400	1,500
20 4018 Marijuana Tax	1,714	2,335	1,700	2,500	2,500
20 4031 Franchise Fee NW Natural Gas	10,587	12,927	13,000	14,100	14,000
20 4032 Franchise Fee Comcast	14,434	13,805	14,000	10,500	10,000
20 4033 Franchise Fee Recology	8,514	13,584	12,000	12,000	12,000
20 4034 Franchise Fee Public Works 5%	60,000	58,853	55,000	67,750	69,500
20 4035 Franchise Fees PGE	66,694	71,218	70,000	77,000	85,000
20 4036 Franchise Fee Zipley	3,150	1,354	2,000	1,400	1,500
20 4037 Franchise Fee Telecom	-	500	500	500	500
20 4038 Franchise Fee Hunter	2,691	2,325	2,500	2,500	2,500
20 4051 Business License	5,020	4,555	2,500	4,000	4,000
20 4081 Rental Income 407 S Trade	13,620	15,000	16,500	16,500	18,120
20 4085 Gen Interest & Other Income	17,389	113,243	71,000	217,500	118,000
23 Public Safety	97,050	102,173	95,250	105,000	100,000
23 4362 Public Safety Fee	81,161	81,087	80,000	80,000	80,000
23 4366 Municipal Court Fines & Restitution	15,889	21,086	15,250	25,000	20,000
24 Library	2,070	1,661	1,500	1,868	1,500
24 4473 Grants Ready-to-read	1,205	1,000	1,000	1,000	1,000
24 4481 Library Donations & Fees	865	661	500	868	500
25 Community Center	12,769	12,493	10,500	10,780	12,000
25 4576 Chemeketa Community College	9,674	8,703	8,000	8,000	9,500
25 4577 Community Center Rentals	3,095	3,790	2,500	2,780	2,500
25 Park	1,440	1,660	1,000	1,000	1,000
25 4571 Park User Fees	1,440	1,660	1,000	1,000	1,000

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
26 City Development	15,509	17,904	16,000	53,000	21,000
26 4650 Dev Building Permits	4,253	6,527	5,000	40,000	10,000
26 4670 Dev Planning Fees	10,656	10,577	10,000	9,500	10,000
26 4681 Dev Community Donations	600	800	1,000	3,500	1,000
27 Travel - Promotion	6,272	5,453	5,000	6,000	5,000
27 4701 Transient Lodging Tax	6,272	5,453	5,000	6,000	5,000
28 Grant	191,463	-	75,000	-	168,000
28 4801 Grant - Park State OPRD	-	-	75,000	-	75,000
28 4803 Grant - DLCD Community	-	-	-	-	63,000
28 4805 Grant - Cyber Security	-	-	-	-	30,000
28 4870 Grant Income Oregon CRF	191,463	-	-	-	-
1 Revenue Transfer In	-	-	18,800	-	18,800
25 Park SDC Transfer In	-	-	18,800	-	18,800
25 7400 Transfer in from PARK SDC	-	-	18,800	-	18,800
2 Expense	(695,860)	(681,753)	(847,135)	(726,163)	(1,007,033)
20 Admin	(239,723)	(257,719)	(253,177)	(233,869)	(318,867)
20 5010 Adm Shared Payroll Expense	(138,117)	(137,996)	(149,177)	(145,331)	(159,367)
20 6010 Adm Shared Expense	(60,186)	(65,642)	(55,000)	(52,038)	(74,000)
20 6260 Adm Contract Services	(11,413)	(20,020)	(10,000)	(5,000)	(8,000)
20 6261 Adm Rental Exp 407 S Trade	(236)	(6,725)	(5,000)	(2,500)	(5,000)
20 6265 Special Project - Code Codification	(3,714)	-	-	-	-
20 6270 Adm Repairs & Supplies	(11,240)	(6,725)	(11,000)	(8,000)	(15,000)
20 6281 Adm Donations	(600)	(2,850)	(3,000)	(3,000)	(3,500)
20 6290 Adm Utilities	(7,832)	(8,598)	(10,000)	(10,000)	(12,000)
20 6292 Adm Council & Staff Expense	(6,385)	(9,163)	(10,000)	(8,000)	(12,000)
20 6294 Grant Expense Cyber Security	-	-	-	-	(30,000)
23 Court	(7,763)	(9,441)	(10,600)	(10,600)	(11,000)
23 6345 Court Expenses	(3,128)	(4,596)	(4,600)	(4,600)	(5,000)
23 6355 Court Assessments & Refunds	(4,635)	(4,845)	(6,000)	(6,000)	(6,000)
23 Public Safety	(316,766)	(293,595)	(345,000)	(345,000)	(357,239)
23 6304 Ps Yamhill Deputy Contract	(299,008)	(276,955)	(325,000)	(325,000)	(337,239)
23 6305 Ps YCOM Dispatch Service	(17,758)	(16,640)	(20,000)	(20,000)	(20,000)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
24 Library	(17,193)	(5,810)	(24,531)	(24,031)	(28,097)
24 5724 Library Shared Payroll Expense	(13,403)	-	(18,031)	(18,031)	(21,097)
24 6450 Lib Ready to Read Purchases	(606)	(1,279)	(1,000)	(1,000)	(1,000)
24 6470 Lbr Repair & Supplies	(3,184)	(4,039)	(5,500)	(3,000)	(3,000)
24 6475 Library Grant Expense	-	(492)	-	-	-
24 6480 Lib Utilities	-	-	-	(2,000)	(3,000)
25 Community Center	(2,060)	(1,625)	(2,000)	(2,000)	(2,000)
25 5677 Community Center Refund	(2,060)	(1,625)	(2,000)	(2,000)	(2,000)
25 Park	(46,187)	(36,581)	(136,527)	(41,983)	(143,330)
25 5501 Parks PW Shared Payroll	(26,339)	(24,867)	(22,777)	(21,533)	(23,830)
25 5560 Prk Contract Labor	-	-	(1,000)	(1,500)	(5,000)
25 6135 Prk Utilities	(5,704)	(5,007)	(5,000)	(5,000)	(6,000)
25 6296 Prk Equipment	(7,927)	-	(7,500)	(4,500)	(7,500)
25 6570 Prk Maintenance & Supplies	(5,317)	(5,687)	(5,250)	(8,250)	(6,000)
25 6585 Prk Rental Refunds	(900)	(1,020)	(1,200)	(1,200)	(1,200)
25 7200 Cap Prj Park Improvements	-	-	(93,800)	-	(93,800)
26 City Development	(49,471)	(64,958)	(50,000)	(54,000)	(124,000)
26 6661 Dev Planner	(19,885)	(21,430)	(20,000)	(20,000)	(23,000)
26 6662 Dev Consulting	(27,036)	(40,586)	(20,000)	(30,000)	(25,000)
26 6669 Dev Community Events	(2,550)	(2,942)	(4,000)	(4,000)	(7,000)
26 6705 Nuisance Abatement/Community Asst.	-	-	(6,000)	-	(6,000)
26 6707 Grant Expense Comprehensive Plan	-	-	-	-	(63,000)
27 Travel - Promotion	(2,339)	(51)	(10,000)	(2,000)	(10,000)
27 6727 Tourism Expense	(2,339)	(51)	(10,000)	(2,000)	(10,000)
28 General Debt Service	(14,358)	(11,973)	(15,300)	(12,680)	(12,500)
28 8810 General Principal 407 S Trade	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
28 8812 General Interest 407 S Trade	(4,178)	(1,973)	(4,500)	(1,740)	(1,500)
28 8814 General Trustee Fee 407 S Trade	(180)	-	(800)	(940)	(1,000)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
29 Allocated Admin Payroll	-	-	-	-	-
29 5002 Admin Payroll2	(169,714)	(176,030)	(198,749)	(198,749)	(212,239)
29 5006 Admin Payroll Tax2	(13,175)	(13,550)	(15,413)	(15,412)	(16,459)
29 5007 Admin PERS	(20,947)	(20,200)	(41,711)	(30,000)	(41,387)
29 5008 Admin Benefits2 & Workers Comp	(47,765)	(44,716)	(47,480)	(46,500)	(48,650)
29 5099 Admin Allocated Payroll	251,601	254,496	303,353	290,661	318,735
29 Allocated Lib Payroll	-	-	-	-	-
29 5042 Library Payroll	(12,430)	(17,933)	(16,720)	(16,720)	(19,563)
29 5044 Lib Payroll Tax	(973)	(1,399)	(1,311)	(1,311)	(1,534)
29 5049 Lib Allocated Payroll	13,403	19,332	18,031	18,031	21,097
29 Allocated Pub Works Payroll	-	-	-	-	-
29 5405 Pub Works Payroll	(162,600)	(166,612)	(189,475)	(177,000)	(195,673)
29 5406 Pub Works Payroll Tax	(12,639)	(12,651)	(14,737)	(13,766)	(15,219)
29 5407 Pub Works PERS	(17,810)	(17,289)	(38,020)	(31,900)	(38,339)
29 5408 Pub Works Benefits2 & Workers Comp	(47,778)	(45,161)	(47,480)	(46,500)	(48,650)
29 5499 Pub Works Allocated Payroll	240,827	241,713	289,712	269,166	297,881
29 Allocated Shared Expense	-	-	-	-	-
29 6102 Shared Contract Labor	(6,876)	(42,921)	(10,000)	(15,000)	(10,000)
29 6110 Shared Organizational Dues	(4,374)	(6,843)	(7,000)	(7,500)	(8,000)
29 6115 Shared Information Technology	(3,591)	(3,138)	(3,000)	(3,000)	(45,000)
29 6155 Shared Attorney	(10,557)	(5,930)	(15,000)	(10,000)	(10,000)
29 6160 Shared Audit	(37,750)	(10,625)	(15,000)	(9,550)	(15,000)
29 6170 Shared Materials & Supplies	(5,990)	(6,861)	(10,000)	(8,000)	(5,000)
29 6185 Shared Business Insurance	(34,751)	(42,433)	(45,000)	(51,027)	(55,000)
29 6199 Shared Expense Allocated	103,889	118,751	105,000	104,077	148,000
2 Expense Transfer out	(300,000)	-	-	-	-
29 General Transfer Out	(300,000)	-	-	-	-
29 9940 Gen Transfer Out to Water	(200,000)	-	-	-	-
29 9950 Gen Transfer Out to Sewer	(100,000)	-	-	-	-
3 Fund Balance, beg	202,432	128,864	305,931	305,931	608,066
General	202,432	128,864	305,931	305,931	608,066
20 9020 General, Beg Fund Balance	202,432	128,864	305,931	305,931	599,449
20 9019 Tourism, Beg Fund Balance	-	-	-	-	8,617
3 Fund Balance, ending	(128,864)	(305,931)	(349,946)	(608,066)	(698,453)
General	(128,864)	(305,931)	(349,946)	(608,066)	(698,453)
20 9510 General, Ending Fund Balance	(128,864)	(305,931)	(49,946)	(299,449)	(396,336)
20 9520 General, Contingency	-	-	(300,000)	(300,000)	(300,000)
20 9561, Tourism, Ending Fund Balance	-	-	-	(8,617)	(2,117)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
30 Street Fund	-	-	-	-	-
1 Revenue	159,371	253,221	405,000	285,000	1,785,000
30 Street Revenue	159,371	253,221	405,000	285,000	1,785,000
30 4340 Str Street Fee	19,025	18,436	20,000	20,000	20,000
30 4360 Str State Gas Tax	140,346	141,377	135,000	140,000	140,000
30 4804 Str Grant Income SCA	-	93,408	250,000	125,000	125,000
30 4806 Str Grant Income Housing	-	-	-	-	1,500,000
1 Revenue Transfer In	-	-	100,000	-	50,000
30 Street Transfer In	-	-	100,000	-	50,000
30 4800 Transfer in from STR SDC	-	-	100,000	-	50,000
2 Expense	(174,352)	(217,256)	(504,943)	(171,962)	(1,947,146)
30 Street Operations	(135,504)	(153,023)	(154,943)	(121,962)	(197,146)
30 5009 Str Pub Works Payroll	(45,252)	(40,187)	(25,625)	(24,225)	(26,809)
30 5010 Str Admin Payroll	(17,507)	(17,024)	(14,918)	(14,533)	(15,937)
30 6100 Str Shared Expense	(6,225)	(6,720)	(5,500)	(5,204)	(7,400)
30 6360 Str Contract Services	(9,030)	(9,935)	(6,200)	(10,000)	(10,000)
30 6361 Str Engineer	(6,224)	(10,881)	(5,000)	(5,000)	(5,000)
30 6370 Str Repair, Maintenance & Supplies	(38,139)	(53,450)	(62,700)	(40,000)	(95,000)
30 6376 Str Sidewalk Maintenance/Storm Drains	-	-	(20,000)	(8,000)	(20,000)
30 6390 Str Utilities/Street Lighting	(13,127)	(14,826)	(15,000)	(15,000)	(17,000)
31 Street Capital Outlay	(38,848)	(64,233)	(350,000)	(50,000)	(1,750,000)
30 7001 Str Grant Expense SCA	(38,848)	(64,233)	(350,000)	(50,000)	(250,000)
30 7003 Str Grant Expense Housing	-	-	-	-	(1,500,000)
3 Fund Balance, beg	172,977	157,996	193,961	193,961	306,999
Streets	172,977	157,996	193,961	193,961	306,999
30 9030 Streets, Beg Fund Balance	172,977	157,996	193,961	193,961	306,999
3 Fund Balance, ending	(157,996)	(193,961)	(194,018)	(306,999)	(194,853)
Streets	(157,996)	(193,961)	(194,018)	(306,999)	(194,853)
30 9530 Streets, Ending Fund Balance	(157,996)	(193,961)	(144,018)	(256,999)	(144,853)
30 9531 Streets, Contingency	-	-	(50,000)	(50,000)	(50,000)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
40 Water Fund	-	1	-	-	-
1 Revenue	10,103,774	663,709	10,315,500	8,639,500	3,551,716
40 Water Revenue	10,103,774	663,709	10,315,500	8,639,500	3,551,716
40 4440 Wtr Fees	607,258	644,042	535,000	655,000	680,000
40 4460 Wtr Deposits	4,830	3,430	3,500	3,500	3,500
40 4800 Wtr Grant & Debt Proceeds	-	4,734	-	-	-
40 4851 Wtr USDA Grant Proceeds	-	-	3,294,000	1,500,000	1,794,000
40 4852 Wtr CDBG Grant Proceeds	346,498	-	-	-	-
40 4854 Wtr USDA Loan	6,473,000	-	6,473,000	6,473,000	-
40 4856 WTR Grant Water Line	2,000,000	-	-	-	-
40 4859 Wtr Grant Interest Income	875	11,503	10,000	8,000	8,000
40 4853 WTR SDWRLF Loan Proceeds	671,313	-	-	-	730,975
40 4855 WTR Grant Salt Creek ODOT Reimb	-	-	-	-	335,241
1 Revenue Transfer In	200,000	-	-	-	-
40 Water Transfer in	200,000	-	-	-	-
40 4940 Transfer in from General	200,000	-	-	-	-
2 Expense	(1,827,620)	(4,002,401)	(15,532,405)	(11,851,683)	(5,402,953)
40 Water Operations	(336,584)	(363,192)	(431,505)	(456,451)	(479,959)
40 5004 Wtr Pub Works Payroll	(108,423)	(109,344)	(130,967)	(123,817)	(137,025)
40 5010 Wtr Admin Payroll	(62,900)	(63,624)	(74,588)	(72,665)	(79,684)
40 6100 Wtr Shared Expense	(23,912)	(28,152)	(26,100)	(26,019)	(37,000)
40 6405 Wtr Analysis	(2,145)	(3,669)	(4,000)	(2,000)	(4,000)
40 6415 Wtr License/Permit/Cert	(4,723)	(7,195)	(6,000)	(6,000)	(6,000)
40 6450 Wtr Meter Reading	(475)	-	-	-	-
40 6460 Wtr Contract Services	9,166	(18,130)	(16,000)	(19,000)	(18,000)
40 6470 Wtr Materials & Supplies	(5,711)	(10,144)	(8,100)	(14,000)	(20,000)
40 6471 Wtr Chemicals	(21,079)	(25,073)	(27,500)	(35,000)	(35,000)
40 6480 Wtr Repair & Maintenance	(50,134)	(30,693)	(69,500)	(85,000)	(60,000)
40 6485 Wtr Deposit Refunds	(2,080)	(1,260)	(1,500)	(1,500)	(1,500)
40 6490 Wtr Utilities	(32,053)	(36,474)	(37,000)	(37,000)	(45,000)
40 6492 Wtr Staff Expense	(1,615)	(1,541)	(2,750)	(1,700)	(2,750)
40 6495 Wtr Franchise Fee	(30,500)	(27,893)	(27,500)	(32,750)	(34,000)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
41 Water Capital Outlay	(1,438,034)	(3,586,207)	(8,329,700)	(4,612,005)	(4,600,716)
40 7001 Wtr System	(13,404)	(88,434)	(200,000)	(1,000)	-
40 7009 Wtr Salt Creek Bridge	(1,036,676)	(8,290)	-	(2,305)	(1,066,216)
40 7010 Wtr Capital CDBG Grant Exp	(9,279)	-	-	-	-
40 7012 Wtr Capital USDA Loan Expense	(167,338)	(3,467,347)	(6,208,700)	(4,408,700)	(1,800,000)
40 7040 Wtr ARPA Water Lines	-	(7,136)	(1,900,000)	(200,000)	(1,700,000)
40 7042 Wtr Property	(1,504)	(15,000)	(12,000)	-	-
40 7045 Wtr Meters	(198,511)	-	-	-	-
40 7046 Wtr Billing System	(7,038)	-	-	-	-
40 7055 Wtr Utility Vehicle/Equipment Replacement	-	-	(5,000)	-	(10,000)
40 7004 WMCP	-	-	-	-	(24,500)
40 7008 Wtr Capital	(4,284)	-	(4,000)	-	-
42 Water Debt Service	(53,002)	(53,002)	(6,771,200)	(6,783,227)	(322,278)
40 8235 Wtr S99008 Safe Drkg Wtr Principal	(47,037)	(47,507)	(48,500)	(47,982)	(48,000)
40 8236 Wtr S99008 Safe Drkg Wtr Interest	(5,965)	(5,495)	(5,000)	(5,020)	(5,002)
40 8237 Wtr First Interstate Loan Principal	-	-	(6,473,000)	(6,473,000)	-
40 8238 Wtr First Interstate Loan Interest	-	-	(244,700)	(257,225)	-
40 8239 Wtr USDA Debt Service	-	-	-	-	(244,796)
40 8240 Wtr Debt Service Reserve	-	-	-	-	(24,480)
3 Fund Balance, beg	838,122	9,314,276	5,975,584	5,975,584	2,763,401
Water	838,122	9,314,276	5,975,584	5,975,584	2,763,401
40 9040 Water, Beg Fund Balance	838,122	9,314,276	5,975,584	5,975,584	2,763,401
3 Fund Balance, ending	(9,314,276)	(5,975,584)	(758,679)	(2,763,401)	(912,164)
Water	(9,314,276)	(5,975,584)	(758,679)	(2,763,401)	(912,164)
40 9540 Water, Contingency	-	-	(100,000)	(50,000)	(100,000)
40 9540 Water, Ending Fund Balance	(9,314,276)	(5,975,584)	(658,679)	(2,713,401)	(812,164)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
50 Sewer Fund	-	-	-	-	-
1 Revenue	604,609	711,963	593,500	703,500	713,500
50 Sewer Revenue	604,609	711,963	593,500	703,500	713,500
50 4550 Swr User Fees	599,329	708,443	590,000	700,000	710,000
50 4560 Swr Deposits	5,280	3,520	3,500	3,500	3,500
1 Revenue Transfer In	100,000	-	-	-	-
51 Sewer Transfer In	100,000	-	-	-	-
50 4992 Swr Transfer in from General	100,000	-	-	-	-
2 Expense	(552,413)	(562,574)	(598,214)	(573,745)	(677,163)
50 Sewer Operations	(326,848)	(352,117)	(425,014)	(413,110)	(481,163)
50 5005 Swr Pub Works Payroll	(60,813)	(67,315)	(105,343)	(99,592)	(110,216)
50 5010 Swr Admin Payroll	(33,076)	(35,852)	(59,671)	(58,132)	(63,747)
50 6100 Swr Shared Expense	(13,567)	(18,319)	(20,900)	(20,816)	(29,600)
50 6275 Swr Lift Station Maint	(11,995)	(9,508)	(12,000)	(3,500)	(12,000)
50 6505 Swr Analysis	(1,592)	(1,001)	(2,750)	(3,500)	(5,000)
50 6515 Swr License/Permit/Cert	(1,354)	(305)	(3,150)	(2,500)	(3,500)
50 6560 Swr Contract Services	(8,613)	(10,736)	(10,000)	(11,000)	(12,000)
50 6570 Swr Materials & Supplies	(8,613)	(11,068)	(10,800)	(16,000)	(15,000)
50 6571 Swr Chemicals	(6,685)	(14,431)	(11,500)	(18,000)	(20,000)
50 6580 Swr Repair & Maintenance	(43,440)	(86,644)	(68,000)	(40,000)	(60,000)
50 6584 Swr I&I Maintenance	-	-	(35,000)	(32,500)	(40,000)
50 6585 Swr Deposit Refund	(2,310)	(1,280)	(2,000)	(2,000)	(2,000)
50 6590 Swr Utilities	(60,897)	(63,096)	(53,800)	(68,570)	(70,000)
50 6592 Swr Staff Expense	(1,624)	(1,602)	(2,600)	(2,000)	(2,600)
50 6595 Swr Franchise Fee	(29,500)	(30,960)	(27,500)	(35,000)	(35,500)
50 7000 Sewer Capital Outlay	(42,769)	-	-	-	-

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
51 Sewer Capital Outlay	(60,018)	(41,265)	(5,000)	-	(10,000)
50 7020 Swr Rate Study	-	(12,000)	-	-	-
50 7055 Swr Utility Vehicle/Equipment Replacement	-	-	(5,000)	-	(10,000)
50 7510 Swr Master Plan	(38,181)	(29,265)	-	-	-
50 7511 Swr Billing System	(7,037)	-	-	-	-
56 7130 Rsw Equipment Replacement	(14,800)	-	-	-	-
52 Sewer Debt Service	(165,547)	(169,192)	(168,200)	(160,635)	(186,000)
50 8245 Swr G03001 OECDD Principal	(105,000)	(110,000)	(110,000)	(115,000)	(130,000)
50 8246 Swr G03001 OECDD Interest	(25,081)	(21,987)	(22,500)	(10,169)	(20,000)
50 8335 Swr Y10001 OECDD Principal	(19,254)	(19,862)	(20,000)	(20,493)	(22,000)
50 8336 Swr Y10001 OECDD Interest	(16,212)	(15,603)	(15,700)	(14,973)	(14,000)
50 8442 Swr LOC Asset Fin Prog Series	-	(1,740)	-	-	-
3 Fund Balance, beg	6,935	159,131	308,520	308,520	438,275
Sewer	6,935	159,131	308,520	308,520	438,275
50 9050 Sewer, Beg Fund Balance	6,935	159,131	308,520	308,520	438,275
3 Fund Balance, ending	(159,131)	(308,520)	(303,806)	(438,275)	(474,612)
Sewer	(159,131)	(308,520)	(303,806)	(438,275)	(474,612)
50 9550 Sewer, Contingency	-	-	(100,000)	(100,000)	(100,000)
50 9550 Sewer, Ending Fund Balance	(159,131)	(308,520)	(203,806)	(338,275)	(374,612)

	Jul 2021 - Jun 2022	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Proposed Budget FY 24-25
75 Govt SDC	-	-	-	-	-
1 Revenue	52,843	19,979	41,355	107,686	8,304
75 Governmental SDC Revenue	52,843	19,979	41,355	107,686	8,304
75 4002 Park SDC Revenue	2,701	3,374	10,135	83,600	2,035
75 4003 Street SDC Revenue	47,698	14,675	23,885	-	4,796
75 4004 Storm SDC Revenue	2,444	1,930	7,335	24,086	1,473
2 Expense Transfer out	-	-	(118,800)	-	(68,800)
75 SDC Transfer Out	-	-	(118,800)	-	(68,800)
75 9025 Transfer Out Parks SDC to Parks	-	-	(18,800)	-	(18,800)
75 9030 Transfer Out Street SDC to Street			(100,000)	-	(50,000)
3 Fund Balance, beg	401,489	454,332	474,311	474,311	581,997
SDC Govt	401,489	454,332	474,311	474,311	581,997
75 9272 SDC Govt, Park, Beg Fund Balance	112,315	115,016	118,390	118,390	201,990
75 9273 SDC Govt, Street, Beg Fund Balance	189,550	237,248	251,923	251,923	251,923
75 9274 SDC Govt, Storm, Beg Fund Balance	99,624	102,068	103,998	103,998	128,084
3 Fund Balance, ending	(454,332)	(474,311)	(396,866)	(581,997)	(521,501)
SDC Govt	(454,332)	(474,311)	(396,866)	(581,997)	(521,501)
75 9572 SDC Govt, Park, Ending Fund Balance	(115,016)	(118,390)	(109,725)	(201,990)	(185,225)
75 9573 SDC Govt, Street, Ending Fund Balance	(237,248)	(251,923)	(175,808)	(251,923)	(206,719)
75 9574 SDC Govt, Storm, Ending Fund Balance	(102,068)	(103,998)	(111,333)	(128,084)	(129,557)
76 Enterprise SDC	-	-	-	-	-
1 Revenue	18,446	14,889	64,795	-	13,010
76 Enterprise SDC Revenue	18,446	14,889	64,795	-	13,010
76 4101 Sewer SDC Revenue	13,946	11,556	41,995	-	8,432
76 4104 Water SDC Revenue	4,500	3,333	22,800	-	4,578
3 Fund Balance, beg	319,796	338,242	353,131	353,131	353,131
SDC Enterprise	319,796	338,242	353,131	353,131	353,131
76 9274 SDC Entrprs, Water, Beg Fund Balance	226,788	231,288	234,621	234,621	234,621
76 9275 SDC Entrprs, Sewer, Beg Fund Balance	93,008	106,954	118,510	118,510	118,510
3 Fund Balance, ending	(338,242)	(353,131)	(417,926)	(353,131)	(366,141)
SDC Enterprise	(338,242)	(353,131)	(417,926)	(353,131)	(366,141)
76 9574 SDC Entrprs, Water, Ending Fund Balance	(231,288)	(234,621)	(257,421)	(234,621)	(239,199)
76 9575 SDC Entrprs, Sewer, Ending Fund Balance	(106,954)	(118,510)	(160,505)	(118,510)	(126,942)
Grand Total	-	1	-	-	-

	Jul 2022 - Jun 2023	Adopted Budget FY 23-24	Estimate FY 23-24	Budget FY 24-25
20 General Fund	-	-	-	-
1 Revenue	858,820	872,350	1,028,298	1,078,620
1 Revenue Transfer In	-	18,800	-	18,800
2 Expense	(681,753)	(847,135)	(726,163)	(1,007,033)
2 Expense Transfer out	-	-	-	-
3 Fund Balance, beg	128,864	305,931	305,931	608,066
3 Fund Balance, ending	(305,931)	(349,946)	(608,066)	(698,453)
30 Street Fund	-	-	-	-
1 Revenue	253,221	405,000	285,000	1,785,000
1 Revenue Transfer In	-	100,000	-	50,000
2 Expense	(217,256)	(504,943)	(171,962)	(1,947,146)
3 Fund Balance, beg	157,996	193,961	193,961	306,999
3 Fund Balance, ending	(193,961)	(194,018)	(306,999)	(194,853)
40 Water Fund	1	-	-	-
1 Revenue	663,709	10,315,500	8,639,500	3,551,716
1 Revenue Transfer In	-	-	-	-
2 Expense	(4,002,401)	(15,532,405)	(11,851,683)	(5,402,953)
3 Fund Balance, beg	9,314,276	5,975,584	5,975,584	2,763,401
3 Fund Balance, ending	(5,975,584)	(758,679)	(2,763,401)	(912,164)
50 Sewer Fund	-	-	-	-
1 Revenue	711,963	593,500	703,500	713,500
1 Revenue Transfer In	-	-	-	-
2 Expense	(562,574)	(598,214)	(573,745)	(677,163)
3 Fund Balance, beg	159,131	308,520	308,520	438,275
3 Fund Balance, ending	(308,520)	(303,806)	(438,275)	(474,612)
75 Govt SDC	-	-	-	-
1 Revenue	19,979	41,355	107,686	8,304
2 Expense Transfer out	-	(118,800)	-	(68,800)
3 Fund Balance, beg	454,332	474,311	474,311	581,997
3 Fund Balance, ending	(474,311)	(396,866)	(581,997)	(521,501)
76 Enterprise SDC	-	-	-	-
1 Revenue	14,889	64,795	-	13,010
3 Fund Balance, beg	338,242	353,131	353,131	353,131
3 Fund Balance, ending	(353,131)	(417,926)	(353,131)	(366,141)
Grand Total	1	-	-	-