



CITY OF ROGUE RIVER

133 Broadway • Box 1137 Rogue River, Oregon 97537 • (541) 582-4401
Fax: (541) 582-0937 • website: cityofrogueriver.org

BUDGET COMMITTEE MEETING THURSDAY, APRIL 14, 2022 3:00 P.M.

This meeting is also available for attendance by phone or internet via <https://join.freeconferencecall.com/rogueriver>:
Dial-in using your phone: 1-978-990-5207
Enter Access Code: 2145898
Or visit the website: freeconferencecall.com
Enter Online Meeting ID: rogueriver

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL

AGENDA

PUBLIC INPUT:

APPROVAL OF MINUTES:

NEW BUSINESS:

- | | | |
|---|-------------------------------|---|
| 1 | Oath of Office | Oath of Office to be administered to new appointees if needed. |
| 2 | Election of Officers | Election of Chairman, Vice Chairman and Secretary. |
| 3 | Distribution of Budget | Distribute proposed 2022-2023 Budget. |
| 4 | Budget Message | Budget Officer to deliver the Budget Message. |
| 5 | Budget Review | Review the proposed Budget for fiscal year 2022-2023. |
| 6 | Proposed Use Hearing | Hear comments from the public regarding the use of State Revenue Sharing Funds for fiscal year 2022-2023. |
| 7 | Request | Request from Food and Friends for an annual donation. |
| 8 | Approval of | Approval of levying taxes for the 2022-2023 fiscal year. |
| 9 | Approval of | Approval of the proposed budget for fiscal year 2022-2023 . |
| | <u>OR</u> | |
| | Announcement of | Announcement of date, time and location of next Budget Committee |
| | Next Budget Meeting | meeting to continue review of proposed budget for fiscal year 2022-2023. |

The City Hall is handicapped-accessible. Please let us know twenty-four (24) hours in advance if you will need any special accommodations to attend the meeting. If you wish to speak regarding an agenda item, please sign in before the start of the meeting.



We are an AA/EOE and comply with Section 504 of the Rehab. Act of 1973

"Home of the National Rooster Crowing Contest"



SAMPLE MOTIONS FOR BUDGET MEETING

MOTION FOR APPROVING THE MINUTES:

I MOVE TO APPROVE THE MINUTES OF (DATE) AS SUBMITTED / WITH CORRECTIONS.

MOTION FOR ELECTION OF OFFICERS:

I MOVE TO ELECT (PERSONS NAME) AS (CHAIR / VICE CHAIR / SECRETARY) OF THE BUDGET COMMITTEE.

MOTION FOR LEVYING TAXES:

I MOVE TO APPROVE THE TAXES TO BE LEVIED FOR THE 2017-2018 FISCAL YEAR AT A RATE OF \$3.1492 PER 1,000 OF ASSESSED VALUE FOR OPERATING PURPOSES AND IN THE AMOUNT OF \$95,025 FOR PAYMENT OF BOND PRINCIPAL AND INTEREST.

MOTION FOR ADOPTING THE BUDGET:

I MOVE TO APPROVE THE 2017-2018 BUDGET AS PROPOSED.

MOTIONS FOR AMENDING A MOTION:

I MOVE TO AMEND MY MOTION TO READ ???

I MOVE TO AMEND THE MOTION TO INCLUDE ???

I MOVE TO AMEND THE MOTION TO DIRECT THE (CITY COUNCIL) (STAFF) TO ???

RESCIND MY MOTION ??? / I RESCIND MY SECOND

City of Rogue River
2022 - 2023 Annual Budget
Capital Outlay Budget

ADMINISTRATIVE

Equipment	Heat Pump Air Handler	\$45,000.00
Building		5,000.00

POLICE

Equipment	Patrol Vehicles	137,000.00
Building	Window	5,000.00

PARKS

Equipment	Truck	7,500.00
System Improvements	Pole Barn & Palmerton Irrigation System	21,000.00

STREETS

Equipment	Truck	7,500.00
Building	Pole Barn	22,000.00

WATER

Equipment	Truck	7,500.00
Building	Pole Barn	16,000.00

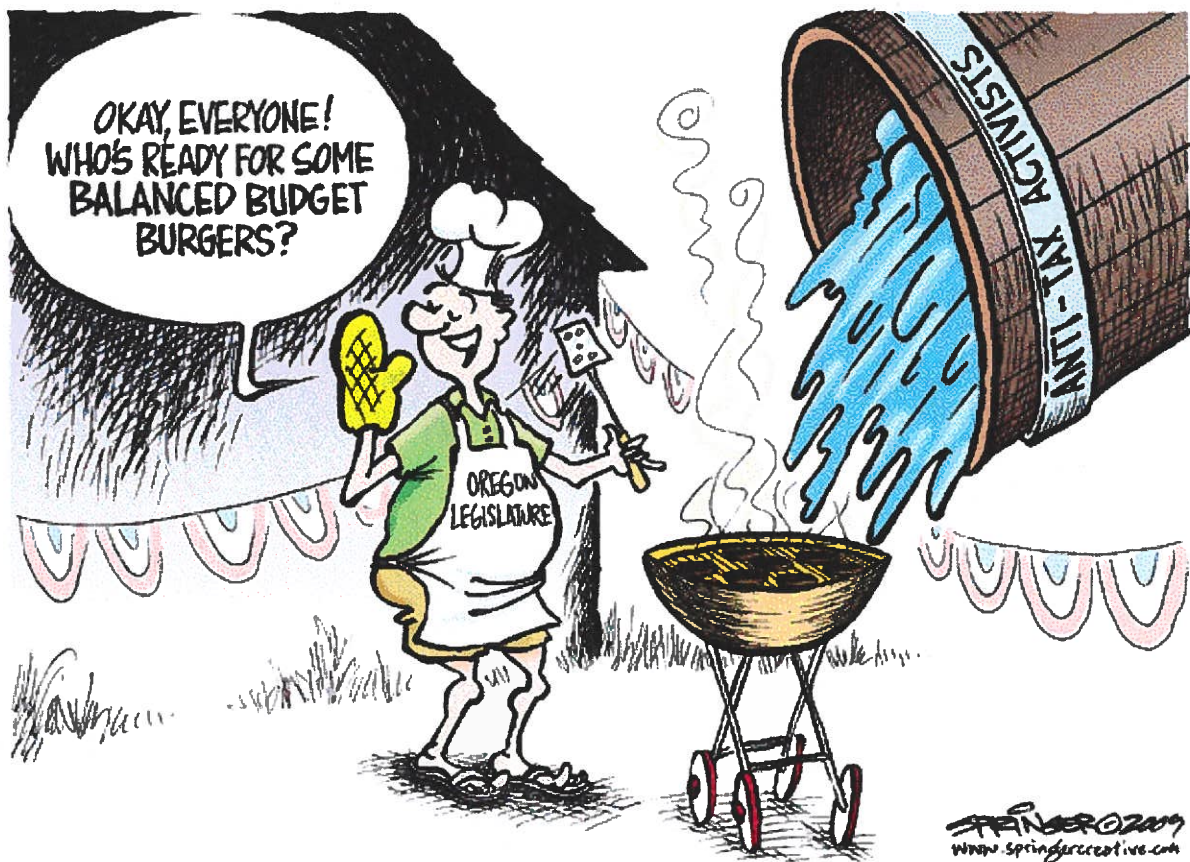
SEWER

Equipment	Truck	7,500.00
Building	Pole Barn	11,000.00

SYSTEM DEVELOPMENT FUND

SDC Plan Update		<u>185,000.00</u>
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\$ 477,000.00



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CITY OF ROGUE RIVER

Budget Committee minutes

THURSDAY, MAY 14, 2020

CITY HALL COUNCIL CHAMBERS

CITY OF ROGUE RIVER, JACKSON COUNTY, OREGON

CONVENED

Mayor Wayne Stuart called the Budget Committee meeting to order at 3:00 p.m.

**PLEDGE OF
ALLEGIANCE**

Mayor Wayne Stuart led the audience in the Pledge of Allegiance

QUORUM

BUDGET COMMITTEE MEMBERS PRESENT:

Mayor Wayne Stuart
City Councilor Bob Pascalar
City Councilor Fred England
City Councilor Pam VanArsdale
City Councilor Don Daugherty
City Councilor Mark Poling
Budget Committee Member Tom Lazette (via phone)
Budget Committee Member John Bond
Budget Committee Member Darren Jahn

BUDGET COMMITTEE MEMBERS ABSENT:

City Councilor Barb Hilty

ALSO PRESENT:

Mark Reagles, City Administrator/Budget Officer
Carol Weir, City Recorder
Curtis Whipple, Chief of Police
Mike Bollweg, Public Works Director
Bonnie Honea, Finance Officer
Paige Chick, Clerk Typist

PRESS PRESENT:

Brian Mortensen, Rogue River Press (via phone)

A quorum was present and due notice had been published.

APPROVAL OF MINUTES:

MOVED (BOND), SECONDED (DAUGHERTY) AND CARRIED TO APPROVE THE MINUTES OF APRIL 11, 2019 AS SUBMITTED.

AGENDA ITEM 1 **Oath of Officers:** No Oaths of Office were necessary.

AGENDA ITEM 2 **Election of Officers:** Election of Chairman, Vice Chairman and Secretary.

Mayor Wayne Stuart opened the nominations for Budget Committee Chairman.

MOVED (BOND), SECONDED (VANARSDALE) AND CARRIED TO NOMINATE DARREN JAHN AS CHAIR OF THE BUDGET COMMITTEE.

Mayor Wayne Stuart opened the nominations for Budget Committee Vice-Chairman.

MOVED (VANARSDALE), SECONDED (DAUGHERTY) AND CARRIED TO NOMINATE COUNCILOR FRED ENGLAND AS BUDGET COMMITTEE VICE CHAIR.

Mayor Wayne Stuart opened the nominations for Budget Committee Secretary.

MOVED (VANARSDALE), SECONDED (ENGLAND) AND CARRIED TO NOMINATE JOHN BOND AS BUDGET COMMITTEE SECRETARY.

Mayor Wayne Stuart turned the meeting over to Budget Chairman Darren Jahn

AGENDA ITEM 3 Distribution of Budget: Distribute the proposed 2020-2021 Budget.

City Administrator/Budget Officer Mark Reagles had distributed the proposed 2020-2021 Budget prior to the meeting to allow the Budget Committee members and staff time to review the document. He distributed a new Expenditure Detail Sewer page. Also, a resignation has been received from Carole Poling.

AGENDA ITEM 4 Budget Message: Budget Officer Mark E. Reagles to read the Budget Message.

City Administrator/Budget Officer Mark Reagles passed out the Budget Message and read it in its entirety as required by law into the record as follows noting that with the COVID-19 pandemic the budget had been built around that situation and along with it being a union renewal year they had not been able to meet and did not anticipate doing so until the following fiscal year:

The Honorable Wayne Stuart, Mayor
Members of the City Council
Members of the Budget Committee
City of Rogue River

It is my privilege to present the proposed budget for fiscal year 2020-21. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the City.

The City of Rogue River provides a range of services to the community, including police protection, street maintenance, storm drain collection, park maintenance, water and sewer utilities, administration, planning, municipal court, and building department services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

The 2020-21 budget has been prepared by evaluating and analyzing requests from the different department heads and reflects the requested financial support for the operation of the City of Rogue River for the coming fiscal year. It uses the modified accrual basis of accounting. The items are summarized by major expenditure categories within each organizational budget unit. The budget will again be adopted by major categories so that legal appropriation control will be at the highest level in each fund, as follows: personnel services, materials and services, capital outlay and capital construction. This allows flexibility in the use of various line items within a major category, while important appropriation control is still maintained.

Revenue estimates are based on four-year historical trends, expected population increases, inflation, and expected economic growth or economic down turns a conservative approach has been taken. This approach provides the City of Rogue River with a needed "safety cushion," building cash reserves and strengthening the financial condition of the City.

Due to the unknown impacts of the COVID-19 Virus to the world and state economy, we have had to make some difficult assumptions when preparing the 2020-21 budget. We have consulted with state and local leaders to try and determine how our economy may look as we move into this next fiscal year. As you will see and hear as this budget is presented, we have reduced revenues in areas where we see possible impacts. With an expectation of the economy rebounding as the virus' threat passes, we have budgeted for scheduled projects and the future of Rogue River with that in mind.

The City will continue to maintain adequate contingency appropriations to provide the City with protection to address unforeseen circumstances. Transfers may be made out of appropriate contingency funds by Resolution of the City Council. Oregon Budget Law limits them to 15% of the total appropriations budgeted within the fund. These contingencies meet the policies set by council in Budget and Financial Policy number 2.

In accordance with the City Budget and Financial Policy Numbers 1, 3 and 6, the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. These reserves are found in the Water and Sewer Improvement Reserve Fund and System Development Fund. Capital Expenditures of \$867,485 are in this year's budget (see detail of projects listed in the Five-Year Capital Improvement Program).

Changes from last year: in the 2019-20 budget hearings the staff was directed to pay off the city's "PERS unfunded Transitional Liability." This cost was \$214,000.00 and will save the City 3.83% off our PERS rate. The City Council in April 2020 voted to enter into an Intergovernmental Agreement with Jackson County for Judicial Services; when the transition is completed in June of 2020 all court proceedings for the City will be handled by Jackson County Justice Court. After four years of collecting the Public Safety Fee we have finally been able to hire officers to fill all the positions budgeted for. The Police Chief has asked to be reduced to part time to be able to take care of family. The city will hire another full time officer to fill a portion of the patrol void left by the Chiefs absence. It is anticipated that a majority of the cost of the new officer will be covered by the Chief's reduction in time and pay.

The 2020-21 beginning fund balances for all funds, including the reserve funds, are projected to be \$5,014,478. Fund balances are equal to 62.3% of the total proposed budget. In accordance with Oregon Budget Law, the beginning balance of each fund, plus projected revenues, less appropriated expenditures, will equal zero with the exception of any reserved or unappropriated funds. As previously discussed, however, conservative revenue estimates will aid in achieving a healthy ending fund balance.

A General Fund beginning fund balance of \$823,772 is projected. This balance is equal to approximately 37%, or just over five months of General Fund operating expenses, which enables

the City to avoid short-term financing needed to operate until tax revenues come in mid-November.

More detailed information relating to fund balances can be found in the Schedules and Summaries section of the 2020-21 budget document.

The 2020-21 budget provides appropriations for capital construction projects in the amount of \$867,485, equal to 10.6% of the proposed budget. Proposed expenditures are designed to stay on course with the City's Five-Year Capital Improvement Program. These projects will be funded by grants, loans, and revenues reserved for these improvements. Additional information about these and other capital projects are available in the Five-Year Capital Improvement Program section of the 2020-21 budget document.

The City has the following revenue bond debt currently outstanding:

A loan under Oregon Cities Financing Pool held by US Bank in the amount of \$1,707,916. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 Million Gallon Water Reservoir. This loan is paid for by user fees and accounted for in the Water and Sewer Revenue Bond Debt Service Fund.

The City has the following General Obligation loan debt currently outstanding:

Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount. #2013A is in the amount of \$225,346 at 1% interest. The other, #2013B, is for \$981,694 at an interest rate of 3.09%. Both are 20 year terms. The loans were obtained to pay for repairs to the City's street system. The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

State law provides a debt limit of 3% of the Real Market Value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for sewer systems, disposal plants, or water treatment facilities. The City has issued \$1,207,081 in debt subject to the 3% limit. The amount legally available for future indebtedness is \$5,588,289.

The City's economic position is currently Guarded, and financial management practices remain cautious.

The City's population has decreased by .45% the past year, from a population of 2,245 in 2018 to a population of 2,235 in 2019. The City expects to continue with minimal growth with few future housing starts being predicted. A minimal rate of growth would be consistent with the city's historical trend for most of the past ten years. The assessed value of property in the City increased to \$186,276,325 up 3% percent from the previous year. The immediate financial future of the City of Rogue River looks stable.

In summary, the most important budgetary objectives are to provide the highest possible level of service to our citizens without impairing the City's sound financial condition and without overburdening these same citizens. To accomplish this objective, capital projects must be completed as scheduled, and programs must be continually reexamined and reassessed to ensure that the City continues to follow sound economic practices. This budget continues that commitment.

Rogue River can be proud of its continuing distinction as a leader in the governmental sector and the impact that it has in our region. The real test of leadership, however, comes from results. The City can take pride in well-run administrative, public safety, and public works programs. The goals set by the Mayor and City Council demonstrates their dedication and leadership to secure the future of the City as a pleasant and safe place to live and work.

I look forward to working with the Mayor and City Council, City Committees, and all of the City's employees in a team effort to deliver the highest possible level of service at the lowest possible cost to the citizens of Rogue River.

Respectfully submitted,
Mark E. Reagles
City Administrator/Budget Officer

AGENDA ITEM 5 **Budget Review:** Review the proposed budget for fiscal year 2020-2021.

General Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles said he had taken a conservative approach in calculating the budget due to the COVID-19 Pandemic leaving property taxes the same since property owners have a five-year option on paying their taxes. Also franchise fees and tax revenues such as Transient Room Tax and building permits had been reduced by 50%. Building permits were based on five new homes being built in the city. The State Marijuana tax was up and they could see more next year. The Oregon Parks Grant had been reduced by 25% with the anticipation of the Army National Guard assisting with the development of Rooster Park by providing labor and equipment. He said staff had been working with the school district to accommodate them with housing and restaurants for meals with anticipation that the Reserves would be able to help with other community projects in 2021.

Expenditure Detail:

Administration:

City Administrator/Budget Officer Mark Reagles said it close to the same as last year other than an increase to contract labor to pay for planning service assistance through the Rogue Valley Council of Governments and Civil West Engineering as our Engineer of Record.

Budget Committee Chair Darren Jahn questioned the increase for Insurance and Bonds.

City Administrator/Budget Officer Mark Reagles said every couple of years the insurance company comes in and reassesses the buildings and cyber security had been a significant cost increase.

Finance Officer Bonnie Honea commented that one reason for the increase was due to an annual premium not being paid in the appropriate year.

City Administrator/Budget Officer Mark Reagles said the increase in capital outlay had been budgeted for heat pump replacement and purchasing a van for traveling to meetings and training.

Budget Member John Bond commented that he hoped that purchasing a van was a low priority and trusted that the more needed high priority items would not be overlooked.

City Administrator/Budget Officer Mark Reagles said they would determine if it made sense to purchase a vehicle that would always be available for volunteers and staff in the parking lot or continue paying the rental fees.

Police:

Police Chief Curtis Whipple commented the increase in personal services was for an additional police officer. He said the increase in Programs was for a review of their Lexipol policies and procedures manual; the increase in Insurance and Bonds again was for the upgrade in cyber security; Communications were annual fees to ECSO; and, Personal Safety Supplies was the cost for the new body cameras for the safety of the officers. Capital Outlay was designated for a firearms shed at the gun range to store their equipment; a chain link fence with electric gates installed around the parking lot behind the police department and city hall to help prevent vandalism; and, to have a room specifically designated as an interview room.

City Councilor Pam VanArsdale asked if the fence was a requirement from the state?

Police Chief Curtis Whipple said with LEDS/NCIC inspection they felt the vehicles being equipped with computers it was suggested that the lot be fenced.

City Administrator/Budget Officer Mark Reagles said the police department had been audited and out of that audit came the necessity of a new server be installed separate from City Hall, an interrogation area and that the parking lot be fenced off.

Police Chief Curtis Whipple also stated that new employee lockers were installed along with new work stations and repeater radios were installed in the vehicles which will give more coverage when the officer was away from the vehicles.

Budget Committee Chair Darren Jahn again questioned the insurance increases.

City Administrator/Budget Officer Mark Reagles said the city had changed insurance carriers and the budget showed a more accurate distribution between the departments.

Municipal Court:

City Administrator/Budget Officer Mark Reagles said the City entered into a governmental agreement with Jackson County Justice Court to deal with the citations issued from the police department. Ticket flow was down and only holding court quarterly. The city will still collect money. The decision had been put off for years because we didn't want our citizens going to Central Point but the majority weren't from here.

Park Maintenance:

Public Works Director Mike Bollweg said he budgeted for underground piping, irrigation improvements and slurry seal and repaint of parking lots. A lot of the projects would be carrying over to next year.

Building Department:

City Administrator/Budget Officer Mark Reagles said he based the budget on five new homes being built. The city had contracted with Northwest Code Professionals and had experienced a very good relationship with them. Also the City was collecting 2% of the value on new homes that was being turned over to the Rogue River School District.

Capital Construction:

City Administrator/Budget Officer Mark Reagles commented about that the slight increase to the Rooster Park planning and construction project.

Public Work Director Mike Bollweg then commented on filling in the pond and creating a meandering stream in the Palmerton Park Arboretum to be used for irrigating the park, also adding more picnic tables and repaving the walkways in an attempt to making it more family friendly. The other project of doing a slurry seal and painting of John F. Fleming Memorial Park and the Coyote Evans Boat parking areas.

City Councilor Pam VanArsdale questioned the mathematics of the total of the Non-Departmental.

City Administrator/Budget Officer Mark Reagles stated that the total contingency should have read \$175,854.

System Development Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles said revenue had been reduced due to the COVID-19 Pandemic and the expectation of only five new homes being built.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles said they would see the reason for the increase when they reviewed the sewer fund.

Street Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles said again due to the COVID-19 Pandemic a slight increase but it actually would have been much higher. And again the anticipation of only five homes being built during the year.

Expenditure Detail:

Maintenance:

Public Works Director Mike Bollweg said there wasn't a lot changing. They were still continuing to do street repairs. He also commented that the cost of equipment and tools goes up because of always needing to replace or upgrade tools and security in the vehicles.

City Administrator/Budget Officer Mark Reagles commented that the system maintenance had been increased to repair a sinking issue on Pine Street. And the capital outlay was designated for a portion of the van and awning at the Second Street shop.

Capital Construction:

Public Works Director Mike Bollweg said the new line item for sidewalk panel replacement was for staff to continue replacing portions of sidewalks that were in need of repair around town to insure safe pedestrian passage.

Budget Committee member John Bond asked how the City determines what sidewalks were repaired and why staff would be repairing when the City requires the property owner to that type of work.

Public Works Director Mike Bollweg said he uses a point system to determine why it needs to be repaired. Some repairs are deterioration from age, they weren't initially inspected well, installed badly the first time or not safely passable by a

pedestrian. The property owners were always asked to contribute but maybe a utility line was installed and didn't hold up. ODOT will be repairing the handicapped sidewalks at the I-5 ramps.

Public Works Director Mike Bollweg said the LED Street Light project had been put together was to reduce the cost of City's monthly electrical bill. The Energy Trust had businesses that do those conversions but they didn't want to just do the simple fix and other communities had to change back to what they had. The downtown decorative lights and City property lights will be completed by the end of this fiscal year but we're still working with PP&L to replace the street lights around town as a pilot study.

City Administrator/Budget Officer Mark Reagles commented that the Sidewalk and Storm Drain project was a continuation of SCA Grant money received from the state which was allowing the Third and Oak Street project to continue bringing up the sidewalks around the schools. He said they were also working an Small Cities Allotment Grant for installing a flashing signal and crosswalk and adding a sidewalk on North River Road by the Woodville Shopping Center.

Non-Departmental:

Nothing mentioned.

Water Improvement Reserve Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles commented that there was not much to talk about. Twenty percent of water sales went into this fund. He'd reduced it by 15%, could be a drought year and with the COVID-19 Pandemic didn't know what to expect. He was just being cautious.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles said it was to pay for the Debt Service Fund Loan along with a transfer to capital construction for some improvement projects.

Sewer Improvement Reserve Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles commented there were no projects planned for the upcoming year.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles commented that was for future capital projects.

Water and Sewer Revenue Bond; Debt Service Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles commented there were no changes.

Expenditure Detail:

Nothing mentioned.

Debt Service Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles commented that the City collected property taxes to pay off the loans.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles commented that fund was to pay back the obligation bonds issued on July 1, 2013.

Water Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles commented again being cautious with the COVID-19 Pandemic situation.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles said there were no surprises though seeing a trend in electricity.

Public Works Director Mike Bollweg commented that the water plant ran much more causing electricity usage.

City Administrator/Budget Officer Mark Reagles commented that they use to be able to run on the wells during the winter but the mill had been running three shifts and

the ice company was operating so seeing an increase in water use. Use to see a drop in the winter but the commercial and industrial users was now year round causing more stress on the infrastructure, causing the water plant to run more during the winter. Looking at pretreatment at the water plant since the wells can't keep up during the winter. A new lab had been built in the water plant cutting down on having to heat the whole building, new computer equipment installed to run the plant automatically and more efficiently and training of staff had increased.

Public Works Director Mike Bollweg commented that the motor control and the computer and automation upgrade had been done in-house and pretty much complete moving into the next century. The people around the city were using up the ground water supply and had experienced some of the driest years in history.

City Administrator/Budget Officer Mark Reagles commented that the City was still looking into buying water from Lost Creek and other users up stream on the Rogue River for the future use and how it would affect the City.

Public Works Director Mike Bollweg commented that John F. Fleming Park and Palmerton Park Arboretum were using drinking water to irrigate so they were looking into getting water from the Gold Hill Irrigation District. Also he believed that training staff was the goal for looking into the future.

Capital Outlay:

City Administrator/Budget Officer Mark Reagles commented the capital outlay was to pay for a portion of the van and installation of awning at the shop.

Capital Construction:

City Administrator/Budget Officer Mark Reagles said it included a settling basin for piping water to the Rogue River, distribution improvements of replacing water meters and hydrants, cathodic protection and safety improvements to the reservoir and treatment plant building improvements that consisted of cutting up three feet of the metal walls from the ground around the entire building to replace structure rust.

Non-Departmental:

Nothing mentioned

Sewer Fund:

Revenue - Resource Detail:

City Administrator/Budget Officer Mark Reagles said the only thing to mention was it was 15% down due to the COVID-19 Pandemic.

Expenditure Detail:

City Administrator/Budget Officer Mark Reagles said not much difference and didn't expect to over spend on any line item unless an emergency came up.

Capital Outlay:

City Administrator/Budget Officer Mark Reagles commented the capital outlay was to pay for a portion of the van and installation of awning at the shop.

Capital Construction:

City Administrator/Budget Officer Mark Reagles commented these items were listed on the five-year capital improvement plan.

Public Works Director Mike Bollweg commented on the increase of training explaining that when staff obtains licenses the cost of maintaining them goes up. Work is still going on to the controls inside the plant for the UV system, looking at a new discharge permit and preparing for the changes to obtain that permit with training and plant improvements and working on reducing inflow and infiltration.

Five-Year Capital Improvement Plan:

City Administrator/Budget Officer Mark Reagles asked if anyone had questions and none were heard.

AGENDA ITEM 6 **Proposed Use Hearing:** Hear comments from the public regarding the use of State Revenue Sharing Funds for fiscal year 2020-2021.

Budget Committee Chair Darren Jahn opened the Proposed Use Hearing at 4:47 p.m.

City Administrator/Budget Officer Mark Reagles commented that State Revenue Sharing was excess revenue that the state collects and there was a multitude of what the money can be used for and the state wants to make sure that the city is soliciting input from our citizens on how they would like to see that money spent.

Budget Committee Chair Darren Jahn closed the Proposed Use Hearing at 4:49 p.m.

MOVED (BOND), SECONDED (VANARSDALE) AND CARRIED TO SUPPORT

THE FOOD AND FRIENDS PROGRAM IN THE AMOUNT OF \$3,000.

AGENDA ITEM 7 **Approval of Proposed Budget:** Approval of the proposed budget for fiscal year 2020-2021.

MOVED (VANARSDALE), SECONDED (BOND) AND CARRIED TO APPROVE THE TAXES TO BE LEVIED FOR THE 2020-2021 FISCAL YEAR AT RATE OF \$3.1492 PER \$1,000 ASSESSED VALUE FOR OPERATING PURPOSES AND IN THE AMOUNT OF \$94,200 FOR PAYMENT OF BOND PRINCIPAL AND INTEREST.

MOVED (BOND), SECONDED (DAUGHERTY) AND CARRIED TO APPROVE THE 2020-2021 BUDGET AS PROPOSED WITH APPROPRIATE FORMATTING PROCEDURES OF THE PARKS.

City Administrator/Budget Officer Mark Reagles commented he anticipated that the City Council would be adopting the 2020-2021 budget at the next scheduled meeting on May 28, 2020.

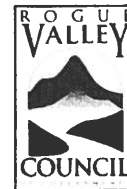
ADJOURN There being no further business and upon motion duly made (BOND), seconded (VANARSDALE) and carried the meeting adjourned at 4:58 p.m.

Minutes prepared by City Recorder Carol Weir.

City Councilor Pam VanArsdale
Budget Committee Secretary

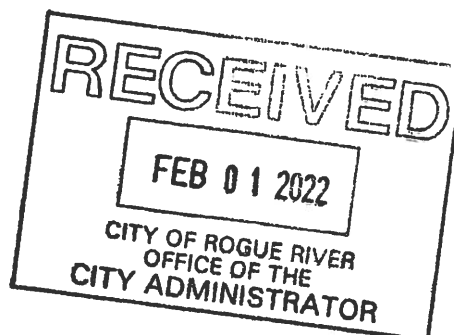
ATTEST:

Carol J. Weir, MMC
City Recorder



January 26, 2022

Mr. Mark Reagles
City of Rogue River
P.O. Box 1137
Rogue River, OR 97537



Dear Mr. Reagles,

It is a privilege to extend my sincere thanks to the City of Rogue River for its support of the Food & Friends senior meals program. As is customary at this time of year, I am requesting budgetary consideration to help us provide our service to Rogue River seniors during FY 2022-2023.

In past years, the City has graciously provided financial support in the amount of \$3,000 to support the delivery of Meals on Wheels to homebound seniors in Rogue River. I respectfully request the same funding for next fiscal year. If you would like, I am happy to attend a budget committee workshop to answer any questions the members may have about our program.

I can't tell you enough how much all of us appreciate the City's support in helping Food & Friends improve the quality of life for many local homebound seniors. I am looking forward to our continued partnership in providing our vital service to Rogue River's seniors. Please contact me by email (kwelburn@rvcog.org) or by phone at 541-734-9505 ext. 3 with a time and date for the budget committee meeting you would like me to attend.

Sincerely,

A handwritten signature in black ink that reads "Kristi Welburn".

Kristi Welburn
Administrative Manager
Food & Friends



PROPOSED BUDGET

Fiscal Year 2022 - 2023

CITY OF ROGUE RIVER

2022-23 ANNUAL BUDGET

WAYNE STUART
Mayor

BUDGET COMMITTEE

City Council

Jack Bird
Pam VanArsdale
Rick Kempa
Barb Hilty
Barb Gregory

Citizen Members

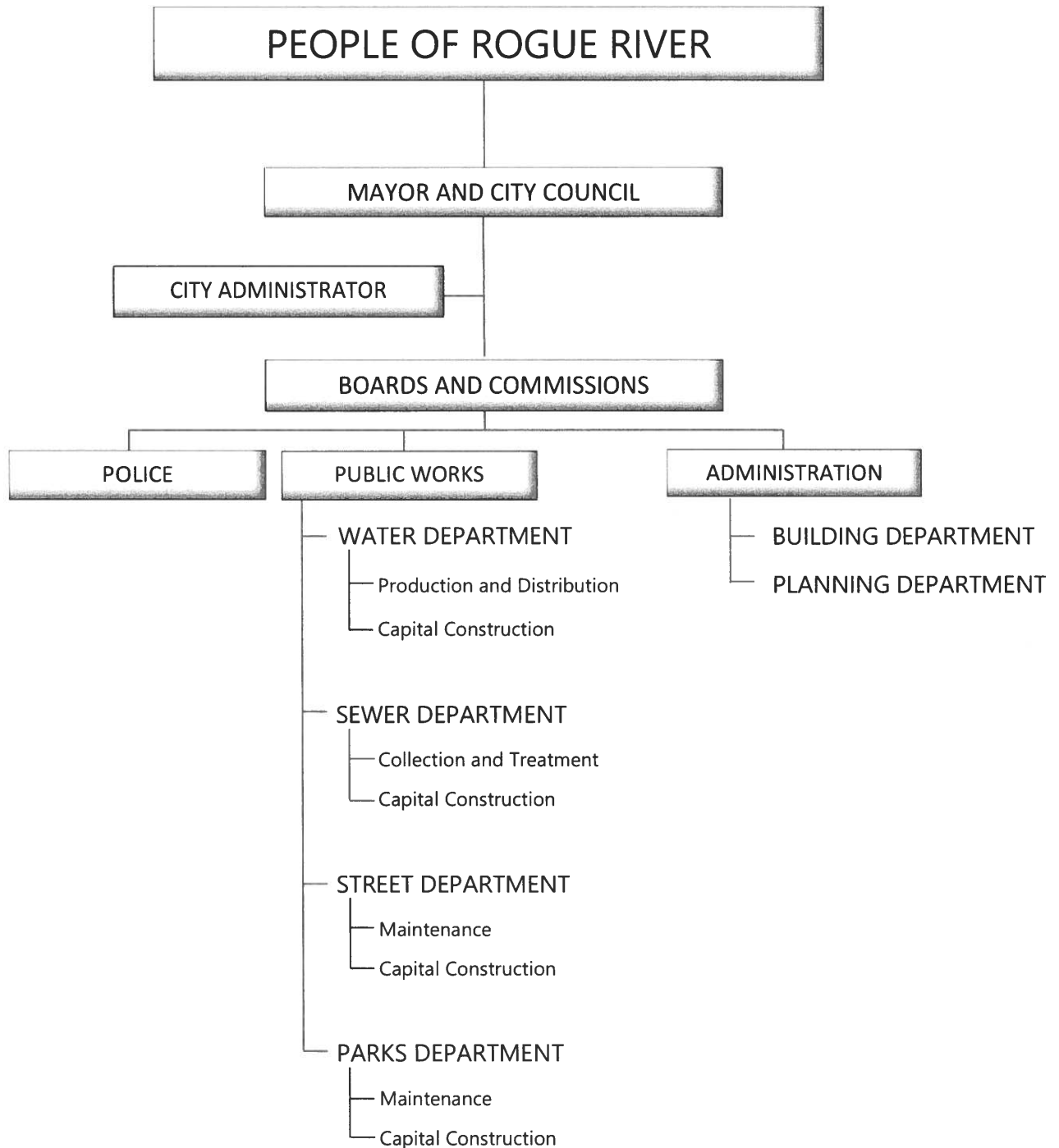
David Marshall
Mark Poling
John Bond
Don Collins
Darren Jahn

CITY STAFF

Mark E. Reagles, City Administrator
Jim Williams, Police Chief
Michael Bollweg, Public Works Director
Bonnie Honea, Finance Officer

City of Rogue River

2022 – 23 Organizational Chart



Rationale: Traffic flow is a major concern of the community. Traffic flow has continued to increase steadily because construction has continued at a steady pace. This traffic flow depends upon Rogue River's traffic circulation patterns and its ability to access Interstate-5 efficiently.

4. To pursue alternative solutions to improve traffic flow at high traffic intersections, such as the Depot and Pine Street intersection.

Rationale: Intersections have been targeted as problem traffic areas.

5. To propose and implement additional revenue streams to help fund street maintenance.

Rationale: Growth brings added burdens to existing streets and additional funding is needed to adequately maintain them.

Environment

The City will make every effort to protect and conserve all components of the environment.

1. To monitor and maintain the wastewater facility to ensure it operates at a level in conformance with the standards established by the National Pollutant Discharge Elimination System Permit.

Rationale: The citizens have made a major investment in this facility, and the City must ensure the continued maintenance and efficient performance of the system.

2. To maintain community pride in our Tree City, USA, by continuing to find means to protect and maintain our urban forest by regulating the planting, maintenance, protection, and control of trees and removal of dead, diseased and noxious trees.

Rationale: Trees reduce soil erosion, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife. They are a renewable resource giving us paper, wood for building our homes, fuel for heating our homes and countless other wood products. They increase property values, enhance the economic vitality of business areas, and beautify our community.

3. To promote recycling by supporting recycling efforts and further educating the public.

Rationale: As the area grows, it is more important than ever to continue to work together to meet the ever expanding recycling needs of our community. We accomplish this goal in partnership with our sanitation company, local businesses and our citizens.

4. To promote clean air by maintaining our leaf pickup program and burn day requirements.

Rationale: Our leaf pickup and composting program, which is offered to the public at no charge, has significantly improved the air quality of the City.

5. To promote clean water by implementing the City's Storm Water Management Plan.

Rationale: The City's relationship and dependency on the rivers and streams in our area demand that action be taken to prevent opportunities that would negatively impact aquatic habitat, diminish recreational opportunities, and increase the likelihood of flooding.

Public Safety and Crime Prevention

The City will strive to foster a safe community.

1. To provide security for the citizens in the form of adequate regulation, law enforcement and emergency preparedness.

Rationale: A sense of well-being is enhanced by a feeling of order and safety.

2. To continue the fight against drug abuse, (solicitation, and manufacturing) and to increase community awareness through police sponsored programs.

Rationale: The drug problems that plague the nation, as well as our own community, must be combated constantly, and we must strive to attack this situation with vigilance.

3. To strive to cooperate and coordinate with other governmental agencies in an effort to provide maximum services to the citizens of Rogue River.

Rationale: Law enforcement agencies at the local, county, and state levels are operating with limited resources. A cooperative and carefully coordinated relationship between agencies will assure that they operate with maximum efficiency.

4. To promote crime prevention through education and community programs such as the Neighborhood Watch Program.

Rationale: Police-citizen cooperation directly results in more control over crime and maintains peace and order. The community must be an active partner. Through greater citizen responsibility, and by providing citizens with an opportunity to contribute individually and collectively to public safety, we can improve the quality of life for our residents.

Quality of Life

The City strives to maintain a high quality of livability for the residents of the City.

1. To deliver the finest municipal services available in the most cost effective and efficient manner.

Rationale: The City constantly faces the struggle to provide quality municipal services and meet unfunded state and federal mandates with limited and declining resources.

2. To promote parks, open space and recreation activities for youth and adults.

Rationale: Parks, open space and recreation opportunities are valued highly by citizens of

our community. The City is over one square mile in size and currently owns and maintains seven parks within the City limits. This ratio of one (1) park per 321 in population should continue to be maintained. Careful planning must take place to assure that an adequate amount of open space is preserved as our population increases.

3. To encourage and support downtown retail and entertainment activities.

Rationale: The future of the downtown area is of major concern to the City. Emphasis must be placed on this area to ensure that it develops into a vibrant core of the community. In partnership with business leaders, the City encourages and supports downtown activities and improvements in an effort to maximize the economic benefit to the community and improve the amenities available to the citizens.

4. To update the Comprehensive Plan.

Rationale: To meet the needs and desires of the community and to assure that growth takes place in a manner consistent with statewide planning goals and blends with the desires of the community as outlined in our Strategic Plan.

5. To increasingly use computerization and technology to obtain and maintain available information for management, policy decision making, and the public.

Rationale: Technology is an asset in this information age of higher demands and dwindling resources.

6. To continue to review and update land use rules, regulations, and Ordinances relating to development.

Rationale: It is imperative that comprehensive development rules, regulations and Ordinances be in place in order to properly process land division development applications. Managed and orderly growth will protect the quality of life and the traditional rural atmosphere of the City.

7. To continue close cooperation between the City, School District, Fire District, and other community and volunteer groups within the City.

Rationale: Cooperation and teamwork within the community leads to a stronger sense of closeness with one another with positive results to the citizens.

8. To continue to review and update the City's Charter, operational policies and procedures.

Rationale: In order for the City to continue to operate effectively and efficiently, these policies and procedures need to be updated periodically.

9. To seek communication methods that will keep the community informed of City activities and projects.

Rationale: In order to keep the community informed of City activities, communication lines need to be broadened which will result in a better informed community and increase community involvement.

**City of Rogue River
2022-2023 Goals and Policies**

BUDGET AND FINANCIAL POLICIES

Financial management policies shall maintain a balanced relationship between debt service requirements and current operation costs, manage growth of the tax base, actively seek alternative funding sources, minimize interest costs, and maximize investment returns.

1. Assure that current operating revenue is sufficient to support current operating expenditures, while giving high priority to funding capital assets with one-time revenues.

Rationale: Utilizing one-time revenues such as grants to fund on-going expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using these one-time revenues to fund capital assets better enables future administrations to cope with the financial problems when these revenue sources are discontinued.

2. Provide adequate contingency reserve appropriations not less than five (5%) percent of the General Fund and ten (10%) percent of the Water, Sewer and Street Funds to allow for unforeseen expenditures.

Rationale: Adequate contingency appropriations provide the City with the ability to address unforeseen expenditures.

3. Use grant funds as much as possible to provide for future capital improvements, allowing revenue to build reserves and avoid increasing indebtedness.

Rationale: Every effort must be made to plan and provide for necessary capital improvement projects. With careful thought and planning, many projects can be funded with development fees, grant funds, intergovernmental revenues, user fees and excess revenues to avoid the incurrence of debt.

4. Annually review fee schedules to assure that revenues adequately support the full cost of providing the service.

Rationale: Fees should grow at a rate that keeps pace with the cost of providing the service.

5. Actively pursue state and federal grants to provide additional resources.

Rationale: Utilizing outside revenue sources whenever possible relieves the local citizens of some of the financial burden and improves the local economy.

6. Reserve a minimum of twenty-percent (20%) of the revenue received from water sales for future capital improvements and debt repayment.

Rationale: The City's water rights are inadequate. However purchasing water rights from Lost Creek and an upgrade to the City's water treatment plant will increase fire protection and provide for additional reserve as the City continues to grow.

**City of Rogue River
2023-2024 Annual Budget**

BUDGET CALENDAR

Dec 22, 2022	City Council appoints a Budget Officer; Budget Committee Members reappointed.
January 5	City Council Review 2023-2024 Goals & Policies
January 26	City Council adopts 2023-2024 Goals and Policies.
January 26	Mid-year report (six month actual) distributed to Department Heads.
February 10	Department Heads estimate their expenditures for remainder of current year and turn in Fiscal year 2023-2024 budget requests to City Administrator.
February 17	Public Works Director begins preparation of Five-Year Capital Improvement Plan.
March 1	City Administrator and Finance Officer review Budget requests with Department Heads and finalize Budget worksheets.
March 14	Send to paper
March 16	Notify Council and Budget Committee members of meeting by post card
March 16	City Council review 5-year Capital Imp Plan
March 16	Notice of Budget Committee Meeting is published for 2 weeks & posted on website.
March 23	City Council adopts 2023-2024 Five-Year Capital Improvement Plan; Capital Budget is incorporated into Budget draft.
April 6	Call Council and Budget Committee members reminding them of meeting
April 6	City Administrator reviews draft Budget with Mayor and Department Heads.
April 6	Post the Budget Committee Agenda
April 6	Packets ready to handout
April 13	Budget Committee Meeting; read Budget Message, distribution of proposed Budget, accept public input for comments and questions and approve Budget. Swear in new budget committee members if needed.
April 14	Budget Committee Meeting; accept public input for comments and questions and approve Budget if needed.
April 20	Budget Committee Meeting; accept public input for comments and questions and approve Budget if needed.
April 21	BOLI – Planned Public Improvements
May 3	Publish the LB-1. Include narrative of major change.
May 25	Budget Hearing; City Council to accept public input for comments and questions and adopts Budget and levy taxes.
July 3	Submit resolutions & LB50 – statenLR@jacksoncounty.org
No later than Sept 20	Submit copy of budget to Elections Office – 1101 W. Main – 2 nd floor.

General Fund

Revenue and other Resources Detail

Expenditure Detail

Administration

Police

Municipal Court

Park Maintenance

Building Department

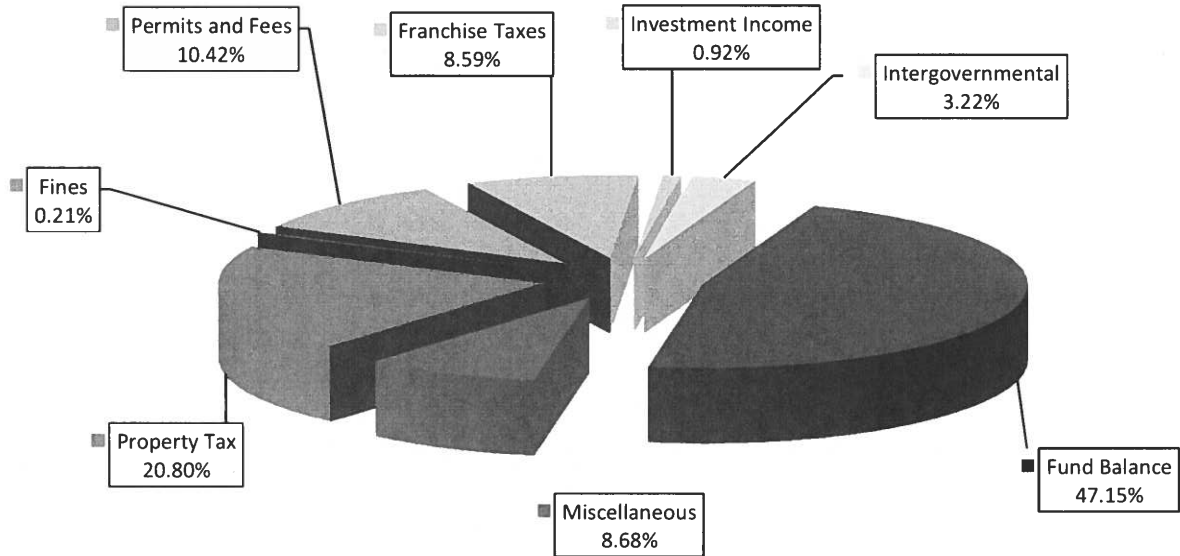
Capital Construction

Non-Departmental

REVENUE AND OTHER RESOURCES DETAIL GENERAL FUND	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023
	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
TAXES						
Current Property Tax	\$560,659	\$609,544	\$545,320	\$609,544		
Prior Property Tax	5,091	15,607	4,500	6,000		
TOTAL TAXES	565,750	625,151	549,820	615,544	0	0
FRANCHISE TAXES						
Telephone	7,024	8,098	6,100	8,098		
Natural Gas	27,049	29,030	27,049	28,000		
Electricity	196,081	188,530	187,212	188,530		
Cable Television	39,864	29,586	37,864	29,586		
TOTAL FRANCHISE TAXES	270,017	255,244	258,225	254,214	0	0
LICENSES, PERMITS, FEES						
Local Marijuana Tax	38,585	64,665	28,265	58,665		
Transient Room Tax	73,537	111,086	73,537	85,500		
Occupation Tax Licenses	50,660	46,012	43,960	46,000		
Building Permits	48,526	25,455	15,000	15,000		
Lien Search Fees	1,950	2,400	1,500	1,500		
Land Use Fees	5,750	6,600	2,400	2,400		
Sign Permits	772	671	600	600		
Liquor License Permits	840	1,000	800	800		
Public Safety Fee	85,517	94,408	85,500	94,408		
Park Development Fees	5,000	3,000	2,500	2,500		
TOTAL LICENSES, PERMITS, FEES	311,136	355,297	254,062	307,373	0	0
FINES AND FORFEITS						
Non-Traffic Fines	634	400	1,000	500		
Other Fines	4,568	5,360	1,000	2,500		
Traffic Fines	6,320	2,380	1,000	2,000		
Parking Fines	0	0	100	100		
Impound Fees	1,300	1,200	1,200	1,200		
TOTAL FINES & FORFEITS	12,821	9,340	4,300	6,300	0	0
INTERGOVERNMENTAL REVENUE						
Liquor Tax	39,700	43,780	35,952	44,560		
Cigarette Tax	2,452	2,152	2,200	1,826		
State Marijuana Tax	20,219	16,410	5,000	3,050		
MAP Funding	3,600	3,600	3,600	3,600		
State Revenue Sharing	25,558	25,165	24,500	24,500		
State Planning Grant	1,000	0	1,000	0		
OR Parks Grant	0	0	251,360	17,637		
TOTAL INTERGOVERNMENTAL	92,529	91,107	323,612	95,173	0	0
MISCELLANEOUS						
Investment Income	71,611	27,297	31,526	27,297		
COVID - 19 CDBG (ARPA)	0	0	150,000	250,000		
Park Reservations	1,200	1,300	300	1,000		
Miscellaneous	70,382	163,027	7,000	7,000		
TOTAL MISCELLANEOUS	143,192	191,623	188,826	285,297	0	0

RESOURCES DETAIL GENERAL FUND (con't)	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
INTERFUND TRANSFERS						
From Debt Service Fund	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
FUND BALANCE						
Beginning Fund Balance	1,266,997	1,357,195	1,173,505	1,395,300		
TOTAL OTHER RESOURCES	1,266,997	1,357,195	1,173,505	1,395,300	0	0
GRAND TOTAL REVENUE	\$2,662,443	\$2,884,957	\$2,752,350	\$2,959,201	\$0	\$0

GENERAL FUND REVENUE AND OTHER RESOURCES 2022-2023



EXPENDITURE DETAIL GENERAL FUND ADMINISTRATION				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 1.15	\$53,202	\$66,934	\$73,868	\$75,440		
Overtime	120	74	500	500		
Holiday	2,109	2,179	3,063	2,817		
Part Time	459	48	5,200	5,200		
Fringe Benefits	75,076	39,282	47,662	48,809		
Unused Vacation	0	0	13,000	13,000		
TOTAL PERSONAL SERVICES	130,967	108,516	143,293	145,766	0	0
MATERIALS AND SERVICES						
Training	2,789	253	5,000	5,000		
Memberships	5,664	5,228	6,250	6,250		
Assessments	0	0	0	0		
Public Relations	14,261	8,844	15,500	15,500		
Insurance and Bonds	9,005	11,167	15,000	15,000		
Planning Department	450	1,033	5,000	5,000		
Legal Services	13,424	12,349	25,000	25,000		
Accounting Services	23,870	26,770	26,500	34,166		
Labor Negotiating Services	1,275	1,189	3,000	3,000		
Elections	0	0	5,000	5,000		
Land Use Legal Fees	0	0	5,000	5,000		
Contract Labor	4,218	9,024	50,000	50,000		
Miscellaneous	2,334	2,072	4,500	4,500		
Telephone	6,559	7,157	7,500	8,500		
Electricity	3,572	3,358	3,800	3,800		
Postage, Shipping, Freight	1,678	1,991	2,200	2,200		
Printing	189	99	800	800		
Advertising	1,348	1,113	2,000	2,000		
Other Office Supplies	1,596	2,728	4,500	4,500		
Janitorial Supplies	140	271	400	400		
Subscriptions	166	466	600	600		
Hardware	3	74	250	250		
Gardening Supplies	206	68	150	150		
Personal Safety Supplies/Equipment	112	109	500	500		
Maintenance Agreements	5,222	9,297	12,000	12,000		
Janitorial Services	2,481	0	6,500	6,500		
Building Maintenance	5,218	6,028	5,000	5,000		
Computer Program/Equipment	5,211	5,261	7,000	7,000		
Equipment Repair	28	189	1,500	1,500		
Plumbing Repair	693	0	200	200		
Equipment Rental	1,819	746	3,500	3,500		
Mileage/Car Rental	812	0	2,000	2,000		
Lodging	2,125	0	4,500	4,500		
Meals	396	208	2,500	2,500		
TOTAL MATERIALS AND SERVICES	116,862	117,090	233,150	241,816	0	0
CAPITAL OUTLAY						
Equipment	0	0	25,000	45,000		
Building Improvements	0	0	5,000	5,000		
TOTAL CAPITAL OUTLAY	0	0	30,000	50,000	0	0
GRAND TOTAL ADMINISTRATION	\$247,829	\$225,606	\$406,443	\$437,582	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND POLICE				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 6.4	\$305,658	\$389,182	\$421,334	\$376,165		
Overtime	12,086	15,285	19,325	19,515		
Holiday	11,804	12,310	17,607	14,726		
Part Time	4,471	2,925	10,000	10,000		
Standby	7,675	8,675	7,525	7,525		
Fringe Benefits	292,330	268,962	296,763	262,979		
Unused Vacation	0	8,526	18,700	18,700		
TOTAL PERSONAL SERVICES	634,024	705,865	791,254	709,610	0	0
MATERIALS AND SERVICES						
Training	2,634	2,225	6,500	6,000		
Memberships	864	646	1,000	1,000		
Programs	4,665	8,143	9,500	11,300		
Insurance and Bonds	16,933	20,755	34,600	36,330		
Communications	37,173	38,065	40,200	40,200		
Labor Negotiating Services	0	665	2,500	3,000		
Miscellaneous	1,526	2,262	3,000	4,000		
Telephone	7,356	9,601	9,500	10,500		
Electricity	3,130	2,843	3,500	4,000		
Postage, Shipping and Freight	746	589	750	750		
Printing	764	616	800	800		
Advertising	258	0	1,000	1,000		
Other Office Supplies	1,955	1,568	3,000	3,000		
First Aid Supplies	0	0	250	250		
Camera Supplies	0	0	200	2,700		
Janitorial Supplies	44	26	200	200		
Subscriptions	22	22	150	150		
Uniforms and Officer Equipment	2,922	3,688	6,000	6,500		
Gasoline	11,844	9,969	15,000	15,000		
Vehicle Supplies	486	2,054	700	700		
Investigative Supplies	303	74	2,000	2,000		
Personal Safety Supplies/Equipment	1,533	5,805	9,500	9,500		
Guns & Ammunition	1,248	3,340	3,500	4,000		
Maintenance Agreements	2,828	5,374	13,100	13,600		
Janitorial Services	1,129	90	5,000	5,000		
Building Maintenance	5,694	3,494	10,000	10,000		
Vehicle Maintenance	4,029	6,833	8,000	8,000		
Computer Program/Equipment	6,062	15,538	5,000	16,558		
Equipment Repair	2,280	656	2,500	2,500		
Volunteer Services and Supplies	54	0	2,500	500		
Mileage/Car Rentals	50	0	500	500		
Lodging	1,287	579	2,500	2,500		
Meals	304	210	1,500	1,500		
TOTAL MATERIALS AND SERVICES	120,121	145,727	203,950	223,538	0	0
CAPITAL OUTLAY						
Equipment	27,206	9,986	63,500	137,000		
Building Improvements	1,212	16,825	5,000	5,000		
TOTAL CAPITAL OUTLAY	28,418	26,811	68,500	142,000	0	0
DEBT SERVICE						
Vehicle Lease	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0	0
GRAND TOTAL POLICE	\$782,563	\$878,402	\$1,063,704	\$1,075,148	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND MUNICIPAL COURT				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE .00	\$7,362	\$8,036	\$0	\$0	\$0	\$0
Overtime	342	222	0	0	0	0
Holiday Pay	293	296	0	0	0	0
Part Time	403	0	0	0	0	0
Fringe Benefits	7,769	5,626	0	0	0	0
Unused Vacation	0	0	0	0	0	0
TOTAL PERSONAL SERVICES	16,169	14,180	0	0	0	0
MATERIAL AND SERVICES						
Training	0	0	0	0	0	0
Memberships	0	0	0	0	0	0
Assessments	1,190	549	0	0	0	0
Citation Refunds	0	0	0	0	0	0
Labor Negotiating Services	0	0	0	0	0	0
Postage, Shipping, Freight	393	458	0	0	0	0
Printing	0	0	0	0	0	0
Other Office Supplies	68	0	0	0	0	0
Mileage/Car Rentals	0	0	0	0	0	0
Lodging	0	0	0	0	0	0
Meals	0	0	0	0	0	0
TOTAL MATERIALS AND SERVICES	1,651	1,007	0	0	0	0
GRAND TOTAL MUNICIPAL COURT	\$17,820	\$15,187	\$0	\$0	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND PARK MAINTENANCE				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 1.25	\$24,946	\$16,918	\$33,839	\$37,390		
Overtime	1,335	1,242	1,989	2,142		
Holiday	881	636	982	982		
Part Time	3,896	22,998	2,580	2,580		
Standby	1,058	645	800	800		
Fringe Benefits	32,523	14,393	20,548	22,547		
Unused Vacation	0	0	1,100	1,100		
TOTAL PERSONAL SERVICES	64,638	56,831	61,838	67,541	0	0
MATERIALS AND SERVICES						
Memberships	0	0	100	100		
Insurance and Bonds	1,097	1,359	3,200	3,200		
Tree City	10,176	3,745	10,000	10,000		
Labor Negotiating Services	0	0	500	500		
Miscellaneous	462	0	700	700		
Telephone	0	0	50	50		
Electricity	7,228	6,763	7,600	9,600		
Other Office Supplies	0	0	500	500		
Janitorial Supplies	1,313	1,349	3,000	3,000		
Gasoline	615	791	1,250	1,250		
Vehicle Supplies	100	64	300	300		
Pipe/Pipe Fittings	1,038	1,460	2,000	2,000		
Tools	53	1,253	1,000	1,000		
Electrical Supplies/Repairs	447	699	2,500	2,500		
Hardware	127	280	500	500		
Personal Safety Supplies/Equipment	483	1,604	1,000	1,500		
Maintenance Agreements	3,788	5,077	7,500	9,500		
Janitorial Services	525	10	1,000	1,000		
Building and Grounds Maintenance	6,490	10,871	8,500	10,500		
Vehicle Repair and Maintenance	379	2,280	1,800	2,500		
Equipment Repair	2,814	0	1,850	1,850		
Plumbing Repair	2,545	806	2,500	2,500		
Equipment Rental	3,729	4,743	1,000	4,500		
Patching and Paving	0	4,813	6,000	6,000		
Signs	0	654	450	650		
Irrigation Charge	815	838	1,000	1,250		
TOTAL MATERIALS AND SERVICES	44,221	49,457	65,800	76,950	0	0
CAPITAL OUTLAY						
Equipment	9,019	0	17,500	7,500		
System Improvements	0	0	21,000	21,000		
Capital Construction	21,448	351,081	521,693	366,194		
TOTAL CAPITAL OUTLAY	30,467	351,081	560,193	394,694	0	0
DEBT SERVICE						
Park Property purchase	13,084	13,084	39,600	0	0	0
TOTAL DEBT SERVICE	13,084	13,084	39,600	0	0	0
GRAND TOTAL PARKS	\$152,409	\$470,453	\$727,431	\$539,185	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND BUILDING DEPARTMENT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
PERSONAL SERVICES						
Regular Services - FTE .35	\$13,787	\$16,238	\$18,503	\$19,180		
Overtime	5	0	500	500		
Holiday	551	588	728	728		
Part Time	855	0	0	0		
Fringe Benefits	14,710	11,147	13,794	14,201		
Unused Vacation	0	0	2,600	2,600		
TOTAL PERSONAL SERVICES	29,907	27,972	36,125	37,209	0	0
MATERIAL AND SERVICES						
Training	0	100	600	600		
Membership	0	0	150	150		
Assessments	19,298	6,971	21,000	21,000		
Insurance and Bonds	2,194	3,095	3,800	3,800		
Building Inspections	12,429	5,524	31,080	31,080		
Plumbing/Mechanical Inspections	6,563	2,473	12,151	12,151		
Legal Services	0	0	1,500	1,500		
Accounting Services	2,500	5,752	6,500	6,500		
Labor Negotiating Services	0	0	500	500		
Contract Labor	0	0	5,000	5,000		
Miscellaneous	223	19	250	250		
Telephone	6	1,428	2,200	2,200		
Electricity	195	0	1,000	1,000		
Postage, Shipping, Freight	242	282	250	250		
Printing	0	0	100	100		
Other Office Supplies	41	0	700	700		
Subscriptions	0	0	350	350		
Mileage/Car Rental	0	0	100	100		
Lodging	0	0	150	150		
Meals	0	0	100	100		
TOTAL MATERIALS AND SERVICES	43,689	25,644	87,481	87,481	0	0
GRAND TOTAL BUILDING	\$73,597	\$53,616	\$123,606	\$124,690	\$0	\$0

EXPENDITURE DETAIL GENERAL FUND NON-DEPARTMENTAL				2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
PASS-THROUGH SPECIAL PAYMENTS									
Insurance Pool Claims				\$24,454	\$0	\$18,850	\$18,500		
Pass-Through Projects				0	87,745	150,000	150,000		
TOTAL INSURANCE POOL CLAIMS				24,454	87,745	168,850	168,500	0	0
CONTINGENCY				0	0	262,316	614,096		
TOTAL CONTINGENCY				0	0	262,316	614,096	0	0
GRAND TOTAL NON-DEPARTMENTAL				24,454	87,745	431,166	782,596	0	0
GRAND TOTAL EXPENDITURES				\$1,298,671	\$1,731,008	\$2,752,350	\$2,959,201	\$0	\$0

Street Fund

Revenue and other Resources Detail

Expenditure Detail

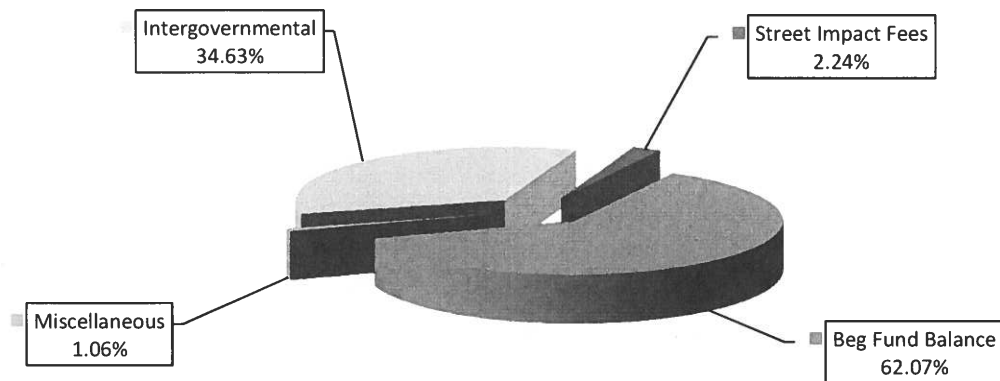
Maintenance

Capital Construction

Non-Departmental

REVENUE AND OTHER RESOURCES DETAIL STREET FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
INTERGOVERNMENTAL REVENUE						
State Gasoline Tax	\$151,960	\$170,052	\$120,726	\$170,052		
Pine/Main Signal Fund	0	0	0	0		
State Street Grant	100,000	100,000	100,000	100,000		
TOTAL INTERGOVERNMENTAL	251,960	270,052	220,726	270,052	0	0
FEES						
Street Impact fee	38,655	14,678	17,500	17,500		
TOTAL FEES	38,655	14,678	17,500	17,500	0	0
INTERFUND TRANSFERS						
From System Development Fund	0	0	60,000	0		
TOTAL INTERFUND TRANSFERS	0	0	60,000	0	0	0
MISCELLANEOUS REVENUE						
Investment Income	9,523	3,632	6,000	4,250		
Miscellaneous	5,635	13,610	4,000	4,000		
TOTAL MISCELLANEOUS	15,158	17,242	10,000	8,250	0	0
FUND BALANCE						
Beginning Fund Balance	609,700	475,562	475,562	484,130		
TOTAL OTHER RESOURCES	609,700	475,562	475,562	484,130	0	0
GRAND TOTAL REVENUE	\$915,473	\$777,533	\$783,788	\$779,932	\$0	\$0

STREET FUND REVENUE AND OTHER RESOURCES 2022-2023



EXPENDITURE DETAIL STREET FUND MAINTENANCE				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 1.50	\$63,009	\$66,446	\$76,949	\$75,895		
Overtime	2,666	4,569	5,212	4,967		
Holiday	2,457	2,410	3,812	2,778		
Part Time	184	4,869	3,500	3,500		
Standby	1,820	2,118	2,200	2,200		
Fringe Benefits	65,463	47,537	55,267	54,634		
Unused Vacation		11	1,100	1,100		
TOTAL PERSONAL SERVICES	135,598	127,959	148,040	145,074	0	0
MATERIALS AND SERVICES						
Training	300	100	400	400		
Member Dues	0	0	400	400		
Insurance and Bonds	2,194	2,717	4,000	4,000		
Legal Services	1,383	0	500	500		
Labor Negotiating Services	0	500	500	500		
Engineering Services	8,526	136	18,000	18,000		
Miscellaneous	956	327	600	600		
Telephone	0	177	200	200		
Electricity	27,419	21,063	30,000	30,000		
Advertising	0	0	400	400		
Other Office Supplies	2	430	100	100		
Gasoline	2,040	1,776	2,600	2,600		
Vehicle Supplies	492	335	700	700		
Tools	699	1,752	2,000	2,000		
Electrical Supplies/Repairs	196	20	1,000	1,000		
Hardware	49	24	400	400		
Personal Safety Equip. & Uniforms	804	1,120	1,200	1,200		
Maintenance Agreements	10,450	13,167	15,000	17,500		
Janitorial Services/Supplies	95	124	400	400		
Building & Grounds Maintenance	6,745	2,862	5,000	5,000		
Vehicle Repair and Maintenance	1,391	6,244	3,500	3,500		
Equipment Repair/Maintenance	1,021	814	3,000	3,000		
Equipment Rental	30	3,890	1,500	1,500		
Striping	4,484	7,329	8,500	9,500		
Gravel	247	2,425	3,000	4,500		
Patching and Paving	11,007	8,398	12,600	13,900		
Signs	6,456	259	3,500	3,500		
Mowing and Spraying	0	680	1,500	1,500		
Emergency Materials/Services	0	160	500	500		
System Maintenance	15,593	83,615	62,000	62,000		
Mileage/Car Rentals	0	0	100	100		
Lodging	0	0	100	100		
Meals	96	0	150	150		
System Mapping	0	0	1,000	1,000		
Transportation SDC Study		0	0	0		
TOTAL MATERIAL AND SERVICES	102,673	160,441	184,350	190,650	0	0
CAPITAL OUTLAY						
Equipment	54,619	3,699	17,500	7,500		
Building Improvements	0	0	18,000	22,000		
Capital Construction	147,019	93,796	305,514	197,000		
TOTAL CAPITAL OUTLAY	201,638	97,495	341,014	226,500	0	0
GRAND TOTAL MAINTENANCE	\$439,909	\$385,894	\$673,404	\$562,224	\$0	\$0

EXPENDITURE DETAIL STREET FUND NON-DEPARTMENTAL				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
INSURANCE POOL CLAIMS						
Insurance Pool Claims	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INSURANCE POOL CLAIMS	0	0	0	0	0	0
CONTINGENCY	0	0	110,384	217,708		
TOTAL CONTINGENCY	0	0	110,384	217,708	0	0
GRAND TOTAL NON-DEPARTMENTAL	0	0	110,384	217,708	0	0
GRAND TOTAL EXPENDITURES	\$439,909	\$385,894	\$783,788	\$779,932	\$0	\$0

System Development Fund

Revenue and other Resources Detail

Expenditure Detail



REVENUE AND OTHER RESOURCES DETAIL SYSTEM DEVELOPMENT FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
SYSTEM DEVELOPMENT CHARGES						
Water	\$41,832	\$27,888	\$23,240	\$23,240		
Sewer	10,824	8,118	6,765	6,765		
Street	16,120	4,836	8,060	8,060		
Storm Drain	10,179	3,393	5,655	5,655		
TOTAL SYSTEM DEV. CHARGES	78,955	44,235	43,720	43,720	0	0
MISCELLANEOUS REVENUE						
Investment Income	17,141	6,537	12,000	5,462		
TOTAL MISCELLANEOUS	17,141	6,537	12,000	5,462	0	0
FUND BALANCE						
Beginning Fund Balance	2,241,404	2,241,404	2,241,404	2,321,345		
TOTAL OTHER RESOURCES	2,241,404	2,241,404	2,241,404	2,321,345	0	0
GRAND TOTAL REVENUES	\$2,337,500	\$2,292,176	\$2,297,124	\$2,370,527	\$0	\$0

EXPENDITURE DETAIL SYSTEM DEVELOPMENT FUND CAPITAL OUTLAY	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CAPITAL OUTLAY						
SDC Plan Update	\$12,885	\$0	\$185,000	\$185,000		
TOTAL CAPITAL OUTLAY	12,885	0	185,000	185,000	0	0
TOTAL CAPITAL PROJECTS	\$12,885	\$0	\$185,000	\$185,000	\$0	\$0

EXPENDITURE DETAIL SYSTEM DEVELOPMENT FUND NON-DEPARTMENTAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
INTERFUND TRANSFER						
To Sewer Fund	\$0	\$0	\$61,000	\$80,500		
To Street Fund	0	0	60,000	0		
To Water Fund	0	0	0	0		
To General Fund	0	0	0	0		
TOTAL INTERFUND TRANSFER	0	0	121,000	80,500	0	0
CONTINGENCY			229,712	270,506		
TOTAL CONTINGENCY	0	0	229,712	270,506	0	0
RESERVED FOR FUTURE CAPITAL PROJ.						
Water System	0	0	513,154	548,917		
Sewer System	0	0	604,200	622,526		
Street System	0	0	301,108	311,485		
Storm Drain System	0	0	342,950	351,593		
TOTAL RESERVE	0	0	1,761,412	1,834,521	0	0
GRAND TOTAL EXPENSE AND RESERVES	\$12,885	\$0	\$2,297,124	\$2,370,527	\$0	\$0

Water Improvement Reserve Fund

Revenue and other Resources Detail

Expenditure Detail

THE UNIVERSITY OF CHICAGO

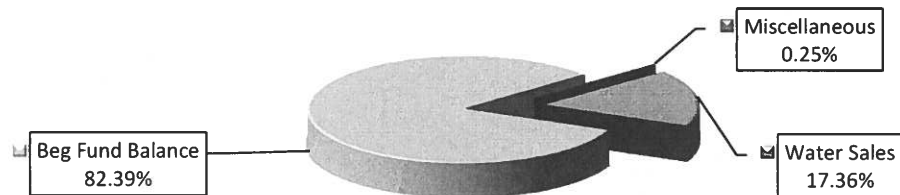
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THE UNIVERSITY OF CHICAGO

DEPARTMENT OF THE HISTORY OF ARTS

REVENUE AND OTHER RESOURCES WATER IMPROVEMENT RESERVE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CHARGES FOR SERVICE						
Water Sales	\$123,983	\$151,544	\$117,783	\$151,544		
TOTAL CHARGES FOR SERVICE	123,983	151,544	117,783	151,544	0	0
MISCELLANEOUS REVENUE						
Investment Income	6,348	2,421	5,100	2,200		
TOTAL MISCELLANEOUS	6,348	2,421	5,100	2,200	0	0
INTERFUND TRANSFERS						
From Water	0	0	0	0		
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
FUND BALANCE						
Beginning Fund Balance	494,337	558,325	549,111	719,455		
TOTAL OTHER RESOURCES	494,337	558,325	549,111	719,455	0	0
GRAND TOTAL REVENUE	\$624,668	\$712,289	\$671,994	\$873,199	\$0	\$0

WATER IMPROVEMENT RESERVE FUND Revenue and Other Resources 2022-2023



EXPENDITURE DETAIL WATER IMPROVEMENT RESERVE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CAPITAL OUTLAY						
Capital Construction	\$0	\$0	\$0	\$10,500	\$0	\$0
Equipment	0	0	0	25,000		
TOTAL CAPITAL OUTLAY	0	0	0	35,500	0	0
INTERFUND TRANSFERS						
To Water & Sewer Debt Service Fund Loan	66,344	66,344	66,344	66,344		
Transfer to Water Fund-Capital Construction	0	0	0	0		
TOTAL INTERFUND TRANSFERS	66,344	66,344	66,344	66,344	0	0
CONTINGENCY	0	0	88,543	176,294		
TOTAL CONTINGENCY	0	0	88,543	176,294	0	0
RESERVE						
For Future Water Improvements	0	0	517,107	595,061		
TOTAL RESERVE	0	0	517,107	595,061	0	0
GRAND TOTAL EXPENDITURES & RESERVES	\$66,344	\$66,344	\$671,994	\$873,199	\$0	\$0

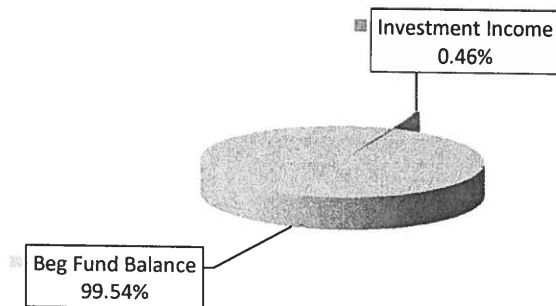
Sewer Improvement Reserve Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL SEWER IMPROVEMENT RESERVE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
MISCELLANEOUS REVENUE						
Investment Income	\$9,523	\$3,632	\$6,000	\$2,500		
TOTAL MISCELLANEOUS	9,523	3,632	6,000	2,500	0	0
INTERFUND TRANSFERS						
From Sewer	0	0	200,000	200,000		
TOTAL INTERFUND TRANSFERS	0	0	200,000	200,000	0	0
FUND BALANCE						
Beginning Fund Balance	320,018	329,541	329,541	535,804		
TOTAL OTHER RESOURCES	320,018	329,541	329,541	535,804	0	0
GRAND TOTAL REVENUE	\$329,541	\$333,173	\$535,541	\$738,304	\$0	\$0

SEWER IMPROVEMENT RESERVE FUND 2022-2023 Revenue and Other Resources



EXPENDITURE DETAIL SEWER IMPROVEMENT RESERVE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CAPITAL OUTLAY						
Computer Programming Update	0	0	0	0	0	0
Capital Construction				25,000		
Equipment	0	0	0	78,000		0
TOTAL CAPITAL OUTLAY	0	0	0	103,000	0	0
INTERFUND TRANSFERS						
To Sewer Fund Capital Construction	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
CONTINGENCY						
TOTAL CONTINGENCY	0	0	50,331	156,185		
	0	0	50,331	156,185	0	0
RESERVE						
Future Wastewater Improvements	0	0	485,210	479,119		
TOTAL RESERVE	0	0	485,210	479,119	0	0
GRAND TOTAL EXPENDITURES & RESERVES	\$0	\$0	\$535,541	\$738,304	\$0	\$0

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"THERE'S SO MUCH MONEY
AROUND NOW WE'VE STARTED
USING IT AS TOILET PAPER."

Debt Service Fund

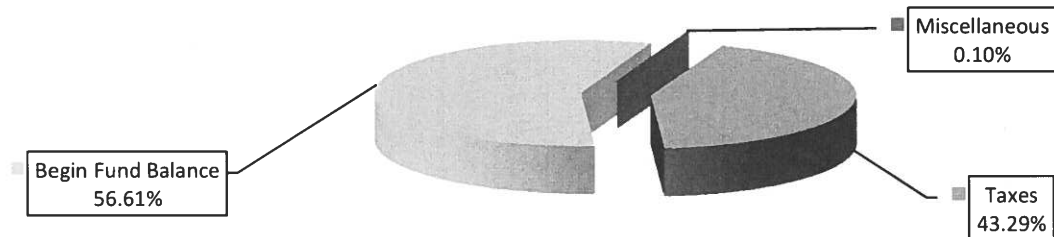
Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL GOVERNMENTAL DEBT SERVICE FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
TAXES						
Current Property Tax	\$93,829	\$92,775	\$93,000	\$93,000		
Prior Property Tax	693	2,298	1,522	1,500		
TOTAL TAXES	94,522	95,073	94,522	94,500	0	0
MISCELLANEOUS REVENUE						
Investment Income	635	242	635	225		
From Sewer	0	0	0			
TOTAL MISCELLANEOUS	635	242	635	225	0	0
FUND BALANCE						
Beginning Fund Balance	107,229	116,616	116,616	123,588		
TOTAL OTHER RESOURCES	107,229	116,616	116,616	123,588	0	0
GRAND TOTAL REVENUE	\$202,387	\$211,931	\$211,773	\$218,313	\$0	\$0

GOVERNMENTAL DEBT SERVICE REVENUE AND OTHER RESOURCES

2022-2023 Taxes are Main Revenue



EXPENDITURE DETAIL GOVERNMENTAL DEBT SERVICE FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
GENERAL OBLIGATION BONDS						
Principal Bonds Issued 1 July 2013	51,764	55,754	178,276	74,318		
Interest Bonds Issued 1 July 2013	34,006	32,589	33,497	30,405		
TOTAL GENERAL OBLIGATIONS	85,770	88,343	211,773	104,723	0	0
INTERFUND TRANSFERS						
To General Fund	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	113,590	0	0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	113,590	0	0
GRAND TOTAL GOVERNMENTAL DEBT SERVICE	\$85,770	\$88,343	\$211,773	\$218,313	\$0	\$0

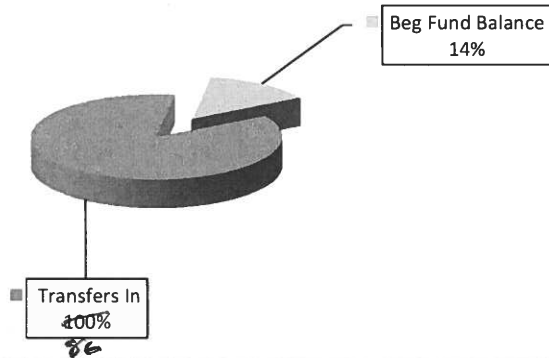
Water and Sewer Revenue Bond Debt Service Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL WATER & SEWER REVENUE BONDS	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
MISCELLANEOUS REVENUE						
Investment Income	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MISCELLANEOUS	0	0	0	0	0	0
INTERFUND TRANSFERS						
From Water Reserve Fund	66,344	66,344	66,344	66,344		
From Sewer	81,525	81,525	81,525	81,525		
Proceeds from Loan	0	0	0	0		
Proceeds from Loan (Premium)	0	0	0	0		
TOTAL INTERFUND TRANSFERS	147,869	147,869	147,869	147,869	0	0
FUND BALANCE						
Beginning Fund Balance	13,699	24,678	13,699	24,678		
TOTAL OTHER RESOURCES	13,699	24,678	13,699	24,678	0	0
GRAND TOTAL REVENUE	\$161,568	\$172,547	\$161,568	\$172,547	\$0	\$0

**WATER AND SEWER REVENUE BOND DEBT SERVICE FUND
2022-2023
Revenue and Other Resources**



EXPENDITURE DETAIL WATER AND SEWER REVENUE BOND DEBT SERVICE FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
REVENUE BONDS						
Interest Bond 7/1/98						
Principal - Series 2017A	80,000	85,000	\$121,518	\$90,000		
Interest - Series 2017A	52,868	41,609	26,450	52,680		
To Water Fund	0	0	0	0		
Revinancing of Loan	0	0	0	0		
Debt Issuance Costs	0	0	0	0		
Amortization Cost/Issue	700	0	0	700		
TOTAL REVENUE BONDS	133,568	126,609	147,968	143,380	0	0
UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	29,167	0	0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	29,167	0	0
WATER AND SEWER REVENUE BOND DEBT SERVICE FUND	\$133,568	\$126,609	\$147,968	\$172,547	\$0	\$0

Water Fund

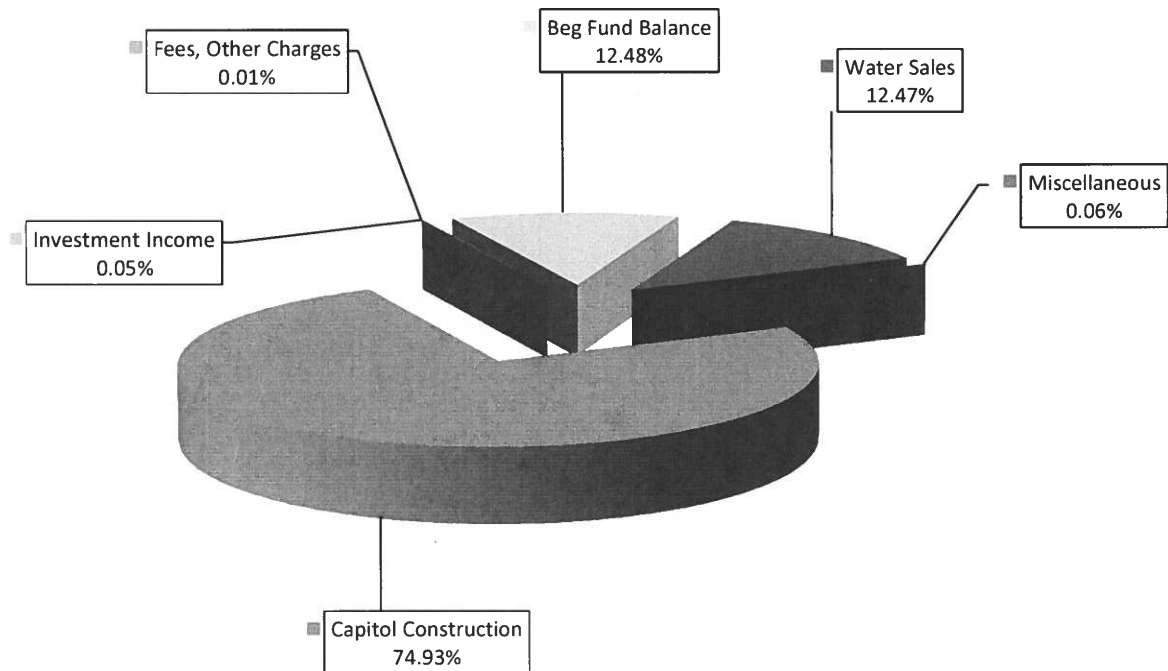
Revenue and other Resources Detail

Expenditure Detail



REVENUE AND OTHER RESOURCES DETAIL WATER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CHARGES FOR SERVICE						
Water Sales	\$495,603	\$600,625	\$470,822	\$600,625		
TOTAL CHARGES FOR SERVICE	495,603	600,625	470,822	600,625	0	0
MISCELLANEOUS REVENUE						
Investment Income	6,348	2,421	6,348	2,200		
Delinquent Reconnection Fee	400	0	1,200	600		
Miscellaneous	1,742	15,157	3,000	3,000		
TOTAL MISCELLANEOUS	8,490	17,578	10,548	5,800	0	0
CAPITOL CONSTRUCTION GRANT/ LOAN						
Intergovernmental SDWRLF Grant/Loan	0	0	2,926,181	3,610,437		
TOTAL INTERFUND TRANSFERS	0	0	2,926,181	3,610,437	0	0
INTERFUND TRANSFERS						
From Water Improvement Reserve	0	0	0	0		
From System Development Fund	0	0	0	0		
From Insurance Reserve	0	0	0	0		
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
FUND BALANCE						
Beginning Fund Balance	533,860	653,498	401,195	601,429		
TOTAL OTHER RESOURCES	533,860	653,498	401,195	601,429	0	0
GRAND TOTAL REVENUE	\$1,037,953	\$1,271,700	\$3,808,746	\$4,818,291	\$0	\$0

WATER FUND REVENUE AND OTHER RESOURCES 2022-2023



EXPENDITURE DETAIL WATER FUND PRODUCTION/DISTRIBUTION				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 3.20	\$104,230	\$109,560	\$134,561	\$144,717		
Overtime	4,014	4,964	6,591	6,000		
Holiday	4,089	4,017	7,176	6,600		
Part Time	5,640	8,628	6,523	6,500		
Standby	2,098	2,058	3,521	2,500		
Fringe Benefits	141,135	103,255	94,692	101,689		
Unused Vacation	873	867	8,000	8,000		
TOTAL PERSONAL SERVICES	262,078	233,347	261,064	276,006	0	0
MATERIALS AND SERVICES						
Training	1,113	760	2,500	2,500		
Memberships	1,976	2,768	2,300	2,300		
Permits	1,575	75	1,200	1,200		
Insurance and Bonds	11,447	13,963	21,000	21,000		
Legal Services	4,333	1,800	2,500	2,500		
Accounting Services	4,400	4,500	4,500	9,500		
Labor Negotiating Services	330	995	1,000	1,000		
Engineering Services	8,959	108,154	10,000	10,000		
Contract Labor	0	0	3,000	3,000		
Miscellaneous	855	118	750	750		
Telephone	4,940	3,889	4,500	4,500		
Electricity	44,132	51,027	50,000	60,000		
Postage, Shipping, Freight	1,755	2,045	2,500	2,500		
Printing	139	98	600	600		
Advertising	0	70	2,000	2,000		
Other Office Supplies	1,055	877	2,400	2,400		
Camera Supplies	0	0	50	50		
Janitorial Supplies	111	16	400	400		
Gasoline	2,040	1,961	5,600	5,600		
Other Vehicle Supplies	232	17	1,000	1,000		
Lab Tests	9,512	3,388	15,000	15,000		
Chemicals/Salt/UV Lights	18,268	20,309	20,000	25,000		
Lab Supplies	2,024	2,577	4,500	4,500		
Pipes/Pipe Fittings/Taps	9,622	1,392	20,000	20,000		
Tools	434	123	1,500	1,500		
Meters/Meter Boxes	9,024	1,110	12,000	12,000		
Electrical Supplies/Repairs	12,968	13,733	22,000	22,000		
Hardware	116	25	650	650		
Personal Safety Supplies/Uniform	603	847	1,500	1,500		
Maintenance Agreements	3,762	8,530	6,500	9,200		
Building & Grounds Maintenance	2,410	3,800	2,500	2,500		
Vehicle Repairs & Maintenance	83	876	3,000	3,000		
Computer Program/Equipment	4,040	1,727	3,000	3,000		
Equipment Repair & Maintenance	305	12,036	8,200	8,200		
Plumbing Supplies & Repairs	1,848	350	2,500	2,500		
Equipment Rental	0	698	1,800	1,800		
Gravel	0	0	1,000	1,000		
Patching and Paving	1,002	5,619	5,500	8,500		
Signs	0	0	100	100		
System Maintenance	10,804	3,781	18,000	18,000		
Mileage/Car Rental	206	0	200	200		
Lodging	0	0	1,000	1,000		

EXPENDITURE DETAIL WATER FUND MATERIALS AND SERVICES (con't)				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
Meals	96	0	600	600		
Natural Gas	1,726	659	2,500	2,500		
System Mapping	0	0	1,000	1,000		
TOTAL MATERIAL AND SERVICES	\$178,244	\$274,708	\$272,350	\$298,050	\$0	\$0
CAPITAL OUTLAY						
Equipment	8,000	2,756	102,500	7,500		
Building Improvements	0	0	8,000	16,000		
Capital Construction	18,811	12,155	2,499,779	3,745,437		
TOTAL CAPITAL OUTLAY	26,811	14,911	2,610,279	\$3,768,937	0	0
GRAND TOTAL PRODUCTION AND DISTRIBUTION	\$467,133	\$522,967	\$3,143,693	\$4,342,993	\$0	\$0

EXPENDITURE DETAIL WATER FUND NON-DEPARTMENTAL				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
INTERFUND TRANSFERS						
To Water Improvement Reserve	\$0	\$0	\$0			
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0
INSURANCE POOL CLAIMS						
Insurance Pool Claims	0	0	0			
TOTAL INSURANCE POOL CLAIMS	0	0	0	0	0	0
CONTINGENCY	0	0	205,248	475,298		
TOTAL CONTINGENCY	0	0	205,248	475,298	0	0
GRAND TOTAL NON-DEPARTMENTAL	0	0	205,248	475,298	0	0
GRAND TOTAL EXPENDITURES	\$467,133	\$522,967	\$3,348,941	\$4,818,291	\$0	\$0

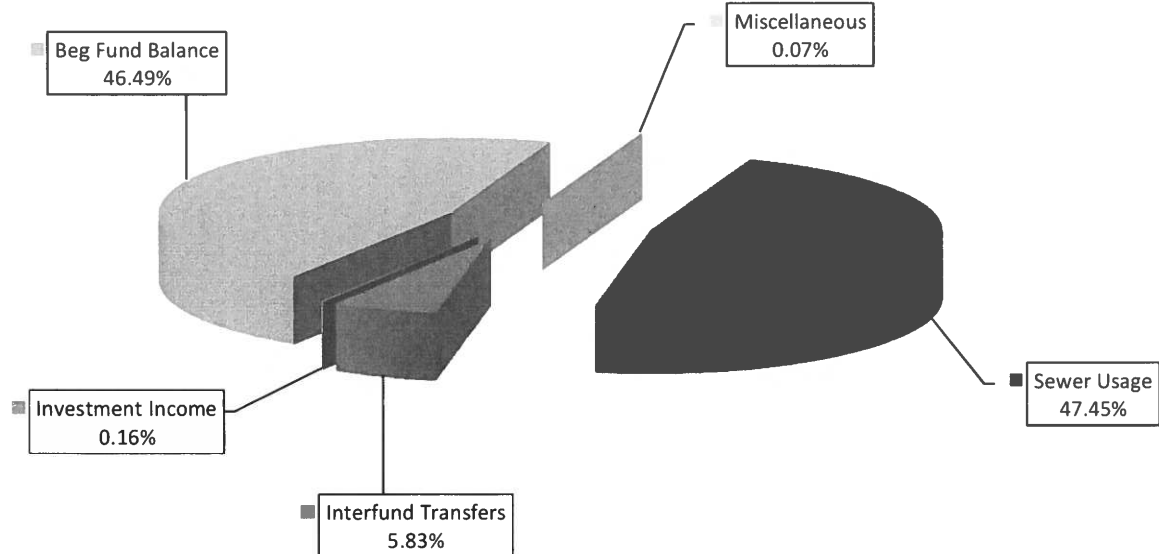
Sewer Fund

Revenue and other Resources Detail

Expenditure Detail

REVENUE AND OTHER RESOURCES DETAIL SEWER FUND	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CHARGES FOR SERVICE						
Sewer Usage	\$668,339	\$705,608	\$634,922	\$654,922		
TOTAL CHARGES FOR SERVICE	668,339	705,608	634,922	654,922	0	0
MISCELLANEOUS REVENUE						
Investment Income	6,348	2,421	6,348	2,200		
Miscellaneous	708	17,350	708	1,000		
TOTAL MISCELLANEOUS	7,057	19,771	7,056	3,200	0	0
INTERFUND TRANSFERS						
From Sewer SDC Fund	0	0	61,000	80,500		
From Sewer Improvement Reserve	0	0	0	0		
From Insurance Reserve	0	0	0	0		
TOTAL INTERFUND TRANSFERS	0	0	61,000	80,500	0	0
FUND BALANCE						
Beginning Fund Balance	333,834	607,704	499,652	641,725		
TOTAL OTHER RESOURCES	333,834	607,704	499,652	641,725	0	0
GRAND TOTAL REVENUE	\$1,009,229	\$1,333,083	\$1,202,630	\$1,380,347	\$0	\$0

SEWER FUND REVENUE AND OTHER RESOURCES 2022 - 2023



EXPENDITURE DETAIL SEWER FUND PRODUCTION AND DISTRIBUTION				2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET			
PERSONAL SERVICES						
Regular Services - FTE 3.15	\$132,533	\$166,620	\$153,135	\$148,867		
Overtime	5,499	8,607	7,916	8,380		
Holiday	5,193	4,969	7,510	6,600		
Part Time	5,640	8,628	6,540	6,500		
Standby	3,350	3,930	4,530	3,500		
Fringe Benefits	139,591	99,120	105,972	102,640		
Unused Vacation	0	988	8,000	8,000		
TOTAL PERSONAL SERVICES	291,806	292,861	293,603	284,487	0	0
MATERIALS AND SERVICES						
Training	620	605	2,500	2,500		
Memberships	2,401	1,416	1,000	2,500		
Permits	3,070	3,060	4,000	4,000		
Sludge Program	236	1,611	25,000	25,000		
Insurance and Bonds	14,190	17,359	20,500	20,500		
Legal Services	1,383	600	2,500	2,500		
Accounting Services	1,400	1,500	1,500	1,500		
Labor Negotiating Services	0	665	500	500		
Engineering Services	2,133	2,794	2,500	4,500		
Contract Labor	0	0	1,500	1,500		
Miscellaneous	877	124	500	500		
Telephone	5,434	4,701	5,000	5,000		
Electricity	41,484	43,974	55,000	55,000		
Postage, Shipping, Freight	1,799	2,075	2,500	2,500		
Printing	139	98	400	400		
Advertising	0	70	600	600		
Other Office Supplies	538	898	1,000	1,000		
First Aid Supplies	34	0	100	100		
Janitorial Supplies	336	399	400	400		
Gasoline	3,129	2,883	4,500	4,500		
Other Vehicle Supplies	1,174	102	1,000	1,000		
Lab Tests	10,267	13,263	12,000	15,500		
Chemicals/Salt/UV Lights	338	2,005	5,000	5,000		
Lab Supplies	5,023	3,700	20,000	20,000		
Pipes/Pipe Fittings/Taps	516	2,025	2,000	2,000		
Lift Station Supplies	2	1,692	5,000	5,000		
Tools	226	687	1,500	1,500		
Electrical Supplies/Repairs	6,017	5,547	11,000	11,000		
Hardware	29	55	600	600		
Personal Safety Supplies/Equip.	1,695	1,869	2,500	2,500		
Maintenance Agreements	1,425	7,517	15,000	15,000		
Janitorial Services	0	0	500	500		
Building & Grounds Maintenance	7,886	3,158	5,000	5,000		
Vehicle Repairs & Maintenance	281	569	500	1,500		
Computer Program/Equipment	5,135	1,744	4,000	4,000		
Equipment Repair & Maintenance	5,387	12,687	45,000	45,000		
Plumbing Supplies & Repairs	627	270	500	500		
Equipment Rental	0	997	500	500		
Gravel	0	0	500	500		
Patching and Paving	0	0	1,000	1,000		
Signs	195	0	100	100		
System Maintenance	5,974	3,340	7,500	7,500		
Mileage/Car Rentals	206	0	500	500		
Lodging	0	0	1,500	1,500		
Meals	0	0	600	600		
Natural Gas	1,445	572	2,000	2,000		
System Mapping	0	0	500	500		
TOTAL MATERIALS & SERVICES	\$133,049	\$146,626	\$277,300	\$285,300	\$0	\$0

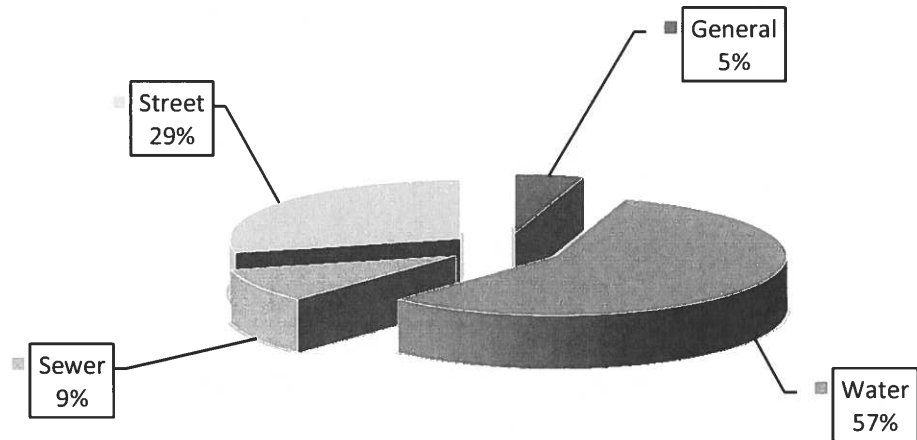
EXPENDITURE DETAIL SEWER FUND MATERIALS & SERVICES (con't)	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
CAPITAL OUTLAY						
Equipment	\$8,000	\$2,660	\$17,500	\$7,500		
Building Improvements	\$0	\$0	\$8,000	\$11,000		
Capital Construction	11,942	11,135	156,000	80,500		
TOTAL CAPITAL OUTLAY	19,942	13,795	181,500	99,000	0	0
GRAND TOTAL COLLECTION AND TREATMENT	\$444,796	\$453,282	\$752,403	\$668,787	\$0	\$0

EXPENDITURE DETAIL SEWER FUND NON-DEPARTMENTAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
INTERFUND TRANSFERS						
To Sewer Improvement Reserve	\$0	\$0	\$200,000	\$200,000		
To water & Sewer Revenue Bond Debt Service	81,525	81,525	81,525	81,525		
TOTAL INTERFUND TRANSFERS	81,525	81,525	281,525	281,525	0	0
INSURANCE POOL CLAIMS						
Insurance Pool Claims	0	0	10,000	10,000		
TOTAL INSURANCE POOL CLAIMS	0	0	10,000	10,000	0	0
CONTINGENCY	0	0	157,202	420,035		
TOTAL CONTINGENCY	0	0	157,202	420,035	0	0
GRAND TOTAL NON-DEPARTMENTAL	81,525	81,525	448,727	711,560	0	0
GRAND TOTAL EXPENDITURES	\$526,321	\$534,807	\$1,201,130	\$1,380,347	\$0	\$0

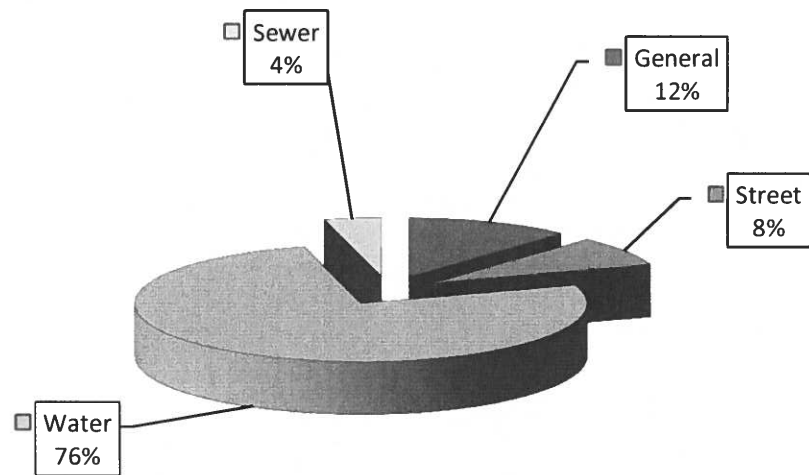
Capital Improvements

5-year Capital Plan

2022 - 2023 5 YEAR CAPITAL PROGRAM
\$9,956,824



2022 - 2023 CAPITAL CONSTRUCTION BUDGET
\$4,527,631

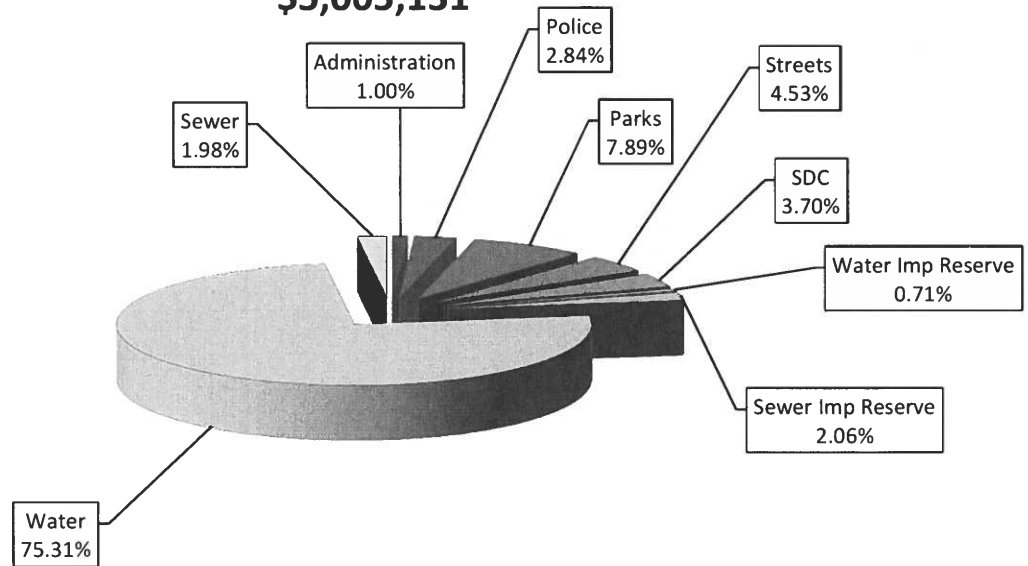


CAPITAL OUTLAY BUDGET

DESCRIPTION	ADMIN	POLICE	PARK	STREET	SDC	WATER RESERVE	SEWER RESERVE	WATER	SEWER	TOTAL
Equipment	45,000	137,500	7,500	7,500		25,000	78,000	7,500	7,500	315,500
Plan Update					185,000	-	-			185,000
Building Improvement	5,000	5,000	21,000	22,000		-	-	16,000	11,000	80,000
Capital Construction			366,194	197,000		10,500	25,000	3,745,437	80,500	4,424,631
TOTAL:	50,000	142,500	394,694	226,500	185,000	35,500	103,000	3,768,937	99,000	5,005,131

2022 - 2023 CAPITAL OUTLAY PROJECTS

\$5,005,131



**City of Rogue River
2022-23 Annual Budget**

**COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2022**

ORS 287A.050 provides a debt limit of 3% of the true cash value of all taxable property within City limits.

REAL MARKET VALUE \$300,648,793

3% OF REAL MARKET VALUE x 3%

MAXIMUM ALLOWABLE DEBT \$9,019,464

NET BONDED DEBT:

Gross Bonded Debt	\$2,580,082
Sewer and Water	(1,597,666)
Street	<u>1,091,391</u>

Net Bonded Debt Subject to 3% Limit	<u>1,091,391</u>
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LEGAL DEBT MARGIN - AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS	\$7,928,073
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Note: ORS 287A.050 provides a debt limit of 3% of the real market value of all taxable property within the Municipality's boundaries. According to ORS 287A.050, the 3% limitation does not apply to general obligation bonds issued to finance the cost of local improvements assessed and paid for in installments under statutory or charter authority or to finance capital construction or capital improvements for: water supply, treatment or distribution, sanitary or storm sewage collection or treatment, hospitals or infirmaries, gas power or lighting purposes, or off-street motor vehicle parking facilities nor to bonds issued pursuant to applications to pay assessments for improvement or installments for benefitted property owners.

FOR THE CAPITAL TIMES

KNOX
03007

YOU CAN SMILE NOW,
CHARLIE BROWN.
THE BUDGET IS ALL
CLEANED UP!

OH, GOOD
GRIEF.



WITH THANKS TO CHARLES SCHULTZ

**City of Rogue River
2022-23 Annual Budget**

GLOSSARY OF TERMS

Ad Volorem Tax: A tax based on the assessed value of taxable property.

Adoption: Formal action by the City Council which sets the spending limits for the fiscal year.

Appropriation: The legal authorization granted by the City Council to make expenditures and incur obligations.

Approved Budget: The financial plan agreed upon by the Budget Committee.

Assessed Valuation: The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

Beginning Fund Balance: The amount of unexpended funds carried forward from one fiscal year to another.

Bond: A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget: A financial operating plan with estimated expenditures and expected revenues for a given period.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

Capital Outlays: Expenditures which result in the acquisition of or addition to fixed assets.

Contingency: An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must approve all contingency expenditures.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City Council of Rogue River adopts a Five Year Capital Improvement Program annually.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Payment of principal and interest on borrowed funds.

Debt Service Fund: The fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Encumbrances: The formal accounting recognition of commitments to expend resources in the future.

Enterprise Fund: A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund is also used when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Expenditures: Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The fiscal year begins July 1 and ends June 30.

Fund: A division in the budget with independent fiscal and accounting requirements.

General Fund: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general purposes.

Interfund Transfer: Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

Levy: (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records.

Long-Term Debt: Debt with a maturity of more than one year after date of issuance.

Modified Accrual Basis of Accounting: Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due.

Performance Indicators: Statistical measures which are collected to show impact of dollars spent on city services.

Proposed Budget: Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

Reserve Funds: Established to accumulate resources from one fiscal year to another for a specific purpose.

Resources: The actual assets of the City such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

Revenue: Monies received or anticipated during the year to finance city services.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

Tax Base: In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election. Thereafter, the base can be increased by 3 percent annually without the approval of the voters.

Tax Rate: The amount of property tax paid by property owners for each \$1,000 of their property's value. This rate is computed by dividing the total amount of the tax levies by the total assessed value for the City.

Unappropriated Ending Fund Balance: Funds set aside for use in the fiscal year following the current budget year.