



2023
APPROVED
BUDGET



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INTRODUCTION





2022-2023 Proposed Budget Message

Christy Wurster, City Manager Pro Tem

April 4, 2022

Honorable Mayor Mahler
Members of the Sweet Home City Council
Budget Committee Members
Residents of the City of Sweet Home

Enclosed is the proposed fiscal year budget beginning July 1, 2022 and ending June 30, 2023 for your review. The budget document has been prepared to satisfy the legal requirements of the State of Oregon budget law, Local Government Accounting Standards, and the City of Sweet Home's financial policies, which can be found [here](#) (page 26 for printed copies). The overall budget for FY2022-2023 totals \$28,609,139.

We are fortunate to be financially stable over the next five years to be able to complete several capital projects. We will need to remain conservative in our decision-making to ensure we are able to maintain adequate reserves in the event unforeseen revenue losses take place or unanticipated expenses occur.

This message highlights the activity of some of the major changes in each of the city's funds and service areas.

WORKFORCE/PERSONNEL

The City of Sweet Home employees continue to be our most valuable resource in providing high-quality services that our residents deserve.

The cost of personnel services includes manageable increases for unrepresented staff with a three percent cost of living adjustment beginning July 1, 2022. The staff represented by AFSCME will receive 3.25 percent in accordance with their contract. The Police Department is in the process of negotiating a new contract with their staff.

There is no anticipated increase in the cost of medical insurance, dental and vision coverage for FY 2022-2023.

There are a few minor staffing changes this year. Details on the changes are available in the personnel summary [of this budget document](#).

GENERAL FUND

The General Fund is an unrestricted fund that allocates property taxes, franchise fees, taxes and other revenues to fund services for Community & Economic Development, Municipal Court, and Parks as well as a portion of Executive/Legislative, and non-departmental expenses. The total General Fund budget is \$3,697,717, which represents a decrease of \$161,489 from the FY 2021-2022 budget. The decrease in expenditures is required to ensure that the city can maintain a six-month operating reserve over the next five fiscal years. Some staffing assigned within this fund are now budgeted in the funds that more closely align with the work they will be doing in the next fiscal year. There is \$170,000 budgeted in capital outlay to cover the cost of improvements in Northside Park, City Hall Park, and benches at Hobart as well as dog park improvements. We have appropriated \$50,000 toward building improvements at City Hall. We have also included funds to address security at the transitional housing site that will be owned and managed by Family Assistance & Resource Center (FAC) group.

The City's fixed property tax rate is \$1.4157 per each \$1,000 of assessed valuation. The proposed budget projects just under \$740,000 in current year property tax receipts in the General Fund. This is a projected increase of approximately \$10,000 above our estimates in taxes to be received in the current fiscal year. The City continues to take a conservative approach for estimating property tax projections.

We must continue to carefully consider our expenditures within the General Fund as the FY2022-2023 budget projects that we will spend \$475k of our reserves to continue general operations even after decreases in spending have been made in this proposal.



POLICE LEVY

Staff estimates a decrease in property tax revenues this year based on the recommendation that the city does not assess the entire levy approved by the voters in the coming fiscal year. The reason for this recommendation is based on a healthy beginning fund balance in fiscal year 2022-2023 compared to the 2021-2022 adopted budget. There are several staffing vacancies within the department that remain unfilled, resulting in overall savings and expenses are projected to primarily remain stable with prior years. The proposed budget recommends reducing the Police levy \$1.55 per \$1,000 assessed value (AV). The proposed levy rate would be \$6.30 per \$1,000 AV vs. the current \$7.85 per \$1,000 AV and would provide adequate funding for FY2023, while adjusting the ending fund balance to align with annual spending for the department.

The fiscal year 2022-2023 budget includes an appropriation of \$220,000 for projects and improvements at the police department to upgrade some of the aging infrastructure. This includes replacing a patrol vehicle, building improvements (the current facility is over 20 years old) and replacing the radio system repeater.

LIBRARY LEVY

Staff estimates a slight increase in property taxes received by the Library Fund this year. Revenue remains stable in this fund based on they levy rate of \$1.17 per \$1,000 AV. Expenses are anticipated to be slightly higher this year, primarily because we have appropriated \$100,000 toward the cost of an architect to prepare some preliminary concept drawings of the future Library once the City Council and community has determined its future location. In addition, the fund includes a transfer of \$289,510 to the capital fund to be utilized toward future improvements.

ENTERPRISE FUNDS

The enterprise funds include water, sewer, and storm water funds.

This budget does not propose any rate increases in any of the rates that furnish these funds. The highest priority projects for the Water Fund are the replacement of small diameter water mains around the city and the installation of a generator at the water treatment plant. These projects have been preliminarily chosen by the City Council to be funded with American Rescue Plan Act (ARPA) funds.

The priorities in the sewer fund include a complete Wastewater Treatment Plant renovation which will include influent pump station upgrades, new headworks with screens, a new primary clarifier, modifications to the aeration basin, a new secondary clarifier, new pump stations, new tertiary filters, a UV disinfection system, a new peak flow outfall, a new primary anaerobic digester, new drying beds and other ancillary improvements. The City was previously awarded \$2.0 million in lottery funds in the 2017-2019 biennium and \$7.0 million in the 2019-2021 biennium that was extended to the 2021-2023 biennium to begin this project through the State of Oregon General Fund. The City was notified in March 2022 that the US Environmental Protection Agency will help fund these improvements with \$30 million from the Clean Water State Revolving Loan Fund. There may be some potential eligibility for principal forgiveness and the city will receive more information in the coming months on how much of these loan funds will be forgiven. The City of Sweet Home is incredibly grateful to the state and federal agencies that have contributed to this project that will bring us into compliance with the Clean Water Act. Staff recommends that no changes be made to the rate structure until such time as we have sufficient information to determine our specific funding needs as we anticipate significant cost increases related to materials and construction costs and the status of grant funds is still unknown.

CAPITAL PROJECTS

The 2023 proposed budget has \$12.8 million budgeted for capital projects, some of which has been highlighted above. These projects and other smaller scale projects are outlined in the Capital Improvement section of this proposed budget.

DEBT

City staff was successful in refinancing the debt associated with \$5.8 million in 2021-2022. This will result in \$769k or 12.1% of savings over the life of the loans.

It is important for the city to closely consider our priorities in leveraging our resources to provide the best services possible to the public.

The staff looks forward to working with the Budget Committee and City Council during the budget process this year and want to thank you in advance for the numerous hours you will contribute to ensure an open and transparent budget process. We appreciate your guidance, support, and willingness to serve the Sweet Home community as you review and make budget decisions for fiscal year 2022-2023.



In closing, I'd also like to thank the staff, including our Finance Director Brandon Neish, for the time they have spent preparing the budget document you will be reviewing. Many hours have been spent doing research, preparing financial information in a format that is transparent and easy for the public to understand. Management staff will be available to answer questions as you review the budget. It is an honor to work with our professional and skilled employees and community volunteers as we navigate the budget process this year.

Respectfully submitted by,

Christy S. Wurster
City Manager Pro Tem



Approved Changes from Proposed Budget

The Budget Committee met on April 6th to receive the Budget Message from the City Manager and met April 19th and April 20th to discuss and approve the City budget. The following adjustments were made by the Budget Committee prior to approving the budget.

Account	Proposed	Approved	Variance
Project & Equipment Reserve			
Expenses:			
202-007-421-741 (Equipment & Machinery)	\$0	\$200,000	\$200,000
202-010-490-001 (Reserved for Future Expenditures)	\$2,039,322	\$1,839,322	-\$200,000
Net to Project & Equipment Reserve			+\$0
Wastewater Depreciation Fund			
Expenses:			
553-009-432-731 (Construction)	\$8,500,000	\$11,702,632	\$3,202,632
553-010-490-002 (Unappropriated Ending Fund Balance)	\$3,202,632	\$0	-\$3,202,632
Net to Wastewater Depreciation Fund			+\$0
Gas Tax Fund			
Expenses:			
575-010-491-040 (Transfer Out for Capital)	\$335,544	\$376,782	\$41,238
575-010-490-002 (Unappropriated Ending Fund Balance)	\$327,741	\$286,503	-\$41,238
Net to Gas Tax Fund			+\$0

Mission, Vision and Council Goals

Mission Statement

The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the value assets available, we will be responsive to the community while planning and preparing for the future.

Vision Statement

WE, as City Council, have been entrusted to make decisions that do the most good, for the most people, for the longest period of time to enhance the quality of life for our community.

WE ASPIRE to make Sweet Home a community people find desirable to live in.

WE ASPIRE to have an effective and efficient local government.

WE ASPIRE to provide viable and sustainable infrastructure.

WE ASPIRE to provide viable and sustainable essential services.

WE ASPIRE to create an economically strong environment in which businesses and community members prosper.

Council Goals

Goal #1 - Infrastructure

- Develop specific steps for implementation of the adopted master plans.
 - Water
 - Sewer
 - Streets
 - Parks
 - Property
- Increase community awareness of infrastructure needs and appropriate planning documents.
 - Water
 - Sewer
 - Streets
 - Parks
 - Property

Goal #2 - Be an effective and efficient government

- Update and streamline processes.
- Develop continuity in planning and permitting process.
- Invest in long-term staff stability and training.
- Develop transparency in all communications.
- Continue to implement strong financial "best" practices.
- Employ sound technology to maximize efficiency.

Goal #3 - Essential Services

- Increase access to quality healthcare services in Sweet Home.
 - Memory Care
 - Senior Assisted Living
 - Physical Therapy
 - Urgent Care
 - Mental/Behavioral Health
- Improve community safety, police, community design, etc.
- Develop partnerships with regional services and work to connect them with the appropriate members of the public.

Goal #4 - Economic Strength

- Implement vitalization programs.
- Lead community economic development efforts.
- Develop economic opportunities with regional partners.

- Develop a downtown streetscape plan.

Goal #5 - Image Building

- Develop a strategic marketing plan
 - Internal messaging
 - Positivity
 - External messaging
 - Positivity
 - Recruitment
 - Remote workers
 - Businesses
- Branding
 - Universal partnerships
 - Unique resources
 - Safe/Healthy Environment
 - Affordable
 - Community support



City Overview



The City of Sweet Home, approximately six and a half square miles, is the third largest city in Linn county and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs.

Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene, and Albany is 25 miles away.

Operating under the provisions of its own Charter and applicable state law, Sweet Home has a Council/Manager form of government. The City Council consists of seven members elected by the citizens of Sweet Home to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years. The current Mayor is Greg Mahler, a Sweet Home native.

The City of Sweet Home provides municipal services including police protection, emergency dispatch services, street construction and maintenance, library services, building and planning, zoning and general administration.

In 2021, the City assumed control of its water and wastewater treatment plants while also continuing to maintain the water distribution and sewer collection systems throughout the City. Significant efforts to address leaking pipes have yielded a water loss ratio of approximately 12% down from over 40% just three (3) years ago and a successful inflow and infiltration (I&I) program has reduced the loads handled by the wastewater treatment plant and reduced environmental violations. Significant work still remains as the City begins construction on a major rehabilitation effort at the Wastewater Treatment Plant, a nearly \$32 million project to enhance existing capacity and prepare the City for the next 30-50 years of development and expansion. More information on the Wastewater Treatment Plant project can be found under the Wastewater division portion of this document.

History of the City



Settlers first arrived in the Sweet Home Valley in 1851. Early settlers shared the valley with the friendly Santiam band of the Kalapuyan tribe. The camas plant and antlered game were plentiful. The Native Americans occupied this part of Eastern Linn County until 1922 when Indian Lize, the last remaining member of the Kalapuyan tribe died.

This historic town began with two other names: the upper part of town was nicknamed Mossville, the lower part was called Buck Head. According to historians, Sweet Home was later named after the lovely green "Sweet Home Valley." The winding clear water of the South Santiam River finds its way through the edge of the city where high, tree covered mountains tower over the small community.

In 1893, Sweet Home became an incorporated city in Linn County, Oregon. A tollgate was built a few miles east of town, charging travelers wanting to cross over the Cascade Range. As recently as 1878, Sweet Home consisted of only four-square blocks, totaling 32 lots. Almost overnight, because of the demand of lumber created by the defense program of the 1940s, the "sleepy little village" was transformed into a pulsing boomtown with logging operations starting throughout the area. A second "shot in the arm" was given to the community in 1962 when construction work began on nearby Green Peter Dam and continued as construction began on the Foster Dam in 1966. Instead of Sweet Home being hidden away by itself, as it was for 80 years, it now became the gateway to recreation and industrial activities in eastern Linn County.

During the 1980s, Sweet Home experienced a major decline in population and industry as environmental issues forced the closure of sawmills and logging operations. During these tough times, the community banded together and rode through the changes, eventually turning the tide of recession into a wave of progression. Throughout the 1990s, using grant dollars provided by the Federal government, Sweet Home's downtown corridor was revitalized, small businesses were encouraged to come to Sweet Home, and assisted living facilities were built to accommodate a retiring community.

Today

Today Sweet Home offers a unique and very livable location for families who prefer the small-town lifestyle. It provides the best of two worlds – far enough off the I-5 corridor to be a comfortable rural community, yet close enough for quick trips to metropolitan areas. Individuals from Sweet Home pride themselves on their self-sufficiency and community cooperation. Yet the residents from this beautiful area can drive less than sixty miles to access two major universities, two metropolitan areas with all of their cultural and shopping opportunities, the state capitol and endless recreational opportunities.

Sweet Home attracts visitors year-round to its undeveloped, hidden beauty. In winter, the snowcapped Cascade Mountains boast both downhill and cross-country skiing. There is excellent deer and elk hunting in the fall. During the spring and summer, water sport enthusiasts enjoy sailing and water skiing on Green Peter and Foster Lakes. Visitors enjoy fishing on Foster Lake and campers and hikers use the many available parks and campgrounds around the area.

A stop at the remarkable East Linn Museum is a must for all visitors. The building and surrounding grounds house generations of artifacts that depict the many phases of Sweet Home's rich heritage. Axes, mauls and cross-cut saws are surviving reminders of early logging methods.

The Weddle Covered Bridge, a community restoration project that adjoins historic Sankey Park, is not only a favorite location for weddings, anniversary parties, music and dances, but also the background for the annual Oregon Jamboree. The Northwest's premier three-day country music and camping festival, the Oregon Jamboree more than doubles the population of Sweet Home for three days in August with more than 25 shows and a whole lot of fun.



Community Profile

Sweet Home has an estimated 9,893 residents. It is the third largest city in Linn County and the 66th largest in the state of Oregon. The City encompasses 6.5 square miles and is 537 feet above sea level. The largest employer in Sweet Home is the Sweet Home School District with over 300 full-time equivalent employees. The City of Sweet Home employs 68 people, including six City Councilors, one Mayor, one contracted Municipal Court Judge, and one contracted City Attorney.

Total Assessed Value/Real Market Value of property (2021)

\$537,281,944 / \$963,434,044

2021 Community Statistics

Community & Economic Development:

Building inspections	1,521
Code compliance cases cleared	182
Commercial Exterior Improvement Program (CEIP) grants funded	9
Planning actions	62

Police Protections:

Calls for service	8,976
Traffic stops	1,621

Library:

Materials circulated	37,848
Programs hosted	8
Registered library patrons	2,559
Resource sharing savings (thru regional collaboration)	31,897

Streets:

Leaves collected	1,637 cubic yards
Miles of city streets	44
Miles of state highways	5.6
Street sweeping miles	893
Potholes fixed	514

Sewage Collection:

Miles of sanitary sewer	49.4
-------------------------	------

Water Distribution:

Miles of water lines	54
Number of residential and commercial hookups	3,400
Water leaks fixed	29

Parks:

Number of city parks	5
Size of park lands	336 acres
Number of time parks mowed	40
Parks bathroom and garbage services	169 visits



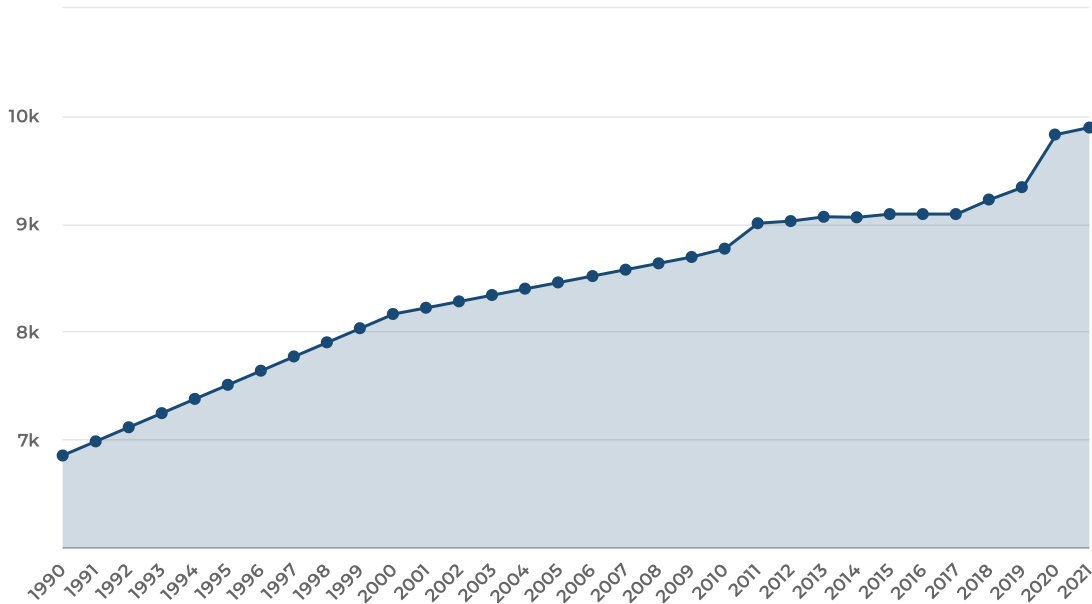
Population Overview



TOTAL POPULATION

9,893

▲ **.7%**
vs. 2020



* Data Source: Client entered data for year 2021



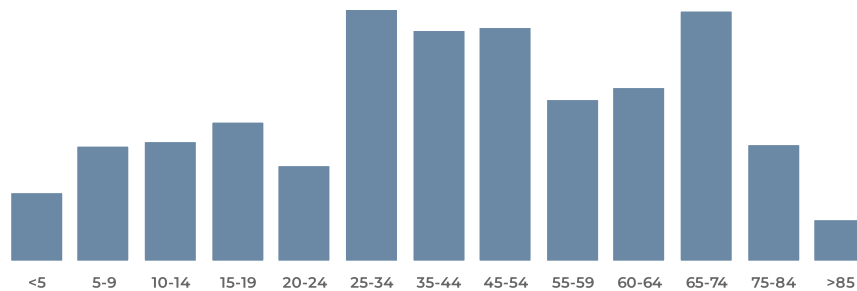
DAYTIME POPULATION

9,295

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP

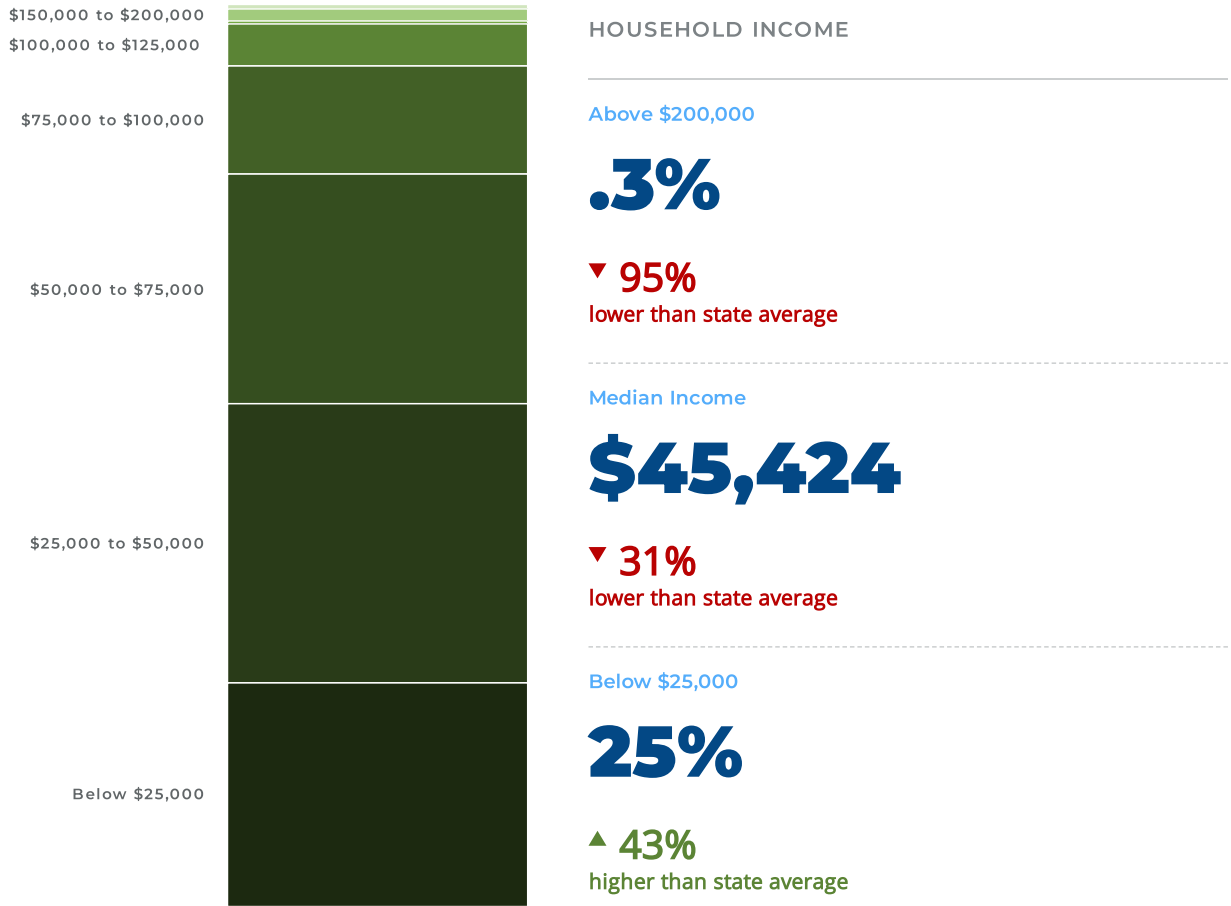


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



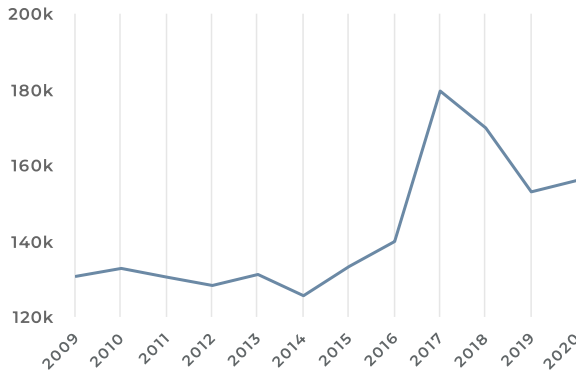
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

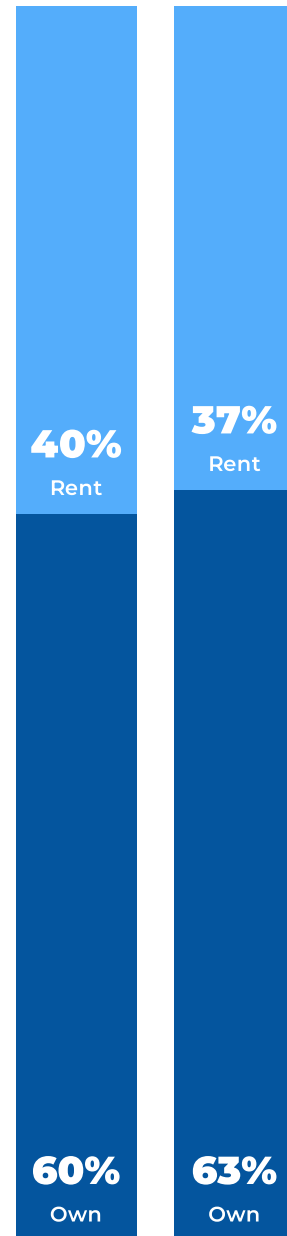
\$156,000



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Sweet Home State Avg.



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Budget Committee

The Budget Committee is the financial planning board of the city. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical. The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Sweet Home, this is the City Manager. The committee may approve the proposed budget intact or change part or all of it prior to final approval. After notices and publications are filed according to state law, the budget is forwarded to the City Council for one final Public Hearing and formal adoption prior to June 30. The fiscal powers of the Budget Committee are:

- Specify and approve the amount of tax revenue or tax rate for all funds.
- Review and approve appropriation of state revenue sharing funds including liquor taxes, cigarette taxes, marijuana taxes and state gas tax funds.
- Establish the maximum total expenditures for each fund.
- Approve the total taxes for the local government as an amount or rate.
- Approve the proposed budget and forward it on to the City Council for adoption.

2022 Budget Committee

City Council Members

Greg Mahler, Mayor
Susan Coleman
Diane Gerson, President Pro Tem
Lisa Gourley
Dylan Richards
Angelita Sanchez
Dave Trask

Citizen Members

Robert Briana
Derek Dix
Kenneth Hamlin
David Lowman
Josh Thorstad
Vacant
Vacant

Administrative Staff

Christy S. Wurster, City Manager Pro Tem
Megan Dazey, Library Services Director
Blair Larsen, Community & Economic Development Director
Jeff Lynn, Chief of Police
Brandon Neish, Finance Director
Greg Springman, Public Works Director

Budgeting

Budgeting in Oregon

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294.305 to 294.520, and 294.555 and 294.565. Oregon local budget law has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

Budgeting in Sweet Home

Budget Adoption

The City of Sweet Home prepares and adopts a budget in accordance with its City Charter and ORS 294.305 through 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing and monitoring the budget. The budget format for the 2018-2019 fiscal year was changed to allow for easier review and understanding. The budget is presented by department and consists of some consolidation of account codes to give the City greater flexibility in an ever-changing environment. Over-expenditures in any major category (department OR, for non-departmental, personnel, materials and services, capital, etc.) are prohibited and unexpended budget appropriations lapse at the end of the fiscal year.

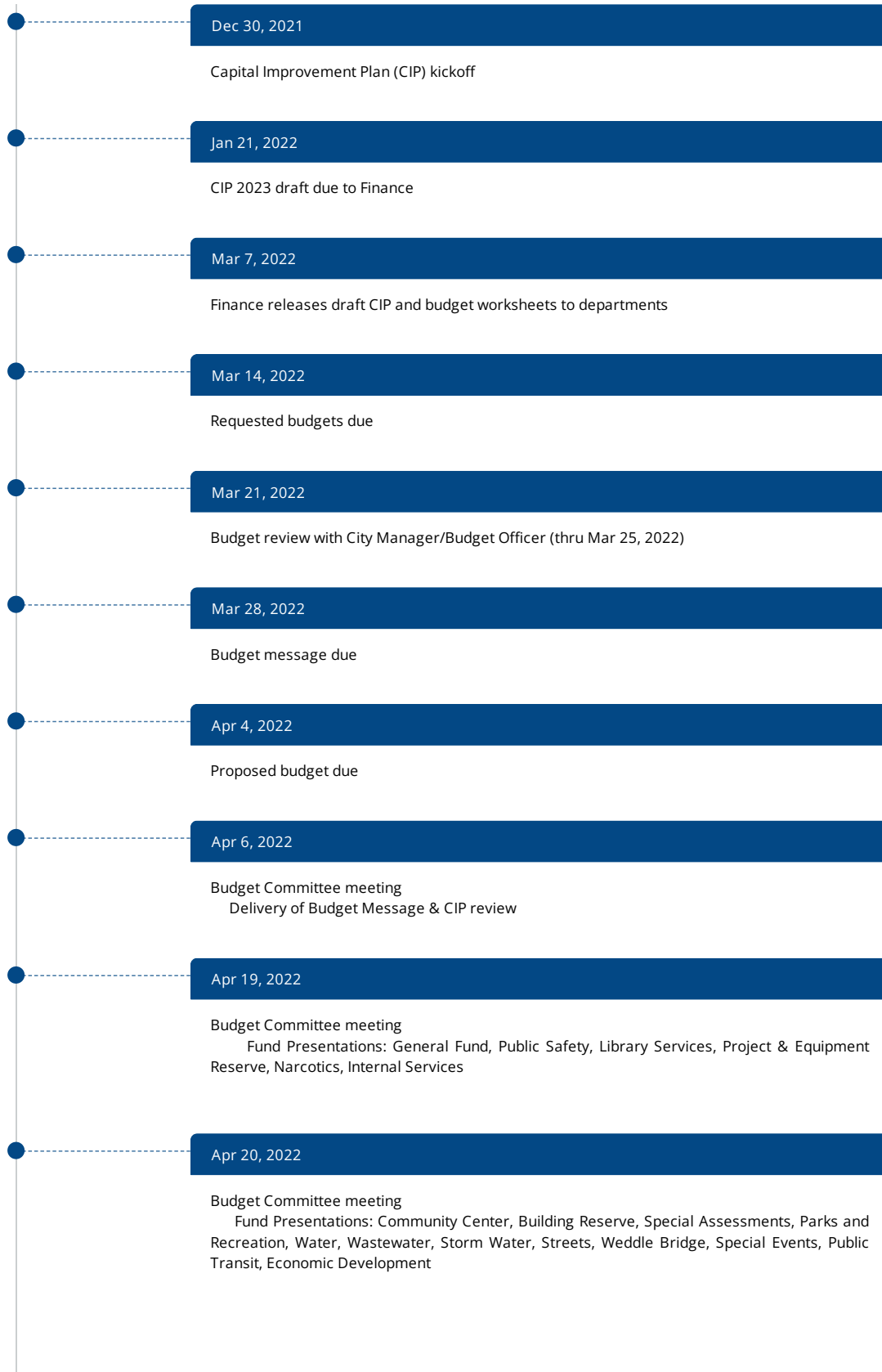
The City Manager is the Budget Officer and has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted.

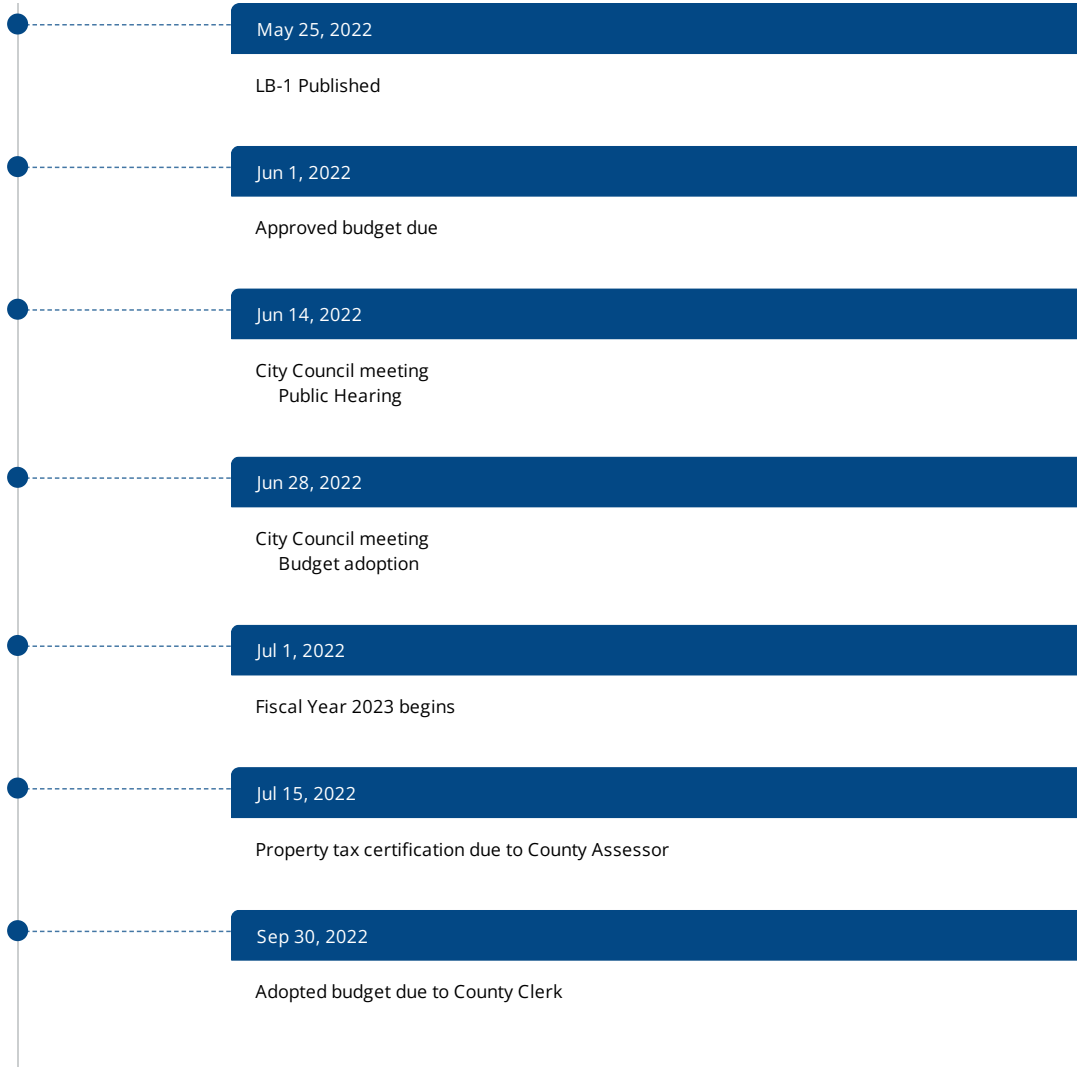
Budget Amendments

Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings but excluding Citizen's Budget Committee meetings) and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City has no prior knowledge. In those cases, it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

Budget Timeline





Budget Basis

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectable within the current period, or soon after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees and assessment lien installments received within approximately 60 of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

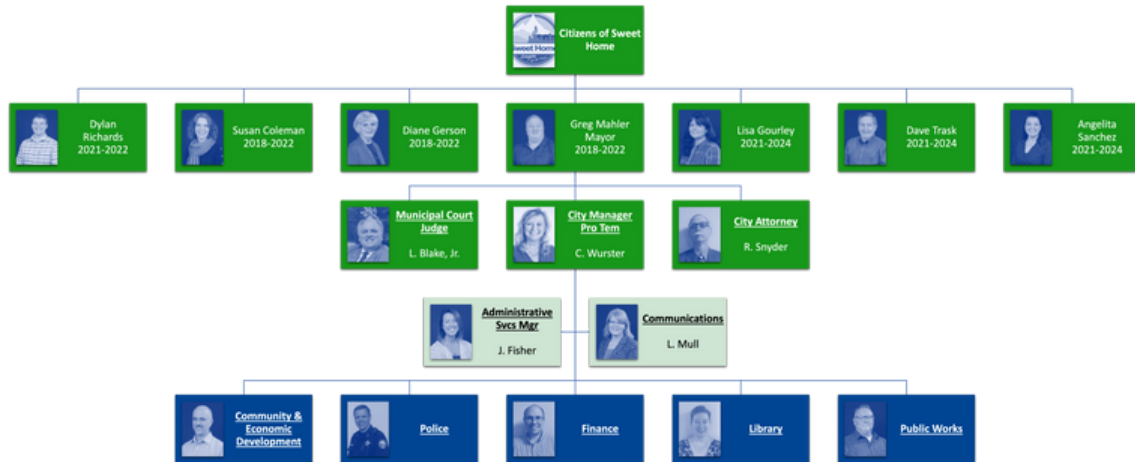
Audit Basis

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (i.e. water, wastewater and storm water). The audit uses the accrual method of accounting for the Proprietary Funds. The CAFR shows all the city's funds on both a budgetary and GAAP basis for comparison purposes.

Organization Chart

The City of Sweet Home operates under a Council-Manager form of government. The City's estimated 9,893 residents are the electors who chose seven members of their own to serve on the City Council. Council's responsibility is to consider and enact appropriate legislation to protect the health, safety and welfare of the city, adopt the annual budget and establish broad, general policies for the conduct of the city government. Among other duties, the City Council also maintains the hiring authority for the City Manager, City Attorney and the Municipal Court Judge.



Fund Structure

The City of Sweet Home budget is organized internally on the basis of funds, or account groups, and is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds used by Sweet Home are grouped by two types: governmental and proprietary funds.

Governmental funds finance most of the City's functions and include the General Fund, Special Revenue, Debt Service and Capital Project funds. Proprietary funds are used to account for the City's activities that are similar to those often found in the private sector.

In the 2022-2023 proposed budget, the City of Sweet Home has budgeted for revenues and expenditures in 28 funds.

FUND	FUND #	PURPOSE	REVENUE
General Fund			
General Fund	100	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Municipal Court, Community & Economic Development, and Parks are departments within the General Fund.	Receives revenues from property tax, interest, transfers from other funds, licenses, permits, state sources, contracts for services, municipal court fines, grants, leases, rents, refunds and donations.
Special Revenue Funds			
Public Safety Levy	200	The Public Safety Levy Fund is used to account for Police and Dispatch services.	The primary source of revenues for this fund is from a five-year local option levy.
Library Services Levy	201	The Library Levy Fund is used to operate Library services.	The primary source of revenues for this fund is from a five-year local option levy.
Narcotics Enforcement	204	The Narcotic Enforcement Fund accounts for revenue received from other government agencies due to forfeiture or seized property.	The primary source of revenue are funds paid to the city by other governmental agencies.
Internal Service Fund	290	The internal service fund is used to account for the services provided internally to support the functions of the government. This includes the Executive Department, Finance and portions of Public Works,	Revenue is received in the form of reimbursements for services rendered from various funds across the organization. The fund also receives franchise fees and specific fee revenue for services offered by the Finance Department.
Community Center Operations	300	This fund was established to pay for utilities and maintenance related to the operations of the Senior Center and Boys & Girls Club in the community center.	Revenues are received as reimbursements from the Senior Center and Boys & Girls Club each month as billed by the City.
Special Assessments	455	This fund was created in 1978 when 237 assessments were levied against properties who benefited from the Foster-Midway sewer project.	Assessment payments are recognized in this fund and transferred to the General Fund.
Parks & Recreation Program	457	This fund began with the construction of the skate park to help fund projects or improvements in Sweet Home parks.	Donations received on water bills and directly from people to support park improvements are kept in this account.
State Gas Tax	575	The State Gas Tax Fund accounts for the maintenance and operation of the City's streets.	The primary sources of revenue are state shared highway funds generated by a tax on fuel sales in the state of Oregon.
Path Program	585	This fund is used for path/sidewalk development within the City.	The majority of this fund's revenue comes from a working capital carryover with ten percent of the state gasoline tax money transferred in.
Weddle Bridge	753	This fund is used for the preservation of Weddle Bridge in Sankey Park.	Funds have been transferred from the General Fund in the past and donations directly for the bridge are recognized in this fund.
Special Events	754	Special events for fundraisers for parks or nonprofits in Sweet Home are recognized in this fund.	Sponsorships and registrations for special events are posted in this fund. Council has also transferred funds to help support these events.



Special Revenue Funds (cont.)			
Public Transit Grant	755	This fund is used as a pass-through for grant funds received by the City for the Senior Center to operate the bus service in Sweet Home.	The funds are received from the state of Oregon and sent directly to the Senior Center.
Economic & Community Development	760	The Budget Committee renamed the Housing Rehabilitation Fund in order to use old repaid loans that have been sitting inactive for years.	Receives revenues from repayment of housing rehabilitation funds originally provided through federal programs which will be used for Economic Development projects.
Reserve Funds			
Project/Equipment Reserve	202	This fund is used to accumulate funds for future equipment purchases and projects specific to departments.	The revenue in this fund comes from inter-fund transfers from other funds within the City.
Building Reserve	310	The Building Reserve Fund is used to accumulate funds for future capital expenditures related to city-owned buildings and property.	The primary source of revenue is transfers from other operating funds.
Water System Development (SDC) Reserve	501	The SDC reserve is used to accumulate funds for future water system development costs.	The primary sources of revenue comes from water system development charges paid by contractors and property owners.
Wastewater System Development (SDC) Reserve	551	The SDC reserve is used to accumulate funds for future sewer system development costs.	The primary sources of revenue comes from sewer system development charges paid by contractors and property owners.
Storm Water System Development (SDC) Reserve	561	The SDC reserve is used to accumulate funds for future storm water system development costs.	The primary source of revenue for this fund would normally come from storm water system development charges but since there are no fees presently, any revenue recognized in this fund would be transfers in from the storm water operations fund.
Enterprise Funds			
Water	500	The Water Fund accounts for the resources and expenses related to the supply, treatment and distribution of water.	The primary source of revenue is user fees.
Wastewater	550	The Wastewater Fund accounts for the resources and expenses related to the supply, treatment and collection of sewage.	The primary source of revenue is user fees.
Storm Water	560	The Storm Water Fund accounts for the resources and expenses related to the maintenance of the City's storm water system.	The primary source of revenue is user fees.
Capital Funds			
Water Capital	502	Expenditures from this fund are used to build and improve the water treatment plant and water lines.	Revenues are from bond sales, state grants, loans, and transfers in from the Water Operating Fund.
Water Depreciation	503	This fund was developed after the 2000 rate study. This fund will be used for upgrades and replace of the current water system.	Transfers from the Water Operating Fund equal to the depreciation of assets in the audit are made annually.
Wastewater Capital	552	Expenditures from this fund are used to build and improve the wastewater treatment plant and collection lines.	Revenues are from bond sales, state grants, loans, and transfers in from the Wastewater Operating Fund.
Wastewater Depreciation	553	This fund was developed after the 2000 rate study. This fund will be used for upgrades and replace of the current water system.	Transfers from the Wastewater Operating Fund equal to the depreciation of assets in the audit are made annually.
Storm Water Capital	562	Expenditures from this fund are used to build and improve the storm water system.	Revenues are from bond sales, state grants, loans, and transfers in from the Storm Water Operating Fund.
Street Maintenance Improvement	570	The Street Maintenance Improvement Fund is used to accumulate funds for future construction and maintenance of City streets.	The primary source of revenue is interest earned on money transferred to the City from Linn County in 1991-92 with a road transfer agreement.

Department Structure

The City's accounting structure consists of account codes containing four sets of numbers separated by dashes. For example, 290-004-415-320 correlates to the Internal Services Fund, the Finance Department, Financial Administration and Professional Services. The structure includes the fund number - department code - program/division code - account code. This structure closely follows the Government Finance Officers' Association recommendations for account and classification codes for governmental accounting, auditing and financial reporting. Below is a list of the departments and their associated department code.

Department Name	Department Code
Intergovernmental (Non-departmental)	002
Executive	003
Finance	004
Municipal Court (a function of Finance)	005
Community & Economic Development	006
Police	007
Library	008
Public Works	009
Transfers and Contingencies	010

Separately, some departments have divisions under their umbrella that are given codes to distinguish the revenue and expenditure types. Below is a list of program/division codes or "classification codes."

Department Name	Classification	Classification Code
Intergovernmental (Non-departmental)	Intergovernmental expenditures	480
Executive	Executive	413
	Information technology (IT)	481
Finance	Financial administration	415
Municipal Court (a function of Finance)	Judicial	412
Community & Economic Development	Planning and zoning	419
	Economic development and assistance	465
Police	Public safety (police)	421
Library	Libraries	455
Public Works	Sewer treatment	332
	Water treatment	333
	Sanitation (sewer collection and disposal)	432
	Water distribution	433
	Highways and streets	431
	Storm water	434
Varies	Debt service	470
	Transfers in	391
	Transfers out	491

Financial Policy

The City's financial policy was adopted by the City Council in February 2011 and was last updated by the Council in January 2019.

General

1. The City organization intends to carry out the City Council's goals, objectives and policies through a service delivery system financed through its Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be incorporated into the budget process. Funding for these budgets should be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will seek positive steps to improve the productivity of its programs and employees and will investigate ways to eliminate duplicative functions within the city government and between the City of Sweet Home and other public agencies in the community. Reviews of the efficiency and effectiveness of certain City services will be periodically undertaken when applicable. To help measure effectiveness and efficiencies, a reporting mechanism highlighting the service efforts and accomplishments of the City's major services should be developed.
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
5. Attempts to maintain adequate annual reserves for all known liabilities, including employee leave balances, will be encouraged.
6. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
7. The City may seek out, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.
8. The City will encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
9. The City will ensure that the appropriate retirement funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

Revenues

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The City will follow an aggressive policy of collecting revenues.
3. When practical, the City will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically and/or when required by Ordinance, law, or other.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges as a "comparison" only.
5. Enterprise and Internal Service operations will strive to be self-supporting.

Expenditures

1. The City of Sweet Home shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balances accumulated through prior years.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditures and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided if at all possible.
3. The City Manager may undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Public/Private Partnerships, Privatization, and/or contracting with other government agencies can be evaluated as alternatives to service delivery.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall be encouraged to use competitive bidding to attain the best possible price on goods and services when feasible and not otherwise required by rule/law.

Contingencies/Fund Balances

The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

1. General Fund:
 - Contingency, minimum of \$50,000 preferred
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
2. Police Operating Levy Fund:
 - Contingency, 3% of operating expenses
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
3. Library Operating Levy Fund:
 - Contingency, 3% of operating expenses
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
4. Depreciation/Capital Replacement Funds:
 - Continue to maintain equipment and building reserves
 - Create sufficient dollars to allow for replacement without major bond financing
 - Have an investment strategy to guarantee capital upgrades
5. Develop Community Priorities:
 - Determine what are mandated, essential and desired services
 - Utilize public input (i.e., surveys, radio, public meetings, neighborhood meetings)

All operating funds are encouraged to maintain a contingency

Fund Balance Definitions

GASB 54 defines fund balances for financial reporting to be classified as follows:

1. Non-spendable –Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
3. Committed –When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation, resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can remove constraints it has imposed upon itself.
4. Assigned –Designation of amounts by either the governing body or the staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund.
5. Unassigned – The excess of total ending fund balance over nonspendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.

Authorization for Specific Members of Management to Assign Fund Balances

The Finance Director shall be responsible for monitoring and reporting the City's various reserves and fund balance categories. The City Manager/Budget Officer is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and as needed throughout the year. Annually, the City Manager/Budget Officer shall be responsible for identification of resource assignments within the proposed budget document.

Spending Priority for Fund Balances

When fund balances are available for use, it is the City's policy to follow GASB 54 requirements to use restricted balances first, committed balances, then assigned balances for purposes which they can be used for. The spendable unrestricted revenue amounts in the special revenue funds, capital projects funds and debt service funds are committed to be used for the purpose for which the fund was established.

Commitment of Fund Balance

Commitment of fund balance shall be done through adoption of a resolution by the City Council. Further commitments of fund balance may be modified or rescinded only through approval of the City Council via resolution.



Capital Improvement Plan (CIP)

1. The City will develop a multi-year plan for Capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The City will strive to maintain its physical assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects should conform to the following criteria:
 - will be part of an approved City plan;
 - will be part on an adopted maintenance and/or replacement schedule;
 - will minimize operating costs; and
 - will be selected according to the established Capital Improvement Plan.

The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

Capital Asset Management

1. City assets will be degraded, given away or allowed to deteriorate in accordance with SHMC Chapter 3.08.
2. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.
3. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
4. The capitalization threshold used in determining if a given asset qualifies for capitalization is equal to that defined in the Oregon Accounting Manual (OAM) Number 15.60.10.
5. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
6. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.

GASB 34: The Government Accounting Standards Board (GASB) has required local governments to report infrastructure and depreciation on all capital assets. The City implemented these policies as of July 1, 2002.

Debt

1. The City will confine long-term borrowing to capital improvements.
2. The City will follow a policy of full disclosure on every financial report and bond prospectus.
3. General obligation debt will not be used for self-supporting enterprise activity.
4. The City will ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004.
5. The City will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.

Investments

1. The City of Sweet Home's investment objectives are:
 - In compliance with all applicable statutes and legal provisions.
 - Preservation of capital and protection of principal.
 - Maintenance of sufficient liquidity to meet operating requirements.
 - Avoidance of imprudent credit, market and speculative risk.
 - Attainment of a market rate-of-return throughout all economic and fiscal cycles
2. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
3. Except for funds requiring special handling (i.e. bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool and FDIC insured Market Link CDs not to exceed 7 year terms require the express approval of the City Administration and Finance Committee.

Diversification of the City's investment portfolio will be consistent with the percent limitations under (ORS 294.035 (i.e. 5%/35 maximums for corporate indebtedness) to include certain credit rating minimums.



Accounting, Auditing & Financial Reporting

1. The City will prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic conditions.
2. When needed, the City will seek out the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
3. An independent audit will be performed annually.
4. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (CAFR) publication.

BUDGET OVERVIEW



Introduction and Summary of Operating Budget

Introduction

This section of the budget document provides an overview of the financial information related to the operations of the City of Sweet Home for fiscal year 2022-2023 as well as information on longer-term financial planning considerations.

Summary of the Operating Budget

The approved budget for FY2022-23 is balanced per state law. The City's projected new revenue for the year is expected to be \$21.5 million. The expenditure budget includes \$28.0 million for operating expenses (which includes \$11.7 million in construction funds for the Wastewater Treatment Plant) and \$1.3 million in non-operating expenditures for a total budget of \$29.3 million. While this leads to a spending deficit of \$7.8 million, the difference will be backfilled by a \$19.0 million beginning fund balance which is equal to nearly eight months of general operating expenses. Without the treatment plant expenses, the City would be decreasing its available fund balances across all funds by \$3.6 million.

Consolidated Financial Summary for All Departments							
	2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted Budget	2022-2023 Proposed Budget	2022-2023 Approved Budget	Δ from 21-22 Adopted	% Variance
Revenue							
Beginning Balance	\$10,886,536	\$11,680,661	\$15,001,370	\$18,976,475	\$18,976,475	\$3,975,105	26.5%
Property Taxes (current)	\$4,018,329	\$4,414,127	\$4,633,972	\$4,313,717	\$4,313,717	\$-320,255	-6.9%
Service Charges	\$1,235,442	\$1,402,899	\$1,233,653	\$1,446,216	\$1,446,216	\$212,563	17.2%
Grants, Gifts and Donations	\$1,303,142	\$3,179,087	\$9,878,312	\$9,574,369	\$9,574,369	\$-303,943	-3.1%
Internal Svc Reimbursement	\$0	\$1,306,007	\$1,498,188	\$1,735,027	\$1,735,027	\$236,839	15.8%
Utility Charges for Service	\$5,362,509	\$5,583,796	\$5,810,535	\$5,788,341	\$5,788,341	\$-22,194	-0.4%
All Other Revenues	\$792,609	\$455,022	\$906,965	\$349,487	\$349,487	\$-557,478	-61.5%
Total Revenues	\$23,598,567	\$28,021,600	\$38,962,995	\$42,183,632	\$42,183,632	\$3,220,637	8.3%
Expenditure by Category of Expense							
Personnel Services	\$5,406,268	\$5,434,669	\$6,533,658	\$6,426,542	\$6,426,542	\$-107,116	-1.6%
Materials & Supplies	\$3,695,485	\$5,330,168	\$5,601,631	\$5,446,492	\$5,446,492	\$-155,139	-2.7%
Capital Outlay	\$1,577,747	\$1,614,368	\$15,050,867	\$12,751,851	\$16,154,482	\$1,103,615	7.3%
Debt Service	\$1,480,738	\$1,141,754	\$768,958	\$1,252,856	\$1,252,856	\$483,898	62.9%
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Contingencies	\$0	\$0	\$648,856	\$522,123	\$522,123	\$-126,733	-19.5%
Unappropriated Ending Fund Balance	\$11,438,330	\$14,500,642	\$10,359,025	\$15,783,769	\$12,381,136	\$2,022,111	19.5%
Total Expense & Fund Balance	\$23,598,567	\$28,021,600	\$38,962,995	\$42,183,632	\$42,183,632	\$3,220,637	8.3%

Revenue Summary

Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The city conservatively projects revenues to minimize the impact of fluctuations in the economy and unexpected reductions in city revenue. In the past, market value has declined instead of increasing, potentially reducing the tax revenue the city receives. In years when there is no decline, conservative predictions allow the city to build reserves and fund much needed infrastructure projects.

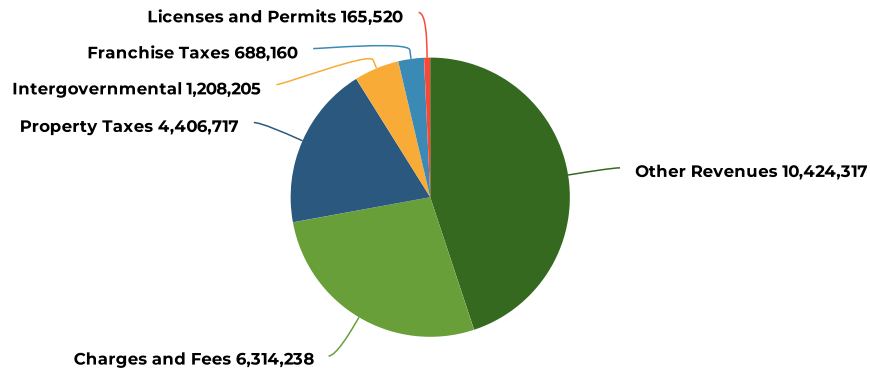
For the 2022-2023 budget, revenue has been separated into individual departments based on what is considered dedicated revenue. For example, the Municipal Court is responsible for the processing of all city and state law offenses committed within city-limits. The revenue generated from those responsibilities has been placed in the Court budget to adequately depict what resources are necessary to fully fund a department. In the case of Municipal Court, the revenue generated from dedicated revenues is not enough to fully fund department expenses, which means that funding from non-departmental resources must be used to backfill.

Assumptions used in developing this year's revenue projection were based on a five-year trend (when possible) and include:

- Property tax: In the general fund, 3% assessed value increases on properties in Sweet Home and a 3% delinquency rate; the police and library funds are similar but include calculations for compression, which are projected to fall to 8%. Additionally, the approved budget includes a 19.7% reduction in the Public Safety tax rate, with a proposal of \$6.30 per \$1,000 assessed value instead of the maximum \$7.85 allowed.
- Changes to anticipated franchise revenue received based on historical trends.
- Changes in state revenue sharing based on state projections.
- No increase in wastewater (sewer) or storm rates but a proposal to increase the water utility fee by an average of 5.5% (\$2.61/month) after freezing rates for the past two years.

Revenues for fiscal year 2022-2023 are not enough to completely balance the expenditures totaling \$29.3 million, of which \$11.7 million is proposed for construction and rehabilitation at the Wastewater Treatment Plant. As a result, the city expects to utilize beginning fund balances to offset the shortfall in generated revenue. Of the \$21.5 million in generated revenue, the largest portion (39.7%) comes from grants provided by state and federal agencies. The largest is a generous \$7.0 million grant from the State of Oregon which will reduce the overall debt incurrence necessary to fund the Wastewater Treatment Plant upgrades. Across the City's budget, the state and federal governments contribute 44.6% of total revenues while citizens and customers contribute 55.4%.

New Revenue Sources



Expense Summary

Under Oregon Local Budget Law, the City has the authority to appropriate all revenue sources. The City of Sweet Home therefore prepares an annual budget and financial plan for all funds which means that funds are appropriated. The only exception to this is unappropriated amounts set aside to carry funds over to the following budget year until tax money is received in the General Fund, Public Safety Levy and the Library Levy.

Congruent with Local Budget Law, the city has budgeted via the various funds [↗](#). Appropriations by department are depicted below.

Public Works, the largest department in the city organization both by staffing and total expenditures consumes nearly two-thirds of the City's total expenses (excluding contingencies). The next closest department is the Police Department accounting for 11.1%. 72.1% of the staff within the city work in either Public Works or the Police Department, a major driver for the expenses outlined below.



Property Taxes

The City levies three tax amounts each year; a permanent rate for general operations, a local option levy for police services, and a local option levy for library services. Revenues from the permanent and local option tax rates are subject to Measure 5 compression by Oregon law. Under Measure 5, compression occurs when the general government tax rate for all taxing entities exceeding \$10 per \$1,000 of real market value (RMV). Each taxing entity's rate, beginning with the Local Option Levies, are proportionately reduced until the \$10 limit is met. This is done on a property-by-property basis. There are currently nine taxing entities sharing the \$10 tax rate.

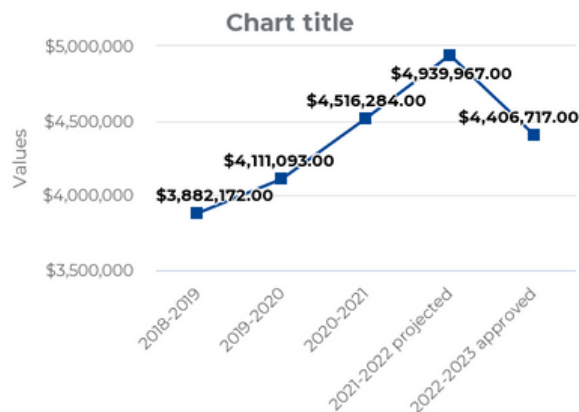
Use

The permanent rate for general operations is \$1.4157 per \$1,000 Assessed Value (AV) as determined by the Linn County Assessor's Office. This is the maximum amount the city can levy under the Oregon Constitution. Voter approval is needed to levy additional taxes. The local option levy for Police Services must be renewed by Sweet Home voters every five years. This is a temporary levy and was last approved by voters in November 2020 at a rate of \$7.85 per \$1,000 AV. These revenues are used for police services and include the costs associated with managing a Police Department. For the 2023 fiscal year, City staff is proposing to reduce the Police levy rate to \$6.30, a reduction of \$1.55. The reduced rate will result in lower tax revenue of \$742k which will be backfilled using a significant fund balance that has accumulated due to vacancies across the department over time. The local option levy for Library Services is also renewed by Sweet Home voters every five years. This temporary levy was approved by voters in November 2020 with a rate of \$1.17 per \$1,000 AV. These revenues can only be used to fund library services and related functions.

Assumptions

The approved budget includes a 3.3% increase on the receipt of permanent tax revenue (from the 2021-22 adopted budget) and an 8.6% decrease for the Public Safety and Library Services Levies. While budgeted tax receipts for the Library are projected to increase in this proposed budget, the Police Levy is budgeted to decrease. At the end of the 2021-2022 fiscal year, the Police Department is projected to have a fund balance of \$3.0 million. This is enough to cover 12 months of essential expenses when the City's target is six (6) months of reserve. To reduce the fund balance and maintain good stewardship of taxpayer funds, the approved budget reduces the tax levy for 2022-2023 and slowly increases the levy for the next four years before returning to the full levy rate for fiscal year 2027 (as seen in the budget forecast [link](#)). For all tax funds, staff used a standard 6% loss assumption (3% for discounts if paid by mid-November and 3% for delinquencies). Additionally, the assumption includes a reduction in compression from the 11% rate seen in 2022 to 8% in the approved budget as property values have continued to rise. As of February 2021, property values in Sweet Home and the surrounding areas had risen 22.6% in twelve months.

Property Taxes Received					
	General	Police Levy	Library Levy	Total	Change
2019-20 actual	\$674,880	\$2,990,576	\$445,637	\$4,111,093	5.9%
2020-21 actual	\$706,312	\$3,315,793	\$494,179	\$4,516,284	9.9%
2021-22 adopted	\$730,042	\$3,475,627	\$519,509	\$4,725,178	4.6%
2021-22 projected	\$745,240	\$3,650,774	\$543,953	\$4,939,967	9.4% (from 20-21 actual) 4.5% from adopted
2022-23 proposed	\$753,829	\$3,082,849	\$570,039	\$4,406,717	-10.8% (from 21-22 projected)
2022-23 approved	\$753,829	\$3,082,849	\$570,039	\$4,406,717	-10.8% (from 21-22 projected)





Service Charges

Service charges consist of many line items in the Sweet Home budget. The budget lines that make up the service charges are defined by the Oregon LB-1, Notice of Budget Hearing form. It includes revenue from any charges the City imposes for services provided. This includes franchise fees, permitting and licensing fees and others. What is included in service charges on the LB-1 form but not in this budget document is utility revenue; funds received from customers for water and sewer usage and the storm water utility revenue.

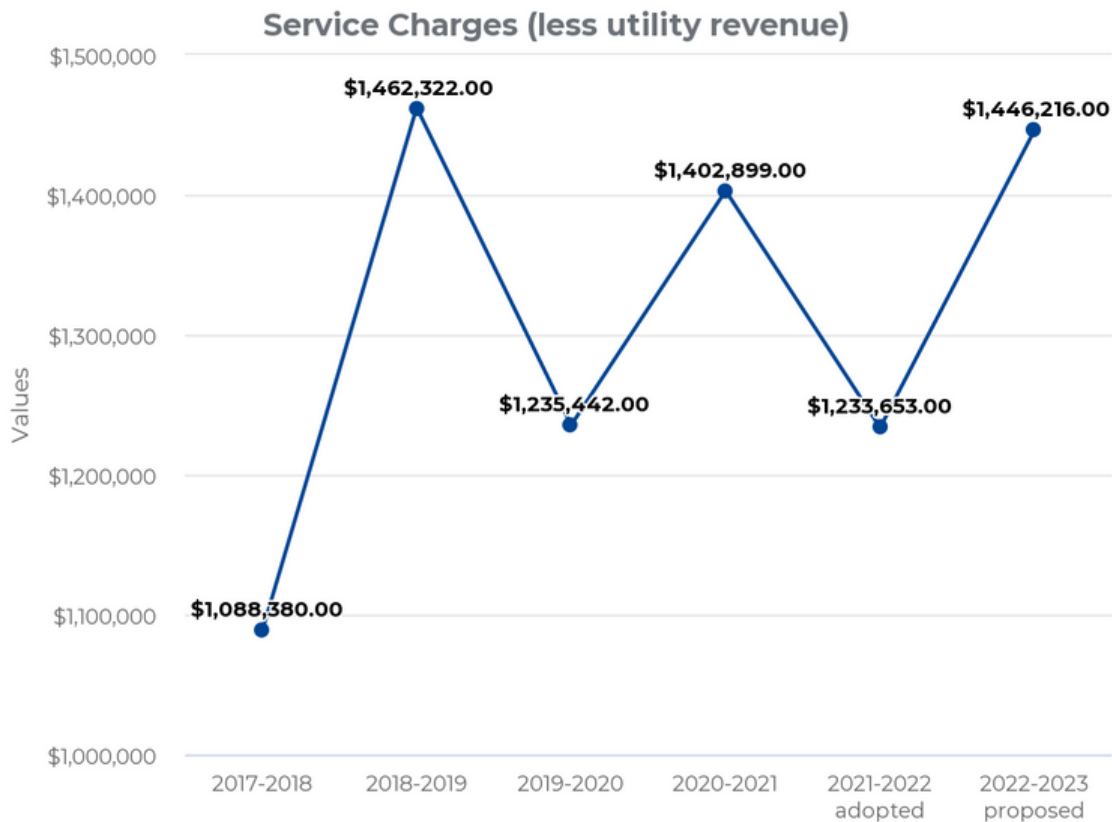
Uses

The broad net under which service charges fall includes revenue that is spread across many funds. For example, water connection fees are contained in fund 500 while franchise fees are collected in the general fund and internal service fund, funds 100 and 290. The revenue tagged as a service charge is unrestricted in all funds and can be spent on all operational needs.

Assumptions

A 17.2% increase was approved for the 2023 fiscal year due to increases in system development charge revenue. In March 2021, the City Council voted to increase the City's extremely low system development charges in water and sewer. The increased fees are just over double the existing fees and new system development charges for parks, storm water and transportation were added as well. While the three new fees are harder to project (the City is starting to see the revenue in the current 2022 year at time of writing), existing fee revenue was increased based on the prior years' actual with an escalator to account for the increased fees.

Service Charges Received			
	Revenues	Increase/(Decrease)	% change
2019-20 actual	\$1,235,442		
2020-21 actual	\$1,402,899	\$167,457	13.6%
2021-22 adopted	\$1,233,653	-\$169,246	-13.7%
2022-23 proposed	\$1,446,216	\$212,563	17.2%
2022-23 approved	\$1,446,216	\$212,563	17.2%



Gifts, Grants and Donations

The city receives funding by way of grants from State and Federal agencies along with contributions from individuals and businesses. The State of Oregon defines this line as revenues given to the city by others during the budget year including revenue sharing from the state.

The lion's share of this funding is grants and state revenue sharing. Revenue sharing is distributed to assist cities provide basic services and meet the community's needs. Historically, the state has shared revenue received from taxes on cigarette, liquor, gas and now, marijuana sales. Commonly called "sin taxes," these revenues are primarily proportioned out to cities based on population except for marijuana taxes which are proportioned out based upon licenses issued by the state. The state used a population of 9,340 to calculate the revenue Sweet Home can expect to receive.

Use

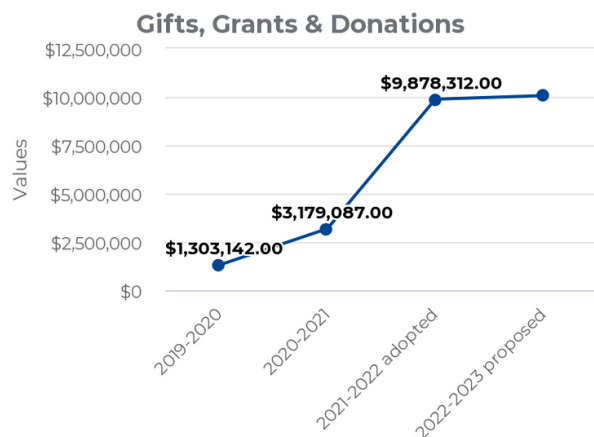
The city recognizes the cigarette taxes, liquor taxes, marijuana taxes and state revenue sharing revenues in the General Fund. There are no restrictions on these revenues. The gas tax revenue is recognized in the State Gas Tax Fund and is dedicated to street maintenance in Sweet Home.

Grants and donations received by various departments is generally restricted for certain uses. For example, the 2022-2023 approved budget includes \$7.0 million in expected receipts from the state of Oregon to aid in the construction of the rehabilitation project at the Wastewater Treatment Plant. The revenue has been budgeted in the Wastewater Depreciation fund where construction funds are budgeted to overhaul the plant. Donations received for parks projects are budgeted in the Parks & Recreation fund to continue the great work toward improving city parks.

Assumptions

A significant increase from prior fiscal years' receipts was budgeted in Gifts, Grants and Donations thanks in no small part to the contributions from the State of Oregon for the City's Wastewater Treatment Project. In total, approximately \$13.0 million has been dedicated to the City for this project in the form of both grants and loan forgiveness guarantees. This will significantly reduce the burden on the City and its utility customers in paying for the \$32 million plant renovation and set Sweet Home up for future success. The proposed budget also includes a second round of funds from the American Rescue Plan Act (ARPA) and continued funding from the federal Surface Transportation Block Grant.

Gifts, Grants and Donations			
	Revenues	Increase/(Decrease)	% change
2019-20 actual	\$1,303,142	\$166,336	14.6%
2020-21 actual	\$3,179,087	\$1,875,945	144.0%
2021-22 adopted	\$9,878,312	\$6,699,225	228.2%
2022-23 proposed	\$10,063,508	\$185,196	1.9% (from 2021-22 adopted)
2022-23 approved	\$10,063,508	\$185,196	1.9% (from 2021-22 adopted)



Utility Revenues

The City produces and sells potable water for customers inside the city limits and for a few customers outside city limits. The city also levies a charge on each user for the city's sewage system having a sewer connection or otherwise discharging sewage, industrial waste or other liquids in the city's sewage system. In 2008, the city began collecting a storm water drainage utility fee which was last updated for the 2022 fiscal year. Rates (except storm) are based on a customer using 300 cubic feet initially before being charged a commodity per 100 cubic feet.

Uses

The revenue generated by water, wastewater and storm water fees are used to cover the cost of operations, administration, maintenance and replacement of the city's water treatment and distribution system, the wastewater collection and treatment system and preventive maintenance in the storm water system to minimize local flooding.

Structure

Water rate* - \$19.99 base charge + \$9.25 per 100 cubic feet (1 cubic foot = 7.48 gallons)

Wastewater rate - \$40.87 base charge + \$9.78 per 100 cubic feet

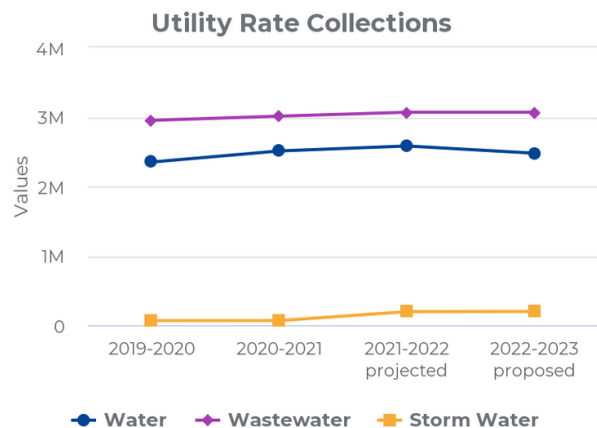
Storm water - \$3.00 per Equivalent Dwelling Unit (EDU)

* Rate for residential customer with ¾" meter (standard)

Assumptions

The City's biggest issue moving forward is funding a significant capital improvement plan with limited and diminishing resources. A balance must be struck between raising rates on consumers and incurring additional debt to cover large scale projects. The approved budget does not include a utility rate increase for any of the utility fees. Additional growth within City limits is projected to bring enough revenue to cover the approved expenditures in these enterprise funds for the coming fiscal year. However, in the future, the City will have to look at expense reductions and/or rate increases to keep up with rising costs. The forecast outlines the need for revenue increases of 8% over four years (2024-2027) in the water fund and storm water may need additional funds as the City's population passes 10,000 and additional storm water requirements are enforced by the state.

Utility Fee Revenue			
	Revenues	Increase/(Decrease)	% change
2019-2020 actual	\$5,362,509	\$45,690	0.9%
2020-2021 actual	\$5,583,796	\$221,287	4.1%
2021-2022 adopted	\$5,810,535	\$226,739	4.1%
2022-2023 proposed	\$5,788,341	\$-22,194	-.4% (from 2021-22 adopted)
2022-2023 approved	\$5,788,341	\$-22,194	-.4% (from 2021-22 adopted)

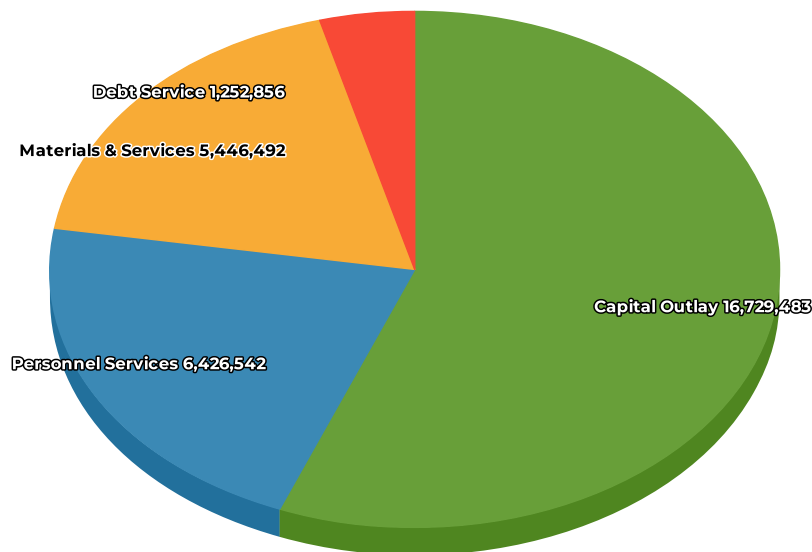


Appropriations by Classification

In addition to reviewing the budget by department, it is important to know how much of the budget is being spent on certain classifications of expenditure. The City budgets using six major classifications: personnel services, materials & services, capital outlay, transfers, debt service and contingencies.

The largest category of expenditures in the operating budget at 55.2% is dedicated to Capital Outlay. The capital budget typically consumes the largest piece of the appropriations' pie due to the price tag of equipment and infrastructure. Second to capital, personnel services, which consists of 21.9% of the total operating expenditures this year, is the largest cause for concern as wages and benefit costs continue to rise. For the 2022-2023 fiscal year, benefits and other requirements of the city for federal and state taxes total 52.9% of the total cost of labor. That means for every \$1 the city spends on wages, it will spend an addition \$.52 to cover other payroll expenses (OPE). OPE includes health/dental/vision insurance, Social Security, Medicare, retirement and workers' compensation benefits.

Where does the money go?



Personnel Services

The personnel services budget includes salaries and wages paid to full-time, part-time and contracted employees. Additionally, the benefits as described above are included as well. Personnel costs make up 24.5% of the City's total expenses and in some departments can account for near three-quarters (75%) of the department's total expenditures.

Department	Proposed expense	% of dept. expenditures
Non-Departmental	\$722,549	35.1%
Executive & Legislative	409,470	66.8%
Finance & Municipal Court	653,925	73.4%
Community & Economic Development	413,078	45.2%
Library	231,910	42.7%
Police Department	2,358,802	67.9%
Parks	185,147	32.8%
Water	599,900	13.1%
Wastewater	421,630	3.0%
Storm Water	31,395	15.9%
Streets	398,736	27.5%
Total Personnel Expense	\$6,426,542	21.9%

The city has two separate represented bargaining units. The American Federation of State, County and Municipal Employees (AFSCME) covers all the city's non-management, general employees working half-time or more in City Hall, Court, the Library and Public Works. The Sweet Home Police Employees Association (SHPEA) covers all non-management police officers and dispatchers in the Police Department. Non-represented (management) employees do not have a labor agreement.

Salaries are budgeted at the current pay level with step increases approved based on each employee's annual review date and the existing pay schedules, sans positions already at the top step. The City and SHPEA settled the last contract in December 2019 and will begin negotiations in earnest during the 2022 fiscal year while the AFSCME contract will be renegotiated during this proposed fiscal year. The proposed budget contains funds to accommodate AFSCME COLAs in 2023 which will be tied to CPI-W for the previous 12 months from January 2021 through December 2021 and also includes funds for premium pays, overtime and temporary employees. The budget for the Police Department includes some increases to plan for what may be settled during bargaining but actual costs will not be known until bargaining is complete.

Health insurance costs are budgeted with no increase over the 2021-2022 rates which came as a pleasant surprise to likely many municipalities across Oregon from CityCounty Insurance Services (CIS), the City's benefit conglomerate. Employees continue to pay 5% of the total premium costs. For general service employees and non-sworn police employees, the city continues to pay 12% of salary into a MissionSquare retirement account (15.7% for management employees). Sworn police officers are required by Oregon law to participate in PERS which currently sees a city contribution of 13.76% and 10.02% for PERS Tier 1 or 2 and OPSRP respectively. In addition, the city provides an additional 6% for each tier. PERS rates are re-evaluated each biennium and were last adjusted for Sweet Home during the 2022 fiscal year. For the upcoming fiscal year, the PERS rates for Sweet Home will remain the same. Over the next six to ten years, the Police Levy will incur steep cost increases as PERS rates are expected to climb approximately 5% of payroll in each biennium for the foreseeable future. The silver lining in this is that the city will not see cost increases like that of other cities as only 19% of our total retirement costs are associated with PERS. Nonetheless, it is an issue for the city and the Budget Committee to remain aware of in the long-term.

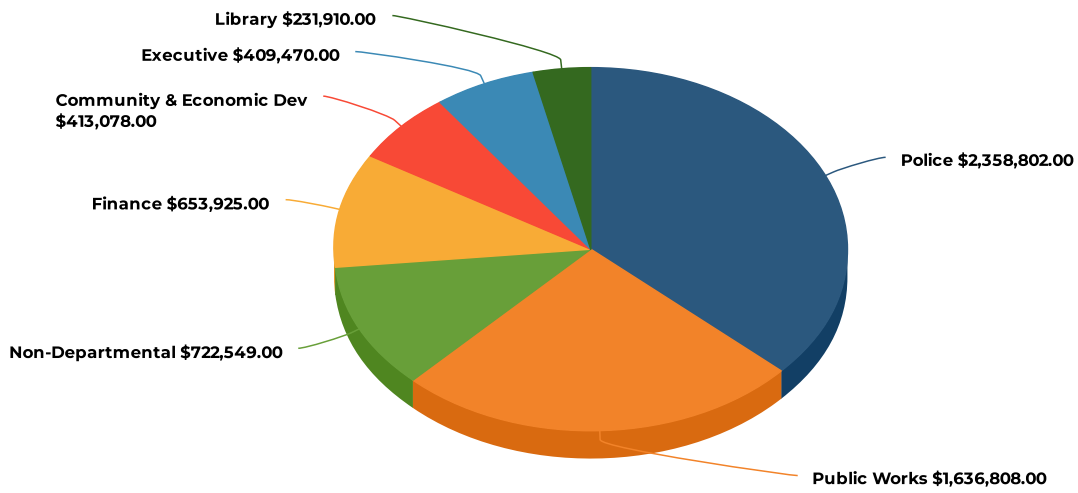
Staffing Levels

The 2022-2023 proposed budget includes a total of 63.50 full-time equivalencies (FTE), down 0.3% from the 2021-2022 adopted budget of 63.70 FTE.

Approved staffing level changes within this budget include a reduction in the FTE of the Communications Specialist (currently budgeted at 1.0 FTE) to .8 FTE, an increase of 1.0 budgeted FTE in the Streets division of Public Works (a return to 4.0 FTE from prior years), removal of the IT position budgeted in 2022 and a swapped FTE from a Collections Crew Leader to a Municipal Maintenance Worker. Other neutral FTE changes include some changes in the Finance Office (moving Accounting Technicians to 1.2 FTE and hiring a .8 FTE Accountant) and redistributing the City's Staff Engineer to 5% Community & Economic Development (CED) and the remainder of the full FTE in Public Works. The Staff Engineer was budgeted 100% CED for the 2022 fiscal year.

Salary costs have been combined into one-line item in a bid to allow the city to respond quickly to changing environments. A complete list of the budgeted positions that make up the combined salary ask can be found under "Personnel Summary" but is subject to change as the City focuses on achieving targeted outcomes and as new opportunities present themselves.

Personnel costs by department



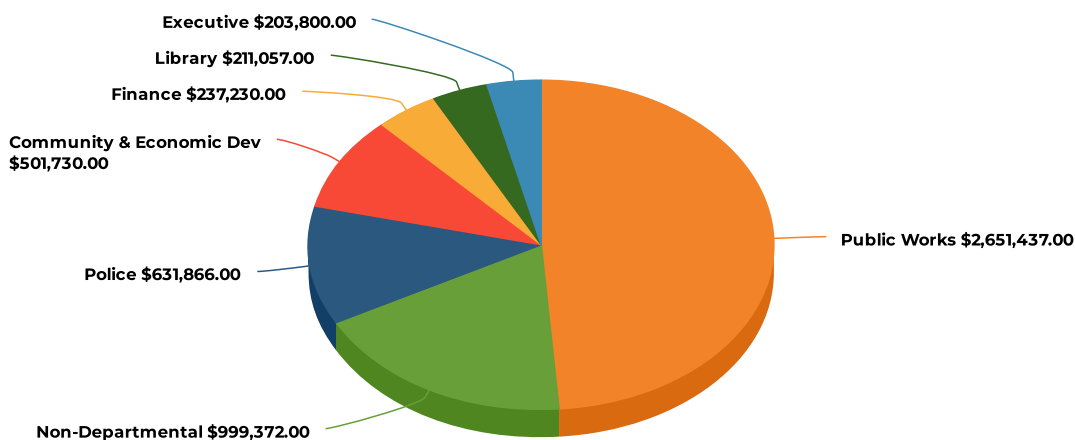
Materials & Supplies

The Materials & Service budgets within departments include costs for purchases such as:

- Paper, office supplies, library books and small tools
- Contractual services such as janitorial, audit and consulting services
- Overhead charges such as electricity, telephone and natural gas
- Fuel and maintenance for vehicles and equipment
- Memberships and training expenses for City employees
- Minor building repairs
- Computer software and upgrades
- Memberships and subscriptions

Department	Proposed expense	% of dept. expenditures
Non-Departmental	\$1,009,372	49.1%
Executive & Legislative	203,800	33.2%
Finance & Municipal Court	237,230	26.6%
Community & Economic Development	501,730	54.8%
Library	211,057	38.9%
Police Department	631,866	18.2%
Parks	177,125	31.4%
Water	918,798	20.1%
Wastewater	989,658	7.1%
Storm Water	116,280	58.8%
Streets	449,576	31.0%
Total Materials & Services Expense	\$5,446,492	18.6%

Materials & Services by department



Capital Outlay

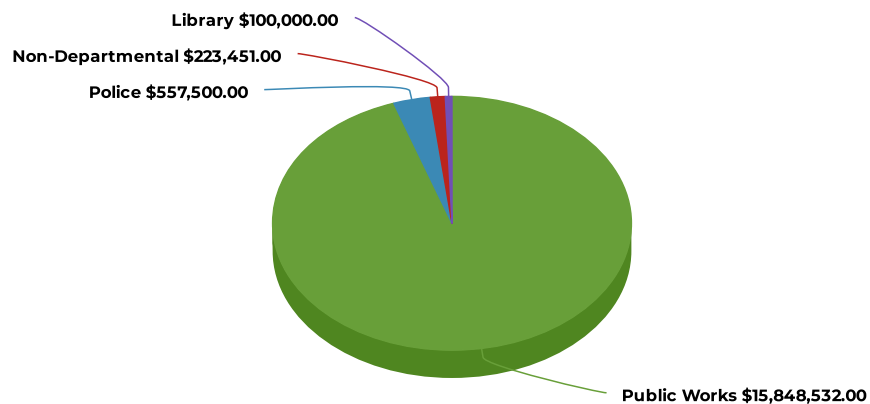
Capital expenditures include all anticipated expenditures for individual items with costs equal to or greater than \$5,000 and have a useful life of three or more years such as machinery, equipment or buildings. Capital expenditures may include:

- Purchase of land
- Purchase of buildings, major permanent structural alterations, installations of HVAC systems and fire protection systems
- Projects or improvements not associated with buildings such as fences, retaining walls, streets, curbs or drains
- Equipment and machinery such as drill presses, bobcats, recreation equipment, radios, etc.
- Vehicles such as police cars, trucks, buses or motorcycles

The 2022-2023 approved budget includes \$12.8 million for capital purchases and projects across three departments. This is a decrease of \$2.3 million from the prior year budget due primarily to the timing of construction at the Wastewater Treatment Plant. Originally slated to begin construction during the 2021 fiscal year, the schedule has been refined more as planning has continued and construction is now slated to begin in the fall of 2022. The 2022-2023 proposed budget includes \$11.7 million in capital construction funds for the Wastewater Treatment Plant which, if excluded, would result in a capital budget totaling \$4.5 million. A list of specific capital equipment and projects can be found in the capital improvement section of this budget.

Department	Proposed expense	% of dept. expenditures
Non-Departmental	\$223,451	10.9%
Executive & Legislative	0	0.0%
Finance & Municipal Court	0	0.0%
Community & Economic Development	0	0.0%
Library	0	0.0%
Police Department	482,500	13.9%
Parks	201,500	35.7%
Water	2,649,400	58.0%
Wastewater	11,847,632	84.6%
Storm Water	50,000	25.3%
Streets	600,000	41.4%
Total Capital Expenses	\$16,154,483	55.2%

Capital expenses by department



Interfund Transfers

Transfers represent the movement of monies between funds within the organization. This is normally done to move money from the operating funds into other funds where it will be saved for future expenditures or used to complete capital projects. Some departments also make transfers into the Project/Equipment Reserve Fund to save for future projects or equipment purchases.

Debt Services

Debt services include appropriations for all the City's long-term debt, including revenue bonds, general obligation bonds and other types of long-term financing such as loans from the state of Oregon. Per City policy, the City's legal debt limit is 3% of real market value (RMV) within the City. Based on the current market value of \$963,434,004, the City's debt authority is \$28.9 million. Additional information on existing debt can be found under the debt section.

Contingencies

Contingency appropriations are budgeted to allow the City to deal with emergencies and may be used following approval of the City Council. If the City Council authorizes the use of contingency funds, the budget is transferred by resolution to the appropriate expenditure category. There will never be actual expenditures in the classification of contingencies.

All the City's operating funds are required to have a budgeted contingency amount per the City's Financial Policies. The City has also implemented a contingency requirement for all funds that have personnel expenses. This 2% contingency will cover any departures that occur mid-year as well as any accrued leave payouts and other situations.

Contingencies included in the 2022-2023 budget are:

Fund	Amount
General	\$88,098
Internal Service	87,513
Police	145,371
Library	20,927
Water	69,672
Wastewater	74,117
State Gas Tax	36,424
Total Contingencies Proposed	\$522,123

Unappropriated and Reserved for Future Expenditures

The purpose of an unappropriated ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. The City uses an unappropriated ending fund balance in the three funds that are tax supported to provide capital until tax revenues become available in November of each year. The unappropriated set aside is an amount that is enough to fund the cash requirements of these funds for the first four months of the fiscal year. A previous recommendation from the City's auditors has resulted in the City working to set aside six to twelve months of unappropriated ending fund balance to weather economic downturns and unforeseen expenditures. The City's approved budget for 2022-2023 contains funds with excess of six month reserves in the proposed year but demonstrates that after five years, the funds will have enough to maintain a six-month reserve.

In the 2022-2023 budget, the following amounts have been included as unappropriated reserves.

Fund	Budget	4 Months Requirement	Difference
General Fund	\$1,172,085	777,499	394,586
Public Safety Levy	2,703,542	1,139,513	1,564,029
Library Services	252,343	187,965	64,378

Personnel Changes

In the 2023 approved budget, the City rolls back many of the FTE revisions from the 2022 fiscal year as staffing needs are reassessed. An additional FTE created in 2022 for IT is eliminated after the City signed a contract with its existing IT provider for half-time dedicated support as part of its existing managed service contract, a position is added back to the Streets division and in Communications, the full-time position is rolled back to .80 FTE (32 hours/week). For position changes, the City will convert the Accounts Payable Technician in the Finance Office to an Accountant. Under the Finance proposal, the department will maintain 4.0 FTE but will do so with five staff, two working .60 FTE, one working .80 FTE and two others working full-time.

Budgeted Positions

Position Title	2019-2020	2020-2021	2021-2022	2022-2023
City Manager's Office				
City Council	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant I	1.00	1.00	0.00	0.00
Administrative Services Manager	0.00	0.00	1.00	1.00
Information Technology Services Manager	0.00	0.00	1.00	0.00
Communications Specialist	0.60	0.80	1.00	0.80
City Attorney	0.25	0.25	0.25	0.25
Finance				
Finance Director	0.90	0.90	0.90	0.95
Accounting Supervisor	1.00	1.00	0.00	0.00
Financial Services Manager	0.00	0.00	1.00	1.00
Accountant	0.00	0.00	0.00	0.80
Accounting Technician	1.00	1.00	2.00	1.20
Utility Billing Specialist II	1.00	1.00	0.00	0.00
Municipal Court				
Finance Director	0.10	0.10	0.10	0.05
Court Administrator	1.00	1.00	1.00	1.00
Court Clerk II	1.20	1.20	1.20	1.20
Municipal Court Judge	0.25	0.25	0.25	0.25
Community & Economic Development				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	1.00	0.05
Permit Technician	1.00	1.00	1.00	1.00
Building Inspector	0.00	0.00	0.00	0.00
Code Compliance Officer	1.00	1.00	1.00	1.00
Project Assistant	0.40	0.00	0.00	0.00
Police				
Police Chief	1.00	1.00	1.00	1.00
Captain	0.00	0.00	1.00	1.00
Communications Commander	1.00	1.00	1.00	1.00



Sergeant	4.00	4.00	2.00	2.00
Police Officer	9.00	9.00	9.00	9.00
Detective	1.00	1.00	1.00	1.00
School Resource Officer	1.00	1.00	1.00	1.00
Dispatcher	5.50	5.50	5.00	5.00
Community Services Officer	0.50	1.00	1.00	1.00

Library

Library Director	1.00	1.00	1.00	1.00
Library Assistant	2.00	2.00	2.00	2.00

Public Works

Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00
Utilities Manager	0.00	1.00	1.00	1.00
PW Administrative Assistant	1.00	1.00	1.00	1.00
PW Secretary	0.00	0.00	0.00	0.00
Staff Engineer	0.00	0.00	0.00	0.95
Engineering Technician II	1.00	1.00	1.00	1.00
Engineering Technician I	0.00	0.00	0.00	0.00
Parks Crew Leader	1.00	1.00	1.00	1.00
Streets Crew Leader	1.00	1.00	1.00	1.00
Distribution Crew Leader	1.00	1.00	1.00	1.00
Collections Crew Leader	1.00	1.00	1.00	0.00
Mechanic	1.00	1.00	2.00	2.00
Plant Operator III	0.00	0.00	2.00	0.00
Plant Operator II	0.00	0.00	2.00	0.00
Plant Operator I	0.00	0.00	0.00	4.00
Municipal Maintenance Worker	8.00	7.00	7.00	9.00

Total FTE	58.70	56.00	63.70	63.50
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FUND DETAIL



General Fund

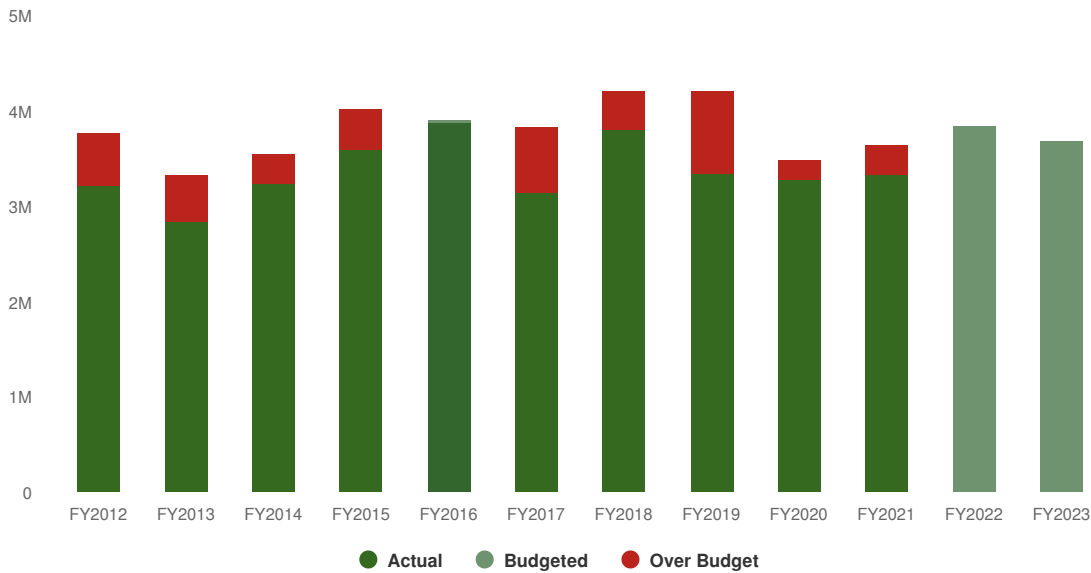
The General Fund is the City's only discretionary fund and houses expenditures for Municipal Court, Community & Economic Development and the City's Parks. Additionally, expenditures not associated with a particular department are included in the general fund such as electricity for street lights, emergency preparedness, City Hall and various grant type expenditures such as funds given to the Linn Shuttle program, Meals on Wheels and the Sweet Home Community Foundation. The major changes for the 2023 approved budget from prior fiscal years include added expenditures for the Executive department and funds to aid the development and maintenance of a managed shelter for the unsheltered.

Revenues and expenditures in the 2023 approved budget are down 4.2% from the 2022 adopted budget. Driving the reduction is a decline in revenue previously received from the State of Oregon for Sankey Park and a sudden reduction in marijuana revenue received from the state as well after Measure 110 was approved by Oregon voters. In expenditures, a declining fund balance is cause for concern in the long run as the City continues to spend more than it brings in.

Revenues Summary

\$3,697,717 **-\$161,489**
 (-4.18% vs. prior year)

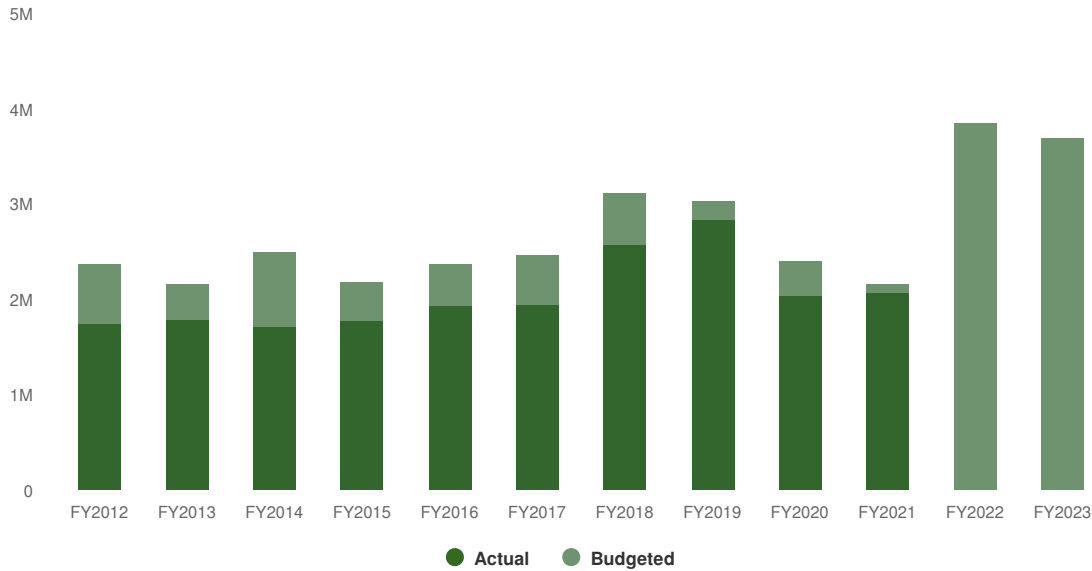
General Fund Proposed and Historical Budget vs. Actual



Expenditures Summary

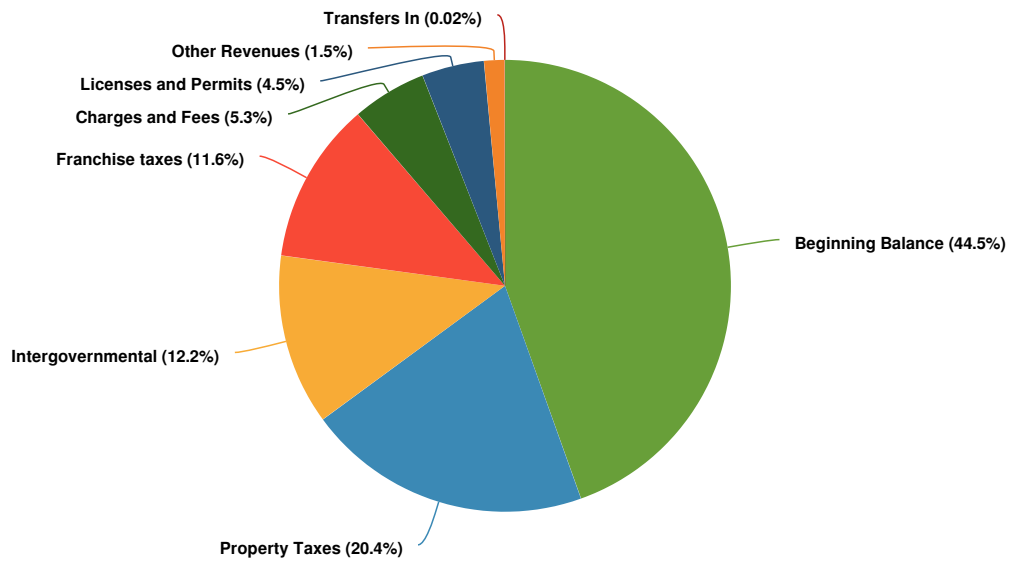
\$3,697,717 **-\$161,489**
 (-4.18% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual

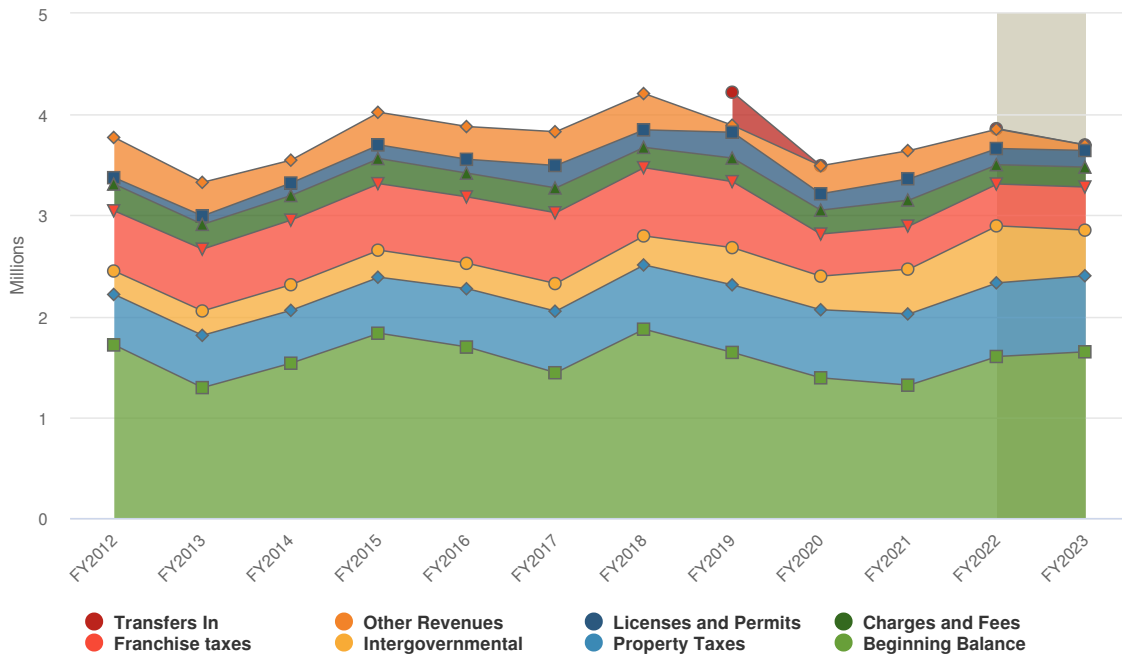


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Revenue Source							
Transfers In							
Transfer In for Services	100-010-391-020	\$280	\$0	\$0	\$0	\$0	0%
Transfer In for Operations	100-010-391-030			\$4,592	\$807	\$807	-82.4%
Total Transfers In:		\$280	\$0	\$4,592	\$807	\$807	-82.4%
Beginning Balance							
BEGINNING FUND BALANCE	100-000-300-000	\$1,389,269	\$1,316,451	\$1,600,707	\$1,647,112	\$1,647,112	2.9%
Total Beginning Balance:		\$1,389,269	\$1,316,451	\$1,600,707	\$1,647,112	\$1,647,112	2.9%
Other Revenues							
Miscellaneous Grants	100-002-330-030	\$51,627	\$24,500	\$0	\$0	\$0	0%
State Operating Grant	100-002-334-030		\$42,121		\$0	\$0	N/A
Interest	100-002-361-010	\$89,074	\$10,462	\$25,500	\$10,672	\$10,672	-58.1%
Interest on Taxes	100-002-361-011	\$1,093	\$2,900	\$0	\$0	\$0	0%
SAIF Dividends	100-002-361-021	\$12,562	\$0	\$10,000	\$20,000	\$20,000	100%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Lease Revenue	100-002-362-010	\$20,402	\$21,148	\$21,000	\$21,630	\$21,630	3%
Miscellaneous Revenue	100-002-395-011	\$1,899	\$19,665	\$1,500	\$1,500	\$1,500	0%
Business Oregon Grant	100-006-334-030	\$0	\$49,000	\$0	\$0	\$0	0%
Donations	100-006-364-030	\$0	\$3,450	\$0	\$0	\$0	0%
State Capital Grant	100-009-334-040	\$101,249	\$100,031	\$134,078	\$0	\$0	-100%
Donations	100-009-364-030	\$90	\$1,487	\$200	\$206	\$206	3%
Miscellaneous Revenue	100-009-395-011		\$4,474		\$0	\$0	N/A
Total Other Revenues:		\$277,996	\$279,238	\$192,278	\$54,008	\$54,008	-71.9%
Property Taxes							
Current Property Taxes	100-002-311-010	\$657,930	\$688,772	\$710,042	\$738,729	\$738,729	4%
Delinquent Prop. Taxes	100-002-319-010	\$16,950	\$17,540	\$20,000	\$15,100	\$15,100	-24.5%
Total Property Taxes:		\$674,880	\$706,312	\$730,042	\$753,829	\$753,829	3.3%
Franchise taxes							
Franchise - Electricity	100-002-318-021	\$417,555	\$427,137	\$415,000	\$427,500	\$427,500	3%
Total Franchise taxes:		\$417,555	\$427,137	\$415,000	\$427,500	\$427,500	3%
Licenses and Permits							
Amusement License	100-006-321-011	\$125	\$0	\$0	\$0	\$0	0%
Building Permits	100-006-322-010	\$162,129	\$211,349	\$160,000	\$164,800	\$164,800	3%
Total Licenses and Permits:		\$162,254	\$211,349	\$160,000	\$164,800	\$164,800	3%
Intergovernmental							
State Revenue Sharing	100-002-335-010	\$112,639	\$125,317	\$115,000	\$116,150	\$116,150	1%
Cigarette Taxes	100-002-335-011	\$10,296	\$8,945	\$7,100	\$7,400	\$7,400	4.2%
Liquor Taxes	100-002-335-012	\$165,643	\$182,331	\$174,200	\$181,000	\$181,000	3.9%
Transient Occupancy Tax	100-002-335-013	\$33,326	\$16,841	\$22,000	\$22,660	\$22,660	3%
Marijuana Local Option Tax	100-002-335-014	\$10,868	\$110,577	\$111,587	\$85,000	\$85,000	-23.8%
Emerg. Mgmt Reimbursements	100-002-338-021			\$135,000	\$40,000	\$40,000	-70.4%
Total Intergovernmental:		\$332,772	\$444,010	\$564,887	\$452,210	\$452,210	-19.9%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Charges and Fees							
Lien Search Fees	100-004-340-020	\$10,950	\$10,340	\$0	\$0	\$0	0%
Passport Acceptance Fees	100-004-340-023	\$10,710	\$0	\$0	\$0	\$0	0%
Passport Photos	100-004-340-024	\$3,430	\$0	\$0	\$0	\$0	0%
Assessment Principal	100-004-355-010	\$0	\$71	\$0	\$0	\$0	0%
Court Fines	100-005-351-010	\$197,524	\$217,530	\$175,000	\$180,250	\$180,250	3%
Abatement Reimbursements	100-006-341-020	\$0	\$0	\$2,000	\$2,060	\$2,060	3%
Planning Fees	100-006-341-030	\$14,463	\$29,434	\$14,500	\$14,935	\$14,935	3%
Handball Fees	100-006-347-030	\$0	\$137	\$200	\$206	\$206	3%
REVENUE PLACEHOLDER	100-006-347-031	-\$100	\$15	\$0	\$0	\$0	0%
RV Permits	100-006-347-032		\$85		\$0	\$0	N/A
Total Charges and Fees:		\$236,977	\$257,611	\$191,700	\$197,451	\$197,451	3%
Total Revenue Source:		\$3,491,983	\$3,642,108	\$3,859,206	\$3,697,717	\$3,697,717	-4.2%

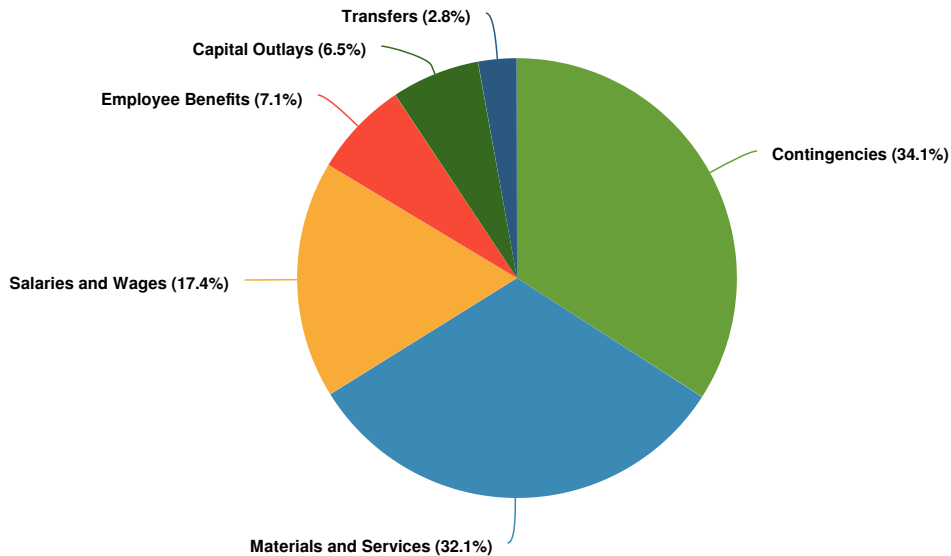
Expenditures by Expense Type

Expenditures for the 2023 approved budget include multiple additions compared to prior fiscal years, including personnel expenses for the executive department. The executive department is primarily funded out of the internal service fund (fund 290) and was last funded in the general fund during the 2019 fiscal year. For 2023, staff has included the costs of an agreement and release between the City and the former City Manager. The agreement specified nine months of pay and benefits. The remaining expenses for the executive department can be found in the internal service fund. In non-departmental, the approved budget includes the installation of a generator at City Hall and expenses for the managed facility for the unsheltered. In total, expenditures in the general fund are down 4.2% for the 2023 approved budget but forced staff to make reductions from planned increases across all departments to accommodate the declining revenue forecast.

The approved budget also includes negotiated staff salary adjustments, also known as cost of living adjustments (COLA) and an increase for the City's non-represented employees. The negotiated increases for the 2023 fiscal year are 3.25% plus applicable steps for eligible employees and includes 3.0% COLA for non-represented employees. Other cost drivers in the proposed budget include \$88k for nighttime security and \$20k for site preparation at the managed facility for the unsheltered. These are new budget items for 2023 and include one ongoing expense (security) while the other is a one-time capital proposal. However, the additions reduce what may be possible elsewhere as the City works to ensure an adequate fund balance remains in future fiscal years.

The largest piece of the general fund budget continues to be the non-departmental expenditures. While there are no personnel expenditures in non-departmental, the budget for this category makes up over a third of the general fund expenditures excluding contingencies. Another factor for the general fund is the inclusion of \$92k being transferred out annually to repay the interfund loan taken to pay for the renovation of City Hall in 2018. These expenditures are cyclical and constant (at least until the loan is paid in full in 2029 or paid off early) and will limit the capacity of the general fund to expand programs in the future.

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Expense Objects							
Contingencies							
Contingency	100-002-490-000	\$0	\$0	\$90,298	\$88,098	\$88,098	-2.4%
Unappropriated Ending Fund Balance	100-010-490-002			\$1,231,519	\$1,172,086	\$1,172,086	-4.8%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Total Contingencies:		\$0	\$0	\$1,321,817	\$1,260,184	\$1,260,184	-4.7%
Salaries and Wages							
Staff Pay	100-006-465-110	\$45,062	\$46,793	\$50,214	\$52,500	\$52,500	4.6%
Staff Pay	100-006-419-110	\$265,718	\$283,798	\$289,130	\$222,100	\$222,100	-23.2%
Overtime	100-006-419-130	\$729	\$209	\$0	\$0	\$0	0%
Staff Pay	100-009-452-110	\$88,336	\$95,291	\$100,224	\$100,300	\$100,300	0.1%
Temporary Employees	100-009-452-120	\$21,249	\$16,053	\$41,000	\$25,000	\$25,000	-39%
Overtime	100-009-452-130	\$2,289	\$836	\$0	\$0	\$0	0%
Staff Pay	100-003-413-110	\$0	\$0	\$0	\$69,252	\$69,252	N/A
Council Pay	100-003-413-111	\$0	-\$150	\$0	\$0	\$0	0%
Staff Pay	100-004-415-110	\$0	\$44	\$0	\$0	\$0	0%
Staff Pay	100-005-412-110	\$112,291	\$113,512	\$123,220	\$124,500	\$124,500	1%
Municipal Judge	100-005-412-113	\$51,425	\$51,425	\$51,425	\$51,425	\$51,425	0%
Overtime	100-005-412-130	\$352	\$0	\$0	\$0	\$0	0%
Total Salaries and Wages:		\$587,451	\$607,809	\$655,213	\$645,077	\$645,077	-1.5%
Employee Benefits							
Group Insurance	100-006-465-210	\$12,960	\$12,589	\$12,750	\$12,500	\$12,500	-2%
FICA/Medicare	100-006-465-220	\$3,411	\$3,545	\$3,842	\$4,000	\$4,000	4.1%
Retirement	100-006-465-230	\$7,059	\$7,543	\$7,884	\$8,300	\$8,300	5.3%
Unemployment Contribution	100-006-465-250	\$12	\$19	\$50	\$53	\$53	6%
Workers' Compensation	100-006-465-260	\$51	\$64	\$68	\$53	\$53	-22.1%
Group Insurance	100-006-419-210	\$81,742	\$80,078	\$83,314	\$64,500	\$64,500	-22.6%
FICA/Medicare	100-006-419-220	\$20,001	\$21,316	\$22,118	\$17,000	\$17,000	-23.1%
Retirement	100-006-419-230	\$38,146	\$36,271	\$41,659	\$31,100	\$31,100	-25.3%
Unemployment Contribution	100-006-419-250	\$99	\$148	\$292	\$222	\$222	-24%
Workers' Compensation	100-006-419-260	\$1,715	\$1,906	\$2,723	\$750	\$750	-72.5%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Group Insurance	100-009-452-210	\$25,849	\$27,679	\$31,017	\$34,300	\$34,300	10.6%
FICA/Medicare	100-009-452-220	\$8,507	\$8,512	\$10,800	\$9,600	\$9,600	-11.1%
Retirement	100-009-452-230	\$8,605	\$10,867	\$12,028	\$12,000	\$12,000	-0.2%
Unemployment Contribution	100-009-452-250	\$65	\$81	\$200	\$136	\$136	-32%
Workers' Compensation	100-009-452-260	\$3,758	\$3,442	\$3,700	\$3,811	\$3,811	3%
FICA/MEDICARE	100-001-411-220	-\$11	\$0	\$0	\$0	\$0	0%
Group Insurance	100-003-413-210	\$0	\$0	\$0	\$11,360	\$11,360	N/A
FICA/Medicare	100-003-413-220	\$0	-\$11	\$0	\$2,533	\$2,533	N/A
Unemployment Contribution	100-003-413-250	\$0	\$0	\$0	\$30	\$30	N/A
FICA/Medicare	100-004-415-220	\$0	\$3	\$0	\$0	\$0	0%
Retirement	100-004-415-230	\$0	\$5	\$0	\$0	\$0	0%
Unemployment Contribution	100-004-415-250	\$0	\$0	\$0	\$0	\$0	0%
Workers' Compensation	100-004-415-260	\$0	\$0	\$0	\$0	\$0	0%
Group Insurance	100-005-412-210	\$22,735	\$19,467	\$25,768	\$17,700	\$17,700	-31.3%
FICA/Medicare	100-005-412-220	\$12,286	\$12,495	\$13,360	\$13,500	\$13,500	1%
Retirement	100-005-412-230	\$15,476	\$14,386	\$17,200	\$17,300	\$17,300	0.6%
Unemployment Contribution	100-005-412-250	\$54	\$80	\$177	\$175	\$175	-1.1%
Workers' Compensation	100-005-412-260	\$159	\$241	\$235	\$175	\$175	-25.5%
Total Employee Benefits:		\$262,677	\$260,727	\$289,185	\$261,098	\$261,098	-9.7%
Capital Outlays							
Buildings	100-002-480-720	\$709	\$0	\$30,000	\$50,000	\$50,000	66.7%
Projects & Improvements	100-002-480-730		\$0		\$20,000	\$20,000	N/A
Machinery	100-002-480-741	\$6,717	\$0	\$150,000	\$0	\$0	-100%
Projects & Improvements	100-009-452-730	\$16,031	\$170,490	\$144,517	\$170,000	\$170,000	17.6%
Machinery	100-009-452-741	\$235,364	-\$6,721	\$0	\$0	\$0	0%
Vehicles	100-009-452-742	\$90	\$0	\$0	\$0	\$0	0%
Total Capital Outlays:		\$258,911	\$163,769	\$324,517	\$240,000	\$240,000	-26%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Materials and Services							
Memberships/Dues	100-002-480-310	\$18,138	\$7,179	\$18,600	\$19,530	\$19,530	5%
Subscriptions	100-002-480-311	\$1,792	\$138	\$0	\$0	\$0	0%
Professional Services	100-002-480-320	\$19,499	\$11,567	\$120,500	\$138,000	\$138,000	14.5%
Labor Relations	100-002-480-321	\$8,742	\$0	\$8,000	\$0	\$0	-100%
Auditing	100-002-480-331	\$9,960	\$0	\$0	\$0	\$0	0%
Technical Services	100-002-480-340	\$6,015	\$10,268	\$15,000	\$10,000	\$10,000	-33.3%
Custodial Services	100-002-480-423	\$6,438	\$7,059	\$7,000	\$7,200	\$7,200	2.9%
Equipment Repair & Maintenance	100-002-480-430	\$118	\$135	\$0	\$0	\$0	0%
Building Repair & Maintenance	100-002-480-431	\$17,761	\$23,684	\$20,000	\$18,000	\$18,000	-10%
Grounds Maintenance	100-002-480-432	\$3,964	\$1,647	\$2,000	\$2,000	\$2,000	0%
Insurance	100-002-480-520	\$58,700	\$35,494	\$38,362	\$40,000	\$40,000	4.3%
Advertising	100-002-480-540	\$3,781	-\$3,963	\$2,000	\$2,000	\$2,000	0%
Tourism	100-002-480-541	\$10,000	\$20,000	\$15,000	\$15,000	\$15,000	0%
Training/Travel	100-002-480-580	\$1,331	\$6,408	\$0	\$0	\$0	0%
Office Supplies	100-002-480-610	\$3,108	\$12,187	\$0	\$1,000	\$1,000	N/A
Cleaning Supplies	100-002-480-611	\$1,327	\$1,821	\$0	\$1,500	\$1,500	N/A
Operating Supplies	100-002-480-612	\$1,027	\$3,641	\$8,000	\$5,000	\$5,000	-37.5%
Tools & Small Equipment	100-002-480-614	\$6,144	\$4,693	\$0	\$0	\$0	0%
Bank Expense	100-002-480-615	\$45	\$0	\$0	\$0	\$0	0%
Furniture	100-002-480-617	\$17,112	\$62	\$0	\$0	\$0	0%
Postage	100-002-480-618	\$7	\$0	\$0	\$0	\$0	0%
Computers	100-002-480-619	\$6,600	\$20,705	\$8,000	\$8,000	\$8,000	0%
Natural Gas	100-002-480-621	\$1,040	\$554	\$0	\$500	\$500	N/A
Electricity	100-002-480-622	\$181,834	\$156,675	\$182,000	\$196,560	\$196,560	8%
Phone	100-002-480-623	\$1,978	\$1,080	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
TV/Internet	100-002-480-624	\$7,491	\$9,057	\$8,000	\$8,240	\$8,240	3%
Food & Beverage	100-002-480-630	\$725	\$2,411	\$5,000	\$5,000	\$5,000	0%
Special Events	100-002-480-803	\$507	\$1,263	\$10,000	\$5,000	\$5,000	-50%
Safety Incentive Program	100-002-480-805	\$845	\$0	\$5,000	\$5,000	\$5,000	0%
Elderly Nutrition	100-002-480-806	\$0	\$0	\$1,210	\$1,500	\$1,500	24%
Senior Center	100-002-480-807	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200	0%
Community Grants	100-002-480-808	\$5,000	\$0	\$5,000	\$15,000	\$15,000	200%
Economic Development	100-002-480-810	\$271	\$8,139	\$0	\$0	\$0	0%
Administrative Svc Chrgs	100-002-480-812	\$0	\$47,362	\$134,324	\$135,716	\$135,716	1%
Finance Svc Chrgs	100-002-480-813	\$0	\$107,475	\$119,133	\$116,498	\$116,498	-2.2%
Professional Services	100-006-465-320	\$5,142	\$335	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	100-006-465-442	\$0	\$120	\$0	\$0	\$0	0%
Training/Travel	100-006-465-580	\$330	\$0	\$0	\$0	\$0	0%
Office Supplies	100-006-465-610	\$54	\$87	\$0	\$0	\$0	0%
Operating Supplies	100-006-465-612	\$0	\$234	\$0	\$0	\$0	0%
Furniture	100-006-465-617	\$456	\$0	\$0	\$0	\$0	0%
Food & Beverage	100-006-465-630	\$163	\$79	\$0	\$0	\$0	0%
Economic Development	100-006-465-810	\$7,125	\$7,125	\$0	\$0	\$0	0%
Memberships/Dues	100-006-419-310	\$1,437	\$2,562	\$1,500	\$2,000	\$2,000	33.3%
Subscriptions	100-006-419-311	\$888	\$2,467	\$1,000	\$1,000	\$1,000	0%
Professional Services	100-006-419-320	\$134,334	\$106,262	\$136,500	\$104,825	\$104,825	-23.2%
Labor Relations	100-006-419-321	\$117	\$0	\$0	\$0	\$0	0%
Abatements	100-006-419-322		\$0		\$15,000	\$15,000	N/A
Technical Services	100-006-419-340	\$10,252	\$11,654	\$10,000	\$10,500	\$10,500	5%
Equipment Repair & Maintenance	100-006-419-430	\$350	\$772	\$0	\$0	\$0	0%
Building Repair & Maintenance	100-006-419-431	\$38	\$0	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Equipment/Vehicle Rental	100-006-419-442	\$5,581	\$3,702	\$0	\$0	\$0	0%
Advertising	100-006-419-540	\$5,114	\$9,777	\$5,000	\$5,150	\$5,150	3%
Duplicating & Printing	100-006-419-550	\$3,108	\$1,850	\$3,000	\$3,000	\$3,000	0%
Training/Travel	100-006-419-580	\$3,190	\$1,283	\$4,000	\$4,000	\$4,000	0%
Office Supplies	100-006-419-610	\$3,920	\$3,155	\$2,500	\$3,000	\$3,000	20%
Cleaning Supplies	100-006-419-611	\$72	\$0	\$0	\$0	\$0	0%
Operating Supplies	100-006-419-612	\$1,772	\$55	\$1,500	\$1,000	\$1,000	-33.3%
Uniforms/Clothing	100-006-419-613	\$584	\$193	\$500	\$500	\$500	0%
Tools & Small Equipment	100-006-419-614	\$25	\$145	\$0	\$0	\$0	0%
Furniture	100-006-419-617	\$10,214	\$1,798	\$0	\$0	\$0	0%
Postage	100-006-419-618	\$696	\$1,416	\$1,000	\$1,100	\$1,100	10%
Computers	100-006-419-619	\$5,716	\$2,000	\$1,200	\$6,500	\$6,500	441.7%
Natural Gas	100-006-419-621	\$59	\$0	\$0	\$0	\$0	0%
Electricity	100-006-419-622	\$4,889	\$5,058	\$6,500	\$7,020	\$7,020	8%
Phone	100-006-419-623	\$7,069	\$6,224	\$8,500	\$8,755	\$8,755	3%
TV/Internet	100-006-419-624	\$1,980	\$2,100	\$3,000	\$3,000	\$3,000	0%
Gasoline/Fuel	100-006-419-626	\$371	\$615	\$1,000	\$1,060	\$1,060	6%
Food & Beverage	100-006-419-630	\$114	\$90	\$0	\$0	\$0	0%
Books & Periodicals	100-006-419-640	\$36	\$16	\$0	\$0	\$0	0%
Awards & Recognition	100-006-419-650		\$129		\$0	\$0	N/A
Special Events	100-006-419-803	\$8,178	\$11,971	\$15,000	\$15,000	\$15,000	0%
Grant Expense	100-006-419-809	\$1,200	\$49,000	\$0	\$0	\$0	0%
Memberships/Dues	100-009-452-310	\$98	\$0	\$300	\$309	\$309	3%
Subscriptions	100-009-452-311	\$146	\$231	\$0	\$0	\$0	0%
Professional Services	100-009-452-320	\$12,764	\$21,720	\$7,500	\$10,000	\$10,000	33.3%
Labor Relations	100-009-452-321	\$1,164	\$0	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Technical Services	100-009-452-340	\$11,021	\$4,029	\$3,500	\$3,675	\$3,675	5%
Custodial Services	100-009-452-423	\$342	\$473	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	100-009-452-430	\$5,087	\$1,926	\$5,000	\$5,000	\$5,000	0%
Building Repair & Maintenance	100-009-452-431	\$4,152	\$3,308	\$10,000	\$10,000	\$10,000	0%
Grounds Maintenance	100-009-452-432	\$23,931	\$31,310	\$21,500	\$22,000	\$22,000	2.3%
Equipment/Vehicle Rental	100-009-452-442	\$2,165	\$1,853	\$1,515	\$1,515	\$1,515	0%
Insurance	100-009-452-520	\$5,504	\$8,891	\$6,400	\$7,168	\$7,168	12%
Advertising	100-009-452-540	\$13	\$122	\$500	\$515	\$515	3%
Duplicating & Printing	100-009-452-550	\$109	\$77	\$0	\$0	\$0	0%
Training/Travel	100-009-452-580	\$195	\$308	\$1,000	\$1,030	\$1,030	3%
Office Supplies	100-009-452-610	\$728	\$378	\$500	\$515	\$515	3%
Cleaning Supplies	100-009-452-611	\$408	\$338	\$700	\$700	\$700	0%
Operating Supplies	100-009-452-612	\$9,682	\$5,069	\$8,400	\$7,000	\$7,000	-16.7%
Uniforms/Clothing	100-009-452-613	\$1,116	\$848	\$700	\$700	\$700	0%
Tools & Small Equipment	100-009-452-614	\$8,508	\$1,203	\$1,500	\$1,500	\$1,500	0%
Bank Expense	100-009-452-615	\$200	\$0	\$0	\$0	\$0	0%
Furniture	100-009-452-617	\$25	\$185	\$0	\$500	\$500	N/A
Postage	100-009-452-618	\$8	\$12	\$0	\$0	\$0	0%
Computers	100-009-452-619	\$1,299	\$0	\$0	\$0	\$0	0%
Natural Gas	100-009-452-621	\$1,332	\$1,428	\$1,200	\$1,250	\$1,250	4.2%
Electricity	100-009-452-622	\$4,506	\$4,789	\$5,500	\$6,000	\$6,000	9.1%
Phone	100-009-452-623	\$1,631	\$2,508	\$1,400	\$1,450	\$1,450	3.6%
TV/Internet	100-009-452-624	\$3,086	\$3,173	\$3,000	\$3,000	\$3,000	0%
Gasoline/Fuel	100-009-452-626	\$4,169	\$4,569	\$4,500	\$4,700	\$4,700	4.4%
Food & Beverage	100-009-452-630	\$8	\$107	\$0	\$0	\$0	0%
Special Events	100-009-452-803	\$203	\$1,164	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Administrative Chrgs for Svc	100-009-452-812		\$52,075	\$56,702	\$68,047	\$68,047	20%
Finance Chrgs for Svc	100-009-452-813	\$0	\$17,454	\$17,422	\$18,495	\$18,495	6.2%
CITY COUNCIL EXP. ALLOW.	100-001-411-311	-\$150	\$0	\$0	\$0	\$0	0%
Office Supplies	100-003-413-610	\$0	\$35	\$0	\$0	\$0	0%
Memberships/Dues	100-005-412-310	\$225	\$225	\$350	\$350	\$350	0%
Professional Services	100-005-412-320	\$9,732	\$3,009	\$15,000	\$15,000	\$15,000	0%
Technical Services	100-005-412-340	\$14,967	\$7,866	\$5,000	\$5,000	\$5,000	0%
Custodial Services	100-005-412-423	\$569	\$754	\$0	\$750	\$750	N/A
Equipment Repair & Maintenance	100-005-412-430	\$0	\$0	\$6,000	\$0	\$0	-100%
Building Repair & Maintenance	100-005-412-431	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
Equipment/Vehicle Rental	100-005-412-442	\$1,980	\$1,964	\$2,000	\$2,000	\$2,000	0%
Duplicating & Printing	100-005-412-550	\$1,062	\$1,500	\$1,200	\$1,200	\$1,200	0%
Training/Travel	100-005-412-580	\$971	\$251	\$2,000	\$2,000	\$2,000	0%
Office Supplies	100-005-412-610	\$2,428	\$2,587	\$5,000	\$4,000	\$4,000	-20%
Operating Supplies	100-005-412-612	\$800	\$551	\$0	\$0	\$0	0%
Uniforms/Clothing	100-005-412-613	\$120	\$0	\$0	\$0	\$0	0%
Tools & Small Equipment	100-005-412-614	\$965	\$0	\$0	\$0	\$0	0%
Furniture	100-005-412-617	\$150	\$0	\$0	\$0	\$0	0%
Postage	100-005-412-618	\$896	\$851	\$0	\$0	\$0	0%
Computers	100-005-412-619	\$1,035	\$1,400	\$0	\$0	\$0	0%
Natural Gas	100-005-412-621	\$497	\$386	\$2,500	\$2,500	\$2,500	0%
Electricity	100-005-412-622	\$2,023	\$1,993	\$2,000	\$2,000	\$2,000	0%
Phone	100-005-412-623	\$1,952	\$2,642	\$2,800	\$2,800	\$2,800	0%
TV/Internet	100-005-412-624	\$1,661	\$1,519	\$1,800	\$1,800	\$1,800	0%
Food & Beverage	100-005-412-630	\$112	\$562	\$0	\$0	\$0	0%
Books & Periodicals	100-005-412-640	\$472	\$231	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Senior Center	100-005-412-807	\$131	\$0	\$0	\$0	\$0	0%
Total Materials and Services:		\$794,267	\$949,089	\$1,161,418	\$1,186,323	\$1,186,323	2.1%
Transfers							
Transfer Out for Capital	100-010-491-040	\$147,165	\$99,847	\$107,056	\$105,035	\$105,035	-1.9%
Total Transfers:		\$147,165	\$99,847	\$107,056	\$105,035	\$105,035	-1.9%
Total Expense Objects:		\$2,050,471	\$2,081,241	\$3,859,206	\$3,697,717	\$3,697,717	-4.2%

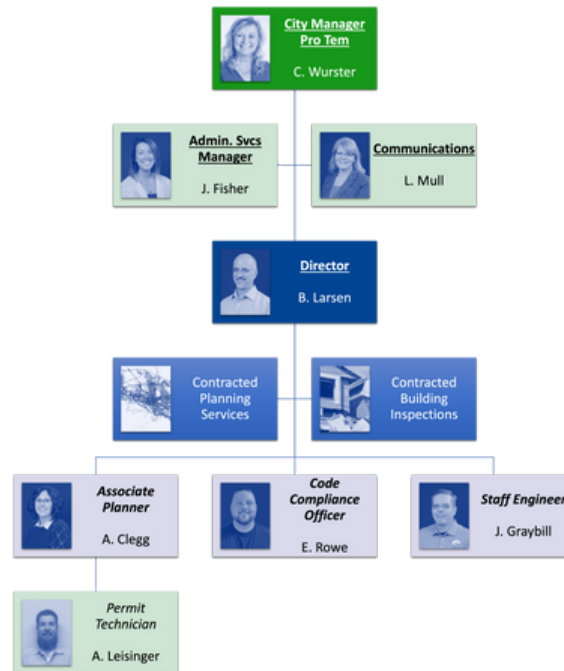
Community & Economic Development (CED)



W. Blair Larsen
Director

Blair Larsen heads the Community and Economic Development Department which consists of the Planning, Building and Code Compliance divisions. Since joining Sweet Home in 2019, Blair has quickly become an integral member of the team and has focused much of his efforts on Economic Development for Sweet Home. The City has seen significant development over the past three years and continues to see external interest in potential relocations to the community. Recently, Blair has coordinated multiple efforts to highlight the community and coined the phrase, "a short drive away, a world apart."

Organizational Chart

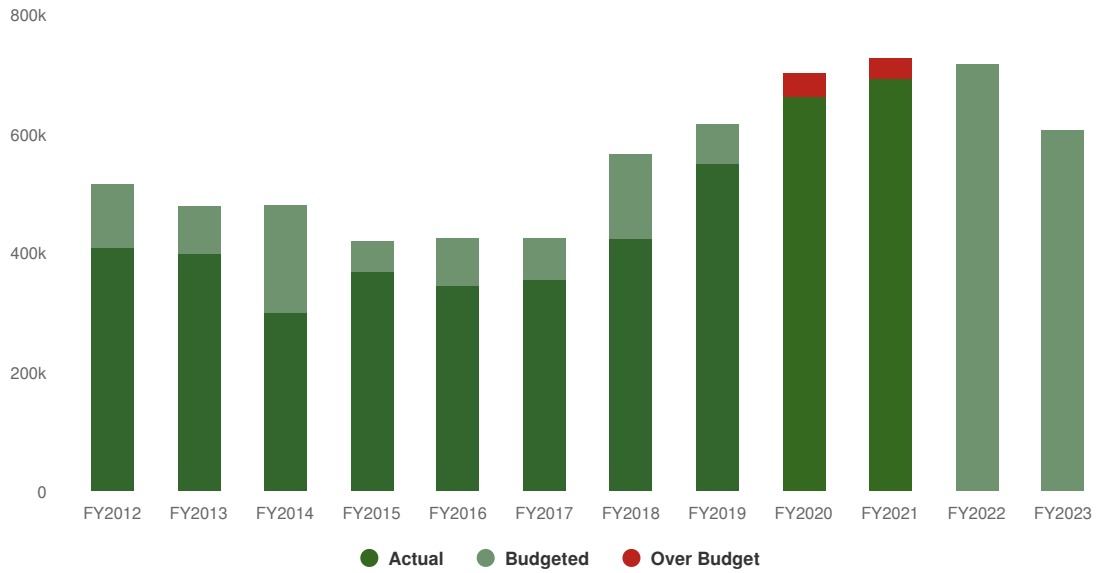


Expenditures Summary

CED expenditures consist of four full-time employees and a part-time Staff Engineer who assists customers at the counter in City Hall. In addition to personnel expenses, the 2023 approved budget consists of funding for updating the City's development code, contracted building inspection services, economic development support from the Regional Accelerator Innovation Network and other general operational expenses. The 15.4% approved decrease in year over year funding stems from the department's decreasing reliance on external services for planning support and reallocating 95% of an employee's personnel expenses to other departments.

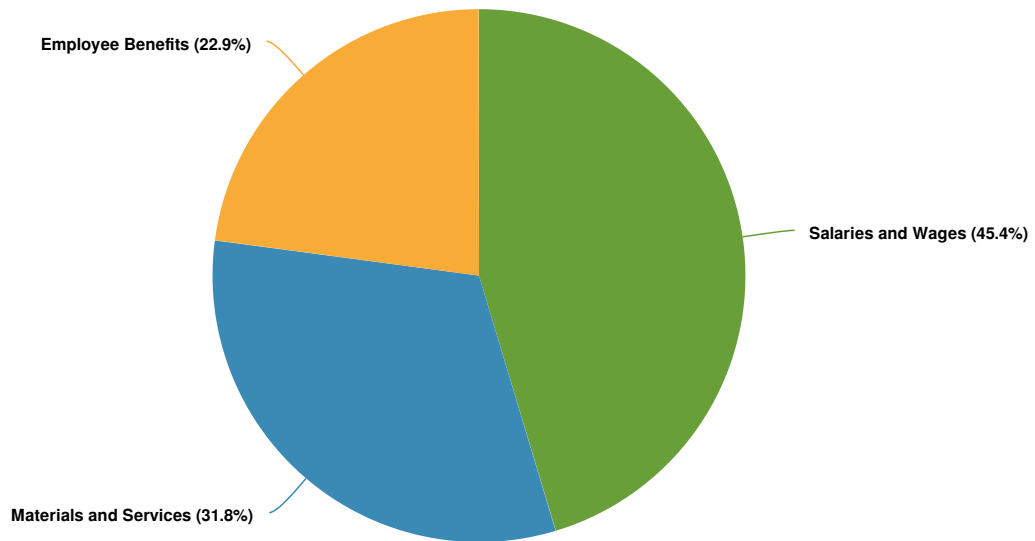
\$605,488 **-\$110,256**
(-15.40% vs. prior year)

Community & Economic Development Proposed and Historical Budget vs. Actual

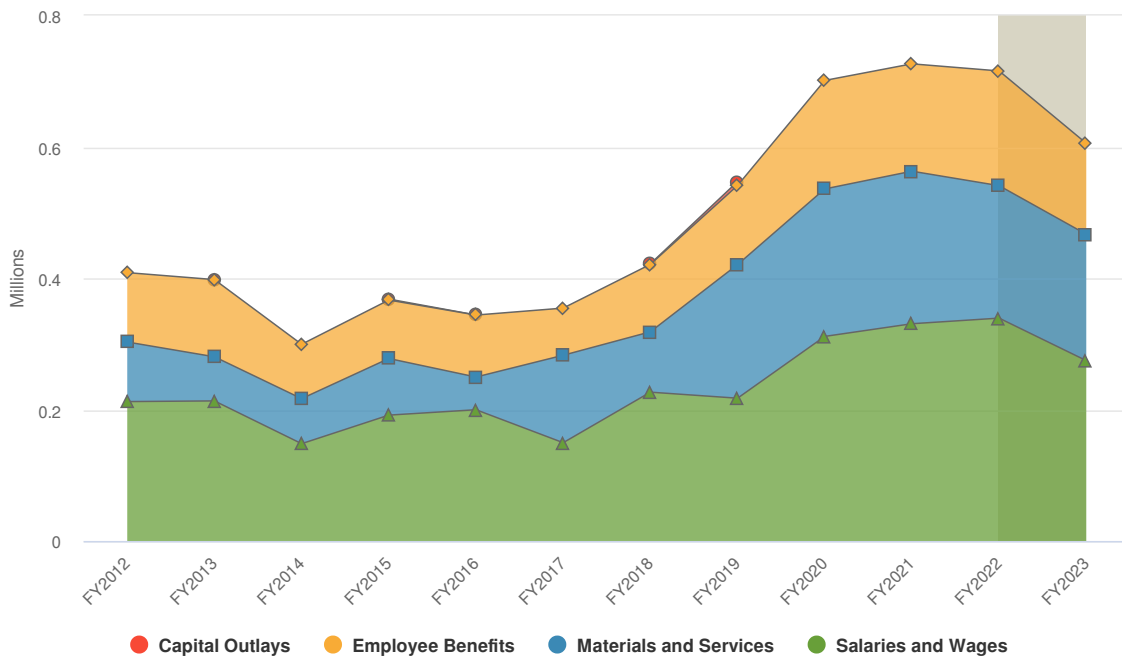


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Expense Objects							
Salaries and Wages							
Staff Pay	100-006-465-110	\$45,062	\$46,793	\$50,214	\$52,500	\$52,500	4.6%
Staff Pay	100-006-419-110	\$265,718	\$283,798	\$289,130	\$222,100	\$222,100	-23.2%
Overtime	100-006-419-130	\$729	\$209	\$0	\$0	\$0	0%
Total Salaries and Wages:		\$311,510	\$330,799	\$339,344	\$274,600	\$274,600	-19.1%
Employee Benefits							
Group Insurance	100-006-465-210	\$12,960	\$12,589	\$12,750	\$12,500	\$12,500	-2%
FICA/Medicare	100-006-465-220	\$3,411	\$3,545	\$3,842	\$4,000	\$4,000	4.1%
Retirement	100-006-465-230	\$7,059	\$7,543	\$7,884	\$8,300	\$8,300	5.3%
Unemployment Contribution	100-006-465-250	\$12	\$19	\$50	\$53	\$53	6%
Workers' Compensation	100-006-465-260	\$51	\$64	\$68	\$53	\$53	-22.1%
Group Insurance	100-006-419-210	\$81,742	\$80,078	\$83,314	\$64,500	\$64,500	-22.6%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
FICA/Medicare	100-006-419-220	\$20,001	\$21,316	\$22,118	\$17,000	\$17,000	-23.1%
Retirement	100-006-419-230	\$38,146	\$36,271	\$41,659	\$31,100	\$31,100	-25.3%
Unemployment Contribution	100-006-419-250	\$99	\$148	\$292	\$222	\$222	-24%
Workers' Compensation	100-006-419-260	\$1,715	\$1,906	\$2,723	\$750	\$750	-72.5%
Total Employee Benefits:		\$165,196	\$163,479	\$174,700	\$138,478	\$138,478	-20.7%
Materials and Services							
Professional Services	100-006-465-320	\$5,142	\$335	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	100-006-465-442	\$0	\$120	\$0	\$0	\$0	0%
Training/Travel	100-006-465-580	\$330	\$0	\$0	\$0	\$0	0%
Office Supplies	100-006-465-610	\$54	\$87	\$0	\$0	\$0	0%
Operating Supplies	100-006-465-612	\$0	\$234	\$0	\$0	\$0	0%
Furniture	100-006-465-617	\$456	\$0	\$0	\$0	\$0	0%
Food & Beverage	100-006-465-630	\$163	\$79	\$0	\$0	\$0	0%
Economic Development	100-006-465-810	\$7,125	\$7,125	\$0	\$0	\$0	0%
Memberships/Dues	100-006-419-310	\$1,437	\$2,562	\$1,500	\$2,000	\$2,000	33.3%
Subscriptions	100-006-419-311	\$888	\$2,467	\$1,000	\$1,000	\$1,000	0%
Professional Services	100-006-419-320	\$134,334	\$106,262	\$136,500	\$104,825	\$104,825	-23.2%
Labor Relations	100-006-419-321	\$117	\$0	\$0	\$0	\$0	0%
Abatements	100-006-419-322		\$0		\$15,000	\$15,000	N/A
Technical Services	100-006-419-340	\$10,252	\$11,654	\$10,000	\$10,500	\$10,500	5%
Equipment Repair & Maintenance	100-006-419-430	\$350	\$772	\$0	\$0	\$0	0%
Building Repair & Maintenance	100-006-419-431	\$38	\$0	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	100-006-419-442	\$5,581	\$3,702	\$0	\$0	\$0	0%
Advertising	100-006-419-540	\$5,114	\$9,777	\$5,000	\$5,150	\$5,150	3%
Duplicating & Printing	100-006-419-550	\$3,108	\$1,850	\$3,000	\$3,000	\$3,000	0%
Training/Travel	100-006-419-580	\$3,190	\$1,283	\$4,000	\$4,000	\$4,000	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	Variance from prior year
Office Supplies	100-006-419-610	\$3,920	\$3,155	\$2,500	\$3,000	\$3,000	20%
Cleaning Supplies	100-006-419-611	\$72	\$0	\$0	\$0	\$0	0%
Operating Supplies	100-006-419-612	\$1,772	\$55	\$1,500	\$1,000	\$1,000	-33.3%
Uniforms/Clothing	100-006-419-613	\$584	\$193	\$500	\$500	\$500	0%
Tools & Small Equipment	100-006-419-614	\$25	\$145	\$0	\$0	\$0	0%
Furniture	100-006-419-617	\$10,214	\$1,798	\$0	\$0	\$0	0%
Postage	100-006-419-618	\$696	\$1,416	\$1,000	\$1,100	\$1,100	10%
Computers	100-006-419-619	\$5,716	\$2,000	\$1,200	\$6,500	\$6,500	441.7%
Natural Gas	100-006-419-621	\$59	\$0	\$0	\$0	\$0	0%
Electricity	100-006-419-622	\$4,889	\$5,058	\$6,500	\$7,020	\$7,020	8%
Phone	100-006-419-623	\$7,069	\$6,224	\$8,500	\$8,755	\$8,755	3%
TV/Internet	100-006-419-624	\$1,980	\$2,100	\$3,000	\$3,000	\$3,000	0%
Gasoline/Fuel	100-006-419-626	\$371	\$615	\$1,000	\$1,060	\$1,060	6%
Food & Beverage	100-006-419-630	\$114	\$90	\$0	\$0	\$0	0%
Books & Periodicals	100-006-419-640	\$36	\$16	\$0	\$0	\$0	0%
Awards & Recognition	100-006-419-650		\$129		\$0	\$0	N/A
Special Events	100-006-419-803	\$8,178	\$11,971	\$15,000	\$15,000	\$15,000	0%
Grant Expense	100-006-419-809	\$1,200	\$49,000	\$0	\$0	\$0	0%
Total Materials and Services:		\$224,573	\$232,272	\$201,700	\$192,410	\$192,410	-4.6%
Total Expense Objects:		\$701,278	\$726,550	\$715,744	\$605,488	\$605,488	-15.4%

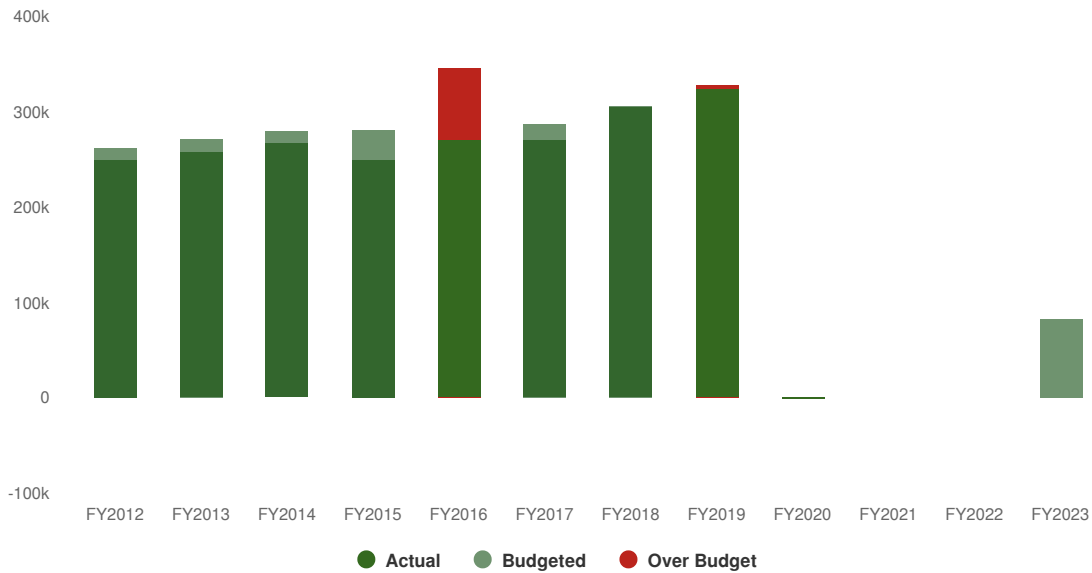
Executive

In prior fiscal years (pre-2020), the Executive department was solely funded in the general fund. With the creation of the internal service fund, much of the City's administrative expenses were moved out of the general fund leaving the true discretionary costs. In the 2023 approved budget, \$83k has been added to cover the costs associated with an agreement and release as previously mentioned. The costs include pay and benefits in line with the agreement and will continue until early-January 2023 before ceasing. These expenditures are one-time expenses and will not appear in the 2024 budget (and are therefore not included in the fund's five-year forecast).

Expenditures Summary

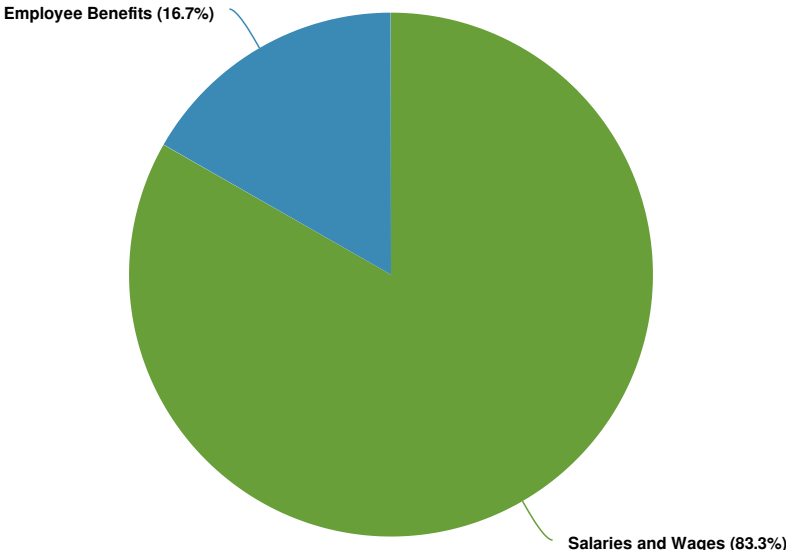
\$83,175 **\$83,175**
 (% vs. prior year)

Executive Proposed and Historical Budget vs. Actual

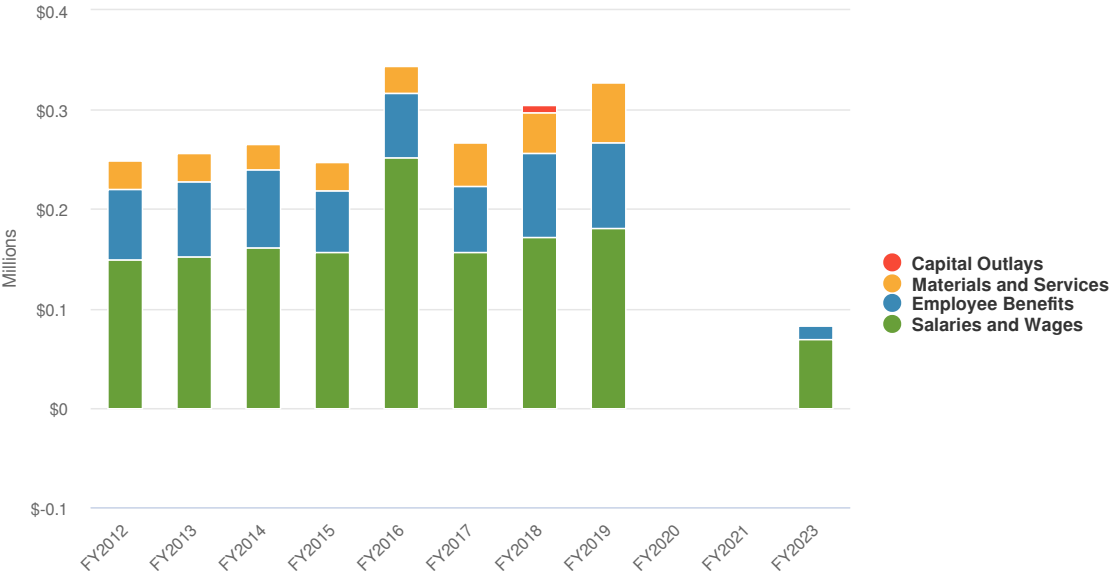


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs FY23 % Change
Expense Objects							
Salaries and Wages							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs FY23 % Change
Staff Pay	100-003-413-110	\$0	\$0	\$0	\$69,252	\$69,252	N/A
Council Pay	100-003-413-111	\$0	-\$150	\$0	\$0	\$0	0%
Total Salaries and Wages:		\$0	-\$150	\$0	\$69,252	\$69,252	N/A
Employee Benefits							
FICA/MEDICARE	100-001-411-220	-\$11	\$0	\$0	\$0	\$0	0%
Group Insurance	100-003-413-210	\$0	\$0	\$0	\$11,360	\$11,360	N/A
FICA/Medicare	100-003-413-220	\$0	-\$11	\$0	\$2,533	\$2,533	N/A
Unemployment Contribution	100-003-413-250	\$0	\$0	\$0	\$30	\$30	N/A
Total Employee Benefits:		-\$11	-\$11	\$0	\$13,923	\$13,923	N/A
Materials and Services							
CITY COUNCIL EXP. ALLOW.	100-001-411-311	-\$150	\$0	\$0	\$0	\$0	0%
Office Supplies	100-003-413-610	\$0	\$35	\$0	\$0	\$0	0%
Total Materials and Services:		-\$150	\$35	\$0	\$0	\$0	0%
Total Expense Objects:		-\$161	-\$126	\$0	\$83,175	\$83,175	N/A

Municipal Court



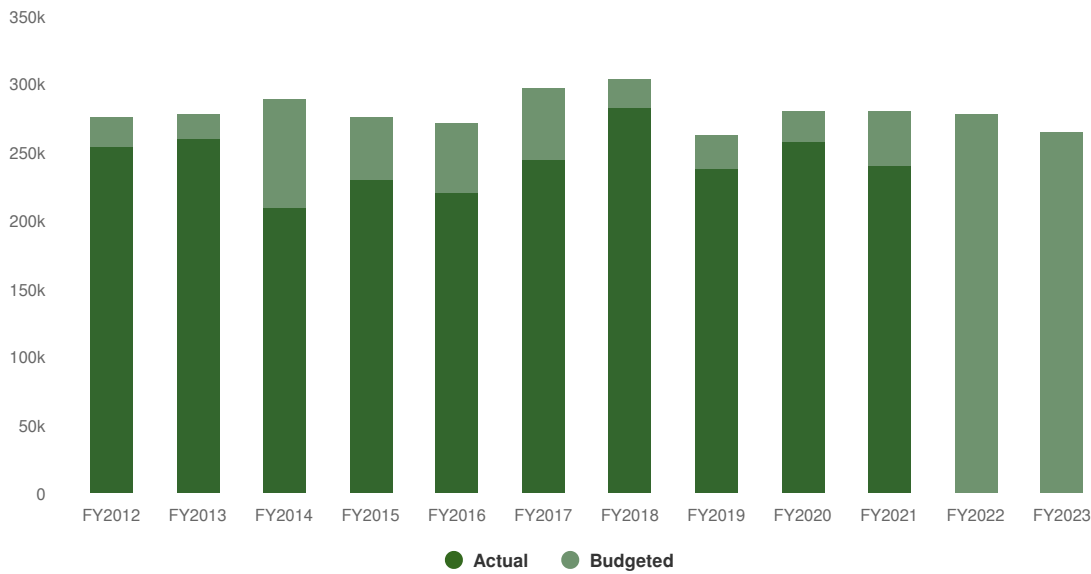
Brandon Neish
Finance Director

As Finance Director, Brandon Neish oversees both finance functions for the City of Sweet Home in addition to Municipal Court. Working under the day-to-day direction of the Court Administrator, the Municipal Court is the judicial arm of the City and is responsible for adjudicating all city and state law offenses committed within city limits. The Court provides a neutral forum that ensures defendants the constitutional right to due process through effective and efficient adjudication of cases and ensures enforcement of sanctions.

Expenditures Summary

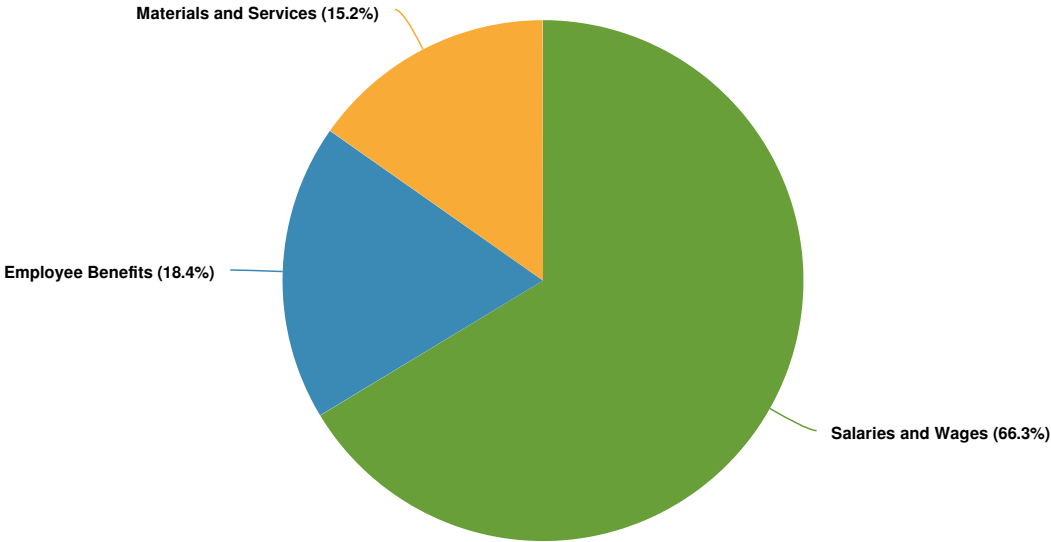
\$265,175 **-\$12,860**
(-4.63% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

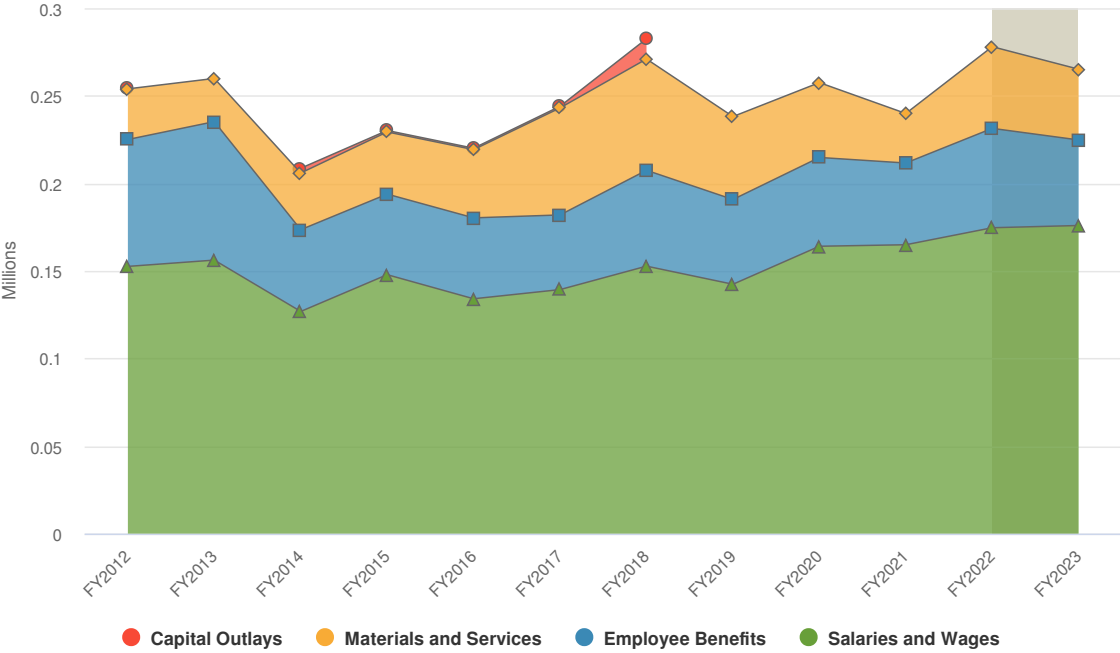


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Expense Objects							
Salaries and Wages							
Staff Pay	100-005-412-110	\$112,291	\$113,512	\$123,220	\$124,500	\$124,500	1%
Municipal Judge	100-005-412-113	\$51,425	\$51,425	\$51,425	\$51,425	\$51,425	0%
Overtime	100-005-412-130	\$352	\$0	\$0	\$0	\$0	0%
Total Salaries and Wages:		\$164,068	\$164,937	\$174,645	\$175,925	\$175,925	0.7%
Employee Benefits							
Group Insurance	100-005-412-210	\$22,735	\$19,467	\$25,768	\$17,700	\$17,700	-31.3%
FICA/Medicare	100-005-412-220	\$12,286	\$12,495	\$13,360	\$13,500	\$13,500	1%
Retirement	100-005-412-230	\$15,476	\$14,386	\$17,200	\$17,300	\$17,300	0.6%
Unemployment Contribution	100-005-412-250	\$54	\$80	\$177	\$175	\$175	-1.1%
Workers' Compensation	100-005-412-260	\$159	\$241	\$235	\$175	\$175	-25.5%
Total Employee Benefits:		\$50,709	\$46,669	\$56,740	\$48,850	\$48,850	-13.9%
Materials and Services							
Memberships/Dues	100-005-412-310	\$225	\$225	\$350	\$350	\$350	0%
Professional Services	100-005-412-320	\$9,732	\$3,009	\$15,000	\$15,000	\$15,000	0%
Technical Services	100-005-412-340	\$14,967	\$7,866	\$5,000	\$5,000	\$5,000	0%
Custodial Services	100-005-412-423	\$569	\$754	\$0	\$750	\$750	N/A
Equipment Repair & Maintenance	100-005-412-430	\$0	\$0	\$6,000	\$0	\$0	-100%
Building Repair & Maintenance	100-005-412-431	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
Equipment/Vehicle Rental	100-005-412-442	\$1,980	\$1,964	\$2,000	\$2,000	\$2,000	0%
Duplicating & Printing	100-005-412-550	\$1,062	\$1,500	\$1,200	\$1,200	\$1,200	0%
Training/Travel	100-005-412-580	\$971	\$251	\$2,000	\$2,000	\$2,000	0%
Office Supplies	100-005-412-610	\$2,428	\$2,587	\$5,000	\$4,000	\$4,000	-20%
Operating Supplies	100-005-412-612	\$800	\$551	\$0	\$0	\$0	0%
Uniforms/Clothing	100-005-412-613	\$120	\$0	\$0	\$0	\$0	0%
Tools & Small Equipment	100-005-412-614	\$965	\$0	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Furniture	100-005-412-617	\$150	\$0	\$0	\$0	\$0	0%
Postage	100-005-412-618	\$896	\$851	\$0	\$0	\$0	0%
Computers	100-005-412-619	\$1,035	\$1,400	\$0	\$0	\$0	0%
Natural Gas	100-005-412-621	\$497	\$386	\$2,500	\$2,500	\$2,500	0%
Electricity	100-005-412-622	\$2,023	\$1,993	\$2,000	\$2,000	\$2,000	0%
Phone	100-005-412-623	\$1,952	\$2,642	\$2,800	\$2,800	\$2,800	0%
TV/Internet	100-005-412-624	\$1,661	\$1,519	\$1,800	\$1,800	\$1,800	0%
Food & Beverage	100-005-412-630	\$112	\$562	\$0	\$0	\$0	0%
Books & Periodicals	100-005-412-640	\$472	\$231	\$0	\$0	\$0	0%
Senior Center	100-005-412-807	\$131	\$0	\$0	\$0	\$0	0%
Total Materials and Services:		\$42,747	\$28,291	\$46,650	\$40,400	\$40,400	-13.4%
Total Expense Objects:		\$257,523	\$239,897	\$278,035	\$265,175	\$265,175	-4.6%

Non-Departmental

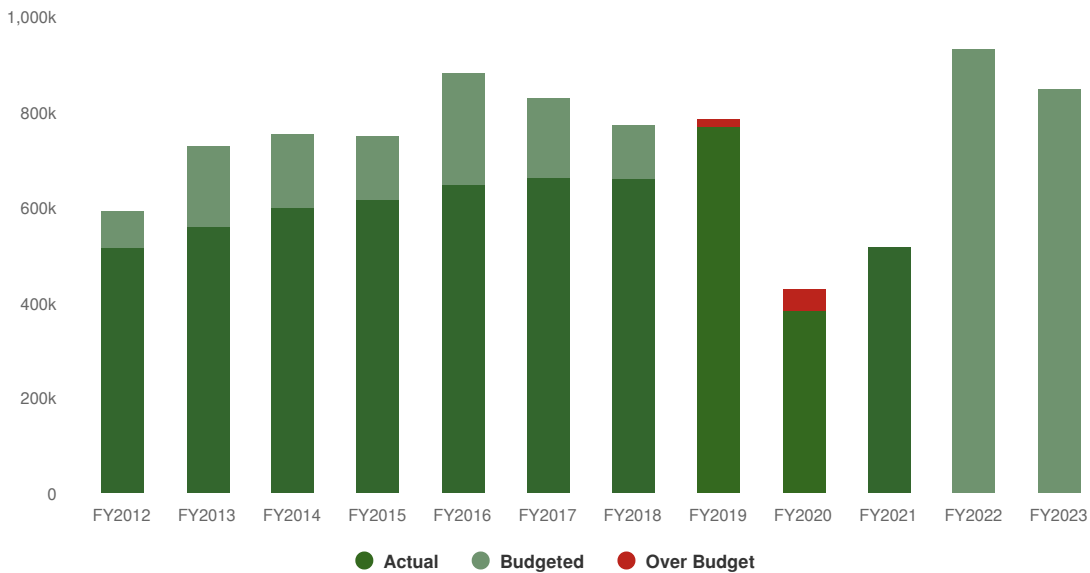
Non-Departmental expenditures are costs that the City incurs annually but do not fall to a specific department. For example, the street lights around town require electricity which someone has to pay. Since the street lights are not a function of one specific department, those costs are included in this section. Other funds also have a non-departmental "department" since their functions do not pertain to a specific department (like Police or Public Works). City-wide memberships for the League of Oregon Cities and the Oregon Cascades-West Council of Governments also fall into this category as they benefit each department equally.

Expenditures Summary

The major driver for the reduction in approved expenditures for this category is the reduction in Capital Outlay compared to the 2022 fiscal year. In 2022, the City budgeted \$180k to purchase a generator, hook it up and make some improvements at City Hall. These expenditures are planned for the coming year but on a smaller scale. The generator has already been purchased and is awaiting hookup to the building so the Budget Committee approved \$50k to complete the process and make small upgrades to the overall facility. \$20k is also budgeted here to accommodate expenses to prepare the future site for a managed facility for the unsheltered by providing essential services such as streets, water, sewer, etc.

\$848,444 **-\$85,885**
 (-9.19% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual

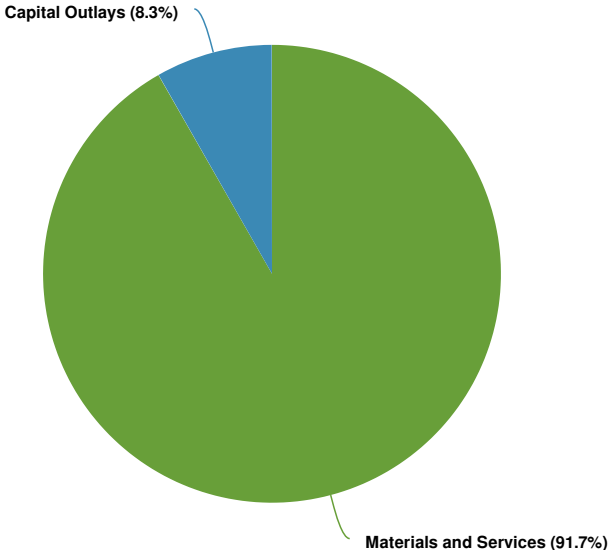


Expenditures by Expense Type

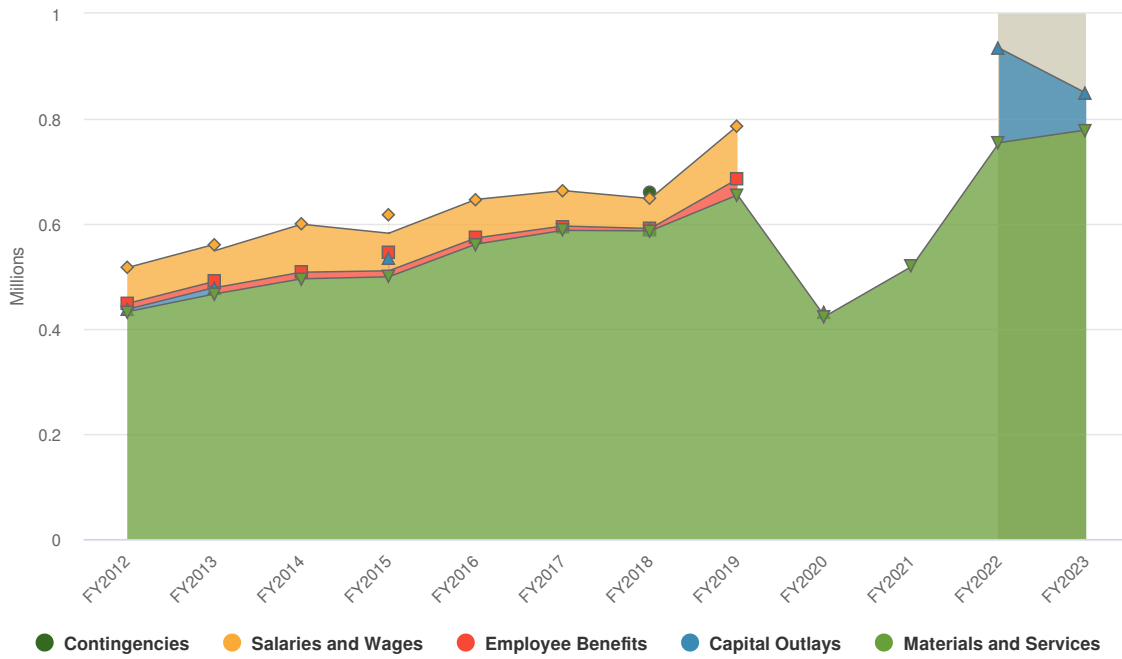
Increases in M&S include the addition of \$88k for nighttime security at the proposed unsheltered facility. As part of a memorandum of understanding between the City and the Family Assistance and Resource Center Group, the City agreed to providing nighttime security between 10pm and 7am daily. For the City, the hope is this service would reduce the initial need for Police services which are already strained by staffing vacancies and training demands for newly minted officers.

The approved budget also includes utility increases in line with requests by utility companies made to the state's public utilities board and other minor adjustments to keep up with inflation. Overall, non-departmental expenses are expected to decrease 10.26% over the prior fiscal year.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Expense Objects							
Capital Outlays							
Buildings	100-002-480-720	\$709	\$0	\$30,000	\$50,000	\$50,000	66.7%
Projects & Improvements	100-002-480-730		\$0		\$20,000	\$20,000	N/A
Machinery	100-002-480-741	\$6,717	\$0	\$150,000	\$0	\$0	-100%
Total Capital Outlays:		\$7,426	\$0	\$180,000	\$70,000	\$70,000	-61.1%
Materials and Services							
Memberships/Dues	100-002-480-310	\$18,138	\$7,179	\$18,600	\$19,530	\$19,530	5%
Subscriptions	100-002-480-311	\$1,792	\$138	\$0	\$0	\$0	0%
Professional Services	100-002-480-320	\$19,499	\$11,567	\$120,500	\$138,000	\$138,000	14.5%
Labor Relations	100-002-480-321	\$8,742	\$0	\$8,000	\$0	\$0	-100%
Auditing	100-002-480-331	\$9,960	\$0	\$0	\$0	\$0	0%
Technical Services	100-002-480-340	\$6,015	\$10,268	\$15,000	\$10,000	\$10,000	-33.3%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Custodial Services	100-002-480-423	\$6,438	\$7,059	\$7,000	\$7,200	\$7,200	2.9%
Equipment Repair & Maintenance	100-002-480-430	\$118	\$135	\$0	\$0	\$0	0%
Building Repair & Maintenance	100-002-480-431	\$17,761	\$23,684	\$20,000	\$18,000	\$18,000	-10%
Grounds Maintenance	100-002-480-432	\$3,964	\$1,647	\$2,000	\$2,000	\$2,000	0%
Insurance	100-002-480-520	\$58,700	\$35,494	\$38,362	\$40,000	\$40,000	4.3%
Advertising	100-002-480-540	\$3,781	-\$3,963	\$2,000	\$2,000	\$2,000	0%
Tourism	100-002-480-541	\$10,000	\$20,000	\$15,000	\$15,000	\$15,000	0%
Training/Travel	100-002-480-580	\$1,331	\$6,408	\$0	\$0	\$0	0%
Office Supplies	100-002-480-610	\$3,108	\$12,187	\$0	\$1,000	\$1,000	N/A
Cleaning Supplies	100-002-480-611	\$1,327	\$1,821	\$0	\$1,500	\$1,500	N/A
Operating Supplies	100-002-480-612	\$1,027	\$3,641	\$8,000	\$5,000	\$5,000	-37.5%
Tools & Small Equipment	100-002-480-614	\$6,144	\$4,693	\$0	\$0	\$0	0%
Bank Expense	100-002-480-615	\$45	\$0	\$0	\$0	\$0	0%
Furniture	100-002-480-617	\$17,112	\$62	\$0	\$0	\$0	0%
Postage	100-002-480-618	\$7	\$0	\$0	\$0	\$0	0%
Computers	100-002-480-619	\$6,600	\$20,705	\$8,000	\$8,000	\$8,000	0%
Natural Gas	100-002-480-621	\$1,040	\$554	\$0	\$500	\$500	N/A
Electricity	100-002-480-622	\$181,834	\$156,675	\$182,000	\$196,560	\$196,560	8%
Phone	100-002-480-623	\$1,978	\$1,080	\$0	\$0	\$0	0%
TV/Internet	100-002-480-624	\$7,491	\$9,057	\$8,000	\$8,240	\$8,240	3%
Food & Beverage	100-002-480-630	\$725	\$2,411	\$5,000	\$5,000	\$5,000	0%
Special Events	100-002-480-803	\$507	\$1,263	\$10,000	\$5,000	\$5,000	-50%
Safety Incentive Program	100-002-480-805	\$845	\$0	\$5,000	\$5,000	\$5,000	0%
Elderly Nutrition	100-002-480-806	\$0	\$0	\$1,210	\$1,500	\$1,500	24%
Senior Center	100-002-480-807	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200	0%
Community Grants	100-002-480-808	\$5,000	\$0	\$5,000	\$15,000	\$15,000	200%



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Economic Development	100-002-480-810	\$271	\$8,139	\$0	\$0	\$0	0%
Administrative Svc Chrgs	100-002-480-812	\$0	\$47,362	\$134,324	\$135,716	\$135,716	1%
Finance Svc Chrgs	100-002-480-813	\$0	\$107,475	\$119,133	\$116,498	\$116,498	-2.2%
Total Materials and Services:		\$423,501	\$518,940	\$754,329	\$778,444	\$778,444	3.2%
Total Expense Objects:		\$430,927	\$518,940	\$934,329	\$848,444	\$848,444	-9.2%

Parks



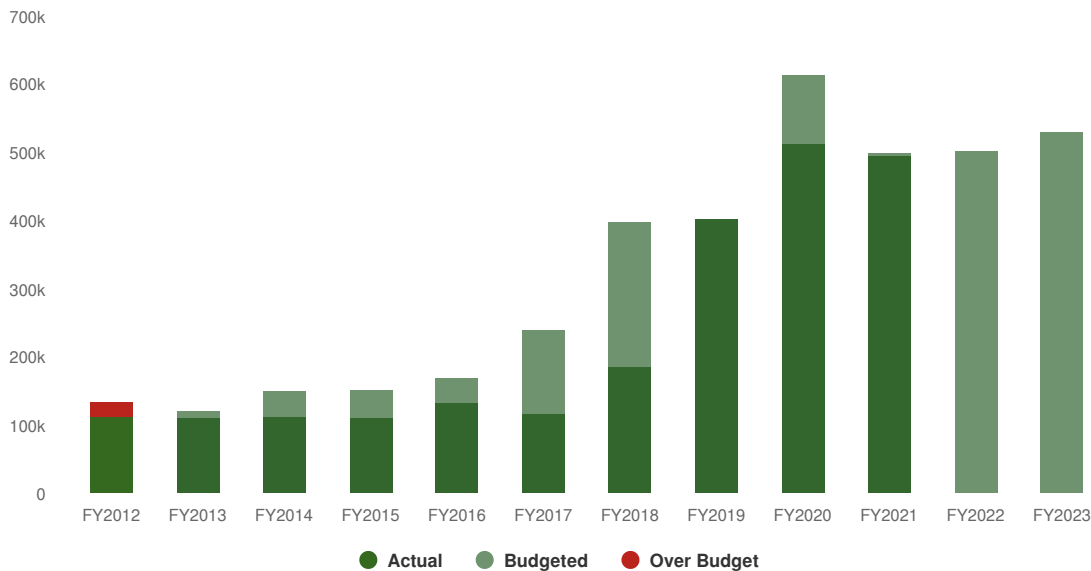
Sean Hegge
Crew Leader

The Parks division is a component of Public Works. The City of Sweet Home has an established city-wide park system that provides a variety of recreational opportunities to all citizens and visitors. Currently the city maintains six parks (including a skate park) and the Hobart Natural Area. The 2017 Budget Committee and City Council both made the parks program a priority for the city and added a crew leader to the budget to oversee maintenance of those parks and city facilities. After multiple fiscal years focused on Sankey Park, the City's approved budget is finally "sharing the wealth" and focuses on two new dog parks and a park next to City Hall.

Expenditures Summary

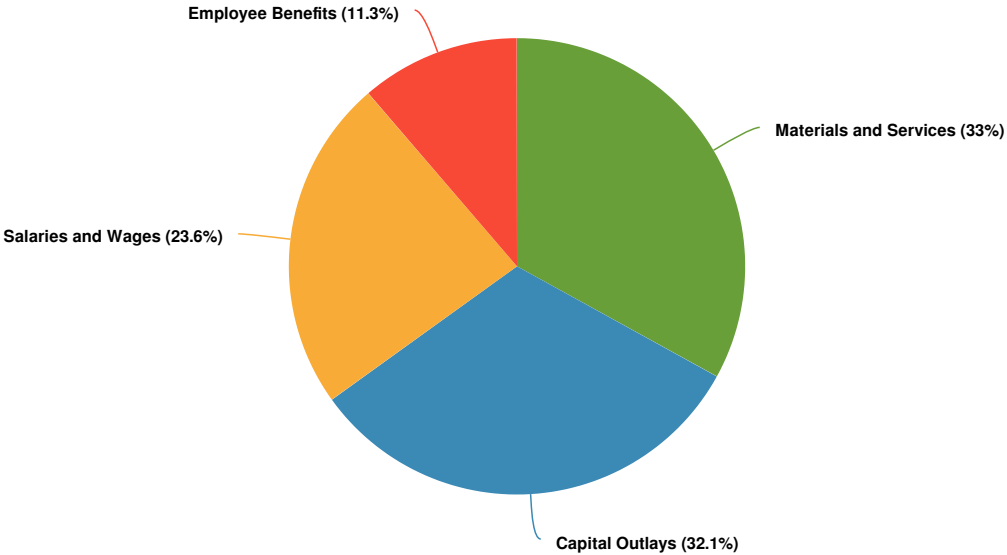
\$530,216 **\$27,991**
(5.57% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

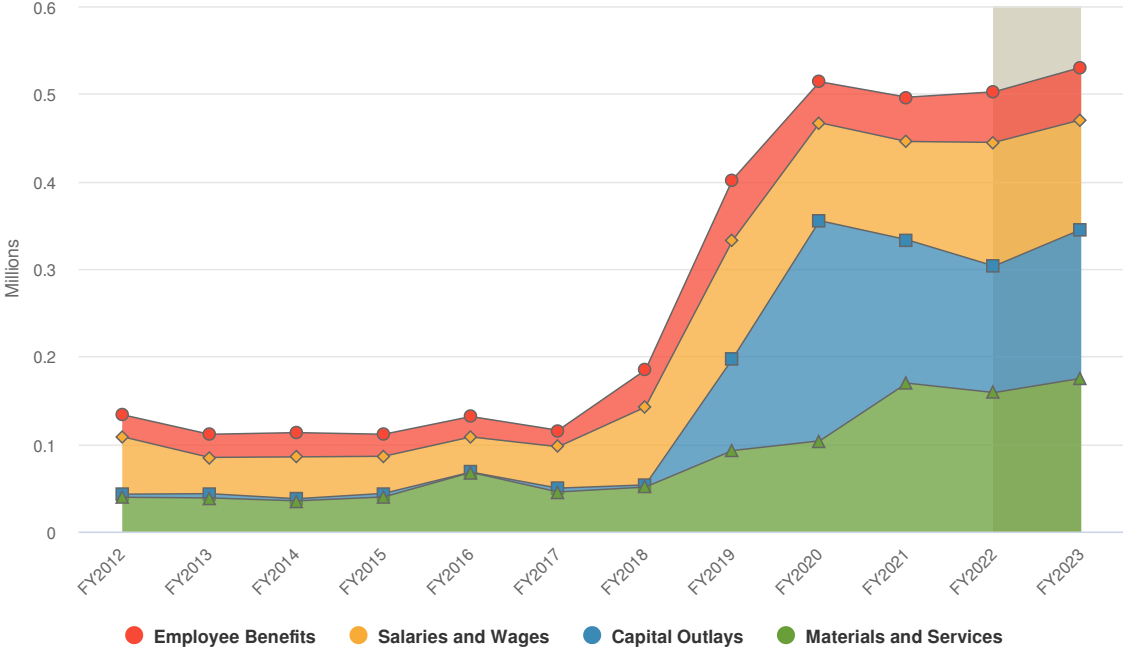


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Expense Objects							
Salaries and Wages							
Staff Pay	100-009-452-110	\$88,336	\$95,291	\$100,224	\$100,300	\$100,300	0.1%
Temporary Employees	100-009-452-120	\$21,249	\$16,053	\$41,000	\$25,000	\$25,000	-39%
Overtime	100-009-452-130	\$2,289	\$836	\$0	\$0	\$0	0%
Total Salaries and Wages:		\$111,874	\$112,179	\$141,224	\$125,300	\$125,300	-11.3%
Employee Benefits							
Group Insurance	100-009-452-210	\$25,849	\$27,679	\$31,017	\$34,300	\$34,300	10.6%
FICA/Medicare	100-009-452-220	\$8,507	\$8,512	\$10,800	\$9,600	\$9,600	-11.1%
Retirement	100-009-452-230	\$8,605	\$10,867	\$12,028	\$12,000	\$12,000	-0.2%
Unemployment Contribution	100-009-452-250	\$65	\$81	\$200	\$136	\$136	-32%
Workers' Compensation	100-009-452-260	\$3,758	\$3,442	\$3,700	\$3,811	\$3,811	3%
Total Employee Benefits:		\$46,784	\$50,582	\$57,745	\$59,847	\$59,847	3.6%
Capital Outlays							
Projects & Improvements	100-009-452-730	\$16,031	\$170,490	\$144,517	\$170,000	\$170,000	17.6%
Machinery	100-009-452-741	\$235,364	-\$6,721	\$0	\$0	\$0	0%
Vehicles	100-009-452-742	\$90	\$0	\$0	\$0	\$0	0%
Total Capital Outlays:		\$251,486	\$163,769	\$144,517	\$170,000	\$170,000	17.6%
Materials and Services							
Memberships/Dues	100-009-452-310	\$98	\$0	\$300	\$309	\$309	3%
Subscriptions	100-009-452-311	\$146	\$231	\$0	\$0	\$0	0%
Professional Services	100-009-452-320	\$12,764	\$21,720	\$7,500	\$10,000	\$10,000	33.3%
Labor Relations	100-009-452-321	\$1,164	\$0	\$0	\$0	\$0	0%
Technical Services	100-009-452-340	\$11,021	\$4,029	\$3,500	\$3,675	\$3,675	5%
Custodial Services	100-009-452-423	\$342	\$473	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	100-009-452-430	\$5,087	\$1,926	\$5,000	\$5,000	\$5,000	0%
Building Repair & Maintenance	100-009-452-431	\$4,152	\$3,308	\$10,000	\$10,000	\$10,000	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (General Fund)	FY2023 Budgeted	FY22 vs. FY23 % Change
Grounds Maintenance	100-009-452-432	\$23,931	\$31,310	\$21,500	\$22,000	\$22,000	2.3%
Equipment/Vehicle Rental	100-009-452-442	\$2,165	\$1,853	\$1,515	\$1,515	\$1,515	0%
Insurance	100-009-452-520	\$5,504	\$8,891	\$6,400	\$7,168	\$7,168	12%
Advertising	100-009-452-540	\$13	\$122	\$500	\$515	\$515	3%
Duplicating & Printing	100-009-452-550	\$109	\$77	\$0	\$0	\$0	0%
Training/Travel	100-009-452-580	\$195	\$308	\$1,000	\$1,030	\$1,030	3%
Office Supplies	100-009-452-610	\$728	\$378	\$500	\$515	\$515	3%
Cleaning Supplies	100-009-452-611	\$408	\$338	\$700	\$700	\$700	0%
Operating Supplies	100-009-452-612	\$9,682	\$5,069	\$8,400	\$7,000	\$7,000	-16.7%
Uniforms/Clothing	100-009-452-613	\$1,116	\$848	\$700	\$700	\$700	0%
Tools & Small Equipment	100-009-452-614	\$8,508	\$1,203	\$1,500	\$1,500	\$1,500	0%
Bank Expense	100-009-452-615	\$200	\$0	\$0	\$0	\$0	0%
Furniture	100-009-452-617	\$25	\$185	\$0	\$500	\$500	N/A
Postage	100-009-452-618	\$8	\$12	\$0	\$0	\$0	0%
Computers	100-009-452-619	\$1,299	\$0	\$0	\$0	\$0	0%
Natural Gas	100-009-452-621	\$1,332	\$1,428	\$1,200	\$1,250	\$1,250	4.2%
Electricity	100-009-452-622	\$4,506	\$4,789	\$5,500	\$6,000	\$6,000	9.1%
Phone	100-009-452-623	\$1,631	\$2,508	\$1,400	\$1,450	\$1,450	3.6%
TV/Internet	100-009-452-624	\$3,086	\$3,173	\$3,000	\$3,000	\$3,000	0%
Gasoline/Fuel	100-009-452-626	\$4,169	\$4,569	\$4,500	\$4,700	\$4,700	4.4%
Food & Beverage	100-009-452-630	\$8	\$107	\$0	\$0	\$0	0%
Special Events	100-009-452-803	\$203	\$1,164	\$0	\$0	\$0	0%
Administrative Chrgs for Svc	100-009-452-812		\$52,075	\$56,702	\$68,047	\$68,047	20%
Finance Chrgs for Svc	100-009-452-813	\$0	\$17,454	\$17,422	\$18,495	\$18,495	6.2%
Total Materials and Services:		\$103,596	\$169,550	\$158,739	\$175,069	\$175,069	10.3%
Total Expense Objects:		\$513,739	\$496,080	\$502,225	\$530,216	\$530,216	5.6%

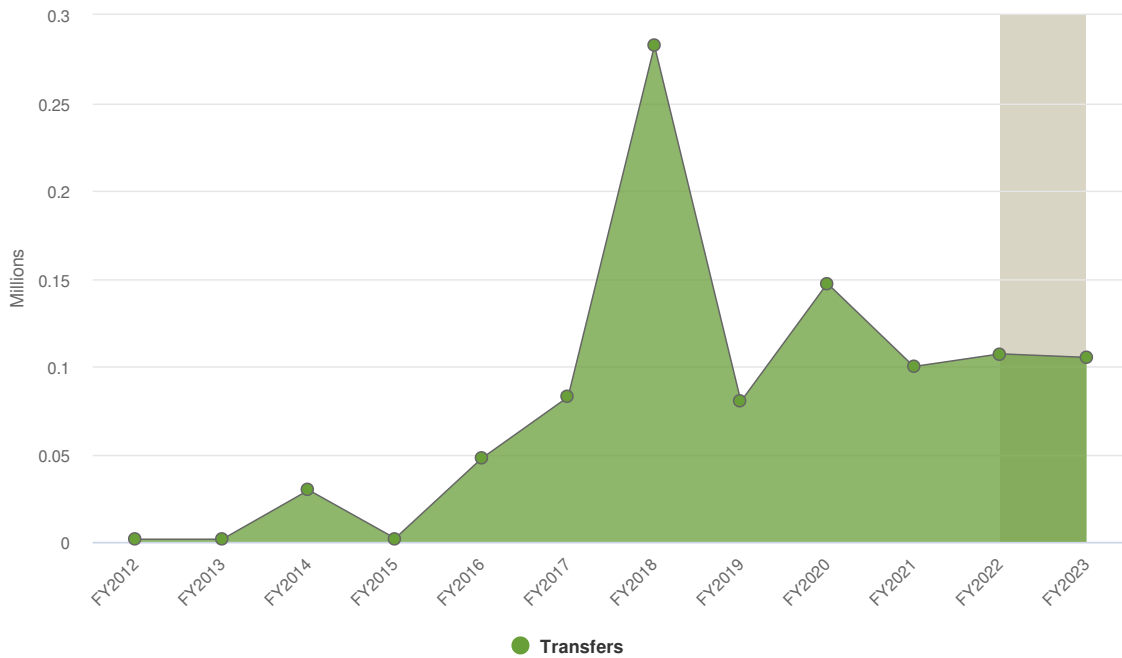


General Fund Transfers

The 2023 approved budget includes transfers from the fund of \$105k. \$91,407 is being transferred to the Building Reserve Fund and is used to pay the debt service for the City Hall renovation completed in 2019. The interfund loan, with funds coming from a Water capital fund was a ten-year loan with a repayment rate of 2.5% interest. The City will be paying from the general fund for this loan until the loan is paid in full scheduled for fiscal year 2029.

The remaining transfers are going to the project and equipment reserve. CED is responsible for paying a small annual amount to cover a loan from public works funds in fund 202 to cover the cost of a pickup truck purchased in 2019 for the Code Compliance Officer. Additionally, funds are transferred to fund 202 from parks to cover the eventual replacement of the parks vehicles, presently a 2017 Chevy Silverado and a Toolcat. Parks also contribute towards "communal" public works vehicle replacements, including dump trucks and the City mechanic's truck. In total, \$9,573 is transferred to maintain a regular replacement cycle, limiting long-term, costly maintenance.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers						
Transfer Out for Capital	100-010-491-040	\$147,165	\$99,847	\$107,056	\$105,035	-1.9%
Total Transfers:		\$147,165	\$99,847	\$107,056	\$105,035	-1.9%
Total Expense Objects:		\$147,165	\$99,847	\$107,056	\$105,035	-1.9%

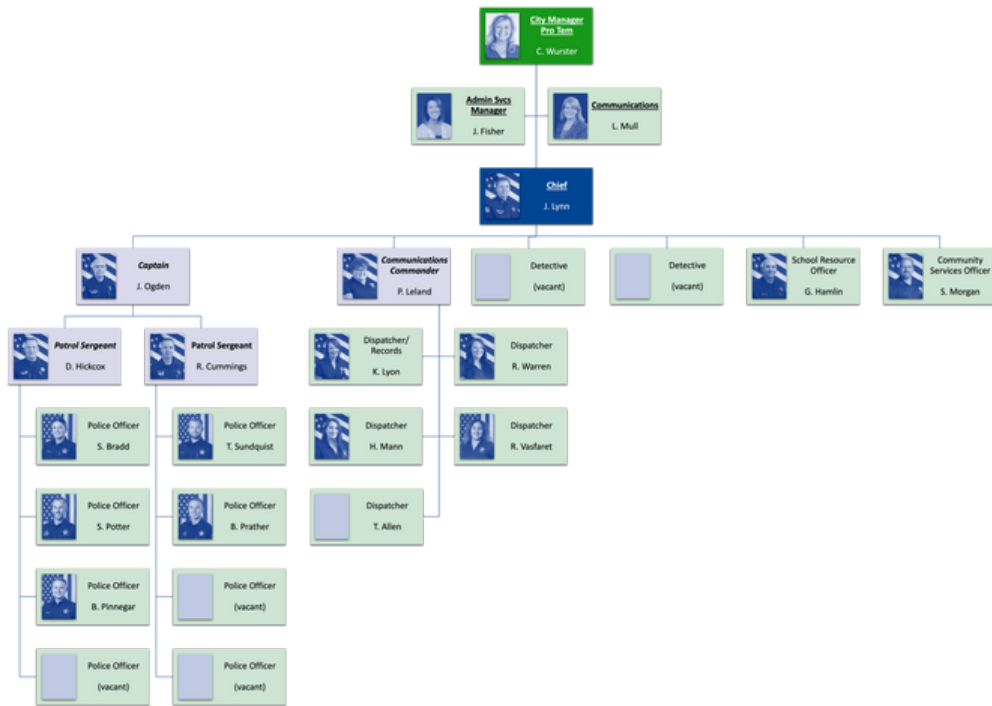
Public Safety Fund



Jeff Lynn
Chief of Police

Jeff Lynn has been the Chief of Police since 2013 and started with the Sweet Home Police Department in 1999. As Chief, Lynn has placed a heavy emphasis on community policing, understanding that the department cannot do its job without community involvement. According to Chief Lynn, "our department works hard to build a strong trust with the community. The department's motto, honor, integrity and service is essential in ensuring trust in the department and its staff. Chief Lynn leads a staff of 22 in the department (including himself) which includes a full-service police dispatch center and patrol officers. The department's leadership includes a Captain, Communications Commander and two Sergeants.

Organizational Chart



Revenues Summary

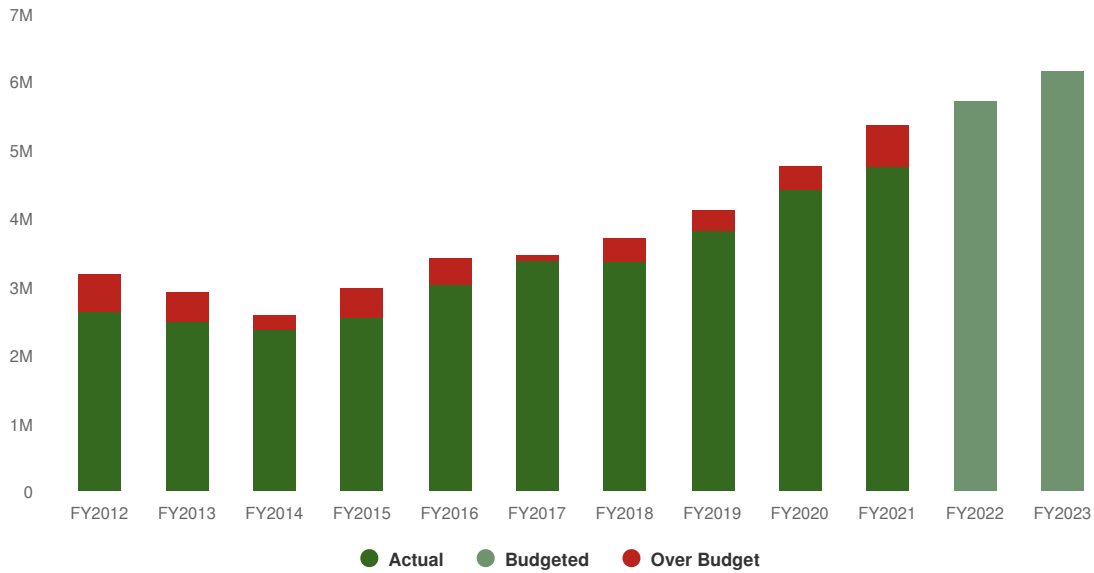
The Police Department has an issue that most departments would love to have. As the economy has accelerated over the past five years, real market value of property in Sweet Home has increased exponentially and has reduced the compression that reached 35% just five years ago. Couple this with unprecedented turnover (not ideal or desired) in law enforcement across the country and you have a recipe for extremely high ending fund balances annually. Vacancies are currently saving the department an estimated \$250k per year while property tax revenue has grown 144% since fiscal year 2018. At the end of the 2022 fiscal year, the Police Department was forecast to have \$3.0 million in reserves when the department had only \$1.2 million in 2017. The forecasted reserve is enough to cover 12 months of department expenditures.

To curb the fund balance and bring it down to recommended levels, staff proposed reducing the property tax levy for the 2023 fiscal year. Currently at a rate of \$7.85 per \$1,000 assessed value, the approved budget reduces the rate to \$6.30 per \$1,000, a \$1.55 reduction. The reduced rate would further lower compression (below the 8% anticipated for 2023), would leave the department with enough funds to operate without reducing service and would allocate additional revenues to the Sweet Home Library and Linn County (due to the reduced compression). Since compression would still exist, some property owners would see

no relief from the change. However, 85% of property in Sweet Home would no longer be in compression, which would allow them to experience the savings associated with a reduced rate. Based on estimates, property owners could see up to \$178 in savings on their property tax bills.

\$6,163,113 **\$444,452**
 (7.77% vs. prior year)

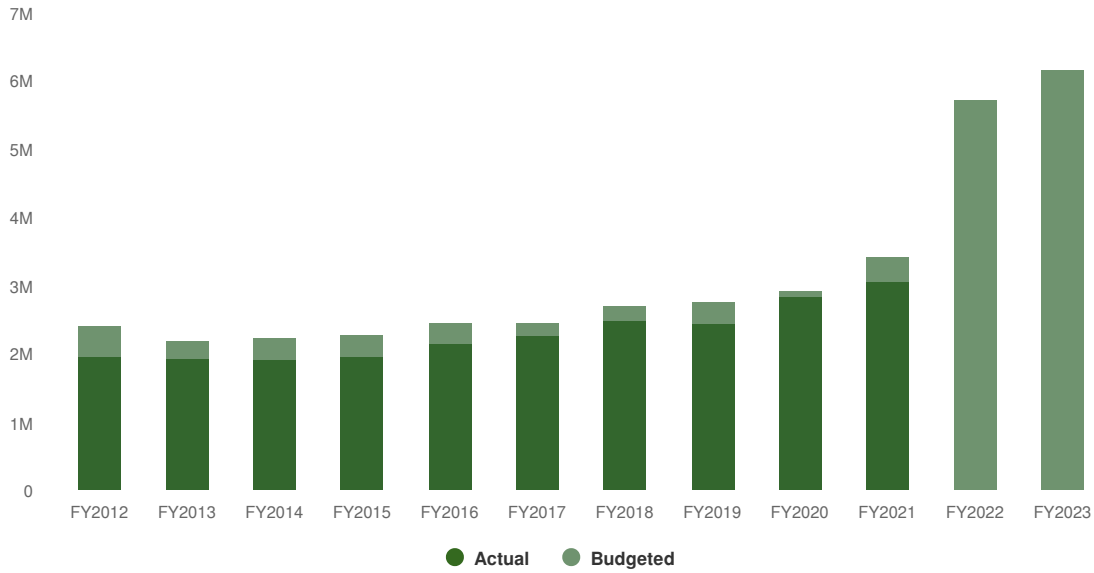
Public Safety Fund Proposed and Historical Budget vs. Actual



Expenditures Summary

\$6,163,113 **\$444,452**
(7.77% vs. prior year)

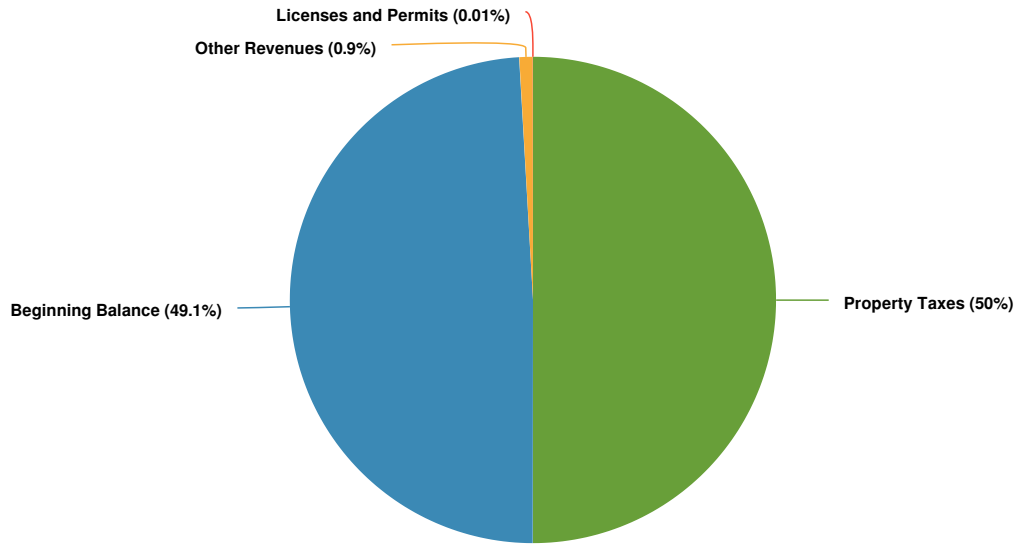
Public Safety Fund Proposed and Historical Budget vs. Actual



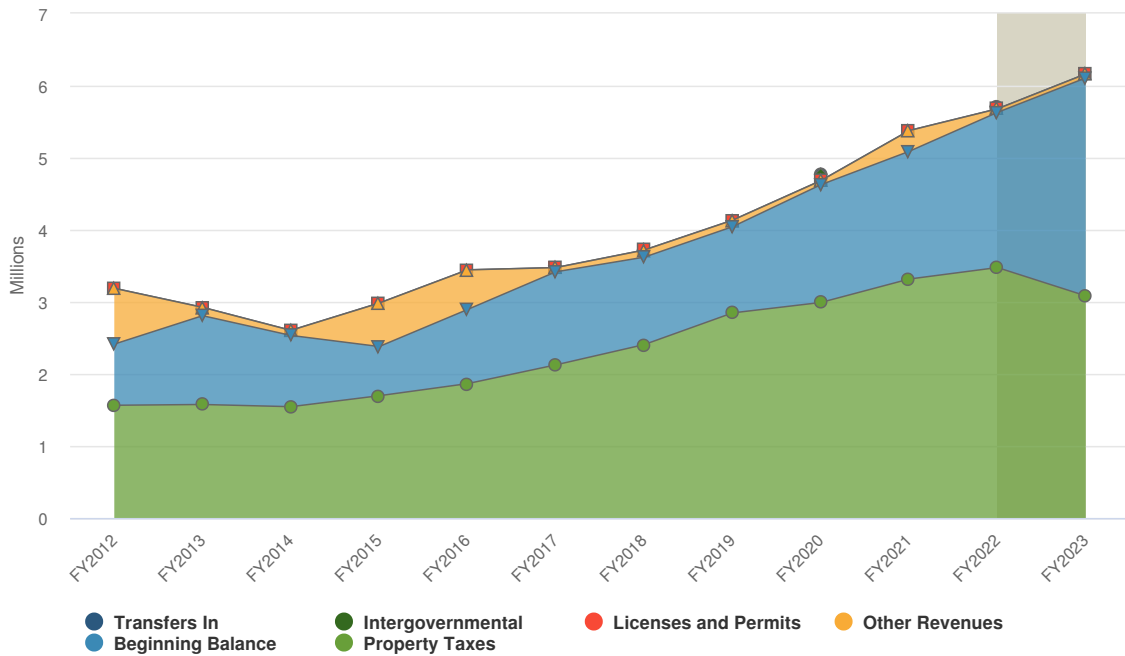
Revenues by Source

Property taxes drive the Police Department's annual budget with 98.2% of the revenue for the year coming from this revenue source (excluding beginning fund balance). The department and the City are extremely thankful to the residents of this community who continue to support the department by renewing the local option levy every five years. Voters last approved the levy during the November 2020 election which means it will not return to the ballot until at least 2025.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Safety)	FY2023 Budgeted	% Change
Revenue Source							
Transfers In							
Transfer In for Capital	200-010-391-040	\$300	\$0	\$40,004	\$0	\$0	-100%
Total Transfers In:		\$300	\$0	\$40,004	\$0	\$0	-100%
Beginning Balance							
BEGINNING FUND BALANCE	200-000-300-000	\$1,634,294	\$1,772,293	\$2,153,238	\$3,024,615	\$3,024,615	40.5%
Total Beginning Balance:		\$1,634,294	\$1,772,293	\$2,153,238	\$3,024,615	\$3,024,615	40.5%
Other Revenues							
Misc. Operating Grants	200-007-330-030	\$1,617	\$925	\$0	\$0	\$0	0%
State Operating Grant	200-007-334-030		\$225,459		\$0	\$0	N/A
Interest	200-007-361-010	\$29,189	\$15,476	\$19,572	\$24,874	\$24,874	27.1%
Interest on Taxes	200-007-361-011	\$4,859	\$13,652	\$4,500	\$4,545	\$4,545	1%
Donations	200-007-364-030	\$11,671	\$21,937	\$8,000	\$8,000	\$8,000	0%
Sale of Fixed Assets	200-007-392-010	\$0	\$3,262	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Safety)	FY2023 Budgeted	% Change
Miscellaneous Revenues	200-007-395-011	\$8,913	\$7,532	\$17,000	\$17,510	\$17,510	3%
Total Other Revenues:		\$56,249	\$288,243	\$49,072	\$54,929	\$54,929	11.9%
Property Taxes							
Current Property Taxes	200-007-311-010	\$2,924,515	\$3,242,132	\$3,414,951	\$3,015,049	\$3,015,049	-11.7%
Delinquent Prop. Taxes	200-007-319-010	\$66,061	\$73,661	\$60,676	\$67,800	\$67,800	11.7%
Total Property Taxes:		\$2,990,576	\$3,315,793	\$3,475,627	\$3,082,849	\$3,082,849	-11.3%
Licenses and Permits							
Bike Licenses	200-007-322-013	\$32	\$26	\$20	\$20	\$20	0%
OLCC License Fees	200-007-322-014	\$945	\$875	\$700	\$700	\$700	0%
Total Licenses and Permits:		\$977	\$901	\$720	\$720	\$720	0%
Intergovernmental							
Marijuana Local Option Tax	200-007-335-014	\$95,405	\$0	\$0	\$0	\$0	0%
Total Intergovernmental:		\$95,405	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$4,777,801	\$5,377,230	\$5,718,661	\$6,163,113	\$6,163,113	7.8%

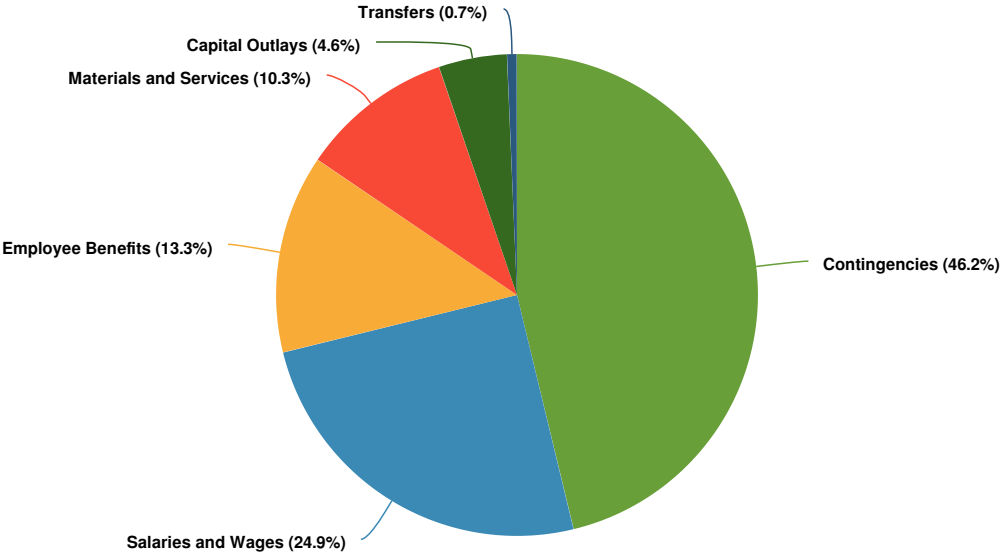
Expenditures by Expense Type

Expenditures in the Police Department will increase 7.8% under the approved budget. While the largest increase can be seen in the increasing fund balance, significant capital expenditures have been proposed as well to meet current needs within the department. The department has identified a list of projects which include a radio repeater, a replacement vehicle (the department aims to replace one per year) and significant work to the building that houses the Police and Municipal Court. At over 20 years old, the building is in need of a new roof liner and has old HVAC units that are failing/have failed over time.

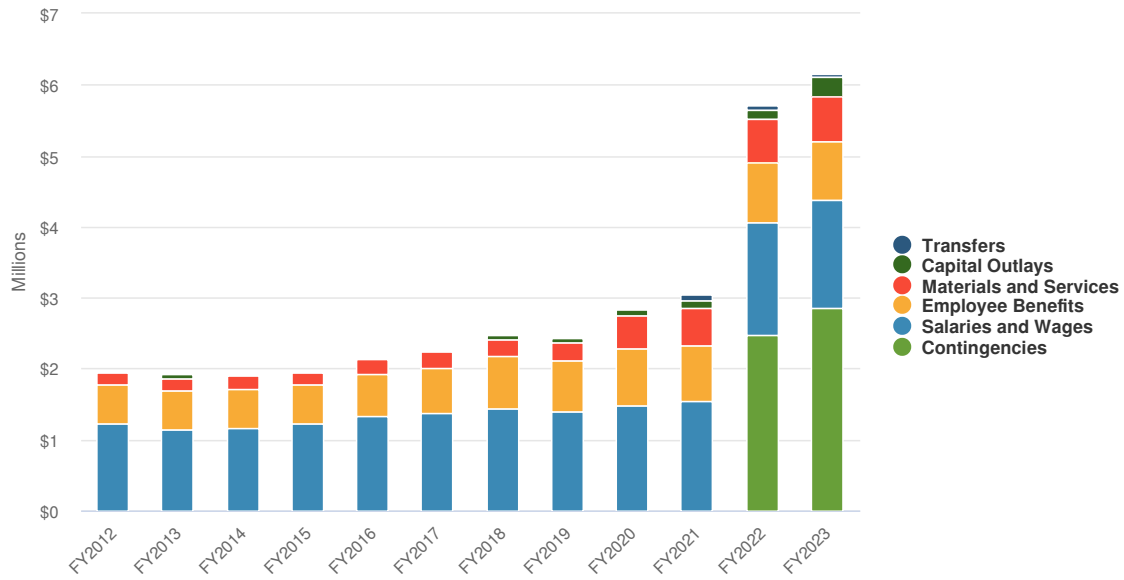
Also included in the capital proposal is \$62,500 from the Police Department to build a new fueling station within the City. Estimated at \$250k, the City has begun conversations with other local and state government organizations that would contribute to a fuel station being built to address fuel needs, pricing and emergency preparedness across Sweet Home. Other government organizations not involved in the original construction would be allowed to fuel at the station for a fee. This would ensure the fuel continually turns over but, in the event of an emergency, ensures that the City has access to fuel for an extended period of time.

For personnel, the department is budgeting 22.0 FTE with five current vacancies. Increases have been budgeted for existing staff but are placeholders as the collective bargaining agreement between the City and the Sweet Home Police Employees Association (SHPEA) is due to expire at the end of the 2022 fiscal year. Negotiations are ongoing but adequate increases in personnel lines and available contingencies will offset any additional increases necessary.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Safety)	FY2023 Budgeted	% Change
Expense Objects							
Contingencies							
Contingencies							
Contingency	200-007-490-000	\$0	\$0	\$268,918	\$145,371	\$145,371	-45.9%
Unappropriated Ending Fund Balance	200-010-490-002			\$2,202,698	\$2,703,542	\$2,703,542	22.7%
Total Contingencies:		\$0	\$0	\$2,471,616	\$2,848,913	\$2,848,913	15.3%
Total Contingencies:		\$0	\$0	\$2,471,616	\$2,848,913	\$2,848,913	15.3%
Salaries and Wages							
Police							
Staff Pay	200-007-421-110	\$1,429,325	\$1,485,136	\$1,513,660	\$1,455,207	\$1,455,207	-3.9%
Overtime	200-007-421-130	\$53,726	\$58,403	\$79,568	\$82,000	\$82,000	3.1%
Total Police:		\$1,483,050	\$1,543,539	\$1,593,228	\$1,537,207	\$1,537,207	-3.5%
Total Salaries and Wages:		\$1,483,050	\$1,543,539	\$1,593,228	\$1,537,207	\$1,537,207	-3.5%
Employee Benefits							
Police							
Group Insurance	200-007-421-210	\$421,069	\$408,090	\$429,694	\$415,124	\$415,124	-3.4%
FICA/Medicare	200-007-421-220	\$116,990	\$117,799	\$121,882	\$117,600	\$117,600	-3.5%
Retirement	200-007-421-230	\$232,630	\$215,572	\$250,026	\$252,861	\$252,861	1.1%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Safety)	FY2023 Budgeted	% Change
Unemployment Contribution	200-007-421-250	\$501	\$706	\$1,593	\$1,010	\$1,010	-36.6%
Workers' Compensation	200-007-421-260	\$29,402	\$34,596	\$33,754	\$35,000	\$35,000	3.7%
Total Police:		\$800,593	\$776,763	\$836,949	\$821,595	\$821,595	-1.8%
Total Employee Benefits:		\$800,593	\$776,763	\$836,949	\$821,595	\$821,595	-1.8%
Capital Outlays							
Police							
Buildings	200-007-421-720				\$130,000	\$130,000	N/A
Projects & Improvements	200-007-421-730	\$0	\$8,050	\$21,000	\$102,500	\$102,500	388.1%
Machinery	200-007-421-741	\$0	\$98,125	\$15,000	\$0	\$0	-100%
Vehicles	200-007-421-742	\$84,520	\$0	\$90,000	\$50,000	\$50,000	-44.4%
Total Police:		\$84,520	\$106,175	\$126,000	\$282,500	\$282,500	124.2%
Total Capital Outlays:		\$84,520	\$106,175	\$126,000	\$282,500	\$282,500	124.2%
Materials and Services							
Police							
Memberships/Dues	200-007-421-310	\$1,908	\$1,740	\$2,000	\$2,000	\$2,000	0%
Subscriptions	200-007-421-311	\$262	\$4,522	\$800	\$800	\$800	0%
Professional Services	200-007-421-320	\$11,330	\$11,266	\$10,850	\$11,200	\$11,200	3.2%
Labor Relations	200-007-421-321	\$10,130	\$500	\$10,000	\$0	\$0	-100%
Technical Services	200-007-421-340	\$90,630	\$84,771	\$22,400	\$17,000	\$17,000	-24.1%
Custodial Services	200-007-421-423	\$4,740	\$4,630	\$8,500	\$7,000	\$7,000	-17.6%
Equipment Repair & Maintenance	200-007-421-430	\$21,041	\$15,816	\$20,000	\$21,000	\$21,000	5%
Building Repair & Maintenance	200-007-421-431	\$3,757	\$7,679	\$9,000	\$9,000	\$9,000	0%
Grounds Maintenance	200-007-421-432	\$1,181	\$20	\$2,500	\$2,575	\$2,575	3%
Equipment/Vehicle Rental	200-007-421-442	\$5,997	\$20,946	\$20,340	\$6,092	\$6,092	-70%
Insurance	200-007-421-520	\$31,078	\$71,161	\$61,595	\$79,700	\$79,700	29.4%
Advertising	200-007-421-540	\$1,393	\$1,415	\$2,000	\$2,000	\$2,000	0%
Duplicating & Printing	200-007-421-550	\$2,077	\$466	\$400	\$412	\$412	3%
Training/Travel	200-007-421-580	\$10,515	\$4,263	\$14,000	\$14,500	\$14,500	3.6%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Safety)	FY2023 Budgeted	% Change
Office Supplies	200-007-421-610	\$4,828	\$4,407	\$5,200	\$5,300	\$5,300	1.9%
Cleaning Supplies	200-007-421-611	\$660	\$1,831	\$1,600	\$2,000	\$2,000	25%
Operating Supplies	200-007-421-612	\$24,587	\$7,516	\$29,940	\$31,000	\$31,000	3.5%
Uniforms/Clothing	200-007-421-613	\$8,015	\$6,086	\$11,850	\$12,500	\$12,500	5.5%
Tools & Small Equipment	200-007-421-614	\$106,031	\$6,348	\$51,320	\$53,000	\$53,000	3.3%
Jail Expense	200-007-421-616	\$187	\$558	\$1,500	\$1,500	\$1,500	0%
Furniture	200-007-421-617	\$456	\$3,098	\$1,500	\$1,500	\$1,500	0%
Postage	200-007-421-618	\$679	\$2,616	\$2,600	\$2,730	\$2,730	5%
Computers	200-007-421-619	\$30,870	\$6,759	\$6,800	\$7,000	\$7,000	2.9%
Natural Gas	200-007-421-621	\$3,052	\$2,369	\$3,500	\$3,600	\$3,600	2.9%
Electricity	200-007-421-622	\$14,261	\$12,476	\$15,000	\$15,500	\$15,500	3.3%
Phone	200-007-421-623	\$16,641	\$26,497	\$18,500	\$19,500	\$19,500	5.4%
TV/Internet	200-007-421-624	\$9,034	\$10,865	\$10,000	\$12,000	\$12,000	20%
Gasoline/Fuel	200-007-421-626	\$30,749	\$28,458	\$37,800	\$55,000	\$55,000	45.5%
Food & Beverage	200-007-421-630	\$2,793	\$1,193	\$3,000	\$3,000	\$3,000	0%
Books & Periodicals	200-007-421-640	\$0	\$306	\$400	\$400	\$400	0%
Awards & Recognition	200-007-421-650		\$45		\$0	\$0	N/A
Special Events	200-007-421-803	\$7,127	\$9,123	\$12,000	\$12,000	\$12,000	0%
Admin Svc Chgs	200-007-421-812	\$0	\$131,568	\$173,513	\$167,033	\$167,033	-3.7%
Finance Svc Chgs	200-007-421-813	\$0	\$48,007	\$52,030	\$54,024	\$54,024	3.8%
Total Police:		\$456,006	\$539,320	\$622,438	\$631,866	\$631,866	1.5%
Total Materials and Services:		\$456,006	\$539,320	\$622,438	\$631,866	\$631,866	1.5%
Transfers							
Transfers							
Transfer Out for Capital	200-010-491-040	\$10,000	\$83,944	\$68,430	\$41,032	\$41,032	-40%
Total Transfers:		\$10,000	\$83,944	\$68,430	\$41,032	\$41,032	-40%
Total Transfers:		\$10,000	\$83,944	\$68,430	\$41,032	\$41,032	-40%
Total Expense Objects:		\$2,834,168	\$3,049,740	\$5,718,661	\$6,163,113	\$6,163,113	7.8%

Library Services

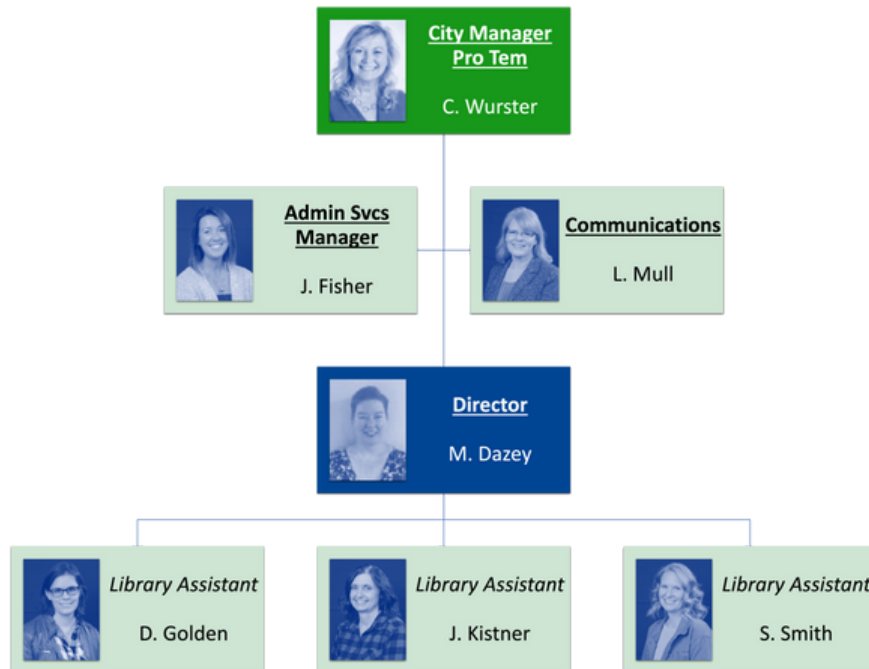


Megan Dazey
Director

Megan Dazey began her service as Library Services Director in Sweet Home in 2021. Coming to Sweet Home from Puyallup, Washington, Director Dazey boasts many years of library service and has already started enhancing library offerings and expanding services. Dazey's roots to Sweet Home actually go way back as she remembers her mom working in library service and specifically in Sweet Home when the Library was in the basement of City Hall. The existing facility is a far cry from the hallowed halls of Old City Hall but, as Director, Dazey may have a chance to usher in significant changes as the City Council mulls a replacement for the current facility that opened in 1969. Having outgrown the existing space and needing a seismically sound facility, a needs assessment was completed pre-COVID identifying the needs of the community and specific needs for a new space. More information on this is below in the expense section.

The Library Board reviewed the City's proposed budget during their meeting on March 10, 2022 where they recommended forwarding the City's proposal "as is" to the City's budget committee.

Organizational Chart

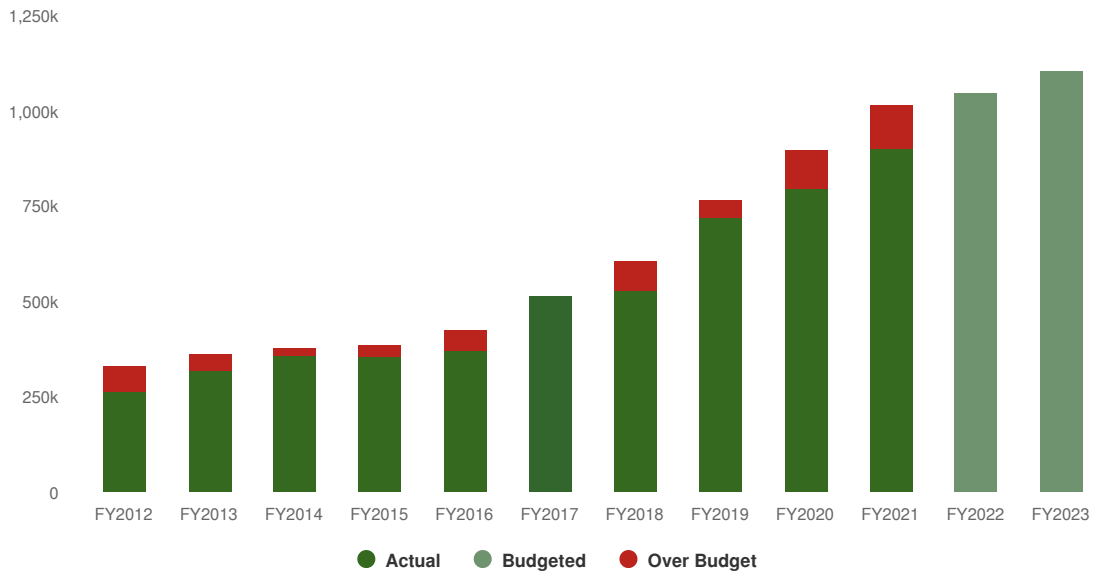


Revenues Summary

Much like the Police Department, the Library is funded primarily (98%) by an operating levy which must be renewed by voters every five years. Also like the Police Department, the lessening compression over the past five years has helped the Library establish adequate reserves to protect against a downturn while also setting aside funds to be used for projects or equipment. The increase in revenue approved for 2023 comes from increased property tax receipts. The Library collects up to \$1.17 per \$1,000 assessed value and, for 2022, experiences a compression rate of approximately 11%. Additional funds not currently needed for operating during the fiscal year are being transferred to a project and equipment reserve which is projected to have just over \$1.0 million by the end of 2023 with help from a generous donor from Colorado.

\$1,105,747 (\$60,899/year)

Library Services Proposed and Historical Budget vs. Actual

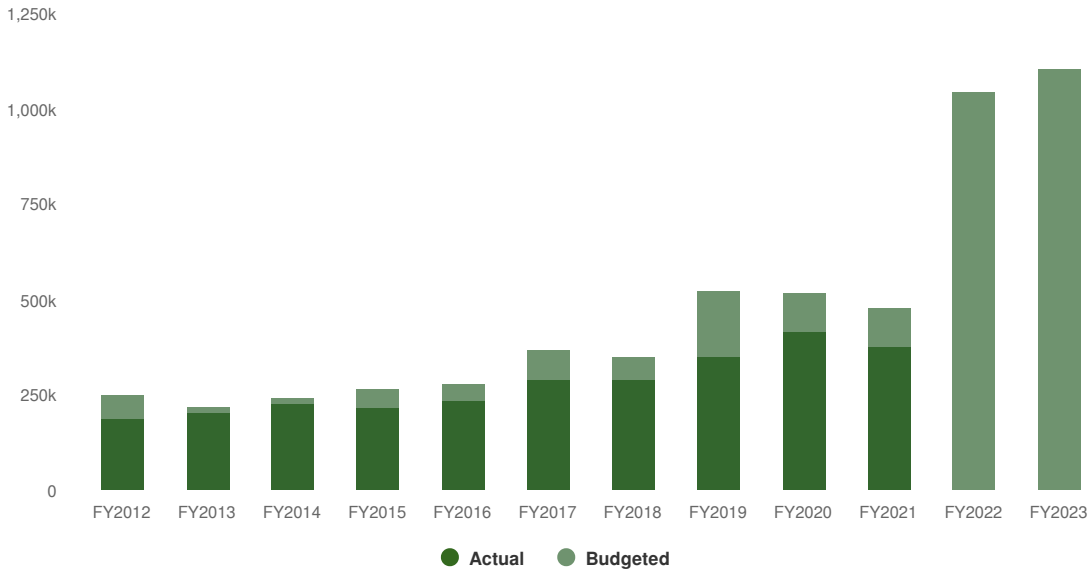


Expenditures Summary

Major changes to the Library's operating budget include the addition of \$100k for the purpose of selecting an architect to begin the initial steps of planning for a new library building. Offsetting this increase in capital is a reduction in personnel costs. FTE is proposed in this budget to remain the same for the coming fiscal year (3.0 FTE) but employee benefits are anticipated to be lower than previously budgeted.

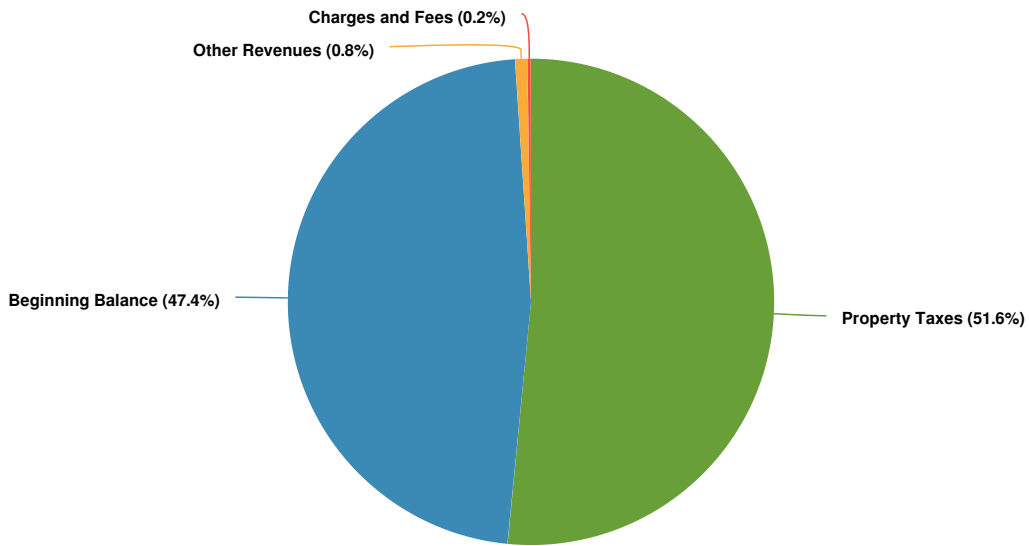
\$1,105,747 **\$60,899**
(5.83% vs. prior year)

Library Services Proposed and Historical Budget vs. Actual

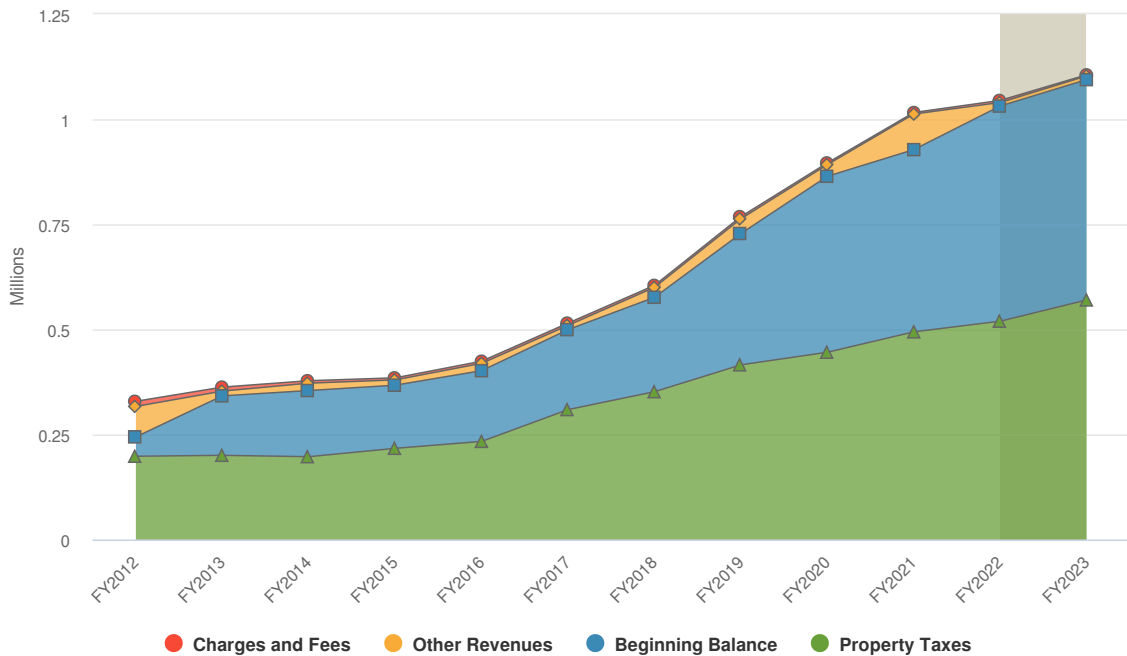


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



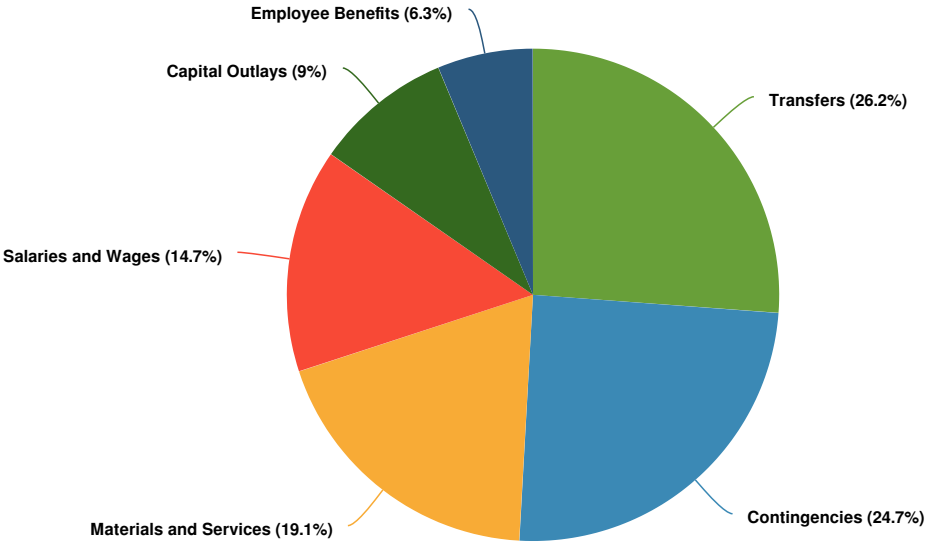
Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Revenue Source							

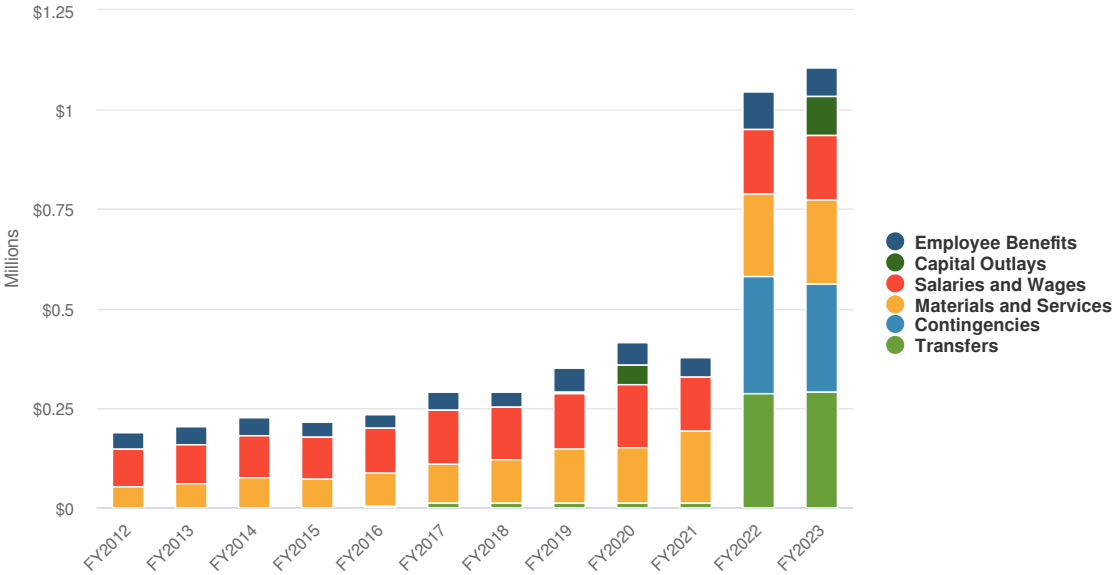
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Beginning Balance							
BEGINNING FUND BALANCE	201-000-300-000	\$418,655	\$433,535	\$511,976	\$524,208	\$524,208	2.4%
Total Beginning Balance:		\$418,655	\$433,535	\$511,976	\$524,208	\$524,208	2.4%
Other Revenues							
Misc. Operating Grants	201-008-330-030	\$15,625	\$67,926	\$0	\$0	\$0	0%
State Operating Grant	201-008-334-030		\$6,992		\$0	\$0	N/A
Interest	201-008-361-010	\$6,867	\$3,987	\$5,363	\$4,000	\$4,000	-25.4%
Interest on Taxes	201-008-361-011	\$724	\$2,035	\$0	\$2,000	\$2,000	N/A
Donations	201-008-364-030	\$1,536	\$1,905	\$0	\$0	\$0	0%
Miscellaneous Revenue	201-008-395-011	\$3,049	\$1,862	\$3,000	\$3,000	\$3,000	0%
Total Other Revenues:		\$27,802	\$84,707	\$8,363	\$9,000	\$9,000	7.6%
Property Taxes							
Current Property Taxes	201-008-311-010	\$435,884	\$483,223	\$508,979	\$559,939	\$559,939	10%
Delinquent Prop. Taxes	201-008-319-010	\$9,753	\$10,956	\$10,530	\$10,100	\$10,100	-4.1%
Total Property Taxes:		\$445,637	\$494,179	\$519,509	\$570,039	\$570,039	9.7%
Charges and Fees							
Library Fees	201-008-347-020	\$4,097	\$3,636	\$5,000	\$2,500	\$2,500	-50%
Total Charges and Fees:		\$4,097	\$3,636	\$5,000	\$2,500	\$2,500	-50%
Total Revenue Source:		\$896,191	\$1,016,057	\$1,044,848	\$1,105,747	\$1,105,747	5.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Expense Objects							
Contingencies							



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Contingency	201-008-490-000	\$0	\$0	\$19,084	\$20,927	\$20,927	9.7%
Unappropriated Ending Fund Balance	201-010-490-002			\$273,216	\$252,343	\$252,343	-7.6%
Total Contingencies:		\$0	\$0	\$292,300	\$273,270	\$273,270	-6.5%
Salaries and Wages							
Staff Pay	201-008-455-110	\$159,073	\$133,157	\$163,413	\$162,590	\$162,590	-0.5%
Total Salaries and Wages:		\$159,073	\$133,157	\$163,413	\$162,590	\$162,590	-0.5%
Employee Benefits							
Group Insurance	201-008-455-210	\$26,527	\$19,640	\$58,294	\$34,300	\$34,300	-41.2%
FICA/Medicare	201-008-455-220	\$11,887	\$10,583	\$12,500	\$12,500	\$12,500	0%
Retirement	201-008-455-230	\$19,314	\$18,172	\$22,469	\$22,200	\$22,200	-1.2%
Unemployment Contribution	201-008-455-250	\$70	\$70	\$165	\$160	\$160	-3%
Workers' Compensation	201-008-455-260	\$199	\$184	\$221	\$160	\$160	-27.6%
Total Employee Benefits:		\$57,996	\$48,649	\$93,649	\$69,320	\$69,320	-26%
Capital Outlays							
Buildings	201-008-455-720	\$28,818	\$0	\$0	\$0	\$0	0%
Construction	201-008-455-731	\$10,362	\$0	\$0	\$100,000	\$100,000	N/A
Machinery	201-008-455-741	\$8,915	\$0	\$0	\$0	\$0	0%
Total Capital Outlays:		\$48,095	\$0	\$0	\$100,000	\$100,000	N/A
Materials and Services							
Temporary Employees	201-008-455-120	\$0	\$9,730	\$0	\$0	\$0	0%
Overtime	201-008-455-130	\$0	\$56	\$0	\$0	\$0	0%
Memberships/Dues	201-008-455-310	\$90	\$0	\$100	\$350	\$350	250%
Subscriptions	201-008-455-311	\$810	\$708	\$1,000	\$1,800	\$1,800	80%
Professional Services	201-008-455-320	\$1,667	\$4,466	\$8,585	\$8,842	\$8,842	3%
Labor Relations	201-008-455-321	\$2,808	\$0	\$0	\$0	\$0	0%
Technical Services	201-008-455-340	\$24,395	\$9,004	\$15,000	\$15,450	\$15,450	3%
Custodial Services	201-008-455-423	\$2,681	\$2,562	\$5,000	\$5,150	\$5,150	3%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Equipment Repair & Maintenance	201-008-455-430	\$85	\$0	\$4,000	\$4,120	\$4,120	3%
Building Repair & Maintenance	201-008-455-431	\$6,068	\$7,450	\$6,120	\$6,300	\$6,300	2.9%
Grounds Maintenance	201-008-455-432	\$1,913	\$520	\$2,000	\$2,060	\$2,060	3%
Building Rental	201-008-455-441	\$158	\$0	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	201-008-455-442	\$1,879	\$195	\$300	\$300	\$300	0%
Insurance	201-008-455-520	\$3,441	\$5,878	\$5,549	\$6,300	\$6,300	13.5%
Advertising	201-008-455-540	\$3,318	\$1,466	\$6,000	\$6,180	\$6,180	3%
Duplicating & Printing	201-008-455-550	\$1,965	\$1,065	\$3,000	\$3,090	\$3,090	3%
Training/Travel	201-008-455-580	\$602	\$1,347	\$2,500	\$2,575	\$2,575	3%
Office Supplies	201-008-455-610	\$7,150	\$6,319	\$7,500	\$7,725	\$7,725	3%
Cleaning Supplies	201-008-455-611	\$527	\$2,349	\$3,000	\$3,000	\$3,000	0%
Operating Supplies	201-008-455-612	\$4,105	\$6,445	\$6,000	\$6,180	\$6,180	3%
Uniforms/Clothing	201-008-455-613	\$0	\$0	\$400	\$350	\$350	-12.5%
Tools & Small Equipment	201-008-455-614	\$400	\$0	\$0	\$0	\$0	0%
Furniture	201-008-455-617	\$6,724	\$2,882	\$2,500	\$2,575	\$2,575	3%
Postage	201-008-455-618	\$120	\$892	\$200	\$206	\$206	3%
Computers	201-008-455-619	\$8,286	\$5,471	\$0	\$0	\$0	0%
Natural Gas	201-008-455-621	\$2,336	\$2,518	\$2,550	\$2,600	\$2,600	2%
Electricity	201-008-455-622	\$5,881	\$5,958	\$7,300	\$7,884	\$7,884	8%
Phone	201-008-455-623	\$4,126	\$3,301	\$4,800	\$4,944	\$4,944	3%
TV/Internet	201-008-455-624	\$9,446	\$9,057	\$6,300	\$6,489	\$6,489	3%
Food & Beverage	201-008-455-630	\$656	\$310	\$2,500	\$2,575	\$2,575	3%
Books & Periodicals	201-008-455-640	\$30,302	\$31,903	\$35,350	\$36,410	\$36,410	3%
Awards & Recognition	201-008-455-650		\$236		\$100	\$100	N/A
Special Events	201-008-455-803	\$3,174	\$9,081	\$6,500	\$6,500	\$6,500	0%
Grant Expense	201-008-455-809	\$3,814	\$1,507	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Library)	FY2023 Budgeted	% Change
Administrative Chrg for Svc	201-008-455-812	\$0	\$27,341	\$35,213	\$36,319	\$36,319	3.1%
Finance Chrg for Svc	201-008-455-813	\$0	\$20,974	\$28,419	\$24,683	\$24,683	-13.1%
Total Materials and Services:		\$138,927	\$180,990	\$207,686	\$211,057	\$211,057	1.6%
Transfers							
Transfer Out for Capital	201-010-491-040	\$13,000	\$13,000	\$287,800	\$289,510	\$289,510	0.6%
Total Transfers:		\$13,000	\$13,000	\$287,800	\$289,510	\$289,510	0.6%
Total Expense Objects:		\$417,090	\$375,796	\$1,044,848	\$1,105,747	\$1,105,747	5.8%

Project & Equipment Reserve

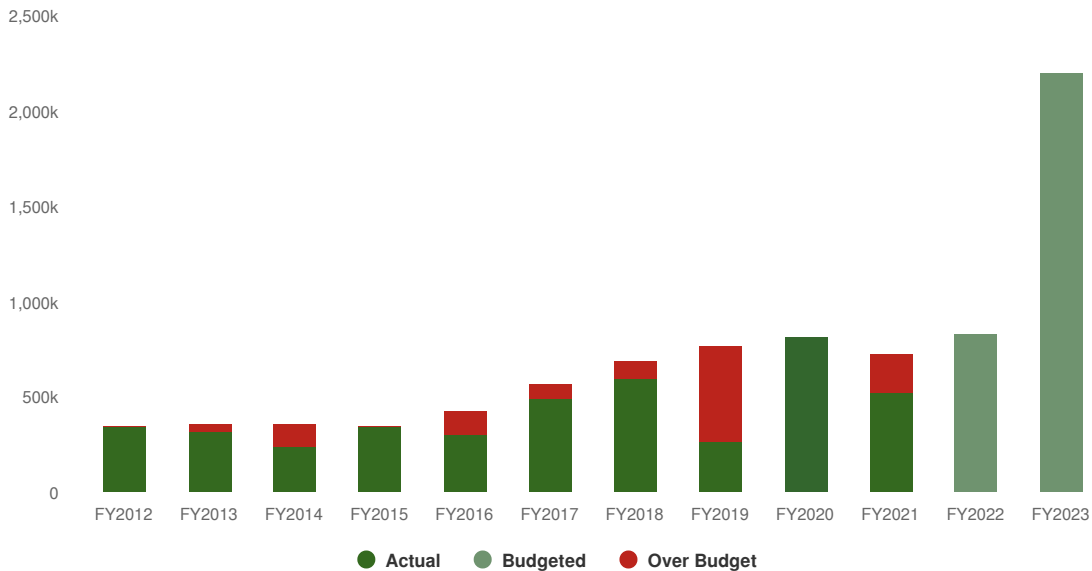
The project and equipment reserve houses reserve funds for multiple departments across the City. CED, Library, Police and Public Works all have reserves in this fund to replace various pieces of equipment or set aside funds for future projects.

Revenues Summary

A major spike in revenue is included in the 2023 fiscal year budget after an anticipated (though unknown timing for budgeting purpose) donation came in during the 2022 fiscal year. As part of the Crystal Alheit Living Trust, a piece of property in Colorado was sold and 1/3 of the proceeds from the sale were donated to the Sweet Home Public Library. Staff estimates that the total contribution from the trust will be approximately \$800k which will be stored in this fund for the purpose of a potential new library. Additional proceeds into the project and equipment reserve fund include additional transfers from the Library, from Police and from Public Works. For Police and Library, funds are transferred in based on availability and to reserve for any expenditure (though the City has been setting aside police funds for future vehicle replacements). Public Works transfers into this fund solely to set aside reserves for future vehicle replacements. Funds already in the fund earmarked for Public Works are used for communal type projects such as the costs for the fuel station as discussed in the public safety fund.

\$2,200,748 **\$1,368,267**
(164.36% vs. prior year)

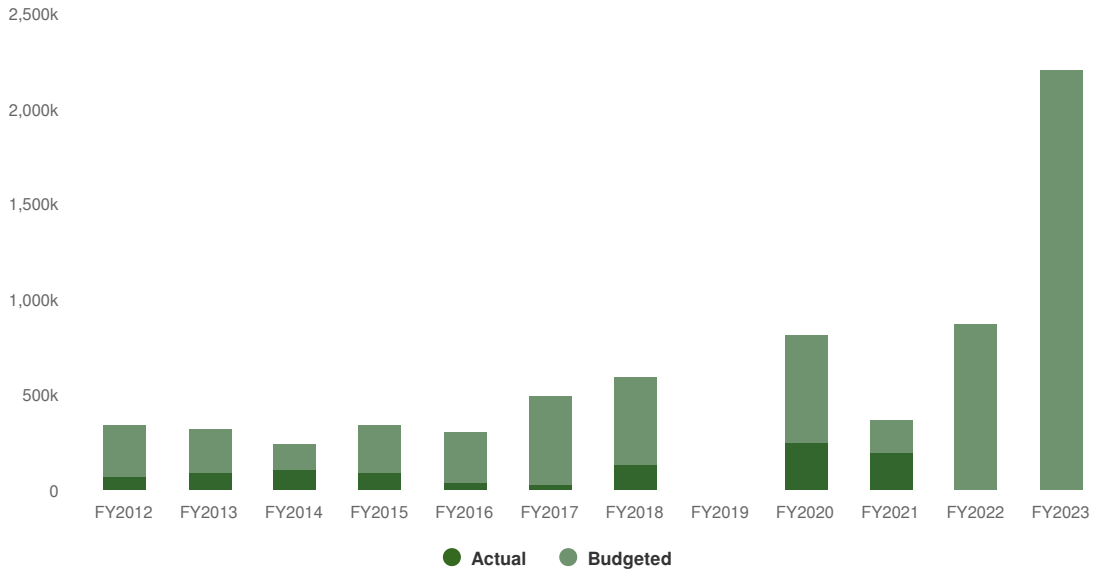
Project & Equipment Reserve Proposed and Historical Budget vs. Actual



Expenditures Summary

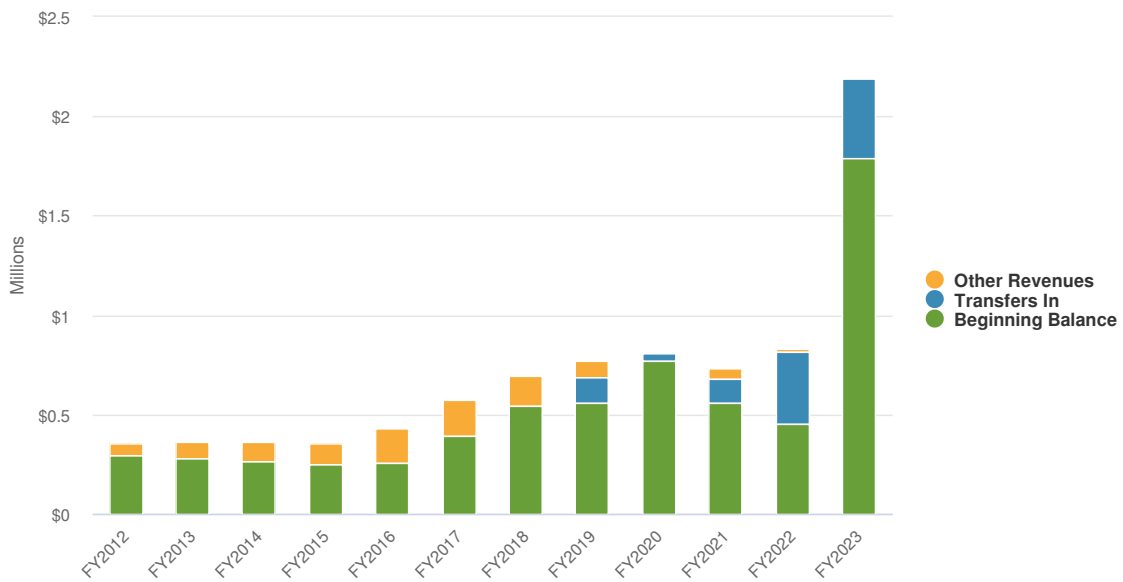
\$2,200,748 **\$1,328,267**
 (152.24% vs. prior year)

Project & Equipment Reserve Proposed and Historical Budget vs. Actual



Revenues by Source

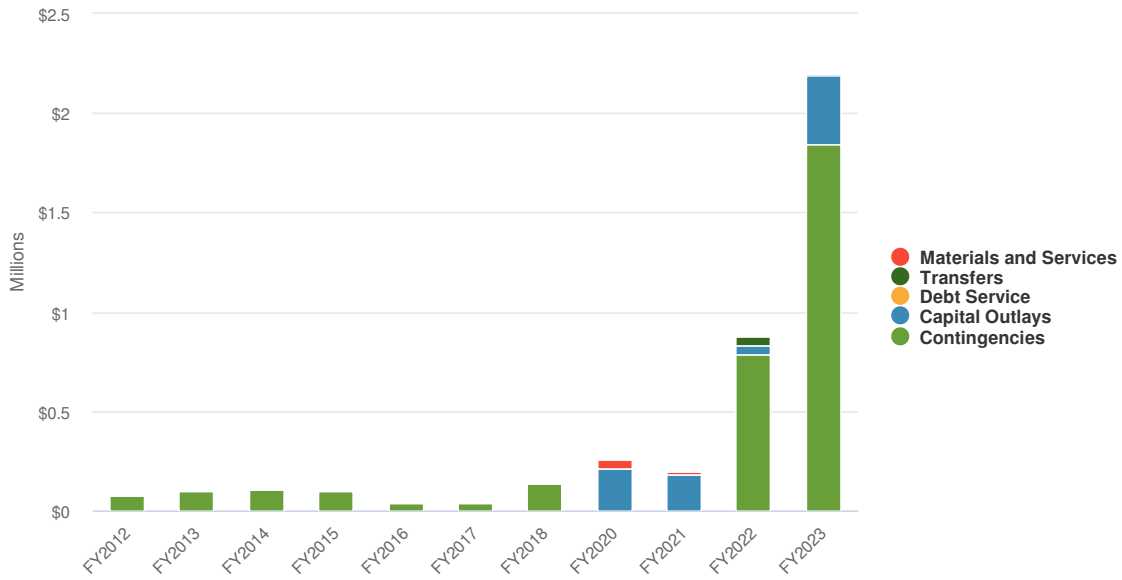
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Project and Equipment Reserve)	FY2023 Budgeted	% Change
Revenue Source							
Transfers In							
Transfer In for Capital	202-010-391-040	\$36,078	\$118,480	\$365,076	\$394,374	\$394,374	8%
Total Transfers In:		\$36,078	\$118,480	\$365,076	\$394,374	\$394,374	8%
Beginning Balance							
BEGINNING FUND BALANCE	202-000-300-000	\$769,194	\$560,153	\$454,360	\$1,792,240	\$1,792,240	294.5%
Total Beginning Balance:		\$769,194	\$560,153	\$454,360	\$1,792,240	\$1,792,240	294.5%
Other Revenues							
Interest	202-002-361-010	\$8,585	\$4,053	\$13,045	\$4,134	\$4,134	-68.3%
Sale of Fixed Assets	202-007-392-010		\$4,930		\$0	\$0	N/A
Donations	202-009-364-030	\$250	\$0	\$0	\$0	\$0	0%
Sale of Fixed Assets	202-009-392-010		\$37,881		\$10,000	\$10,000	N/A
Miscellaneous Revenue	202-009-395-011	\$0	\$7,512	\$0	\$0	\$0	0%
Total Other Revenues:		\$8,835	\$54,375	\$13,045	\$14,134	\$14,134	8.3%
Total Revenue Source:		\$814,107	\$733,009	\$832,481	\$2,200,748	\$2,200,748	164.4%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Project and Equipment Reserve)	FY2023 Budgeted	% Change
Expense Objects							
Contingencies							
Unappropriated Ending Fund Balance	202-010-490-002			\$785,589	\$2,039,322	\$1,839,322	134.1%
Total Contingencies:		\$0	\$0	\$785,589	\$2,039,322	\$1,839,322	134.1%
Capital Outlays							
Vehicles	202-006-419-742	\$20,917	\$0	\$0	\$0	\$0	0%
Projects/Improvements	202-009-480-730				\$137,500	\$137,500	N/A
Equipment/Machinery	202-009-480-741	\$113,966	\$130,450	\$0	\$0	\$0	0%
Vehicles	202-009-480-742	\$47,049	\$47,892	\$46,892	\$15,951	\$15,951	-66%
Equipment & Machinery	202-007-421-741	\$32,200	\$0	\$0	\$0	\$200,000	N/A
Total Capital Outlays:		\$214,132	\$178,342	\$46,892	\$153,451	\$353,451	653.8%
Debt Service							
Debt Service - Principal	202-009-470-801		\$3,120		\$6,852	\$6,852	N/A
Debt Service - Interest	202-009-470-802		\$512		\$1,123	\$1,123	N/A
Total Debt Service:			\$3,632		\$7,975	\$7,975	N/A
Materials and Services							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Project and Equipment Reserve)	FY2023 Budgeted	% Change
Professional Services	202-009-480-320	\$3,060	\$227	\$0	\$0	\$0	0%
Equipment Repair & Maint	202-009-480-430		\$64		\$0	\$0	N/A
Technical Services	202-007-421-340	\$13,679	\$2,988	\$0	\$0	\$0	0%
Office Supplies	202-007-421-610	\$21,795	\$908	\$0	\$0	\$0	0%
Tools & Small Equipment	202-007-421-614	\$1,115	\$0	\$0	\$0	\$0	0%
Postage	202-007-421-618	\$173	\$49	\$0	\$0	\$0	0%
Computers	202-007-421-619		\$8,300		\$0	\$0	N/A
Total Materials and Services:		\$39,821	\$12,535	\$0	\$0	\$0	0%
Transfers							
Transfer Out for Capital	202-010-491-040			\$40,000	\$0	\$0	-100%
Total Transfers:				\$40,000	\$0	\$0	-100%
Total Expense Objects:		\$253,953	\$194,510	\$872,481	\$2,200,748	\$2,200,748	152.2%

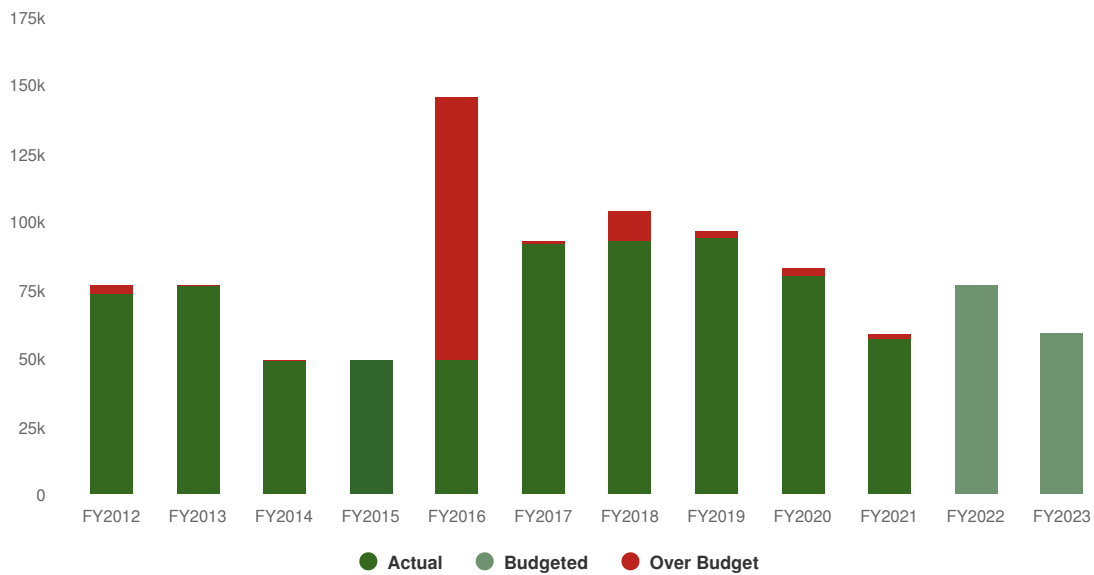
Narcotics

The Narcotic Enforcement Fund accounts for revenue received from other government agencies due to forfeiture or seized property. The Police Department uses the fund to purchase investigative equipment and have used the fund to purchase vehicles used for investigations around the City. No expenditures are proposed for the 2023 fiscal year from this fund.

Revenues Summary

\$59,498 **-\$17,277**
 (-22.50% vs. prior year)

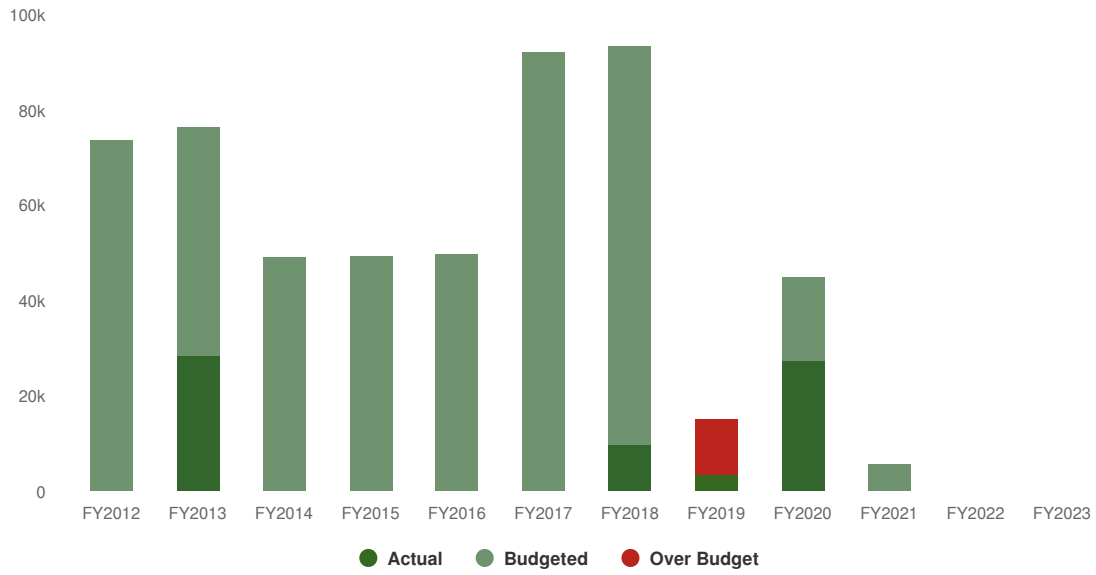
Narcotics Proposed and Historical Budget vs. Actual



Expenditures Summary

\$0 **\$0**
 (% vs. prior year)

Narcotics Proposed and Historical Budget vs. Actual



Internal Service Fund

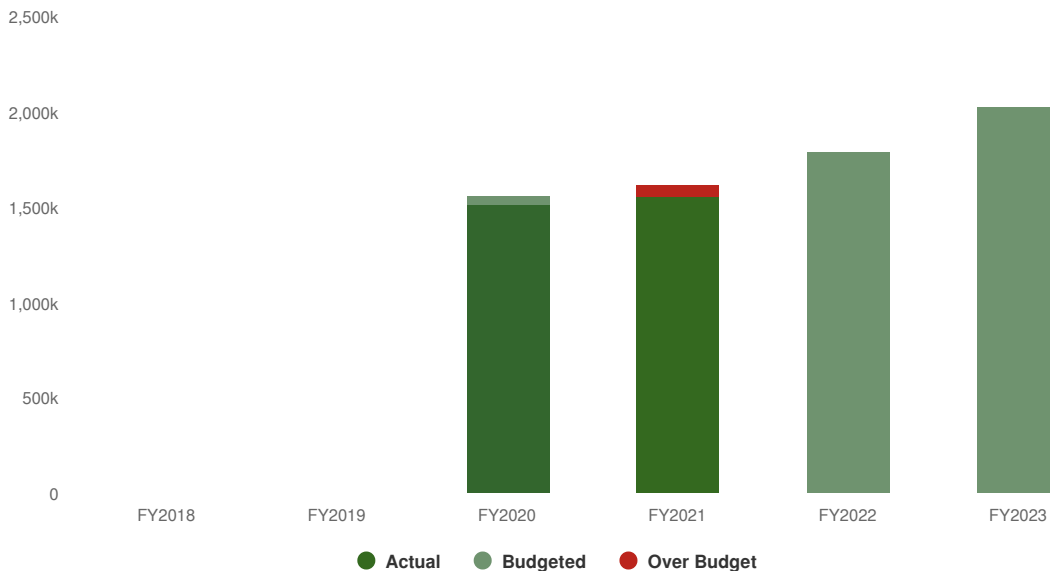
The Internal Service is used to account for the services provided internally to support the functions of the government. This includes the Executive Department, Finance and portions of Public Works. Developed in 2020, the fund pulled a majority of the "central services" out of the general fund and set up a fund which receives reimbursements from other departments city-wide. The practice of administrative charges dates back to the 1993 fiscal year when Police, Library and Public Works contributed to the general fund to cover "administrative charges." In the mid-2000s, the Police and Library departments ceased contributions due to diminishing resources and the Budget Committee and City Council at the time prioritized the operations of those departments first.

Revenues Summary

Resources into this fund include a handful of franchise fees, finance charges for services (passports and liens) and internal service reimbursements from other funds. Revenues increased in this approved budget to cover primarily increased personnel costs related to the hiring of a new City Manager and the addition of the Staff Engineer to the Public Works expenditures. Reimbursements are completed monthly and are based on actual expenditures in the fund so it is possible during the fiscal year that revenue falls short of the approved budget.

\$2,029,289 **\$237,285**
(13.24% vs. prior year)

Internal Service Fund Approved and Historical Budget vs. Actual

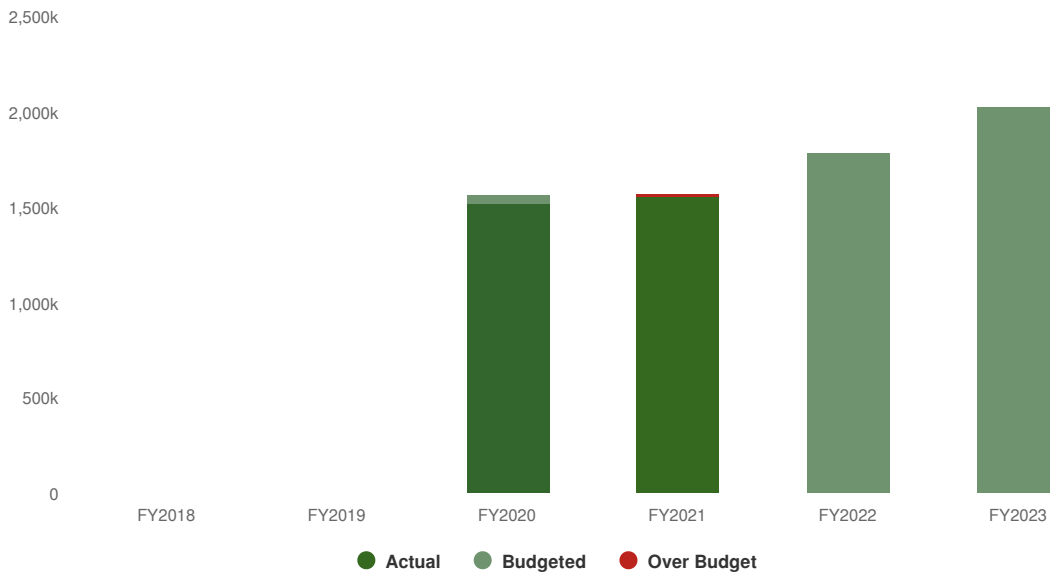


Expenditures Summary

Expenditures in this fund include the full operating expenditures for the Executive and Finance Departments, costs to run the Communications office, the City Attorney, shared expenses for the City's website, union bargaining and other shared expenditures. Additionally, the administrative staff for Public Works (Director, Operations Manager, etc.) are included in the approved expenditures. As mentioned in the revenue summary above, increased personnel expenditures for the City Manager and addition of the Staff Engineer along with general COLAs and inflationary increases contribute to the nearly 14% increase from the 2022 adopted budget.

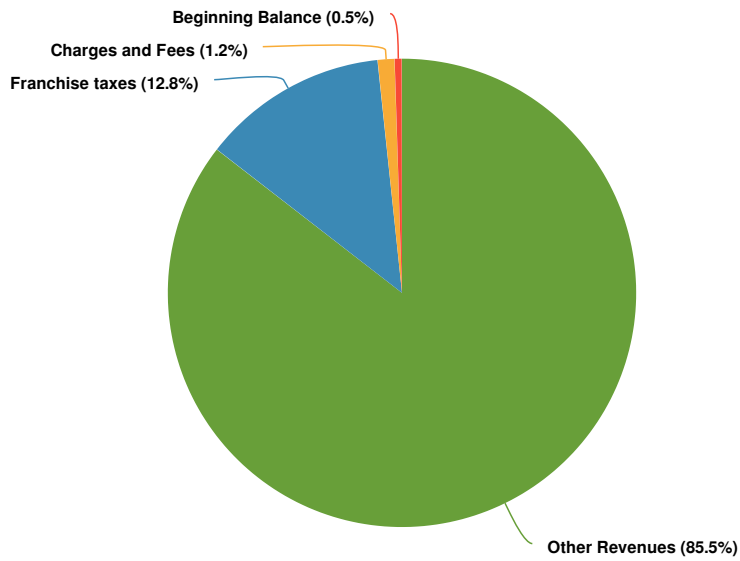
\$2,029,289 **\$247,858**
 (13.91% vs. prior year)

Internal Service Fund Approved and Historical Budget vs. Actual

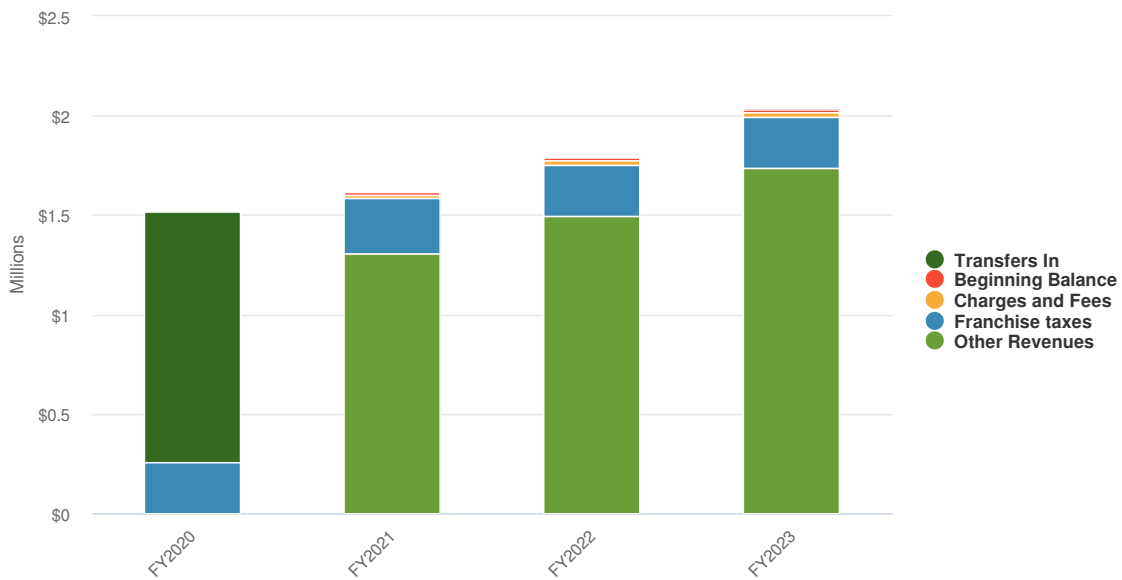


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

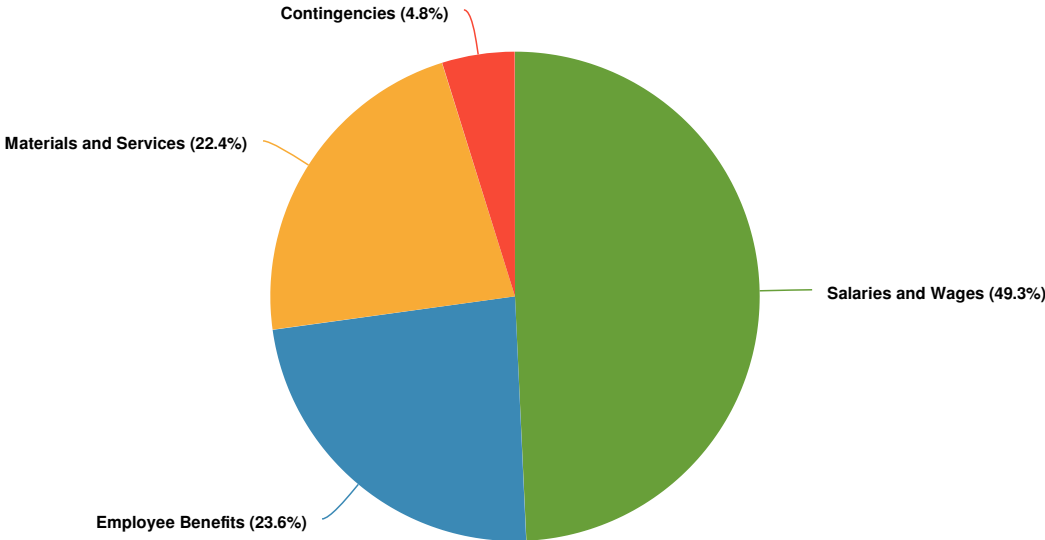


Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Revenue Source							
Transfers In							
Transfer In for Services	290-010-391-020	\$1,265,949	\$0	\$0	\$0	\$0	0%
Total Transfers In:		\$1,265,949	\$0	\$0	\$0	\$0	0%

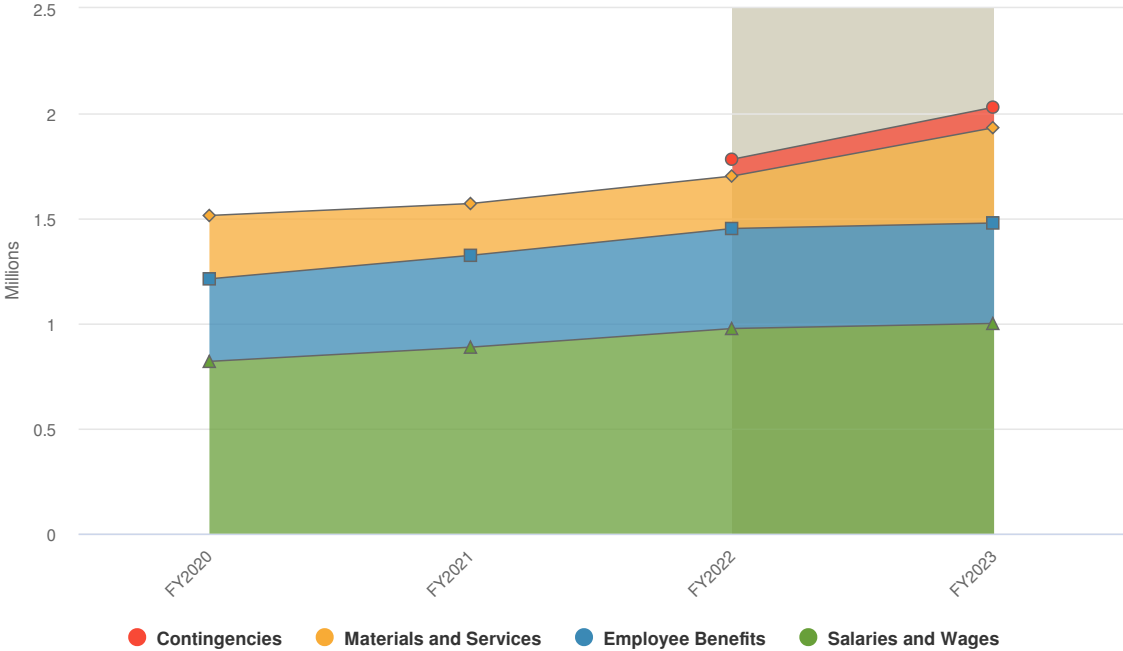
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Beginning Balance							
BEGINNING FUND BALANCE	290-000-300-000	\$0	\$15,316	\$15,316	\$10,157	\$10,157	-33.7%
Total Beginning Balance:		\$0	\$15,316	\$15,316	\$10,157	\$10,157	-33.7%
Other Revenues							
State Operating Grant	290-002-334-030		\$1,249		\$0	\$0	N/A
Administrative Chrgs for Svc	290-002-390-010	\$0	\$767,638	\$951,871	\$1,152,745	\$1,152,745	21.1%
Finance Chrgs for Svc	290-002-390-020	\$0	\$538,370	\$546,317	\$582,282	\$582,282	6.6%
Miscellaneous Revenue	290-004-395-011		\$15		\$0	\$0	N/A
Total Other Revenues:		\$0	\$1,307,271	\$1,498,188	\$1,735,027	\$1,735,027	15.8%
Franchise taxes							
Franchise - Nat. Gas	290-002-318-022	\$71,982	\$87,270	\$70,000	\$75,000	\$75,000	7.1%
Franchise - Cable & Internet	290-002-318-023	\$99,185	\$107,175	\$100,000	\$100,000	\$100,000	0%
Franchise - Telephone	290-002-318-024	\$11,886	\$11,615	\$11,550	\$11,500	\$11,500	-0.4%
Franchise - Sanitation	290-002-318-025	\$71,687	\$73,886	\$72,000	\$74,160	\$74,160	3%
Total Franchise taxes:		\$254,741	\$279,946	\$253,550	\$260,660	\$260,660	2.8%
Charges and Fees							
Elections Fees	290-003-341-021	\$0	\$90	\$0	\$90	\$90	N/A
LIEN SEARCH FEES	290-004-340-020	\$0	\$3,275	\$10,950	\$9,855	\$9,855	-10%
Passport Acceptance Fees	290-004-340-023	\$0	\$9,100	\$10,500	\$10,000	\$10,000	-4.8%
Passport Photos	290-004-340-024	\$0	\$3,810	\$3,500	\$3,500	\$3,500	0%
Total Charges and Fees:		\$0	\$16,275	\$24,950	\$23,445	\$23,445	-6%
Total Revenue Source:		\$1,520,690	\$1,618,809	\$1,792,004	\$2,029,289	\$2,029,289	13.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Materials and services takes the largest jump for the 2023 fiscal year as staff moved the budget for a full-time IT professional to do M&S to cover contracts with a third-party IT company. During the search for a full-time employee, the City was approached with a proposal to extend the existing managed service contract with StepUP IT Services to include part-time, dedicated support at a reduced rate of a full-time employee. The City agreed and has been satisfied with the expanded contract and its results. The approved budget solidifies the change for the coming fiscal year though the City and the contractor agree that either party can sever the agreement with advance notice for any reason.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Expense Objects							
Contingencies							
Contingency	290-002-490-000	\$0	\$0	\$80,076	\$87,513	\$87,513	9.3%
Unappropriated Ending Fund Balance	290-010-490-002				\$10,022	\$10,022	N/A
Total Contingencies:		\$0	\$0	\$80,076	\$97,535	\$97,535	21.8%
Salaries and Wages							
Staff Pay	290-002-480-110	\$30,305	\$41,245	\$50,364	\$42,200	\$42,200	-16.2%
City Attorney	290-002-480-112	\$56,993	\$56,993	\$56,994	\$56,994	\$56,994	0%
Staff Pay	290-009-480-110	\$298,204	\$333,254	\$331,919	\$400,500	\$400,500	20.7%
Staff Pay	290-003-413-110	\$186,722	\$195,279	\$197,086	\$218,300	\$218,300	10.8%
Council Pay	290-003-413-111	\$6,570	\$6,570	\$6,420	\$6,420	\$6,420	0%
Staff Pay	290-003-481-110			\$77,220	\$0	\$0	-100%
Staff Pay	290-004-415-110	\$240,628	\$253,808	\$255,854	\$275,600	\$275,600	7.7%
Total Salaries and Wages:		\$819,421	\$887,149	\$975,857	\$1,000,014	\$1,000,014	2.5%
Employee Benefits							
Group Insurance	290-002-480-210	\$793	\$15,562	\$300	\$15,850	\$15,850	5,183.3%
FICA/Medicare	290-002-480-220	\$6,680	\$7,468	\$8,215	\$7,585	\$7,585	-7.7%
Retirement	290-002-480-230	\$33	\$5,084	\$6,044	\$5,100	\$5,100	-15.6%
Unemployment Contribution	290-002-480-250	\$22	\$40	\$106	\$105	\$105	-0.9%
Workers' Compensation	290-002-480-260	\$117	\$141	\$145	\$105	\$105	-27.6%
Overtime	290-009-480-130	\$237	\$291	\$0	\$0	\$0	0%
Group Insurance	290-009-480-210	\$79,723	\$88,247	\$89,547	\$104,300	\$104,300	16.5%
FICA/Medicare	290-009-480-220	\$22,630	\$25,068	\$25,392	\$29,800	\$29,800	17.4%
Retirement	290-009-480-230	\$41,421	\$46,084	\$47,810	\$56,000	\$56,000	17.1%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Unemployment Contribution	290-009-480-250	\$95	\$169	\$335	\$410	\$410	22.4%
Workers' Compensation	290-009-480-260	\$4,051	\$4,400	\$8,001	\$3,600	\$3,600	-55%
Group Insurance	290-003-413-210	\$49,758	\$50,441	\$50,718	\$50,575	\$50,575	-0.3%
FICA/Medicare	290-003-413-220	\$14,588	\$15,135	\$15,568	\$16,500	\$16,500	6%
Retirement	290-003-413-230	\$29,471	\$30,659	\$30,944	\$34,000	\$34,000	9.9%
Unemployment Contribution	290-003-413-250	\$49	\$81	\$205	\$250	\$250	22%
Workers' Compensation	290-003-413-260	\$239	\$264	\$265	\$250	\$250	-5.7%
Group Insurance	290-003-481-210			\$25,368	\$0	\$0	-100%
FICA/Medicare	290-003-481-220			\$5,910	\$0	\$0	-100%
Retirement	290-003-481-230			\$12,124	\$0	\$0	-100%
Unemployment Contribution	290-003-481-250			\$77	\$0	\$0	-100%
Workers' Compensation	290-003-481-260			\$104	\$0	\$0	-100%
Group Insurance	290-004-415-210	\$90,106	\$92,077	\$92,154	\$93,000	\$93,000	0.9%
FICA/Medicare	290-004-415-220	\$18,080	\$19,067	\$19,580	\$21,000	\$21,000	7.3%
Retirement	290-004-415-230	\$34,198	\$36,218	\$36,424	\$39,000	\$39,000	7.1%
Unemployment Contribution	290-004-415-250	\$88	\$128	\$252	\$275	\$275	9.1%
Workers' Compensation	290-004-415-260	\$302	\$335	\$345	\$275	\$275	-20.3%
Total Employee Benefits:		\$392,679	\$436,959	\$475,933	\$477,980	\$477,980	0.4%
Materials and Services							
Overtime	290-002-480-130	\$0	\$1,118	\$0	\$0	\$0	0%
Memberships/Dues	290-002-480-310	\$6,933	\$400	\$0	\$0	\$0	0%
Subscriptions	290-002-480-311	\$1,287	\$3,800	\$0	\$0	\$0	0%
Professional Services	290-002-480-320	\$1,478	\$3,868	\$3,255	\$1,500	\$1,500	-53.9%
Labor Relations	290-002-480-321	\$248	\$0	\$0	\$30,000	\$30,000	N/A
Technical Services	290-002-480-340	\$9,751	\$5,483	\$13,208	\$14,200	\$14,200	7.5%
Codification of Ordinance	290-002-480-341	\$4,144	\$1,121	\$5,000	\$5,000	\$5,000	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Equipment Repair & Maintenance	290-002-480-430		-\$632		\$0	\$0	N/A
Building Repair & Maintenance	290-002-480-431		\$632		\$0	\$0	N/A
Insurance	290-002-480-520		\$684		\$0	\$0	N/A
Advertising	290-002-480-540	\$1,000	\$0	\$0	\$0	\$0	0%
Training/Travel	290-002-480-580		\$210		\$0	\$0	N/A
Office Supplies	290-002-480-610	\$1,069	\$1,427	\$300	\$1,500	\$1,500	400%
Furniture	290-002-480-617	\$1,285		\$0	\$0	\$0	0%
Computers	290-002-480-619		\$500		\$0	\$0	N/A
Phone	290-002-480-623	\$555	\$575	\$630	\$630	\$630	0%
TV/Internet	290-002-480-624	\$0	\$193	\$0	\$300	\$300	N/A
Food & Beverage	290-002-480-630	\$482	\$0	\$0	\$0	\$0	0%
Books & Periodicals	290-002-480-640	\$115	\$0	\$0	\$0	\$0	0%
Safety Incentive Program	290-002-480-805	\$100		\$0	\$0	\$0	0%
Professional Services	290-009-480-320	\$41,718	\$4,051	\$0	\$0	\$0	0%
Food & Beverage	290-009-480-630	\$108	\$0	\$0	\$0	\$0	0%
Overtime	290-003-413-130	\$892	\$0	\$0	\$0	\$0	0%
Memberships/Dues	290-003-413-310	\$3,095	\$1,691	\$4,000	\$4,000	\$4,000	0%
Subscriptions	290-003-413-311	\$449	\$510	\$500	\$500	\$500	0%
Professional Services	290-003-413-320	\$6,288	\$10,666	\$5,214	\$33,500	\$33,500	542.5%
Labor Relations	290-003-413-321	\$5,139	\$98	\$0	\$0	\$0	0%
Technical Services	290-003-413-340	\$5,699	\$6,649	\$4,200	\$2,000	\$2,000	-52.4%
Codification of Ordinance	290-003-413-341	\$1,745	\$0	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	290-003-413-430	\$0	\$0	\$3,000	\$3,000	\$3,000	0%
Building Repair & Maintenance	290-003-413-431	\$24	\$0	\$0	\$0	\$0	0%
Building Rental	290-003-413-441	\$0	\$12	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	290-003-413-442	\$2,568	\$2,583	\$0	\$2,600	\$2,600	N/A

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Advertising	290-003-413-540	\$564	\$867	\$0	\$0	\$0	0%
Duplicating & Printing	290-003-413-550	\$2,559	\$2,006	\$0	\$3,000	\$3,000	N/A
Training/Travel	290-003-413-580	\$5,439	\$3,320	\$12,000	\$8,000	\$8,000	-33.3%
Office Supplies	290-003-413-610	\$8,798	\$4,070	\$5,000	\$5,000	\$5,000	0%
Cleaning Supplies	290-003-413-611	\$33	\$0	\$0	\$0	\$0	0%
Operating Supplies	290-003-413-612	\$48	\$1,165	\$0	\$0	\$0	0%
Uniforms/Clothing	290-003-413-613	\$0	\$411	\$250	\$500	\$500	100%
Tools & Small Equipment	290-003-413-614	\$260	\$286	\$0	\$0	\$0	0%
Furniture	290-003-413-617	\$4,411	\$0	\$0	\$3,000	\$3,000	N/A
Postage	290-003-413-618	\$399	\$247	\$500	\$500	\$500	0%
Computers	290-003-413-619	\$3,048	\$5,147	\$0	\$0	\$0	0%
Natural Gas	290-003-413-621	\$20	\$0	\$150	\$0	\$0	-100%
Electricity	290-003-413-622	\$1,866	\$1,911	\$2,000	\$3,250	\$3,250	62.5%
Phone	290-003-413-623	\$3,315	\$2,998	\$3,500	\$3,500	\$3,500	0%
TV/Internet	290-003-413-624	\$673	\$768	\$1,000	\$1,050	\$1,050	5%
Gasoline/Fuel	290-003-413-626	\$247	\$591	\$750	\$1,500	\$1,500	100%
Food & Beverage	290-003-413-630	\$1,300	\$1,937	\$2,200	\$2,200	\$2,200	0%
Books & Periodicals	290-003-413-640	\$32	\$934	\$0	\$0	\$0	0%
Awards & Recognition	290-003-413-650		\$178		\$0	\$0	N/A
Special Events	290-003-413-803	\$1,603	\$175	\$0	\$0	\$0	0%
Technical Services	290-003-481-340		\$0	\$0	\$126,700	\$126,700	N/A
Memberships/Dues	290-004-415-310	\$768	\$688	\$800	\$800	\$800	0%
Subscriptions	290-004-415-311	\$19	\$0	\$0	\$0	\$0	0%
Professional Services	290-004-415-320	\$5,848	\$485	\$0	\$0	\$0	0%
Labor Relations	290-004-415-321	\$117	\$0	\$0	\$0	\$0	0%
Auditing	290-004-415-331	\$39,605	\$37,300	\$41,200	\$43,260	\$43,260	5%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Investment Services	290-004-415-332	\$0	\$6,263	\$10,500	\$10,500	\$10,500	0%
Lien Search	290-004-415-333	\$5,270	\$6,839	\$6,000	\$6,000	\$6,000	0%
Technical Services	290-004-415-340	\$37,643	\$47,373	\$40,000	\$50,000	\$50,000	25%
Building Repair & Maintenance	290-004-415-431		\$316		\$0	\$0	N/A
Equipment/Vehicle Rental	290-004-415-442	\$1,807	\$1,831	\$1,850	\$1,850	\$1,850	0%
Advertising	290-004-415-540	\$508	\$816	\$508	\$500	\$500	-1.6%
Duplicating & Printing	290-004-415-550	\$524	\$569	\$600	\$600	\$600	0%
Training/Travel	290-004-415-580	\$4,008	\$694	\$6,000	\$6,000	\$6,000	0%
Office Supplies	290-004-415-610	\$3,501	\$2,310	\$5,500	\$5,500	\$5,500	0%
Cleaning Supplies	290-004-415-611	\$49	\$0	\$0	\$0	\$0	0%
Operating Supplies	290-004-415-612	\$1,530	\$0	\$0	\$0	\$0	0%
Uniforms/Clothing	290-004-415-613	\$38	\$156	\$200	\$200	\$200	0%
Tools & Small Equipment	290-004-415-614	\$115	\$1,033	\$0	\$0	\$0	0%
Bank Expense	290-004-415-615	\$55,546	\$56,394	\$56,100	\$56,500	\$56,500	0.7%
Furniture	290-004-415-617	\$2,369	\$617	\$700	\$2,000	\$2,000	185.7%
Postage	290-004-415-618	\$2,094	\$2,515	\$2,500	\$2,500	\$2,500	0%
Computers	290-004-415-619	\$835	\$0	\$0	\$0	\$0	0%
Natural Gas	290-004-415-621	\$39	\$0	\$150	\$0	\$0	-100%
Electricity	290-004-415-622	\$3,266	\$3,379	\$4,000	\$4,320	\$4,320	8%
Phone	290-004-415-623	\$3,886	\$3,054	\$4,500	\$4,500	\$4,500	0%
TV/Internet	290-004-415-624	\$1,331	\$1,140	\$1,800	\$1,800	\$1,800	0%
Gasoline/Fuel	290-004-415-626	\$26	\$0	\$0	\$0	\$0	0%
Food & Beverage	290-004-415-630	\$59	\$0	\$0	\$0	\$0	0%
Books & Periodicals	290-004-415-640		\$129		\$0	\$0	N/A
Total Materials and Services:		\$301,591	\$246,551	\$249,565	\$453,760	\$453,760	81.8%
Total Expense Objects:		\$1,513,692	\$1,570,659	\$1,781,431	\$2,029,289	\$2,029,289	13.9%

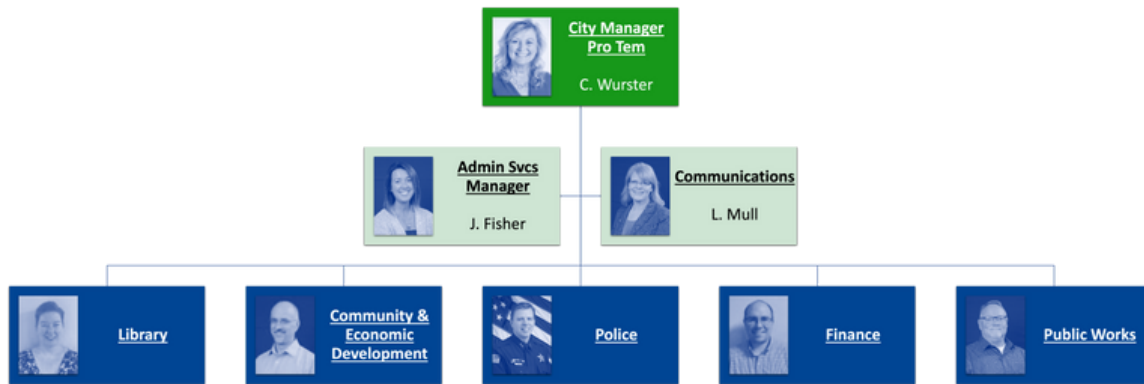
Executive



Christy S. Wurster
City Manager Pro Tem

Having recently started as Pro Tem in 2022, Mrs. Wurster joins the City once again as City Manager Pro Tem after a brief stint in the same position in 2016 while the City was searching for a City Manager. Wurster brings many years of local government experience with her having served in positions in the cities of Dallas, Dayton, Salem, Silverton and finally with the League of Oregon Cities before returning "home." Wurster enjoys the environment in Sweet Home and truly considers this post as a homecoming of sorts since her husband grew up in Sweet Home. Wurster was hired by the City Council for an appointment that cannot exceed six months per the City Charter. Her primary functions include aiding the Council through the search process for a new City Manager and getting the 2023 budget adopted. Outside of those tasks, her wealth of skills and experience will prove invaluable to staff as they navigate many ongoing projects and needs across the City.

Organizational Chart

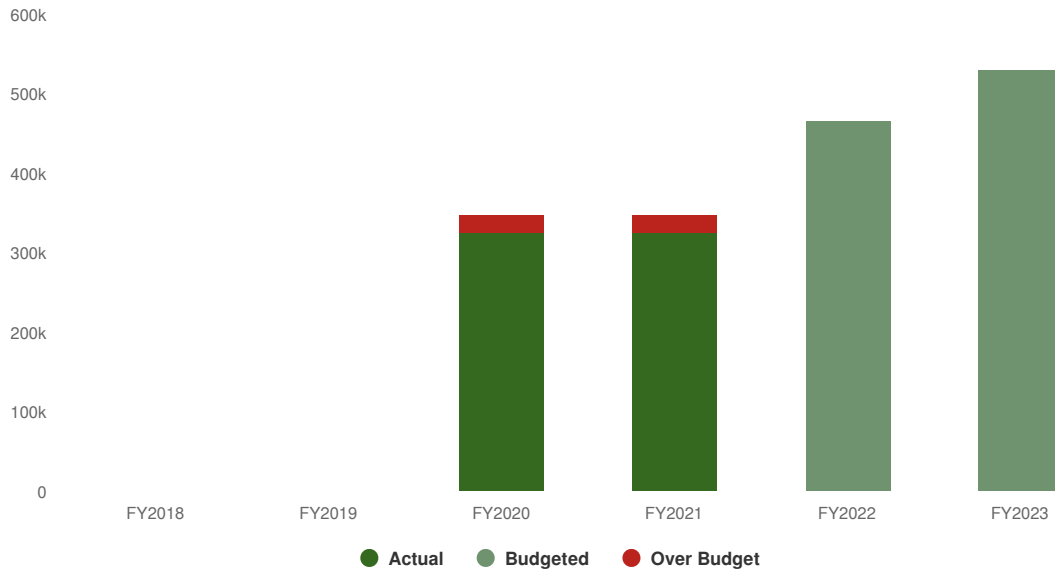


Expenditures Summary

The 2023 approved budget includes additional salary for a replacement City Manager as the range is adjusted to compete with other, comparable cities in Oregon. Additionally, \$25k has been budgeted in professional services to be used once a new City Manager is chosen and will be used to aid the City in contract negotiations between the new Manager and the City Council.

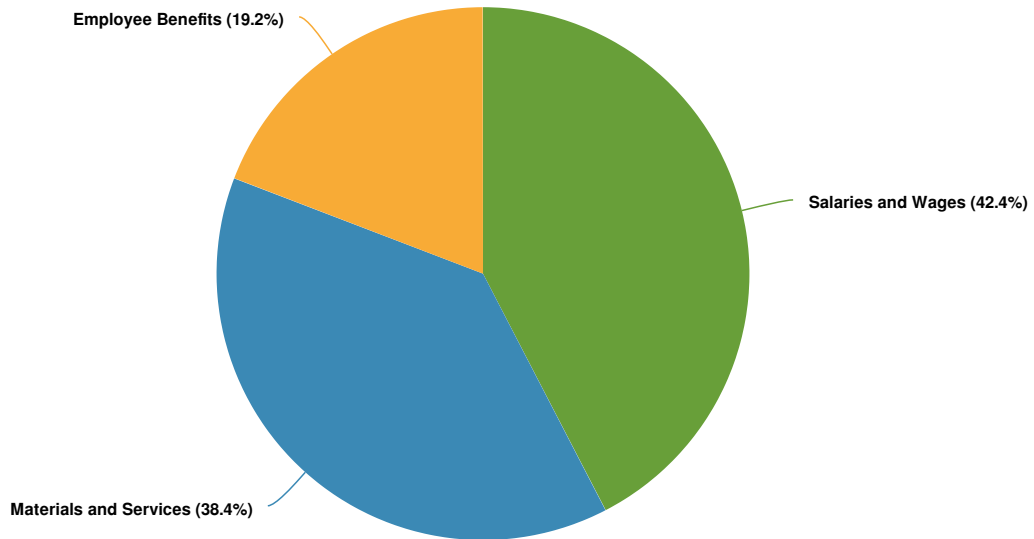
\$530,095 **\$63,822**
(13.69% vs. prior year)

Executive Approved and Historical Budget vs. Actual

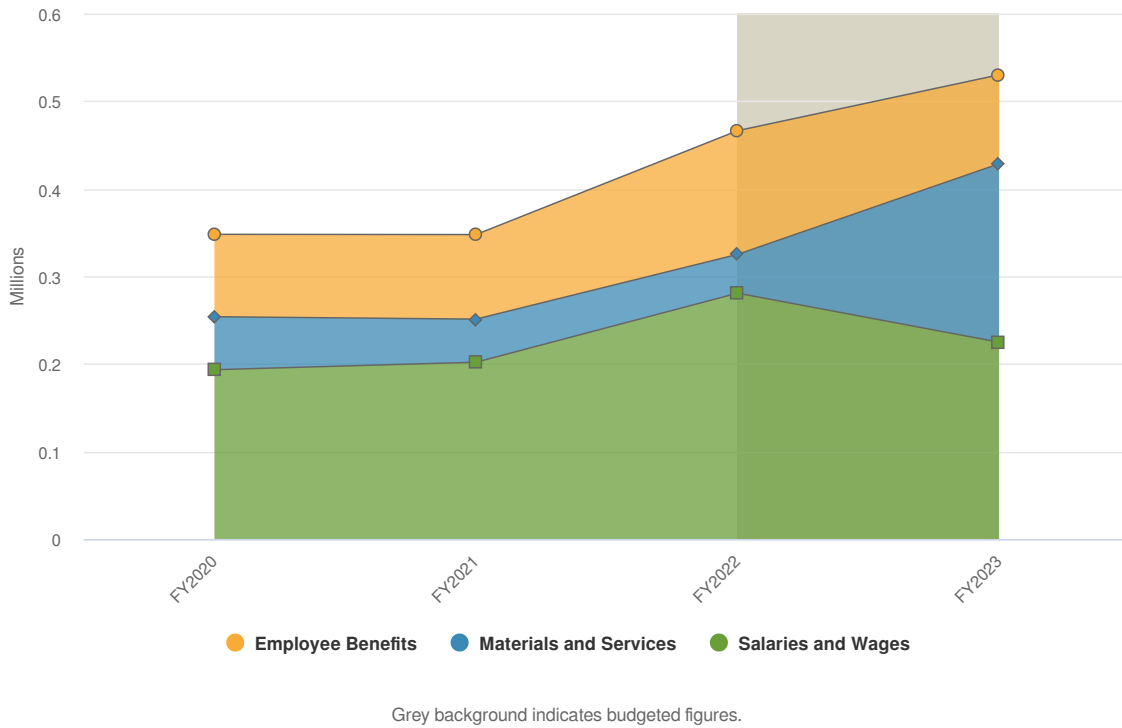


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The executive department also oversees information technology for the organization. These costs, as explained previously, had been budgeted in personnel lines for the 2022 budget but have been moved to the M&S lines in this proposal. The budget proposal calls for zero increase for IT service costs when compared to the personnel expenditures for 2022.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Expense Objects							
Salaries and Wages							
Staff Pay	290-003-413-110	\$186,722	\$195,279	\$197,086	\$218,300	\$218,300	10.8%
Council Pay	290-003-413-111	\$6,570	\$6,570	\$6,420	\$6,420	\$6,420	0%
Staff Pay	290-003-481-110			\$77,220	\$0	\$0	-100%
Total Salaries and Wages:		\$193,292	\$201,849	\$280,726	\$224,720	\$224,720	-20%
Employee Benefits							
Group Insurance	290-003-413-210	\$49,758	\$50,441	\$50,718	\$50,575	\$50,575	-0.3%
FICA/Medicare	290-003-413-220	\$14,588	\$15,135	\$15,568	\$16,500	\$16,500	6%
Retirement	290-003-413-230	\$29,471	\$30,659	\$30,944	\$34,000	\$34,000	9.9%
Unemployment Contribution	290-003-413-250	\$49	\$81	\$205	\$250	\$250	22%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Workers' Compensation	290-003-413-260	\$239	\$264	\$265	\$250	\$250	-5.7%
Group Insurance	290-003-481-210			\$25,368	\$0	\$0	-100%
FICA/Medicare	290-003-481-220			\$5,910	\$0	\$0	-100%
Retirement	290-003-481-230			\$12,124	\$0	\$0	-100%
Unemployment Contribution	290-003-481-250			\$77	\$0	\$0	-100%
Workers' Compensation	290-003-481-260			\$104	\$0	\$0	-100%
Total Employee Benefits:		\$94,104	\$96,580	\$141,283	\$101,575	\$101,575	-28.1%
Materials and Services							
Overtime	290-003-413-130	\$892	\$0	\$0	\$0	\$0	0%
Memberships/Dues	290-003-413-310	\$3,095	\$1,691	\$4,000	\$4,000	\$4,000	0%
Subscriptions	290-003-413-311	\$449	\$510	\$500	\$500	\$500	0%
Professional Services	290-003-413-320	\$6,288	\$10,666	\$5,214	\$33,500	\$33,500	542.5%
Labor Relations	290-003-413-321	\$5,139	\$98	\$0	\$0	\$0	0%
Technical Services	290-003-413-340	\$5,699	\$6,649	\$4,200	\$2,000	\$2,000	-52.4%
Codification of Ordinance	290-003-413-341	\$1,745	\$0	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	290-003-413-430	\$0	\$0	\$3,000	\$3,000	\$3,000	0%
Building Repair & Maintenance	290-003-413-431	\$24	\$0	\$0	\$0	\$0	0%
Building Rental	290-003-413-441	\$0	\$12	\$0	\$0	\$0	0%
Equipment/Vehicle Rental	290-003-413-442	\$2,568	\$2,583	\$0	\$2,600	\$2,600	N/A
Advertising	290-003-413-540	\$564	\$867	\$0	\$0	\$0	0%
Duplicating & Printing	290-003-413-550	\$2,559	\$2,006	\$0	\$3,000	\$3,000	N/A
Training/Travel	290-003-413-580	\$5,439	\$3,320	\$12,000	\$8,000	\$8,000	-33.3%
Office Supplies	290-003-413-610	\$8,798	\$4,070	\$5,000	\$5,000	\$5,000	0%
Cleaning Supplies	290-003-413-611	\$33	\$0	\$0	\$0	\$0	0%
Operating Supplies	290-003-413-612	\$48	\$1,165	\$0	\$0	\$0	0%
Uniforms/Clothing	290-003-413-613	\$0	\$411	\$250	\$500	\$500	100%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Tools & Small Equipment	290-003-413-614	\$260	\$286	\$0	\$0	\$0	0%
Furniture	290-003-413-617	\$4,411	\$0	\$0	\$3,000	\$3,000	N/A
Postage	290-003-413-618	\$399	\$247	\$500	\$500	\$500	0%
Computers	290-003-413-619	\$3,048	\$5,147	\$0	\$0	\$0	0%
Natural Gas	290-003-413-621	\$20	\$0	\$150	\$0	\$0	-100%
Electricity	290-003-413-622	\$1,866	\$1,911	\$2,000	\$3,250	\$3,250	62.5%
Phone	290-003-413-623	\$3,315	\$2,998	\$3,500	\$3,500	\$3,500	0%
TV/Internet	290-003-413-624	\$673	\$768	\$1,000	\$1,050	\$1,050	5%
Gasoline/Fuel	290-003-413-626	\$247	\$591	\$750	\$1,500	\$1,500	100%
Food & Beverage	290-003-413-630	\$1,300	\$1,937	\$2,200	\$2,200	\$2,200	0%
Books & Periodicals	290-003-413-640	\$32	\$934	\$0	\$0	\$0	0%
Awards & Recognition	290-003-413-650		\$178		\$0	\$0	N/A
Special Events	290-003-413-803	\$1,603	\$175	\$0	\$0	\$0	0%
Technical Services	290-003-481-340		\$0	\$0	\$126,700	\$126,700	N/A
Total Materials and Services:		\$60,515	\$49,220	\$44,264	\$203,800	\$203,800	360.4%
Total Expense Objects:		\$347,911	\$347,650	\$466,273	\$530,095	\$530,095	13.7%

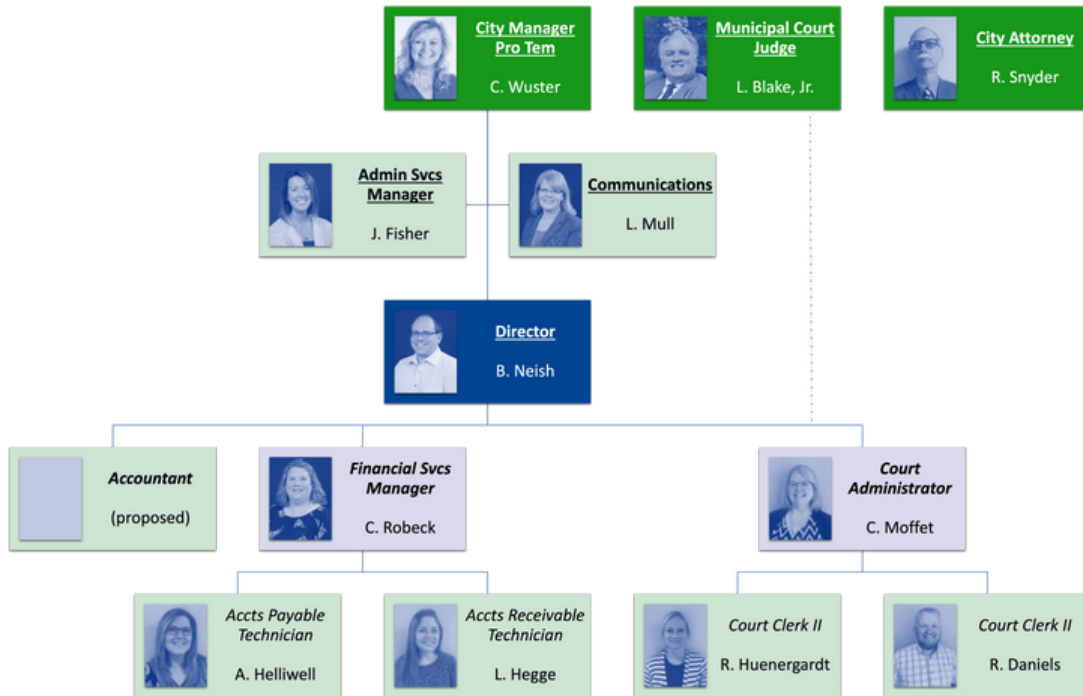
Finance



Brandon Neish
Director/City Treasurer

Brandon Neish has served as Finance Director since 2018 coming to Sweet Home from Western Oregon University. Director Neish has focused heavily on shoring up fund balances and freeing up cash for capital projects to address needs in the water and sewer system. In the Finance office, Neish has pushed to make the office as paperless as possible by embracing technology already deployed by the City. As Finance Director, Neish is responsible for developing the annual budget under direction from the City Manager (who serves as Budget Officer per the City's charter) and oversees accounts payable and receivable, payroll, audit and cash management. The Finance Director is also the supervising director of Municipal Court.

Organizational Chart

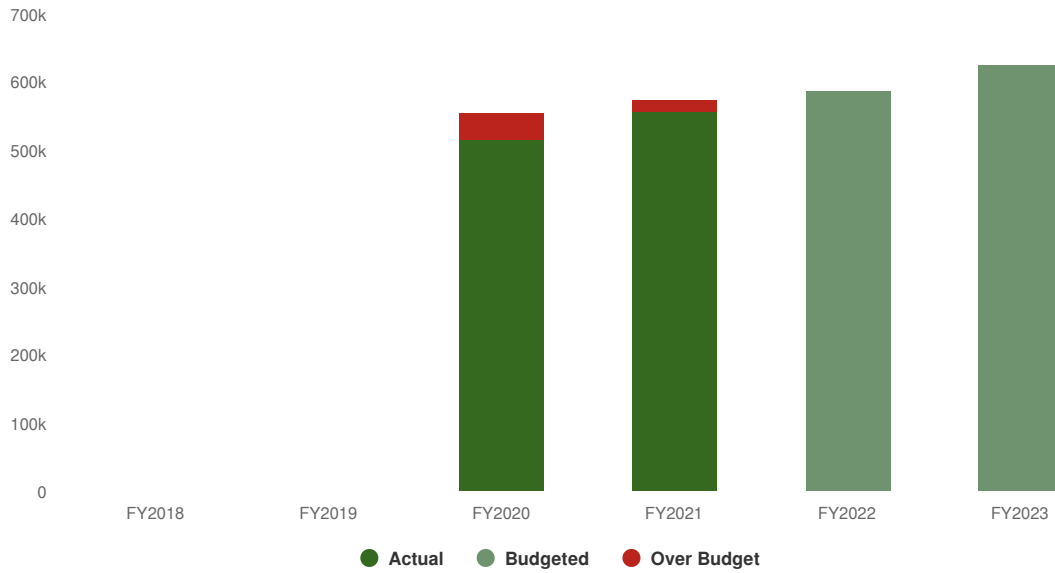


Expenditures Summary

Expenditure increases included in the approved budget for the Finance department include salary adjustments in line with contractual obligations and small M&S increases to account for rising costs of professional services. The Finance department proposed modifying the positions in the office by reducing the two existing Accounting Technicians to part-time rolls (.60 FTE each) and adding a .80 FTE accountant for the office. This results in zero FTE changes for the department, but there is a small cost increase for the new accountant classification. The increase is expected to be less than \$10k for the 2023 fiscal year.

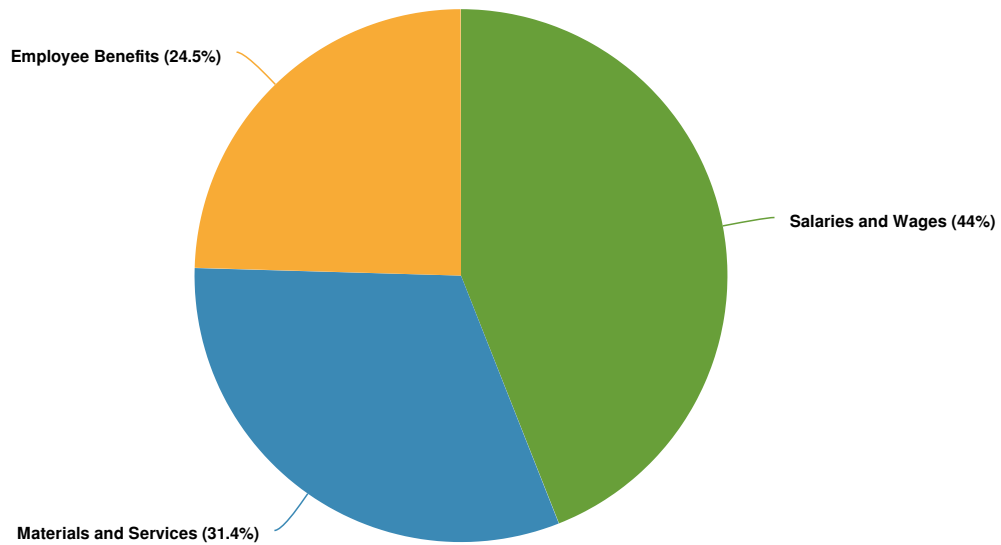
\$625,980 **\$38,463**
(6.55% vs. prior year)

Finance Approved and Historical Budget vs. Actual

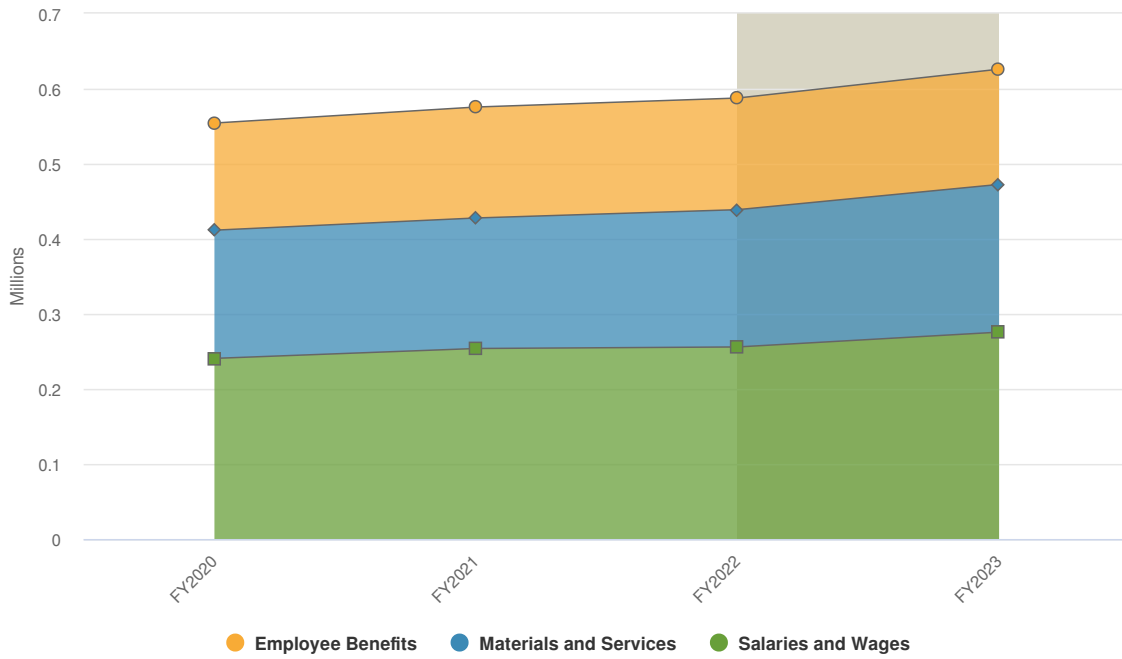


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Expense Objects							
Salaries and Wages							
Staff Pay	290-004-415-110	\$240,628	\$253,808	\$255,854	\$275,600	\$275,600	7.7%
Total Salaries and Wages:		\$240,628	\$253,808	\$255,854	\$275,600	\$275,600	7.7%
Employee Benefits							
Group Insurance	290-004-415-210	\$90,106	\$92,077	\$92,154	\$93,000	\$93,000	0.9%
FICA/Medicare	290-004-415-220	\$18,080	\$19,067	\$19,580	\$21,000	\$21,000	7.3%
Retirement	290-004-415-230	\$34,198	\$36,218	\$36,424	\$39,000	\$39,000	7.1%
Unemployment Contribution	290-004-415-250	\$88	\$128	\$252	\$275	\$275	9.1%
Workers' Compensation	290-004-415-260	\$302	\$335	\$345	\$275	\$275	-20.3%
Total Employee Benefits:		\$142,774	\$147,826	\$148,755	\$153,550	\$153,550	3.2%
Materials and Services							
Memberships/Dues	290-004-415-310	\$768	\$688	\$800	\$800	\$800	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Subscriptions	290-004-415-311	\$19	\$0	\$0	\$0	\$0	0%
Professional Services	290-004-415-320	\$5,848	\$485	\$0	\$0	\$0	0%
Labor Relations	290-004-415-321	\$117	\$0	\$0	\$0	\$0	0%
Auditing	290-004-415-331	\$39,605	\$37,300	\$41,200	\$43,260	\$43,260	5%
Investment Services	290-004-415-332	\$0	\$6,263	\$10,500	\$10,500	\$10,500	0%
Lien Search	290-004-415-333	\$5,270	\$6,839	\$6,000	\$6,000	\$6,000	0%
Technical Services	290-004-415-340	\$37,643	\$47,373	\$40,000	\$50,000	\$50,000	25%
Building Repair & Maintenance	290-004-415-431		\$316		\$0	\$0	N/A
Equipment/Vehicle Rental	290-004-415-442	\$1,807	\$1,831	\$1,850	\$1,850	\$1,850	0%
Advertising	290-004-415-540	\$508	\$816	\$508	\$500	\$500	-1.6%
Duplicating & Printing	290-004-415-550	\$524	\$569	\$600	\$600	\$600	0%
Training/Travel	290-004-415-580	\$4,008	\$694	\$6,000	\$6,000	\$6,000	0%
Office Supplies	290-004-415-610	\$3,501	\$2,310	\$5,500	\$5,500	\$5,500	0%
Cleaning Supplies	290-004-415-611	\$49	\$0	\$0	\$0	\$0	0%
Operating Supplies	290-004-415-612	\$1,530	\$0	\$0	\$0	\$0	0%
Uniforms/Clothing	290-004-415-613	\$38	\$156	\$200	\$200	\$200	0%
Tools & Small Equipment	290-004-415-614	\$115	\$1,033	\$0	\$0	\$0	0%
Bank Expense	290-004-415-615	\$55,546	\$56,394	\$56,100	\$56,500	\$56,500	0.7%
Furniture	290-004-415-617	\$2,369	\$617	\$700	\$2,000	\$2,000	185.7%
Postage	290-004-415-618	\$2,094	\$2,515	\$2,500	\$2,500	\$2,500	0%
Computers	290-004-415-619	\$835	\$0	\$0	\$0	\$0	0%
Natural Gas	290-004-415-621	\$39	\$0	\$150	\$0	\$0	-100%
Electricity	290-004-415-622	\$3,266	\$3,379	\$4,000	\$4,320	\$4,320	8%
Phone	290-004-415-623	\$3,886	\$3,054	\$4,500	\$4,500	\$4,500	0%
TV/Internet	290-004-415-624	\$1,331	\$1,140	\$1,800	\$1,800	\$1,800	0%
Gasoline/Fuel	290-004-415-626	\$26	\$0	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Food & Beverage	290-004-415-630	\$59	\$0	\$0	\$0	\$0	0%
Books & Periodicals	290-004-415-640		\$129		\$0	\$0	N/A
Total Materials and Services:		\$170,803	\$173,900	\$182,908	\$196,830	\$196,830	7.6%
Total Expense Objects:		\$554,205	\$575,534	\$587,517	\$625,980	\$625,980	6.5%

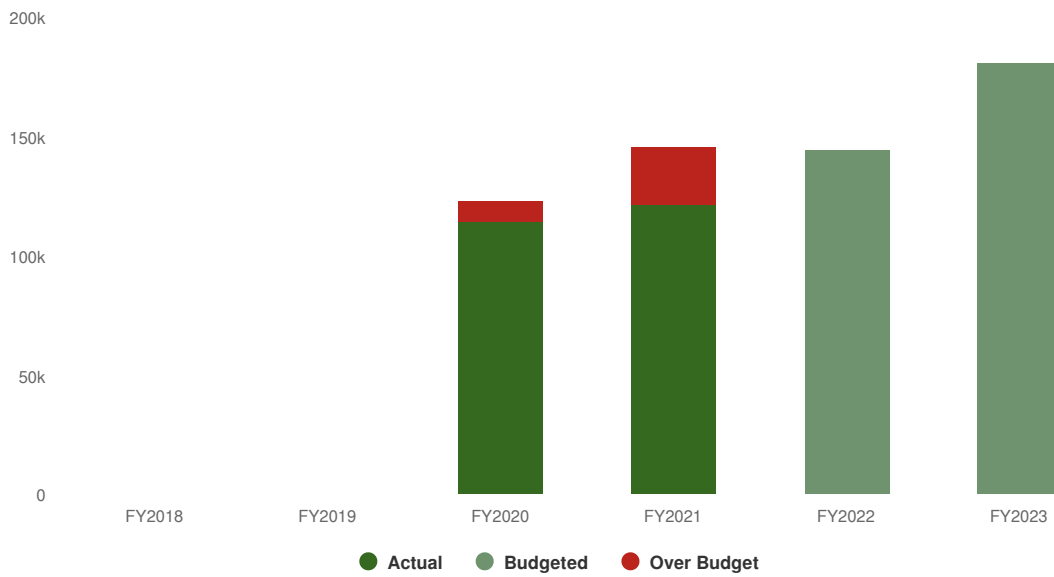
Non-Departmental

The non-departmental expenditures in the internal service fund cover various costs not associated with a particular department, rather the expenditure supports the organization as a whole. In the approved budget for this fund, expenditures for the Communications office, the City attorney and general M&S items have been included.

Expenditures Summary

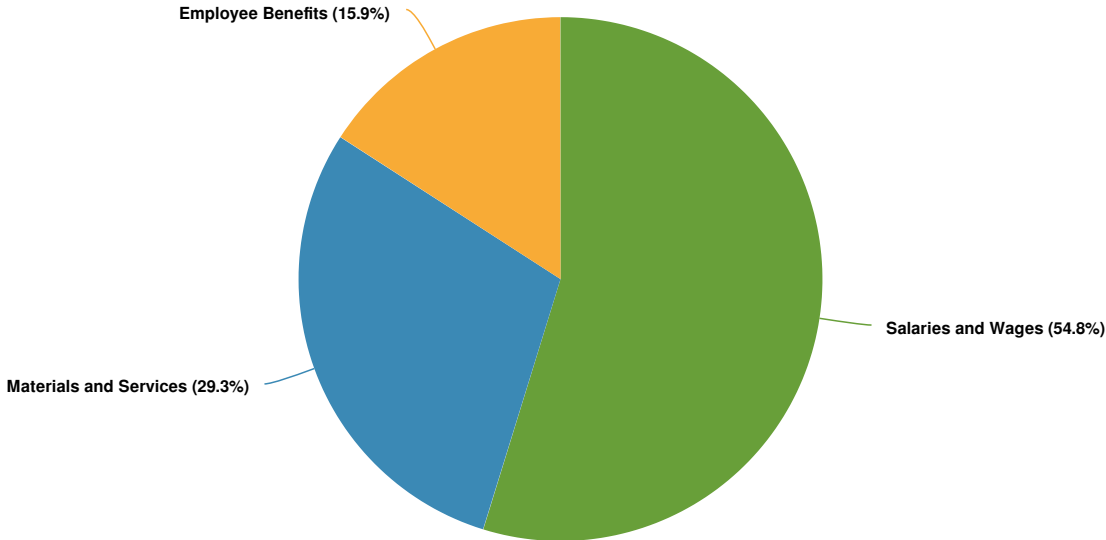
\$181,069 **\$36,508**
(25.25% vs. prior year)

Non-Departmental Approved and Historical Budget vs. Actual

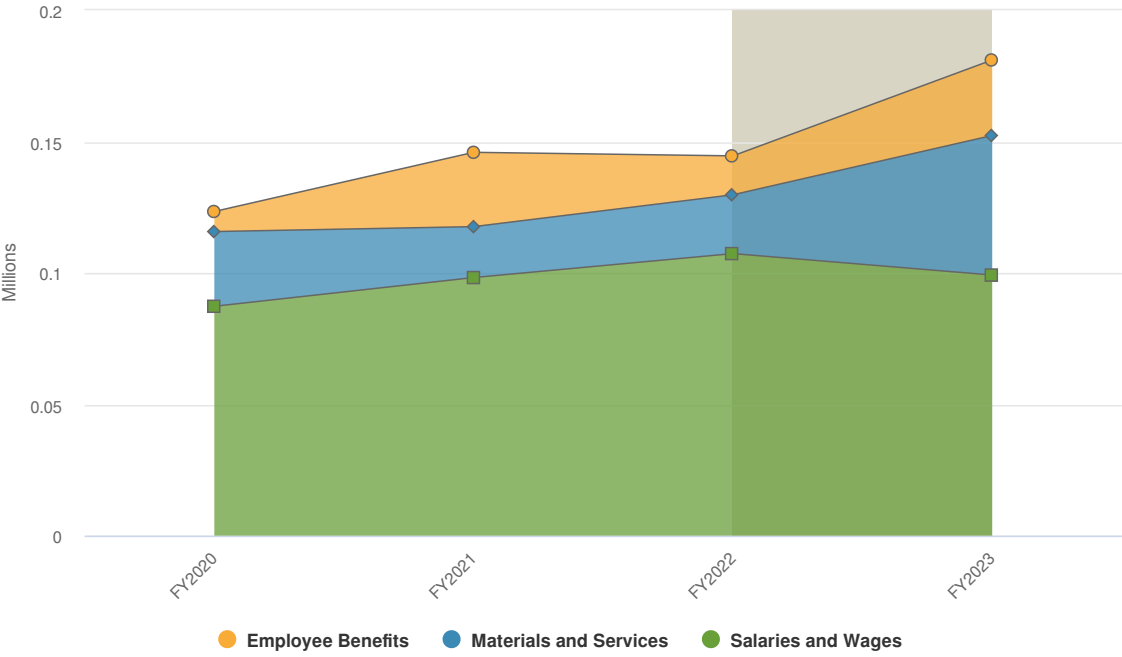


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Expense Objects							
Salaries and Wages							
Intergovernmental (Non-Dept)							
Staff Pay	290-002-480-110	\$30,305	\$41,245	\$50,364	\$42,200	\$42,200	-16.2%
City Attorney	290-002-480-112	\$56,993	\$56,993	\$56,994	\$56,994	\$56,994	0%
Total Intergovernmental (Non-Dept):		\$87,298	\$98,238	\$107,358	\$99,194	\$99,194	-7.6%
Total Salaries and Wages:		\$87,298	\$98,238	\$107,358	\$99,194	\$99,194	-7.6%
Employee Benefits							
Intergovernmental (Non-Dept)							
Group Insurance	290-002-480-210	\$793	\$15,562	\$300	\$15,850	\$15,850	5,183.3%
FICA/Medicare	290-002-480-220	\$6,680	\$7,468	\$8,215	\$7,585	\$7,585	-7.7%
Retirement	290-002-480-230	\$33	\$5,084	\$6,044	\$5,100	\$5,100	-15.6%
Unemployment Contribution	290-002-480-250	\$22	\$40	\$106	\$105	\$105	-0.9%
Workers' Compensation	290-002-480-260	\$117	\$141	\$145	\$105	\$105	-27.6%
Total Intergovernmental (Non-Dept):		\$7,644	\$28,294	\$14,810	\$28,745	\$28,745	94.1%
Total Employee Benefits:		\$7,644	\$28,294	\$14,810	\$28,745	\$28,745	94.1%
Materials and Services							
Intergovernmental (Non-Dept)							
Overtime	290-002-480-130	\$0	\$1,118	\$0	\$0	\$0	0%
Memberships/Dues	290-002-480-310	\$6,933	\$400	\$0	\$0	\$0	0%
Subscriptions	290-002-480-311	\$1,287	\$3,800	\$0	\$0	\$0	0%
Professional Services	290-002-480-320	\$1,478	\$3,868	\$3,255	\$1,500	\$1,500	-53.9%
Labor Relations	290-002-480-321	\$248	\$0	\$0	\$30,000	\$30,000	N/A
Technical Services	290-002-480-340	\$9,751	\$5,483	\$13,208	\$14,200	\$14,200	7.5%
Codification of Ordinance	290-002-480-341	\$4,144	\$1,121	\$5,000	\$5,000	\$5,000	0%
Equipment Repair & Maintenance	290-002-480-430		-\$632		\$0	\$0	N/A
Building Repair & Maintenance	290-002-480-431		\$632		\$0	\$0	N/A

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Insurance	290-002-480-520		\$684		\$0	\$0	N/A
Advertising	290-002-480-540	\$1,000	\$0	\$0	\$0	\$0	0%
Training/Travel	290-002-480-580		\$210		\$0	\$0	N/A
Office Supplies	290-002-480-610	\$1,069	\$1,427	\$300	\$1,500	\$1,500	400%
Furniture	290-002-480-617	\$1,285		\$0	\$0	\$0	0%
Computers	290-002-480-619		\$500		\$0	\$0	N/A
Phone	290-002-480-623	\$555	\$575	\$630	\$630	\$630	0%
TV/Internet	290-002-480-624	\$0	\$193	\$0	\$300	\$300	N/A
Food & Beverage	290-002-480-630	\$482	\$0	\$0	\$0	\$0	0%
Books & Periodicals	290-002-480-640	\$115	\$0	\$0	\$0	\$0	0%
Safety Incentive Program	290-002-480-805	\$100		\$0	\$0	\$0	0%
Total Intergovernmental (Non-Dept):		\$28,447	\$19,379	\$22,393	\$53,130	\$53,130	137.3%
Total Materials and Services:		\$28,447	\$19,379	\$22,393	\$53,130	\$53,130	137.3%
Total Expense Objects:		\$123,388	\$145,911	\$144,561	\$181,069	\$181,069	25.3%

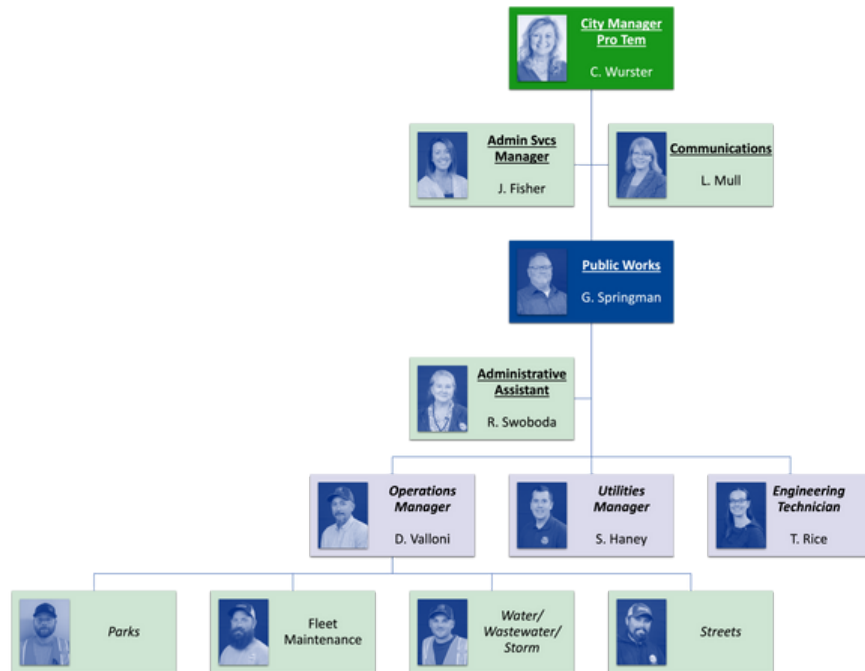
Public Works



Greg Springman
Director

Hailing from southern California, Greg Springman joined the City as the Public Works Director in 2017 after an expansive career in water and wastewater systems. After a short attempt at retirement (one can only fish so much apparently), Springman is back and the City is lucky to have a dedicated operations professional who knows what it takes to get the job done. Since beginning in Sweet Home, Director Springman has turned his attention to improving the culture of Public Works and giving the crews the tools they need to be successful. This has been accomplished through enhanced training opportunities, updating aged equipment and being engaged with the team and the community. Public Works, under Springman's leadership, has aggressively attacked issues with water loss in the community and has been intimately involved with the development of the rehabilitated wastewater treatment plant due to begin construction during this fiscal year. Springman also spearheaded efforts at the direction of the City Council to take local control of the City's water and wastewater treatment plants which were previously managed by a third party. Finally, Springman has been instrumental in advancing work completed at Sankey Park, the City's flagship park, and providing direction to restore the park to its former glory.

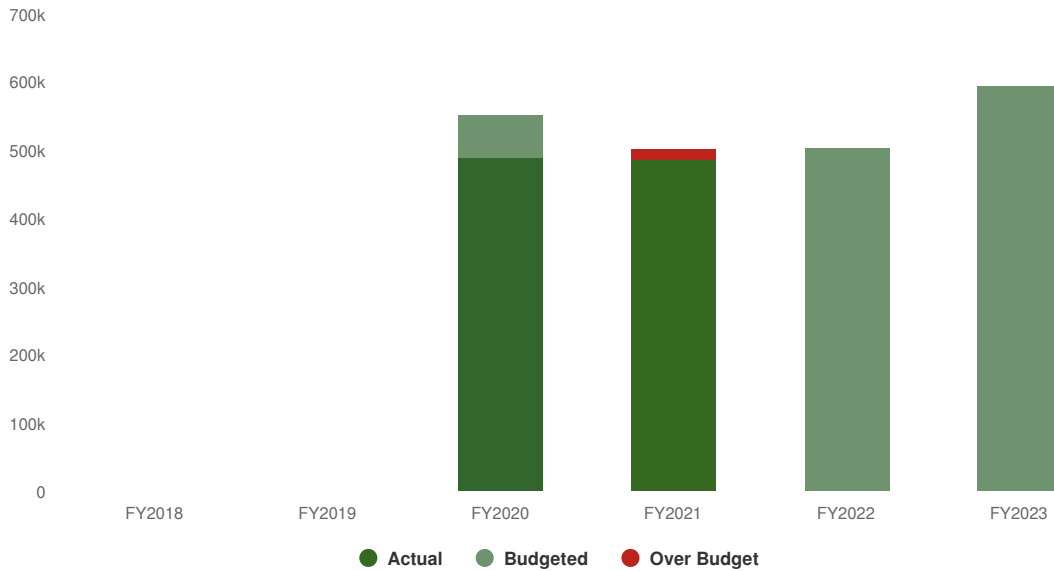
Organizational Chart



Expenditures Summary

\$594,610 \$91,606
(18.21% vs. prior year)

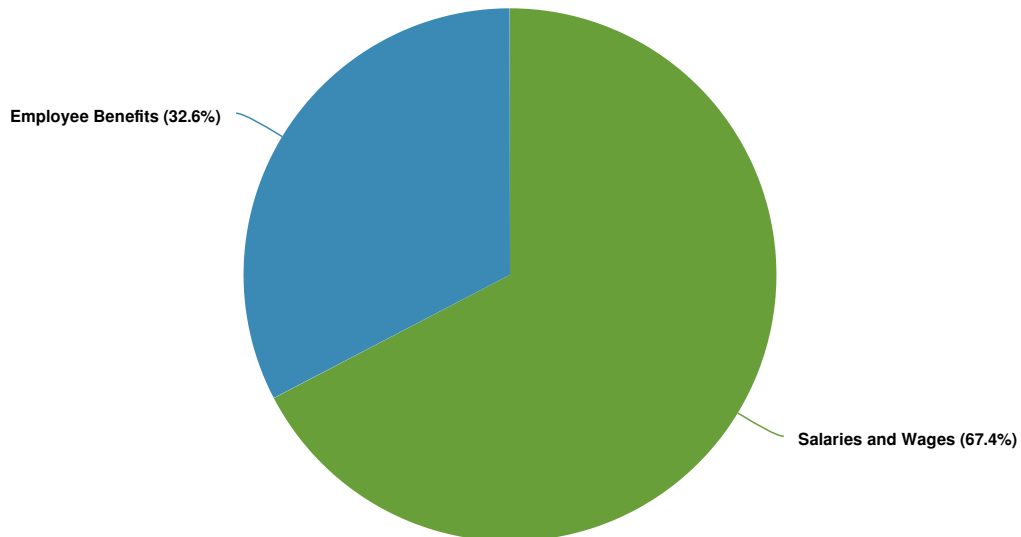
Public Works Approved and Historical Budget vs. Actual



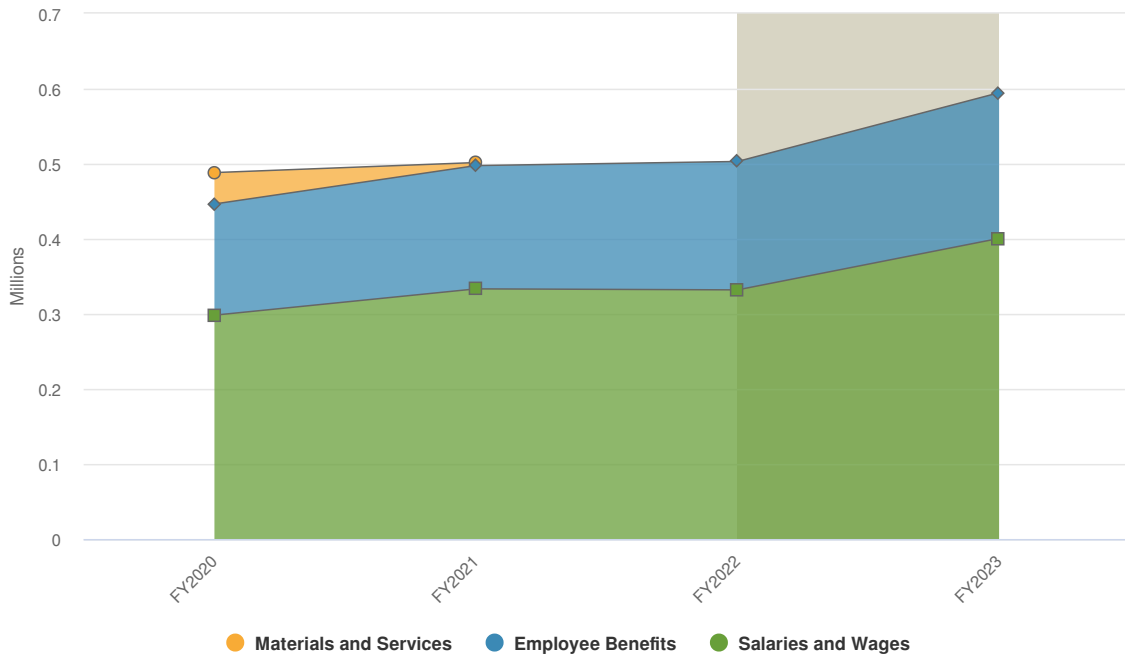
Expenditures by Expense Type

The budget in the internal service fund for public works consists of administrative staff alone so this budget consists entirely of personnel expenditures. The positions included in this fund, which are then covered by internal service reimbursements from public works sources, are a Director, an Operations Manager, an Engineering Technician, an Administrative Assistant responsible for Public Works, a Mechanic and 95% of the City's Staff Engineer. Each of these positions provides direct benefit to each of the five divisions within Public Works: water, wastewater (sewer), storm, streets and parks. The approved budget for 2023 includes salary adjustments along with the addition of .95 FTE for the Staff Engineer, previously covered by the General Fund.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Expense Objects							
Salaries and Wages							
Staff Pay	290-009-480-110	\$298,204	\$333,254	\$331,919	\$400,500	\$400,500	20.7%
Total Salaries and Wages:		\$298,204	\$333,254	\$331,919	\$400,500	\$400,500	20.7%
Employee Benefits							
Overtime	290-009-480-130	\$237	\$291	\$0	\$0	\$0	0%
Group Insurance	290-009-480-210	\$79,723	\$88,247	\$89,547	\$104,300	\$104,300	16.5%
FICA/Medicare	290-009-480-220	\$22,630	\$25,068	\$25,392	\$29,800	\$29,800	17.4%
Retirement	290-009-480-230	\$41,421	\$46,084	\$47,810	\$56,000	\$56,000	17.1%
Unemployment Contribution	290-009-480-250	\$95	\$169	\$335	\$410	\$410	22.4%
Workers' Compensation	290-009-480-260	\$4,051	\$4,400	\$8,001	\$3,600	\$3,600	-55%
Total Employee Benefits:		\$148,157	\$164,258	\$171,085	\$194,110	\$194,110	13.5%
Materials and Services							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Internal Service Funds)	FY2023 Budgeted	% Change
Professional Services	290-009-480-320	\$41,718	\$4,051	\$0	\$0	\$0	0%
Food & Beverage	290-009-480-630	\$108	\$0	\$0	\$0	\$0	0%
Total Materials and Services:		\$41,826	\$4,051	\$0	\$0	\$0	0%
Total Expense Objects:		\$488,187	\$501,564	\$503,004	\$594,610	\$594,610	18.2%

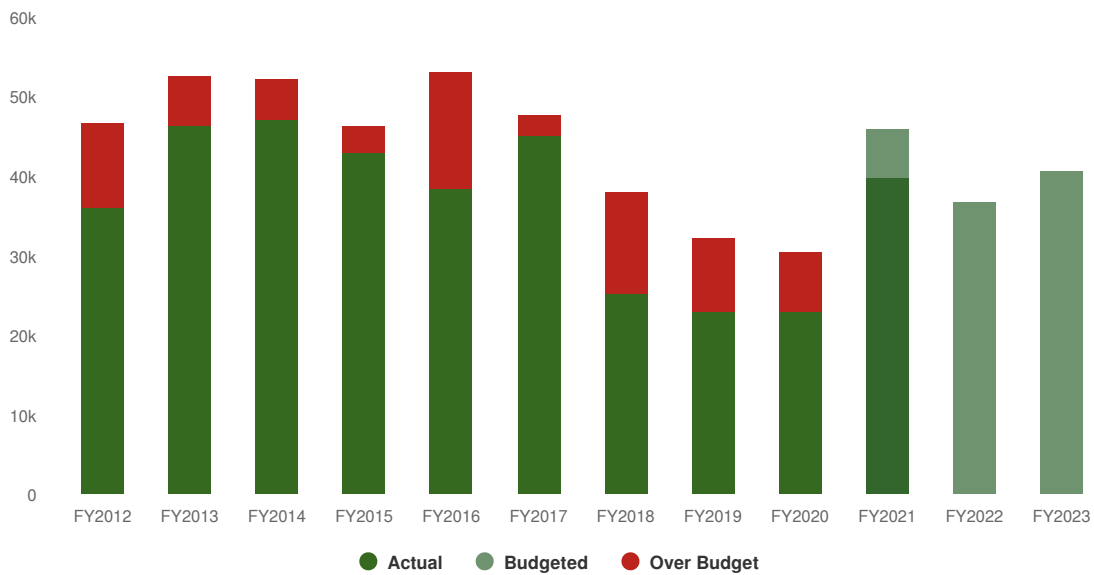
Community Center

This fund was established to pay for utilities and maintenance related to the operations of the Senior Center and Boys & Girls Club in the community center. The City receives monthly reimbursement distributions from both organizations that offset expenditures charged to the fund.

Revenues Summary

\$40,812 **\$4,112**
(11.20% vs. prior year)

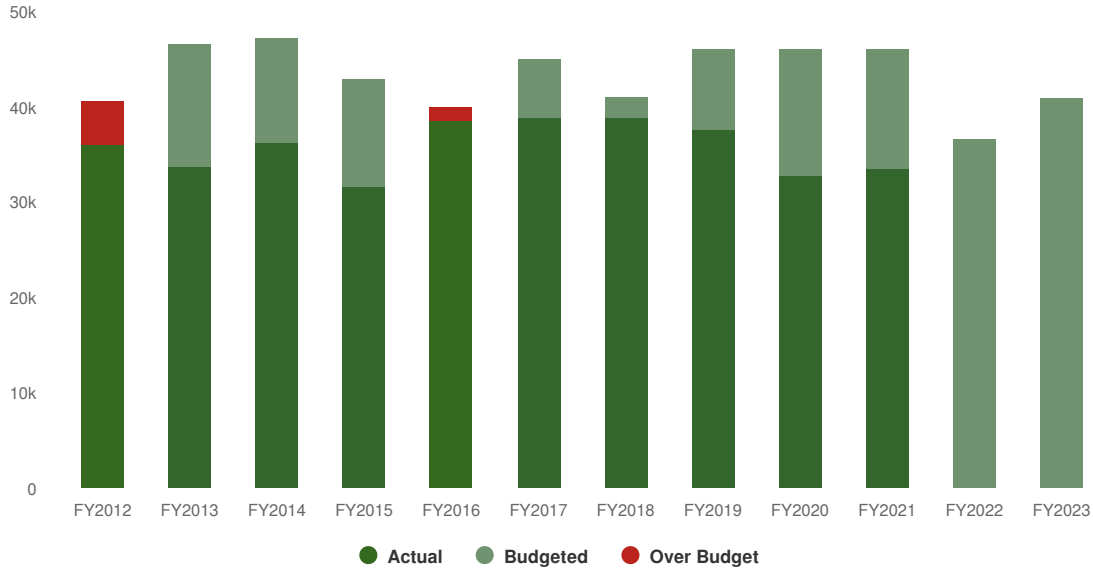
Community Center Approved and Historical Budget vs. Actual



Expenditures Summary

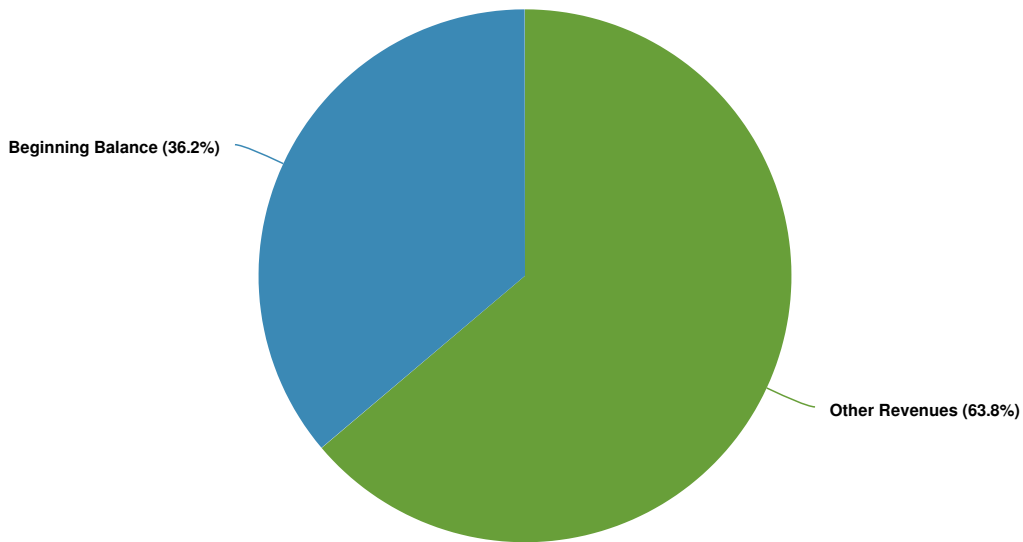
\$40,812 **\$4,112**
 (11.20% vs. prior year)

Community Center Approved and Historical Budget vs. Actual

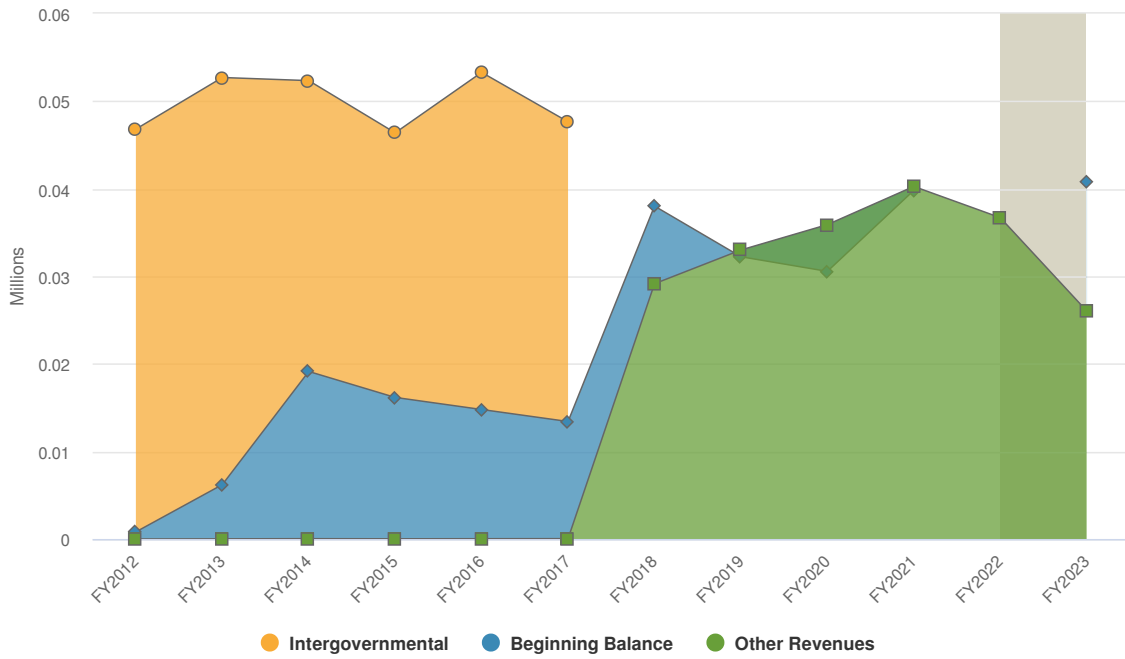


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

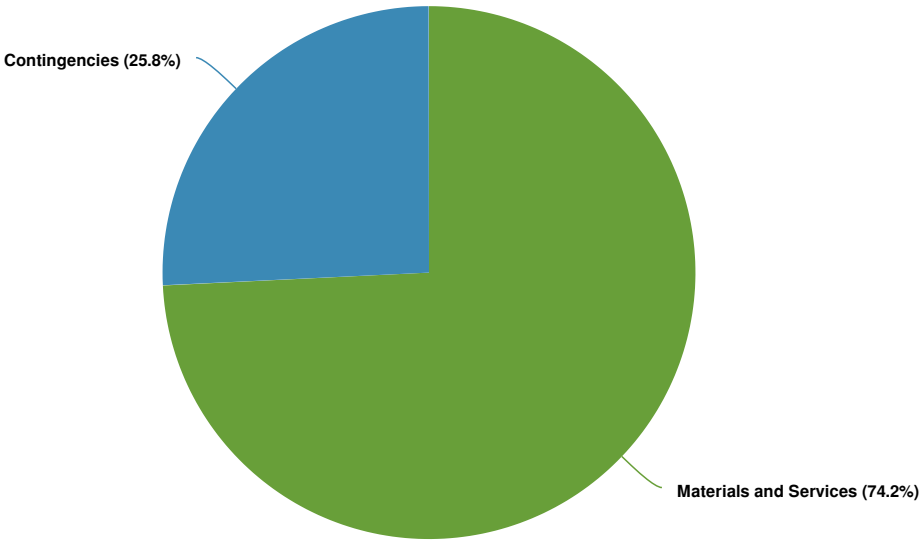


Grey background indicates budgeted figures.

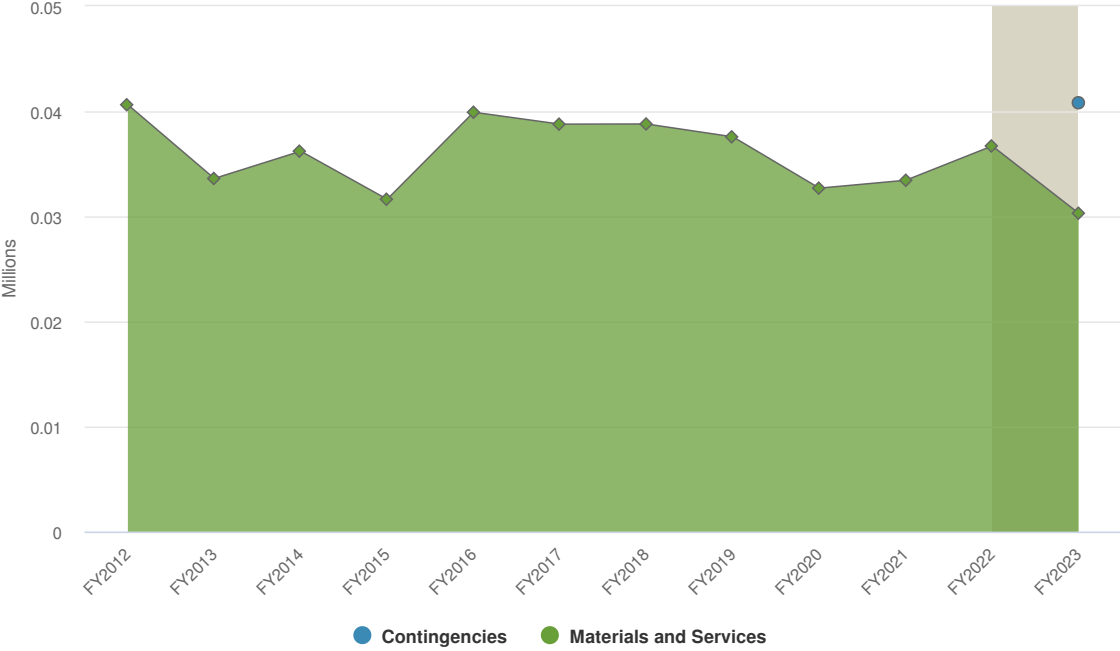
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Community Center Operating Fund)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
BEGINNING FUND BALANCE	300-000-300-000	-\$5,337	-\$452	\$0	\$14,762	\$14,762	N/A
Total Beginning Balance:		-\$5,337	-\$452	\$0	\$14,762	\$14,762	N/A
Other Revenues							
Interest	300-002-361-010	\$0	\$71	\$30	\$73	\$73	143.3%
Lease Revenue	300-002-362-010	\$35,900	\$40,192	\$36,670	\$25,977	\$25,977	-29.2%
Total Other Revenues:		\$35,900	\$40,263	\$36,700	\$26,050	\$26,050	-29%
Total Revenue Source:		\$30,563	\$39,811	\$36,700	\$40,812	\$40,812	11.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Community Center Operating Fund)	FY2023 Budgeted	% Change
Expense Objects							
Contingencies							
Unappropriated Ending Fund Balance	300-010-490-002				\$10,512	\$10,512	N/A
Total Contingencies:				\$0	\$10,512	\$10,512	N/A
Materials and Services							
Professional Services	300-002-480-320	\$1,888	\$1,907	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	300-002-480-430	\$650	\$0	\$5,000	\$0	\$0	-100%
Building Repair & Maintenance	300-002-480-431	\$2,852	\$4,959	\$4,500	\$4,000	\$4,000	-11.1%
Cleaning Supplies	300-002-480-611	\$69	\$0	\$0	\$0	\$0	0%
Operating Supplies	300-002-480-612	\$185	\$166	\$0	\$0	\$0	0%
Natural Gas	300-002-480-621	\$7,135	\$8,270	\$7,200	\$1,300	\$1,300	-81.9%
Electricity	300-002-480-622	\$19,907	\$18,134	\$20,000	\$25,000	\$25,000	25%
Total Materials and Services:		\$32,685	\$33,436	\$36,700	\$30,300	\$30,300	-17.4%
Total Expense Objects:		\$32,685	\$33,436	\$36,700	\$40,812	\$40,812	11.2%

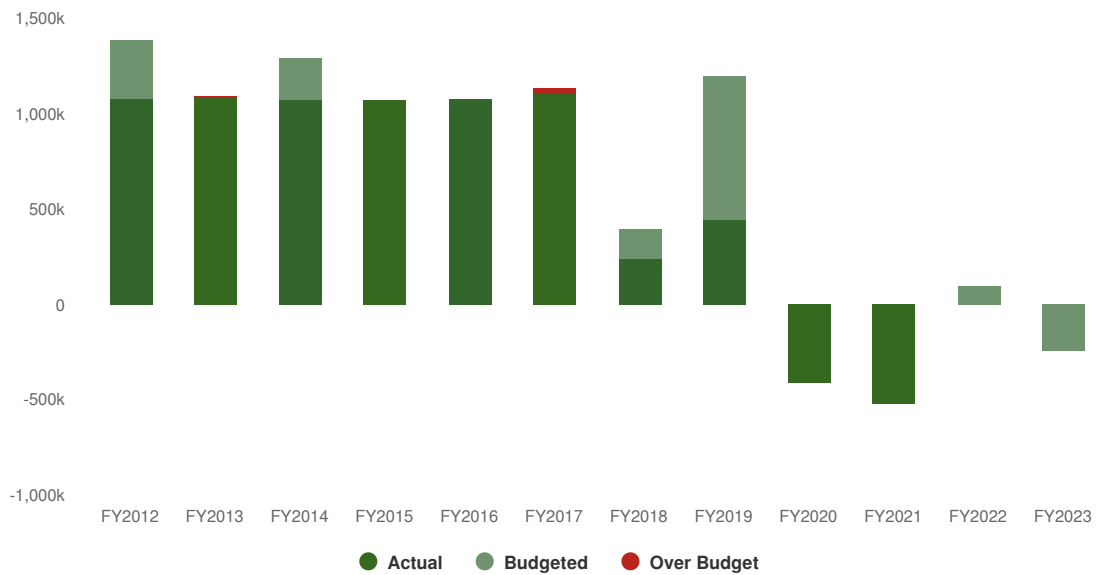
Building Reserve Fund

The Building Reserve Fund is used to accumulate funds for future capital expenditures related to city-owned buildings and property. In 2018, the City used the Building Reserve Fund to pay for the renovation of the new City Hall building formerly owned by the U.S. Forest Service. An interfund loan was used to cover the costs of the building and the payment for that loan is furnished annually from the General Fund. The Building Reserve Fund maintains the loan balance (which is why it has a negative beginning fund balance) and makes the "debt payment" annually to the Water Depreciation Fund.

Revenues Summary

-\$245,262 **-\$336,669**
 (-368.32% vs. prior year)

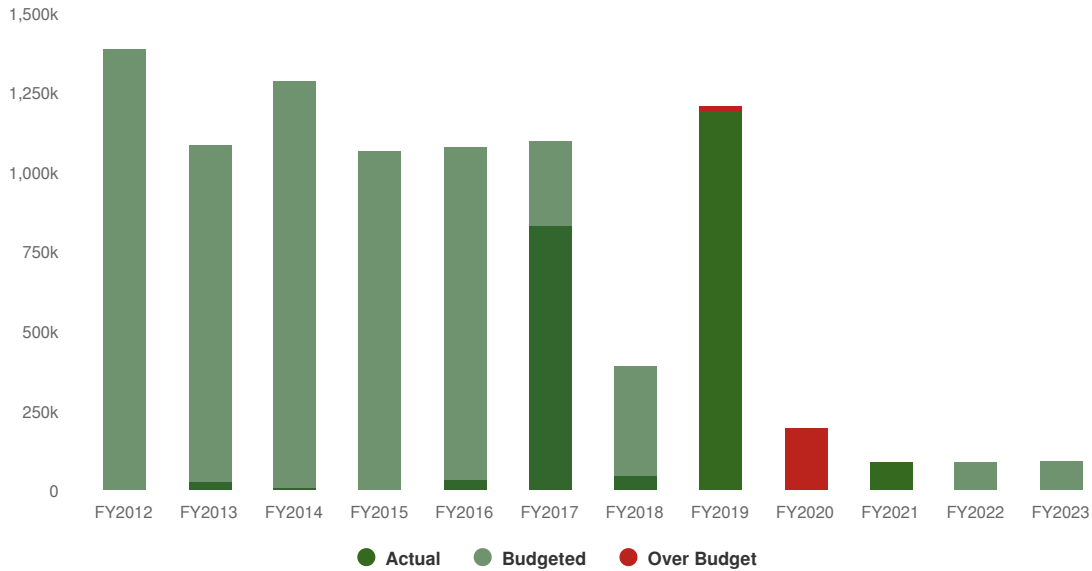
Building Reserve Fund Approved and Historical Budget vs. Actual



Expenditures Summary

\$92,907 **\$1,500**
 (1.64% vs. prior year)

Building Reserve Fund Approved and Historical Budget vs. Actual



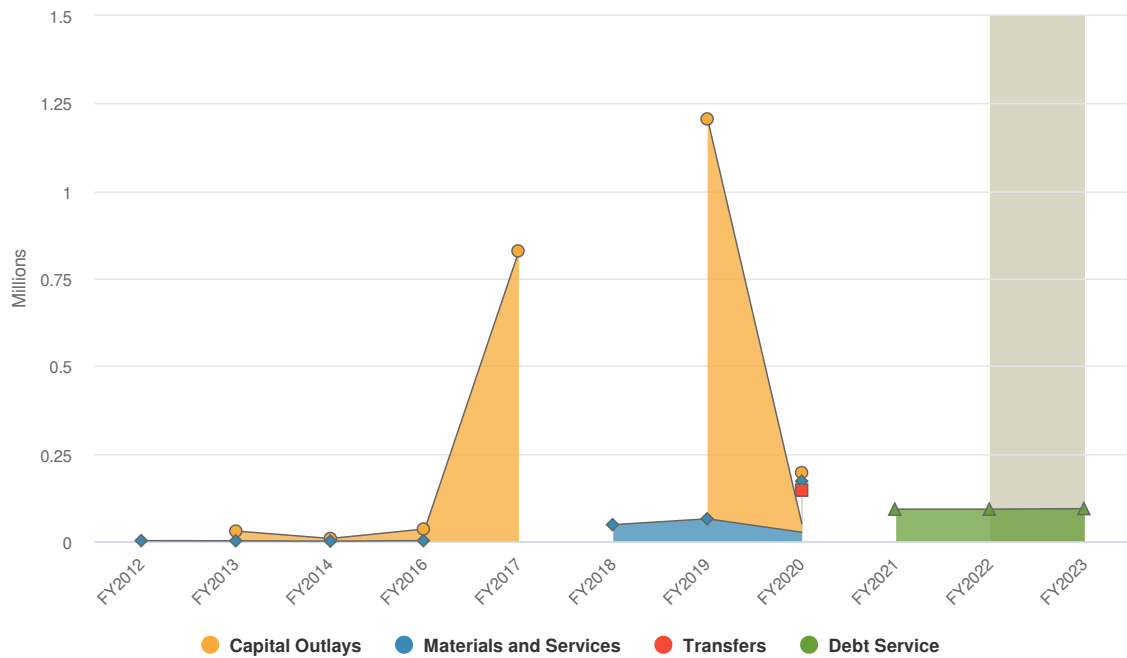
Revenues by Source

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Building Reserve Fund)	FY2023 Budgeted	% Change
Revenue Source							
Transfers In							
Transfer In for Capital	310-010-391-040	\$146,014	\$91,407	\$91,407	\$91,407	\$91,407	0%
Total Transfers In:		\$146,014	\$91,407	\$91,407	\$91,407	\$91,407	0%
Beginning Balance							
BEGINNING FUND BALANCE	310-000-300-000	-\$765,751	-\$612,390	\$0	-\$428,076	-\$428,076	N/A
Total Beginning Balance:		-\$765,751	-\$612,390	\$0	-\$428,076	-\$428,076	N/A
Other Revenues							
WORKING CAPITAL	310-000-301-000	\$0	\$0	\$0	\$91,407	\$91,407	N/A
Sale of Fixed Assets	310-002-392-010	\$207,610	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue	310-002-395-011	\$5,375	\$0	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Building Reserve Fund)	FY2023 Budgeted	% Change
Total Other Revenues:		\$212,985	\$0	\$0	\$91,407	\$91,407	N/A
Total Revenue Source:		-\$406,753	-\$520,983	\$91,407	-\$245,262	-\$245,262	-368.3%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Building Reserve Fund)	FY2023 Budgeted	% Change
Expense Objects							
Capital Outlays							
Construction	310-002-480-731	\$5,513	\$0	\$0	\$0	\$0	0%
Machinery	310-002-480-741	\$18,830	\$0	\$0	\$0	\$0	0%
Total Capital Outlays:		\$24,344	\$0	\$0	\$0	\$0	0%
Debt Service							
Debt Service - Principal	310-002-470-801		\$73,192	\$76,421	\$79,832	\$79,832	4.5%
Debt Service - Interest	310-002-470-802		\$18,215	\$14,986	\$13,075	\$13,075	-12.7%
Total Debt Service:			\$91,407	\$91,407	\$92,907	\$92,907	1.6%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Building Reserve Fund)	FY2023 Budgeted	% Change
Materials and Services							
Professional Services	310-002-480-320	\$2,417	\$0	\$0	\$0	\$0	0%
Technical Services	310-002-480-340	\$6,339	\$0	\$0	\$0	\$0	0%
Building Repair & Maintenance	310-002-480-431	\$3,478	\$0	\$0	\$0	\$0	0%
Tools & Small Equipment	310-002-480-614	\$2,200	\$0	\$0	\$0	\$0	0%
Furniture	310-002-480-617	\$10,155		\$0	\$0	\$0	0%
Computers	310-002-480-619	\$845	\$0	\$0	\$0	\$0	0%
Total Materials and Services:		\$25,434	\$0	\$0	\$0	\$0	0%
Transfers							
Transfer Out for Capital	310-010-491-040	\$146,014	\$0	\$0	\$0	\$0	0%
Total Transfers:		\$146,014	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$195,792	\$91,407	\$91,407	\$92,907	\$92,907	1.6%

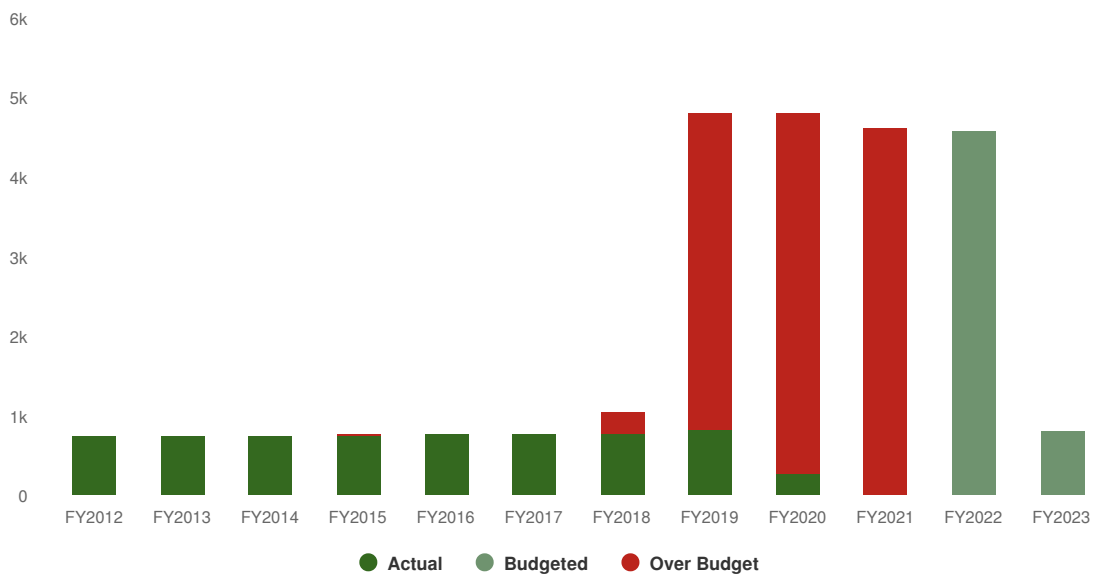
Special Assessments

This fund was created in 1978 when 237 assessments were levied against properties who benefited from the Foster-Midway sewer project. Assessment payments are recognized in this fund and transferred to the General Fund.

Revenues Summary

\$807 **-\$3,785**
(-82.43% vs. prior year)

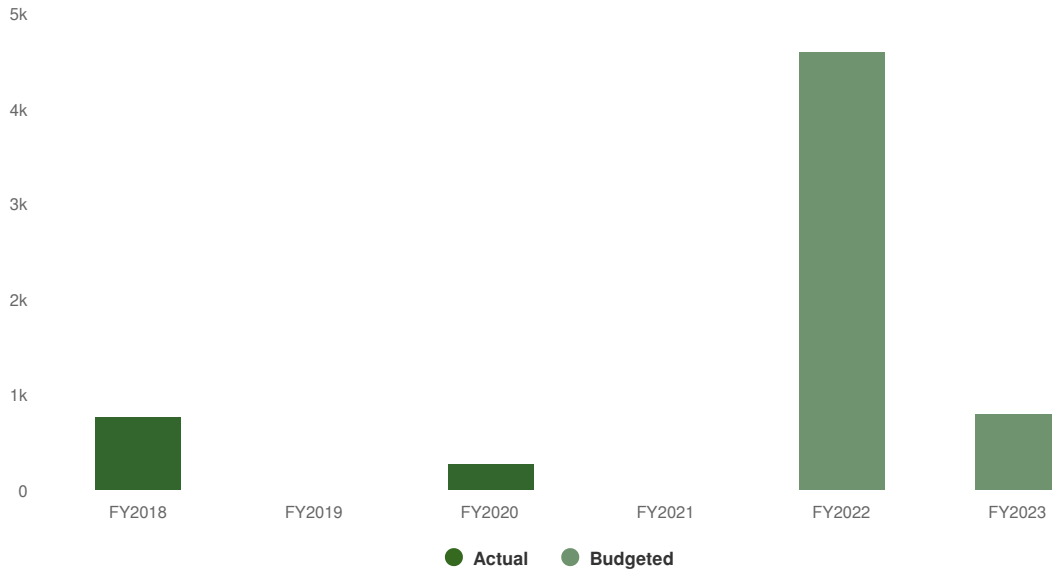
Special Assessments Approved and Historical Budget vs. Actual



Expenditures Summary

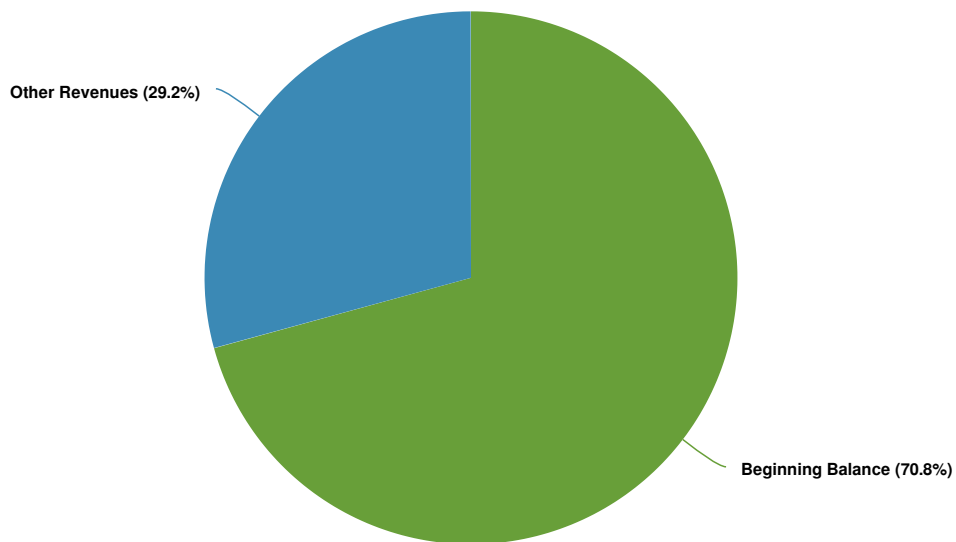
\$807 **-\$3,785**
(-82.43% vs. prior year)

Special Assessments Approved and Historical Budget vs. Actual

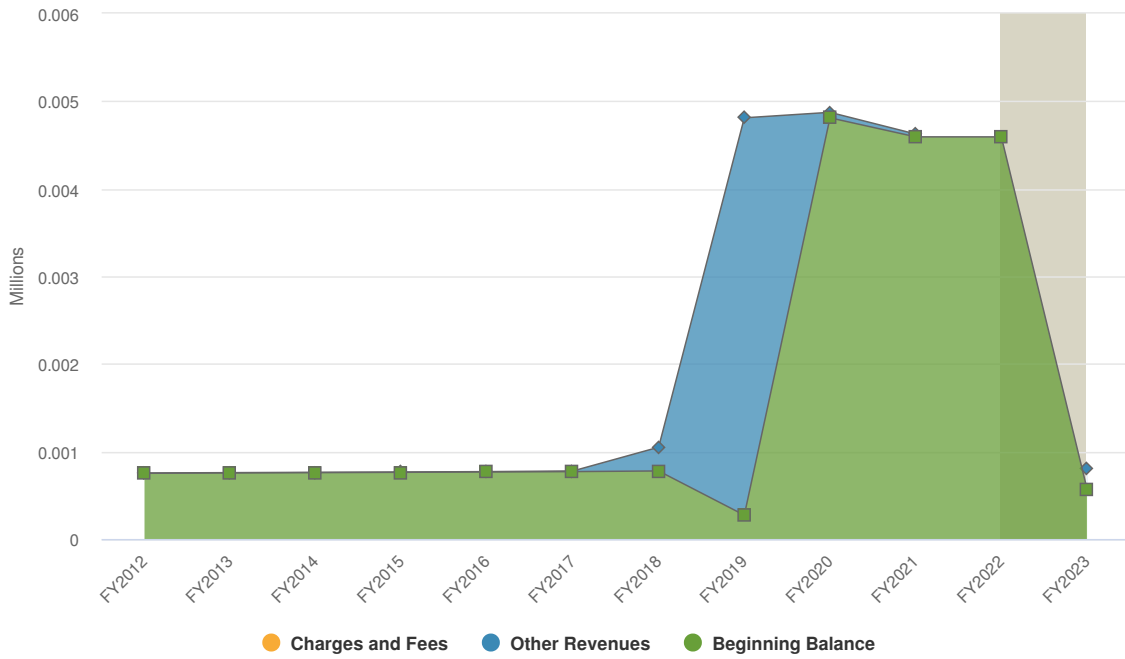


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

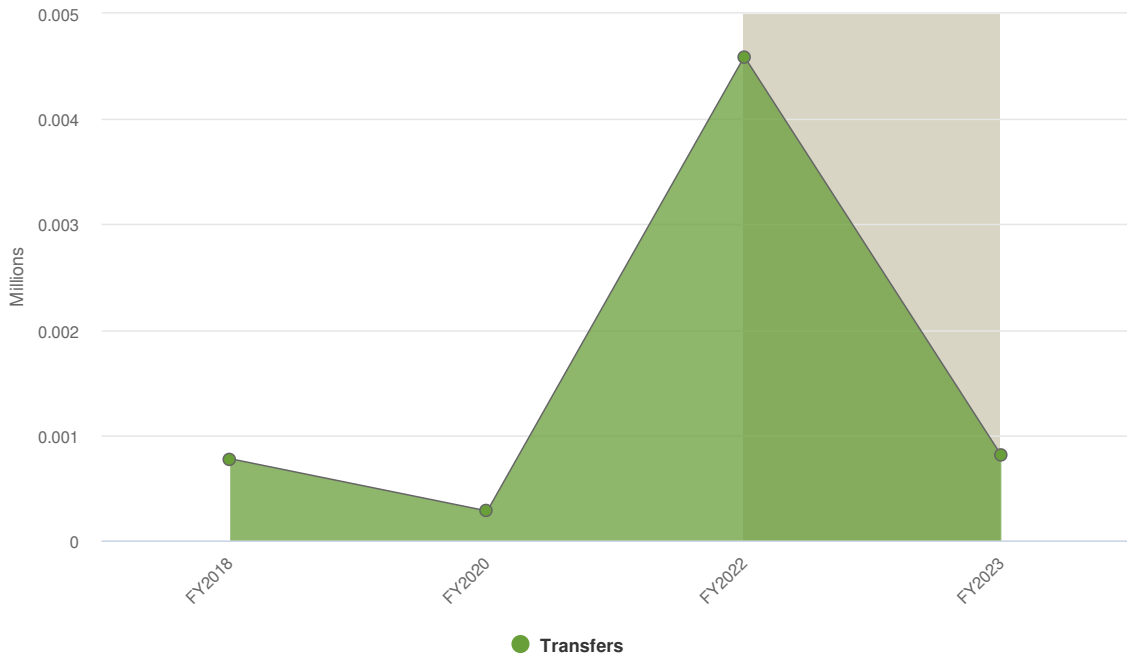


Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Special Assessment Fund)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
BEGINNING FUND BALANCE	455-000-300-000	\$4,810	\$4,592	\$4,592	\$571	\$571	-87.6%
Total Beginning Balance:		\$4,810	\$4,592	\$4,592	\$571	\$571	-87.6%
Other Revenues							
Interest	455-004-361-010		\$32		\$0	\$0	N/A
Interest on Assessments	455-004-361-012	\$63	\$0	\$0	\$236	\$236	N/A
Total Other Revenues:		\$63	\$32	\$0	\$236	\$236	N/A
Charges and Fees							
Assessment Principal	455-004-355-010	-\$59	\$0	\$0	\$0	\$0	0%
Total Charges and Fees:		-\$59	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$4,813	\$4,625	\$4,592	\$807	\$807	-82.4%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Special Assessment Fund)	FY2023 Budgeted	% Change
Expense Objects							
Transfers							
Transfer Out for Operations	455-010-491-030			\$4,592	\$807	\$807	-82.4%
TRANS.OUT TO GENERAL FUND	455-530-491-006	\$280	\$0	\$0	\$0	\$0	0%
Total Transfers:		\$280	\$0	\$4,592	\$807	\$807	-82.4%
Total Expense Objects:		\$280	\$0	\$4,592	\$807	\$807	-82.4%

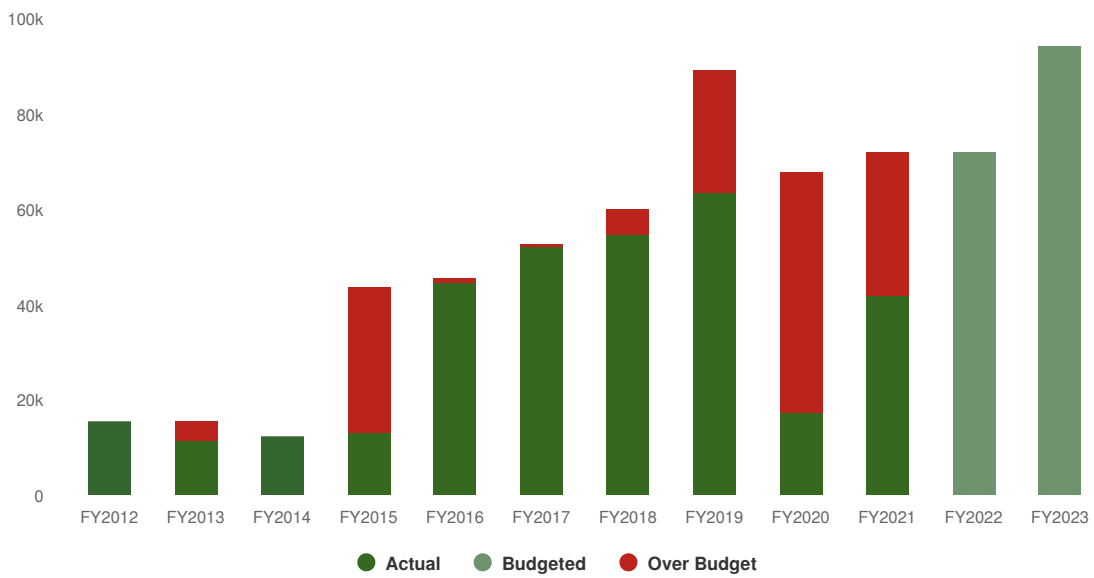
Parks & Recreation

This fund began with the construction of the skate park to help fund projects or improvements in Sweet Home parks. Donations received on water bills and directly from people to support park improvements are kept in this fund.

Revenues Summary

\$94,443 \$22,513
(31.30% vs. prior year)

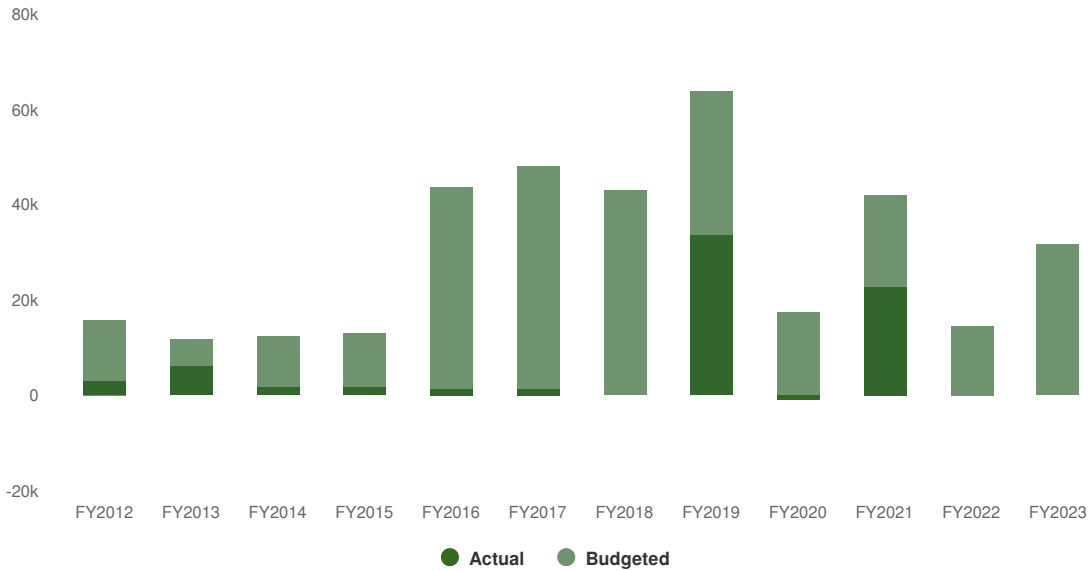
Parks & Recreation Approved and Historical Budget vs. Actual



Expenditures Summary

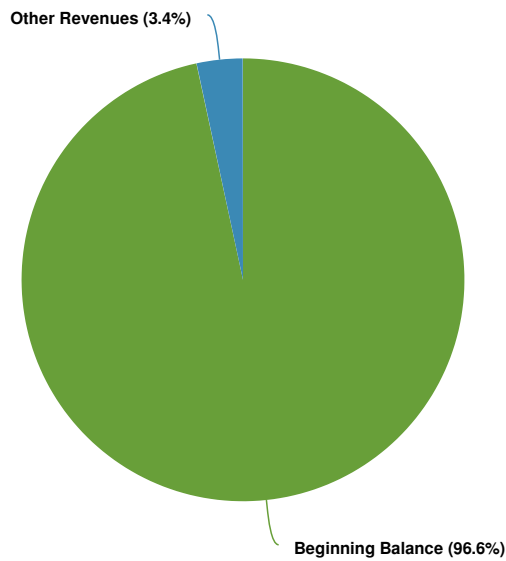
\$31,500 **\$17,000**
 (117.24% vs. prior year)

Parks & Recreation Approved and Historical Budget vs. Actual

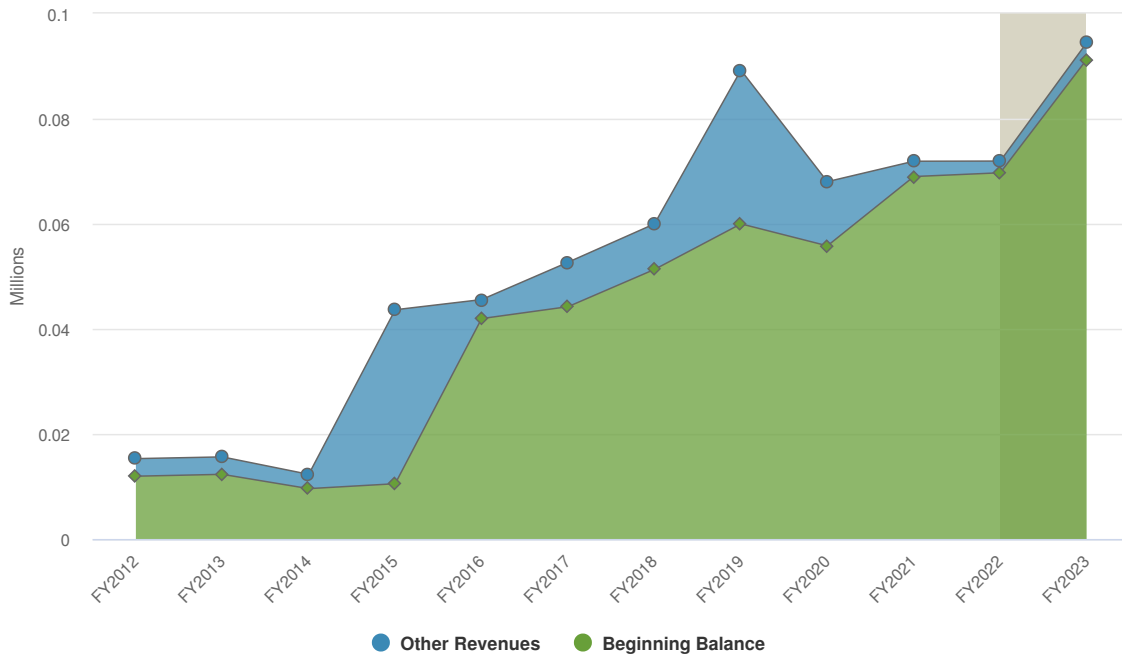


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

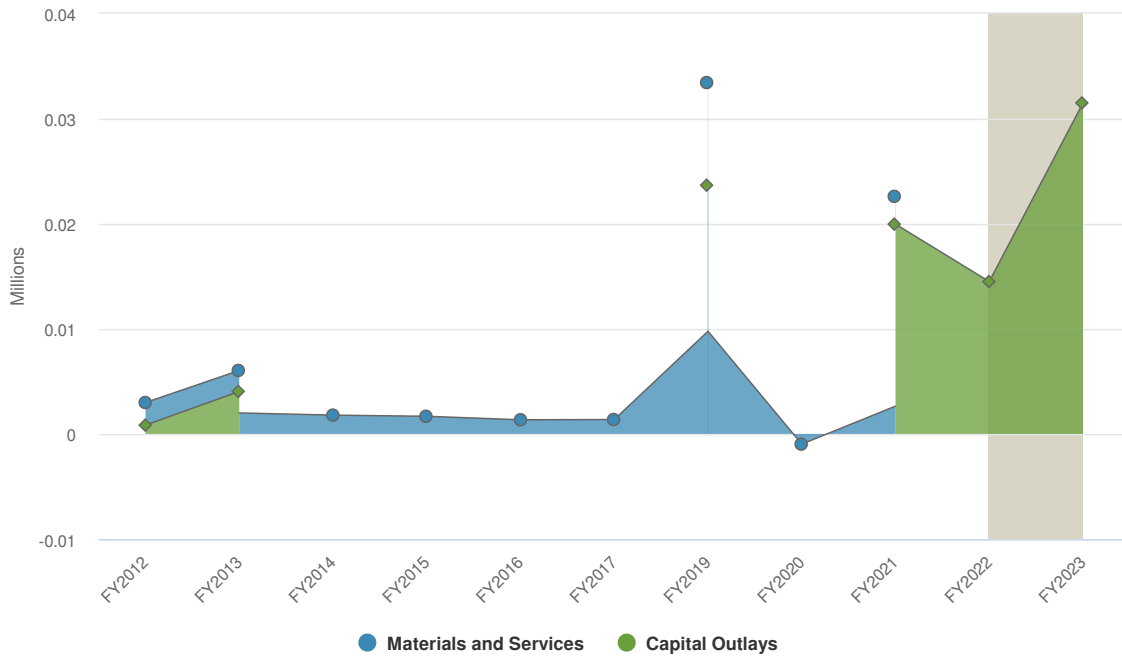


Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Park and Recreation Fund)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
BEGINNING FUND BALANCE	457-000-300-000	\$55,795	\$68,981	\$69,700	\$91,260	\$91,260	30.9%
Total Beginning Balance:		\$55,795	\$68,981	\$69,700	\$91,260	\$91,260	30.9%
Other Revenues							
BILLED POOL DONATIONS	457-000-365-102	\$0	\$120	\$0	\$0	\$0	0%
Interest	457-009-361-010	\$904	\$474	\$730	\$483	\$483	-33.8%
Donations	457-009-364-030	\$7,569	\$1,000	\$0	\$0	\$0	0%
Parks Donations	457-009-365-030	\$1,337	\$1,324	\$1,500	\$1,500	\$1,500	0%
Pool Donations	457-009-365-031	\$120	\$0	\$0	\$1,200	\$1,200	N/A
Miscellaneous Revenues	457-009-395-011	\$2,286	\$0	\$0	\$0	\$0	0%
Total Other Revenues:		\$12,215	\$2,918	\$2,230	\$3,183	\$3,183	42.7%
Total Revenue Source:		\$68,010	\$71,899	\$71,930	\$94,443	\$94,443	31.3%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Park and Recreation Fund)	FY2023 Budgeted	% Change
Expense Objects							
Capital Outlays							
Projects & Improvements	457-009-452-730	\$0	\$19,965	\$14,500	\$31,500	\$31,500	117.2%
Total Capital Outlays:		\$0	\$19,965	\$14,500	\$31,500	\$31,500	117.2%
Materials and Services							
Sweet Home Pool Donations	457-009-452-811	-\$971	\$2,646	\$0	\$0	\$0	0%
Total Materials and Services:		-\$971	\$2,646	\$0	\$0	\$0	0%
Total Expense Objects:		-\$971	\$22,611	\$14,500	\$31,500	\$31,500	117.2%

Water



Wes Glenn
Crew Leader

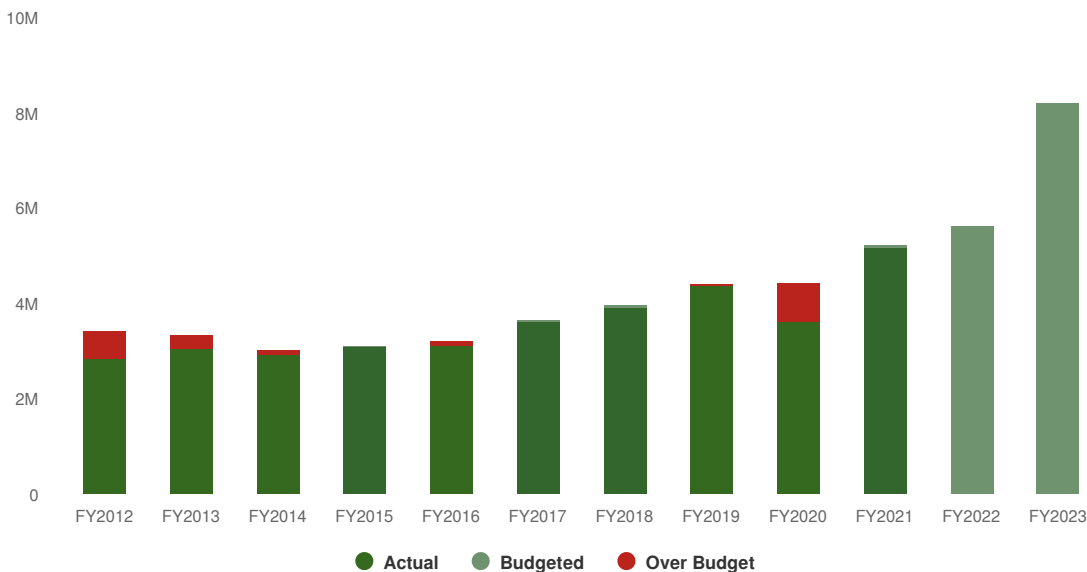
Revenues Summary

Federal capital grant funds are driving the \$3.2 million increase in the approved water budget for 2023. During the 2022 fiscal year, \$1.1 million was received from the American Rescue Plan Act (ARPA). The second installment is due at the beginning of the 2023 fiscal year. The City Council has preliminarily earmarked those funds for replacing small diameter water mains around town, installing a generator at the Water Treatment Plant and a small portion has been used for employee premiums during the coronavirus pandemic. Remaining increases in revenue as shown below stem from increased fund balances as projects not completed during the 2022 fiscal year were approved for the 2023 year.

An important note for the 2023 approved budget is the exclusion of any user fee increase. The City has not revised its water rate since July 2020 and the approved budget leaves rates at their current for another fiscal year. Moving forward, the Budget Committee and City Council may need to look at a balance of rate increases and expenditure reductions as the current financial forecast demonstrates a need for an additional 8% in user fees in five years to balance at current service levels.

\$8,204,165 **\$2,562,454**
(45.42% vs. prior year)

Water Approved and Historical Budget vs. Actual



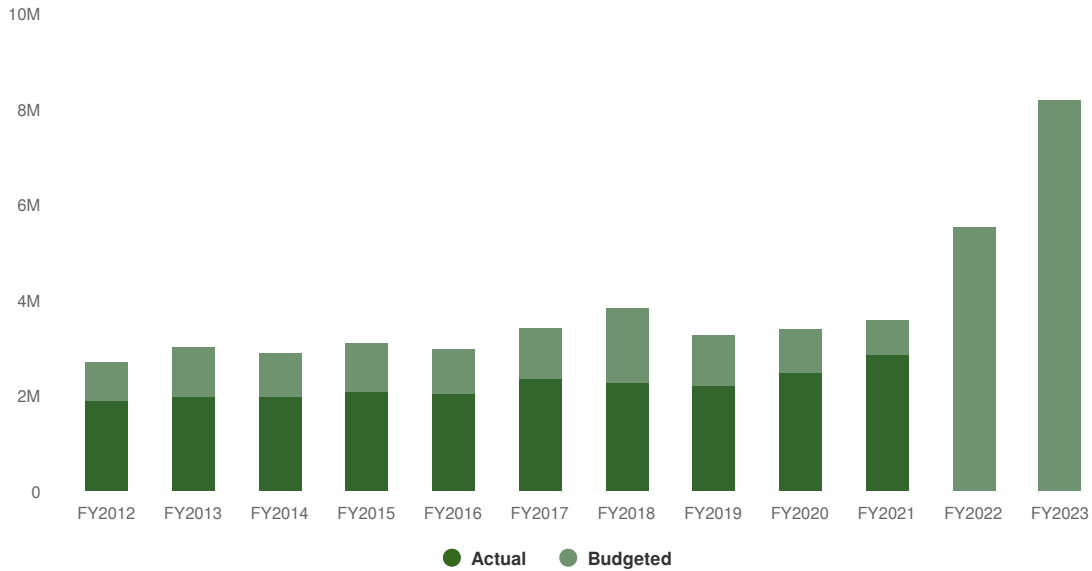
Expenditures Summary

Capital spending and unappropriated ending fund balances are the driving factor for expenditure increases in the various water funds. The approved budget has nine (9) capital projects planned for 2023 including four projects that have proposed funding rolling over from the 2022 fiscal year based on completion timelines. Previously budgeted in 2022, the Water division plans to complete a water master plan while the staff at the water treatment plant are projecting three projects that will remain unfinished: Backwash pumps and a variable flow device, fluoride system and a generator for the plant. The City proposed "new"

projects for the year which included additional work at the water treatment plant, EZ valves installed around the distribution system for easier segregation of the distribution pipeline and replacement of miles of small diameter water lines. The generator and small diameter projects are being funded from ARPA funds as described above, while the remaining projects are utilizing fund balance to accomplish necessary upgrades. A list of approved capital projects, with descriptions of the projects, can be found in the capital section of this document.

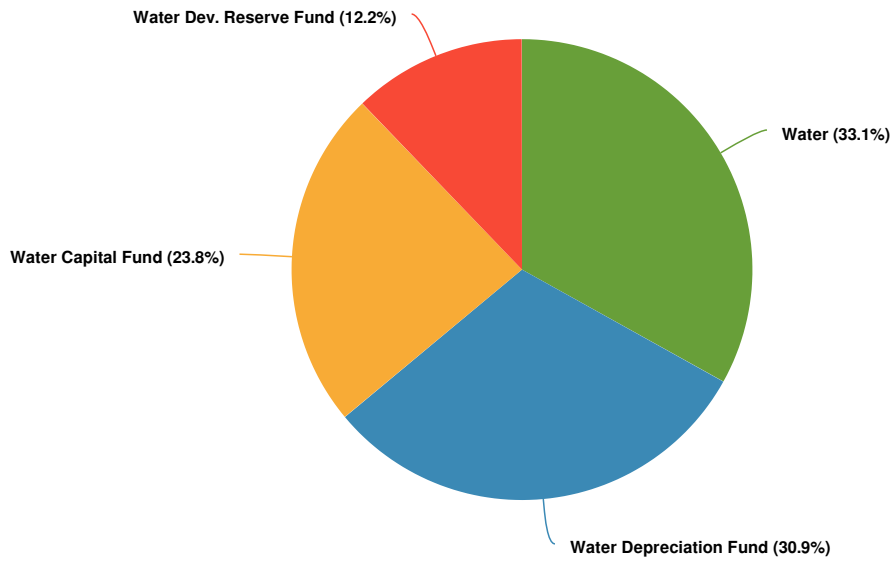
\$8,204,165 **\$2,657,206**
 (47.90% vs. prior year)

Water Approved and Historical Budget vs. Actual

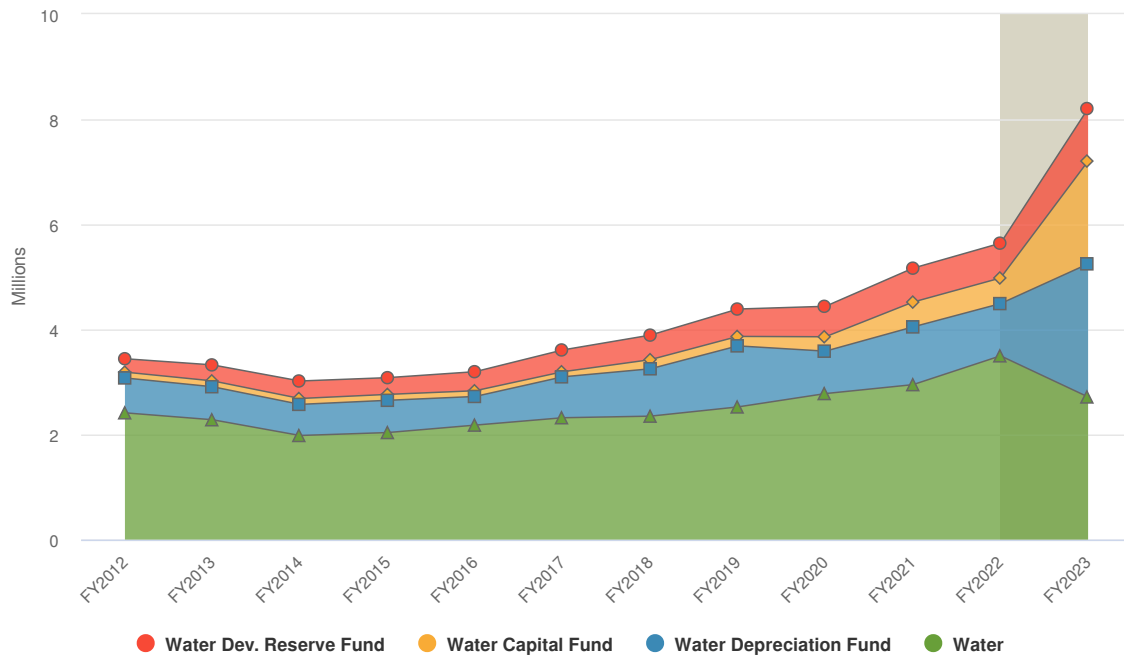


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

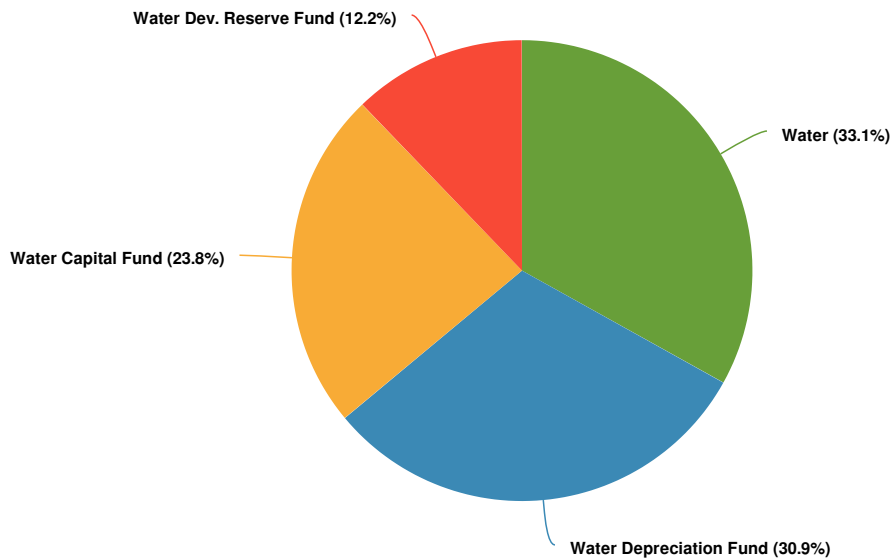
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Water						
Beginning Balance						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
BEG. WORKING CAPITAL	500-000-300-000	\$376,263	\$392,866	\$296,175	\$193,474	-34.7%
Total Beginning Balance:		\$376,263	\$392,866	\$296,175	\$193,474	-34.7%
Other Revenues						
State Operating Grant	500-009-334-030		\$599		\$0	N/A
Interest	500-009-361-010	\$5,662	\$3,503	\$5,050	\$3,500	-30.7%
Miscellaneous Revenues	500-009-395-011	\$18,144	\$4,577	\$595,175	\$11,000	-98.2%
Total Other Revenues:		\$23,806	\$8,678	\$600,225	\$14,500	-97.6%
Charges and Fees						
User Fees	500-009-340-021	\$2,349,160	\$2,509,273	\$2,570,580	\$2,476,541	-3.7%
Utility Connection Fees	500-009-340-025	\$29,612	\$37,782	\$30,000	\$30,000	0%
Total Charges and Fees:		\$2,378,772	\$2,547,055	\$2,600,580	\$2,506,541	-3.6%
Total Water:		\$2,778,842	\$2,948,599	\$3,496,980	\$2,714,515	-22.4%
Water Dev. Reserve Fund						
Beginning Balance						
BEG. WORKING CAPITAL	501-000-300-000	\$521,011	\$570,866	\$576,571	\$823,581	42.8%
Total Beginning Balance:		\$521,011	\$570,866	\$576,571	\$823,581	42.8%
Other Revenues						
Interest	501-009-361-010	\$7,716	\$4,181	\$5,455	\$4,265	-21.8%
Interest on Assessments	501-009-361-012	\$780	\$692	\$1,000	\$1,000	0%
Total Other Revenues:		\$8,496	\$4,873	\$6,455	\$5,265	-18.4%
Charges and Fees						
System Development Charges	501-009-340-022	\$41,454	\$69,287	\$78,233	\$169,390	116.5%
Assessment Principal	501-009-355-010	\$8,823	\$668	\$1,500	\$1,500	0%
Total Charges and Fees:		\$50,277	\$69,955	\$79,733	\$170,890	114.3%
Total Water Dev. Reserve Fund:		\$579,784	\$645,694	\$662,759	\$999,736	50.8%
Water Capital Fund						
Transfers In						
Transfer In for Capital	502-010-391-040	\$120,000	\$280,000	\$295,119	\$212,157	-28.1%
Total Transfers In:		\$120,000	\$280,000	\$295,119	\$212,157	-28.1%
Beginning Balance						
BEG. WORKING CAPITAL	502-000-300-000	\$151,163	\$190,558	\$190,560	\$1,742,208	814.3%
Total Beginning Balance:		\$151,163	\$190,558	\$190,560	\$1,742,208	814.3%
Other Revenues						
Interest	502-009-361-010	\$2,577	\$2,031	\$1,821	\$2,092	14.9%
Total Other Revenues:		\$2,577	\$2,031	\$1,821	\$2,092	14.9%
Total Water Capital Fund:		\$273,740	\$472,589	\$487,500	\$1,956,457	301.3%

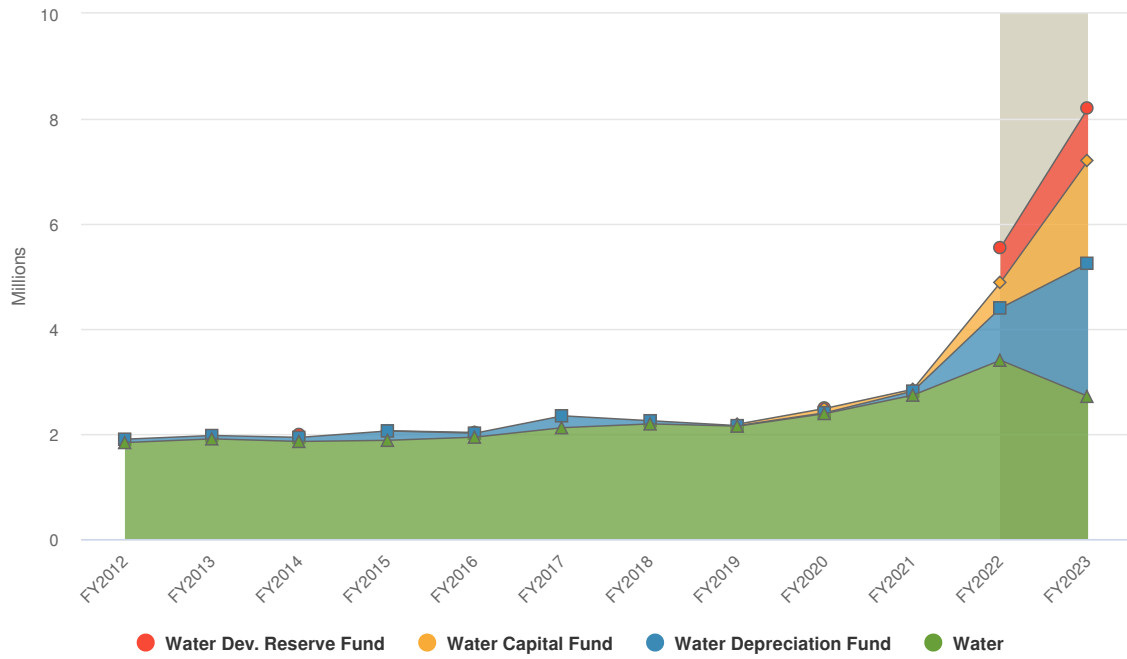
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Water Depreciation Fund						
Transfers In						
Interfund Loan Payment	503-000-399-000				\$91,407	N/A
Transfer In for Capital	503-010-391-040	\$446,334	\$300,320	\$246,352	\$301,822	22.5%
Total Transfers In:		\$446,334	\$300,320	\$246,352	\$393,229	59.6%
Beginning Balance						
BEG. WORKING CAPITAL	503-000-300-000	\$352,686	\$792,120	\$742,120	\$1,026,118	38.3%
Total Beginning Balance:		\$352,686	\$792,120	\$742,120	\$1,026,118	38.3%
Other Revenues						
Federal Capital Grant	503-009-331-040				\$1,107,397	N/A
Interest	503-009-361-010	\$8,396	\$6,580	\$6,000	\$6,713	11.9%
Total Other Revenues:		\$8,396	\$6,580	\$6,000	\$1,114,110	18,468.5%
Total Water Depreciation Fund:		\$807,416	\$1,099,021	\$994,472	\$2,533,457	154.8%
Total:		\$4,439,782	\$5,165,903	\$5,641,711	\$8,204,165	45.4%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Water						
Contingency	500-009-490-000	\$0	\$0	\$92,549	\$69,672	-24.7%
Unappropriated Ending Fund Balance	500-010-490-002			\$151,472	\$202,941	34%
Staff Pay	500-009-333-110	\$34,357	\$41,776	\$184,542	\$174,700	-5.3%
Staff Pay	500-009-433-110	\$179,797	\$152,457	\$234,477	\$200,100	-14.7%
Overtime	500-009-433-130	\$1,110	\$105	\$2,575	\$2,575	0%
Group Insurance	500-009-333-210	\$4,841	\$8,509	\$68,622	\$31,300	-54.4%
FICA/Medicare	500-009-333-220	\$2,560	\$2,963	\$14,117	\$13,200	-6.5%
Retirement	500-009-333-230	\$5,396	\$5,735	\$23,516	\$22,100	-6%
Unemployment Contribution	500-009-333-250	\$12	\$23	\$185	\$175	-5.4%
Workers' Compensation	500-009-333-260	\$558	\$574	\$6,897	\$3,400	-50.7%
Group Insurance	500-009-433-210	\$66,867	\$52,719	\$107,579	\$97,850	-9%
FICA/Medicare	500-009-433-220	\$13,706	\$11,505	\$18,135	\$15,300	-15.6%
Retirement	500-009-433-230	\$21,466	\$15,524	\$28,139	\$25,000	-11.2%
Unemployment Contribution	500-009-433-250	\$81	\$99	\$237	\$200	-15.6%
Workers' Compensation	500-009-433-260	\$3,712	\$3,607	\$6,522	\$4,000	-38.7%
Buildings	500-009-333-720	-\$9,010	\$129	\$0	\$0	0%
Buildings	500-009-433-720	\$0	\$29	\$0	\$0	0%
Construction	500-009-433-731	\$0	\$105	\$0	\$0	0%
Vehicles	500-009-433-742	\$135	-\$150	\$0	\$0	0%
Debt Service - Principal	500-009-470-801	\$348,391	\$359,018	\$344,675	\$294,857	-14.5%
Debt Service - Interest	500-009-470-802	\$149,824	\$144,443	\$0	\$108,917	N/A

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Overtime	500-009-333-130	\$0	\$0	\$15,000	\$10,000	-33.3%
Memberships/Dues	500-009-333-310	\$0	\$72	\$1,505	\$1,500	-0.3%
Professional Services	500-009-333-320	\$547,203	\$563,351	\$7,000	\$40,000	471.4%
Labor Relations	500-009-333-321	\$545	\$0	\$0	\$0	0%
Technical Services	500-009-333-340	\$7,144	\$18,346	\$17,000	\$17,850	5%
Equipment Repair & Maintenance	500-009-333-430	\$27,902	\$3,309	\$50,000	\$25,000	-50%
Building Repair & Maintenance	500-009-333-431	\$6,582	\$335	\$2,000	\$2,100	5%
Grounds Maintenance	500-009-333-432		\$0		\$1,000	N/A
Insurance	500-009-333-520	\$0	\$16,267	\$25,000	\$25,000	0%
Advertising	500-009-333-540	\$10	\$21	\$0	\$0	0%
Duplicating & Printing	500-009-333-550	\$0	\$2,073	\$0	\$0	0%
Training/Travel	500-009-333-580	\$0	\$10,151	\$2,500	\$2,575	3%
Office Supplies	500-009-333-610	\$210	\$70	\$2,000	\$2,000	0%
Operating Supplies	500-009-333-612	\$0	\$52,647	\$55,000	\$55,000	0%
Uniforms/Clothing	500-009-333-613		\$348	\$2,500	\$2,500	0%
Tools & Small Equipment	500-009-333-614		\$1,291	\$15,000	\$15,000	0%
Postage	500-009-333-618	\$0	\$5,143	\$150	\$3,500	2,233.3%
Computers	500-009-333-619	\$813	\$1,400	\$2,500	\$2,500	0%
Utilities	500-009-333-620	\$0	\$0	\$82,500	\$0	-100%
Natural Gas	500-009-333-621		\$0	\$0	\$8,000	N/A
Electricity	500-009-333-622		\$0	\$0	\$58,500	N/A
Phone	500-009-333-623	\$236	\$242	\$1,200	\$450	-62.5%
TV/Internet	500-009-333-624			\$0	\$700	N/A
Administrative Chrgs for Svc	500-009-333-812	\$0	\$115,790	\$117,915	\$90,941	-22.9%
Finance Chrgs for Svc	500-009-333-813	\$0	\$79,995	\$71,856	\$53,151	-26%
Memberships/Dues	500-009-433-310	\$873	\$1,451	\$2,020	\$2,020	0%
Subscriptions	500-009-433-311	\$150	\$2,106	\$1,010	\$1,010	0%
Professional Services	500-009-433-320	\$27,518	\$91,531	\$35,503	\$35,503	0%
Labor Relations	500-009-433-321	\$4,446	\$0	\$0	\$0	0%
Technical Services	500-009-433-340	\$24,810	\$12,140	\$35,000	\$35,000	0%
Easements	500-009-433-400	\$1,247	\$1,247	\$1,263	\$1,263	0%
Custodial Services	500-009-433-423	\$500	\$709	\$505	\$505	0%
Equipment Repair & Maintenance	500-009-433-430	\$3,354	\$3,243	\$7,575	\$7,575	0%
Building Repair & Maintenance	500-009-433-431	\$2,857	\$3,489	\$7,020	\$7,020	0%
Grounds Maintenance	500-009-433-432	\$26	\$827	\$576	\$576	0%
Equipment/Vehicle Rental	500-009-433-442	\$1,638	\$1,801	\$2,040	\$2,040	0%
Insurance	500-009-433-520	\$33,110	\$16,641	\$3,723	\$20,000	437.2%
Advertising	500-009-433-540	\$643	\$1,315	\$1,010	\$1,010	0%
Duplicating & Printing	500-009-433-550	\$475	\$2,462	\$505	\$505	0%
Training/Travel	500-009-433-580	\$1,421	\$548	\$5,050	\$5,050	0%
Office Supplies	500-009-433-610	\$697	\$1,115	\$5,050	\$5,050	0%
Cleaning Supplies	500-009-433-611	\$147	\$507	\$505	\$505	0%
Operating Supplies	500-009-433-612	\$81,727	\$124,909	\$700,000	\$125,000	-82.1%
Uniforms/Clothing	500-009-433-613	\$1,792	\$1,857	\$2,525	\$2,525	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Tools & Small Equipment	500-009-433-614	\$5,254	\$8,204	\$2,515	\$2,515	0%
Bank Expense	500-009-433-615	\$300	\$4	\$0	\$0	0%
Furniture	500-009-433-617	\$38	\$278	\$1,505	\$1,505	0%
Postage	500-009-433-618	\$192	\$5,296	\$0	\$0	0%
Computers	500-009-433-619	\$1,948	\$0	\$0	\$0	0%
Natural Gas	500-009-433-621	\$2,793	\$2,871	\$2,400	\$2,400	0%
Electricity	500-009-433-622	\$4,301	\$4,236	\$71,000	\$5,000	-93%
Phone	500-009-433-623	\$3,806	\$3,816	\$1,000	\$1,000	0%
TV/Internet	500-009-433-624	\$3,264	\$3,985	\$6,000	\$6,000	0%
Gasoline/Fuel	500-009-433-626	\$7,946	\$5,867	\$12,000	\$12,000	0%
Food & Beverage	500-009-433-630	\$12	\$68	\$0	\$0	0%
Special Events	500-009-433-803	\$16	\$0	\$0	\$0	0%
Administrative Chrgs for Svc	500-009-433-812	\$0	\$103,925	\$120,009	\$144,501	20.4%
Finance Chrgs for Svc	500-009-433-813	\$0	\$71,798	\$73,132	\$84,453	15.5%
Transfer Out for Services	500-010-491-020	\$327,938	\$0	\$0	\$0	0%
Transfer Out for Capital	500-010-491-040	\$428,383	\$589,536	\$546,922	\$519,430	-5%
Total Water:		\$2,388,066	\$2,737,806	\$3,402,228	\$2,714,515	-20.2%
Water Dev. Reserve Fund						
Reserved for Future Expenditures	501-009-490-000			\$662,759	\$330,000	-50.2%
Unappropriated Ending Fund Balance	501-010-490-002				\$669,736	N/A
Professional Services	501-009-433-320	\$8,614	\$0	\$0	\$0	0%
Total Water Dev. Reserve Fund:		\$8,614	\$0	\$662,759	\$999,736	50.8%
Water Capital Fund						
Unappropriated Ending Fund Balance	502-010-490-002			\$225,000	\$971,457	331.8%
Projects & Improvements	502-009-433-730	\$16,857	\$17,357	\$262,500	\$985,000	275.2%
Machinery	502-009-433-741	\$10,710	\$0	\$0	\$0	0%
Professional Services	502-009-433-320	\$51,360	\$17,592	\$0	\$0	0%
Technical Services	502-009-433-340	\$31	\$0	\$0	\$0	0%
Equipment Repair & Maintenance	502-009-433-430	\$4,225	\$0		\$0	N/A
Total Water Capital Fund:		\$83,182	\$34,949	\$487,500	\$1,956,457	301.3%
Water Depreciation Fund						
Unappropriated Ending Fund Balance	503-010-490-002			\$135,972	\$869,057	539.1%
Projects & Improvements	503-009-433-730	\$15,098	\$63,969	\$858,500	\$1,664,400	93.9%
Construction	503-009-433-731	\$0	\$11,894	\$0	\$0	0%
Professional Services	503-009-433-320	\$190	\$1,252	\$0	\$0	0%
Operating Supplies	503-009-433-612	\$8	\$0	\$0	\$0	0%
Total Water Depreciation Fund:		\$15,296	\$77,115	\$994,472	\$2,533,457	154.8%
Total:		\$2,495,158	\$2,849,870	\$5,546,959	\$8,204,165	47.9%

Wastewater



Wes Glenn
Crew Leader

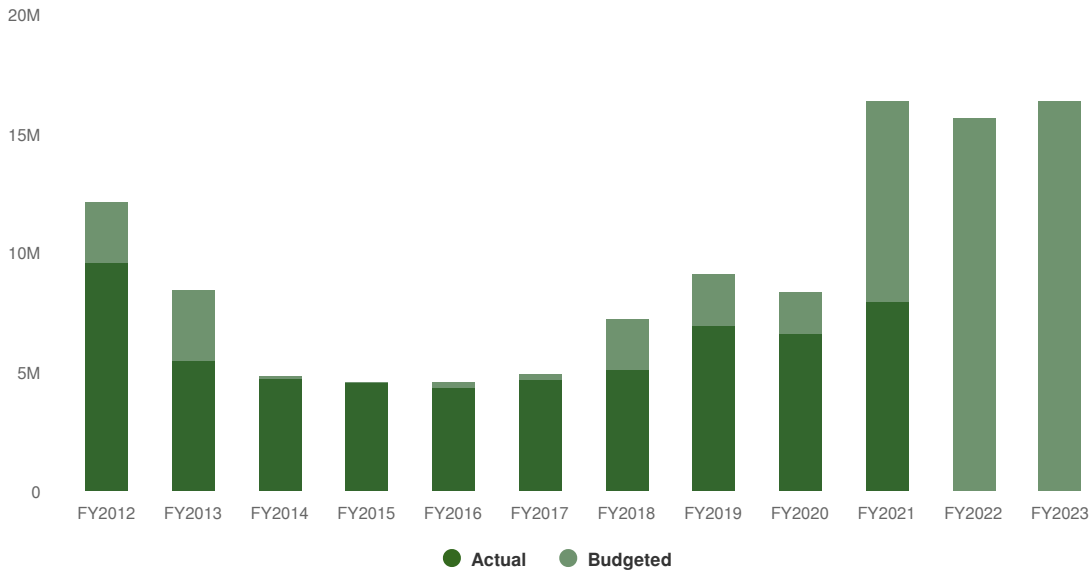
Revenues Summary

The prevailing theme in this approved budget is a focus on capital projects and the Wastewater funds are no exception. The increase in revenue generation for the fiscal year is light compared to the jump in revenue budgeted between fiscal years 2020 and 2021. However, the City expects to receive additional support from the state for the construction of the wastewater treatment plant upgrades.

Of note in wastewater, the City has not asked for a rate since the last significant increase in November 2017. At that time, staff had asked for (and the City Council begrudgingly approved) a nearly \$20/month increase for the average customer to address a negative fund balance and prevent the fund from turning red in the future. The other considerations at the time surrounded the upgrades at the treatment plant and being able to put away some funds for that purpose. Since that point, the City has been able to hold rates at the 2017 adjustment and set aside nearly \$6 million for the upgrades at the treatment plant.

\$16,351,034 **\$700,631**
(4.48% vs. prior year)

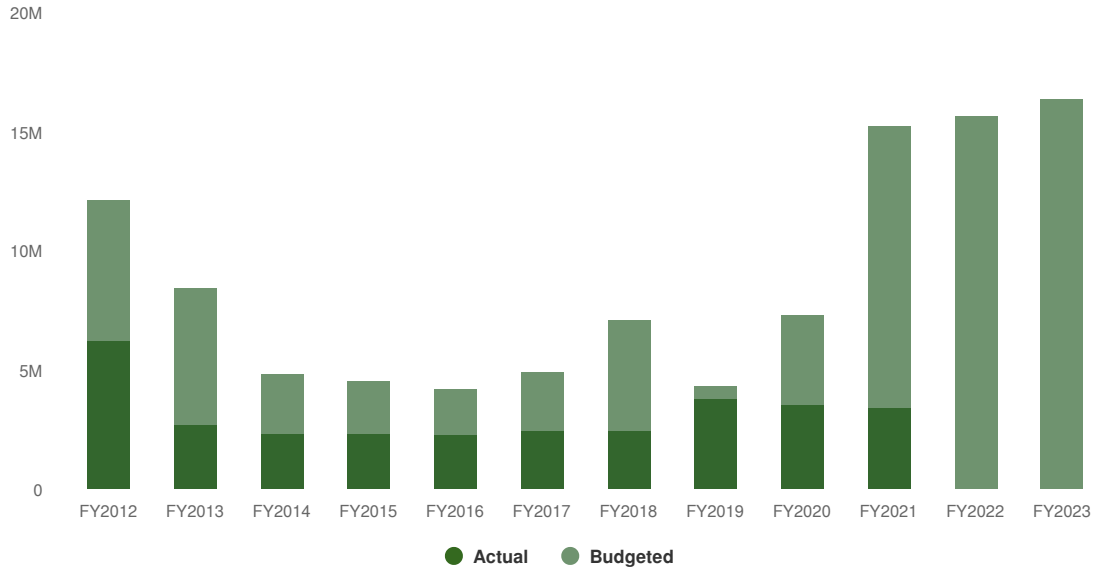
Wastewater Approved and Historical Budget vs. Actual



Expenditures Summary

\$16,351,034 **\$700,631**
(4.48% vs. prior year)

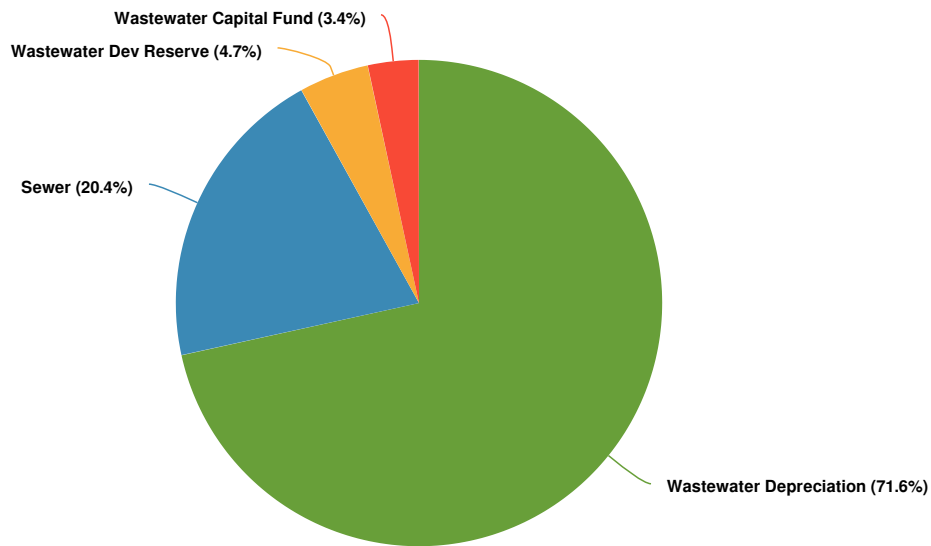
Wastewater Approved and Historical Budget vs. Actual



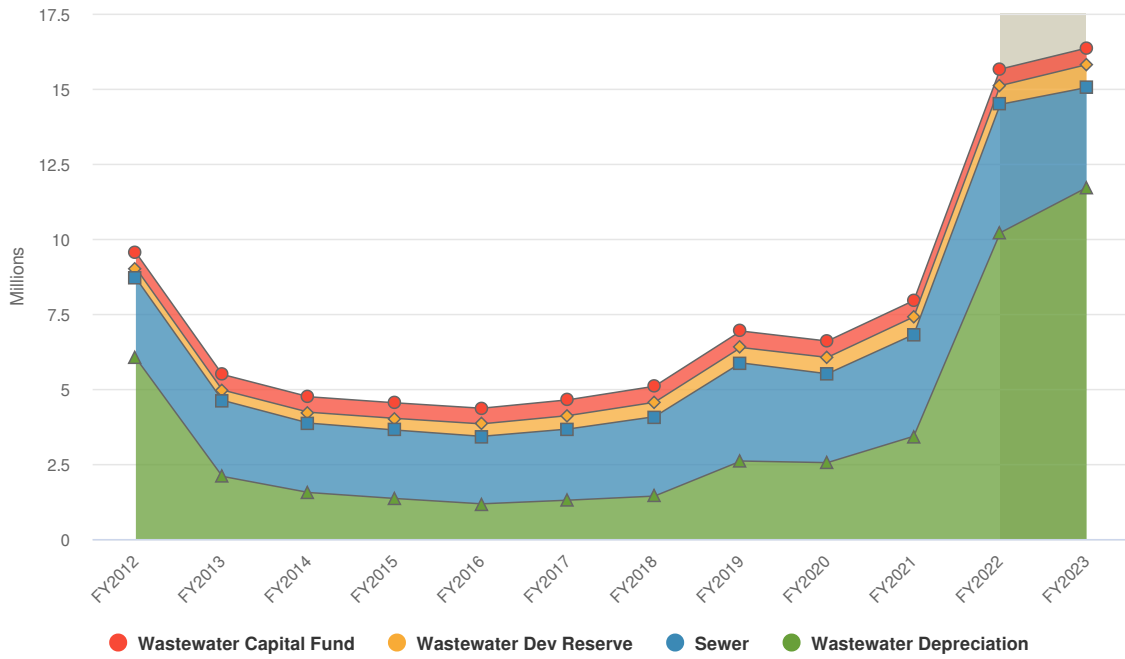
Revenue by Fund

In a normal year, the oversized impact of the Wastewater Depreciation Fund seen below is generally not the case. Similar to the water funds, revenue generation is fairly even across all funding sources. However, with the construction of the wastewater treatment plant being imminent, the approved a budget with revenue, specifically \$7 million coming from the State of Oregon, increasing as receipt of that revenue is based on a reimbursement basis. The project is expected to break ground in the Summer of 2022 and begin in earnest before the winter months. Construction will occur in two phases with a focus in this fiscal year on the new administration/testing facility and updates to the upper portion of the plant before moving into the core of the plant in future fiscal years.

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



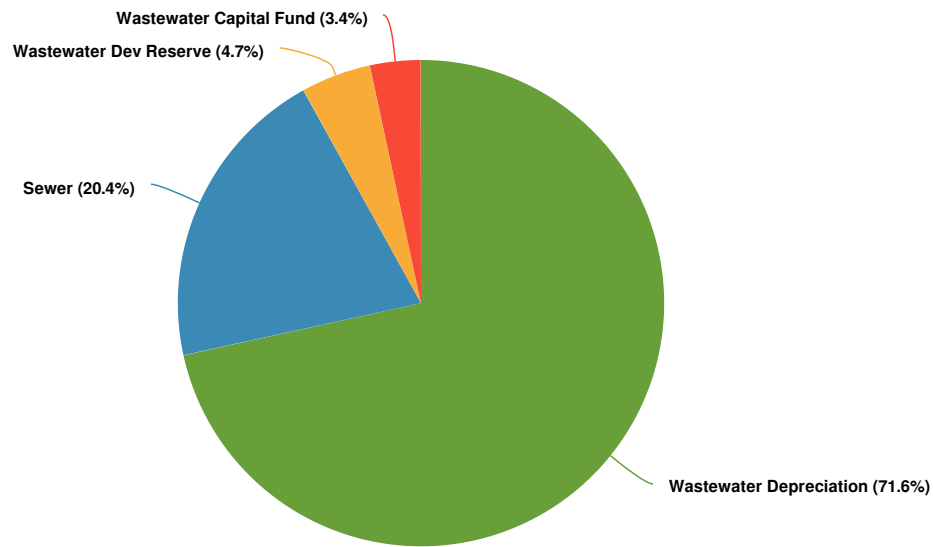
Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Sewer						
Beginning Fund Balance	550-000-300-000	\$4,181	\$369,917	\$1,219,486	\$262,680	-78.5%
State Operating Grant	550-009-334-030		\$399		\$0	N/A
Interest	550-009-361-010	\$4,126	\$4,022	\$3,973	\$4,103	3.3%
Miscellaneous Revenues	550-009-395-011	\$2,006	\$4,500	\$1,000	\$1,000	0%
Utility User Fees	550-009-340-021	\$2,949,964	\$3,010,745	\$3,051,402	\$3,066,750	0.5%
Total Sewer:		\$2,960,278	\$3,389,583	\$4,275,861	\$3,334,533	-22%
Wastewater Dev Reserve						
Beginning Fund Balance	551-000-300-000	\$512,163	\$540,893	\$546,415	\$671,506	22.9%
Interest	551-009-361-010	\$7,345	\$3,902	\$5,193	\$3,900	-24.9%
Interest on Assessments	551-009-361-012	\$337	\$880	\$650	\$800	23.1%
System Development Charges	551-009-340-022	\$24,305	\$36,838	\$70,227	\$81,009	15.4%
Assessment Principal	551-009-355-010	\$762	\$3,947	\$1,000	\$4,772	377.2%
Total Wastewater Dev Reserve:		\$544,913	\$586,460	\$623,485	\$761,987	22.2%
Wastewater Capital Fund						
Beginning Fund Balance	552-000-300-000	\$537,467	\$540,388	\$545,600	\$548,012	0.4%
Interest	552-009-361-010	\$7,457	\$3,793	\$5,275	\$3,869	-26.7%
Total Wastewater Capital Fund:		\$544,924	\$544,181	\$550,875	\$551,881	0.2%
Wastewater Depreciation						

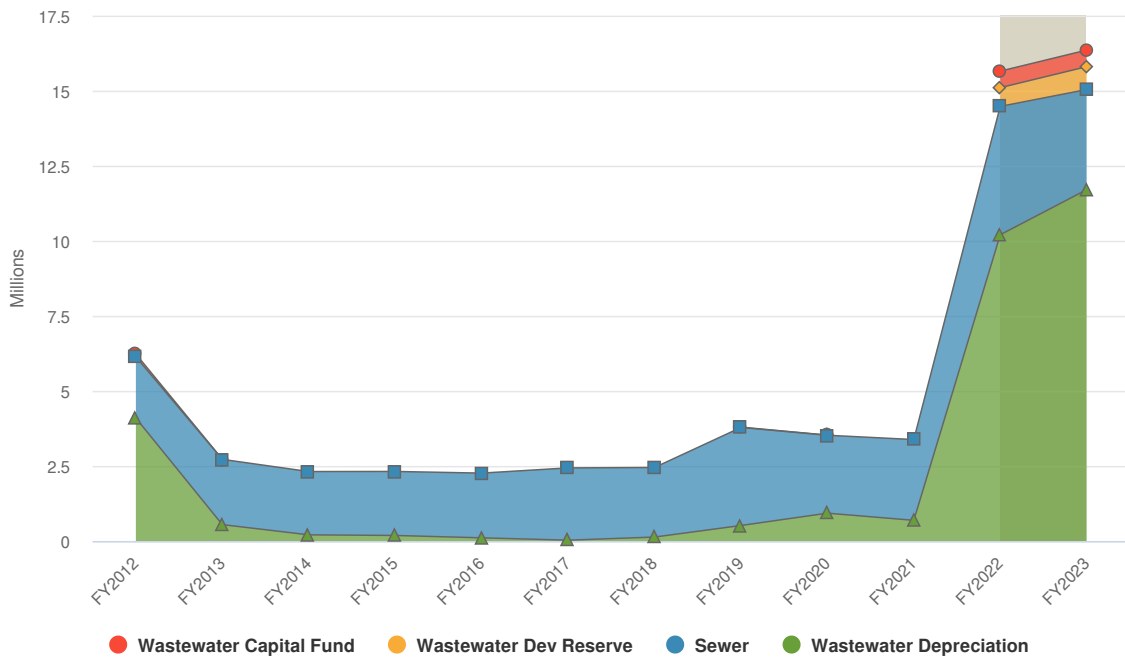
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Transfer In for Capital	553-010-391-040	\$497,204	\$762,060	\$1,822,557	\$767,709	-57.9%
Beginning Fund Balance	553-000-300-000	\$2,011,909	\$1,615,765	\$3,102,750	\$3,918,224	26.3%
State Capital Grant	553-009-334-040	\$0	\$1,028,766	\$5,255,000	\$7,000,000	33.2%
Interest	553-009-361-010	\$28,111	\$15,452	\$19,875	\$16,700	-16%
Miscellaneous Revenues	553-009-395-011	\$5,000	\$0	\$0	\$0	0%
Total Wastewater Depreciation:		\$2,542,223	\$3,422,042	\$10,200,182	\$11,702,633	14.7%
Total:		\$6,592,338	\$7,942,267	\$15,650,403	\$16,351,034	4.5%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Sewer						
Contingency	550-009-490-001	\$0	\$0	\$60,633	\$74,117	22.2%
Unappropriated Ending Fund Balance	550-010-490-002			\$262,680	\$274,011	4.3%
Staff Pay	550-009-332-110	\$34,357	\$56,056	\$184,542	\$171,300	-7.2%
Staff Pay	550-009-432-110	\$50,713	\$41,526	\$71,578	\$96,300	34.5%
Overtime	550-009-432-130	\$0	\$0	\$2,000	\$2,060	3%
Group Insurance	550-009-332-210	\$4,841	\$17,495	\$68,622	\$49,300	-28.2%
FICA/Medicare	550-009-332-220	\$2,560	\$4,167	\$14,120	\$13,000	-7.9%
Retirement	550-009-332-230	\$5,396	\$7,731	\$23,516	\$21,700	-7.7%
Unemployment Contribution	550-009-332-250	\$12	\$38	\$185	\$170	-8.1%
Workers' Compensation	550-009-332-260	\$558	\$581	\$6,868	\$3,300	-52%
Group Insurance	550-009-432-210	\$29,675	\$20,479	\$38,093	\$27,500	-27.8%
FICA/Medicare	550-009-432-220	\$3,865	\$3,274	\$5,629	\$7,400	31.5%
Retirement	550-009-432-230	\$5,362	\$4,667	\$8,591	\$11,500	33.9%
Unemployment Contribution	550-009-432-250	\$1,610	\$22	\$75	\$100	33.3%
Workers' Compensation	550-009-432-260	\$1,016	\$1,024	\$1,992	\$3,000	50.6%
GROUP INSURANCE	550-310-432-210	\$2,123		\$0	\$0	0%
FICA	550-310-432-220	\$236		\$0	\$0	0%
EMPLOYMENT	550-310-432-250	\$3,173		\$0	\$0	0%
Buildings	550-009-332-720	\$0	\$129	\$0	\$0	0%
Machinery	550-009-332-741		\$4,755	\$0	\$0	0%
Buildings	550-009-432-720	\$0	\$29	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Construction	550-009-432-731	\$0	\$104	\$0	\$0	0%
Machinery	550-009-432-741	\$0	\$0	\$400,000	\$30,000	-92.5%
Vehicles	550-009-432-742	\$415	\$0	\$0	\$0	0%
Debt Service - Principal	550-009-470-801	\$704,613	\$482,466	\$285,893	\$660,000	130.9%
Debt Service - Interest	550-009-470-802	\$131,895	\$60,788	\$46,983	\$88,200	87.7%
Overtime	550-009-332-130	\$0	\$0	\$15,000	\$15,000	0%
Memberships/Dues	550-009-332-310	\$0	\$72	\$750	\$750	0%
Professional Services	550-009-332-320	\$551,136	\$612,433	\$90,000	\$94,500	5%
Labor Relations	550-009-332-321	\$398	\$0	\$0	\$0	0%
Technical Services	550-009-332-340	\$7,189	\$6,810	\$13,500	\$13,500	0%
Equipment Repair & Maintenance	550-009-332-430	\$13,525	\$23,262	\$35,000	\$36,000	2.9%
Building Repair & Maintenance	550-009-332-431	\$0	\$329	\$1,500	\$1,500	0%
Equipment/Vehicle Rental	550-009-332-442	\$0	\$0	\$4,000	\$4,000	0%
Insurance	550-009-332-520	\$0	\$15,854	\$17,000	\$17,800	4.7%
Advertising	550-009-332-540	\$34	\$42	\$0	\$0	0%
Duplicating & Printing	550-009-332-550	\$0	\$2,216	\$0	\$0	0%
Training/Travel	550-009-332-580	\$115	\$517	\$3,000	\$4,000	33.3%
Office Supplies	550-009-332-610	\$203	\$70	\$1,500	\$1,500	0%
Cleaning Supplies	550-009-332-611		\$0		\$500	N/A
Operating Supplies	550-009-332-612	\$13,088	\$3,821	\$104,000	\$104,000	0%
Uniforms/Clothing	550-009-332-613		\$249	\$2,000	\$2,000	0%
Tools & Small Equipment	550-009-332-614		\$3,017	\$5,000	\$5,150	3%
Postage	550-009-332-618	\$0	\$5,084	\$0	\$0	0%
Computers	550-009-332-619	\$813	\$1,400	\$1,500	\$1,500	0%
Electricity	550-009-332-622	\$0	\$277	\$75,000	\$81,000	8%
Phone	550-009-332-623	\$236	\$264	\$1,000	\$1,000	0%
Food & Beverage	550-009-332-630	\$2	\$0	\$0	\$0	0%
Administrative Chrgs for Svc	550-009-332-812	\$0	\$137,467	\$169,229	\$167,909	-0.8%
Finance Chrgs for Svc	550-009-332-813	\$0	\$103,243	\$111,733	\$103,210	-7.6%
Memberships/Dues	550-009-432-310	\$523	\$1,409	\$1,010	\$1,000	-1%
Subscriptions	550-009-432-311	\$146	\$231	\$200	\$200	0%
Professional Services	550-009-432-320	\$59,455	\$51,989	\$74,647	\$74,647	0%
Labor Relations	550-009-432-321	\$2,460	\$0	\$2,500	\$0	-100%
Technical Services	550-009-432-340	\$16,920	\$9,587	\$20,402	\$21,000	2.9%
Custodial Services	550-009-432-423	\$342	\$473	\$0	\$0	0%
Equipment Repair & Maintenance	550-009-432-430	\$12,160	\$5,375	\$12,200	\$12,200	0%
Building Repair & Maintenance	550-009-432-431	\$1,905	\$2,800	\$6,600	\$6,600	0%
Grounds Maintenance	550-009-432-432	\$18	\$551	\$1,000	\$1,000	0%
Equipment/Vehicle Rental	550-009-432-442	\$10,984	\$1,669	\$1,020	\$1,020	0%
Insurance	550-009-432-520	\$29,358	\$23,688	\$17,834	\$26,500	48.6%
Advertising	550-009-432-540	\$40	\$18	\$1,000	\$1,000	0%
Duplicating & Printing	550-009-432-550	\$420	\$2,424	\$500	\$600	20%
Training/Travel	550-009-432-580	\$3,339	\$2,185	\$3,000	\$3,090	3%
Office Supplies	550-009-432-610	\$396	\$881	\$2,500	\$2,575	3%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Cleaning Supplies	550-009-432-611	\$98	\$338	\$250	\$260	4%
Operating Supplies	550-009-432-612	\$11,770	\$3,173	\$20,705	\$21,300	2.9%
Uniforms/Clothing	550-009-432-613	\$1,108	\$1,154	\$2,500	\$2,575	3%
Tools & Small Equipment	550-009-432-614	\$3,959	\$16,010	\$3,500	\$3,605	3%
Bank Expense	550-009-432-615	\$200	\$0	\$0	\$0	0%
Furniture	550-009-432-617	\$25	\$185	\$1,515	\$500	-67%
Postage	550-009-432-618	\$12	\$5,172	\$0	\$0	0%
Computers	550-009-432-619	\$2,134	\$0	\$0	\$0	0%
Natural Gas	550-009-432-621	\$536	\$586	\$606	\$650	7.3%
Electricity	550-009-432-622	\$2,174	\$1,699	\$3,000	\$3,240	8%
Phone	550-009-432-623	\$2,351	\$3,123	\$2,500	\$2,575	3%
TV/Internet	550-009-432-624	\$2,123	\$2,024	\$1,010	\$1,100	8.9%
Gasoline/Fuel	550-009-432-626	\$6,076	\$6,207	\$5,600	\$6,000	7.1%
Food & Beverage	550-009-432-630	\$5	\$54	\$0	\$0	0%
Special Events	550-009-432-803	\$11	\$0	\$0	\$0	0%
Administrative Chrgs for Svc	550-009-432-812	\$0	\$92,373	\$79,637	\$96,986	21.8%
Finance Chrgs for Svc	550-009-432-813	\$0	\$69,375	\$52,580	\$59,616	13.4%
Transfer Out for Services	550-010-491-020	\$356,548	\$0	\$0	\$0	0%
Transfer Out for Capital	550-010-491-040	\$499,136	\$764,000	\$1,825,333	\$796,917	-56.3%
Total Sewer:		\$2,595,893	\$2,690,510	\$4,275,861	\$3,334,533	-22%
Wastewater Dev Reserve						
Unappropriated Ending Fund Balance	551-010-490-002			\$623,485	\$761,987	22.2%
Professional Services	551-009-432-320	\$3,638	\$0	\$0	\$0	0%
Total Wastewater Dev Reserve:		\$3,638	\$0	\$623,485	\$761,987	22.2%
Wastewater Capital Fund						
Unappropriated Ending Fund Balance	552-010-490-002			\$485,875	\$436,881	-10.1%
Projects & Improvements	552-009-432-730	\$0	\$0	\$65,000	\$115,000	76.9%
Professional Services	552-009-432-320	\$1,659	\$0	\$0	\$0	0%
Operating Supplies	552-009-432-612	\$2,877	\$0	\$0	\$0	0%
Total Wastewater Capital Fund:		\$4,536	\$0	\$550,875	\$551,881	0.2%
Wastewater Depreciation						
Unappropriated Ending Fund Balance	553-010-490-002			\$4,945,182	\$0	-100%
Projects & Improvements	553-009-432-730	\$3,000	\$1,281	\$0	\$0	0%
Construction	553-009-432-731	\$890,536	\$631,919	\$5,255,000	\$11,702,633	122.7%
Professional Services	553-009-432-320	\$6,554	\$54,976	\$0	\$0	0%
Equipment Repair & Maintenance	553-009-432-430	\$24,576	\$0	\$0	\$0	0%
Advertising	553-009-432-540	\$0	\$137	\$0	\$0	0%
Training/Travel	553-009-432-580	\$1,793	\$0	\$0	\$0	0%
Total Wastewater Depreciation:		\$926,458	\$688,313	\$10,200,182	\$11,702,633	14.7%
Total:		\$3,530,525	\$3,378,822	\$15,650,403	\$16,351,034	4.5%

Storm Water



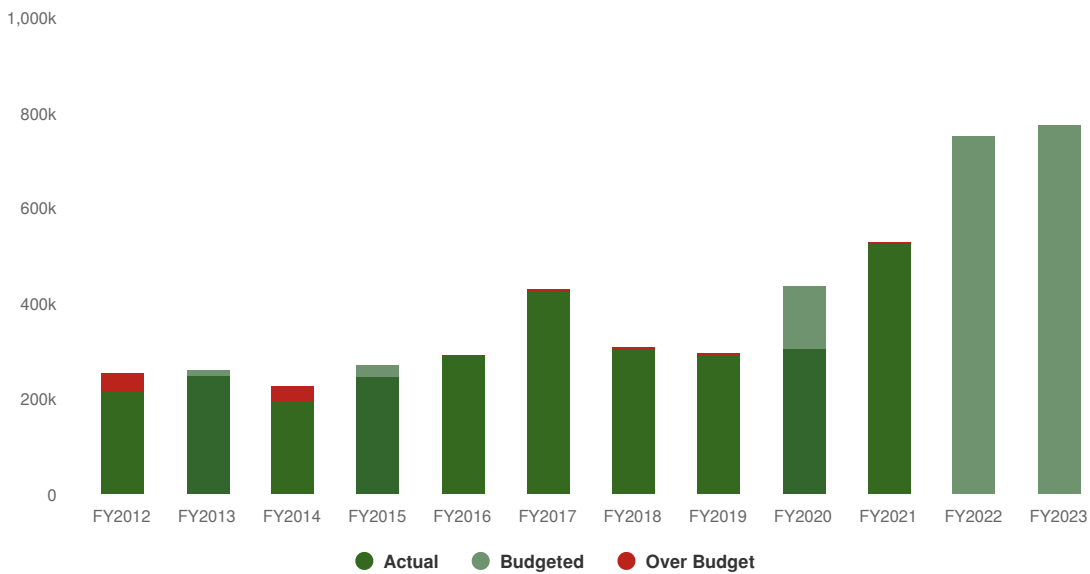
Wes Glenn
Crew Leader

Revenues Summary

The storm water division is a very small component of Public Works operations and is generally paired with Wastewater as they often share staff and equipment due to the nature of the work (the two functions are very similar). The current rate for storm water is \$3.00 per equivalent dwelling unit (EDU) and residential properties (single-family) is classified as one EDU. The rate was last revised in 2021 and no rate increase was proposed for the 2023 fiscal year.

\$773,250 **\$20,736**
(2.76% vs. prior year)

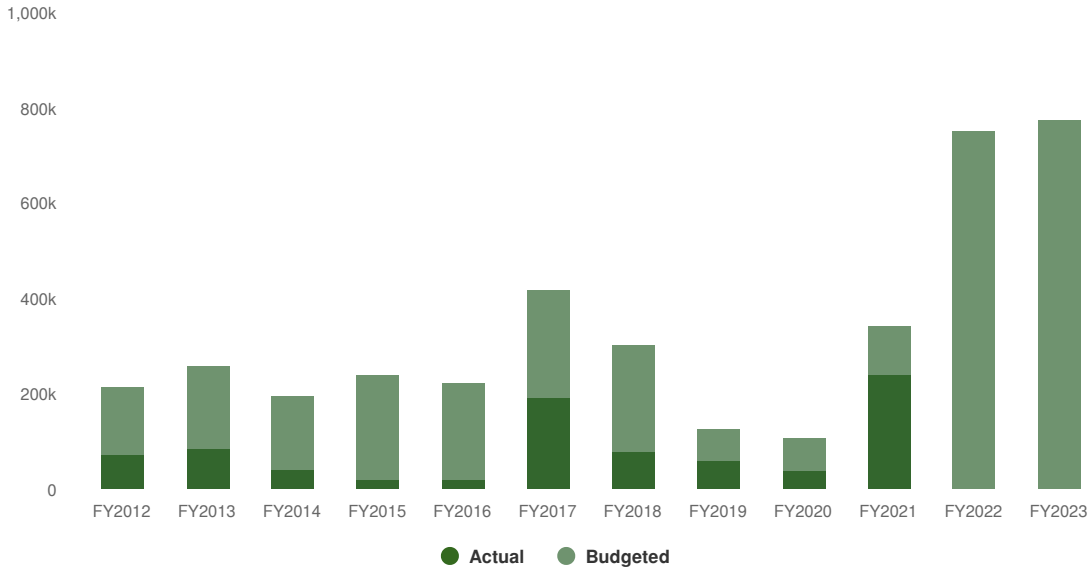
Storm Water Approved and Historical Budget vs. Actual



Expenditures Summary

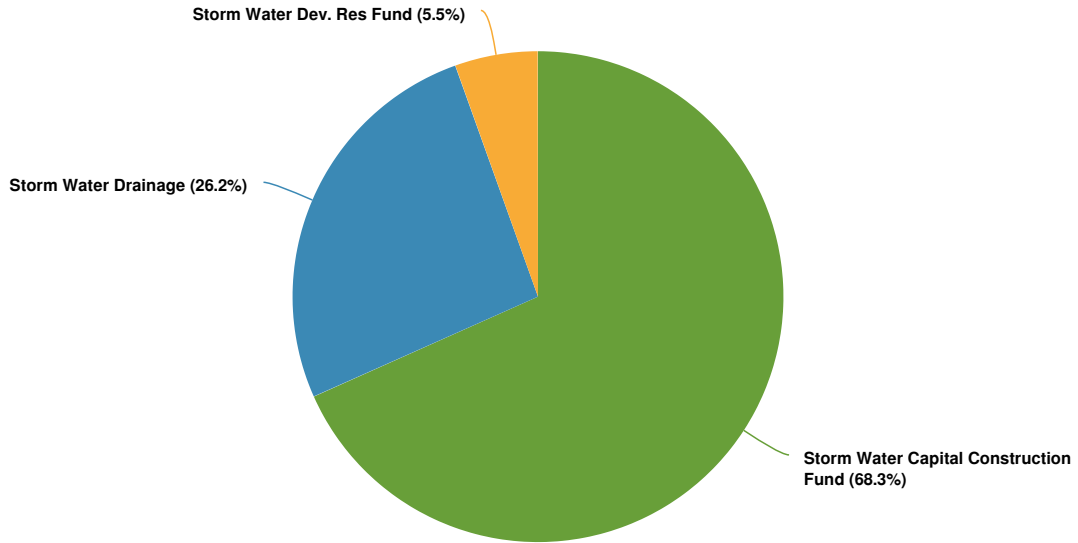
\$773,250 **\$20,736**
(2.76% vs. prior year)

Storm Water Approved and Historical Budget vs. Actual

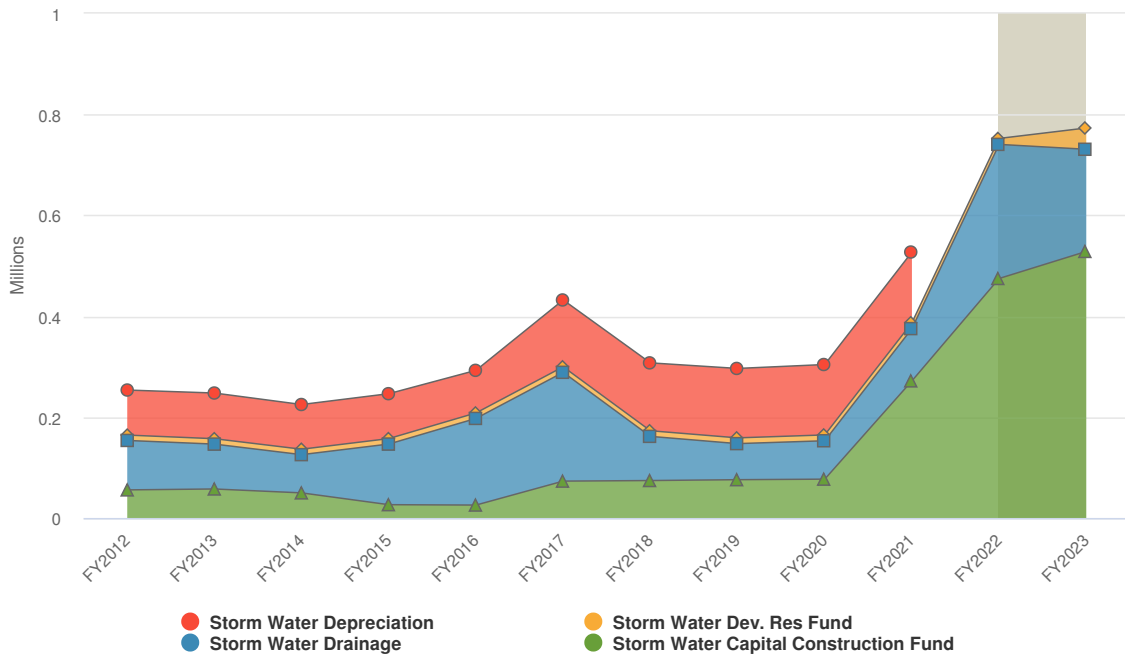


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



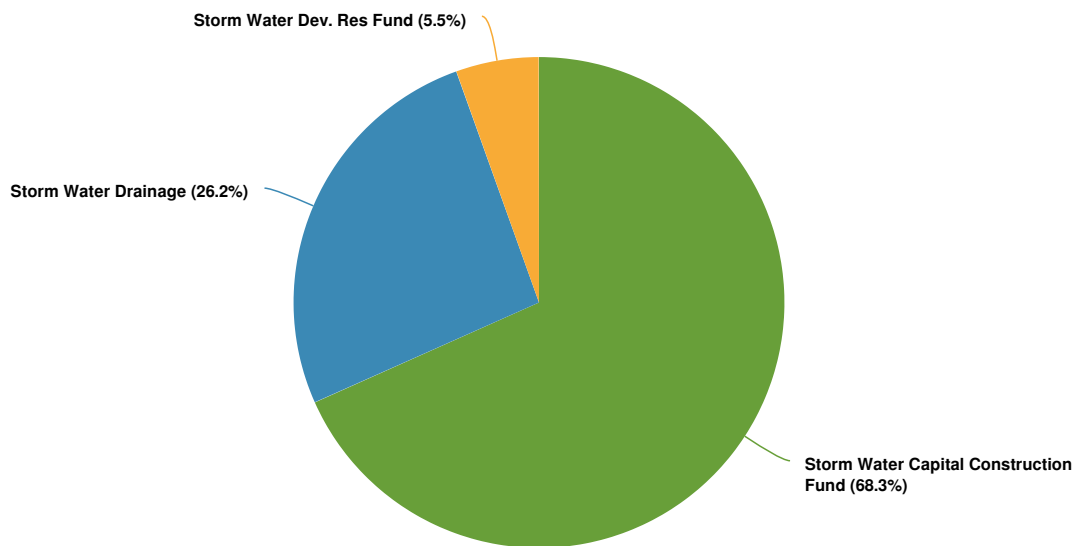
Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Storm Water Drainage						
BEGINNING FUND BALANCE	560-000-300-000	\$12,245	\$39,649	\$77,000	\$6,836	-91.1%
Interest	560-009-361-010	\$499	\$203	\$350	\$207	-40.9%
Utility User Fees	560-009-340-022	\$63,385	\$63,779	\$188,553	\$195,519	3.7%
Total Storm Water Drainage:		\$76,129	\$103,631	\$265,903	\$202,562	-23.8%
Storm Water Dev. Res Fund						
Beginning Fund Balance	561-000-300-000	\$11,411	\$11,570	\$11,681	\$26,791	129.4%
Interest	561-009-361-010	\$159	\$81	\$110	\$83	-24.5%
System Development Charges	561-009-340-022		\$0		\$15,361	N/A
Total Storm Water Dev. Res Fund:		\$11,570	\$11,651	\$11,791	\$42,235	258.2%
Storm Water Capital Construction Fund						
Transfer In for Capital	562-010-391-040	\$0	\$193,766	\$198,970	\$100,000	-49.7%
Beginning Fund Balance	562-000-300-000	\$75,906	\$76,962	\$274,650	\$427,344	55.6%

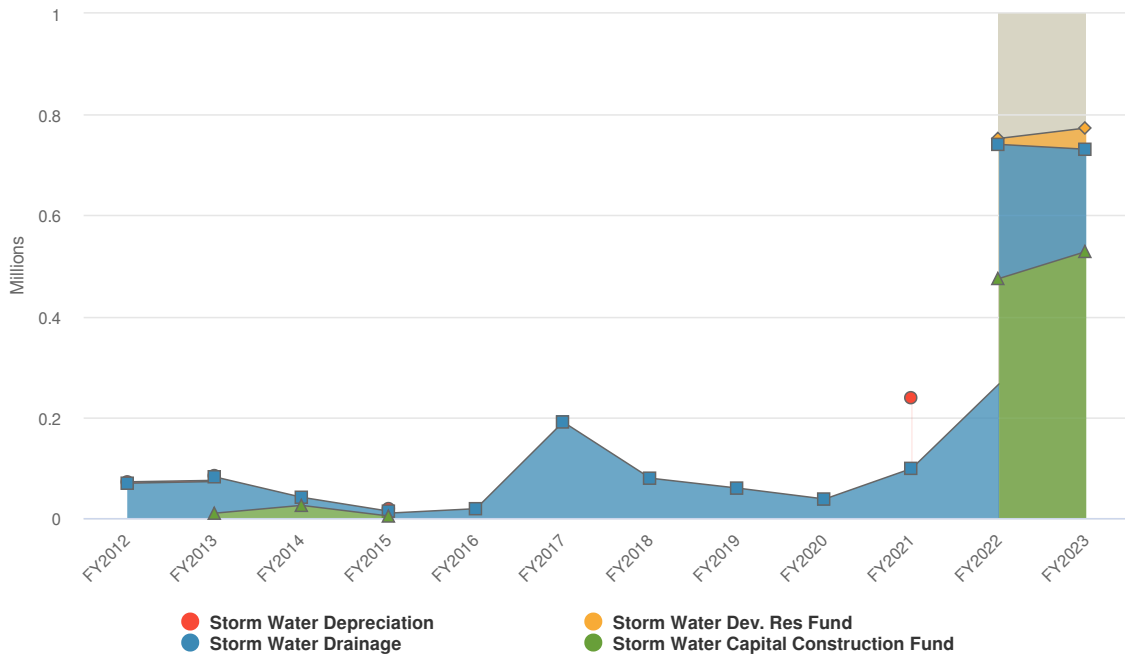
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Interest	562-009-361-010	\$1,056	\$1,087	\$1,200	\$1,109	-7.6%
Total Storm Water Capital Construction Fund:		\$76,962	\$271,815	\$474,820	\$528,453	11.3%
Storm Water Depreciation						
Beginning Fund Balance	563-000-300-000	\$137,670	\$139,585			N/A
Interest	563-009-361-010	\$1,916	\$582			N/A
Total Storm Water Depreciation:		\$139,585	\$140,168	\$0	\$0	0%
Total:		\$304,247	\$527,265	\$752,514	\$773,250	2.8%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Storm Water Drainage						
Unappropriated Ending Fund Balance	560-010-490-002			\$22,311	\$64,887	190.8%
Staff Pay	560-009-434-110	\$5,257	\$21,136	\$23,094	\$19,700	-14.7%
Group Insurance	560-009-434-210	\$4,949	\$12,481	\$12,619	\$7,275	-42.3%
FICA/Medicare	560-009-434-220	\$510	\$1,577	\$1,766	\$1,500	-15.1%
Retirement	560-009-434-230	\$0	\$1,930	\$2,772	\$2,500	-9.8%
Unemployment Contribution	560-009-434-250	\$1,590	\$15	\$23	\$20	-13%
Workers' Compensation	560-009-434-260	\$126	\$535	\$642	\$400	-37.7%
Overtime	560-009-434-130	\$0	\$0	\$100	\$0	-100%
Professional Services	560-009-434-320	\$4,094	\$1,491	\$1,200	\$1,200	0%
Labor Relations	560-009-434-321	\$142	\$0	\$0	\$0	0%
Technical Services	560-009-434-340	\$10,148	\$714	\$1,050	\$80	-92.4%
Equipment Repair & Maintenance	560-009-434-430	\$0	\$0	\$606	\$0	-100%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Insurance	560-009-434-520	\$9,556	\$220	\$0	\$0	0%
Advertising	560-009-434-540		\$264	\$0	\$0	0%
Operating Supplies	560-009-434-612	\$14	\$4,367	\$750	\$5,000	566.7%
Tools & Small Equipment	560-009-434-614	\$96	\$0	\$0	\$0	0%
TECHNICAL SERVICES	560-360-431-300	\$1,112		\$0	\$0	0%
Transfer Out for Capital	560-010-491-040	\$0	\$53,629	\$198,970	\$100,000	-49.7%
Total Storm Water Drainage:		\$37,592	\$98,358	\$265,903	\$202,562	-23.8%
Storm Water Dev. Res Fund						
Unappropriated Ending Fund Balance	561-010-490-002			\$11,791	\$42,235	258.2%
Total Storm Water Dev. Res Fund:		\$0	\$0	\$11,791	\$42,235	258.2%
Storm Water Capital Construction Fund						
Unappropriated Ending Fund Balance	562-010-490-002			\$349,820	\$368,453	5.3%
Projects & Improvements	562-009-434-730	\$0	\$0	\$25,000	\$50,000	100%
Professional Services	562-009-434-320			\$100,000	\$110,000	10%
Total Storm Water Capital Construction Fund:		\$0	\$0	\$474,820	\$528,453	11.3%
Storm Water Depreciation						
Transfer Out for Capital	563-010-491-040	\$0	\$140,137			N/A
Total Storm Water Depreciation:		\$0	\$140,137			N/A
Total:		\$37,592	\$238,495	\$752,514	\$773,250	2.8%

Streets

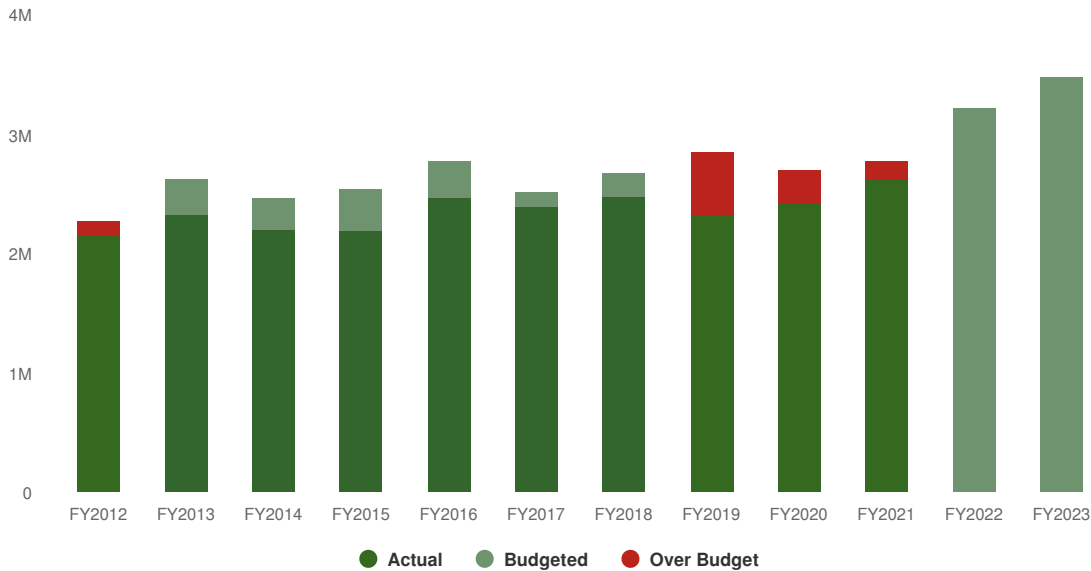


Brian Womack
Crew Leader

Revenues Summary

\$3,478,910 **\$264,753**
(8.24% vs. prior year)

Streets Approved and Historical Budget vs. Actual

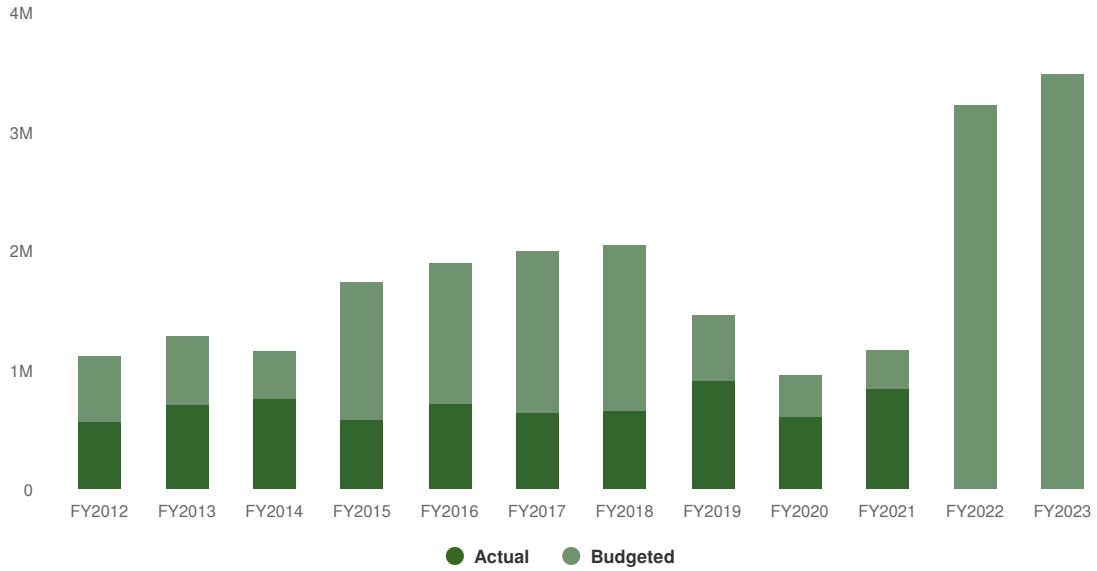


Expenditures Summary

Increases for the approved fiscal year are primarily due to the increased FTE budgeted for the Streets division. During the pandemic, gas tax revenue from the state cratered as closures left many stuck at home. As a result, staff reduced the FTE of the department when a vacancy occurred and left the budget at 3.0 FTE for the 2022 fiscal year due to available resources. Fast forward to July 2021 (a few weeks after finalizing the 2022 budget) and the state distributed CARES act funding to make up for lost revenue during the prior year. A supplemental budget was done and the FTE was restored. Revenues are stable enough for 2023 that staff opted to recommend officially restoring the FTE in the division's budget.

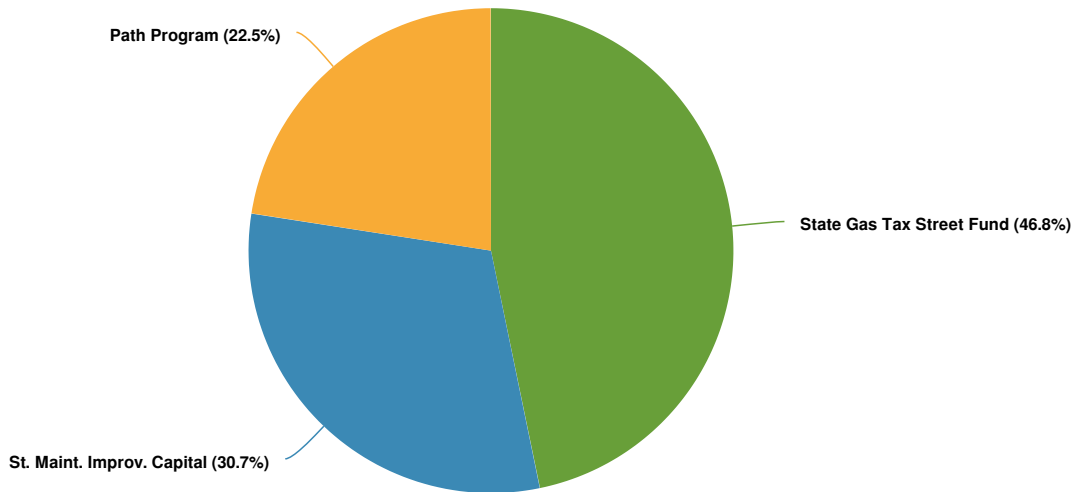
\$3,478,910 **\$264,753**
(8.24% vs. prior year)

Streets Approved and Historical Budget vs. Actual

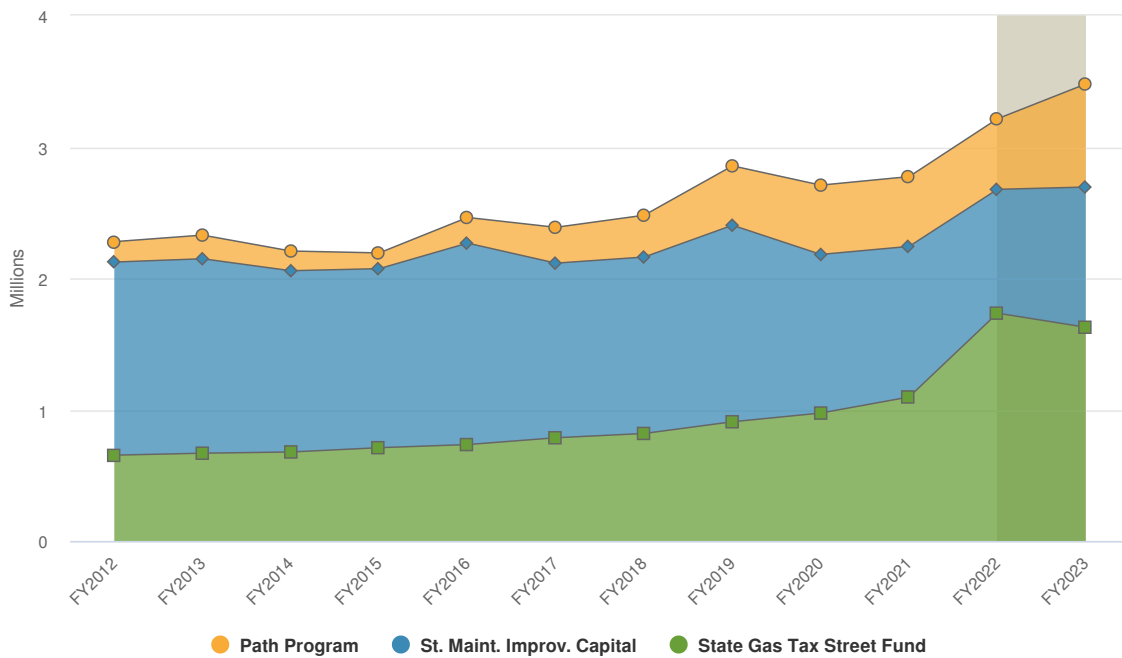


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

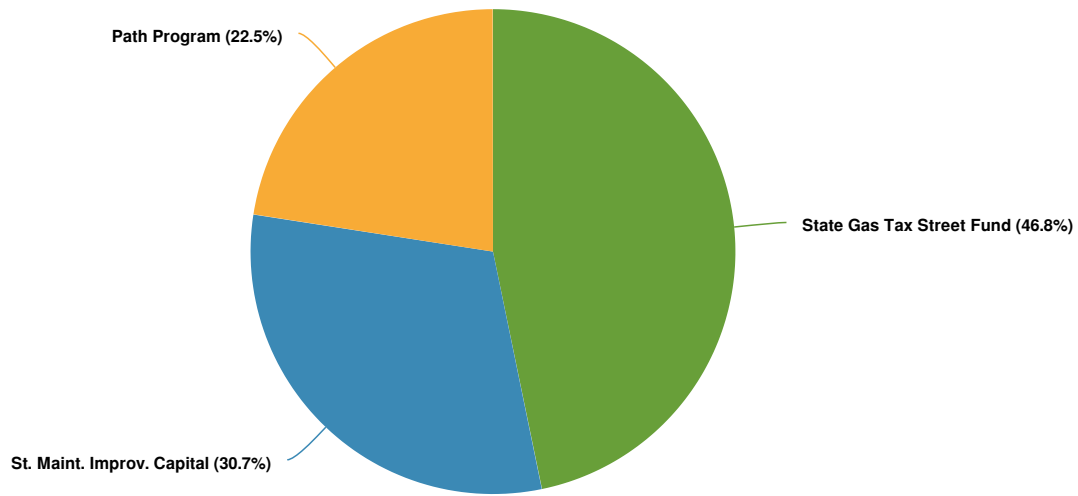


Grey background indicates budgeted figures.

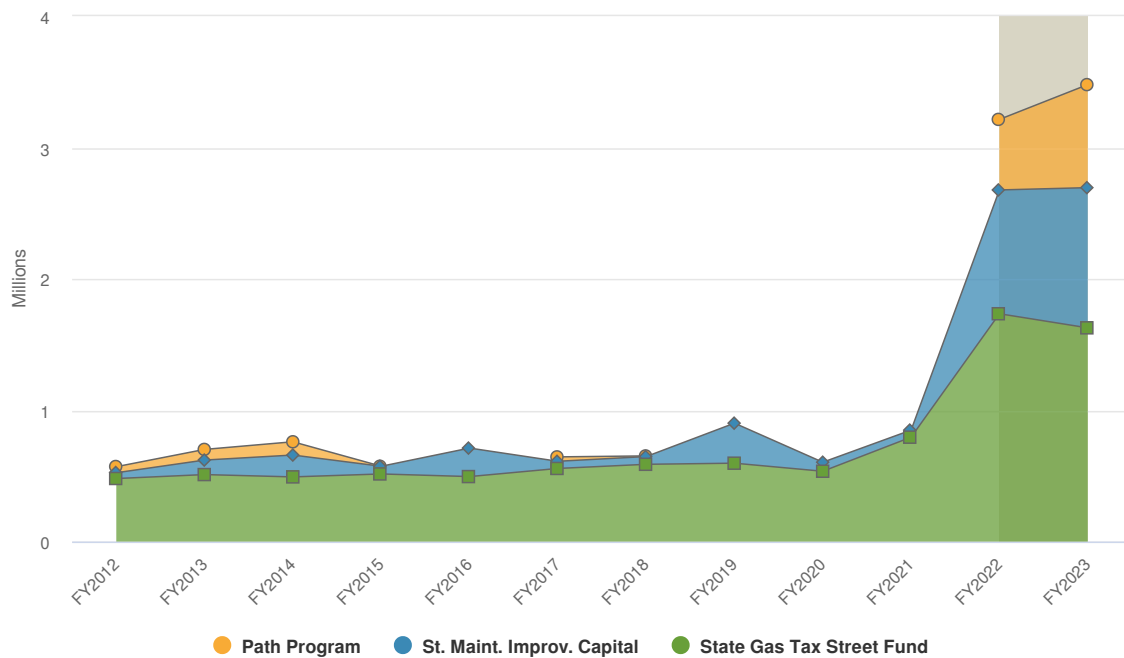
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
St. Maint. Improv. Capital						
Transfer In for Capital	570-010-391-040			\$41,237	\$41,238	0%
Beginning Fund Balance	570-000-300-000	\$1,191,436	\$1,138,708	\$889,942	\$968,202	8.8%
Interest	570-009-361-010	\$16,071	\$7,811	\$11,400	\$7,968	-30.1%
System Development Charges	570-009-340-022		\$0		\$50,000	N/A
Total St. Maint. Improv. Capital:		\$1,207,507	\$1,146,519	\$942,579	\$1,067,408	13.2%
State Gas Tax Street Fund						
BEG. FUND BAL.	575-000-300-000	\$310,863	\$417,246	\$396,375	\$756,897	91%
State Operating Grant	575-009-334-030		\$599		\$0	N/A
State Capital Grant	575-009-334-040			\$600,000	\$110,861	-81.5%
Interest	575-009-361-010	\$5,744	\$3,204	\$4,061	\$3,269	-19.5%
Miscellaneous Revenues	575-009-395-011	\$15	\$180	\$0	\$0	0%
State Gas Tax	575-009-335-015	\$657,242	\$674,874	\$733,922	\$755,995	3%
Total State Gas Tax Street Fund:		\$973,864	\$1,096,103	\$1,734,358	\$1,627,022	-6.2%
Path Program						
Transfer In for Capital	585-010-391-040	\$68,799	\$0	\$0	\$320,000	N/A
BEG. FUND BALANCE	585-000-300-000	\$452,061	\$527,657	\$532,415	\$460,702	-13.5%
Interest	585-009-361-010	\$6,798	\$3,704	\$4,805	\$3,778	-21.4%
Total Path Program:		\$527,657	\$531,361	\$537,220	\$784,480	46%
Total:		\$2,709,028	\$2,773,983	\$3,214,157	\$3,478,910	8.2%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
St. Maint. Improv. Capital						
Projects & Improvements	570-009-431-730	\$0	\$53,829	\$0	\$350,000	N/A

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
Construction	570-009-431-731	\$0	\$0	\$250,500	\$0	-100%
Transfer Out for Capital	570-010-491-040	\$68,799	\$0	\$0	\$21,000	N/A
RESERVED FOR FUTURE EXPENSE	570-010-490-002		\$0	\$692,079	\$696,408	0.6%
Total St. Maint. Improv. Capital:		\$68,799	\$53,829	\$942,579	\$1,067,408	13.2%
State Gas Tax Street Fund						
Contingency	575-009-490-000	\$0	\$0	\$37,298	\$36,424	-2.3%
Unappropriated Ending Fund Balance	575-010-490-002			\$559,479	\$286,504	-48.8%
Staff Pay	575-009-431-110	\$184,359	\$149,824	\$155,063	\$250,500	61.5%
Overtime	575-009-431-130	\$1,564	\$0	\$7,210	\$7,445	3.3%
Group Insurance	575-009-431-210	\$68,643	\$47,960	\$53,140	\$80,200	50.9%
FICA/Medicare	575-009-431-220	\$14,133	\$11,285	\$12,415	\$19,641	58.2%
Retirement	575-009-431-230	\$22,035	\$17,979	\$18,609	\$30,000	61.2%
Unemployment Contribution	575-009-431-250	\$89	\$88	\$162	\$250	54.3%
Workers' Compensation	575-009-431-260	\$23,269	\$7,388	\$11,262	\$10,700	-5%
Projects & Improvements	575-009-431-730	\$4	\$151,631	\$600,000	\$100,000	-83.3%
Machinery	575-009-431-741	\$0	\$2,921	\$0	\$0	0%
Vehicles	575-009-431-742	\$135	\$206,186	\$0	\$0	0%
Memberships/Dues	575-009-431-310	\$63	\$0	\$400	\$400	0%
Subscriptions	575-009-431-311	\$150	\$267	\$0	\$0	0%
Professional Services	575-009-431-320	\$15,936	\$30,792	\$24,625	\$25,856	5%
Labor Relations	575-009-431-321	\$4,885	\$0	\$0	\$0	0%
Technical Services	575-009-431-340	\$17,544	\$6,360	\$7,000	\$7,000	0%
Custodial Services	575-009-431-423	\$526	\$710	\$0	\$0	0%
Equipment Repair & Maintenance	575-009-431-430	\$5,894	\$4,535	\$6,500	\$6,695	3%
Building Repair & Maintenance	575-009-431-431	\$2,857	\$2,061	\$5,000	\$5,000	0%
Grounds Maintenance	575-009-431-432	\$2,526	\$827	\$2,000	\$2,000	0%
Equipment/Vehicle Rental	575-009-431-442	\$1,588	\$20,399	\$2,500	\$2,500	0%
Insurance	575-009-431-520	\$8,936	\$8,714	\$3,778	\$9,800	159.4%
Advertising	575-009-431-540	\$20	\$4,308	\$202	\$200	-1%
Duplicating & Printing	575-009-431-550	\$301	\$253	\$500	\$550	10%
Training/Travel	575-009-431-580	\$465	\$929	\$2,500	\$1,500	-40%
Office Supplies	575-009-431-610	\$616	\$565	\$2,500	\$2,500	0%
Cleaning Supplies	575-009-431-611	\$206	\$507	\$500	\$500	0%
Operating Supplies	575-009-431-612	\$22,028	\$16,248	\$40,000	\$40,000	0%
Uniforms/Clothing	575-009-431-613	\$2,347	\$1,227	\$3,500	\$3,500	0%
Tools & Small Equipment	575-009-431-614	\$41,426	\$2,248	\$3,500	\$3,600	2.9%
Bank Expense	575-009-431-615	\$300	\$0	\$0	\$0	0%
Furniture	575-009-431-617	\$38	\$278	\$500	\$500	0%
Postage	575-009-431-618	\$523	\$154	\$0	\$0	0%
Computers	575-009-431-619	\$2,783	\$0	\$0	\$0	0%
Natural Gas	575-009-431-621	\$804	\$880	\$850	\$875	2.9%
Electricity	575-009-431-622	\$2,264	\$1,875	\$3,000	\$3,240	8%
Phone	575-009-431-623	\$2,737	\$2,878	\$3,500	\$3,500	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change
TV/Internet	575-009-431-624	\$3,264	\$3,036	\$3,500	\$3,600	2.9%
Gasoline/Fuel	575-009-431-626	\$9,147	\$7,668	\$11,615	\$12,312	6%
Food & Beverage	575-009-431-630	\$12	\$7	\$100	\$100	0%
Special Events	575-009-431-803	\$153	\$0	\$400	\$400	0%
Admin Svc Chgs	575-009-431-812	\$0	\$59,738	\$65,031	\$245,297	277.2%
Finance Svc Chgs	575-009-431-813	\$0	\$20,047	\$20,011	\$68,151	240.6%
Transfer Out for Services	575-010-491-020	\$68,702	\$0	\$0	\$0	0%
Transfer Out for Capital	575-010-491-040	\$1,932	\$1,940	\$66,208	\$355,782	437.4%
Total State Gas Tax Street Fund:		\$535,202	\$794,715	\$1,734,358	\$1,627,022	-6.2%
Path Program						
Projects & Improvements	585-009-431-730	\$0	\$0	\$75,000	\$150,000	100%
RESERVED FOR FUTURE EXPENSE	585-010-490-002		\$0	\$462,220	\$634,480	37.3%
Total Path Program:		\$0	\$0	\$537,220	\$784,480	46%
Total:		\$604,001	\$848,544	\$3,214,157	\$3,478,910	8.2%

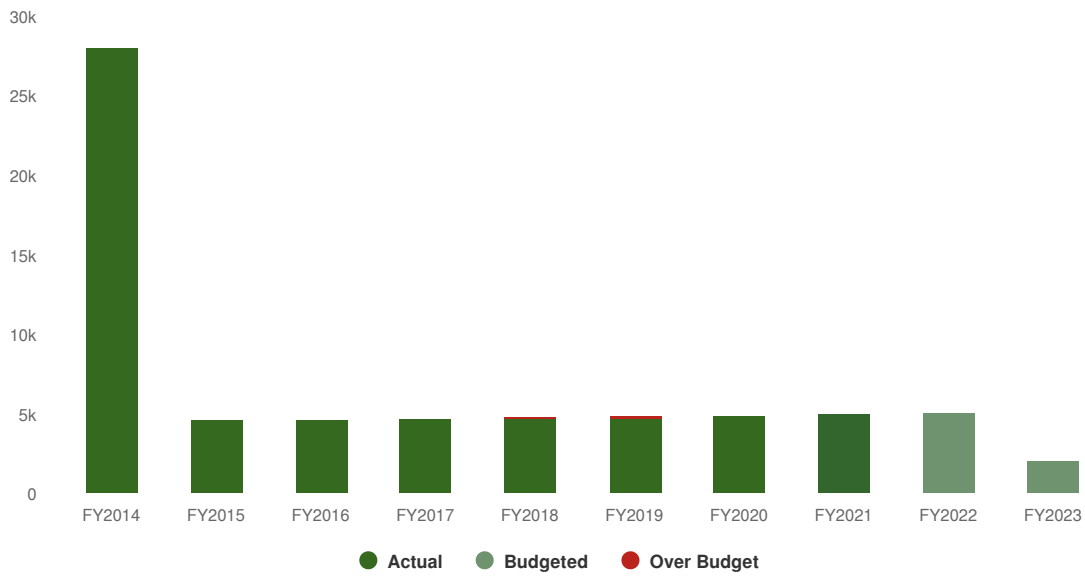
Weddle Bridge

This fund is used for the preservation of Weddle Bridge in Sankey Park. The approved budget includes funding to evaluate the bridge and utilizes the entire fund balance.

Revenues Summary

\$2,056 **-\$3,044**
(-59.69% vs. prior year)

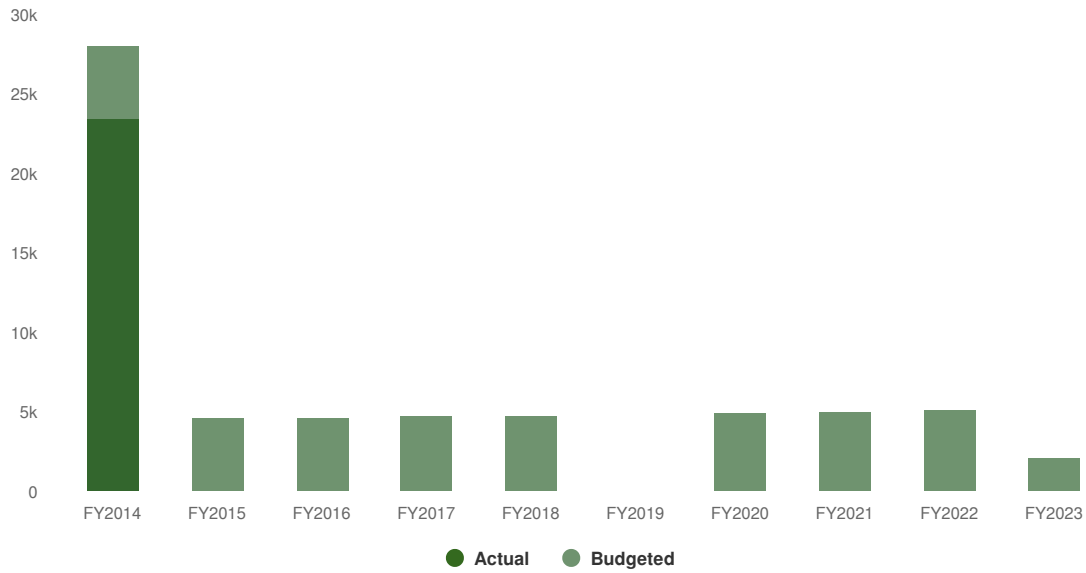
Weddle Bridge Approved and Historical Budget vs. Actual



Expenditures Summary

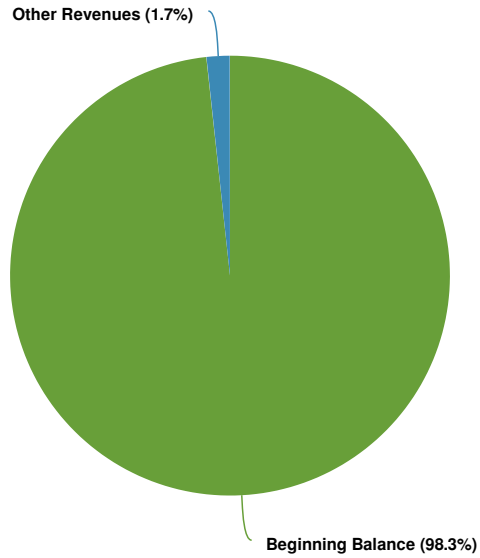
\$2,056 **-\$3,044**
(-59.69% vs. prior year)

Weddle Bridge Approved and Historical Budget vs. Actual

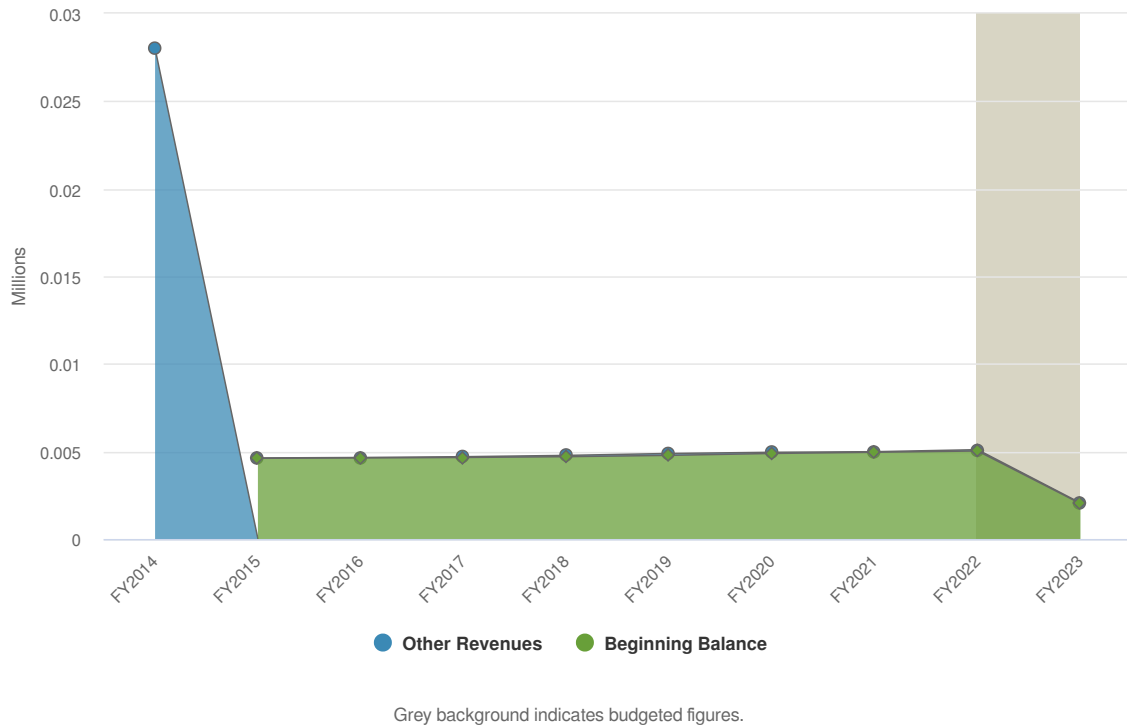


Revenues by Source

Projected 2023 Revenues by Source



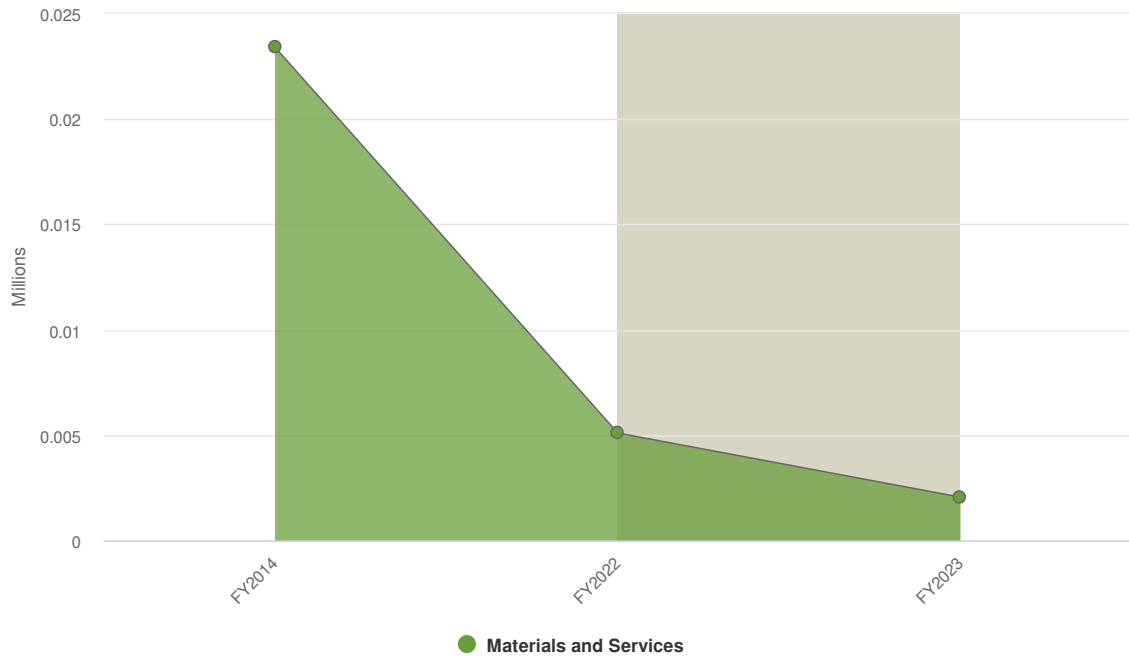
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Weddle Bridge)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
Beginning Fund Balance	753-000-300-000	\$4,883	\$4,951	\$5,025	\$2,021	\$2,021	-59.8%
Total Beginning Balance:		\$4,883	\$4,951	\$5,025	\$2,021	\$2,021	-59.8%
Other Revenues							
Interest	753-009-361-010	\$68	\$35	\$75	\$35	\$35	-53.3%
Total Other Revenues:		\$68	\$35	\$75	\$35	\$35	-53.3%
Total Revenue Source:		\$4,951	\$4,986	\$5,100	\$2,056	\$2,056	-59.7%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Weddle Bridge)	FY2023 Budgeted	% Change
Expense Objects							
Materials and Services							
Professional Services	753-009-452-320	\$0	\$0	\$5,100	\$2,056	\$2,056	-59.7%
Total Materials and Services:		\$0	\$0	\$5,100	\$2,056	\$2,056	-59.7%
Total Expense Objects:		\$0	\$0	\$5,100	\$2,056	\$2,056	-59.7%

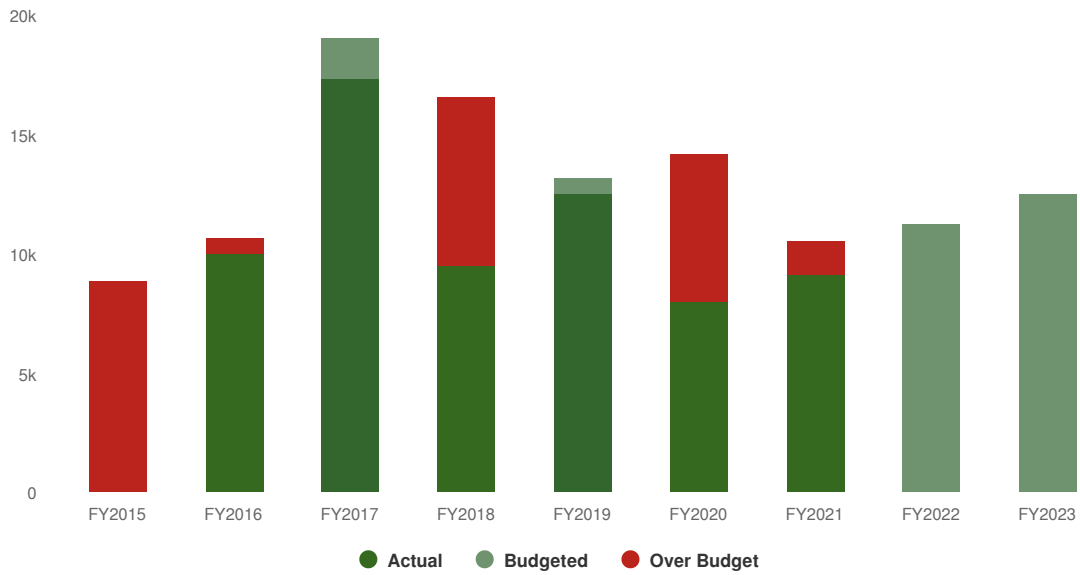
Special Events

Special events for fundraisers for parks or nonprofits in Sweet Home are recognized in this fund.

Revenues Summary

\$12,498 **\$1,254**
 (11.15% vs. prior year)

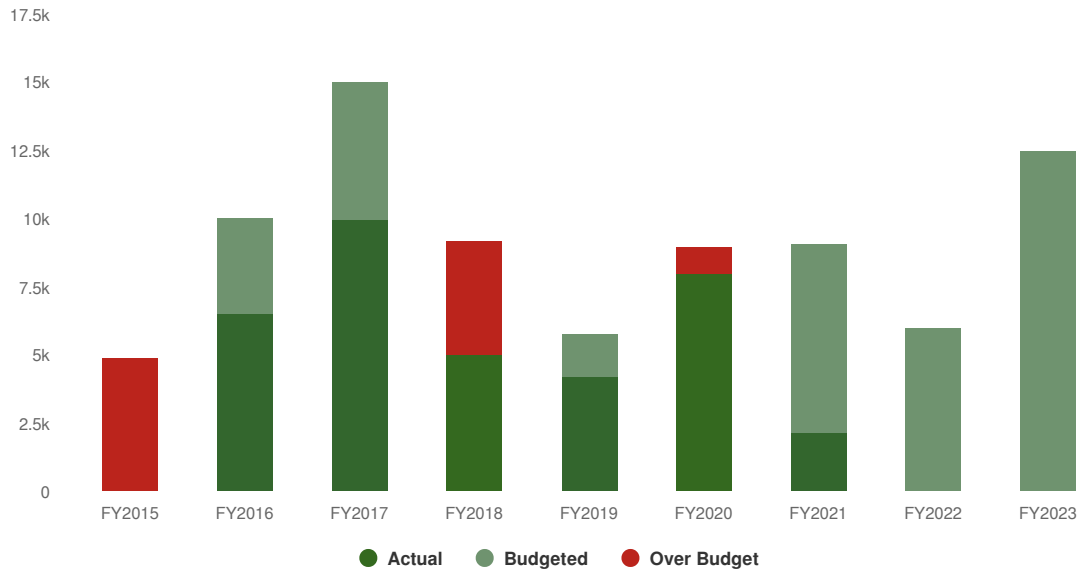
Special Events Approved and Historical Budget vs. Actual



Expenditures Summary

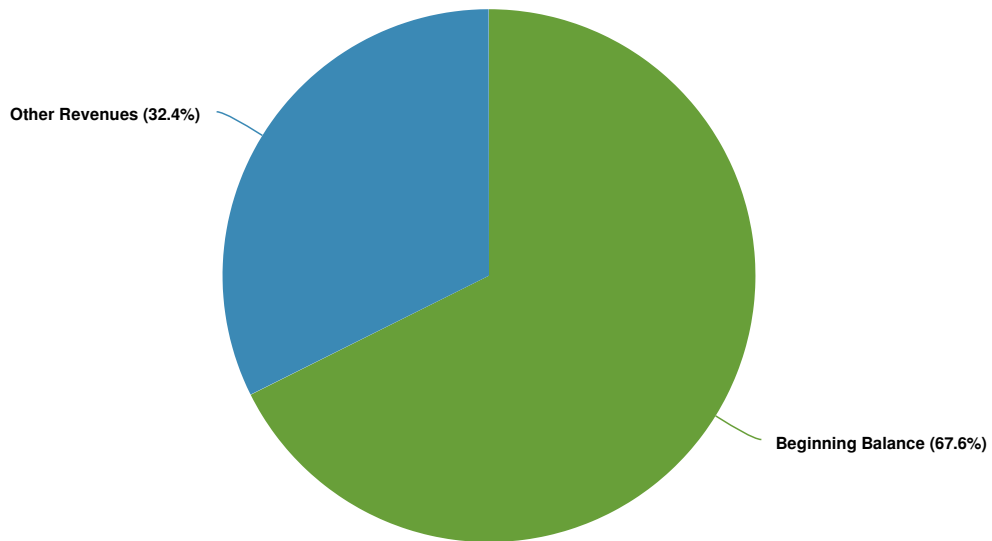
\$12,498 **\$6,498**
 (108.30% vs. prior year)

Special Events Approved and Historical Budget vs. Actual

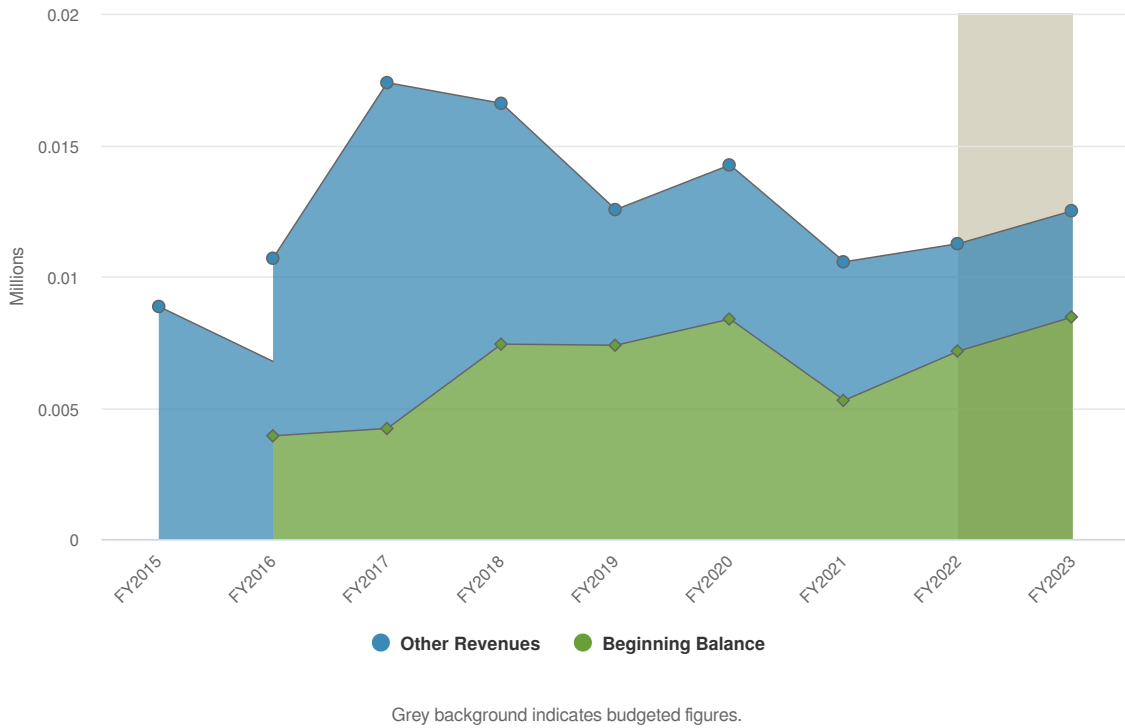


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Special Events)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
Beginning Fund Balance	754-000-300-000	\$8,373	\$5,278	\$7,154	\$8,453	\$8,453	18.2%
Total Beginning Balance:		\$8,373	\$5,278	\$7,154	\$8,453	\$8,453	18.2%
Other Revenues							
Misc. Operating Grants	754-002-330-030	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
Interest	754-002-361-010	\$118	\$44	\$90	\$45	\$45	-50%
Donations	754-002-364-030	\$0	\$2,595	\$0	\$0	\$0	0%
Special Events Revenue	754-002-395-012	\$5,748	\$2,635	\$2,000	\$2,000	\$2,000	0%
Total Other Revenues:		\$5,866	\$5,274	\$4,090	\$4,045	\$4,045	-1.1%
Total Revenue Source:		\$14,239	\$10,552	\$11,244	\$12,498	\$12,498	11.2%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Special Events)	FY2023 Budgeted	% Change
Expense Objects							
Materials and Services							
Duplicating & Printing	754-002-480-550		\$200		\$0	\$0	N/A
Special Events	754-002-480-803	\$8,962	\$1,943	\$6,000	\$12,498	\$12,498	108.3%
Total Materials and Services:		\$8,962	\$2,144	\$6,000	\$12,498	\$12,498	108.3%
Total Expense Objects:		\$8,962	\$2,144	\$6,000	\$12,498	\$12,498	108.3%

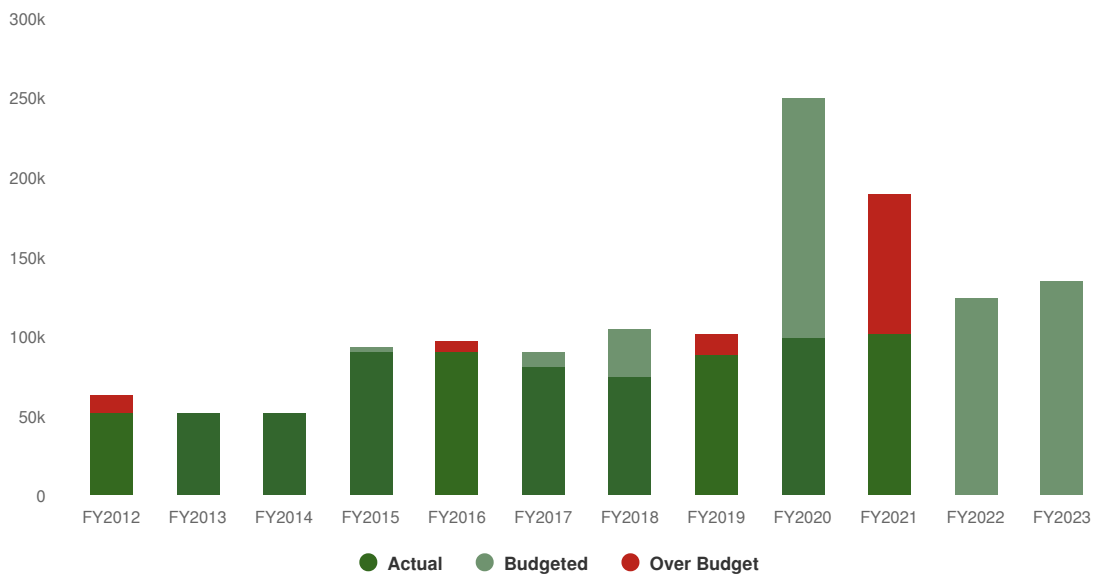
Public Transit Grant

This fund is used as a pass-through for grant funds received by the City for the Senior Center to operate the bus service in Sweet Home.

Revenues Summary

\$135,000 **\$10,000**
 (8.00% vs. prior year)

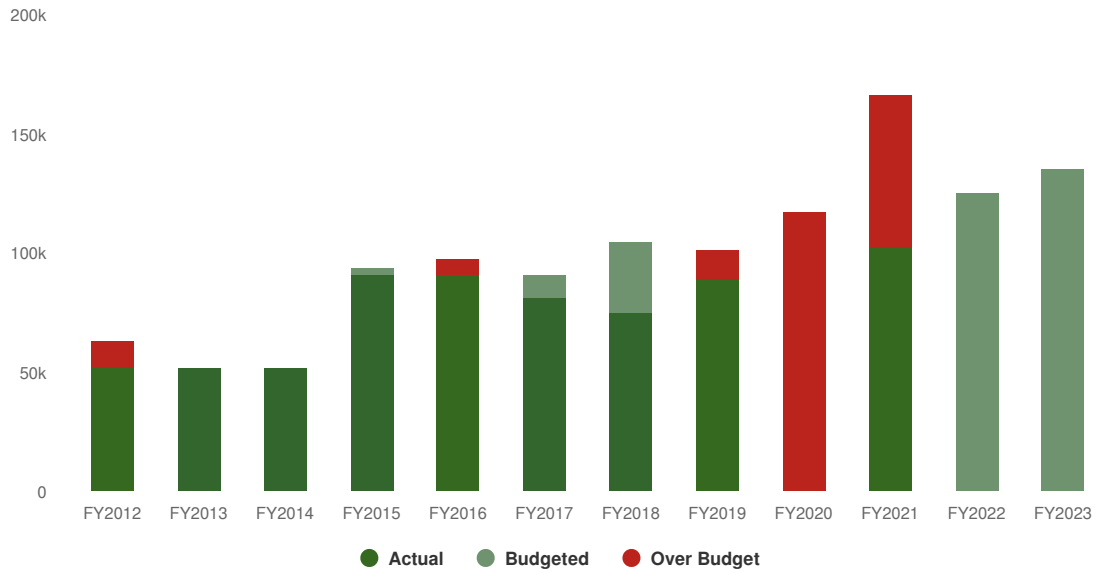
Public Transit Grant Approved and Historical Budget vs. Actual



Expenditures Summary

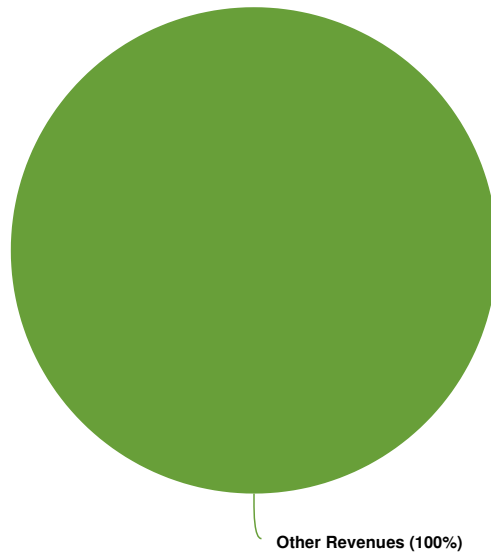
\$135,000 **\$10,000**
 (8.00% vs. prior year)

Public Transit Grant Approved and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

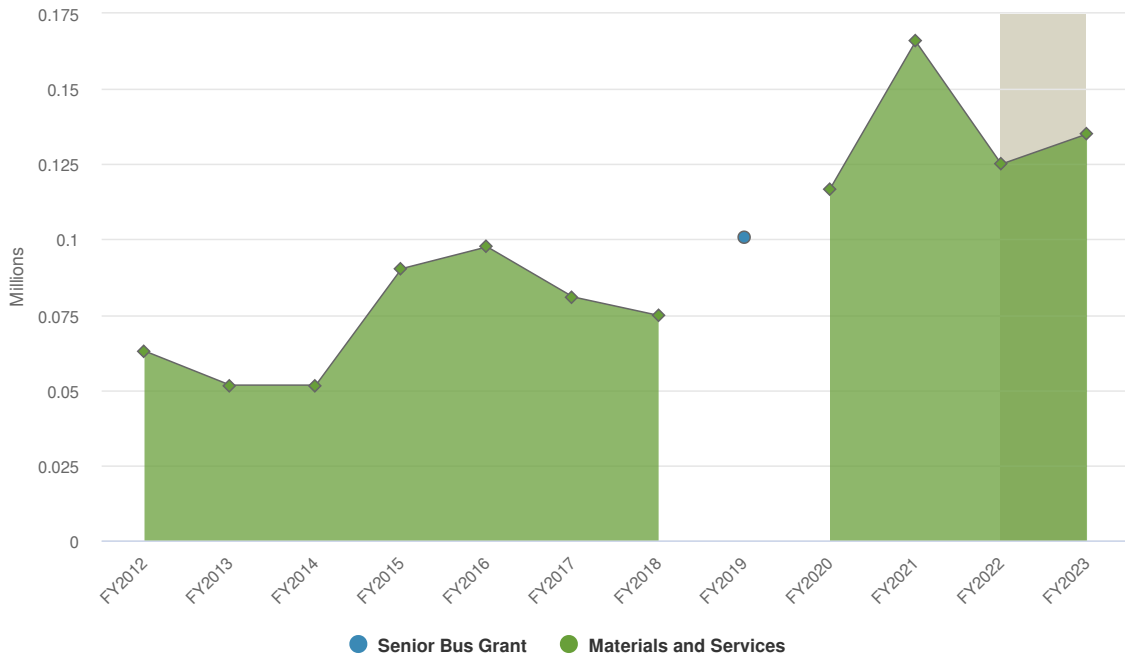


Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Transit Grant)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
Beginning Fund Balance	755-000-300-000	\$1,068	-\$17,216	\$0	\$0	\$0	0%
Total Beginning Balance:		\$1,068	-\$17,216	\$0	\$0	\$0	0%
Other Revenues							
State Operating Grant	755-002-334-030	\$98,449	\$207,196	\$125,000	\$135,000	\$135,000	8%
Total Other Revenues:		\$98,449	\$207,196	\$125,000	\$135,000	\$135,000	8%
Total Revenue Source:		\$99,517	\$189,980	\$125,000	\$135,000	\$135,000	8%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Public Transit Grant)	FY2023 Budgeted	% Change
Expense Objects							
Materials and Services							
Grant Expense	755-002-480-809	\$116,733	\$165,780	\$125,000	\$135,000	\$135,000	8%
Total Materials and Services:		\$116,733	\$165,780	\$125,000	\$135,000	\$135,000	8%
Total Expense Objects:		\$116,733	\$165,780	\$125,000	\$135,000	\$135,000	8%

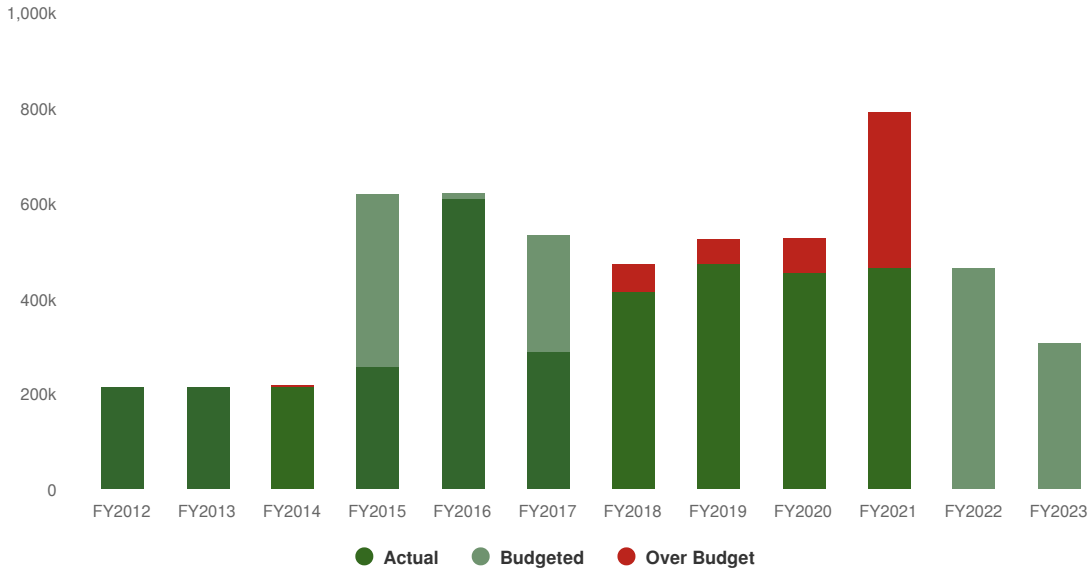
Economic Development

The Budget Committee renamed the Housing Rehabilitation Fund in order to use old repaid loans that have been sitting inactive for years. The fund is primarily used to furnish the Commercial Exterior Improvement Program grants offered by the City for commercial buildings. The fund has no active revenue stream and occasionally sees deposits as old Home Rehabilitation loans are paid off. This revenue is not guaranteed and future plans for this fund (and associated programs) are unknown once this funding is spent.

Revenues Summary

\$309,320 **-\$155,376**
 (-33.44% vs. prior year)

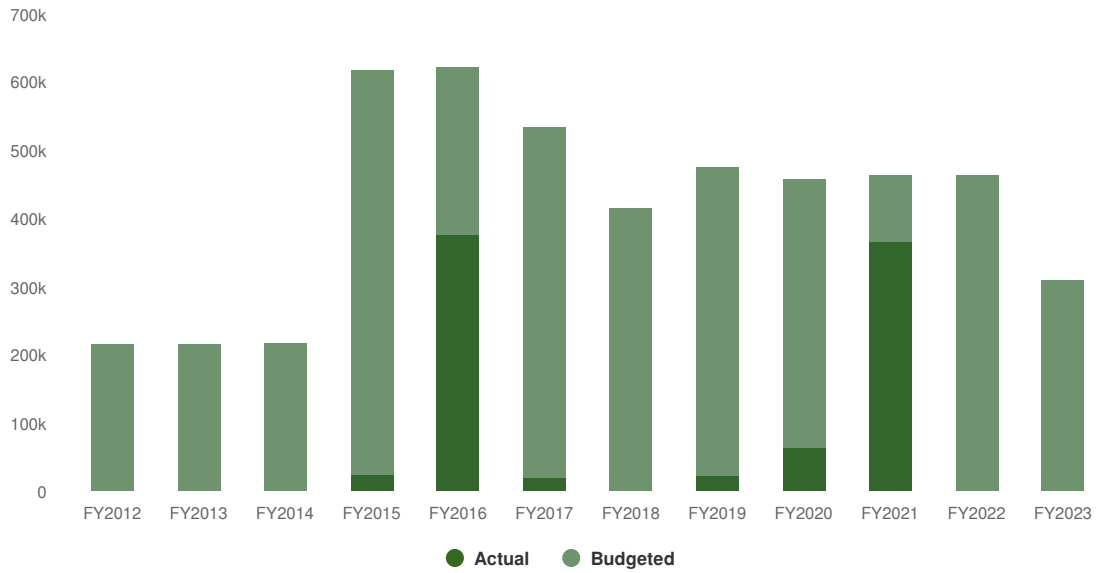
Economic Development Approved and Historical Budget vs. Actual



Expenditures Summary

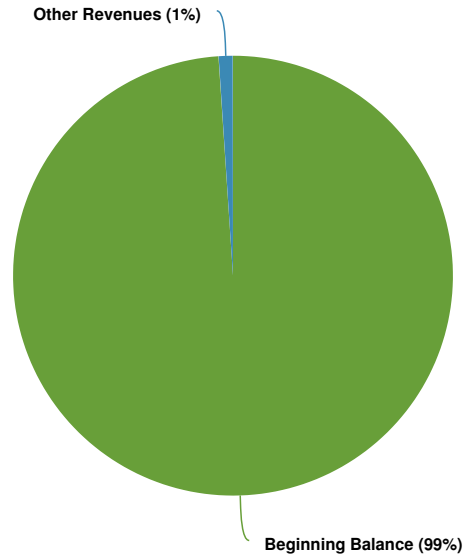
\$309,320 **-\$155,376**
 (-33.44% vs. prior year)

Economic Development Approved and Historical Budget vs. Actual

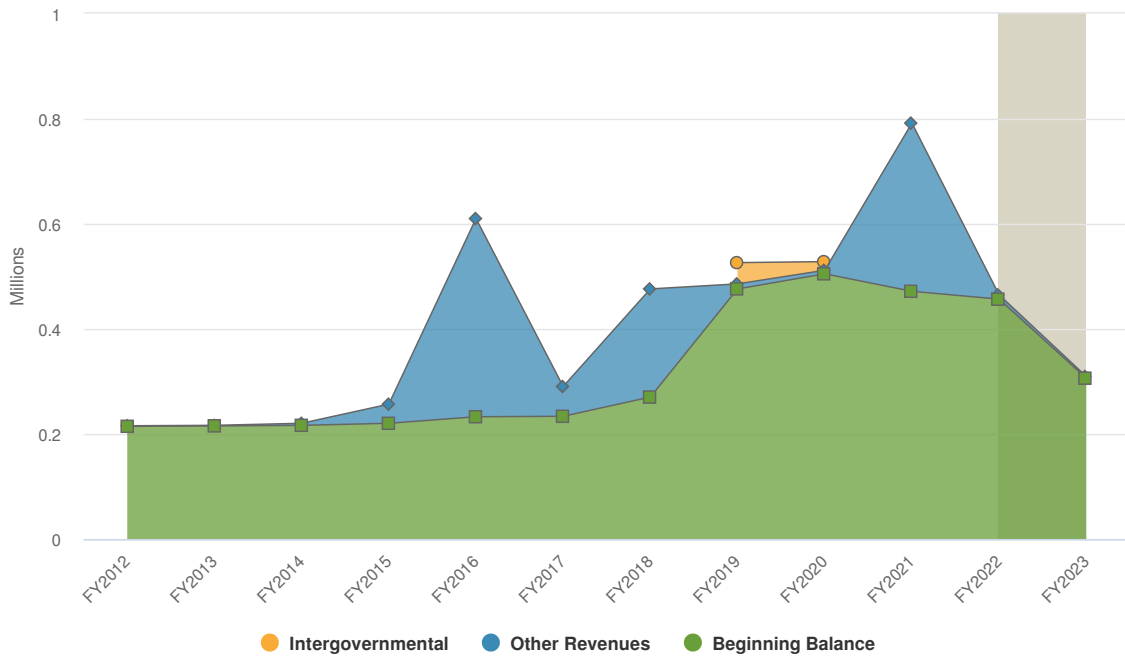


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



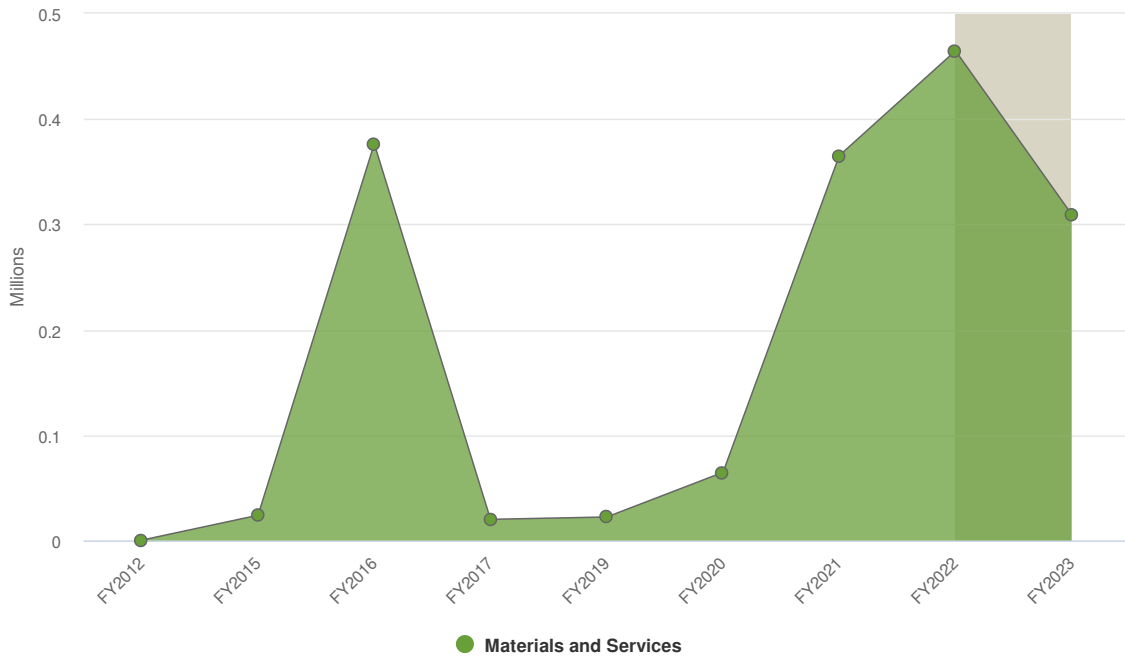
Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Economic and Community Development)	FY2023 Budgeted	% Change
Revenue Source							
Beginning Balance							
BEGINNING FUND BALANCE	760-000-300-000	\$504,731	\$471,483	\$456,512	\$306,082	\$306,082	-33%
Total Beginning Balance:		\$504,731	\$471,483	\$456,512	\$306,082	\$306,082	-33%
Other Revenues							
State Capital Grant	760-006-334-040	\$0	\$316,957	\$0	\$0	\$0	0%
Interest	760-006-361-010	\$6,723	\$3,174	\$8,184	\$3,238	\$3,238	-60.4%
Total Other Revenues:		\$6,723	\$320,131	\$8,184	\$3,238	\$3,238	-60.4%
Intergovernmental							
Federal Capital Grant	760-006-331-040	\$16,500	\$0	\$0	\$0	\$0	0%
Total Intergovernmental:		\$16,500	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$527,954	\$791,614	\$464,696	\$309,320	\$309,320	-33.4%

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY23 Proposed Budget (Economic and Community Development)	FY2023 Budgeted	% Change
Expense Objects							
Materials and Services							
Professional Services	760-006-465-320		\$0	\$30,000	\$0	\$0	-100%
Advertising	760-006-465-540	\$0	\$1,822	\$0	\$0	\$0	0%
Special Events	760-006-465-803	\$0	\$41,505	\$0	\$0	\$0	0%
CEIP	760-006-465-804	\$28,192	\$32,477	\$0	\$0	\$0	0%
Grant Expense	760-006-465-809	\$36,500	\$289,458	\$0	\$0	\$0	0%
Economic Development	760-006-465-810	\$0	\$0	\$434,696	\$309,320	\$309,320	-28.8%
Total Materials and Services:		\$64,692	\$365,262	\$464,696	\$309,320	\$309,320	-33.4%
Total Expense Objects:		\$64,692	\$365,262	\$464,696	\$309,320	\$309,320	-33.4%

CAPITAL IMPROVEMENTS

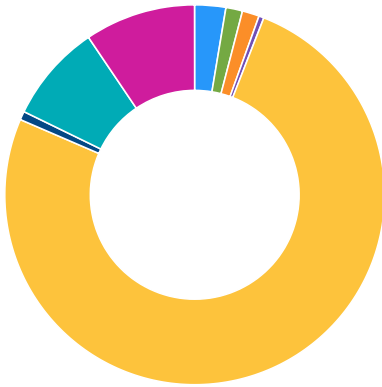


Capital Improvements: One-year Plan

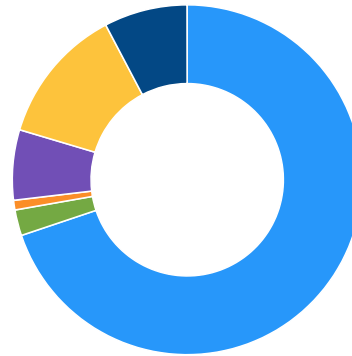
Total Capital Requested
\$15,156,000

22 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Highways & Streets (3%)	\$400,000.00
Intergovernmental (Non-Dept) (1%)	\$215,000.00
Police (1%)	\$220,000.00
Sewage Collection (0%)	\$65,000.00
Sewage Treatment (76%)	\$11,450,000.00
Storm Water (1%)	\$110,000.00
Water Distribution (8%)	\$1,265,000.00
Water Treatment (9%)	\$1,431,000.00
TOTAL	\$15,156,000.00

Grants/Donations (70%)	\$8,622,397.00
Public Safety Levy (2%)	\$295,000.00
Storm Water (1%)	\$110,000.00
Streets (6%)	\$800,000.00
Wastewater (13%)	\$1,565,000.00
Water (8%)	\$951,000.00
TOTAL	\$12,343,397.00

Police Requests

Itemized Requests for 2023

HVAC Unit Replacement	\$60,000
------------------------------	-----------------

There are six HVAC units on top of our Police Department building and each is over 20 years old. The intent is to begin budgeting for replacements on a yearly basis.

Patrol Vehicle	\$50,000
-----------------------	-----------------

Purchase a marked patrol vehicle for our fleet. The intent will be to ensure that our vehicles remain up to date and as maintenance free as possible.

Radio System Repeater	\$40,000
------------------------------	-----------------

The end of life is approaching for the Police Department's primary radio repeater.

Roof Replacement	\$70,000
-------------------------	-----------------

The flat roof portion of the Police Department facility is in need of replacement. It is over 20 years old.

Total: \$220,000

Water Treatment Requests

Itemized Requests for 2023

Vacuum Sludge Recirculation **\$100,000**

A process involved in the treatment of the City's water that has not worked as intended for some time increasing other material costs.

WTP Emergency Generator Project **\$200,000**

Design and construct backup emergency generator for the WTP. The existing WTP was constructed without a backup emergency generator. If power is lost to the WTP and cannot product water, the result would be a water outage for the...

WTP Finish Water & Backwash Pumping Project **\$570,000**

The Water Treatment Plant (WTP) needs a Variable Flow Device and Backflow pumps to increase efficiency. The Variable Flow Device, or VFD, is installed to limit the flow of water from the WTP. Currently, the water system is an all on or all off...

WTP Fluoride System Replacement **\$91,000**

Replace existing fluoride system for the WTP which has failed.

WTP Raw Water Control Valve Replacement **\$150,000**

Place raw water control valve that has failed.

WTP SCADA Automation Upgrades **\$195,000**

Update SCADA system, stabilizing and improving functionality of the water treatment process. This new SCADA will integrate with the new WWTP SCADA system.

WTP Security Upgrades **\$50,000**

Extend site fencing to encompass full property and install security cameras to improve site security as per AWIA risk assessment recommendations.

WTP Turbidimeters Replacement **\$75,000**

Replace turbidimeters and controllers that are at end of life. These are required by OHA.

Total: \$1,431,000

Water Distribution Requests

Itemized Requests for 2023

EZ Valves Installation **\$35,000**

Install hot-tap style EZ Valves to improve isolation on existing City water mains to provide improved ability to shut down sections of mains during emergency repairs.

Small Diameter Water Line Replacement **\$1,200,000**

Design and construct new water mains to replace aging 2" water distribution mains. Project will be phased determined by funding, includes street overlay.

Water Master Plan Update **\$30,000**

Evaluate, model, and document long-range planning for the water distribution system.

Total: \$1,265,000



Sewage Treatment Requests

Itemized Requests for 2023

Wastewater Treatment Plant Construction Services	\$750,000
---	------------------

Engineering construction inspection & oversight for the WWTP.

Wastewater Treatment Plant Rehabilitation	\$10,700,000
--	---------------------

Rehabilitate and construct new components to Wastewater Treatment Plant.

Total: \$11,450,000

Sewage Collection Requests

Itemized Requests for 2023

General Sewer System Rehabilitation	\$65,000
--	-----------------

Identify and replace aging manhole structures, rehabilitate sewer collection system pipelines and laterals and target I&I reduction in older areas of town.

Total: \$65,000

Highways & Streets Requests

Itemized Requests for 2023

Street Overlay/Chip Seal Maintenance Program	\$200,000
---	------------------

Overlay and/or chip seal various roads for surface preventive maintenance. Fiscal year 2022 is funded by ODOT exchange funds with future funds coming from state gas tax monies.

Utility Relocations for ODOT Ramp Project	\$200,000
--	------------------

Relocate city utilities that are in conflict with ODOT's settlement ramp project designs.

Total: \$400,000

Pub. Works Requests

Itemized Requests for 2023

Stormwater Master Plan Update	\$110,000
--------------------------------------	------------------

Evaluate, model, and document long range planning for stormwater conveyance system.

Total: \$110,000

Intergovernmental (Non-Dept) Requests

Itemized Requests for 2023

City Fuel Station	\$215,000
-------------------	-----------

The City currently obtains fuel from a local Pacific Pride station on the corner of 18th and Main Street. While this solution has met the needs of the City, there is a concern related to emergency management. In the event of an emergency, the City...

Total: \$215,000

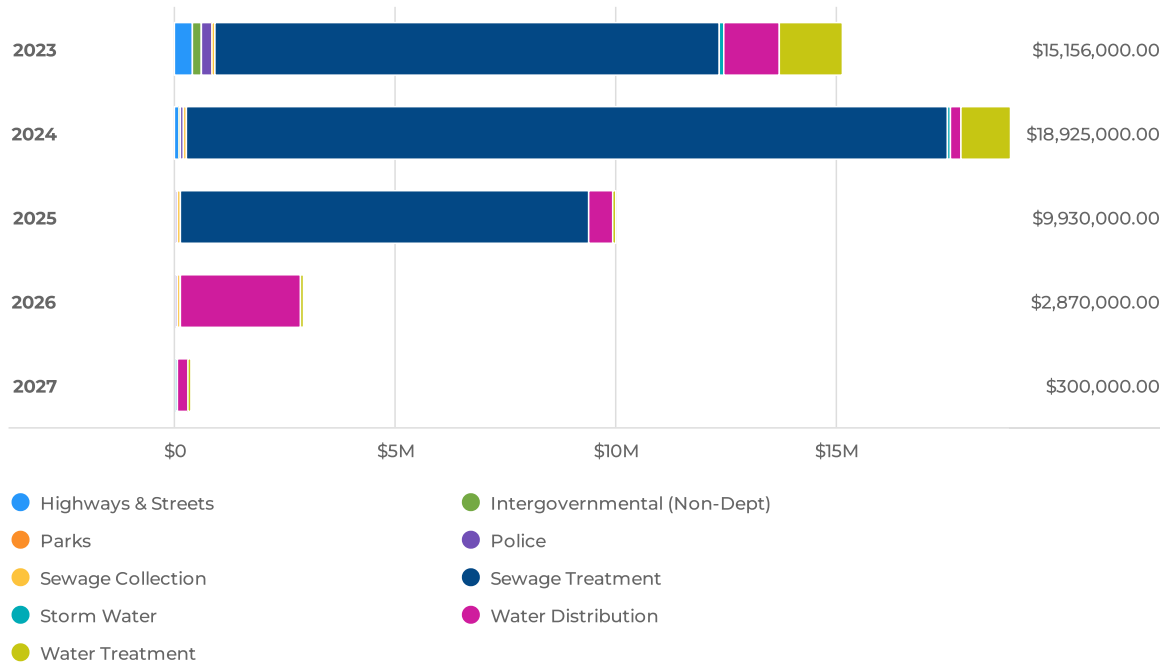


Capital Improvements: Multi-year Plan

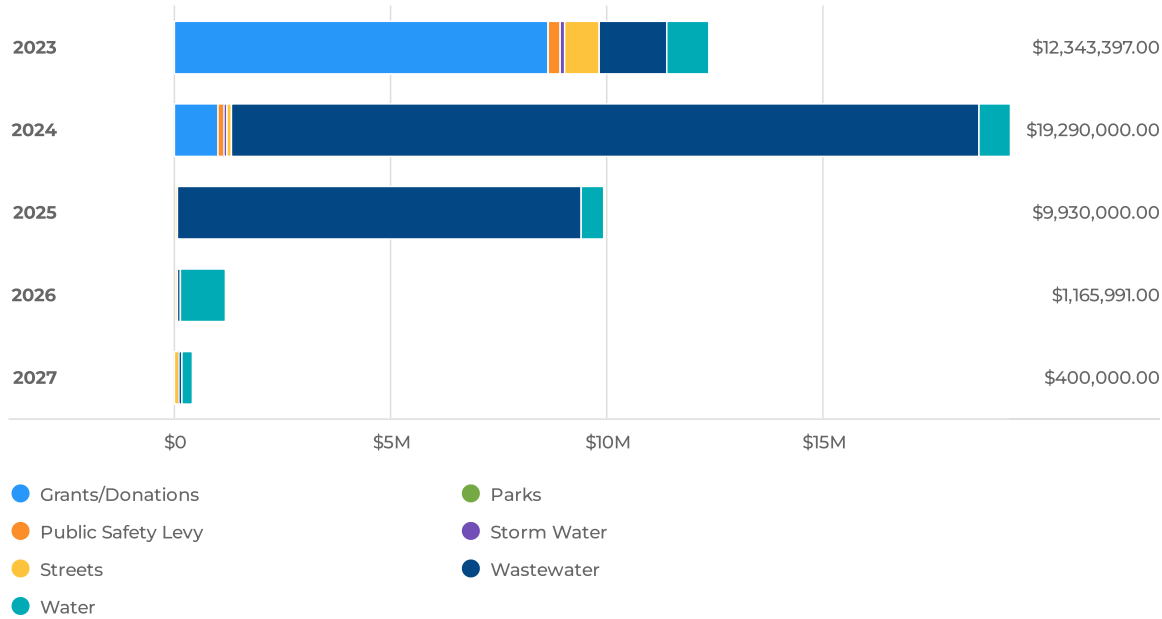
Total Capital Requested
\$47,181,000

28 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Cost Savings & Revenues

There's no data for building chart

Water Distribution Requests

Itemized Requests for 2023-2028

EZ Valves Installation	\$175,000
Install hot-tap style EZ Valves to improve isolation on existing City water mains to provide improved ability to shut down sections of mains during emergency repairs.	
New Water Reservoir	\$2,800,000
Evaluate location for new water reservoir, or rehabilitate existing to increase storage capacity, and to equalize pressures in the water distribution system.	
Small Diameter Water Line Replacement	\$2,000,000
Design and construct new water mains to replace aging 2" water distribution mains. Project will be phased determined by funding, includes street overlay.	
Water Master Plan Update	\$30,000
Evaluate, model, and document long-range planning for the water distribution system.	
Total: \$5,005,000	

Police Requests

Itemized Requests for 2023-2028

Camera System Upgrades	\$25,000
-------------------------------	-----------------

The Police Department's camera system is dated and needs upgraded.

HVAC Unit Replacement	\$60,000
------------------------------	-----------------

There are six HVAC units on top of our Police Department building and each is over 20 years old. The intent is to begin budgeting for replacements on a yearly basis.

Patrol Vehicle	\$200,000
-----------------------	------------------

Purchase a marked patrol vehicle for our fleet. The intent will be to ensure that our vehicles remain up to date and as maintenance free as possible.

Radio System Repeater	\$40,000
------------------------------	-----------------

The end of life is approaching for the Police Department's primary radio repeater.

Roof Replacement	\$70,000
-------------------------	-----------------

The flat roof portion of the Police Department facility is in need of replacement. It is over 20 years old.

Total: \$395,000

Water Treatment Requests

Itemized Requests for 2023-2028

Vacuum Sludge Recirculation **\$200,000**

A process involved in the treatment of the City's water that has not worked as intended for some time increasing other material costs.

WTP Emergency Generator Project **\$1,160,000**

Design and construct backup emergency generator for the WTP. The existing WTP was constructed without a backup emergency generator. If power is lost to the WTP and cannot product water, the result would be a water outage for the...

WTP Finish Water & Backwash Pumping Project **\$570,000**

The Water Treatment Plant (WTP) needs a Variable Flow Device and Backflow pumps to increase efficiency. The Variable Flow Device, or VFD, is installed to limit the flow of water from the WTP. Currently, the water system is an all on or all off...

WTP Fluoride System Replacement **\$91,000**

Replace existing fluoride system for the WTP which has failed.

WTP Raw Water Control Valve Replacement **\$150,000**

Place raw water control valve that has failed.

WTP SCADA Automation Upgrades **\$195,000**

Update SCADA system, stabilizing and improving functionality of the water treatment process. This new SCADA will integrate with the new WWTP SCADA system.

WTP Security Upgrades **\$70,000**

Extend site fencing to encompass full property and install security cameras to improve site security as per AWIA risk assessment recommendations.

WTP Turbidimeters Replacement **\$75,000**

Replace turbidimeters and controllers that are at end of life. These are required by OHA.

Total: \$2,511,000

Sewage Treatment Requests

Itemized Requests for 2023-2028

Wastewater Treatment Plant Construction Services **\$2,500,000**

Engineering construction inspection & oversight for the WWTP.

Wastewater Treatment Plant Rehabilitation **\$35,500,000**

Rehabilitate and construct new components to Wastewater Treatment Plant.

Total: \$38,000,000



Sewage Collection Requests

Itemized Requests for 2023-2028

General Sewer System Rehabilitation **\$325,000**

Identify and replace aging manhole structures, rehabilitate sewer collection system pipelines and laterals and target I&I reduction in older areas of town.

Total: \$325,000

Highways & Streets Requests

Itemized Requests for 2023-2028

Street Overlay/Chip Seal Maintenance Program **\$300,000**

Overlay and/or chip seal various roads for surface preventive maintenance. Fiscal year 2022 is funded by ODOT exchange funds with future funds coming from state gas tax monies.

Utility Relocations for ODOT Ramp Project **\$200,000**

Relocate city utilities that are in conflict with ODOT's settlement ramp project designs.

Total: \$500,000

Parks Requests

Itemized Requests for 2023-2028

Hobart Wildlife Habitat Improvements **\$20,000**

Design and construct approach roadway from 35th Avenue. Add gardens, trees and creek plants

Total: \$20,000

Pub. Works Requests

Itemized Requests for 2023-2028

38th Avenue and Long Street Drainage Improvements **\$65,000**

Increase capacity on undersized culverts on Long St. from 37th Ave. to 38th Ave., and improve grade for efficient stormwater conveyance.

Stormwater Master Plan Update **\$110,000**

Evaluate, model, and document long range planning for stormwater conveyance system.

Total: \$175,000



Intergovernmental (Non-Dept) Requests

Itemized Requests for 2023-2028

City Fuel Station	\$250,000
-------------------	-----------

The City currently obtains fuel from a local Pacific Pride station on the corner of 18th and Main Street. While this solution has met the needs of the City, there is a concern related to emergency management. In the event of an emergency, the City...

Total: \$250,000



DEBT



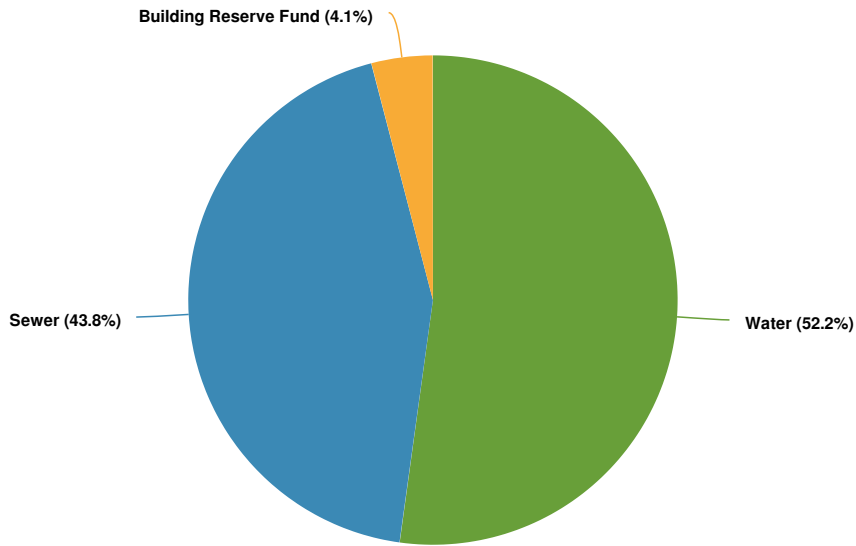
Government-wide Debt Overview



\$12,899,672

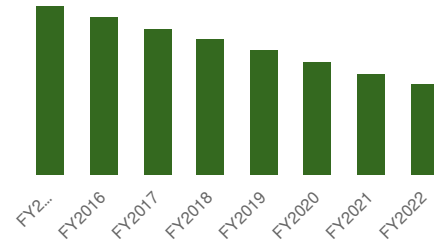
-\$1,215,579 (-8.61% vs. 2021 year)

Debt by Fund



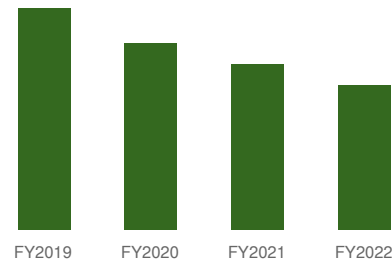
	FY2022
All Funds	Estimated
Public Safety	\$0
Building Reserve Fund	\$523,007
Water	\$6,731,664
Sewer	\$5,645,000
Total All Funds:	\$12,899,672

Sewer



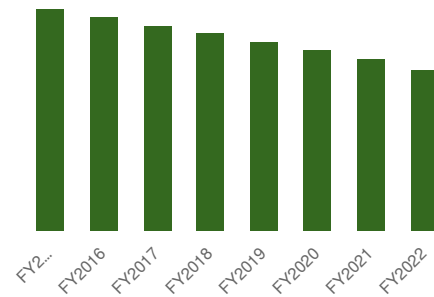
	FY2022
Sewer	Estimated
Sewer	\$5,645,000
Total Sewer:	\$5,645,000

Building Reserve Fund



	FY2022
Building Reserve Fund	Estimated
Building Reserve Fund	\$523,007
Total Building Reserve Fund:	\$523,007

Water



	FY2022
Water	Estimated
Water	\$6,731,664
Total Water:	\$6,731,664

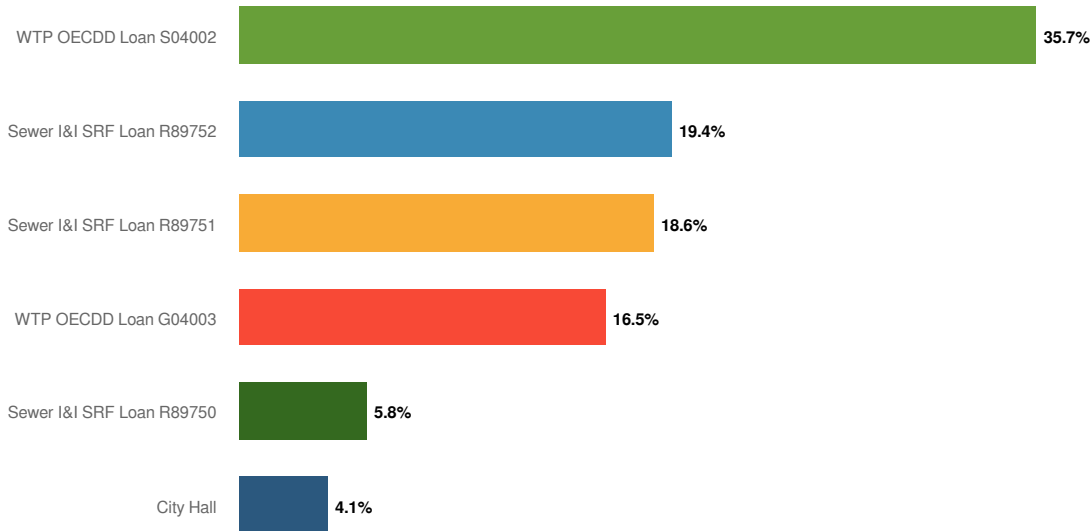
Debt Snapshot



\$12,899,672

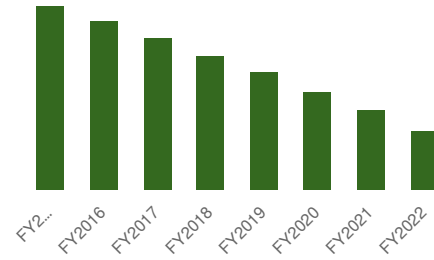
-\$1,215,579 (-8.61% vs. 2021 year)

Debt by Type



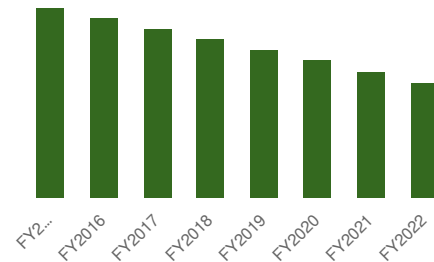
	FY2022
Debt	Estimated
Sewer I&I SRF Loan R89750	\$745,000
Sewer I&I SRF Loan R89751	\$2,400,000
Sewer I&I SRF Loan R89752	\$2,500,000
WTP OECCD Loan S04002	\$4,606,664
WTP OECCD Loan G04003	\$2,125,000
SHPD Charger 2017	\$0
SHPD Charger 2018	\$0
City Hall	\$523,007
Total Debt:	\$12,899,672

Sewer I&l SRF Loan R89750



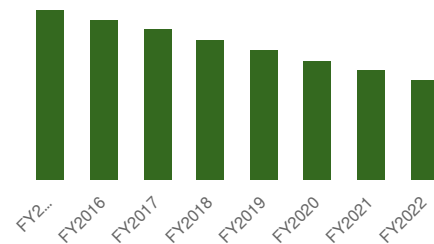
	FY2022
Sewer I&l SRF Loan R89750	Estimated
Sewer I&l SRF Loan R89750	\$745,000
Total Sewer I&l SRF Loan R89750:	\$745,000

Sewer I&l SRF Loan R89751



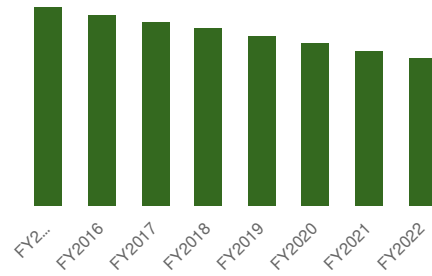
	FY2022
Sewer I&l SRF Loan R89751	Estimated
Sewer I&l SRF Loan R89751	\$2,400,000
Total Sewer I&l SRF Loan R89751:	\$2,400,000

Sewer I&l SRF Loan R89752



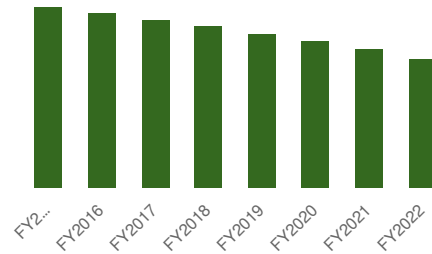
	FY2022
Sewer I&l SRF Loan R89752	Estimated
Sewer I&l SRF Loan R89752	\$2,500,000
Total Sewer I&l SRF Loan R89752:	\$2,500,000

WTP OECDL Loan S04002



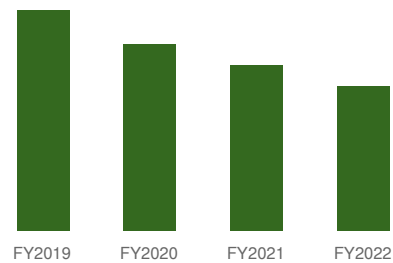
	FY2022
WTP OECDL Loan S04002	Estimated
WTP OECDL Loan S04002	\$4,606,664
Total WTP OECDL Loan S04002:	\$4,606,664

WTP OECDL Loan G04003



	FY2022
WTP OECDL Loan G04003	Estimated
WTP OECDL Loan G04003	\$2,125,000
Total WTP OECDL Loan G04003:	\$2,125,000

City Hall



	FY2022
City Hall	Estimated
City Hall	\$523,007
Total City Hall:	\$523,007

APPENDIX



WATER DISTRIBUTION REQUESTS



This requests information is generated from , Proposed Version.

EZ Valves Installation

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2026
Department	Water Distribution
Type	Other

Description

Install hot-tap style EZ Valves to improve isolation on existing City water mains to provide improved ability to shut down sections of mains during emergency repairs.

Details

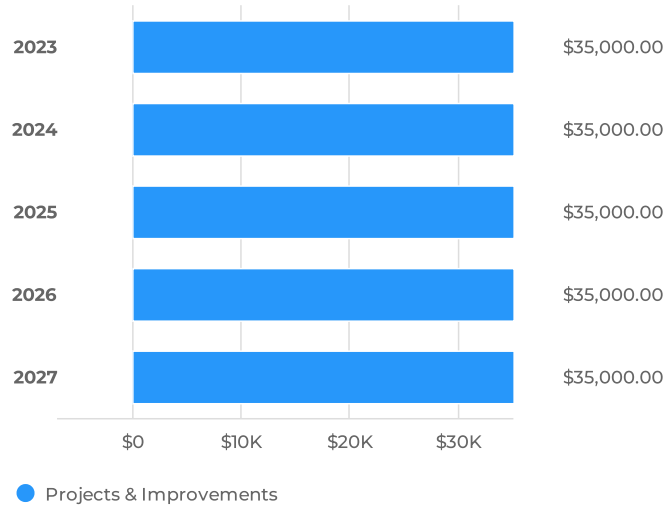
SDC Eligibility	No
-----------------	----

Capital Cost

FY2023 Budget
\$35,000

Total Budget (all years)
\$175K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown					
Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Projects & Improvements	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000

Funding Sources

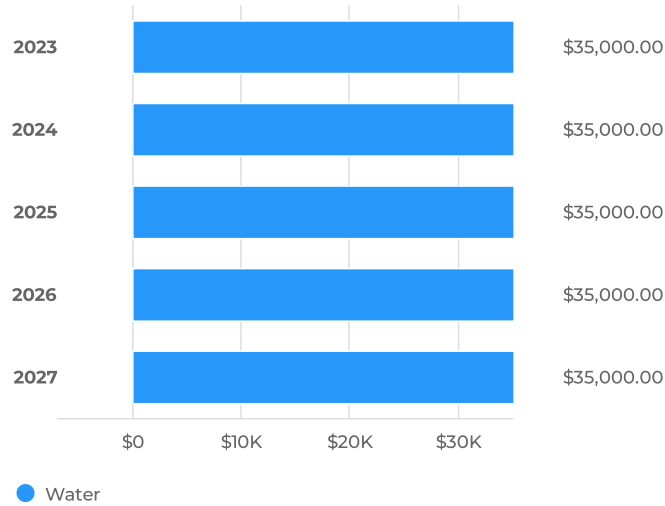
FY2023 Budget

\$35,000

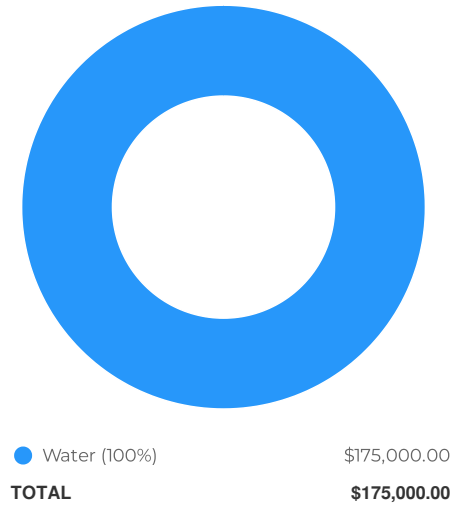
Total Budget (all years)

\$175K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027
Water	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000

This requests information is generated from , Proposed Version.

New Water Reservoir

Overview

Submitted By	Greg Springman, Public Works Director
Request Owner	Greg Springman, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	07/01/2026
Department	Water Distribution
Type	Other

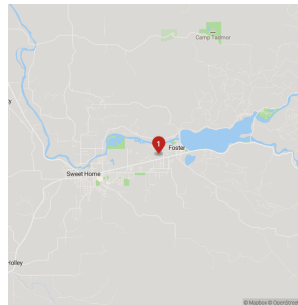
Description

Evaluate location for new water reservoir, or rehabilitate existing to increase storage capacity, and to equalize pressures in the water distribution system.

Details

SDC Eligibility	Yes
-----------------	-----

Location

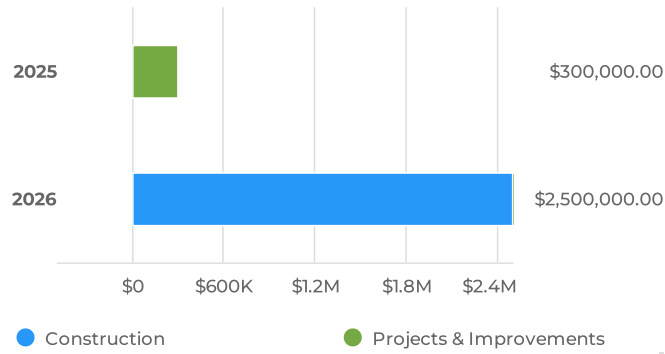


Capital Cost

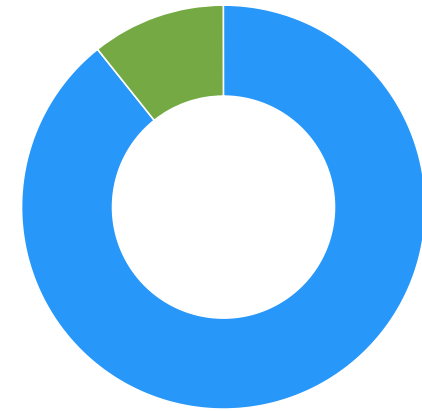
Total Budget (all years)

\$2.8M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Construction (89%)	\$2,500,000.00
Projects & Improvements (11%)	\$300,000.00
TOTAL	\$2,800,000.00

Capital Cost Breakdown

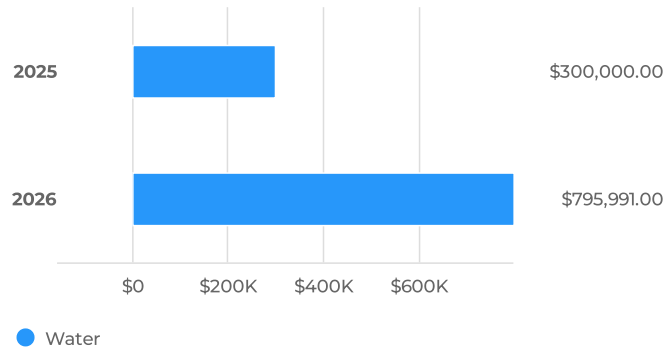
Capital Cost	FY2025	FY2026
Projects & Improvements	\$300,000	
Construction		\$2,500,000
Total	\$300,000	\$2,500,000

Funding Sources

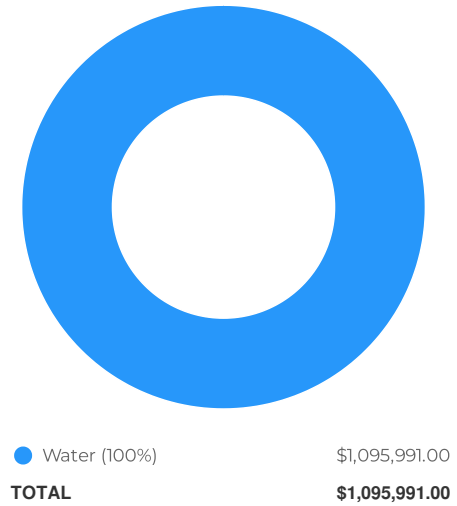
Total Budget (all years)

\$1.096M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	FY2026
Water	\$300,000	\$795,991
Total	\$300,000	\$795,991

This requests information is generated from , Proposed Version.

Small Diameter Water Line Replacement

Overview

Submitted By	Greg Springman, Public Works Director
Request Owner	Greg Springman, Public Works Director
Est. Start Date	07/01/2020
Department	Water Distribution
Type	Other

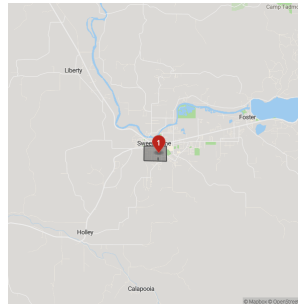
Description

Design and construct new water mains to replace aging 2" water distribution mains. Project will be phased determined by funding, includes street overlay.

Details

SDC Eligibility	Yes
-----------------	-----

Location



Capital Cost

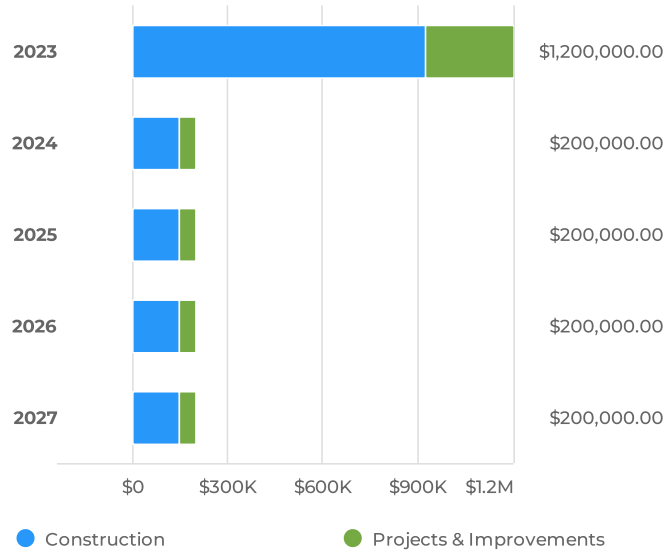
FY2023 Budget

\$1,200,000

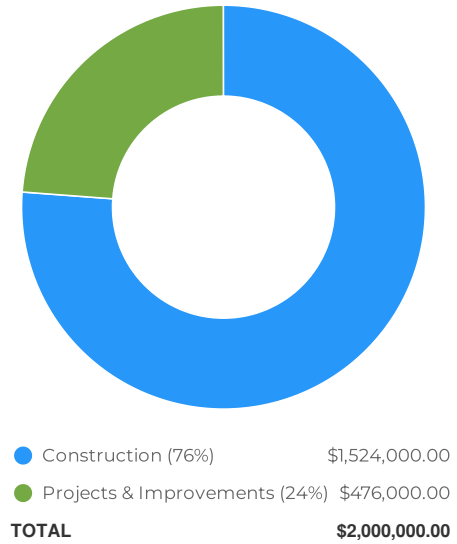
Total Budget (all years)

\$2M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown					
Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Projects & Improvements	\$276,000	\$50,000	\$50,000	\$50,000	\$50,000
Construction	\$924,000	\$150,000	\$150,000	\$150,000	\$150,000
Total	\$1,200,000	\$200,000	\$200,000	\$200,000	\$200,000

Funding Sources

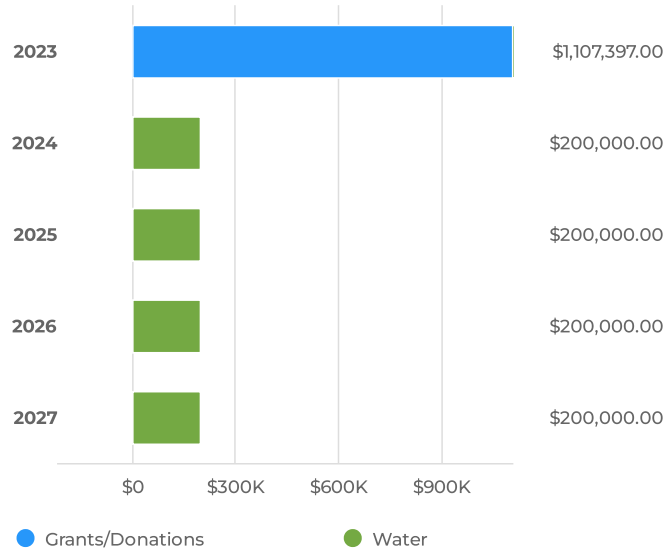
FY2023 Budget

\$1,107,397

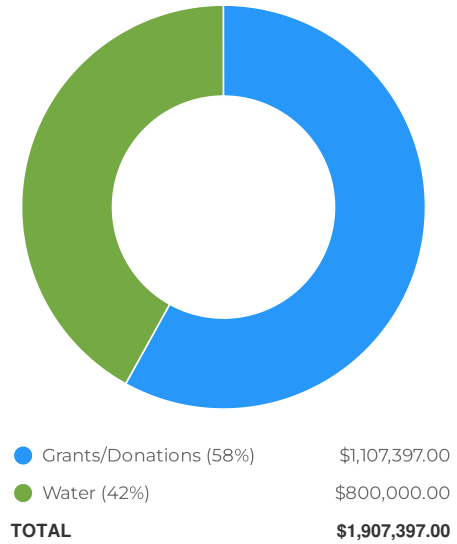
Total Budget (all years)

\$1.907M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown					
Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027
Water		\$200,000	\$200,000	\$200,000	\$200,000
Grants/Donations	\$1,107,397				
Total	\$1,107,397	\$200,000	\$200,000	\$200,000	\$200,000

This requests information is generated from , Proposed Version.

Water Master Plan Update

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2022
Department	Water Distribution
Type	Other

Description

Evaluate, model, and document long-range planning for the water distribution system.

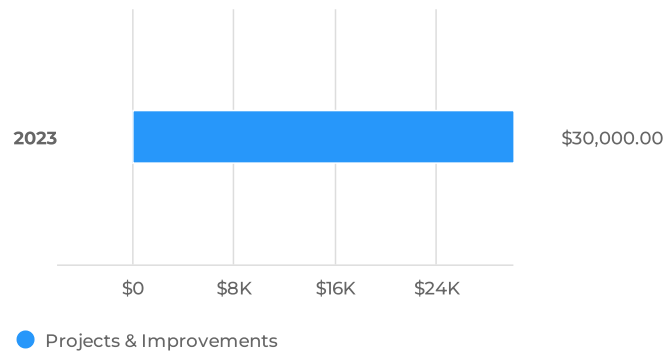
Details

SDC Eligibility	Yes
-----------------	-----

Capital Cost

FY2023 Budget	Total Budget (all years)
\$30,000	\$30K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023
Projects & Improvements	\$30,000
Total	\$30,000

Funding Sources

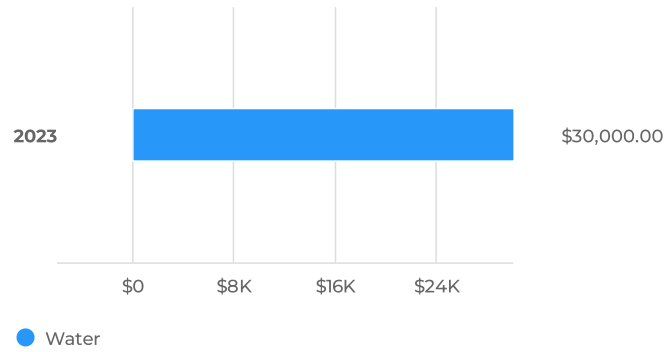
FY2023 Budget

\$30,000

Total Budget (all years)

\$30K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Water	\$30,000
Total	\$30,000

WATER TREATMENT REQUESTS



This requests information is generated from , Proposed Version.

Vacuum Sludge Recirculation

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2024
Department	Water Treatment
Type	Other

Description

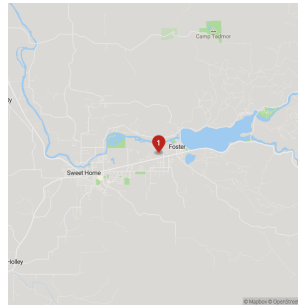
A process involved in the treatment of the City's water that has not worked as intended for some time increasing other material costs.

Details

SDC Eligibility	No
-----------------	----

Location

Address: 1500 47th Ave., Sweet Home, OR 97386



Capital Cost

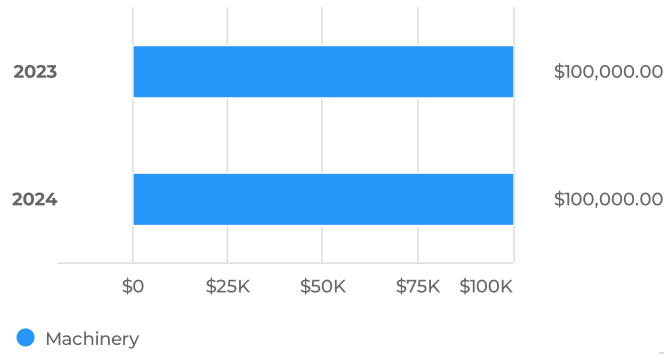
FY2023 Budget

\$100,000

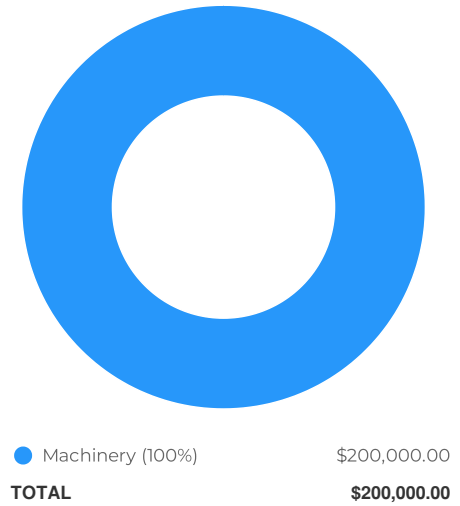
Total Budget (all years)

\$200K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024
Machinery	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

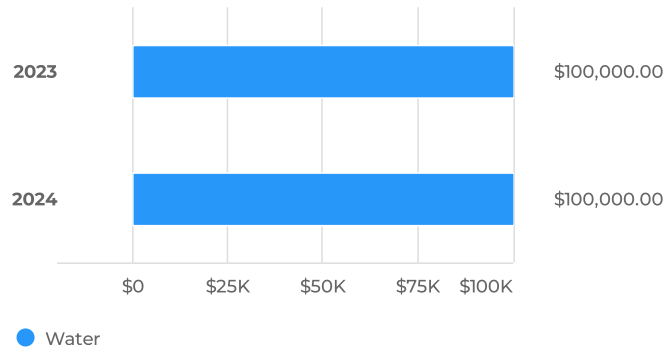
FY2023 Budget

\$100,000

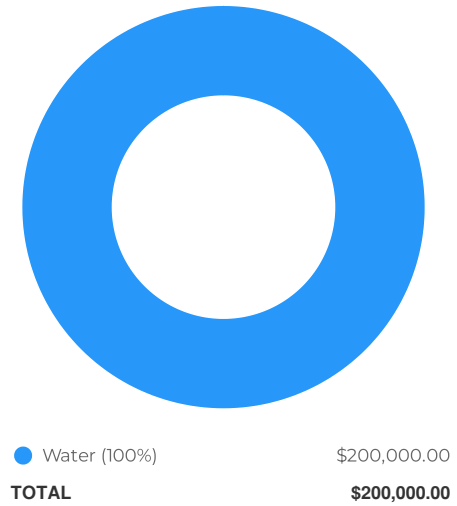
Total Budget (all years)

\$200K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Water	\$100,000	\$100,000
Total	\$100,000	\$100,000

This requests information is generated from , Proposed Version.

WTP Emergency Generator Project

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Water Treatment
Type	Other

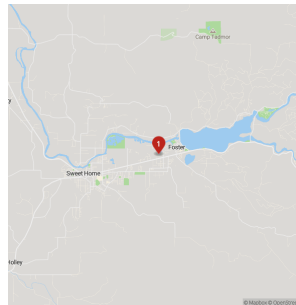
Description

Design and construct backup emergency generator for the WTP. The existing WTP was constructed without a backup emergency generator. If power is lost to the WTP and cannot product water, the result would be a water outage for the community.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

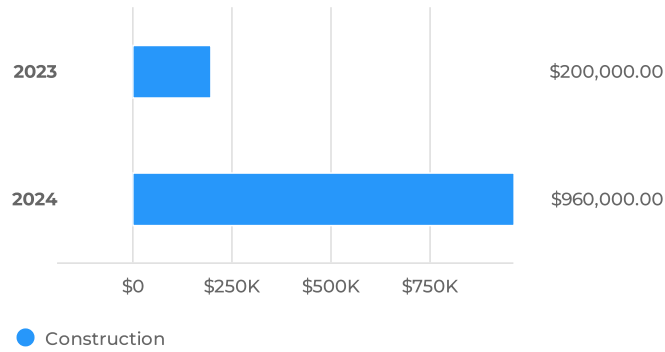
FY2023 Budget

\$200,000

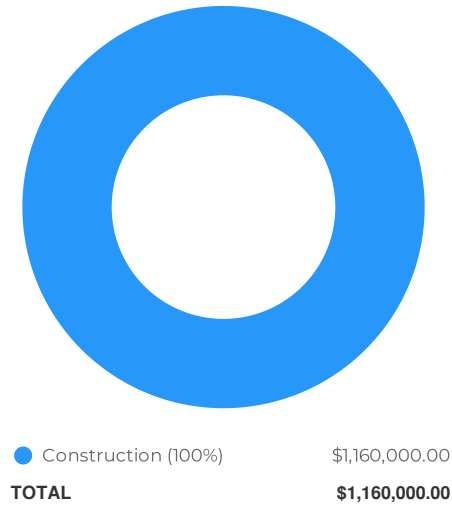
Total Budget (all years)

\$1.16M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2023	FY2024
Construction	\$200,000	\$960,000
Total	\$200,000	\$960,000

Funding Sources

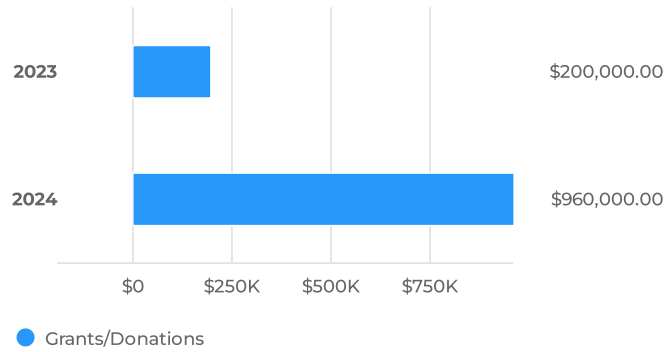
FY2023 Budget

\$200,000

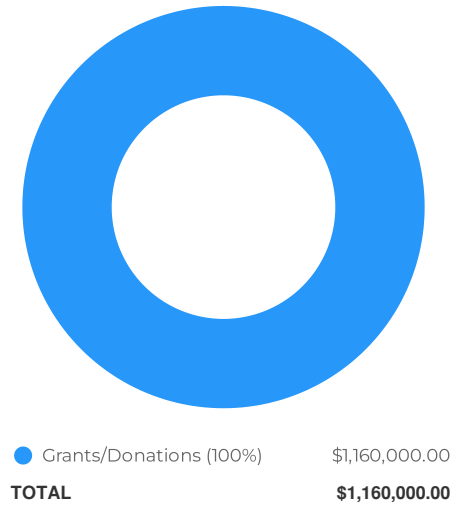
Total Budget (all years)

\$1.16M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Grants/Donations	\$200,000	\$960,000
Total	\$200,000	\$960,000

This requests information is generated from , Proposed Version.

WTP Finish Water & Backwash Pumping Project

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	06/30/2020
Est. Completion Date	07/01/2022
Department	Water Treatment
Type	Other

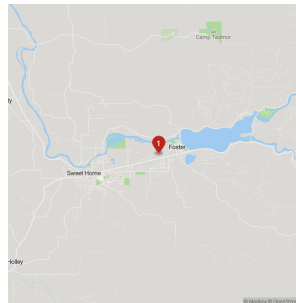
Description

The Water Treatment Plant (WTP) needs a Variable Flow Device and Backflow pumps to increase efficiency. The Variable Flow Device, or VFD, is installed to limit the flow of water from the WTP. Currently, the water system is an all on or all off system. When the system is "all on," water is pushed out into the distribution system at 100% flow regardless of system needs. The VFD slowly opens the flow of water from the plant to the distribution system to prevent pounding water into the system which contributes to leaks in water lines. The backflow device maintains appropriate pressures in the water distribution system during the times which the WTP is entering a backwash mode. Backwashing is a component of preventative maintenance in which water is pulled back through the filtering mediums from the other direction. When this occurs, water pressures drop in the distribution system leaving the system vulnerable to low-flows. Low-flows can lead to water not reaching a residence or business among other issues. The backflow pump ensures that water is pushed into the distribution system from the City's water reservoirs to maintain standard pressure and service to customers on the distribution lines.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

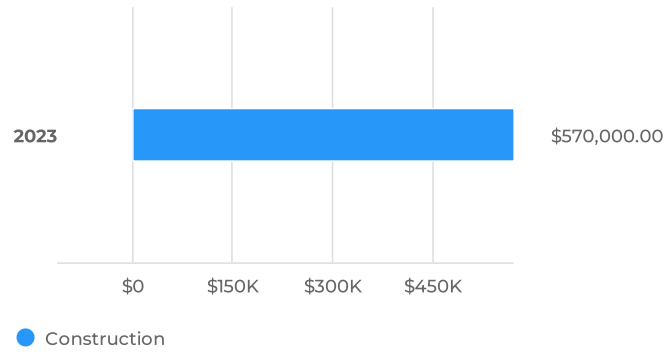
FY2023 Budget

\$570,000

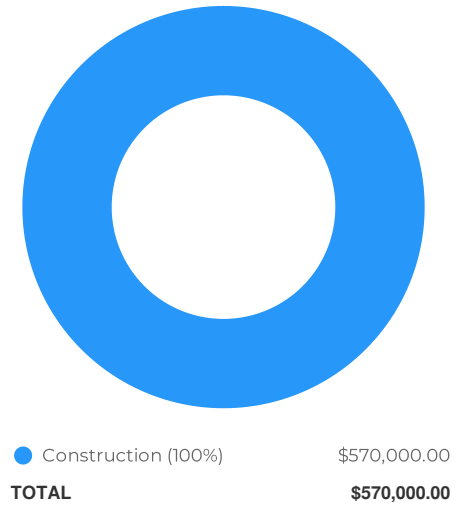
Total Budget (all years)

\$570K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown	
Capital Cost	FY2023
Construction	\$570,000
Total	\$570,000

Funding Sources

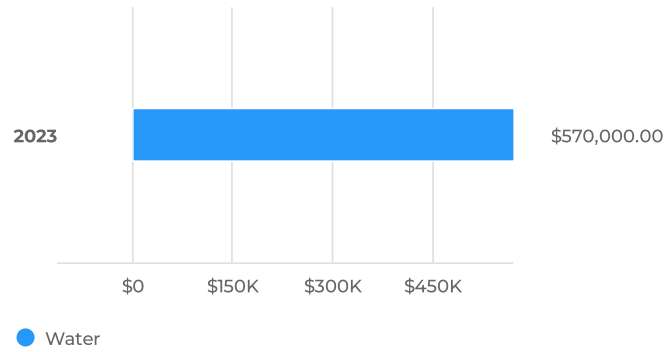
FY2023 Budget

\$570,000

Total Budget (all years)

\$570K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Water	\$570,000
Total	\$570,000

This requests information is generated from , Proposed Version.

WTP Fluoride System Replacement

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2022
Department	Water Treatment
Type	Other

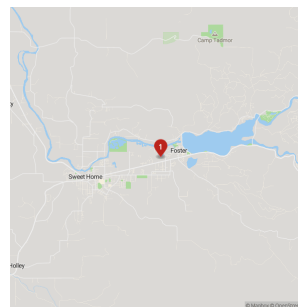
Description

Replace existing fluoride system for the WTP which has failed.

Details

SDC Eligibility	No
-----------------	----

Location

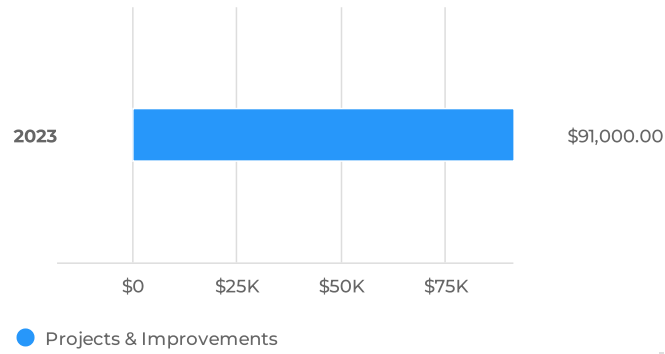


Capital Cost

FY2023 Budget
\$91,000

Total Budget (all years)
\$91K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown	
Capital Cost	FY2023
Projects & Improvements	\$91,000
Total	\$91,000

Funding Sources

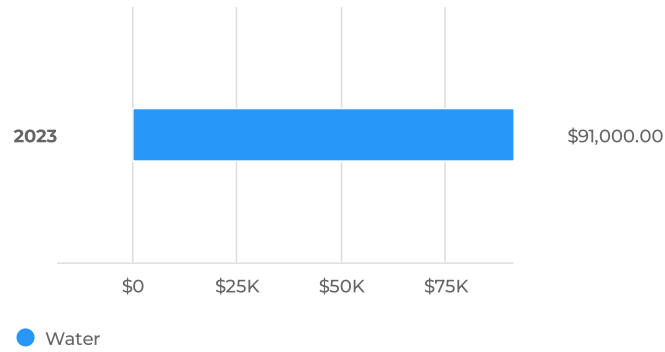
FY2023 Budget

\$91,000

Total Budget (all years)

\$91K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Water	\$91,000
Total	\$91,000

This request information is generated from , Proposed Version.

WTP Raw Water Control Valve Replacement

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Water Treatment
Type	Other

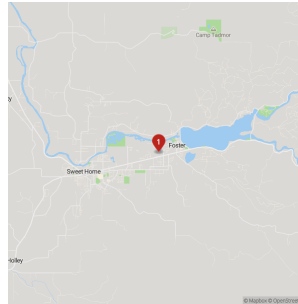
Description

Place raw water control valve that has failed.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

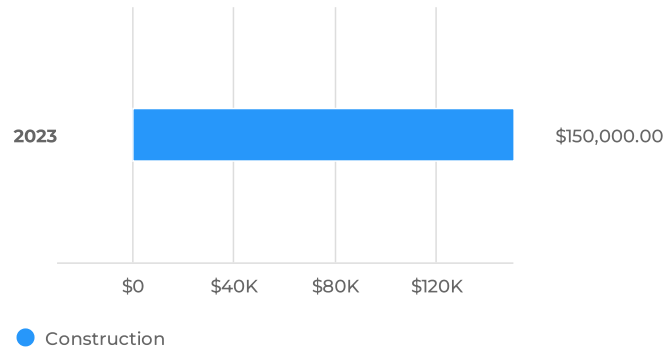
FY2023 Budget

\$150,000

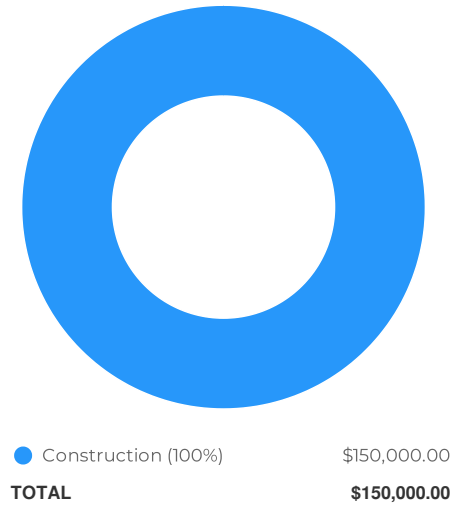
Total Budget (all years)

\$150K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



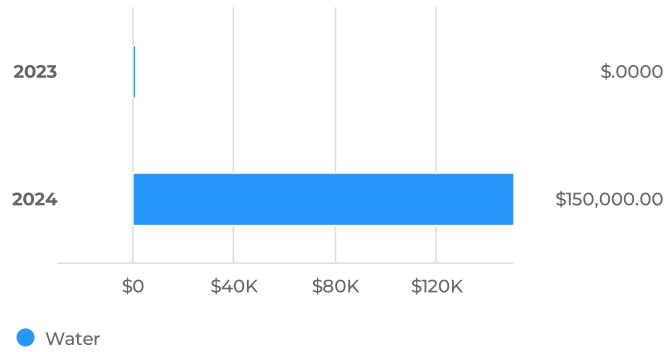
Capital Cost Breakdown	
Capital Cost	FY2023
Construction	\$150,000
Total	\$150,000

Funding Sources

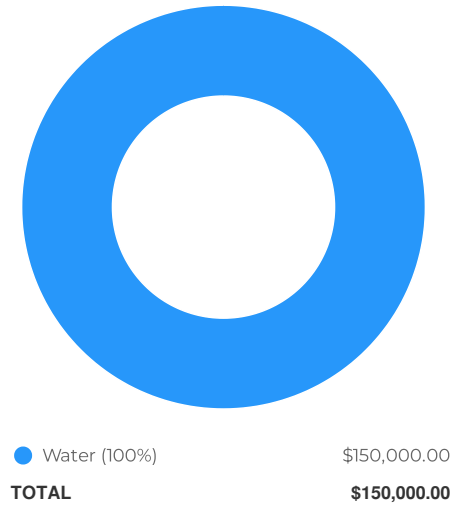
Total Budget (all years)

\$150K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Water	\$0	\$150,000
Total	\$0	\$150,000

This requests information is generated from , Proposed Version.

WTP SCADA Automation Upgrades

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Water Treatment
Type	Other

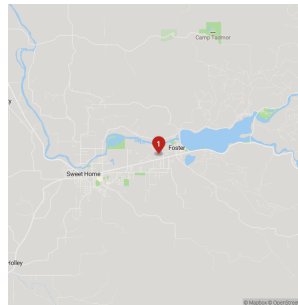
Description

Update SCADA system, stabilizing and improving functionality of the water treatment process. This new SCADA will integrate with the new WWTP SCADA system.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

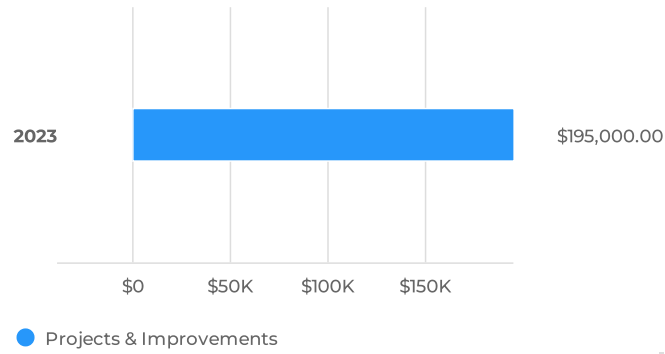
FY2023 Budget

\$195,000

Total Budget (all years)

\$195K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

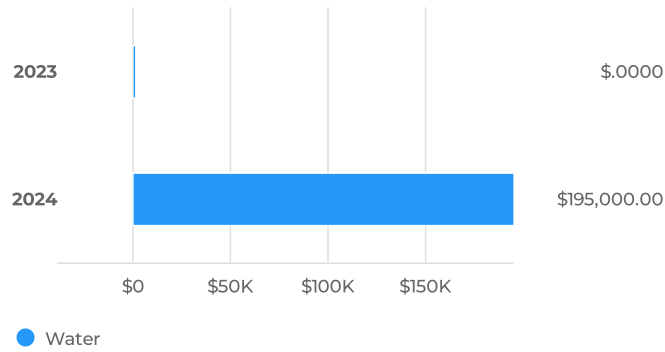
Capital Cost	FY2023
Projects & Improvements	\$195,000
Total	\$195,000

Funding Sources

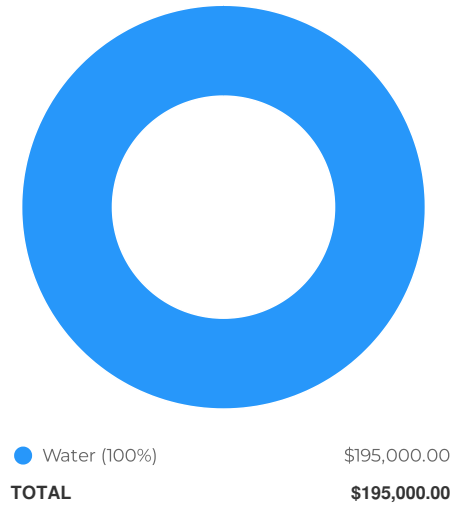
Total Budget (all years)

\$195K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Water	\$0	\$195,000
Total	\$0	\$195,000

This requests information is generated from , Proposed Version.

WTP Security Upgrades

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Trish Rice, Engineering Tech 2
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Water Treatment
Type	Other

Description

Extend site fencing to encompass full property and install security cameras to improve site security as per AWIA risk assessment recommendations.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

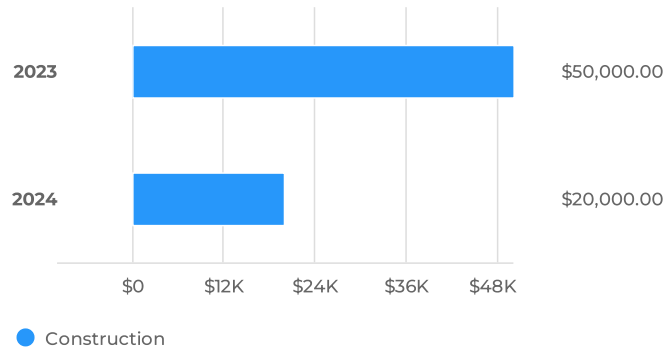
FY2023 Budget

\$50,000

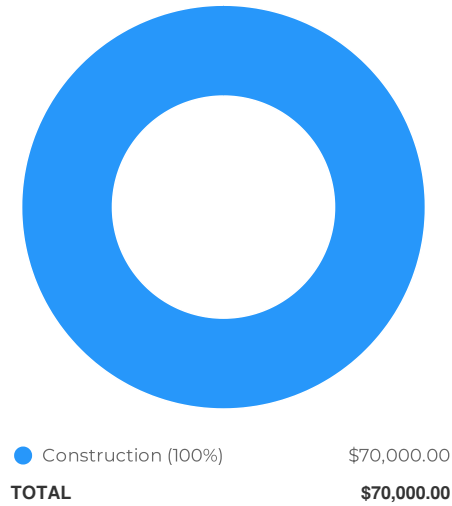
Total Budget (all years)

\$70K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2023	FY2024
Construction	\$50,000	\$20,000
Total	\$50,000	\$20,000

Funding Sources

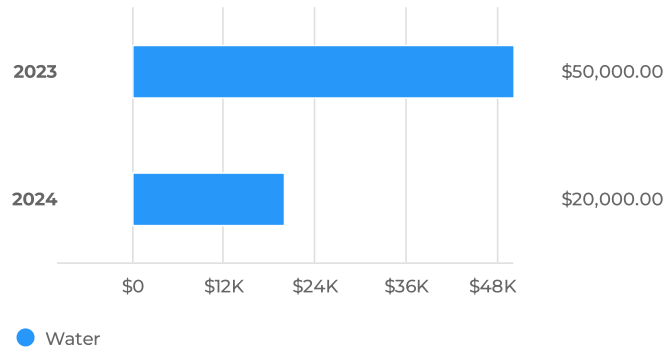
FY2023 Budget

\$50,000

Total Budget (all years)

\$70K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Water	\$50,000	\$20,000
Total	\$50,000	\$20,000

This requests information is generated from , Proposed Version.

WTP Turbidimeters Replacement

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Water Treatment
Type	Other

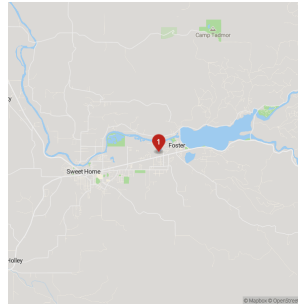
Description

Replace turbidimeters and controllers that are at end of life. These are required by OHA.

Details

SDC Eligibility	No
-----------------	----

Location

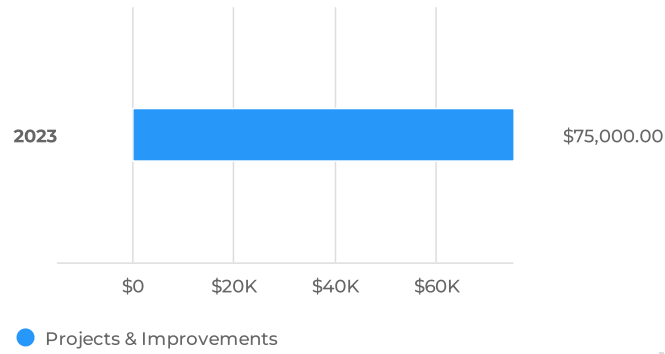


Capital Cost

FY2023 Budget
\$75,000

Total Budget (all years)
\$75K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown	
Capital Cost	FY2023
Projects & Improvements	\$75,000
Total	\$75,000

Funding Sources

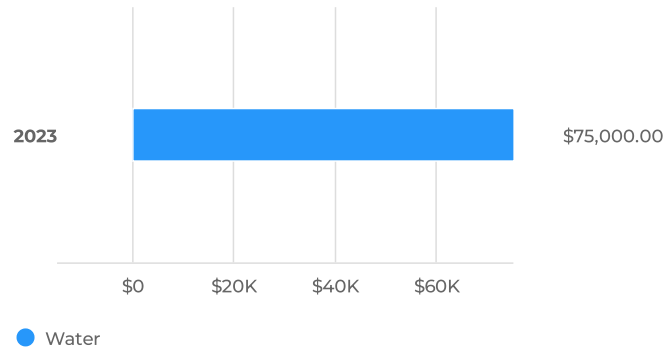
FY2023 Budget

\$75,000

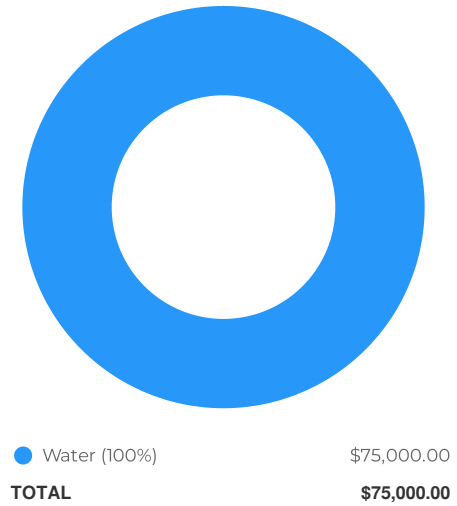
Total Budget (all years)

\$75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Water	\$75,000
Total	\$75,000

SEWAGE TREATMENT REQUESTS



This request information is generated from , Proposed Version.

Wastewater Treatment Plant Construction Services

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Department	Sewage Treatment
Type	Other

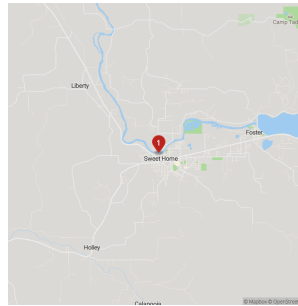
Description

Engineering construction inspection & oversight for the WWTP.

Details

SDC Eligibility	No
-----------------	----

Location



Capital Cost

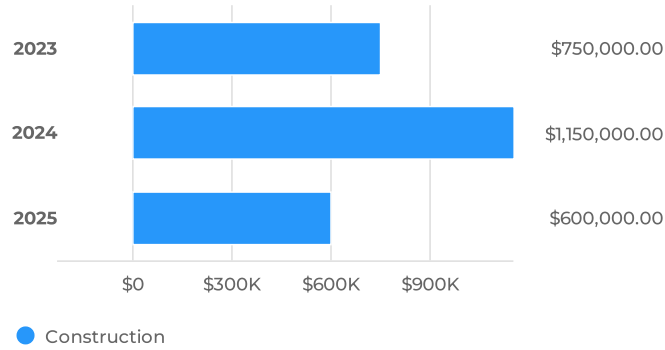
FY2023 Budget

\$750,000

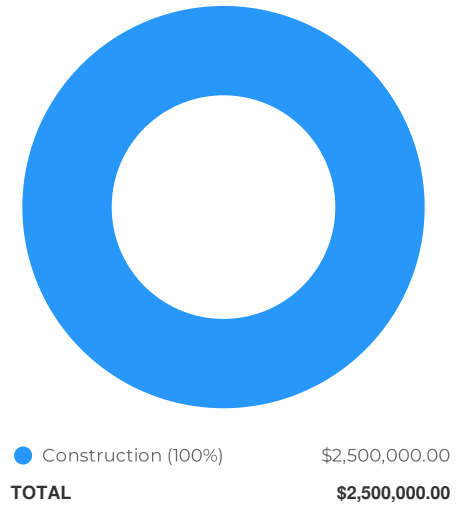
Total Budget (all years)

\$2.5M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025
Construction	\$750,000	\$1,150,000	\$600,000
Total	\$750,000	\$1,150,000	\$600,000

Funding Sources

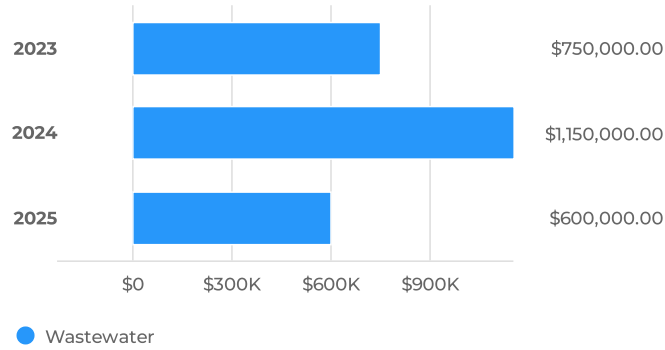
FY2023 Budget

\$750,000

Total Budget (all years)

\$2.5M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025
Wastewater	\$750,000	\$1,150,000	\$600,000
Total	\$750,000	\$1,150,000	\$600,000

This requests information is generated from , Proposed Version.

Wastewater Treatment Plant Rehabilitation

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Department	Sewage Treatment
Type	Other

Description

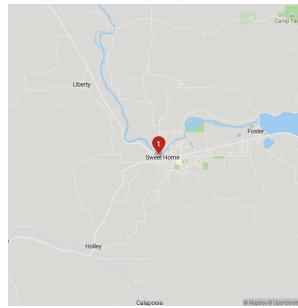
Rehabilitate and construct new components to Wastewater Treatment Plant.

Details

SDC Eligibility	Yes
-----------------	-----

Location

Address: 1073 Pleasant Valley Road



Capital Cost

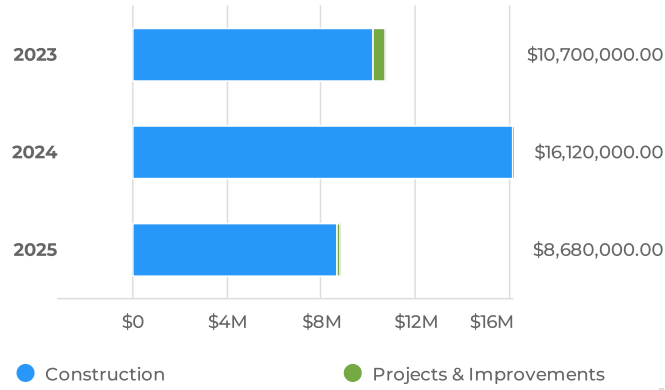
FY2023 Budget

\$10,700,000

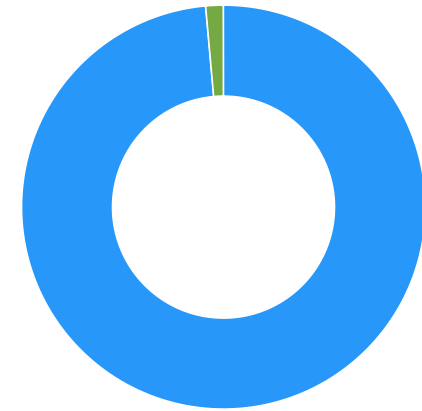
Total Budget (all years)

\$35.5M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Construction (99%)	\$35,000,000.00
Projects & Improvements (1%)	\$500,000.00
TOTAL	\$35,500,000.00

Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025
Projects & Improvements	\$500,000		
Construction	\$10,200,000	\$16,120,000	\$8,680,000
Total	\$10,700,000	\$16,120,000	\$8,680,000

Funding Sources

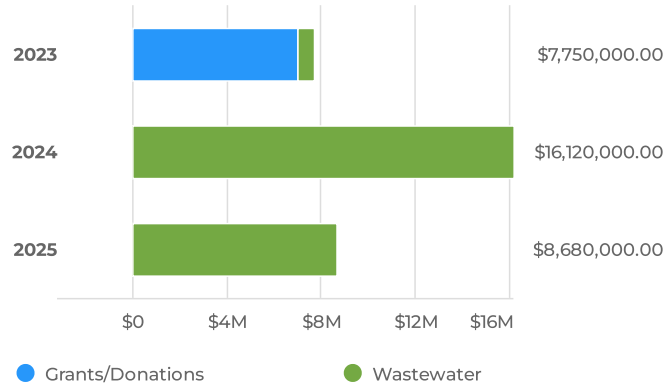
FY2023 Budget

\$7,750,000

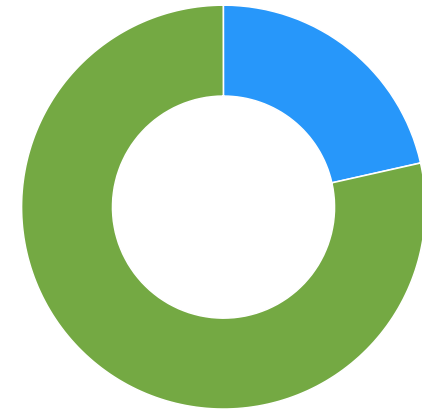
Total Budget (all years)

\$32.55M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



● Grants/Donations (22%)	\$7,000,000.00
● Wastewater (78%)	\$25,550,000.00
TOTAL	\$32,550,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025
Wastewater	\$750,000	\$16,120,000	\$8,680,000
Grants/Donations	\$7,000,000		
Total	\$7,750,000	\$16,120,000	\$8,680,000

SEWAGE COLLECTION REQUESTS



This requests information is generated from , Proposed Version.

General Sewer System Rehabilitation

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2027
Department	Sewage Collection
Type	Other

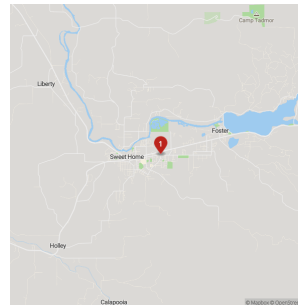
Description

Identify and replace aging manhole structures, rehabilitate sewer collection system pipelines and laterals and target I&I reduction in older areas of town.

Details

SDC Eligibility	No
-----------------	----

Location

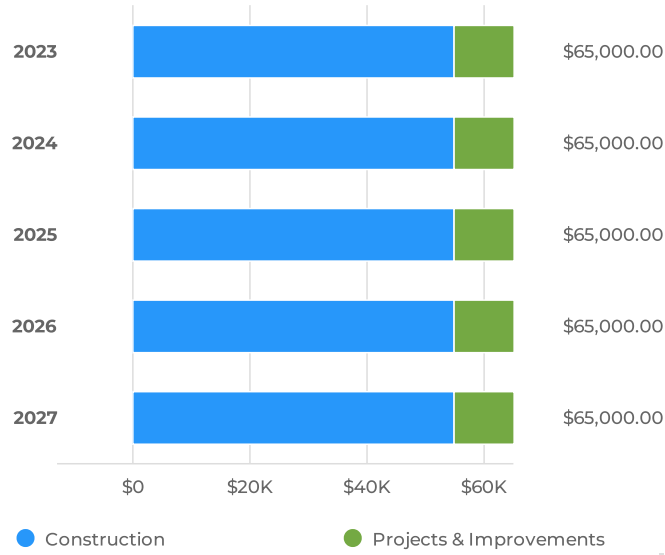


Capital Cost

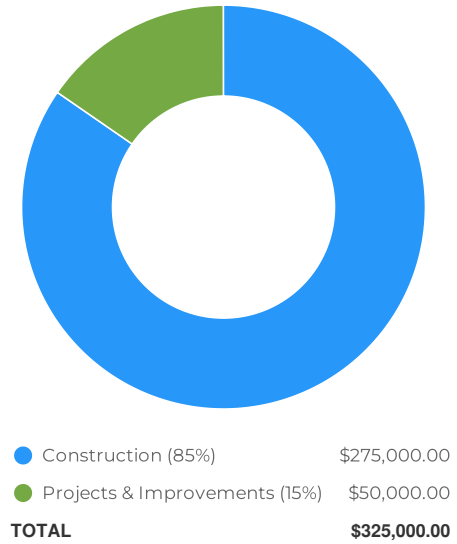
FY2023 Budget
\$65,000

Total Budget (all years)
\$325K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Projects & Improvements	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Construction	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000

Funding Sources

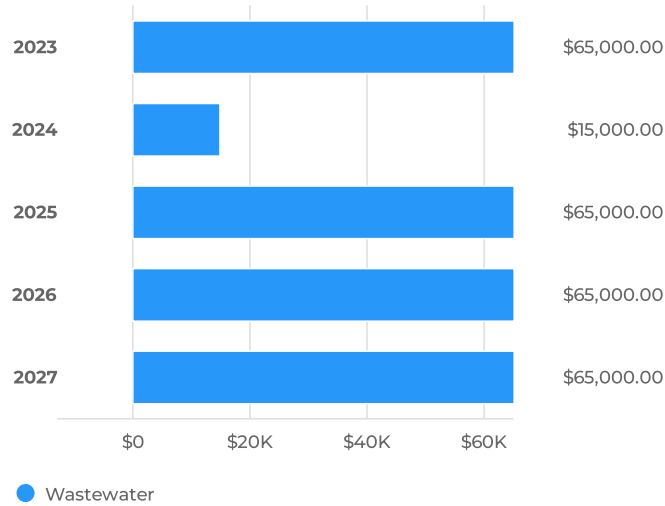
FY2023 Budget

\$65,000

Total Budget (all years)

\$275K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown					
Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027
Wastewater	\$65,000	\$15,000	\$65,000	\$65,000	\$65,000
Total	\$65,000	\$15,000	\$65,000	\$65,000	\$65,000

PARKS REQUESTS

This requests information is generated from , Proposed Version.

Hobart Wildlife Habitat Improvements

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	01/01/101657
Est. Completion Date	06/30/2028
Department	Parks
Type	Other

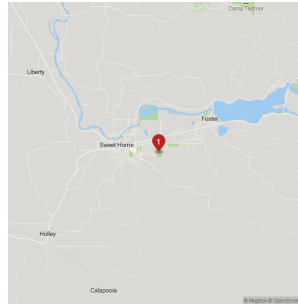
Description

Design and construct approach roadway from 35th Avenue. Add gardens, trees and creek plants

Details

SDC Eligibility	Yes
-----------------	-----

Location

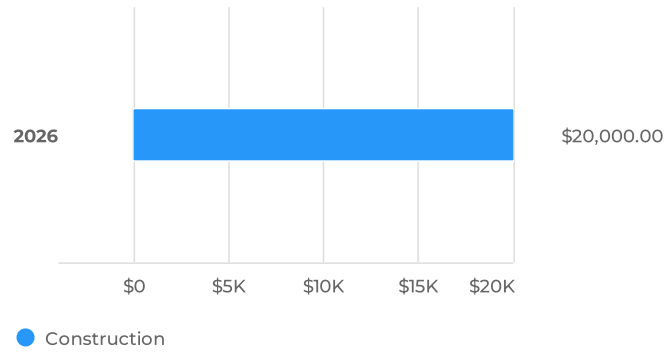


Capital Cost

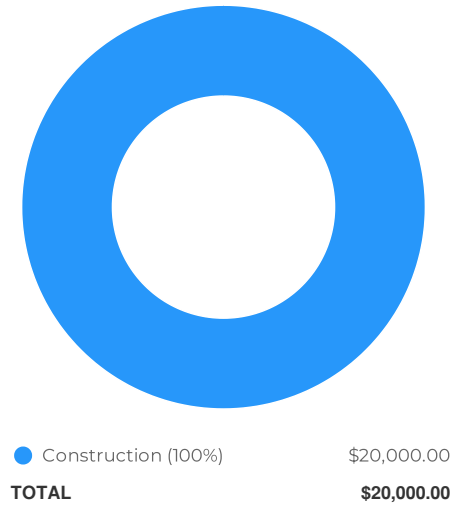
Total Budget (all years)

\$20K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

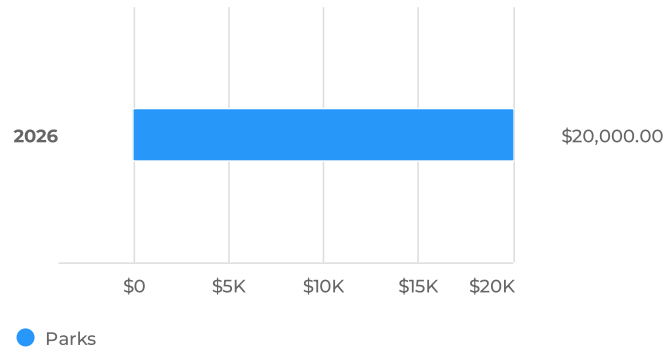
Capital Cost	FY2026
Construction	\$20,000
Total	\$20,000

Funding Sources

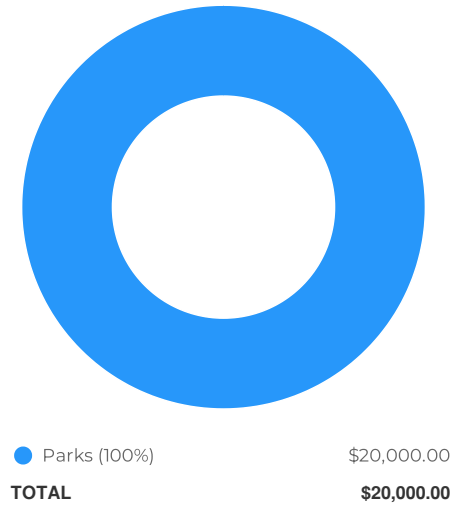
Total Budget (all years)

\$20K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2026
Parks	\$20,000
Total	\$20,000

STORM WATER REQUESTS



This requests information is generated from , Proposed Version.

38th Avenue and Long Street Drainage Improvements

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Storm Water
Type	Other

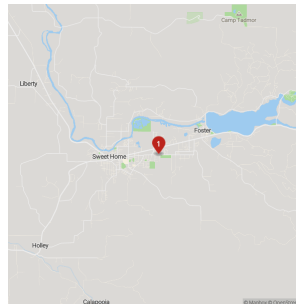
Description

Increase capacity on undersized culverts on Long St. from 37th Ave. to 38th Ave., and improve grade for efficient stormwater conveyance.

Details

SDC Eligibility	Yes
-----------------	-----

Location

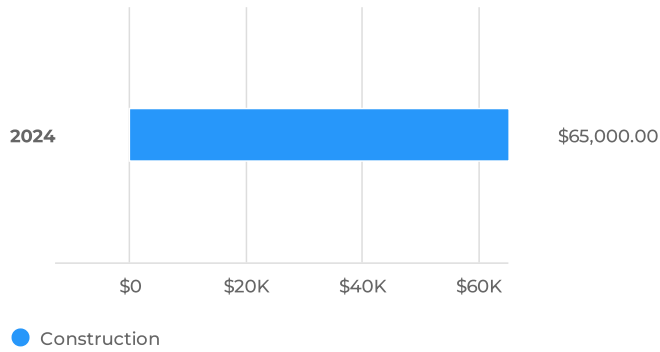


Capital Cost

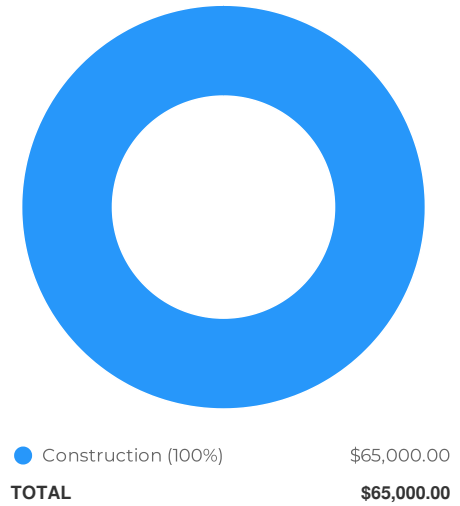
Total Budget (all years)

\$65K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



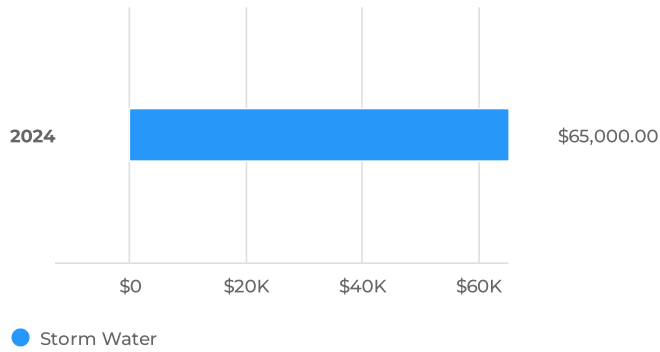
Capital Cost Breakdown	
Capital Cost	FY2024
Construction	\$65,000
Total	\$65,000

Funding Sources

Total Budget (all years)

\$65K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2024
Storm Water	\$65,000
Total	\$65,000

This requests information is generated from , Proposed Version.

Stormwater Master Plan Update

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Storm Water
Type	Other

Description

Evaluate, model, and document long range planning for stormwater conveyance system.

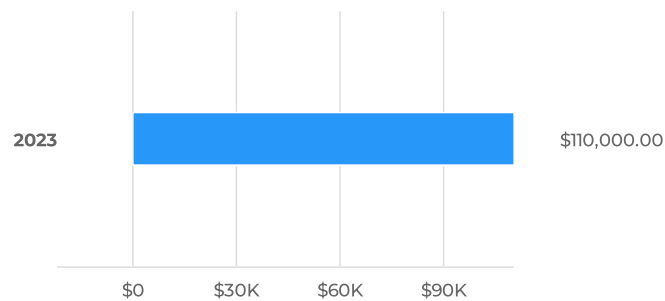
Details

SDC Eligibility	Yes
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Capital Cost

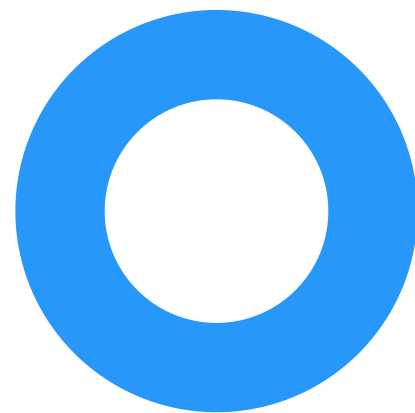
FY2023 Budget	Total Budget (all years)
\$110,000	\$110K

Capital Cost by Year (Proposed)



● Projects & Improvements

Capital Cost for Budgeted Years (Proposed)



● Projects & Improvements (100%) \$110,000.00
TOTAL \$110,000.00

Capital Cost Breakdown

Capital Cost	FY2023
Projects & Improvements	\$110,000
Total	\$110,000

Funding Sources

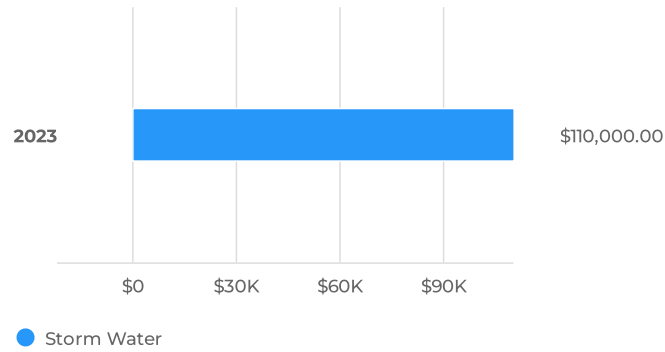
FY2023 Budget

\$110,000

Total Budget (all years)

\$110K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2023
Storm Water	\$110,000
Total	\$110,000

POLICE REQUESTS



This requests information is generated from , Proposed Version.

Access Control System Upgrade

Overview

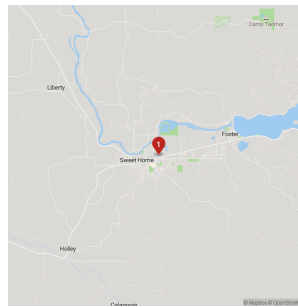
Submitted By	Brandon Neish
Request Owner	Brandon Neish
Est. Start Date	08/01/2022
Est. Completion Date	08/31/2022
Department	Police
Type	Other

Description

The Justice Center which houses the Police Department and Municipal Court, was built in 2000. The access control system was installed during construction and is therefore 22 years old. The system is running on an old Windows 7 PC that can not be updated and support for the operating system is no longer available. This project will upgrade the access control system to a web-based system matching the system used at City Hall allowing easier access between the facilities for staff and the same support moving forward.

Location

Address: 1950 Main Street



Funding Sources

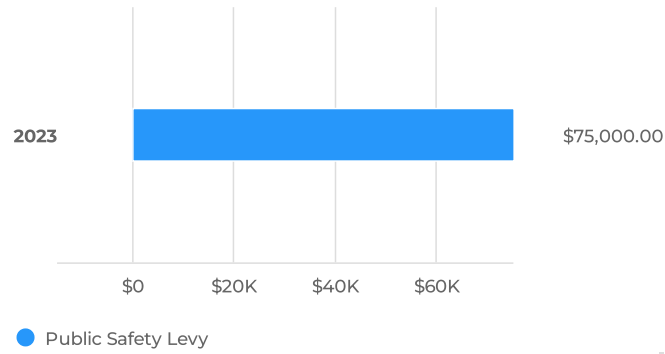
FY2023 Budget

\$75,000

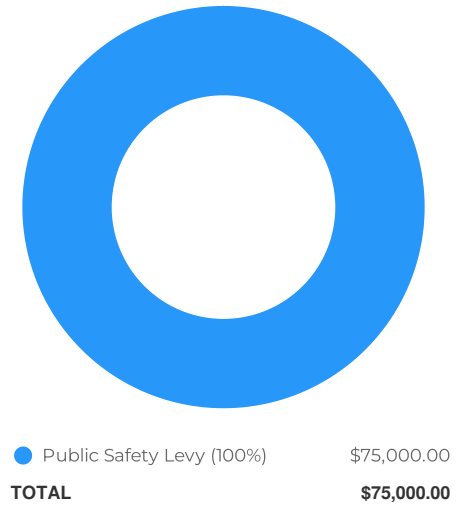
Total Budget (all years)

\$75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Public Safety Levy	\$75,000
Total	\$75,000

This requests information is generated from , Proposed Version.

Camera System Upgrades

Overview

Submitted By	Jeff Lynn, Police Chief
Request Owner	Jeff Lynn, Police Chief
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Police
Type	Other

Description

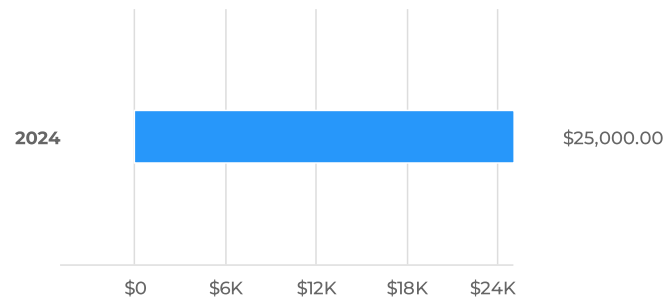
The Police Department's camera system is dated and needs upgraded.

Capital Cost

Total Budget (all years)

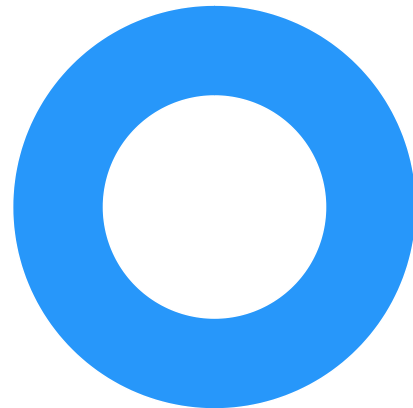
\$25K

Capital Cost by Year (Proposed)



● Projects & Improvements

Capital Cost for Budgeted Years (Proposed)



● Projects & Improvements (100%) \$25,000.00

TOTAL \$25,000.00

Capital Cost Breakdown

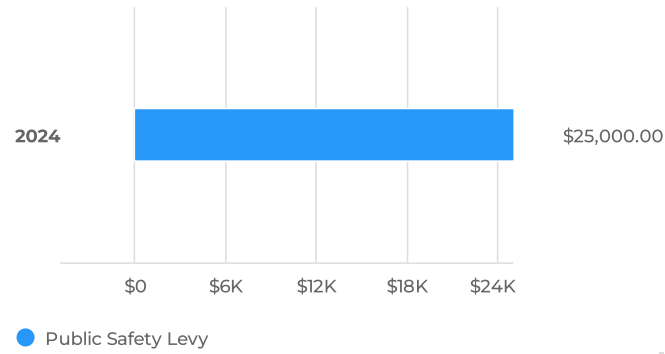
Capital Cost	FY2024
Projects & Improvements	\$25,000
Total	\$25,000

Funding Sources

Total Budget (all years)

\$25K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2024
Public Safety Levy	\$25,000
Total	\$25,000

This requests information is generated from , Proposed Version.

HVAC Unit Replacement

Overview

Submitted By	Jeff Lynn, Police Chief
Request Owner	Jeff Lynn, Police Chief
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Police
Type	Other

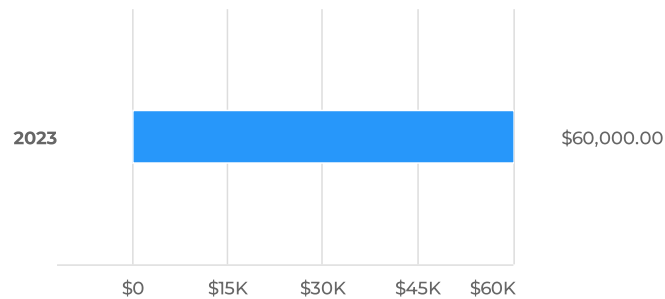
Description

There are six HVAC units on top of our Police Department building and each is over 20 years old. The intent is to begin budgeting for replacements on a yearly basis.

Capital Cost

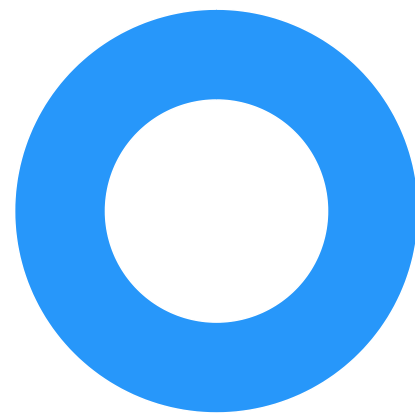
FY2023 Budget	Total Budget (all years)
\$60,000	\$60K

Capital Cost by Year (Proposed)



● Projects & Improvements

Capital Cost for Budgeted Years (Proposed)



● Projects & Improvements (100%) \$60,000.00

TOTAL \$60,000.00

Capital Cost Breakdown

Capital Cost	FY2023
Projects & Improvements	\$60,000
Total	\$60,000

Funding Sources

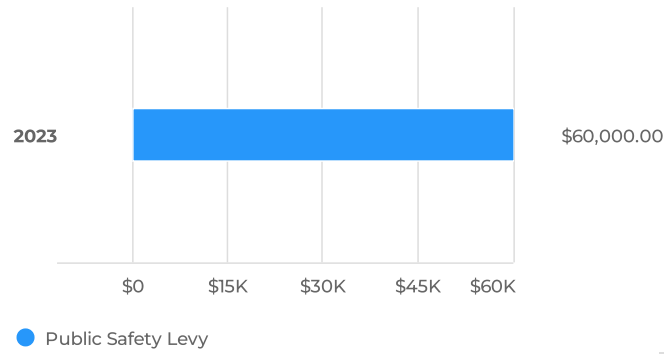
FY2023 Budget

\$60,000

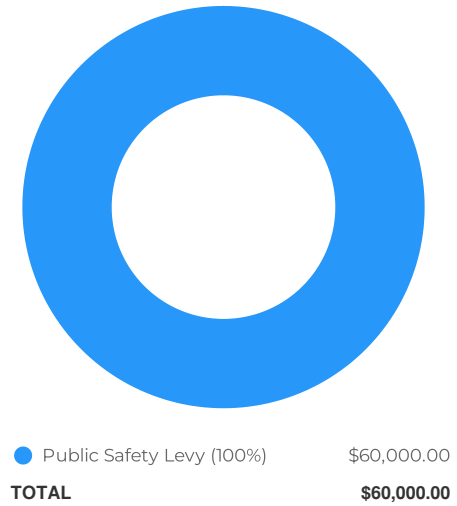
Total Budget (all years)

\$60K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2023
Public Safety Levy	\$60,000
Total	\$60,000

This request information is generated from , Proposed Version.

Patrol Vehicle

Overview

Submitted By	Jeff Lynn, Police Chief
Request Owner	Jeff Lynn, Police Chief
Department	Police
Type	Other

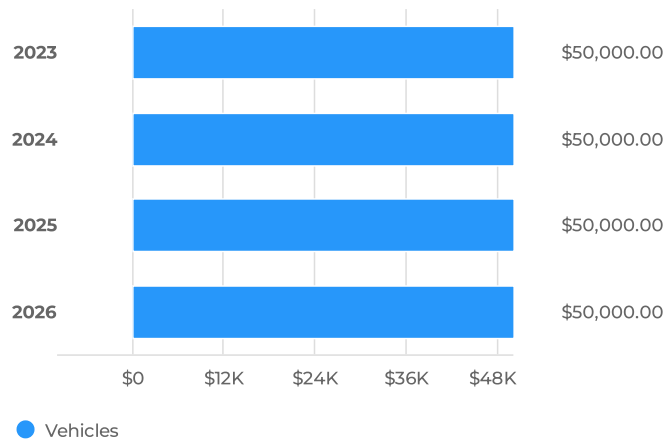
Description

Purchase a marked patrol vehicle for our fleet. The intent will be to ensure that our vehicles remain up to date and as maintenance free as possible.

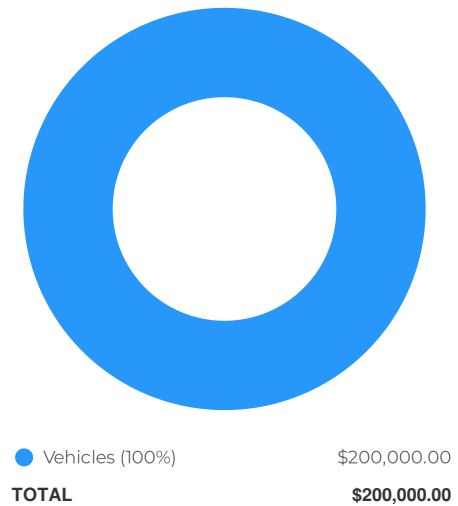
Capital Cost

FY2023 Budget	Total Budget (all years)
\$50,000	\$200K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown				
Capital Cost	FY2023	FY2024	FY2025	FY2026
Vehicles	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000

Funding Sources

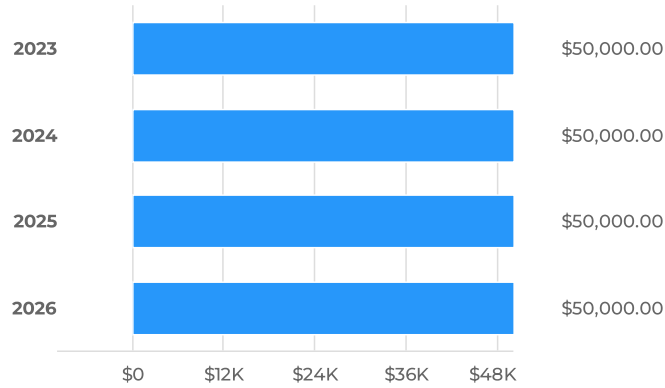
FY2023 Budget

\$50,000

Total Budget (all years)

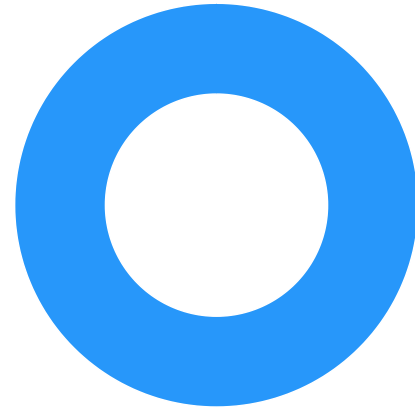
\$200K

Funding Sources by Year (Proposed)



● Public Safety Levy

Funding Sources for Budgeted Years (Proposed)



● Public Safety Levy (100%) \$200,000.00

TOTAL \$200,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026
Public Safety Levy	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000

This request information is generated from , Proposed Version.

Radio System Repeater

Overview

Submitted By	Jeff Lynn, Police Chief
Request Owner	Jeff Lynn, Police Chief
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Police
Type	Other

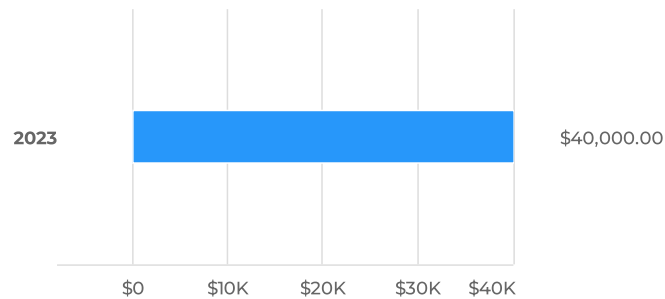
Description

The end of life is approaching for the Police Department's primary radio repeater.

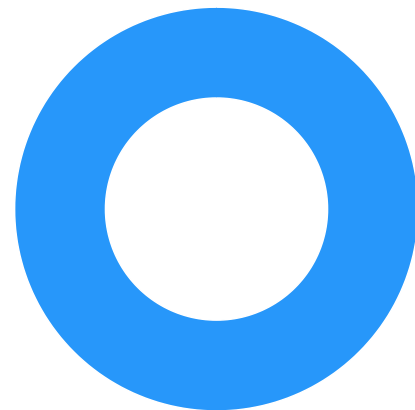
Capital Cost

FY2023 Budget	Total Budget (all years)
\$40,000	\$40K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



● Projects & Improvements (100%)	\$40,000.00
TOTAL	\$40,000.00

Capital Cost Breakdown

Capital Cost	FY2023
Projects & Improvements	\$40,000
Total	\$40,000

Funding Sources

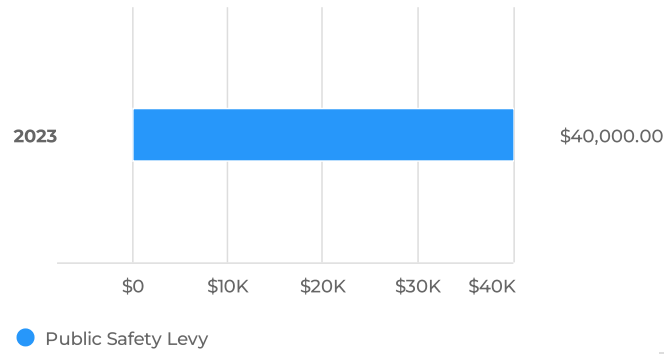
FY2023 Budget

\$40,000

Total Budget (all years)

\$40K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Public Safety Levy	\$40,000
Total	\$40,000

This requests information is generated from , Proposed Version.

Roof Replacement

Overview

Submitted By	Jeff Lynn, Police Chief
Request Owner	Jeff Lynn, Police Chief
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Police
Type	Other

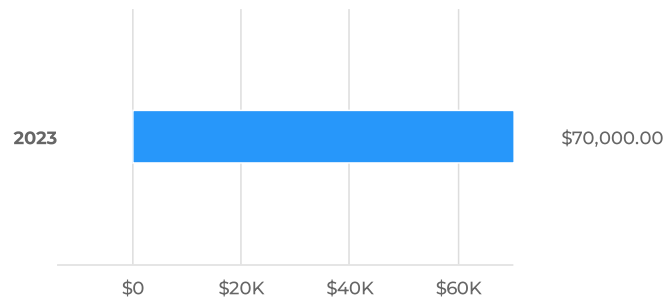
Description

The flat roof portion of the Police Department facility is in need of replacement. It is over 20 years old.

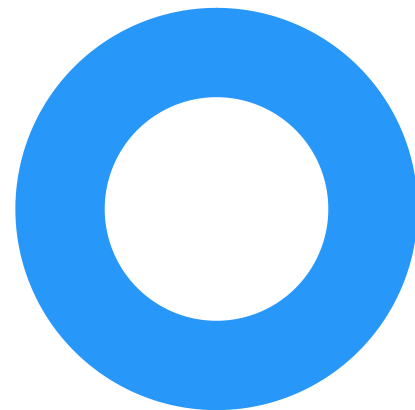
Capital Cost

FY2023 Budget	Total Budget (all years)
\$70,000	\$70K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



● Projects & Improvements (100%) \$70,000.00
TOTAL \$70,000.00

Capital Cost Breakdown

Capital Cost	FY2023
Projects & Improvements	\$70,000
Total	\$70,000

Funding Sources

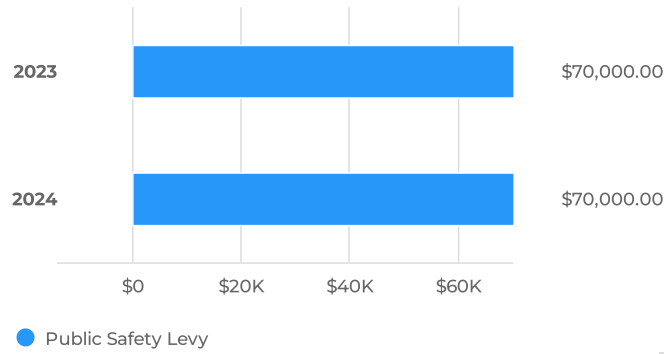
FY2023 Budget

\$70,000

Total Budget (all years)

\$140K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Public Safety Levy	\$70,000	\$70,000
Total	\$70,000	\$70,000

HIGHWAYS & STREETS REQUESTS



This requests information is generated from , Proposed Version.

Pedestrian Crossing at 22nd Ave. & Main St.

Overview

Submitted By	Brandon Neish
Request Owner	Brandon Neish
Est. Start Date	08/23/2022
Est. Completion Date	10/31/2022
Department	Highways & Streets
Type	Other

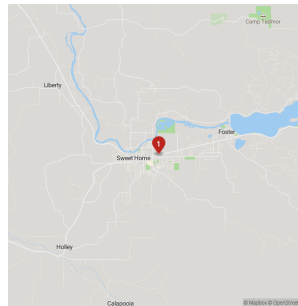
Description

The City received a generous contribution from the Oregon Legislature, specifically Senator Girod and Representative Cate, from American Rescue Plan Act funds for construction of a pedestrian crossing at 22nd Avenue and Main Street. The City will pass the funds to the Oregon Department of Transportation to facilitate the construction in conjunction with the enhancement of ADA crosswalks throughout town.

Details

SDC Eligibility	No
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Location



Funding Sources

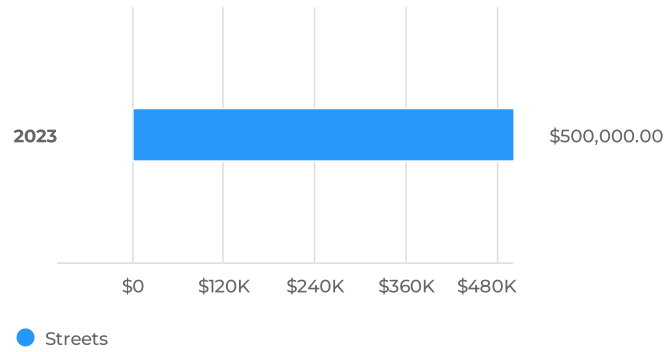
FY2023 Budget

\$500,000

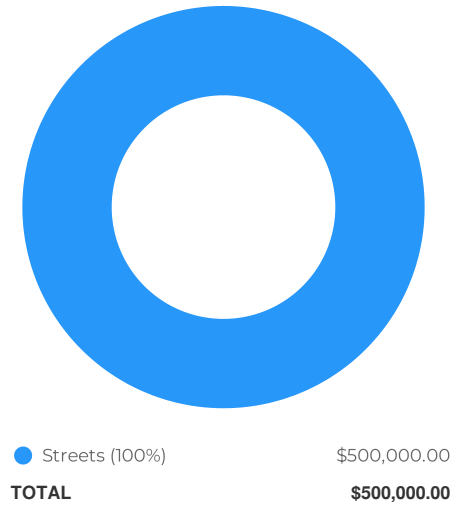
Total Budget (all years)

\$500K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Streets	\$500,000
Total	\$500,000

This request information is generated from , Proposed Version.

Street Overlay/Chip Seal Maintenance Program

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Brandon Neish
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2022
Department	Highways & Streets
Type	Other

Description

Overlay and/or chip seal various roads for surface preventive maintenance.

Fiscal year 2022 is funded by ODOT exchange funds with future funds coming from state gas tax monies.

Details

SDC Eligibility	No
-----------------	----

Capital Cost

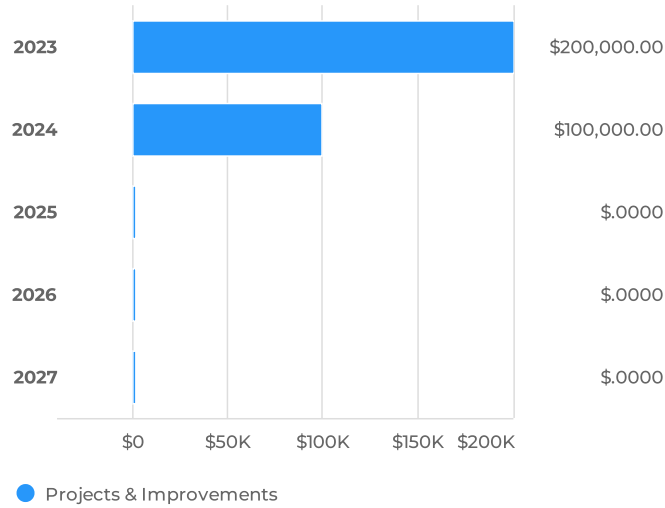
FY2023 Budget

\$200,000

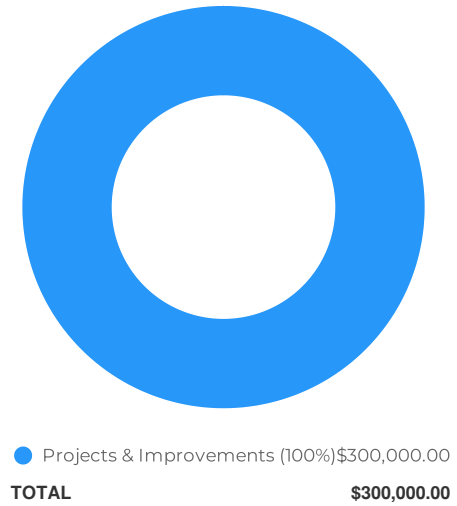
Total Budget (all years)

\$300K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Projects & Improvements	\$200,000	\$100,000	\$0	\$0	\$0
Total	\$200,000	\$100,000	\$0	\$0	\$0

Funding Sources

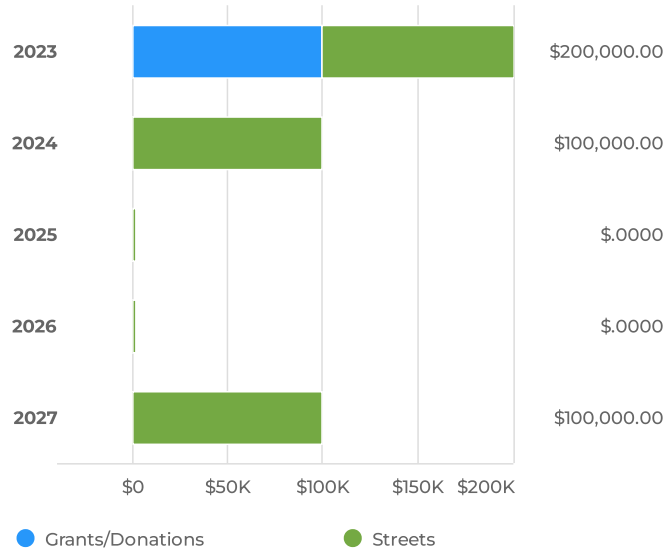
FY2023 Budget

\$200,000

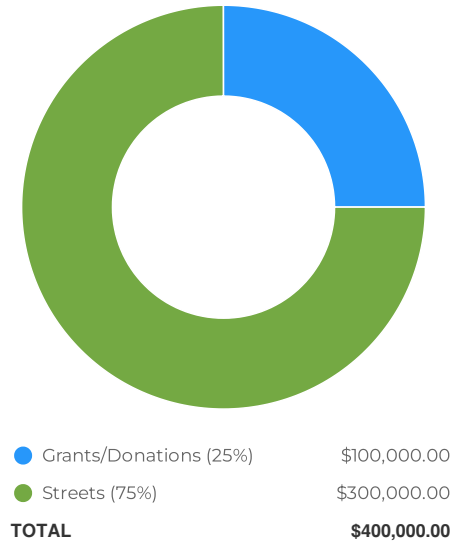
Total Budget (all years)

\$400K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027
Streets	\$100,000	\$100,000	\$0	\$0	\$100,000
Grants/Donations	\$100,000				
Total	\$200,000	\$100,000	\$0	\$0	\$100,000

This requests information is generated from , Proposed Version.

Utility Relocations for ODOT Ramp Project

Overview

Submitted By	Trish Rice, Engineering Tech 2
Request Owner	Trish Rice, Engineering Tech 2
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Highways & Streets
Type	Other

Description

Relocate city utilities that are in conflict with ODOT's settlement ramp project designs.

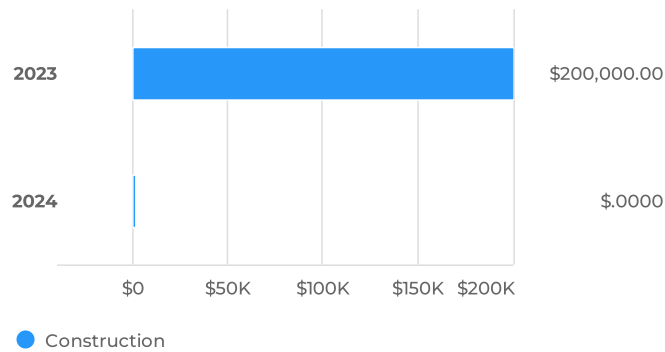
Details

SDC Eligibility	No
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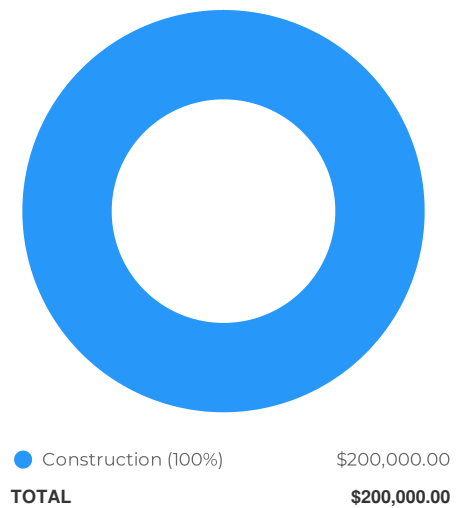
Capital Cost

FY2023 Budget	Total Budget (all years)
\$200,000	\$200K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024
Construction	\$200,000	\$0
Total	\$200,000	\$0

Funding Sources

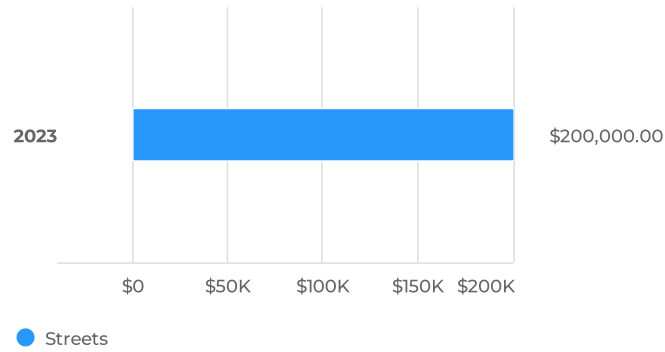
FY2023 Budget

\$200,000

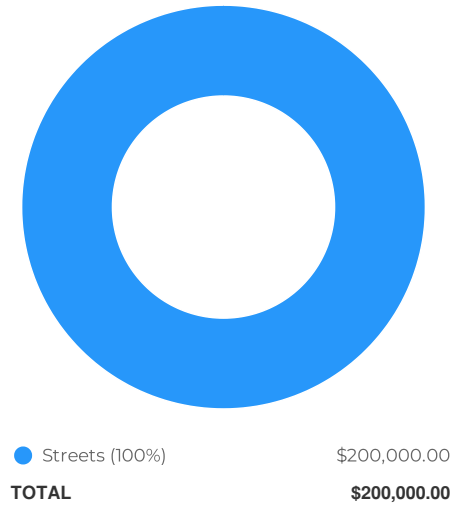
Total Budget (all years)

\$200K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown	
Funding Sources	FY2023
Streets	\$200,000
Total	\$200,000

INTERGOVERNMENTAL (NON-DEPT) REQUESTS

This requests information is generated from , Proposed Version.

City Fuel Station

Overview

Submitted By	Brandon Neish
Request Owner	Brandon Neish
Est. Start Date	07/18/2022
Est. Completion Date	09/15/2023
Department	Intergovernmental (Non-Dept)
Type	Other

Description

The City currently obtains fuel from a local Pacific Pride station on the corner of 18th and Main Street. While this solution has met the needs of the City, there is a concern related to emergency management. In the event of an emergency, the City has a three-day supply of fuel in Police Department vehicles and likely a similar supply in Public Works trucks. This request would install two fuel tanks on a City-owned property along with a cardlock system. The City is working with the Sweet Home Fire & Ambulance District to fund up to \$50k of the project with the City supplying the rest. The City also expects to partner with other government agencies around Sweet Home to purchase fuel which would bring in a revenue stream to pay for the project over time and turn over fuel to keep the supply fresh.

Details

SDC Eligibility	No
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Capital Cost

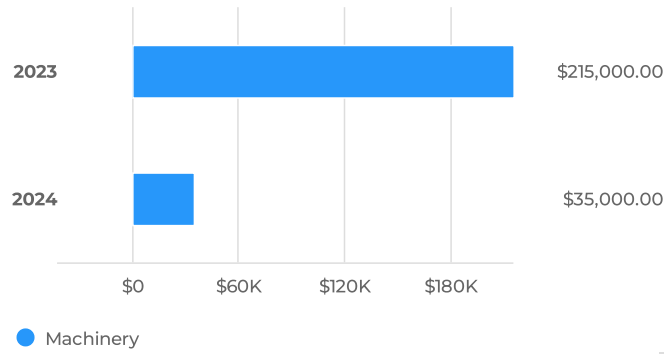
FY2023 Budget

\$215,000

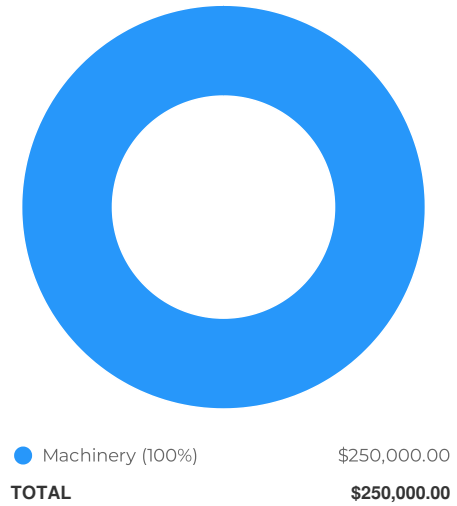
Total Budget (all years)

\$250K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2023	FY2024
Machinery	\$215,000	\$35,000
Total	\$215,000	\$35,000

Funding Sources

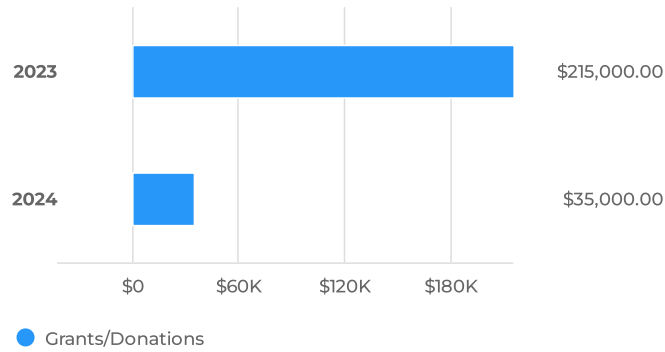
FY2023 Budget

\$215,000

Total Budget (all years)

\$250K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2023	FY2024
Grants/Donations	\$215,000	\$35,000
Total	\$215,000	\$35,000

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and

Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.



Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.