



# **Annual Budget**

## **Fiscal Year 2023-2024**

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**City of Aumsville, Oregon**  
**Fiscal Year 2023-2024 Budget**

**Aumsville Budget Committee**

**Council Members**

Mayor Angelica Ceja

Nico Casarez

Douglas Cox

Scott Lee

Della Seney

Katie Wallace

Walter Wick

**Citizen Members**

Tammy Bennett

Amy Evans

Kim Ferguson

Austin Gallup

Ray Mandyck

Karla Willmschen

# Aumsville Budget Message

## 2023-2024

To: Mayor Ceja and Budget Committee Members

From: Ron Harding, Budget Officer  
Joshua Hoyer, Finance Officer

Date: May 9, 2023

I am pleased to present to the council and community a sustainable budget outlook for our community for the immediate future. The proposed budget reflects the proactive approach staff and council has taken in its operations and fiscal management. The Proposed Fiscal Year 2023-2024 City of Aumsville budget will continue to provide high-quality city services, while focusing on some of the priority projects including water system improvements, park enhancements and continuing community engagement opportunities.

This budget document provides a summary of proposed revenues and expenditures within each fund and utilizes economic guidance from various local and regional agencies, as well as programmed salary step plans and benefits. It also anticipates various improvement projects and other major purchases as outlined by the city's capital improvement plans and approved by the city council.

New construction within the city remains quite low, although there are some properties throughout the city which may begin the development process. System development charge revenues will continue to be minimal until these properties are developed. We expect to see all other operating revenues, such as utility rates, taxes, and franchise fees, increase this year based with a modest inflationary rate.

We continue to work toward city council goals, and our budget continues to include a downtown beautification project, formation of an arts program and continuation of the city community outreach activities to include community events.

The following financial policies are proposed to help the City maintain fiscal stability while continuing to provide a high level of service to those in its community:

- The City will operate on a structurally balanced budget. Ongoing operating expenses will be paid from operating revenues. One-time expenses will be spent from one-time resources, such as surplus funds, grants, capital reserves, development fees, etc.
- The City will maintain an ending fund balance equal to at least 90 days of operating expenses within each of its operating funds, in order to provide resources adequate to cover operating expenses which occur at the beginning of the next fiscal year before the city receives property taxes, charges for services, and other resources.



- The City will continue the current level of service in all departments of operation.
- The City will pursue grants or other funding assistance, where practical, to aid in completing projects outlined in the City's capital improvement plans.

The proposed 2023-24 fiscal year budget builds on significant steps taken by the City to help recover and sustain a healthy financial position. The scheduled 5% water and 8% sewer rate increases help to offset the rising operating costs incurred from those services. Each department has implemented what we refer to as a hold-the-line budget, in which the appropriation for expenditures listed under the Materials & Services category are anticipated to be level with the current year's spending authority. Variation from these expenditure levels was discussed with the department heads to explain why additional resources will be needed. The city council and staff continue to work toward challenges in improving our community infrastructure and the city has positioned itself to accomplish many needed projects.

To ensure service levels are supported throughout the community, the City will continue to employ adequate staffing levels in each department. This includes 6 full-time employees at City Hall, 6 at Public Works, and 8 employees in the Police Department.

Personnel Services are anticipated to increase by an average of about 5.3% across the various operating funds because of staffing changes, employee step increases, a 6% Cost of Living Adjustments to the salary plan in response to aggressive inflation in CPI, an 8% increase in PERS contribution rates, and a 10.3% increase in health, dental and vision premiums through Citycounty Insurance Services.

There are no major changes to the accounting policies of the City of Aumsville. To ensure observance of limitations and restrictions placed on the use of the money available to the city, the accounts are maintained in accordance with the principles of "fund accounting." This is the procedure by which revenues and expenditures for various purposes are classified, for accounting and reporting purposes, in account groups that are in accordance with activities or objectives specified under an adopted budget. These various accounts are called funds and are grouped into Governmental Fund, Proprietary Fund, and Fiduciary Fund categories and the following five fund types:

- General Fund
- Enterprise Funds
- Special Revenue Funds
- Reserve Funds
- Debt Service Fund

The basis of accounting utilized by the city closely resembles the cash basis of accounting; whereby revenues are recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligations are incurred.

The budget sheets comprise the actual resources and expenditures from the audits of two prior years, the current year's adopted budget, the projected actual resources and expenditures for the current year, and a proposed budget for next year. Funds are divided into the following category levels: Personal Services, Materials & Services, Capital Outlay, Transfers, Debt Service, Operating Contingency, Reserved for Future Expenditure, and Unappropriated Ending Fund Balance.

A copy of this proposed budget is available for review on the city's website and will be available at City Hall when normal operations resume.

Thank you,

Ron Harding - City Administrator  
Joshua Hoyer - Finance Officer



Mayor  
Angie Ceja

Council President  
Della Seney

Nico Casarez

Doug Cox

Scott Lee

Katie Wallace

Walter Wick

The Aumsville City Council is pleased to present these budget highlights for the community. The entire budget follows, so our community can look over the budget details. This summary is intended to provide a quick snapshot of important pieces of our budget. There are many exciting projects and events going on in the city, and our community has a lot to be proud of.

**2023-2024 Budget = \$21,000,232**  
**\$1,028,700 from property taxes**

This budget shows the value in maintaining a proactive, healthy financial position. The budget committee continues to make prudent and conservative choices. We want to thank them for their work; in just a couple of years we have made remarkable progress.

In this year's budget you will see some familiar projects as some of them will take multiple years to complete. It is also good to continue to remind the community of our challenges and how they may impact you in the future.

The city's financial position continues to improve, although events like COVID-19, natural disasters like the ice storms and even the historical inflation have impacts that can move the city's financial position up or down. We weather those events by being proactive in managing long-term forecasts and good financial policies which leads to sound financial planning. This year our community is faced with unprecedented inflation which causes great strain on all of us. The city council is mindful not only about the needs of the city as a whole but the needs of individuals within our community. We have a lot to do and many challenges ahead but we're working to address those challenges.

# GENERAL FUND

The budget estimates General Fund resources of \$2,520,040

The general fund is our most flexible pool of resources. Transfers from this fund help support police and park services as well as special projects to meet the city council's goals for our community. The revenues are made of property taxes, fees for services provided by the city, franchise agreements, and new construction permits. Special projects to implement the city's vision are all included in this general fund budget. The city will maintain a 90-day cash reserve and continue to meet the expectations of our community.

## SATURDAY MARKET



Saturday Market occurs Saturday, starting in June and going until mid-September. We have continued to see vendor excitement and have lots of events planned starting with the first Market coinciding with the Superhero Carnival on June 24th. Each week, Saturday Market takes place at Maude's.

## AUMSVILLE EVENTS

The City of Aumsville and its partners host many events each year to bring fun activities to the City and its residents. These events owe their success to budgeted funds and many volunteers.



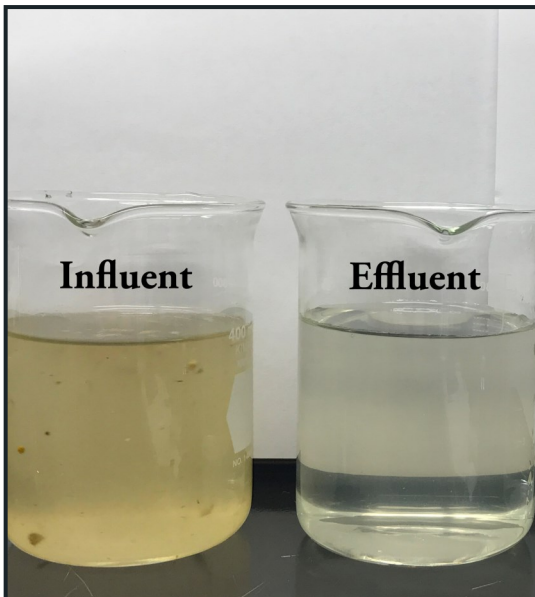


# ONGOING PROJECTS

We have major water and wastewater projects in progress, but there is still a lot to do.

The city was able to secure just under \$4 million dollars in grant funding to build a new water reservoir and two new drinking water wells. This would have cost an additional \$20.00 per month in increased utility rates but the grants allow these improvements with no additional cost to our utility customers. This project is active and expected to be complete in 2026.

Example of what the reservoir may look like



The city's ammonia levels for effluent discharge are higher than the Department of Environmental Quality and the Environmental Protection Agency allow. To bring the discharge into compliance and avoid high daily fines, a new wastewater treatment facility must be built. The project is in progress with the preliminary engineering report completed in October 2022. The project is estimated to cost just over \$28.2 million in total and the city has secured \$3.1 million in grant funding. The city continues to examine all funding options and pursue additional grants and low-interest financing options.

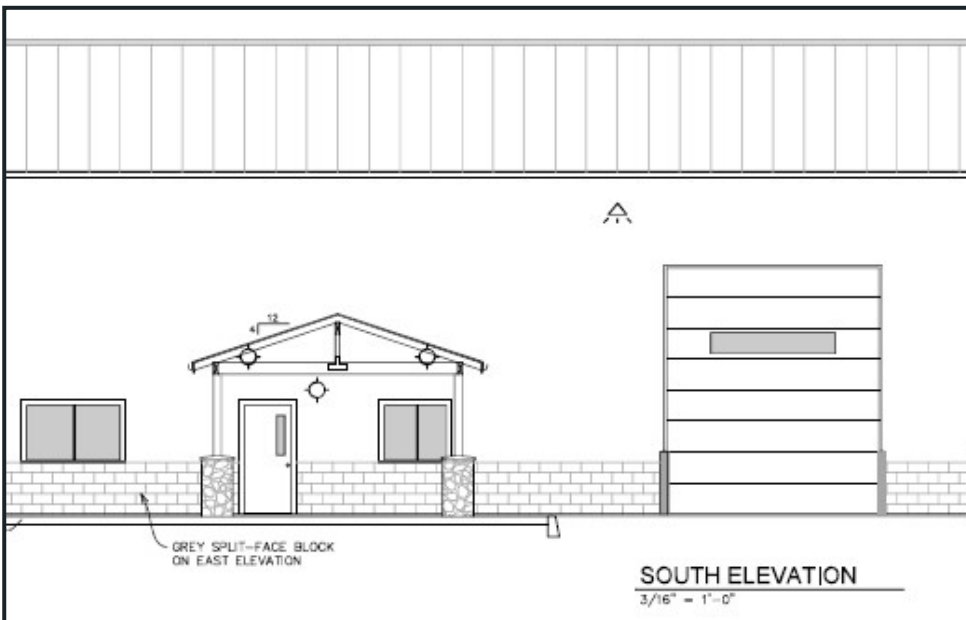
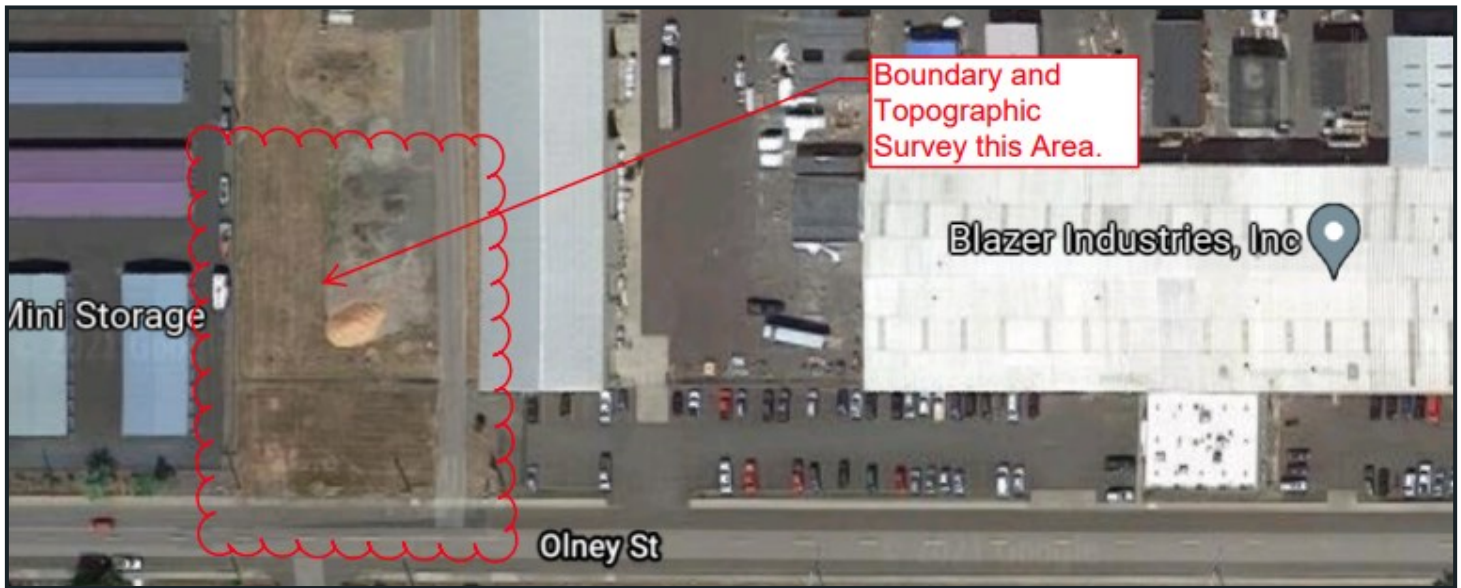
Aumsville Police Department received a grant several years ago to purchase two new patrol vehicles. Since then, the city has been saving up in order to purchase two additional new vehicles to replace the other older models which are becoming obsolete. These two new vehicles will be purchased this year.



# PUBLIC WORKS FACILITY

Aumsville's Public Works department provides key services that touch a part of everything the city does.

Public Works maintains streets, stormwater, water, sewer and parks. Public Works also coordinates permits, code enforcement and is the foundation behind all community events. It has been difficult to complete all of these tasks and projects and remain effective from the current shop buildings. The city received a \$900,000 grant to help fund the new building, and has secured a loan with Business Oregon for the remaining \$1,200,000 estimated for completing the facility. The building will be located in the industrial area next to Blazer Industries.



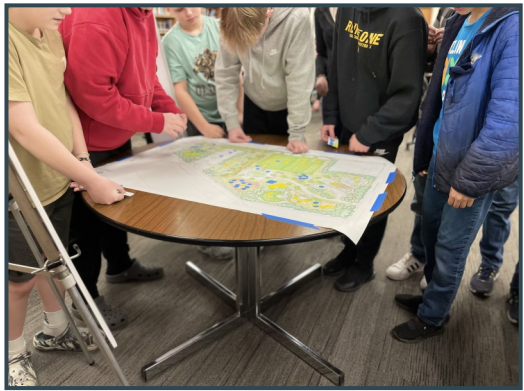
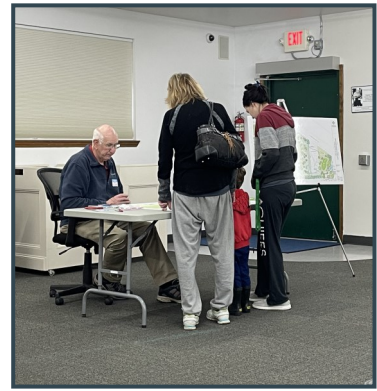
The new building will be 8000 sq ft and be large enough to house our Vac-Con truck. It will include offices and a secure entrance into the wastewater facility. The construction is expected to begin around August, 2023, and be complete early in 2024.



# Eastside Park



During the Fall of 2022 through Spring 2023, Aumsville has been working with a planning consultant and a citizen park advisory committee to plan a new park on a 23-acre lot at the east end of town. The plans for the park are complete, and the Parks Master Plan is in the process of being updated with the new park plans. The process for planning the park involved community surveys, in-person meetings at the community center, and visits to the elementary and middle schools.





# SUCSESSES



At the end of 2022 a video reader board was installed in front of the community center. This reader board displays upcoming events and celebrations, council meeting dates, and other helpful information.

In honor of local veterans and service members, a set of five statues of children pledging allegiance to the flag were installed in front of City Hall, along with a granite bench with emblems and an engraving. This project was funded with the help of grants from Pacific Power Foundation and OPRD Grants.



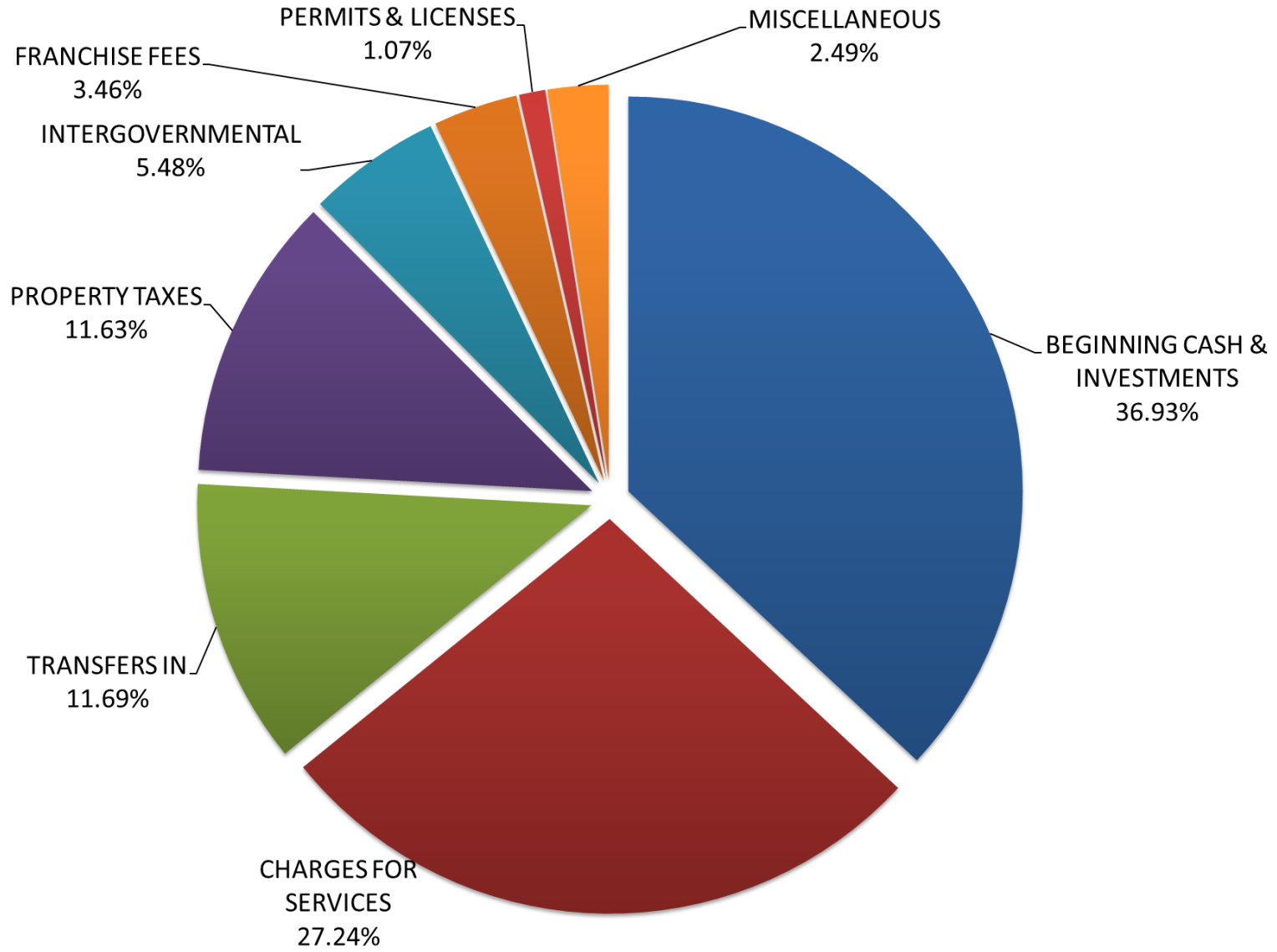
## SUMMARY

The city financials are stable and sustainable. The city has been working hard to acquire grants to fund required projects, to provide critical services and support and enhance the community.

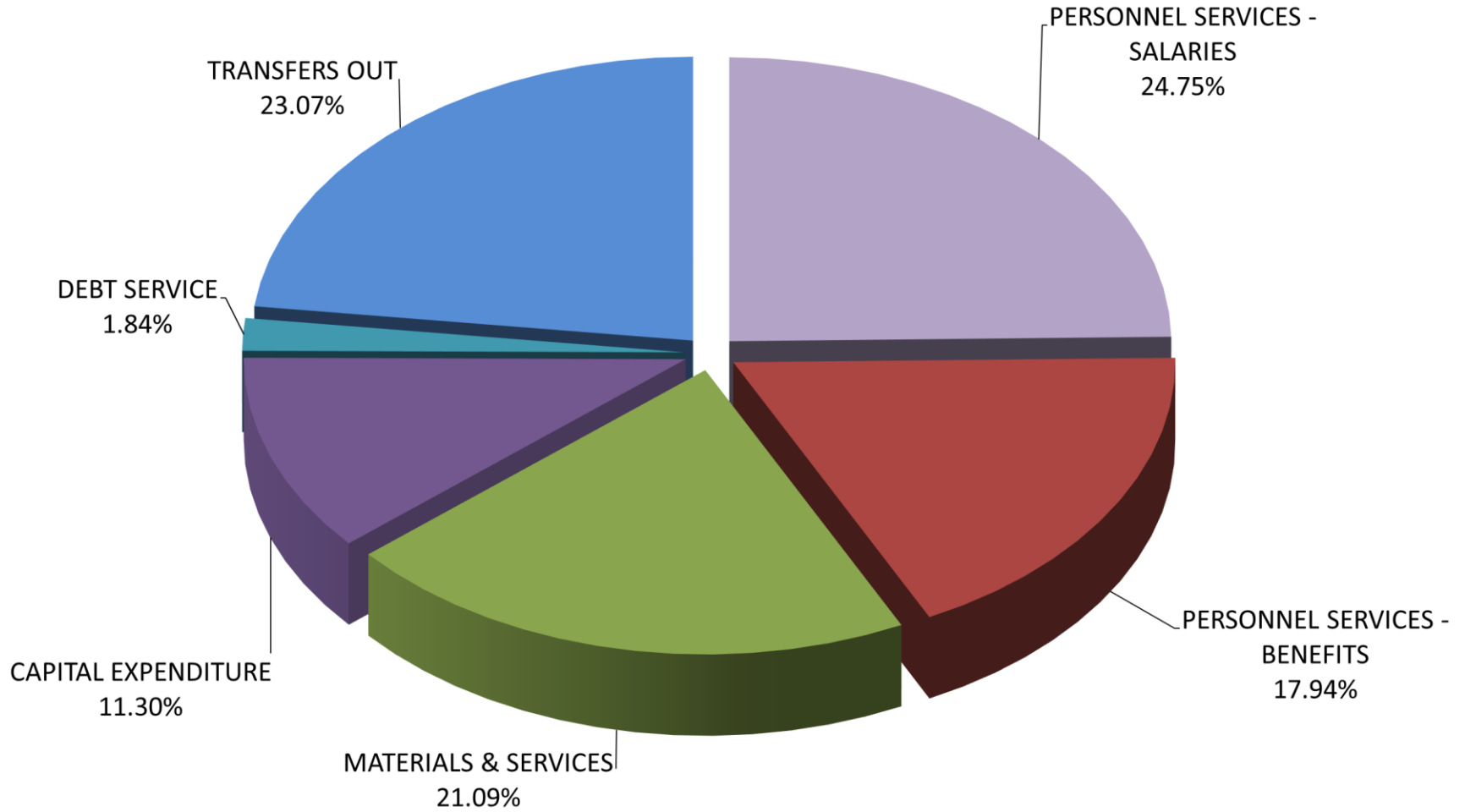




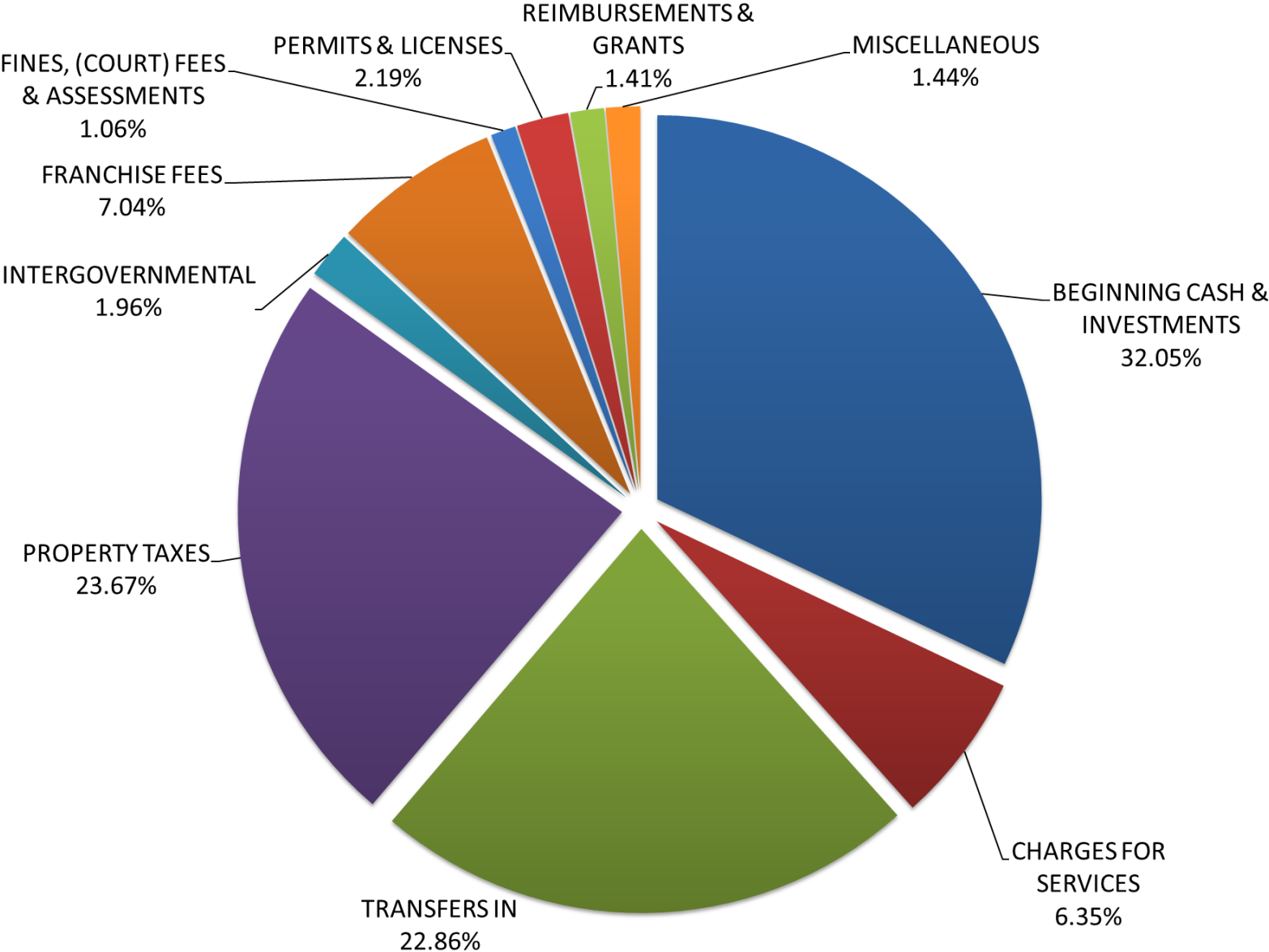
## 2023-24 SOURCES OF CASH - Operating Funds



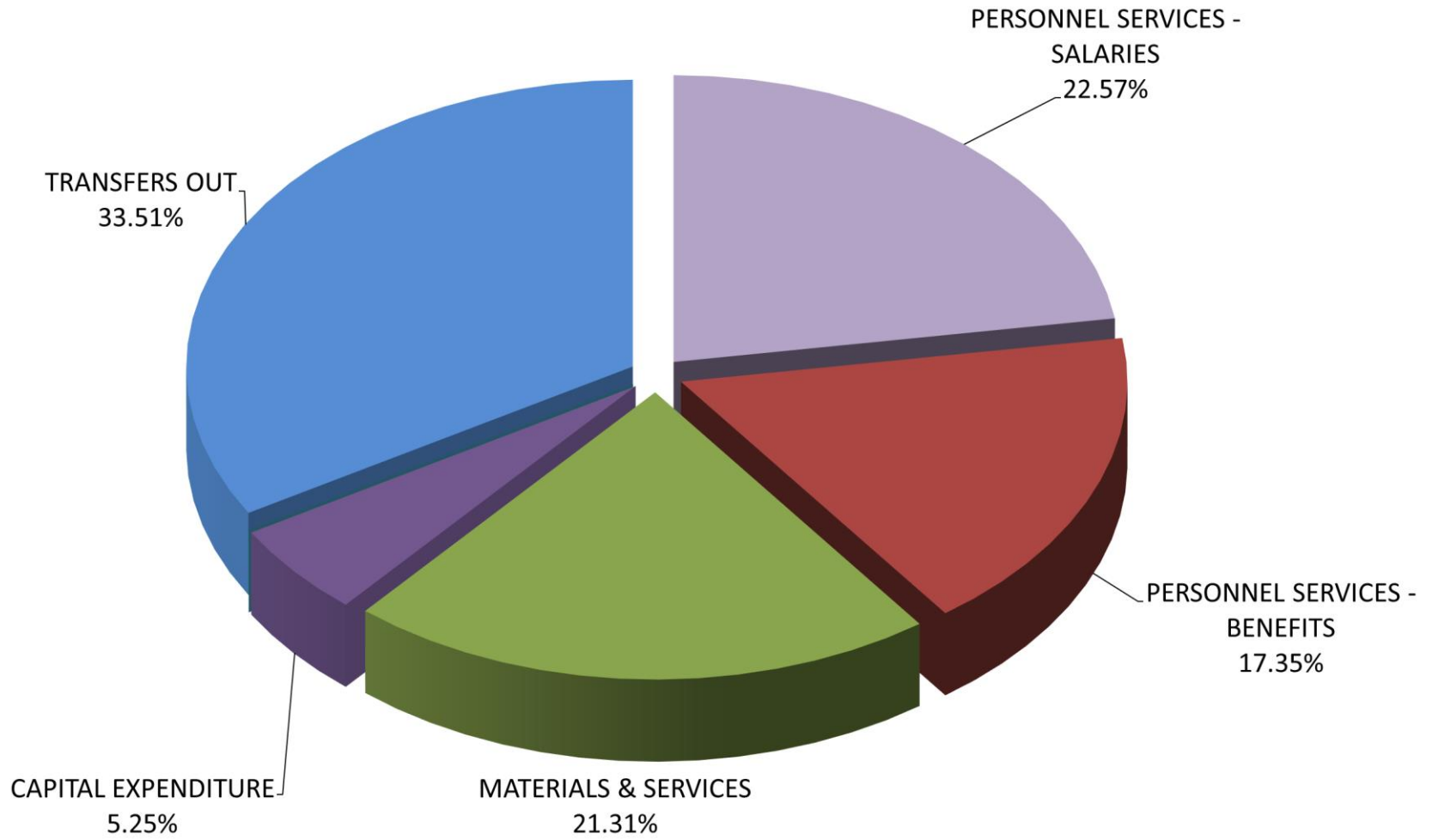
### 2023-24 USES OF CASH - Operating Funds



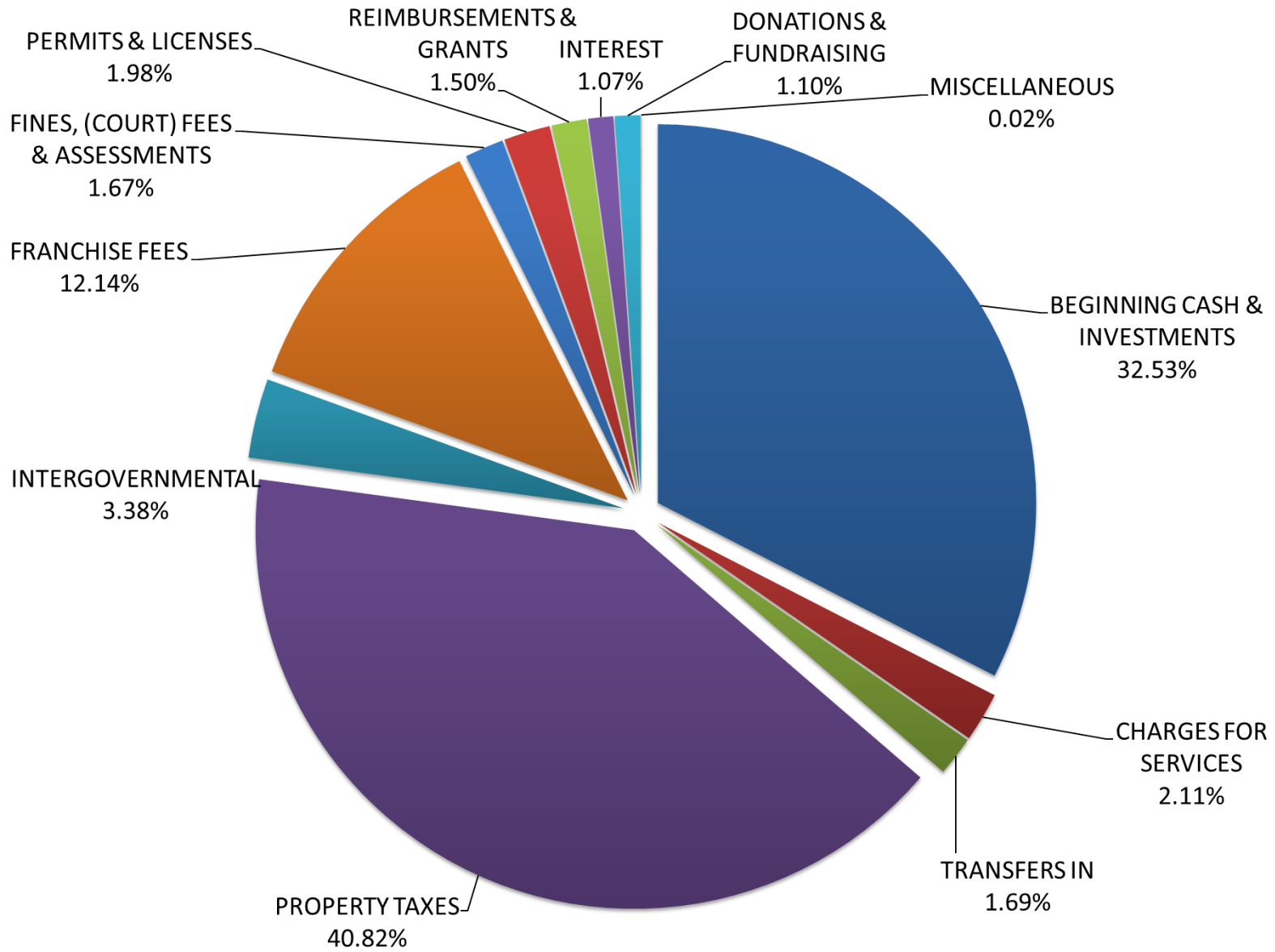
### 2023-24 SOURCES OF CASH - GENERAL/POLICE FUNDS



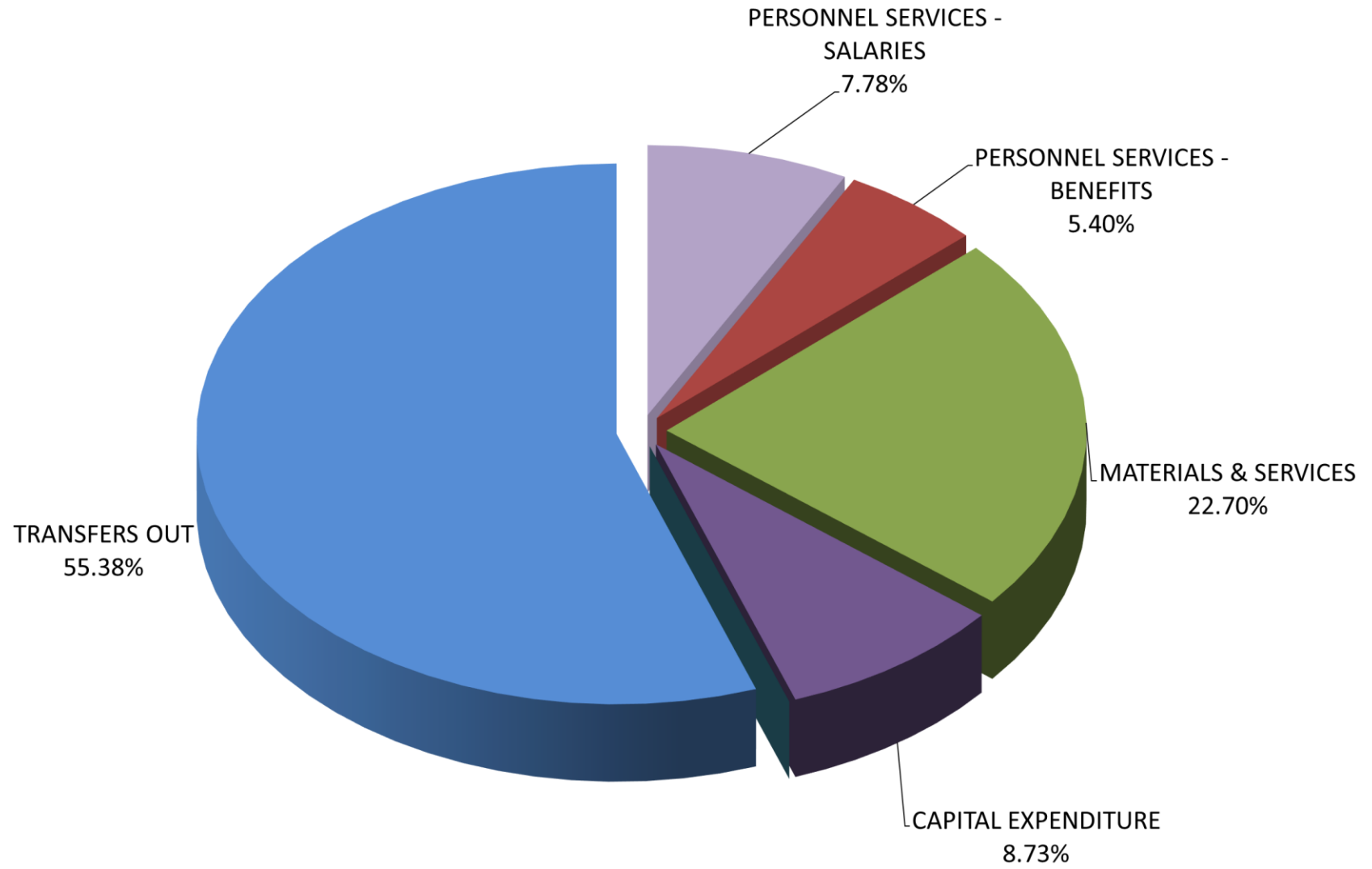
**2023-24 USES OF CASH - GENERAL/POLICE FUNDS**



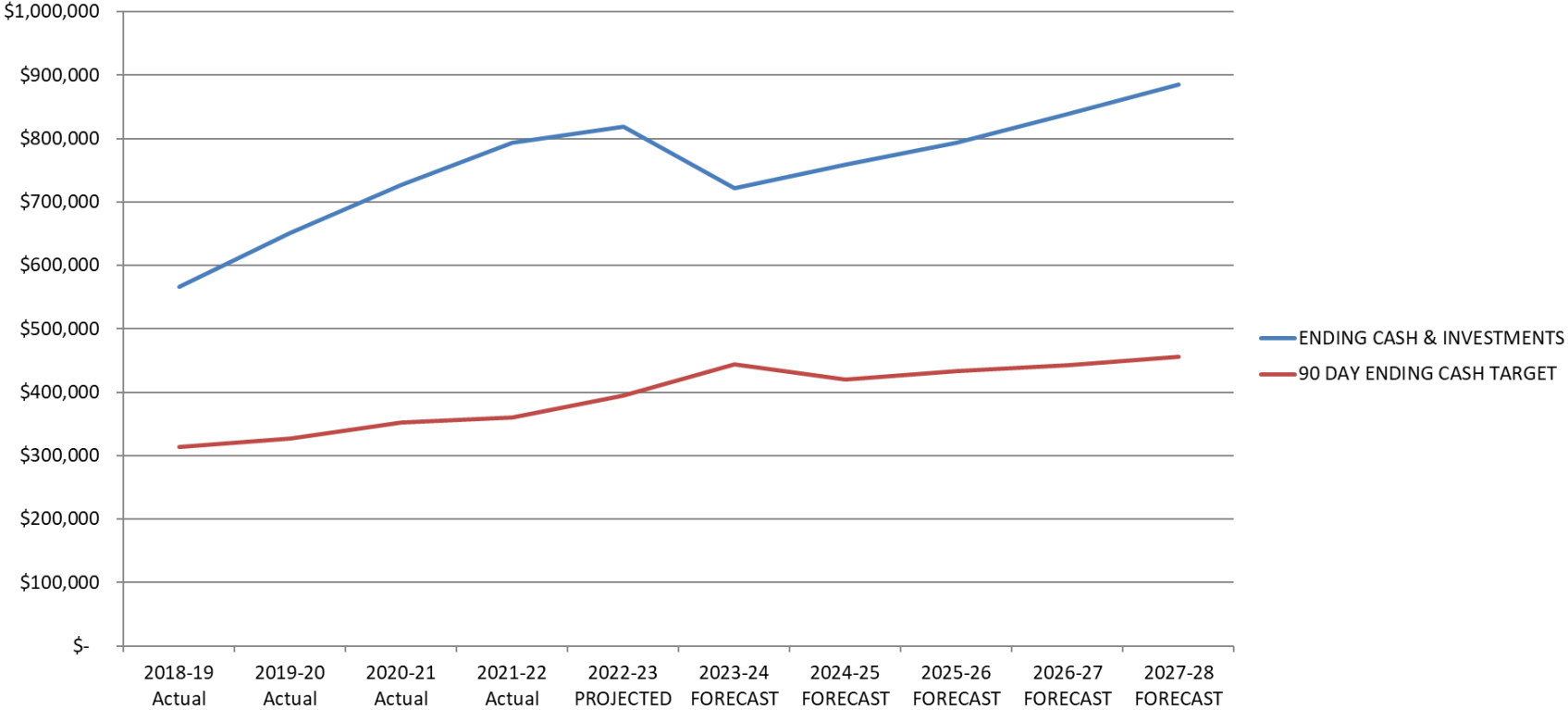
## 2023-24 SOURCES OF CASH - General Fund



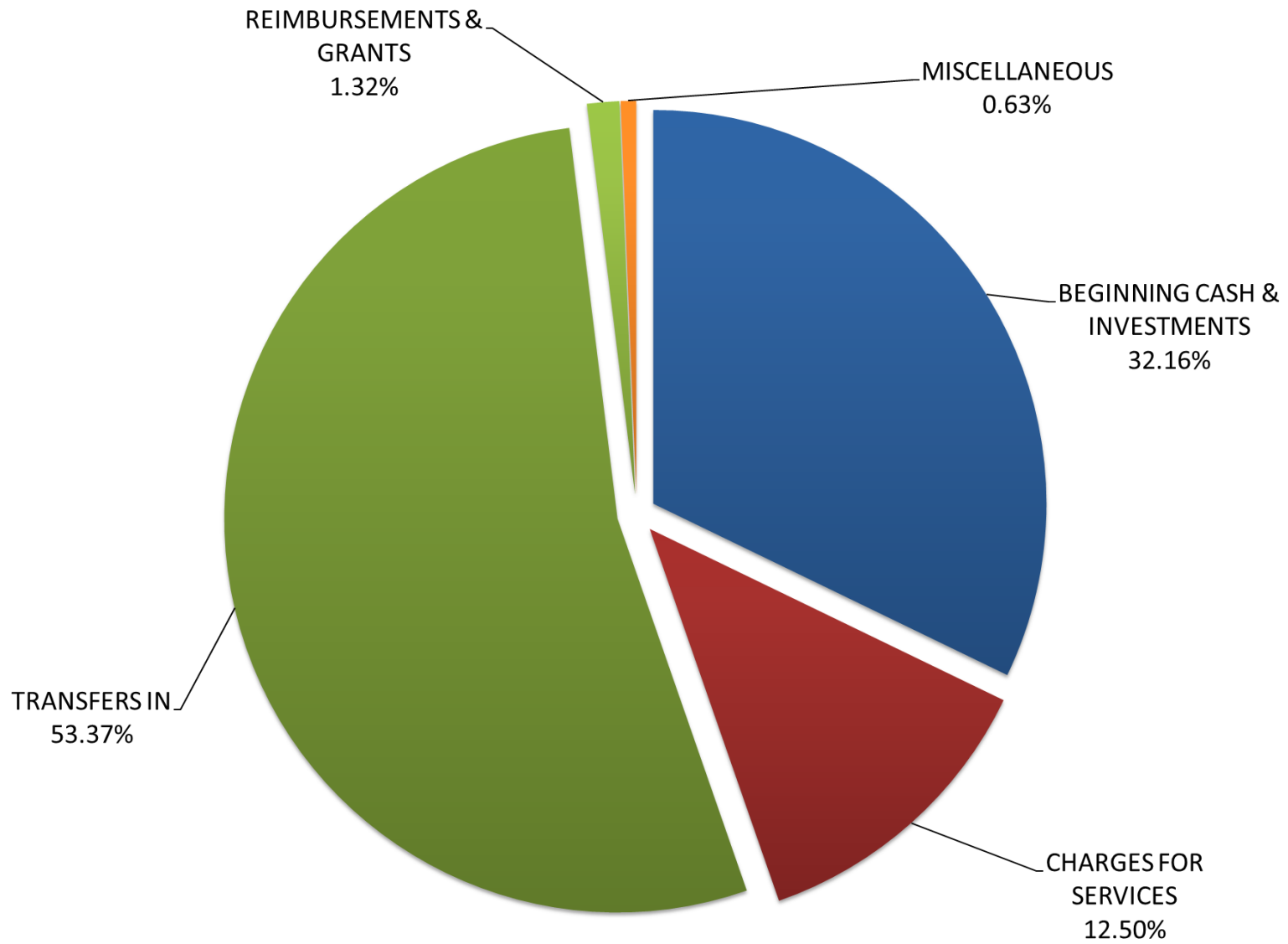
### 2023-24 USES OF CASH - General Fund



## ENDING FUND BALANCE - General Fund

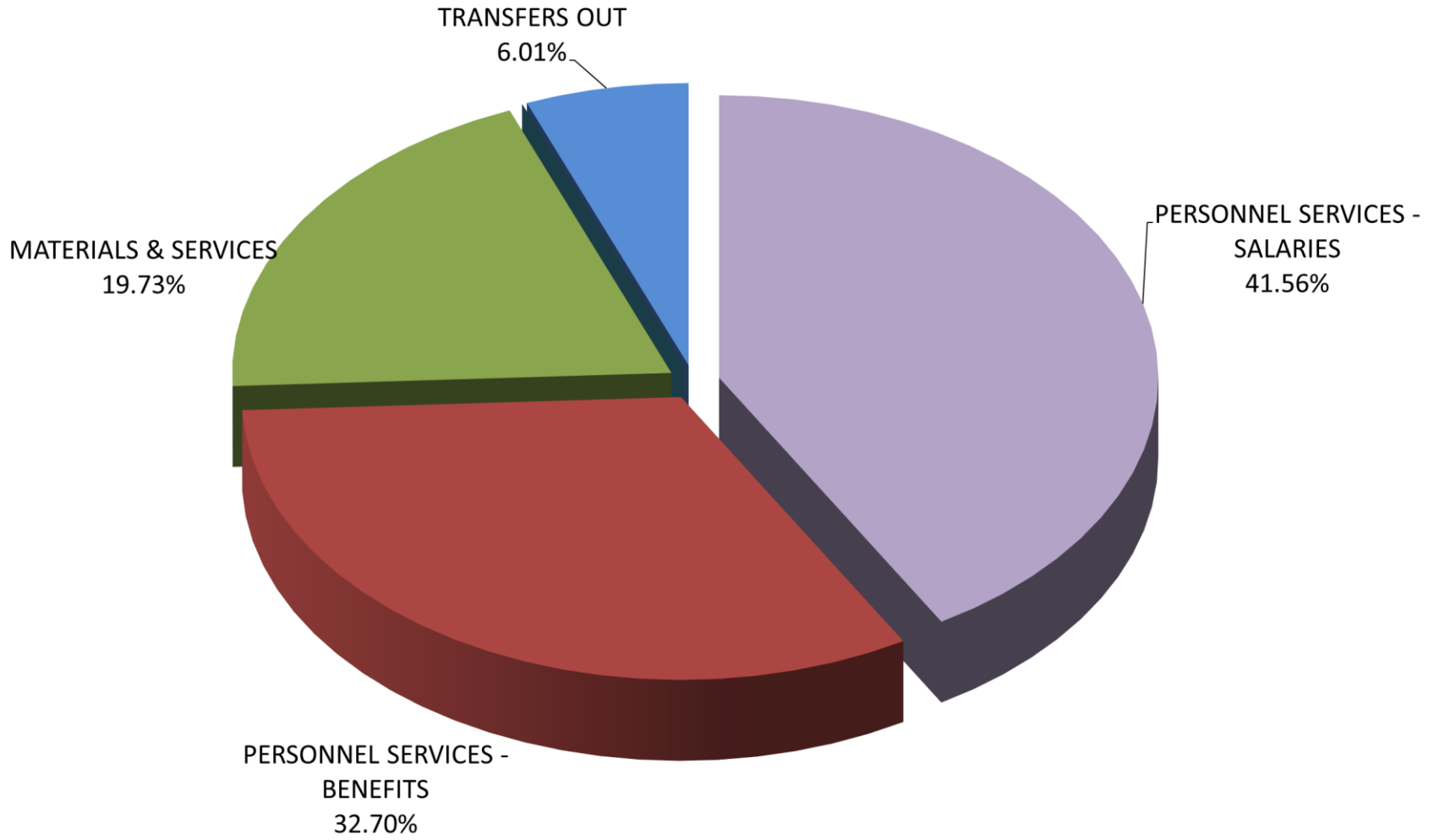


### 2023-24 SOURCES OF CASH - Police Fund

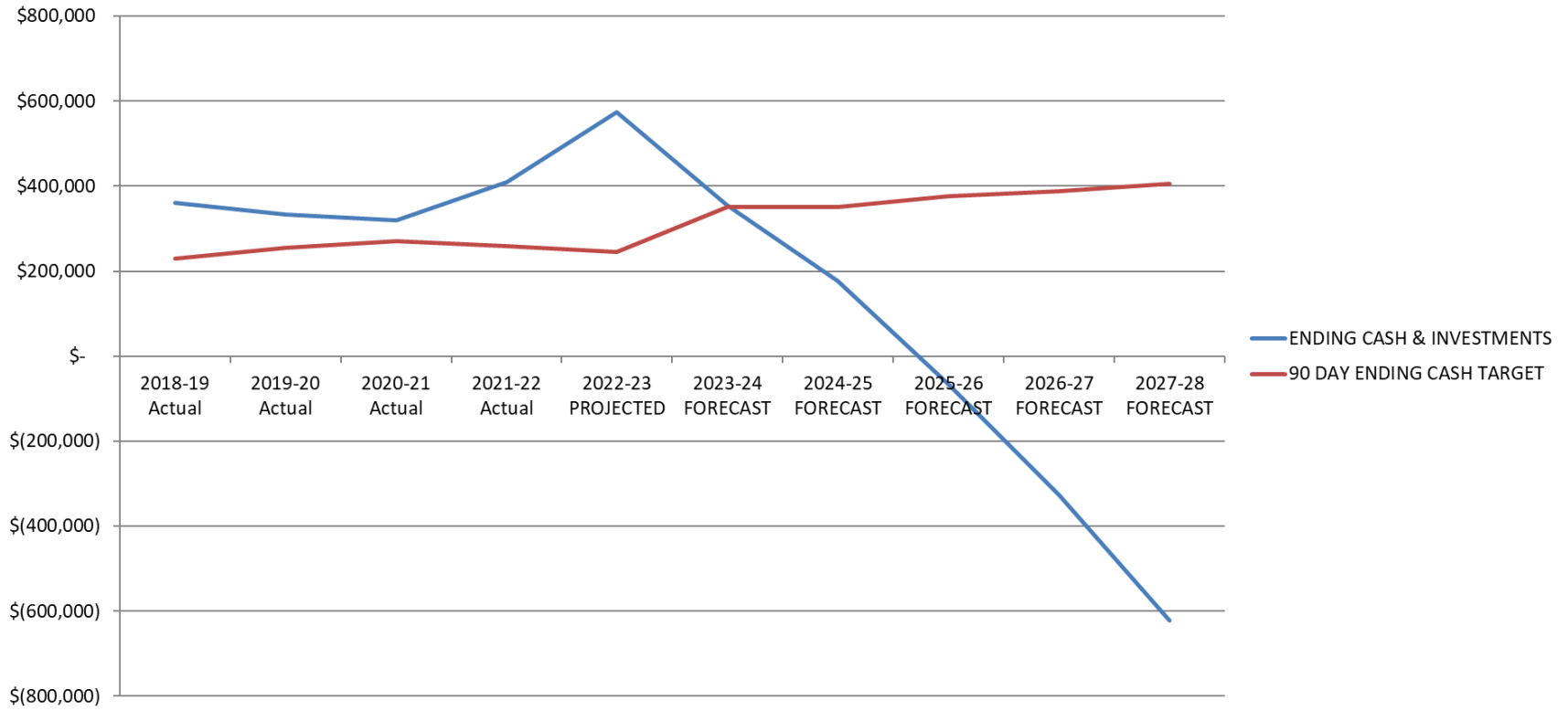




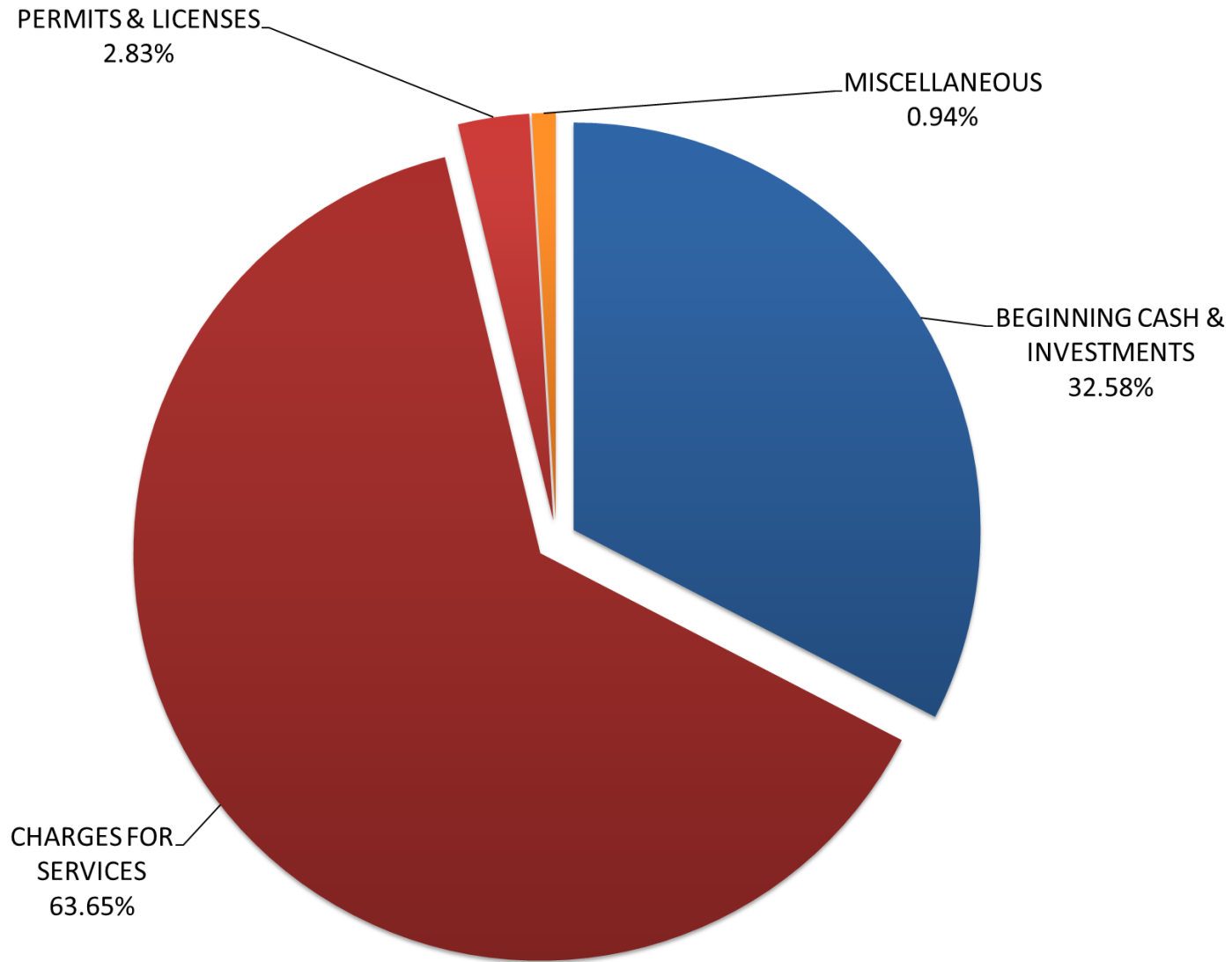
### 2023-24 USES OF CASH - Police Fund



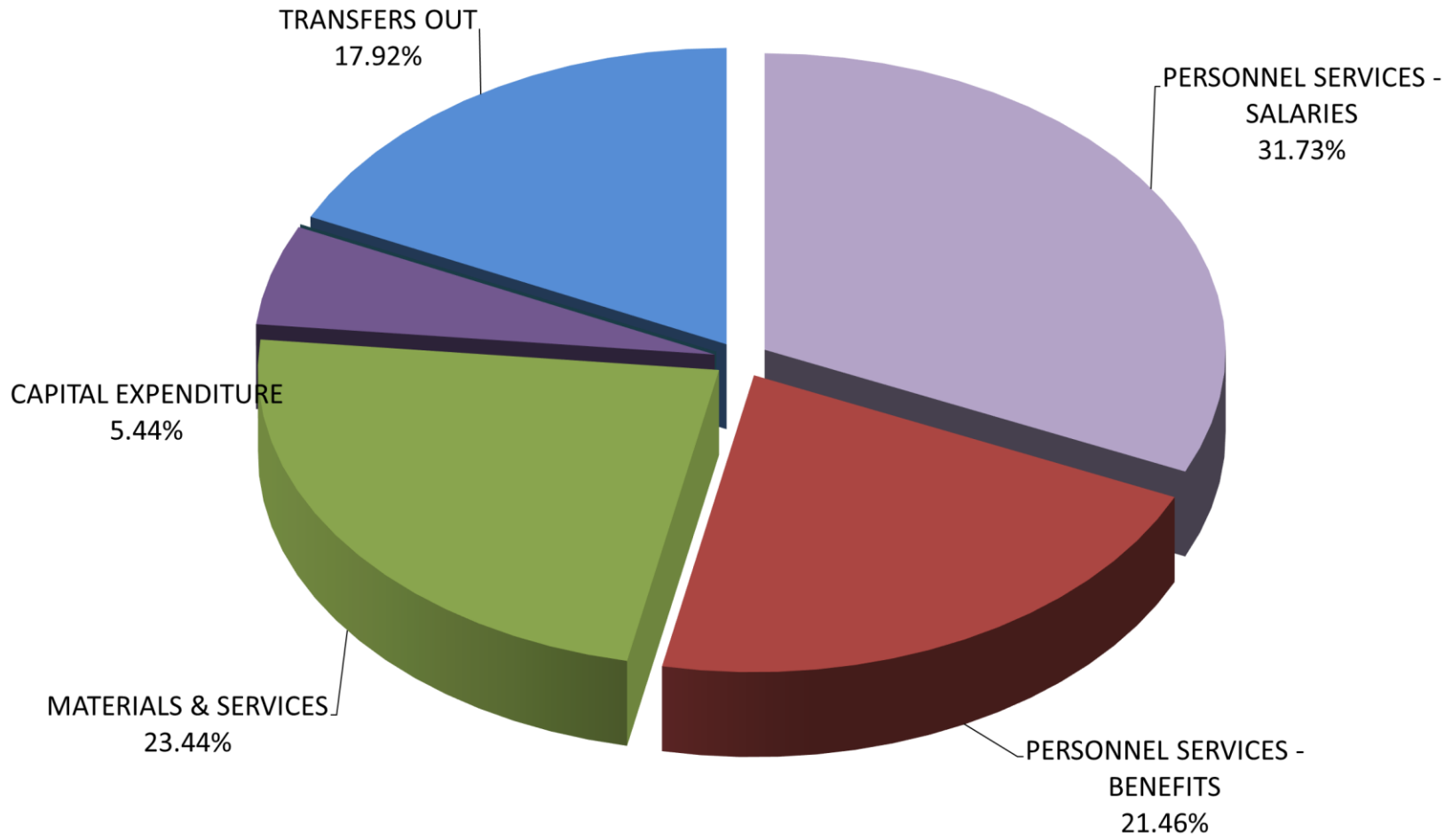
## ENDING FUND BALANCE - Police Fund



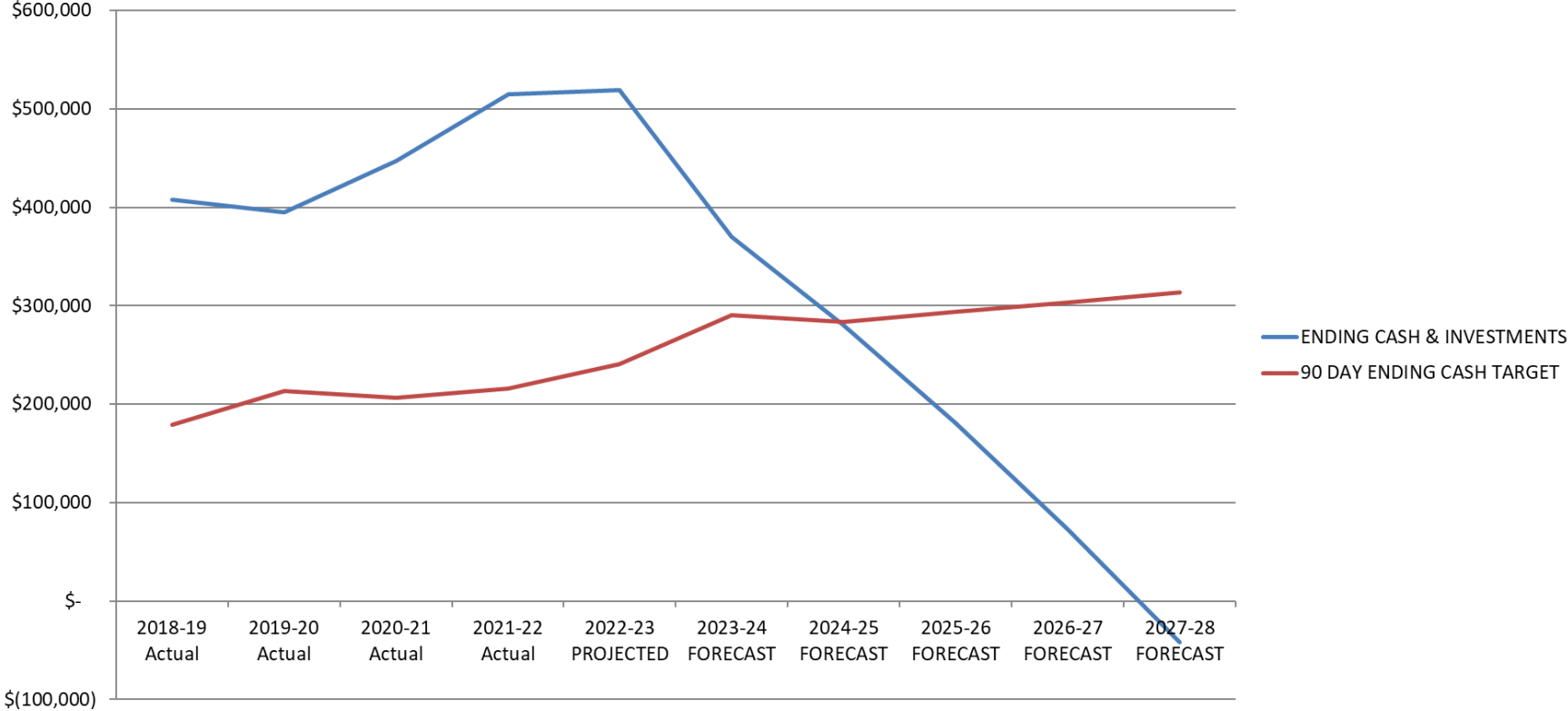
### 2023-24 SOURCES OF CASH - Water Fund



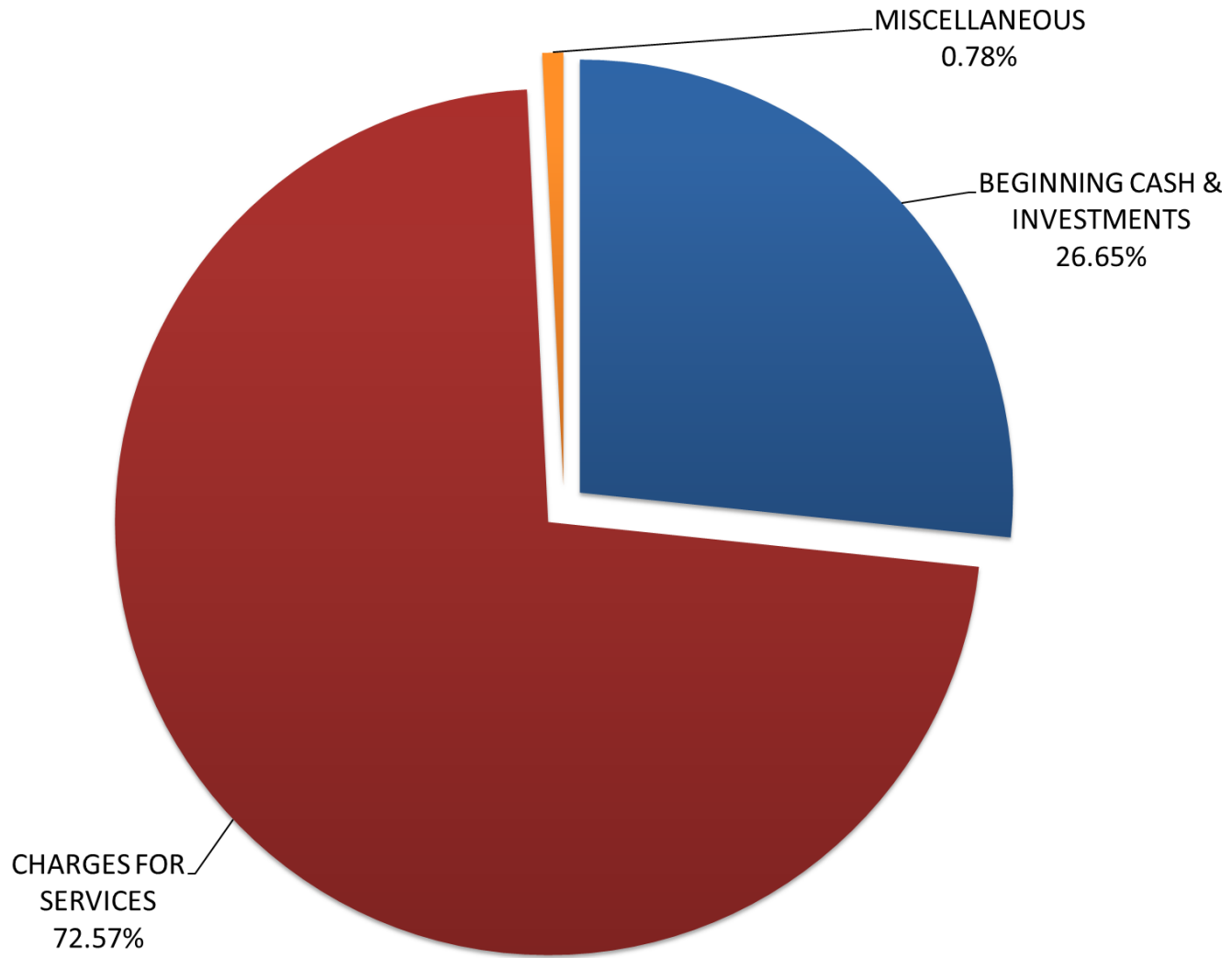
### 2023-24 USES OF CASH - Water Fund



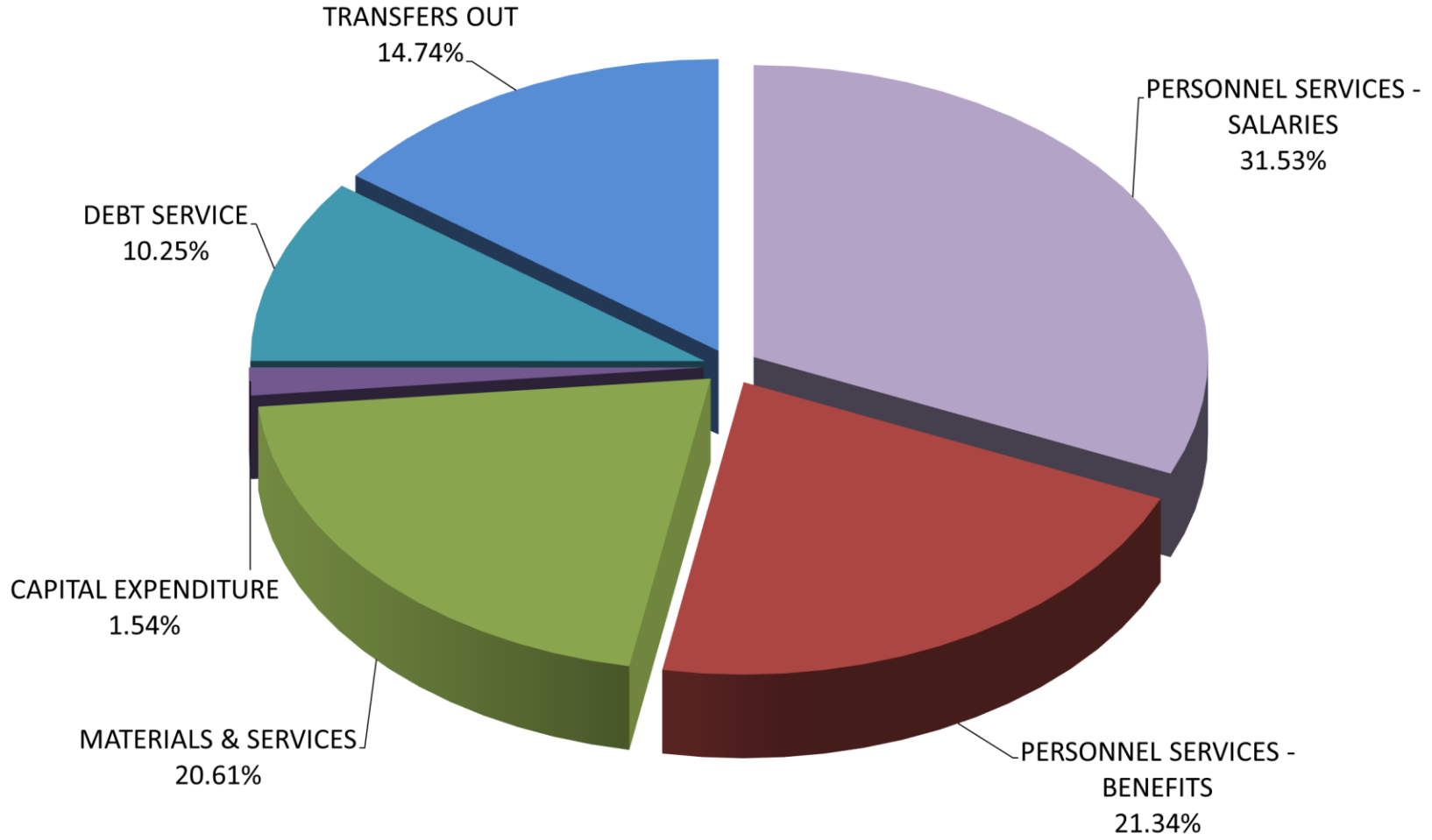
### ENDING FUND BALANCE - Water Fund



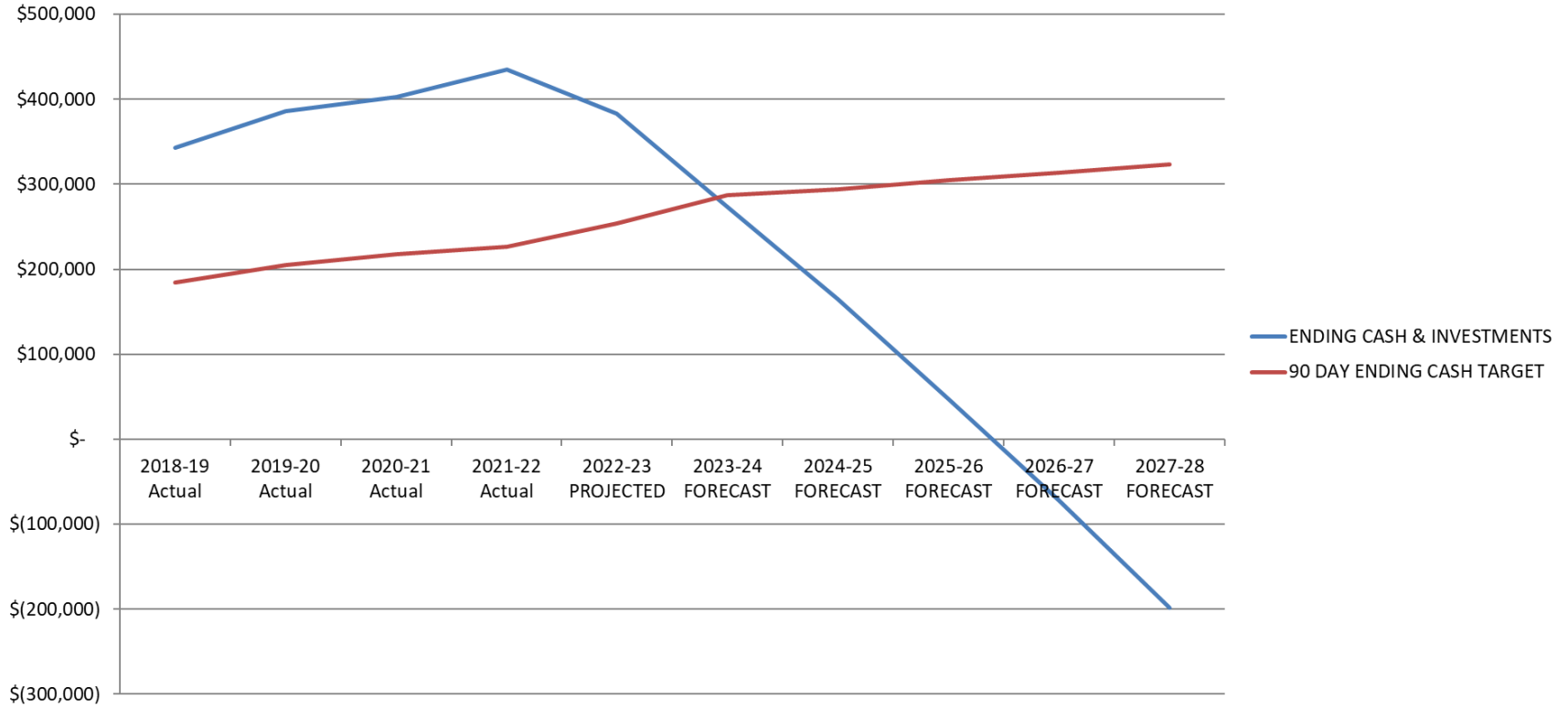
### 2023-24 SOURCES OF CASH - Sewer Fund



### 2023-24 USES OF CASH - Sewer Fund

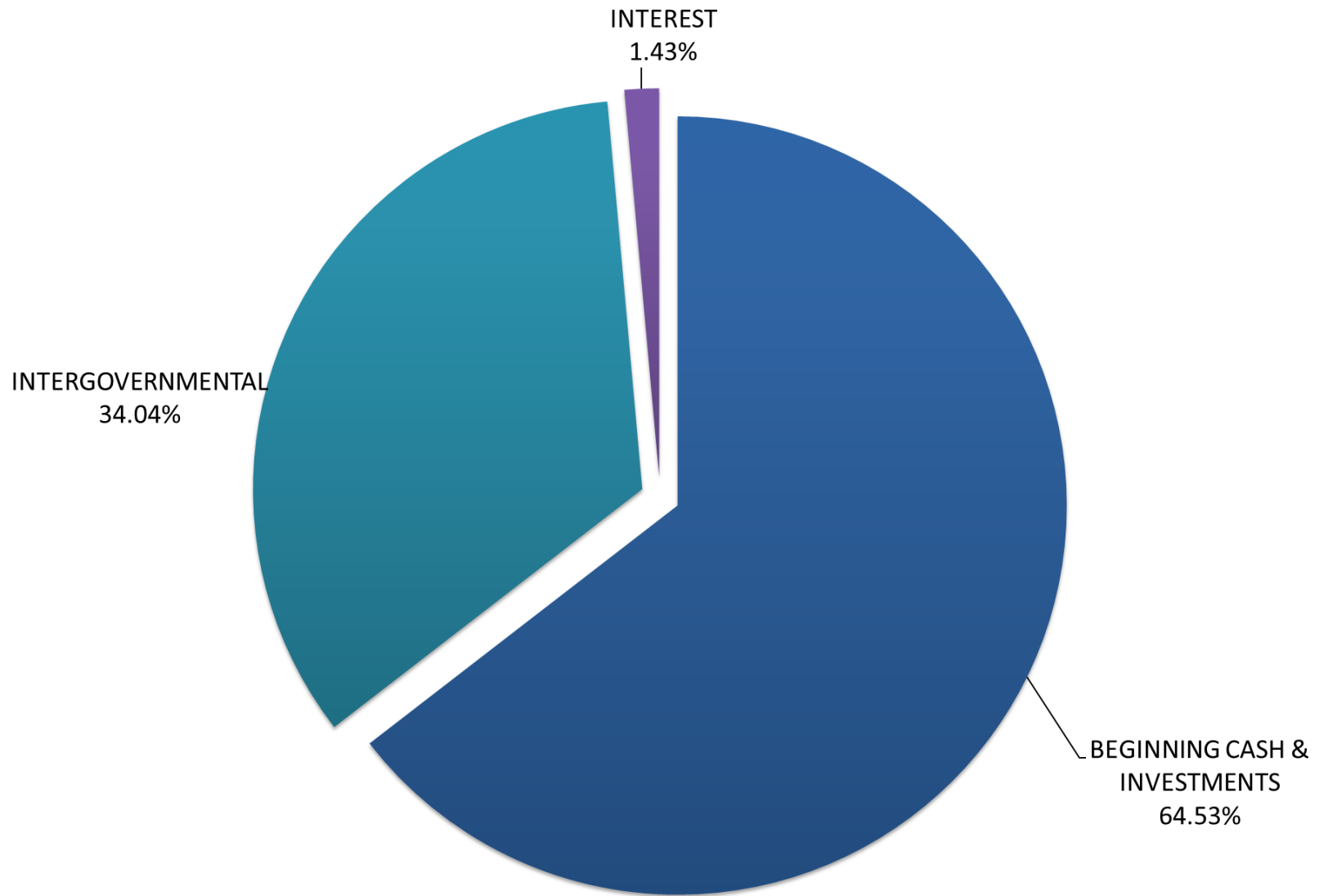


## ENDING FUND BALANCE - Sewer Fund

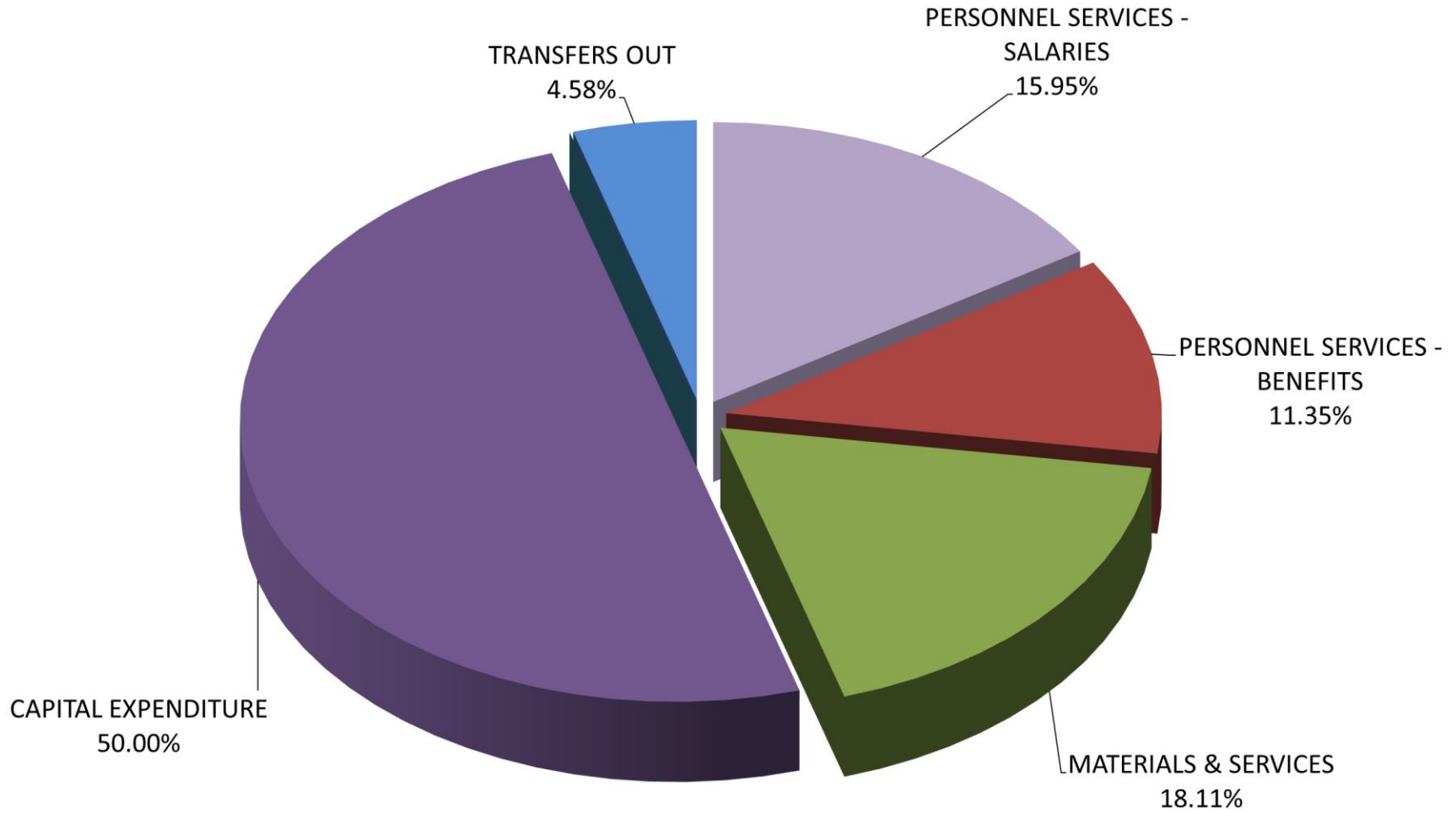




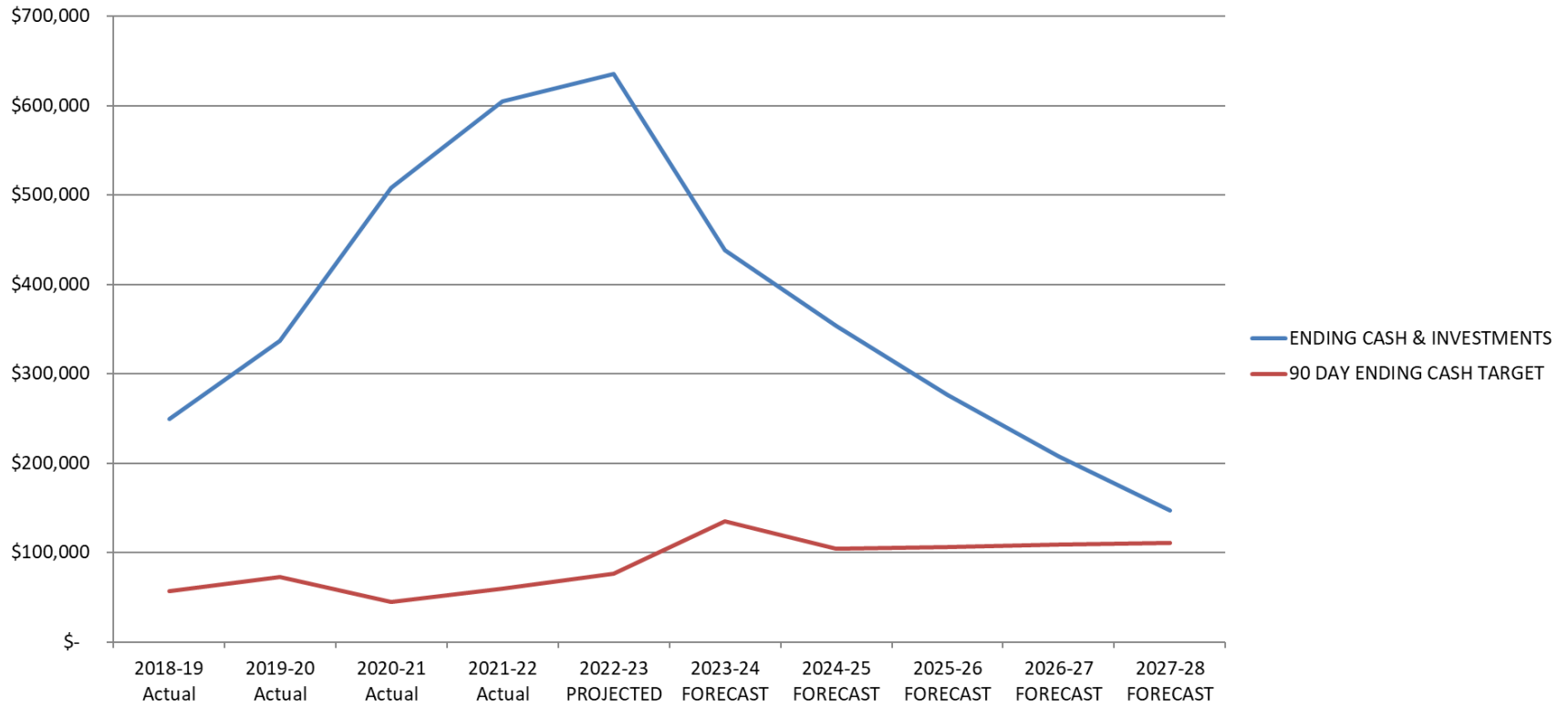
## 2023-24 SOURCES OF CASH - Street Fund



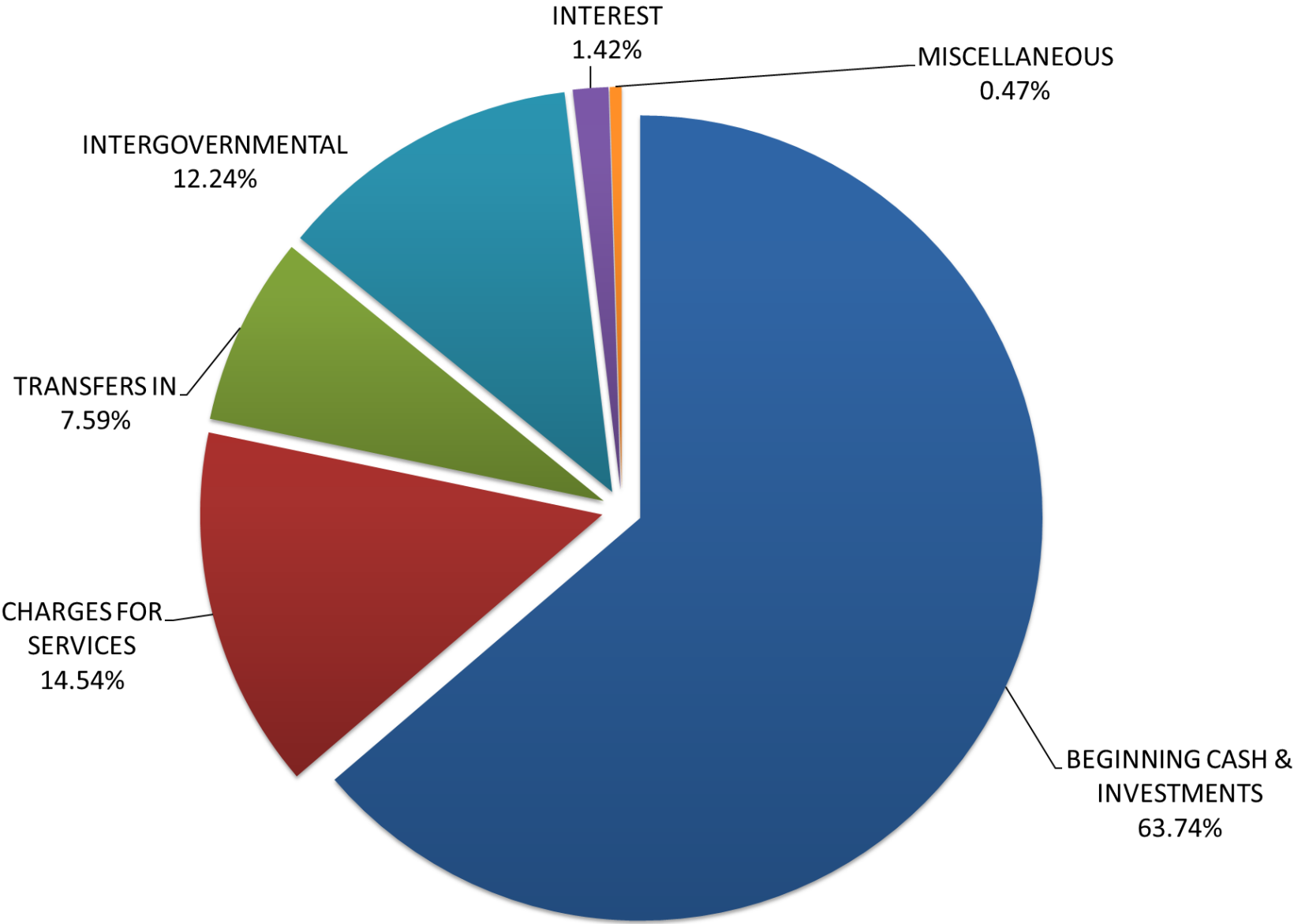
**2023-24 USES OF CASH - Street Fund**



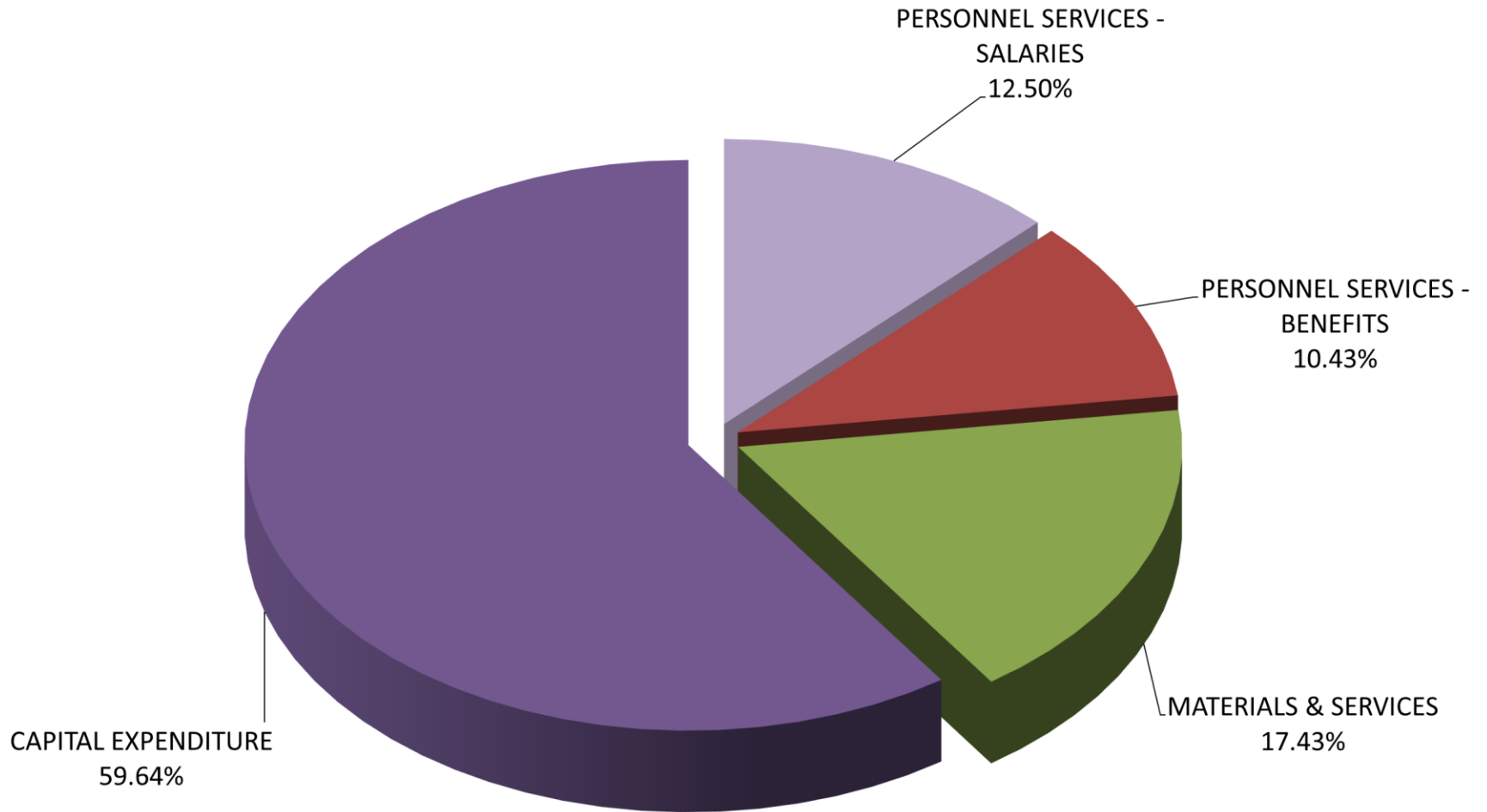
## ENDING FUND BALANCE - Street Fund



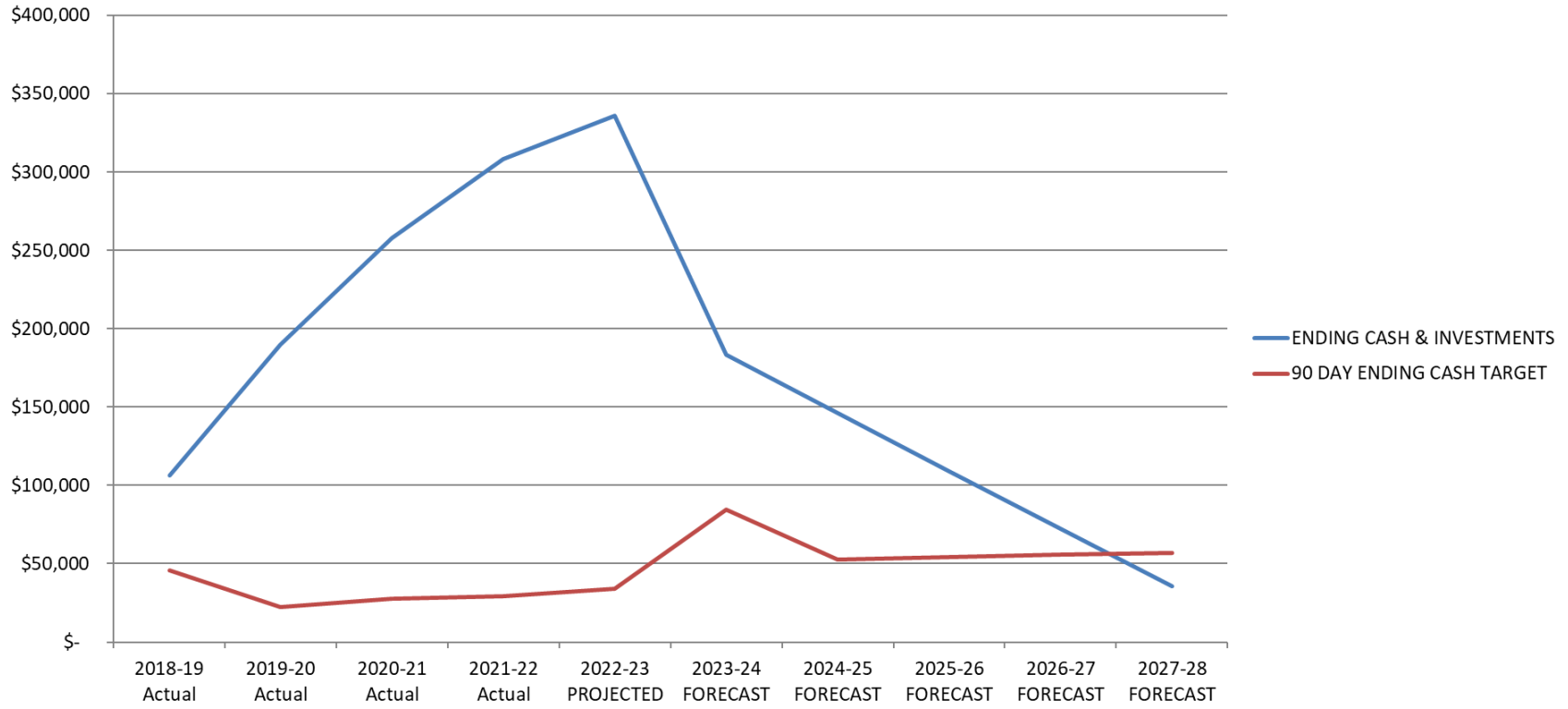
# 2023-24 SOURCES OF CASH - Park Fund



### 2023-24 USES OF CASH - Park Fund



## ENDING FUND BALANCE - Park Fund



**GENERAL FUND (010)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available cash on hand	650,855	727,254	874,833	819,855	819,855	819,855
<b>OTHER RESOURCES</b>							
010-400	Delinquent Taxes	18,839	29,681	21,900	32,600	32,600	32,600
010-401	Donations/Fundraising	-	620	2,600	2,600	2,600	2,600
010-402	Interest	8,087	7,241	7,000	26,900	26,900	26,900
010-403	State Liquor Revenue	81,304	79,268	78,000	82,000	82,000	82,000
010-404	Cigarette Tax	3,965	3,605	3,200	3,200	3,200	3,200
010-405	Electric Franchise	158,264	164,044	171,200	171,100	171,100	171,100
010-406	Gas Franchise	33,445	37,812	45,300	53,800	53,800	53,800
010-407	Garbage Franchise	48,099	51,691	50,100	53,900	53,900	53,900
010-408	Communication Franchise Fees	9,187	7,461	11,800	10,900	10,900	10,900
010-409	Cable TV Franchise	21,989	19,583	20,200	16,200	16,200	16,200
010-410	City Building Permits	11,303	12,206	12,000	45,000	45,000	45,000
010-411	City Fees	28,239	37,362	35,000	35,000	35,000	35,000
010-412	Court Revenue	42,992	40,073	42,000	42,000	42,000	42,000
010-413	Miscellaneous Income	8	1,854	500	500	500	500
010-414	Abatement	-	-	-	-	-	-
010-415	Current Taxes	849,119	887,953	923,900	996,100	996,100	996,100
010-416	Community Center Rental	680	2,570	600	2,600	2,600	2,600
010-417	Reimbursement	162	66	300	300	300	300
010-418	Newsletter Ads	4,990	6,740	3,000	2,500	2,500	2,500
010-419	Lease/Rent Payments	8,575	11,090	10,100	13,000	13,000	13,000
010-421	Corn Festival Income	4,583	42,606	25,000	25,000	25,000	25,000
010-424	Miscellaneous Grants	20,180	43,316	37,500	37,500	37,500	37,500
010-431	Fees in Lieu of Landscaping	1,250	-	5,000	5,000	5,000	5,000
010-435	CRF Grant	116,469	-	-	-	-	-
010-436	FEMA DR4599 Reimbursement	-	1,050	-	-	-	-
<b>Transferred IN, from other funds</b>							
010-425	From TSDC/Admin Services Reimbursement	85	93	200	200	200	200
010-426	From Park SDC/Admin Services Reimbursement	85	93	200	200	200	200
010-427	From Water SDC/Admin Services Reimbursement	85	93	200	200	200	200
010-428	From Sewer SDC/Admin Services Reimbursement	85	93	200	200	200	200
010-429	Administrative Fee From Water Fund	17,212	18,472	19,570	20,549	20,549	20,549
010-430	Administrative Fee From Sewer Fund	17,390	18,330	19,570	21,136	21,136	21,136
<b>Total Resources</b>		<b>2,157,526</b>	<b>2,252,317</b>	<b>2,420,973</b>	<b>2,520,040</b>	<b>2,520,040</b>	<b>2,520,040</b>

**GENERAL FUND (010)**  
**REQUIREMENTS FOR: ADMINISTRATION**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
010-500	Wages	112,899	118,451	151,000	140,000	140,000	140,000
010-524	Payroll Benefits	70,195	67,754	89,700	88,300	88,300	88,300
010-525	Unemployment	868	-	1,500	1,400	1,400	1,400
010-529	Deferred Benefits Liability Reserve	-	-	6,900	7,400	7,400	7,400
<b>Total Personal Services</b>		<b>183,962</b>	<b>186,205</b>	<b>249,100</b>	<b>237,100</b>	<b>237,100</b>	<b>237,100</b>
<b>Full-Time Equivalent (FTE)</b>		<b>1.89</b>	<b>1.77</b>	<b>2.14</b>	<b>1.79</b>	<b>1.79</b>	<b>1.79</b>
<b>Materials &amp; Services</b>							
010-601	Municipal Court/Peer Court	8,586	11,039	13,500	13,500	13,500	13,500
010-603	City Attorney	33,364	16,136	43,600	43,600	43,600	43,600
010-604	City Supplies	1,704	4,612	7,000	7,000	7,000	7,000
010-605	Audit	3,400	3,563	4,250	4,250	4,250	4,250
010-606	Planning and Zoning	18,826	15,226	65,000	65,000	65,000	65,000
010-607	Dues & Fees	7,930	11,945	11,000	11,000	11,000	11,000
010-608	Insurance	30,634	35,053	40,800	47,200	47,200	47,200
010-609	Administrator Dues/Subscriptions	437	463	500	500	500	500
010-610	Printing/Publishing	21,247	24,398	28,000	28,000	28,000	28,000
010-611	Energy Costs	3,406	3,849	5,000	5,000	5,000	5,000
010-612	Training & Travel	136	290	8,000	8,000	8,000	8,000
010-613	Miscellaneous Expense	3,519	1,767	3,500	3,500	3,500	3,500
010-614	Elected Officials Training/Travel	-	2,183	5,500	5,500	5,500	5,500
010-615	County Building Permits	7,575	13,386	45,000	45,000	45,000	45,000
010-616	Equipment Expense	208	231	9,000	9,000	9,000	9,000
010-617	Telecommunications	1,305	1,289	1,600	1,600	1,600	1,600
010-620	Consultant/Professional Services	1,645	2,817	7,500	7,500	7,500	7,500
010-621	City Cleanup/Abatements	-	-	1,000	1,000	1,000	1,000
010-622	Promotional Items	4,235	259	1,000	1,000	1,000	1,000
010-624	Building Maintenance	7,828	6,763	5,500	5,500	5,500	5,500
010-625	Economic Development/Partnership Support	-	-	-	-	-	-
010-626	Comprehensive Plan Update	450	866	20,000	20,000	20,000	20,000
010-627	Community Center	1,892	3,278	4,000	4,000	4,000	4,000
010-629	Investment Expense/Rental Taxes	2,211	2,286	3,532	4,108	4,108	4,108



Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
010-632	Administrator Professional Devlpmnt/Trvl	167	183	1,500	1,500	1,500	1,500
010-638	Recreation Activities	4,233	13,413	15,000	15,000	15,000	15,000
010-639	Corn Festival Expenses	2,860	35,328	35,000	35,000	35,000	35,000
010-640	COVID-19 Materials/Community Support	82,414	2,430	-	-	-	-
010-650	IT Services	960	2,001	16,000	16,000	16,000	16,000
<b>Total Materials &amp; Services</b>		<b>251,172</b>	<b>215,054</b>	<b>401,282</b>	<b>408,258</b>	<b>408,258</b>	<b>408,258</b>
<b>Capital Outlay</b>							
010-800	Equipment	2,203	7,459	17,000	17,000	17,000	17,000
010-801	Beautification Improvements	-	-	10,000	10,000	10,000	10,000
010-803	Building Improvements	25,267	10,217	30,000	30,000	30,000	30,000
010-804	Capital Projects	35,939	93,688	100,000	100,000	100,000	100,000
010-805	COVID-19 Capital Improvements	22,430	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>85,838</b>	<b>111,364</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>
<b>Total Requirements - Administration</b>		<b>520,972</b>	<b>512,623</b>	<b>807,382</b>	<b>802,358</b>	<b>802,358</b>	<b>802,358</b>

**GENERAL FUND (010)**

Requirements NOT ALLOCATED to an Organizational Unit or Program

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Debt Service</b>							
<b>Total Debt Service</b>		-	-	-	-	-	-
<b>Interfund Transfers</b>							
010-850	To Police Fund	840,000	896,000	923,000	951,000	951,000	951,000
010-851	To Park Fund	61,000	20,000	20,000	40,000	40,000	40,000
010-852	To IIAFC Fund	5,000	5,000	5,000	5,000	5,000	5,000
010-857	To Major Office Equipment Reserve	3,300	25,900	24,100	-	-	-
<b>Total Interfund Transfers</b>		<b>909,300</b>	<b>946,900</b>	<b>972,100</b>	<b>996,000</b>	<b>996,000</b>	<b>996,000</b>
010-900	Operating Contingency			266,922	269,753	269,753	269,753
<b>Total Requirements NOT ALLOCATED</b>		909,300	946,900	1,239,022	1,265,753	1,265,753	1,265,753
<b>Total Requirements for All Organizational Units</b>		520,972	512,623	807,382	802,358	802,358	802,358
010-901	Reserved for Future Expenditure			374,569	451,929	451,929	451,929
	Ending Balance (Prior Years)	727,254	792,795				
010-902	Unappropriated Ending Fund Balance			-	-	-	-
<b>Total Requirements</b>		<b>2,157,526</b>	<b>2,252,317</b>	<b>2,420,973</b>	<b>2,520,040</b>	<b>2,520,040</b>	<b>2,520,040</b>

**POLICE FUND (011)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available cash on hand	332,296	319,426	502,025	573,083	573,083	573,083
<b>OTHER RESOURCES</b>					-		-
011-400	Delinquent Taxes	10	11	10	10	10	10
011-402	Interest	1,917	1,801	1,800	2,400	2,400	2,400
011-403	Public Safety Fee	220,653	224,933	222,624	222,768	222,768	222,768
011-409	Community Programs	1,578	1,477	2,900	2,900	2,900	2,900
011-410	Seatbelt Diversion	-	-	700	700	700	700
011-411	Ballistic Vest Grant	1,153	-	900	900	900	900
011-412	Donations	-	120	100	100	100	100
011-413	Miscellaneous Income	-	-	-	-	-	-
011-414	Fees	575	637	600	600	600	600
011-415	Towing Fees	2,250	2,145	2,600	2,600	2,600	2,600
011-416	Police Reserves Fundraising	895	1,489	2,000	2,000	2,000	2,000
011-417	Reimbursement	2,737	-	2,700	2,700	2,700	2,700
011-418	ODOT Traffic Grants	7,815	10,536	20,000	20,000	20,000	20,000
011-420	Miscellaneous Grants	4,674	-	-	-		
011-436	FEMA DR4599 Reimbursement	-	3,662	-	-	-	-
<b>Transferred IN, from other funds</b>							
011-425	From General Fund	840,000	896,000	923,000	951,000	951,000	951,000
<b>Total Resources</b>		<b>1,416,554</b>	<b>1,462,235</b>	<b>1,681,959</b>	<b>1,781,761</b>	<b>1,781,761</b>	<b>1,781,761</b>

**POLICE FUND (011)**  
**REQUIREMENTS FOR: POLICE DEPARTMENT**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
011-500	Wages	487,363	461,302	538,000	535,000	535,000	535,000
011-520	Unemployment	(0.23)	-	5,600	5,300	5,300	5,300
011-521	Overtime	26,460	29,917	33,000	33,000	33,000	33,000
011-524	Payroll Benefits	383,293	332,496	456,500	439,900	439,900	439,900
011-527	Holiday Pay	18,911	14,875	21,000	20,000	20,000	20,000
011-529	Deferred Benefits Liability Reserve	-	-	17,900	17,400	17,400	17,400
<b>Total Personal Services</b>		<b>916,026</b>	<b>838,591</b>	<b>1,072,000</b>	<b>1,050,600</b>	<b>1,050,600</b>	<b>1,050,600</b>
<b>Full-Time Equivalent (FTE)</b>		<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<b>Materials &amp; Services</b>							
011-603	Legal Fees	-	-	-	25,000	25,000	25,000
011-604	Office Supplies	1,915	1,726	3,200	3,200	3,200	3,200
011-612	Training & Travel	1,490	1,963	8,500	8,500	8,500	8,500
011-613	Miscellaneous Expense	145	521	500	500	500	500
011-616	Dispatch & Records Management	104,820	104,211	124,158	127,883	127,883	127,883
011-617	Telecommunications	4,890	4,544	5,400	11,400	11,400	11,400
011-618	Police Reserves Fundraising Expenditures	895	1,489	2,000	2,000	2,000	2,000
011-620	Consultant/Psychological Fees	813	1,365	8,000	8,000	8,000	8,000
011-622	Fuel	139	131	-	-	-	-
011-623	Vehicle Expenses/Fuel	17,288	20,214	27,300	27,300	27,300	27,300
011-624	Office Maintenance & Repair	5,503	2,545	4,000	6,500	6,500	6,500
011-631	Radio Repairs	-	1,568	1,500	6,000	6,000	6,000
011-632	Radior Repairs	843	911	1,000	1,000	1,000	1,000
011-633	Police Supplies	697	2,162	5,400	5,400	5,400	5,400
011-634	Uniforms	2,425	3,787	5,000	6,000	6,000	6,000
011-635	Firearms Training & Ammo	3,754	4,124	6,000	6,000	6,000	6,000
011-636	Dues/Fees	10,063	11,833	13,000	13,000	13,000	13,000

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
011-648	Community Programs	765	2,881	3,360	3,500	3,500	3,500
011-649	Equipment Expense	2,231	2,441	2,500	2,500	2,500	2,500
011-650	IT Services	2,167	3,093	9,000	12,000	12,000	12,000
011-651	Ballistic Vests	860	1,085	2,500	3,500	3,500	3,500
<b>Total Materials &amp; Services</b>		<b>161,703</b>	<b>172,594</b>	<b>232,318</b>	<b>279,183</b>	<b>279,183</b>	<b>279,183</b>
<b>Capital Outlay</b>							
011-800	Office Equipment	-	50	1,000	1,000	1,000	1,000
011-809	Other Equipment	1,849	-	2,900	2,900	2,900	2,900
011-810	Building Improvements & Equipment	-	212	1,500	3,500	3,500	3,500
011-812	Weapons System	450	409	450	5,000	5,000	5,000
<b>Total Capital Outlay</b>		<b>2,299</b>	<b>671</b>	<b>5,850</b>	<b>12,400</b>	<b>12,400</b>	<b>12,400</b>
<b>Total Requirements - Police Department</b>		<b>1,080,028</b>	<b>1,011,856</b>	<b>1,310,168</b>	<b>1,342,183</b>	<b>1,342,183</b>	<b>1,342,183</b>

**Requirements NOT ALLOCATED for an Organizational Unit or Program**

<b>Interfund Transfers</b>							
011-851	To Major Office Equipment Reserve	2,100	25,500	-	-	-	-
011-852	To Vehicle Replacement Fund	15,000	15,000	15,000	85,000	85,000	85,000
<b>Total Interfund Transfers</b>		<b>17,100</b>	<b>40,500</b>	<b>15,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
011-900	Operating Contingency			137,384	214,077	214,077	214,077
<b>Total Requirements NOT ALLOCATED</b>		<b>17,100</b>	<b>40,500</b>	<b>152,384</b>	<b>299,077</b>	<b>299,077</b>	<b>299,077</b>
<b>Total Requirements for All Organizational Units</b>		<b>1,080,028</b>	<b>1,011,856</b>	<b>1,310,168</b>	<b>1,342,183</b>	<b>1,342,183</b>	<b>1,342,183</b>
011-901	Reserved for Future Expenditure			219,407	140,501	140,501	140,501
	Ending Balance (Prior Years)	319,426	409,879				
011-902	Unappropriated Ending Fund Balance			-	-	-	-
<b>Total Requirements</b>		<b>1,416,554</b>	<b>1,462,235</b>	<b>1,681,959</b>	<b>1,781,761</b>	<b>1,781,761</b>	<b>1,781,761</b>

**WATER FUND (012)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	395,299	446,892	486,049	518,838	518,838	518,838
<b>OTHER RESOURCES</b>							
012-402	Interest	3,908	3,137	2,900	14,500	14,500	14,500
012-413	Miscellaneous Income	2,419	1,929	500	500	500	500
012-415	Meters and Parts	380	709	1,800	1,800	1,800	1,800
012-417	Reimbursement	498	727	-	-	-	-
012-418	Collections	878,961	922,026	959,800	1,007,800	1,007,800	1,007,800
012-421	Fees	4,470	3,787	3,900	3,900	3,900	3,900
012-436	FEMA DR4599 Reimbursement	-	9,770	-	-	-	-
<b>Transferred IN, from other funds</b>							
012-426	From Park Fund/PW Labor	-	-	-	-	-	-
<b>Total Resources</b>							
		<b>1,285,936</b>	<b>1,388,978</b>	<b>1,454,949</b>	<b>1,547,338</b>	<b>1,547,338</b>	<b>1,547,338</b>

**WATER FUND (012)**  
**REQUIREMENTS FOR: PUBLIC WORKS**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
012-500	Wages	285,736	288,533	350,000	371,000	371,000	371,000
012-521	Holiday Pay	-	-	1,600	1,800	1,800	1,800
012-524	Payroll Benefits	188,116	177,382	232,100	240,000	240,000	240,000
012-525	Unemployment	1,908	206	3,400	3,700	3,700	3,700
012-529	Deferred Benefits Liability Reserve	-	-	7,900	8,400	8,400	8,400
<b>Total Personal Services</b>		<b>475,760</b>	<b>466,121</b>	<b>595,000</b>	<b>624,900</b>	<b>624,900</b>	<b>624,900</b>
<b>Full-Time Equivalent (FTE)</b>		<b>4.21</b>	<b>4.51</b>	<b>4.70</b>	<b>4.62</b>	<b>4.62</b>	<b>4.62</b>
<b>Materials &amp; Services</b>							
012-604	Supplies	1,800	2,218	7,500	7,500	7,500	7,500
012-605	Audit	3,400	3,563	4,250	4,313	4,313	4,313
012-607	Dues/Fees/Contributions	16,135	23,487	20,000	20,000	20,000	20,000
012-608	Insurance	8,443	9,097	12,000	14,400	14,400	14,400
012-609	Administrator Dues/Subscriptions	437	463	500	500	500	500
012-611	Energy Costs	46,652	45,219	58,200	58,200	58,200	58,200
012-612	Training & Travel	775	1,481	5,500	5,500	5,500	5,500
012-613	Miscellaneous Expense	1,125	1,253	2,000	2,000	2,000	2,000
012-617	Telecommunications	2,928	2,858	4,000	6,000	6,000	6,000
012-620	Consultant/Professional Services	3,243	4,391	30,000	30,000	30,000	30,000
012-622	Fuel	3,586	5,420	6,000	9,000	9,000	9,000
012-623	Motor Vehicle Expense	1,674	1,594	4,000	4,000	4,000	4,000
012-624	Maintenance & Repairs	53,957	81,006	75,000	85,000	85,000	85,000
012-625	Water Testing	7,170	3,495	4,000	6,000	6,000	6,000
012-626	Engineering	100	1,820	-	-	-	-
012-629	Investment Expense	0	0	1	1	1	1
012-630	Tools	306	379	2,000	2,000	2,000	2,000

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
012-632	Administrator Professional Devlpmnt/Trvl	167	183	1,000	1,000	1,000	1,000
012-634	Uniforms	640	960	1,000	1,000	1,000	1,000
012-650	IT Services	997	1,504	9,000	9,000	9,000	9,000
<b>Total Materials &amp; Services</b>		<b>153,535</b>	<b>190,391</b>	<b>245,951</b>	<b>265,414</b>	<b>265,414</b>	<b>265,414</b>
<b>Capital Outlay</b>							
012-807	Purchase of Equipment	275	-	15,000	15,000	15,000	15,000
012-809	Replacement of Equipment	-	-	16,500	16,500	16,500	16,500
012-810	Water Meters & Metering Equipment	8,213	-	25,000	25,000	25,000	25,000
012-811	Fire Hydrants	-	-	7,400	7,400	7,400	7,400
<b>Total Capital Outlay</b>		<b>8,488</b>	<b>-</b>	<b>63,900</b>	<b>63,900</b>	<b>63,900</b>	<b>63,900</b>
<b>Total Requirements - Public Works</b>		<b>637,783</b>	<b>656,512</b>	<b>904,851</b>	<b>954,214</b>	<b>954,214</b>	<b>954,214</b>
<b>Requirements NOT ALLOCATED for an Organizational Unit or Program</b>							
<b>Debt Service</b>							
012-870	OECD Special PW Fund Principal	-	-	-	-	-	-
012-871	OECD Special PW Fund Interest	-	-	-	-	-	-
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>							
012-856	To Major Office Equipment Reserve	4,050	19,250	14,950	-	-	-
012-857	To Vehicle Replacement Fund	-	-	-	10,000	10,000	10,000
012-858	To Public Works Equipment Fund	80,000	80,000	80,000	80,000	80,000	80,000
012-859	To Water Improvement Fund	100,000	100,000	100,000	100,000	100,000	100,000
012-860	Administrative Fee to General Fund	17,212	18,472	19,570	20,549	20,549	20,549
<b>Total Interfund Transfers</b>		<b>201,262</b>	<b>217,722</b>	<b>214,520</b>	<b>210,549</b>	<b>210,549</b>	<b>210,549</b>
012-900	Operating Contingency			152,905	176,214	176,214	176,214
<b>Total Requirements NOT ALLOCATED</b>		<b>201,262</b>	<b>217,722</b>	<b>367,425</b>	<b>386,763</b>	<b>386,763</b>	<b>386,763</b>
<b>Total Requirements for All Organizational Units</b>		<b>637,783</b>	<b>656,512</b>	<b>904,851</b>	<b>954,214</b>	<b>954,214</b>	<b>954,214</b>
012-901	Reserved for Future Expenditure			182,673	206,361	206,361	206,361
	Ending Balance (Prior Years)	446,892	514,744				
<b>Total Requirements</b>		<b>1,285,936</b>	<b>1,388,978</b>	<b>1,454,949</b>	<b>1,547,338</b>	<b>1,547,338</b>	<b>1,547,338</b>

**SEWER FUND (13)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	385,979	402,276	368,229	382,815	382,815	382,815
<b>OTHER RESOURCES:</b>							
013-402	Interest	3,514	2,564	2,400	11,100	11,100	11,100
013-413	Miscellaneous Income	154	92	100	100	100	100
013-417	Reimbursement	498	727	-	-	-	-
013-418	Collections	883,395	924,085	953,100	1,029,300	1,029,300	1,029,300
013-419	Butler Farms Lease	7,285	9,794	9,400	9,400	9,400	9,400
013-422	Fees	4,430	3,667	3,800	3,700	3,700	3,700
013-436	FEMA DR4599 Reimbursement	-	8,448	-	-	-	-
<b>Transferred IN, from other funds</b>							
013-426	From Park Fund/PW Labor	-	-	-	-	-	-
<b>Total Resources</b>		<b>1,285,255</b>	<b>1,351,653</b>	<b>1,337,029</b>	<b>1,436,415</b>	<b>1,436,415</b>	<b>1,436,415</b>



**SEWER FUND (13)**  
**REQUIREMENTS FOR: PUBLIC WORKS**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
013-500	Wages	271,949	283,638	345,000	366,000	366,000	366,000
013-524	Payroll Benefits	179,177	173,944	226,400	235,700	235,700	235,700
013-525	Unemployment	1,598	206	3,400	3,600	3,600	3,600
013-529	Deferred Benefits Liability Reserve	-	-	7,900	8,400	8,400	8,400
<b>Total Personal Services</b>		<b>452,724</b>	<b>457,788</b>	<b>582,700</b>	<b>613,700</b>	<b>613,700</b>	<b>613,700</b>
<b>Full-Time Equivalent (FTE)</b>		<b>4.07</b>	<b>4.46</b>	<b>4.65</b>	<b>4.57</b>	<b>4.57</b>	<b>4.57</b>
<b>Materials &amp; Services</b>							
013-604	Supplies	1,823	1,946	7,500	7,500	7,500	7,500
013-605	Audit	3,400	3,563	4,250	4,250	4,250	4,250
013-607	Dues And Fees	12,680	16,741	13,000	13,000	13,000	13,000
013-608	Insurance	14,593	16,437	21,000	25,200	25,200	25,200
013-609	Administrator Dues/Subscriptions	437	463	500	500	500	500
013-611	Energy Costs	38,508	36,514	43,111	45,668	45,668	45,668
013-612	Training & Travel	799	711	5,000	5,000	5,000	5,000
013-613	Miscellaneous Expense	62	-	2,000	2,000	2,000	2,000
013-617	Telecommunications	2,927	2,857	3,500	3,500	3,500	3,500
013-620	Consultant/Professional Services	3,129	4,391	-	10,000	10,000	10,000
013-621	Leased Property Taxes	1,085	1,123	1,156	1,173	1,173	1,173
013-622	Fuel	3,342	5,420	6,000	6,000	6,000	6,000
013-623	Motor Vehicle Expense	1,602	1,594	4,000	4,000	4,000	4,000
013-624	Maintenance & Repairs	61,560	56,498	60,000	85,000	85,000	85,000
013-626	Engineering	25	1,820	1,417	1,417	1,417	1,417
013-628	Weed Spray	65	1,401	2,000	2,000	2,000	2,000
013-629	Investment Expense	0	0	1	1	1	1
013-630	Tools	306	379	2,000	2,000	2,000	2,000
013-632	Administrator Professional Developmt/Trvl	167	183	1,000	1,000	1,000	1,000
013-634	Uniforms	640	960	1,000	1,000	1,000	1,000
013-650	IT Services	997	1,504	9,000	9,000	9,000	9,000
<b>Total Materials &amp; Services</b>		<b>148,146</b>	<b>154,507</b>	<b>187,435</b>	<b>229,209</b>	<b>229,209</b>	<b>229,209</b>

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Capital Outlay</b>							
013-807	Purchase of Equipment	275	-	7,900	7,900	7,900	7,900
013-809	Replacement of Equipment	1,596	-	10,000	10,000	10,000	10,000
	<b>Total Capital Outlay</b>	<b>1,871</b>	<b>-</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>
	<b>Total Requirements - Public Works</b>	<b>602,742</b>	<b>612,295</b>	<b>788,035</b>	<b>860,809</b>	<b>860,809</b>	<b>860,809</b>

**Requirements NOT ALLOCATED for an Organizational Unit or Program**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Debt Service</b>							
013-870	OECD Special PW Fund Principal	78,802	65,319	60,836	66,378	66,378	66,378
013-871	OECD Special PW Fund Interest	59,996	41,952	55,600	52,600	52,600	52,600
	<b>Total Debt Service</b>	<b>138,798</b>	<b>107,271</b>	<b>116,436</b>	<b>118,978</b>	<b>118,978</b>	<b>118,978</b>
<b>Interfund Transfers</b>							
013-856	To Major Office Equipment Reserve	4,050	19,250	14,950	-	-	-
013-857	To Vehicle Replacement Fund	-	-	-	10,000	10,000	10,000
013-858	To Public Works Equipment Fund	20,000	60,000	20,000	40,000	40,000	40,000
013-859	To Sewer Improvements Fund	100,000	100,000	100,000	100,000	100,000	100,000
013-860	Administrative Fee to General Fund	17,390	18,330	19,570	21,136	21,136	21,136
	<b>Total Interfund Transfers</b>	<b>141,440</b>	<b>197,580</b>	<b>154,520</b>	<b>171,136</b>	<b>171,136</b>	<b>171,136</b>
013-900	Operating Contingency			143,848	174,138	174,138	174,138
	<b>Total Requirements NOT ALLOCATED</b>	<b>280,238</b>	<b>304,851</b>	<b>414,804</b>	<b>464,252</b>	<b>464,252</b>	<b>464,252</b>
	<b>Total Requirements for All Organizational Units</b>	<b>602,742</b>	<b>612,295</b>	<b>788,035</b>	<b>860,809</b>	<b>860,809</b>	<b>860,809</b>
013-901	Reserved for Future Expenditure			134,190	111,354	111,354	111,354
	Ending Balance (Prior Years)	402,276	434,507				
	<b>Total Requirements</b>	<b>1,285,255</b>	<b>1,351,653</b>	<b>1,337,029</b>	<b>1,436,415</b>	<b>1,436,415</b>	<b>1,436,415</b>

**STREETS FUND (014)**

RESOURCES:

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	337,132	507,810	559,698	635,159	635,159	635,159
<b>OTHER RESOURCES:</b>							
014-402	Interest	3,328	3,033	2,500	14,100	14,100	14,100
014-413	Miscellaneous Income	-	-	-	-	-	-
014-417	Reimbursement	9	398	-	-	-	-
014-422	Special City Allotment Grant	50,000	-	-	-	-	-
014-423	ODOT Highway Tax Share	297,427	334,027	324,000	335,000	335,000	335,000
014-436	FEMA DR4599 Reimbursement	-	2,478	-	-	-	-
<b>Transferred IN, from other funds</b>							
014-426	From Park Fund/PW Labor Reimbursement	-	-	-	-	-	-
<b>Total Resources</b>		<b>687,896</b>	<b>847,747</b>	<b>886,198</b>	<b>984,259</b>	<b>984,259</b>	<b>984,259</b>

**STREETS FUND (014)**  
**REQUIREMENTS FOR: PUBLIC WORKS**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
014-500	Wages	60,209	62,520	80,000	87,000	87,000	87,000
014-524	Payroll Benefits	37,362	41,775	55,400	58,500	58,500	58,500
014-525	Unemployment	803	118	800	900	900	900
014-529	Deferred Benefits Liability Reserve	-	-	2,300	2,500	2,500	2,500
<b>Total Personal Services</b>		<b>98,374</b>	<b>104,413</b>	<b>138,500</b>	<b>148,900</b>	<b>148,900</b>	<b>148,900</b>
<b>Full-Time Equivalent (FTE)</b>		<b>0.86</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>
<b>Materials &amp; Services</b>							
014-605	Audit	3,400	3,563	4,250	4,313	4,313	4,313
014-607	Dues/Fees	548	855	1,000	1,000	1,000	1,000
014-608	Insurance	4,141	4,473	6,000	7,200	7,200	7,200
014-612	Training and Travel	53	183	250	250	250	250
014-613	Miscellaneous Expense	-	-	1,000	1,000	1,000	1,000
014-622	Fuel	1,385	2,334	2,000	4,000	4,000	4,000
014-623	Motor Vehicle Expense	1,652	1,722	4,000	4,000	4,000	4,000
014-624	Maintenance & Repair	17,776	17,294	16,000	16,000	16,000	16,000
014-626	Engineering/Surveying/Consultant	175	3,044	20,000	20,000	20,000	20,000
014-629	Street Lights	34,899	30,961	38,000	38,000	38,000	38,000
014-630	Tools	170	379	500	500	500	500
014-650	IT Services	987	1,398	2,500	2,500	2,500	2,500
<b>Total Materials &amp; Services</b>		<b>65,187</b>	<b>66,206</b>	<b>95,500</b>	<b>98,763</b>	<b>98,763</b>	<b>98,763</b>
<b>Capital Outlay</b>							
014-806	Storm Drainage	-	-	-	-	-	-
014-807	Purchase of Equipment	275	-	7,000	7,000	7,000	7,000
014-808	Street Improvements	-	52,120	240,700	240,700	240,700	240,700
014-810	Sidewalk/Curb Replacements	-	-	25,000	25,000	25,000	25,000
<b>Total Capital Outlay</b>		<b>275</b>	<b>52,120</b>	<b>272,700</b>	<b>272,700</b>	<b>272,700</b>	<b>272,700</b>
<b>Total Requirements - Public Works</b>		<b>163,836</b>	<b>222,739</b>	<b>506,700</b>	<b>520,363</b>	<b>520,363</b>	<b>520,363</b>

**Requirements NOT ALLOCATED for an Organizational Unit or Program**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Interfund Transfers</b>							
014-856	To Major Office Equipment Reserve	1,000	-	-	-	-	-
014-858	To Public Works Equipment Fund	15,000	20,000	20,000	20,000	20,000	20,000
014-860	To Vehicle Replacement Fund	250	250	250	5,000	5,000	5,000
<b>Total Interfund Transfers</b>		<b>16,250</b>	<b>20,250</b>	<b>20,250</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
014-900	Operating Contingency			79,042	81,804	81,804	81,804
<b>Total Requirements NOT ALLOCATED</b>		16,250	20,250	99,292	106,804	106,804	106,804
<b>Total Requirements for All Organizational Units</b>		163,836	222,739	506,700	520,363	520,363	520,363
014-901	Reserved for Future Expenditure			280,206	357,092	357,092	357,092
	Ending Balance (Prior Years)	507,810	604,758				
<b>Total Requirements</b>		<b>687,896</b>	<b>847,747</b>	<b>886,198</b>	<b>984,259</b>	<b>984,259</b>	<b>984,259</b>

**PARK FUND (015)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	189,728	257,645	219,527	335,901	335,901	335,901
<b>OTHER RESOURCES:</b>							
015-402	Interest	1,674	1,528	1,200	7,500	7,500	7,500
015-412	Donations	-	-	-	-	-	-
015-413	Miscellaneous Income	-	-	-	-	-	-
015-417	Reimbursement	50	879	900	-	-	-
015-419	Telecommunications Leases	58,602	59,690	59,800	73,100	73,100	73,100
015-420	State Revenue Sharing Apportionment	54,802	56,121	61,400	64,500	64,500	64,500
015-421	Park Improvements Grant	-	-	13,000	-	-	-
015-422	Park Fees	460	2,465	2,000	3,500	3,500	3,500
015-423	Park Vendors	1,500	3,040	2,200	2,500	2,500	2,500
015-435	CRF Grant	1,299	-	-	-	-	-
015-436	FEMA DR4599 Reimbursement	-	24,906	-	-	-	-
<b>Transferred IN, from other funds</b>							
015-425	From General Fund	61,000	20,000	20,000	40,000	40,000	40,000
<b>Total Resources</b>		<b>369,114</b>	<b>426,274</b>	<b>380,027</b>	<b>527,001</b>	<b>527,001</b>	<b>527,001</b>

**PARK FUND (015)**  
**REQUIREMENTS FOR: PUBLIC WORKS**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Personal Services</b>							
015-500	Wages	30,541	30,118	39,000	43,000	43,000	43,000
015-524	Payroll Benefits	22,838	22,432	32,300	33,800	33,800	33,800
015-525	Unemployment	294	59	400	400	400	400
015-529	Deferred Benefits Liability Reserve	-	-	1,600	1,700	1,700	1,700
	<b>Total Personal Services</b>	<b>53,673</b>	<b>52,609</b>	<b>73,300</b>	<b>78,900</b>	<b>78,900</b>	<b>78,900</b>
	<b>Full-Time Equivalent (FTE)</b>	<b>0.45</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b>Materials &amp; Services</b>							
015-610	Supplies	-	-	300	300	300	300
015-611	Energy Costs	2,824	2,524	5,500	5,600	5,600	5,600
015-613	Miscellaneous Expense	1,300	50	500	500	500	500
015-620	Equipment Maint.& Repairs	43	-	-	-	-	-
015-622	Fuel	1,385	2,334	3,500	3,500	3,500	3,500
015-624	Maintenance & Repair	19,720	41,082	40,000	40,000	40,000	40,000
015-630	Tools	194	379	300	300	300	300
015-635	Leased Property Taxes	3,958	4,080	4,200	4,260	4,260	4,260
015-638	Recreation Activities	1,843	614	3,000	3,000	3,000	3,000
015-640	COVID-19 Materials	-	-	-	-	-	-
015-650	IT Services	1,023	1,374	2,500	2,500	2,500	2,500
	<b>Total Materials &amp; Services</b>	<b>32,289</b>	<b>52,437</b>	<b>59,800</b>	<b>59,960</b>	<b>59,960</b>	<b>59,960</b>
<b>Capital Outlay</b>							
015-809	Replacement of Equipment	-	-	13,200	13,200	13,200	13,200
015-810	Purchase of Equipment	275	-	2,000	2,000	2,000	2,000
015-811	Site Improvements	24,481	12,072	120,000	180,000	180,000	180,000
015-812	Major Repairs	-	-	10,000	10,000	10,000	10,000
	<b>Total Capital Outlay</b>	<b>24,756</b>	<b>12,072</b>	<b>145,200</b>	<b>205,200</b>	<b>205,200</b>	<b>205,200</b>
	<b>Total Requirements - Public Works</b>	<b>110,718</b>	<b>117,118</b>	<b>278,300</b>	<b>344,060</b>	<b>344,060</b>	<b>344,060</b>

**Requirements NOT ALLOCATED for an Organizational Unit or Program**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Interfund Transfers</b>							
015-858	To Public Works Equipment Fund	500	500	500	500	500	500
015-866	To Vehicle Replacement Fund	250	250	250	250	250	250
<b>Total Interfund Transfers</b>		<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
015-900	Operating Contingency			41,857	51,721	51,721	51,721
<b>Total Requirements NOT ALLOCATED</b>		750	750	42,607	52,471	52,471	52,471
<b>Total Requirements for All Organizational Units</b>		110,718	117,118	278,300	344,060	344,060	344,060
015-901	Reserved for Future Expenditure			59,120	130,470	130,470	130,470
	Ending Balance (Prior Years)	257,645	308,406				
015-902	Unappropriated Ending Fund Balance				-	-	-
<b>Total Requirements</b>		<b>369,114</b>	<b>426,274</b>	<b>380,027</b>	<b>527,001</b>	<b>527,001</b>	<b>527,001</b>



**PUBLIC WORKS EQUIPMENT FUND (016)**

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: for the purchase of equipment.

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.

Review Year: 2028

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	<b>Available Cash on Hand</b>	180,300	250,464	334,119	1,343,690	1,343,690	1,343,690
	<b>OTHER RESOURCES</b>						
016-402	Earnings from Temporary Investments	1,478	1,687	1,200	25,900	25,900	25,900
016-417	Grants/Reimbursements	-	-	-	-	-	-
016-436	Surplus Sale	-	-	-	-	-	-
016-435	HB5202 Appropriation - Public Works Shop Project Funding	-	-	900,000	-	-	-
	<b>Transferred IN, from other funds</b>						
016-430	From Park Fund	500	500	500	500	500	500
016-432	From Water Fund	80,000	80,000	80,000	80,000	80,000	80,000
016-433	From Sewer Fund	20,000	60,000	20,000	40,000	40,000	40,000
016-434	From Street Fund	15,000	20,000	20,000	20,000	20,000	20,000
	<b>Total Resources</b>	<b>297,277</b>	<b>412,650</b>	<b>1,355,819</b>	<b>1,510,090</b>	<b>1,510,090</b>	<b>1,510,090</b>

**REQUIREMENTS - PUBLIC WORKS**

		<u>ORG. UNIT</u>					
<b>Materials &amp; Services</b>							
016-601	Major Repairs	PUBLIC WORKS	-	-	15,000	15,000	15,000
	<b>Total Materials &amp; Services</b>		-	-	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Capital Outlay</b>							
016-800	Purchase of Public Works Equipment	PUBLIC WORKS	44,799	-	-	-	-
016-810	Public Works Capital	PUBLIC WORKS	2,015	6,917	440,819	553,390	553,390
016-811	Public Works Shop - HB5202 Appropriation	PUBLIC WORKS			900,000	865,700	865,700
	<b>Total Capital Outlay</b>		<b>46,814</b>	<b>6,917</b>	<b>1,340,819</b>	<b>1,419,090</b>	<b>1,419,090</b>
<b>Interfund Transfers</b>							
	<b>Total Interfund Transfers</b>		-	-	-	-	-
	Ending Balance (Prior Years)		250,464	405,734			
016-901	Reserved for Future Expenditure				-	76,000	76,000
	<b>Total Requirements</b>		<b>297,277</b>	<b>412,650</b>	<b>1,355,819</b>	<b>1,510,090</b>	<b>1,510,090</b>

**SPECIAL PROJECTS FUND (17)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	<b>Available Cash on Hand</b>	-	-	-	-	-	-
	<b>OTHER RESOURCES</b>						
017-402	Earnings from Temporary Investments	-	-	-	-	-	-
	<b>Total Resources</b>	-	-	-	-	-	-

**REQUIREMENTS**

<b>Materials &amp; Services</b>							
017-602	Project Services	-	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	-	-	-	-	-	-
<b>Capital Outlay</b>							
017-801	Project Improvements	-	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-	-
<b>Interfund Transfers</b>							
017-850	To Street Fund - SRTS Project Reimbursement	-	-	-	-	-	-
	<b>Total Interfund Transfers</b>	-	-	-	-	-	-
	Ending Balance (Prior Years)	-	-				
	Unappropriated Ending Fund Balance			-	-	-	-
	<b>Total Requirements</b>	-	-	-	-	-	-

**SEWER IMPROVEMENT FUND (19)**

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: expenditures on sewer system.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	<b>Available Cash on Hand</b>	299,453	363,086	841,460	1,426,768	1,426,768	1,426,768
	<b>OTHER RESOURCES</b>						
019-402	Earnings from Temporary Investments	2,342	4,256	3,300	28,700	28,700	28,700
019-417	Grants/Reimbursements	-	-	-	-	-	-
019-435	ARPA CSFRF OR8009 Direct Appropriation	-	464,220	1,463,959	1,000,000	1,000,000	1,000,000
	<b>Transferred IN, from other funds</b>						
019-420	From Sewer Fund	100,000	100,000	100,000	100,000	100,000	100,000
	<b>Total Resources</b>	<b>401,795</b>	<b>931,563</b>	<b>2,408,719</b>	<b>2,555,468</b>	<b>2,555,468</b>	<b>2,555,468</b>

**REQUIREMENTS - PUBLIC WORKS**

<b>Materials &amp; Services</b>							
019-601	Major Maintenance & Repairs	36,434	23,097	45,000	45,000	45,000	45,000
019-603	Legal Fees	-	-	-	-	-	-
019-604	Inflow & Infiltration	-	-	-	68,000	68,000	68,000
019-626	Engineering/Surveying/Misc.Project Svcs	-	-	45,000	45,000	45,000	45,000
019-635	ARPA SLFRF OR8009 Project Services	-	-	500,000	500,000	500,000	500,000
019-636	ARPA Marion County Project Services	-	-	500,000	1,000,000	1,000,000	1,000,000
	<b>Total Materials &amp; Services</b>	<b>36,434</b>	<b>23,097</b>	<b>1,090,000</b>	<b>1,658,000</b>	<b>1,658,000</b>	<b>1,658,000</b>
<b>Capital Outlay</b>							
019-800	Systems Improvements	2,275	29,458	290,539	469,288	469,288	469,288
019-835	ARPA SLFRF OR8009 Capital Expenditures	-	-	428,180	428,180	428,180	428,180
019-836	ARPA Marion County Capital Expenditures	-	-	500,000	-	-	-
	<b>Total Capital Outlay</b>	<b>2,275</b>	<b>29,458</b>	<b>1,218,719</b>	<b>897,468</b>	<b>897,468</b>	<b>897,468</b>
<b>Interfund Transfers</b>							
019-851	Transfer to Sewer Fund	-	-	-	-	-	-
	<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Ending Balance (Prior Years)	363,086	879,007				
	Unappropriated Ending Fund Balance			100,000	-	-	-
	<b>Total Requirements</b>	<b>401,795</b>	<b>931,563</b>	<b>2,408,719</b>	<b>2,555,468</b>	<b>2,555,468</b>	<b>2,555,468</b>

**VEHICLE REPLACEMENT FUND (20)**

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: Purchase of City Vehicles

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.  
Review Year: 2028

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	126,834	143,370	119,562	61,996	61,996	61,996
<b>OTHER RESOURCES</b>							
020-402	Earnings from Temporary Investments	1,036	728	779	2,000	2,000	2,000
020-417	Grants/Reimbursements	-	-	-	-	-	-
020-451	Surplus Vehicle Sales	-	-	-	-	-	-
<b>Transferred IN, from other funds</b>							
020-452	From Police Fund	15,000	15,000	15,000	85,000	85,000	85,000
020-453	From City Reserve Fund	-	-	-	-	-	-
020-455	From Water Fund	-	-	-	10,000	10,000	10,000
020-457	From Sewer Fund	-	-	-	10,000	10,000	10,000
020-460	From Street Fund	250	250	250	5,000	5,000	5,000
020-466	From Park Fund	250	250	250	250	250	250
<b>Total Resources</b>		<b>143,370</b>	<b>159,598</b>	<b>135,841</b>	<b>174,246</b>	<b>174,246</b>	<b>174,246</b>

**REQUIREMENTS**

Capital Outlay		ORG. UNIT						
020-810	Public Works Vehicles	PUBLIC WORKS	-	75,058	68,676	22,841	22,841	22,841
020-811	Police Vehicles	POLICE DEPT	-	-	67,165	151,405	151,405	151,405
<b>Total Capital Outlay</b>			<b>-</b>	<b>75,058</b>	<b>135,841</b>	<b>174,246</b>	<b>174,246</b>	<b>174,246</b>
<b>Interfund Transfers</b>								
<b>Total Interfund Transfers</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Ending Balance (Prior Years)		143,370	84,540				
	Unappropriated Ending Fund Balance				-	-	-	-
<b>Total Requirements</b>			<b>143,370</b>	<b>159,598</b>	<b>135,841</b>	<b>174,246</b>	<b>174,246</b>	<b>174,246</b>

**CITY RESERVE FUND (22)**

This fund is authorized and established by resolution 3-99 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: to be used as the city council sees fit for expansion or any other reason.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	44,229	29,560	44,731	45,828	45,828	45,828
<b>OTHER RESOURCES</b>							
022-402	Earnings from Temporary Investments	331	219	300	300	300	300
<b>Transferred IN, from other funds</b>							
022-404	From General Fund Transfer	-	-	-	-	-	-
022-405	Miscellaneous Interfund Loan Payments	-	-	-	-	-	-
022-406	From Water Fund Transfer	-	-	-	-	-	-
022-407	From Sewer Fund Transfer	-	-	-	-	-	-
022-413	Miscellaneous Income	-	-	-	-	-	-
022-436	FEMA DR4599 Reimbursement		15,000	-	-	-	-
<b>Total Resources</b>		<b>44,560</b>	<b>44,779</b>	<b>45,031</b>	<b>46,128</b>	<b>46,128</b>	<b>46,128</b>

**REQUIREMENTS**

<b>Materials &amp; Services</b>							
022-610	Miscellaneous Materials & Services	-	-	23,031	23,031	23,031	23,031
022-611	Emergency	15,000	-	15,000	15,000	15,000	15,000
<b>Total Materials &amp; Services</b>		<b>15,000</b>	<b>-</b>	<b>38,031</b>	<b>38,031</b>	<b>38,031</b>	<b>38,031</b>
<b>Capital Outlay</b>							
022-802	Miscellaneous Capital Expense	-	-	7,000	7,000	7,000	7,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Interfund Transfers</b>							
022-850	To Vehicle Replacement Fund	-	-	-	-	-	-
<b>Total Interfund Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
022-901	Reserved for Future Expenditure			-	-	-	-
	Ending Balance (Prior Years)	29,560	44,779				
	Unappropriated Ending Fund Balance			-	1,097	1,097	1,097
<b>Total Requirements</b>		<b>44,560</b>	<b>44,779</b>	<b>45,031</b>	<b>46,128</b>	<b>46,128</b>	<b>46,128</b>

**WATER SYSTEM DEVELOPMENT CHARGE FUND (24)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	587,316	588,655	566,361	514,664	514,664	514,664
<b>OTHER RESOURCES</b>							
024-402	Earnings from Temporary Investments	4,709	3,224	2,900	11,900	11,900	11,900
024-417	Reimbursement	-	-	-	-	-	-
024-420	Water SDC's	5,193	-	-	445,859	445,859	445,859
<b>Total Resources</b>		<b>597,218</b>	<b>591,880</b>	<b>569,261</b>	<b>972,423</b>	<b>972,423</b>	<b>972,423</b>

**REQUIREMENTS - PUBLIC WORKS**

<b>Materials &amp; Services</b>							
024-610	SDC Administrative Services	-	-	-	-	-	-
024-626	Engineering/Surveying/Misc Project Svcs	8,478	35,803	15,000	15,000	15,000	15,000
<b>Total Materials &amp; Services</b>		<b>8,478</b>	<b>35,803</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Capital Outlay</b>							
024-800	New System Development	-	44,556	534,061	937,223	937,223	937,223
024-801	New Wells	-	-	20,000	20,000	20,000	20,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>44,556</b>	<b>554,061</b>	<b>957,223</b>	<b>957,223</b>	<b>957,223</b>
<b>Interfund Transfers</b>							
024-852	To Gen Fund/Admn Services	85	93	200	200	200	200
	Reimbursement						
<b>Total Interfund Transfers</b>		<b>85</b>	<b>93</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
024-901	Reserved for Future Expenditure	-	-	-	-	-	-
	Ending Balance (Prior Years)	588,655	511,428				
	Unappropriated Ending Fund Balance			-	-	-	-
<b>Total Requirements</b>		<b>597,218</b>	<b>591,880</b>	<b>569,261</b>	<b>972,423</b>	<b>972,423</b>	<b>972,423</b>

**MAJOR OFFICE EQUIPMENT RESERVE FUND (27)**

This fund is authorized and established by resolution 3-99, renamed by Special Ordinance 485, & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: to accumulate and expend monies on computer systems, copiers and other major office equipment.

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	71,924	82,064	163,131	171,550	171,550	171,550
<b>OTHER RESOURCES</b>							
027-402	Earnings from Temporary Investments	582	603	1,200	3,100	3,100	3,100
027-413	Miscellaneous Income	-	-	-	-	-	-
027-417	Grants/Reimbursements	-	-	-	-	-	-
<b>Transferred IN, from other funds</b>							
027-425	From General Fund	3,300	25,900	24,100	-	-	-
027-426	From Water Fund	4,050	19,250	14,950	-	-	-
027-427	From Sewer Fund	4,050	19,250	14,950	-	-	-
027-428	From Street Fund	1,000	-	-	-	-	-
027-429	From Police Fund	2,100	25,500	-	-	-	-
<b>Total Resources</b>		<b>87,006</b>	<b>172,567</b>	<b>218,331</b>	<b>174,650</b>	<b>174,650</b>	<b>174,650</b>

**REQUIREMENTS**

Capital Outlay		ORG. UNIT						
027-800	City Hall Equipment	ADMIN	4,271	5,671	75,527	62,549	62,549	62,549
027-801	Public Works Equipment	PUBLIC WORKS	149	6,470	65,268	56,071	56,071	56,071
027-802	Utilities Billing Equipment	PUBLIC WORKS	522	6,542	41,611	35,556	35,556	35,556
027-803	Police Equipment	POLICE DEPT	-	2,109	35,925	20,474	20,474	20,474
<b>Total Capital Outlay</b>			<b>4,942</b>	<b>20,790</b>	<b>218,331</b>	<b>174,650</b>	<b>174,650</b>	<b>174,650</b>
	Ending Balance (Prior Years)		82,064	151,777				
	Unappropriated Ending Fund Balance				-	-	-	-
<b>Total Requirements</b>			<b>87,006</b>	<b>172,567</b>	<b>218,331</b>	<b>174,650</b>	<b>174,650</b>	<b>174,650</b>

**WATER IMPROVEMENT FUND (28)**

This fund is authorized and established by ordinance number 450 & continued by Resolution 10-18 on 06/11/2018 for the following specified purpose: expenditures on water system

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: **2028**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	327,783	415,177	414,457	679,621	679,621	679,621
<b>OTHER RESOURCES</b>							
028-402	Earnings from Temporary Investments	2,730	2,775	1,900	14,200	14,200	14,200
028-435	ARPA CSFRF Grant Reimbursement		300,000	3,557,000	3,257,000	3,257,000	3,257,000
<b>Transferred IN, from other funds</b>							
028-427	From Water Fund	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Resources</b>		<b>430,512</b>	<b>817,952</b>	<b>4,073,357</b>	<b>4,050,821</b>	<b>4,050,821</b>	<b>4,050,821</b>

**REQUIREMENTS - PUBLIC WORKS**

Materials & Services		ORG. UNIT						
028-601	Reservoir Maintenance	PUBLIC WORKS	-	-	-	-	-	-
028-602	Major Maintenance & Repairs	PUBLIC WORKS	-	16,781	15,000	15,000	15,000	15,000
028-603	Legal Fees	PUBLIC WORKS	-	-	-	-	-	-
028-626	Engineering/Surveying	PUBLIC WORKS	10,605	63,288	28,000	28,000	28,000	28,000
<b>Total Materials &amp; Services</b>			<b>10,605</b>	<b>80,068</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
Capital Outlay								
028-803	System Improvements	PUBLIC WORKS	4,730	15,899	373,357	373,357	373,357	373,357
028-804	Waterline Replacement	PUBLIC WORKS	-	-	-	-	-	-
028-806	Major Equipment Replacement	PUBLIC WORKS	-	-	-	-	-	-
028-835	ARPA CSFRF Capital Projects	PUBLIC WORKS	-	7,484	3,557,000	3,257,000	3,257,000	3,257,000
028-836	ARPA DAS HB5202 System Improvements	PUBLIC WORKS	-	-	-	300,000	300,000	300,000
<b>Total Capital Outlay</b>			<b>4,730</b>	<b>23,382</b>	<b>373,357</b>	<b>3,930,357</b>	<b>3,930,357</b>	<b>3,930,357</b>
028-901	Reserved for Future Expenditure		-	-	-	-	-	-
	Ending Balance (Prior Years)		415,177	714,501				
	Unappropriated Ending Fund Balance				3,657,000	77,464	77,464	77,464
<b>Total Requirements</b>			<b>430,512</b>	<b>817,952</b>	<b>4,073,357</b>	<b>4,050,821</b>	<b>4,050,821</b>	<b>4,050,821</b>



**SEWER SYSTEM DEVELOPMENT CHARGE FUND (29)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	888,357	845,379	849,406	799,783	799,783	799,783
<b>OTHER RESOURCES</b>							
029-402	Earnings from Temporary Investments	6,940	4,701	4,200	18,100	18,100	18,100
029-413	Miscellaneous Income	-	-	-	-	-	-
029-417	Reimbursement	-	20,000	-	-	-	-
029-421	Sewer SDC's	6,445	-	-	553,400	553,400	553,400
<b>Total Resources</b>		<b>901,742</b>	<b>870,080</b>	<b>853,606</b>	<b>1,371,283</b>	<b>1,371,283</b>	<b>1,371,283</b>

**REQUIREMENTS - PUBLIC WORKS**

Materials & Services		ORG. UNIT						
029-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-	-
029-626	Engineering/Surveying/Mis Project Srvcs	PUBLIC WORKS	56,277	68,075	75,000	75,000	75,000	75,000
<b>Total Materials &amp; Services</b>			<b>56,277</b>	<b>68,075</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Capital Outlay</b>								
029-800	New System Development	PUBLIC WORKS	-	-	778,406	742,683	742,683	742,683
029-801	Land Aquisition	PUBLIC WORKS	-	-	-	-	-	-
<b>Total Capital Outlay</b>			<b>-</b>	<b>-</b>	<b>778,406</b>	<b>742,683</b>	<b>742,683</b>	<b>742,683</b>
<b>Interfund Transfers</b>								
029-852	To Gen Fund/Admn Services		85	93	200	200	200	200
<b>Total Interfund Transfers</b>			<b>85</b>	<b>93</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
Ending Balance (Prior Years)			845,379	801,913				
Unappropriated Ending Fund Balance					-	553,400	553,400	553,400
<b>Total Requirements</b>			<b>901,742</b>	<b>870,080</b>	<b>853,606</b>	<b>1,371,283</b>	<b>1,371,283</b>	<b>1,371,283</b>

**TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND (30)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	617,555	626,831	629,646	588,193	588,193	588,193
<b>OTHER RESOURCES</b>							
030-402	Earnings from Temporary Investments	4,959	3,361	3,000	12,800	12,800	12,800
030-421	Transportation SDC's	4,402	-	-	378,000	378,000	378,000
<b>Total Resources</b>		<b>626,916</b>	<b>630,192</b>	<b>632,646</b>	<b>978,993</b>	<b>978,993</b>	<b>978,993</b>

**REQUIREMENTS - PUBLIC WORKS**

Materials & Services		ORG. UNIT						
030-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-	-
030-626	Engineering/Surveying/Mis Project Svcs	PUBLIC WORKS	-	54,548	30,000	30,000	30,000	30,000
<b>Total Materials &amp; Services</b>			<b>-</b>	<b>54,548</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Capital Outlay								
030-800	Transportation Improvements	PUBLIC WORKS	-	-	602,446	570,793	570,793	570,793
030-801	1st & Main Intersection Improvements	PUBLIC WORKS	-	-	-	-	-	-
030-802	1st Street Improvements	PUBLIC WORKS	-	-	-	-	-	-
<b>Total Capital Outlay</b>			<b>-</b>	<b>-</b>	<b>602,446</b>	<b>570,793</b>	<b>570,793</b>	<b>570,793</b>
Interfund Transfers								
030-825	To Gnrl Fnd/Admnstrtv Svcs Reimbrsmnt	PUBLIC WORKS	85	93	200	200	200	200
<b>Total Interfund Transfers</b>			<b>85</b>	<b>93</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
Debt Service								
030-870	Land Acquisition Principal		-	-	-	-	-	-
030-871	Land Acquisition Interest		-	-	-	-	-	-
<b>Total Debt Service</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030-902	Unappropriated Ending Fund Balance		-	-	-	378,000	378,000	378,000
	Ending Balance (Prior Years)		626,831	575,551				
<b>Total Requirements</b>			<b>626,916</b>	<b>630,192</b>	<b>632,646</b>	<b>978,993</b>	<b>978,993</b>	<b>978,993</b>

**BIKEWAY/PEDESTRIAN FUND (31)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	9,561	12,650	16,153	19,870	19,870	19,870
<b>OTHER RESOURCES</b>							
031-402	Earnings from Temporary Investments	85	81	100	400	400	400
031-420	ODOT Highway Tax Share	3,004	3,374	3,300	3,300	3,300	3,300
<b>Total Resources</b>		<b>12,650</b>	<b>16,105</b>	<b>19,553</b>	<b>23,570</b>	<b>23,570</b>	<b>23,570</b>

**REQUIREMENTS - PUBLIC WORKS**

Materials & Services		ORG. UNIT						
031-624	Maintenance	PUBLIC WORKS	-	-	-	-	-	-
031-625	Surveying/Misc. Project Services	PUBLIC WORKS	-	-	-	-	-	-
031-626	Engineering Fees	PUBLIC WORKS	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			-	-	-	-	-	-
<b>Capital Outlay</b>								
031-818	Construction	PUBLIC WORKS	-	-	19,553	23,570	23,570	23,570
<b>Total Capital Outlay</b>			-	-	19,553	23,570	23,570	23,570
Ending Balance (Prior Years)			12,650	16,105				
<b>Total Requirements</b>			<b>12,650</b>	<b>16,105</b>	<b>19,553</b>	<b>23,570</b>	<b>23,570</b>	<b>23,570</b>

**PARK SYSTEM DEVELOPMENT CHARGE FUND (32)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	85,640	77,300	64,593	58,881	58,881	58,881
<b>OTHER RESOURCES</b>							
032-402	Earnings from Temporary Investments	651	420	400	1,600	1,600	1,600
032-421	Parks SDC's	3,175	-	-	246,100	246,100	246,100
032-431	Fees in Lieu of Park Dedication	-	-	10,000	10,000	10,000	10,000
032-425	OPRD Local Government Grant			13,000	-	-	-
<b>Transferred IN, from other funds</b>							
032-426	From Park Fund/Reimb Proj Expenses	-	-	-	-	-	-
<b>Total Resources</b>		<b>89,466</b>	<b>77,720</b>	<b>87,993</b>	<b>316,581</b>	<b>316,581</b>	<b>316,581</b>

**REQUIREMENTS - PUBLIC WORKS**

		ORG. UNIT						
<b>Materials &amp; Services</b>								
032-610	SDC Administrative Services	PUBLIC WORKS	-	1,403	36,017	36,000	36,000	36,000
032-615	Refunds	PUBLIC WORKS	-	-	-	-	-	-
032-626	Engineering/Surveying/Misc Project Srvcs	PUBLIC WORKS	631	5,817	30,000	30,000	30,000	30,000
<b>Total Materials &amp; Services</b>			<b>631</b>	<b>7,219</b>	<b>66,017</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>
<b>Capital Outlay</b>								
032-800	Park Improvements	PUBLIC WORKS	-	-	-	119,672	119,672	119,672
032-801	Land Acquisition	PUBLIC WORKS	-	2,895	-	-	-	-
<b>Total Capital Outlay</b>			<b>-</b>	<b>2,895</b>	<b>-</b>	<b>119,672</b>	<b>119,672</b>	<b>119,672</b>
<b>Interfund Transfers</b>								
032-852	To Gen Fund/Admn Services Reimbursement		85	-	200	200	200	200
032-853	To Park Fund/PW Labor Reimbursement		-	93	-	-	-	-
<b>Total Interfund Transfers</b>			<b>85</b>	<b>93</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Debt Service</b>								
032-870	Land Acquisition Principal		8,275	-	13,376	115,850	115,850	115,850
032-871	Land Acquisition Interest		3,175	-	8,400	14,859	14,859	14,859
<b>Total Debt Service</b>			<b>11,450</b>	<b>-</b>	<b>21,776</b>	<b>130,709</b>	<b>130,709</b>	<b>130,709</b>
Ending Balance (Prior Years)			77,300	67,513				
<b>Total Requirements</b>			<b>89,466</b>	<b>77,720</b>	<b>87,993</b>	<b>316,581</b>	<b>316,581</b>	<b>316,581</b>

**STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE FUND (34)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	12,966	357	370	375	375	375
<b>OTHER RESOURCES</b>							
034-402	Earnings from Temporary Investments	91	9	-	10	10	10
034-421	Storm Drainage System Development Charge	-	-	-	-	-	-
<b>Total Resources</b>		<b>13,057</b>	<b>366</b>	<b>370</b>	<b>385</b>	<b>385</b>	<b>385</b>

**REQUIREMENTS**

		ORG. UNIT					
<b>Materials &amp; Services</b>							
034-610	SDC Administrative Services	PUBLIC WORKS	-	-	-	-	-
034-626	Engineering/Surveying/Misc. Project Svcs	PUBLIC WORKS	-	-	-	-	-
	<b>Total Materials &amp; Services</b>		-	-	-	-	-
<b>Capital Outlay</b>							
034-800	New System Development	PUBLIC WORKS	12,700	-	-	-	-
	<b>Total Capital Outlay</b>		12,700	-	-	-	-
<b>Interfund Transfers</b>							
034-850	To Street Fund-Basin1-B Reimbursement	PUBLIC WORKS	-	-	-	-	-
	<b>Total Interfund Transfers</b>		-	-	-	-	-
034-902	Unappropriated Ending Fund Balance		-	-	370	385	385
	Ending Balance (Prior Years)		357	366			
<b>Total Requirements</b>			<b>13,057</b>	<b>366</b>	<b>370</b>	<b>385</b>	<b>385</b>

**OPRD LOCAL GOVERNMENT GRANTS FUND (35)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	-	-	-	-	-	-
<b>OTHER RESOURCES</b>							
035-402	Earnings from Temporary Investments	-	-	-	-	-	-
035-413	Miscellaneous Income	-	-	-	-	-	-
035-425	OPRD Local Government Grant	-	-	-	-	-	-
035-426	LWCF Grant	-	-	-	-	-	-
<b>Total Resources</b>		-	-	-	-	-	-

**REQUIREMENTS**

Materials & Services		ORG. UNIT						
035-626	Engineering & Design	PUBLIC WORKS	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			-	-	-	-	-	-
<b>Capital Outlay</b>								
035-806	Land Acquisition	PUBLIC WORKS	-	-	-	-	-	-
035-807	Park Development	PUBLIC WORKS	-	-	-	-	-	-
<b>Total Capital Outlay</b>			-	-	-	-	-	-
<b>Interfund Transfers</b>								
035-829	To Park SDC Fund/Land Acquisition		-	-	-	-	-	-
<b>Total Interfund Transfers</b>			-	-	-	-	-	-
035-902	Unappropriated Ending Fund Balance				-	-	-	
	Ending Balance (Prior Years)		-	-				
<b>Total Requirements</b>			-	-	-	-	-	-

**INVESTING IN AUMSVILLE FAMILIES AND CHILDREN FUND(36)**

**RESOURCES:**

Account	Description	Historical Data			Budget for Next Year 2023-24		
		Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Available Cash on Hand	9,133	13,139	15,207	21,380	21,380	21,380
<b>OTHER RESOURCES</b>							
036-400	PARC Rec. Program Sponsorships	-	-	-	-	-	-
036-401	PARC Donations	-	2,000	2,000	2,000	2,000	2,000
036-402	Earnings from Temporary Investments	78	86	100	400	400	400
036-410	PARC Program Grants and Fundraising	-	-	-	-	-	-
<b>Transferred IN, from other funds</b>							
036-406	From General Fund	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Resources</b>		<b>14,211</b>	<b>20,226</b>	<b>22,307</b>	<b>28,780</b>	<b>28,780</b>	<b>28,780</b>

**REQUIREMENTS - PARK & RECREATION COMMISSION (PARC)**

<b>Materials &amp; Services</b>							
036-604	PARC Rec Program Supplies/Volunteers Exp	1,072	1,286	22,307	28,780	28,780	28,780
036-610	PARC Other Program Expenses	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>1,072</b>	<b>1,286</b>	<b>22,307</b>	<b>28,780</b>	<b>28,780</b>	<b>28,780</b>
<b>Capital Outlay</b>							
036-801	PARC Recreation Activities Program Equip	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
036-902	Unappropriated Ending Fund Balance			-	-	-	-
	Ending Balance (Prior Years)	13,139	18,940				
<b>Total Requirements</b>		<b>14,211</b>	<b>20,226</b>	<b>22,307</b>	<b>28,780</b>	<b>28,780</b>	<b>28,780</b>

**AUMSVILLE 2023/24 STAFF STEP PLANS 6% COLA  
(PROPOSED)**

**ADMINISTRATION**

**CITY ADMINISTRATOR**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$9,588	\$10,019	\$10,470	\$10,941	\$11,433	\$11,948	\$12,486

**FINANCE OFFICER**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$6,411	\$6,700	\$7,001	\$7,316	\$7,645	\$7,989	\$8,348

**CITY CLERK**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,626	\$4,834	\$5,052	\$5,279	\$5,517	\$5,765	\$6,024

**OFFICE SPECIALIST**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$3,886	\$4,061	\$4,244	\$4,435	\$4,635	\$4,844	\$5,062

**UTILITY BILLING CLERK**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$3,886	\$4,061	\$4,244	\$4,435	\$4,635	\$4,844	\$5,062

**PUBLIC WORKS DEPARTMENT**

**PUBLIC WORKS DIRECTOR**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$7,033	\$7,350	\$7,681	\$8,027	\$8,388	\$8,765	\$9,159

**ASSISTANT PUBLIC WORKS DIRECTOR**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$6,317	\$6,601	\$6,898	\$7,208	\$7,532	\$7,871	\$8,225

**UTILITY WORKER LEAD**

Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,948	\$5,171	\$5,404	\$5,647	\$5,901	\$6,167	\$6,445



<b>UTILITY WORKER III</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,852	\$5,070	\$5,298	\$5,536	\$5,785	\$6,045	\$6,317

<b>UTILITY WORKER II</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,412	\$4,611	\$4,819	\$5,036	\$5,263	\$5,500	\$5,748

<b>UTILITY WORKER I</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$3,810	\$3,981	\$4,160	\$4,347	\$4,543	\$4,747	\$4,961

**POLICE DEPARTMENT**

<b>CHIEF OF POLICE</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$7,201	\$7,525	\$7,864	\$8,218	\$8,588	\$8,974	\$9,378

<b>POLICE LIEUTENANT</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$6,850	\$7,158	\$7,480	\$7,817	\$8,169	\$8,537	\$8,921

<b>POLICE SERGEANT</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$5,761	\$6,020	\$6,291	\$6,574	\$6,870	\$7,179	\$7,502

<b>POLICE OFFICER</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,704	\$4,916	\$5,137	\$5,368	\$5,610	\$5,862	\$6,126

<b>POLICE SUPPORT SPECIALIST</b>						
Step	Step	Step	Step	Step	Step	Step
1	2	3	4	5	6	7
\$4,136	\$4,322	\$4,516	\$4,719	\$4,931	\$5,153	\$5,385

**CERTIFICATION INCENTIVE PAY:** Intermediate Certificate - \$100.00 Monthly  
Advanced Certificate - \$150.00 Monthly

\*\*Note - Lieutenant and Chief of Police do not receive incentive pay for certificates, as they are required and included in the pay scale.

### FTE's PLANNED 7/1/23 - 6/30/24

POSITION						FTE DISTRIBUTION								
	GENERAL	WATER	SEWER	STREETS	PARKS	POLICE	TOTAL	FTE	GENERAL	WATER	SEWER	STREETS	PARKS	POLICE
City Administrator	29%	33%	33%	5%	0%		100.00%	1.00	0.29	0.33	0.33	0.05	-	-
Finance Officer	18%	40%	40%	2%	0%		100.00%	1.00	0.18	0.40	0.40	0.02	-	-
Office Assistant	22%	38%	38%	2%	0%		100.00%	1.00	0.22	0.38	0.38	0.02	-	-
City Clerk	22%	38%	38%	2%	0%		100.00%	1.00	0.22	0.38	0.38	0.02	-	-
Utility Billing Clerk	10%	45%	45%				100.00%	1.00	0.10	0.45	0.45	-	-	-
Office Assistant	20%	40%	40%					1.00	0.20	0.40	0.40	-	-	-
CITY COUNCIL	33%	33%	33%					0.24	0.08	0.08	0.08			
Police Support Specialist	50%					50%	100.00%	1.00	0.50	-	-	-	-	0.50
PW Director	0%	45%	40%	10%	5%		100.00%	1.00	-	0.45	0.40	0.10	0.05	-
Assistant PW Director --M.E.	0%	40%	40%	10%	10%		100.00%	1.00	-	0.40	0.40	0.10	0.10	-
Utility Worker II T.C.	0%	35%	35%	20%	10%		100.00%	1.00	-	0.35	0.35	0.20	0.10	-
Utility Worker II B.B.	0%	35%	35%	20%	10%		100.00%	1.00	-	0.35	0.35	0.20	0.10	-
Utility Worker II M.W.	0%	35%	35%	20%	10%		100.00%	1.00	-	0.35	0.35	0.20	0.10	-
Utility Worker I - NEW	0%	30%	30%	20%	20%		100.00%	1.00	-	0.30	0.30	0.20	0.20	-
Extra Public Works Labor	0%	10%	5%	15%	70%		100.00%	-	-	-	-	-	-	-
CHIEF OF POLICE						100%		1.00						1.00
SERGEANT						100%		1.00						1.00
COMM RES OFFICER						100%		1.00						1.00
PATROL OFFICER 4						100%		1.00						1.00
PATROL OFFICER 5						100%		1.00						1.00
PATROL OFFICER 6						100%		1.00						1.00
PATROL OFFICER 7						100%		1.00						1.00
TOTAL 2023-24								20.24	1.79	4.62	4.57	1.11	0.65	7.50
2022-23								20.74	2.14	4.70	4.65	1.11	0.65	7.50
change									(0.35)	(0.08)	(0.08)	-	-	-