Budget Committee Meeting Packet

City of Halsey
Budget Committee Meeting
Halsey Council Chambers
100 W. Halsey Street

Tuesday, April 25th, 2023
6:00 PM

MOTION TO APPOINT A CHAIR

Each year, the Budget Committee must appoint a Chair. Any member of the Budget Committee can serve. There will be a script to help remember what needs to be done when.

To appoint a Budget Chair:

- I move that the City of Halsey Budget Committee appoint __________ [name] as the Budget Chair for the 2023 budget season.

Budget Committee Meeting
State Shared Revenues Hearing

April 26, 2022 6:00 pm, Halsey Community Center, 100 Halsey Street, Halsey, OR

Meeting Called to order at 6:04 pm

ROLL CALL

Present: Mayor Jerry Lachenbruch, Councilor Randy McMillen, Councilor Michelle Isom, Councilor Jerry Gillson, Committee Member Briana Parra, Committee Member Anne Sunday, Committee Member Marjean Cline, Committee Member Mary Price

Absent: Councilor Ken Lorensen, Councilor Christine Raven, Committee Member Jennie Lorensen, Committee Member Clifford Jones, Committee Member Patti Linn

Staff: City Administrator Hilary Norton, Assistant City Recorder Larissa Gangle

Guests:

ELECT BUDGET CHAIR

Councilor Jerry Gillson made a motion to nominate Committee Member Marjean Cline to serve as the chairperson, which she declined. Committee Member Briana Parra volunteered to serve as chairperson. There was a consensus.

APPROVAL OF MINUTES

Move to: Approve the Minutes from the April 27, 2021 Budget Committee Meeting

Motion by: Committee Member Anne Sunday, seconded by Committee Member Marjean Cline
Vote:
Ayes: Unanimous
Motion Carries

RECEIVE THE BUDGET MESSAGE

Budget Officer Hilary Norton presented the Budget Message.

The 2022-2023 City of Halsey Budget document has been developed to sustain current service levels, to increase the capacity for infrastructure and facility maintenance, to forward the adopted 2022-2023 Council Priorities, and to continue to ensure financial resilience in an unpredictable economy.

The total amount of the proposed budget for Fiscal Year 2022-23 is $3,322,248. This is an increase of 19% over the prior year's budget. The proposed budget shows an increase in revenue and expenses as compared to the FY 2021-22 Budget, due primarily to $110,000 in funds received last year from the American Rescue Plan Act (ARPA), with another $110,000 anticipated to be received this year. Of those ARPA Funds, $200,000 will be transferred to the Water Fund to repair or replace Well 69. Beginning fund balances are also slightly higher due to conservative budgeting for COVID-19 impacts, of which were less than anticipated. Tax revenue is also higher due to increased market values and an uptick in home sales, as well as a 97% collection rate for Linn County property taxes.

The following is an overview of changes for the proposed FY 2022-23 Budget versus the Adopted 2021-22 Budget:

- Personnel Services- 6.7% increase
- Materials & Services-2.37% decrease
- Capital Outlay- 92.7% increase
- Transfers Out-109% increase
- Reserves/Un-appropriated- 6% increase

Overall, the budget is written for continued frugality throughout the year, with expenditures for needed maintenance and Council Priorities, as well as contingencies in each fund that may be accessed by Council Resolution if needed.

RECEIVE BUDGET PROPOSAL

Budget Officer Norton presented the budget proposal

General Fund

Property values are estimated to be at 10% above the 2021-22 Fiscal Year. Since home values and the tax collection rate are up, the property tax revenue has been projected to increase by 8% in the coming year. Of the $220,000 in ARPA funds to be received in 2021 and 2022, $200,000 has been transferred to the Water Fund for possible repair or replacement of Well #69. The General Fund beginning balance shows an increase of 31.7% due to unspent ARPA revenue received in June 2021.

- Grants-There is $121,000 budgeted in grants. This amount includes the $110,000 in ARPA Funds that are expected to be received in August of 2022, as well as a $10,000 Ford Family Foundation Grant that has been applied for to assist in paying for the RARE Student.

- Bank Fees/Miscellaneous Expenses- $4,200 has been allocated to implement an online portal for utility customers to view their bills and make payments, as well as the possibility (budget allowing) to absorb merchant fees for card payments (rather than passing them onto the customers as done currently).

- Workers Compensation- This amount is down by $3,000 this year due to a change in insurance provider.

- Additional funds have been budgeted for fuel throughout the budget due to rising fuel costs.

- The Linn County Sheriff's Contract was still being negotiated when the Budget was being written, so the budgeted amount of $74,000 is too high. Since then, the City has been informed that the maximum amount for the contract will be $68,460. The excess will carry over into the beginning fund balance for next year.

- Computer Software & Support has been budgeted at $30,000. This expense is anticipated to be less than last year due to a transition to a new IT provider. Extra funds have been allocated in case unanticipated expenses arise.

- Contracts and Professional Services includes funding for the following services:
    - Landscaper
    - New Website Design and Hosting
    - RARE Student

- The funds allocated in Special Projects are for completing the Local Wetlands Inventory

- In Capital Outlay, funds have been allocated for the following projects/items:
    - Ditch Mower for Public Works
    - Installing Electricity and Lighting at the EV Charging Station and Train Pavilion
    - Replacement of the Community Center door lock system
    - Improved Security Cameras
    - Upgraded Remote Meeting Technology

- Transfers to other funds include $200,000 to the Water Fund for the well repair/replacement, as well as $12,000 from State Shared Revenue Funds to the Storm Drainage Fund.

<u>Vehicle & Equipment Reserve Fund</u>

No expenditures have been made for this fund in the proposed budget. Possible upcoming expenses include a new service truck and a man lift.

<u>Street Fund</u>

- The ODOT Highway Tax Apportionment is anticipated to increase by approximately 8%

- Revenue in this fund includes a $100,000 SCA (Special City Allotment) Grant awarded by ODOT for widening and resurfacing two blocks of East B Street

- Funds have been budgeted in Materials & Services to continue replacing faded or damaged signs, street repairs, and repainting of curbs and parking lines

- In Capital Improvement, funds have been budgeted for the East B Street project, as well as contributions for the fuel tank and ditch mower

- There is a $2,000 transfer to the Streets & Pathways Fund (required for receiving the Oregon Highway Trust Fund Revenue), as well as a $2,000 transfer to the Vehicles & Equipment Reserve Fund.

  -A question was asked about possible expenses for the City to relocate utilities in preparation for the Highway 99 Project. The project contract states that the responsibility for relocating these utilities falls on ODOT.

Streets & Pathways Fund

There are no changes in this fund, other than a $2,000 transfer in. These funds could potentially be used for a grant match to replace the path in the park with an improved surface.

Bond Fund

The beginning fund balance was slightly lower this year, but the Linn County collection rate has slightly increased, balancing out the shortage.

Library

Library revenue and expenditures are projected to increase slightly in the coming year. In Grants $1,000 is the Ready to Read Grant that helps fund the Summer Reading Program, and the other $4,000 is anticipated grant revenue to assist with or fully fund the cost of replacing the old gas furnace with a new ductless heat pump in the Library. Proposed capital improvement funds would also purchase cameras.

Water Fund

The proposed budget for the Water Fund includes the following:

- Possible $2 per month rate increase
- Transition to full-sheet billing
- Utility customer portal with e-billing and expanded autopay options
- Continued erosion prevention at the lagoons
- Contribution towards the fuel tank
- Increased budget for I&I (Inflow & Infiltration) work
- Leak detector
- Cameras
- Backwash Meter
- $30,000 transfer to the Water Reserve Fund
- $4,000 transfer to the Vehicle & Equipment Reserve Fund

-A question was asked about what it means to transition to full-sheet billing. Administrator Norton explained that a full page billing (versus the current postcard format) will include more information and be easier for customers to read, and be less likely to be lost in route to the customer which is a current issue with the postcards.

- A committee member asked for an explanation of what the purpose of a leak detector is, as well as the backwash meter. Administrator Norton explained that a leak detector will save Public Works time in locating leaks. She also provided a brief overview of the filter system at the water plant, and how the backwash from the filter flush that happens periodically is not metered, which skews water usage figures.

Sewer Fund

The proposed budget for the Sewer Fund includes the following:

- A possible $1 per month rate increase
- Transition to full-sheet billing
- Utility customer portal with e-billing and expanded autopay options
- Continued erosion prevention at the lagoons
- Contribution towards the fuel tank
- Increased budget for I&I (Inflow & Infiltration) work
- Lagoon building maintenance
- Transfer of $30,000 to the Water Reserve Fund
- Transfer of $4,000 to the new Vehicle & Equipment Reserve Fund
- Auto-Dialer
- Ditch mower

-A question was asked about a crew that was in town to take video of sewer lines. That work was part of the I&I Study being conducted by Civil West.

Water & Sewer Reserve Funds

These funds exist to save for future emergencies or planned improvements to the water system. No spending is anticipated from either fund in the coming year, unless the Well 69 situation becomes critical and the ARPA funds are inadequate. Accessing these funds requires Council to pass a resolution.

- Water Reserve Fund Estimated Beginning Fund Balance: $308,000 (includes $30,000 transfer in from the Water Fund)

- Sewer Reserve Fund Estimated Beginning Fund Balance: $156,000 (includes $30,000 transfer in from the Sewer Fund)

Stormwater Blue Heron Fund

The revenues and working capital in this fund are generated by a storm water maintenance fee that is paid by the citizens of the Blue Heron Subdivision. Its purpose is to pay for the operation, maintenance, repair, and replacement of the Blue Heron storm water system. The beginning fund balance has been slowly declining each year, so a possible $1 per month increase has been proposed in order to build the fund in anticipation of the next needed pump replacement.

-A question was asked about the performance of the pumps since the new frequency drive was installed. They have been running well with reduced operating expenses.

Storm Water Drainage Fund

This is still a relatively new fund (approximately five years old), and will take time to build up enough for larger projects. The rate was set in 2018 when the fund was created and has not been increased since. The proposed budget reflects a possible $2 per month rate to build up capital for projects.

System Development Charge Funds

The City charges System Development Charges (SDCs) are charged when new building permits are issued. These funds may only be used to increase infrastructure capacity to allow for future growth. No significant revenue is anticipated in these funds in the 2022-23 year due to continued limitation on building activities due to wetlands.

Veterans Memorial Park Fund

The beginning fund balance of $12,000 made it unnecessary to make an inter-fund transfer from the General Fund this year. Budgeted funds are for replacement flags, landscaping, and continued park maintenance.

Halsey City Park Fund

No major changes or improvements to the park are proposed for the upcoming fiscal year. The fund will be used for continued park maintenance. A remote camera may be added to help prevent and investigate vandalism. There is also a new line item for public trees, which is a requirement for the City's application to join the Tree Cities USA program.

-A question was asked about cameras, specifically if there is one located in the City shop. There is not currently a system at the Shop. A Ring system was installed at City Hall at the advice of a prior IT provider, but is not adequate. There was discussion about the need for cameras at all City buildings.

-A question was asked about whether funds have been budgeted for community activities as in prior years. $3,000 has been budgeted to support the BBQ & Movie Night in the park, as well as other potential community events. It was suggested that Halsey's Achievement Day be revived. The event ended due to a lack of willing volunteers. City staff has limited capacity and would need help from the community and other organizations to put on a large event of that kind.

RECEIVE POSSIBLE USES OF STATE SHARED REVENUES

The proposed use for the estimated $10,000 in State Shared Revenue Funds for 2022-2023 is a transfer to the Storm Drainage Fund. There were no comments.

PUBLIC HEARING-STATE SHARED REVENUE FUNDS

Chairperson Parra provided an overview of State Shared Revenue Funds and an outline of the public hearing proceedings. There were no written comments received prior to the meeting.

The public hearing was opened at 6:58 pm.

There were no public comments regarding State Shared Revenue Funds proposed uses.

The public hearing was closed at 6:59 pm.

PUBLIC HEARING-BUDGET PROPOSAL

Chairperson Parra explained the purpose of the public hearing and asked if there were any written comments received prior to the meeting. There were none.

The public hearing was opened at 7:00 pm.

There were no public comments regarding the Budget Proposal

The public hearing was closed at 7:00 pm.

DISCUSS BUDGET PROPOSAL – STATE SHARED REVENUES

This was an opportunity for the Budget Committee to discuss the Budget Proposal and proposed use of State Shared Revenue Funds. There was no discussion.

APPROVAL BUDGET, TAX RATE & PROPOSED TAX LEVY

Move to: recommend that the City of Halsey Budget Committee approve the Budget for the 2022-2023 fiscal year as submitted.

Motion by: Committee Member Cline, seconded by Councilor Gillson
Vote:
Ayes: Unanimous
Motion Carries

Move to: recommend that the City of Halsey Budget Committee approve the property taxes for the 2022-2023 fiscal year at the rate of $5.6014 per $1000 of assessed value, and for the permanent rate tax levy in the amount of $55,761

Motion by: Committee Member Cline, seconded by Councilor Randy McMillen
Vote:
Ayes: Unanimous
Motion Carries

Meeting adjourned at 7:04 pm

Chairperson Briana Parra	**Assistant City Recorder Larissa Gangle**

CITY OF HALSEY

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April 20, 2023

To: Mayor Jerry Lachenbruch
Members of the City of Halsey Budget Committee

2023-2024 BUDGET OVERVIEW

I respectfully submit the City of Halsey Fiscal Year (FY) 2023-2024 Proposed Budget for the year beginning July 1, 2023. This budget was prepared in accordance with Oregon budget law. Oregon budget law provides for three levels of review and analysis of this budget: the City Administrator, the Budget Committee, and the City Council. The budget was developed to sustain current service levels, to increase the capacity for infrastructure and facility maintenance, to forward the adopted 2022-2023 Council Priorities, and to continue to ensure financial resilience in an unpredictable economy.

Budget Format and Organization

The City of Halsey budget document is organized into 17 funds. These funds fit into five categories: general fund, debt service fund, enterprise funds, special revenue funds, and reserve funds. Each fund has specific revenues and expenditures. Some funds have multiple sources of revenue (taxes, fees, grants, user fees, transfers), while other funds have only one main source of revenue. Some funds have restrictions on how they can be used.

The General Fund provides for planning & building services, city building maintenance, police protection, and other general expenses like computer software, training, publications, and professional services. The Street Fund, Library Fund, and Park Funds are special revenue funds that provide for ongoing services, such as street maintenance and improvements, park maintenance and improvements, and library services. The Water Fund and the Sewer Fund are enterprise funds, which means that they are required to be self-supporting. They are used to provide water and wastewater services to households and businesses. The Storm Water Drainage Fund is also an enterprise fund. Its purpose is to provide better maintenance and capital improvements to increase the capacity of the storm water drainage system in Halsey. The SDC Funds are special revenue funds that also have usage restrictions. The Bond Fund is a debt service fund that pays for the Water Bond. Funds in the Water and Sewer Reserves are reserved for future upgrades or improvement to the water and wastewater systems. The Streets & Pathways fund is also a reserve fund required by the State in conjunction with receiving the ODOT Highway Tax revenue that goes into the Street Fund.

Each fund in this budget has line items that show specific projected revenues and expenditures for that fund. A narrative is also included in the Budget Message to explain changes from the FY 2022-2023 Budget.

Financial Policies and Practices

The FY 2023-24 Proposed Budget has been prepared based on city fiscal policies and the following practices:

- Revenues and expenditures are estimated accurately, but conservatively.
- Reserves are maintained in each fund that are adequate to provide a bridge to cover expenses that are incurred prior to the receipt of tax revenues in November.
- Ongoing expenses should be covered by ongoing revenue.
- Capital equipment and vehicles should be maintained and/or replaced so they are in proper working order.
- While this City budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

Appropriation by Department

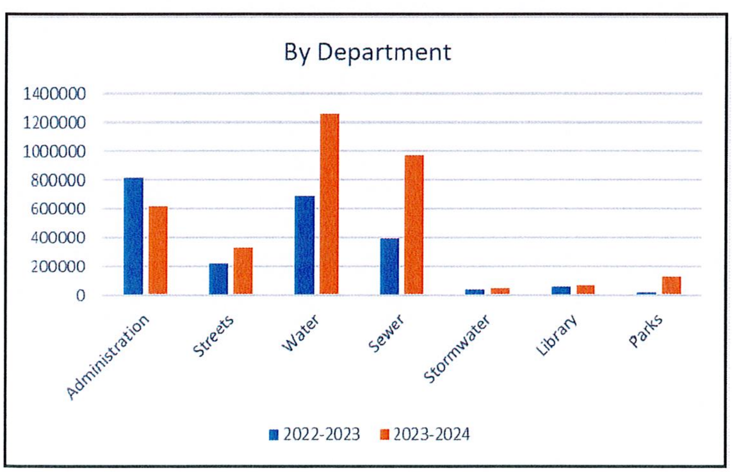
The State requires appropriations to be made by Department. The City of Halsey has seven departments: Administration, Library, Parks, Streets, Water, Sewer, and Stormwater. In some cases, a department has one fund. In some cases, more than one fund makes up a department: the Water Fund, the Water Reserve Fund, Bond Fund and the Water SDC Fund are all part of the Water Department. In the case of the General Fund, more than one department has funds appropriated within the General Fund – Parks Personnel and Library Personnel are both appropriated within that fund.

FY 2023-2024 Proposed Budget Comparison

The following are changes in the proposed 2023-2024 expenditures from the 2022-2023 adopted budget.

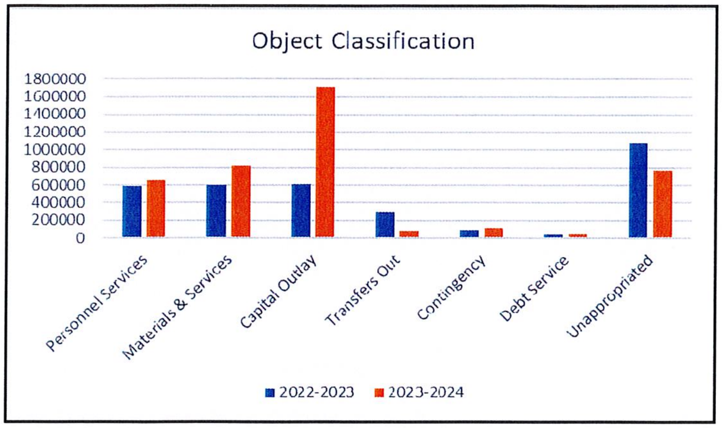
The total proposed budget for Fiscal Year 2023-2024 is $4,202,268. This amount is up by $880,020**;** an increase of 26.49% from the FY 2022-2023 adopted budget of $3,222,248.

Expenditures by Department Classification



	2022-2023	2023-2024	Increase/ <Decrease>	Percent Increase <Decrease>
Administration	$829,200	$618,150	<$211,050>	<25.45%>
Streets	$220,500	$335,500	$115,000	52.15%
Water	$678,794	$1,254,344	$575,550	84.79%
Sewer	$387,000	$974,500	$587,500	151.81%
Stormwater	$42,350	$51,100	$8,750	20.66%
Library	$66,900	$68,910	$2,010	3.00%
Parks	$23,600	$134,420	$110,820	459.58%
Reserves/Unap.	$1,073,904	$765,344	<$765,344>	<28.73%>

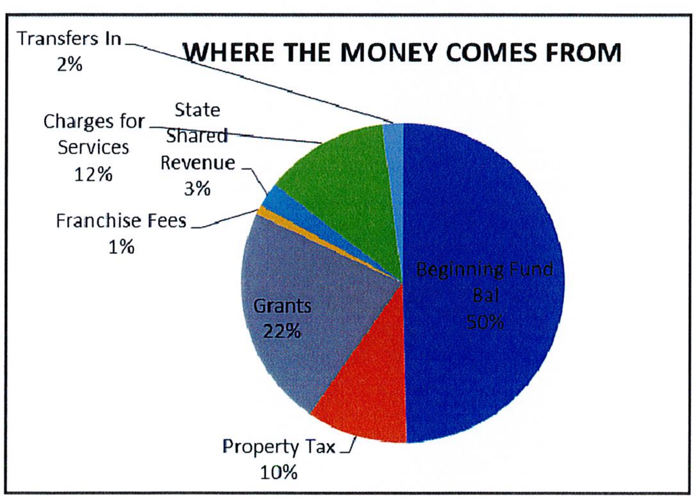
Expenditures by Object Classification

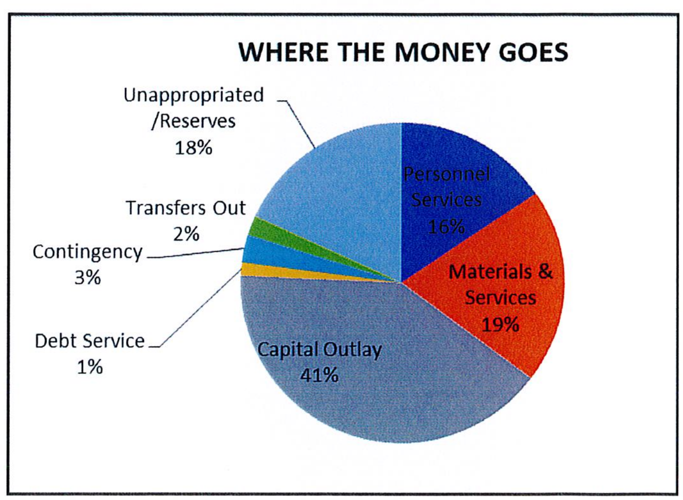


	2022-2023	2023-2024	Increase/ <Decrease>	Percent Increase <Decrease>
Personnel Services	$586,000	$655,960	$69,960	11.94%
Materials/Svs	$602,800	$820,720	$217,920	36.15%
Capital Outlay	$612,000	$1,704,700	$1,092,700	178.55%
Debt Service	$54,544	$54,544	0	0%
Transfers Out	$291,000	$84,000	<$213,000>	<71.71%>
Contingency	$96,000	$117,000	$21,000	21.88%
Reserves/Unap.	$1,073,904	$765,344	<$308,560>	<28.73%>

Financial Outlook for 2023-2024

The FY 2023-2024 Budget shows an increase in revenue and expenses as compared to the FY 2022-2023 Budget, due primarily to several planned capital improvement projects. Those projects all have financing or grants associated with them that has not yet been secured, but both the funding and the projects need to be included in the Budget so the funds can be spent if they are received. This year, if funding is secured, the city may be installing a new well, doing a large Inflow and Infiltration (I&I) project in the wastewater collection system, completing Phase I of the planned park improvements at the Memorial Park, as well as installing a new roof at city hall, possibly replacing the server, and staffing to cover two family leaves. This also shows as a large reduction in Reserves/Unappropriated due to appropriating funds in the Water and Sewer Reserve Funds to back up the two major utility projects. The intention is not to touch those funds at all, but in the event of a project overrun or if we cannot otherwise secure funding for the well, having the funds appropriated within the reserve keeps the options open to complete at least that project so we can use our ARPA funds toward it. The ARPA funds must be spent or repaid by December 2024. Increased market values, and a 97.9% collection rate at Linn County combined result in slightly higher projected tax revenue. State Shared Revenue is expected to increase slightly. The budget is written for continued frugality throughout the year, with expenditures for needed maintenance and Council Priorities, and with contingencies in each fund that can be accessed by Council Resolution if needed.

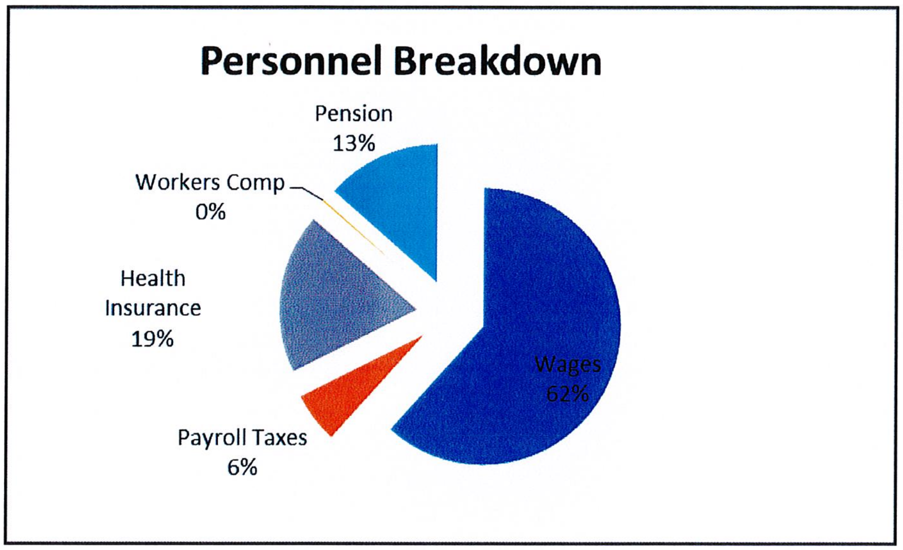




Personnel Services – Benefits and Salaries

In the FY 2023-2024 fiscal year, the proposed budget shows a 11.94% increase in the overall cost of Personnel Services. This includes a requested 5% COLA for staff; a 6% increase in benefits, which is balanced by three employees covered at tiers lower than they qualify for; a new PERS biennium with smaller increases than in prior years; and a 20% safety margin (the usual is 10-15%) due to the need to train to cover paid leaves. There are small employer grants available to help cover leaves, which the city will apply for, but the funds to pay personnel still need to be accounted for in the budget.

The City of Halsey Full Time Equivalency (FTE) is at 5.15. This means that collectively between the seven employees hired, full and part time, the regularly scheduled hours are equivalent to 5.15 full-time employees. Personnel Services is allocated across five funds: the General Fund, Street Fund, Water Fund, Sewer Fund and the Storm Water Drainage Fund.



Materials and Services

The FY 2023-2024 Budget shows 36.15% decrease in Materials and Services. This increase is due in part to inflation, increased insurance costs, funds budgeted for payments if we secure funding for the two utility projects, funds budgeted for Council Priorities, and projects. The second half of the Local Wetlands Inventory will be paid out of this year, and funds are also budgeted for designing the irrigation system for the Highway 99 Project landscaping. The budget is written to be conservative on daily expenses where possible, while increasing certain expenses to account for inflation. It appropriates funds for needed maintenance and for Council priorities.

Capital Outlay

The FY 2023-2024 Budget shows a 178% increase in Capital Outlay. Capital outlay varies each year, as many larger projects are determined by grant funding the city receives. This increase is due to planned capital improvements including the park project, the pathway at the park, the new well, and the I&I Project. This number is inflated because funds are allocated in both the water and sewer reserve funds to support the capital projects if needed – but the plan is not to spend those. The East B Street project will also be completed this year.

Transfers Out

The FY 2023-2024 Budget shows a 213% decrease in Transfers Out. This is due in part to the comparison to last year when $200,000 in ARPA funds were transferred from the general fund to the water fund. Transfers from the general fund are also reduced this year due to several larger expenses this year including the need for a new roof, the potential need for a new server, the second year of the Local Wetlands Inventory, and the possibility of hosting a RARE member for a second year.

Reserves/Un-appropriated

The FY 2023-2024 Budget shows a decrease of 308% in Reserves and Unappropriated funds. Funds have been allocated in several reserve funds. The Streets and Pathways fund has funds allocated to support the park project. Both the Water and Sewer Reserves have funds allocated to support the well and I&I projects. Due to the projects allocated for in the General Fund, the amount left unappropriated was reduced. The funds in the Water and Sewer Reserve are not intended to be spent – they just need to be available. In the General Fund we will be economizing as much as possible to save funds to build up the unappropriated balance for the following year. Transfers are still being made to the Water Reserve, Sewer Reserve, Streets and Pathways Reserve, and Vehicle and Equipment Reserve.

2023-2024 BUDGET HIGHLIGHTS BY FUND

A brief narrative on each city fund is presented below.

General Fund

FY 2023-2024 assessed valuation for property taxes is estimated at 5% above the current fiscal year, and the collection rate is up by 1.1 %. This represents an increase in current General Fund property taxes of about $26,000. Property tax revenue has been projected to increase by 7.7% in the proposed budget. Franchise Fees are projected to be stable. State Shared Revenue is projected to be stable.

The General Fund Beginning Fund balance shows a decrease of 34%. This is primarily due to the transfer of $200,000 of ARPA revenue to the Water Fund in 2022-2023.

Highlights in the General Fund for FY 2023-2024 include:

- General Fund Materials and Services includes $25,000 for a RARE member (potentially offset by a $10,000 grant from the Ford Family Foundation), funds to complete the Local Wetlands Inventory, funds for a new roof for city hall, funds for a new server if needed, increases in liability insurance costs, funds for training to cover family leaves, potentially offset by grants, and an increase in the Linn County Sheriff contract.
- The RARE member will work on several projects related to the 2022-23 Council Priorities including implementing Phase 1 of the Park Master Plan, completing the Buildable Lands Inventory and beginning the Comprehensive Plan update, working on economic resilience for Halsey, and an energy efficiency/solar power evaluation for the water and wastewater utilities.
- Funds in the Capital Outlay classification are for replacing the roof and the server. We are trying to make the server last one more year, so those funds may not be spent yet.

- Materials and services includes funds for the Council Priorities session, for replacing a failing computer, for the RARE member, for leave coverage, and for the completion of the Local Wetlands Inventory.
- General fund operating expenses have been budgeted conservatively, and the $20,000 operating contingency can be accessed by Council Resolution through a supplemental budget process mid-year if needed.
- Transfers out include a $3,000 to the Halsey Park Fund, $4,000 of State Shared Revenue to the Storm Drainage Fund, and $5,000 to the Library fund. The rest of the State Shared Revenue is remaining in the general fund to help pay for the roof.

Street Fund

The ODOT Highway Tax Apportionment is anticipated to increase this year by 7%. Revenue in the Street Fund also includes a $100,000 Small Cities Allotment Grant awarded by ODOT for widening and resurfacing two blocks of East B Street. In Materials & Services, funds have been budgeted for chip sealing several blocks of West G Street and Centennial Court. In Capital Improvement, funds are budgeted for the East B Street project. There is a $2000 transfer to the Streets & Pathways Fund, which is a requirement for receiving the Oregon Highway Trust Fund Revenue, and a $2,000 transfer to the Vehicles & Equipment Reserve fund.

Streets & Pathways Fund

The Streets & Pathways Fund is a reserve fund associated with the Streets Fund includes $70,000 to be used to help replace the asphalt pathway in the Halsey Memorial Park, as the match for an Oregon Parks and Recreation (OPRD) grant.

Bond Fund

This fund receives revenue from property taxes each year. It must always hold the total of one payment, as the payment is due in September and the bulk of the tax revenue is not received until November. The recommended bond amount is similar to last year.

Library Fund

Library beginning fund balance is projected to be a little lower this year – the heat pump installed the prior year was a little more expensive than originally estimated. Otherwise, expenses and revenue are expected to be similar to last year. Proposed capital improvement funds include purchasing or building an additional bookshelf to fill in the wall space where the old heater was removed.

Water Fund

The Water Fund Revenue budget includes a possible $2.50 per month rate increase. The CPI-W is at 6.5. Inflation is affecting materials, services, and capital projects, especially in utilities. The CPI-W would be a 2.90 increase but this was rounded down to the nearest half dollar, and should be sufficient. The proposed budget includes a new well, funds for the energy efficiency study update, solar feasibility assessment, and a seismic evaluation of the water reservoirs. There is also a $30,000 transfer to the Water Reserve and a $4,000 transfer to the Vehicle & Equipment Reserve Fund. Funds have been applied for as a direct capital grant from the Oregon State Legislature.

Sewer Fund

The Sewer Fund budget includes a possible $2 per month rate increase. The 6.5% CPI would put the increase at about $2.40, and this was rounded down to the nearest half dollar and should be sufficient. The costs of materials, capital projects, and contract professionals have continued to increase with inflation. The proposed budget includes a possible $380,000 I&I repair, a Waste Water Facilities Plan to replace the 1988 Sewer Master Plan, funds to repay financing we may receive from DEQ for these projects, and funds for the solar feasibility study. Funding has been applied for through the Clean Water Revolving Loan Fund, and may include grants in the form of loan forgiveness. There is a transfer of $30,000 to the Sewer Reserve Fund and a $4,000 transfer to the Vehicles & Equipment Reserve Fund.

Water Reserve Fund

The Water Reserve has an estimated beginning fund balance of $339,000. The proposed budget includes a $30,000 transfer from the Water Fund. $300,000 was allocated in this fund as a backup source of funding for the well, in case we aren't able to get funding elsewhere, to be sure it is possible to proceed with the project before the ARPA deadline if Council chooses to do so. The intention is to find other funding sources to protect the reserves.

Sewer Reserve Fund

The Sewer Reserve has an estimated beginning fund balance of $188,000. The proposed budget includes a transfer of $30,000 from the Sewer Fund. Additional funds were allocated in this fund as a backup source of funding to assist with the I&I project if necessary, but the intention is to not need them.

Storm Water Blue Heron Fund

The proposed budget is similar to last year. No major changes, and no rate increase will be requested.

Storm Water Drainage Fund

This fund shows a small increase in the beginning fund balance, and expenses are estimated to be similar to last year, with space budgeted for inflation. No major changes or large projects, and no rate increase will be requested.

System Development Charge Funds

The city charges System Development Charges (SDCs) to assist with the cost of improvements needed to accommodate new growth. No significant revenue is anticipated in these funds in 2023-2024 due to continued limitation on building activities due to wetlands. Some in-fill development may occur. These funds can only be used to increase infrastructure capacity to allow for future growth.

Veterans Memorial Park Fund

The Beginning Fund Balance of $11,000 made it unnecessary to make an inter-fund transfer from the General Fund this year. Budgeted funds are for replacement flags, replanting the planters, and continuing to maintain the park.

Halsey City Park Fund

The Park Fund includes the possible grant from OPRD, and in the capital improvements, those funds are allocated for constructing Phase I of the Parks Master Plan. If we don't get the OPRD grant, we can reapply the following year, and we can also apply for smaller grants from foundations and start doing the project a piece at a time with donations, grants, and volunteer work parties.

Conclusion and Recommendation

The FY 2023-2024 Proposed Budget is balanced and represents a conservative and effective use of resources. Basic services are maintained, and resources have been allocated to key areas. Important capital needs will be addressed as presented. Staff looks forward to working with the Budget Committee to build the best possible budget to continue to deliver key community services while maintaining the financial stability of the city.

Respectfully submitted,

Hilary Norton

City Administrator and Budget Officer

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(10) GENERAL FUND						
REVENUE						
10-000-40-100	Beginning Cash Estimate	.00	.00	405,000.00	.00	265,000.00
10-000-40-101	Current Taxes	333,962.66	350,079.73	336,000.00	359,432.87	362,000.00
10-000-40-102	Prior Taxes	8,719.95	7,005.79	6,000.00	4,013.75	5,850.00
10-000-40-151	Cigarette Tax Apportionm/Other	899.71	809.33	700.00	550.80	800.00
10-000-40-152	OLCC Tax Apportionment/Other	18,285.62	17,800.23	18,000.00	15,887.13	18,000.00
10-000-40-153	State Rev Sharing/Other Taxes	11,235.25	11,343.87	10,000.00	9,133.69	11,000.00
10-000-40-154	AT&T Property Tax	1,248.26	1,242.02	1,250.00	1,244.41	1,250.00
10-000-40-201	PP&L Franchise Fee	26,168.24	25,878.96	25,000.00	19,382.80	25,000.00
10-000-40-202	R.T.I. Phone Franchise Fee	1,122.40	1,082.60	1,100.00	.00	1,000.00
10-000-40-204	NW Natural Gas Franchise Fee	7,787.91	8,254.38	8,000.00	9,461.54	9,000.00
10-000-40-205	Zayo Franchise Fee	6,000.00	3,000.00	3,000.00	.00	3,000.00
10-000-40-250	Municipal Fines	2,209.59	1,739.13	1,500.00	857.50	1,000.00
10-000-40-300	AT&T Tower Lease	20,912.46	19,639.31	20,000.00	18,285.10	21,000.00
10-000-40-351	Office Svcs/Misc Inc	12.25	72.25	50.00	156.10	100.00
10-000-40-353	Notary Svcs/Misc Inc	230.00	110.00	50.00	170.00	130.00
10-000-40-355	Lien Search Fees/Misc Inc	670.00	640.00	500.00	370.75	400.00
10-000-40-356	Misc Admin Fee/Misc Inc	166.65	3,227.59	1,000.00	909.73	600.00
10-000-40-358	Election Fees/Misc Inc	.00	.00	50.00	40.00	.00
10-000-40-400	Sale of Assets	20.00	20.00	.00	.00	.00
10-000-40-451	Permit Fees	12,312.63	2,134.21	20,000.00	6,098.81	10,000.00
10-000-40-454	Planning Review Fees	2,218.50	3,318.00	4,000.00	.00	4,000.00
10-000-40-456	Business License Fees	50.00	50.00	.00	.00	.00
10-000-40-459	EV Charge Station	.00	.00	500.00	.00	500.00
10-000-40-650	Interest on Investments	2,253.99	2,336.31	1,800.00	7,321.23	6,000.00
10-000-40-702	DLCD Tech Assist Grant/Grants	.00	.00	1,000.00	.00	.00
10-000-40-705	Grants	29,592.45	157,156.07	121,000.00	116,118.51	16,000.00
10-000-40-735	Cmty Ctr Reservation/Deposits	720.00	1,120.00	600.00	965.00	800.00
	Total REVENUE:	486,798.52	618,059.78	986,100.00	570,399.72	762,430.00
ADMINISTRATION						
PERSONNEL SERVICES						
10-110-50-5100	Payroll	83,040.15	85,527.01	112,000.00	71,690.03	128,000.00
10-110-50-5201	FICA Taxes	5,105.48	5,269.63	7,000.00	4,406.56	8,000.00
10-110-50-5202	Medicare Taxes	1,193.97	1,232.48	1,500.00	1,030.59	2,000.00
10-110-50-5203	State Unemployment Taxes	865.36	982.48	1,600.00	392.52	2,000.00
10-110-50-5204	Workers Compensation Taxes	33.86	34.43	400.00	25.74	100.00
10-110-50-5205	Paid Family Leave	.00	.00	.00	92.98	300.00
10-110-50-5300	Employee Health Insurance	36,853.81	33,439.29	38,000.00	22,981.15	38,000.00
10-110-50-5401	PERS Retirement-Employee	4,858.17	4,921.41	7,000.00	4,299.56	8,000.00
10-110-50-5402	PERS Retirement-Employer	10,212.55	14,366.07	17,000.00	12,914.67	20,000.00
10-110-50-5500	457b	.00	.00	.00	968.85	1,300.00
	Total PERSONNEL SERVICES:	142,163.35	145,772.80	184,500.00	118,802.65	207,700.00
MATERIALS AND SERVICES						
10-110-55-5541	Council/Miscellaneous Expense	612.87	954.22	1,200.00	2,155.42	1,500.00
10-110-55-5542	City Hall/Miscellaneous Exp	1,866.67	2,170.96	2,500.00	1,152.02	2,000.00
10-110-55-5543	Public Works/Miscellaneous Exp	33.63	.00	.00	.00	.00
10-110-55-5545	Bank Fees/Misc Expense	578.27	1,667.04	4,200.00	1,012.69	3,900.00
10-110-55-5551	Officer Bond	1,170.00	1,170.00	1,200.00	720.00	1,200.00
10-110-55-5561	Building Permits	23,628.95	1,834.73	20,000.00	4,010.28	10,000.00
10-110-55-5570	Street Lights	15,508.01	13,956.34	18,000.00	10,459.51	16,000.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
10-110-55-5580	Liability Insurance	20,590.44	23,190.46	25,000.00	27,099.31	29,000.00
10-110-55-5590	Workers Compensation Insurance	8,818.41	2,179.86	5,000.00	2,126.38	3,000.00
10-110-55-5606	PW Supplies/Oper Mat & Sup	549.22	1,023.42	1,200.00	1,133.07	1,300.00
10-110-55-5609	Council/Oper Mat & Supply	56.49	493.35	1,000.00	220.14	1,000.00
10-110-55-5610	Postage/Bulk Mail/Op Mat & Sup	4,073.57	4,031.50	4,000.00	2,045.61	2,000.00
10-110-55-5611	Printing Costs/Oper Mat & Sup	141.07	1,098.87	1,000.00	208.00	500.00
10-110-55-5615	Fuel/Propane/Oper Matls & Sply	1,069.13	1,845.76	2,000.00	1,962.32	2,200.00
10-110-55-5616	Office/Oper Mat & Supp	2,277.05	2,599.13	3,000.00	1,867.08	2,800.00
10-110-55-5619	Kitchen/Oper Mat & Sply	700.00	1,151.93	2,000.00	1,186.40	500.00
10-110-55-5622	Cust Planning Exp/Planning Exp	3,770.75	3,326.09	4,000.00	465.18	4,000.00
10-110-55-5623	Planning Expense	1,912.50	3,324.95	4,000.00	337.50	4,000.00
10-110-55-5641	Elderly Nutrition Program/Lin	.00	1,500.00	1,000.00	500.00	500.00
10-110-55-5645	Sheriff's Contract	63,063.00	65,241.00	74,000.00	51,379.50	72,000.00
10-110-55-5647	Property Tax-Cell Tower	1,248.26	1,242.02	1,300.00	1,244.41	1,250.00
10-110-55-5648	Municipal Judge Contract	3,600.00	3,600.00	3,600.00	3,000.00	3,600.00
10-110-55-5662	Telecommunications	3,026.86	3,188.88	3,500.00	1,902.50	3,000.00
10-110-55-5671	Northwest Natural Gas	558.59	2,422.04	1,000.00	524.71	1,000.00
10-110-55-5672	Pacific Power & Light	2,672.33	2,660.39	4,000.00	2,525.78	3,500.00
10-110-55-5675	EV Charge Station	.00	.00	500.00	.00	500.00
10-110-55-5680	Maintenance/Cleaning-Building	13,190.01	15,327.06	14,000.00	10,458.18	15,000.00
10-110-55-5689	Elevator Maint/Maint-Equipment	654.92	4,430.60	1,000.00	1,284.22	1,800.00
10-110-55-5690	Vehicle/Maint-Equip	373.65	183.93	500.00	104.30	500.00
10-110-55-5691	Heavy Equip/Maintenance-Equip	3,288.00	1,032.58	2,000.00	748.10	1,500.00
10-110-55-5700	Fire Extinguisher/Maint-Equip	671.62	88.88	100.00	143.38	100.00
10-110-55-5702	Copier/Maintenance-Equipment	2,351.40	2,238.17	2,500.00	1,865.66	2,300.00
10-110-55-5705	Office Equip/Maintenance Equip	.00	515.72	500.00	.00	500.00
10-110-55-5721	Legal Fees	6,098.00	4,300.00	6,000.00	5,759.50	7,500.00
10-110-55-5725	Municipal Code Update	930.95	350.00	1,000.00	971.45	1,500.00
10-110-55-5726	Website Hosting & Support	.00	.00	2,000.00	1,900.00	2,000.00
10-110-55-5731	Organization Dues	3,657.18	4,034.59	4,000.00	4,557.73	4,500.00
10-110-55-5741	Publishing Fees	2,073.12	1,971.72	2,000.00	255.51	1,500.00
10-110-55-5750	Education/Training Expense	1,765.99	134.75	3,000.00	1,073.87	2,000.00
10-110-55-5760	Travel/Meeting Expense	713.61	1,345.44	2,000.00	2,300.54	2,000.00
10-110-55-5765	IT Hardware	.00	.00	.00	.00	4,000.00
10-110-55-5770	Computer Software/Support	38,489.46	36,632.83	30,000.00	17,810.81	20,000.00
10-110-55-5771	Security System/Annual/Support	908.52	1,617.57	1,200.00	1,414.28	1,800.00
10-110-55-5775	Auditing and Filing Fees	17,200.00	17,750.00	18,000.00	19,150.00	20,000.00
10-110-55-5793	Engineering Fees	3,460.00	.00	2,000.00	.00	.00
10-110-55-5885	Cmnty Cntr Deposit Refunds	.00	75.00	600.00	165.00	200.00
10-110-55-5890	Council Reimbursement	2,100.00	2,025.00	2,100.00	2,050.00	2,100.00
10-110-55-5891	Economic Development	2,000.00	13,663.77	4,000.00	725.02	4,000.00
10-110-55-5892	Community Development	50.00	1,752.54	3,000.00	2,963.70	3,000.00
10-110-55-5893	Community Partner Donations	11,419.25	11,901.56	2,000.00	2,277.55	1,000.00
10-110-55-5905	Landscaping	.00	.00	.00	.00	15,000.00
10-110-55-5910	Contracts/Professional Service	836.46	20,875.00	43,000.00	26,290.00	33,400.00
10-110-55-5920	Special Projects	.00	6,534.00	20,000.00	.00	15,000.00
	Total MATERIALS AND SERVICES:	273,758.21	294,653.65	354,700.00	223,506.61	332,450.00
CAPITAL OUTLAY						
10-110-60-6001	Equipment/Capital Outlay	5,982.46	.00	.00	.00	.00
10-110-60-6015	Capital Outlay	13,556.97	1,143.82	16,000.00	2,000.00	11,000.00
10-110-60-6016	City Hall Improvements	20,883.65	15,841.97	20,000.00	21,381.16	35,000.00
	Total CAPITAL OUTLAY:	40,423.08	16,985.79	36,000.00	23,381.16	46,000.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
LIBRARY						
PERSONNEL SERVICES						
10-410-50-5100	Payroll	13,041.98	14,125.46	28,000.00	15,507.64	32,500.00
10-410-50-5201	FICA Taxes	808.61	875.76	1,500.00	961.48	1,700.00
10-410-50-5202	Medicare Taxes	189.12	204.83	500.00	224.87	800.00
10-410-50-5203	State Unemployment Taxes	157.52	207.96	200.00	127.64	300.00
10-410-50-5204	Workers Compensation Taxes	10.34	9.80	50.00	9.56	60.00
10-410-50-5205	Paid Family Leave	.00	.00	.00	23.88	150.00
10-410-50-5300	Employee Health Insurance	621.70	147.05	11,000.00	596.86	12,000.00
10-410-50-5401	PERS Retirement-Employee	782.52	542.28	1,200.00	637.18	1,500.00
10-410-50-5402	PERS-Retirement-Employer	1,704.58	1,506.64	3,200.00	1,695.47	3,500.00
10-410-50-5500	457b	.00	.00	.00	.00	50.00
	Total PERSONNEL SERVICES:	17,316.37	17,619.78	45,650.00	19,784.58	52,560.00
PARKS						
PERSONNEL SERVICES						
10-510-50-5100	Payroll	4,577.45	4,577.47	6,500.00	3,691.41	7,100.00
10-510-50-5201	FICA Taxes	280.14	281.58	500.00	226.99	500.00
10-510-50-5202	Medicare Taxes	65.58	65.85	100.00	53.06	100.00
10-510-50-5203	State Unemployment Taxes	43.33	50.53	100.00	20.01	150.00
10-510-50-5204	Workers Compensation Taxes	1.84	1.84	50.00	1.34	10.00
10-510-50-5205	Paid Family Leave	.00	.00	.00	4.79	10.00
10-510-50-5300	Employee Health Insurance	1,835.36	1,883.56	2,300.00	1,403.75	2,100.00
10-510-50-5401	PERS Retirement-Employee	262.63	261.32	500.00	221.45	500.00
10-510-50-5402	PERS Retirement-Employer	650.15	775.36	1,200.00	653.99	1,200.00
10-510-50-5500	457b	.00	.00	.00	25.47	50.00
	Total PERSONNEL SERVICES:	7,716.48	7,897.51	11,250.00	6,302.26	11,720.00
UNALLOCATED						
OPERATING CONTINGENCY						
10-999-75-7501	Operating Contingency	.00	.00	30,000.00	.00	20,000.00
	Total OPERATING CONTINGENCY:	.00	.00	30,000.00	.00	20,000.00
TRANSFER TO OTHER FUNDS						
10-999-80-8015	Transfer to Park Fund	2,000.00	1,000.00	3,000.00	3,000.00	3,000.00
10-999-80-8020	Transfer to Vehicle & Equip	.00	4,000.00	4,000.00	4,000.00	.00
10-999-80-8050	Transfer to Water Fund	.00	5,000.00	200,000.00	200,000.00	.00
10-999-80-8060	Transfer to Sewer Fund	.00	5,000.00	.00	.00	.00
10-999-80-8080	Transfer to Stormwater Fund	12,000.00	10,000.00	12,000.00	12,000.00	4,000.00
10-999-80-8090	Transfer to Library Fund	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total TRANSFER TO OTHER FUNDS:	18,000.00	30,000.00	224,000.00	224,000.00	12,000.00
UNAPPROPRIATED ENDING FUND BAL						
10-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	100,000.00	.00	80,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	100,000.00	.00	80,000.00
	(10) GENERAL FUND Revenue Total:	486,798.52	618,059.78	986,100.00	570,399.72	762,430.00
	(10) GENERAL FUND Expenditure Total:	499,377.49	512,929.53	986,100.00	615,777.26	762,430.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
Net Total (10) GENERAL FUND:		12,578.97-	105,130.25	.00	45,377.54-	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
VEHICLE & EQUIP RESERVE						
REVENUE						
18-000-40-100	Beginning Cash Estimate	.00	.00	16,000.00	.00	31,600.00
18-000-40-650	Interest on Investments	.00	65.62	.00	501.08	600.00
Total REVENUE:		.00	65.62	16,000.00	501.08	32,200.00
TRANSFERRED FROM OTHER FUNDS						
18-000-48-801	Transfer from Gen Fnd	.00	4,000.00	4,000.00	4,000.00	.00
18-000-48-802	Transferred from Water Fund	.00	4,000.00	4,000.00	4,000.00	4,000.00
18-000-48-803	Transferred from Street Fund	.00	2,000.00	2,000.00	2,000.00	2,000.00
18-000-48-804	Transferred from Sewer Fund	.00	4,000.00	4,000.00	4,000.00	4,000.00
18-000-48-805	Transferred from Storm	.00	2,000.00	1,000.00	1,000.00	1,000.00
Total TRANSFERRED FROM OTHER FUNDS:		.00	16,000.00	15,000.00	15,000.00	11,000.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
18-999-90-9010	Reserved for Future Exp	.00	.00	31,000.00	.00	43,200.00
Total UNAPPROPRIATED ENDING FUND BAL:		.00	.00	31,000.00	.00	43,200.00
VEHICLE & EQUIP RESERVE Revenue Total:		.00	16,065.62	31,000.00	15,501.08	43,200.00
VEHICLE & EQUIP RESERVE Expenditure Total:		.00	.00	31,000.00	.00	43,200.00
Net Total VEHICLE & EQUIP RESERVE:		.00	16,065.62	.00	15,501.08	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(20) STREET FUND						
REVENUE						
20-000-40-100	Beginning Cash Estimate	.00	.00	95,000.00	.00	130,000.00
20-000-40-160	ODOT Highway Tax Apportionment	67,821.95	76,013.62	70,000.00	55,926.57	75,000.00
20-000-40-350	Miscellaneous Income	50.00	.00	.00	.00	.00
20-000-40-650	Interest on Investments	793.00	414.90	500.00	2,683.13	500.00
20-000-40-655	Special Street Allotment Grant	73,241.00	95,888.35	100,000.00	.00	100,000.00
	Total REVENUE:	141,905.95	172,316.87	265,500.00	58,609.70	305,500.00
STREETS						
PERSONNEL SERVICES						
20-210-50-5100	Payroll	19,994.88	20,558.58	28,000.00	17,030.53	30,000.00
20-210-50-5201	FICA Taxes	1,226.94	1,266.46	1,500.00	1,047.03	1,800.00
20-210-50-5202	Medicare Taxes	286.99	296.12	500.00	244.86	700.00
20-210-50-5203	State Unemployment Taxes	193.53	231.27	300.00	93.64	500.00
20-210-50-5204	Workers Compensation Taxes	8.02	8.23	50.00	6.20	80.00
20-210-50-5205	Paid Family Leave	.00	.00	.00	22.08	150.00
20-210-50-5300	Employee Health Insurance	8,170.22	8,299.56	10,000.00	6,163.12	9,500.00
20-210-50-5401	PERS Retirement-Employee	1,159.60	1,176.82	1,500.00	1,021.83	1,600.00
20-210-50-5402	PERS Retirement-Employer	2,786.19	3,430.03	4,500.00	2,967.92	5,000.00
20-210-50-5500	457b	.00	.00	.00	178.47	250.00
	Total PERSONNEL SERVICES:	33,826.37	35,267.07	46,350.00	28,775.68	49,580.00
MATERIALS AND SERVICES						
20-210-55-5555	Mowing/Street Sweeping Expense	1,200.00	600.00	1,200.00	.00	1,200.00
20-210-55-5565	Equipment Rental	.00	.00	1,500.00	.00	1,370.00
20-210-55-5601	Weed Killer/Spray/Op Mat & Sup	342.16	1,101.52	1,000.00	320.97	800.00
20-210-55-5602	Street Signs/Op Mat & Sup	7,514.75	6,236.54	6,000.00	379.56	4,000.00
20-210-55-5605	Ground Cover/Oper Matl & Sup	114.70	331.30	1,000.00	333.14	1,000.00
20-210-55-5606	PW Supplies/Oper Mat & Sup	236.18	558.59	1,200.00	562.15	1,000.00
20-210-55-5615	Fuel/Propane/Oper Matls & Sply	465.50	739.37	1,500.00	861.03	1,200.00
20-210-55-5655	Small Tools & Equipment	.00	.00	1,000.00	.00	500.00
20-210-55-5665	Maintenance Repair-Streets	6,154.34	8,460.50	10,000.00	.00	43,000.00
20-210-55-5690	Vehicle/Maintenance Equip	342.07	146.78	700.00	74.80	500.00
20-210-55-5691	Heavy Equip/Maintenance-Equip	4,269.80	3,520.59	4,000.00	748.10	3,000.00
20-210-55-5699	Light Equipment/Maint-Equp	.00	.00	1,000.00	.00	500.00
20-210-55-5700	Fire Extinguisher/Maint-Equip	.00	88.88	100.00	143.38	100.00
20-210-55-5702	Copier/Maintenance Equipment	286.72	260.75	600.00	227.53	400.00
20-210-55-5755	Clothing/Safety Equipment	105.29	214.84	250.00	17.13	250.00
20-210-55-5760	Travel/Meeting Expense	.00	.00	100.00	.00	100.00
20-210-55-5791	Engineering Fees	342.08	.00	4,000.00	1,330.00	.00
20-210-55-5910	Contracts/Professional Service	836.46	.00	.00	.00	20,000.00
	Total MATERIALS AND SERVICES:	22,210.05	22,259.66	35,150.00	4,997.79	78,920.00
CAPITAL OUTLAY						
20-210-60-6001	Equipment	4,000.00	.00	15,000.00	2,000.00	3,000.00
20-210-60-6002	Construction	83,444.00	94,988.35	100,000.00	9,207.07	100,000.00
	Total CAPITAL OUTLAY:	87,444.00	94,988.35	115,000.00	11,207.07	103,000.00
UNALLOCATED						

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
OPERATING CONTINGENCY						
20-999-75-7501	Operating Contingency	.00	.00	20,000.00	.00	30,000.00
	Total OPERATING CONTINGENCY:	.00	.00	20,000.00	.00	30,000.00
TRANSFER TO OTHER FUNDS						
20-999-80-8010	Transfer to Vehicle & Equip	.00	2,000.00	2,000.00	2,000.00	2,000.00
20-999-80-8065	Transfer to Str & Pathway Fund	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	Total TRANSFER TO OTHER FUNDS:	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00
UNAPPROPRIATED ENDING FUND BAL						
20-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	45,000.00	.00	40,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	45,000.00	.00	40,000.00
	(20) STREET FUND Revenue Total:	141,905.95	172,316.87	265,500.00	58,609.70	305,500.00
	(20) STREET FUND Expenditure Total:	145,480.42	156,515.08	265,500.00	48,980.54	305,500.00
	Net Total (20) STREET FUND:	3,574.47-	15,801.79	.00	9,629.16	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(25) STREET & PATHWAY FUND						
REVENUE						
25-000-40-100	Beginning Cash Estimate	.00	.00	71,000.00	.00	75,000.00
25-000-40-650	Interest on Investments	524.37	387.93	300.00	1,386.47	300.00
	Total REVENUE:	524.37	387.93	71,300.00	1,386.47	75,300.00
TRANSFERRED FROM OTHER FUNDS						
25-000-48-803	Transferred from Street Fund	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	Total TRANSFERRED FROM OTHER FUNDS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
STREETS						
CAPITAL OUTLAY						
25-220-60-6001	Capitol Outlay	.00	.00	.00	.00	70,000.00
	Total CAPITAL OUTLAY:	.00	.00	.00	.00	70,000.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
25-999-90-9010	Reserved for Future Exp	.00	.00	73,300.00	.00	7,300.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	73,300.00	.00	7,300.00
	(25) STREET & PATHWAY FUND Revenue Total:	2,524.37	2,387.93	73,300.00	3,386.47	77,300.00
	(25) STREET & PATHWAY FUND Expenditure Total:	.00	.00	73,300.00	.00	77,300.00
	Net Total (25) STREET & PATHWAY FUND:	2,524.37	2,387.93	.00	3,386.47	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(40) BOND FUND						
REVENUE						
40-000-40-100	Beginning Cash Estimate	.00	.00	55,000.00	.00	55,000.00
40-000-40-101	Current Taxes	54,268.75	52,796.00	53,438.00	51,859.65	53,088.00
40-000-40-102	Prior Taxes	1,732.29	1,246.80	500.00	689.45	500.00
40-000-40-650	Interest on Investments	326.64	259.69	150.00	862.43	500.00
Total REVENUE:		56,327.68	54,302.49	109,088.00	53,411.53	109,088.00
DEBT SERVICE						
DEBT SERVICE						
40-610-70-7002	1997 Water Bond Principal Pmts	21,569.00	21,569.00	23,666.00	23,666.00	24,790.00
40-610-70-7020	1997 Water Bond Interest Pmts	32,975.00	32,975.00	30,878.00	30,878.00	29,754.00
Total DEBT SERVICE:		54,544.00	54,544.00	54,544.00	54,544.00	54,544.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
40-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	54,544.00	.00	54,544.00
Total UNAPPROPRIATED ENDING FUND BAL:		.00	.00	54,544.00	.00	54,544.00
(40) BOND FUND Revenue Total:		56,327.68	54,302.49	109,088.00	53,411.53	109,088.00
(40) BOND FUND Expenditure Total:		54,544.00	54,544.00	109,088.00	54,544.00	109,088.00
Net Total (40) BOND FUND:		1,783.68	241.51-	.00	1,132.47-	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(55) LIBRARY FUND						
REVENUE						
55-000-40-100	Beginning Cash Estimate	.00	.00	12,000.00	.00	11,000.00
55-000-40-250	Fines	123.06	52.85	50.00	80.00	50.00
55-000-40-400	Revenue from Sales	.00	242.25	200.00	.00	100.00
55-000-40-650	Interest on Investments	134.10	93.04	100.00	315.70	200.00
55-000-40-760	Donations	1,800.00	550.00	500.00	1,250.00	500.00
55-000-40-770	Fund Raising	375.27	.00	500.00	152.35	500.00
55-000-40-790	Grants	1,000.00	3,400.00	5,000.00	1,000.00	1,000.00
	Total REVENUE:	3,432.43	4,338.14	18,350.00	2,798.05	13,350.00
TRANSFERRED FROM OTHER FUNDS						
55-000-48-801	Transferred from General Fund	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total TRANSFERRED FROM OTHER FUNDS:	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
LIBRARY						
MATERIALS AND SERVICES						
55-410-55-5550	Miscellaneous Expense	209.25	.00	200.00	155.01	200.00
55-410-55-5560	SRP R2R	.00	1,276.20	1,000.00	392.52	1,000.00
55-410-55-5570	Events	473.69	190.00	500.00	56.92	500.00
55-410-55-5580	Fund Raising	19.80	.00	500.00	.00	500.00
55-410-55-5610	Postage/Operating Mat & Sup	64.13	.00	50.00	.00	50.00
55-410-55-5616	Library Supplies/Op Mat & Supp	631.36	689.89	1,000.00	479.70	800.00
55-410-55-5664	Telecommunications	403.10	400.80	500.00	334.25	900.00
55-410-55-5671	Northwest Natural Gas	563.08	378.64	500.00	.00	.00
55-410-55-5672	Pacific Power & Light	451.38	653.59	1,000.00	571.38	900.00
55-410-55-5680	Maintenance/Cleaning-Building	88.83	338.96	500.00	.00	500.00
55-410-55-5770	Computer Software/Support	1,622.00	457.00	1,000.00	466.98	800.00
55-410-55-5800	Library Books	1,303.05	2,460.85	3,000.00	459.52	3,000.00
55-410-55-5820	Bookmobile/Maint-Equip	.00	45.99	500.00	.00	500.00
	Total MATERIALS AND SERVICES:	5,829.67	6,891.92	10,250.00	2,916.28	9,650.00
CAPITAL OUTLAY						
55-410-60-6001	Equipment/Capital Outlay	195.27	.00	8,000.00	7,734.51	2,000.00
55-410-60-6002	Construction/Capital Outlay	.00	.00	2,000.00	998.69	2,700.00
	Total CAPITAL OUTLAY:	195.27	.00	10,000.00	8,733.20	4,700.00
UNALLOCATED						
OPERATING CONTINGENCY						
55-999-75-7501	Operating Contingency	.00	.00	1,000.00	.00	2,000.00
	Total OPERATING CONTINGENCY:	.00	.00	1,000.00	.00	2,000.00
UNAPPROPRIATED ENDING FUND BAL						
55-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	2,100.00	.00	2,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	2,100.00	.00	2,000.00
	(55) LIBRARY FUND Revenue Total:	7,432.43	9,338.14	23,350.00	7,798.05	18,350.00
	(55) LIBRARY FUND Expenditure Total:	6,024.94	6,891.92	23,350.00	11,649.48	18,350.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
Net Total (55) LIBRARY FUND:		1,407.49	2,446.22	.00	3,851.43-	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(60) WATER FUND						
REVENUE						
60-000-40-100	Beginning Cash Estimate	.00	.00	175,000.00	.00	400,000.00
60-000-40-350	Miscellaneous Income	731.61-	3,809.25	500.00	423.50	.00
60-000-40-382	Late Charges	1,855.00	1,670.00	1,000.00	1,275.00	1,300.00
60-000-40-383	24 Hour Notice	2,175.00	2,280.00	1,500.00	1,965.00	1,500.00
60-000-40-384	Turn On/Turn Off Fees	665.00	1,040.00	750.00	725.00	500.00
60-000-40-385	NSF Fee	25.00	150.00	.00	90.00	.00
60-000-40-650	Interest on Investments	1,686.63	1,324.49	1,000.00	7,203.03	4,500.00
60-000-40-710	Service Connection Charges	2,000.00	.00	.00	.00	.00
60-000-40-720	Utility Service Charge	220,829.68	220,401.13	208,000.00	170,614.36	235,000.00
60-000-40-740	Backflow Testing Receivables	6,920.00	7,000.00	6,500.00	6,940.00	7,000.00
60-000-40-780	Grants & Loans	100,500.00	1,250.00	.00	.00	300,000.00
Total REVENUE:		335,924.70	238,924.87	394,250.00	189,235.89	949,800.00
TRANSFERRED FROM OTHER FUNDS						
60-000-48-801	Transferred from Other Funds	.00	5,000.00	200,000.00	200,000.00	.00
Total TRANSFERRED FROM OTHER FUNDS:		.00	5,000.00	200,000.00	200,000.00	.00
WATER						
PERSONNEL SERVICES						
60-310-50-5100	Payroll	66,836.60	68,694.53	94,000.00	57,329.29	105,000.00
60-310-50-5201	FICA Taxes	4,106.35	4,234.17	5,200.00	3,525.10	6,000.00
60-310-50-5202	Medicare Taxes	960.33	990.30	1,500.00	824.41	2,000.00
60-310-50-5203	State Unemployment Taxes	654.48	775.43	1,400.00	314.22	1,500.00
60-310-50-5204	Workers Compensation Taxes	27.09	27.36	200.00	20.65	300.00
60-310-50-5205	Paid Family Leave	.00	.00	.00	74.38	450.00
60-310-50-5300	Employee Health Insurance	27,578.31	27,545.20	30,000.00	20,415.92	31,000.00
60-310-50-5401	PERS Retirement-Employee	3,897.98	3,948.06	5,000.00	3,439.64	5,500.00
60-310-50-5402	PERS Retirement-Employer	9,219.59	11,414.13	15,000.00	9,917.78	16,000.00
60-310-50-5500	457b	.00	.00	.00	713.88	1,000.00
Total PERSONNEL SERVICES:		113,280.73	117,629.18	152,300.00	96,575.27	168,750.00
MATERIALS AND SERVICES						
60-310-55-5543	Public Works/Miscellaneous Exp	388.98	777.50-	500.00	122.50	550.00
60-310-55-5546	Line Locates/Excav Notice/Misc	123.00	70.80	100.00	56.25	100.00
60-310-55-5565	Equipment Rental	.00	.00	500.00	.00	1,000.00
60-310-55-5601	Weed Killer/Spray/Op Mat & Sup	342.16	1,205.99	800.00	320.97	800.00
60-310-55-5605	Grounc Cover/Oper Matl & Sup	260.20	331.30	500.00	333.11	500.00
60-310-55-5606	PW Supplies/Oper Mat & Sup	1,170.76	2,969.54	4,000.00	961.61	3,500.00
60-310-55-5610	Postage/Bulk Mail/Op Mat & Sup	324.00	1,147.50	2,000.00	1,356.65	4,000.00
60-310-55-5611	Autopay Billing Software	.00	200.00	2,000.00	160.00	2,400.00
60-310-55-5615	Fuel/Operating Materials & Sup	1,468.09	2,726.97	3,000.00	2,671.48	3,000.00
60-310-55-5655	Small Tools & Equipment	857.98	.00	1,500.00	129.61	1,500.00
60-310-55-5662	Telecommunications	1,464.41	1,677.58	2,500.00	1,853.30	4,000.00
60-310-55-5671	Northwest Natural Gas	1,283.45	1,354.77	2,000.00	1,353.15	1,500.00
60-310-55-5672	Pacific Power & Light	20,667.77	20,681.70	24,000.00	14,949.12	22,000.00
60-310-55-5675	Chlorination	636.38	.00	1,200.00	957.00	1,600.00
60-310-55-5681	Water Plant/Maintenance-Bldg	1,193.15	.00	2,000.00	1,717.56	2,000.00
60-310-55-5682	PW Shop/Maintenance-Bldg	202.50	783.50	2,000.00	225.55	2,000.00
60-310-55-5690	Vehicle/Maint - Equip	348.90	173.38	500.00	74.80	500.00
60-310-55-5691	Heavy Equip/Maint-Equip	5,326.86	3,517.58	5,000.00	868.43	5,000.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
60-310-55-5700	Fire Extinguisher/Maint-Equip	.00	88.88	100.00	143.38	100.00
60-310-55-5701	Water Sys Repair/Maint-Equip	7,466.05	13,092.91	15,000.00	8,864.74	20,000.00
60-310-55-5702	Copier/Maintenance-Equipment	1,892.46	1,714.35	2,000.00	1,502.84	2,000.00
60-310-55-5730	Organization Dues/Fees	1,275.80	2,620.34	2,000.00	455.90	2,000.00
60-310-55-5740	Publishing/Public Notices	.00	.00	100.00	.00	100.00
60-310-55-5750	Education/Training Expense	330.00	170.00	500.00	322.03	500.00
60-310-55-5755	Clothing/Safety Equipment	239.12	299.61	300.00	17.14	300.00
60-310-55-5760	Travel/Meeting Expense	.00	.00	250.00	525.43	500.00
60-310-55-5860	Lab Service	1,894.00	2,179.00	3,500.00	2,735.00	4,000.00
60-310-55-5870	Well/Cross Connection Permit	.00	.00	600.00	.00	600.00
60-310-55-5890	Backflow Testing	5,136.75	5,053.44	7,000.00	6,624.35	7,000.00
60-310-55-5900	Planning Engineering Fees	2,430.00	2,500.00	2,500.00	.00	2,000.00
60-310-55-5910	Contracts/Professional Service	6,064.62	18,948.31	.00	.00	32,000.00
60-310-55-5920	Business OR Loan Payment	.00	2,775.09	3,000.00	2,775.09	25,000.00
	Total MATERIALS AND SERVICES:	62,787.39	85,505.04	90,950.00	52,076.99	152,050.00
CAPITAL OUTLAY						
60-310-60-6001	Equipment	110,519.68	2,889.20	27,000.00	12,916.83	15,000.00
60-310-60-6002	Construction	12,454.95	.00	220,000.00	.00	500,000.00
	Total CAPITAL OUTLAY:	122,974.63	2,889.20	247,000.00	12,916.83	515,000.00
UNALLOCATED						
OPERATING CONTINGENCY						
60-999-75-7501	Operating Contingency	.00	.00	20,000.00	.00	30,000.00
	Total OPERATING CONTINGENCY:	.00	.00	20,000.00	.00	30,000.00
TRANSFER TO OTHER FUNDS						
60-999-80-8020	Transfer to Vehicle & Equp	.00	4,000.00	4,000.00	4,000.00	4,000.00
60-999-80-8040	Transfer to Water Reserve Fund	.00	30,000.00	30,000.00	30,000.00	30,000.00
	Total TRANSFER TO OTHER FUNDS:	.00	34,000.00	34,000.00	34,000.00	34,000.00
UNAPPROPRIATED ENDING FUND BAL						
60-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	50,000.00	.00	50,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	50,000.00	.00	50,000.00
	(60) WATER FUND Revenue Total:	335,924.70	243,924.87	594,250.00	389,235.89	949,800.00
	(60) WATER FUND Expenditure Total:	299,042.75	240,023.42	594,250.00	195,569.09	949,800.00
	Net Total (60) WATER FUND:	36,881.95	3,901.45	.00	193,666.80	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(61) SEWER FUND						
REVENUE						
61-000-40-100	Beginning Cash Estimate	.00	.00	170,000.00	.00	230,000.00
61-000-40-350	Miscellaneous Income	419.31	760.03	.00	.00	.00
61-000-40-382	Late Charges	1,900.00	1,670.00	1,000.00	1,270.00	1,000.00
61-000-40-650	Interest on Investments	1,683.11	1,382.73	1,000.00	4,686.24	3,500.00
61-000-40-710	Service Connection Charges	1,500.00	.00	.00	.00	.00
61-000-40-720	Utility Service Charge	198,830.10	197,741.30	195,000.00	151,755.81	210,000.00
61-000-40-750	Grants & Loans	20,000.00	.00	.00	.00	410,000.00
Total REVENUE:		224,332.52	201,554.06	367,000.00	157,712.05	854,500.00
TRANSFERRED FROM OTHER FUNDS						
61-000-48-801	Transferred from Other Funds	.00	5,000.00	.00	.00	.00
Total TRANSFERRED FROM OTHER FUNDS:		.00	5,000.00	.00	.00	.00
SEWER						
PERSONNEL SERVICES						
61-320-50-5100	Payroll	59,675.67	61,334.58	84,000.00	51,187.30	95,000.00
61-320-50-5201	FICA Taxes	3,666.39	3,780.60	4,100.00	3,147.42	5,600.00
61-320-50-5202	Medicare Taxes	857.45	884.29	1,200.00	736.08	1,500.00
61-320-50-5203	State Unemployment Taxes	584.33	692.38	1,300.00	280.60	1,500.00
61-320-50-5204	Workers Compensation Taxes	24.26	24.53	100.00	18.48	250.00
61-320-50-5205	Paid Family Leave	.00	.00	.00	66.45	400.00
61-320-50-5300	Employee Health Insurance	24,623.43	24,594.03	26,000.00	18,228.68	28,000.00
61-320-50-5401	PERS Retirement-Employee	3,480.38	3,525.08	5,000.00	3,071.16	5,500.00
61-320-50-5402	PERS Retirement-Employer	8,231.74	10,191.20	13,000.00	8,855.24	15,000.00
61-320-50-5500	457b	.00	.00	.00	637.47	900.00
Total PERSONNEL SERVICES:		101,143.65	105,026.69	134,700.00	86,228.88	153,650.00
MATERIALS AND SERVICES						
61-320-55-5543	Public Works/Miscellaneous Exp	550.00	557.50	500.00	260.00	400.00
61-320-55-5546	Line Locates/Excav Notice/Misc	123.00	80.40	100.00	70.65	150.00
61-320-55-5565	Equipment Rental	.00	.00	1,000.00	.00	1,000.00
61-320-55-5601	Weed Killer/Spray/Op Mat & Sup	334.77	1,197.56	800.00	320.96	900.00
61-320-55-5605	Ground Cover/Oper Matl & Sup	114.70	331.27	600.00	420.18	800.00
61-320-55-5606	PW Supplies/Oper Mat & Sup	376.13	1,066.48	2,500.00	671.93	2,300.00
61-320-55-5610	Postage/Bulk Mail/Op Mat & Sup	324.00	1,147.50	2,000.00	1,356.63	3,000.00
61-320-55-5611	Autopay Billing Software	.00	200.00	2,000.00	160.00	3,500.00
61-320-55-5615	Fuel/Operating Materials & Sup	716.13	1,532.57	2,000.00	1,313.61	2,500.00
61-320-55-5617	Dechlorination Supp/Oper Mat	1,045.60	965.60	1,000.00	1,012.00	1,500.00
61-320-55-5655	Small Tools & Equipment	857.97	995.73	2,500.00	129.60	2,800.00
61-320-55-5662	Telecommunications	1,178.11	899.09	2,000.00	791.63	2,200.00
61-320-55-5672	Pacific Power & Light	5,346.76	5,266.30	6,200.00	4,203.58	6,400.00
61-320-55-5675	Chlorination	4,141.00	3,090.35	4,000.00	3,976.42	4,200.00
61-320-55-5677	Lift Station Repairs	933.24	2,527.49	1,000.00	860.00	1,500.00
61-320-55-5679	Lagoon Repair/Maintenance	6,937.86	5,558.69	9,000.00	6,206.03	9,000.00
61-320-55-5680	Maintenance-Building	.00	.00	2,000.00	.00	2,200.00
61-320-55-5690	Vehicle/Maint- Equip	348.89	173.36	1,000.00	74.86	1,100.00
61-320-55-5691	Heavy Equip/Maint - Equip	5,326.91	3,517.59	5,000.00	846.26	4,000.00
61-320-55-5700	Fire Extinguisher/Maint-Equip	.00	88.86	100.00	143.36	100.00
61-320-55-5702	Copier/Maintenance-Equip	1,321.07	1,091.38	1,400.00	954.34	1,400.00
61-320-55-5705	Flow Meter/Maintenance-Equip	.00	.00	500.00	.00	500.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
61-320-55-5706	Lift Station/Maintenance-Equip	.00	565.70	1,000.00	475.00	2,500.00
61-320-55-5707	Dechlorination Sys-Maint Equip	.00	.00	500.00	.00	700.00
61-320-55-5740	Publishing/Public Notices	.00	.00	100.00	.00	100.00
61-320-55-5750	Education/Training Expense	420.00	.00	800.00	.00	600.00
61-320-55-5755	Clothing/Safety Equipment	239.13	299.58	400.00	17.13	500.00
61-320-55-5760	Travel/Meeting Expense	192.33	.00	300.00	.00	500.00
61-320-55-5860	Lab Service	4,552.00	4,922.00	5,000.00	5,269.00	6,500.00
61-320-55-5895	DEQ PermitsState Haz Fee	2,105.00	2,148.00	3,000.00	2,552.00	4,000.00
61-320-55-5900	I&I Expenses	37,069.66	18,240.55	30,000.00	4,644.29	.00
61-320-55-5910	Contracts/Professional Svcs	1,994.62	.00	.00	.00	80,000.00
61-320-55-5920	Contracts/Professional Svcs	.00	.00	.00	.00	40,000.00
	Total MATERIALS AND SERVICES:	76,548.88	56,463.55	88,300.00	36,729.46	186,850.00
CAPITAL OUTLAY						
61-320-60-6001	Equipment	4,000.00	.00	20,000.00	9,444.41	10,000.00
61-320-60-6002	Construction	.00	.00	5,000.00	.00	380,000.00
	Total CAPITAL OUTLAY:	4,000.00	.00	25,000.00	9,444.41	390,000.00
UNALLOCATED						
OPERATING CONTINGENCY						
61-999-75-7501	Operating Contingency	.00	.00	25,000.00	.00	30,000.00
	Total OPERATING CONTINGENCY:	.00	.00	25,000.00	.00	30,000.00
TRANSFER TO OTHER FUNDS						
61-999-80-8020	Transfer to Vehicle & Equip	.00	4,000.00	4,000.00	4,000.00	4,000.00
61-999-80-8040	Transfer to Sewer Reserve Fund	.00	30,000.00	30,000.00	30,000.00	30,000.00
	Total TRANSFER TO OTHER FUNDS:	.00	34,000.00	34,000.00	34,000.00	34,000.00
UNAPPROPRIATED ENDING FUND BAL						
61-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	60,000.00	.00	60,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	60,000.00	.00	60,000.00
	(61) SEWER FUND Revenue Total:	224,332.52	206,554.06	367,000.00	157,712.05	854,500.00
	(61) SEWER FUND Expenditure Total:	181,692.53	195,490.24	367,000.00	166,402.75	854,500.00
	Net Total (61) SEWER FUND:	42,639.99	11,063.82	.00	8,690.70-	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(62) WATER RESERVE FUND						
REVENUE						
62-000-40-100	Beginning Cash Estimate	.00	.00	308,000.00	.00	339,000.00
62-000-40-650	Interest on Investments	2,105.46	1,634.19	1,000.00	6,146.07	5,000.00
	Total REVENUE:	2,105.46	1,634.19	309,000.00	6,146.07	344,000.00
TRANSFERRED FROM OTHER FUNDS						
62-000-48-804	Transferred from Water Fund	.00	30,000.00	30,000.00	30,000.00	30,000.00
	Total TRANSFERRED FROM OTHER FUNDS:	.00	30,000.00	30,000.00	30,000.00	30,000.00
WATER						
CAPITAL OUTLAY						
62-310-60-6001	Water System Equipment	.00	.00	30,000.00	.00	100,000.00
62-310-60-6002	Water System Construction	.00	.00	30,000.00	.00	150,000.00
62-310-60-6003	Water System Maintenance	1,500.00	.00	20,000.00	.00	50,000.00
	Total CAPITAL OUTLAY:	1,500.00	.00	80,000.00	.00	300,000.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
62-999-90-9010	Reserved for Future Exp	.00	.00	259,000.00	.00	74,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	259,000.00	.00	74,000.00
	(62) WATER RESERVE FUND Revenue Total:	2,105.46	31,634.19	339,000.00	36,146.07	374,000.00
	(62) WATER RESERVE FUND Expenditure Total:	1,500.00	.00	339,000.00	.00	374,000.00
	Net Total (62) WATER RESERVE FUND:	605.46	31,634.19	.00	36,146.07	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(63) SEWER RESERVE FUND						
REVENUE						
63-000-40-100	Beginning Cash Estimate	.00	.00	156,000.00	.00	188,000.00
63-000-40-650	Interest on Investments	953.60	810.90	600.00	3,359.48	3,000.00
	Total REVENUE:	953.60	810.90	156,600.00	3,359.48	191,000.00
TRANSFERRED FROM OTHER FUNDS						
63-000-48-804	Transfer from Sewer Fund	.00	30,000.00	30,000.00	30,000.00	30,000.00
	Total TRANSFERRED FROM OTHER FUNDS:	.00	30,000.00	30,000.00	30,000.00	30,000.00
SEWER						
CAPITAL OUTLAY						
63-320-60-6001	Sewer System Equipment	.00	.00	30,000.00	.00	50,000.00
63-320-60-6002	Sewer System Construction	.00	.00	30,000.00	.00	50,000.00
63-320-60-6003	Sewer System Maintenance	.00	.00	20,000.00	.00	50,000.00
	Total CAPITAL OUTLAY:	.00	.00	80,000.00	.00	150,000.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
63-999-90-9010	Reserved for Future Exp	.00	.00	106,600.00	.00	71,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	106,600.00	.00	71,000.00
	(63) SEWER RESERVE FUND Revenue Total:	953.60	30,810.90	186,600.00	33,359.48	221,000.00
	(63) SEWER RESERVE FUND Expenditure Total:	.00	.00	186,600.00	.00	221,000.00
	Net Total (63) SEWER RESERVE FUND:	953.60	30,810.90	.00	33,359.48	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
STORM WATER BLUE HERON FUND						
REVENUE						
65-000-40-100	Beginning Cash Estimate	.00	.00	26,000.00	.00	30,000.00
65-000-40-350	Miscellaneous Income	440.49	976.17	.00	39.20-	.00
65-000-40-650	Interest on Investments	237.03	131.09	100.00	597.30	500.00
65-000-40-652	Blue Heron Stormwater Pumps	2,662.84	2,663.02	2,760.00	2,331.00	3,000.00
	Total REVENUE:	3,340.36	3,770.28	28,860.00	2,889.10	33,500.00
STORMWATER						
MATERIALS AND SERVICES						
65-330-55-5555	Mowing/Landscape Expenses	.00	.00	100.00	.00	100.00
65-330-55-5588	Pump System Drainage	.00	.00	200.00	.00	200.00
65-330-55-5601	Weed Killer/Spray	189.92	300.00	400.00	.00	400.00
65-330-55-5672	Pacific Power & Light	397.07	412.43	800.00	311.31	800.00
65-330-55-5691	Heavy Equipment/Maint - Equip	1,021.47	550.00	3,000.00	62.74	2,500.00
65-330-55-5699	Light Equipment/Maint - Equip	.00	.00	200.00	.00	500.00
	Total MATERIALS AND SERVICES:	1,608.46	1,262.43	4,700.00	374.05	4,500.00
CAPITAL OUTLAY						
65-330-60-6001	Equipment	.00	.00	4,000.00	.00	4,000.00
65-330-60-6002	Construction	.00	.00	4,000.00	.00	4,000.00
	Total CAPITAL OUTLAY:	.00	.00	8,000.00	.00	8,000.00
UNALLOCATED						
OPERATING CONTINGENCY						
65-999-75-7501	Operating Contingency	.00	.00	.00	.00	5,000.00
	Total OPERATING CONTINGENCY:	.00	.00	.00	.00	5,000.00
UNAPPROPRIATED ENDING FUND BAL						
65-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	16,160.00	.00	16,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	16,160.00	.00	16,000.00
	STORM WATER BLUE HERON FUND Revenue Total:	3,340.36	3,770.28	28,860.00	2,889.10	33,500.00
	STORM WATER BLUE HERON FUND Expenditure Total:	1,608.46	1,262.43	28,860.00	374.05	33,500.00
	Net Total STORM WATER BLUE HERON FUND:	1,731.90	2,507.85	.00	2,515.05	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(68) STORM WATER DRAINAGE FUND						
Source: 40						
68-000-40-100	Beginning Cash Estimate	.00	.00	12,000.00	.00	20,000.00
68-000-40-350	Miscellaneous Income	20.04	118.49-	600.00	1,780.87	2,500.00
68-000-40-650	Interest on Investments	131.95	90.70	50.00	362.92	100.00
68-000-40-720	Utility Service Charge	4,539.27	4,534.96	12,000.00	10,196.63	13,000.00
Total Source: 40:		4,691.26	4,507.17	24,650.00	12,340.42	35,600.00
Source: 48						
68-000-48-801	Transferred from Other Funds	12,000.00	10,000.00	12,000.00	12,000.00	4,000.00
Total Source: 48:		12,000.00	10,000.00	12,000.00	12,000.00	4,000.00
STORM WATER						
PERSONNEL SERVICES						
68-330-50-5100	Payroll	3,800.37	4,709.96	6,500.00	3,846.88	7,100.00
68-330-50-5201	FICA Taxes	280.17	289.69	400.00	236.45	450.00
68-330-50-5202	Medicare Taxes	65.55	67.57	100.00	55.34	150.00
68-330-50-5203	State Unemployment Taxes	43.29	52.54	100.00	21.29	150.00
68-330-50-5204	Workers Compensation Taxes	1.60	1.75	50.00	1.37	50.00
68-330-50-5205	Paid Family Leave	.00	.00	.00	4.97	50.00
68-330-50-5300	Employee Health Insurance	1,835.23	1,925.70	2,400.00	1,435.32	2,200.00
68-330-50-5401	PERS Retirement-Employee	262.72	267.51	500.00	230.85	500.00
68-330-50-5402	PERS Retirement-Employer	1,427.30	791.91	1,200.00	679.92	1,300.00
68-330-50-5500	457b	.00	.00	.00	25.56	50.00
Total PERSONNEL SERVICES:		7,716.23	8,106.63	11,250.00	6,537.95	12,000.00
MATERIALS AND SERVICES						
68-330-55-5555	Mowing/Landscape Expenses	.00	.00	100.00	.00	100.00
68-330-55-5586	CHall Exp Drainage	.00	484.57	.00	.00	.00
68-330-55-5587	Cust Exp Drainage	.00	664.62	600.00	1,583.93	2,500.00
68-330-55-5588	System Maintenance	.00	308.88	2,900.00	.00	5,500.00
68-330-55-5601	Weed Killer/Spray	189.94	521.62	400.00	311.09	300.00
68-330-55-5604	Gravel/GroundCover	114.73	79.10	300.00	.00	300.00
68-330-55-5606	PW Supplies/Oper Mat & Sup	.00	9.99	200.00	197.24	200.00
68-330-55-5691	Heavy Equipment/Maint-Equip	2,107.50	3,096.78	4,500.00	1,093.43	4,200.00
68-330-55-5699	Light Equipment/Maint-Equip	.00	.00	400.00	.00	500.00
68-330-55-5910	Contracts/Professional Service	476.10	.00	.00	.00	.00
Total MATERIALS AND SERVICES:		2,888.27	5,165.56	9,400.00	3,185.69	13,600.00
CAPITAL OUTLAY						
68-330-60-6001	Equipment	500.00	.00	4,000.00	1,240.00	4,000.00
68-330-60-6002	Construction	.00	1,592.00	4,000.00	2,473.80	4,000.00
Total CAPITAL OUTLAY:		500.00	1,592.00	8,000.00	3,713.80	8,000.00
OPERATING CONTINGENCY						
Department: 80						
68-999-80-8020	Transfer to Vehicle & Equp	.00	2,000.00	1,000.00	1,000.00	.00
Total Department: 80:		.00	2,000.00	1,000.00	1,000.00	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
UNAPPROPRIATED ENDING FUND BAL						
68-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	7,000.00	.00	6,000.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	7,000.00	.00	6,000.00
	(68) STORM WATER DRAINAGE FUND Revenue Total:	16,691.26	14,507.17	36,650.00	24,340.42	39,600.00
	(68) STORM WATER DRAINAGE FUND Expenditure Total:	11,104.50	16,864.19	36,650.00	14,437.44	39,600.00
	Net Total (68) STORM WATER DRAINAGE FUND:	5,586.76	2,357.02-	.00	9,902.98	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(72) WATER SYSTM DEVELOP CHG						
REVENUE						
72-000-40-100	Beginning Cash Estimate	.00	.00	106,000.00	.00	109,000.00
72-000-40-650	Interest on Investments	796.20	580.10	500.00	2,019.81	1,500.00
72-000-40-660	SDC Reimbursements	1,394.79	.00	.00	.00	1,000.00
	Total REVENUE:	2,190.99	580.10	106,500.00	2,019.81	111,500.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
72-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	106,500.00	.00	111,500.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	106,500.00	.00	111,500.00
	(72) WATER SYSTM DEVELOP CHG Revenue Total:	2,190.99	580.10	106,500.00	2,019.81	111,500.00
	(72) WATER SYSTM DEVELOP CHG Expenditure Total:	.00	.00	106,500.00	.00	111,500.00
	Net Total (72) WATER SYSTM DEVELOP CHG:	2,190.99	580.10	.00	2,019.81	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(73) SEWER SYSTM DEVELOP CHG						
REVENUE						
73-000-40-100	Beginning Cash Estimate	.00	.00	30,500.00	.00	31,000.00
73-000-40-650	Interest on Investments	225.52	166.31	100.00	579.06	500.00
73-000-40-660	SDC Reimbursements	881.54	.00	.00	.00	1,000.00
	Total REVENUE:	1,107.06	166.31	30,600.00	579.06	32,500.00
SEWER						
MATERIALS AND SERVICES						
73-320-55-5623	Planning Fees	.00	.00	.00	.00	30,000.00
	Total MATERIALS AND SERVICES:	.00	.00	.00	.00	30,000.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
73-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	30,600.00	.00	2,500.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	30,600.00	.00	2,500.00
	(73) SEWER SYSTM DEVELOP CHG Revenue Total:	1,107.06	166.31	30,600.00	579.06	32,500.00
	(73) SEWER SYSTM DEVELOP CHG Expenditure Total:	.00	.00	30,600.00	.00	32,500.00
	Net Total (73) SEWER SYSTM DEVELOP CHG:	1,107.06	166.31	.00	579.06	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(74) STORMWATER SYSTEM DEVELOP						
REVENUE						
74-000-40-100	Beginning Cash Estimate	.00	.00	123,000.00	.00	137,000.00
74-000-40-650	Interest on Investments	915.89	666.70	500.00	2,452.60	1,800.00
74-000-40-660	SDC Reimbursements	1,457.89	.00	.00	12,191.76	2,000.00
	Total REVENUE:	2,373.78	666.70	123,500.00	14,644.36	140,800.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
74-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	123,500.00	.00	140,800.00
	Total UNAPPROPRIATED ENDING FUND BAL:	.00	.00	123,500.00	.00	140,800.00
	(74) STORMWATER SYSTEM DEVELOP Revenue Total:	2,373.78	666.70	123,500.00	14,644.36	140,800.00
	(74) STORMWATER SYSTEM DEVELOP Expenditure Total:	.00	.00	123,500.00	.00	140,800.00
	Net Total (74) STORMWATER SYSTEM DEVELOP:	2,373.78	666.70	.00	14,644.36	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(80) VETERANS MEMORIAL PARK						
REVENUE						
80-000-40-100	Beginning Cash Estimate	.00	.00	12,000.00	.00	11,000.00
80-000-40-350	Miscellaneous Income	.00	57.50	.00	28.28	.00
80-000-40-650	Interest on Investments	96.74	65.19	100.00	186.84	100.00
Total REVENUE:		96.74	122.69	12,100.00	215.12	11,100.00
PARKS						
MATERIALS AND SERVICES						
80-510-55-5550	Misc. Expense	385.00	115.00	500.00	165.00	500.00
80-510-55-5650	Operating Materials & Supplies	73.99	458.14	1,000.00	429.92	500.00
80-510-55-5840	Park Maintenance	104.71	.00	1,000.00	.00	3,600.00
Total MATERIALS AND SERVICES:		563.70	573.14	2,500.00	594.92	4,600.00
CAPITAL OUTLAY						
80-510-60-6015	Capital Outlay	500.00	.00	1,000.00	.00	.00
Total CAPITAL OUTLAY:		500.00	.00	1,000.00	.00	.00
UNALLOCATED						
UNAPPROPRIATED ENDING FUND BAL						
80-999-90-9001	Unappropriated Ending Fund Bal	.00	.00	8,600.00	.00	6,500.00
Total UNAPPROPRIATED ENDING FUND BAL:		.00	.00	8,600.00	.00	6,500.00
(80) VETERANS MEMORIAL PARK Revenue Total:		96.74	122.69	12,100.00	215.12	11,100.00
(80) VETERANS MEMORIAL PARK Expenditure Total:		1,063.70	573.14	12,100.00	594.92	11,100.00
Net Total (80) VETERANS MEMORIAL PARK:		966.96-	450.45-	.00	379.80-	.00

Account Number	Account Title	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Adopted	2022-23 Current year YTD	2023-24 Future year Proposed
(85) HALSEY CITY PARK FUND						
REVENUE						
85-000-40-100	Beginning Cash Estimate	.00	.00	5,000.00	.00	4,500.00
85-000-40-350	Miscellaneous Income	.00	166.97	.00	.00	.00
85-000-40-650	Interest on Investments	62.56	33.38	50.00	103.46	.00
85-000-40-735	Park Reservation Fees	.00	.00	800.00	.00	600.00
85-000-40-770	Park Grants	.00	.00	.00	.00	110,000.00
Total REVENUE:		62.56	200.35	5,850.00	103.46	115,100.00
Source: 48						
85-000-48-801	Transfer from Gen Fnd-Park Exp	2,000.00	1,000.00	3,000.00	3,000.00	3,000.00
Total Source: 48:		2,000.00	1,000.00	3,000.00	3,000.00	3,000.00
PARKS						
MATERIALS AND SERVICES						
85-510-55-5550	Miscellaneous	120.00	.00	100.00	.00	200.00
85-510-55-5570	City Park Lights	829.45	1,081.93	1,500.00	618.00	1,200.00
85-510-55-5655	Small Tools & Equipment	.00	.00	300.00	.00	300.00
85-510-55-5680	Maintenance-Building	202.50	200.00	500.00	.00	500.00
85-510-55-5840	Park Maintenance	572.15	142.58	650.00	2,297.99	2,500.00
85-510-55-5865	Park Materials & Supplies	465.47	445.43	1,200.00	567.30	1,000.00
85-510-55-5885	Reservation Deposit Refunds	180.00	460.00	600.00	280.00	400.00
85-510-55-6910	Contracts/Professional Svcs	295.99	.00	.00	.00	.00
85-510-55-6915	Public Trees	.00	.00	2,000.00	787.70	2,000.00
Total MATERIALS AND SERVICES:		2,665.56	2,329.94	6,850.00	4,550.99	8,100.00
CAPITAL OUTLAY						
85-510-60-6016	Park Improvements	.00	.00	2,000.00	.00	110,000.00
Total CAPITAL OUTLAY:		.00	.00	2,000.00	.00	110,000.00
(85) HALSEY CITY PARK FUND Revenue Total:		2,062.56	1,200.35	8,850.00	3,103.46	118,100.00
(85) HALSEY CITY PARK FUND Expenditure Total:		2,665.56	2,329.94	8,850.00	4,550.99	118,100.00
Net Total (85) HALSEY CITY PARK FUND:		603.00-	1,129.59-	.00	1,447.53-	.00
Net Grand Totals:		82,063.63	218,984.56	.00	260,470.85	.00

FORM

LB-20

RESOURCES

General Fund

City of Halsey, Oregon

	Historical Data						Budget for Next Year: 2023-24			
	Actual									
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-23		RESOURCE DESCRIPTION		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	316,065	307,487	405,000	1	Available cash on hand* (cash basis)		265,000			1
2	8,720	7,006	6,000	2	Previously levied taxes estimated to be received		5,850			2
3	2,254	2,336.31	1,800	3	Interest		6,000			3
4				4	**OTHER RESOURCES**					4
5	900	809	700	5	Cigarette Tax		800			5
6	18,286	17,800	18,000	6	OLCC Tax		18,000			6
7	11,235	11,344	10,000	7	State Revenue Sharing		11,000			7
8	1,248	1,242	1,250	8	AT&T Property Tax		1,250			8
9	26,168	25,879	25,000	9	PP&L Franchise Fee		25,000			9
10	1,122	1,083	1,100	10	RTI Phone Franchise Fee		1,000			10
11	7,788	8,254	8,000	11	NW Natural Gas Franchise Fee		9,000			11
12	6,000	3,000	3,000	12	Zayo Franchise Fee		3,000			12
13	0	0	0	13	911 Revenues		0			13
14	2,210	1,739	1,500	14	Municipal Fines		1,000			14
15	20,912	19,639	20,000	15	AT&T Tower Lease		21,000			15
16	1,079	4,050	1,650	16	Office/Service Fees (351-360)		630			16
17		0	0	17	Admin Fees		600			17
18	20	20	20,000	18	Sale of Assets		0			18
19	14,531	5,452	4,000	19	Permits/Planning Fees		14,000			19
20	50	50	0	20	License Fees (456,458)		0			20
21	0	0	500	21	EV Charge Station Revenue		500			21
22	29,592	157,156	122,000	22	Grants (702,705)		16,000			22
23	720	1,120	600	23	Community Center Reservations		800			23
24	0	0	0	24	Transferred IN from other funds					24
25				25						25
26				26						26
27				27						27
28				28						28
29	468,901	575,467	650,100	29	Total resources, except taxes to be levied		400,430	0	0	29
30			336	30	Taxes estimated to be received		362,000	0	0	30
31	333,963	350,080		31	Taxes collected in year levied					31
32	**802,864**	**925,547**	**650,436**	32	**TOTAL RESOURCES**		**762,430**	**0**	**0**	32

FORM
LB-31

DETAILED REQUIREMENTS

General Fund

City of Halsey, Oregon

	Historical Data				REQUIREMENTS FOR: Administration		Budget for Next Year 2023-24			
	Actual		Adopted Budget							
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year Year 2022-23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	Object Classification	Detail				1
2	83,040	85,527	112,000	2	Personnel	Payroll	128,000			2
3	7,199	7,519	10,500	3	Personnel	Payroll Taxes (5201-5204)	12,400			3
4	36,854	33,439	38,000	4	Personnel	Employee Health Insurance	38,000			4
5	4,858	4,921	7,000	5	Personnel	PERS - Employee	8,000			5
6	10,213	14,366	17,000	6	Personnel	PERS - Employer	21,300			6
7	**142,163**	**145,773**	**184,500**	7		**TOTAL PERSONNEL SERVICES**	**207,700**	**0**	**0**	7
8	**15**	**1.5**	**1.5**	8		**Total Full Time Equivalent (FTE)***	**1.5**	**1.5**	**1.5**	8
9	3,091	4,792	7,900	9	Materials & Svcs	City Hall Misc Expense (5541-5546)	7,400			9
10	1,170	1,170	1,200	10	Materials & Svcs	Officer Bond	1,200			10
11	23,629	1,835	20,000	11	Materials & Svcs	Building Permits	10,000			11
12	15,508	13,956	18,000	12	Materials & Svcs	Street Lights	16,000			12
13	20,590	23,190	25,000	13	Materials & Svcs	Liability Insurance	29,000			13
14	8,818	2,180	5,000	14	Materials & Svcs	Workers Comp Insurance	3,000			14
15	8,867	12,244	14,200	15	Materials & Svcs	Op Materials & Supplies (5606-5619)	10,300			15
16	5,683	6,651	8,000	16	Materials & Svcs	Planning Expense (5622-5623)	8,000			16
17	0	1,500	1,000	17	Materials & Svcs	Elderly Nutrition Program	500			17
18	63,063	65,241	74,000	18	Materials & Svcs	Sheriff's Contract	72,000			18
19	1,248	1,242	1,300	19	Materials & Svcs	Property Tax - Cell Tower	1,250			19
20	3,600	3,600	3,600	20	Materials & Svcs	Municipal Judge Contract	3,600			20
21	3,027	3,189	3,500	21	Materials & Svcs	Telecommunications	3,000			21
22	3,231	5,082	5,000	22	Materials & Svcs	Utilities (5671,5672)	4,500			22
23	13,190	15,327	14,000	23	Materials & Svcs	Maintenance - Building	15,000			23
24	7,340	8,490	7,100	24	Materials & Svcs	Maintenance - Equipment (5689-5711)	7,200			24
25	6,098	4,300	6,000	25	Materials & Svcs	Legal Fees	7,500			25
26	931	350	1,000	26	Materials & Svcs	Municipal Code Update	1,500			26
27	0	0	2,000	27	Materials & Svcs	Website Hosting & Support	2,000			27
28	3,657	4,035	4,000	28	Materials & Svcs	Organization Dues	4,500			28
29	2,073	1,972	2,000	29	Materials & Svcs	Publishing Fees	1,500			29
30	1,766	135	3,000	30	Materials & Svcs	Education/Training	2,000			30
31	**196,581**	**180,481**	**226,800**	31		**TOTAL MATERIALS & SERVICES - PAGE 1**	**210,950**	**0**	**0**	31
32				32	Ending balance (prior years)					32
33				33	**UNAPPROPRIATED ENDING FUND BALANCE**					33
34	**see next page**	**see next page**	**see next page**	**34**		**TOTAL REQUIREMENTS**	**see next page**	**see next page**	**see next page**	**34**

FORM
LB-31

DETAILED REQUIREMENTS

General Fund

City of Halsey, Oregon

	Historical Data				REQUIREMENTS FOR: Administration		Budget for Next Year 2023-24			
	Actual		Adopted Budget							
	Second Preceding 2020-21	First Preceding 2021-22	This Year Year 2022-23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Object Classification**	**Detail**				1
2	**142,163**	**145,773**	**184,500**	**2**	**Total Personnel From Page 1, line 7**		**207,700**			**2**
3	196,581	180,481	226,800	3	M&S subtotal from Page 1, Line 30		210,950			3
4	714	1,345	2,000	4	Materials & Svcs	Travel/Meeting Expense	2,000			4
5	0	0	0	5	Materials & Svcs	IT Hardware	4,000			5
6	38,489	36,633	30,000	6	Materials & Svcs	Computer Software/Support	20,000			6
7	909	1,618	1,200	7	Materials & Svcs	Security System Annual	1,800			7
8	17,200	17,750	18,000	8	Materials & Svcs	Auditing and Filing Fees	20,000			8
9	3,460	0	2,000	9	Materials & Svcs	Engineering Fees	0			9
10	0	75	600	10	Materials & Svcs	Community Center Deposit Refund	200			10
11	2,100	2,025	2,100	11	Materials & Svcs	Council Reimbursement	2,100			11
12	2,000	13,664	4,000	12	Materials & Svcs	Economic Development	4,000			12
13	50	1,753	3,000	13	Materials & Svcs	Community Development	3,000			13
14	11,419	11,902	2,000	14	Materials & Svcs	Community Partner Donations	1,000			14
15	0	0	0	15	Materials & Svcs	Landscaping	15,000			15
16	836	20,875	43,000	16	Materials & Svcs	Contracts/Professional Services	33,400			16
17	0	6,534	20,000	17	Materials & Svcs	Special Projects	15,000			17
18	**273,758**	**288,120**	**334,700**	18	**TOTAL MATERIALS & SERVICES**		**332,450**	**0**	**0**	18
19				19						19
20	5,982	0	0	20	Capital Outlay	Equipment				20
21	13,557	1,144	16,000	21	Capital Outlay	Capital Outlay	11,000			21
22	20,884	15,842	20,000	22	Capital Outlay	City Hall Improvements	35,000			22
23	**40,423**	**16,986**	**36,000**	23	**TOTAL CAPITAL OUTLAY**		**46,000**	**0**	**0**	23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31						31
32				32						32
33				33	Ending balance (prior years)					33
					UNAPPROPRIATED ENDING FUND BALANCE					

FORM
LB-31

DETAILED REQUIREMENTS

General Fund

City of Halsey, Oregon

	Historical Data				REQUIREMENTS FOR: Library		Budget for Next Year 2023-24			
	Actual		Adopted Budget							
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year Year 2022-23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Object Classification**	**Detail**				1
2	13,041.98	14,125.46	28,000	2	Personnel	Payroll	32,500			2
3	1,166	1,298	2,250	3	Personnel	Payroll Taxes (5201-5204)	3,010			3
4	621.70	147.05	11,000	4	Personnel	Employee Health Insurance	12,000			4
5	782.52	542.28	1,200	5	Personnel	PERS Retirement Employee	1,500			5
6	1,704.58	1,506.64	3,200	6	Personnel	PERS Retirement Employer	3,550			6
7	**17,316**	**17,620**	**45,650**	7	**TOTAL PERSONNEL SERVICES**		**52,560**	**0**	**0**	7
8	**0.5**	**0.5**	**0.5**	8	**Total Full Time Equivalent (FTE)***		**0.5**	**0.5**	**0.5**	8
9				9						9
10				10						10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26			**45,650**	26			**52,560**	**0**	**0**	26
27	17,316	17,620		27	Ending balance (prior years)					27
28			0	28	**UNAPPROPRIATED ENDING FUND BALANCE**		0	0	0	28
29	**17,316**	**17,620**	**45,650**	29	**Total Library Requirements**		**52,560**	**0**	**0**	29

FORM
LB-31

DETAILED REQUIREMENTS

General Fund

City of Halsey, Oregon

	Historical Data				REQUIREMENTS FOR: Parks		Budget for Next Year 2023-24			
	Actual									
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-23		Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Object Classification**	**Detail**				1
2	4,577	4,577	6,500	2	Personnel	Payroll	7,100			2
3	391	400	750	3	Personnel	Payroll Taxes (5201-5204)	770			3
4	1,835.36	1,883.56	2,300	4	Personnel	Employee Health Insurance	2,100			4
5	262.63	261.32	500	5	Personnel	PERS Retirement Employee	500			5
6	650.15	775.36	1,200	6	Personnel	PERS Retirement Employer	1,250			6
7	**7,716**	**7,898**	**11,250**	7		**TOTAL PERSONNEL SERVICES**	**11,720**	**0**	**0**	7
8	**0.1**	**0.1**	**0.1**	8		**Total Full Time Equivalent (FTE)***	**0.1**	**0.1**	**0.1**	8
9				9						9
10				10						10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27			**11,250**	27			**11,720**	**0**	**0**	27
28	7,716	7,898		28	Ending balance (prior years)					28
29			0	29	**UNAPPROPRIATED ENDING FUND BALANCE**		0	0	0	29
30	**0**	**0**	**11,250**	30	**Total Parks Requirements**		**11,720**	**0**	**0**	30

FORM
LB-30

REQUIREMENTS SUMMARY

SUMMARY ALLOCATED AND NOT ALLOCATED REQUIREMENTS

General Fund

City of Halsey, Oregon

	Historical Data: Actual: Second Preceding Year 2020-21	Historical Data: Actual: First Preceding Year 2021-22	Adopted Budget This Year 2022-23		REQUIREMENTS FOR: General Fund	Budget For Next Year 2023-24: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1					1
2				2	NOT ALLOCATED				2
3				3					3
4				4	**Transfers**				4
5	0	0	0	5	Transfer to Street Fund				5
6	2,000	1,000	3,000	6	Transfer to Park Fund	3,000			6
7	0	4,000	4,000	7	Transfer to Vehicle & Equipment Fund	0			7
8	0	0	0	8	Transfer to Vet Memorial Fund	0			8
9	0	5,000	200,000	9	Transfer to Water Fund	0			9
10	0	5,000	0	10	Transfer to Sewer Fund	0			10
11	0	0	0	11	Transfer to Sidewalk/Pathway Fund	0			11
12	0	0	0.00	12	Transfer to Stormwater BH	0.00			12
13	12,000	10,000	12000	13	Transfer to Stormwater Fund	4000			13
14	4,000	5,000	5000	14	Transfer to Library Fund	5000			14
15	**14,000**	**25,000**	**224,000**	15	**TOTAL INTERFUND TRANSFERS**	**12,000**	**0**	**0**	15
16				16					16
17				17					17
18				18					18
19				19	**Contingency**				19
20	0	0	30,000	20	Operating Contingency	20,000	0	0	20
21	**0**	**0**	**30,000**	21	**TOTAL OPERATING CONTINGENCY**	**20,000**	**0**	**0**	21
22				22					22
23				23					23
24	**14,000**	**25,000**	**30,000**	24	**TOTAL REQUIREMENTS NOT ALLOCATED**	**32,000**	**0**	**0**	24
25				25					25
26	**481,377**	**476,396**	**632,100**	26	**TOTAL REQUIREMENTS FOR ALL ORG UNITS W/IN FUND**	**650,430**	**0**	**0**	26
27				27					27
28	**0**	**0**	**0**	28	**RESERVED FOR FUTURE EXPENDITURES**	**0**	**0**	**0**	28
29				29					29
30	**307,487**	**412,618**		30	**Ending fund balance (prior years)**				30
31				31					31
32	**0**	**0**	**100,000**	32	**UNAPPROPRIATED ENDING FUND BALANCE**	**80,000**	**0**	**0**	32
33				33					33
34	**802,864**	**914,014**	**762,100**	34	**GENERAL FUND TOTAL REQUIREMENTS**	**762,430**	**0**	**0**	34

FORM
LB-11

This fund is authorized and established by resolution number 2021-689on April 13, 2021 for the following specified purpose:

future capital equipment and vehicle purchases

RESERVE FUND
RESOURCES AND REQUIREMENTS

Vehicle & Equipment Reserve Fund

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

Review Year: 2031

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	16,000	2	Cash on Hand			31,600			2
3	0	66	0	3	Interest on Investments			600			3
4	0	16,000	15,000	4	Transferred IN, from other funds			11,000			4
5	0			5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	0	16,066	31,000	10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**0**	**16,066**	**31,000**	13	**TOTAL RESOURCES**			**43,200**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16	Admin	Cap	Vehicles	0	0	0	16
17	0	0	0	17	Admin	Cap	Equipment	0	0	0	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	16,066		29	Ending balance (prior years)						29
30			31,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			43,200	0	0	30
31	**0**	**16,066**	**31,000**	31	**TOTAL REQUIREMENTS**			**43,200**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-20

RESOURCES
Street Fund

City of Halsey, Oregon

	Historical Data					Budget for Next Year: 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-22		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	128,537	124,963	95,000	1	Available cash on hand* (cash basis)	130,000			1
2	793	414.9	500	2	Interest	500			2
3				3					3
4				4	**OTHER RESOURCES**				4
5	67,822	76,014	70,000	5	ODOT Highway Tax Apportionment	75,000			5
6			0	6	Street/Drainage Reimbursement Charge	0			6
7	50		0	7	Miscellaneous Income	0			7
8	73,241	95,888	100,000	8	Special Street Allotment Grant	100,000			8
9	0		0	9	Transferred IN from other funds	0			9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	270,443	297,280	265,500	29	Total resources, except taxes to be levied				29
30			0	30	Taxes estimated to be received				30
31	0	0		31	Taxes collected in year levied				31
32	**270,443**	**297,280**	**265,500**	**32**	**TOTAL RESOURCES**	**305,500**	**0**	**0**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-020 (rev 10-16)

FORM
LB-30

REQUIREMENTS SUMMARY

Street Fund

	Historical Data				REQUIREMENTS FOR: Street Department	Budget For Next Year 2023-24			
	Actual		Adopted Budget						
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	19,995	20,559	28,000	2	Payroll	30,000			2
3	1,715	1,802	2,350	3	Payroll Taxes (5201-5204)	3,230			3
4	8,170	8,300	10,000	4	Employee Health Insurance	9,500			4
5	1,160	1,177	1,500	5	PERS Retirement Employee	1,600			5
6	2,786	3,430	4,500	6	PERS Retirement Employer	5,250			6
7				7					7
8	**33,826**	**35,267**	**46,350**	8	**TOTAL PERSONNEL SERVICES**	**49,580**	**0**	**0**	8
9	**0.25**	**0.25**	**0.40**	9	**Total Full-Time Equivalent (FTE)**	**0.40**	**0.40**	**0.40**	9
10				10	MATERIALS AND SERVICES				10
11	1,200	600	1,200	11	Mowing/Street Sweeping Expense	1,200			11
13	0	0	1,500	13	Equipment Rental	1,370			13
14				14					14
15	342	1,102	1,000	15	Weed Killer/Spray	800			15
16	7,515	6,237	6,000	16	Street Signs	4,000			16
17	115	331	1,000	17	Ground Cover	1,000			17
18	236	559	1,200	18	PW Supplies	1,000			18
19	466	739	1,500	19	Fuel/Propane	1,200			19
20	0	0	1,000	20	Small Tools & Equipment	500			20
21	6,154	8,461	10,000	21	Maintenance & Repair - Streets	43,000			21
22	342	147	700	22	Vehicle Maintenance	500			22
23	4,270	3,521	5,000	23	Equipment Maintenance (5690-5691)	3,500			23
24	0	89	100	24	Fire Extinguisher Maint	100			24
25	287	261	600	25	Copier Maint	400			25
26	105	215	250	26	Clothing/Safety Equip	250			26
27	0	0	100	27	Travel/Meeting Expense	100			27
28	342	0	4,000	28	Engineering Fees	0			28
29	836	0	0	29	Contracts/Professional Service	20,000			29
30	**22,210**	**22,260**	**35,150**	30	**TOTAL MATERIALS AND SERVICES**	**78,920**	**0**	**0**	30
31	see next page	see next page	see next page	31	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	see next page	see next page	see next page	31

FORM
LB-30

REQUIREMENTS SUMMARY

Street Fund

	Historical Data					Budget For Next Year 2023-24			
	Actual				REQUIREMENTS FOR: Street Department				
	Second Preceding Year 2020-21	First Preceding 2021-22	Adopted Budget This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1					1
2	**33,826**	**35,267**	**46,350**	**2**	**Total Personnel From Page 1, line 8**	**49,580**			**2**
3	**22,210**	**22,260**	**35,150**	**3**	**Total Materials & Services From Page 1, line 30**	**78,920**			**3**
4				4					4
5				5	CAPITAL OUTLAY				5
6	4,000	4,000	15,000	6	Equipment	3,000			6
7	83,488	83,488	100,000	7	Construction	100,000			7
8	**87,488**	**87,488**	**115,000**	8	**TOTAL CAPITAL OUTLAY**	**103,000**	**0**	**0**	8
9				9					9
10				10	CONTINGENCY				10
11	0	0	20,000	11	Operating Contingency	30,000			11
12	**0**	**0**	**20,000**	12	**TOTAL OPERATING CONTINGENCY**	**30,000**	**0**	**0**	12
13				13					13
14				14	**UNALLOCATED**				14
15				15					15
16				16	TRANSFERS				16
17	2,000	4,000	4,000	17	Transfers OUT	4,000	0	0	17
18	**2,000**	**4,000**	**4,000**	18	**TOTAL TRANSFERS**	**4,000**	**0**	**0**	18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	**128,537**	**148,265**	**45,000**	26	**UNAPPROPRIATED ENDING FUND BALANCE**	**40,000**	**0**	**0**	26
27				27					27
28				28					28
29	**274,061**	**297,280**	**265,500**	29	**TOTAL STREET FUND REQUIREMENTS**	**305,500**	**0**	**0**	29

FORM
LB-11

This fund is authorized and established by resolution number 2018-641 on April 10, 2018 for the following specified purpose: reserve 1% of highway trust fund revenue for footpath and bicycle trail projects

RESERVE FUND
RESOURCES AND REQUIREMENTS

Street & Pathway Fund

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

City of Halsey, Oregon

	Historical Data: Actual: Second Preceding Year 2020-21	Historical Data: Actual: First Preceding Year 2021-22	Adopted Budget Year 2022-23		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	67209	69734	71000	2	Cash on Hand			75000			2
3	524	388	300	3	Interest on Investments			300			3
4				4	Govt/Special Grants						4
5	2000	2000	2000	5	Transferred IN, from other funds			2000			5
6				6							6
7				7							7
8				8							8
9				9							9
10	69733	72,122	73300	10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**69733**	**72122**	**73300**	13	**TOTAL RESOURCES**			**77300**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16	Streets	Cap	Capitol Outlay	70000	0	0	16
17	0	0	0	17	Streets	Cap	Sidewalk/Bicycle Path	0	0	0	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	69734	72122		29	Ending balance (prior years)						29
30			73330	30	**UNAPPROPRIATED ENDING FUND BALANCE**			7300	0	0	30
31	**69734**	**72122**	**73330**	31	**TOTAL REQUIREMENTS**			**77300**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- [ ] Revenue Bonds or
- [x] General Obligation Bonds

Bond Fund

City of Halsey

	Historical Data: Actual: Second Preceding Year 2020-21	Historical Data: Actual: First Preceding Year 2021-22	Adopted Budget This Year 2022-23		Description of Resources and Requirements		Budget for Next Year 2023-24: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**Resources**					1
2	56,323	58,107	55,000	2	Beginning Cash on Hand (Cash Basis), or		55,000			2
3				3	Working Capital (Accrual Basis)					3
4	1,732	1,247	500	4	Previously Levied Taxes to be Received		500			4
5	327	260	150	5	Interest		500			5
6				6	Transferred from Other Funds					6
7				7						7
8	58,382	59,613	55,650	8	Total Resources, Except Taxes to be Levied		56,000	0	0	8
9			53,438	9	Taxes Estimated to be Received *		53,088	0	0	9
10	54,269	52,796		10	Taxes Collected in Year Levied					10
11	**112,651**	**112,409**	**109,088**	11	**TOTAL RESOURCES**		**109,088**	**0**	**0**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	21,569	21,569	23,666	13			24,790			13
14				14						14
15				15						15
16	**21,569**	**21,569**	**23,666**	16	**Total Principal**		**24,790**	**0**	**0**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	32,975	32,975	30,878	18			29,754			18
19				19						19
20				20						20
21	**32,975**	**32,975**	**30,878**	21	**Total Interest**		**29,754**	**0**	**0**	21
					Unappropriated Balance for Following Year By					
22				22	Bond Issue	Projected Payment Date				22
23				23	Carryover	9/2023				23
24				24						24
25				25						25
26	54,544	54,544		26	Ending balance (prior years)					26
27			54,544	27	**Total Unappropriated Ending Fund Balance**		54,544	0	0	27
28				28	Loan Repayment to ______________ Fund					28
29				29	Tax Credit Bond Reserve					29
30	**112,651**	**112,409**	**109,088**	30	**TOTAL REQUIREMENTS**		**109,088**	**0**	**0**	30

*If this form is used for revenue bonds, property tax resources may not be included.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Library Fund

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2010-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	14,601	16,009	12,000	2	Cash on hand * (cash basis)			11,000			2
3	123	53	50	3	Fines			50			3
4	2,175	792	1,200	4	Sales/Donations/Fundraising (350,400,760,770)			1,100			4
5	134	93	100	5	Interest on Investments			200			5
6	1,000	3,400	5,000	6	Grants			1,000			6
7	4,000	5,000	5,000	7	Transferred IN, from other funds			5,000			7
8				8							8
9	**22,033**	**25,347**	**23,350**	9	**TOTAL RESOURCES**			**18,350**	**0**	**0**	9
10				10	REQUIREMENTS **						10
11				11	Org Unit **or** Prog & Activity	Object Classification	Detail				11
12	209		200	12	Library Dept	M&S	Miscellaneous Expense	200			12
13	0	1276.2	1,000	13	Library Dept	M&S	Summer Reading Program	1,000			13
14	474	190	500	14	Library Dept	M&S	Events	500			14
15	20	0	500	15	Library Dept	M&S	Fundraising	500			15
16	64	0	50	16	Library Dept	M&S	Postage/Operating	50			16
17	631	689.89	1,000	17	Library Dept	M&S	Library Supplies	800			17
18	403	400.8	500	18	Library Dept	M&S	Telecommunications	900			18
19	563	378.64	500	19	Library Dept	M&S	NW Natural Gas	0			19
20	451	653.59	1,000	20	Library Dept	M&S	Pacific Power & Light	900			20
21	89	338.96	500	21	Library Dept	M&S	Maintenance/Cleaning	500			21
22	1,622	457.00	1,000	22	Library Dept	M&S	Computer Software/Support	800			22
23	1,303	2,460.85	3,000	23	Library Dept	M&S	Library Books	3,000			23
24	0	0	0	24	Library Dept	M&S	Professional Fees	0			24
25	0	45.99	500	25	Library Dept	M&S	Bookmobile Maint/Equip	500			25
26	195		8,000	26	Library Dept	Capital	Equipment/Capital Outlay	2,000			26
27	0		2,000	27	Library Dept	Capital	Construction/Capital Outlay	2,700			27
28				28							28
29				29							29
30				30							30
31				31							31
32				32							32
33	0	0	1,000	33	Operating Contingency			2,000	0	0	33
34	16,008	18,455		34	Ending balance (prior years)						34
35			2,100	35	**UNAPPROPRIATED ENDING FUND BALANCE**			2,000	0	0	35
36	**22,033**	**25,347**	**23,350**	36	**TOTAL REQUIREMENTS**			**18,350**	**0**	**0**	36
											37

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-20

RESOURCES
Water Fund

City of Halsey, Oregon

	Historical Data					Budget for Next Year: 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-23		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	203,996	241,885	175,000	1	Available cash on hand* (cash basis)	400,000			1
2	1,687	1,324	1,000	2	Interest	4,500			2
3				3					3
4				4	**OTHER RESOURCES**				4
5	-732	3,809	500	5	Miscellaneous Income	0			5
6	1,855	1,670	1,000	6	Late Charges	1,300			6
7	2,175	2,280	1,500	7	24 Hour Notice	1,500			7
8	665	1,040	750	8	Turn On/Turn Off Fees	500			8
9	25	150		9	NSF Fee	0			9
10	2,000	0		10	Service Connection Charges	0			10
11	220,830	220,401	208,000	11	Utility Service Charge	235,000			11
12	6,920	7,000	6,500	12	Backflow Testing Receivables	7,000			12
13	100,500	1,250	0	13	Grants & Loans	300,000			13
14				14					14
15	0	5,000	200,000	15	Transfers in from Other Funds	0			15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	539,921	485,810	594,250	29	Total resources, except taxes to be levied	949,800	0	0	29
30			0	30	Taxes estimated to be received	0	0	0	30
31	0	0		31	Taxes collected in year levied				31
32	**539,921**	**485,810**	**594,250**	**32**	**TOTAL RESOURCES**	**949,800**	**0**	**0**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water Fund

	Historical Data				REQUIREMENTS FOR:	Budget For Next Year 2023-24			
	Actual		Adopted Budget		**Water Department**				
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	66,837	68,695	94,000	2	Payroll	105,000			2
3	5,748	6,027	8,300	3	Payroll Taxes	10,250			3
4	27,578	27,545	30,000	4	Employee Health Insurance	31,000			4
5	3,898	3,948	5,000	5	PERS Retirement - Employee	5,500			5
6	9,220	11,414	15,000	6	PERS Retirement - Employer	17,000			6
7	**113,281**	**117,629**	**152,300**	7	**TOTAL PERSONNEL SERVICES**	**168,750**	**0**	**0**	7
8	**1.00**	**1.00**	**1.25**	8	**Total Full-Time Equivalent (FTE)**	**1.25**	**1.25**	**1.25**	8
9				9	MATERIALS AND SERVICES				9
10	123	71	100	10	Line Locates/Excav Notice	100			10
11	0	0	500	11	Equipment Rental	1,000			11
12	342	1206	800	12	Weed Killer/Spray	800			12
13	260	331	500	13	Ground Cover	500			13
14	1560	1925	4,500	14	PW Supplies (5543, 5606)	4,050			14
15	324	1148	2,000	15	Postage/Bulk Mail	4,000			15
16	0	200	2,000	16	Autopay Billing Software	2,400			16
17	0	0	0	17					17
18	1468	2727	3,000	16	Fuel	3,000			18
19	858	0	1,500	17	Small Tools & Equipment	1,500			19
20	1464	1678	2,500	18	Telecommunications	4,000			20
21	1283	1355	2,000	19	Northwest Natural Gas	1,500			21
22	20668	20682	24,000	20	Pacific Power & Light	22,000			22
23	636	0	1,200	21	Chlorination	1,600			23
24	1193	0	2,000	22	Water Plant Building Maintenance	2,000			24
25	203	784	2000	23	PW Shop Maintenance	2000			25
26	349	173	500	24	Vehicle Maintenance	500			26
27	5327	3518	5,000	25	Heavy Equipment Maintenance	5,000			27
28	0	89	100	26	Fire Extinguisher Maintenance	100			28
29	7466	13093	15,000	27	Water System Repair/Maint	20,000			29
30	1892	1714	2,000	28	Copier	2,000			30
31	1276	2620	2,000	29	Organization Dues/Fees	2,000			31
32	0	0	100	30	Publishing/Public Notices	100			32
33	330	170	500	31	Education/Training Expense	500			33
34	**46,693**	**53,313**	**73,200**	34	**TOTAL MATERIALS & SERVICES - PAGE 1**	**80,650**	**0**	**0**	34
35	**see next page**	**see next page**	**see next page**	35	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**see next page**	**see next page**	**see next page**	35

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water Fund

	Historical Data				REQUIREMENTS FOR: Water Department	Budget For Next Year 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	**113,281**	**117,629**	**152,300**	**1**	**Total Personnel From Page 1, Line 7**	**168,750**			**1**
2	46,693	53,313	73,800	2	M&S Subtotal from Page 1, Line 34	80,650			2
3	239	300	300	3	Clothing/Safety Equipment	300			3
4	0	0	250	4	Travel/Meeting Expense	500			4
5	0	0	0	5	Bad Debt Expense				5
6	1,894	2,179	3,500	6	Lab Service	4,000			6
7	0	0	600	7	Well/Cross Connection Permit	600			7
8	5,137	5,053	7,000	8	Backflow Testing	7,000			8
9	2,430	2,500	2,500	9	Planning/Engineering Fees	2,000			9
10	6,065	18,948	0	10	Contracts/Professional Services	32,000			10
11	0	2,775	3,000	11	Business Oregon Loan Payment	25,000			11
12	**62,457**	**85,068**	**90,950**	**12**	**TOTAL MATERIALS AND SERVICES**	**152,050**	**0**	**0**	**12**
13				13					13
14				**14**	CAPITAL OUTLAY				**14**
15	110,520	2,889	27,000	15	Equipment	15,000			15
16	12,455	0	220,000	16	Construction	500,000			16
17	**122,975**	**2,889**	**247,000**	**17**	**TOTAL CAPITAL OUTLAY**	**515,000**	**0**	**0**	**17**
18				18					18
19				**19**	OPERATING CONTINGENCY				**19**
20	0	0	20,000	20	Operating Contingency	30,000	0	0	20
21	**0**	**0**	**20,000**	**21**	**TOTAL OPERATING CONTINGENCY**	**30,000**	**0**	**0**	**21**
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30	**298,713**	**205,586**	**510,250**	**30**	**Organizational Unit/Activity Total**	**865,800**	**0**	**0**	**30**

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

Water Fund

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget						
	Second Preceding Year 2019-20	First Preceding Year 2020-21	This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	**TOTAL PERSONNEL SERVICES**	0	0	0	4
5				5	**Total Full-Time Equivalent (FTE)**				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	**TOTAL MATERIALS AND SERVICES**	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11	*** see bond fund*				11
12				12					12
13	0	0	0	13	**TOTAL CAPITAL OUTLAY**	0	0	0	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	**TOTAL DEBT SERVICE**	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0	0	0	21	**TOTAL SPECIAL PAYMENTS**	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23	0	30,000	30,000	23	Water Reserve	30,000			23
24		4,000	4,000	24	Vehicle & Equipment Reserve	4,000			24
25				25					25
26				26					26
27				27					27
28	0	**34,000**	**34,000**	28	**TOTAL INTERFUND TRANSFERS**	**34,000**	0	0	28
29			20,000	29	**OPERATING CONTINGENCY**	0	0	0	29
30	0	34,000	54,000	30	**Total Requirements NOT ALLOCATED**	34,000	0	0	30
31	298,713	205,586	490,250	31	Total Requirements for **ALL Org.Units/Progams within fund**	0	0	0	31
32				32	Reserved for future expenditure				32
33	**241,208**	**246,224**		33	Ending balance (prior years)				33
34			**50,000**	34	**UNAPPROPRIATED ENDING FUND BALANCE**	**50,000**	0	0	34
35	**539,921**	**485,810**	**594,250**	35	**TOTAL REQUIREMENTS**	**84,000**	**0**	**0**	35

FORM
LB-20

RESOURCES
Sewer Fund

City of Halsey, Oregon

	Historical Data					Budget for Next Year: 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-23		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	201,444	244,938	170,000	1	Available cash on hand* (cash basis)	230,000			1
2	1,683	1,383	1,000	2	Interest	3,500			2
3				3					3
4				4	**OTHER RESOURCES**				4
5	419	760		5	Miscellaneous Income	0			5
6	1,900	1,670	1,000	6	Late Charges	1,000			6
7	1,500	0		7	Service Connections Charges	0			7
8	198,830	197,741	195,000	8	Utility Service Charge	210,000			8
9	20,000	0		9	Grants & Loans	410,000			9
10				10					10
11	0	5,000	0	11	Transfer from Other Funds	0			11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	425,777	451,492	367,000	29	Total resources, except taxes to be levied	854,500	0	0	29
30			0	30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**425,777**	**451,492**	**367,000**	**32**	**TOTAL RESOURCES**	**854,500**	**0**	**0**	**32**

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Sewer Fund

	Historical Data					Budget For Next Year 2023-24			
	Actual		Adopted Budget		**REQUIREMENTS FOR:**				
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23		**Sewer Department**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	59,676	61,335	84,000	2	Payroll	95,000			2
3	5,132	5,382	6,700	3	Payroll Taxes	9,250			3
4	24,623	24,594	26,000	4	Employee Health Insurance	28,000			4
5	3,480	3,525	5,000	5	PERS Retirement - Employee	5,500			5
6	8,232	10,191	13,000	6	PERS Retirement - Employer	15,900			6
7	**101,144**	**105,027**	**134,700**	7	**TOTAL PERSONNEL SERVICES**				7
8	**1.00**	**1.00**	**1.15**	8	**Total Full-Time Equivalent (FTE)**	**1.25**	**1.15**	**1.15**	8
9				9	MATERIALS AND SERVICES				9
10	123	80	100	10	Line Locates/Excav Notice	150			10
12	335	1198	800	12	Weed Killer/Spray	900			12
13	115	331	600	13	Ground Cover	800			13
14	926	1624	3,000	14	PW Supplies (5543, 5606)	2700			14
15	324	1148	2,000	15	Postage/Bulk Mail	3,000			15
16	0	200	2,000	16	Autopay Billing Software	3,500			16
17				17					17
18	716	1533	2,000	18	Fuel	2,500			18
19	1046	966	1,000	19	Dechloriantion	1,500			19
20	858	0	3,500	20	Small Tools & Equipment (5565, 5655)	3,800			20
21	1178	899	2,000	21	Telecommunications	2,200			21
22	5347	5266	6,200	22	Pacific Power & Light	6,400			22
23	4141	3090	4,000	23	Chlorination	4,200			23
24	933	3093	2,000	24	Lift Station Repairs & Maintenance (5677,5706)	1,500			24
25	6938	5559	9,000	25	Lagoon Repair/Maintenance	9,000			25
26	349	0	2,000	26	Maintenance - Building	2,200			26
27	5327	173	1000	27	Vehicle Maintenance	1100			27
28	0	3518	5,000	28	Heavy Equipment Maintenance	4,000			28
29	1321	89	100	29	Fire Extinguisher Maintenance	100			29
30	0	1091	1,400	30	Copier	1,400			30
31	0	0	500	31	Flow Meter	500			31
32	0	0	500	32	Dechloriantion System Maintenance	700			32
33	0	0	100	33	Publishing/Public Notices	100			33
34	**29,976**	**29,858**	**48,800**	34	**TOTAL MATERIALS & SERVICES - PAGE 1**	**52,250**	**0**	**0**	34
35	**see next page**	**see next page**	**see next page**	35	**Organizational Unit/Activity Total**	**see next page**	**see next page**	**see next page**	35

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Sewer Fund

	Historical Data				REQUIREMENTS FOR: Sewer Department	Budget For Next Year 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	**101,144**	**105,027**	**134,700**	**1**	**Total Personnel From Page 1, Line 7**	**153,650**			**1**
2	29,976	29,858	48,800	2	M&S Subtotal from Page 1, Line 34	52,250			2
3	420	0	800	3	Education/Training Expense	600			3
4	239	300	400	4	Clothing/Safety Equipment	500			4
5	192	0	300	5	Travel/Meeting Expense	500			5
6				6		0			6
7	4,552	4,922	5,000	7	Lab Service	6,500			7
8	2,105	2,148	3,000	8	DEQ Permits - State Haz Fee	4,000			8
9	37,070	18,241	30,000	9	I&I Expenses	0			9
10	1,995	0	0	10	Contracts/Professional Services	80,000	0	0	10
11	**76,549**	**55,468**	**88,300**	**11**	**TOTAL MATERIALS AND SERVICES**	**144,350**	**0**	**0**	**11**
12				12					12
13				13	CAPITAL OUTLAY				**13**
14	4,000	0	20,000	14	Equipment	10,000			14
15	0	0	5,000	15	Construction	380,000			15
16	**4,000**	**0**	**25,000**	**16**	**TOTAL CAPITAL OUTLAY**	**390,000**	**0**	**0**	**16**
17				17					17
18				18	OPERATING CONTINGENCY				**18**
19	0	0	25,000	19	Operating Contingency	30,000			19
20	**0**	**0**	**25,000**	**20**	**TOTAL OPERATING CONTINGENCY**	**30,000**	**0**	**0**	**20**
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30	**181,693**	**160,495**	**273,000**	**30**	**Organizational Unit/Activity Total**	**718,000**	**0**	**0**	**30**

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution number 2018-639 on April 10, 2018 for the following specified purpose:

future improvements, updates and equipment for the water utility

Water Reserve Fund

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

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	276,904	277,509	308,000	2	Cash on Hand			339,000			2
3	2,105	1,634	1,000	3	Interest on Investments			5,000			3
4	0	30,000	30,000	4	Transferred IN, from other funds			30,000			4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	279,009	309,143	339,000	10	Total Resources, except taxes to be levied						10
11			0	11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**279,009**	**309,143**	**339,000**	13	**TOTAL RESOURCES**			**374,000**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	0	30,000	16	Water	Cap	Water System Equipment	100,000			16
17	0	0	30,000	17	Water	Cap	Water System Construction	150,000			17
18	1,500	0	20,000	18	Water	Cap	Water System Maintenanc	50,000			18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	277,509	309,143		29	Ending balance (prior years)						29
30			259,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			74,000	0	0	30
31	**279,009**	**309,143**	**339,000**	31	**TOTAL REQUIREMENTS**			**374,000**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution number 2018-640 on April 10, 2018 for the following specified purpose:

Sewer System Maintenance/Equipment/Construction

Sewer Reserve Fund

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

City of Halsey, Oregon

	Historical Data: Actual: Second Preceding Year 2020-21	Historical Data: Actual: First Preceding Year 2021-22	Adopted Budget Year 2022-23		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	125,371	126,325	156,000	2	Cash on hand * (cash basis), or			188000			2
3	954	811	600	3	Interest on Investments			3000			3
4		30,000	30,000	4	Transferred IN, from other funds			30000			4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	126,325	157,136	186,600	10	Total Resources, except taxes to be levied						10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**126,325**	**157,136**	**186,600**	13	**TOTAL RESOURCES**			**221,000**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	0	30,000	16	Sewer Dept	Cap	Sewer System Equipment	50,000			16
17	0	0	30,000	17	Sewer Dept	Cap	Sewer System Construction	50,000			17
18	0	0	20,000	18	Sewer Dept	Cap	Sewer System Maintenance	50,000			18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	126,325	157,136		29	Ending balance (prior years)						29
30			106,600	30	**UNAPPROPRIATED ENDING FUND BALANCE**			71,000	0	0	30
31	**126,325**	**157,136**	**186,600**	31	**TOTAL REQUIREMENTS**			**221,000**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-20

RESOURCES
Storm Water Blue Heron

City of Halsey, Oregon

	Historical Data						Budget for Next Year: 2023-24			
	Actual		Adopted Budget This Year Year 2022-23		RESOURCE DESCRIPTION					
	Second Preceding Year 2020-21	First Preceding Year 2021-22					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	24,795	26,527	26,000	1	Available cash on hand* (cash basis)		20,000			1
2	237	131	100	2	Interest		100			2
3				3						3
4				4	**OTHER RESOURCES**					4
5	440	0	0	5	Miscellaneous Income		2,500			5
6		0	0	6	Late Letter		0			6
7		0	0	7	Late Charges		0			7
8	2,663	2,663	2,760	8	BH Stormwater Pumps		0			8
9	0	0	0	9	Utility Service Charge		13,000			9
10				10						10
11	0	0	0	11	Transfer in from General Fund		0			11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29	28,135	29,321	28,860	29	Total resources, except taxes to be levied		35,600	0	0	29
30			0	30	Taxes estimated to be received		0	0	0	30
31	0	0		31	Taxes collected in year levied					31
32	**28,135**	**29,321**	**28,860**	**32**	**TOTAL RESOURCES**		**35,600**	**0**	**0**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

SUMMARY **ALLOCATED** AND **NOT ALLOCATED** REQUIREMENTS

Storm Water Blue Heron Fund

	Historical Data				REQUIREMENTS FOR: Storm Water Drainage Department	Budget For Next Year 2023-24			
	Actual		Adopted Budget						
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	**0**	**0**	**0**	8	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	8
9				9	**Total Full-Time Equivalent (FTE)**				9
10				10	MATERIALS AND SERVICES				10
11	0	0	100	11	Mowing/Landscape Expenses	100			11
12	0	0	200	12	Pump System Drainage	200			12
13	190	300	400	13	Weed Killer/Spray	400			13
14	397	412	800	14	Pacific Power & Light	800			14
15	1,021	550	3,000	15	Heavy Equipment/Maint	2,500			15
16	0	0	200	16	Light Equipment/Maint	500			16
17				17					17
18				18					18
19	**1,608**	**1,262**	**4,700**	19	**TOTAL MATERIALS AND SERVICES**	**4,500**	**0**	**0**	19
20				20					20
21				21	CAPITAL OUTLAY				21
22	0	0	4,000	22	Equipment	4,000			22
23	0	0	4,000	23	Construction	4,000			23
24			0	24	Improvements				24
25				25					25
26	**0**	**0**	**8,000**	26	**TOTAL CAPITAL OUTLAY**	**8,000**	**0**	**0**	26
27				27					27
28				28					28
29				29	CONTINGENCY				29
30	0	0	0	30	Operating Contingency	5000			30
31	**0**	**0**	**0**	31	**TOTAL OPERATING CONTINGENCY**	**5000**	**0**	**0**	31
32				32					32
33	**26,527**	**28,059**	**16,160**	33	**UNAPPROPRIATED ENDING FUND BALANCE**	**16,000**	**0**	**0**	33
34				34					34
35				35					35
36	**28,135**	**29,321**	**28,860**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**33,500**	**0**	**0**	36

FORM
LB-20

RESOURCES

Storm Water Drainage Fund

City of Halsey, Oregon

	Historical Data					Budget for Next Year: 2023-24			
	Actual								
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year Year 2022-23		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	11092	16651	12,000	1	Available cash on hand* (cash basis)	20,000			1
2	131.95	90.7	50	2	Interest				2
3				3					3
4				4	**OTHER RESOURCES**				4
5	20.04	-118.49	600	5	Miscellaneous Income	2,500			5
6	4539.27	4534.96	12,000	6	Utility Service Charge	100			6
7				7	Grants	13,000			7
8	12000	10000	12,000	8	Transfers IN from other funds	4,000			8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	27,783	31,158	36,650	29	Total resources, except taxes to be levied				29
30			0	30	Taxes estimated to be received				30
31	0	0		31	Taxes collected in year levied				31
32	**27,783**	**31,158**	**36,650**	**32**	**TOTAL RESOURCES**	**39,600**	**0**	**0**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

SUMMARY **ALLOCATED** AND **NOT ALLOCATED** REQUIREMENTS

Storm Water Drainage Fund

	Historical Data						Budget For Next Year 2023-24			
	Actual		Adopted Budget		**REQUIREMENTS FOR:**					
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23		**Storm Water Drainage**		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES					1
2	3,800	4,710	6,500	2	Payroll		7,100			2
3	391	412	650	3	Payroll Taxes (5201-5205)		850			3
4	1,835	1,926	2,400	4	Employee Health Insurance		2,200			4
5	263	268	500	5	PERS Retirement Employee		500			5
6	1,427	792	1,200	6	PERS Retirement Employer		1,350			6
7	**7,716**	**8,107**	**11,250**	7	**TOTAL PERSONNEL SERVICES**		**12,000**	**0**	**0**	7
8	**0**	**0.10**	**0.10**	8	**Total Full-Time Equivalent (FTE)**		**0.10**	**0.10**	**0.10**	8
9				9						9
10				10	MATERIALS AND SERVICES					10
11	0	0	100	11	Mowing/Landscape Expenses		100			11
12	0	485	0	12	City Hall Expense Drainage		2,500			12
13	0	665	600	13	Customer Expense Drainage		5,500			13
14	0	309	2,900	14	System Maintenance		300			14
15	190	522	400	15	Weed Killer/Spray		300			15
16	115	79	300	16	Gravel/Ground Cover		200			16
17	0	10	200	17	PW Supplies/Op & Mat Sup		4,200			17
18	2,108	3,097	4,500	18	Heavy Equipment		500			18
19	0	0	400	19	Light Equipment					19
20	476	0	0	20	Contracts/Professional Services					20
21	**2,888**	**5,166**	**9,400**	21	**TOTAL MATERIALS AND SERVICES**		**13,600**	**0**	**0**	21
22				22						22
23				23	CAPITAL OUTLAY					23
24	500	0	4,000	24	Equipment		4,000			24
25	0	1,592	4,000	25	Construction		4,000			25
26	0			26	Improvements					26
27	**500**	**1,592**	**8,000**	27	**TOTAL CAPITAL OUTLAY**		**8,000**	**0**	**0**	27
28				28						28
29				29	CONTINGENCY					29
30	0	0	0	30	Operating Contingency					30
31	**0**	**0**	**0**	31	**TOTAL OPERATING CONTINGENCY**		**0**	**0**	**0**	31
32				32						32
33	**0**	**0**	**0**	33	**UNAPPROPRIATED ENDING FUND BALANCE**		**6,000**	**0**	**0**	33
34				34						34
35	**11,105**	**14,864**	**28,650**	35	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**		**39,600**	**0**	**0**	35

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Water System Development Fund

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	104,337	106,528	106,000	2	Cash on hand * (cash basis), or			109,000			2
3	796	580	500	3	Interest on Investments			1,500			3
4	1,395	0	0	4	SDC Reimbursements			1,000			4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	106,528	107,108	106,500	10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	**106,528**	**107,108**	**106,500**	13	**TOTAL RESOURCES**			**111,500**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	0	0	0	16	Water Dept	M&S	Administrative Services	0	0	0	16
17	0	0	0	17							17
18	0	0	0	18	Water Dept	Cap	Equipment - Capital Outlay	0	0	0	18
19	0	0	0	19	Water Dept	Cap	Construction - Capital Outlay	0	0	0	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28			0	28	Operating Contingency			0	0	0	28
29	106,528	107,108		29	Ending balance (prior years)						29
30			106,500	30	**UNAPPROPRIATED ENDING FUND BALANCE**			111,500	0	0	30
31	**106,528**	**107,108**	**106,500**	31	**TOTAL REQUIREMENTS**			**111,500**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Sewer System Development Fund

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	29,434	30,541	30,000	2	Cash on hand * (cash basis), or			31,000			2
3	226	166.31	200	3	Interest on Investments			500			3
4	882	0	0	4	SDC Reimbursements			1,000			4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	30,541	30,707		10	Total Resources, except taxes to be levied			32,500	0	0	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	**30,541**	**30,707**	**30,200**	13	**TOTAL RESOURCES**			**32,500**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	0	0	0	16	Sewer Dept	M&S	Planning Fees	30,000	0	0	16
17	0	0	0	17	Sewer Dept	Cap	Equipment - Capital Outlay	0	0	0	17
18				18	Sewer Dept	Cap	Construction - Capital Outlay				18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28	Operating Contingency						28
29	30,541	30,707		29	Ending balance (prior years)						29
30			30,200	30	**UNAPPROPRIATED ENDING FUND BALANCE**			2,500	0	0	30
31	**30,541**	**30,707**	**30,200**	31	**TOTAL REQUIREMENTS**			**32,500**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Stormwater System Development Fund

City of Halsey, Oregon

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	120,057	122,431	123,000	2	Cash on hand * (cash basis), or			137,000	0	0	2
3	916	667	0	3	Interest on Investments			1,800			3
4	1,458	0		4	SDC Reimbursements			2,000			4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10	122,431	123,098	123,000	10	Total Resources, except taxes to be levied			0	0	0	10
11			0	11	Taxes estimated to be received			0			11
12				12	Taxes collected in year levied						12
13	**122,431**	**123,098**	**123,000**	13	**TOTAL RESOURCES**			**140,800**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	0	0	0	16	Stormwater	M&S	Planning Fees	0	0	0	16
17				17							17
18	0	0	0	18	Stormwater	Cap	Equipment - Capital Outlay	0	0	0	18
19	0	0	0	19	Stormwater	Cap	Construction - Capital Outlay	0	0	0	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28			0	28	Operating Contingency			0	0	0	28
29	122,431	123,098		29	Ending balance (prior years)						29
30			123,000	30	**UNAPPROPRIATED ENDING FUND BALANCE**			140,800	0	0	30
31	**122,431**	**123,098**	**123,000**	31	**TOTAL REQUIREMENTS**			**140,800**	**0**	**0**	31

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**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Veterans Memorial Park Fund

City of Halsey, Oregon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2023-24			
	Actual										
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	13,246	12,279	12,000	2	Cash on hand * (cash basis), or			11,000			2
3		58		3	Miscellaneous Income						3
4	97	65	100	4	Interest on Investments			100			4
5				5	Memorial Contributions						5
6				6	Grants						6
7				7	Transfers IN, from other funds						7
8				8							8
9				9							9
10	13,343	12,402	12,100	10	Total Resources, except taxes to be levied			0	0	0	10
11			0	11	Taxes estimated to be received			0			11
12	0	0		12	Taxes collected in year levied						12
13	**13,343**	**12,402**	**12,100**	13	**TOTAL RESOURCES**			**11,100**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16	385	115	500	16	Parks Dept	M&S	Misc. Expense	500			16
17	74	458	1,000	17	Parks Dept	M&S	Operating Materials & Supplies	500			17
18	0	0		18	Parks Dept	M&S	Professional Fees				18
19	105	0	1,000	19	Parks Dept	M&S	Park Maintenance	3,600			19
20	500	0	1,000	20	Parks Dept	Cap	Capital Outlay	0			20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	12,279	11,829		29	Ending balance (prior years)						29
30			8,600	30	**UNAPPROPRIATED ENDING FUND BALANCE**			6,500	0	0	30
31	**13,343**	**12,402**	**12,100**	31	**TOTAL REQUIREMENTS**			**11,100**	**0**	**0**	31

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**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Halsey City Park Fund

City of Halsey, Oregon

	Historical Data				DESCRIPTION			Budget for Next Year 2023-24			
	Actual				RESOURCES AND REQUIREMENTS						
	Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	7,392	6,789	5,000	2	Cash on hand * (cash basis), or			4,500			2
3				3	Working Capital (accrual basis)						3
4		167		4	Miscellaneous Income						4
5	63	33	50	5	Interest on Investments						5
6	0		800	6	Park Reservation Fees			600			6
7	0			7	Park Grants			110,000			7
8	2,000	1,000	3,000	8	Transferred IN, from other funds			3,000			8
9				9							9
10	9,455	7,989	8,850	10	Total Resources, except taxes to be levied			118,100	0	0	10
11			0	11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	**9,455**	**7,989**	**8,850**	13	**TOTAL RESOURCES**			**118,100**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16	829	1,082	1,500	16	Parks Dept	M&S	City Park Lights	1,200			16
17	0	0	300	17	Parks Dept	M&S	Small Tools & Equipment	500			17
18	203	200	500	18	Parks Dept	M&S	Maintenance - Building	500			18
19	572	143	650	19	Parks Dept	M&S	Park Maintenance	2,500			19
20	465	445	1,200	20	Parks Dept	M&S	Park Materials & Supplies	1,000			20
21	180	460	600	21	Parks Dept	M&S	Reservation Deposit Refunds	400			21
22	296		0	22	Parks Dept	M&S	Contracts/Professional Svcs				22
23	120		100	23	Parks Dept	M&S	Miscellaneous				23
24			2000	24	Parks Dept	M&S	Public Trees	2,000			24
25	0		2,000	25	Parks Dept	Cap	Park Improvements	110,000			25
26				26							26
27				27							27
28			0	28	Operating Contingency						28
29	6,789	5,659		29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**			0			30
31	**9,455**	**7,989**	**8,850**	31	**TOTAL REQUIREMENTS**			**118,100**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

MOTIONS TO APPROVE OR CONTINUE

After the Budget Chairperson closes the Public Hearings, the Budget Committee may deliberate further if they choose. You then have three options: you may approve the proposed budget as submitted, you may approve the proposed budget as amended if you have requested specific changes, or you may request a postponement and ask the Chairperson to schedule the next meeting. That meeting is tentatively scheduled for Tuesday, May 9th at 6:00 pm prior to the May City Council Meeting, but you may choose another time.

If you choose to approve the proposed budget, two motions must be made:

To Approve the Budget:

- I move that the City of Halsey Budget Committee approve the budget for the fiscal year 2023-2024 fiscal year as <u>submitted</u>.

-OR-

- I move that the City of Halsey Budget Committee approve the budget for the fiscal year 2023-2024 as <u>amended</u>. (You may need to describe the proposed amendments so the motion is clear.)

To Approve the Tax Rate & Proposed Levy:

- I move that the City of Halsey Budget Committee approve the property taxes for the 2023-2024 fiscal year at the rate of $5.6014 per $1,000 of assessed value for the permanent rate and the tax levy for the general obligation bond in the amount of $55,761.

To Continue the Budget Meeting until another date:

- I move that the City of Halsey Budget Committee postpone approval of the Budget and hold a second meeting on ________________[date] at _________[time].