

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimted Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|-------------------------------|-------------------------|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| Discuss w/ Lacy | 0 | No ARPA in 2020-21 | GENERAL FUND | | | ARPA Adjustment - Add to 2021-2022 |
| | | | REVENUES | | | (440,049) Unrestricted balance |
| 346,490 | 1,471,953 | 1,344,405 | 10-10-4000 | Beginning Fund Balance | 435,422 | Ending Fund Balance for GF from 2020-21 Estimate |
| 90,190 | 60,000 | 45,219 | 10-10-4010 | Building Permits | 60,000 | Stacie Estimate # of permits in 2021-22 |
| 320 | 500 | | 10-10-4065 | License Fees | | |
| 21,545 | 23,000 | 19,427 | 10-10-4025 | Municipal Court Fees & Fines | 20,000 | Assumes collection steady |
| 38,736 | 41,000 | 46,022 | 10-10-4030 | Franchise Fees | 43,000 | Check decrease in monthly pmts due to Fires |
| 0 | 200,000 | 440,460 | 10-10-4035 | Grant Income | 0 | ARPA Funds 8-24-2021 (1st Payment) |
| 2,046 | 9,500 | 1,352 | 10-10-4050 | Interest - General Fund | 1,500 | 0.75% of Beginning Balance-Fire Insurance # |
| 15,495 | 15,000 | 16,008 | 10-10-4060 | Charges for Service: Land Use, Lien Search | 15,000 | Fees and reimbursements by applicants |
| 2,373 | 1,500 | | 10-10-4075 | Lien Search Fees | | |
| 338,422 | 336,191 | 353,000 | 10-10-4085 | Linn County Current Taxes | 351,976 | 2020 AV*tax rate + 2.5% incr * 93.5% collection |
| | 5,400 | | | Linn County Prior Year Taxes | 5,647 | 1.5% of AV AV 83,960,296 |
| 39,437 | 36,902 | 37,639 | 10-10-4090 | Liquor, Cigarette & Marijuana Taxes | 40,844 | (18.30+0.75+1.25)= \$20.30* 2012 pop |
| 95,352 | 82,573 | 92,500 | 10-10-4095 | Marion County Current Tax | 91,983 | 2020 AV * tax rate * 93.5% * 10% Fire Loss |
| | 1,325 | | | Marion County Prior Year Taxes | 1,476 | AV 23,600,445 |
| 98,168 | 5,000 | 55,347 | 10-10-4100 | Miscellaneous General Fund | 30,000 | Misc. not including FEMA Temp Hsg |
| 875,471 | | | | Lease Payments - RADA site | | Lease Pmts for RADA site - 150*8 unit*12 mo |
| 0 | 32,640 | | | FEMA Housing Payments | | FEMA Temp Hsg Payments (\$2000 x 12) |
| 25,055 | 21,000 | 27,763 | 10-10-4150 | State Revenue Sharing | 26,000 | similar to 2020 & 2021 |
| 35,000 | 10,000 | 10,000 | 10-10-4571 | Xfer to GF from 70-71 Gen'l Facil (Reid Hse) | 10,000 | Xfer for Project Mgt, Insurance, Audit etc. |
| 2,024,099 | 2,353,484 | 2,489,140 | REVENUES TOTALS: | | 1,132,848 | |

GENERAL FUND

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimted Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|-------------------------------|-----------------------|---|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 5,422 | 12,500 | 34,547 | 10-10-6170 | Miscellaneous | 25,000 | Reduced # in 2022-23, may be high |
| 1,000 | 1,000 | look at details | 10-10-6070 | Donations | | |
| 130 | 2,200 | | 10-10-6200 | Planning Commission, GIS, etc. | | |
| 1,917 | 3,500 | 11,531 | 10-10-6185 | Office Supplies: Computer, Copier, Postage & Printg | 14,000 | |
| 5,098 | 8,500 | | 10-10-6045 | Computer Expense | | |
| 1,775 | 3,000 | | 10-10-6060 | Copier | | |
| 4,420 | 5,000 | | 10-10-6205 | Postage | | |
| 727 | 1,500 | | 10-10-6210 | Printing | | |
| 0 | 0 | 7,361 | 10-10-6195 | Building Maintenance, Utilities & Phones | 19,500 | Probably too high, |
| 8,714 | 16,000 | | 10-10-6015 | Building Maintenance | | |
| 3,197 | 3,500 | | 10-10-6195 | Phones | | |
| | 17,500 | 26,900 | 10-10-6200 | Planning, Engineering & Design | 30,000 | Plans Reviews for land use applications/projects |
| 10,355 | 28,000 | | 10-10-6080 | Consulting | | Kinney + consultants |
| | 0 | | 10-10-6050 | Consultant - Add Upon (Accounting) | | |
| 24,620 | 0 | | | Consultant - Kinney (Planning & Budget) | | |
| 4,940 | 4,000 | 4,358 | 10-10-6260 | Memberships & Training | 6,500 | |
| 255 | 2,500 | | 10-10-6240 | Schools & Mileage | | |
| | | | | AUDIT ADJUSTMENT | | |
| 468,207 | 523,942 | 478,636 | | MATERIALS & SERV TOTALS: | 529,879 | 0 |
| | | | | | | 0 |
| 11,357 | 0 | | 10-10-7025 | Computer C/O Website & Software | | |
| | | | 10-10-7030 | Land Acquisition (MC Falls Parking Lot) | | |
| 0 | 0 | | | Office Equipment C/O | | |
| 0 | 5,000 | 0 | 10-10-7070 | Miscellaneous C/O | 20,000 | East entry sign replacement |
| 0 | 0 | | 10-10-7080 | Parks C/O | | |
| | 15,000 | 0 | | Signage Improvements | | |
| 11,357 | 20,000 | 0 | | C/O TOTALS: | 20,000 | |

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|----------------------------|-------------------------|--------------------------------|---|--|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 0 | 140,000 | 140,000 | 10-10-8260 | GF Xfer to Canyon Journeys Trail Fund | 0 | Cedar Creek Bridge Replacement (140,000) |
| 0 | 0 | | 10-10-8265 | GF Xfer to Housing Rehab (SD Interest) | 0 | |
| 0 | 815,000 | 815,000 | 10-10-8271 | GF Xfer to Gen Facilities Res Fund | 0 | Balance of Fire Insurance (715,000) |
| 0 | 80,000 | 80,000 | 10-10-8272 | GF Xfer to Water Reserve Fund | 0 | |
| 0 | 50,000 | 50,000 | 10-10-8273 | GF Xfer to Street Reserve | 0 | |
| 0 | 150,000 | 150,000 | 10-10-8274 | GF Xfer to Sewer Reserve Fund | 110,000 | Pre-Design & Grant Request to BusOR |
| 10,000 | 10,000 | 10,000 | 10-10-8275 | GF Xfer to Equipment Reserve Fund | 10,000 | |
| | 120,000 | 120,000 | 10-10-8276 | GF Xfer to Storm Drainage Reserve Fund | 0 | |
| 10,000 | 1,365,000 | 1,365,000 | TRANSFERS IN/OUT TOTALS: | | 120,000 | |
| 0 | 21,687 | 21,687 | 10-10-8030 | Interfund Loan Payment (HR Fund / Res XXX) | 21,687 | Storm- 10-year loan \$200,000 @ 1.5% interest |
| 0 | 21,687 | 21,687 | DEBT SERVICE TOTALS | | 21,687 | |
| 0 | 118,505 | 0 | 10-10-8100 | GF Contingency | 116,820 | Minimum \$100,000 |
| 0 | 100,000 | 0 | 10-10-9000 | Unappropriated EFB | 100,000 | Minimum \$100,000 |
| 0 | 218,505 | | CONTING/UNAPP TOTALS: | | 216,820 | |
| 2,024,099 | 2,353,484 | 2,489,140 | REVENUES TOTALS: | | 1,132,848 | |
| 679,695 | 2,353,484 | 2,053,718 | EXPENDITURES TOTALS: | | 1,132,848 | |
| 1,344,405 | (0) | 435,422 | ENDING FUND BALANCE - GENERAL FUND | | (0) | Fire Ins. 895,000-140,000 |
| 300,000 | | | Recommended ending fund balance = 5 month expenses = \$300,000 | | | |
| 468,933 | | | Estimated EFB (not including Reid House & Wildfire Insurance Pmt) | | 216,820 | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| STREET FUND | | | | | | |
| #REF! | | | REVENUES | | | |
| 115,380 | 87,644 | 110,012 | 20-20-4000 | Fund Balance | 109,957 | |
| 56,057 | 56,000 | 55,271 | 20-20-4030 | PPL Franchise Tax | 56,000 | |
| 0 | 0 | 0 | 20-20-4035 | Grant Income | 0 | |
| 996 | 657 | 740 | 20-20-4050 | Interest / Streets | 855 | 0.750% |
| 0 | 0 | 876 | 20-20-4100 | Miscellaneous | 0 | |
| 144,532 | 130,710 | 141,738 | 20-20-4145 | State Highway Tax | 146,069 | \$76.42 * 2012 pop * 95% |
| 316,966 | 275,012 | 308,636 | REVENUES TOTALS: | | 312,881 | |
| | | | EXPENDITURES | | | |
| 3,652 | 4,000 | | 20-20-5010 | City Recorder | 4,200 | |
| 4,290 | 2,400 | | 20-20-5020 | Clerk II - UB/Court/Code Enf. | 2,520 | |
| 90 | 2,100 | | 20-20-5030 | Clerk (City Hall/Reid House) | 2,205 | |
| 1,841 | 2,200 | | 20-20-5040 | Clerk II -Finance | 2,310 | |
| | 0 | | 20-20-5070 | PW Maintenance (Buildings & Grounds) | 0 | |
| 9,352 | 7,000 | | 20-20-5075 | Public Works Supervisor | 7,350 | |
| 17,504 | 19,000 | | 20-20-5080 | Utility Maintenance Worker (2) | 19,950 | |
| 28,128 | | | 20-20-5500 | Payroll Costs | | |
| | 8,500 | | | PERS | 9,138 | |
| | 1,500 | | | Worker's Comp & Benefit Assessment | 1,613 | |
| | 3,000 | | | SS & MC | 3,225 | % distribution of salaries |
| | 11,500 | | | Employee Insurance | 12,363 | modified for 2022-2023 |
| | 1,000 | | | Unemployment | 1,075 | |
| 64,856 | 62,200 | 84,005 | PERSONAL SERV TOTALS: | | 65,948 | |
| | | | Transfer from Contingency to cover personnel overage | | | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 1,507 | 1,500 | 1,747 | 20-20-6110 | Vehicles, Equip Operation & Fuel | 2,500 | |
| 10,867 | 3,000 | 3,815 | 20-20-6145 | Insurance | 3,000 | |
| 38,425 | 35,000 | 35,921 | 20-20-6155 | Street Lights | 37,500 | |
| 373 | 1,000 | 1,849 | 20-20-6170 | Miscellaneous | 3,000 | |
| 0 | 100 | | 20-20-6265 | Uniform | | |
| 1,888 | 1,250 | 5,693 | 20-20-6185 | Office Supplies: Computer Exp | 6,000 | |
| | | 500 | 20-20-6195 | Utilities & Phones | 750 | |
| 3,472 | 7,500 | 1,650 | 20-20-6200 | Planning & Engineering Consultants | 4,000 | |
| | 0 | | | Storm Drainage Facility (Master Plan/Design) | | To be paid for with Storm Drainage grant |
| 5,126 | 3,000 | | 20-20-6050 | Consulting Services | | |
| | | 1,000 | 20-20-6260 | Maintenance, Fuel & Supplies | 0 | |
| 0 | 1,500 | 7,500 | 20-20-6245 | Street/Sidewalk Maintenance & Repair | 11,000 | This is too low. |
| 1,940 | 17,000 | | 20-20-6165 | Maintenance & Repair | | Prefer to have \$20,000 |
| 63,597 | 70,850 | 59,674 | | MATERIALS & SERV TOTALS: | 67,750 | |
| | 0 | 0 | 20-20-7025 | C/O Computer | | |
| 0 | 0 | 0 | 20-20-7070 | C/O Miscellaneous | | |
| | 0 | 0 | 20-20-7140 | C/O Storm Swr & drainage imp | | |
| 0 | 0 | 0 | | C/O TOTALS: | 0 | |
| 33,500 | 0 | | 20-20-8250 | Xfer to Railroad Bridge Maint. Fund 50 | | |
| 30,000 | 40,000 | 40,000 | 20-20-8273 | Xfer to Streets Reserve Fund 70-73 | 65,000 | |
| 15,000 | 15,000 | 15,000 | 20-20-8275 | Xfer to Equipment Reserve Fund 70-75 | 15,000 | |
| 78,500 | 55,000 | 55,000 | | TRANSFERS IN/OUT TOTALS: | 80,000 | |
| 0 | 46,961 | 0 | 20-20-8100 | ST Contingency | 49,184 | Increase to \$40K + |
| 0 | 40,000 | 0 | 20-20-9000 | Unappropriated EFB | 50,000 | |
| 0 | 86,961 | 0 | | CONTING/UNAPP TOTALS: | 99,184 | |
| 316,966 | 275,012 | 308,636 | | REVENUES TOTALS: | 312,881 | |
| 206,953 | 275,011 | 198,679 | | EXPENDITURES TOTALS: | 312,882 | |
| 110,012 | 1 | 109,957 | | ENDING FUND BALANCE - STREET FUND | (0) | |

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|----------------------------|-------------------------|--------------------------------|---------------------------------|---|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| WATER FUND | | | | | | |
| REVENUES | | | | | | |
| 188,571 | 150,268 | 152,250 | 30-30-4000 | Fund Balance | 191,289 | |
| 3,024 | 3,500 | 6,000 | 30-30-4015 | Water Charges - Connections | 5,000 | |
| 6,070 | 4,000 | 5,111 | 30-30-4020 | Water Deposits | 5,000 | |
| 1,584 | 1,127 | 1,178 | 30-30-4050 | Interest | 1,000 | 0.750% |
| 0 | 1,000 | 0 | 30-30-4100 | Miscellaneous Water | 1,000 | Monthly Wtr Charges @ 3.5% increase |
| 456,689 | 472,518 | 496,352 | 30-30-4105 | Water Monthly Chgs | 511,242 | Adopted 4.5% rate increase |
| | | Check w/ Lacy | | Late Fees/Water | | Verify again based on April 2022 totals |
| | 12,000 | 0 | | Credit Card Charges | | |
| | 0 | 0 | | Other Funding Sources | | |
| | 0 | 0 | | Water LID's | | |
| | 0 | 0 | | IFA Infrastructure Loan | | |
| | 0 | 0 | 30-30-4510 | Transfer From General Fund | | |
| Fix #s - 0 | 0 | 0 | 30-30-4572 | Transfer From Water Reserve Fund | | |
| 655,939 | 644,413 | 660,890 | REVENUE TOTALS: | | 714,531 | |
| EXPENDITURES | | | | | | |
| | 0 | | | City Administrator | | |
| 18,258 | 19,500 | | 30-30-5010 | City Recorder | 20,475 | |
| 26,465 | 27,500 | | 30-30-5020 | Clerk II - UB/Court (2) | 28,875 | |
| 11,044 | 12,500 | | 30-30-5040 | Clerk II -Finance | 13,125 | |
| 60 | - | | 30-30-5060 | Meter Reader | | |
| | - | | 30-30-5070 | PW Maintenance (Buildings & Grounds) | | |
| 25,179 | 31,000 | | 30-30-5075 | Public Works Supervisor | 32,550 | |
| 30,632 | 34,000 | | 30-30-5080 | Utility Maintenance Worker (2) | 35,700 | |
| | | | | Utility Maintenance Worker (New - 2019) | | |
| 79,644 | | | 30-30-5500 | Payroll Costs | | |
| | 28,000 | | | PERS | 30,100 | |
| | 6,500 | | | Worker's Comp & Benefit Assessment | 6,988 | |
| | 9,250 | | | SS & MC | 9,944 | |
| | 47,500 | | | Employee Insurance | 51,063 | |
| | 2,000 | | | Unemployment | 2,150 | |
| | | | | AUDIT ADJUSTMENT | | |
| 191,281 | 217,750 | 166,728 | PERSONAL SERVICE TOTALS: | | 230,969 | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 6,150 | 12,500 | 12,833 | 30-30-6010 | <i>Contracted Services: Audit/Lab/Legal</i> | 15,000 | Federal Audit Reqs |
| 720 | 4,000 | | 30-30-6150 | Lab Tests | | May be \$5,000 too low |
| 0 | 1,000 | | 30-30-6160 | Legal | | |
| 12,865 | 6,500 | 6,542 | 30-30-6145 | <i>Insurance</i> | 6,500 | |
| 1,738 | 1,500 | 4,911 | 30-30-6170 | <i>Miscellaneous</i> | 5,000 | |
| 0 | 300 | | 30-30-6265 | Uniforms | | |
| 2,492 | 3,000 | | 30-30-6215 | Refunds | | |
| 724 | 1,000 | 8,561 | 30-30-6185 | <i>Office Supplies</i> | 9,500 | |
| 1,888 | 15,000 | | 30-30-6045 | Computer & Software | | |
| 1,772 | 2,500 | | 30-30-6060 | Copier | | |
| 1,668 | 3,000 | | 30-30-6205 | Postage | | |
| 563 | 750 | | 30-30-6210 | Printing | | |
| 3,178 | 3,250 | 15,500 | 30-30-6195 | <i>Utilities & Phones</i> | 17,000 | New PW Shops Utilities |
| 10,927 | 15,000 | | 30-30-6270 | Utilities | | |
| 0 | 0 | 4,000 | 30-30-6200 | <i>Planning / Engineering / OAWU</i> | 7,000 | |
| 7,476 | | | 30-30-6050 | Consultants | | |
| | 0 | | | Finance Consultant (Add Upon) | | |
| | 2,500 | | | Kinney (Budget Prep & Water Projects) | | |
| | 6,000 | | | Water System Consultant (OAWU) | | |
| 255 | 3,000 | | 30-30-6085 | Engineering & Design | | |
| 1,004 | 2,000 | 1,996 | 30-30-6260 | <i>Schools & Training</i> | 2,000 | |
| 11,145 | 10,000 | 31,153 | 30-30-6280 | <i>Water Syst. Maintenance/Fuel/Chemicals</i> | 30,000 | |
| 2,046 | 3,500 | | 30-30-6030 | Chemicals | | |
| 1,465 | 1,750 | | 30-30-6110 | Fuel | | |
| 0 | 1,000 | | 30-30-6130 | Hookup / Water Connections | | |
| 4,350 | 8,000 | | 30-30-6165 | Maintenance & Repair | | |
| 0 | 2,000 | | 30-30-6275 | Water Lines / Paving | | |
| 959 | 2,000 | | 30-30-6255 | Tools | | |
| | - | | | Water System General Maint | | |
| | - | | | Hydrant Maintenance | | |
| | | | | AUDIT ADJUSTMENT | | |
| 73,383 | 111,050 | 85,496 | MATERIAL & SERV TOTALS: | | 92,000 | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| | 0 | | 30-30-7025 | Computer C/O | | |
| 6,004 | 5,000 | 2,376 | 30-30-7050 | Hydrant C/O | 5,000 | 1 or 2 hydrants |
| 3,020 | 0 | | 30-30-7160 | Water System C/O | 0 | |
| | 0 | | | Well Station / Generator C/O | | |
| | 0 | | | Miscellaneous C/O | | |
| 9,024 | 5,000 | 2,376 | C/O TOTALS: | | 5,000 | |
| | | | 30-30-8210 | WTR Xfer to General Fund | | |
| | 0 | | 30-30-8271 | WTR Xfer to General Facilities | | |
| 65,000 | 50,000 | 50,000 | 30-30-8272 | WTR Xfer to Wtr Reserve Fund | 50,000 | |
| 10,000 | 10,000 | 10,000 | 30-30-8275 | WTR Xfer to Equip Reserve Fund | 10,000 | |
| 155,000 | 155,000 | 155,000 | 30-30-8280 | WTR Xfer to Bonded Debt | 232,500 | |
| 230,000 | 215,000 | 215,000 | TRANSFERS IN/OUT TOTALS: | | 292,500 | |
| 0 | 45,613 | 0 | 30-30-8100 | WTR Contingency | 44,062 | |
| 0 | 50,000 | 0 | 30-30-9000 | Unappropriated EFB | 50,000 | |
| 0 | 95,613 | 0 | CONTINGENCY/UNAPP TOTALS: | | 94,062 | |
| 655,939 | 644,413 | 660,890 | REVENUE TOTALS: | | 714,531 | |
| 503,689 | 644,413 | 469,601 | EXPENDITURE TOTALS: | | 714,531 | |
| 152,250 | 0 | 191,289 | ENDING FUND BALANCE - WATER FUND | | 0 | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| SEWER FUND | | | | | | |
| | #REF! | | REVENUES | | | |
| 140,969 | 130,000 | 129,081 | 40-40-4000 | Fund Balance | 124,513 | |
| 4,971 | 3,000 | 3,384 | 40-40-4020 | Sewer Deposits | 3,000 | |
| 1,262 | 916 | 833 | 40-40-4050 | Interest / Sewer | 900 | 0.750% |
| 0 | 500 | 595 | 40-40-4100 | Miscellaneous | 1,000 | rate increase needed to keep pace |
| 428,770 | 436,400 | 439,593 | 40-40-4105 | Monthly Charges (incl. late fees & charges) | 443,989 | Budget assumes no rate increase |
| | 12,000 | | | Credit Card Charges | | |
| 0 | 0 | | | Sewer Hookup | | |
| 0 | 0 | | 40-40-4510 | Transfer From General Fund | 0 | |
| 0 | 0 | | 40-40-4574 | Transfer From Sewer Reserve | 0 | |
| 575,972 | 582,816 | 573,486 | REVENUE TOTALS: | | 573,403 | |
| | | | EXPENDITURES | | | |
| | | | | City Administrator | | |
| 18,258 | 19,750 | | 40-40-5010 | City Recorder | 20,738 | |
| 24,465 | 27,250 | | 40-40-5020 | Clerk II - UB/ Court | 28,613 | |
| | | | 40-40-5030 | Clerk (CH / Reid House) | | |
| 11,044 | 12,500 | | 40-40-5040 | Clerk II - Finance | 13,125 | |
| 60 | - | | 40-40-5060 | Meter Reader | | |
| | - | | 40-40-5070 | PW Maintenance (Buildings & Grounds) | | |
| 28,776 | 22,500 | | 40-40-5075 | Public Works Supervisor | 23,625 | |
| 17,635 | 20,000 | | 40-40-5080 | Utility Maintenance Worker (2) | 21,000 | |
| 71,495 | | | 40-40-5500 | Payroll | | |
| | 23,000 | | | PERS | 24,725 | |
| | 7,000 | | | Worker's Comp & Benefit Assessment | 7,525 | |
| | 7,750 | | | SS & MC | 8,331 | |
| | 42,750 | | | Employee Insurance | 45,956 | |
| | 2,000 | | | Unemployment | 2,150 | |
| | | | | Emergency Pay / Audit Entry | | |
| | | | | AUDIT ADJUSTMENT | | |
| 171,732 | 184,500 | 173,878 | PERSONAL SERVICE TOTALS: | | 195,788 | |

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| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 6,372 | 7,500 | 16,440 | 40-40-6010 | <i>Contracter Services: Audit, Lab, Legal</i> | 18,000 | |
| 9,915 | 12,000 | | 40-40-6150 | Lab Expense | | |
| 0 | 0 | | 40-40-6160 | Legal | | |
| 940 | 1,000 | 1,137 | 40-40-6105 | Fees: DEQ & Other Fees | 1,100 | |
| 12,602 | 6,000 | 5,145 | 40-40-6145 | Insurance | 6,000 | |
| 531 | 500 | 3,289 | 40-40-6170 | Miscellaneous | 5,000 | |
| 1,342 | 1,500 | | 40-40-6215 | Refunds | | |
| 0 | 100 | | 40-40-6265 | Uniforms | | |
| 724 | 1,500 | 8,771 | 40-40-6185 | <i>Office Supplies</i> | 8,000 | |
| 1,888 | 14,500 | | 40-40-6045 | Computer Expense | | |
| 1,777 | 2,000 | | 40-40-6060 | Copy machine contract/maint | | |
| 1,672 | 3,000 | | 40-40-6205 | Postage | | |
| 564 | 800 | | 40-40-6210 | Printing | | |
| 3,185 | 3,500 | 13,412 | 40-40-6195 | <i>Utilities & Phone</i> | 15,000 | |
| | 0 | | | City Hall Phone | | |
| | 0 | | | Pump Station Alarms | | |
| 8,440 | 13,000 | | 40-40-6270 | Utilities | | |
| 0 | 0 | 1,170 | 40-40-6200 | <i>Planning, Engineering & OAWU</i> | 2,500 | |
| 4,682 | 2,500 | | 40-40-6050 | Consultants / Engineer | | |
| | 0 | | | Finance Consultant (Jeanette) | | |
| | 0 | | | Kinney (Budget Prep) | | |
| | 0 | | | Sewer System Consultant | | |
| 0 | 1,000 | | 40-40-6085 | Engineering & Design | | |
| 41,715 | 30,000 | 30,000 | 40-40-6250 | <i>Sludge Management</i> | 30,000 | \$25,000+ interceptor tanks |
| 734 | 1,500 | 1,421 | 40-40-6260 | <i>Schools & Training</i> | 2,000 | |
| 141 | 2,500 | 20,507 | 40-40-6280 | <i>Sewer System Maint, Fuel & Supplies</i> | 22,000 | |
| 3,406 | 10,000 | | 40-40-6165 | Maintenance & Repair | | |
| 5,546 | 2,500 | | 40-40-6090 | Equipment / Vehicle Maintenance | | |
| 12,521 | 7,500 | | 40-40-6100 | Facility / Pump Station Maintenance | | |
| 1,464 | 2,000 | | 40-40-6110 | Fuel | | |
| | - | | | Generator Fuel | | |
| 0 | 750 | | 40-40-6130 | Hookup / Sewer Connection Expenses | | |
| | | | | AUDIT ADJUSTMENT | | |
| 120,159 | 127,150 | 101,292 | | MATERIALS & SERV TOTALS: | 109,600 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimted Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--|---|---------------------------------------|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| 0 | 0 | | 40-40-7025 | C/O Computer | | |
| 0 | 0 | | 40-40-7100 | C/O Pump Stations | 0 | |
| 0 | 5,000 | 803 | 40-40-7010 | C/O WWTF Buildings & Facilities | 5,000 | |
| 0 | 0 | | | C/O Collection Facilities | 0 | |
| 0 | 0 | | | C/O Miscellaneous | | |
| 0 | 5,000 | 803 | C/O TOTALS: | | 5,000 | |
| | | | 40-40-8210 | Xfer to General Fund 10 | | |
| 0 | 0 | | 40-40-8271 | Xfer to General Facilities Fund 70-71 | | |
| 50,000 | 0 | | 40-40-8274 | Xfer to Sewer Reserve Fund 70-74 | | |
| 10,000 | 10,000 | 10,000 | 40-40-8275 | Xfer to Equipment Reserve Fund 70-75 | 10,000 | |
| 95,000 | 163,000 | 163,000 | 40-40-8280 | Xfer to Bonded Debt Fund 80 | 163,000 | Annual Texas Capital Debt Srvc |
| | | | | Xfer to Bonded Debt Fund 80 | | |
| 155,000 | 173,000 | 173,000 | TRANSFERS IN/OUT TOTALS: | | 173,000 | |
| 0 | 43,166 | 0 | 40-40-8100 | Contingency | 40,015 | Increase to \$50,000 if possible |
| 0 | 50,000 | 0 | 40-40-9000 | Unappropriate EFB | 50,000 | Minimum \$50,000 |
| 0 | 93,166 | 0 | CONTING/UNAPP TOTALS: | | 90,015 | |
| 575,972 | 582,816 | 573,486 | REVENUE TOTALS: | | 573,403 | |
| 446,891 | 582,816 | 448,973 | EXPENDITURE TOTALS: | | 573,403 | |
| 129,081 | 0 | 124,513 | ENDING FUND BALANCE - SEWER FUND | | 0 | |
| 186,205 | | Recommended 4-month reserve or 1-year Debt Service payment (\$165,000) | | | | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|---|-------------------------|--------------------------------|---|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| RAILROAD BRIDGE MAINTENANCE & RESTORATION FUND | | | | | | |
| | #REF! | | REVENUES | | | Fund provides cash reserves |
| 353,888 | 383,912 | 374,279 | 50-50-4000 | Fund Balance | 385,045 | for future maintenance & |
| | 0 | | 50-50-4035 | Grants: Governmental (OPRD, County, etc.) | 0 | overall cash balance for City |
| | 0 | | | Grants: Foundations & Other Source | | Should you add \$15K to \$25K Grant from |
| 1,493 | 1,440 | 767 | 50-50-4050 | Interest | 1,925 | Frances Reid Thomas??? |
| 0 | 0 | | 50-50-4100 | Miscellaneous | 0 | |
| 0 | 0 | | 50-50-4130 | Save Our Bridge Revenue | | |
| | 0 | | 50-50-4510 | Transfer from General Fund (10) | | |
| 33,500 | 0 | | 50-50-4520 | Transfer from Street Fund (20) | | |
| Fix ## - 0 - | 15,000 | 15,000 | 50-50-4573 | Transfer from Street Reserve Fund (70-73) | 0 | |
| 388,880 | 400,352 | 390,045 | REVENUE TOTALS: | | 386,971 | |
| | | | EXPENDITURES | | | |
| 4,144 | 6,352 | 5,000 | 50-50-6005 | Administration | 2,500 | |
| 54 | 0 | | 50-50-6170 | Miscellaneous | 4,471 | |
| 10,403 | 4,000 | | 50-50-6200 | Engineering / Consultants | 25,000 | |
| 0 | 5,000 | | 50-50-6235 | Save Our Bridge Expense | 5,000 | If C/O costs low, add interp signs |
| 14,601 | 15,352 | 5,000 | MATERIALS & SERV TOTALS: | | 36,971 | Frances will donate to holiday decorations |
| 0 | 20,000 | 0 | 50-50-7070 | C/O Miscellaneous | 0 | |
| 0 | 365,000 | | 50-50-7125 | C/O Special Projects: RR Bridge Rehabilitation | 50,000 | Purchase Holiday Lighting in 2022-2023 |
| 0 | 0 | | | C/O Bridge; SOB | | If C/O costs low, add interp signs |
| 0 | 385,000 | 0 | C/O TOTALS: | | 50,000 | |
| 0 | 0 | | 50-50-9000 | Unappropriated Ending Fund Balance | 300,000 | |
| 0 | 0 | | CONTING/RESERVE TOTALS: | | 300,000 | |
| 388,880 | 400,352 | 390,045 | REVENUE TOTALS: | | 386,971 | |
| 14,601 | 400,352 | 5,000 | EXPENDITURE TOTALS: | | 386,971 | |
| 374,279 | (0) | 385,045 | ENDING FUND BAL - RAILROAD BRIDGE FUND | | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|--|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| SKATE PARK FUND | | | | | | |
| | #REF! | | REVENUES | | | |
| 42,307 | 42,626 | 42,676 | 55-55-4000 | Fund Balance | 42,980 | |
| 370 | 320 | 305 | 55-55-4050 | Interest | 215 | 0.750% |
| 0 | 0 | | 55-55-4140 | SKATE Revenue | | |
| 0 | 0 | | | Grants: OPRD, Foundation | | |
| 0 | 0 | | | Other Funding Sources | | |
| 0 | 0 | | | Transfer from General Facilities Reserve | | |
| 0 | 0 | | | Transfer from Street Fund | | |
| 0 | 0 | | | Transfer from General Fund | | |
| 42,677 | 42,946 | 42,980 | REVENUE TOTALS: | | 43,195 | |
| | | | EXPENDITURES | | | |
| 0 | 446 | | 55-55-6005 | Administration | 695 | |
| | 0 | | | Fundraising Expense | | |
| 0 | 5,000 | | 55-55-6200 | Engineering & Design | 5,000 | |
| 0 | 0 | | 55-55-6170 | Miscellaneous | 0 | |
| 0 | 5,446 | 0 | MATERIALS & SERV TOTALS: | | 5,695 | |
| 0 | 0 | | | C/O Miscellaneous | | |
| 0 | 37,500 | | 55-55-7130 | C/O Skate Park | 37,500 | |
| 0 | 37,500 | 0 | C/O TOTALS: | | 37,500 | |
| 0 | 0 | | 55-55-9000 | Unappropriated Ending Fund Balance | 0 | |
| 0 | 0 | 0 | CONTING/RESERVE TOTALS: | | 0 | |
| 42,677 | 42,946 | 42,980 | REVENUE TOTALS: | | 43,195 | |
| 0 | 42,946 | 0 | EXPENDITURE TOTALS: | | 43,195 | |
| 42,677 | (0) | 42,980 | ENDING FUND BALANCE - SKATE PARK FUND | | 0 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimted Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|--|-------------------------|-------------------------------|--|-----------------------------------|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| CANYON JOURNEYS TRAIL FUND / Cedar Creek Bridge Replacement | | | | | | |
| REVENUES | | | | | | |
| 57,597 | 11,093 | 10,907 | 60-60-4000 | Fund Balance | 136,309 | |
| 699 | 83 | 402 | 60-60-4050 | Interest | 1,134 | 0.750% |
| 0 | 0 | | | Grants - Foundations / Private | | |
| 0 | 0 | | | Grants - OPRD / State & Federal | 0 | |
| 0 | 0 | | | Other Funding Sources - FEMA | 190,000 | |
| 0 | 140,000 | 140,000 | 60-60-4510 | Transfer from General Fund | 10,000 | Error -- Remove this \$10,000 |
| 0 | 0 | | | Transfer from Street Fund | | |
| 0 | 0 | | | Transfer from Street Reserve Fund | | |
| 58,296 | 151,176 | 151,309 | REVENUE TOTALS: | | 337,443 | |
| EXPENDITURES | | | | | | |
| 0 | 2,500 | 0 | 60-60-6005 | Administration | 2,500 | |
| 0 | 20,000 | 15,000 | 60-60-6200 | Engineering & Design | 65,000 | See Contract w/ LC Roads (April 21st) |
| 313 | 0 | | 60-60-6170 | Miscellaneous | 0 | Increase Eng & Design to \$74,943 |
| 313 | 22,500 | 15,000 | MATERIALS & SERV TOTALS: | | 67,500 | |
| 0 | 0 | | | C/O Miscellaneous | 0 | Reduce to \$250,000 due to error above |
| 47,077 | 125,000 | 0 | 60-60-7030 | C/O Park Improvements | 260,000 | Cedar Crk Bridge Replace - 2022/23?? |
| 0 | 0 | | | C/O Bridge | 0 | save for OPRD Local Govt Park grant match |
| 47,077 | 125,000 | 0 | C/O TOTALS: | | 260,000 | |
| 0 | 3,676 | | 60-60-8100 | Contingency | 9,943 | Eliminate contingency |
| 0 | 3,676 | 0 | CONTING/RESERVE TOTALS: | | 9,943 | |
| 58,296 | 151,176 | 151,309 | REVENUE TOTALS: | | 337,443 | |
| 47,390 | 151,176 | 15,000 | EXPENDITURE TOTALS: | | 337,443 | |
| 10,907 | 0 | 136,309 | ENDING FUND BAL - CANYON JOURNEY TRAILS | | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|------------------------------------|-------------------------|--------------------------------|---|---|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| HOUSING REHABILITATION FUND | | | | | | |
| | #REF! | | REVENUES | | | |
| 236,183 | 63,182 | 63,384 | 65-65-4000 | Fund Balance | 110,362 | |
| 1,504 | 474 | 1,236 | 65-65-4050 | Interest | 552 | 0.750% |
| | 0 | 24,055 | 65-65-4080 | HR Return to City (Lien Payments) | 1,000 | |
| | 0 | | | CDBG 97/99 Grant | | |
| 25,697 | 0 | | | Lien Repayment (Hsg Code Enf.) | | |
| | 1,000 | 0 | 65-65-4170 | Misc HR | 0 | |
| 0 | 21,687 | 21,687 | 65-65-4510 | Transfer IN from Gen'l Fund (Debt Servc - 10yr) | 21,687 | Storm Drainage Loan - Payment #2 of 10 |
| 263,384 | 86,343 | 110,362 | REVENUE TOTALS: | | 133,601 | |
| | | | EXPENDITURES | | | |
| 0 | 12,000 | 0 | 65-65-6005 | Loan Administration | 16,000 | 20% Charge for Loan Admin |
| | | | | Loan Admin 97/99 Program CSC | | |
| 0 | 10,000 | 0 | 65-65-6040 | Housing Code Enforcement | 30,000 | |
| 0 | 60,000 | 0 | 65-65-6135 | Housing Rehab Loans 0% | 80,000 | |
| | | | | City Match Exp 97/99 Program | | |
| 0 | 0 | | | HRL 97/99 Program | | |
| 0 | 0 | | | Commercial Rehab / Loan | | |
| | | | | Marion County Grant Program / Façade | | |
| 0 | 82,000 | 0 | MATERIALS & SERV TOTALS: | | 126,000 | |
| 0 | 0 | | | C/O Rehab City Bldgs | | |
| 0 | 0 | 0 | C/O TOTALS: | | 0 | |
| 200,000 | 0 | 0 | 65-65-8276 | Loan Xfer to STORM DRAIN RES Fund (70-76) | | |
| 0 | 0 | | | Xfer to General Fund | | |
| 200,000 | 0 | 0 | TRANSFERS IN/OUT TOTALS: | | 0 | |
| 0 | 4,343 | 0 | 65-65-8100 | Contingency / HRL | 7,601 | |
| 0 | 0 | | | Unappropriated EFB | 0 | |
| 0 | 4,343 | 0 | CONTING/UNAPP TOTALS: | | 7,601 | |
| 263,384 | 86,343 | 110,362 | REVENUE TOTALS: | | 133,601 | |
| 200,000 | 86,343 | 0 | EXPENDITURE TOTALS: | | 133,601 | |
| 63,384 | (0) | 110,362 | ENDING FUND BAL - HOUSING REHAB FUND | | 0 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|-----------|-------------|-----------------------|--|
|----------------------------|-------------------------|--------------------------------|-----------|-------------|-----------------------|--|

Trial Balance Updated 4-04-2022

Updated 2-07-2022

GENERAL FACILITIES RESERVE FUND

| | #REF! | check Beg Balance | REVENUES | | | |
|----------------|------------------|-------------------|------------------------|----------------------------|------------------|------------------------------|
| 156,493 | 174,807 | 188,561 | 70-71-4000 | Fund Balance | 998,818 | |
| 90,005 | 95,000 | 88,282 | 70-71-4015 | Reid House Endowment (OCF) | 87,500 | Annual Distribution from OCF |
| 15,000 | 0 | 0 | 70-71-4035 | Grant Income | 0 | |
| | | | | Grant Income: FEMA Reimb | 561,000 | Based on April 2022 #s |
| | | | | Grant Income: LGGP 2022 | 0 | |
| 3,701 | 10,000 | 3,000 | 70-71-4050 | Interest Earnings | 7,491 | 0.750% |
| | | | | Donation | | |
| 0 | | | 70-71-4100 | Miscellaneous | 0 | |
| 0 | 40,000 | | | Insurance | 0 | |
| 0 | 815,000 | 815,000 | 70-71-4510 | Transfer from General Fund | 0 | |
| 0 | 0 | | | Transfer from Water Fund | 0 | |
| 0 | 0 | | | Transfer from Sewer Fund | 0 | |
| 265,199 | 1,134,807 | 1,094,843 | REVENUE TOTALS: | | 1,654,809 | 0 |

| EXPENDITURES | | | | | | |
|---------------|---------------|---------------|------------------------------------|--|----------------|--|
| 0 | 0 | 0 | 70-71-6100 | Facility & Building Maintenance | 9,809 | |
| 4,766 | 40,000 | 295 | | Reid House Maintenance / Site Cleanup | 0 | Site Cleanup / Disposal (CIS to reimburse) |
| 0 | 0 | 0 | | 280 NE Santiam Blvd - Lease & Expenses | | Did city bill CCIS for this??? |
| 0 | 0 | 0 | | Buildings & Facilities | | Gravel / Site Maintenance |
| 0 | 6,000 | 0 | 70-71-6160 | Admin & Legal | 20,000 | Mill City Falls Park |
| 4,474 | 5,000 | 0 | 70-71-6170 | Miscellaneous | 10,000 | |
| 0 | 0 | 85,793 | 70-71-6200 | Engineering & Design | 135,000 | Mill City Falls Park - Phases 1 & 2 |
| | | | | MC Falls Park - Keller, Bainnson, Kinney, JA | | |
| 0 | 0 | 0 | | Public Works Shop Design | | |
| 0 | 0 | 0 | | Reid House Survey & Parking Lot Design | 0 | |
| 32,399 | 30,000 | 0 | | MC Falls Park/Parking Lot Landscape Design | 0 | |
| 41,638 | 81,000 | 86,088 | MATERIAL & SERV TOTALS: | | 174,809 | |

Transfer from Capital Outlay - \$20,000

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|----------------|--|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| | 0 | 0 | | C/O 280 SANTIAM | | |
| | 100,000 | 0 | | C/O Land Acquisition | 0 | |
| 0 | 330,000 | 9,938 | 70-71-7010 | C/O City Buildings & Facilities | 0 | MC Falls Pk - Demo, Pkg Lot Lighting, ADA Fix, etc. |
| 0 | 0 | 0 | 70-71-7125 | C/O MC Falls Park (Wall & Plaza) | 550,000 | Pavillion |
| 0 | 0 | 0 | | C/O MC Falls Park (Plaza Lights & Furn) | 200,000 | |
| 0 | 0 | 0 | | C/O MC Falls Park (Pavilion) | 175,000 | |
| 0 | 0 | 0 | | C/O MC Falls Park (Phase 2) | 545,000 | |
| 0 | 0 | 0 | 70-71-7090 | C/O Public Works Shop Building | | PW Shop - Landscaping & Fencing |
| 0 | 0 | 0 | 70-71-7125 | C/O Special Projects: Reid House | 0 | |
| 0 | 430,000 | 9,938 | | C/O TOTALS: | 1,470,000 | |
| 35,000 | 10,000 | 0 | 70-71-8210 | Xfer to General Fund (Reid House O&M) | 10,000 | Project Mgt, Insurance, Audit etc |
| | 0 | 0 | | Xfer to Skatepark Fund | | |
| 35,000 | 10,000 | 0 | | TRANSFER IN/OUT TOTALS: | 10,000 | |
| | 0 | | | Future Exp | | |
| | 0 | | | Debt Service Principal | | |
| | 0 | | | Debt Service Interest | | |
| | 613,807 | | 70-71-9000 | Unappropriated EFB | 0 | |
| 0 | 613,807 | 0 | | CONTIN/UNAPP TOTALS: | 0 | |
| 265,199 | 1,134,807 | 1,094,843 | | REVENUE TOTALS: | 1,654,809 | |
| 76,638 | 1,134,807 | 96,026 | | EXPENDITURE TOTALS: | 1,654,809 | |
| 188,561 | 0 | 998,818 | | GENERAL FACILITIES TOTALS: | (0) | |
| 140,978 | 158,818 | 158,818 | | <i>Reid House Beginning Balance</i> | 151,075 | |
| 90,005 | 95,000 | 88,282 | 390,451 | <i>Reid House Revenues</i> | 87,500 | |
| (32,399) | (430,000) | (9,938) | | <i>Capital Outlay using Endowment Funds</i> | (75,000) | |
| (39,766) | (86,000) | (86,088) | | <i>Reid House Expenses</i> | (39,809) | |
| 158,818 | (262,182) | 151,075 | | <i>Reid House EFB</i> | 123,766 | |
| 15,515 | 29,743 | 29,743 | | <i>All Other Beginning Balance</i> | 847,743 | |
| | 855,000 | 715,000 | | <i>Fire Insurance</i> | 561,000 | |
| 18,701 | 10,000 | 103,000 | | <i>All Other Revenues</i> | 7,491 | |
| | | | | <i>Mill City Falls Park C/O</i> | (1,545,000) | |
| (4,474) | (5,000) | 0 | | <i>All Other Expenses - PW Shops & Misc.</i> | (145,000) | |
| 29,743 | 34,743 | 847,743 | | <i>All Other EFB</i> | 710,234 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------------|-------------------------|--------------------------------|--|---|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| WATER SYSTEM RESERVE FUND | | | | <i>UPDATED per SDWRLF Project Narrative & Disbursement Schedule</i> | | |
| | #REF! | 542,910 ???? | REVENUES | | | |
| 433,928 | 467,983 | 441,952 | 70-72-4000 | Fund Balance | 137,150 | 124,120 |
| 3,056 | 3,510 | 2,273 | 70-72-4050 | Interest | 686 | 568,246 0.750% |
| 0 | 0 | | | Interest / SDC Water | | |
| 0 | 0 | | 70-72-4100 | Miscellaneous | 0 | |
| 84,518 | 2,405,842 | 613,886 | 70-72-4125 | Business Oregon - SDWF Loan | 1,837,596 | Updated SDWF Disb #2, #3, #4 = \$533,886 |
| 18,000 | 45,000 | 27,000 | 70-72-4135 | SDC Water | 45,000 | 10 permits @ 4500 |
| 0 | 80,000 | 80,000 | 70-72-4510 | Transfer from General Fund | 0 | 1,922,114 |
| 65,000 | 50,000 | 50,000 | 70-72-4530 | Transfer from Water Fund | 50,000 | |
| 604,502 | 3,052,335 | 1,215,110 | REVENUE TOTALS: | | 2,070,432 | |
| | | | EXPENDITURES | | | 1,852,157 SDWRLF Total |
| 14,216 | 100,000 | 9,851 | 70-72-6005 | Administration | 49,765 | SDWRLF Project Admin |
| | 30,000 | 9,000 | 70-72-6200 | Engineering & Design | 30,000 | Other projects |
| 132,509 | 205,000 | 116,000 | | Engineering & Design - SDWRLF Project | 105,491 | SDWRLF Project Design |
| 146,725 | 335,000 | 134,851 | MATERIALS & SERV TOTALS: | | 185,256 | |
| 0 | 15,000 | 17,500 | 70-72-7010 | C/O Bldgs & Facilities - Wells | 15,000 | Telemetry/Radio Replacement (\$17,500) |
| 0 | 20,000 | | 70-72-7040 | C/O Equipment | 20,000 | Fencing adjacent to PW Shops (\$2,500) |
| 15,825 | 180,000 | 65,000 | 70-72-7150 | C/O Water Lines (NW 7th in 2021-2022) | 80,000 | Generator Transfer Switch @ Well (\$18,000+) |
| 0 | 2,200,000 | 721,824 | Houck + Consoltdtd | C/O SDWF Project | 1,550,176 | NW 7th Place |
| 0 | 135,000 | 22,385 | Phase 2 - 2 mnths | C/O SDC - Water Improvements (SE Kingwood) | 170,000 | Phase I & II & Meters |
| 15,825 | 2,550,000 | 826,709 | C/O TOTALS: | | 1,835,176 | SDC eligible incl. 12" SE Kingwd - Freeman |
| 0 | 0 | | | Xfer to Water Fund | | in 2021-2022 |
| 0 | 116,400 | 116,400 | 70-72-8280 | Xfer to Bonded Debt (120% of \$77,500 SDWF Pmt) | 0 | \$77,500 + 8,400+ 30,500 to reach 1 yr DS Reserve |
| 0 | 116,400 | 116,400 | TRANSFERS IN/OUT TOTALS: | | 0 | |
| 0 | 0 | | | Reserve Water | 50,000 | |
| 0 | 50,935 | 0 | 70-72-8100 | Reserve for Water SDC Eligible Projects | 0 | |
| 0 | 50,935 | 0 | CONTING/RESERVE TOTALS: | | 50,000 | |
| 604,502 | 3,052,335 | 1,215,110 | REVENUE TOTALS: | | 2,070,432 | |
| 162,550 | 3,052,335 | 1,077,960 | EXPENDITURE TOTALS: | | 2,070,432 | |
| 441,952 | (0) | 137,150 | ENDING FUND BAL- WATER SYS RESERVE FUND | | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|---------------------------------|-------------------------|--------------------------------|------------|--|-----------------------|---|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| STREET RESERVE FUND | | | | | | |
| | #REF! | 416,965 ???? | | REVENUES | | |
| 224,785 | 239,657 | 281,691 | 70-73-4000 | Fund Balance | 306,507 | |
| 100,000 | 100,000 | 0 | 70-73-4035 | SCA Grant | 100,000 | SW 2nd Avenue |
| 3,146 | 1,797 | 2,340 | 70-73-4050 | Interest | 2,061 | 0.750% |
| 0 | 50,000 | 50,000 | 70-73-4510 | Transfer from General Fund | 0 | |
| 30,000 | 40,000 | 40,000 | 70-73-4520 | Transfer from Street Fund | 65,000 | |
| 357,931 | 431,454 | 374,031 | | REVENUE TOTALS: | 473,568 | |
| EXPENDITURES | | | | | | |
| <i>Materials & Services</i> | | | | | | |
| 394 | 2,000 | 3,897 | 70-73-6005 | Administration | 3,568 | SCA Grant Administration |
| 9,062 | 20,000 | 18,627 | 70-73-6200 | Engineering & Design | 25,000 | SW 2nd Design & Inspection |
| 0 | | | | Future Expenditures | | |
| 9,456 | 22,000 | 22,524 | | MATERIALS & SERVICES TOTALS | 28,568 | 0 |
| <i>Capital Outlay</i> | | | | | | |
| | 15,000 | | 70-73-7120 | Sidewalks/Ped Paths | 25,000 | Sidewalk @ Mill City Falls Park |
| | 0 | | 70-73-7125 | C/O Special Projects - SCA Grants | | |
| | | | 70-73-7145 | C/O Streets | 170,000 | Reserve for Match for Grants (2022-2023) includes overlay share for NW 7th & Sunset includes overlay share for NE 4th Ave |
| | 90,000 | | | C/O Linn County | | |
| | 0 | | | - SCA Grants (SW Cedar & NE 5th) | | |
| | 0 | | | - SW Cedar Overlay (w/ school project) | | |
| | 0 | | | - TIGER Grant - supplemental | | |
| | 0 | | | - Public Works Shops | | |
| | 180,000 | | | - SW 2nd Overlay / Reconstruction | 250,000 | |
| | 100,000 | 30,000 | | C/O Street Marion Co. | | |
| 66,784 | 385,000 | 30,000 | | C/O TOTALS: | 445,000 | 0 |
| Fix # - 0 | | | | | | |
| 0 | 15,000 | 15,000 | 70-73-8250 | Xfer to RR Bridge Fund | 0 | |
| 0 | 15,000 | 15,000 | | TRANSFERS IN/OUT TOTALS: | 0 | 0 |
| 0 | 0 | | | Reserved for Street Improvements | | Reserve for Future Grant Match |
| 0 | 0 | | | Reserved for bike paths | | |
| 0 | 0 | 0 | | CONTIN/RESERVED TOTALS: | 0 | 0 |
| 0 | 9,454 | | 70-73-9000 | Unappropriated EFB | 0 | |
| 0 | 9,454 | 0 | | UNAPPROPRIATED TOTALS: | 0 | 0 |
| 357,931 | 431,454 | 374,031 | | REVENUE TOTALS: | 473,568 | |
| 76,240 | 431,454 | 67,524 | | EXPENDITURE TOTALS: | 473,568 | 0 |
| 281,691 | 0 | 306,507 | | ENDING FUND BAL - STREET RESERVE FUND | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|------------|---|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| SEWER RESERVE FUND | | | | | | |
| | #REF! | 246,458 ???? | | REVENUES | | |
| 176,240 | 160,000 | 155,123 | 70-74-4000 | Fund Balance | 465,453 | |
| 0 | 0 | | 70-74-4035 | Grants - Legislative Grant (2023) | 2,500,000 | Increase \$\$ if additional funding is secured or likely |
| | | 300,000 | | Grants - Marion County Grant (2022) | 1,000,000 | |
| 1,558 | 1,059 | 1,158 | 70-74-4050 | Grants - Linn County Grant (2022) | 0 | |
| 0 | | | | Interest | 1,000 | 0.750% |
| 6,488 | 16,220 | 9,732 | 70-74-4135 | Interest SDC SSRF | | |
| 0 | 150,000 | 150,000 | 70-74-4135 | SDC Revenue - Sewer | 16,220 | 10 SDC's @ 1622 |
| 50,000 | 0 | 0 | 70-74-4510 | Transfer from General Fund | 110,000 | |
| | | | 70-74-4540 | Transfer from Sewer Fund | 0 | |
| 234,286 | 327,279 | 616,013 | | REVENUE TOTALS: | 4,092,673 | |
| 5,813 | 10,000 | 7,197 | 70-74-6005 | Administration & Legal | 22,000 | |
| 0 | 5,000 | 0 | 70-74-6170 | Miscellaneous | 10,673 | |
| 700 | 100,000 | 135,000 | 70-74-6200 | Engineering & Design | 465,000 | Keller - WWTF Design |
| 6,513 | 115,000 | 142,197 | | MATERIALS & SERV TOTALS: | 497,673 | |
| 2,200 | 160,000 | 0 | 70-74-7010 | C/O WWTF - Buildings & Facilities | 3,500,000 | 5-7 Year Improvements to System |
| 0 | 0 | | | C/O WWTP Pumping | | |
| 10,451 | 20,000 | 8,363 | 70-74-7100 | C/O Pump Stations | 40,000 | |
| 0 | 0 | | 70-74-7110 | C/O Collection System | | |
| 0 | 0 | | | C/O Equipment | | |
| 12,651 | 180,000 | 8,363 | | C/O TOTALS: | 3,540,000 | |
| 60,000 | 0 | | 70-74-8280 | Xfer to Bonded Debt | | |
| 0 | 0 | | | Xfer to Bonded Debt (SDC Eligible) | | |
| 0 | 0 | | | Xfer to Sewer Project Fund | | |
| 60,000 | 0 | 0 | | TRANSFERS IN/OUT TOTALS: | 0 | |
| | 32,279 | | | Reserved Sewer | 55,000 | |
| 0 | | | 70-74-8100 | Reserved Sewer SDC | 0 | |
| 0 | 32,279 | 0 | | CONTING/RESERVED TOTALS: | 55,000 | |
| 234,286 | 327,279 | 616,013 | | REVENUE TOTALS: | 4,092,673 | |
| 79,164 | 327,279 | 150,560 | | EXPENDITURE TOTALS: | 4,092,673 | |
| 155,123 | 0 | 465,453 | | ENDING FUND BAL - SEWER RESERVE FUND | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|-------------------------------|-------------------------|--------------------------------|------------|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| EQUIPMENT RESERVE FUND | | | | | | |
| | #REF! | 194,083 ???? | | REVENUES | | |
| 156,723 | 149,550 | 149,626 | 70-75-4000 | Fund Balance | 195,409 | |
| 1,051 | 1,122 | 783 | 70-75-4050 | Interest | 977 | 0.750% |
| 0 | 0 | | 70-75-4100 | Miscellaneous | 0 | |
| 0 | 0 | | | Sale of Equipment | | |
| 10,000 | 10,000 | 10,000 | 70-75-4510 | Transfer from General Fund | 10,000 | |
| 15,000 | 15,000 | 15,000 | 70-75-4520 | Transfer from Street Fund | 15,000 | |
| 10,000 | 10,000 | 10,000 | 70-75-4530 | Transfer from Water Fund | 10,000 | |
| 10,000 | 10,000 | 10,000 | 70-75-4540 | Transfer from Sewer Fund | 10,000 | |
| 202,774 | 195,672 | 195,409 | | REVENUE TOTALS: | 241,386 | |
| | | | | EXPENDITURES | | |
| 0 | 30,000 | 0 | 70-75-7040 | C/O Equipment:Other | 30,000 | Trees, Fencing at PW Shops |
| 53,148 | 130,000 | 0 | 70-75-7090 | C/O Vehicles & Equipment:Public Works | 175,000 | Mini-Excavator, Street Sweeper, etc |
| 53,148 | 160,000 | 0 | | C/O TOTALS: | 205,000 | |
| 0 | 35,672 | 0 | 70-75-9000 | Unappropriated | 36,386 | |
| 0 | 35,672 | 0 | | UNAPPROPRIATED TOTALS: | 36,386 | |
| 202,774 | 195,672 | 195,409 | | REVENUE TOTALS: | 241,386 | |
| 53,148 | 195,672 | 0 | | EXPENDITURE TOTALS: | 241,386 | |
| 149,626 | (0) | 195,409 | | ENDING BALANCE - EQUIPMENT RESERVE FUND | 0 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|---|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| | | | STORM DRAINAGE RESERVE FUND | | | |
| | #REF! | 0000 ????? | REVENUES | | | |
| 0 | 50,387 | 43,931 | 70-76-4000 | Fund Balance | 160,650 | |
| | 0 | 0 | 70-76-4035 | Grants: <i>Business Oregon (Legislative Grant)</i> | 2,923,500 | |
| | 378 | 0 | 70-76-4050 | Interest | 803 | 0.750% |
| | 120,000 | 120,000 | 70-76-4510 | Xfer in from General Fund (10) | 0 | |
| 200,000 | 0 | | 70-76-4565 | Xfer in from Hsg Rehab (65) [Loan @ 1.5%] | 0 | |
| 200,000 | 170,765 | 163,931 | REVENUE TOTALS: | | 3,084,953 | |
| 113 | 1,265 | 3,281 | 70-76-6005 | Administration | 25,000 | Project Mgt |
| 25,563 | 4,500 | 0 | 70-76-6200 | Engineering & Design | 600,000 | Storm Master Plan & Design |
| | 0 | | 70-76-6170 | Miscellaneous | 9,953 | |
| 25,675 | 5,765 | 3,281 | MATERIALS & SERV TOTALS: | | 634,953 | |
| | | | EXPENDITURES | | | |
| 130,394 | 165,000 | | 70-76-7040 | C/O Storm Drainage Facilities | 2,450,000 | Storm Improvements |
| | 0 | | | Debt Serv to Hsg Rehab Fund (@ 1.5%) | 0 | Kimme! Park Basin |
| 130,394 | 165,000 | 0 | C/O TOTALS: | | 2,450,000 | |
| | 0 | | 70-76-9000 | Unappropriated Ending Fund Balance | 0 | |
| 0 | 0 | 0 | UNAPPROPRIATED TOTALS: | | 0 | |
| 200,000 | 170,765 | 163,931 | REVENUE TOTALS: | | 3,084,953 | |
| 156,069 | 170,765 | 3,281 | EXPENDITURE TOTALS: | | 3,084,953 | |
| 43,931 | (0) | 160,650 | ENDING BALANCE - STORM DRAINAGE GRANT FU | | 0 | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|---------------------------------|-------------------------|--------------------------------|---|---|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| BONDED DEBT SERVICE FUND | | | | | | |
| | #REF! | 291,500 ???? | REVENUES | | | |
| 135,392 | 127,050 | 127,145 | 80-80-4000 | Fund Balance | 234,606 | |
| 1,298 | 1,000 | 1,005 | 80-80-4050 | Interest / Bonded Debt | 1,173 | 0.750% |
| 155,000 | 155,000 | 155,000 | 80-80-4530 | Transfer from Water Fund | 232,500 | |
| 95,000 | 163,000 | 163,000 | 80-80-4540 | Transfer from Sewer Fund | 163,000 | |
| | 116,400 | 116,400 | 80-80-4572 | Transfer from Water Reserve Fund | 0 | |
| 60,000 | 0 | 0 | 80-80-4574 | Transfer from Sewer Reserve | 0 | |
| 446,690 | 562,450 | 562,550 | REVENUE TOTALS: | | 631,279 | |
| EXPENDITURES | | | | | | |
| 22,812 | 21,490 | 21,490 | 80-80-8010 | Bond Int Water (OECD - 2006) | 20,155 | Payment Schedule from 2021 Audit |
| 42,920 | 39,818 | 39,818 | 80-80-8015 | Bond Int Sewer (Tex Capital Refinance-2017) | 39,818 | Payment Schedule from Texas Capital |
| 132,181 | 133,503 | 133,503 | 80-80-8020 | Bond Prin Water (OECD - 2006) | 134,838 | |
| 121,632 | 124,733 | 124,733 | 80-80-8025 | Bond Prin Sewer (Tex Cap Refinance-2017) | 124,733 | |
| | 0 | 0 | 80-80- | Bond Prin Water (BusOR - SDWRLF 2021) | 77,500 | Not sure if this will be due |
| | 8,400 | 8,400 | 80-80- | Bond Int Water (BusOR - SDWRLF -2021) | 0 | Interest only payment 2021-2022 |
| 319,544 | 327,944 | 327,944 | BOND PAYMENT TOTALS: | | 397,044 | |
| | 154,993 | | 80-80-9000 | 2006 OECD Reserve (1 yr Pmt @ \$154,993) | 154,993 | |
| 0 | 77,500 | | 80-80-9001 | 2021 SDWRLF Reserve (1 yr Pmt @ \$77,500) | 77,500 | |
| 0 | 2,013 | | 80-80-9005 | Unappropriated EFB | 1,742 | |
| 0 | 234,506 | 0 | UNAPPROPRIATED TOTALS: | | 234,235 | |
| 446,690 | 562,450 | 562,550 | REVENUE TOTALS: | | 631,279 | |
| 319,544 | 562,450 | 327,944 | EXPENDITURE TOTALS: | | 631,279 | |
| 127,145 | 0 | 234,606 | ENDING FUND BALANCE - BONDED DEBT FUND | | 0 | |
| All Funds | | | | | | |
| 6,437,595 | 10,411,302 | 8,948,737 | REVENUE TOTALS: | | 15,883,973 | |
| 2,866,503 | 10,411,303 | 4,914,265 | EXPENDITURE TOTALS: | | 15,883,973 | |
| 3,571,092 | (1) | 4,034,472 | ALL FUNDS TOTAL: | | (0) | |

| 2020-2021 June 30, 2021 | 2021-2022 CC Adopted | 2021-2022 Estimated Rev/Exp | Account # | Description | 2022-2023 Proposed | Comments on 2022-2023 and DWK Notes |
|----------------------------|-------------------------|--------------------------------|---------------------|--|-----------------------|--|
| Trial Balance | | Updated 4-04-2022 | | | | |
| Updated 2-07-2022 | | | | | | |
| | | | 3529037 | RESERVE FUND 70 - ALL RESERVES | | |
| | | | REVENUES | | | |
| 1,148,169 | 1,242,384 | 1,260,884 | | Beginning Fund Balances | 1,843,988 | FIX ADD #5 |
| 24,488 | 61,220 | 36,732 | 70-xx-4135 | Systems Development Charges | 61,220 | |
| 115,000 | 100,000 | 0 | 70-xx-4035 | Grants and contributions | 5,523,500 | |
| 12,513 | 17,865 | 9,554 | 70-xx-4050 | Interest / Investment Earnings | 13,018 | 0.750% |
| 174,524 | 2,540,843 | 702,169 | 70-xx-4510 | Miscellaneous | 1,925,097 | |
| 326,524 | 2,719,928 | 748,455 | | REVENUE TOTALS: | 9,366,823 | |
| | | | 70-xx- PS | Personal Services | | Project Mgt |
| 230,007 | 558,765 | 388,941 | 70-xx-M&S | Materials & Services | 1,521,259 | Reimburse SCSD & Engineering |
| 230,007 | 558,765 | 388,941 | | MATERIALS & SERV TOTALS: | 1,521,259 | |
| | | | EXPENDITURES | | | |
| 278,801 | 3,870,000 | 875,010 | 70-xx-CO | Capital Outlay | 9,945,176 | Reimburse SCSD for Storm Improvements |
| 278,801 | 3,870,000 | 875,010 | | C/O TOTALS: | 9,945,176 | |
| 0 | 732,693 | 0 | 70-76-9000 | Unappropriated Ending Fund Balance | 141,386 | |
| 0 | 732,693 | 0 | | UNAPPROPRIATED TOTALS: | 141,386 | |
| 326,524 | 2,719,928 | 748,455 | | REVENUE TOTALS: | 9,366,823 | |
| 508,808 | 5,161,458 | 1,263,951 | | EXPENDITURE TOTALS: | 11,607,821 | |
| (182,284) | (2,441,530) | (515,496) | | Increase (Decrease) over Prior Year | (2,240,998) | |
| 390,000 | 1,230,000 | 1,230,000 | | Transfer In | 270,000 | |
| 95,000 | 141,400 | 131,400 | | Transfers Out | 10,000 | |
| 1,148,169 | 1,242,384 | 1,260,884 | 70-xx-4000 | Fund Balance - Beginning | 2,263,987 | |
| 1,260,885 | (110,546) | 1,843,988 | | Fund Balance - Ending | 282,989 | |