City of Independence

# Proposed Budget

2022-23





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# Section 1 - Agenda



# INDEPENDENCE CITY COUNCIL/URBAN RENEWAL AGENCY WEDNESDAY, May 18, 2022 6:30 p.m. A G E N D A BUDGET COMMITTEE MEETING

- I. CALL TO ORDER: Mayor John McArdle
- II. ROLL CALL / INTRODUCTIONS
- III. ELECTION OF OFFICERS:
  - A. Chair
  - B. Secretary
- IV. REVIEW OF AGENDA & BUDGET CALENDAR
- V. APPROVAL OF MINUTES:
  A. May 26, 2021 City
  B. May 26, 2021 Urban Renewal Agency
- VI. BUDGET PRESENTATION: A. BUDGET MESSAGE: Gloria Butsch, Finance Director/Budget Officer
- VII. PRESENTATION of 2023-2027 CAPITAL IMPROVEMENT PLAN: Gerald Fisher, Public Works Director
- VIII. PRESENTATION OF 2022-23 BUDGET: Gloria Butsch, Finance Director/Budget Officer
- IX. GENERAL QUESTIONS FROM BUDGET COMMITTEE
- XI. CHECK IN ON ADJOURNMENT
- XII. CONTINUE TO DATE/TIME CERTAIN: May 25, 2022, 6:30 pm.

# INDEPENDENCE CITY COUNCIL BUDGET COMMITTEE MEETING WEDNESDAY, May 26, 2021 6:30 P.M.

- I. CALL TO ORDER. The meeting was called to order at 6:32 pm by Chair Dori Showell.
- II. ROLL CALL.
  - a. City Council present: Mayor McArdle, Councilor Corr, Councilor Morton, Councilor Jobe, Councilor Takacs, Dawn Roden, Councilor Martin-Willis
  - b. Citizen members present: Nathan Christensen, Nancy Lodge, Dori Showell, Bill Boisvert, Jesica Porter, Erin Seiler
  - c. City Staff present: City Manager Pessemier, City Recorder Johnson, Finance Director Butsch, IT Mgr Kistler, Police Chief Mason, Economic Devel. Dir. Irvine

# STATEMENT:

Councilor Corr suggested to let visitors know what the objective is and what members can do as far as motions, comments, etc. Pessemier provided a summary of the process for the evening and reviewed the agenda. He noted that Urban Renewal is a separate process. Information is presented tonight, with the goal of passing a budget.

# DECLARATIONS:

- Nathan Christensen reported his wife is an employee of the city, at the museum; he will not participate in discussions regarding the museum.
- Pessemier stated that Jesica Porter's husband is in consideration for a possible contract with the city. She confirmed, and that there is no conflict.
- Marilyn Morton reported she retired from MINET and is currently a consultant with MINET.

III. REVIEW OF AGENDA. Showell noted that there are two separate meetings this evening; one for the City of Independence budget and one for the Urban Renewal Agency budget.

# IV. APPROVAL OF MINUTES

May 19, 2021 – Joint City/URA meeting. The draft minutes were submitted via email to the full committee prior to the meeting for review.

# ACTION:

Councilor Corr moved to approve minutes of the joint City/URA meeting of 5/19/2021 as submitted; Councilor Morton seconded. Motion passed by all present.

V. OPEN FOR PUBLIC QUESTIONS. No public were present at city hall or on videoconference.

Public comments received via email were forwarded to the full committee earlier in the day for their review and will become part of the official record.

VI. REVIEW OF QUESTIONS SUBMITTED / STAFF RESPONSE(S). Butsch noted the Q&A was shared via email to the budget committee earlier today.

Butsch reported there were several questions regarding transfers; she reviewed the Schedule of Interfund Transfers with the committee and the Loan/Payment schedule.

Pessemier went over Capital Projects, SDCs, Master Plans, and that there are 3 ways of paying for capital projects: 1-outside moneys; 2-user fees; 3-SDCs.

Pessemier said there was a question about funding for a sports park. There is \$40,000 in the budget for a feasibility study; with that, we can really sell the project, go find money for it. Lengthy discussion followed, with Pessemier reporting on budgeting for future projects, and the correlation between the CIP and the budget.

Councilor Corr asked about the Q&A re: Gate support for a warming center; she understands that it is not a warming center, that Foursquare Church is. Brief discussion; Pessemier noted we will have to have a conversation regarding the Gate agreement; it is for warming center services, but there are other things that they can do for the city. We will make sure there is a fair exchange for value.

Showell stated her appreciation for the enthusiasm regarding the sport fields as a person who served as a commissioner for parks & rec. She suggested to have the parks board look at parks priorities.

Butsch reviewed the city debt, particularly the civic center and MINET debt. She reported we try really hard to decrease the debt we have, through refunding debt at lower interest, etc. This doesn't extend our debt, it just lowers the cost. MINET, for their payment due in June, they will pay 100%, for first time in several years. Butsch provided review of specific portions of the debt schedule.

Christensen noted that the IT dept requested additional staff, and asked justification for not getting the additional help. City Manager Pessemier reported he got several requests for additional staffing; no question that IT works incredibly hard. The bottom line was how to fund it; in the general fund, property taxes don't keep up with personnel costs.

Councilor Roden stated she is hoping to get list of debts that aren't included. Asked where civic center debt is and how is it being paid off. Butsch reported that all debt payments are in the budget; ICC debt is on page 3.52. The Urban Renewal debt service fund was reviewed. She reported that in section 4, all debt is listed.

Brief recess declared at 7:45, to reconvene at 7:55. Meeting reconvened at 7:55; all persons were back in the video meeting. Butsch provided the specific numbers of MINET and UR debt.

Councilor Corr asked about the additional IT staff; if the new normal is to livestream all meetings, it seems like huge load. Perhaps look at possibly of delegating some of the livestreaming to committee chairs. She is not proposing to change the budget, just to keep the thought alive. City Manager Pessemier reported that the communications person will be able to take on some of this.

Councilor Jobe asked about the commercial kitchen, noting there was a \$100,000 grant. A project manager was paid \$25,000 to start up, and understands there is a new individual. Irvine reported that there was a manager to get things set up, get going, create manuals, etc. Originally hired individual who later decided to move on to other things. City brought on another, very experienced, person. The kitchen operates like a co-working space; a licensed kitchen that people can rent by hour or day. It is meant for commercial purposes only.

Check in with adjournment – all agreed to keep moving on.

VII. REVIEW OF CAPITAL IMPROVEMENT PLAN. Butsch noted that this was gone over last week, now asking for questions. No further questions.

VIII. DEPARTMENT SUMMARIES. Butsch reported that all department heads are available, here to answer specific questions. No further questions from committee.

IX. REVIEW OF CITY BUDGET / DISCUSSION. Butsch stated this is the committee opportunity to discuss anything in the budget, to discuss the budget with each other.

Discussion regarding city debt; Pessemier noted that the litmus test is the Moody's rating; the city received an upgrade and we are among the top cities our size.

X. HEARINGS OPENED.

-State Revenue Sharing. Comments: None. -Proposed City Budget. Comments: None.

XI. ACTION. Consensus from committee to move forward with approval.

# ACTION:

- Lodge moved to approve the City of Independence Budget for FY 2021-2022; Councilor Morton seconded. Motion passed: AYES: McArdle, Corr, Morton, Jobe, Takacs, Martin-Willis, Christensen, Lodge, Showell, Boisvert, Porter, Seiler; NAYS: Roden
- Councilor Martin-Willis moved to approve the levying of the city's full tax rate of \$4.5897 per \$1,000 assessed value; Lodge seconded. Motion passed by all present.
- Councilor Takacs moved to approve that the city impose taxes in the amount of \$415,452 for General Obligation Bonds; Councilor Martin-Willis seconded. Jesica Madronal asked what this meant. Butsch reported that there was a special election for issuance of

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bonds; this is separate on your property tax bill. The vote included a cap on a rate per \$1,000; we have actually levied under the maximum we could impose. Councilor Martin-Willis noted this was approved by voters in 2013. Motion passed: AYES: McArdle, Corr, Morton, Jobe, Takacs, Martin-Willis, Christensen, Lodge, Showell, Boisvert, Porter, Seiler; NAYS: Roden

XII. ADJOURN. Showell declared the meeting adjourned at 8:32 pm.

# URBAN RENEWAL AGENCY BUDGET COMMITTEE MEETING WEDNESDAY, May 26, 2021

- I. CALL TO ORDER. The URA budget committee meeting was called to order at 8:33 pm by Chair Showell.
- II. ROLL CALL.
  - a. City Council present: Mayor McArdle, Councilor Corr, Councilor Morton, Councilor Jobe, Councilor Takacs, Dawn Roden, Councilor Martin-Willis
  - b. Citizen members present: Nathan Christensen, Nancy Lodge, Dori Showell, Bill Boisvert, Jesica Porter, Erin Seiler
  - c. City Staff present: City Manager Pessemier, City Recorder Johnson, Finance Director Butsch, IT Mgr. Kistler, Police Chief Mason, Economic Devel. Dir. Irvine
- III. REVIEW OF AGENDA. Pessemier will present the budget and answer any related questions.

Pessemier reviewed page 3.53, UR Projects Fund. No projects are planned; the only budgeted item is \$500 for miscellaneous. Property taxes are the bulk of the income; we will cover the interfund loan payment. On page 3.52, you can see trend of the property taxes revenues increasing. Butsch reported that the projects fund will continue to make payments on interfund loans received.

IV. REVIEW OF QUESTIONS SUBMITTED / STAFF RESPONSE(S). Answered in the city budget hearing; most of questions were related to debt.

- VI. REVIEW OF URBAN RENEWAL DISTRICT BUDGET / DISCUSSION. No further discussion.
- VII. HEARING: Proposed URD Budget, FY 2021-22. Hearing opened. Comments: None.
- VII. ACTION. Consensus from committee to move forward with budget approval.

# ACTION:

• Councilor Martin-Willis moved to approve the Independence Urban Renewal District Budget for FY 2021-2022; Erin Weiler seconded. Motion passed by all present.

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• Lodge moved to approve that the District levy the maximum incremental tax revenue as provided under State law; Councilor Morton seconded. Motion passed by all present.

Showell thanked everyone for their time and effort; and also thanked the department heads, noting they did a very good job on the narratives.

Mayor McArdle thanked everyone for taking the hours on this, looking at it hard and asking questions.

VIII. ADJOURN. Showell declared the meeting adjourned at 8:45 pm.

# INDEPENDENCE CITY COUNCIL BUDGET COMMITTEE MEETING WEDNESDAY, May 25, 2022 6:30 P.M.

# I. CALL TO ORDER

- II. ROLL CALL
- III. REVIEW OF AGENDA
- IV. APPROVAL OF MINUTES May 18, 2022 – Joint City/URA (to be distributed at meeting)
- V. OPEN FOR PUBLIC QUESTIONS
- VI. REVIEW OF QUESTIONS SUBMITTED / STAFF RESPONSE(S)
- VII. REVIEW OF CAPITAL IMPROVEMENT PLAN
- VIII. DEPARTMENTAL SUMMARIES
  - IX. REVIEW OF CITY BUDGET / DISCUSSION
  - X. PUBLIC HEARINGS: -State Revenue Sharing -Proposed Budget
  - XI. ACTION
    - A. Recess, and reconvene at a future meeting; OR
    - B. Approve budget as proposed; OR
    - C. Approve budget with budget committee changes
- XII. RECESS / ADJOURN

(Note: The Independence Urban Renewal District Budget Committee meeting immediately follows)



# CITY OF INDEPENDENCE MEMORANDUM

MEETING DATE:	Mayor and City Council Gloria Butsch, Finance Director/Budget Officer May 25, 2022 Approving the Budget for the City of Independence, FY 2022-23
[ ] Informat	ion Only [X] Action Requested

Once the Budget Committee has agreed on the City budget, several motions will be in order:

- "I move to approve the City of Independence Budget for FY 2022-2023." ٠
- "I move to approve the levying of the city's full tax rate of \$4.5897 per \$1,000 assessed value." ۰
- "I move to approve that the city impose taxes in the amount of \$412,985 for General Obligation Bonds." ۲

# URBAN RENEWAL AGENCY BUDGET COMMITTEE MEETING WEDNESDAY, May 25, 2022

- I. CALL TO ORDER
- II. ROLL CALL
- III. REVIEW OF AGENDA
- IV. REVIEW OF QUESTIONS SUBMITTED / STAFF RESPONSE(S)
- VI. REVIEW OF URBAN RENEWAL DISTRICT BUDGET / DISCUSSION
- VII. PUBLIC HEARING: Proposed URD Budget, FY 2022-23
- VII. ACTION
  - A. Recess, and reconvene at a future meeting; OR
  - B. Approve budget as proposed; OR
  - C. Approve budget with budget committee changes
- VIII. RECESS / ADJOURN



# CITY OF INDEPENDENCE MEMORANDUM

MEETING DATE:	Mayor and City Council Gloria Butsch, Finance Director/Budget Officer May 25, 2022 Approving the Budget for the Independence Urban Renewal District, FY 2022-2023

The City Budget Committee will also function as the Budget Committee for the Independence Urban Renewal District. Once the URD budget has been agreed on, two motions will be in order:

[X] Action Requested

• "I move to approve the Independence Urban Renewal District Budget for FY 2022-2023."

[] Information Only

• "I move to approve that the District levy the maximum incremental tax revenue as provided under State law."



# Section 2 - Budget Overview





# CITY OF INDEPENDENCE

May 18, 2022

Honorable Mayor McArdle, Members of City Council, Members of the Budget Committee, Members of the Independence Community

# City of Independence - Budget Message for FY 2022-23

# **Introduction**

It is our pleasure to present the proposed FY 2022-23 (FY2023) budget for your review and approval. This balanced budget reflects the results of the post COVID-19 pandemic economy and continued growth of our community. For FY2022 (current fiscal year) we expected a greater negative impact to City revenues, however, most have kept pace with prior years and exceeded budget expectations. With the infusion of federal funding through the American Rescue Plan Act, we have been able to provide assistance to our local community and businesses and are well positioned financially for FY2023.

While the City's current financial position is stable, we are faced with continued supply chain issues, a general inflationary environment, and expected increases in interest rates. Increasing costs, which exceed revenue streams, continue to limit the resources available to provide services to the community. For these reasons, we have taken a conservative approach, moderated our assumptions, and worked to sustain quality services with limited resources.

# **Status of Council Goals**

The Vision 2040 process was completed in Spring 2020 after significant public engagement. In February 2021, the Council set goals that supported and prioritized the implementing actions identified in Vision 2040. This proposed budget is in support of those goals and priorities listed below.

- Independence Housing Strategy
- Southern Arterial

- Local Medical Facility & Health Services
- Communications & Outreach
- Independence Support Network
- Expanding Sports Fields

The FY2022 and FY2023 budgets allocate funds for staff and projects that accomplished a number of priority actions for these goals including:

- Received a State of Oregon grant to develop a Housing Needs Analysis, which will be completed in FY2023 and is a necessary first step toward creation of a Housing Strategy.
- Completed an update to the Transportation System Plan and launched a System Development Charge (SDC) Rate Study.
- Hired a grants writer to help us further our goals by leveraging ARPA funding with other government granting programs.
- Hired a full-time communications position to implement the recommended changes and prepare written and video content for city communication platforms.
- Council approved an IGA between the County, the City of Monmouth, and the City of Independence whereby the County will establish a community resource office that will serve as a hub for many resource providers.
- Funded a study examining the development and operations of the sports field complex.

Staff will continue to work toward achieving the Council and community priorities.

# **Operational and Budget Changes**

# American Rescue Plan Act (ARPA) and New Grant Fund

The influx of CARES and ARPA funds created a significant resource to support the community's emergence from the COVID crisis. Half of the City's allocation of approximately \$2 million in ARPA funds came in August 2021 and the other half will arrive in August 2022. Staff have worked to create and implement programs to help businesses and residents who were impacted by COVID-19. The City is also actively seeking to leverage its ARPA funds as matching monies for State and Federal programs to enable construction of key infrastructure projects whose cost would otherwise be borne by residents. This work takes a significant amount of effort and is reflected in the personnel section of this message.

While the influx of federal funds was welcome, these one-time funds created significant fluctuations that made it harder to see the base budget – particularly the General Fund – and ensure that it was sustainable. With passage of the American Rescue Plan Act (ARPA), it became apparent that the situation would span multiple years. At the end of FY2021, Finance staff pivoted our financial reporting and created a separate Grant Fund, which would allow for separate, transparent tracking of these monies and ensure the base budget could be accurately evaluated.

# Personnel

# Staffing:

An unforeseen impact of the pandemic has been the difficulty filling and refilling budgeted staff positions. Businesses, industries, and institutions across the nation have had trouble finding qualified applicants and filling open positions, and Independence is no different. This issue has affected all departments and we expect hiring – and retaining – staff to remain a challenge in the next year.

With the COVID crisis fading, staff are fully involved in normal activities to best serve the city while also applying for, creating, and implementing COVID support programs. The unfilled budgeted positions have made it difficult to maintain expected levels of service in FY2022. In addition, we are already seeing success securing State and Federal funds for critical infrastructure projects, and those projects will need to be implemented and managed. This presents a difficult challenge as decisions will have to be made on priorities even with additional resources. To help mitigate the staff resource issues for FY2022, we added the use of one-time monies to bring on temporary positions that will be paid for from the Grant Fund. Two of those positions were not filled until late winter 2021/22 and one position remains unfilled.

This budget includes the addition of a new Utility Worker position which is identified in the City's five-year staffing plan. A seasonal Public Works employee is also identified to help with events, mowing and miscellaneous summer duties. Additionally, the public works director has restructured positions within his department following the retirement of the public works supervisor in February of this year.

Cuts in the Finance and Building Department two years ago have caused workflow issues that have continued through FY2022 with an unfilled accountant II position. To help with this, the Code Enforcement Officer position was repurposed as a Code Enforcement Officer/Planning & Permitting Technician, working under the Senior Planner. A Communications Coordinator was also hired to fulfill the Council goal and help the city better interact with residents. The temporary positions in the Grants Fund help with the staffing issues, but there are still significantly higher than normal demands on existing staff that will likely continue to require prioritization.

# FY2022 and Planned FY2023 Staffing Changes Permanent Positions Funded Through Utility and General Funds Public Works Utility Worker - 1 FTE (starting in FY2023) Public Works Seasonal Worker - .5 FTE (starting in FY2023) Finance Accountant II - 1 FTE (hiring asap) Code Enforcement/Planning & Permitting Technician - 1 FTE (repurpose of existing position) Communication Coordinator - .5 FTE (hired in January) <u>Temporary Positions Funded Through ARPA</u> Grant Manager – 1 FTE (hired in January with a 2-year contract) Communication Coord. - .5 FTE (hired in January, will shift to General Fund in 2024)

# Cost of Living Increase:

Cost of Living Adjustments (COLAs) are set in Collective Bargaining Agreements and reflected in the proposed budget. For FY 2022 COLAs for non-represented employees was 1.5%. The Consumer Price Index for our region of Oregon rose to 7.5% for the period of Jan 2021 to Jan 2022. We are seeing several municipalities around the state providing COLAs as high as 7% - 8%. The FY2023 budget includes a 4% COLA for non-represented employees and for represented employees, pending final negotiations. These adjustments are below many other municipalities in Oregon of comparable size and demographics.

#### **Revised Personnel Allocations:**

The greatest change in the proposed FY2023 budget is in the way we allocate the cost of certain general fund administrative and finance personnel, as well as administrative overhead. Previous budgets accounted for these costs in an overhead transfer. For administrative and finance staff time, and administrative overhead costs directly related to the transportation and utility funds, this proposed budget allocates those expenses directly to the funds that utilize them. Consequently, you will see increased personnel costs in the transportation and utility funds, and a corresponding decrease in various departments of the General Fund. This new method of allocating costs is a better representation of where time is truly spent. Included in the budget document is a chart showing all positions and where they are allocated within the operating funds. In addition, there is a chart comparing the personnel services costs in total over the last four years.

#### **Debt and City Obligations**

The Independence Landing development is now complete and fully occupied, and this is the first budget where we begin to see the financial benefits to the City. The Transient Lodging Tax revenue collected by the City is now expected to fully support the Tourism & Events Fund, which previously relied on General Fund revenue. Property tax revenue from the Independence Landing development will allow the Urban Renewal District to completely cover its debt.

FY2023 will also mark the beginning of the Urban Renewal District paying back its loans from the General Fund. The Urban Renewal District will pay back \$492,549 to the General Fund in FY2023.

Osprey Point is expected to be completed this year, and there are other development projects under review which will increase the Urban Renewal District's rate of payback in future budget years.

In FY2023, the Public Works Funds (water, sewer, transportation, stormwater), will pay off most of their existing interfund loans. Staff has provided a chart showing the interfund loan activity for FY2023. There are no new interfund loans anticipated. This will free up additional cash in subsequent budget years to put toward infrastructure projects and reduce the need for new debt.

Prioritizing transparency about the status of the City's current debt, we have created a section in the proposed budget that identifies all City debts, their payment schedules, and their sources of repayment. This includes the MINET debt, which is expected to be fully funded by MINET this budget year. As our auditors noted, Independence has an appropriate amount of debt and sufficient resources to make all required debt payments.

# **Future Budgetary Challenges**

Labor costs will continue to increase due to required payments to the Public Employee Retirement System (PERS), with an increase in FY 2021-22 and another anticipated increase in FY2023-24. The city will continue to set aside monies in preparation for the expected increase (or to fund a PERS side account, which the legislature is considering). Health Insurance is also a factor in increased labor costs that all sectors of the economy are facing.

While utilities are largely self-sustaining, Storm Drainage and Transportation remain areas of fiscal concern for future fiscal years. Master plans underway or in the next fiscal year will guide the City in creating long-term financial plans to ensure these funds have sufficient operating and capital revenue. While the completion of Independence Landing has offset several costs typically borne by the General Fund, there continues to be the need to explore revenue sources to support transportation needs and general services such as police, library, museum, IT, and parks.

Looking to the future there is a significant need for additional IT support. We currently have only one full-time position in the IT department and with the volume of work that needs to be performed there is no time for him to attend the training that is required to maintain his certifications and credentials. Funding for this service is critical with the continued integration of technology into City operations and the continued growth of cybercrime and ransomware attacks.

#### **Summary**

Many people share in the responsibility of ensuring the City's ability to provide high levels of service, undertake significant capital infrastructure investments, and achieve a strong financial position. Through the collective efforts of the City Council, residents and staff, Independence has become a model community in the State of Oregon for its efforts in technology, innovation, and strategic expansion.

The pandemic has hit the national, state, and local economy hard in some areas and not at all in others. Flexibility will be key in working through the financial issues created by COVID-19. This budget respects the previous work and provides flexibility during these challenging times.

Staff has performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for their challenging work. But the job is not finished. We want to thank the City Council and the budget committee for their time and dedication in reviewing this budget and ensuring the priorities set forth in the fiscal year 2022-23 best reflects the objectives and priorities of the Independence community.

Sincerely,

Robert Mason, Interim City Manager Gloria Butsch, Finance Director

#### Department:

Administration

#### **Department Mission:**

To provide administrative services to support and give overall direction to all City services and departments.

#### Status of Last Year's Goals:

- Increase public awareness and use of community assets.
  - On-going Staff continues to improve capital improvement plan presentations and communications regarding public assets that will continue in the upcoming year. Hired communications manager who has increased social media out-put and increased newsletter publication and access.
- Create and implement processes to improve access and participation in City boards, commissions, activities and services.
  - In-Process City website and online tools to volunteer are being prepared. Hired communications manager to increase access to information and transparency.
- Develop strategies to maintain and enhance the quality of life and livability for residents, visitors and employees.
  - Ongoing Vision 2040 identified many of the strategies. Implementing them will be an ongoing task.
- Assist in the further maturation of the Downtown business district with staff resources and smart growth assistance.
  - On-going Continued technical assistance efforts are planned especially in financial planning for small businesses.
- Assist in the furthering Latino engagement within the Community.
  - o On-going Community Engagement coordinator has increased outreach and programs for Latino Community especially during COVID-19
- Decrease strain of General Fund on the utility funds.
  - On-going with the FY2023 budget, we have implemented direct allocations of administrative and finance personnel who directly benefit the transportation and utility funds.
- Manage American Recovery Act funding and other grant opportunities.
  - In-Process Hired a grants coordinator to seek out and apply for matching funds, in addition to opportunities for funding of projects identified in masterplans and Vision 2040.
- Implement Council Priorities as much as possible given COVID-19 and current resources.
  - This goal has stalled with the COVID-19 restrictions just recently lifted and awaiting a new city manager.
- Prepare and implement SDC methodology and rate studies for the completed Transportation System Plan and Sanitary Master Plan.
  - In-Process Consultant has been hired and work is in progress.

#### Other Budget Details:

- Overall goal continues to be the achievement and maintaining of an ending fund balance of 16% in all operating funds.
- Develop plans to investigate funding options for transportation and stormwater management needs.

#### BUDGET NARRATIVE FYE 2022

#### Department:

Finance

#### **Department Mission**:

The mission of the Finance Department is to provide excellent financial administrative services to support City services and financial transparency to our citizens.

#### Status of Last Year's Goals:

- Produce a Popular Annual Financial Report.
  - o Complete. Finance staff submited to the GFOA for FY2021, along with the Annual Comprehensive Report.
- Develop and implement a succession plan
  - Ongoing the Accountant II / AR & AP was promoted to Accounting Manager and has been assigned more advanced tasks. This has been slower than planned due to staffing shortages.

#### Prepare and submit budget to GFOA for Distiguished Budget Award

In-progress. Staff has been working on the formatting. The GFOA has implemented changes to the criteria to be "priority based". The completion
of the Council priorites will assist staff in completing this project.

#### This Year's Goals:

- Continue implementation of succession plan
- Continue developmentment of "Distinguished Budget" for submission to GFOA for Distiguished Budget Award

#### Summary:

In FY2022 we budgeted for adding a full-time position for finance to take over the Accountant II / AR & AP tasks from the Accounting Manager, in continuum of implementation of our succession plan, in addition to allow the finance department to achieve all of its other operating goals. This position is budgeted in the administration department as well as in the new Grants Fund. In addition to taking over accounts payable and assisting with accounts receivable, this position will also be responsible for assisting with the administration of grants. This position remains unfilled.

#### BUDGET NARRATIVE FY 2023

#### Department:

Information Technology (IT)

#### **Department Mission**:

To provide all IS/IT services in support of all City departments. Seek ways to use existing and new technology to increase staff efficiencies and transparency. Pursue creative ways to improve our community and surrounding areas through technology and shared knowledge.

#### Status of Last Year's Goals:

- Continue developing innovative ways to increase transparency to the public.
  - Ongoing Working with our new Communications Coordinator to increase community engagement.
- Continue developing innovative ways to increase staff efficiency through use of technology.
  - Ongoing Improved secure hybrid work solutions allowing additional remote work for staff and contractors. Working closely with Building, Planning, and Code Enforcement to revamp workflows for better efficiencies and increased accuracy.
- Continue to perform annual IT asset audits and security audits.
  - o Ongoing Completed National Cyber Security Review. Quarterly audits completed.
- Continue IT asset replacement schedule.
  - Delayed Unable to replace all assets scheduled for replacement due to last year's budget cuts.
- Continue to develop policy updates that apply to emerging technologies.
  - Ongoing Updated acceptable use policy to address "Shadow IT" more directly. Updating security policies to address increased cyber security demands.
- Continue to keep training up to date.
  - Delayed Unable to complete due to last year's budget cuts.
- Complete deferred systems maintenance from pandemic.
  - Ongoing Unable to complete due to the continuing of the pandemic and last year's budget cuts.
- Complete Internet connectivity resiliancy project.
  - Ongoing New firewalls have been deployed and some backup links have been acquired. Emergency Communications Trailer designed and built. Equiping other assets with additional communcations links. Project delayed due to ongoing issues caused by the continuing of the pandemic.
- Add audio to Osprey live stream.
  - Delayed This work was unable to be completed before nesting season. Adding audio will be pursued next year.

- Add additional security cameras to Library and Museum.
  - Completed Camera systems deployed to both locations.
- Bring two new patrol vehicles online.
  - Completed Both cars have been brought online and are operational.

#### This Year's Goals:

- Continue developing innovative ways to increase transparency to the public.
- Continue developing innovative ways to increase staff efficiency through use of technology.
- Continue to perform annual IT asset audits and security audits.
- Continue IT asset replacement schedule.
- Continue to develop policy updates that apply to emerging technologies.
- Continue to keep training up to date.
- Complete deferred systems maintenance from pandemic.
- Complete Internet connectivity resilancy project.
- Assist in modernizing the Public Works Department.
- Upgrade Mobile Data Terminal fleet (MDT) for Police Department.
- Decommission all Windows Server 2012 systems.
- Replace Access Control system.
- Replace aging WiFi system at the Civic Center.

#### Other Budget Details:

- The IT Operations Budget will return to normal budget levels:
  - o The cuts made to last year's budget for training are restored for FY2023
- Contract Services IS has been renamed to more accurately reflect its purpose. This GL account will now be called "Software Subscriptions". The Software Subscription line contains all software and subscriptions to technology that the City uses as a central service.
- Software Subscriptions will see an increase of approximately \$25,000.
  - These increases are due to annual price increases in existing software, increased licensing costs due to additional staff, and some software for the pandemic that are no longer covered by COVID-19 Relief Funds, but are still needed for operations. Software subscriptions are also added to improve staff effeciencies.

#### BUDGET NARRATIVE FY 2023

#### Department:

Facilities Maintenance Department

#### Department Mission:

The mission of the Independence Facilities Department is to provide a clean work environment to increase work productivity.

#### Status of Last Year's Goals:

No goals were established last year with this being a new department.

#### This Year's Goals:

- Develop and implement Cross Training Plan
  - Make sure that all janitoria staff are able to perform cleaing services for all city facilities.
- Reduce the number of Contract Services
  - Reducing contract by using city staff to perform annual upkeep on city facilies.
- Annual Contract Monitoring
  - Review all annual contract for for best price and service delivery.
- Centeral Services for janitorial and building maintenance
  - Accounting for and maintaining variouse annual service contracts for maintenance of ICC facilities.

#### Summary:

This department was developed for the accounting of janitorial services and staff as well as the accounting and budgeting for the maintenance of ICC.

#### BUDGET NARRATIVE FY 2023

#### Department:

Police Department

#### **Department Mission:**

The mission of the Independence Police Department is to serve with a level of professionalism which promotes a safe community and builds quality relationships.

#### Status of Last Year's Goals:

- Train new instructors in key disciplines due to many key instructors who have been promoted, or who have left the department. • Trained new instructors in the following disciplines: Firearms, Less Lethal Munitions, Field Training Officer, Glock Armorer.
- Create an Employee Wellness Program
  - This was accomplished through the Cordico Application which provides instant access to mental and physical health resources, including counseling services, workout programs, nutrition information and much more. We are continuing our focus on employee health and wellness and have added two additional resources, the Sigma Tactical Wellness program and in-person mental health check-ups.

#### This Year's Goals:

- Train three new Police Officers. This will take a significant amount of time dure to a field training process of 15 weeks, and an additional 16 weeks at the police academy.
- Replace all in-car computers which are at end-of-life.
- Implement a mental health check-in program for our Detectives which will provide additional support for those investigating child sex abuse and child pornography cases.
- Continue employee health and wellness by again participating in the Sigma Tactical Wellness program.

#### Other Budget Details:

#### Training

This line item was decreased by \$8000 for FY2022. We are increasing this line back to pre-pandemic levels in order to maintain mandated police certifications. We are in the process of hiring and training three full-time police officers to fill vacancies. We will also be continuing to train our newer detectives, as many of the training programs were not offered due to COVID-19, causing us to have to catch up this next year.

#### Insurance-General

Insurance rates did not increase as much as anticipated during FY2022. This line item has been reduced to better reflect the anticipated rates for FY2023 based on our last billing.

#### Equipment Rent – Copy Machine Lease

The copiers are located and allocated to the various city departments. Through negotiations with equipment lease providers, copy machine costs have been reduced from last budget year.

#### **Recruitment Expense**

This line item has increased due to the need to hire additional Reserve Officers. The department is experiencing the lowest number of reserve officers in the past 20 years. Reserve Officers supplement full time patrol and often assist with community events, crime scene assistance, surveillance, and pedestrian compliance checks. The desire is to hire an additional 4-6 reserves this next year. This line items covers the cost of recruiting events and psychological evaluations.

#### 911 Dispatch Services:

This line item increased approximately 8%, some of which was our portion of a price increase imposed by WVCC. Another contributor is an increase in Business Connections fees for after-hours answering service.

#### **Uniforms**

The uniform budget has been increased from \$15,000 in FY 2022 to \$17,800 in FY 2023, mostly due to the planned hiring of three new police officers to fill vacancies. These officers will need to be equipped with new uniforms, duty gear and ballistic vests. This initial cost is always much greater than the yearly uniform maintenance costs associated with keeping an officer well-equipped for their duties.

#### Budget Narrative FY 2023

#### Department:

Library

#### **Department Mission:**

The Independence Public Library provides open access to information, materials, and technology to enrich, educate, and empower every resident of the City of Independence.

#### Status of Last Year's Goals:

- Increase security for the library / Addition of cameras externally and internally for improved security
  - Security cameras monitoring both interior and exterior of the building were installed in March 2022.
- Increase collection size of adult Spanish-Language materials / purchase relevant, current, Spanish-Language materials, including adult fiction and nonfiction books and DVDs to increase appeal of our Spanish collection.
  - The library participated in the Oregon Library Association *Libros for Oregon* program and was able to purchase modern, Spanish published materials for adults and children from the Guadalajara International Book Fair.
- Enhance the level of our current virtual programming offerings / purchase video camera, peripherals, and editing software to enhance the professionalism of our recorded story times and other virtual programming.
  - A new iPad was purchased for ease of library staff use. An additional microphone and new editing software were also purchased. Quality of programs has increased as our increased view counts demonstrate.
- Restriping of the Parking Lot
  - Parking lot was resurfaced and restriped, aside from the spot where the storage Conex is currently sitting. Once removed, that section will need to be addressed.
- Roof needs to be repaired to ensure against leaks per Public Works direction
  - o Leaks in the roof were patched to ensure leaking is minimal.
  - o Bids have been received and one contract will be awarded prior to year-end. Actual work on roof replacement will occur in Fiscal Year 2023.
- Replace two laptop computers to enhance programming.
  - The library's server room computer unexpectedly needed to be replaced this year, so laptops will be budgeted for in FY 2023.

#### This Year's Goals

- Purchase two laptop computers to enhance technology programming.
- Continue to build and expand Bilingual Early Learning Hub in Children's Area.
- Replace library roof
- Continue to build and enhance Spanish-language collection.
- Purchase library shelving for increased DVD collection and display shelving for material highlights.

#### **Department:**

Museum

#### **Department Mission:**

The mission of the Heritage Museum is to collect and share the natural history and diverse cultural heritage of the river community of Independence.

#### Status of Last Year's Goals:

As with most goals in 2021, COVID had an impact on the museum, but it also resulted in providing the museum with time to move locations and continue to improve collections management.

- Complete construction and move to new Museum facility at 281 2nd St.
  - YES! This massive goal was accomplished. The move from one building to the other became even more challenging when leadership changed and the process for finding new management was tackled. The planned move utilizing two staff, reduced to one, increasing the magnitude of the tasks at hand.
- Complete inventory of Museum artifacts and data updates in PastPerfect. During this process we will identify redundant items and those in poor condition for de-accessioning and removal, utilizing our new Collections Policy.
  - The inventory has not been completed, and this is largely due to the move. Once moved redundant items and those in poor condition have been de-accessioned and removed, but much more work remains to be done.
- Increase collection accessibility through better documentation, organization, and expansion of online content.
  - $\circ$   $\;$  This work is underway but will always be a goal for the museum.

• Continue to enhance outreach programs for all ages in cooperation with the Heritage Society.

- Due to COVID the success of this goal remained somewhat elusive. The Heritage Society has more than doubled in members and the group did undergo a Strategic Planning Session, in which they determined their outreach priorities. Many of which will take effect after the Grand Opening on April 30, 2022.
- Identify grant and fundraising opportunities in collaboration with the Heritage Society to expand our programming and exhibit offerings, as well as to further improve our new location.
  - $\circ$   $\;$  This is an ongoing goal and one that continues to be a priority.
- Integration into Downtown Business climate through participation in downtown events, cross-promotion, and strategic events.
  - COVID has made accomplishing this goal difficult but, when possible, we have participated in downtown opportunities.
- Develop the Museum's next strategic plan with the Museum Board and the Heritage Society Board.
  - With a new location, new leadership, and new volunteers this goal will be reassessed in the coming year.
- Identify opportunities for partnerships with relevant organizations to expand Museum's reach and impact.
  - While establishing the new location, we had the opportunity to reach out to, and visit other museums. This gave us the opportunity to revitalize our exhibit design ideas and to build partnerships with other museums. We also worked with the Polk County Museum as we deaccessioned items many of which went to their location.

This Year's Goals:

- Create a robust internship program which includes a formal application and partnerships with local colleges and universities.
- Transition from using PastPerfect to CatlogIt. This will truly help us get closer to achieving our goals of proper collections management and increasing collection accessibility through better documentation, organization, and expansion of online content.
- Identify opportunities for partnerships with relevant organizations to expand Museum's reach and impact. This includes being involved in downtown events and activities.
- Identify grant and fundraising opportunities in collaboration with the Heritage Society to expand our programming and exhibit offerings, as well as to further improve our new location.
- Continue to enhance and create new outreach programs for all ages in cooperation with the Heritage Society. Our outreach programs will be targeted to local and surrounding communities, while also expanding our outreach efforts online.

#### Other Budget Details:

Now that the museum is housed in a new building and under new leadership, the effort to meet museum industry standards is of the highest priority. Being connected to the outside museum world will make significant strides in our development as an institution. Providing training opportunities to staff and volunteers will go a long way to taking the Heritage Museum to a new level.

The roof of the building, along with the perimeter of the building where the walls meet the ground, continue to be an issue when it rains. Water leaks are in the roof, and water seeps in between the wall and ground.

#### **Department:**

Economic Development

#### **Department Mission:**

Strengthen existing businesses, help recruit new businesses, and establish Independence as a destination for entrepreneurship and tourism.

#### Status of Last Year's Goals:

- Create a technical assistance program to strengthen local businesses and help them succeed as the economy reopens after COVID.
  - Staff worked with local microenterprise development non-profit Indy Idea Hub to secure a Rural Opportunity Initiative grant that will help business
    owners throughout Polk County assess their businesses, identify critical needs, and connect them to support that addresses those needs. This
    program will kick off in May 2022 and is an indicator of increased local capacity for small business support.
- Develop and promote new content and partnerships to position Independence as the hub for people visiting Polk County.
  - Staff developed a new website experienceindyoregon.com and populated it with content about things to do, food and drink, and "behind the scenes" stories about local business owners, volunteers and programs. Content will be added regularly and shared through various outlets. Staff also developed bikeindyoregon.com to solidify the community as a hub for bicycle tourism. An average of 70 people participated in the quarterly "Drop the Hammer" events, and The Independence Hotel has indicated that they highlight the program when making sales calls to the bike industry. A new Polk County Destination Development position was also hired by Travel Salem, which was jointly funded by the cities of Independence, Monmouth, and Dallas as well as Polk County.
- Explore development of a broad digital skilling initiative to ensure residents can access remote and tech-enabled employment opportunities.
  - The City partnered with Indy Idea Hub to secure an Americorps VISTA to work on digital skilling initiatives. The goal is to help residents gain technology skills and better access higher-wage jobs that are available remotely. Through this partnership IIH secured a two-year grant to develop a virtual work experience program where 20 participants would get remote training in one of three skill areas. The participants would also be connected to employers for a work experience that is conducted virtually. This program launched March 2022.

#### This Year's Goals:

- Support the continued development of the community's entrepreneurial ecosystem through implementation of the Ford Family Foundation's GRO program in partnership with Indy Idea Hub.
- Continue to support technical assistance and related programming for local small businesses.
- Secure grant funding for local infrastructure projects.
- Develop and implement a volunteer management system that makes it easier for people to identify and register for available volunteer opportunities with the city.

#### BUDGET NARRATIVE FY 2023

#### **Department:**

Community Development

#### Department Mission:

In Community Development, our mission is to provide Land Use Planning (current and long-range) and Building Services to support the needs of our residential and business communities.

#### Status of Last Year's Goals:

- Continue to improve Development Code to make it more user friendly and to meet the needs and expectations of the community.
  - Accomplished and ongoing Code changes are proceeding subject by subject based on priority. This continues to be a multi-year project.
- Increase hours and levels of service as restrictions from COVID-19 allow.
  - Accomplished and ongoing Staff is back in the office at a level similar to pre-pandemic levels, though the permit counter remains closed. The permit counter will likely reopen within the next year.
- Assist development projects to move quickly during the recovery from COVID-19.
  - Accomplished and ongoing.
- Implement American Rescue Plan Infrastructure projects as quickly and efficiently as possible.
  - Ongoing.

#### This Year's Goals:

- Continue to improve Development Code to make it more user friendly and to meet the needs and expectations of the community.
- Assist development projects to move quickly during the recovery from COVID-19.
- Implement American Rescue Plan Infrastructure projects as quickly and efficiently as possible.
- Manage and Complete the revision to the Housing Needs Analysis.
- Manage the Central Talmadge Plan Transportation and Growth Management Grant.
- Continue to work with Monmouth on the Monmouth-Independence Trolley Pilot Project.

#### Summary:

Revenue is projected to be similar to last year but some large private development projects may exceed the amount budgeted. American Rescue Plan projects and other grant projects may increase revenue as well.

Anticipated development projects include:

- Lot 7 Development
- 60 + new housing units
- Installation of infrastructure and initial home construction in the Southwest Crossing Subdivision
- Construction on Station 203 (i.e. Independence Station)

#### BUDGET NARRATIVE FY 2023

#### Department:

Parks & Recreation

#### Department Mission:

Develop, sustain City parks and events to offer recreation opportunities for all Independence residents.

#### Status of Last Year's Goals:

• No goals were established for FY2022

#### This Year's Goals:

- Install a play structure in Sunset Meadows Park.
- Complete preliminary design work for the southern extension of the Willamette River Trail.
- Return summer events (Independence Days and Summer Series) to pre-covid levels and continue to formalize event operations.
- Explore further development and operational scenarios for Independence Sports Park.

#### Department:

Public Works

#### Department Mission:

Public Works' mission is to supply and maintain quality drinking water, sanitary sewer, transportation, storm and park systems and infrastructure capacity that meets the needs of the community, and the requirements of Federal and State regulatory agencies. Provide quality engineering services to assist with capital projects and private development.

#### Infrastructure Snapshot:

Public Works maintains the following infrastructure:

- Streets 38.7 miles of roadway (2021)
- Sanitary Sewer 30.9 miles gravity sewer, 13 sewer pump stations, 96-million-gallon facultative lagoon treatment plant (2021)
- Water 35.2 miles of water distribution, two well fields, 2.25 million gallons of water storage, two water treatment and booster pump systems (2015)
- Storm Sewer 11.3 miles of storm drainage piping (2005).

#### Status of Last Year's Goals:

#### **Administration**

- Maintain or increase level of service through innovation and training.
  - Ongoing Restructuring of work and tracking of work orders began in early 2022. Funding for ongoing departmental training in place. Coordination continuing with Polk County Regional Water Supply Planning team.
- Continue to support new commercial, industrial and residential development.
  - o Ongoing in all areas Masterplans will show where investment is necessary.

#### **Transportation**

- Update Transportation System Master Plan.
  - Project completed. Adopted in the fall of 2021.
- S. Main Street Overlay and ADA Improvements
  - Project completed.
- Continue to improve transportation system.
  - Ongoing Transportation system development charge methodology update started. Hoffman-Gun Club Safe Routes to School project design underway. F Street Bridge construction started.

#### Sewer

- Update Wastewater Facility System Master Plan.
  - Project completed. Adopted in the spring of 2022.
- Continue to improve sewer system and meet or exceed State of Oregon and Federal Regulations.

Ongoing - Recycled Water Use Facility completed. 9<sup>th</sup> Street Pump Station design completed. Treatment plant NPDES permit update completed.
 Sewer system development charge methodology update started. Developed 20-year wastewater capital improvement plan.

#### <u>Water</u>

- S. Main Street Waterline Replacement
  - $\circ$  Project completed.
- Continue to improve water system and meet or exceed State of Oregon and Federal Regulations.
  - Ongoing Pilot testing of Willamette Wellfield started. Finalizing Polk Well #4 design. Corrosion-pH study started. Water rights update work continuing. Water Master Plan update started.

#### Stormwater

- Continue to improve stormwater system and meet or exceed State of Oregon and Federal Regulations.
  - Ongoing Continuing coordination with Luckiamute Watershed Council. Continuing work on total maximum daily load requirements. Reviewing stormwater related issues and infrastructure in preparation for the Stormwater Master Plan update.

# <u>Parks</u>

- Continue to improve parks and connectivity using updated Park and Open Space Master Plan.
  - o Completed and Ongoing Riverview trail completed, and South River Trail grant will provide the necessary information to fully develop the project.

#### Other Budget Details:

- Reallocation of personnel services to better reflect the effort in each fund completed. Reflects the replacement of one FTE with an Operations Manager and the addition of one FTE utility worker to address staff shortages and department organizational needs.
- Repayment of all but one interfund loan scheduled in FY 22-23. This will remove potential barriers to funding opportunities from outside sources and free up needed funds for improvement projects.
- Current water and sewer projects focused on expanding the city's water resources, ensuring capacity for growth, and addressing aging infrastructure issues.
- Programing of high priority transportation projects from the newly adopted TSP in CIP for 2023 including Hoffman-Gun Club Road SRTS, 5<sup>th</sup> Street Bike Blvd (B27), 4<sup>th</sup> Street Circulation Study (S12), and SE Arterial Mt Fir Extension (R8).
- Programing of high priority wastewater projects from the newly adopted WWFSMP in CIP for 2023 including 9<sup>th</sup> St Pump Station (P1), WWTP Biosolids Removal (T2), and C Street Sewer Replacement (G5).
- Programing of high priority water projects from the existing WMP in CIP for 2023 including update to water master plan, update to water management and conservation plan, Water pH & Corrosion control study, Willamette Wellfield Joint Pilot Test, Polk Wellfield Well #4, and Independence-Monmouth Intertie.
- No stormwater projects included in CIP, but an update to the 2005 Storm Water Master Plan scheduled for 2024.
- Programming of park projects from the PRMP in CIP 2023 include Independence Sports Field (11.3F), South Riverview Park, Mt Fir Park (11.3D), Sunset Park (11.3G), and Pool House Improvements.

Fiscal Ye	Fiscal Year 2022-23									
FINANCIAL SUMM	IARY - RESOURCES									
TOTAL OF ALL FUNDS	Actual	Projected	Proposed Budget							
	2020-21	This Year 2022	Next Year 2022-23							
Beginning Fund Balance/Net Working Capital	9,437,002	10,059,171	12,806,917							
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	8,055,396	8,338,180	8,122,600							
Federal, State and All Other Grants, Gifts, Allocations and Donations	2,345,916	4,921,123	2,929,245							
Revenue from Bonds and Other Debt	3,805,037	901,700	0							
Interfund Transfers / Internal Service Reimbursements	5,541,795	4,574,221	2,869,688							
All Other Resources Except Property Taxes	821,433	1,361,523	875,630							
Property Taxes Estimated to be Received	2,694,587	2,869,000	2,978,320							
Total Resources	32,701,166	33,024,918	30,582,400							
Personnel Services	6,206,397	6,356,700	7,329,000							
Materials and Services	4,191,297	3,756,660	5,813,510							
Capital Outlay	3,419,011	3,370,040	4,191,250							
Debt Service	1,753,219	1,710,550	1,620,105							
Interfund Transfers	7,072,071	4,709,050	2,528,070							
Contingencies	0	0	8,146,632							
Special Payments	0	0	0							
Unappropriated Ending Balance and Reserved for Future Expenditure	10,059,171	13,121,917	953,833							
Total Requirements	32,701,166	33,024,918	30,582,400							

## City of Independence \* Fiscal Year 2022-23

\*Does not include Urban Renewal Agency funds

FINANCIAL SUMMARY - REQUIR	EMENTS BY ORGANIZATIONAL UNIT OR	PROGRAM *	
Name of Organizational Unit or Program			
FTE for that unit or program			
Administration	1,350,604	1,135,485	663,750
FTE	7.2	8.5	8.5
Court	68,835	68,485	53,995
FTE	0.8	0.5	0.5
Information Technology	189,787	208,640	136,250
FTE	1.0	1.0	1.0
Facilities Maintenance	0	0	186,900
FTE	-	1.3	1.3
Police	3,234,035	3,181,365	3,350,305
FTE	19.5	18.8	18.8
Library	534,536	581,505	605,450
FTE	4.7	5.2	5.2
Museum	122,072	179,505	211,700
FTE	1.5	1.5	1.5
Building Inspection	253,580	225,620	326,100
FTE	2.5	2.0	2.0
Economic Development	318,985	330,015	309,250
FTE	2.2	2.0	2.0
Community Development	166,895	180,740	230,350
FTE	1.3	1.5	1.5
Parks & Recreation	202,909	250,595	375,500
FTE	0.7	1.0	1.0
Pool	40,881	51,555	52,100
Non-Departmental / Non-Program-General Fund	3,714,300	3,182,227	1,668,600
General Fund Equipment/Vehicle Reserve	72,188	72,407	72,487
Building Repair/Replacement	562,784	1,000,838	651,838
Transportation	1,552,129	2,144,141	1,830,382
FTE	1.1	1.5	1.5
Economic Development Loan	751,715	681,721	705,221
Grants Fund	1,576,183	1,869,254	2,454,504
FTE	0	0	0.0
Tourism and Events	265,875	451,152	582,282
FTE	1.0	1.0	1.0

Total FTE	52.70	54.30	55.30
Total Requirements	32,701,166	33,024,918	30,582,400
Storm SDC	331,680	322,620	356,175
FTE	1.5	1.5	1.5
Storm Drain	846,473	1,025,789	972,655
Water SDC	508,717	250,694	208,253
FTE	4.0	4.0	4.5
Water	3,956,555	4,504,182	4,492,576
Sewer SDC	1,512,599	1,340,709	1,405,779
FTE	3.7	3.0	3.5
Sewer	6,758,913	5,174,806	5,379,094
Parks SDC	771,872	397,273	367,796
Transportation SDC	627,805	394,448	533,597
Capital Projects	466,392	1,735,402	285,502
MINET Debt	778,474	797,435	793,370
Special Assessment Loan	40,758	90,251	66,921
GO Bond	610,292	622,723	631,373
Parks Capital Reserve	341,440	418,412	449,412
Information Services Equipment	170,903	154,923	172,933

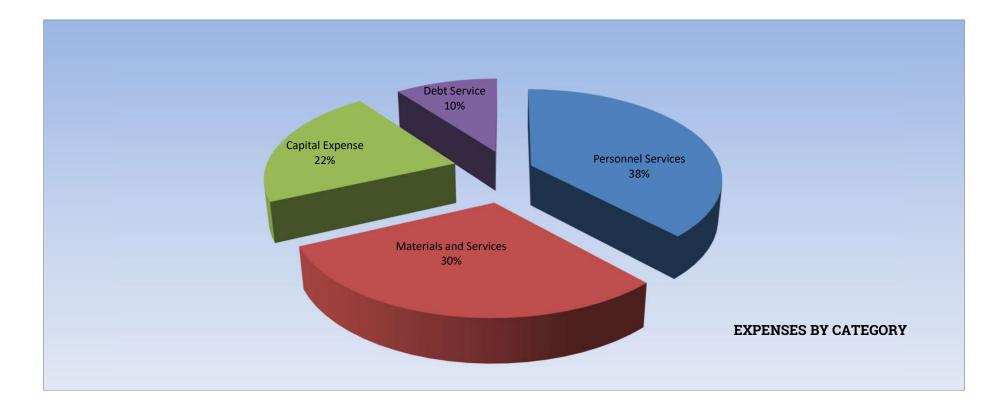
\*Does not include Urban Renewal Agency funds

## FYE 2023 Independence Budget

Fund/Department Uses	Act	ual	Budget 21/22		Budget 22/23	
Fund/Department Oses	19/20	20/21		Proposed	Approved	Adopted
Non-Departmental	4,212,816	3,714,300	2,385,020	1,668,600	0	0
Administration	1,353,008	1,350,604	1,313,500	663,750	0	0
Court	65,648	68,835	83,150	53,995	0	0
Information Technology	203,084	189,787	231,800	136,250	0	0
Facilities Maintenance	0	0	0	186,900	0	0
Police Department	3,177,618	3,234,035	3,523,390	3,350,305	0	0
Community Service - Library	503,757	534,536	559,750	605,450	0	0
Community Service - Museum	117,053	122,072	149,530	211,700	0	0
Bulding Inspection GF	255,634	253,580	276,470	326,100	0	0
Economic Development	432,617	318,985	330,350	309,250	0	0
Community Development	167,883	166,895	180,750	230,350	0	0
Parks	175,056	202,909	256,100	375,500	0	0
Pool	37,927	40,881	58,400	52,100	0	0
General Fund Total	10,702,101	10,197,419	9,348,210	8,170,250	0	0
G.O. Bond	399,910	610,292	395,670	393,320	0	0
Grants	0	1,576,183	2,800,436	2,454,504	1,209,759	1,209,759
Tourism and Events	290,198	265,875	280,615	582,282	193,632	193,632
Information Services	138,298	170,903	160,896	172,933	7,883	7,883
Building Repair/Replacement	533,176	562,784	656,444	651,838	315,838	315,838
Equipment/Vehicle Reserve	48,913	72,188	72,170	72,487	72,407	72,407
Economic Development Loans	46,318	751,715	661,003	705,221	556,721	556,721
Transportation	718,519	1,552,129	1,974,534	1,830,382	786,382	786,382
Transportation SDC	14,294	627,805	326,580	533,597	283,157	283,157
Capital Projects	0	466,392	2,061,500	285,502	35,402	35,402
Parks SDC	174,059	771,872	221,165	367,796	209,496	209,496
Parks Capital Reserve	161,187	341,440	553,075	449,412	398,412	398,412
Water	2,959,552	3,956,555	4,293,860	4,492,576	1,530,486	1,530,486
Water SDC	1,114,790	508,717	257,946	208,253	92,233	92,233
Sewer	6,124,968	6,758,913	5,464,033	5,379,094	2,769,834	2,769,834
Sewer SDC	946,001	1,512,599	1,253,676	1,405,779	1,234,108	1,234,109
Storm	612,139	846,473	899,458	972,655	316,955	316,955
Storm SDC	10,117	331,680	340,892	356,175	317,645	317,645
Special Assessment	27,942	40,758	46,279	66,921	62,306	62,306
Urban Renewal Debt	852,481	1,016,145	1,180,051	1,001,522	73,582	73,582
Urban Renewal Projects	713,799	2,152,156	1,918,348	2,292,418	2,051,418	2,051,418
MINET Debt	6,112,152	778,474	797,435	793,370	0	0
GRAND TOTAL	32,700,914	35,869,467	35,964,275	33,638,287	12,517,657	12,517,657

EXPENSES BY CATEGORY	Personnel Services	Materials and Services	Capital Outlay	Debt Service	TOTAL
General Fund Total	5,002,000	1,499,650	0	73,160	6,574,810
G.O. Bond	0	0	0	393,320	393,320
Tourism and Events	122,000	274,500	0	0	396,500
Information Services	0	150,000	15,000	0	165,000
Building Repair/Replacement	0	100,000	0	0	100,000
Equipment/Vehicle Reserve	0	0	72,000	0	0
Economic Development Loans	0	120,000	0	0	120,000
Transportation	455,000	541,000	13,750	0	1,009,750
Transportation SDC	0	25,000	81,000	0	106,000
Grants Fund	200,000	1,736,100	0	0	1,936,100
Capital Projects	0	0	250,000	0	250,000
Parks SDC	0	15,000	0	0	15,000
Parks Capital Reserve	0	0	217,250	0	217,250
Water	602,000	625,900	608,750	184,560	2,021,210
Water SDC	0	55,000	0	0	55,000
Sewer	601,000	524,500	2,919,750	147,750	4,193,000
Sewer SDC	0	25,000	0	0	25,000
Storm	347,000	121,860	13,750	0	482,610
Storm SDC	0	0	0	0	0
Special Assessment	0	0	0	27,945	27,945
Urban Renewal Debt	0	0	0	334,410	334,410
Urban Renewal Projects	0	0	0	0	0
MINET Debt	0	0	0	793,370	793,370
GRAND TOTAL	7,329,000	5,813,510	4,191,250	1,954,515	19,216,275

FUND BALANCE	FYE 21 EFB	FYE 22 est. EFB	Budge	t 22/23
COMPARISON			Proposed EFB	Approved EFB
General Fund Total	2,217,167	2,187,207	1,191,000	2,187,207
Grants	429,291	1,209,759	518,404	1,209,759
G.O. Bond	212,423	227,053	238,053	227,053
Tourism and Events	103,852	193,632	179,497	193,632
Information Services	37,893	7,883	7,933	7,883
Building Repair/Repla	404,100	315,838	551,838	315,838
Equipment/Vehicle Re	22,227	72,407	487	72,407
Economic Developme	524,996	556,721	585,221	556,721
Transportation	652,031	786,382	326,726	786,382
Transportation SDC	135,618	283,157	427,597	283,157
Capital Projects	(110,278)	35,402	35,502	35,402
Parks SDC	126,573	209,496	281,006	209,496
Parks Capital Reserve	242,412	398,412	232,162	398,412
Water	1,526,612	1,530,486	1,615,368	1,530,486
Water SDC	98,844	92,233	153,253	92,233
Sewer	1,688,976	2,769,834	686,798	556,018
Sewer SDC	1,073,649	1,234,109	1,380,779	1,234,108
Storm	374,889	316,955	293,689	316,955
Storm SDC	285,080	317,645	356,175	317,645
Special Assessment	12,816	62,306	38,976	62,306
Urban Renewal Debt	168,689	73,582	283,502	73,582
Urban Renewal Projec	1,918,108	2,051,418	1,526,913	2,051,418
MINET Debt	0	0	0	0
GRAND TOTAL	12,145,968	14,931,917	10,910,880	12,718,101





# Section 3 - Budget Detail



#### **General Fund**

The General Fund is the largest operating fund and supports governmental services. Primary general operating revenues are property taxes, state shared revenues, and franchise fees. Expenditures are "appropriated" by department, which is the type of service provided. Some services are partially or wholly for internal support, such as Information Technology, and are essential to maintaining smooth operations. Other governmental services are primarily external, such as Police.

In prior years "internal" services, which are services provided to other operating funds such as Water and Sewer were supported by "overhead transfers". The 2022/2023 budget begins the process of directly allocating personnel and a portion of other identifiable administrative cost to those funds that directly benefit from those services.

The Administration department provides services both internally and externally. External services in FY2023 support a seasonal warming center, the Chamber of Commerce, and the Homeless Alliance. This department also accounts for administrative and finance personnel training, dues, and memberships as well as the City's memberships in League of Oregon Cities, Mid-Willamette Council of Governments, etc.

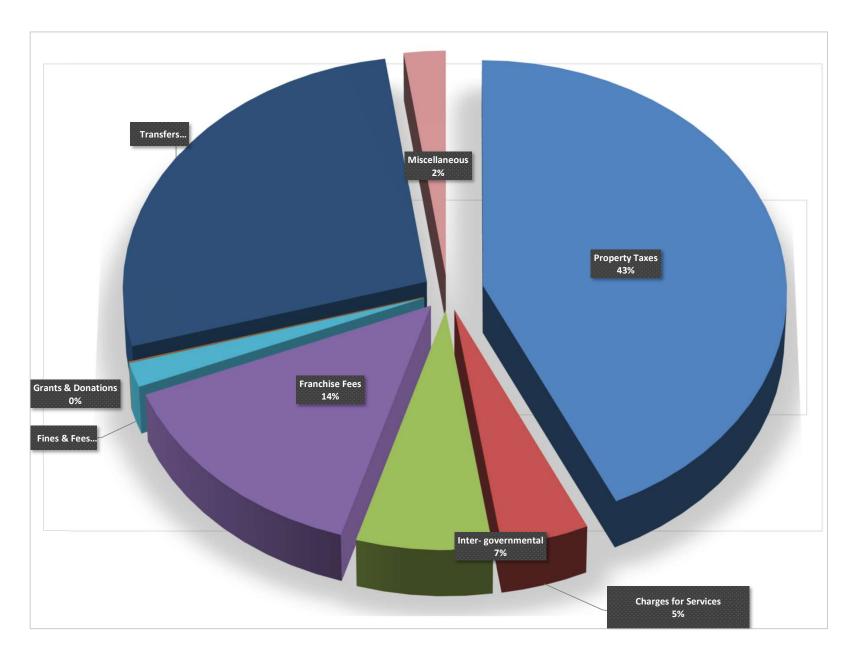
The Facilities Maintenance department is new in FY2023 and provides for janitorial and ICC building maintenance. In prior years these costs were allocated to all General Fund departments. Just prior to the COVID-19 shutdown in March 2020, janitorial services were provided through contract services. A portion of the facilities maintenance services are now also allocated to the other operating funds.

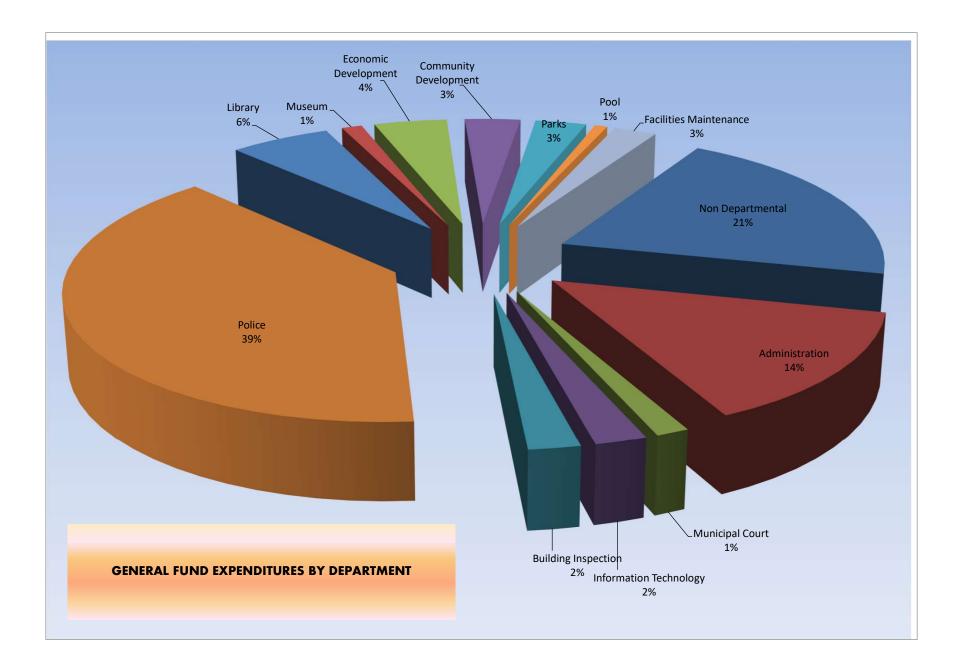
General Fund Combined	Ac	tual		FY 21/22			E	Budget 22/23	
			Adopted	9 Mo					
100	19/20	20/21	Budget	Actual	Est YE	% TD	Proposed	Approved	Adopted
Beginning Bal	1,805,103	3,260,893	2,001,513	2,217,167	2,217,167	111%	2,187,207	2,187,207	2,187,207
Overhead Allocation	NA	NA	2,644,840	0	0	0%	703,910	0	0
SOURCES									
Non Departmental	7,541,441	6,421,043	4,152,297	5,647,470	6,831,886	136%	4,751,623	0	0
Administration	387,991	50,818	25,860	71,523	83,820	277%	66,360	0	0
Court	195,468	116,216	158,600	92,563	116,535	58%	116,100	0	0
Information Technology	562	2,000	0	0	0		0	0	0
Facilities Maintenance	0	0	0	0	0		0	0	0
Police	145,770	138,817	140,500	70,911	132,000	50%	140,250	0	0
Comm. Svc Library	100,760	63,158	71,100	62,692	63,500	88%	62,500	0	0
Comm. Svc Museum	100	0	0	130	130	130	0	0	0
Parks	781	955	500	650	800	130%	800	0	0
Pool	0	0	0	0	0	0%	0	0	0
Building Inspection	330,366	132,213	145,000	104,432	126,900	72%	129,500	0	0
Economic Development	184,283	5,736	0	0	0		0	0	0
Community Development	9,476	5,570	8,000	435	3,000	5%	12,000	0	0
TOTAL SOURCES	8,896,998	6,936,526	4,701,857	6,050,806	7,358,571	129%	5,279,133	0	0
USES									
	051.022	1 407 122	2 205 020	745 102	005 030	210/	1.000.000		0
Non Departmental Administration	951,923	1,497,133	2,385,020	745,193	995,020	31% 67%	1,668,600	0 0	0
	1,353,008	1,350,604	1,313,500	880,613	1,135,485	60%	663,750	0	0
Court	65,648	68,835	83,150	49,707	68,485	<del>00%</del> 70%	53,995	0	0
Information Technology Facilities Maintenance	203,084 0	189,787 0	231,800	161,329 0	208,640 0	70% 0	136,250 186,900	0	0
Building Inspection	255,634	253,580	276,470	163,103	225,620	59%	326,100	0	0
Police	3,177,618	3,234,035	3,523,390	2,366,974	3,181,365	67%	3,350,305	0	0
Comm. Svc Library	503,757	534,536	559,750	434,936	581,505	78%	605,450	0	0
Comm. Svc Library Comm. Svc Museum	117,053	122,072	149,530	121,911	179,505	82%	211,700	0	0
Parks	175,055	202,909	256,100	153,579	250,595	60%	375,500	0	0
	1/3,030	202,309	230,100	103,019	230,395	0070	373,300	0	0

General Fund Combined	Ac	tual		FY 21/22			E	Budget 22/23	
			Adopted	9 Mo					
100	19/20	20/21	Budget	Actual	Est YE	% TD	Proposed	Approved	Adopted
Pool	37,927	40,881	58,400	43,577	51,555	75%	52,100	0	0
Economic Development	432,617	318,985	330,350	252,372	330,015	76%	309,250	0	0
Community Development	167,883	166,895	180,750	135,337	180,740	75%	230,350	0	0
TOTAL USES	7,441,208	7,980,252	9,348,210	5,508,631	7,388,530	59%	8,170,250	0	0
Ending Balance	3,260,893	2,217,167	0	2,759,341	2,187,207		0	2,187,207	2,187,207
Net Operational Gain Made (Su	ibsidy Needed								
Non Departmental	6,589,518	4,923,910	1,767,277	4,902,277	5,836,866	277%	3,083,023	0	0
Administration	(965,017)	(1,299,786)	(1,287,640)	(809,090)	(1,051,665)	63%	(597,390)	0	0
Court	129,820	47,381	75,450	42,856	48,050	57%	62,105	0	0
Information Technology	(202,522)	(187,787)	(231,800)	(161,329)	(208,640)	70%	(136,250)	0	0
Facilities Maintenance	(432,617)	(318,985)	(330,350)	(252,372)	(330,015)	76%	(309,250)	0	0
Police	(3,031,848)	(3,095,218)	(3,382,890)	(2,296,063)	(3,049,365)	68%	(3,210,055)	0	0
Comm. Svc Library	(402,997)	(471,378)	(488,650)	(372,244)	(518,005)	76%	(542,950)	0	0
Comm. Svc Museum	(116,953)	(122,072)	(149,530)	(121,781)	(179,375)	81%	(211,700)	0	0
Parks	(174,275)	(201,954)	(255,600)	(152,929)	(249,795)	60%	(374,700)	0	0
Pool	(37,927)	(40,881)	(58,400)	(43,577)	(51,555)	75%	(52,100)	0	0
Building Inspection	74,732	(121,367)	(131,470)	(58,671)	(98,720)	45%	(196,600)	0	0
Economic Development	(248,334)	(313,249)	(330,350)	(252,372)	(330,015)	76%	(309,250)	0	0
Community Development	(158,407)	(161,325)	(172,750)	(134,902)	(177,740)	78%	(218,350)	0	0

## **General Fund Revenues**

Property Taxes	Charges for Services	Inter- governmental	Franchise Fees	Fines & Fees	Grants & Donations	Transfers	Miscellaneous	Total
2,575,000	272,000	420,680	850,000	101,100	1,500	1,625,853	136,910	5,983,043





Non Departmental GF	Act	ual	A da a ta d	FY 21/22		Budget to		Budget 22/23	
900	40/00	20/24	Adopted Budget	9 Mo Actual		Est YE Variance	Dueneed	A manager of	A devete d
2011D052	19/20	20/21	Buugei	Actual	Est YE	variance	Proposed	Approved	Adopted
SOURCES	2 0 5 7 0 7 4	2 4 2 4 2 2 4	2 400 000	2 257 067	2 400 000		2 540 000		
400110 Real Property Tax	2,067,974	2,184,801	2,400,000	2,257,867	2,400,000	0	2,510,000	0	0
400115 Real Property Tax- Prior	59,334	59,426	60,000	46,848	60,000	0	65,000	0	0
400130 Marijuana Tax	70,447	70,216	50,000	39,079	70,000	20,000	70,000	0	0
TAXES	2,197,755	2,314,443	2,510,000	2,343,794	2,530,000	20,000	2,645,000	0	0
400500 Lic. And Permit	1,975	1,225	2,000	1,300	1,500	(500)	1,500	0	0
400510 Bus. Lic.	395	2,380	4,000	770	1,500	(2,500)	4,000	0	0
400530 Dog Lic.	9,693	11,744	10,000	7,610	9,000	(1,000)	10,000	0	0
CHARGES FOR SERVICE	12,063	15,349	16,000	9,680	12,000	(4,000)	15,500	0	0
400305 State Liquor	182,982	172,499	180,000	144,759	180,000	0	180,000	0	0
400310 State Cigs	10,286	9,200	7,400	6,451	7,680	280	7,380	0	0
400315 State Rev. Sharing	132,054	89,926	95,000	96,938	99,000	4,000	105,000	0	0
400330 Payment in Lieu	13,229	15,675	15,000	16,078	16,080	1,080	16,300	0	0
400812 CARES Act-Disaster Recovery	611,356	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES	949,907	287,300	297,400	264,226	302,760	5,360	308,680	0	0
400650 Franchise Fees - Television	29,427	34,751	20,000	26,834	28,000	8,000	20,000	0	0
400605 Elec. Franchise Fee	380,200	422,437	420,000	296,831	420,000	0	430,000	0	0
400610 Nat.Gas	79,315	80,545	82,000	88,626	88,625	6,625	80,000	0	0
400615 Tele Franchise Fee	35,054	28,591	30,000	33,418	35,000	5,000	30,000	0	0
400600 Data Franchise Fee	184,701	167,246	180,000	148,093	170,000	(10,000)	180,000	0	0
400620 Solid Waste Fran.	108,571	106,832	105,000	81,531	105,000	0	110,000	0	0
FRANCHISE FEES	817,268	840,402	837,000	675,333	846,625	9,625	850,000	0	0
400210 Interest on Receivables	959	271	500	204	220	(280)	500	0	0
400299 Interest	32,076	21,254	20,000	7,887	10,000	(10,000)	10,000	0	0
400758 Miscellaneous	9,502	6,286	21,000	1,768	37,000	16,000	0	0	0
450900 Interfund Capital Loans Repayment	9,609	9,563	9,515	9,516	9,515	0	511,393	0	0
MISCELLANEOUS REVENUES	52,146	37,374	51,015	19,375	56,735	5,720	521,893	0	0
470000 Transfers In	0	0	0	0	0	0	0	0	0
470010 Xfer In - Overhead/Allocations	3,094,855	2,498,190	0	1,983,631	2,644,840	2,644,840	0	0	0
470020 Xfer in Franchise Fees	366,389	389,468	406,385	322,145	409,640	3,255	410,550	0	0
470030 SDC Admin Fees	51,058	38,517	34,497	29,286	29,286	(5,211)	0	0	0
TRANSFERS IN	3,512,302	2,926,175	440,882	2,335,062	3,083,766	2,642,884	410,550	0	0
TOTAL SOURCES	7,541,441	6,421,043	4,152,297	5,647,470	6,831,886	2,679,589	4,751,623	0	0

Non Departmental GF	Act	ual		FY 21/22		Budget to		Budget 22/23	
900			Adopted	9 Mo		Est YE			
900	19/20	20/21	Budget	Actual	Est YE	Variance	Proposed	Approved	Adopted
470010 Xfer In - Overhead/Allocations	NA	NA	2,644,840	0	0		703,910	0	0
USES									
90050 Tranfers, Debt Service and Contingency									
850020 Chase Bank Loan-Principal (Museum)	0	48,791	61,560	61,558	61,560	0	62,810	0	0
851020 Chase Bank Loan-Interest (Museum)	4,032	12,700	11,580	6,102	11,580	0	10,350	0	0
870000 Disaster Recovery	16,891	24,812	0	0	0	0	0	0	0
970000 Transfer to Grants Fund	0	450,000	0	0	0		0	0	0
970000 Transfer to Urban Renewal Debt Service	426,250	423,720	422,630	316,973	422,630	0	211,940	0	0
970000 Transfer to T&E	75,000	75,000	25,000	18,750	25,000	0	0	0	0
970000 Transfer to IS Equp. Fund	50,000	50,000	50,000	37,500	60,000	(10,000)	82,500	0	0
970000 Transfer to Transportation-RoW Fee	153,750	166,110	164,250	131,810	164,250	0	0	0	0
970000 Transfer to Building Repair/Replacement Fund	50,000	50,000	10,000	7,500	60,000	(50,000)	110,000	0	0
970000 Transfer to GF Equipment/Vehicle Fund	50,000	50,000	50,000	37,500	50,000	0	0	0	0
970000 Transfer to Parks Capital Reserve	30,000	30,000	50,000	37,500	50,000	0	0	0	0
970000 Transfer to Water Fund for MINET Debt	96,000	116,000	90,000	90,000	90,000	0	0	0	0
890900 Interfund Loan	0	0	0	0	0	0	0	0	0
990000 Contingency/Reserve	0	0	1,450,000	0	0	1,450,000	1,191,000	0	0
Total Transfers, Debt Service and Contingency	951,923	1,497,133	2,385,020	745,193	995,020	1,390,000	1,668,600	0	0
TOTAL USES	951,923	1,497,133	2,385,020	745,193	995,020	1,390,000	1,668,600	0	0
Net Operational Gain Made (Subsidy Needed)	6,589,518	4,923,910	1,767,277	4,902,277	5,836,866		3,083,023	0	0

Administrati	on	Act	ual		FY 21/22		Budget to		Budget 22/23	
				Adopted	9 Mo		Est YE			
111		19/20	20/21	Budget	Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCES										
400730	Lien Search	6,275	5,875	6,000	4,400	6,800	800	6,000	0	0
402000	SDC Admin Fees	0	0	0	11,351	12,000	12,000	40,000		
400770	Rent - Parking lot	360	360	360	0	360	0	360	0	0
400772	Rent - City Buildings	1,562	1,117	0	273	275	275	0	0	0
400773	Rent - Water Tower	20,474	19,495	19,500	13,373	19,500	0	20,000	0	0
400800	Misc. Rev. (MERIT GRANT/HPC Grant)	165,804	0	0	0	0	0	0	0	0
400800	Misc. Rev.	3,770	176	0	334	335	335	0	0	0
400880	Sale of Surplus Property	3,635	2,337	0	3,051	3,050	3,050	0	0	0
400810	Reimbursment Rev.	186,111	21,458	0	38,741	41,500	41,500	0	0	0
	TOTAL SOURCES	387,991	50,818	25,860	71,523	83,820	57,960	66,360	0	0
USES										
	Personnel Services									
601000	5	510,336	526,755	590,000	385,003	500,000	90,000	230,000	0	0
604000	Benefits and Taxes	315,908	311,999	355,000	234,847	302,000	53,000	140,000	0	0
	Total Personnel Services	826,244	838,754	945,000	619,850	802,000	143,000	370,000	0	0
	Materials and Services									
610005	Advertising	1,456	2,616	3,000	730	1,500	1,500	3,000	0	0
	Bank Fees	37,271	38,165	39,000	35,270	45,000	(6,000)	11,250	0	0
	Donations & IGA Programs Support	8,000	14,000	12,000	13,500	13,500	(1,500)	20,500	0	0
	Dues and Memberships	18,686	20,992	23,000	17,570	21,000	2,000	23,000	0	0
	Emp. Recognition	5,979	5,436	7,000	6,348	7,000	0	7,500	0	0
	Insurance Property	2,235	2,662	2,800	2,699	2,700	100	2,800	0	0
	Insurance General and Bonds	4,365	3,655	4,000	4,902	4,905	(905)	5,000	0	0
610125	Insurance Auto	2,687	2,230	3,100	2,170	2,170	930	2,300	0	0
610215	Lic. And Permits	0	125	1,000	0	0	1,000	500	0	0
610245	Misc.	2,065	232,300	5,000	1,626	2,000	3,000	5,000	0	0
610255	Newsletter	9,175	6,488	6,000	4,512	4,800	1,200	0	0	0
610270	Nusiance Abatement	9,595	1,200	6,000	5,660	6,000	0	0	0	0
610515	Prop. Taxes	4,700	4,998	5,200	5,109	5,110	90	5,200	0	0
610575		24,206	21,009	25,000	17,000	19,000	6,000	19,000	0	0
610750	Training/Travel	9,104	3,780	12,000	3,327	9,000	3,000	12,000	0	0
	Admin Grants M&S	221,699	0	0	0	0	0	0	0	0
	OPERATIONS	361,223	359,656	154,100	120,423	143,685	10,415	117,050	0	0
617000	Contract and Professional Services	3,382	1,010	3,000	0	0	3,000	2,500	0	0
617050	Contract Srvc	16,838	13,422	23,500	18,345	30,000	(6,500)	15,000	0	0
617052	Janitorial	2,859	0	0	0	0	0	0	0	0

Administrati	on	Act	ual		FY 21/22		Budget to		Budget 22/23	
444				Adopted	9 Mo		Est YE			
111		19/20	20/21	Budget	Actual	Est YE	Variance	Proposed	Approved	Adopted
617400	Professional Services - Other Detail	17,281	14,825	20,000	7,358	20,000	0	15,000	0	0
617405	Professional Services-Audit	41,250	49,688	58,000	51,825	50,000	8,000	60,000	0	0
617455	Professional Services - Legal	19,511	14,747	30,000	10,749	20,000	10,000	20,000	0	0
	CONTRACT SERVICES	101,121	93,692	134,500	88,277	120,000	14,500	112,500	0	0
610605	Repairs Building	3,478	5,321	7,500	2,276	4,000	3,500	0	0	0
610625	Repairs Equip	2,067	1,799	2,000	824	1,500	500	1,500	0	0
	REPAIRS	5,545	7,120	9,500	3,100	5,500	4,000	1,500	0	0
610915	Utilities Elect.	18,297	18,023	20,000	15,341	20,500	(500)	15,000	0	0
610920	Utilities Garbage	418	388	500	288	400	100	400	0	0
610925	Gas	872	436	1,000	253	400	600	400	0	0
610965	Tele & Corp. IT	12,772	13,687	15,000	11,451	15,500	(500)	16,000	0	0
	UTILITIES	32,359	32,534	36,500	27,333	36,800	(300)	31,800	0	0
610285	Office Supplies	10,508	6,660	15,000	8,845	10,000	5,000	12,000	0	0
610000	General Supplies and Materials	4,652	4,356	2,500	5,101	9,500	(7,000)	4,500	0	0
610325	Postage	730	753	900	1,140	1,200	(300)	900	0	0
	SUPPLIES	15,890	11,769	18,400	15,086	20,700	(2,300)	17,400	0	0
610235	Mayor Council	5,787	2,976	7,500	2,027	2,800	4,700	7,500	0	0
610236	СМ	4,839	4,103	8,000	4,517	4,000	4,000	6,000	0	0
	MISCELLANEOUS EXPENSES	10,626	7,079	15,500	6,544	6,800	8,700	13,500	0	0
	Total Materials and Services	526,764	511,850	368,500	260,763	333,485	35,015	293,750	0	0
	TOTAL USES	1,353,008	1,350,604	1,313,500	880,613	1,135,485	178,015	663,750	0	0
Net Operation	nal Gain Made ( <mark>Subsidy Needed)</mark>	(965,017)	(1,299,786)	(1,287,640)	(809,090)	(1,051,665)		(597,390)	0	0

Court		Act	ual	Adopted	FY 21/22		Budget to Est YE		Budget 22/23	
116		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCES										
400400	Fines Fees and Forfeitures	18,316	9,578	15,000	20,849	22,000	7,000	18,000	0	0
400405	Traffic Fines	150,660	88,159	120,000	61,306	80,000	(40,000)	80,000	0	0
400406	Trafic Fines Surcharge	495	240	600	410	500	(100)	600	0	0
400410	Parking Fines	1,535	0	2,500	35	35	(2,465)	2,500	0	0
400340	Intergovernmental	1,140	0	500	0	0	(500)	0	0	0
400415	Misc. & Court Billing Fees	23,322	18,239	20,000	9,963	14,000	(6,000)	15,000	0	0
	TOTAL SOURCES	195,468	116,216	158,600	92,563	116,535	(42,065)	116,100	0	0
USES										
	Personnel Services									
601000		28,359	30,311	34,500	25,002	34,000	500	16,000	0	0
	Benefits and Taxes	15,398	16,211	21,000	13,817	18,500	2,500	8,000	0	0
	Total Personnel Services	43,757	46,522	55,500	38,819	52,500	3,000	24,000	0	0
			,			,	-,	_ ,		
	Materials and Services									
610075	Dues and Memberships	75	75	50	75	75	(25)	75	0	0
610115	Insurance General	197	161	300	308	310	(10)	320	0	0
610965	Utilities - Telephone	0	378	0	320	400	(400)	500		
610245	Misc.	11	94	100	93	100	0	100	0	0
610750	Training/Travel	726	23	1,000	200	1,000	0	3,000	0	0
	MISCELLANEOUS EXPENSES	1,009	731	1,450	996	1,885	(435)	3,995	0	0
617054	Contract Services - Judge	9,270	9,000	12,000	6,750	9,000	3,000	12,000	0	0
617400	Professional Services - Other Detail	3,397	1,580	3,500	1,603	2,000	1,500	3,500	0	0
617407	Professional Services - Legal	6,790	10,097	9,000	870	2,000	7,000	9,000	0	0
	CONTRACT SERVICES	19,457	20,677	24,500	9,223	13,000	11,500	24,500	0	0
610625	Repairs Equip	0	0	200	0	0	200	200	0	0
	REPAIRS	0	0	200	0	0	200	200	0	0
	Office Supplies	795	162	700	147	300	400	500	0	0
610325	Postage	630	743	800	522	800	0	800	0	0
	SUPPLIES	1,425	905	1,500	669	1,100	400	1,300	0	0
	Total Materials and Services	21,891	22,313	27,650	10,888	15,985	11,665	29,995	0	0
	TOTAL USES	65,648	68,835	83,150	49,707	68,485	14,665	53,995	0	0
		<u>·</u>	-					-		
Net Operation	al Gain Made ( <mark>Subsidy Needed</mark> )	129,820	47,381	75,450	42,856	48,050		62,105	0	0

Information <sup>•</sup>	Technology	Act	ual		FY 21/22		Budget to		Budget 22/23	
				Adopted			Est YE			
118		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCES								•	0	. 0
400750	IT Services Reimbursement	562	2,000	0	0	0	0	0	0	0
	TOTAL SOURCES	562	2,000	0	0	0	0	0		
USES										
	Personnel Services								0	0
601000	Salary	100,768	102,681	115,000	81,402	108,000	7,000	66,000	0	0
604000	Benefits and Taxes	61,007	62,387	73,000	51,054	67,500	5,500	40,000	0	0
	Total Personnel Services	161,775	165,068	188,000	132,456	175,500	12,500	106,000		
			-	-						
	Materials and Services								0	0
610000	Tools	0	59	500	337	400	100	500	0	0
610075	Dues and Memberships	372	345	400	480	480	(80)	400	0	0
610105	Insurance Property	551	657	700	666	670	30	700	0	0
610115	Insurance General	876	2,215	5,100	2,748	2,750	2,350	2,800	0	0
618083	Computer Equipment	15,966	7,121	14,000	13,413	14,000	0	12,000	0	0
610245	· · · ·	329	90	500	488	500	0	500	0	0
610750	Training/Travel	1,944	0	3,000	0	0	3,000	0	0	0
	MISCELLANEOUS EXPENSES	20,038	10,487	24,200	18,132	18,800	5,400	16,900	0	0
610053	Contract Srvcs IS	2,369	0	2,000	0	0	2,000	0	0	0
617050	Contract Svcs	3,252	3,631	4,500	2,229	3,500	1,000	3,500	0	0
617052	Janitorial	578	0	0	0	0	0	0	0	0
617400	Professional Services - Other Detail	2,872	0	1,000	0	0	1,000	0	0	0
617407	Professional Services - Legal	0	0	0	0	0	0	0	0	0
	CONTRACT SERVICES	9,071	3,631	7,500	2,229	3,500	4,000	3,500	0	0
610605	Repairs and Maint Building	504	1,074	900	443	900	0	0	0	0
	Repairs Equip	3,433	1,532	3,000	1,456	1,500	1,500	3,000	0	0
	REPAIRS & MAINTENANCE	3,937	2,606	3,900	1,899	2,400	1,500	3,000	0	0
610915	Utilities Elect.	4,574	4,506	5,000	3,898	5,000	0	3,000	0	0
610920	Utilities Garbage	105	97	150	72	100	50	50	0	0
610925	Gas	218	109	300	63	90	210	50	0	0
610965	Tele & Corp. IT	2,566	2,970	2,000	2,492	3,000	(1,000)	3,500	0	0
	UTILITIES	7,463	7,682	7,450	6,525	8,190	(740)	6,600	0	0
610285	Office Supplies	590	87	500	88	250	250	250	0	0
610325	Postage	210	226	250	0	0	250	0	0	0
	SUPPLIES	800	313	750	88	250	500	250	0	0
	Total Materials and Services	41,309	24,719	43,800	28,873	33,140	10,660	30,250		
									0	0
	TOTAL USES	203,084	189,787	231,800	161,329	208,640	23,160	136,250		
									0	0
Net Operation	al Gain Made (Subsidy Needed)	(202,522)	(187,787)	(231,800)	(161,329)	(208,640)		(136,250)	0	0

SECTION 3 - BUDGET DETAIL

Facilitie	s Maintenance	Act	ual		FY 21/22		Budget to		Budget 22/23	;
				Adopted			Est YE			
119		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	S									
0		0	0	0	0	0	0	0	0	0
	TOTAL SOURCES	0	0	0	0	0	0	0	0	0
USES										
	Personnel Service									
601000	Salary	0	0	0	0	0	0	89,000	0	0
604000	Benefits and Taxes	0	0	0	0	0	0	44,000	0	0
	Total Personnel Services	0	0	0	0	0	0	133,000	0	0
	Materials and Services									<b> </b>
	Advertising/Publicity	0	0	0	0	0	0	0	0	0
	Dues and Memberships	0	0	0	0	0	0	200	0	0
	Insurance General	0	0	0	0	0	0	2,000	0	0
	Licenses & Permits	0	0	0	0	0	0	2,000	0	0
	Training/Travel	0	0	0	0	0	0	1,000	0	0
610245		0	0	0	0	0	0	1,000	0	0
	MISCELLANEOUS EXPENSES	0	0	0	0	0	0	4,200	0	0
	Contract Services	0	0	0	0	0	0	24,850	0	0
	Professional Services	0	0	0	0	0	0	500	0	0
	CONTRACT SERVICES	0	0	0	0	0	0	25,350	0	0
	Equipment	0	0	0	0	0	0	3,000	0	0
	Operation Supplies	0	0	0	0	0	0	6,500	0	0
	Office Supplies	0	0	0	0	0	0	250	0	0
	SUPPLIES	0	0	0	0	0	0	9,750	0	0
610605	Repairs Building	0	0	0	0	0	0	12,600	0	0
	Repairs Equip	0	0	0	0	0	0	2,000	0	0
	REPAIRS	0	0	0	0	0	0	14,600	0	0
	Total Materials and Services	0	0	0	0	0	0	53,900	0	0
						-			-	
	TOTAL USES	0	0	0	0	0	0	186,900	0	0
Net Oper	ational Gain Made (Subsidy Needed)	0	0	0	0	0		(186,900)	0	0

Police [	Department	Act	ual		FY 21/22		Budget to		Budget 22/23	
212				Adopted			Est YE			
		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	S									
412301	Bullet Proof Vest Grant	674	0	0	0	0	0	0	0	0
412305	Cert Homeland Security Grant	11,984	0	0	0	0	0	0	0	0
412306	Cert Program (Non-Grant)	528	2,000	1,500	0	0	(1,500)	1,500	0	0
412355	Cert Equipment Grant	0	0	0	0	0	0	0	0	0
412311	Drug Enforcement Grant	0	0	0	0	0	0	0	0	0
412321	DUII Grant	2,862	0	0	0	0	0	0	0	0
412330	Distracted Driver Grant	1,739	0	0	0	0	0	0	0	0
413310	Bike Helmet Grant	0	0	0	0	0	0	0	0	0
413360	Ped Safety	729	0	0	0	0	0	0	0	0
413371	Seat Belt	1,537	0	0	0	0	0	0	0	0
	GRANTS	20,053	2,000	1,500	0	0	(1,500)	1,500	0	0
400280	CERT - Workers Comp	5,964	0	2,000	0	0	(2,000)	0	0	0
400270	SRO	103,426	101,539	106,250	51,943	106,250	0	112,000	0	0
	INTERGOVERNMENTAL	109,390	101,539	108,250	51,943	106,250	(2,000)	112,000	0	0
400535	Pound Fees	770	385	750	455	750	0	750	0	0
400540	Forfeiture/Impound	9	4	500	167	500	0	500	0	0
400545	UIV Impound	990	335	500	520	500	0	500	0	0
400760	Nuis. Abatement	1,285	250	2,500	5,960	6,000	3,500	0	0	0
400775	Evidence Service	20	0	0	0	0	0	0	0	0
415405	Police Clean Up	1	0	1,500	0	0	(1,500)	0	0	0
400758	Misc. Police Rev.	10,062	31,304	20,000	10,016	15,000	(5,000)	20,000	0	0
400558	Police Service Fee	0	0	0	0	0	0	0	0	0
400759	Gym Membership	3,190	3,000	3,000	1,850	3,000	0	3,000	0	0
400815	Return to Work Program	0	0	2,000	0	0	(2,000)	2,000	0	0
	MISCELLANEOUS	16,327	35,278	30,750	18,968	25,750	(5,000)	26,750	0	0
	TOTAL SOURCES	145,770	138,817	140,500	70,911	132,000	(8,500)	140,250	0	0
USES										
	Personnel Services									
601000		1,555,413	1,614,525	1,700,000	1,187,498	1,570,000	130,000	1,674,000	0	0
604000	Benefits and Taxes	1,083,787	1,076,213	1,225,000	814,260	1,050,000	175,000	1,085,000	0	0
	Total Personnel Services	2,639,200	2,690,738	2,925,000	2,001,758	2,620,000	305,000	2,759,000	0	0
	Materials and Services									
415405	Clean-Up Day	892	0	1,500	0	0	1,500	1,500	0	0

Police D	Department	Acti	ual		FY 21/22		Budget to		Budget 22/23	
040				Adopted			Est YE			
212		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
610005	Advertising	0	610	750	0	600	150	750	0	0
618015	Ammunition	412	5,883	6,500	6,354	6,500	0	4,500	0	0
610065	Donations	4,450	4,375	5,700	2,900	3,950	1,750	5,400	0	0
610075	Dues and Memberships	11,456	19,411	15,820	10,708	13,820	2,000	13,840	0	0
610105	Insurance Property	4,410	5,254	5,400	5,330	5330	70	5,400	0	0
610115	Insurance General	43,125	33,400	46,000	37,803	37805	8,195	40,000	0	0
610125	Insurance Auto	14,237	17,938	19,000	18,450	18450	550	19,000	0	0
610215	Lic. And Permits	0	460	1,200	165	1,000	200	1,200	0	0
610245	Misc.	1,096	1,123	3,500	1,043	3,500	0	3,500	0	0
450020	Programs	18,371	17,013	19,500	13,951	19,500	0	19,500	0	0
610575	Equipment Rent	8,420	10,426	9,000	5,416	7,000	2,000	7,140	0	0
618017	Special Investigations	8,294	7,138	9,000	1,948	5,500	3,500	9,000	0	0
610750	Training/Travel	16,819	17,844	10,000	8,122	15,500	(5,500)	17,300	0	0
618800	Uniforms	12,073	11,446	15,000	5,911	14,000	1,000	15,000	0	0
618010	Gym expenses	1,752	815	2,000	472	2,000	0	2,000	0	0
610088	Forfeiture	0	0	0	0	0	0	0	0	0
	MISCELLANEOUS EXPENSES	145,807	153,136	169,870	118,573	154,455	15,415	165,030	0	0
617050	Contract Srvc - Other	0	0	0	0	0	0	0	0	0
617058	Contract Srvc - RMS, Software	19,403	21,806	36,750	22,346	36,750	0	36,700	0	0
617051	Contract Services - Radio System	0	0	14,000	9,818	13,090	910	14,000	0	0
617053	Contract Srvcs - AXON	45,563	36,778	44,420	9,721	44,420	0	44,420	0	0
617052	Contract Servcs - Building	22,584	17,662	9,300	3,993	6,000	3,300	900	0	0
610057	Contract Services -911	114,065	114,584	113,770	83,312	113,770	0	124,230	0	0
617400	Professional Services - Other Detail	1,329	530	4,700	1,316	4,100	600	11,340	0	0
617407	Professional Services - Legal	1,216	2,765	4,000	1,370	3,750	250	5,000	0	0
616000	Recruitment Expense	0	3,181	3,000	2,207	3,000	0	7,125	0	0
	CONTRACT SERVICES	204,160	197,306	229,940	134,083	224,880	5,060	243,715	0	0
	Operating Supplies	11,406	9,732	15,000	3,435	15,000	0	15,500	0	0
618083	Police Equipment	27,849	41,451	32,500	10,545	25,500	7,000	20,000	0	0
	Fuel	24,712	19,680	28,000	16,848	27,000	1,000	29,400	0	0
610285	Office Supplies	6,234	4,905	7,000	5,011	6,630	370	9,060	0	0
610325	Postage	2,300	1,781	3,000	1,043	1,315	1,685	3,000	0	0
	OPERATING SUPPLIES	72,501	77,549	85,500	36,882	75,445	10,055	76,960	0	0
610600	Repairs other	0	120	0	0	0	0	0	0	0
610605	Repairs Building	3,910	5,279	5,000	2,080	5,000	0	0	0	0
610625	Repairs Equip	4,846	4,938	5,000	1,369	5,000	0	5,000	0	0
610685	Repairs Vehicles	26,598	19,439	18,750	11,977	18,750	0	18,750	0	0
	REPAIRS	35,354	29,776	28,750	15,426	28,750	0	23,750	0	0

Police D	Department	Act	ual		FY 21/22		Budget to		Budget 22/23	
212		19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
610915	Utilities Elect.	36,593	36,625	42,000	30,681	42,000	0	42,000	0	0
610920	Utilities Garbage	903	775	850	577	850	0	850	0	0
610925	Gas	1,745	872	2,500	505	770	1,730	900	0	0
610965	Tele	34,674	34,267	37,200	27,819	33,200	4,000	36,600	0	0
	UTILITIES	73,915	72,539	82,550	59,582	76,820	5,730	80,350	0	0
415401	Cert Non-Grant	5,684	496	1,780	670	1,015	765	1,500	0	0
412305	Cert Homeland Security Grant	0	12,495	0	0	0	0	0	0	0
412355	CERT Equip. Grant Expenses	997	0	0	0	0	0	0	0	0
	GRANT EXPENSES	6,681	12,991	1,780	670	1,015	765	1,500	0	0
	Total Materials and Services	538,418	543,297	598,390	365,216	561,365	37,025	591,305	0	0
	TOTAL USES	3,177,618	3,234,035	3,523,390	2,366,974	3,181,365	342,025	3,350,305	0	0
Net Ope	rational Gain Made (Subsidy Needed)	(3,031,848)	(3,095,218)	(3,382,890)	(2,296,063)	(3,049,365)		(3,210,055)	0	0

Commu	nity Services - Library	Act	ual		FY 21/22		Budget to		Budget 22/23	
- 10				Adopted			Est YE			
513		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	S									-
400709	Registration Fees (CCRLS)	77,363	59,266	60,000	60,221	61,000	1,000	60,000	0	0
400770	Misc. Library Revenue	6,777	3,892	11,000	2,471	2,500	(8,500)	2,500	0	0
	CHARGES AND MISCELLANEOUS REVEN	84,140	63,158	71,000	62,692	63,500	(7,500)	62,500	0	0
400771	Library Ready-to-read Grant	0	0	0	0	0	0		0	0
	Designated Library Donations	100	0	100	0	0	(100)	0	0	0
	Undesignated Donations	0	0	0	0	0	0	0	0	0
415430	MI Together / LSTA Grants	16,520	0	0	0	0	0	0	0	0
	DONATIONS AND GRANTS	16,620	0	100	0	0	(100)	0	0	0
	TOTAL SOURCES	100,760	63,158	71,100	62,692	63,500	(7,600)	62,500	0	0
USES										
	Personnel Services									
601000	Salary	257,639	287,612	270,000	222,739	292,000	(22,000)	303,000	0	0
604000	Benefits and Taxes	145,019	160,824	166,000	139,139	179,000	(13,000)	180,000	0	0
	Total Personnel Services	402,658	448,436	436,000	361,878	471,000	(35,000)	483,000	0	0
	Materials and Services									
	Advertising	514	0	1,000	0	0	1,000	1,000	0	0
	Bank Fees	0	0	100	0	100	0	100	0	0
	AV Materials	4,813	5,687	7,000	2,770	7,000	0	7,000	0	0
618032		19,242	20,098	30,000	13,618	27,000	3,000	30,000	0	0
	Periodicals	2,187	1,095	2,500	2,358	2,500	0	2,500	0	0
	Electronic Resources	725	1,033	2,500	2,492	2,500	0	2,500	0	0
	Donations	0	0	100	0	0	100	0	0	0
	Dues and Memberships	319	375	800	217	800	0	800	0	0
-	Insurance Property	4,039	4,743	4,900	5,142	5,145	(245)	5,200	0	0
	Insurance General	294	767	1,500	1,176	1,180	320	1,300	0	0
	Lic. And Permits	795	467	1,000	0	500	500	1,000	0	0
610245		329	97	500	0	0	500	500	0	0
	Programs	88	0	6,000	332	3,000	3,000	6,000	0	0
610575		952	3,952	3,700	843	3,700	0	3,700	0	0
	Training/Travel	251	250	3,000	2,013	2,150	850	4,500	0	0
610999	Grants Mat. & Srvc	2,970	0	0	0	0	0	0	0	0
0.170-5	MISCELLANEOUS EXPENSES	37,518	38,564	64,600	30,961	55,575	9,025	66,100	0	0
	Contract Srvc	4,700	3,349	4,500	2,240	4,500	0	4,500	0	0
	Contract Srvc. Janitorial	3,682	0	0	0	0	0	0	0	0
617054	Contract Services - Security	1,599	1,393	1,200	959	1,200	0	1,200	0	0

Commu	nity Services - Library	Act	ual		FY 21/22		Budget to		Budget 22/23	
513				Adopted			Est YE			
515		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
617400	Professional Services - Other Detail	1,161	140	500	0	500	0	500	0	0
	CONTRACT SERVICES	11,142	4,882	6,200	3,199	6,200	0	6,200	0	0
610000	General Supplies & Materials	0	267	5,000	0	5,000	0	5,000	0	0
618083	Lib. Equip	10,094	817	15,000	11,419	12,000	3,000	10,000	0	0
610285	Office Supplies	12,801	9,929	9,000	9,143	9,000	0	9,000	0	0
610290	Overdue Exp	36	0	150	81	150	0	350	0	0
610325	Postage	171	124	200	0	200	0	200	0	0
	SUPPLIES	23,102	11,137	29,350	20,643	26,350	3,000	24,550	0	0
610605	Repairs Building	12,105	15,010	5,000	4,166	5,000	0	5,000	0	0
610625	Repairs Equip	387	407	1,000	0	1,000	0	1,000	0	0
	REPAIRS	12,492	15,417	6,000	4,166	6,000	0	6,000	0	0
610915	Utilities Elect.	8,665	7,117	10,000	6,319	8,000	2,000	9,000	0	0
610920	Utilities Garbage	1,618	1,235	1,800	1,010	1,300	500	1,800	0	0
610925	Gas	2,478	3,404	2,300	3,118	2,300	0	4,000	0	0
610965	Tele	4,084	4,344	3,500	3,642	4,780	(1,280)	4,800	0	0
	UTILITIES	16,845	16,100	17,600	14,089	16,380	1,220	19,600	0	0
	Total Materials and Services	101,099	86,100	123,750	73,058	110,505	13,245	122,450	0	0
	TOTAL USES	503,757	534,536	559,750	434,936	581,505	(21,755)	605,450	0	0
Net Oper	rational Gain Made ( <mark>Subsidy Needed)</mark>	(402,997)	(471,378)	(488,650)	(372,244)	(518,005)		(542,950)	0	0

Commu	nity Services - Museum	Act	ual		FY 21/22		Budget to	E	Budget 22/23	
				Adopted			Est YE			
514		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	\$							-		
440101	Museum Grants	0	0	0	0	0	0	0	0	0
440150	Museum Donations	100	0	0	130	130	130	0	0	0
	TOTAL SOURCES	100	0	0	130	130	130	0	0	0
USES										
	Personnel Service									
	Salary	64,266	67,841	76,000	59,932	89,000	(13,000)	107,000	0	0
604000	Benefits and Taxes	30,467	30,821	38,000	34,571	51,000	(13,000)	58,000	0	0
	Total Personnel Services	94,733	98,662	114,000	94,503	140,000	(26,000)	165,000	0	0
	Materials and Services									
	Advertising/Publicity	531	1,251	1,800	865	1,800	0	2,000	0	0
	Dues and Memberships	328	371	500	118	450	50	400	0	0
610105	Insurance Property	1,911	2,662	3,000	3,269	3,270	(270)	3,400	0	0
610115	Insurance General	208	324	80	283	285	(205)	300	0	0
610215	Licenses & Permits	1,150	0	1,200	0	1,200	0	1,200	0	0
610750	Training/Travel	110	15	800	110	500	300	4,000	0	0
610245		36	0	800	2,184	2,200	(1,400)	800	0	0
	MISCELLANEOUS EXPENSES	4,274	4,623	8,180	6,829	9,705	(1,525)	12,100	0	0
617050	Contract Services	5,131	4,281	5,500	2,503	3,000	6,000	6,000	0	0
617400	Professional Services	1,311	2,860	1,000	0	500	500	1,000	0	0
	CONTRACT SERVICES	1,311	2,860	6,500	0	500	6,000	7,000	0	0
	Programs	642	0	1,000	0	1,000	0	1,000	0	0
450030	Exhibit Development & Maint	2,449	807	4,000	1,249	4,000	0	4,000	0	0
	Equipment	333	1,844	4,000	2,946	4,000	0	7,000	0	0
610000	Operation Supplies	0	0	500	78	500	0	500	0	0
610285	Office Supplies	1,552	341	800	2,275	3,000	(2,200)	1,100	0	0
610305	Events	0	0	500	0	500	0	500	0	0
	Grants Materials & Services	0	0	0	0	0	0	0	0	0
610325	Postage	0	81	150	1,003	1,050	(900)	1,000	0	0
	SUPPLIES	4,976	3,073	10,950	7,551	14,050	(3,100)	15,100	0	0
	Repairs and Maintenance	138	0	0	0	0	0	0	0	0
610605	Repairs Building	316	2,320	4,500	2,701	4,000	500	5,000	0	0
610625	Repairs Equip	138	258	300	5	300	0	300	0	0
	REPAIRS	592	2,578	4,800	2,706	4,300	500	5,300	0	0

Commun	nity Services - Museum	Actu	lal		FY 21/22		Budget to	B	udget 22/23	
514				Adopted			Est YE			
514		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
610915	Utilities Elect.	1,726	2,226	1,900	2,147	2,700	(800)	2,800	0	0
610920	Garbage	261	236	300	1,111	1,500	(1,200)	400	0	0
610925	Gas	2,268	1,805	1,500	3,328	2,000	(500)	2,200	0	0
610965	Tele	1,781	1,728	1,400	1,233	1,750	(350)	1,800	0	0
	UTILITIES	6,036	5,995	5,100	7,819	7,950	(2,850)	7,200	0	0
	Total Materials and Services	22,320	23,410	35,530	27,408	39,505	(3,975)	46,700	0	0
	TOTAL USES	117,053	122,072	149,530	121,911	179,505	(29,975)	211,700	0	0
Net Operation	ational Gain Made ( <mark>Subsidy Need</mark> e	(116,953)	(122,072)	(149,530)	(121,781)	(179,375)		(211,700)	0	0

Parks		Act	ual		FY 21/22		Budget to		Budget 22/23	
				Adopted			Est YE			
515		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	S									
400771	Rental Income-Parks	781	905	500	650	800	300	800	0	0
410807	Designated Park Donations	0	0	0	0	0	0	0	0	0
410809	Parks - Undesgnated	0	50	0	0	0	0	0	0	0
415424	Grant	0	0	0	0	0	0	0	0	0
	TOTAL SOURCES	781	955	500	650	800	300	800	0	0
USES										
	Personnel Services									
601000	Salary	35,411	34,733	44,000	28,209	39,500	4,500	112,000	0	0
604000	Benefits and Taxes	25,853	25,268	31,000	21,973	31,000	0	71,000	0	0
	Total Personnel Services	61,264	60,001	75,000	50,182	70,500	4,500	183,000	0	0
	Materials and Services									
	Insurance Property	1,993	2,342	2,500	2,365	2,365	135	2,600	0	0
	Insurance General	257	366	800	317	320	750	700	0	0
	Ins. Auto	2,286	2,250	2,400	2,378	2,380	20	2,600	0	0
610245		61	70	2,800	8	2,800	0	2,800	0	0
610750	Training/Travel	0	79	800	929	930	(130)	1,500	0	0
	MISCELLANEOUS	4,597	5,107	9,300	5,997	8,795	505	10,200	0	0
	Contract Srvc	54,751	52,096	64,000	44,094	64,000	0	64,000	0	0
	Prof. Srvc Eng.	350	400	2,500	0	2,500	0	5,000	0	0
	CONTRACT SERVICES	55,101	52,496	66,500	44,094	66,500	0	69,000	0	0
	Repairs Building	2,115	3,003	7,000	2,660	7,000	0	7,000	0	0
	Repairs Equip	2,895	6,575	8,000	2,279	8,000	0	8,000	0	0
610655	Repairs Ballfields	4,058	10,698	15,000	864	15,000	0	15,000	0	0
	Repairs Vehicles	1,548	1,176	3,500	1,377	3,500	0	3,500	0	0
610690	Flood Damage Repairs	0	0	0	0	0	0	0	0	0
610695	Boat Ramp Repair	0	0	0	0	0	0	0	0	0
	REPAIRS	10,616	21,452	33,500	7,180	33,500	0	33,500	0	0

Parks		Act	ual		FY 21/22		Budget to		Budget 22/23	
515		19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
610915	Utilities Elect.	17,492	17,341	18,000	13,226	18,000	0	19,000	0	0
610920	Utilities Garbage	3,157	2,380	5,000	2,884	5,000	0	5,000	0	0
610965	Utilities - Telephone/Fax/Paging	1,202	1,027	1,300	927	1,300	0	1,300	0	0
	UTILITIES	21,851	20,748	24,300	17,037	24,300	0	25,300	0	0
618083	Equip/ General Parks	18,563	17,525	30,000	15,529	30,000	0	30,000	0	0
610285	Office Supplies	232	438	1,000	863	1,000	0	1,000	0	0
	SUPPLIES	18,795	17,963	31,000	16,392	31,000	0	31,000	0	0
610800	Uniforms	854	885	1,000	871	1,000	0	1,200	0	0
618000	Operational Costs	1,978	24,257	15,500	11,826	15,000	500	16,000	0	0
618087	Fuel	0	0	0	0	0	0	6,300	0	0
	SPECIAL OPERATING COSTS	2,832	25,142	16,500	12,697	16,000	500	23,500	0	0
	Total Materials and Services	113,792	142,908	181,100	103,397	180,095	1,005	192,500	0	0
	TOTAL USES	175,056	202,909	256,100	153,579	250,595	5,505	375,500	0	0
Net Ope	rational Gain Made (Subsidy Needed)	(174,275)	(201,954)	(255,600)	(152,929)	(249,795)		(374,700)	0	0

Pool Su	pport	Act	ual		FY 21/22		Budget to		Budget 22/23	
540				Adopted			Est YE			
518		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	ES									
400800	Misc. Rev.	0	0	0	0	0		0	0	0
	TOTAL SOURCES	0	0	0	0	0		0	0	0
USES										
	Materials and Services									
610105	Insurance Property	849	997	1,200	1,014	1,015	185	1,200	0	0
610115	Insurance General	383	1,081	1,400	965	965	435	1,100	0	0
610215	Lic. And Permits	274	275	600	275	275	325	300	0	0
610245	Misc.	0	20	200	0	200	0	200	0	0
	MISCELLANEOUS EXPENSES	1,506	2,373	3,400	2,254	2,455	945	2,800	0	0
610050	Contract Srvc	22,500	19,000	25,000	25,000	25,000	0	25,000	0	0
	CONTRACT SERVICES	22,500	19,000	25,000	25,000	25,000	0	25,000	0	0
610600	Repairs and Maint.	142	150	2,000	25	2,000	0	2,000	0	0
610605	Repairs Building	0	794	2,000	97	2,000	0	2,000	0	0
610625	Repairs Equip	743	6,517	7,000	4,886	7,000	0	7,000	0	0
	REPAIRS	885	7,461	11,000	5,008	11,000	0	11,000	0	0
610915	Electric	2,090	1,529	2,800	1,708	1,800	1,000	2,000	0	0
610925	Gas	6,224	3,067	10,000	5,036	6,000	4,000	6,000	0	0
610965	Tele & Corp. IT	145	209	1,200	219	300	900	300	0	0
	UTILITIES	8,459	4,805	14,000	6,963	8,100	5,900	8,300	0	0
618083	Pool Supplies	4,577	7,242	5,000	4,352	5,000	0	5,000	0	0
	SUPPLIES	4,577	7,242	5,000	4,352	5,000	0	5,000	0	0
	Total Materials and Services	37,927	40,881	58,400	43,577	51,555	6,845	52,100	0	0
	TOTAL USES	37,927	40,881	58,400	43,577	51,555	6,845	52,100	0	0
Net Ope	rational Gain Made (Subsidy Needed)	(37,927)	(40,881)	(58,400)	(43,577)	(51,555)		(52,100)	0	0

Building Inspection Department	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
660	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCES									
401510 Building Permits	155,806	65,781	85,000	49,679	65,000	(20,000)	70,000	0	0
401513 Fire & Safety Permits	28,391	6,640	3,500	2,340	2,500	(1,000)	3,000	0	0
401514 Mechanical Permits	11,105	5,729	6,000	7,415	6,000	0	6,000	0	0
401516 Plan Check Fees	93,330	38,102	35,000	31,038	38,000	3,000	35,000	0	0
401517 Plumbing Permit Fees	41,119	15,051	15,000	13,705	15,000	0	15,000	0	0
401518 Sign Permits	615	710	500	255	400	(100)	500	0	0
401519 Building Code Fines	0	200	0	0	0	0	0	0	0
TOTAL SOURCES	330,366	132,213	145,000	104,432	126,900	(18,100)	129,500	0	0
1050									
USES									
Personnel Services			150.000						
601000 Salary	144,030	145,655	152,000	94,724	131,000	21,000	168,000	0	0
604000 Benefits and Taxes	85,034	89,803	98,000	54,777	73,500	24,500	136,000	0	0
Total Personnel Services	229,064	235,458	250,000	149,501	204,500	45,500	304,000	0	0
Materials and Services									
610075 Dues and Memberships	634	365	600	453	600	0	0	0	0
610105 Insurance - Property	551	657	750	666	670	80	750	0	0
610115 Insurance - General Liability	251	423	650	542	545	105	600	0	0
610125 Insurance - Auto	357	349	450	377	380		450	0	0
610215 Licenses and Permits	192	0	300	0	150	150	150	0	0
610750 Training/Travel	2,991	930	3,000	195	1,500	1,500	3,000	0	0
610245 Miscellaneous	768	395	2,000	327	400	1,600	800	0	0
MISCELLANEOUS	5,744	3,119	7,750	2,560	4,245	3,505	5,750	0	0
610285 Office Supplies	3,598	1,757	2,000	1,023	2,000	0	2,000	0	0
610325 Postage	210	255	200	37	75	125	200	0	0
SUPPLIES	3,808	2,012	2,200	1,060	2,075	125	2,200	0	0
610605 Repairs and Maintenance - Building	663	950	1,000	301	800	200	0	0	0
610625 Repairs and Maintenance - Equipment	244	283	800	176	500	300	800	0	0
610685 Repairs and Maintenance - Vehicles	0	33	800	0	500	300	800	0	0
REPAIRS	907	1,266	2,600	477	1,800	800	1,600	0	0

Building Inspection Department	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
660	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
610915 Utilities - Electric	4,574	4,506	5,000	3,835	5,000	0	4,800	0	0
610920 Garbage	105	97	120	72	100	20	50	0	0
610925 Gas	218	109	300	63	100	200	100	0	0
610965 Utilities - Telephone/Fax/Paging	4,589	3,405	3,500	2,494	3,500	0	2,600	0	0
UTILITIES	9,486	8,117	8,920	6,464	8,700	220	7,550	0	0
617052 Contract Services - Janitorial	578	0	0	0	0	0	0	0	0
617050 Contract Services	3,252	3,608	3,000	2,436	3,500	(500)	3,000	0	0
617400 Professional Services	2,795	0	2,000	605	800	1,200	2,000	0	0
CONTRACT SERVICES	6,625	3,608	5,000	3,041	4,300	700	5,000	0	0
Total Materials and Services	26,570	18,122	26,470	13,602	21,120	5,350	22,100	0	0
TOTAL USES	255,634	253,580	276,470	163,103	225,620	50,850	326,100	0	0
Net Operational Gain Made (Subsidy Needed)	74,732	(121,367)	(131,470)	(58,671)	(98,720)		(196,600)	0	0

Econon	nic Development	Act	ual		FY 21/22		Budget to	get to Budget 22/23				
				Adopted			Est YE					
670		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted		
SOURCE	ES											
400300	Intergovernmental	5,418	5,736	0	0	0	0	0	0	0		
400805	Donations & Grants	178,865	0	0	0	0	0	0	0	0		
400805	Misc. Rev.	0	0	0	0	0	0	0	0	0		
	TOTAL SOURCES	184,283	5,736	0	0	0	0	0	0	0		
USES												
	Personnel Services											
	Salary	156,231	155,588	159,000	124,310	166,000	(7,000)	176,000	0	0		
	Benefits and Taxes	98,339	89,827	100,000	74,420	99,000	1,000	98,000	0	0		
	Total Personnel Services	254,570	245,415	259,000	198,730	265,000	(6,000)	274,000	0	0		
						-						
	Materials and Services											
450020	Program Development	1,671	2,745	2,500	3,888	4,000	(1,500)	2,500	0	0		
610005	Advertising/Publicity	587	(42)	500	150	0	500	500	0	0		
610075	Dues and Memberships	3,470	2,089	3,000	3,439	3,000	0	3,000	0	0		
610105	Insurance Property	551	657	800	666	670	130	700	0	0		
610115	Insurance General Liab	445	390	600	694	695	(95)	700	0	0		
610245	Misc.	5,508	4,269	6,000	3,604	5,500	500	3,000	0	0		
610750	Training/Travel	4,365	0	5,000	150	2,750	2,250	4,000	0	0		
610999	Grants Mat. & Srvc	49,177	0	0	0	0	0	0	0	0		
	MISCELLANEOUS EXPENSES	65,774	10,108	18,400	12,591	16,615	1,785	14,400	0	0		
610400	Professional Services	57,988	40,674	40,000	30,183	37,000	3,000	10,000	0	0		
617050	Contract Services	43,256	11,942	0	2,436	0	0	0	0	0		
617052	Contract Services - Janitorial	578	0	0	0	0	0	0	0	0		
	CONTRACT SERVICES	101,822	52,616	40,000	32,619	37,000	3,000	10,000	0	0		
610605	Repairs Building	747	950	1,500	335	500	1,000	0	0	0		
610625	Repairs Equip	237	148	200	176	200	0	200	0	0		
	REPAIRS	984	1,098	1,700	511	700	1,000	200	0	0		

Econon	nic Development	Act	ual		FY 21/22		Budget to		Budget 22/23	
670		19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposod	Approved	Adopted
-	1			•			Variance	Proposed	Approved	Auopteu
610915	Utilities Elect.	4,574	4,506	5,000	3,835	5,000	0	5,000	0	0
610920	Garbage	104	97	150	72	100	50	50	0	0
610925	Gas	218	109	300	63	100	200	100	0	0
610965	Tele & Corp. IT	3,357	4,165	3,500	3,171	4,200	(700)	3,200	0	0
	UTILITIES	8,253	8,877	8,950	7,141	9,400	(450)	8,350	0	0
610285	Office Supplies	1,004	624	2,000	780	1,000	1,000	2,000	0	0
610325	Postage	210	247	300	0	300	0	300	0	0
	SUPPLIES	1,214	871	2,300	780	1,300	1,000	2,300	0	0
	Total Materials and Services	178,047	73,570	71,350	53,642	65,015	6,335	35,250	0	0
	TOTAL USES	432,617	318,985	330,350	252,372	330,015	335	309,250	0	0
Net Ope	rational Gain Made (Subsidy Needed)	(248,334)	(313,249)	(330,350)	(252,372)	(330,015)		(309,250)	0	0

Commu	nity Development	Act	ual		FY 21/22		Budget to		Budget 22/23	
680				Adopted			Est YE			
000		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
SOURCE	S									-
400760	Nuis. Abatement	0	0	0	0	0	0	6,000	0	0
400580	Development Fees	9,476	5,570	8,000	435	3,000	(5,000)	6,000	0	0
	TOTAL SOURCES	9,476	5,570	8,000	435	3,000	(5,000)	12,000	0	0
USES										
	Personnel Services									
601000		76,589	82,110	89,000	66,925	90,000	(1,000)	119,000	0	0
604000	Benefits and taxes	51,748	55,136	60,000	47,228	62,000	(2,000)	82,000	0	0
	Total Personnel Services	128,337	137,246	149,000	114,153	152,000	(3,000)	201,000	0	0
	Matariala and Convisoo									
	Materials and Services	1.014	4.245		1.614	4.650	(05.0)	2.000		
	Advertising/Publicity	1,011	1,245 0	800 200	1,644 82	1,650	(850)	2,000	0	0
	Dues and Memberships	0 551	657	700	666	200 670	0 30	200 700	0	0
	Insurance Property Insurance General Liability	594	322	600	818	820	(220)	900	0	0
	· · · · · · · · · · · · · · · · · · ·	0	0	000	010	0	(220)	6,000	0	0
	Nusiance Abatement	0	0		0	0	300		-	0
	Equipment Miss	-		300	590	600	(350)	500 250	0	0
	Misc. Training/Travel	358 175	159 704	250 750	590	600 750	(350) 0	900	0	0
610750	MISCELLANEOUS EXPENSES		-	3,600	-		-		-	0
047050		2,689	3,087		3,800	4,690	(1,090)	11,450	<i>0</i> 0	0
	Contract Srvcs	3,733	3,608 0	2,500	2,436	3,500 0	(1,000)	3,200	-	
	Contract Svcs- Maint & Janitor	578		0	0	÷	0	0	0	0
610400	Professional Services	21,685	12,302	15,000	7,835	10,000	5,000	5,000	0 0	0
610605	CONTRACT SERVICES Repairs Building	25,996	<i>15,910</i> 950	17,500	10,271	13,500	<i>4,000</i> 400	<i>8,200</i>	0	<u> </u>
	· · ·	747 237		800 500	318 176	400 400			0	0
610625	Repairs Equip REPAIRS		131 <i>1,081</i>	1,300	494	400 800	100 500	500 500	0	0
610915	Utilities Elect.	4,574	4,506	5,000	3,835	5,000	0	4,800	0	0
	Garbage	4,574	4,506 97	150	5,835	100	50	4,800	0	0
	Gas	218	109	200	63	100	100	150	0	0
	Tele & Corp. IT	3,884	3,404	3,000	2,274	3,500	(500)	3,000	0	0
010903	UTILITIES	3,884 <i>8,780</i>	<i>3,404</i> <i>8,116</i>	8,350	6,244	8,700	(350)	8,000	0	0
610285	Office Supplies	875	1,208	<u> </u>	334	800	(300)	900	0	0
	Postage	222	247	500	41	250	250	300	0	0
010325	SUPPLIES	1,097	1,455	1,000	375	1,050	(50)	1,200	0	0
	Total Materials and Services	39,546	29,649	31,750	21,184	28,740	3,010	29,350	0	0
		55,540	23,045	51,750		20,740	5,510			
	TOTAL USES	167,883	166,895	180,750	135,337	180,740	10	230,350	0	0
Net Oper	ational Gain Made ( <mark>Subsidy Needed)</mark>	(158,407)	(161,325)	(172,750)	(134,902)	(177,740)		(218,350)	0	0

SECTION 3 - BUDGET DETAIL

## **SPECIAL REVENUE FUNDS**

A special revenue fund is a fund that accounts for specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Grants Fund is also considered a special revenue fund; however, we chose to call it out separately due to its significance.

## **Transportation Fund**

The Transportation Fund is supported by State Gas Tax revenues. Gas tax revenues are restricted in how they can be expended, so we account for them in a stand-alone special revenue fund. The other large revenue source for this fund is from the State Fund Exchange Program. These funds are also restricted and are federal dollars that are programmed by the state, but unlike most federal dollars these funds are not subject to single audit.

All budgeted uses meet the restricted use criteria. For FY2023 there is a planned pavement condition study, a transfer of matching funds for completion of the F St. Bridge, and the payoff of several interfund loans, 2 of which are paying off early.

## **Economic Development Loan Fund**

The Economic Development Loan Fund's purpose is to support the business community of Independence. This fund provides low interest loans to businesses. Each year we budget for the possibility of providing a loan or loans and for awarding a façade grant.

## **Tourism and Events Fund**

For FY2023, the Tourism and Events Fund will be fully self-supporting for the first time since the fund was adopted in FY2014. Prior to being a stand-alone special revenue fund, the programs and activities were accounted for in the Parks department of the General Fund. Until FY 2023, this fund was subsidized by the General Fund and the Economic Development Loan Fund. It is now fully supported by lodging taxes and program sponsorships and donations.

The Parks Events budget line is primarily for the Summer Series. This includes a "talent coordinator" for booking concerts and for movie nights in the park. Programs include the winter event, the ever-popular Touch-A-Truck, downtown wreath program and matching funds for tourism grants.

Contract services are for support of RARE/VISTA interns and professional services are for a shared Polk tourism position.

In FY2023 the interfund loan from the General Fund will be paid in full, one year early.

Transportation Operating Fund	Act	ual	Adopted	FY 21/22		Budget to Est YE	Budget 22/23			
220	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted	
Beginning Bal	576,896	667,059	764,534	652,031	652,031	(112,503)	786,382	786,382	786,382	
SOURCES										
401301 Gas Tax	646,737	715,132	773,750	593,318	775,000	1,250	752,000	0		
401302 State Fund Exchange Program	0	0	268,000	407,291	407,290	139,290	250,000	0		
400600 Transfer In - Right-of-Way Fee Allocation	153,750	166,110	164,250	131,810	164,250	0	0	0		
400200 Investment Income	7,948	3,828	4,000	2,065	2,600	(1,400)	2,000	0		
400800 Miscellaneous Revenues	247	0	0	142,967	142,970	142,970	0	0		
412300 Grants	0	0	0	0	0	0	40,000	0		
TOTAL SOURCES	808,682	885,070	1,210,000	1,277,451	1,492,110	282,110	1,044,000	0		
JSES										
Personnel Services										
601000 Salary	50,548	50,448	58,000	38,134	51,000	7,000	275,000	0		
604000 Benefits and Taxes	50,348	43,486	55,000	33,990	45,000	10,000	180,000	0		
Total Personnel Services	100,800	<b>93,934</b>	113,000	72,124	<u>96,000</u>	10,000 17,000	455,000	0		
	100,800	55,554	115,000	72,124	50,000	17,000	433,000	0		
Materials and Services										
610285 Office Supplies	406	539	1,500	948	1,500	0	1,500	0		
SUPPLIES	406	539	1,500	948	1,500	0	1,500	0	(	
610075 Dues & Memberships	0	0	0	67	0	0	1,000	0		
610105 Insurance - Property	2,328	2,734	3,000	2,889	2,900	100	3,000	0		
610115 Insurance - General Liability	1,717	1,429	3,000	4,460	4,500	(1,500)	5,000	0		
610125 Insurance - Auto Liability	2,721	2,697	3,000	2,858	2,860	140	3,000	0		
610215 Licenses and Permits	13	36	500	0	500	0	500	0		
610750 Training/Travel	565	(261)	2,000	323	2,000	0	5,000	0		
610575 Rent	1,205	1,644	1,000	518	1,000	0	1,000	0		
413310 Traffic Safety Matching Grants	0	9,164	10,000	0	10,000	0	50,000	0		
610245 Miscellaneous	33	331	1,000	88	1,000	0	1,000	0		
MISCELLANEOUS	8,582	17,774	23,500	11,203	24,760	(1,260)	69,500	0	(	
610600 Repairs and Maintenance - Budget	1,006	0	0	0	0	0	0	0		
610605 Repairs and Maintenance - Building	0	155	1,000	591	1,000	0	2,000	0		
610625 Repairs and Maintenance - Equipment	5,638	11,081	15,000	4,879	15,000	0	15,000	0		
610665 Repairs and Maintenance - Roads	7,999	28,393	30,000	10,577	30,000	0	237,000	0		
610690 Flood Damage Repairs	0	0	0	0	0	0	0	0		
610675 Repairs and Maintenance - Utilities	18,122	6,265	20,000	1,107	10,000	10,000	15,000	0		
610685 Repairs and Maintenance - Vehicles	703	708	2,500	506	2,500	0	5,500	0		
REPAIRS	33,468	46,602	68,500	17,660	58,500	10,000	274,500	0		
610915 Utilities - Electric	81,871	77,481	85,000	54,101	75,000	10,000	81,000	0		
610920 Utilities - Garbage	837	876	1,000	669	1,000	0	1,200	0		
610965 Utilities - Telephone/Fax/Paging	1,964	1,886	2,000	1,492	2,000	0	3,000	0		

Transportation Operating Fund	Actu	ual	Adopted	FY 21/22		Budget to Est YE		Budget 22/23	
220	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
UTILITIES	84,672	80,243	88,000	56,262	78,000	10,000	85,200	0	0
617050 Contract Services - Budget	4,816	2,840	8,400	3,471	8,400	0	8,400	0	0
617052 Contract Services - Janitorial	225	0	0		0	0	0	0	0
617400 Professional Services - Other	12,122	3,343	0	225	225	(225)	32,000	0	0
617407 Professional Services - Legal	2,658	572	5,000	21	5,000	0	10,000	0	0
617435 Professional Services - Engineering	3,591	6,340	8,000	4,836	20,000	(12,000)	10,000	0	0
CONTRACT SERVICES	23,412	13,095	21,400	8,553	33,625	(12,225)	60,400	0	0
618083 Equipment/Operation Supplies	3,493	5,646	5,000	3,923	5,000	0	2,000	0	0
618087 Fuel	5,314	4,986	11,500	4,873	11,500	0	6,300	0	0
618230 Traffic Signs	2,592	4,606	6,500	1,402	6,500	0	10,000	0	0
618235 Traffic Paint	21,773	20,882	28,000	18,097	28,000	0	30,000	0	0
618800 Uniforms	954	885	1,400	1,051	1,400	0	1,600	0	0
OPERATIONS	34,126	37,005	52,400	29,346	52,400	0	49,900	0	0
Total Materials and Services	184,666	195,258	255,300	123,972	248,785	6,515	541,000	0	0
Capital Expense									
720500 Capital Expense - Vehicles	6,650	0	9,000	0	0	9,000	12,500	0	0
730000 Capital Expense - Equipment	3,072	5,000	190,000	0	190,000	0	1,250	0	0
751000 Capital Expense - Roads	0	0	495,000	489,816	495,000	0	0	0	0
Total Capital Expense	9,722	5,000	694,000	489,816	685,000	9,000	13,750	0	0
Transfers, Debt Service and Contingency									
850510 Capital Equipment Lease - Principal	4,715	0	0	0	0	0	0	0	0
851510 Capital Equipment Lease - Interest	108	0	0	0	0	0	0	0	0
890900 Interfund Capital Loans Repayments	30,166	44,804	44,590	44,586	44,590	0	84,995	0	0
970010 Transfer out - Overhead/Allocations	369,842	187,102	222,384	166,788	222,384	0	73,911	0	0
970000 Transfer out	15,000	370,500	0		0	0	0	0	0
970000 Transfer to Capital Projects Fund	0	0	0	0	0	0	250,000	0	0
970000 Transfer to IS Equp. Fund	0	0	7,500	5,625	7,500	0	10,000	0	0
970000 Transfer to Building R/R Fund	0	0	50,000	37,500	50,000	0	75,000	0	0
970040 Assessments	3,500	3,500	3,500	2,625	3,500	0	0	0	0
990000 Reserve for Vehicles & Equip Replacement	0	0	0		0	0	5,000	0	0
990000 Contingency	0	0	584,260	0	0	584,260	321,726	786,382	786,382
Total Transfers, Debt and Contingency	423,331	605,906	912,234	257,124	327,974	584,260	820,632	786,382	786,382
TOTAL USES		900,098	1,974,534	943,036	1,357,759	616,775	1,830,382	786,382	786,382
Ending Balance	667,059	652,031	0	986,446	786,382		0	0	0

Economic Development Loan Fund	Act	ual		FY 21/22		Budget to	Budget 22/23			
			Adopted			Est YE				
230	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted	
Beginning Bal	188,020	580,148	503,373	524,996	524,996	21,623	556,721	556,721	556,721	
SOURCES										
450010 Economic Development Loans	29,474	49,995	22,960	18,144	22,155	(805)	14,480	0	0	
450900 Interfund Loan Proceeds/Repay	103,681	117,961	132,170	132,169	132,170	0	131,520	0	0	
400200 Investment Interest	5,257	3,611	2,500	1,778	2,400	(100)	2,500	0	0	
415425 Grants	0	0	0	0	0	0	0	0	0	
400800 Miscellaneous Revenues	300,034	0	0	0	0	0	0	0	0	
TOTAL SOURCES	438,446	171,567	157,630	152,091	156,725	(905)	148,500	0	0	
USES										
Materials and Services										
415470 Façade Grant Program	0	0	20,000	0	0	20,000	20,000	0	0	
490000 Economic Development Loans	20,000	0	100,000	0	100,000	0	100,000	0	0	
610245 Miscellaneous	0	619	0	0	0	0	0	0	0	
610080 Investment Opportunities	26,318	5,000	130,000	0	0	130,000	0	0	0	
Total Materials and Services	46,318	5,619	250,000	0	100,000	150,000	120,000	0	0	
Transfers, Debt Service and Contingency										
890900 Interfund Loan	0	0	0	0	0	0	0	0	0	
970000 Transfer out - T&E Fund	0	25,000	25,000	18,750	25,000	0	0	0	0	
970000 Transfer out - Grants Fund	0	196,100	0	0	0		0	0	0	
990000 Contingency	0	0	386,003	0	0	386,003	585,221	556,721	556,721	
Total Transfers, Debt and Contingency		221,100	411,003	18,750	25,000	386,003	585,221	556,721	556,721	
TOTAL USES	46,318	226,719	661,003	18,750	125,000	536,003	705,221	556,721	556,721	
E dia Dalama										
Ending Balance	580,148	524,996	0	658,337	556,721		0	0	0	

Tourism and Events Fund	Act	ual	al FY 21/22 Budget to Adopted Est YE				Budget 22/23		
235	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	75,684	(49,635)	52,315	103,852	103,852	51,537	193,632	193,632	193,632
SOURCES									
415480 Donations / Sponsors (Summer Series)	24,746	13,651	10,000	29,927	30,000	20,000	26,650	0	0
415430 Grants	0	26,008	0	0	0	0	0	0	0
400125 Lodging Tax	10,767	156,193	150,000	153,610	190,000	40,000	240,000	0	0
400200 Investment Interest	150	18	300	329	550	250	1,000	0	0
400810 Royalites / Event Center	4,818	150	2,000	0	5,000	3,000	5,000	0	0
400771 Rent - Parks Use	(175)	1,225	1,000	3,105	3,300	2,300	2,000	0	0
415475 Miscellaneous	0	254	0	6,450	6,450	6,450	0		
415465 Independence Days	49,051	17,404	15,000	27,313	62,000	47,000	114,000	0	0
470000 Transfers In	75,000	100,000	50,000	37,500	50,000	0	0	0	0
400810 Reimbursement Revenue	522	607	0	0	0	0	0	0	0
TOTAL SOURCES	164,879	315,510	228,300	258,234	347,300	119,000	388,650	0	0
USES									
Personnel Services									
601000 Salary	50,600	52,190	59,000	43,321	59,000	0	72,000	0	0
604000 Benefits and Taxes	35,280	39,263	43,000	36,379	49,000	(6,000)	50,000	0	0
Total Personnel Services	85,880	91,453	102,000	79,700	108,000	(6,000)	122,000	0	0
	00,000	51,100		13,100	100,000	(0,000)	,000		
Materials and Services									
415465 Independence Days	78,163	18,639	50,000	28,998	63,050	(13,050)	114,000	0	0
415475 Winter Events	0	0	0	1,194	0	0	0	0	0
450010 Parks Events	68,587	27,429	25,000	26,305	26,045	(1,045)	60,000	0	0
450020 Programs	1,681	15,657	25,000	498	25,000	0	25,000	0	0
610005 Advertising/Marketing	11,547	2,175	15,000	11,012	15,000	0	15,000	0	0
610750 Traning & Travel	0	0	0	0	0	0	2,000		
610075 Dues and Memberships	1,409	382	1,500	903	1,500	0	1,500	0	0
610083 Equipment/Operation Supplies	3,014	1,109	5,000	319	5,350	(350)	5,000	0	0
610245 Miscellaneous	374	621	500	515	200	300	500	0	0
610285 Office Supplies	119	121	500	74	200	300	500	0	0
610325 Postage	0	114	0	0	0	0	0	0	0
610605 Repairs and Maint - Building	0	736	1,000	0	0	1,000	1,000	0	0
617058 Contract Services - Misc.	35,000	0	20,000	10,000	0	20,000	30,000	0	0
617400 Professional Services	1,221	400	20,000	5,620	10,000	10,000	20,000	0	0
Total Materials and Services	201,115	67,383	163,500	85,438	146,345	17,155	274,500	0	0

Tourism and Events Fund	Act	tual		FY 21/22		Budget to	Budget 22/23		
			Adopted			Est YE			
235	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Transfers, Debt Service and Contingency									
890900 Interfund Loan / Repayment	3,203	3,187	3,175	3,172	3,175	0	6,285	0	0
990000 Contingency	0	0	11,940	0	0	11,940	179,497	193,632	193,632
Total Transfers, Debt and Contingency	3,203	3,187	15,115	3,172	3,175	11,940	185,782	193,632	193,632
TOTAL USES	290,198	162,023	280,615	168,310	257,520	23,095	582,282	193,632	193,632
Ending Balance	(49,635)	103,852	0	193,776	193,632		0	0	0

#### **Grants Fund**

The Grants Fund was formed during the FY2021 supplemental budget process. The purpose of the fund is to provide better tracking and management of grants. In addition, having a stand-alone grants fund keeps grant activities out of operating funds. Since grants are considered one-time funding resources, keeping them separate allows us to better analyze and report on the City's true operating costs.

The major grant that we are currently expending on is the ARPA funds. The ARPA funds helped us to achieve a council goal established from the 2040 Vision to fund a communications manager position. For FY2022 and FY2023, the communications manager and grants accountant positions are half funded in the Grants Fund and half in the General Fund. The accountant position remains unfilled. Budgeted expenditures of ARPA funds in FY2023 are for youth programs, resident support programs, business support programs, the grants coordinator position, and matching funds for infrastructure projects.

The completion of the Trolley Grant project is expected in FY2023. This is a joint project with the City of Monmouth and has spanned over several years.

There are several grants that have been or are going to applied for, however they are not budgeted until they are secured or there is a high likelihood of receiving them. They are:

Oregon Parks and Recreation	For Sunset Meadows Playground
Travel Oregon	For tourism marketing and promotion
Community Development Block Grant	For New Food Bank Facility
Safe Routes to School	For pedestrian improvements to Monmouth St. and 5 <sup>th</sup> St.
Oregon Heritage Grant	For "Hello Independence" History

240 19/20 20/21 Budget 9 Mo Actual Est YE Variance Proposed Approved Ado	Grants Fund	Act	tual	I FY 21/22 Budget to Adopted Est YE						Budget 22/23		
SOURCES         Image         <	40	19/20	20/21	•	9 Mo Actual	Est YE		Proposed	Approved	Adopted		
Federal & State - Non-Deprendal         Image	eginning Bal	0	0	1,567,555	429,291	429,291	(1,138,264)	1,209,759		1,209,759		
Federal & State - Non-Deprendal         Image	OURCES											
412300 FEMA - Slom Damage         0         0         0         11,024         80,000         80,000         0         0           41231 CDBG - Housing Rehab         0         313,069         0												
412321 American Rescue Plan         0         0         1,088,781         1,140,782         1,140,000         0           412310 CDBG - Housing Rehab         0         313,059         0 </td <td></td> <td></td> <td></td> <td></td> <td>44.024</td> <td></td> <td>00.000</td> <td></td> <td></td> <td></td>					44.024		00.000					
412310 CDBG - MERIT       0       313,069       0       0       0       0       0         412311 CDBG - MERIT       0       322,933       0	6		-			,	80,000	-	-	0		
d12311 CDBG - MERT         0         32,033         0			-						-	0		
000812 Disaster Recovery - (COVID-19)         0         325,142         0         0         0         0         0         0         0           Community & Economic Development         0         14,000         0	5		,		-				-	0		
Community & Economic Development         0         <									-	0		
400805 ROI Grant         0         20,500         70,000         14,500         (55,500)         0         0         0           400800 Bradband Grant         0         168,787         0 </td <td></td> <td>0</td> <td>325,142</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		0	325,142	0	0	0	0	0	0	0		
400800 Bradband Grant         0         168,787         0         0         0         0         0         0         0         0           400810 USDA - Commendig Kitchen         0         51,118         0         48,402         48,402         48,402         0				-								
400810 USDA - Commercial Kitchen         0         51,118         0         48,402         48,402         48,402         0         0           414300 Community Services Grant         0 <td>400805 ROI Grant</td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td>-</td> <td>0</td>	400805 ROI Grant				,				-	0		
414300 Community Services Grant         0         0         0         500         500         500         0         0           414300 Census Grant         0	400800 Broadband Grant				-	-	-	-	-	0		
414350 i6 Grant         0         40,000         41,667         83,334         43,334         0         0           415400 Census Grant         0	400810 USDA - Commercial Kitchen	0	51,118	0	48,402	48,402	48,402	0	0	0		
415400 Census Grant       0	414300 Communtiy Services Grant		0	-				0	0	0		
415401 Business Oregon Grant         0         6,180         <	414350 i6 Grant	0	0	40,000	41,667	83,334	43,334	0	0	0		
415425 Trolley Grant         0	415400 Census Grant	0	0	0	0	0	0	0	0	0		
Police Grants         Image: Marcine Security Grant         Image: Marcine Sec	415401 Business Oregon Grant	0	6,180	0	0	0	0	0	0	0		
Police Grants         Image: Const Number of Security Grant         Image: Const	415425 Trolley Grant	0	0	0	0	0	0	0	0	0		
402301 BPV Grant       0       2,646       2,000       1,371       3,500       1,500       3,600       0         412321 DUIl Grant (ODOT)       0       2,325       1,000       2,270       2,270       1,270       0       0       0         412323 Speed Grant       0       0       0       993       995       995       0       0       0         412330 Distracted Driver Grant       0       3,318       2,000       2,801       2,800       800       0       0       0         41330 Distracted Driver Grant       0							0					
402301 BPV Grant       0       2,646       2,000       1,371       3,500       1,500       3,600       0         412321 DUIl Grant (ODOT)       0       2,325       1,000       2,270       2,270       1,270       0       0       0         412323 Speed Grant       0       0       0       993       995       995       0       0       0         412330 Distracted Driver Grant       0       3,318       2,000       2,801       2,800       800       0       0       0         41330 Distracted Driver Grant       0	412305 CERT Homeland Security Grant	0	0	15,000	28,819	34,145	19,145	39,145	0	0		
412321 DUIl Grant (ODOT)       0       2,325       1,000       2,270       2,270       1,270       0       0         412323 Speed Grant       0       0       0       993       995       995       0       0         412330 Distracted Driver Grant       0       3,318       2,000       2,801       2,800       800       0       0       0         413300 Distracted Driver Grant       0       0       100       0	-	0	2,646				1,500	3,600	0	0		
412323 Speed Grant       0       0       993       995       995       0       0         412330 Distracted Driver Grant       0       3,318       2,000       2,801       2,800       800       0       0         413310 Bike Helmet       0       0       100       0       0       1(10)       0       0       0         413360 Pedestrian Safety       0       1,894       2,000       1,741       1,740       (26)       0       0         413380 Traffic Safety       0       572       1,000       565       565       (435)       0       0         413380 Traffic Safety       0       0       0       0       0       0       0       0       0         415430 Polk County Cultural Grant       0       <	412321 DUII Grant (ODOT)	0			2,270		1,270		0	0		
412330 Distracted Driver Grant       0       3,318       2,000       2,801       2,800       800       0       0         413310 Bike Helmet       0       0       0       100       0       0       100       0       0       100       0       0       100       0       100       0       0       100       0 <td< td=""><td>· · · · ·</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td></td<>	· · · · ·	0						0	0	0		
413310 Bike Helmet       0       0       100       0       (100)       0       0       0         413360 Pedestrian Safety       0       1,894       2,000       1,741       1,740       (260)       0       0       0         412325 Seatbelt Grant       0       572       1,000       565       565       (435)       0       0       0         413380 Traffic Safety       0<		0	3.318	2.000	2.801	2.800		0	0	0		
413360 Pedestrian Safety       0       1,894       2,000       1,741       1,740       (260)       0       0         412325 Seatbelt Grant       0       572       1,000       565       565       (435)       0       0         413380 Traffic Safety       0       0       0       0       0       0       0       0       0         Parks & Recreation       0									0	0		
412325 Seatbelt Grant       0       572       1,000       565       565       (435)       0       0         413380 Traffic Safety       0 <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>. ,</td> <td>-</td> <td>-</td> <td>0</td>			-		-	-	. ,	-	-	0		
413380 Traffic Safety         0			,	-	,		. ,		-	0		
Parks & Recreation         Image: Community Services         Image: Co									-			
415430 Polk County Cultural Grant       0					Ŭ							
Community Services         Image: Co		0	0	0	0	0	-	0	0	0		
413320 Misc Library Grant       0       0       0       200       200       0       0       1         413340 Library OR Comm Foundation       0       0       0       0       16,000       16,0		, , , , , , , , , , , , , , , , , , ,			<u> </u>		-	0		0		
413340 Library - OR Comm Foundation       0       0       16,000		0	0	0	200	200	-	0				
413350 Library Ready-to-Read Grant         0         1,542         2,000         1,727         1,730         (270)         2,000         0           440101 Museum Grants         0         876         9,000         4,000         4,000         (5,000)         0         0         0           Miscellaneous         0         2.1         0         3,837         4,500         4,500         4,000         0         0         0         0           400200 Investment Income         0         646,100         0								-				
440101 Museum Grants         0         876         9,000         4,000         6,000         0         0         0           Miscellaneous         0         2         0         3,837         4,500         4,500         4,000         0         0         0         0           400200 Investment Income         0         646,100         0	•		-	-					0	0		
Miscellaneous         Image: Constraint of the second					,		· · · · · ·		-	0		
400200 Investment Income         0         21         0         3,837         4,500         4,500         4,000         0         0           470000 Transfers In         0         646,100         0<			0/0	9,000	4,000	4,000		0	0	0		
470000 Transfers In 0 646,100 0 0 0 0 0 0 0 0 0 0					2 0 2 7	4 5 0 0	-	4.000				
					,		,	,	-	0		
IUTAL SUURCES 0 1,576,183 1,232,881 1,321,199 1,439,963 207,082 1,204,745 0			,		-	-	-	-	-	0		
	TOTAL SOURCES	0	1,576,183	1,232,881	1,321,199	1,439,963	207,082	1,204,745	0	0		

# FYE 2022 Independence Budget

Grants Fund	Ac	tual		FY 21/22		Budget to		Budget 22/23		
			Adopted		Est YE					
240	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted	
USES										
Personnel Services										
21210-601000 Salary (PD OT & Hazard Pay)	0	0	44,000	39,669	55,700	(11,700)	0	0	0	
11110-601000 Salary & Benefits (Grants Administration)	0	0	255,000	24,550	95,000	160,000	200,000	0	0	
Total Personnel Services	0	0	299,000	64,219	150,700	148,300	200,000	0	0	
Materials and Services										
Federal & State - Non-Departmental										
610999 CDBG - MERIT	0	32,093	0	0	0	0	0	0	0	
610998 CDBG - Housing Rehab	0	173,592	0	0	0	0	0	0	0	
ů –	0	390	200,000	87,324	-	75,000		0	0	
612300 American Rescue Plan (ARPA) - Business Support 612301 American Rescue Plan (ARPA) - Resident Support	0	0	250,000	0	125,000 75,000	175,000	75,000 150,000	0	0	
612302 American Rescue (ARPA)- Infrastructure	0	0	500,000	0	100,000	400,000	1,300,000	0	0	
612301 Professional Services - Non-Grant	0	13,498	60,000	24,995	45,000	15,000	1,300,000	0	0	
615200 Technology Grants	0	13,498	00,000	5,000	43,000	13,000	0	0	0	
870000 Disaster Recovery (COVID-19)	0	291,633	0	3,000	0	0	0	0	0	
610690 FEMA - Storm Damage	0	82,986	0	0	0	0	0	0	0	
Community & Economic Development		82,980	0	0	0	0	0	0	0	
600800 Broadband Grant	0	206,381	0	0	0	0	0	0	0	
600810 USDA - Commercial Kitchen	0	105,310	0	0	0	0	0	0	0	
600805 ROI Grant	0	128,702	70,000	0	0	70,000	0	0	0	
614300 Community Services Grant	0	0	0,000	500	500	(500)	0	0	0	
614350 i6 Grant	0	26,268	50,000	15,000	50,000	0	0	0	0	
615400 Census Grant	0	1,678	0	0	0	0	0	0	0	
615401 Business Oregon-Economic Recovery	0	6,939	0	0	0	0	0	0	0	
615425 Trolley Grant	0	49,950	196,100	0	10,000	186,100	186,100	0	0	
Police Grants		45,550	150,100	Ŭ	10,000	100,100	100,100	<u> </u>	0	
612305 Police Homeland Security Grant	0	15,224	15,000	14,084	15,000	0	0	0	0	
612355 CERT Homeland Security Grant	0	6,831	0	388	68,295	(68,295)	5,000	0	0	
612321 DUII Grant (ODOT)	0	970	0	0	00,255	0	0	0	0	
613371 Seatbelt Grant	0	927	0	0	0	0	0	0	0	
613380 Traffic Safety Grant	0	284	0	0	0	0	0	0	0	
602301 BPV Grant	0	0	0	0	0	0	2,000	0	0	
612330 Distracted Driver Grant	0	2,202	0	0	0	0	0	0	0	
613360 Pedestrian Safety Grant	0	1,034	0	0	0	0	0	0	0	
Parks & Recreation		_, !				U				
615430 Polk County Cultural Grant	0	0	0	0	0	0	0	0	0	
Community Services							0			
641999 Museum Grants	0	0	4,000	3,060	4,000	0	0	0	0	
615420 Misc Library Grants	0	0	0	200	0	0	0			
615440 Library - OR Comm Foundation	0	0	0	13,877	16,000	(16,000)	16,000	0	0	
613350 Library Ready-to-Read Grant	0	0	2,000	0	0	2,000	2,000	0	0	

Grants Fund	Ac	tual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
240	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Total Materials and Services	0	1,146,892	1,347,100	164,428	508,795	838,305	1,736,100	0	0
Transfers, Debt Service and Contingency									
990000 Contingency	0	0	1,154,336	0	0	1,154,336	478,404	1,209,759	1,209,759
Total Transfers, Debt and Contingency	0	0	1,154,336	0	0	1,154,336	518,404	1,209,759	1,209,759
TOTAL USES	0	1,146,892	2,800,436	228,647	659,495	2,140,941	2,414,504	1,209,759	1,209,759
Ending Balance	0	429,291	0	1,521,843	1,209,759		0	0	0

#### **CAPITAL PROJECTS FUNDS – Governmental**

### **Transportation SDC Fund**

This fund accounts for the collection and expenditure of transportation system development charges (SDC's). SDC's are charged to developers to pay for the future impact that new developments have on infrastructure. SDC's are restricted on how they can be expended. This fund uses SDC's for the improvement or expansion of the transportation system that has been impacted by growth in residential, commercial, and industrial developments.

For FY2023 there is a planned SDC Study to inform the city about future transportation infrastructure requirements and what the rates should be to pay for current and future infrastructure needs. Capital expense for FY2023 is planned matching funds for grants to improve Hoffman & Gun Club Roads, SE Collector, 5<sup>th</sup> St bike lanes, and 4<sup>th</sup> St Circle Study.

#### **Capital Projects Fund**

The Capital Projects Fund was created to account for major transportation related projects. Support for this fund comes from grants and transfers from the Transportation and Transportation SDC Funds. The current F St Bridge project is expected to be completed in FY2023.

#### Parks SDC Fund

This fund accounts for the collection and expenditure of parks SDC's. Parks SDC's are restricted for parks improvements and expansion related to new residential developments.

The only planned expenditure for FY2023 is for the Sports Facility Feasibility Study.

#### Parks Capital Reserve

This fund was established to separate parks capital expenditures from the parks operating department of the General Fund. Expenditures are for shared public works vehicles and equipment and for capital projects that are not fully funded by parks system development charges.

Support for this fund comes from transfers from the Parks SDC and General Funds. Projects expenditures for FY2023 budget are S. Riverview Park expansion, Mt. Fir Park, Sunset Park, and the Pool House.

Transportation SDC Fund	Act	ual	Adopted	FY 21/22 Budget to dopted Est YE				Budget 22/23	
420	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	114,856	416,682	137,360	135,618	135,618	(1,742)	283,157	283,157	283,157
SOURCES									
400589 System Development Charges - Improvement	0	0	0	0	0	0	116,550	0	0
400590 System Development Charges - Reimbursement	238,271	143,627	150,000	227,291	240,000	90,000	0	0	0
400591 SDC Installment-Principal	25,411	38,222	23,320	7,751	11,735	(11,585)	23,885	0	0
400592 SDC Installment-Interest	2,947	27,826	13,900	3,881	6,295	(7,605)	12,335	0	0
400200 Investment Interest	5,522	1,448	2,000	825	800	(1,200)	800	0	0
450900 Interfund Loans/Repayments	43,969	0	0	0	0	0	96,870	0	0
TOTAL SOURCES	316,120	211,123	189,220	239,748	258,830	69,610	250,440	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	0	3,994	75,000	1,207	50,000	25,000	25,000	0	0
Total Materials and Services	0	3,994	75,000	1,207	50,000	25,000	25,000	0	0
Capital Expense									
751000 Capital Expense - Street System	0	0	0	0	0	0	81,000	0	0
Total Capital Expense	0	0	0	0	0	0	81,000	0	0
Transfers, Debt Service and Contingency									
890900 Interfund Loan & Repayment	0	300,601	0	0	0	0	0	0	0
970000 Transfer out - Capital Projects	0	150,000	50,000	0	50,000	0	0	0	0
970000 Transfer out - Urban Renewal Projects	0	25,000	0	0	0		0	0	0
970030 Transfer out - Admin Fees	10,794	9,092	8,666	8,666	8,666	0	0	0	0
970040 Assessments	3,500	3,500	3,500	2,625	2,625	875	0	0	0
990000 Contingency	0	0	189,414	0	0	189,414	427,597	283,157	283,157
Total Transfers, Debt and Contingency	14,294	488,193	251,580	11,291	61,291	190,289	427,597	283,157	283,157
TOTAL USES	14,294	492,187	326,580	12,498	111,291	215,289	533,597	283,157	283,157
	-								-
Ending Balance	416,682	135,618	0	362,868	283,157		0	0	0

Capital Projects Fund	Act	ual		FY 21/22		Budget to	E	Budget 22/23	
			Adopted			Est YE			
435	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	0	0	166,000	(110,278)	(110,278)	(276,278)	35,402	35,402	35,402
			-						
SOURCES									
415427 Grants	0	0	1,750,000	0	1,700,000	(50,000)	0	0	0
400200 Investment Interest	0	892	500	0	500	-	100	0	0
400800 Miscellaneous	0	0	0	180	180	180	0		
470000 Transfers In	0	465,500	145,000	71,250	145,000	-	250,000	0	0
TOTAL SOURCES	0	466,392	1,895,500	71,430	1,845,680	(49,820)	250,100	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	0	286,047	100,000	100,580	100,000	0	0	0	0
Total Materials and Services	0	286,047	100,000	100,580	100,000	0	0	0	0
Conital European									
Capital Expense	0	200 (22	1 (50,000	771 402	1 600 000	50.000	250.000	0	0
751000 Capital Expense - Street System	0	290,623 <b>290,623</b>	1,650,000	771,483	1,600,000	50,000 <b>50,000</b>	250,000	0	0
Total Capital Expense	0	290,623	1,650,000	771,483	1,600,000	50,000	250,000	0	0
Transfers, Debt Service and Contingency									
990000 Contingency	0	0	311,500	0	0	311,500	35,502	35,402	35,402
Total Transfers, Debt and Contingency	0	0	311,500	0	0	311,500	35,502	35,402	35,402
TOTAL USES	0	576,670	2,061,500	872,063	1,700,000	361,500	285,502	35,402	35,402
Ending Balance	0	(110,278)	0	(910,911)	35,402		0	0	0

Parks SDC Fund	Act	ual		FY 21/22		Budget to		Budget 22/23		
			Adopted			Est YE				
430	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted	
Beginning Bal	307,001	507,826	49,841	126,573	126,573	76,732	209,496	209,496	209,496	
SOURCES										
400589 System Development Charges - Improvement	0	0	0	0	0	0	138,480	0	0	
400590 System Development Charges - Reimbursement	343,005	173,696	150,000	258,528	270,000	120,000	0	0	0	
400591 SDC Installment-Principal	25,639	21,759	11,245	0	0	(11,245)	12,030	0	0	
400592 SCD Installment-Interest	47	16,891	8,080	0	0	(8,080)	7,290	0	0	
400200 Investment Interest	6,193	1,375	2,000	566	700	(1,300)	500	0	0	
415427 Grant	0	50,325	0	0	0	-	0	0	0	
TOTAL SOURCES	374,884	264,046	171,325	259,094	270,700	99,375	158,300	0	0	
USES										
Materials and Services										
617435 Professional Services - Engineering	36,785	0	40,000	233	40,000	0	15,000	0	0	
Total Materials and Services	36,785	0	40,000	233	40,000	0	15,000	0	0	
Capital Expense										
711100 Capital Expense - Parks System	3,305	0	0	0	0	0	0	0	0	
711200 Capital Expense - Ballfield Development	0	0	0	0	0	0	0	0	0	
752600 Master Plan	0	0	0	0	0	0	0	0	0	
Total Capital Expense	3,305	0	0	0	0	0	0	0	0	
Transfers, Debt Service and Contingency										
890900 Interfund Capital Loans & Repayment	43,969	425,526	14,715	14,714	14,715	0	71,790	0	0	
970000 Transfer out - Parks Capital Reserve	75,000	210,000	125,000	93,750	125,000	0	0	0	0	
970030 Transfer out - Admin Fees	15,000	9,773	8,062	8,062	8,062	0	0	0	0	
990000 Contingency	0	0	33,388	0	0	33,388	281,006	209,496	209,496	
Total Transfers, Debt and Contingency	133,969	645,299	181,165	116,526	147,777	33,388	352,796	209,496	209,496	
TOTAL USES	174,059	645,299	221,165	116,759	187,777	33,388	367,796	209,496	209,496	
	-,	· · · · · · · · · · · · · · · · · · ·	,_30	,	,	,-30	,	,		
Ending Balance	507,826	126,573	0	268,908	209,496		0	0	0	

Parks Capital Reserve	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
425	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	65,162	84,950	269,075	242,412	242,412	(26,663)	398,412	398,412	398,412
SOURCES									
470000 Transfers In	105,000	240,000	175,000	131,250	175,000	0	0	0	0
400200 Investment Interest	1,393	1,015	1,000	904	1,000	0	1,000	0	0
412300 Grant	74,582	15,475	108,000	0	0	(108,000)	50,000	0	0
TOTAL SOURCES	180,975	256,490	284,000	132,154	176,000	(108,000)	51,000	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	0	0	20,000	0	0		0	0	0
Total Materials and Services	0	0	20,000	0	0	0	0	0	0
Capital Expense									
752000 Capital Expense-Infrastructure	146,642	94,028	130,000	5,178	20,000	110,000	203,000	0	0
730000 Capital Expense-Equipment	3,072	5,000	130,000	0	0	130,000	14,250	0	0
740000 Capital Expense-Vehicles	6,650	0	9,000	0	0	9,000	0	0	0
Total Capital Expense	156,364	99,028	269,000	5,178	20,000	249,000	217,250	0	0
Transfers, Debt Service and Contingency									
850510 Equipment Lease - Principal	4,715	0	0	0	0	0	0	0	0
851510 Equipment Lease - Interest	108	0	0	0	0	0	0	0	0
990000 Reserve for Vehicles & Equip Replacement	0	0	0	0	0	0	5,000		
990000 Contingency	0	0	284,075	0	0	284,075	227,162	398,412	398,412
Total Transfers, Debt and Contingency	4,823	0	284,075	0	0	284,075	232,162	398,412	398,412
TOTAL USES	161,187	99,028	553,075	5,178	20,000	533,075	449,412	398,412	398,412
Ending Balance	84,950	242,412	0	369,388	398,412		0	0	0

#### **RESERVE FUNDS**

#### **GF Equipment and Vehicle Reserve Fund**

This fund was formed to reserve funds for the purchase of vehicles and equipment used in the provision of general government services. Expenditures for FY2023 are for the purchase and equipping of a police vehicle.

Note that for FY2022, though planned, there was no expenditure. This was due to supply chain issues and staff turnover in the police department.

The funding source for this fund is transfers from the General Fund.

#### **Building Repair & Replacement Fund**

This fund was formed for the purpose of reserving funds for major repairs, improvements and replacements of all city owned buildings. Expenditures for the FY2023 budget are repairs to the museum roof and foundation. We are also reserving each year for the replacement of the public works facility.

For FY2022 there will be a supplemental budget for the completion of the museum and for replacement of the library roof. The completion of the museum had been anticipated to be nearly complete in FY2021.

This fund is support by transfers from the General, Transportation, Water, Sewer, and Storm Drain Funds.

#### **Information Services Equipment Fund**

The purpose of this fund is to account for purchase and replacement of information and technology related equipment and software. This provides for centralized accounting and management of technology services and equipment replacement. Expenditures for FY2023 are for the many software subscriptions utilized by various departments and for the website redesign.

Funding for this fund is by transfers from the General, Transportation, Water, Sewer, and Storm Drain Funds.

GF Equipment/Vehicle Reserve Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
115	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Beginning Bal	20,585	21,945	22,070	22,227	22,227	157	72,407	72,407	72,407
SOURCES	50.000	50.000	50.000	27.500	50.000				
470000 Transfers In 400200 Investment Interest	50,000 273	50,000 243	50,000 100	37,500 115	50,000 180	0 80	0 80	0	0
450010 Loan Proceeds	0	0	0	0	0	0	0	0	0
400800 Miscellaneous Revenues	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	50,273	50,243	50,100	37,615	50,180	80	80	0	0
USES Capital Expense									
730000 Capital Expense - Equipment	0	0	0	0	0	0	22,000	0	0
740000 Capital Expense - Vehicles	48,913	49,961	50,000	0	0	50,000	50,000	0	0
Total Capital Expense	48,913	49,961	50,000	0	0	50,000	72,000	0	0
Transfers, Debt Service and Contingency									
990000 Contingency	0	0	22,170	0	0	22,170	487	72,407	72,407
Total Transfers, Debt and Contingency		0	22,170	0	0	22,170	487	72,407	72,407
TOTAL USES	48,913	49,961	72,170	0	0	72,170	72,487	72,407	72,407
Ending Balance	21,945	22,227	0	59,842	72,407		0	0	0

Building Repair/Replacement Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
215	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Beginning Bal	105,231	318,944	95,444	404,100	404,100	308,656	315,838	315,838	315,838
		/-			- ,				
SOURCES									
470000 Transfers In	95,000	205,000	210,000	157,500	260,000	50,000	335,000	0	0
400200 Investment Interest	1,889	2,837	1,000	1,622	1,800	800	1,000	0	0
400880 Sale of Surplus Property	0	0	350,000	327,208	327,208		0	0	0
400800 Miscellaneous	0	14,504	0	7,730	0		0	0	0
440100 Grants	0	21,499	0	0	7,730		0	0	
450010 Loan Proceeds	650,000	0	0	0	0	0	0	0	0
TOTAL SOURCES	746,889	243,840	561,000	494,060	596,738	35,738	336,000	0	0
USES									
Materials and Service									
610605 Repairs Building	0	0	31,000	16,823	31,000	0	100,000	0	0
617400 Professional Services	31,182	26,106	5,000	334	2,000	3,000	0	0	0
Total Materials and Services	31,182	26,106	36,000	334	2,000	34,000	100,000	0	0
Capital Expense	504.004	400 570	20.000	270.022	260.000	(222,000)			
730000 Capital Expense - Building	501,994	132,578	30,000	278,932	368,000	(338,000)	0	0 0	0
Total Capital Expense	501,994	132,578	30,000	278,932	368,000	(338,000)	0	U	0
Transfers, Debt Service and Contingency									
355000 Reserve for PW Facility	0	0	315,000	0	315,000		540,000	0	0
990000 Contingency	0	0	275,444	0	313,000	275,444	11,838	315,838	315,838
Total Transfers, Debt and Contingency	-	0	590,444	0	315,000	275,444	551,838	315,838	315,838
TOTAL USES		158,684	656,444	279,266	685,000	(28,556)	651,838	315,838	315,838
					,	(,)			
Ending Balance	318,944	404,100	0	618,894	315,838		0	0	0

Information Services Equipment Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
255	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	111,365	80,876	53,696	37,893	37,893	(15,803)	7,883	7,883	7,883
SOURCES									
400200 Investment Interest	309	27	200	0	30	(170)	50	0	0
400800 Misc (Hotel Equip Agreement)	0	0	2,000	0	2,000	0	5,000	0	0
470000 Transfers In	107,500	90,000	105,000	78,750	115,000	10,000	160,000	0	0
TOTAL SOURCES	107,809	90,027	107,200	78,750	117,030	9,830	165,050	0	0
USES									
Materials and Service									
618085 Software Subscriptions	119,961	115,559	120,000	93,448	120,000	0	150,000	0	0
Total Materials and Services	119,961	115,559	120,000	93,448	120,000	0	150,000	0	0
Capital Expense									
730000 Capital Expense - Equipment	18,337	17,451	35,000	27,040	27,040	7,960	15,000	0	0
Total Capital Expense	18,337	17,451	35,000	27,040	27,040	7,960	15,000	0	0
Transfers, Debt Service and Contingency									
990000 Contingency	0	0	5,896	0	0	5,896	7,933	7,883	7,883
Total Transfers, Debt and Contingency		0	5,896	0	0	5,896	7,933	7,883	7,883
TOTAL USES	138,298	133,010	160,896	120,488	147,040	13,856	172,933	7,883	7,883
Ending Balance	80,876	37,893	0	(3,845)	7,883		0	0	0

#### **DEBT SERVICE FUNDS**

#### **General Obligation (GO) Bond Fund**

The GO Bond Fund is used for the sole purpose of collecting property taxes used for the payment of the voter approved 2013 GO Bonds. Voters approved a maximum levy of \$1.25 per 1,000 of assessed value. The actual levy for 2022 was approximately \$0.70 per 1,000. For FY2023 it is estimated to be the same.

#### **Special Assessment Loan Fund**

This debt service fund is for the sole purpose of collecting assessments and paying the loan for the Ash Creek and Hoffman Rd. infrastructure improvements in the industrial area. Assessments are collected from the benefitting properties of the improvements. Payments are made annually to the Oregon Economic Development Department Special Public Works Fund Loan. This loan originated in January 2004 and will be paid in full in FY2024.

Two of the 3 benefiting industrial properties have paid their assessments in full. The loan for the portion of the project that benefitted the city is funded by transfers from the Transportation and Transportation SDC Funds and the Storm Drain and Storm SDC Funds.

#### **MINET Debt Service Fund**

This fund services the debt that the city (in partnership with the City of Monmouth) acquired for capital construction of MINET. The City of Independence pledged its water revenues for the security of the debt. MINET is obliged to the city for payment of the debt, however whenever MINET is unable to cover all their debt payments, the city's Water Fund provides a loan to MINET. The amount that the Cities of Independence and Monmouth have needed to loan to MINET has gone down significantly over the last couple of years. For FY2023 MINET has assured the cities that they will provide 100% of the debt service payments. We do not however, anticipate that MINET will begin payment on their promissory notes from the cities until some years in the future.

General Obligation Bond Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
310	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	120,091	157,711	199,342	212,423	212,423	13,081	227,053	227,053	227,053
SOURCES									
400110 Real Property Tax	420,928	438,536	415,500	388,449	398,000	(17,500)	393,320	0	0
400115 Real Property Tax- Prior	12,515	11,824	15,000	8,857	11,000	(4,000)	10,000	0	0
400200 Interest	4,087	2,221	1,500	1,075	1,300	(200)	1,000	0	0
TOTAL SOURCES	437,530	452,581	432,000	398,381	410,300	(21,700)	404,320	0	0
USES									
630030 2013 GO Bond Principal	235,000	240,000	245,000	0	245,000	0	250,000	0	0
631030 2013 GO Bond Interest	164,910	157,869	150,670	75,334	150,670	0	143,320	0	0
Total Transfers, Debt and Contingency	399,910	397,869	395,670	75,334	395,670	0	393,320	0	0
TOTAL USES	399,910	397,869	395,670	75,334	395,670	0	393,320	0	0
Ending Balance	157,711	212,423	235,672	535,470	227,053		238,053	227,053	227,053

Special Assessments Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
330	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	15,526	16,671	17,129	12,816	12,816	(4,313)	62,306	62,306	62,306
SOURCES									
400150 Special Assessments - Principal	10,375	7,060	11,350	58,510	58,510	47,160	3,401	0	0
400151 Special Assessments - Interest	4,586	2,958	3,700	4,822	4,825	1,125	1,114	0	0
400200 Investment Interest	126	69	100	88	100	0	100	0	0
470040 Transfers In Assessments	14,000	14,000	14,000	10,500	14,000	0	0	0	0
TOTAL SOURCES	29,087	24,087	29,150	73,920	77,435	48,285	4,615	0	0
USES									
Transfers, Debt Service and Contingency									
850100 OECDD SPWF Hoffman Principal	21,941	23,038	24,190	24,190	24,190	0	25,400	0	0
851100 OECDD SPWF Hoffman Interest	6,001	4,904	3,755	3,752	3,755	0	2,545	0	0
990000 Contingency	0	0	18,334	0	0	18,334	38,976	62,306	62,306
Total Transfers, Debt and Contingency	27,942	27,942	46,279	27,942	27,945	18,334	66,921	62,306	62,306
TOTAL USES	27,942	27,942	46,279	27,942	27,945	18,334	66,921	62,306	62,306
Ending Balance	16,671	12,816	0	58,794	62,306		0	0	0

MINET Debt Service Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
360	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	0	0	0	0	0	0	0	0	0
SOURCES									
400300 Intergovernmental Loan	329,846	157,714	100,000	89,960	90,000	(10,000)	0	0	0
450010 Loan Proceeds/Repayment	5,782,306	620,760	697,435	280,242	707,435	10,000	793,370	0	0
TOTAL SOURCES	6,112,152	778,474	797,435	370,202	797,435	0	793,370	0	0
USES									
Transfers, Debt Service and Contingency									
851211 MINET Debt Service Interest	344,423	298,474	500,000	150,202	500,000	0	510,000	0	0
851600 MINET Debt Service Principal	5,620,000	480,000	297,435	220,000	297,435	0	283,370	0	0
610001 MINET Debt Service Expense	147,729	0	0	0	0	0	0	0	0
Total Transfers, Debt and Contingency	6,112,152	778,474	797,435	370,202	797,435	0	793,370	0	0
TOTAL USES	6,112,152	778,474	797,435	370,202	797,435	0	793,370	0	0
Ending Balance	0	0	0	0	0		0	0	0

#### ENTERPRISE FUNDS (AKA UTILITY FUNDS)

#### Sewer Operating Fund

The Sewer Fund accounts for sewer operations and capital expenses, which are supported by user fees. Currently the sewer base rate for residential and commercial customers is \$54.12. The city is currently undergoing a rate study for sewer and water and does not anticipate a rate increase for FY2023.

The major difference in the proposed budget as compared to prior budgets is the increase in personnel services and materials & services which is offset by a significant decrease in overhead transfers to the General Fund. This is due to the direct allocation of administrative and operational support materials and services that were previously accounted for in the General Fund.

Other notable expenditures for FY2023 are in repairs and maintenance –funding for fence replacement, site cleanup, access road paving and rip rap at the Wastewater Treatment Plant. In miscellaneous contract services there is funding for TV inspection of sewer lines. In capital expenditures, there is a vehicle replacement, the cost of which is shared with Transportation, Parks, Water, and Storm. The large projects are the 9<sup>th</sup> St Pump Station capacity improvements, C St Sewer Line Replacement, and the beginning of biosolids removal from the lagoons, which is estimated to take 3 years to complete. Of significant note is that all the sewer system capital projects for FY2023 will not require any new loan funding.

# Sewer SDC Fund

This fund accounts for the collection and expenditure of sewer system development charges. Sewer SDC's are restricted for use on improvements and expansion of the sewer system. The only planned expenditure in the FY2023 budget is for an SDC rate study.

# Water Operating Fund

The Water Fund accounts for water operations and capital expenses, which are supported by user fees. Currently the water base rate for a residential unit is \$34.79 with a consumption rate of \$3.33 per unit. A unit of water is measured in cubic feet, and 1 cubic foot equals 7.4805 gallons. As noted in for the Sewer Fund, there is no anticipated rate increase for water in FY2023.

Also as noted in the sewer fund the major difference in the proposed budget as compared to prior budgets is the increase in personnel services and materials & services which is offset by a significant decrease in overhead transfers to the General Fund. This is due to the direct allocation of administrative and operational support materials and services that were previously accounted for in the General Fund. Other notable expenditures for FY2023 are in repairs and maintenance – for the south wellhouse cover replacements, south pump station roof, and LED lighting improvements. Repairs and maintenance – equipment budgets funds for equipment, well, booster pump maintenance and filter building equipment repairs. The increase in professional services – engineering is for a water conservation & management plan, a water rate study, a water PH study, and the Willamette wellfield pilot study. There is an increase in expenditures for meters for both new and replacement water meters. Capital expenditures for FY2023 are a share of the vehicle replacement, an Independence-Monmouth intertie design, and the Polk wellfield well projects.

# Water SDC Fund

This fund accounts for the collection and expenditure of water system development charges. Water SDC's are restricted to use for improvements and expansion of the water system. For FY2023 the proposed expenditures are for a water master plan update and a water SDC methodology update.

# **Storm Drain Operating Fund**

The Storm Drain Fund accounts for storm drainage operations and capital, which are supported by user fees. User fees are based on equivalent residential units (ERU's). One ERU is assessed for "Light intensity residential" and classified as a single-family residence, duplex, or triplex. All other structures are assessed one ERU per 3,250 sf of impervious surface. Impervious surface is defined as a hard-surfaced, man-made area that does not readily absorb or retain water, including but not limited to building roofs, parking and driveway areas, sidewalks, and paved recreational facilities. Currently the storm drain base rate is \$1.50 plus \$11.76 per EDU. There is no anticipated rate increase in FY2023.

Just as in the sewer and water funds, the major difference in the proposed budget as compared to prior years is the increase in personnel services and materials & services which is offset by a significant decrease in overhead transfers to the General Fund. This is due to the direct allocation of administrative and operational support materials and services that were previously accounted for in the General Fund. The only notable capital expense for FY2023 is the Storm Drain Fund's share of a replacement vehicle.

# Storm SDC Fund

This fund accounts for the collection and expenditure of stormwater system development charges. Storm SDC's are restricted to use for improvements and expansion of the stormwater drainage system. There are no planned expenditures for FY2023.

Sewer O	perating Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
510		19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Beginnin	g Bal	506,167	544,491	1,488,413	1,688,976	1,688,976	200,563	2,769,834	2,769,834	2,769,834
SOURCE										
	Sewer Billing	2,196,924	2,353,986	2,400,000	1,869,640	2,502,000	102,000	2,510,000	0	0
	Connection Fees	59,589	18,056	15,000	13,825	15,000	0	15,000	0	0
	Loan Proceeds	2,968,390	3,805,037	1,500,000	835,255	901,700	(598,300)	0	0	0
	Interfund Loan Proceeds/Repayment	15,482	30,193	59,620	59,617	59,620	0	81,760	0	0
	Investment Interest	575	1,496	1,000	4,664	6,000	5,000	2,000	0	0
	Miscellaneous Revenues	332	5,654	0	1,507	1,510	1,510	500	0	0
470000	Transfer from Sewer SDC	922,000	0	0	0	0	0	0	0	0
	TOTAL SOURCES	6,163,292	6,214,422	3,975,620	2,784,508	3,485,830	(489,790)	2,609,260	0	0
USES	Dama a mal Camila a									
004000	Personnel Services	252.064	247.274	270.000	104 740	245.000	25.000	264.000		
601000		252,964	247,374	270,000	184,719	245,000	25,000	361,000	0	0
604000	Benefits and Taxes	177,831	170,181	188,000	128,413	170,000	18,000	240,000	0	0
	Total Personnel Services	430,795	417,555	458,000	313,132	415,000	43,000	601,000	0	0
	Materials and Services									
610009	Bank Fees	0	0	0	0	0	0	11,250	0	0
	Dues and Memberships	456	342	1,000	115	1,000	0	2,600	0	0
	Insurance - Property	4,059	4,767	5,000	4,916	4,920	80	5,000	0	0
	Insurance - General Liability	8,331	7,846	8,500	6,550	6,550	1,950	7,000	0	0
	Insurance - Auto Liability	2,195	2,161	2,400	2,286	2,290	110	2,500	0	0
	Licenses and Permits	12,144	7,996	6,000	5,280	6,000	0	6,500	0	0
610575		1,205	1,644	1,200	518	1,600	(400)	1,700	0	0
	Training/Travel	3,644	159	4,000	521	4,000	0	5,000	0	0
	Miscellaneous	1,757	124	3,000	1,723	3,000	0	3,000	0	0
	MISCELLANEOUS	33,791	25,039	31,100	21,909	29,360	1,740	44,550	0	0
610285	Office Supplies	2,113	837	2,000	1,224	1,500	500	2,000	0	0
	Postage	3,649	3,648	5,000	3,301	5,000	0	6,000	0	0
	SUPPLIES	5,762	4,485	7,000	4,525	6,500	500	8,000	0	0
610605	Repairs and Maintenance - Building	418	5,105	5,000	2,543	5,000	0	6,000	0	0
	Repairs and Maintenance - Equipment	13,501	40,768	30,000	17,366	30,000	0	10,000	0	0
	Repairs and Maintenance - Lift Stations	0	0	0	0	0	0	20,000	0	0
610665	Repairs and Maintenance - Roads	4,507	5,924	5,000	2,646	5,000	0	0	0	0
610675	Reparis and Maintenance - Utilities	49,235	19,152	40,000	3,842	40,000	0	45,000	0	0
610685	Repairs and Maintenance - Vehicles	1,115	3,247	3,000	697	3,000	0	5,500	0	0
610695	Repairs and Maintenance - WWTP	0	0	0	0	0	0	193,000	0	0
	REPAIRS	68,776	74,196	83,000	27,094	83,000	0	279,500	0	0
610915	Utilities - Electric	32,928	39,149	40,000	34,936	46,500	(6,500)	48,000	0	0

Sewer Operating Fund	Actual FY 21/22 Buc				Budget to		Budget 22/23		
510	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
610920 Utilities - Garbage	837	875	1,000	669	900	100	1,200	0	0
610965 Utilities - Telephone/Fax/Paging	1,964	1,886	2,400	1,845	2,550	(150)	3,700	0	0
UTILITIES	35,729	41,910	43,400	37,450	49,950	(6,550)	52,900	0	0
610010 Agent Fees	495	495	550	0	550	0	650	0	0
617050 Contract Services - Budget	5,101	5,754	8,400	11,016	13,000	(4,600)	9,000	0	0
617052 Contract Services - Janitorial	225	0	0	0	0	0	0	0	0
617053 Contract Services - IS	0	0	500	0	0	500	0	0	0
617058 Contract Services - Misc.	0	0	2,000	0	0	2,000	19,900	0	0
617400 Professional Services	1,803	7,872	10,000	2,886	4,000	6,000	10,000	0	0
617407 Professional Services - Legal	3,757	3,641	10,000	4,061	7,000	3,000	10,000	0	0
617435 Professional Services - Engineering.	475,951	209,575	10,000	7,355	10,000	0	30,000	0	0
CONTRACT SERVICES	487,332	227,337	41,450	25,318	34,550	6,900	79,550	0	0
618025 Chemicals	24,630	19,531	30,000	16,955	30,000	0	30,000	0	0
618083 Equipment/Operation Supplies	8,026	7,936	14,500	5,443	11,000	3,500	2,000	0	0
618087 Fuel	5,321	5,371	7,000	4,947	7,000	0	7,900	0	0
618089 Lab Analysis	7,011	7,708	10,000	5,193	10,000	0	18,500	0	0
618800 Uniforms	1,029	930	1,400	1,195	1,400	0	1,600	0	0
OPERATIONS	46,017	41,476	62,900	16,778	29,400	33,500	60,000	0	0
Total Materials and Services	677,407	414,443	268,850	150,029	262,760	6,090	524,500	0	0
Capital Expense									
740000 Capital Expense - Vehicles	6,650	0	9,000	0	0	9,000	12,500	0	0
730000 Capital Expense - Equipment	3,072	110,000	0	0	0	0	1,250	0	0
753000 Capital Expense - Sewer System	3,417,302	2,704,370	382,000	12,021	200,000	182,000	1,406,000	0	0
753500 Capital Expense - Lagoon System	0	0	0	0	0	0	1,500,000	0	0
Total Capital Expense	3,427,024	2,814,370	391,000	12,021	200,000	191,000	2,919,750	0	0

Sewer Operating Fund	Act	ual		FY 21/22		Budget to	Budget to Budget 22/23		
510	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Transfers, Debt Service and Contingency									
850330 2013 Sewer Refunding Bond	105,000	80,000	80,000	0	80,000	0	85,000	0	0
850510 Equipment Lease-Principal	4,715	0	0	0	0	0	0	0	0
851330 2013 Sewer Refunding Bond-Interest	70,696	67,550	65,150	32,574	65,150	0	62,750	0	0
851510 Equipment Lease-Interest	16	0	0	0	0	0	0	0	0
890900 Interfund Capital Loans/Repayment	0	0	0	0	0	0	0	0	0
970000 Transfer out	40,000	65,000	0	0	0	0	0	0	0
970010 Transfer out - Overhead/Allocations	1,215,527	1,046,204	1,111,922	833,942	1,111,922	0	112,626	0	0
970000 Transfer to Urban Renewal Debt Service	0	0	0	0	0	0	105,970	0	0
970020 Transfer out - Franchise Fee	153,788	164,815	168,000	130,875	175,140	(7,140)	175,700	0	0
970000 Transfer to IS Equp. Fund	0	0	20,000	15,000	20,000	0	30,000	0	-
970000 Transfer to Building Repair/Replacement Fund	0	0	75,000	56,250	75,000	0	75,000	0	-
355000 Debt Reserve	0	0	125,780	0	0	125,780	125,780	0	-
990000 Reserve for Vehicles & Equipment Replacement	0	0	-	0	0	0	5,000	0	-
990000 Contingency	0	0	2,700,331	0	0	2,700,331	556,018	2,769,834	2,769,834
Total Transfers, Debt and Contingency		1,423,569	4,346,183	1,068,641	1,527,212	2,818,971	1,333,844	2,769,834	2,769,834
TOTAL USES	6,124,968	5,069,937	5,464,033	1,543,823	2,404,972	3,059,061	5,379,094	2,769,834	2,769,834
Ending Balance	544,491	1,688,976	0	2,929,661	2,769,834		0	0	0

Sewer SDC Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
515	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	1,733,301	1,190,706	979,916	1,073,649	1,073,649	93,733	1,234,109	1,234,109	1,234,109
SOURCES									
400589 System Development Charges - Improvement	0	0	0	0	0	0	107,970	0	0
400590 System Development Charges - Reimbursement	271,048	164,891	145,000	153,794	160,000	15,000	18,870	0	0
400591 SDC Installment-Principal	22,652	35,934	19,720	8,911	10,000	(9,720)	21,100	0	0
400592 SDC Installment-Interest	834	25,964	12,100	4,462	5,120	(6,980)	10,720	0	0
400200 Investment Interest	20,060	6,729	9,000	3,438	4,000	(5,000)	3,000	0	0
450900 Interfund Loans/Repayments	88,812	88,375	87,940	87,938	87,940	0	10,010	0	0
TOTAL SOURCES	403,406	321,893	273,760	258,543	267,060	(6,700)	171,670	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	12,112	86,638	100,000	52,339	100,000	0	25,000	0	0
Total Materials and Services	12,112	86,638	100,000	52,339	100,000	0	25,000	0	0
Capital Outlay									
752000 Capital Expense - Sewer System	0	0	0	0	0	0	0	0	0
752600 Master Plan	0	0	0	0	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0	0	0	0	0
Transfers, Debt Service and Contingency									
890900 Interfund Loans	0	343,390	0	0	0	0	0	0	0
970000 Transfer to Sewer Fund	922,000	0	0	0	0	0	0	0	0
970030 Transfer out - Admin. Fee	11,889	8,922	8,236	6,600	6,600	1,636	0	0	0
990000 Contingency	0	0	1,145,440	0	0	1,145,440	1,380,779	1,234,109	1,234,109
Total Transfers, Debt and Contingency		352,312	1,153,676	6,600	6,600	1,147,076	1,380,779	1,234,109	1,234,109
TOTAL USES	946,001	438,950	1,253,676	58,939	106,600	1,147,076	1,405,779	1,234,109	1,234,109
Ending Balance	1,190,706	1,073,649	0	1,273,253	1,234,109		0	0	0

Water Operating Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
530	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Beginning Bal	890,651	902,305	1,268,310	1,526,612	1,526,612	258,302	1,530,486	1,530,486	1,530,486
SOURCES									
400701 Water Billing	2,408,540	2,650,990	2,747,500	1,996,689	2,700,000	(47,500)	2,700,000	0	0
400705 Connection Fees	42,346	20,997	15,000	17,986	18,000	3,000	30,000	0	0
400706 Water/Sewer Write-Off	(95)	(3,434)	0	0	0	0	0	0	0
400750 Public Works Services	2,246	7,885	3,000	1,519	1,520	(1,480)	1,500	0	0
400778 Rental Income - Flow Meter	3,013	208	1,500	2,478	2,500	1,000	1,500	0	0
400710 Fees & Other Charges	52,168	41,461	55,000	38,597	52,000	(3,000)	55,000	0	0
400800 Miscellaneous	1,241	0	0	5,008	0	0	0	0	0
400810 Refunds/Reimbursements	0	0	0	0	0	0	0	0	0
400200 Investment Interest	12,952	7,888	7,000	5,226	7,000	0	6,000	0	0
450900 Interfund Loans/Repayments	32,125	61,540	61,245	61,241	61,245	0	168,090	0	0
470000 Transfers in - GF for MINET Debt	96,000	116,000	90,000	90,000	90,000	0	0	0	0
470000 Transfers In - Water SDC	320,670	150,715	45,305	33,979	45,305	0	0	0	0
TOTAL SOURCES	2,971,206	3,054,250	3,025,550	2,252,723	2,977,570	(47,980)	2,962,090	0	0
USES									
Personnel Services									
601000 Salary	288,845	282,409	305,000	210,776	280,000	25,000	362,000	0	0
604000 Benefits and Taxes	209,364	197,312	215,000	148,567	196,000	19,000	240,000	0	0
Total Personnel Services	498,209	479,721	520,000	359,343	476,000	44,000	602,000	0	0
Materials and Services									
610009 Bank & Bond Agent Fees	550	550	1,500	550	550	950	11,800	0	0
610075 Dues and Memberships	456	699	1,400	115	1,400	0	2,600	0	0
610105 Insurance - Property	3,617	4,248	4,400	4,355	4,355	45	4,500	0	0
610115 Insurance - General Liability	2,190	1,344	1,500	3,350	3,350	(1,850)	3,500	0	0
610125 Insurance - Auto Liability	2,123	2,090	2,400	2,210	2,210	190	2,400	0	0
610200 Interest - Water Deposits	0	0	0	2,002	2,500	(2,500)	3,000		
610215 Licenses and Permits	1,325	5,293	2,400	1,439	2,400	0	3,800	0	0
610575 Rent-Equip	1,205	1,644	1,200	518	1,200	0	1,200	0	0
610750 Training/Travel	1,937	369	3,500	1,077	3,500	0	5,000	0	0
610245 Miscellaneous	(1,856)	1,888	2,200	42	2,200	0	2,200	0	0
MISCELLANEOUS	11,547	18,125	20,500	15,658	23,665	(3,165)	40,000	0	0
610285 Office Supplies	2,171	728	2,500	1,170	2,500	0	2,500	0	0
610325 Postage	6,086	6,573	7,000	3,133	7,000	0	7,000	0	0
SUPPLIES	8,257	7,301	9,500	4,303	9,500	0	9,500	0	0
610605 Repairs and Maintenance - Building	1,254	356	2,500	2,165	2,500	0	31,000	0	0
610625 Repairs and Maintenance - Equipment	18,509	24,971	2,200	16,998	20,000	(17,800)	60,500	0	0

Water Operating Fund	Actual FY 21/22				Budget to	Budget 22/23			
530	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
610675 Reparis and Maintenance - Utilities	59,483	26,711	50,000	17,029	35,000	15,000	50,000	0	0
610685 Repairs and Maintenance - Vehicles	3,335	1,330	4,000	781	4,000	0	5,500	0	0
REPAIRS	82,581	53,368	58,700	36,973	61,500	(2,800)	147,000	0	0
610915 Utilities - Electric	78,414	80,704	88,000	57,602	81,000	7,000	85,200	0	0
610920 Utilities - Garbage	837	876	1,000	669	900	100	1,200	0	0
610965 Utilities - Telephone/Fax/Paging	1,964	1,886	2,200	1,492	2,000	200	3,200	0	0
UTILITIES	81,215	83,466	91,200	59,763	83,900	7,300	89,600	0	0
617050 Contract Services - Budget	5,101	6,154	8,400	4,744	8,000	400	8,400	0	0
617052 Contract Services - Janitorial	225	0	0	0	0	0	0	0	0
617053 Contract Services - IS	0	0	500	0	0	500	0	0	0
617058 Contract Services - Misc.	565	50	500	0	0	500	27,900	0	0
617400 Professional Services	410	4,233	10,000	556	10,000	0	10,000	0	0
617407 Professional Services - Legal	3,339	2,408	4,000	21	4,000	0	10,000	0	0
617435 Professional Services - Engineering.	43,785	16,064	115,000	30,164	115,000	0	155,000	0	0
CONTRACT SERVICES	53,425	28,909	138,400	35,485	137,000	1,400	211,300	0	0
618025 Chemicals	16,909	22,331	18,000	13,896	25,000	(7,000)	25,000	0	0
618083 Equipment/Operation Supplies	25,772	17,695	29,000	25,055	29,000	0	30,000	0	0
618087 Fuel	5,335	4,970	6,500	5,072	6,500	0	7,900	0	0
618089 Lab Analysis	6,924	6,635	13,000	3,554	13,000	0	14,000	0	0
618410 Meters	14,941	1,455	20,000	4,963	16,000	4,000	50,000	0	0
618800 Uniforms	1,014	885	1,400	1,307	1,400	0	1,600	0	0
OPERATIONS	70,895	53,971	87,900	53,847	90,900	(3,000)	128,500	0	0
Total Materials and Services	307,920	245,140	406,200	206,029	406,465	(265)	625,900	0	0
Capital Expense									
740000 Capital Expense - Vehicles	6,650	0	9,000	0	0	9,000	12,500	0	0
730000 Capital Expense - Equipment	3,599	5,000	0	0	0	0	1,250	0	0
752000 Capital Expense - Water System	123,848	0	610,000	206,775	375,000	235,000	595,000	0	0
Total Capital Expense	134,097	5,000	619,000	206,775	375,000	244,000	608,750	0	0

Water Operating Fund	Act	ual	FY 21/22			Budget to		•	
520	40/20	20/21	Adopted Budget	9 Mo Actual		Est YE Variance	Dronood	Ammunad	Adapted
530	19/20	20/21	Buuyei	9 NO Actual	Est YE	variance	Proposed	Approved	Adopted
Transfers, Debt Service and Contingency	55.000	55.000	FF 000		55.000				
850410 Water Bond 2016A Principal	55,000	55,000	55,000	0	55,000	0	60,000	0	0
850420 Water Bond 2016B Principal	0	0	0	0	0	0	0	0	0
850440 Chase Bank - Principal	69,819	72,906	74,235	0	74,235	0	76,385	0	0
850510 Equipment Lease-Principal	4,715	0	0	0	0	0	0	0	0
851410 Water Bond 2016A Interest	36,199	34,550	32,900	16,450	32,900	0	31,250	0	0
851420 Water Bond 2016B Interest	0	0	0	0	0	0	0	0	0
851440 Chase Bank - Interest	22,437	19,723	19,075	8,709	19,075	0	16,925	0	0
851510 Equipment Lease-Interest	(270)	0	0	0	0	0	0	0	0
630400 Loans to MINET	329,846	157,714	100,000	89,961	90,000	10,000	0	0	0
890900 Interfund Loans/Repayments	12,750	12,688	12,625	12,625	12,625	0	12,565	0	0
970000 Transfers out	40,000	65,000	0	0	0	0	0	0	0
970010 Transfer out - Overhead/Allocations	1,280,202	1,102,501	1,138,396	853,797	1,138,396	0	443,463	0	0
970000 Transfer out - Urban Renewal Debt Service	0	0	0	0	0	0	105,970	0	0
970000 Transfer out - Capital Projects	0	0	10,000	7,500	10,000	0	0	0	0
970020 Transfer out - Franchise Fee	168,628	180,000	192,325	153,451	189,000	3,325	189,000	0	0
970000 Transfer to IS Equp. Fund	0	0	20,000	15,000	20,000	0	30,000	0	0
970000 Transfer to Building Repair/Replacement Fund	0	0	75,000	56,250	75,000	0	75,000	0	0
355000 Debt Reserve	0	0	22,388	0	0	22,388	25,000	0	0
990000 Reserve for Vehicles & Equip Replacement	0	0	0	0	0	0	5,000	0	0
990000 Contingency	0	0	996,716	0	0	996,716	1,585,368	1,530,486	1,530,486
Total Transfers, Debt and Contingency	2,019,326	1,700,082	2,748,660	1,213,743	1,716,231	1,032,429	2,655,926	1,530,486	1,530,486
TOTAL USES	2,959,552	2,429,943	4,293,860	1,985,890	2,973,696	1,320,164	4,492,576	1,530,486	1,530,486
Ending Balance	902,305	1,526,612	0	1,793,445	1,530,486		0	0	0

Water SDC Fund					Budget to		Budget 22/23		
			Adopted			Est YE			
535	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	1,185,311	315,798	88,016	98,844	98,844	10,828	92,233	92,233	92,233
SOURCES									
400589 System Development Charges - Improvement	0	0	0	0	0	0	88,230	0	0
400590 System Development Charges - Reimbursement	181,064	118,464	115,000	104,189	110,000	(5,000)	0	0	0
400591 SDC Installment-Principal	16,109	23,742	13,030	5,918	6,640	(6,390)	13,945	0	0
400592 SDC Installment-Interest	882	17,148	7,990	2,963	3,400	(4,590)	7,080	0	0
400200 Investment Interest	15,503	989	2,500	320	400	(2,100)	100	0	0
400800 Miscellaneous	0	1,013	0	0	0	0	0	0	0
450010 Bond Proceeds - Water Rights	0	0	0	0	0	0	0	0	0
450900 Interfund Loans/Repayments	31,719	31,563	31,410	31,406	31,410	0	6,665	0	0
TOTAL SOURCES	245,277	192,919	169,930	144,796	151,850	(18,080)	116,020	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	2,966	24,129	140,000	94,886	120,000	20,000	55,000	0	0
Total Materials and Services	2,966	24,129	140,000	94,886	120,000	20,000	55,000	0	0
Capital Expense									
752000 Capital Expense - Water System	784,396	0	0	0	0	0	0	0	0
Total Capital Expense	784,396	0	0	0	0	0	0	0	0
Transfers, Debt Service and Contingency									
890900 Interfund Loans	0	227,919	0	0	0	0	0	0	0
970030 Transfer out - Admin. Fee	6,758	7,110	6,402	4,482	4,482	1,920	0	0	0
970000 Transfer out - Water Fund	320,670	150,715	45,305	33,979	33,979	11,326	0	0	0
990000 Contingency	0	0	66,239	0	0	66,239	153,253	92,233	92,233
Total Transfers, Debt and Contingency	327,428	385,744	117,946	38,461	38,461	79,485	153,253	92,233	92,233
TOTAL USES	1,114,790	409,873	257,946	133,347	158,461	99,485	208,253	92,233	92,233
Ending Balance	315,798	98,844	0	110,293	92,233		0	0	0

Storm D	rain Operating Fund	Act	ctual FY 21/22 Budget to			Budget to	Budget 22/23			
				Adopted			Est YE			
540		19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginnin	g Bal	147,433	165,513	240,458	374,889	374,889	134,431	316,955	316,955	316,955
SOURCE	e .									
	Storm Drain Billing	628,361	637,386	658,000	486,087	650,000	(8,000)	655,000	0	0
	Write Off	12	9,334	038,000	480,087	030,000	(8,000)	055,000	0	0
	Investment Interest	1,666	1,240	1,000	817	900	(100)	700	0	0
	Miscellaneous	1,000	0	1,000	0	0	0	0	0	0
	Transfer from Storm SDC	0	33,000	0	0	0	0	0	0	0
470000	TOTAL SOURCES	630,219	680,960	659,000	486,904	650,900	(8,100)	655,700	0	0
		000,225			100,501	000,000	(0)2007			
USES										
	Personnel Services									
601000	Salary	94,600	93,142	105,000	69,734	93,000	12,000	210,000	0	0
604000	Benefits and Taxes	66,004	64,292	72,000	48,450	65,000	7,000	137,000	0	0
	Total Personnel Services	160,604	157,434	177,000	118,184	158,000	19,000	347,000	0	0
	Materials and Services									
610009	Bank Fees	0	0	0	0	0	0	11,250	0	0
610075	Dues and Memberships	0	0	0	22	0	0	600	0	0
610105	Insurance - Property	433	510	600	550	550	50	600	0	0
610115	Insurance - General Liability	9,285	7,273	7,900	3,336	3,340	4,560	4,000	0	0
610125	Insurance - Auto	2,123	2,090	2,500	2,210	2,210	290	2,500	0	0
610215	Licenses and Permits	139	36	500	91	500	0	500	0	0
610575	Rent	1,205	1,644	900	518	900	0	900	0	0
610750	Training/Travel	125	79	2,000	563	2,000	0	2,300	0	0
610245	Miscellaneous	33	8	1,000	120	1,000	0	1,000	0	0
	MISCELLANEOUS	13,343	11,640	15,400	7,410	10,500	4,900	23,650	0	0
610285	Office Supplies	346	538	1,500	957	1,500	0	1,500	0	0
610325	Postage	545	3,472	2,500	2,720	4,000	(1,500)	4,500	0	0
	SUPPLIES	891	4,010	4,000	3,677	5,500	(1,500)	6,000	0	0
	Repairs and Maintenance - Building	245	457	1,000	966	1,000	0	2,000	0	0
	Repairs and Maintenance - Equipment	7,565	10,729	15,000	3,901	15,000	0	10,000	0	0
	Repairs and Maintenance - Roads	0	0	2,000	0	2,000	0	0	0	0
	Reparis and Maintenance - Utilities	13,271	13,171	30,000	980	30,000	0	32,000	0	0
610685	Repairs and Maintenance - Vehicles	2,156	700	2,500	1,292	2,500	0	2,500	0	0
	REPAIRS	23,237	25,057	50,500	7,139	50,500	0	46,500	0	0
	Utilities - Electric	1,338	1,404	1,500	981	1,200	300	1,700	0	0
	Utilities - Garbage	837	876	1,000	669	900	100	1,000	0	0
610965	Utilities - Telephone/Fax/Paging	1,964	1,886	1,800	1,492	2,000	(200)	3,100	0	0
	UTILITIES	4,139	4,166	4,300	3,142	4,100	200	5,800	0	0

Storm Drain Operating Fund	Act	ual	FY 21/22 Budget				to Budget 22/23			
			Adopted			Est YE	_			
540	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted	
617000 Contract & Professional Service	11,370	2,487	12,500	4,074	12,500	0	12,500	0	0	
617052 Contract Services - Janitorial	225	0	0	0	0	0	0	0	0	
617058 Contract Services - Misc.	0	0	4,250	0	1,500	2,750	2,400	0	0	
617407 Professional Services - Legal	1,920	32	2,000	21	500	1,500	5,000	0	0	
617435 Professional Services - Engineering.	10,137	375	0	2,322	4,250	(4,250)	10,000	0	0	
CONTRACT SERVICES	23,652	2,894	18,750	6,417	18,750	0	29,900	0	0	
618025 Chemicals	0	0	2,000	0	2,000	0	2,000	0	0	
618083 Equipment/Operation Supplies	2,772	3,614	10,500	2,414	10,500	0	2,000	0	0	
618087 Fuel	5,380	5,004	6,500	4,893	6,500	0	3,160	0	0	
618089 Lab Analysis	0	0	1,250	0	1,250	0	1,250	0	0	
618800 Uniforms	967	885	1,400	1,111	1,400	0	1,600	0	0	
OPERATIONS	9,119	9,503	21,650	8,418	21,650	0	10,010	0	0	
Total Materials and Services	74,381	57,270	114,600	36,203	111,000	3,600	121,860	0	0	
Capital Expense										
730000 Capital Outlay - Equipment	3,072	5,000	100,000	0	0	100,000	1,250	0	0	
740000 Capital Expense - Vehicles	6,650	0	9,000	0	0	9,000	12,500	0	0	
752000 Capital Expense - Storm System	46,945	0	95,000	127,442	95,000	0	0	0	0	
Total Capital Expense	56,667	5,000	204,000	127,442	95,000	109,000	13,750	0	0	

Storm Drain Operating Fund	Act	ual	FY 21/22			Budget to		Budget 22/23	
540	19/20	20/21	Adopted Budget	9 Mo Actual	Est YE	Est YE Variance	Proposed	Approved	Adopted
Transfers, Debt Service and Contingency	13/20	20/21	Budgot		LOUIL	Vananoo	Floposed	Appioved	Adopted
850510 Capital Equipment Lease- Pincipal	4,715	0	0	0	0	0	0	0	0
851510 Capital Equipment Lease- Interest	18	0	0	0	0	0	0	0	0
890900 Interfund Loan/Repayment	31,498	31,344	31,195	31,191	31,195	0	69,095	0	0
970000 Transfer out	7,500	10,000	0	0	0	0	0	0	0
970020 Transfer out - Franchise Fees	43,972	44,653	46,060	37,819	45,500	560	45,850	0	0
970010 Transfer out - Overhead/Allocations	229,284	162,383	172,139	129,104	172,139	0	73,911	0	0
970000 Transfer out - Capital Projects Fund	0	0	85,000	63,750	85,000	0	0	0	0
970000 Transfer to IS Equp. Fund	0	0	7,500	5,625	7,500	0	7,500	0	0
970000 Transfer to Building Repair/Replacement Fund	0	0	0	0	0	0	0	0	0
970040 Assessments	3,500	3,500	3,500	2,625	3,500	0	0	0	0
990000 Reserve for Vehicles & Equip Reserve	0	0	0	0	0	0	5,000	0	0
990000 Contingency	0	0	58,464	0	0	58,464	288,689	316,955	316,955
Total Transfers, Debt and Contingency	320,487	251,880	403,858	270,114	344,834	59,024	490,045	316,955	316,955
TOTAL USES	612,139	471,584	899,458	551,943	708,834	190,624	972,655	316,955	316,955
Ending Balance	165,513	374,889	0	309,850	316,955		0	0	0

Storm Drain SDC Fund	Act	ual	FY 21/22			Budget to		Budget 22/23	
			Adopted			Est YE			
545	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	129,031	254,119	275,053	285,080	285,080	10,027	317,645	317,645	317,645
SOURCES									
400589 System Development Charges - Improvement	0	0	0	0	0	0	29,670		
400590 System Development Charges - Reimbursement	128,755	67,831	60,000	34,467	35,000	(25,000)	0	0	0
400591 SDC Installment-Principal	3,671	4,561	2,625	547	995	(1,630)	2,810	0	0
400592 SDC Installment-Interest	7	3,401	1,715	274	545	(1,170)	1,530	0	0
400200 Investment Interest	2,772	1,768	1,500	917	1,000	(500)	600	0	0
450900 Interfund Loans/Repayments	0	0	0	0	0	0	3,920	0	0
TOTAL SOURCES	135,205	77,561	65,840	36,205	37,540	(28,300)	38,530	0	0
USES									
Materials and Services									
617435 Professional Services - Engineering	0	0	150,000	0	0	150,000	0	0	0
Total Materials and Services	0	0	150,000	0	0	150,000	0	0	0
Capital Expense									
752000 Capital Expense - Storm Drain System	0	0	0	0	0	0	0	0	0
Total Capital Expense	0	0	0	0	0	0	0	0	0
Transfers, Debt Service and Contingency									
890900 Interfund Capital Loans & Repayment	0	6,480	0	0	0	0	0	0	0
970000 Transfer out - Storm Drain Fund	0	33,000	0	0	0	0	0	0	0
970030 Transfer out - Admin Fees	6,617	3,620	3,131	1,475	1,475	1,656	0	0	0
970040 Assessments	3,500	3,500	3,500	2,625	3,500	0	0	0	0
990000 Contingency	0	0	184,261	0	0	184,261	356,175	317,645	317,645
Total Transfers, Debt and Contingency	10,117	46,600	190,892	4,100	4,975	185,917	356,175	317,645	317,645
TOTAL USES	10,117	46,600	340,892	4,100	4,975	335,917	356,175	317,645	317,645
Ending Balance	254,119	285,080	0	317,185	317,645		0	0	0

#### Urban Renewal Funds

Over the last 11 years, the Independence Urban Renewal Agency was receiving interfund loans to complete projects and fully-fund its debt. Now that the Independence Landing development (hotel and apartments) is complete, the district can pay its portion of the project's debt and, starting in FY2023, will begin to repay the interfund loans it received from the General Fund.

#### Urban Renewal Debt Service Fund

The purpose of the Urban Renewal Debt Service Fund is for the collection of urban renewal incremental property taxes for the use of paying the debt incurred for Independence Urban Renewal District projects. The urban renewal district is responsible for paying one-half of the Independence Civic Center (ICC) project debt and the General, Water and Sewer Funds pay the other half of the ICC debt. The other loan that Urban Renewal is responsible for is for the Independence Landing infrastructure project.

#### **Urban Renewal Projects Fund**

The Urban Renewal Projects Fund is used to account for urban renewal capital projects. Typically, the funding for Urban Renewal projects come from borrowing.

The Urban Renewal Projects Fund is used to expend funds on urban renewal capital projects. The Independence Landing infrastructure project was finalized in July 2021 and there are no planned future projects. FY2023 activity in this fund will begin paying back interfund loans from the General Fund.

Urban Renewal Debt Svc. Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
341	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	52,373	78,157	170,921	168,689	168,689	(2,232)	73,582	73,582	73,582
SOURCES								-	
400110 Property Taxes - Current	434,691	499,001	556,000	627,827	650,000	94,000	700,000	0	0
400115 Property Taxes - Prior	12,604	12,838	29,000	10,825	10,000	(19,000)	15,000	0	0
400200 Interest Income	4,720	2,429	1,500	1,187	1,300	(200)	1,000	0	0
470000 Transfers In for Debt Service	426,250	423,720	422,630	316,973	422,630	0	423,880	0	0
TOTAL SOURCES	878,265	937,988	1,009,130	956,812	1,083,930	74,800	1,139,880	0	0
USES									
Materials and Services									
610019 Bond Costs	0	0	0	0	0	0	0	0	0
Total Materials and Services	0	0	0	0	0	0	0	0	0
Transfers, Debt Service and Contingency									
631200 2010 ICC Principal	350,000	0	0	0	0	0	0	0	0
630000 2016A ICC Refunding - Principal	35,000	35,000	35,000	0	35,000	0	35,000	0	0
630210 2017A ICC Refunding - Principal	0	360,000	370,000	0	370,000	0	385,000	0	0
630202 IFA Loan - Indy Landing - Principal	0	0	0		0	0	0	0	0
631211 2010 ICC Interest	13,985	0	0	0	0	0	0	0	0
631212 2016A ICC Refunding - Interest	303,246	302,206	300,810	150,403	300,810	0	299,410	0	0
631000 2017A ICC Refunding - Interest	150,250	150,250	139,450	69,725	139,450	0	128,350	0	0
630212 IFA Loan - Indy Landing - Interest	0		260,000	333,777	333,777	(73,777)	82,200	0	0
990000 Contingency	0	0	74,791	0	0	74,791	283,502	73,582	73,582
Total Transfers, Debt and Contingency	852,481	847,456	1,180,051	553,905	1,179,037	1,014	1,213,462	73,582	73,582
TOTAL USES	852,481	847,456	1,180,051	553,905	1,179,037	1,014	1,213,462	73,582	73,582
Ending Balance	78,157	168,689	0	571,596	73,582		0	0	0

Urban Renewal Projects Fund	Act	ual		FY 21/22		Budget to		Budget 22/23	
			Adopted			Est YE			
441	19/20	20/21	Budget	9 Mo Actual	Est YE	Variance	Proposed	Approved	Adopted
Beginning Bal	(511,770)	485,853	1,722,448	1,918,108	1,918,108	195,660	2,051,418	2,051,418	2,051,418
SOURCES									
400110 Property Taxes - Current	144,897	166,334	185,000	209,256	225,000	40,000	234,000	0	0
400115 Property Taxes - Prior	3,602	4,338	9,700	3,607	4,000	(5,700)	6,000	0	0
400200 Interest	0	2,246	1,200	1,599	2,000	800	1,000	0	0
400880 Sale of Surplus Property	0	0	0	0	0	0	0	0	0
412350 Rent	3,675	848	0	0	0	0	0	0	0
415620 Grants	0	0	0	0	0	0	0	0	0
450900 Interfund Loans	0	1,289,130	0	0	0	0	0	0	0
450010 Loan Proceeds	0	178,407	0	178,407	178,410	178,410	0	0	0
470000 Transfer In	0	25,000	0	0	0	0	0	0	0
TOTAL SOURCES	152,174	1,666,303	195,900	392,869	409,410	213,510	241,000	0	0
USES									
Materials and Services									
610245 Miscellaneous	500,104	439	500	439	500	0	0	0	0
617058 Contract Services	800	0	0	0	0	0	0	0	0
617407 Professional Services - Legal	0	100	0	0	0	0	0	0	0
610435 Professional Services - Engineering.	0	300	0	0	0	0	0	0	0
Total Materials and Services	500,904	839	500	439	500	0	0	0	0
Capital Expense									
700000 Capital Expense - Real Property	9,082	825	0	0	0	0	0	0	0
751000 Capital Expense - Infrastructure	0	0	0	0	0	0	0	0	0
Total Capital Expense	9,082	825	0	0	0	0	0	0	0
Transfers, Debt and Contingency									
890900 Interfund Loan Repayment	203,813	232,384	275,600	275,598	275,600	0	765,505	0	0
990000 Contingency	0	0	1,642,248	0	0	1,642,248	1,526,913	2,051,418	2,051,418
Total Transfers, Debt and Contingency	203,813	232,384	1,917,848	275,598	275,600	1,642,248	2,292,418	2,051,418	2,051,418
TOTAL USES	713,799	234,048	1,918,348	276,037	276,100	1,642,248	2,292,418	2,051,418	2,051,418
Restatement	1,559,248	0							
Ending Balance	485,853	1,918,108	0	2,034,940	2,051,418		0	0	0



# Section 4 - Finance Reports/ Information





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#### **FYE 2023 INTERFUND TRANSFERS**

Fund	Item	Transfer Out	Fund	Item	Transfer In
	Transfer to Urban Renewal				
GENERAL	Debt Service	\$211,940	URBAN RENEWAL DEBT	Transfer In	\$423,880
			INFORMATION SERVICES		
GENERAL	Transfer to IS Equp. Fund	\$82,500	EQUIPMENT FUND	Transfer In	\$160,000
	Transfer to Building		BUILDING REPAIR/		
GENERAL	Repair/Replacement Fund	\$110,000	REPLACEMENT FUND	Transfer In	\$335,000
	Transfer out -			Transfer in Overhead	
TRANSPORTATION FUND	Overhead/Allocations	\$73,911	GENERAL FUND	Allocations	\$703,910
			INFORMATION SERVICES		
TRANSPORTATION FUND	Transfer to IS Equp. Fund	\$10,000	EQUIPMENT FUND	Transfer In	included above
	Transfer to Building		BUILDING REPAIR/		
TRANSPORTATION FUND	Repair/Replacement Fund	\$75,000	REPLACEMENT FUND	Transfer In	included above
TRANSPORTATION FUND	Transfer to Capital Projects	\$250,000	CAPITAL PROJECTS FUND	Transfer In	\$250,000
	Transfer out -			Transfer in Overhead	
WATER FUND	Overhead/Allocations	\$443,463	GENERAL FUND	Allocations	included above
	Transfer to Urban Renewal				
WATER FUND	Debt Service	\$105,970	URBAN RENEWAL DEBT	Transfer in	included above
WATER FUND	Transfer out - Franchise Fee	\$189,000	GENERAL FUND	Transfer in Franchise Fees	\$410,550
			INFORMATION SERVICES		
WATER FUND	Transfer to IS Equp. Fund	\$30,000	EQUIPMENT FUND	Transfer in	included above
	Transfer to Building		BUILDING REPAIR/		
WATER FUND	Repair/Replacement Fund	\$75,000	REPLACEMENT FUND	Transfer in	included above
	Transfer out -			Transfer in Overhead	
SEWER FUND	Overhead/Allocations	\$112,626	GENERAL FUND	Allocations	included above
	Transfer to Urban Renewal				
SEWER FUND	Debt Service	\$105,970	URBAN RENEWAL DEBT	Transfer in	included above
SEWER FUND	Transfer out - Franchise Fee	\$175,700	GENERAL FUND	Transfer in Franchise Fees	included above
			INFORMATION SERVICES		
SEWER FUND	Transfer to IS Equp. Fund	\$30,000	EQUIPMENT FUND	Transfer in	included above
	Transfer to Building		BUILDING REPAIR/		
SEWER FUND	Repair/Replacement Fund	\$75,000	REPLACEMENT FUND	Transfer in	included above

#### **FYE 2023 INTERFUND TRANSFERS**

Fund	ltem	Transfer Out	Fund	ltem	Transfer In
	Transfer out -			Transfer in Overhead	
STORM FUND	Overhead/Allocations	\$73,911	GENERAL FUND	Allocations	included above
			INFORMATION SERVICES		
STORM FUND	Transfer to IS Equp. Fund	\$7,500	EQUIPMENT FUND	Transfer in	included above
STORM FUND	Transfer out - Franchise Fee	\$45,850	GENERAL FUND	Transfer in Franchise Fees	included above
GRAND TOTALS		\$2,283,340			\$2,283,340

Interfund Loan Balances as of June 30, 2022

Funds with Interfund Loans Due	Balance	Due To		FY2023 F	Payment	Ye	ear of Payoff
				Principal	Interest		
Transportation Fund	141,429	Economic Development Loan Fund	7,500	7,500	38		2023
		Water Fund	121,429	64,286	607	*	2024
		General Fund	12,500	12,500	94	*	2023
Water Fund		Economic Development Loan Fund	12,500	12,500	63		2023
Storm Drain Fund	68,750	Water Fund	31,250	31,250	156	*	2023
		Sewer Fund	37,500	37,500	188	*	2023
Tourism & Events Fund	6,250	General Fund	6,250	6,250	31	*	2023
Parks SDC Fund	71,429	Water Fund	71,429	71,429	357	*	2023
Urban Renewal Projects Fund	6,303,628	Economic Development Loan Fund	207,143	109,821	1,598		2025
		Sewer Fund	242,858	42,857	1,214		2028
		Water SDC Fund	266,732	6,469	194		2030
		Sewer SDC Fund	401,706	9,719	292		2030
		Storm SDC Fund	29,317	3,806	114		2030
		Transportation SDC Fund	864,871	94,045	2,821		2030
		Parks SDC Fund	410,740	-	-		2030
		General Fund	3,880,261	2,171	490,378	~	2034

\* denotes early payoff

~ Interfund loan for ICC has accrued interest. FY2023 is first year of payment on this loan.

### FYE 2023 Independence Budget Interfund Loan Payments

Fund	ltem	Loans / Payments Out	Fund	ltem	Loans / Payments In
TRANSPORTATION FUND	Loans Payments	\$84,995	GENERAL FUND	Loan Payment Receipts	\$511,395
TOURISM & EVENTS FUND	Loans Payments	\$6,285	WATER FUND	Loan Payment Receipts	\$168,090
STORM DRAIN FUND	Loans Payments	\$69,095	SEWER FUND	Loan Payment Receipts	\$81,760
PARKS SDC FUND	Loans Payments	\$71,790	ECONOMIC DEVELOPMENT LOAN FUND	Loan Payment Receipts	\$131,520
URBAN RENEWAL PROJECTS FUND	Loans Payments	\$765,505	TRANSPORTATION SDC FUND	Loan Payment Receipts	\$96,870
WATER FUND	Loans Payments	\$12,565	STORM SDC FUND	Loan Payment Receipts	\$3,920
			SEWER SDC FUND	Loan Payment Receipts	\$10,010
			WATER SDC FUND	Loan Payment Receipts	\$6,670
GRAND TOTALS		1,010,235			1,010,235

Note: No new loans

#### Urban Renewal Due to GF

Nominal Annual Rate: CASH FLOW DATA		0.03			
Event	Date /	Amount	Number	Period	End Date
1 Loan	6/30/2011	2,491,940.71		1	
2 Loan	6/30/2011	369,906.62		1	
3 Loan	6/30/2012	256,050.00		1	
4 Loan	6/30/2013	311,200.00		1	
5 Loan	6/30/2014	238,800.00		1	
6 Loan	6/30/2015	(58,700.00)		1	
7 Loan	6/30/2016	147,248.13		1	
8 Loan	6/30/2017	15,071.87		1	
9 Payment	6/30/2023	490,313.01	1	2 Annual	6/30/2034
10 Payment	6/30/2035	-		1	

#### AMORTIZATION SCHEDULE - U.S. Rule (no compounding)

					Interest	Interest		Principal			Balance Due	
	Date	Loan	Payment		Accrued	Paid		Paid		Interest	Principal	Total
Loan	6/30/2011	2,491,940.71			-		-		-	-	2,491,940.71	2,491,940.71
Loan	6/30/2011	369,906.62			-		-		-	-	2,861,847.33	2,861,847.33
2011 Totals		2,861,847.33		-	-		-		-			
Loan	6/30/2012	256,050.00			85,855.42		-		-	85,855.42	3,117,897.33	3,203,752.75
2012 Totals		256,050.00		-	85,855.42		-		-			
Loan	6/30/2013	311,200.00			93,536.92		-		-	179,392.34	3,429,097.33	3,608,489.67
2013 Totals		311,200.00		-	93,536.92		-		-			
Loan	6/30/2014	238,800.00			102,872.92		-		-	282,265.26	3,667,897.33	3,950,162.59
2014 Totals		238,800.00		-	102,872.92		-		-			
Loan	6/30/2015	(58,700.00)			110,036.92		-		-	392,302.18	3,609,197.33	4,001,499.51
2015 Totals		(58,700.00)		-	110,036.92		-		-			
Loan	6/30/2016	147,248.13			108,275.92		-		-	500,578.10	3,756,445.46	4,257,023.56
2016 Totals		147,248.13		-	108,275.92		-		-			
Loan	6/30/2017	15,071.87			112,693.36		-		-	613,271.46	3,771,517.33	4,384,788.79
2017 Totals		15,071.87		-	112,693.36		-		-			

1 2023 Totals	6/30/2023	-	490,313.01 490,313.01	678,873.12 678,873.12	490,313.01 490,313.01	-	801,831.57	3,771,517.33	4,573,348.90
2 2024 Totals	6/30/2024	-	490,313.01 490,313.01	113,145.52 113,145.52	490,313.01 490,313.01	-	424,664.08	3,771,517.33	4,196,181.41
3 2025 Totals	6/30/2025	-	490,313.01 490,313.01	113,145.52 113,145.52	490,313.01 490,313.01	-	47,496.59	3,771,517.33	3,819,013.92
4 2026 Totals	6/30/2026	-	490,313.01 490,313.01	113,145.52 113,145.52	160,642.11 160,642.11	329,670.90 329,670.90	-	3,441,846.43	3,441,846.43
5 2027 Totals	6/30/2027	-	490,313.01 490,313.01	103,255.39 103,255.39	103,255.39 103,255.39	387,057.62 387,057.62	-	3,054,788.81	3,054,788.81
6 2028 Totals	6/30/2028	-	490,313.01 490,313.01	91,643.66 91,643.66	91,643.66 91,643.66	398,669.35 398,669.35	-	2,656,119.46	2,656,119.46
7 2029 Totals	6/30/2029	-	490,313.01 490,313.01	79,683.58 79,683.58	79,683.58 79,683.58	410,629.43 410,629.43	-	2,245,490.03	2,245,490.03
8 2030 Totals	6/30/2030	-	490,313.01 490,313.01	67,364.70 67,364.70	67,364.70 67,364.70	422,948.31 422,948.31	-	1,822,541.72	1,822,541.72
9 2031 Totals	6/30/2031	-	490,313.01 490,313.01	54,676.25 54,676.25	54,676.25 54,676.25	435,636.76 435,636.76	-	1,386,904.96	1,386,904.96
10 2032 Totals	6/30/2032	-	490,313.01 490,313.01	41,607.15 41,607.15	41,607.15 41,607.15	448,705.86 448,705.86	-	938,199.10	938,199.10
11 2033 Totals	6/30/2033	-	490,313.01 490,313.01	28,145.97 28,145.97	28,145.97 28,145.97	462,167.04 462,167.04	-	476,032.06	476,032.06
12 2034 Totals	6/30/2034	-	490,313.01 490,313.01	14,280.96 14,280.96	14,280.96 14,280.96	476,032.05 476,032.05	-	-	-
Grand Totals		3,771,517.33	5,883,756.12	2,112,238.79	2,112,238.79	3,771,517.33			

	INTERFUND CAPITAL LOA	NS OUTSTANDING	
	From	То	Amount
2012/13	Economic Development Loan Fund	Transportation Fund	7,500
	Economic Development Loan Fund	Water Fund	12,500
2013/14	Water Fund	Storm Drain Fund	31,250
	Water Fund	Transportation Fund	12,500
	General Fund	Transportation Fund	12,500
	General Fund	Tourism & Events Fund	6,250
2014/15	Economic Development Loan Fund	Urban Renewal Projects Fund	125,000
2015/16	Water Fund	Transportation Fund	37,500
	Sewer Fund	Storm Drain Fund	37,500
	Economic Development Loan Fund	Urban Renewal Projects Fund	37,500
2016/17	Water Fund	Transportation Fund	71,429
2017/18	Sewer Fund	Urban Renewal Projects Fund	71,429
	Economic Development Loan Fund	Urban Renewal Projects Fund	71,429
	Water Fund	Parks SDC Fund	71,429
2018/19	Sewer Fund	Urban Renewal Projects Fund	171,429
	Water SDC Fund	Urban Renewal Projects Fund	38,813
	Sewer SDC Fund	Urban Renewal Projects Fund	58,316
	Storm SDC Fund	Urban Renewal Projects Fund	22,837
	Transportation SDC Fund	Urban Renewal Projects Fund	564,270
	General Fund	Urban Renewal Projects Fund	13,027
	Economic Development Loan Fund	Urban Renewal Projects Fund	85,714
2020/21	Transportation SDC Fund	Urban Renewal Projects Fund	300,601
	Parks SDC Fund	Urban Renewal Projects Fund	410,740
	Sewer SDC Fund	Urban Renewal Projects Fund	343,390
	Water SDC Fund	Urban Renewal Projects Fund	227,919
	Storm SDC Fund	Urban Renewal Projects Fund	6,480

### **INTERFUND LOANS - AMORTIZATION SCHEDULE**

			Principal	Term		Principal	Interest	Balance
Due to General Fund	2013/14	Transportation	50,000.00	10 yrs	2016/17	6,250.00	250.00	43,750.00
					2017/18	6,250.00	218.75	37,500.00
					2018/19	6,250.00	187.50	31,250.00
					2019/20	6,250.00	156.25	25,000.00
					2020/21	6,250.00	125.00	18,750.00
					2021/22	6,250.00	93.75	12,500.00
					2022/23	6,250.00	62.50	6,250.00
					2023/24	6,250.00	31.25	-
	2013/14	Tourism & Events	25,000.00	10 yrs	2016/17	3,125.00	125.00	21,875.00
					2017/18	3,125.00	109.38	18,750.00
					2018/19	3,125.00	93.75	15,625.00
					2019/20	3,125.00	78.13	12,500.00
					2020/21	3,125.00	62.50	9,375.00
					2021/22	3,125.00	46.88	6,250.00
					2022/23	3,125.00	31.25	3,125.00
					2023/24	3,125.00	15.63	-
	2018/19	UR Projects	13,027.00	10 yrs	2022/23	2,171.17	65.14	10,855.83
					2023/24	2,171.17	54.28	8,684.67
					2024/25	2,171.17	43.42	6,513.50
					2025/26	2,171.17	32.57	4,342.33
					2026/27	2,171.17	21.71	2,171.17
					2027-28	2,171.17	10.86	-

		Principal	Term		Principal	Interest	Balance
2013/14	Transportation	50,000.00	10 yrs	2016/17	6,250.00	250.00	43,750.00
				2017/18	6,250.00	218.75	37,500.00
				2018/19	6,250.00	187.50	31,250.00
				2019/20	6,250.00	156.25	25,000.00
				2020/21	6,250.00	125.00	18,750.00
				2021/22	6,250.00	93.75	12,500.00
				2022/23	6,250.00	62.50	6,250.00
				2023/24	6,250.00	31.25	-
2013/14	Storm Drain	125,000.00	10 yrs	2016/17	15,625.00	625.00	109,375.00
				2017/18	15,625.00	546.88	93,750.00
				2018/19	15,625.00	468.75	78,125.00
				2019/20	15,625.00	390.63	62,500.00
				2020/21	15,625.00	312.50	46,875.00
				2021/22	15,625.00	234.38	31,250.00
				2022/23	15,625.00	156.25	15,625.00
				2023/24	15,625.00	78.13	-
2015/16	Transportation	75,000.00	10 yrs	2018/19	9,375.00	375.00	65,625.00
				2019/20	9,375.00	328.13	56,250.00
				2020/21	9,375.00	281.25	46,875.00
				2021/22	9,375.00	234.38	37,500.00
				2022/23	9,375.00	187.50	28,125.00
				2023/24	9,375.00	140.63	18,750.00
				2024/25	9,375.00	93.75	9,375.00
				2025/26	9,375.00	46.88	-

Due to Water

		Principal	Term		Principal	Interest	Balance
2016/17	Transportation	100,000.00	10 yrs	2020/21	14,285.71	500.00	85,714.29
				2021/22	14,285.71	428.57	71,428.57
				2022/23	14,285.71	357.14	57,142.86
				2023/24	14,285.71	285.71	42,857.14
				2024/25	14,285.71	214.29	28,571.43
				2025/26	14,285.71	142.86	14,285.71
				2026/27	14,285.71	71.43	-
2017/18	Parks SDC	100,000.00	10 yrs	2020/21	14,285.71	500.00	85,714.29
				2021/22	14,285.71	428.57	71,428.57
				2022/23	14,285.71	357.14	57,142.86
				2023/24	14,285.71	285.71	42,857.14
				2024/25	14,285.71	214.29	28,571.43
				2025/26	14,285.71	142.86	14,285.71
				2026/27	14,285.71	71.43	0

	Principal	Term		Principal	Interest	Balance
Storm Drain	100,000.00	10 yrs	2017/18	12,500.00	500.00	87,500.00
			2018/19	12,500.00	437.50	75,000.00
			2019/20	12,500.00	375.00	62,500.00
			2020/21	12,500.00	312.50	50,000.00
			2021/22	12,500.00	250.00	37,500.00
			2022/23	12,500.00	187.50	25,000.00
			2023/24	12,500.00	125.00	12,500.00
			2024/25	12,500.00	62.50	-
UR Projects	100,000.00	10 yrs	2020/21	14,285.71	500.00	85,714.29
			2021/22	14,285.71	428.57	71,428.57
			2022/23	14,285.71	357.14	57,142.86
			2023/24	14,285.71	285.71	42,857.14
			2024/25	14,285.71	214.29	28,571.43
			2025/26	14,285.71	142.86	14,285.71
			2026/27	14,285.71	71.43	0
UR Projects	200,000.00	10 yrs	2021/22	28,571.43	1,000.00	171,428.57
			2022/23	28,571.43	857.14	142,857.14
			2023/24	28,571.43	714.29	114,285.71
			2024/25	28,571.43	571.43	85,714.29
			2025/26	28,571.43	428.57	57,142.86
			2026/27	28,571.43	285.71	28,571.43
			2027/28	28,571.43	142.86	0
	UR Projects	Storm Drain 100,000.00 UR Projects 100,000.00	Storm Drain 100,000.00 10 yrs UR Projects 100,000.00 10 yrs	Storm Drain         100,000.00         10 yrs         2017/18           Storm Drain         100,000.00         10 yrs         2019/20           2020/21         2021/22         2022/23           2023/24         2024/25         2021/22           UR Projects         100,000.00         10 yrs         2020/21           UR Projects         100,000.00         10 yrs         2020/21           UR Projects         100,000.00         10 yrs         2020/21           UR Projects         200,000.00         10 yrs         2021/22           2023/24         2024/25         2025/26           2025/26         2026/27         2021/22           2023/24         2024/25         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26           2025/26         2025/26         2025/26	Storm Drain         100,000.00         10 yrs         2017/18         12,500.00           2018/19         12,500.00         2019/20         12,500.00           2020/21         12,500.00         2021/22         12,500.00           2021/22         12,500.00         2022/23         12,500.00           2022/23         12,500.00         2023/24         12,500.00           2023/24         12,500.00         2024/25         12,500.00           2024/25         12,500.00         2024/25         12,500.00           UR Projects         100,000.00         10 yrs         2020/21         14,285.71           2022/23         14,285.71         2022/23         14,285.71         2022/23         14,285.71           2023/24         14,285.71         2024/25         14,285.71         2025/26         14,285.71           2025/26         14,285.71         2025/26         14,285.71         2025/26         14,285.71           UR Projects         200,000.00         10 yrs         2021/22         28,571.43         2022/23         28,571.43           2023/24         28,571.43         2023/24         28,571.43         2023/24         28,571.43           2024/25         28,571.43         2025/26	Storm Drain         100,000.00         10 yrs         2017/18         12,500.00         500.00           2018/19         12,500.00         437.50         2019/20         12,500.00         375.00           2020/21         12,500.00         312.50         2020/21         12,500.00         312.50           2021/22         12,500.00         312.50         2021/22         12,500.00         250.00           2022/23         12,500.00         187.50         2023/24         12,500.00         187.50           2023/24         12,500.00         125.00         2023/24         12,500.00         125.00           2024/25         12,500.00         62.50         2021/22         14,285.71         500.00           2021/22         14,285.71         500.00         2021/22         14,285.71         428.57           2022/23         14,285.71         428.57         2022/23         14,285.71         214.29           2026/27         14,285.71         214.29         2025/26         14,285.71         142.86           2026/27         14,285.71         71.43         2022/23         28,571.43         1,000.00           UR Projects         200,000.00         10 yrs         2021/22         28,571.43         1,00

### Due to Sewer

		Principal	Term		Principal	Interest	Balance
2012/13	Transportation	60,000.00	10 yrs	2015/16	7,500.00	300.00	52,500.00
				2016/17	7,500.00	262.50	45,000.00
				2017/18	7,500.00	225.00	37,500.00
				2018/19	7,500.00	187.50	30,000.00
				2019/20	7,500.00	150.00	22,500.00
				2020/21	7,500.00	112.50	15,000.00
				2021/22	7,500.00	75.00	7,500.00
				2022/23	7,500.00	37.50	-
2012/13	Water	100,000.00	10 yrs	2015/16	12,500.00	500.00	87,500.00
				2016/17	12,500.00	437.50	75,000.00
				2017/18	12,500.00	375.00	62,500.00
				2018/19	12,500.00	312.50	50,000.00
				2019/20	12,500.00	250.00	37,500.00
				2020/21	12,500.00	187.50	25,000.00
				2021/22	12,500.00	125.00	12,500.00
				2022/23	12,500.00	62.50	-
2014/15	UR Projects	500,000.00	10 yrs	2016/17	62,500.00	2,500.00	437,500.00
				2017/18	62,500.00	2,187.50	375,000.00
				2018/19	62,500.00	1,875.00	312,500.00
				2019/20	62,500.00	1,562.50	250,000.00
				2020/21	62,500.00	1,250.00	187,500.00
				2021/22	62,500.00	937.50	125,000.00
				2022/23	62,500.00	625.00	62,500.00
				2023/24	62,500.00	312.50	-

#### Due to Economic Development

### SECTION 4 - FINANCE REPORTS/INFORMATION 4.12

		Principal	Term		Principal	Interest	Balance
2015/16	UR Projects	150,000.00	10 yrs	2016/17	18,750.00	750.00	131,250.00
				2017/18	18,750.00	656.25	112,500.00
				2018/19	18,750.00	562.50	93,750.00
				2019/20	18,750.00	468.75	75,000.00
				2020/21	18,750.00	375.00	56,250.00
				2021/22	18,750.00	281.25	37,500.00
				2022/23	18,750.00	187.50	18,750.00
				2023/24	18,750.00	93.75	-
2017/18	UR Projects	100,000.00	10 yrs	2020/21	14,285.71	500.00	85,714.29
				2021/22	14,285.71	428.57	71,428.57
				2022/23	14,285.71	357.14	57,142.86
				2023/24	14,285.71	285.71	42,857.14
				2024/25	14,285.71	214.29	28,571.43
				2025/26	14,285.71	142.86	14,285.71
				2026/27	14,285.71	71.43	0
2018/19	UR Projects	100,000.00	10 yrs	2021/22	14,285.71	500.00	85,714.29
				2022/23	14,285.71	428.57	71,428.57
				2023/24	14,285.71	357.14	57,142.86
				2024/25	14,285.71	285.71	42,857.14
				2025/26	14,285.71	214.29	28,571.43
				2026/27	14,285.71	142.86	14,285.71
				2027/28	14,285.71	71.43	0

			Principal	Term		Principal	Interest	Balance
Due to Sewer SDC	2018/19	UR Projects	58,316.00	10 yrs	2022/23	9,719.33	291.58	48,596.67
					2023/24	9,719.33	242.98	38,877.33
					2024/25	9,719.33	194.39	29,158.00
					2025/26	9,719.33	145.79	19,438.67
					2026/27	9,719.33	97.19	9,719.33
					2027-28	9,719.33	48.60	-
	2020/21	UR Projects	343,390.00	10 yrs	2024/25	57,231.67	1,716.95	286,158.33
					2025/26	57,231.67	1,430.79	228,926.67
					2026/27	57,231.67	1,144.63	171,695.00
					2027/28	57,231.67	858.48	114,463.33
					2028/29	57,231.67	572.32	57,231.67
					2029/30	57,231.67	286.16	-

			Principal	Term		Principal	Interest	Balance
Due to Water SDC	2018/19	UR Projects	38,813.00	10 yrs	2022/23	6,468.83	194.07	32,344.17
					2023/24	6 <i>,</i> 468.83	161.72	25,875.33
					2024/25	6 <i>,</i> 468.83	129.38	19,406.50
					2025/26	6 <i>,</i> 468.83	97.03	12,937.67
					2026/27	6 <i>,</i> 468.83	64.69	6,468.83
					2027-28	6 <i>,</i> 468.83	32.34	-
	2020/21	UR Projects	227,919.00	10 yrs	2024/25	37,986.50	1,139.60	189,932.50
					2025/26	37,986.50	949.66	151,946.00
					2026/27	37,986.50	759.73	113,959.50
					2027/28	37,986.50	569.80	75,973.00
					2028/29	37,986.50	379.87	37,986.50
					2029/30	37,986.50	189.93	-

			Principal	Term		Principal	Interest	Balance
<b>C</b> 2018/	/19 UR	Projects	22,837.00	10 yrs	2022/23	3,806.17	114.19	19,030.83
					2023/24	3,806.17	95.15	15,224.67
					2024/25	3,806.17	76.12	11,418.50
					2025/26	3,806.17	57.09	7,612.33
_					2026/27	3,806.17	38.06	3,806.17
					2027-28	3,806.17	19.03	-
2020/	/21 UR	Projects	6,480.00	10 yrs	2024/25	1,080.00	32.40	5,400.00
					2025/26	1,080.00	27.00	4,320.00
					2026/27	1,080.00	21.60	3,240.00
					2027/28	1,080.00	16.20	2,160.00
					2028/29	1,080.00	10.80	1,080.00
					2029/30	1,080.00	5.40	-

			Principal	Term		Principal	Interest	Balance
Transportation SDC	2018/19	UR Projects	564,270.00	10 yrs	2022/23	94,045.00	2,821.35	470,225.00
					2023/24	94,045.00	2,351.13	376,180.00
					2024/25	94,045.00	1,880.90	282,135.00
					2025/26	94,045.00	1,410.68	188,090.00
					2026/27	94,045.00	940.45	94,045.00
					2027-28	94,045.00	470.23	-
	2020/21	UR Projects	300,601.00	10 yrs	2024/25	50,100.17	1,503.01	250,500.83
					2025/26	50,100.17	1,252.50	200,400.67
					2026/27	50,100.17	1,002.00	150,300.50
					2027/28	50,100.17	751.50	100,200.33
					2028/29	50,100.17	501.00	50,100.17
					2029/30	50,100.17	250.50	-
Parks SDC	2020/21	UR Projects	410,740.00	10 yrs	2024/25	68,456.67	2,053.70	342,283.33
					2025/26	68,456.67	1,711.42	273,826.67
					2026/27	68,456.67	1,369.13	205,370.00
					2027/28	68,456.67	1,026.85	136,913.33
					2028/29	68,456.67	684.57	68,456.67
					2029/30	68,456.67	342.28	-

#### Summary of Debt Service and Payment Source

	<u>Fund</u>	Actual FY 2020	Actual FY 2021	Projected FY 2022	Proposed FY 2023	Payment Source	Balance as of 6/30/2022
General Obligation Bond FFC Obligation - Museum	GO Bond Fund General Fund Urban Renewal	399,910 4,032	397,869 61,491	395,670 73,140	393,320 73,160	Bond Levy Property Taxes General Revenues	\$3,450,000 \$539,651
FFC ICC Bonds	Debt Fund	852,481	847,456	845,260	847,760	Urban Renewal Increment Property Taxes & General Revenues	\$11,180,000
IFA Loan - Independence Landing SPWF Loan - Hoffman Rd	Urban Renewal Debt Fund Special Assessment Loan	0	0	333,777	82,200	Urban Renewal Increment Property Taxes	\$2,904,580
	Fund	27,942	27,942	27,945	27,945	Special Assessments and Transportation & Storm Drain Fees	\$50,843
MINET Bonds	MINET Debt Fund	6,112,152	778,474	797,435	793,370	MINET and Water User Charges	\$8,905,000
Sewer Revenue Bonds	Sewer Fund	175,696	147,550	145,150	147,750	Sewer User Charges	\$1,945,000
CWSRF Loan	Sewer Fund	0	0	0	0	Sewer User Charges	\$8,133,042
FFC Water Bonds	Water Fund	91,199	89,550	87,900	91,250	Water User Charges & Systems Development Charges	\$1,020,000
2019 Loan - Water Rights	Water Fund	92,256	92,629	93,310	93,310	Water System Development Charges	\$583,522
Capital Equipment Loans	Public Works Operating Funds	23,555 7,779,223	0 2,442,961	0 2,799,587	0 2,550,065	General Revenues & Utility User Charges	\$0\$38,711,638

MINET Refunding: Paid off refunded bonds

FY	2	2013 GO Refu	nding Bonds			SPWF Loa	n - Hoffm	an Rd	
Ending	Principal	Interest	Total	Balance	Principal	Interest	Total	Eff. i	Balance
				\$3,450,000					\$50,84
2023	(250,000)	(143,319)	(393,319)	3,200,000	(25,400)	(2,542)	(27,942)	5.00%	25,44
2024	(265,000)	(133,319)	(398,319)	2,935,000	(25,443)	(1,272)	(26,715)	5.00%	
2025	(275,000)	(122,719)	(397,719)	2,660,000					
2026	(290,000)	(111,719)	(401,719)	2,370,000					
2027	(300,000)	(100,119)	(400,119)	2,070,000					
2028	(315,000)	(88,119)	(403,119)	1,755,000					
2029	(325,000)	(75,519)	(400,519)	1,430,000					
2030	(335,000)	(61,706)	(396,706)	1,095,000					
2031	(350,000)	(47,469)	(397,469)	745,000					
2032	(365,000)	(32,594)	(397,594)	380,000					
2033	(380,000)	(16,625)	(396,625)	0					
2034									
2035									
2036									
2037									
2038									
2039									
2040									
2041									
2042									
2043									
2044									
2045									
2046									
TOTALS	(3,450,000)	(933,227)	(4,383,227)	-	(50,843)	(3,814)	(54,657)		-

#### **Debt Service Schedule** *FY* 2023 - 2046

<b>Debt Service Schedule</b>
FY 2023 - 2046

FY		2015	Refunding MIN	NET	
Ending	Principal	Interest	Total	Eff. i	Balance
					\$2,650,000
2023	(225,000)	(93,992)	(318,992)	3.55%	2,425,000
2024	(235,000)	(87,087)	(322,087)	3.59%	2,190,000
2025	(240,000)	(79,485)	(319,485)	3.63%	1,950,000
2026	(250,000)	(71,150)	(321,150)	3.65%	1,700,000
2027	(255,000)	(62,185)	(317,185)	3.66%	1,445,000
2028	(265,000)	(52,692)	(317,692)	3.65%	1,180,000
2029	(275,000)	(42,221)	(317,221)	3.58%	905,000
2030	(290,000)	(30,780)	(320,780)	3.40%	615,000
2031	(300,000)	(18,830)	(318,830)	3.06%	315,000
2032	(315,000)	(6,379)	(321,379)	2.03%	
2033					
2034					
2035					
2036					
2037					
2038					
2039					
2040					
2041					
2042					
2043					
2044					
2045					
2046					
TOTALS	(2,650,000)	(544,801)	(3,194,801)		-

#### **Debt Service Schedule**

FY 2023 - 2046

FY		2017C FF	C MINET Refu	nding	2020 MINET FFC Refunding				ding	
Ending	Principal	Interest	Total	Eff. i	Balance	Principal	Interest	Total	Eff. i	Balance
				_	\$1,475,000					\$4,780,000
2023	(285,000)	(46,320)	(331,320)	3.14%	1,190,000	0	(143,050)	(143,050)	2.99%	4,780,000
2024	(295,000)	(38,055)	(333,055)	3.20%	895,000	0	(143,050)	(143,050)	2.99%	4,780,000
2025	(305,000)	(29,058)	(334,058)	3.25%	590,000	0	(143,050)	(143,050)	2.99%	4,780,000
2026	(315,000)	(19,450)	(334,450)	3.30%	275,000	0	(143,050)	(143,050)	2.99%	4,780,000
2027	(275,000)	(9,213)	(284,213)	3.35%	0	(35,000)	(143,050)	(178,050)	2.99%	4,745,000
2028						(315,000)	(142,350)	(457,350)	3.00%	4,430,000
2029						(315,000)	(132,900)	(447,900)	3.00%	4,115,000
2030						(330,000)	(123,450)	(453,450)	3.00%	3,785,000
2031						(340,000)	(113,550)	(453,550)	3.00%	3,445,000
2032						(355,000)	(103,350)	(458,350)	3.00%	3,090,000
2033						(365,000)	(92,700)	(457,700)	3.00%	2,725,000
2034						(375,000)	(81,750)	(456,750)	3.00%	2,350,000
2035						(385,000)	(70,500)	(455,500)	3.00%	1,965,000
2036						(395,000)	(58,950)	(453,950)	3.00%	1,570,000
2037						(410,000)	(47,100)	(457,100)	3.00%	1,160,000
2038						(420,000)	(34,800)	(454,800)	3.00%	740,000
2039						(395,000)	(22,200)	(417,200)	3.00%	345,000
2040						(345,000)	(10,350)	(355,350)	3.00%	0
2041										
2042										
2043										
2044										
2045										
2046										
TOTALS	(1,475,000)	(142,096)	(1,617,096)		-	(4,780,000)	(1,749,200)	(6,529,200)		-

#### **Debt Service Schedule**

#### FY 2023 - 2046

FY	2017A FFC ICC Refunding					IFA	SPWF Loan	- Indy Landing	Infrastructu	re
Ending	Principal	Interest	Total	Eff. i	Balance	Principal	Interest	Total	Eff. i	Balance
					\$3,305,000					\$2,904,580
2023	(385,000)	(128,350)	(513,350)	3.88%	2,920,000	0	(82,200)	(82,200)	-2.83%	2,904,580
2024	(400,000)	(116,800)	(516,800)	4.00%	2,520,000	(91,332)	(82,200)	(173,532)	-2.83%	2,813,248
2025	(415,000)	(100,800)	(515,800)	4.00%	2,105,000	(93,916)	(79,615)	(173,531)	-2.83%	2,719,332
2026	(430,000)	(84,200)	(514,200)	4.00%	1,675,000	(96,574)	(76,957)	(173,531)	-2.83%	2,622,758
2027	(450,000)	(67,000)	(517,000)	4.00%	1,225,000	(99,307)	(74,224)	(173,531)	-2.83%	2,523,451
2028	(465,000)	(49,000)	(514,000)	4.00%	760,000	(102,118)	(71,414)	(173,532)	-2.83%	2,421,333
2029	(485,000)	(30,400)	(515,400)	4.00%	275,000	(105,008)	(68,524)	(173,532)	-2.83%	2,316,325
2030	(275,000)	(11,000)	(286,000)	4.00%	0	(107,979)	(65,552)	(173,531)	-2.83%	2,208,346
2031						(111,035)	(62,496)	(173,531)	-2.83%	2,097,311
2032						(114,177)	(59,354)	(173,531)	-2.83%	1,983,134
2033						(117,409)	(56,123)	(173,532)	-2.83%	1,865,725
2034						(120,731)	(52,800)	(173,531)	-2.83%	1,744,994
2035						(124,148)	(48,383)	(172,531)	-2.77%	1,620,846
2036						(127,661)	(45,870)	(173,531)	-2.83%	1,493,185
2037						(131,274)	(42,257)	(173,531)	-2.83%	1,361,911
2038						(134,989)	(38,542)	(173,531)	-2.83%	1,226,922
2039						(138,810)	(34,722)	(173,532)	-2.83%	1,088,112
2040						(142,738)	(30,793)	(173,531)	-2.83%	945,374
2041						(146,777)	(26,754)	(173,531)	-2.83%	798,597
2042						(150,931)	(22,600)	(173,531)	-2.83%	647,666
2043						(155,202)	(18,329)	(173,531)	-2.83%	492,464
2044						(159,595)	(13,937)	(173,532)	-2.83%	332,869
2045						(164,111)	(9,420)	(173,531)	-2.83%	168,758
2046						(168,756)	(4,776)	(173,532)	-2.83%	2
TOTALS	(3,305,000)	(587,550)	(3,892,550)		-	(2,904,578)	(1,167,842)	(4,072,420)		-

FY 2025 - 2040		2020 Chase	Bank (Museu	m)	
Ending	Principal	Interest	Total	Eff. i	Balance
					\$539,651
2023	(62,808)	(10,317)	(73,125)	-1.91%	476,843
2024	(64,083)	(9,029)	(73,112)	-1.89%	412,760
2025	(65,384)	(7,715)	(73,099)	-1.87%	347,376
2026	(66,711)	(6,375)	(73,086)	-1.84%	280,665
2027	(68,066)	(5,007)	(73,073)	-1.78%	212,599
2028	(69,447)	(3,611)	(73,058)	-1.70%	143,152
2029	(70,857)	(2,187)	(73,044)	-1.53%	72,295
2030	(72,295)	(734)	(73,029)	-1.02%	0
2031					
2032					
2033					
2034					
2035					
2036					
2037					
2038					
2039					
2040					
2041					
2042					
2043					
2044					
2045					
2046					
TOTALS	(539,651)	(44,975)	(584,626)		-

#### **Debt Service Schedule** *FY 2023 - 2046*

#### **Debt Service Schedule**

#### FY 2023 - 2046

FY	2016A ICC Refunding					Total Government Loans				
Ending	Principal	Interest	Total	Eff. i	Balance	Principal	Interest	Total	Eff. i	Total
					\$7,875,000					\$24,125,494
2023	(35,000)	(299,406)	(334,406)	3.80%	7,840,000	(1,268,208)	(867,296)	(2,135,504)	3.59%	22,857,286
2024	(40,000)	(298,006)	(338,006)	3.80%	7,800,000	(1,324,526)	(826,618)	(2,151,144)	3.62%	21,532,760
2025	(40,000)	(296,406)	(336,406)	3.80%	7,760,000	(1,340,384)	(779,233)	(2,119,617)	3.62%	20,192,376
2026	(40,000)	(294,806)	(334,806)	3.80%	7,720,000	(1,391,711)	(730,750)	(2,122,461)	3.62%	18,800,665
2027	(40,000)	(293,206)	(333,206)	3.80%	7,680,000	(1,423,066)	(679,780)	(2,102,846)	3.62%	17,377,599
2028	(45,000)	(291,606)	(336,606)	3.80%	7,635,000	(1,474,447)	(627,378)	(2,101,825)	3.61%	15,903,152
2029	(45,000)	(289,806)	(334,806)	3.80%	7,590,000	(1,515,857)	(573,033)	(2,088,890)	3.60%	14,387,295
2030	(265,000)	(288,006)	(553,006)	3.79%	7,325,000	(1,567,295)	(515,676)	(2,082,971)	3.58%	12,820,000
2031	(615,000)	(277,406)	(892,406)	3.79%	6,710,000	(1,605,000)	(457,255)	(2,062,255)	3.57%	11,215,000
2032	(635,000)	(252,806)	(887,806)	3.77%	6,075,000	(1,670,000)	(395,129)	(2,065,129)	3.52%	9,545,000
2033	(660,000)	(227,406)	(887,406)	3.74%	5,415,000	(1,405,000)	(336,731)	(1,741,731)	3.53%	8,140,000
2034	(685,000)	(201,006)	(886,006)	3.71%	4,730,000	(1,060,000)	(282,756)	(1,342,756)	3.47%	7,080,000
2035	(715,000)	(173,606)	(888,606)	3.67%	4,015,000	(1,100,000)	(244,106)	(1,344,106)	3.45%	5,980,000
2036	(745,000)	(145,006)	(890,006)	3.61%	3,270,000	(1, 140, 000)	(203,956)	(1,343,956)	3.41%	4,840,000
2037	(775,000)	(115,206)	(890,206)	3.52%	2,495,000	(1,185,000)	(162,306)	(1,347,306)	3.35%	3,655,000
2038	(805,000)	(84,206)	(889,206)	3.37%	1,690,000	(1,225,000)	(119,006)	(1,344,006)	3.26%	2,430,000
2039	(830,000)	(57,038)	(887,038)	3.38%	860,000	(1,225,000)	(79,238)	(1,304,238)	3.26%	1,205,000
2040	(860,000)	(29,025)	(889,025)	3.38%	0	(1,205,000)	(39,375)	(1,244,375)	3.27%	0
2041										
2042										
2043										
2044										
2045										
2046										
TOTALS	(7,875,000)	(3,913,959)	(11,788,959)			(24,125,494)	(7,919,622)	(32,045,116)		-

FY 2023 - 2046	2013 Sewer Refunding Bond				2016A Water Bonds					
FY Ending	Principal	Interest	Total	Eff. i	Balance	Principal	Interest	Total	Eff. i	Balance
					\$1,945,000	*				\$1,020,000
2023	(85,000)	(62,750)	(147,750)	3.23%	1,860,000	(60,000)	(31,250)	(91,250)	3%	960,000
2024	(85,000)	(60,200)	(145,200)	3.24%	1,775,000	(60,000)	(29,450)	(89,450)	3%	900,000
2025	(90,000)	(57,650)	(147,650)	3.25%	1,685,000	(65,000)	(27,650)	(92,650)	3%	835,000
2026	(90,000)	(54,950)	(144,950)	3.26%	1,595,000	(65,000)	(25,050)	(90,050)	3%	770,000
2027	(95,000)	(52,250)	(147,250)	3.28%	1,500,000	(65,000)	(23,100)	(88,100)	3%	705,000
2028	(95,000)	(49,400)	(144,400)	3.29%	1,405,000	(70,000)	(21,150)	(91,150)	3%	635,000
2029	(100,000)	(46,550)	(146,550)	3.31%	1,305,000	(70,000)	(19,050)	(89,050)	3%	565,000
2030	(100,000)	(43,550)	(143,550)	3.34%	1,205,000	(75,000)	(16,950)	(91,950)	3%	490,000
2031	(105,000)	(40,550)	(145,550)	3.37%	1,100,000	(75,000)	(14,700)	(89,700)	3%	415,000
2032	(110,000)	(37,400)	(147,400)	3.40%	990,000	(80,000)	(12,450)	(92,450)	3%	335,000
2033	(110,000)	(34,100)	(144,100)	3.44%	880,000	(80,000)	(10,050)	(90,050)	3%	255,000
2034	(115,000)	(30,800)	(145,800)	3.50%	765,000	(85,000)	(7,650)	(92,650)	3%	170,000
2035	(120,000)	(26,775)	(146,775)	3.50%	645,000	(85,000)	(5,100)	(90,100)	3%	85,000
2036	(120,000)	(22,757)	(142,757)	3.53%	525,000	(85,000)	(2,550)	(87,550)	3%	0
2037	(125,000)	(18,375)	(143,375)	3.50%	400,000					
2038	(130,000)	(14,000)	(144,000)	3.50%	270,000					
2039	(135,000)	(9,450)	(144,450)	3.50%	135,000					
2040	(135,000)	(4,725)	(139,725)	3.50%	0					
2041										
2042										
2043										
2044										
2045										
2046										
TOTALS	(1,945,000)	(666,232)	(2,611,232)			(1,020,000)	(246,150)	(1,266,150)		

Debt Service Schedule

FY		Chase Ba	ank ( Water Ri	ights)			Total B	usiness Loan	S	
Ending	Principal	Interest	Total	Eff. i	Balance	Principal	Interest	Total	Eff. i	Balance
					\$583,522					\$3,548,522
2023	(76,384)	(16,922)	(93,306)	2.9%	507,138	(221,384)	(110,922)	(332,306)	3.13%	3,327,138
2024	(78,599)	(14,707)	(93,306)	2.9%	428,539	(223,599)	(104,357)	(327,956)	3.14%	3,103,539
2025	(80,879)	(12,428)	(93,307)	2.9%	347,660	(235,879)	(97,728)	(333,607)	3.15%	2,867,660
2026	(83,224)	(10,082)	(93,306)	2.9%	264,436	(238,224)	(90,082)	(328,306)	3.14%	2,629,436
2027	(85,638)	(7,669)	(93,307)	2.9%	178,798	(245,638)	(83,019)	(328,657)	3.16%	2,383,798
2028	(88,121)	(5,185)	(93,306)	2.9%	90,677	(253,121)	(75,735)	(328,856)	3.18%	2,130,677
2029	(90,677)	(2,630)	(93,307)	2.9%	0	(260,677)	(68,230)	(328,907)	3.20%	1,870,000
2030						(175,000)	(60,500)	(235,500)	3.24%	1,695,000
2031						(180,000)	(55,250)	(235,250)	3.26%	1,515,000
2032						(190,000)	(49,850)	(239,850)	3.29%	1,325,000
2033						(190,000)	(44,150)	(234,150)	3.33%	1,135,000
2034						(200,000)	(38,450)	(238,450)	3.39%	935,000
2035						(205,000)	(31,875)	(236,875)	3.41%	730,000
2036						(205,000)	(25,307)	(230,307)	3.47%	525,000
2037						(125,000)	(18,375)	(143,375)	3.50%	400,000
2038						(130,000)	(14,000)	(144,000)	3.50%	270,000
2039						(135,000)	(9,450)	(144,450)	3.50%	135,000
2040						(135,000)	(4,725)	(139,725)	3.50%	0
2041										
2042										
2043										
2044										
2045										
2046										
TOTALS	(583,522)	(69,623)	(653,145)			(3,548,522)	(982,005)	(4,530,527)		-

#### Debt Service Schedule

#### **Debt Service Schedule**

FY 2023 - 2046

	1			
FY		TOTAL A	LL DEBT	
Ending	Principal	Interest	Total	Balance
				\$27,674,016
2023	(1,489,592)	(978,218)	(2,467,810)	26,184,424
2024	(1,548,125)	(930,975)	(2,479,100)	24,636,299
2025	(1,576,263)	(876,961)	(2,453,224)	23,060,036
2026	(1,629,935)	(820,832)	(2,450,767)	21,430,101
2027	(1,668,704)	(762,799)	(2,431,503)	19,761,397
2028	(1,727,568)	(703,113)	(2,430,681)	18,033,829
2029	(1,776,534)	(641,263)	(2,417,797)	16,257,295
2030	(1,742,295)	(576,176)	(2,318,471)	14,515,000
2031	(1,785,000)	(512,505)	(2,297,505)	12,730,000
2032	(1,860,000)	(444,979)	(2,304,979)	10,870,000
2033	(1,595,000)	(380,881)	(1,975,881)	9,275,000
2034	(1,260,000)	(321,206)	(1,581,206)	8,015,000
2035	(1,305,000)	(275,981)	(1,580,981)	6,710,000
2036	(1,345,000)	(229,263)	(1,574,263)	5,365,000
2037	(1,310,000)	(180,681)	(1,490,681)	4,055,000
2038	(1,355,000)	(133,006)	(1,488,006)	2,700,000
2039	(1,360,000)	(88,688)	(1,448,688)	1,340,000
2040	(1,340,000)	(44,100)	(1,384,100)	0
2041	0	0	0	0
2042	0	0	0	0
2043				
2044				
2045				
2046				
TOTALS	(27,674,016)	(8,901,627)	(36,575,643)	-



## Section 5 - Personnel Info



#### Personnel Services - Year to Year Comparison

	<u>2020</u>	<u>2021</u>	<u>2022</u> *	<u>2023</u>	
Administration	876 744	020 754	945,000	270.000	1,4
	826,244	838,754		370,000	
Municipal Court	43,757	46,522	55,500	24,000	1
Information Technology	161,775	165,068	188,000	106,000	1
Police	2,639,200	2,690,738	2,925,000	2,759,000	2
Library	402,658	448,436	436,000	483,000	3
Museum	94,733	98,662	94,503	165,000	3
Facilities Maint	0	0	0	133,000	4,2
Parks & Recreation	61,264	60,001	75,000	183,000	3,5
Building Inspection	229,064	235,458	250,000	304,000	2
Econimic Development	254,570	245,415	259,000	274,000	6
Community Development	128,337	137,246	149,000	201,000	2,7
Tourism & Events	85,880	91,453	102,000	122,000	8,5
Grants	0	0	299,000	200,000	
Transportation	100,800	93,934	113,000	455,000	1,5
Sewer	430,795	417,555	458,000	601,000	1,5
Water	498,209	479,721	520,000	602,000	1,5
Storm	<u>160,604</u>	<u>157,434</u>	<u>177,000</u>	<u>347,000</u>	1,5
	6,117,890	6,206,397	7,046,003	7,329,000	
COLA's	3% - 3.2%	1.5% Jan non-	1.5% non-rep	4%	
		rep. 2.5% all	2% PW & PD		
		others			

\* 2022 Adopted budget - does not reflect promotions made by outgoing city manager in December 2021

<sup>1</sup> Reflects direct allocations of administration & finance to utility and transportation funds

<sup>2</sup> Code enforcement moved to community development & allocation of building maint to facilities maint

<sup>3</sup> Library manager promoted to community services director by outgoing CM

<sup>4</sup> Created new department for janitorial and partial building maint. Includes partial HR manager promotion/salary increase by outgoing CM

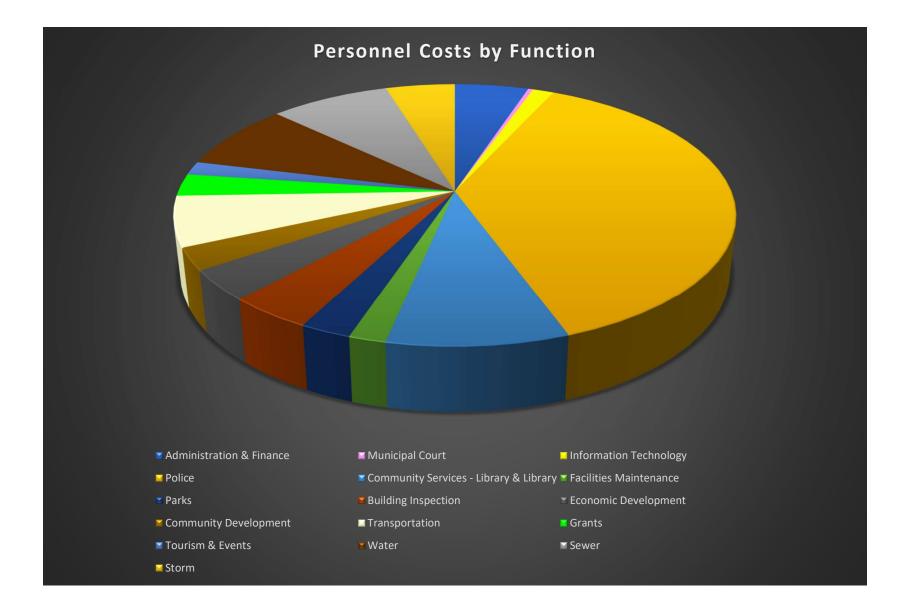
<sup>5</sup> Restructuring of public works. Adds 2 summer positions. Supervisor replaced with operations manager & adds 1 utility worker position

<sup>6</sup> Promotion/salary increase for community engagement position by outgoing CM

<sup>7</sup> Promotion / salary increase for planner by outgoing CM

<sup>8</sup> Promotion/salary increase for downtown manager by outgoing CM

Personnel Costs By Function	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Budget
Administration & Finance	838,754.00	945,000.00	370,000.00
Municipal Court	46,522.00	55,500.00	24,000.00
Information Technology	165,068.00	188,000.00	106,000.00
Police	2,690,738.00	2,925,000.00	2,759,000.00
Community Services - Library & Library	547,098.00	550,000.00	648,000.00
Facilities Maintenance	-	-	133,000.00
Parks	60,001.00	75,000.00	183,000.00
Building Inspection	235,458.00	250,000.00	304,000.00
Economic Development	245,415.00	259,000.00	274,000.00
Community Development	137,246.00	149,000.00	201,000.00
Transportation	93,934.00	113,000.00	455,000.00
Grants	-	299,000.00	200,000.00
Tourism & Events	91,453.00	102,000.00	122,000.00
Water	479,721.00	520,000.00	602,000.00
Sewer	417,555.00	458,000.00	601,000.00
Storm	157,434.00	177,000.00	347,000.00
Total Salaries & Benefits	6,206,397.00	7,065,500.00	7,329,000.00



					-		pendence								
	FYE 2022-2023														
	MANAGEMENT & NON- REPRESENTED SALARY SCHEDULE														
			<b>.</b>		<b>. .</b>			ANN		Y	o. <b>-</b>		o. o		o. –
	Class		Step 1		Step 2		Step 3		Step 4		Step 5		Step 6		Step 7
	Library Assistant I														
1	Office Assistant I	\$	33,708.60	\$	35,394.00	\$	37,163.76	\$	39,021.96	\$	40,973.04	\$	43,021.68	\$	45,172.80
	Police Maintenance Assistant		,	•	,		,	·	,		,	·	,		,
	Facilities Custodian														
2	No Classes Assigned	\$	35,394.00	\$	37,163.76	\$	39,021.96	\$	40,973.04	\$	43,021.68	\$	45,172.80	\$	47,431.44
	Accountant I														
3	Museum Curator	\$	37,163.76	Ś	39,021.96	Ś	40,973.04	Ś	43,021.68	Ś	45,172.80	Ś	47,431.44	\$	49,803.00
	Admin Assistant I	Ť		Ŧ	,	Ŧ	,	7	,	Ť	,	<b>1</b>	,	Ť	,
	Lead Facilities Custodian														
4	Library Assistant II	\$	39,021.96	\$	40,973.04	\$	,	\$	45,172.80	\$	47,431.44	\$	49,803.00	\$	52,293.12
5	No Classes Assigned	\$	40,973.04	\$	43,021.68	\$	45,172.80	\$	47,431.44	\$	49,803.00	\$	52,293.12	\$	54,907.80
6	Accountant II	\$	43,021.68	\$	45,172.80	\$	47,431.44	\$	49,803.00	\$	52,293.12	¢	54,907.80	\$	57,653.16
ľ	Code/ Permit Specialist	Ý	-	Ŷ	43,172.00	7	-	~	-	Ŷ	-	Ľ	54,507.00	Ŷ	
7	No Classes Assigned	\$	45,172.80	\$	47,431.44	\$	49,803.00	\$	52,293.12	\$	54,907.80	\$	57,653.16	\$	60,535.80
8	Police Maintenance Manager	\$	47,431.44	\$	49,803.00	\$	52,293.12	\$	54,907.80	\$	57,653.16	\$	60,535.80	\$	63,562.56
	Communications Coordinator														
9	Community Engagement Mgr	\$	49,803.00	\$	52,293.12	\$	54,907.80	\$	57,653.16	\$	60,535.80	\$	63,562.56	\$	66,740.64
	Downtown Manager														
	Accounting Manager														
10	Police Office Manager	\$	52,293.12	ć	54,907.80	ć	57,653.16	4	60,535.80	e e	63,562.56	4	66,740.64	\$	70,077.72
10	Public Works Office Manager	Ş	52,295.12	Ş	54,907.80	Ş	57,055.10	Ş	00,555.80	Ş	05,502.50	Ş	00,740.04	Ş	10,077.72
	Museum Manager														
11	No Classes Assigned	\$	54,907.80	\$	57,653.16	\$	60,535.80	\$	63,562.56	\$	66,740.64	\$	70,077.72	\$	73,581.60
12	Librarian	\$	57,653.16	\$	60,535.80	\$	63,562.56	\$	66,740.64	\$	70,077.72	\$	73,581.60	\$	77,260.68
13	City Recorder	\$	60,535.80	\$	63,562.56	\$	66,740.64	\$	70,077.72	\$	73,581.60	\$	77,260.68	\$	81,123.72
14	No Classes Assigned	\$	63,562.56	\$	66,740.64	\$	70,077.72	\$	73,581.60	\$	77,260.68	\$	81,123.72	\$	85,179.96
15	Building Official	\$	66,740.64	\$	70,077.72	\$	73,581.60	\$	77,260.68	\$	81,123.72	\$	85,179.96	\$	89,439.00
16	HR Manager	\$	70,077.72	\$	73,581.60	\$	77,260.68	\$	81,123.72	\$	85,179.96	\$	89,439.00	\$	93,910.92

17	Sergeant	\$	73,581.60	\$	77,260.68	\$	81,123.72	\$	85,179.96	\$	89,439.00	\$	93,910.92	\$ 98,606.52
	Planning Manager No Classes Assigned	ć	77,260.68	ć	81,123.72	ć	85,179.96	ć	89,439.00	ć	93,910.92	ć	00 606 53	\$ 103,536.84
10		Ş	77,200.00	Ş	01,123.72	Ş	05,179.90	Ş	69,459.00	Ş	95,910.92	Ş	98,606.52	\$ 105,550.64
10	Economic Development Director		01 100 70	÷	05 170 00	÷	00 420 00	<u>ح</u>	02.010.02			÷	102 526 04	¢ 100 712 C4
	IT Manager Community	\$	81,123.72	Ş	85,179.96	Ş	89,439.00	Ş	93,910.92	Ş	98,606.52	Ş	103,536.84	\$ 108,713.64
	Services Director													
20	No Classes Assigned	\$	85,179.96	\$	89,439.00	\$	93,910.92	\$	98,606.52	\$	103,536.84	\$	108,713.64	\$ 114,149.28
21	No Classes Assigned	\$	89,439.00	\$	93,910.92	\$	98,606.52	\$	103,536.84	\$	108,713.64	\$	114,149.28	\$ 119,856.72
122	Public Works Director		02.010.02	ć	00 000 50	ć	102 526 04	ć	100 712 64	Å	1111000	ć	440.056.72	¢ 435 040 53
22	Finance Director	\$	93,910.92	\$	98,606.52	Ş	103,536.84	Ş	108,713.64	Ş	114,149.28	Ş	119,856.72	\$ 125,849.52
23	No Classes Assigned	\$	98,606.52	\$	103,536.84	\$	108,713.64	\$	114,149.28	\$	119,856.72	\$	125,849.52	\$ 132,141.96
24	Police Chief	\$	103,536.84	\$	108,713.64	\$	114,149.28	\$	119,856.72	\$	125,849.52	\$	132,141.96	\$ 138,749.04
25	No Classes Assigned	\$	108,713.64	\$	114,149.28	\$	119,856.72	\$	125,849.52	\$	132,141.96	\$	138,749.04	\$ 145,686.48

City of Independence													
FYE 2022-23													
	POLICE UNION SALARY SCHEDULE												
	ANNUAL SALARY												
Class		Step 1		Step 2		Step 3		Step 4		Step 5		Step 6	Step 7
Police Officer	\$	55,770.25	\$	58,558.80	\$	61,486.80	\$	64,561.20	\$	67,789.32	\$	71,178.84	\$ 74,737.80
Records Technician	\$	40,823.58	\$	42,864.72	\$	45,007.92	\$	47,258.28	\$	49,621.20	\$	52,102.32	\$ 54,707.40

City of Independence FYE 2022-2023 PUBLIC WORKS UNION SALARY SCHEDULE													
Annual Salary													
Class		Step 1		Step 2		Step 3		Step 4		Step 5			
Utility I	\$	40,912.93	\$	42,958.56	\$	45,106.44	\$	47,361.72	\$	49,729.80			
Utility II	\$	44,940.48	\$	47,187.48	\$	49,546.80	\$	52,024.20	\$	54,625.44			
Utility III	\$	52,713.27	\$	55,348.92	\$	58,116.36	\$	61,022.16	\$	64,073.28			
Leadworker	\$	52,713.27	\$	55 <i>,</i> 348.92	\$	58,116.36	\$	61,022.16	\$	64,073.28			



# Section 6 - Capital Improvement Plan



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#### FY 2021 - 2025 CAPITAL IMPROVEMENT PLAN

Summary

SUMMARY	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	TOTAL
COMMUNITY SERVICES	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
INFORMATION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS/RECREATION	\$ 218,000	\$ 1,565,000	\$ 3,870,000	\$ 2,967,000	\$ 1,150,000	\$ 9,770,000
PUBLIC SAFETY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
STORMWATER	\$ -	\$ 415,000	\$ 90,000	\$ 725,000	\$ 415,000	\$ 1,645,000
TRANSPORTATION	\$ 396,000	\$ 351,000	\$ 4,761,000	\$ 620,000	\$ 195,000	\$ 6,323,000
WATER	\$ 795,000	\$ 700,000	\$ 2,150,000	\$ 300,000	\$ 300,000	\$ 4,245,000
WASTEWATER	\$ 2,966,000	\$ 4,143,000	\$ 3,838,000	\$ 2,778,000	\$ 1,500,000	\$ 15,225,000
TOTALS	\$ 4,425,000	\$ 7,924,000	\$ 14,759,000	\$ 7,440,000	\$ 3,610,000	\$ 38,158,000

#### FY 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Public Safety

line #	PUBLIC SAFETY	Rank	Source Type	Source Fund	F	FYE 2023		YE 2024	F	YE 2025	F	YE 2026	F	YE 2027	TOTAL
1	Vehicle Replacement Program		Operating Revenues	Equipment/Vehicle Reserve Fund	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$ 250,000
TOTAL	5				\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$ 250,000

Project Title	Vehicle replacement program
Project Description	The capitol vehicle replacement program is designed to
	replace one police patrol vehicle annually through a
	combination of lease and purchase. The program will make a
	vehicle purchase in FYE2023 to maintain our vehicle
	replacement schedule.
Project Source/Master Plan	Police Department
MP Rank, if any	N/A
Project Location	N/A
Estimated Project Cost	\$ 50,000 Annually
Suggested Project Fiscal Years ending	2023 - \$50,000
	2024 - \$50,000
	2025 - \$50,000
	2026 - \$50,000
	2027 - \$50,000
Revenue Source	Vehicle Reserve Fund

Submitted by: R. Mason Responsible Department: Police Date Submitted: 05/06/2020 Rev. 05/21

### FY 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Community Services - Library

line #	COMMUNITY SERVICES	Source Type	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	TOTAL		
1	Library Addition	Operating Revenue, Grants, Fundraising	\$-	\$ 700,000	\$-	\$-	\$-	\$ 700,000		
TOTALS	5		\$-	\$ 700,000	\$-	\$-	\$-	\$ 700,000		

# FYE 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Parks

Line #	PARKS/RECREATION	Source Type	FYE 2023		FYE 2024		FYE 2025		FYE 2026		FYE 2027		TOTAL
1	Independence Sports Fields (Project 11.3F)	SDC, Grants, G.O. bond	\$ 15,000	\$	100,000	\$	200,000	\$	1,152,000	\$	1,150,000	\$	2,617,000
2	South Riverview Park, South of Indp Landing Engineering and Design/Trail Acquisition	SDC, Grants, G.O. bond	\$ 13,000	\$	360,000	\$	1,600,000	\$	1,600,000	\$	-	\$	3,573,000
3	Mtn. Fir Park/Inspiration Garden: power (Project 11.3D)	General Fund	\$ 40,000	\$	20,000	\$	10,000	\$	-	\$	-	\$	70,000
4	Sunset Park Final Construction (Project 11.3G)	SDC, Grants	\$ 100,000	\$	100,000	\$	100,000	\$	100,000	\$	-	\$	400,000
5	Dog Park Final Design /Engineering/Acquisition /Construction	SDC, Grants	\$ -	\$	15,000	\$	60,000	\$	100,000	\$	-	\$	175,000
6	Riverview Park - Master Plan Amph River Frontage, Engineering & Design	SDC, Grants, G.O. bond	\$ -	\$	570,000	\$	1,500,000	\$	-	\$	-	\$	2,070,000
7	Pool House Improvements	SDC / Grants/ Cap Impr Funds	\$ 50,000	\$	400,000	\$	400,000	Ş	-	Ş	-	<b>\$</b>	850,000
8	Skate Park (Dot) Designs	Grants, Oper. Funds	\$ -	\$	-	\$	-	\$	15,000	\$	-	\$	15,000
TOTALS			\$ 218,000	\$	1,565,000	\$	3,870,000	\$	2,967,000	\$	1,150,000	\$	9,770,000

Project Title #01	Parks Projects – Independence Sports Fields
Project Description	Conduct a feasibility study on the operation of the sports fields and sports park
Project Source/Master Plan	2015 Parks & Open Space Master Plan
MP Rank, if any	
Project Location	Independence Sports Park
Estimated Project Cost (2022 dollars)	\$15,000
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025, FYE 2026, FYE 2027
Revenue Source	SDC

Project Title #02	Parks Projects – South Riverview Park
Project Description	Design 30% preliminary park plans
Project Source/Master Plan	2015 Parks & Open Space Master Plan
MP Rank, if any	
Project Location	South of Riverview Park
Estimated Project Cost (2022 dollars)	\$13,000
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025, FYE 2026
Revenue Source	Parks Capital Reserve / State Grant

Project Title #03	Parks Projects – Mtn Fir – Inspiration Garden Power
Project Description	Design and construct power to Master Gardener facility.
Project Source/Master Plan	
MP Rank, if any	
Project Location	Mtn Fir – Inspiration Garden
Estimated Project Cost (2022 dollars)	\$40,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Parks Capital Reserve

Project Title #04	Parks Projects – Sunset Park Final Construction
Project Description	Design and construct play areas, furnishings, irrigation, plantings, etc.
Project Source/Master Plan	2015 Parks & Open Space Master Plan
MP Rank, if any	
Project Location	South Independence between 8 <sup>th</sup> & 9 <sup>th</sup> and Maple & Chestnut streets
Estimated Project Cost (2022 dollars)	\$100,000
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025, FYE 2026
Revenue Source	Parks Capital Reserve / State Grant

Project Title	Parks Projects – Independence Pool House
#07 Project Description	Prepare preliminary cost estimate to replace existing pool house
	facility, pool boiler, and other repairs
Project Source/Master Plan	
MP Rank, if any	
Project Location	Independence Swimming Pool
Estimated Project Cost (2022 dollars)	\$50,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Parks Capital Reserve

#### FYE 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Transportation

Line #	TRANSPORTATION	Source Type	F	YE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	TOTAL
1	F Street Bridge Replacement	ODOT Grant, Street Fund, Water Fund, Stormwater Fund	\$	250,000	\$ -	\$ -	\$ -		\$ 250,000
2	Street SDC Updates	SDC/General Fund	\$	25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
3	Hoffman-Gun Club Road SRTS Project	SDC	\$	26,000	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ 78,000
4	5th Street Bike Blvd (Henry Hill Park to Ind Elem School) (Project B27)	SDC	\$	20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
5	4th Street Circulation and Safety Study - Independence Elementary School (Project S12)	Grant/SDC	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
6	OR51-4th Street Intersection Traffic Calming (Project S5)	SDC	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
7	Annual Pavement Maintenance	Street Fund	\$	-	\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ 330,000
8	Main Street-Monmouth Street Signal (Projects R12 & R13)	Grant/SDC	\$	-	\$ -	\$ 620,000	\$ -	\$ -	\$ 620,000
9	Main Street-Polk Street Signal/RAB (Projects R11, S2)	Grant/SDC	\$	-	\$ -	\$ -	\$ 485,000	\$ -	\$ 485,000
10	Main Street-River Road Intersection Control (Project R15, S3)	Grant/SDC	\$	-	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
11	Monmouth Street-Gun Club Road Signal Timing (Project R16)	Grant/SDC	\$	-	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
14	Hoffman Road-Gun Club Road Traffic Calming (Project S7)	Street Fund	\$	-	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
15	SE Arterial - Mt Fir Ave Extension (Corvallis Rd to W City Limits) (Project R8)	SDC	\$	25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
16	Gwinn St Connection - Chestnut Street Bridge portion (Project R7)	Grant/SDC	\$	-	\$ -	\$ 3,980,000	\$ -	\$ -	\$ 3,980,000
TOTALS			\$	396,000	\$ 351,000	\$ 4,761,000	\$ 620,000	\$ 195,000	\$ 6,323,000

Project Title #01	Transportation Project – F Street Bridge Replacement
Project Description	Replace existing bridge in its entirety.
Project Source/Master Plan	2007 Transportation System Plan (TSP)
MP Rank, if any	High
Project Location	F Street, between 7 <sup>th</sup> & 9 <sup>th</sup> Streets
Estimated Project Cost	\$250,000 City Matching Funds: 10.27% ODOT Grant: 89.73%
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating / State Local Fund Program

Project Title #02	Transportation Project – Transportation SDC methodology update
Project Description	Update SDC Methodology based on new master plan adopted in 2021.
Project Source/Master Plan	N/A
MP Rank, if any	N/A
Project Location	N/A
Estimated Project Cost (2022 dollars)	\$25,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	SDC

Project Title #03	Transportation Project – Hoffman-Gun Club Road SRTS Part of Project S7, P7, B9
Project Description	Polk County project. Sidewalk construction on Gun Club and Hoffman Roads to provide safe pedestrian travel around schools in the area. This project is being led by Polk County and is making slow but steady progress.
Project Source/Master Plan	2021 Transportation System Master Plan
MP Rank, if any	High
Project Location	Hoffman Road (west city limits to Gun Club Road) Gun Club Road (Hoffman Road to Marigold Drive)
Estimated Project Cost (2022 dollars)	\$26,000 city share of SRTS grant
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025
Revenue Source	SDC

Project Title #04	Transportation Project – 5th Street Bike Blvd (Henry Hill Park to Ind Elem School)
Project Description	Provide safe bicycle route from Independence Elementary to Henry Hill Park
Project Source/Master Plan	2021 Transportation System Master Plan
MP Rank, if any	High
Project Location	5 <sup>th</sup> Street
Estimated Project Cost (2022 dollars)	\$20,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	SDC

Project Title	Transportation Project – 4th Street Circulation and Safety Study -
#05	Independence Elementary School
Project Description	TGM Grant to study safety improvement for pedestrians travelling to and from Independence Elementary School
Project Source/Master Plan	2021 Transportation System Master Plan
MP Rank, if any	High, Medium, and Low projects
Project Location	4 <sup>th</sup> Street from Independence Elementary south
Estimated Project Cost (2022 dollars)	\$50,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	SDC \ State

Project Title #15	Transportation Project – SE Arterial Mtn Fir Avenue Extension (Corvallis Rd to W City Limits) Project R8
Project Description	Extend Mtn Fir Drive east to Corvallis Road and west to the west City limits; coordinate with City of Monmouth on final alignment west of the city limits.
Project Source/Master Plan	2021 Transportation System Master Plan
MP Rank, if any	Medium
Project Location	SE Independence, near Corvallis Rd
Estimated Project Cost (2022 dollars)	\$25,000
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025, FYE 2026, FYE 2027
Revenue Source	SDC \ Private Developer \ State \ Federal

# FYE 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Water

Line #	WATER	Source Type	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	TOTAL
1	Water Master Plan-Water Management Conservation Plan Update	SDC, operating revenues	\$ 55,000	\$ -	\$-	\$-	\$-	\$ 55,000
2	Water SDC Methodology Update and Rate Study	SDC, operating revenues	\$ 50,000	\$ -	\$-	\$-	\$-	\$ 50,000
3	Water pH study and balancing implementation (Corrosion)	Operating revenues	\$ 45,000	\$ -	\$-	\$-	\$-	\$ 45,000
4	Willamette Wellfield Joint Pilot Test With Monmouth	SDC, operating revenues	\$ 75,000	\$ -	\$-	\$-	\$-	\$ 75,000
5	Polk Wellfield New Well #4	SDC	\$ 495,000	\$ -	\$-	\$-	\$-	\$ 495,000
6	Replace steel mains, services, and meters	Operating revenues	\$-	\$ 300,000	\$ 150,000	\$ 300,000	\$ 300,000	\$ 1,050,000
7	Independence-Monmouth Intertie	Operating revenues	\$ 75,000	\$ 200,000	\$ -	\$-	\$ -	\$ 275,000
8	New Reservoir SOUTH 1.25MG	SDC	\$-	\$ 200,000	\$ 2,000,000	\$-	\$-	\$ 2,200,000
TOTALS			\$795,000	\$700,000	\$2,150,000	\$300,000	\$300,000	\$4,245,000

Project Title #01	Water Projects – Water System Master Plan, Water Management and Conservation Plan
Project Description	Update to the 2015 Water System Master Plan and 2015 Water Management and Conservation Plan.
Project Source/Master Plan	2015 Water Master Plan
MP Rank, if any	High
Project Location	N/A
Estimated Project Cost (2022 dollars)	\$55,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating / SDC

Project Title #02	Water Projects – System Development Charges Methodology Update, Water Rate Study
Project Description	Update SDC Methodology based on new master plan to be adopted in 2023. Update water rates based on new master plan and SDC methodology update
Project Source/Master Plan	N/A
MP Rank, if any	N/A
Project Location	N/A
Estimated Project Cost (2022 dollars)	\$50,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating / SDC

Project Title #03	Water Projects – Water pH Study and Balancing Implementation
Project Description	Study the pH and other chemistry of well water and implement improvements to balance water chemistry to protect treatment and distribution system
Project Source/Master Plan	2015 Water Master Plan
MP Rank, if any	High
Project Location	Multiple well locations
Estimated Project Cost (2022 dollars)	\$45,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating

Project Title #04	Water Projects – Willamette Wellfield Joint Pilot Test
Project Description	Filtration System Pilot Test with the City of Monmouth to determine treatment options for the South Wellfield.
Project Source/Master Plan	2015 Water Master Plan
MP Rank, if any	Medium
Project Location	Corvallis Road
Estimated Project Cost (2022 dollars)	\$75,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating

Project Title #05	Water Projects – Polk Wellfield New Well #4
Project Description	Construct Well #4 in the Polk Street wellfield. Currently well is drilled but none of the infrastructure (power, well pump, distribution piping) is in place.
Project Source/Master Plan	2015 Water Master Plan
MP Rank, if any	High
Project Location	Polk Street well field / Independence Sports Complex
Estimated Project Cost (2022 dollars)	\$495,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating

Project Title #07	Water Projects – Independence-Monmouth Intertie
Project Description	New 10" intertie pipeline to connect to Monmouth water system for emergency water supplies to both cities. Location to be determined based on updated master plan
Project Source/Master Plan	2015 Water Master Plan
MP Rank, if any	Medium
Project Location	TBD
Estimated Project Cost (2022 dollars)	\$75,000
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024
Revenue Source	Operating

# FYE 2023 - 2027 CAPITAL IMPROVEMENT PLAN PROJECT REQUEST Wastewater

Line #	WASTEWATER	Source Type	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	TOTAL
1	Wastewater Facility System Plan Update	SDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Sewer SDC Methodology Update	SDC	\$ 25,000	\$ -	\$ -	\$ -	\$ _	\$ 25,000
3	Sewer Rate Update	SDC	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
4	9th Street Pump Station Capacity Upgrade - Phase 1 (Project P-1)	Operating/SDC/CWSRF	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
5	Lagoon Biosolids Removal (Project T-2)	Operating	\$ 1,500,000	\$ 1,500,000	\$ 1,140,000	\$ -	\$ _	\$ 4,140,000
6	Headworks and Cell 1 Dist. Piping Improvements (Project T-1)	Operating/SDC/CWSRF	\$ -	\$ 395,000	\$ 987,000	\$ -	\$ -	\$ 1,382,000
7	Lagoon Aeration and Conv Piping Improvements (Project T-3)	Operating/SDC/CWSRF	\$ -	\$ -	\$ 1,711,000	\$ 2,778,000	\$ 1,500,000	\$ 5,989,000
8	C Street Clay Tile Sewer Replacement (Project G-5)	Operating	\$ 206,000	\$ 514,000	\$ -	\$ -	\$ -	\$ 720,000
9	9th Street-Lagoon Common Force Main - Phase 2 (Project F-1)	Loan/Grant/SDC	\$ -	\$ 806,000	\$ -	\$ -	\$ -	\$ 806,000
10	9th Street Pump Station Capacity Upgrade - Phase 3 (Project P-2)	Loan/Grant/SDC	\$ -	\$ 928,000	\$ -	\$ -	\$ -	\$ 928,000
TOTALS			\$ 2,966,000	\$ 4,143,000	\$ 3,838,000	\$ 2,778,000	\$ 1,500,000	\$ 15,225,000

SECTION 6 - CAPITAL IMPROVEMENT PLAN

Project Title #02	Sewer System – System Development Charges Methodology Update
Project Description	Update SDC Methodology based on new master plan adopted in 2022.
Project Source/Master Plan	N/A
MP Rank, if any	N/A
Project Location	N/A
Estimated Project Cost (2022 dollars)	\$25,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	SDC

Project Title #03	Sewer System – Sewer Rate Update
Project Description	Update sewer rates based on new master plan to be adopted in 2022 and SDC methodology update.
Project Source/Master Plan	N/A
MP Rank, if any	N/A
Project Location	N/A
Estimated Project Cost (2022 dollars)	\$35,000
Suggested Project Fiscal Year(s)	FYE 2023
Revenue Source	Operating

Project Title #04	Sewer System – 9 <sup>th</sup> Street Pump Station Capacity Upgrade – Phase 1 Project P-1
Project Description	Phase 1 involves installing larger pumps in the existing wetwell, install a new power service, install a new generator, and upgrade the power and control systems. Will upgrade the firm capacity of pump station from 1.3 MGD to 2.3 MGD.
Project Source/Master Plan	2022 Wastewater System Facilities Plan
MP Rank, if any	High Priority
Project Location	9 <sup>th</sup> Street north of Monmouth Street
Estimated Project Cost (2022 dollars)	\$966,001
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024
Revenue Source	SRF / Operating / SDC

Project Title #05	Sewer System – Lagoon Biosolids Removal Project T-2
Project Description	Measure lagoon biosolid depth in Lagoon's 1-4, remove trash and other debris, remove/dewater/haul biosolids to landfill.
Project Source/Master Plan	2022 Wastewater System Facilities Plan
MP Rank, if any	High
Project Location	Wastewater Treatment Plant
Estimated Project Cost (2022 dollars)	\$4,140,001
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024, FYE 2025
Revenue Source	Operating

Project Title	Sewer System – C Street Sewer (MH B-5 to B-83)
#08	Project G-5
Project Description	Project to replace 2,200 feet of 8-inch pipe and rehabilitate 7
	manholes. Includes boring 100 feet under the railroad.
Project Source/Master Plan	2022 Wastewater System Facilities Plan
MP Rank, if any	High
Project Location	C Street (alley between 6th and 7 <sup>th</sup> Streets to Monmouth Street)
Estimated Project Cost (2022 dollars)	\$720,001
Suggested Project Fiscal Year(s)	FYE 2023, FYE 2024
Revenue Source	Operating



# Section 7 - Glossary



#### **Glossary of Acronyms**

- CERT Community Emergency Response Team
- CCIS City County Insurance Services
- CCRLS Chemeketa Cooperative Regional Library Service
- CIP Capital Improvement Plan
- DEQ Department of Environmental Quality
- DPSST Department of Public Safety Standards and Training
- FTE Full Time Equivalent
- FYE Fiscal Year Ending
- GAAP Generally Accepted Accounting Principals
- GFOA Government Finance Officers Association
- IDA Independence Downtown Association
- IFA or OIFA Infrastructure Financing Authority / Oregon Infrastructure Financing Authority
- IPOA Independence Police Officers Association
- LGIP Local Government Investment Pool
- LGPI Local Government Personnel Institute
- LOC League of Oregon Cities
- MWVCOG Mid-Willamette Valley Council of Governments
- O & M Operations and Maintenance

- OAMR Oregon Association of Municipal Recorders
- OAWU Oregon Association of Water Utilities
- OCCMA Oregon City/County Management Association
- OGFOA Oregon Government Finance Officers Association
- OIFA or IFA Oregon Infrastructure Financing Authority
- PCTA Polk County Tourism Alliance
- PERS Public Employees Retirement System
- PSAP Public Safety Answering Point
- RARE Resource Assistance for Rural Environments
- RMS Records Management System
- **RST Regional Solutions Team**
- RWUP Recycled Water Use Plan
- SCADA Supervisory Control and Data Acquisition. System used for electronic monitoring of water and sewer systems.
- SDC System Development Charge
- SEDCOR Strategic Economic Development Corporation
- SRF (short for CWSRF) Clean Water State Revolving Fund. Financing program from DEQ
- STEAM Science, Technology, Engineering, Arts, Mathematics
- TSP Transportation System Plan