April 21, 2022

Mayor and City Council
Budget Committee Members

The proposed budget for the fiscal year of July 1, 2022, through June 30, 2023, is respectfully submitted for your consideration. Total appropriations for all funds combined in the proposed budget are about $8.4 million: A little under $300,000 than the current fiscal year:

	FY 2020-21	FY 2022-23	$ Change	% Change	
Personnel Services	$1,329,100	$1,442,300	+$113,200	+7.8%	
Materials & Services	$1,898,600	$1,940,000	+$ 41,400	+2%	
Capital Outlay	$2,337,000	$2,700,200	+$363,200	+13%	
Debt Service	$1,244,400	$1,131,000	-$ 113,400	-10%	
Transfers	$1,788,700	$1,191,700	-$597,000	-50%	
Contingency	$130,000	$ 29,000	-$101,000	-348%	
Totals	$8,727,800	$8,434,200	-$293,600	+3%	

FY 2022/2023 budgeted personnel services are up for two main reasons. The first being the increase in Fire Department personnel because of the raises required in the new union contract. The second reason is the increase of the consumer price increase of 6.795%. Historically, that increase is between 1.5% and 2.5%. The increase in capital outlay is related to the development of SW 9th Street and putting a public restroom in the new park. Debt service is down because we have paid off one loan. The US Bank loan allowed the city to build the garage at the public works area. Along with almost paying off a water loan. Transfers are down because of the end of COVID-related government grants.

Budget Highlights

Revenue Estimates
At the time of the preparation of the FY 2022-2023 budget, we saw the end of the curtailing of the economy because of the COVID epidemic. The revenue streams most effected by the COVID outbreak, the transient room tax, motor vehicle fuel tax, traffic fines, and utility consumption charges have all been brought back to their pre-epidemic levels. The proposed budget does not include rate increases for water, sewer, and storm water. The final use of the American Rescue Plan will take place this year when we complete the water project on 9th Street.

General Fund Reserves
With this budget the city has used up the General Fund Reserves. The biggest cause of the decline is the increased cost of both labor and supplies. I have put in an increase of 6.795% for staff salaries and that works out to closer to 8% when you add in the required benefits. At the end of the FY 2022-2023

General Fund, we should have around \$30 in the General Fund. That is with the assumption that all the planned projects happen, and an increase of one staff member.

Fire Department
In FY 2021-2022 the city took part in a study involving fire service agencies in Yamhill County. The result was that the county would not create a county wide fire agency. The Council along with Dundee Fire District has expressed an interest in setting up a new fire district that would include both the rural and city districts. If this district is formed, it would have no effect on the FY 2022-2023 budget. This is because it will take a tax cycle to have the first income for the new district. Also, in FY 2021-2022 the city and the IAFF Local 1660 agreed to its first contract. This increased the cost of labor by around 9% including raises and incentives. Over the next two years staff will receive a cost-of-living increase and a 2% raise.

Water Line Improvements
In FY 2021-2022 Dundee had to borrow \$325,000 from the Equipment Reserve Fund to pay for required relocations of the water main on Highway 99 due to conflicts with the project. FY 2022-2023 is the first year of paying this loan back. Also, on the schedule is replacement of the steel line on SW 9th Street with contemporary materials. The steel lines are at the end of their useful life and are more prone to failure as the metal corrodes. The other part of that project will be to upsize the water line to improve fire flow to developing properties.

WWTP Processing Basins
The Dundee wastewater treatment plant was designed to use MBR technology to best meet current discharge permit requirements and potential future requirements involving personal care products and other emerging pollutants under review by EPA. Installed in 2012 the MBR plates have an estimated life of ten to twelve years. Currently, two of the four processing basins are populated with MBR's, the unpopulated basins serve as overflow equalizations until such time additional processing capacity is needed. Following review of option presented to Council regarding the replacement of the MBR's the decision was made to populate one of the existing empty basins in FY 2022-2023. This option will increase the overall system capacity and provide more flexibility during sustained high flow events and allow the existing MBR's to remain in place for another five years. As of the creation of the 2022-2023 budget the project looks like it will be finishing in the 2022-20232 budget year.

Dundee Elementary School
While the replacement of the Dundee Elementary School may not have any direct budgetary impact to the City of Dundee, it will be a community defining projects and may be a catalyst for the more diverse housing development when the school moves to the Riverside District. Currently, the school district has purchased property on the corner of SE 8th Street and Edwards Drive. They have begun discussions with city staff to meet the requirements for development and are interested in developing an infrastructure agreement with the city. It is estimated that it will take till early next year to design and get the permits to build the new school. Then it will take approximately eighteen months to build the new school. Right now, they are planning to open in the fall of 2024.

Urban Renewal

The Dundee Urban Renewal Agency is a separate entity from the City of Dundee with its own budget. However, the Agency and City collaborated on several projects located in the Urban Renewal Plan. These include the building of a restroom at the park and the reconstruction of SW 9th Avenue from Highway 99 to SW Alder Street.

Respectfully submitted

Steve Dahl
City Administrator/ Budget Officer

Beginnings
Jacob Shuck was the first non-Indigenous person to settle on a land claim in the area which would come to be known as Dundee, Oregon. Arriving in 1847 following a six-month journey by wagon train. Jacob Shuck erected a log cabin in the vicinity of the southeast corner of Ninth Street and Alder Street. In the following decades, more settlers arrived, and prune orchards and wheat fields soon became the dominate agriculture products in the area. In 1878 a Scottish immigrant named William Reid organized construction of a narrow-gauge railway in the Willamette Valley and the railroad built a hotel-depot on land owned by Reid. The depot was named Dundee Junction after Reid's namesake city in Scottland where he previously served as United States Consul. In 1892 the Townsite of Dundee and Dundee Orchard Homes plat was filed and recorded by the Pacific Real Estate and Investment Company, who then promoted the sale of the two thousand acres nationally with the offer "We will build you a house in the Village of Dundee only ten minutes ride from your Prune Orchard."

City Government
The City of Dundee was incorporated on February 25, 1895. The first City ordinance was adopted on April 8, 1895, at the second council meeting to regulate and prohibit profane language and disorderly conduct. Since that date, the City Council adopted hundreds of ordinances and repealed many. Those ordinances that are still in effect are now consolidated as the Dundee Municiple Code. The City of Dundee operates under a home rule charter that is approved by the voters which establishes the structure and powers of the municipal government. The city is governed by an elected Mayor and six Councilors who comprise the City Council. The City Council is responsible for setting policy, adopting the budget, appointing committees, and hiring the City Administrator. The City Administrator carries out the policies of the City Council and oversees the day-to-day operations of the City.

Services
The City of Dundee provides a full range of municipal services: public safety and fire protection, municipal court, development review and building permit issuance, current and long-range planning, street maintenance, and parks. Dundee also owns and operates three utilities: drinking water, wastewater, and stormwater. The City contracts with the City of Newburg for providing police, building permit plan review and inspections, and planning services to Dundee. Dundee residents may also purchase a membership subscription to the Newberg Library, which is a participating library with the Chemeketa Cooperative Regional Library System. Dundee is located within the Chehalem Parks and Recreation District, which provides recreation services and park facilities to the greater Dundee-Newberg area.

Dundee Today
The City of Dundee is located 40 minutes southwest of Portland next to the Willamette River and is nestled in the Red Hills of the Willamette Valley. Dundee's agricultural past continues with highly productive vineyards and is the home of award-winning wineries. Dundee's unparalleled vistas, abundance of highly rated restaurants, welcoming wine-tasting venues, and friendly small-town character lend itself to an excellent quality of life for residents and a much-anticipated stop on every wine destination tour.

Demographics

			PSU*	Population	Percent
Population	U.S. Census 2010	U.S. Census 2020	Estimate 2021	Change 2010-2021	Change 2010-2021
State of Oregon	3,831,074	4,266,560	4,289,329	458,255	11%
Yamhill County	99,173	107,873	108,261	9,088	8%
Amity	1,614	1,757	1,809	195	11%
Carlton	2,007	2,220	2,270	263	12%
Dayton	2,534	2,678	2,698	845	31%
Dundee	3,162	3,238	3,243	81	2%
Lafayette	3,742	4,423	4,446	704	16%
McMinnville	32,187	34.319	34,251	2,064	6%
Newberg	22,068	25,795	25,376	3,308	13%
Sheridan	6,127	4,639	6,377	250	4%
Willamina	2,025	2,160	2,248	223	10%
Yamhill	1,024	1,147	1,221	197	16%

*Prepared by Population Research Center

College of Urban and Public Affairs, Portland State University

Dundee Resident Attributes		U.S. Census Data 2020	
Median Age	37.4	Race:	
Median Household Income	81,866	White	81.4
Medium House Value	$330,600	Other	6.3
High School Graduate or Higher	20.3	Two or More	9.8
Bachelor's Degree or Higher	30.6	Hispanic/Latino	13.8
Home Ownership Rate	85.1	Born in Oregon	59
Person Per Household	3.14		

Property Taxes

Combined Tax Rate for Dundee	Total	Education	Government	Non-Limited
Yamhill County	2.5775		2.5775	
Yamhill County Extension Serv.	0.0449		0.0449	
Yamhill County Soil & Water	0.0354		0.0354	
Neberg School District	5.1332	4.6616		0.4716
SD 29J – Newberg	5.1332	5.1332		
Willamette Regional ESD	0.2967	0.2967		
City of Dundee	2.7933		2.3115	0.4818
Chehalem Park & Recreation	1.2766		0.9076	0.3690
Portland Community College	0.6798	0.2828		0.3970
Total	17.9706	5.2411	5.8769	1.7194

GENERAL FUND REVENUE

The City of Dundee prepares and adopts an annual budget in accordance with ORS Chapter 294, also known as Local Budgeting Law. The budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year. July 1 through June 30. The budget also communicates the services provided and the priorities of the City and sets a legal limit on spending. In addition to proscribing the standards and requirements for preparation of the annual budget. Local Budget Law provides for citizens input through the Budget Committee and multiple hearings.

The process starts with the preparation of the proposed budget by the Budget Officer. The Budget Officer is appointed by the City Council, and in the case of Dundee is the City Administrator. The proposed budget takes into consideration Council goals and priorities, Department Head recommendations, and other factors effecting the cost of services or estimated revenues. The proposed budget is presented to the Budget Committee for their review and approval at the public meeting described in a notice published in the Newberg Graphic twice, at least five days prior to the first scheduled meeting date. The Budget Committee is comprised of the elected officials and an equal number of citizens appointed by the City Council. The Budget Committee may hold additional meetings to complete their review and hear public input. Once the Budget Committee is satisfied with any additions or deletions to the proposed budget, the budget is approved by majority vote. The Budget Committee is also required to approve the amount or rate of total ad valorem property taxes to be certified by the assessor.

Following approval of the budget by the Budget Committee, the Budget Officer will publish a notice of the hearing before the City Council at least five days in advance of the hearing date. The City Council hears public testimony on the recommended budget and may then adopt the budget following the close of the hearing. However, if the City Council wishes to increase the total expenditure in a fund by more than $5,000 or ten percent, whichever is greater, then a second hearing with the required published notice must first be held. Adoption of the budget by resolution of the City Council must take place no later than June 30.

As mentioned above, adoption of the budget establishes a legal limit on appropriation. With Dundee, the General Fund legal limits are established at the department level and all other funds at the category level. In the event of unanticipated revenue, the City Council may adopt a supplemental budget to increase the appropriations to the adopted budget. However, there are strict rules regarding the adoption of a supplemental budget and the unappropriated fund balance may not be amended to increase appropriations. Another authorized means to amending the budget by the City Council in through the transfer of existing appropriations by either transferring amounts among appropriations in the same fund or by transferring an appropriation from the General Fund to another fund. Supplemental budget and transfers of appropriations are authorized by resolution of the City Council.

The final phase of the budgeting cycle involves the independent audit of the City's financial statements following the end of the fiscal year. In addition to examining the financial statements to determine if they are fairly presented, the auditor will review the City's compliance with the Local Budgeting Law.

FY 2022-2023 has been prepared to accommodate one more public works employee and a part-time employee. Regular full-time staffing levels are currently budgeted for 13 employees as follows: Administration (4); Fire Department (4); and Public Works (5). Fire Department reserves volunteers receive a quarterly stipend based on a point system representing their participation at training, emergency responses and other events. Starting in FY 2019-2020 the Public Works Department hired a seasonal worker to help with irrigation and grounds maintenance for the Public Works faculties, City Hall, Harvey Creek Trail, Viewmont Greenway Park, and the ODOT Bypass trees planted as a visual barrier for the city. This seasonal worker position is budgeted at 24 hours per week for 14 weeks. The following table shows the allocation of personnel to Department/Funds in the propose d budget:

Position	Admin	Court	Community Development	Fire	Street	Water	Sewer	Storm Water
City Administrator	100%							
Office Manager	75%					11%	11%	3%
Admin Assistant	56%	5%	5%			15%	15%	4%
Admin Assistant	10.2%	14.9%	18.4%			25.5%	25.5%	5.5%
Fire Chief				100%				
Firefighter				100%				
Reserves				100%				
PW Supervisor					18%	52%	24%	6%
WWTP Operator							100%	
PW Utility Worker II					13%	56%	25%	6%
PW Utility Worker II					10%	84%		6%
PW Utility Worker I					25%	25%	25%	25%
PW Seasonal					70%	15%	10%	6%

Total wages and salaries budgeted for the next fiscal year are $1,442,257. This represents a $613,457 or 43% increase over the $828,800 last fiscal year. The two reasons for this increase is the inflationary increase of the Consumer Price Index (CPI) and the increase in the firefighter salaries due to the new union contract.

The cost-of-living allowances (COLA) effective July 1, 2022, is proposed at 6.795% and is based on the blended average of the CPI for U.S. cities and the West region cities, 6.64% and 6.95%, respectively. Other salaries and wages included the 2.5% step increase provided to eligible employees and the scheduled adjustment to ranges on July 1, 2022. The salary/wage matrix is formatted to have 9 steps for each position, with a 2.5% increase advancing to the next higher step. Eligible employees may advance to the next step on the hire anniversary date following a satisfactory annual evaluation. Ranges for the positions are determined based on periodic review of the salary schedule by the City Council. The ranges are also separated with a 2.5% differential. In November 2018, the City Council passed Resolution No. 2018-18 to implement a new salary schedule in phases by increasing the ranges for selected positions on January 1 each year until the targeted ranges are achieved. The final step of this schedule was January 1, 2021.

In lieu of overtime, government employees are allowed comp time. Comp time is earned at 1.5 hours for every hour worked over 40 hours in a work week. About $15,000 in overtime pay is budgeted to help keep the accumulation of compensatory time accrual at minimal levels as provided by the City's personnel policies.

Payroll is processed mid-month for the month preceding the month it is earned. This means the month of June preceding the start of the fiscal year will be accounted for in the new budget year, and that the COLA is applied to eleven months starting July 2022.

The amount budgeted for contributions to the Public Employees Retirement System (PERS) is $231,329 for FY 2022-2023, which is $40,429 or 17% increase from FY 2021-2022. The amount is down from the current budget year because the City put money into the PERS side account receiving a 3.98% rate offset. About two thirds of the increase in the PERS contribution amount is due to the overall increase in payroll subject to the PERS contributions. The budget also includes the PERS 6% Individual Account Program (IAP) paid by the City. PERS contribution rates are established every two years following an actuarial review of the assets and liabilities of the state retirement system.

Last year city county Insurance Services quit providing Workers' Comp coverage to its members and instead have contracted with SAIF to provide customer support services for the influx of new customers that were formerly with CIS. The amount budgeted for the FY 2022-2023 is $30,600, an increase of $700, a 2% increase over FY 2021-2022.

The City of Dundee obtains group medical insurance through City County Insurance Services (CIS), a joint venture between the League of Oregon Cities and the Association of Oregon Counties. The City pays 100% of the employee premium for medical benefits and 80% of the premium for dependents. The City also contributes $148 per month on average per eligible employee VEBA plan. VEBA is a health reimbursement arrangement under IRS rules that may be used for eligible healthcare expenses tax-free. The amount budgeted for medical benefits, including the VEBA program for the next fiscal year is $226,856 which is $8,900 or 4% over the current budget year. Changes in the dependent status of employees may also occur during the open enrollment period prior to the coverage start day of January 1 or due to life events that may increase or decrease the monthly premium paid by the city.

	FY 2021-2022	FY 2022-2023	Difference $	%
Salaries/Wages	828,800	1,442,257	613,500	43
FICA	60,700	68,600	7,900	12
Worker's Comp	29,900	30,600	700	2
Unemployment	1,100	1,100	0	0
PERS	190,900	231,300	40,400	17
Medical Ins.	217,700	226,900	8,400	8
Total	1,329,100	1,999,700	670,900	34

The City of Dundee has one debt service fund that accounts for the repayment of voter approved debt with ad valorem taxes. All other debt incurred by the City are Full Faith & Credit obligations with a primary source of revenues identified in various funds that are used to satisfy the annual principal and interest payments. Below is a summary of the City's outstanding debt at the start of the fiscal year, July 1,2022.

Description	Original Amount	July 1, 2022 Principle Outstanding	FY 2022-2023 Debt Servce	Final Debt Payment	Fund Resources Used
DEQ CWSRF Loan- 2.15% DEC 2013 WWTP Facilities Construction	$9,700,000	$5,591,646	$669,370	Nov 2023	Sewer CIP Fund – User Fees & SDC's
OTIF Loan #0046 – 2.58% Feb 2013 Newberg-Dundee Bypass	$315,200	$138,378	$20,373	July 2035	Street CIP Fund- Fuel Taxes
OTIF Loan #0047-2.58% Feb 2013 Dundee Street Improvements	$284,000	$185,674	$18,356	Jan 2035	Street CIP Fund-Fue; Taxes
USDA Loan- 3.125% Feb 2015 Fire Station Construction	$2,578,000	$2,042,832	$150,142	Feb 2040	Bonded Debt Fund-Property Taxes
US Bank Loan 2.6% May 2016 Refund IFA Loan- Water Reservoir	$970,000	$226,587	$297,965	May 2023	Water CIP Fund, Sewer CIP Fund & Storm Water CIP Fund-User Fees
OTIF Loan #0063-1.99% May 2017 Street and Sidewalk Imp.	$815,070	$622,233	$90,693	Jun 2029	Street CIP Fund-Fuel taxes & LID Assessment
	$14,662,270	$8,807,350	$1,246,899		

Notes:

1)DEQ Loan Includes an annual loan fee of .5% on the outstanding principal balance that is in addition to the semi-annual interest.

2) Unused authority for OTIB Loan 0046 in the amount of $81,5788 is anticipated to be finalized after Juu 1, 2020 for Bypass Phase II land acquisition by ODOT.

3) In addition to refunding IFA Loan at 4.04% the US Bank Loan assisted with sewer and storm water facility improvements on Highway 99W

4) Unused authority for OTIB Loan 0063 in the amount of $455,920 to be used after July 1, 2020 for DOT Highway 99W Improvement Project.

General Fund appropriations have decreased $596,360 from $2,502,500 to $1,906,140.

	FY 2021-2022	FY 2022-2023	Difference $	%
Personnel Services	825,600	964,585	139,985	14
Materials & Services	889,500	907,450	17,950	2
Capital Outlay	40,000	32,200	-7,800	-7800
Transfers- Out	667,400	0	-667,400	-667400
Contingency	80,00	0	-80,000	-80000
Totals	2,502,500	1,904200	-590,300	-31

The money from the American Rescue Plan Act (ARPA) has been transferred out in FY 2021-2022. As of this writing there has been no movement for any further action on COVID relief. The increase in salaries is based on the new union contract with the fire fighters' union and COLA increases for staff. Material and services increase is due to inflation. Capital Outlay is a under the last years with no excepted computer problems or issues. Contingency was used to have the General Fund balance in FY 2022-2023.

In addition to taxes and other revenues that support governmental activities in the General Fund, the Water Fund and Sewer Fund each transfer an amount equal to 5% of their respective monthly service charge revenue to the General Fund. This arrangement is common with other cities that own their own water and sewer utilities and is often adopted as an internal franchise fee by ordinance. However, the Budget Committe preferred to leave this operating transfer as a budgetary policy to be evaluated during review of the annual budget.

The unappropriated ending fund balance represents those funds carried over to the start of the next fiscal year. The beginning fund balance for the General Fund should be at least $226,000 to allow sufficient cash flow until the new property tax levy's first distribution in November is received by the City. Although the ending fund balance in in FY 2021-2022 would result in a beginning fund balance below that minimum amount for the ensuing fiscal year. The beginning fund balance would be around $180,000 for FY 2022-2023. The ending fund balance for FY 2022-2023 is scheduled to be close to zero. The budget committee needs to figure out how to increase revenues or decrease expenditure during the next budget cycle.

The General Fund is supported through Property Taxes, Franchise Fees, Licenses and Permits, Intergovernmental Revenues, Charges for Services, Fines and Forfeitures, and Miscellaneous Revenues. To develop the property tax estimate, I used the Yamhill County Assessors taxes imposed for the City of Dundee which is $2.3115 per $1,000 on $332,315,992 which is $768,148 taking out 10% for delinquent payments and credit for early payment then rounding up you get $700,000.

Taxes	2019/2020	2020/2021	2021/2022 Budget	2022/2023 Proposed Budget
Current Year	677,601	671,372	682,000	700,000
Prior Property Taxes	26,090	23,024	25,000	25,000
Transient Room Tax	23,142	31,269	32,200	62,000
Marijuana Tax	28,675	39,985	34,00	55,000
Total Taxes	755,508	765,650	773,200	842,000

$25,000 was put in the budget for Prior Property Taxes. The city gets to keep 30% transient room tax which is estimated to be around $200,000 for the coming tax year. This number is based on the increase in Short Term Rentals in the City along with increased tourism at the end of the pandemic. The City tax on Marijuana is up with more travel and the estimate is based on the sales for the previous year.

The City also gets revenue through a company's use of the city's right of way for business purposes. The following are the companies that pay franchise fees to the city and the rate:

Portland General Electric	3.5%
Northwest Natural Gas	3.0%
Comcast Cable TV	5.0%
Zipply	7.0%
Astound	5.0%
Waste Management	5.0%

Franchise Fees				
PGE	79,200	81,950	86,300	86,300
NWNG	18,729	18,556	19,800	23,000
Comcast	26,657	27,701	27,000	30,000
Zipply	6,811	5,985	6,700	6,000
Astound	5,300	5,300	5,300	5,300
Waste Management	17,167	14,744	16,000	30,000
Total	153,864	154,236	161,000	180,600

The major increase in Waste Management was the rate going up from 3.0% to 5.0% starting July 2021.

Most of the Licenses and permits fees come from building and infrastructure fees. It is expected that the rate of building within the city will stay the same as the previous fiscal year.

2019/2020	2020-2021	2021-2022	2022-2023	
Licenses & Permits	4,790	5,200	4,600	5,000
Building Permits	35,254	15,485	44,000	44,000
Infrastructure Per.	20,664	27,825	20,000	23,000
Dog Licenses	3,088	2,680	3,200	3200
Total	63,796	51,190	71,800	75,200

Intergovernmental Revenues are money that the state collects through sin taxes such as alcohol and cigarettes. The state then pays out the taxes to the cities based on population. Also included are the property taxes that the Dundee Rural Fire District pays to the city for management of the Fire Department.

American Rescue			727,000	0
Federal Grant-CFR		95,071		
OEM	0	0	0	0
911 Tax Receipts	0	23186	0	0
Cigarette tax	3,598	3,103	2,500	3,000
Liquor tax	56,418	63,336	60,800	81,000
Marijuana Tax	14,288	13,983	10,000	4,000
Econ. Grant	0	0	0	0
Rural Fire Dist.,	115,008	106,918	106,000	112,000
Total Taxes	189312	305,597	906,300	200000

Per agreement, the City collects Park System Development Charges for the Chehalem Park and Recreation District and the excise fee on new construction for the school district and retains 2% and 1% of the respective fees as an administrative service. Administrative and Financial Services are consolidated in the General Fund and other operating funds pay for their fair share of the administrative and financial cost to the General Fund.

American Rescue			727,000	0
Federal Grant-CFR		95,071		
OEM	0	0	0	0
911 Tax Receipts	0	23186	0	0
Cigarette tax	3,598	3,103	2,500	3,000
Liquor tax	56,418	63,336	60,800	81,000
Marijuana Tax	14,288	13,983	10,000	4,000
Econ. Grant	0	0	0	0
Rural Fire Dist.	115,008	106,918	106,000	112,000
Total Taxes	189312	305,597	906,300	200000

The City operates a Traffic Court with the curtailing of the epidemic the city is seen more traffic flow, more speeding, and other traffic infractions taking place in Dundee. This is the justification for the increase in fines and forfeitures.

Fines & Forfeitures	57,390	53,701	56,000	80,000
Total Taxes	57,390	53,701	56,000	80,000

Dundee General Fund

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
Income							
							-
Taxes	2019/2020	2020/2021	2021/2022 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Approved Budget
Current Year	677,601	671,372	682,000		700,000		
Prior Property Taxes	26,090	23,024	25,000		25,000		
Transient Room Tax	23,142	31,269	32,200		62,000		
Marijuana Tax	28,675	39,985	34,00		55,000		
Total Taxes	755,508	765,650	773,200		842,000		
Franchise Fees							
PGE	79,200	81,950	86,300		86,300		
NWNG	18,729	18,556	19,800		23,000		
Comcast	26,657	27,701	27,000		30,000		
Zipply	6,811	5,985	6,700		6,000		
Astound	5,300	5,300	5,300		5,300		
Waste Management	17,167	14,744	16,000		30,000		
Total	153,864	154,236	161,000		180,600		
Licenses&Permits	4,790	5,200	4,600		5,000		
Building Permits	35,254	15,485	44,000		44,000		
Infrastructure Per.	20,664	27,825	20,000		23,000		
Dog Licenses	3,088	2,680	3,200		3200		
Total	63,796	51,190	71,800		75,200		
American Rescue			727,000		0		
Federal Grant-CFR		95,071					
OEM	0	0	0		0		
911 Tax Receipts	0	23186	0		0		
Cigarette tax	3,598	3,103	2,500		3,000		
Liquor tax	56,418	63,336	60,800		81,000		
Marijuana Tax	14,288	13,983	10,000		4,000		
Econ. Grant	0	0	0		0		
Rural Fire Dist.	115,008	106,918	106,000		112,000		
Total Taxes	189312	305,597	906,300		200000		
Charges for Services							
System Dev.	873	147	900		900		
School Tax	166	50	300		276		
Fire/Med	0	0	0		0		
Fire Conflagration	25,676	57,713	109,000		115,000		
Land Use	12,639	14,510	12,000		20,000		
Internal Admin	234,007	260,452	222,264		290,000		
Total Taxes	273361	332872	344,600		426176		
Fines & Forfeitures	57,390	53,701	56,000		80,000		
Total Taxes	57,390	53,701	56,000		80,000		

Miscellaneous Rev.							
Investment	13,281	2,535	2,500		2,500		
Verizon Ground L.	0	11,000	32,200		32,200		
Private Grants	24,250	0	0		0		
Recovered Exp	0	0	0		0		
Insurance Rec.	0	1,598	0		0		
Other Misc	3,800	3,925	3,500		3,500		
Total Taxes	41,331	19,058	38,200		38,200		
Other Financing							
Tran-Water	31,055	33,716	32,000		55,000		
Tran-Sewer	66,107	67,559	67,500		67,500		
Total Taxes	97,162	101,275	99,500		122,500		
Total Rev.	1,631,724	1,783,579	2,450,600		1,964,676		
Gen Fund Exp Sum							
Admin/Finance	440,604	527,678	479,300		536,500		
Court	23,350	29,218	27,100		40,000		
Community Dev.	126,117	183,395	131,800		104,000		
Police Dept.	519,089	521,376	508,100		533,600		
Fire Dep.	531,605	724,144	737,800		736,340		
Total Exp.	1,640,765	1,985,811	1,884,100		1,950,440		

GERNERAL FUND EXPENSES

The Administrative/Finance Department provides day-to-day administrative support and financial services to all departments of the City including the following.

- Provide information, support, and recommendations to the City Council
- Implement policies of the City Council and the Dundee Municipal Code
- Provide customer service and respond to requests for assistance
- Assist and coordinate local measures in the general and special elections
- Ensure compliance of public procurement and public contracting regulation
- Prepare the proposed annual budget and oversee its adoption
- Protect and archive public records pursuant to stat statute
- Provide personnel services and oversee compliance with the City of Dundee Employee Handbook and BOLI.
- Prepare financial reports, maintain the City's genral ledger and assist with the annual audit.

The City's annual audit is performed by Grove, Mueller, Swank PC and FY 2021-2022 accommodates the first year of a new five-year contract for auditing services. The Administrative/Finance Department incurred higher than normal legal fees in the current fiscal year involving the union negations with the fire department employees. The City is represented by the firm Jordan Ramis PC, which offers a wide range of expertise on municipal law and other related disciplines. Legal fees are budgeted to reflect the current agreement of $700 per meeting for attendance of the City Attorney at Council meetings and $350 per hour for general legal matters. IT support includes annual maintenance fees for user applications, E-mail, and data storage to the cloud, and on–call maintenance by the City's IT consultant Blackpoint. Other professional services represent independent investigative work for the City by a consultant.

Annual dues paid to the League of Oregon Cities and the Mid-Willamette Valley Council of Governments make up about 90% of total dues & subscriptions in the Administrative/Finance budget. Insurance is mostly for general liability that is not otherwise specifically attributed to a special operation of function such as fire protection, utilities, or streets.

Column1	Column2	Column4	Column5	Column7	Column8	Column9	Column10	Column11
			General Fund Admin/Finance					
			Expenses					
Personnel Services	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed	2022/2023 Su	2022/2023 Accepted Budget
Salaries & Wages								
Salaries/Wages	001-01-511-10	176,170	184,607	195,200		200,000		
Total salaries wages		176,170	184,607	195,200		200,000		
Personnel Benefits								
FICA Taxes	001-01-521-00	12,600	13,311	14,400		22,800		
Workers Comp	001-01-522-00	323	292	400		300		
Unemployment	001-01-523-00	165	174	200		200		
PERS Expense	001-01-524-00	48,390	44,854	44,800		77,800		
PERS Side Account	001-01-524-10	0	75,500	0		0		
Group Medial & Life	001-01-525-00	41,748	38,875	46,400		67,800		
HRA VEBA Exp	001-01-525-10	0	4,529	0		4,000		
ASI Flex Exp	001-01-525-20	0	112			0		
Total Personal Benefits		103,226	177,647	106,200		163,000		
Total Personal Services		279,396	362,254	301,400		363,000		
Materials & Services								
Supplies								
Office and Operating	001-01-531-00	2,608	2,454	3,000		3,000		
Small Tool & Equip.	001-01-532-00	506	1,420	600		1,000		
Total Supplies		3,114	3,874	2,600		4,000		
Professional Serv.								
Accounting/Audit	001-01-541-10	15,150	14,350	14,800		16,000		
Temp. Work Serv.	001-01-541-15	0	0	0		0		
Legal Services	001-01-541-20	63,828	40,593	52,500		55,000		
IT Support	001-01-541-50	17,646	28,968	29800		30,000		
Codification	001-01-541-60	780	555	2,000		1,000		
Consultant	001-01-541-80	0	0	0		0		
Other Prof. Ser.	001-01-541-90	15,803	20,400	0		0		
Total Prof. Ser.		113,207	104,866	99,100		102,000		
Contractual Serv.								
Recruitment Serv.	001-01-542-40	0	0	12,000		0		
Leased Equip.	001-01-542-51	1,322	2,095	2,200		2,500		
Total Cont. Serv.		1,322	2095	14,200		2,500		
Travel & Services								
Council/Comm Dev.	001-01-543-10	207	55	1,000		5,000		
Employee Dev.	001-01-543-20	504	180	2,000		3,000		
Dues & Subscrip.	001-01-543-30	5,118	5,816	5,900		6,000		
Total Trav. & Dev.		5829	6051	8,900		14,000		
Insurance								
Insurance	001-01-544-00	9,876	10,210	21,300		25,000		

Total Insurance		9,876	10,210	21,300				
Regulatory Require.								
Certification & Per	001-01-545-10	680	699	700		700		
Equipment Testing	001-01-545-30	0	12	0		0		
Total Reg Requir.		680	711	700		700		
Utilities								
Electricity	001-01-546-01	1,635	2,058	2,200		3,000		
Natrual Gas	001-01-546-20	846	793	1,000		1,200		
Telephone & Cable	001-01-546-40	3,586	3,887	3,800		4,000		
Total Utilities		6,067	6,738	7,000		8,200		
Repairs & Mainten.								
Equip Maint. & Rep	001-01-547-10	2,732	3,013	3,500		3,200		
Bldg. Maint. & Rep	001-01-547-30	2,459	2,442	6,200		6,200		
Ground Maint	001-01-547-40	859	294	1,200		1,500		
Total Rep. & Maint		6,050	5,749	10,900		10,900		
Other Mat. & Serv.								
Postage & Ship	001-01-549-10	1,509	1,386	1,600		1,500		
Legal Notices	001-01-549-20	615	546	900		1,000		
City Newsletter	001-01-549-30	5,159	2,934	0		0		
Bank Charges	001-01-549-50	1,303	1,565	1,100		2,000		
Lien Search	001-01-549-60	1,538	1,811	1,600		2,000		
Other Misc Expen.	001-01-549-90	772	78	500		1,000		
Total Other		10,896	8,320	5,700		7,500		
Total Mater. & Serv.				171,400		172,300		
Capital Outlay								
City Hall Improv.	001-01-621-00	0	0	6500		1000		
City Hall Sign	001-01-621-10	0	0	0		200		
Office Machine/Furn	001-01-641-00	0	0			0		
Comp. HW/Sw	001-01-643-00	4,167	16,811			0		
Total Cap Outlay		4,167	16,811	6500		1200		
Total Admin/Finance Expenditures		440,604	527,679	479,300		536,500		

MUNICIPLE COURT

Municiple Court provides an impartial forum for the resolution of traffic infractions and City Code violations. Dundee municipal court is held once a month. Persons receiving a citation have the option to appear before the Judge per the citation instructions or to have the Court Clerk process their response to the citation through the authority of a Violation Bureau. The Court Clerk may accept a plea of No Contest and require payment of the reduced fine per the presumptive fine schedule as established by the Municipal Court Judge. Also, the Court Clerk has the authority to process Fix-It tickets for certain violations.

Fines imposed by the Municipal Court Judge of through the Violations Bureau are regulated by the State of Oregon and typically include three components: 1) Base fine retained by the City 2) Unitary Assessment remitted to the State; 3) County Assessment remitted to Yamhill County. Persons that either fail to appear for a traffic offense or fail to comply with or pay a fine for a traffic offense will result in the Clerk notifying DMV to suspend those person's driving license privileges.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			General Fund Admin/Finance					
			Expenses - Court					
Personnel Services	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Salaries & Wages								
Salaries/Wages	001-02-511-10	9,664	10,606	10,800		11,442		
Total salaries wages		9,664				11,442		
Personnel Benefits								
FICA Taxes	001-02-521-00	666	721	800		2,800		
Workers Comp	001-02-521-00	49	24	50		50		
Unemployment	001-02-521-00	9	10	50		45		
PERS Expense	001-02-521-00	2,803	2,666	2,700		9,600		
PERS Side Account	001-02-521-00	0	4,300	0		0		
Group Medial & Life	001-02-521-00	4,356	4,268	4,900		6,000		
HRA VEBA Exp	001-02-521-00	0	458	0		1,200		
ASI Flex Exp	001-02-521-00	0	0	0		0		
Total Personal Benefits		7,883	12,446	8,500		19,695		
Total Personal Services		17,547	23,052	19,300		31,137		
Materials & Services								
Supplies								
Office and Operating	001-02-531-00	35	23	200		100		
Small Tool & Equip.	001-02-539-00	0	0	0		0		
Total Supplies		35	23	200		100		
Professional Serv.								
Legal Services	001-02-541-20	18	0	400		200		
IT Support	001-02-541-50	1,773	2,415	2,600		2,800		
Total Prof. Ser.		1,791	2,415	2,600		3,000		
Contractual Serv.								
Judge	001-02-543-20	2,240	2,688	2,700		2,800		
Interp/Bailiff	001-02-542-12	350	600	600		700		
Total Cont. Serv.		2,590	3,288	3,300		3,500		
Travel & Services								
Employee Dev.	001-02-543-20	874	0	600		100		
Dues & Subscrip.	001-02-543-30	75	75	100		100		
Total Trav. & Dev.		949	75	700		700		
Other Mat. & Serv.								
Postage/Shipping	001-02-549-10	347	243	300		300		
Bank Charges	001-02-549-50	91	123	200		250		
Other Misc. Expen.	001-02-549-90	0	0	100		100		
Total Other Mat.		438	365	600		650		
Total Material & Ser.		5,803	6,166	7,800		7,950		
Capital Outlay								
Computer HW/SW	001-02-643-00	0	0	0		0		
Total Cap. Outlay								
Total Court Exp.		23,350	29,218	27,100		39,087		

COMMUNITY DEVELOPMENT

Community Development accounts for the administration of regulations and policies relating to land use and development within the City of Dundee.

The City Attorney and Engineer review the development application for compliance with the Dundee Improvement Design Standards and applicable City ordinances, which are covered by application fees, and respond to general inquiries.

Planning services are provided by agreement with the City of Newberg and the MWVCOG. This includes review and preparation of recommendations for land use applications, enforcement of land use regulations and responding to general inquiries, review of building permits for compliance with the Dundee Development Code.

Dundee contracts for building inspection services with the City of Newberg. The amount paid for building inspection services are based on the actual permit activity.

Community Development

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Expenses					
Personnel Services	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Approved Budget
Salaries & Wages								
Salaries/Wages	001-03-511-10	11,415	12,536	12,800		13,500		
Total salaries wages		11,415	12,536	12,800		13,500		
Personnel Benefits								
FICA Taxes	001-03-521-00	787	856	900		3,000		
Workers Comp	001-03-521-00	50	26	50		58		
Unemployment	001-03-521-00	10	11	50		50		
PERS Expense	001-03-521-00	3,341	3,191	3,200		10,000		
PERS Side Account	001-03-521-00	0	5,000	0				
Group Medial & Life	001-03-521-00	5,531	5,080	5,800		9,000		
HRA VEBA Exp	001-03-521-00	0	495	0		1,600		
ASI Flex Exp	001-03-521-00	0	0	0		0		
Total Personal Benefits		9,719	14,658	10,000		23,708		
Total Personal Services		21,134	27,194	22,800		37,208		
Materials & Services								
Supplies								
Office and Operating	001-03-531-00	52	382	300		300		
Small tool & Equip.	001-03-532-00	80	0	200		0		
Total Supplies		132	382	500		300		
Professional Serv.								
Legal Services	001-03-541-20	3,238	14,772	400		7,000		
IT Support	001-03-541-50	28,291	34,395	2,600		3,500		
GIS Services	001-03-541-35	8,048	2,705	2,500		3,000		
Planning	001-03-541-40	18,952	49,694	30,000		50,000		
Total Prof. Ser.		58,529	101,656	70,500		63,500		
Contractual Serv.								
Building Inspec.	001-03-542-15	26,079	9,605	36,000		26,000		
Total Cont. Serv.		26,079	9,605	36,000		26,000		
Travel & Services								
Council/Comm Dev	001-03-543-10	0	0	500		500		
Employee Dev.	001-03-543-20	552	100	800		500		
Dues & Subscrip.	001-03-543-30	40	40	100		100		
Total Trav. & Dev.		592	140	1,400		1100		
Other Mat. & Serv.								
Postage/Shipping	001-02-549-10	91	1,299	100		300		
Legal Notices	001-03-549-20	135	88	400		600		
Rehab Loan/Grants	001-03-549-75	19,400	0	0		0		
YCAP-Relief Prog	001-03-549-76	0	20,000	0		0		
CRF Dist. Learn Gt.	001-03-549-77	0	20,700	0		0		
Other Misc. Expen.	001-03-549-90	25	308	100		100		
Total Other Mat.		19,651	42,394	600		1,000		
Total Material & Ser.		104,983	154,087	109,000		65,900		
Capital Outlay								
Computer HW/SW	001-03-643-00	0	2,115	0		0		
Total Cap. Outlay								
Total Community Development Expenditures		126,117	183,395	131,800		103,108		

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
				General Fund			
				Police Department			
		2019/2020	2020/2021	2021/2022	2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
EXPENDITURES							
Materials & Services							
Contractual Services							
Emergency Dispatch	001-04-542-21	45,736	48,023	0	0		
Police Services Contract	001-04-542-22	473,353	473,353	508,100	533,505		
Total Contractual Services		519,089	521,376	508,100	533,505		
Total Materials & Services		519,089	521,376	508,100	533,505		
Total Police Department Expenditures		519,089	521,376	508,100	533,505		

FIRE DEPARTMENT

Staffing includes a paid fire chief, paid captain, two full-time firefighters and about 20 volunteers. The three paid positions have elected to join International Association of Fire Fighters Local 1660. This fiscal year a contract was negotiated with the union with salary and incentive pay imbedded in this coming fiscal year.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			General Fund					
			Expenses-Fire Department					
Personnel Services	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Salaries & Wages								
Salaries/Wages	001-05-511-10	210,985	244,693	283,000		309,000		
Reservists	001-05-511-50	12,484	15,000	20,000		20,000		
Fire Conflagration Wages	001-05-511-60	14,044	28,961	50,000		75,000		
Total salaries wages		237,513	268,655	353,000		404,000		
Personnel Benefits								
FICA Taxes	001-05-521-00	17,830	19,955	22,300		24,000		
Workers Comp	001-05-522-00	11,992	15,699	450		500		
Unemployment	001-05-523-00	232	261	250		120		
PERS Expense	001-05-524-00	52,945	42,082	43,000		80,500		
PERS Side Account	001-05-524-10	0	96,000	0		0		
Group Medial & Life	001-05-525-00	56,164	41,418	68,400		61,000		
HRA VEBA Exp	001-05-525-10	0	5,316	7,300		7,300		
ASI Flex Exp	001-05-525-20	0	0	120		120		
Total Personal Benefits		139,163	220,732	141,820		173,540		
Total Personal Services		376,676	489,386	494,820		577,540		
Materials & Services								
Supplies								
Office and Operating	001-05-531-00	3,099	6,030	3,000		3,000		
Small tool & Equip.	001-05-532-00	1,921	5,083	5,500		5,500		
Fuel	001-05-533-00	3,915	2,871	5,500		9,000		
Uniforms & Clothing	001-05-534-00	524	2,033	3,500		2,000		
Total Supplies		9,459	16,017	17,500		19,500		
Professional Serv.								
Legal Services	001-01-541-20	0	2,915	3,000		0		
IT Support	001-01-541-50	663	745	1,000		1,000		
Total Prof. Ser.		663	3,660	4,000		1,000		
Contractual Serv.								
Emergency Dispatch	001-05-542-21	19,111	22,067	23,200		24,000		
Fire Administration Services	001-05-542-24	5,743	80,735	4,400		7,000		
Dundee Vol. Fire Dept.	001-05-542-25	257	2,250	3,000		3,000		
Alarm Monitoring Services	001-05-542-26	3,000	257	400		300		
Coopertive Service Study	001-05-542-27	23,842	3,000	0		0		
Recruitment Services	001-05-542-40	0	2,625	0		0		
Total Cont. Serv.		51,953	108,309	31,000		34,300		
Travel & Services								
Employee Dev.	001-05-543-20	1,535	2,087	4,200		3,000		
Dues & Subscrip.	001-05-543-30	0	0	0				
Total Trav. & Dev.		1,535	2,087	4,200		3,000		
Insurance								
Insurance	001-05-544-00	16,723	18,916	20,600		22,000		
Total Insurance			18,916	21,300		22,000		
Regulatory Requir.								
Equipment Testing	001-05-545-30	6,508	10,751	9,000		9,000		
Physical Evaluations	001-05-545-40	288	184	1,000		1,000		
Total Reg Requir.		6,796	10,935	10,000		10,000		
Utilities								
Electricity	001-05-456-10	6,388	7,185	6,800		8,000		
Natural Gas	001-05-546-20	2,959	3,639	3,500		4,000		
Telephone & Cable	001-05-546-40	7,529	8,803	8,400		9,000		
Total Utilities		16,876	19,627	18,700		21,000		

Repairs & Mainten.								
Equip Maint. & Rep	001-05-547-10	2,690	885	4,000		4,000		
Vehicle Maint/Repair	001-05-547-20	4,856	6,207	6,500		6,500		
Bldg. Maint. & Rep	001-05-547-30	1,192	3,421	5,500		5,500		
Ground Maint	001-05-547-40	184	136	500		300		
Total Rep. & Maint		8,922	10,648	16,500		16,300		
Other Mat. & Serv.								
Postage & Ship	001-05-549-10	79	282	100		500		
Other Misc Expen.	001-05-549-90	76	171	100		200		
Total Other		155	453	200		700		
Total Mater. & Serv.		113,082	190,652	123,400		127,800		
Capital Outlay								
Fire Station Improvements	001-05-622-00	0	0	0		0		
Computer HW/SW	001-05-643-00	6,384	4,579	7,500		0		
Capital Equipment	001-05-644-00	35,463	0	6,000		6,000		
Protective Clothing	001-05-064-20	0	23,828	20,000		25,000		
Extrication Equipment	001-05-644-30	0	0	0		0		
Washer/Extractor	001-05-644-31	0	15,699	0		0		
Total Cap Outlay		41,847	44,106	33500		31000		
Total Admin/Finance Expenditures		531,605	724,144	651,720		736,340		

STATE REVENUE SHARING FUND

The State Revenue Sharing Fund receives a 14% share of state liquor receipts, which is distributed to cities on a formula using the recipient city's consolidated property tax rate, per capital income, and population against statewide averages. Historically these funds have been allocated for special projects and to nonprofits that provide programs that benefit the citizens of Dundee.

The proposed budget includes $7,000 to parks improvements, $12,000 and $9,000 for computer hardware and software.

The reason the state marijuana tax is so low is the change in the tax because of the ballet measure making almost all drugs legal.

State Revenue & Sharing Fund 122

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Intergovernment Revenue								
Liquor Tax	122-00-443-40	30,183	32,194	31,000		32,000		
Total Inter gov rev		30,183	32,194	31,000		32,000		
Misc. Rev.								
Investment Inter.	122-00-471-10	72	35	100		100		
Total Reenue		30,255	32,229	31,100		32,100		
Expenditures								
Materials & Serv.								
Prof. Services								
Lobbyist-By-pass	122-00-541-70	2,239	997	0		3,000		
Total Professional			997	0		3,000		
Contractual Serv.								
Newburg Animal	122-00-542-23	2,000	2,000	2,000				
Your Community	122-00-542-91	1,400	1,900	1500				
Dundee Community	122-00-542-92	2,000	2,000	1000				
Yamhill County tran	122-00-542-93	0	0	0				
Prom Pantry Food	122-00-542-94	1,500	1,500	2000				
Homeward	122-00-542-95	1,800	1,800	1800				
Community Suppers	122-00-542-96	2,600	2,600	3,000				
Total Cont. Serv.		12,500	11,800	11,300		12,000		
Capital Outlay								
Computer HW/SW	122-00-643-00	6,308	9,141	4,000		9,000		
Total Capical Outlay		6,308	9,141	4,000		9,000		
Total Expenditures		20,347	21,938	15,300		24,000		
Excess (deficiency) of reveue over expendiures		9,908	10,291	15,800		8,000		
Other Financing Sources (uses)								
Transfer Out								
Transfer to Park Imp.	122-00-972-31	-5,500	-13,400	-18,000		-7,000		
Total other finacing sources uses		-5,500	-13,400	-18,000		-7,000		
Net Change in Fund Balance		4,408	-3,109	-2,200		1,000		
Beginning Fund Bal	122-00-300-00	2,051	6,459	3,400		1,200		
Ending Fund Ba.		6,459	3,350	1,200		2,200		

STREET FUNDS

The Dundee Street Fund Receives money from a motor vehicle tax, state highway trust fund and interest of investments. Its main function is to keep the street within Dundee in good condition and safe to drive on. One of the stated goals of the Council is to have all the roads paved with the City of Dundee.

The Streets Capital Improvement Fund is the location where major projects are funded. For example, the work planned for 9th Street in the coming year. It is also where we pay loans from previous work done within the City. Income for these projects comes from various sources such as City Urban Renewal, grants from ODOT and franchise fees.

The Street Reserve Fund was established in 2004 with an initial contribution of $34,450 from the developer of the Harris Heights subdivision. The payment was made in lieu of constructing three quarters of street improvements to Third Street adjacent to the subdivision. These funds, including interest, earnings, are dedicated to the future construction of the deferred improvements on Third Street.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Street Fund 110					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Approved Budget
Revenues								
Taxes								
Motor Vehicle Tax	110-00-416-00	24,482	19,805	23,000		28,000		
Total Tax		24,482	19,805	23,000		28,000		
Intergovernmental Rev								
State Highway Trust	110-00-443-50	228,939	235,582	249,000		260,000		
Total Inter. Gov.		228,939	235,582	249,000		260,000		
Misc. Rev.								
Investment Interest	110-00-471-10	1,811	706	200		1,500		
Other Misc. Rev.	110-00-479-00	2	0	0				
Total Rev.		255,234	256,092	272,200		289,500		
Personnel Services								
Salaries & Wages								
Salaries/Wages	110-00-511-10	25,397	24,657	27,100		54,000		
Total salaries wages		25,397	24,657	27,100		54,000		
Personnel Benefits								
FICA Taxes	110-00-521-00	1,879	1,811	2,000		4,100		
Workers Comp	110-00-522-00	1,635	1,057	1,950		400		
Unemployment	110-00-523-00	25	24	50		50		
PERS Expense	110-00-524-00	5,606	5,339	5,600		7,000		
PERS Side Account	110-00-524-10	0	9,300	0		0		
Group Medial & Life	110-00-525-00	6,063	6,212	6,500		6,500		
HRA VEBA Exp	110-00-525-10	0	744	0		1,400		
ASI Flex Exp	110-00-525-20	0	0	0		0		
Total Personal Benefits		15,208	24,487	16,100		19,450		
Total Personal Services		40,605	49,144	43,200		73,450		
Materials & Services								
Supplies								
Office and Operating	110-00-531-00	764	690	900		900		
Small tool & Equp.	110-00-532-00	1,237	1,618	1,100		1,500		
Fuel	110-00-532-00	1,198	1,040	2,000		4,000		
Uniforms & Clothing	110-00-534-00	158	224	400		300		
Total Supplies		3,357	3,572	4,400		6,700		
Professional Serv.								
Legal Services	110-00-541-20	829	0	1,000		1,000		
Engineering/Archit	110-00-541-30	13,533	8,720	10,000		13,000		
IT Support	110-00-541-50	177	997	1,000		1,100		
Other Prof. Serv.	110-00-541-90	0	11,750	0		0		
Total Prof. Ser.		14,539	21,467	12,000		15,100		
Travel & Services								
Employee Dev.	110-00-543-20	139	18	500		200		
Total Trav. & Dev.		139	18	500		200		
Insurance								
Insurance	110-00-544-00	1,895	1,951	2,100		3,000		
Insurance Total		1,895	1,951	2,100		3,000		

Regulatory Req.								
Equipment Test.	110-00-545-30	71	115	100		100		
Total Reg. Req.		71	115	100		100		
Utilities								
Electricity	110-00-546-10	328	412	600		600		
Street Lights	110-00-546-30	23,447	24,688	26,000		27,000		
Telephone & Cable	110-00-546-40	1,143	1,097	1,100		1,300		
Solid Waste & Recy	110-00-546-50	16	28	1,000		200		
Total Utilities		24,934	26,225	28,700		29100		
Repairs & Maint.								
Equipment Main.	110-00-547-10	567	699	1,000		1,000		
Vehicle Maint. & rep	110-00-547-20	729	608	1,000		1,000		
Bldg. Maint & Repair	110-00-547-30	0	292	100		20		
Grounds Maint.	110-00-547-40	32	59	100		50		
Street Light Main. Re	110-00-547-51	0	0	1,500		500		
Street Sweeping	110-00-547-52	16,033	20,378	21,000		25,000		
Street Surface Main	110-00-547-53	18,626	121,810	80,000		80,000		
Pedestrian Ways	110-00-547-54	42	0	2,000		500		
Planting Strips & tree	110-00-547-55	3,929	7,880	5,000		6,000		
Traffic Control	110-00-547-56	5,079	3,674	5,000		4,000		
Total Repair & Main		45,037	155,400	116,700		118,070		
Interfund Service								
Internal Admin.	110-00-548-10	20,296	21,169	19,100		20,000		
Total Inter. Serv.		20,296	21,169	19,100		20,000		
Other Mater. & Serv.								
Postage/Shipping	110-00-549-10	0	0	0		0		
Recruitment Exp.	110-00-549-70	0	0	0		0		
Other Mis. Mater.	110-00-549-90	6	227	100		100		
Total Other Materials & Supplies		6	227	100		100		
Total Materials & Services		110,274	230,143	183,700		192,370		
Capital Outlay								
Capital Equipment	110-00-644-00	0	0	3,800				
Total Cap. Outlay		0	0	33,500		3,500		
Total Expenditures		150,879	279,287	230,700		269,320		
Excess(deficiency) of revenue over expenditures		104,355	-23,195	41500		20,180		
Other Financing Sources (uses)								
Transfer Out								
Transfer to Street	110-00-972-11	0	-30,000	80000-		-20,000		
Transfer to equip	110-00-972-27	-13,300	-13,500	13500-		-13,500		
Total Trans		-13,300	-43,500	93500-		-33,500		
Other Uses								
Operating Contin.	110-00-999-00	0	0	5000-		-5,000		
Total Other Uses				5000-		-5,000		
Total other financing Sources		-13,300	-46,500	98500-		-38,500		
Net Change in Fund Balance		91,055	-66,695	57,000-		-18,320		

Beginning Fund Balance		44,739	135,794	77,300		20,300		
Ending Fund Balance		135,794	69,099	20,300		1,980		

Column1	Column2	Column3	Column4	Column5	Column52	Column6	Column7	Column8
			Street Fund 111					
			Captial Improvement Fund					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Franchise Fees								
PGE Franchise	111-00-421-00	33,673	35,675	36,500		36,500		
NWNG Franchise	111-00-422-00	12,486	12,371	13,200		13,200		
Total Tax		46,159	48,046	49,700		49,700		
Intergovernmental Rev								
Small Cities Grant	111-00-442-50	100,000	100,000	100,000		100,000		
Bike/Ped Grant		0	0	0		0		
ODOT Street Light IGA	111-00-442-23	0	500,000	0		0		
ODOT Preservation Fund		0	0	0		0		
Total Inter. Gov.		100,000	600,000	100,000		100,000		
Misc. Rev.								
Investment Interest	111-00-471-10	2,923	353	200		200		
LID Assessment-Prin	111-00-471-11	0	0	120,000		510,000		
Urban Renewal Cont.	111-00-476-20	50,000	135,000			1,150,000		
Recovered Expend.	111-00-478-00	0	0			0		
Other Misc. Rev.	110-00-479-00	52,923	138,535	365200		1660200		
			786,581					
Total Rev.		199,082		514,900		1,809,900		
Expenditures								
Capital Outlay								
Street-Land Acquis.	111-00-650-10	0	0	0		0		
Overlays	111-00-652-00	215,168	261,948	265,000		265,000		
Sidewalks	111-00-653-00	3,600	0	35,000		35,000		
TE Sidewalk/Street	111-00-654-01	24,623	1,009,594	8,000		8,000		
Locust Street LID	111-00-654-02	150	0	0		0		
9th Street LID		0	0	0		1,663,000		
Total Capital Overlay		243,541	1271542					
Debt Service								
OTIF-Loan 46 Princ	111-00-756-11	0	15,146	13,500		14,000		
OTIF- Loan 47 Princ	111-00-756-12	0	12,568	12,900		13,300		
OTIF-Loan 63 Princ	111-00-756-13	27,044	77,669	176,400		78,000		
OTIF-Loan 46 Int.	111-00-756-21	0	5,227	6,900		6,600		
OTIF Loan 47 Int.	111-00-756-22	0	5,788	5,500		5,200		
OTIF Loan 63 Int.	111-00-756-23	18,832	13,024	14300		13,000		
Total Debt Service		45,876	129,422	229,500		130,100		
Total Expenditures		289,417	391,370	537,500		1,793,100		
EXCESS(deficiency)		-90,335	292,029	-22,600		16,800		
Other Financing Sources								
Loan Proceeds								
OTIF Loan 63 Proc.	111-00-820-13	0	455,919	0		0		
Total Loan Proc.		0		0		0		
Transfer In								
Transfer In from General Fund	111-00-870-01	0	0	33,000		0		
Transfer In from Streets	111-00-871-10	0	30,000	80,000		20,000		
Total Other Uses		0		113,000		20,000		
Total Other Financing Sources		-90,335	485,919	113000		20,000		
Net Change in fund balance			777,948	90,400		36,800		

Beginning Fund Balance	111-00-300-00	295,229	204,894	73800		164,200		
Eding Fund Balance	001-00-300-00	204,894	73,247	164,200		201,000		

Street Fund 112

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
Revenues			Street Reserve				
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget	2022/2023 Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Misc. Revenues							
Investment Interest	112-00-471-10	892	317	300	300		
Total Misc Revenues		892	317	300	300		
Total Revenues		892	317	300	300		
Expenditures							
Capital Outlay							
Street Const.	112-00-651-00	0	0	46,300	0		
Total Cap Outlay		0	0	46,300	0		
Total Expenditures		0	0	46,300	0		
Excess(deficiency) of Revenue over Expenditures		892	317	-46,000	300		
Net Change in Fund Balance		892	317	-46,000	300		
Beginning Fund Bal.	112-00-300-00	44,764	45,656	46000	0		
Ending Fund Bal.	001-00-300-00	45,656	45,974	0	300		

PARKS FUND

The Parks Fund does not have a dedicated funding source and is supported by grants, private donations contributions and transfers from other City funds. In the coming fiscal year, the Parks Funds is looking to build a restroom facility at tipsu palach Park. The funds for the facility would come from the Tourism Fund, a grant for Oregon State Parks, a grant from the Urban Renewal Agency, and a grant from the Grand Ronde Tribe. Community Volunteers are writing the State Parks Grant and we will not know if we will receive the grant until the next fiscal year. If the state parks grant is not received the city will put off the project until an equal amount of money is found.

Column1	Column2	Column4	Column5	Column7	Column8	Column9	Column10
			Parks Fund 131				
			Revenue and Expenditures				
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget	2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Revenues							
Inter Gov. Rev.		32,800					
State Parks Local	131-00-442-61	32,800	0	0	75,000		
Total Int. Gov Rev.			0	0			
Misc. Revenue							
Investment Inter.	131-00-471-10	49	30	100	100		
Private Cont.	131-00-476-00	2,500	0	0	15,000		
Total Misc. Revenue		2,549	30	100	15,100		
Total Revenue		35,349	30	100	90,000		
Expenditures							
Materials & Services							
Professional Serv.							
Engineering/Arch	131-00-541-30	4,499	635	7,000	7,000		
Other Pro. Serv.	131-00-541-90	0	0	0	0		
Total Prof. Serv.		4,499	635	7,000	7,000		
Repair & Maint							
Park/Trail Main Rep.	131-00-547-43	2,412	1,292	2,600	2,000		
Total Rep. and Main.		2,412	1,292	2600	2,000		
Total Material & Serv.		6,911	1,927	9,600	9,000		
Capital Outlay							
Project Viewmont	131-00-692-02	38,504	119	0			
Project 1st Street	131-00-692-03	0	3,195	11,400			
Park Restroom					250,000		
Total Capital Outlay		38,504			250,000		
Total Expenditures		45,415	5,242	21,000	259,000		
Excess (deficiency) of Revenue over Expenditures		-10,066	-5,212	-20,900	-169,000		
Other Financing Sources							
Transfer In							
Transfer St. Shared	131-00-871-22	5,500	13,400	18,000	7,000		
Transfer In Tourism					80,000		
Transfer In UR					80,000		
Total Transfer in		5,500	13,400	18,000	167,000		
Total Other Financing Sources		5,500	13,400	18,000	167,000		
Net Change in Fund Balance		-4,566	8,188	-2,900	-2,000		
Beginning Fund Bal.	131-00-300-00	8,302	3,736	3,200	4,078		
Ending Fund Ba.		3,736	11,923	300	2,078		

TOURISM FUND

The Tourism Fund was established to receive 70% of the local transient room tax at a rate of 10% imposed by the City of Dundee. The transient room tax is collected on the rental of lodging facilities that are intended for transient occupancy of 30 consecutive calendar days or less. The 70% allocation of these taxes deposited in the tourism fund and are statutorily restricted to funding tourism promotion or tourism-related facilities. The nine-member Tourism Committee appointed by the Council recommend uses for the transient room tax and works with the city administrator on implementation of the tourism promotion programs.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10
				Revenue and Expenditures					
Revenues				Tourism Fund - 151					
	Billing Code	18/19 Actuals	19/20 Actuals	20/21 Actuals	YTD Actual	21/22 Budget	2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Taxes									
Transient Room Tax	151-00-417-00	59,472	54,006	72,963	97,572	75,200	120,000		
Total Taxes		59,472	54,006	72,963	97,572	75,200	120,000		
Intergovernmental Revenue									
Oregon Tourism Com151-00-442-30		0	0	90,000	10,000	118,000	118,000		
Total Taxes			0	90,000	10,000	118,000	118,000		
Miscellaneous Revenue									
Investment Int.	151-00-471-10	2,582	2,721	962	538	1,000	1,000		
Private Grants/Contributions	151-00-476-00	20,000	0	0	0	5,000	0		
Total Misc. Rev.		22,582	2,721	962	538	6,000	1,000		
Total Revenue		82,054	56,72	163,924	4,210	108,110	239,000		
EXPENDITURES									
Materials & Services									
Professional Services									
Lobbyist-By Pass	151-00-541-70	2,228	2,239	2,492	944	2,500	3,000		
Maintenance Contract							20,000		
Total Pro. Services		2,228	2,239	2,492	944	2,500	23,000		
Contractual Services									
Identity Enhancements	151-00-542-81	6,304	6,582	20,005	36,176	80,000	85,000		
DCA Tourism Web	151-00-542-82	9,243	14,154	36,723	20,216	40,000	25,000		
Grant Expense-Tour	151-00-542-83	4,895	2,887	0	0	5,000	0		
Agencies Expense	151-00-542-84	0	0	0	0	0	0		
Marketing-Tourism	151-00-542-85	29,301	1,943	1,294	3,739	23,000	25,000		
Total Contractual Services		51,971	25,566	58,022	60,130	148,000	135,000		
Total Materials & Services				60,514	61,074	150,500	158,000		
Capital Outlay									
Tourism Facilities	151-00-692-00	0	11,000	114	159,335	185,000	80,000		
Total Capital Outlay				114	159,335	185,000	80,000		
Total Expenditures		51,971	38,805	60,628	220,409	335,500	238,000		
Excess (deficiency) of Revenue Over Expenditures				103,297	-112,299	-136,300	1,000		
Net Change in Fund Balance		30,083	17,922	103,297	-112,299	-136,300	1,000		
Beginning Fund Balance	151-00-300-00	86,010	116,093	134,015	237,312	145,500	9,200		
Ending Fund Balance		116,093	137,015	237,312	125,013	9,200	10,200		

EQUIPMENT RESERVE FUND

The Equipment Reserve Fund was first established in 1981 to set resources aside for the rep lacement and acquisition of vehicles and equipment.

Transfers from the General Fund provide resources for Fire Department apparatus and equipment. Starting in the Fiscal Year 2019/2020, transfers from the General Fund were suspended due to declining fund reserves. Public works vehicles and equipment are funded by transfers from the Street Fund, Water Fund, Sewer Fund and Storm Water Fund based on the use of the vehicles and equipment by the respective Public Works activities. About 70% of the transfers are from the Street, Water, Sewer. And Storm Water funds to the Equipment Reserve Fund are needed for annual debt service on the Key Bank Loan. Additional improvements to enhance the functionality of the building have been deferred until this loan is paid off.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Equipment Reserve Fund					
		2018/2019 Actual	2019/2020 Actual	2021/2022 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Approved Budget
REVENUES								
Miscellaneous Revenues								
Investment Interest	127-00-471-10	16,117	16,282			5,000		
Sale of Surplus Property	127-00-477-00	0	0			0		
Total Miscellaneous Revenues		16,117	16,282			5,000		
Total Revenues		16,117	16,282			5,000		
EXPENDITURES								
Capital Outlay								
Fire-Equipment & Vehicles	127-00-631-00	0	4,999			30,000		
PW-Equipment & Vehicles	127-00-632-00	9,093	25,387			30,000		
Total Capital Outlay		9,093	30,386			60,000		
Debit Service								
Key Bank Loan Principle	127-00-755-10	51,549	53,368			0		
Key Bank Loan Interest & Fees	127-00-755-20	7,079	5,259			0		
Total Debt Service		58,627	58,627			0		
Total Expenditures		67,720	89,013			60,000		
Excess(deficiency) of Revenue over Expenditures		-51,603	-72,731			-55,000		
Other Financing Sources (Uses)								
Transfer In- General Fund	127-00-870-01	56,000	0			0		
Transfer In- Street	127-00-871-10	13,100	13,300			13,500		
Transfer In- Water	127-00-874-31	44,800	45,000			45,200		
Transfer In- Sewer	127-00-874-41	13,000	13,000			14,000		
Transfer In- Strom Water	127-00-874-51	12,100	11,900			2,000		
Total Transfer In		139,000	83,200			74700		
Interfund Loans Advanced								
Interfund- Water CIP	127-00-880-10	0	0			25,000		
Total Loans Advanced						25,000		
Total Other Financing Sources (Uses)		139,000	83,200			61,200		
Net Change in Fund Balance		87,397	10,469			19,700		
Beginning Fund Balance	127-00-300-00	766,738	854,135			552,223		
Ending Fund Balance		854,135	864,604			571,923		

BONDED DEBT FUND

The Bonded Debt Fund accounts for the property taxes required and the annual principal and interest payment due for the $2,578,000 USDA Rural Development loan used to finance the construction of the fire station. The loan was secured with a May 2012 voter approved general obligation bond with a term of 25 years. The USDA Rural Development loan has an annual interest rate of 3.125% and the final payment is scheduled for February 2040. The annual debt service is $150, 143.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
			Bonded Debt - 310					
Revenues	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Taxes								
Current Property Tax	310-00-411-10	146,406	147,019	143,000		153,000		
Prior Property Tax	310-00-471-20	5,992	4,580	6,000		4,700		
Total Property Tax		152,398	151,599	149,000		157,700		
Miscellaneous Revenue								
Investment Int.	310-00-411-20	1,066	312	300		300		
Total Misc. Rev.		1,066	312	300		300		
Total Revenue		153,464	151,911	149,300		164,300		
EXPENDITURES								
Debt Service								
Rural Dev. Loan - Prin	310-00-711-10	78.694	81,153	83,700		84,000		
Rural Dev. Loan - Inter.	310-00-711-20	71,449	68,990	66,500		67,000		
Total Debt Services		150,143	150,143	150,200		151,000		
Total Expenditures		150,143	150,143	150,200		151,000		
Excess (deficiency) of Revenue Over Expenditures		3,321	1,768	-900		13,300		
Net Change in Fund Balance		3,321	1,768	-900		13,300		
Beginning Fund Balance	310-00-300-00	17,810	21,131	21,700		14,127		
Ending Fund Balance		21,131	22,899	20,800		27,427		

WATER FUNDS

Water Fund revenue may vary significantly based on summer irrigation practices by customers. On August 2018 water consumption rates were increased for outside users as an incentive to comply with the requirements that water serving properties located outside the city limits is for domestic use only and irrigation use is prohibited. Water volume charges increased for all users in August 2019 and August 2020. No water rate changes are proposed for FY 2022-2023.

The water sales contract represents the 1994 lease arrangement the City has for use of two private wells located in Dundee Hills Estates. These private wells are more productive than most of the City's wells and are used primarily during the summer months. The lease amount is fixed at $0.30 per 100 cubic feet and the City is responsible for all operating and maintenance costs of the private wells.

The increase in water meters and radios is to be proactive in the change out of old meters. Mechanical meter start to fail after ten years and they fail on the side of the customer. One way to increase revenue in the water department is to replace old meters.

The Water CIP Fund is used to pay loans taken out to improve the water system within the City of Dundee and to help pay for construction projects. In this coming fiscal year, the money has been set aside to replace and upgrade the water line on 9th Street

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
			Revenue and Expenditures				
Revenues			Water Fund 431				
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget	2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Services							
User Charges	431-00-455-10	623,863	672,899	640,000	775,000		
Bulk Water Charges	431-00-455-12	0	12,175	0	10,000		
Delinquent Fees	431-00-455-20	9,657	7,969	12,000	10,000		
Acct Setup Fees	431-00-455-30	1,581	1,387	1,500	1,600		
Meter Installation	431-00-455-40	4,654	4,858	3,900	5,000		
Total Charges		639,755	699.288	657,400	801,600		
Miscellaneous Revenue							
Investment Interest	431-00-471-00	3,431	732	700	700		
Capital Contributions	431-00-476-10			0	0		
Other Misc. Revenue	431-00-479-00	0	0	0	0		
Total Misc. Rev.		3,431	732	700	700		
Total Revenue		643,186		658,100	802,300		
EXPENDTURES							
Personnel Services							
Salaries and Wages							
Salaries/Wages	431-00-511-10	126,324	134,568	136,400	156,600		
Total Salaries/Wages		126,324		136,400	156,600		
Personnel Benefits							
FICA Taxes	431-00-521-00	9,184	9,730	10,100	13,000		
Workers Comp	431-00-522-00	3,481	2,862	3,700	350		
Unemployment	431-00-523-00	120	127	200	180		
PERS Expense	431-00-524-00	30,002	29,952	31,200	42000		
PERS Side Account	431-00-524-10	0	53,400	0	0		
Group Medical&Lif	431-00-525-00	37,278	35,782	38,700	39,000		
HRA VEBA Exp	431-00-525-10	0	4,380	0	4,800		
ASI Flex Exp	431-00-525-20	0	0	0	0		
Total Per. Benefit		80,065	136,234	83,900	99,330		
Total Per. Services		206,389	270,802	220,300	255,930		
Materials & Services							
Supplies							
Office & Opp. Sup	431-00-531-00	2,704	2,316	2,500	2,600		
Small Tool & Equip	431-00-532-00	3,054	4,066	3,000	4,000		
Fuel	431-00-533-00	2,998	6,488	4,000	5,000		
Uniforms & Cloth	431-00-534-00	350	448	800	600		
Chemicals	431-00-535-00	3,252	2,489	3,400	4,000		
Total Supplies		12,358	15,807	13,700	16,200		
Prof. Services							
Legal Services	431-00-541-20	3,425	1,985	3,500	3,500		
Engineering/Arch.	431-00-541-30	6,911	4,776	4,000	4,500		
IT Support	431-00-541-50	3,770	5,958	6,300	6,300		
Total Prof. Serv.		14,106	12,720	13,800	14,300		
Contractual Services							
Contract Water	431-00-542-60	2,543	6,176	10,000	10,000		
Total Cont. Serv.		2,543		10,000	10,000		
Travel & Training							
Empl. Dev.	431-00-543-20	1,023	181	2,000	2,500		
Dues & Sub.	431-00-543-30	261	279	300	300		
Total Travel & Train.		1,284	460	2,300	2,800		

Insurance							
Insurance	431-00-544-00	6,502	7,380	8,100	9,000		
Total Insurance		6,502		8	9,000		
Regulatory Req.							
Cert. & Permits	431-00-545-10	3,176	796	3,200	3,500		
Lab Testing	431-00-545-20	15,580	4,153	3,000	3,000		
Equipment Test.	431-00-545-30	216	230	200	200		
Total Reg. Requir.		18,972	5,179	6,400	6,700		
Utilities							
Electricity	431-00-546-10	37,332	40,078	42,000	45,000		
Telephone & cable	431-00-546-40	4,252	4,249	4,100	4,500		
Solid Waste & Recy.	431-00-546-50	31	56	100	100		
Total Utilities		41,615	44,383	46,200	49,600		
Repairs & Maintenance							
Equip. Repairs & Main.	431-00-547-10	1,279	1,425	2,500	2,500		
Vehicle Maint.& Rep.	431-00-547-20	1,458	1,211	2,000	1,600		
Bldg. Main./Repair.	431-00-547-30	0	666	500	700		
Ground Maintenance	431-00-547-40	62	329	500	400		
Storage & Supply Repair/Maint.	431-00-547-61	23,163	21,599	30,000	30,000		
Distr. Sys Repair & M	431-00-547-62	8,667	18,206	15,000	15,000		
Total Repairs & Maintenance		34,629	43,435	50,500	45,200		
Interfund Services							
Internal Admin Char.	431-00-548-10	103,313	116,649	97,300	140,000		
Total Inter. Serv.							
Other Material & Ser.							
Postage/ Shipping	431-00-549-10	2,721	2,502	3,000	3,500		
Legal Notice	431-00-519-20	0	0	100	50		
Bank Charge.	431-00-549-50	6,466	5,641	6,300	6,500		
Recruit. Expen.	431-00-549-70	0	0	0	0		
Other Misc. Expen	431-00-549-90	0	726	200	200		
Total Other Materials & Services		9,187	8,870	9,600	10,250		
Total Materials & Services				257,900	304,050		
Capital Outlay							
Computer HW/Sw	431-00-643-00	8,788	0	3,600	3,500		
Capital Equipment	431-00-644-00	6,671	6,854	0	0		
Water Utility Infrastructure	431-00-660-00	0	0	0	0		
Water Meters/ Radios	431-00-665-00	17,331	20,683	25,000	40,000		
Meter Reader Equipment	431-00-665-10	0	475	0			
Hydrants	431-00-666-00	0	6,885	6,000	6,000		
Total Cap. Outlay		32,790	34,897	34,600	49,500		
Total Expenditures		483,688	566,759	512,800	609,480		
Excess(deficiency) of Revenue over Expenditures		159,498	133,261	145,300	192,820		
Other Financing Sources (Uses)							
Transfer Out							
Tran. Out Gen. Fund	431-00-971-00	-31,055	-33,716	-32,000	-32,000		
Transfer to Equipment Reserve	431-00-972-27	-45,000	-44,600	-45,200	-45,200		
Transfer to Water CIP	431-00-975-32	-80,000	0	-120,000	-110,000		
Total Trans. Out		-156,055	-78,316	-197,200	-187,200		
Other Uses							
Operation Cont.	431-00-999-00	0	0	0	0		
Total Other Uses.		0					

Total Other Financing Sources (uses)		-156,055	-78,316	-217,200	5,620		
Net Change In Fund Balance		3,443	549,445	-71,900	198,440		
Beg. Fund. Balance	431-00-300-00	59,937	65,410	80,900	9,000		
Ending Fund Balance		63,380	120,356	9,000	207,440		

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
Revenues			Water Fund CIP					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Service								
SDC-Improvements	432-00-453-40	27,748	10,708	33,300		27,500		
SDC-Reimbursement	432-00-453-30	5,644	2,178	6,800		7,500		
SDC-Compliance	432-00-453-40	580	223	700		700		
Total Charges for Services		33,972	13,109	40,800		35,700		
Miscellaneous Revenue								
Investment Inter.	432-00-471-10	3,113	593	400		400		
Settlements	432-00-472-00	0	0	0		0		
Cap. Contribution	432-00-476-10	5,400	19,819	30,700		31,000		
Total Miscellaneous Revenue		8,513	20,412	31,100		31,400		
Total Revenue		42,485	33,521	71,900		67,100		
Expenditures								
Capital Outlay								
Distribution Systems	432-00-661-00	83,977	398,746	507,000		507,000		
Wells/Pumps	432-00-663-00	8,342	2,930	0		0		
Master Plan Update	432-00-667-00	51,375	3,409	0		0		
Total Capital Outlay		143,694	405,085	507,000		507,000		
Debt Service								
IFA Loan Principle								
IFA Loan Principle	432-00-741-10	0	0	0		0		
IFA Loan Interest	432-00-741-20	0	0	0		0		
US Bank Loan Prin	432-00-755-30	106,401	109,195	112,000		115,000		
US Bank Loan Inter.	432-00-755-40	10,802	8,008	5,300		2,300		
Total Debt Service		117,203	117,203	117,300		117,300		
Total Expenditures		260,897	522,288	624,300		624,300		
Excess (deficiency) of Revenue over Expenditures		-218,412	-488,767	-552,400		-557,200		
Other Financing Sources (uses)								
Transfer In								
Transfer in From General Fun.	432-00-870-01	80,000	0	492,000		492,000		
Transfer in Water	432-00-874-51	0	0	120,00		110,000		
Total Other Uses		80,000	0	612,000		602,000		
Interfund Loan Received (paid)								
Interfund Loan-Equip Res.	432-00-880-50	0	325,000	0		0		
Interfund Loan Repaid	432-00-880-60	0	0	-25,000		-25,000		
Interfund Loan Int-Equip.	432-00-880-61	0	0	-6,500		-6,500		
Total Loan Proceeds		0	325,000	-31,500		-31,500		
Total Other Financing Sources (uses)		80,000	325,000	580,500		570,500		
Net Change In Fund Balance		-138,412	-163,767	28,100		13,300		
Beginning Fund Bal	432-00-300-00	326,245	187,833	27,600		55,700		
Ending Fund Balance		187,833	24,066	55,700		69,000		

SEWER FUNDS

Sewer Fund rates increased approximately 1.4% effective August of 2020. However, overall revenue did not achieve the estimated forecast due to the restrictions implemented to fight COVID. Another factor affecting the sewer revenue is the decline of wineries due to greater efficiencies in water use.

In the current fiscal year, the sewer plant will open a new section of MBR to increase the amount of effluent it will be able to handle. Increasing the life of the filters that are currently in the plant. At this writing, the project has been delayed due to lack of supplies to finish the project. Currently, the project is scheduled to be completed this fiscal year but depending on the start time it may bleed over into next fiscal year.

In the next fiscal year, the City will transfer $800,000 from the Sewer Fund to help cover the deficit costs of putting in the new MBR's. This will bring the deficits to just over $21,000

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
Revenues			Sewer Fund-441					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Services								
User Charges	441-00-455-10	1,330,250	1,349,504	1,349,000		1,360,000		
Total Charges		1,330,250	1,349,504	1,349,000		1,360,000		
Miscellaneous Revenue								
Investment Interest	441-00-471-00	5,241	858	1,000		1,100		
Other Misc. Revenue	441-00-479-00	0	0	0				
Total Misc. Rev.		5,241	858	1,000		1,100		
Total Revenue		1,335,491	1,350,362	1,350,000		1,361,100		
EXPENDTURES								
Personnel Services								
Salaries and Wages								
Salaries/Wages	441-00-511-10	114,417	121,523	128,100		146,200		
Total Salaries/Wages		114,417	121,523	128,100		146,200		
Personnel Benefits								
FICA Taxes	441-00-521-00	8,259	8,728	9,400		12,270		
Workers Comp	441-00-522-00	2,661	2,243	3,200		355		
Unemployment	441-00-523-00	108	114	200		300		
PERS Expense	441-00-524-00	27,504	25,782	28,600		42,000		
PERS Side Account	441-00-524-10	0	49,700	0		0		
Group Medical&Llf	441-00-525-00	39,970	37,194	41,600		42,500		
HRA VEBA Exp	441-00-525-10	0	4,396	0		5,000		
ASI Flex Exp	441-00-525-20	0	0	0		0		
Total Per. Benefit		78,502	128,158	83,000		102,425		
Total Per. Services		192,919	249,681	211,100		248,625		
Materials & Services								
Supplies								
Office & Opp. Sup	441-00-531-00	2,357	3,858	2,500		5,000		
Small Tool & Equip	441-00-532-00	4,045	2,427	3,000		4,500		
Fuel	441-00-533-00	2,471	5,894	3,200		10,000		
Uniforms & Cloth	441-00-534-00	229	336	800		900		
Chemicals	441-00-535-00	4,497	5,182	7,500		9,000		
WWTP Lab	441-00-537-00	2,676	1,185	2,000		4,000		
Total Supplies		16,275	18,882	19,000		33,400		
Prof. Services								
Legal Services	441-00-541-20	1,180	0	1,600		2,000		
Engineering/Arch.	441-00-541-30	23,085	3,686	25,000		30,000		
IT Support	441-00-541-50	3,682	5,802	6,700		8,000		
Total Prof. Serv.		27,947	9,487	33,300		40,000		
Contractual Services								
Alarm Mon. Services	441-00-542-26	975	670	700		2,500		
Total Cont. Serv.		975	670	700		2,500		
Travel & Training								
Empl. Dev.	441-00-543-20	742	27	2,000		3,000		
Dues & Sub.	441-00-543-30	261	279	300		350		
Total Travel & Train.		1,003	306	2,300		3,350		
Insurance								

Insurance	441-00-544-00	15,797	17,271	18,700		25,000		
Total Insurance		15,797	17,271	18,700		25,000		
Regulatory Req.								
Cert. & Permits	441-00-545-10	3,073	3,028	3,000		3,200		
Lab Testing	441-00-545-20	955	1,048	800		1,200		
Equipment Test.	441-00-545-30	910	983	1,000		1,100		
Physical Evaluation	441-00-545-40	0	0	400		500		
Total Reg. Require.		4,938		5,200		6,000		
Utilities								
Electricity	441-00-546-10	78,297	72,767	80,000		80,000		
Telephone & cable	441-00-546-40	3,544	3,394	3,500		5,000		
Solid Waste & Recy.	441-00-546-50	1,989	1,733	1,800		3,000		
Total Utilities		83,830	77,894	85,300		88,000		
Repairs & Maintenance								
Equip. Repairs & Main.	441-00-547-10	1,021	1,049	1,500		1,500		
Vehicle Maint.& Rep.	441-00-547-20	1,094	908	1,500		1,500		
Bldg. Main./Repair.	441-00-547-30	0	438	500		500		
Grounds Main.	441-00-547-40	117	243	300		300		
Distr. Sys Repair & M	441-00-547-62	0	0	0		0		
Treatment Fac. Rep.	441-00-547-71	21,592	44,887	60,000		65,000		
Coll. System	441-00-547-72	6,904	0	2,500		3,000		
Infilter./Inflow	441-00-547-73	19,727	14,410	20,000		20,000		
Bio Solids Disp.	441-00-547-74	0	151,045	48,000		48,000		
Total Repairs & Maintenance		50,455	212,980	134,300		139,800		
Interfund Services								
Internal Admin Char.	441-00-548-10	96,689	107,551	93,200		120,000		
Total Inter. Serv.		96,689	107,551	93,200		120,000		
Other Material & Ser.								
Postage/ Shipping	441-00-549-10	2,469	2,386	3,000		3,200		
Bank Charge.	441-00-549-50	6,446	5,643	6,300		9,000		
Recruit. Expen.	441-00-549-70	0	0	0		0		
Other Misc. Expen	441-00-549-90	0	0	100		100		
Total Other Materials & Services		8,915	80,239	9,400		12,300		
Total Materials & Services		306,824	458,129	401,400		470,350		
Capital Outlay								
Computer HW/Sw	441-00-643-00	0	0	3,600		5,000		
Capital Equipment	441-00-644-00	0	0	6,200		10,000		
Total Cap. Outlay		0	0	9,800		15,000		
Total Expenditures		499,743	707,811	622,300		485,350		
Excess(deficiency) of Revenue over Expenditures		835,748	642,558	727,700		875,750		
Other Financing Sources (Uses)								
Transfer Out								
Tran. Out Gen. Fund	441-00-971-00	-66,107	-67,559	-67,500		-70,000		
Tran. to Equip. Res.	441-00-972-27	-13,000	-13,100	-13,100		-14,000		
Tran. Sewer CIP	441-00-975-42	-666,000	-720,000	-680,000		-840,000		
Total Trans. Out		-745,107	-800.659	-760,600		-924,000		
Other Uses								
Operation Cont.	441-00-999-00	0	0	-20,000		-20,000		
Total Other Uses.		0		-20,000		-20,000		
Total Other Financing Sources (uses)		-745,107	-800,649	-780,600		-944,000		

Net Change In Fund Balance		90,641	-158,107	-52,900		-68,250		
Beg. Fund. Balance	441-00-300-00	157,552	248,193	67,800		80,500		
Ending Fund Balance		248,193	90,086	14,900		12,250		

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
Revenues			Sewer Fund CIP					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Service								
SDC-Improvements	442-00-453-20	6,424	1,075	6,800		2,000		
SDC-Reimbursement	442-00-453-30	29,426	4,924	30,900		31,000		
SDC-Compliance	442-00-453-40	986	165	1,000		500		
Total Charges for Services		36,836	6,164	38,700		33,500		
Miscellaneous Revenue								
Investment Inter.	442-00-471-10	12,201	4,234	3,100		2,000		
Cap. Contribution	442-00-476-10	0	0	0		0		
Urban Renewal Contribution	442-00-476-20	12,148	0	0		0		
Total Miscellaneous Revenue		24,349	4,234	3,100		2,000		
Total Revenue		61,185	10,398	41,800		35,500		
Expenditures								
Capital Outlay								
Treatment Facilities	442-00-673-00	0	0	555,000		0		
Collection Systems	442-00-671-00	8,248	0	701,100		20,000		
Total Capital Outlay		8,248	0	1,256,100		20,000		
Debt Service								
DEQ CWSRF Loan Repayment	442-00-753-10	451,682	470,557	490,000		500,000		
DEQ CWSRF Loan Interest & Fees	442-00-741-20	224,645	185,041	163,200		140,000		
US Bank Loan Principle	442-00-755-30	10,701	10,993	11,300		11,600		
US Bank Loan Interest	442-00-755-40	1,087	806	500		250		
Total Debt Service		688,126	667,397	665,000		651,600		
Total Expenditures		696,374	667,397	1,921,100		671,600		
Excess (deficiency) of Revenue over Expenditures		-636,189	-656,999	-1,879,300		-636,100		
Other Financing Sources (uses)								
Transfer In								
Transfer In - General Fund	442-00-870-01	0	0	360,000		0		
Transfer In-Sewer	442-00-874-41	666,000	720,000	680,000		840,000		
Total Other Uses		666,000	720,000	1,040,000		0		
Total Other Financing Sources (uses)		666,000	720,000	1,040,000		840,000		
Net Change In Fund Balance		29,811	63,001	-839,300		203,900		
Beginning Fund Bal	442-00-300-00	514,092	543,903	613,800		-225,500		
Ending Fund Balance		543,903	606,903	-225,500		-21,600		

STORM WATER FUNDS

The Storm Water Fund accounts for maintenance of the storm water system, including removal of debris from catch basins and drainage ditch maintenance.

The current base monthly storm water utility charge is $6.00 per 3,000 sf of total impervious surface area was established in August 2016. Residences are presumed to have a total impervious surface area of 3,000 sf, however, the charge for multi-family residential uses and other non-residential uses are based on the actual amount of total impervious surfaces on the customer's property. Additional rate increases are not proposed for the fiscal year of 2022-2023.

Engineering services are mostly for updating and reporting the City's compliance of the TMDL Implementation Plan to DEQ. The TMDL Implementation Plan is an array of maintenance operational, regulatory, and public information strategies used for the purpose of reducing pollutants from entering the Willamette River.

Collection system repair and maintenance has been for the purchase of material to upsize existing culverts and pay for traffic control flaggers when conducting work that will otherwise interfere with traffic on busy roads. Typically, City crews perform drainage ditch maintenance and removal of debris from catch basins.

The transfers to the Storm Water CIP Fund are used to build up reserves for major system improvements and repayment of loans used to finance capital improvements.

Storm Water CIP Fund collects system development charges assessed to new development the increases impervious areas.

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
Revenues	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Services								
User Charges	451-00-455-10	108,460	111,580	110,500		110,500		
Total Charges		108,460	111,580	110,500		110,500		
Misc. Charges								
Investment Interest	451-00-471-10	800	136	65		60		
Capital Contr.	451-00-479-00	0	0	0		0		
Total Misc. Charges		800	136	65		60		
Total Revenue		109,260	111,716	110,700		111,560		
Expenditures								
Personal Services								
Salaries & Wages								
Salaries/Wages	451-00-511-10	16,740	17,259	17,700		19,000		
Total Salaries & Wages		16,740	17,259	17,700		19,000		
Personal Benefits								
FICA Taxes	451-00-521-00	1,204	1,227	1,300		1,787		
Workers Comp.	451-00-522-00	323	220	350		60		
Unemployment	451-00-523-00	15	16	50		70		
PERS Expense	451-00-524-00	3,881	4,086	4,100		6,000		
PERS Side Account	451-00-542-00	0	6,800	0		0		
Group Medical & Life	451-00-525-00	5,159	4,835	5,400		7,600		
HRA VEBA Exp.	451-00-525-10	0	570	0		700		
ASI FLEX Account	451-00-525-20	0	0	0		0		
Total Personal Benefits		10,582	17,753	11,200		16,217		
Total Personnel Services		27,322	35,012	28,900		35,217		
Materials & Services								
Supplies								
Office & Operating	451-0-531-00	486	345	800		500		
Small Tools & Equipment	451-00-532-00	618	809	500		800		
Fuel	451-00-533-00	599	505	900		1,000		
Uniforms & Clothing	451-00-534-00	60	112	200		100		
Total Supplies		1,783	1,771	2,400		2,400		
Professional Services								
Legal Services	451-00-541-20	210	0	500		100		
Engineering/Architecture	451-00-541-30	3,952	5,637	7,200		11,000		
IT Support	451-00-541-50	89	54	100		100		
Total Professional Services		4,251	5,691	7,800		11,200		

Travel and Training								
Employee Development	451-00-534-20	70	200	200		100		
Total Travel and Training		70	200	200		100		
Insurance								
Insurance	451-00-544-00	209	224	300		250		
Total Insurance		209	224	300		250		
Regulatory Requirements								
Equipment Testing	451-00-545-30	36	58	100		50		
Certificate and Permits	451-00-545-10	0	0	0		0		
Total Regulatory Requirements		36	58	100		50		
Utilities								
Electricity	541-00-546-10	214	206	300		300		
Tel. Cable	451-00-546-40	604	548	500		600		
Solid Waste & Recycling	451-00-546-50	202	14	300		200		
Total Utilities		1,020	768	1,100		1,100		
Repairs and Maintenance								
Rquip. Maint. & Repair	451-00-547-10	264	350	800		400		
Vehicle Main. & Repair	451-00-547-20	365	277	500		400		
Bldg. Maint/Repair	451-00-547-30	0	146	100		100		
Grounds Maintenance	451-00-547-40	16	29	100		50		
Collection Sys. Repair/Main	451-00-547-81	774	7,656	3,500		2,000		
Total Repair & Maintenance		1,439	8,458	5,000		2,950		
Interfund Services								
Internal Admin. Charge	451-00-548-10	13,709	15,082	12,800		14,000		
Total Internal fund		13,709	15,082	12,800		14,000		
Other Material & Services								
Postage/Shipping	451-00-549-10	0	19	0		0		
Recruitment Expenses	451-00-549-70	13	0	100		50		
Other isc Expenses	451-00-549-90	13	19	100		50		
Total Materials & Services		22,529	32,079	29,800		32,100		
Total Expenditures		49,851	67,091	58,700		67,317		
Excess (deficiency) of Rev. over Expen.		59,409	44,625	52,000		44,243		
Other Financing Sources (uses)								

Transfer Out								
Transfer to Equipment Res.	451-00-972-27	-11,900	-12,000	-12,000		-10,000		
Tran To Storm. Water CIP	451-00-975-52	-52,000	-35,000	-40,000		-30,000		
Total Transfer Out		-63,900	-47,000	-52,000		-40,000		
Other Uses								
Operating Contingency	451-00-999-00	0	0	-5,000		-4,000		
Total Other Uses		0	-47,000	-5,000		-4,000		
Total Other Financing Sources		-63,900	-47,000	-57,000		-44,000		
Net Change in Fund Balance		-4,491	-2,375	-5,000		200		
Begging Fund Balance	451-00-300-00	12,638	8,147	5,772		700		
Ending Fund Balance		8,147	5,772	772		900		

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9
			Revenue and Expenditures					
Revenues			Storm Water Fund CIP					
	Billing Code	19/20 Actuals	20/21 Actuals	21/22 Budget		2022/2023 Proposed Budget	2022/2023 Suggested Budget	2022/2023 Accepted Budget
Charges for Service								
SDC-Improvements	452-00-453-20	5,844	974	6,000		2,000		
SDC-Reimbursement	452-00-453-30	8,772	1,462	9,100		9,100		
Total Charges for Services		14,616	2,436	15,100		15,100		
Miscellaneous Revenue								
Investment Inter.	452-00-471-10	1,180	374	300		300		
Cap. Contribution	452-00-476-10	0	0	0		0		
Total Miscellaneous Revenue		1,180	374	300		200		
Total Revenue		15,796	2,810	15,400		15,300		
Expenditures								
Capital Outlay								
Masterplan Update	452-00-667-00	9,194	3,175	24,000		1,000		
Storm Water Infrastructure	452-00-680-00	65,695	0	75,000		20,000		
Total Capital Outlay		74,889	3,175	99,000		21,000		
Debt Service								
Key Bank Loan Interest & Fees	452-00-755-20	0	0	0		0		
US Bank Loan Principle	452-00-755-30	21,423	21,986	22,600		24,000		
US Bank Loan Inter.	452-00-755-40	2,175	1,612	1,100		500		
Total Debt Service		23,598	23,598	23,700		24,500		
Total Expenditures		98,487	26,773	122,700		45,500		
Excess (deficiency) of Revenue over Expenditures		-82,691	-23,963	-107,300		-30,200		
Other Financing Sources (uses)								
Transfer In								
Transfer In Storm Water	452-00-870-01	52,000	35,000	40,000		30,000		
Total Other Uses		52,000	35,000	40,000		30,000		
Total Other Financing Sources (uses)		52,000	35,000	40,000		30,000		
Net Change In Fund Balance		-30,691	11,037	-67,300		-200		
Beginning Fund Bal	452-00-300-00	514,092	57,221	68,300		1,000		
Ending Fund Balance		483,401	68,258	1,000		800		