



CITY OF MONROE
FISCAL YEAR 2023 – 2024
ADOPTED BUDGET

By Council Action June 26, 2023



2023-2024 BUDGET MESSAGE

May 8, 2023

To the Budget Committee and Citizens of Monroe:

City Staff respectfully submit the proposed City of Monroe budget for fiscal year July 1, 2023, through June 30, 2024.

This budget reflects the culmination of budget changes made over the last two fiscal cycles in order to both understand and track how money is spent in City operations.

The first step in the 2021-2022 budget cycle was to separate the water plant from the public works budget and create an enterprise fund. In the current fiscal cycle, other funds were combined or separated to make sense of what the previous administrations were trying to accomplish. In this next fiscal cycle, a new sewer fund is created that was previously within the Public Works fund. This is in response to both auditor and USDA recommendations.

While the City of Monroe is under 1,000 in population, it still has the complications of any city that include regulatory compliance and its own water treatment infrastructure that rivals the complexity of much larger municipalities. It became apparent through the last fiscal cycle that revenue derived from utility charges are adequate in the sense they could support both normal operations and have the ability to set aside some reserves. To a large degree, this is due to the additional homes and businesses built or started in the 2018 to 2021 timeframe. However, a portion of the utility revenue that might go into reserves are not occurring on a regular basis and regardless, are not sufficient to set aside funds for long term maintenance and improvements. The current funding issues with water plant and sewer infrastructure maintenance are mostly due to the lack of reserves that should have been continuously set aside over the last fifteen-plus years. Simply put, regular maintenance, preventative maintenance, and reserves for replacements and overhauls were mostly deferred.

In addition, it is now clear that the City is not receiving enough revenue to support its infrastructure outside water, sewer, and storm. While this budget and the previous fiscal cycle set aside funds for planned maintenance, the larger picture of supporting the City other than water and sewer infrastructure has not been resolved and will require the City to look closely at how to fund City operations. As examples, other than gravel, dust control, pot hole repair, and general easement maintenance, there are no funds allocated for additional street maintenance. City owned buildings are funded for essential operation only.

To further complicate the funding picture, the current water plant was not adequately designed for the conditions and regulatory environment when water plant operations first started in 2008. This assessment is based on a recently completed engineering study. The City is currently working with the City's State and Federal representatives for \$2.23 million dollars to correct the deficiencies in the plant design, originally approved by the State of Oregon along with State and Federal lending programs. To be clear, this will not solve the operations and maintenance



2023-2024 BUDGET MESSAGE

(O&M) cost of the existing or future water plant. It is expected that O&M costs will increase as the complexity and age of the infrastructure increases.

The sewer infrastructure is not included in the current state and federal funding requests and is a separate issue to be considered for future funding. While the current waste water system is adequate for the population served, significant home construction will require new measures and possibly a different system to process waste water. Grants and loans will finance such projects but again, the operations and maintenance costs will increase and those will be the sole responsibility of the City to address. The City is also embarking on a venture to remove the drop structure, or dam, at the Long Tom River in Monroe that will require both a different water intake system and the placement of rip-rap to prevent scouring of the Highway 99 bridge piers. Partners with the project have promised to find the funds to make these changes but in the long term, operations and maintenance cost are still the responsibility of the City and these are not budgeted. This is also the same as the Monroe Community Library where operations and maintenance are now the responsibility of the City and the City is struggling to keep up with rising costs.

In this proposed budget, the Monroe Festival and other events are encumbered but funds are not allocated. They will depend on receipts of fees and donations. It is recommended the City find a sponsor(s) moving forward or develop a reserve fund for community engagement. In addition, one of the two city vehicles have reached the end of its useful life and will need to be replaced.

The first step to a solution is identifying the problems. It is hoped the process this year will help identify the areas the City needs to plan for and address in this and future budgets.

Respectfully,



Steve Martirienko
City Administrator



2023-2024 PROPOSED BUDGET

OVERVIEW

REVENUE

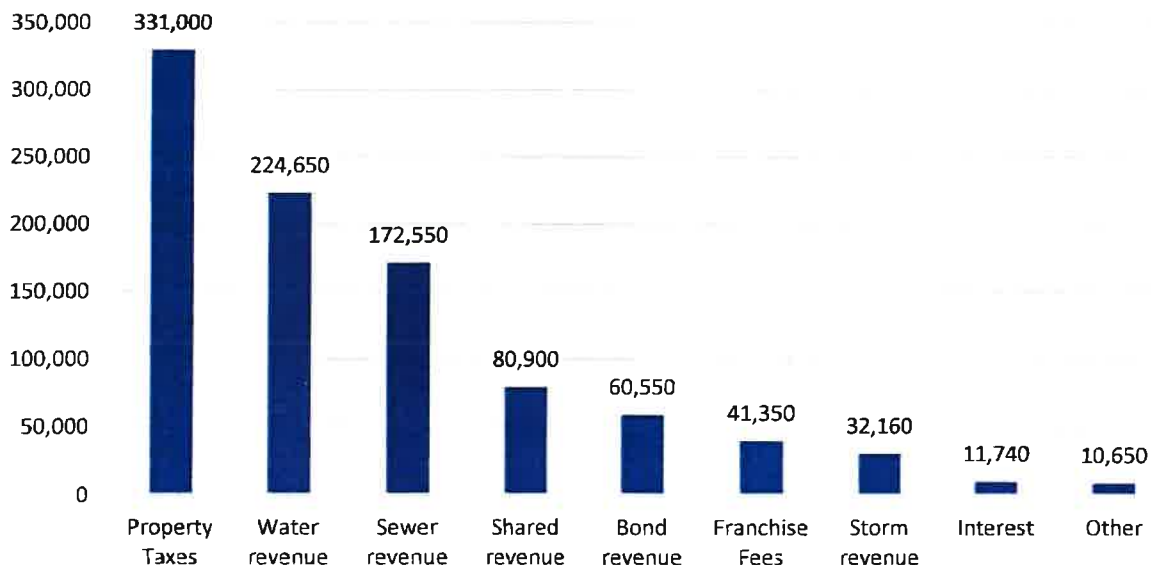
The City of Monroe derives its revenue primarily through four sources: utility fees, property taxes, state shared revenue, and franchise fees. These are shown in the following table. Property taxes received are first allocated to pay debt service on the phase II general obligation bond for the water plant. The remaining property tax receipts reside in the General Administration fund as are the so-called shared revenue funds, Benton County transit tax, and franchise fees. State highway tax revenue is allocated to the Public Works fund.

Revenue derived from the water, sewer, and water bond are allocated to their respective funds. Storm water is allocated to the Public Works fund since it is closely associated with streets and grounds maintenance.

The City has no other tax levies or significant sources of revenue.

It is within these revenue streams the City funds its operations and maintenance expense. For FY 2023-24, total revenue to be received is estimated at \$965,550.

Revenue Streams FY 2023-24



UTILITY RATES

The City currently charges \$86.80 per residential meter for water, sewer, storm, and debt obligations. Commercial accounts have a higher base charge of \$49.99. Base consumption is 5,000 gallons and there is an incremental cost for usage greater than 5,000 gallons with the water and bond rates. Sewer and storm are flat rates.



2023-2024 PROPOSED BUDGET

Inflation over the last year has resulted in significant increase in the cost of production chemicals, lab testing, and overall supply-chain costs for materials and supplies. Regulatory mandates will increase the cost of storm water management in the coming years. The last utility rate adjustment was in April 2020.

A rate study has been prepared as an addendum to the proposed budget. The recommendation is to increase the base rate by \$3.98 to account for needed reserves and adjust the tiers for consumption above 5,000 gallons of usage. Sewer, storm, and water bond rates will remain flat. It is anticipated that waste lagoon maintenance will require a loan and result in an increase of approximately \$3.50 to the sewer rate.

The planned additions to the water plant are estimated to cost \$2.23 million. State and Federal legislatures are assisting Monroe with asks for capital spending. There are also various loan and grant opportunities, including a Community Development Block Grant that would fund the project without raising rates. The caveat is the new infrastructure will need to be maintained.

PERSONNEL

The proposed budget supports four, full-time staff for a total of **\$380,927**. This is a reduction of \$52,863 from the current budget.

- **City Administrator**
 - General Administration
 - City Recorder
 - Planning
 - Public Works
 - Primary water operator
 - Backup waste operator
- **Accounting Specialist**
 - Utility Billing Clerk
 - Municipal Court Clerk
 - Event and Reservation management
- **Utility Worker**
 - Public Works
 - Water distribution
 - Waste collections
 - Primary waste operator
 - Backup water operator
- **Water Treatment Plant Operator (new position)**
 - Take over primary water operator after training/experience
 - Take over water distribution after training/experience
 - Backup waste operator
 - Backup waste collections
 - Assist with Public Works

The previous two budgets supported five staff, including an Administrative Specialist and a Facilities & Grounds worker. These positions became vacant in the current fiscal year and will not be filled going



2023-2024 PROPOSED BUDGET

forward. The recommendation is for a new Water Treatment Operator to be hired and trained on the City's water system. It is anticipated the additional Public Works staff will remove the public works components of the City Administrator's duties over the next two years.

The facilities and grounds maintenance position will be outsourced in the next fiscal year with a landscaping contract and custodial services contract for a budgeted total of **\$27,700**.

Cost of Living Increases (COLA)

There is no COLA budgeted in this fiscal Cycle. The current CPI for our region is 4.8%. The last staff COLA was 3% in July 2022.

Medical Costs

Medical costs have increased by 5% (vision 9%) over the last fiscal cycle. The City currently pays all the medical costs for employees and ½ the premium for dependents. The cost will be higher if any new hire has several dependents (we currently budget for one).

Allocation of Personnel to Funds

General Administration	
FTE	Position
0.65	City Administrator
0.35	Accounting Specialist
1.00	FTE

Public Works	
FTE	Position
0.30	Utility Worker II
0.10	Water Operator
0.05	City Administrator
0.05	Accounting Specialist
0.50	FTE

Water Treatment	
FTE	Position
0.20	Utility Worker II
0.80	Water Operator
0.20	City Administrator
0.30	Accounting Specialist
1.50	FTE

Sewer	
FTE	Position
0.50	Utility Worker II
0.10	Water Operator
0.10	City Administrator
0.30	Accounting Specialist
1.00	FTE



Resolution 2023-12

Resolution Adopting Budget

BE IT RESOLVED that the City Council for the City of Monroe, Oregon hereby adopts THE BUDGET FOR THE FISCAL YEAR 2023-2024 WITH A TOTAL OF \$3,821,725. The budget is now on file at 664 Commercial Street in Monroe, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning, July 1, 2023 for the following purposes.

General Fund 100

Administration	\$278,655	
Transfers	\$128,820	
Contingency	\$50,000	
TOTAL GENERAL FUND APPROPRIATIONS		\$457,475

Public Works Fund 201

Public Works	\$474,547	
Transfers	\$3,000	
Contingency	\$50,000	
TOTAL PUBLIC WORKS FUND APPROPRIATIONS		\$527,547

Water Revenue Bond Fund 300-18100-225000-

Debt Service	\$30,193	
TOTAL WATER REVENUE BOND FUND APPROPRIATIONS		\$30,193

GOB Phase II Fund 302

Debt Service	\$140,656	
TOTAL GOB PHASE II FUND APPROPRIATIONS		\$140,656

Equipment Reserve Fund 400

Public Works	\$48,000	
TOTAL EQUIPMENT RESERVE FUND APPROPRIATIONS		\$48,000

Building Reserve Fund 401

Public Works	\$25,000	
TOTAL BUILDING RESERVE FUND APPROPRIATIONS		\$25,000

Park Reserve Fund 402

Public Works	\$0	
TOTAL PARK RESERVE FUND APPROPRIATIONS		\$0

Water Reserve Fund 403

Water	\$90,985	
TOTAL WATER RESERVE FUND APPROPRIATIONS		\$90,985

Sewer Reserve Fund 404

Public Works	\$24,816	
TOTAL SEWER RESERVE FUND APPROPRIATIONS		\$24,816

Capital Improvement Reserve Fund 405

Public Works	\$12,000	
TOTAL CAPITAL IMPROVEMENT RESERVE FUND APPROPRIATIONS		\$12,000

Water Revenue Bond Reserve Fund 406

Public Works	\$24,626	
TOTAL WATER REVENUE BOND RESERVE FUND APPROPRIATIONS		\$0

Water System Capital Improvement Reserve Fund 407

Public Works	\$0	
TOTAL WATER SYSTEM CAPITAL IMPROVEMENT RESERVE FUND APPROPRIATIONS		\$0

City Events Reserve Fund 408

Events	\$5,000	
TOTAL CITY EVENTS RESERVE FUND APPROPRIATIONS		\$5,000

Park SDC Fund 507

Public Works	\$24,626	
TOTAL PARK SDC FUND APPROPRIATIONS		\$24,626

Sewer SDC Fund 508

Sewer	\$398,346	
TOTAL SEWER SDC FUND APPROPRIATIONS		\$398,346

Street SDC Fund 509

Public Works	\$79,805	
TOTAL STREET SDC FUND APPROPRIATIONS		\$79,805

Storm SDC Fund 510

Public Works	\$82,037	
TOTAL STORM SDC FUND APPROPRIATIONS		\$82,037

Water SDC Fund 511

Water	\$483,098	
TOTAL WATER SDC FUND APPROPRIATIONS		\$483,098

Water Treatment Fund 601

Water	\$383,176	
Transfers	\$80,339	
Contingency	\$50,000	
TOTAL WATER TREATMENT FUND APPROPRIATIONS		\$513,515

Sewer Fund 610

Sewer	\$194,366	
Transfers	\$0	
Contingency	\$50,000	
TOTAL SEWER FUND APPROPRIATIONS		\$244,366

TOTAL APPROPRIATIONS		\$3,187,465
-----------------------------	--	--------------------

General Fund 100

Unappropriated Ending Fund Balance	\$100,000
------------------------------------	-----------

Public Works Fund 201

Unappropriated Ending Fund Balance	\$50,000
------------------------------------	----------

Water Revenue Bond Fund 300

Unappropriated Ending Fund Balance	\$21,386
------------------------------------	----------

GOB Phase II Fund 302

Unappropriated Ending Fund Balance	\$5,112
------------------------------------	---------

<u>Equipment Reserve Fund 400</u>	
Unappropriated Ending Fund Balance	\$8,263
<u>Building Reserve Fund 401</u>	
Unappropriated Ending Fund Balance	\$23,552
<u>Park Reserve Fund 402</u>	
Unappropriated Ending Fund Balance	\$14,032
<u>Water Reserve Fund 403</u>	
Unappropriated Ending Fund Balance	\$103,841
<u>Sewer Reserve Fund 404</u>	
Unappropriated Ending Fund Balance	\$67,164
<u>Capital Improvement Reserve Fund 405</u>	
Unappropriated Ending Fund Balance	\$25,877
<u>Water Revenue Bond Reserve Fund 406</u>	
Unappropriated Ending Fund Balance	\$30,193
<u>Water System Capital Improvement Reserve Fund 407</u>	
Unappropriated Ending Fund Balance	\$9,840
<u>City Events Reserve Fund 408</u>	
Unappropriated Ending Fund Balance	\$0
<u>Water Treatment Fund 601</u>	
Unappropriated Ending Fund Balance	\$125,000
<u>Sewer Fund 610</u>	
Unappropriated Ending Fund Balance	\$50,000
TOTAL UNAPPROPRIATED AMOUNTS	\$634,260
TOTAL ADOPTED BUDGET	\$3,821,725

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED the City Council of the City of Monroe, Oregon hereby levies taxes provided for in the adopted budget in the aggregate amount of 3.5566 mil. for the tax year 2023-2024 upon the assessed value of all taxable property within the city for the bond indebtedness of \$135,656.

CATEGORIZING THE TAX

General Fund	General Government	Excluded from Limitation
Debt Service (GO Bond)	\$3.5566 mil.	\$136,656

The above resolution statements were approved and declared adopted on June 26, 2023

	
Approved	Date
Mayor Dan Sheets	


Attest: Steve Martinenko
City Recorder

2023-2024 ADOPTED BUDGET

GENERAL FUND

The General fund receives the bulk of the tax revenue and franchise fees. In the proposed budget, there are revenue line items that are listed but will not be funded when the budget is adopted. These are:

REVENUE LINE-ITEM	SOURCE
• Planning Fees	From planning applications
• Engineering Fees	From planning activities
• RARE	Grants
• Community Engagement	Donations / Grants
• Economic Development	Grants
• Donations	Donations
• Surplus Land Sales	Anticipated Sales of land

These have corresponding expense lines. While these line items are budgeted, they require revenue to be received for that purpose in order for any expense to be allocated. Of note:

- Planning and associated engineering expense are pay-as-you-go for the proposed budget and will use consultants and engineering services to provide the required staff reports for planning actions. This will require an additional resolution to change the fee structure.
- Any surplus land sales will be transferred to the water reserve per Council resolution.

Personnel

General administration is staffed by two employees. The City Administrator functions as the City Recorder, primary water operator, and staffs the Planning Commission along with the various committees. The Accounting Specialist functions as the Utility Billing Clerk, Court Clerk, and general presence in City Hall. Due to the need for a water operator position, there is no administrative specialist budgeted. During Budget Committee discussion, it was recommended to hire a 30-hour Administrative Assistant position to provide backup and support for office operations including receiving utility payments, preparing deposits, general reception duties, and meeting preparation.

Because all city staff have functions that cross the various funds, Personnel cost is distributed by percentage of function within that fund. As an example, the City Administrator has hands-on activity in the water plant and is backup to public works functions. In this case, part of the City Administrator FTE is allocated to the water and sewer. Similarly, the Accounting Specialist handles all the utility billing for water, sewer, and

2023-2024 ADOPTED BUDGET

storm so their FTE is likewise distributed throughout the relevant funds. The Administrative Assistant position is also distributed throughout the funds.

Of note, City staff spend the most their time working in public works, water, and sewer.

Planning Services

As already discussed, planning will be outsourced to consultants and engineering firms. Planning applicants will need to cover these costs in full when applying for a land use decision. City staff are working with the Planning Commission to streamline this process so some decisions that involve applying existing code with minimal interpretation can be made by the City Administrator or designee without a formal hearing.

Court & Law Enforcement

The City supports a quarterly municipal court session. Overall, it is expected this function breaks even. Of note, the City must pay \$50 to the State for each conviction that has a payment made towards it. The law enforcement contract with Benton County has a modest increase from the previous year. The increase in law enforcement cost and Court Clerk cost offsets expected net revenue from citations.

Insurances

General liability and auto are projected to increase 7% and this is reflected in the proposed budget.

Transfers

The City will transfer **\$53,820** from tax revenue to Public Works. Any land sales will be transferred to the Water Reserve Fund.

The following pages show General Administration revenue and expense proposed for the FY 2023-24 fiscal year.

- **Beginning Fund Balance = Contingency + Unallocated.** The beginning fund balance represents at least four months of operating reserves. Contingency may be used only by Council resolution for unanticipated expense. Unallocated may not be accessed until the next budget year.
- **The Beginning Fund Balance may change at budget adoption.**
- **The highlighted revenue and expense lines are contingent on revenue yet to be received.**

RESOURCES
General Fund- 100

City of Monroe

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	109,491	109,945	200,000	1	Available cash on hand*	200,000	200,000	150,000	1
2		8,000	4,000	2	Previously levied taxes estimated to be received	3,000	3,000	3,000	2
3	708	1,025	1,800	3	Interest	5,000	5,000	5,000	3
4		107,930	95,500	4	Transferred IN, from other funds				4
5				5	OTHER RESOURCES				5
6	534	549	600	6	Cigarette Taxes	550	550	550	6
7	9,390	12,089	12,000	7	Liquor Taxes	14,200	14,200	14,200	7
8	1,812	627	700	8	State Marijuana Tax Revenue	1,000	1,000	1,000	8
9	31,487	34,469	38,000	9	Franchise Fees PPL	35,000	35,000	35,000	9
10	1,671	1,656	2,000	10	Franchise Fees Monroe Telephone	1,900	1,900	1,900	10
11	4,776	4,423	5,500	11	Franchise Fees Republic Services	4,450	4,450	4,450	11
12	5,000	5,000	5,000	12	Benton County Transient Tax (Lodging Tax)	5,000	5,000	5,000	12
13	4,277	150	200	13	License Fees	250	250	250	13
14	6,326	6,500	8,000	14	State Revenue Sharing	8,150	8,150	8,150	14
15	0	0	0	15	Vino, Vintage And Victory Festival				15
16	14,612	14,200	18,000	16	Court Fines & Fees	6,500	6,500	7,125	16
17	2,575	500	1,000	17	Lien search Fees	250	250	250	17
18	0	300	3,000	18	Engineering Fees	5,000	5,000	5,000	18
19	2,215	800	4,000	19	Planning Fees	20,000	20,000	20,000	19
20	24,998	0	5,000	20	SDC Admin	0	0	0	20
21	87	52	200	21	Public Records Fees	100	100	100	21
22	0	0	0	22	Notary Fees				22
23	0	0	0	23	Community & Economic Development Grants	5,000	5,000	5,000	23
24	0	0	25,000	24	RARE Funding Grant	23,500	23,500	23,500	24
25	0	10,000	0	25	OCWCOG ED Grant				25
26	0	25,041	0	26	DAS Grant 1579 Covid Relief				26
27	0	72,591	0	27	ARPA Grant				27
28	7,058	0	0	28	State Parks Grant				28
29	0	0	2,000	29	Donations	2,000	2,000	2,000	29
30	200	0	0	30	City Park Sign Replacement				30
31		0	80,000	31	Surplus Land Sales	75,000	75,000	75,000	31
32	2,051	2,751	650	32	Misc. Income	1,000	1,000	1,000	32
33				33					33
34	229,267	418,598	512,150	34	Total resources, except taxes to be levied	416,850	416,850	367,475	34
35		172,000	193,000	35	Taxes estimated to be received	190,000	190,000	190,000	35
36	142,518			36	Taxes collected in year levied				36
37	\$371,785	\$590,598	\$705,150	37	TOTAL RESOURCES	\$606,850	\$606,850	\$557,475	37

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund- 100

City of Monroe

	Historical Data			REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2	45,205	49,900	54,500	2	Salary Accounting Specialist	17,940	17,940	20,504	2
3	15,875	71,350	92,610	3	Salary City Administrator	60,197	60,197	46,305	3
4		48,900	54,500	4	Salary Administration Specialist				4
5	24,712	4,500	5,000	5	Salary Administrative Assistant			11,700	5
6	605	9,422		6	Janitorial Staff				6
7		9,424		7	Salary Facilities/ Grounds worker				7
8	8,099	15,200	16,000	8	Payroll Taxes	8,587	8,587	8,963	8
9	6,716	28,000	36,500	9	PERS Retirement	12,837	12,837	12,230	9
10	14,200	35,000	34,500	10	Health Insurance	16,937	16,937	16,888	10
11	1,370	2,700	1,500	11	Workmen's Comp Insurance	727	727	730	11
12				12					12
13				13					13
14				14					14
15	\$116,782	\$274,396	\$295,110	15	TOTAL PERSONNEL SERVICES	\$117,225	\$117,225	\$117,320	15
16			3.50	16	Total Full-Time Equivalent (FTE)	1.00	1.00	1.20	16
17				17	MATERIALS AND SERVICES				17
18	1,302	2,786	3,000	18	Postage	1,250	1,250	1,250	18
19	2,895	3,085	3,000	19	Operating Supplies	4,000	4,000	4,000	19
20	11,050	1,140	3,000	20	Online Bill Pay Fees	0	0	0	20
21	3,633	278	500	21	Computer Supplies	500	500	500	21
22		1,146	1,500	22	Bank Service Charges	1,250	1,250	1,250	22
23				23	Payroll Processing	2,400	2,400	2,400	23
24	10,620	1,700	4,700	24	Attorney Fees	12,000	12,000	12,000	24
25	4,676	4,887	16,000	25	Audit & Filing Fees	16,700	16,700	17,130	25
26	93	0		26	Planning Cost	20,000	20,000	20,000	26
27	400	4,476		27	Professional Services Other				27
28				28	Engineering Cost	5,000	5,000	5,000	28
29	12,499	8,686	18,000	29	Planner Contract				29
30		12,652	16,000	30	Licenses And Fees	13,800	13,800	13,800	30
31	2,596	5,067	3,000	31	Utilities				31
32	1,886	0		32	Education and Travel				32
33		0		33	Education and Travel City Council				33
34		0		34	Education and Travel Planning Comm.				34
35			0	35	Meeting Expense	200	200	200	35
36	6,655	7,639	8,000	36	General Liability And Auto				36
37		1,161	1,000	37	Codification	700	700	700	37
38	97	0	500	38	Office Equip. Repair & Maintenance	500	500	500	38
39	1,281	23,526		39	Building Repairs & Maintenance				39
40		0		40	Archive Record Destruction	500	500	500	40
41				41	Telephone and Internet	2,500	2,500	2,500	41
43	216	210	500	43	Advertising	400	400	500	43

General Fund- 100

General Fund- 100									
44				43	MATERIALS AND SERVICES (cont)				44
45	2,309	3,337	3,040	45	Dues	4,450	4,450	4,450	45
46			25,000	46	RARE Participant Program	23,500	23,500	23,500	46
47		3,000	2,000	47	Community Support Grants/Scholarships				47
48	38	0		48	Committees and Commission				48
49		4,193	2,000	49	Community Engagement	2,000	2,000	2,000	49
50				50	Community Development	5,000	5,000	5,000	50
51	662	1,185	2,000	51	Copier Maintenance/Service	1,725	1,725	1,725	51
52	9,589	544		52	Expenses Not Covered Else ware	500	500	500	52
53	32,000	26,712	35,000	53	Law Enforcement Contract	38,280	38,280	38,280	53
56	-550			56	Vino Vintage & Victory Festival				56
57	2,142			57	City Hall Heating Propane				57
58	9,684			58	Engineering				58
59		6,969		59	OCWCOG ED Grant				59
60		25,041		60	DAS Grant 1579 Covid Relief				60
61		72,591	72,621	61	ARPA Grant				61
64				64					64
65	\$115,774	\$222,011	\$220,361	65	TOTAL MATERIALS AND SERVICES	\$157,155	\$157,155	\$157,685	65
66				66	CAPITAL OUTLAY				66
67	29,274			67	City Park Restroom & Access.				67
68		0		68	Computer Equipment				68
69				69					69
70				70					70
71				71					71
72				72					72
73	29,274	0		73	TOTAL CAPITAL OUTLAY	0	0	0	73

Detailed Requirements
General Fund- 100

City of Monroe

	Historical Data			Requirements for: Court		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	1,838			1	Court Clerk Wages				1
2	126			2	Court Clerk Taxes				2
3	231			3	Court Clerk PERS				3
4	347			4	Court Clerk Health Insurance				4
5	400	1,500	1,200	5	Judge	1,200	1,200	1,200	5
6		500		6	Court Clerk Education And Travel				6
7				7	Collection Services	250	250	250	7
8	3,142	500	600	8	Court Online Bill Pay Fees	250	250	250	8
9		100	100	9	Court Expenses	50	50	50	9
10	600	200	200	10	Court Operating Expenses				10
11	40	500	500	11	Court Fine/Fee Refunds	300	300	300	11
12	924	1,000	1,800	12	Court State And County Assessment Fees	1,600	1,600	1,600	12
13		23,400	1,200	13	Court Software Upgrades				13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$7,648	\$27,700	\$5,600	32	TOTAL Requirements	\$3,650	\$3,650	\$3,650	32

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund- 100

City of Monroe

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES NOT ALLOCATED			1	
2				2				2	
3				3				3	
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6	
7				7				7	
8				8				8	
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10	
11				11				11	
12				12				12	
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE			14	
15				15				15	
16				16				16	
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS			18	
19				19				19	
20				20				20	
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS			22	
23		5,000		23	Transfer To Building Reserve Fund				23
24		5,000		24	Transfer To Equipment Reserve Fund				24
25		5,000		25	Transfer To Park Reserve Fund				25
26				26	Transfer To Capital Improvement Reserve Fund				26
27		5,000		27	Transfer To Sewer Reserve Fund				27
28		15,000	80,000	28	Transfer to Water Reserve Fund	75,000	75,000	75,000	28
29				29	Transfer To Storm Water Fund				29
30		15,000		30	Transfer To Legion Hall Fund				30
31		22,000		31	Transfer To Library Fund				31
32		1,050		32	Transfer To Monroe Festival Fund				32
33			39,200	33	Transfer to Public Works	53,820	53,820	53,820	33
34	0	73,050	119,200	34	TOTAL INTERFUND TRANSFERS	128,820	128,820	128,820	34
35		100,764	50,000	35	OPERATING CONTINGENCY	50,000	50,000	50,000	35
36				36	RESERVED FOR FUTURE EXPENDITURE				36
37		206,607	87,500	37	UNAPPROPRIATED ENDING BALANCE	150,000	150,000	100,000	37
38	0	73,050	256,700	38	Total Requirements NOT ALLOCATED	328,820	328,820	278,820	38
39	269,478	580,978	448,450	39	Total Requirements for ALL Org.Units/Programs within fund				39
40	109,946			40	Ending balance (prior years)				40
41	\$379,424	\$961,399	\$705,150	41	TOTAL REQUIREMENTS	\$328,820	\$328,820	\$278,820	41

2023-2024 ADOPTED BUDGET

PUBLIC WORKS FUND

The Public Works fund receives the bulk of its revenue from State Highway shared tax, storm water charges and fees, and transfers from the General Administration, water, and sewer funds. In the proposed budget, there are revenue line items that are listed but will not be funded when the budget is adopted. These are:

REVENUE LINE-ITEM	SOURCE
• Storm Tap and Connection Fees	From new construction
• Engineering Fees	From new construction
• Event Fees	From planned events
• Donations - Events	For planned events
• Street Grants	ODOT Small Community Block grant
• Technical Assistance Grants	Grants for storm TMDL implementation
• Surplus Equipment Sales	From sale of Case backhoe and equipment

These have corresponding expense lines. While these line items are budgeted, they require revenue to be received for that purpose in order for any expense to be allocated. Of note:

- Events and engineering expenses are pay-as-you-go for the proposed budget
- Any surplus equipment sales will be used to purchase new equipment the remainder transferred to the equipment reserve fund per Council resolution.

Personnel

Public Works is staffed by one employee. The Utility Worker is the primary staff assigned, however, the City Administrator, Accounting Specialist, and the proposed Water Operator have functions within Public Works.

Because all city staff have functions that cross the different funds, Personnel cost is distributed by percentage of function within that fund. As an example, the City Administrator is backup to public works functions. In this case, part of the City Administrator FTE is allocated to the fund. Similarly, the Accounting Specialist handles all the accounting, facility and event scheduling, and purchasing so their time is likewise distributed in this fund.

Insurances

Medical insurance is distributed in personnel cost. Auto and building insurances are within the general administration fund.

2023-2024 ADOPTED BUDGET

Vehicles

The City owns two trucks, a 1999 Ford F-250 in poor condition, and a 2014 Ford F-150. The 1999 Ford F-250 is at the end of its serviceable life. The 2014 F-150 is in good condition; however, with few staff it is important to have at least two vehicles available to maximize staff efficiency. It is recommended that sales of property and equipment, along with equipment reserves, purchase a new or late year vehicle to replace the 1999 F-250 in this fiscal year.

Streets and Storm Water

The City proposes maintenance of its gravel streets and storm drainage as major activities for the coming fiscal year. The storm system is increasingly driven by state and federal mandates for erosion control and efforts to keep containments out of the storm drains. In addition to street sweeping and storm drain cleaning, a public education requirement is now required. The City is required to achieve goals recently mandated by the State of Oregon DEQ within the next 5 years and will increase cost to rate payers as these mandates are rolled out.

Facilities

The City is responsible for maintenance and repair of three buildings including the Library, Monroe Community Center, and City Hall. \$37,488 is allocated in the proposed budget to provide outsourced janitorial and grounds services, utilities, supplies, and repairs. It is proposed that City Hall convert to a heat-pump style HVAC system (\$12,000) and away from propane utilizing the Capital Improvement fund cover the cost of new equipment (HVAC is considered a capital improvement). It is also proposed that propane for the library is removed from the budget. The library uses propane for the lobby area gas fireplace and is not necessary for library operations. Propane, unlike natural gas, is a commodity and the prices fluctuate with the market making it very difficult to budget, especially as the current political climate eschews burning fossil fuels. The facilities are only minimally budgeted for repairs and maintenance. The library maintenance and repair expense are estimated and would be covered by building reserves if needed. The outsourced grounds and janitorial costs are estimated. It is recommended all facilities are evaluated in the next fiscal year for utilization and cost reductions.

Parks

The Parks are funded at a higher level than past budgets but only to maintain what the City currently has in place. It is proposed to gravel the south parking area by the water treatment plant and place a new sign, partly with materials already donated. Propane for the park host is also included along with supplies for maintenance of the City Park restrooms. Also proposed is gravel for the Red Hills wetlands park path and new playground wood chips for the toddler park. There are no new park amenities planned as the City is waiting for the Parks Master plan to be completed and approved.

2023-2024 ADOPTED BUDGET

Festivals and Events

The Monroe Festival and other planned events do not have revenue appropriated other than that received specifically for the event. In this fiscal cycle the Council recommends a smaller budget of \$5,000 to cover up front event costs, a City event reserve for expenditures that exceed revenue with a provision for a Council-approved event budget.

Transfers

The City anticipates a transfer of \$3,000 to the equipment reserve on sale of equipment.

The following pages show Public Works revenue and expense proposed for the FY 2023-24 fiscal year.

- **Beginning Fund Balance = Contingency + Unallocated.** The beginning fund balance represents at least four months of operating reserves. Contingency may be used only by Council resolution for unanticipated expense. Unallocated may not be used until the next budget year.
- **The Beginning Fund Balance may change at budget adoption.**
- **The highlighted revenue and expense lines are contingent on revenue yet to be received.**

RESOURCES
Public Works Fund - 201

City of Monroe

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	198,116	268,547	247,000	1	Available cash on hand*	100,000	100,000	100,000	1
2				2	Previously levied taxes estimated to be received				2
3	906	968	1,300	3	Interest	3,000	3,000	3,000	3
4				4					4
5		33,732	65,700	5	Transferred IN, from other funds	138,820	138,820	138,820	5
6				6	OTHER RESOURCES				6
7	46,044	52,303	50,000	7	State Highway Taxes	52,000	52,000	52,000	7
9	14,250	0	5,000	9	Water Hook Up Charges-Tap Fees				9
10	149,048	156,067	150,000	10	Sewer Service Charges				10
11	9,500	0	5,000	11	Sewer Hook Up Charges				11
12	25,191	27,844	27,000	12	Storm Water Service Charges	31,000	31,000	28,767	12
					Storm Water Late Fees	160	160	160	
13	7,800	0	5,000	13	Storm Tap And Connection Fees	2,000	2,000	2,000	13
14	240	0	1,500	14	Shut Off & Turn On Fees				14
15	1,017	569	1,500	15	Utility Bill Late Fees				15
16		50	6,500	16	Park Rental Fees	2,400	2,400	2,400	16
17			7,500	17	Facilities Rental Fees	3,000	3,000	3,000	17
					Engineering Fees	4,000	4,000	4,000	
18			13,750	18	Festival and Event Fees	7,600	7,600	5,000	18
19	10,950	130,803		19	Safe Routes To School Grant				19
20		0	100,000	20	Small City Allotment Grant (SCA)				20
21		0		21	Safe Drinking Water Grant				21
22		0	18,000	22	SIPP Drinking Water Grant				22
23		0	6,000	23	Surplus Equipment Sales	8,000	8,000	8,000	23
24		0	500	24	Donations-PW	400	400	400	24
25	0	0	0	25	Street Grants	225,000	225,000	225,000	25
26				26	Donations-Events	5,000	5,000	5,000	26
27				27					27
28				28					28
29	463,062	670,883	711,250	29	Total resources, except taxes to be levied	582,380	582,380	577,547	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$463,062	\$670,883	\$711,250	32	TOTAL RESOURCES	\$582,380	\$582,380	\$577,547	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
Public Works Fund - 201

City of Monroe

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1	PERSONNEL SERVICES			1
2	30,042	48,250	54,500	2	Public Works- Utility Worker II (Lead)			2
3	9,912	11,000		3	Public Works Assistant			3
4			32,500	4	Facilities and Grounds Worker			4
5				5	Public Works- Utility Worker II			5
6				6	Accounting Specialist			6
7				7	Administrative Assistant			7
8				8	City Administrator			8
9	9,387	4,750	7,000	9	Payroll Taxes			9
10	8,985	9,500	16,000	10	PERS Retirement			10
11	19,465	10,000	10,000	11	Health Insurance			11
12	3,210	1,400	1,000	12	Workmen's Comp Insurance			12
13				13				13
14				14				14
15	\$81,001	\$84,900	\$121,000	15	TOTAL PERSONNEL SERVICES			15
16			1.75	16	Total Full-Time Equivalent (FTE)			16
17				17	MATERIALS AND SERVICES			17
18	2,299	1,700	6,000	18	Operating Supplies			18
19	8,066	8,363	864	19	Utilities			19
20	3,231	0		20	Computer Equipment			20
21	0	0	100	21	Computer Supplies			21
22	2,784	4,143	4,000	22	General Liability And Auto Insurance			22
23	0	63	3,000	23	Public Works Equipment			23
24	788	880	5,000	24	Tools And Equipment			24
25	2,399	5,242	6,000	25	Equip. Repair & Maintenance			25
26	2,038	3,490	5,000	26	Vehicle Operation & Maintenance			26
27	120	0	3,000	27	Equipment Rental			27
28	0	225	1,200	28	Signs, Posters And Banners			28
29	125	1,037	5,000	29	Building Repairs And Maint.			29
30	0	134	350	30	Education And Travel			30
31	369	0	100	31	Office Supplies			31
32	307	198	550	32	Locates			32
33	3,477	1,733		33	Online Bill Pay Fees			33
34	2,005			34	Permit Fees			34
35	4,316	4,425		35	Audit & Filing Fees			35
36	1,290	3,600	8,000	36	Engineering			36
37		2,681		37	School Drainage Cost			37
38	103	900	600	38	Dues			38
39				39				39
40	\$33,714	\$38,814	\$48,764	40	TOTAL MATERIALS AND SERVICES			40
41				41	CAPITAL OUTLAY			41
42		29,102		42	Safe Drinking Water Project			42
43		8,600		43	Building Improvements			43
44		1,985	18,000	44	SIPP Grant Exp- OHA			44
45			7,000	45	PW- Equipment- Ditch/Bank Flail Mower			45
46			12,000	46	Vehicle Municipal Loan Service			46
47				47	Service Vehicle			47
48	0	39,687	37,000	48	TOTAL CAPITAL OUTLAY			48
49	\$114,716	\$163,401	\$206,764	49	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			49

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Public Works Fund- 201

City of Monroe

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES NOT ALLOCATED			1	
2				2				2	
3				3				3	
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6	
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10	
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE			14	
15				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS			18	
19				19					19
20				20					20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS			22	
23			2,000		Transfer to GA Fund				23
24		5,000		23	Transfer To Building Reserve Fund				24
25		5,000	6,000	24	Transfer To Equipment Reserve Fund	3,000	3,000	3,000	25
26		5,000		25	Transfer To Park Reserve Fund				26
27				26	Transfer To Capital Improvement Reserve Fund				27
28		5,000		27	Transfer To Sewer Reserve Fund				28
29		15,000	80,000	28	Transfer to Water Reserve Fund				29
30				29	Transfer To Storm Water Fund				30
31		15,000		30	Transfer To Legion Hall Fund				31

Public Works Fund- 201								
22				22	INTERFUND TRANSFERS (cont)			22
32		22,000		31	Transfer To Library Fund			32
33		1,050		32	Transfer To Monroe Festival Fund			33
34			39,200	33	Transfer to Public Works- Insurance and Utilities			34
35	0	73,050	127,200	34	TOTAL INTERFUND TRANSFERS	3,000	3,000	35
36		100,764	50,000	35	OPERATING CONTINGENCY	50,000	50,000	36
37				36	RESERVED FOR FUTURE EXPENDITURE			37
38		206,607	87,500	37	UNAPPROPRIATED ENDING BALANCE	50,000	50,000	38
39	0	73,050	264,700	38	Total Requirements NOT ALLOCATED	103,000	103,000	39
40	269,478	580,978	448,450	39	Total Requirements for ALL Org.Units/Programs within fund			40
41	109,946			40	Ending balance (prior years)			41
42	\$379,424	\$961,399	\$713,150	41	TOTAL REQUIREMENTS	\$103,000	\$103,000	42

Detailed Requirements
Public Works Fund - 201

City of Monroe

	Historical Data				Requirements for: Streets	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	9,029	8,276	9,000	1	Streets- Street Lights	8,750	8,750	8,750	1
2	529	1,937	11,000	2	Streets-Repairs And Maint.	5,000	5,000	5,000	2
3	3,305	896	4,500	3	Streets- Dust Control	4,350	4,350	4,350	3
4	12,630	134,490		4	Streets- SRTS- Multi Use Path				4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23	TOTAL MATERIALS AND SERVICES	\$18,100	\$18,100	\$18,100	23
28				28	CAPITAL OUTLAY				24
25			100,000	25	City Street Improvement	225,000	225,000	225,000	25
26				26					26
27				27					27
28			100,000	28	TOTAL CAPITAL OUTLAY	225,000	225,000	225,000	28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$25,493	\$145,599	\$224,500	32	TOTAL Requirements	\$243,100	\$243,100	\$243,100	32

Detailed Requirements
Public Works Fund - 201

City of Monroe

	Historical Data			Requirements for: Storm		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1		2,882	3,000	1	Storm- Repairs And Maint.	4,000	4,000	3,500	1
2		0	4,000	2	Storm- TMDL Projects	2,000	2,000	1,500	2
3				3	Storm-Slough Clearing	3,500	3,500	3,000	3
4				4	Storm Water Connection	2,000	2,000	2,000	4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$0	\$2,882	\$7,000	32	TOTAL Requirements	\$11,500	\$11,500	\$10,000	32

Detailed Requirements
Public Works Fund - 201

City of Monroe

	Historical Data			Requirements for: City Hall		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			2,500	1	City Hall- Electricity	1,500	1,500	1,500	1
2			500	2	City Hall- Repairs	500	500	500	2
3			500	3	City Hall- Janitorial Supplies	500	500	500	3
4			1,000	4	City Hall- Building Repairs & Maintenance	1,500	1,500	1,500	4
5			1,500	5	City Hall- Building Insurance	0	0	0	5
6			1,000	6	City Hall- Propane	3,000	3,000	3,000	6
7				7	City Hall-Janitorial	2,200	2,200	1,500	7
8				8	City Hall- Grounds Maintenance	0	0	0	8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22	TOTAL MATERIALS AND SERVICES	\$9,200	\$9,200	\$8,500	22
28				28	CAPITAL OUTLAY				24
25			100,000	25	Building Improvement - HVAC	12,000	12,000	12,000	25
26				26	Building Improvement - Engineering	25,000	25,000	25,000	26
27				27					27
28			100,000	28	TOTAL CAPITAL OUTLAY	37,000	37,000	37,000	28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$0	\$0	\$207,000	32	TOTAL Requirements	\$46,200	\$46,200	\$45,500	32

Detailed Requirements
Public Works - 201

City of Monroe

	Historical Data				Requirements for: Library	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	2,003			1	Library - Public Works Lead	0	0	0	1
2	991			2	Library - Public Works Assistant	0	0	0	2
3	217			3	Library - Payroll Taxes	0	0	0	3
4	213			4	Library - PERS	0	0	0	4
5	281			5	Library - Health Insurance	0	0	0	5
6	360	216	900	6	Library - Building Alarm Monitoring	388	388	388	6
7	3,226	4,000	3,500	7	Library - Building Insurance	0	0	0	7
8	3,882	4,424	5,086	8	Library - Electricity	5,500	5,500	5,500	8
9	240	500	1,000	9	Library - Propane (Fireplace)	0	0	0	9
10	1,131	2,060	3,500	10	Library - Repairs & Maintenance	5,000	5,000	5,000	10
11	102	698	750	11	Library - Janitorial Supplies	1,000	1,000	1,000	11
12	2,924			12	Library - Contracted Janitorial Services	6,000	6,000	7,500	12
13				13	Library- Grounds Maintenance	6,000	6,000	7,500	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$15,569	\$11,898	\$14,736	32	TOTAL Requirements	\$23,888	\$23,888	\$26,888	32

Detailed Requirements
Public Works - 201

City of Monroe

	Historical Data			Requirements for: Monroe Community Center		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	839	1,000	1,500	1	MCC - Building Insurance	0	0	0	1
2	3,517	4,393	5,000	2	MCC - Electricity	3,500	3,500	3,500	2
3	292	1,651	750	3	MCC - Repairs	200	200	200	3
4	108	552	750	4	MCC - Janitorial Supplies	100	100	100	4
5		102	1,500	5	MCC - Building Repairs	0	0	0	5
6				6	MCC- Janitorial Services	600	600	600	6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$4,756	\$7,698	\$9,500	32	TOTAL Requirements	\$4,400	\$4,400	\$4,400	32

Detailed Requirements
Public Works Fund - 201

City of Monroe

	Historical Data			Requirements for: Parks	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	1,189	1,773	1,000	1	Parks- Operating Supplies	1,500	1,500	1,500	1
2		0		2	Parks- Trail Maint. and Operation	1,000	1,000	1,000	2
3	2,023	3,728	1,500	3	Parks- Equipment Repair and Maint.	1,500	1,500	1,500	3
4			900	4	Parks- Park Host Electricity	0	0	0	4
5			800	5	Parks- Park Host Propane	1,450	1,450	1,450	5
6				6	Parks-Ground Maintenance	5,110	5,110	5,110	6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$3,212	\$5,501	\$4,200	32	TOTAL Requirments	\$10,560	\$10,560	\$10,560	32

Detailed Requirements
Public Works - 201

City of Monroe

	Historical Data			Requirements for: Monroe Festival	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1		0	500	1	Monroe Festival- Advertising			500	1
2		0	4,000	2	Monroe Festival- Operating Supplies	3,000	3,000	1,500	2
3		3,816	4,000	3	Monroe Festival- Rental Equipment	5,000	5,000	1,500	3
4		2,496	2,500	4	Monroe Festival- Signs, Posters, and Banners	600	600	500	4
5		1,157	2,000	5	Monroe Festival- Trolley Rental				5
6		600	500	6	Monroe Festival- Music Bands/Entertainment	2,000	2,000	750	6
7		0		7	Monroe Festival- Wine Glasses				7
8		250	250	8	Monroe Festival- Vendor Fee Refunds	250	250	250	8
9		0		9	Monroe Festival- Wine Tasting				9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	Total Full Time Equivalent (FTE)				29
30				30	Ending Balance (Prior Years)				30
31				31	Unappropriated Ending Fund Balance				31
32	\$0	\$8,319	\$13,750	32	TOTAL Requirements	\$10,850	\$10,850	\$5,000	32

2023-2024 ADOPTED BUDGET

WATER TREATMENT FUND

The Water Treatment fund receives the bulk of its revenue from utility fees. In the proposed budget, there are revenue line items that are listed but will not be funded when the budget is adopted. These are:

REVENUE LINE-ITEM	SOURCE
<ul style="list-style-type: none">Water connection (Tap) Fees	From new construction

This has a corresponding expense line. While the line item is budgeted, it requires revenue to be received for that purpose in order for any expense to be allocated. Of note:

- Engineering expenses are pay-as-you-go for the proposed budget

Personnel

~~There is one Water treatment Operator assigned, which is a new position.~~ During Budget Committee discussion, it was recommended to hire a 30-hour Utility II position to provide backup and support for water operations and assist with general Public Works operations, including waste treatment. However, the City Administrator, Accounting Specialist, and the Lead Utility Worker have functions within Water Treatment.

Because all city staff have functions that cross the different funds, Personnel cost is distributed by percentage of function within that fund. In this case, the City Administrator currently functions as the primary water operator and backup to public works functions. As a result, part of the City Administrator FTE is allocated to the fund. Similarly, the Accounting Specialist handles all the accounting for utility billing and purchasing so their time is likewise distributed in this fund. The Utility Worker is backup to the Water Treatment operator and assists with plant operations. It is anticipated the new Water Treatment Operator position will take over the primary water operator duty at the end of the next fiscal year.

Insurances

Medical insurance is distributed in personnel cost. Auto and building insurances are shared with the other funds.

Repairs, Maintenance, and Upgrades

The City proposes \$25,000 for maintenance of the water plant. In this fiscal cycle, maintenance will be focused on the motors and associated pumps that are due for overhaul or replacement. Additional repairs are on-going and will use water reserves derived in part from the sale of surplus property and remaining ARPA grant funds. The Water Plant will be also be upgraded to included clarifiers for sediment removal and new automation. This will

2023-2024 ADOPTED BUDGET

substantially change plant operations going forward and will require a dedicated position to manage the processes. The new equipment is a result of Oregon Health Authority mandates to fix issues with the high organic load from the Long Tom River and the resultant disinfectant by-products produced, which are regulated by the EPA. The upgrades will be paid for by a combination of grants and forgivable loans; however, the new system will add complexity to an already complex water treatment facility and more revenue will be required for increased O&M costs, primarily through user rate increases.

Water Usage and Facilities

The water plant produces over 18 million gallons of water per year. The original design of the plant in 2008 specified one of two filtration units run per day. At present, both filters must be run 6-9 hours, 5 days per week to maintain water reserves. This not only doubles operation time but increases the O&M costs. In the August time frame, the water plant must be run 9 hours per day to meet demand and will result in overtime costs for personnel.

There are alternatives, such as invoking the water conservation plan to reduce water for irrigation but highlights the increase of water usage over time. Usage is not expected to diminish over time.

Testing and Chemicals

Required lab testing and chemical costs increased an average of 15% in the last year. It is expected costs will stabilize but the City is waiting for projections that will come in the June timeframe from vendors and suppliers. The expense lines for testing and chemicals is the best estimate at this time but may increase.

Transfers

The City anticipates a transfer of \$10,473 to Water Reserves, 9,480 to Capital Improvement Reserves and \$30,193 for the water bond payment.

The following pages show the Water Treatment revenue and expense proposed for the FY 2023-24 fiscal year.

- **Beginning Fund Balance = Contingency + Unallocated.** The beginning fund balance represents at least four months of operating reserves. Contingency may be used only by Council resolution for unanticipated expense. Unallocated may not be used until the next budget year.
- **The Beginning Fund Balance may change at budget adoption.**
- **The highlighted revenue and expense lines are contingent on revenue yet to be received.**

2023-2024 ADOPTED BUDGET

SEWER FUND

The Sewer fund receives the bulk of its revenue from utility fees. In the proposed budget, there are revenue line items that are listed but will not be funded when the budget is adopted. These are:

REVENUE LINE-ITEM	SOURCE
• Sewer Hook-up (Tap) Fees	From new construction

This has a corresponding expense line. While the line item is budgeted, it requires revenue to be received for that purpose in order for any expense to be allocated. Of note, Engineering expenses are pay-as-you-go for the proposed budget.

Personnel

The Utility Worker is assigned to sewer operations. However, the City Administrator, Accounting Specialist, and ~~Water Operator position~~ the new Utility II position have functions within the sewer fund.

Because all city staff have functions that cross the different funds, Personnel cost is distributed by percentage of function within that fund. In this case, the City Administrator and Water Treatment operator currently function, or will function, as backup waste water treatment operators. As a result, part of the City Administrator and Water Treatment Operator FTE is allocated to the fund. Similarly, the Accounting Specialist handles all the accounting for utility billing and purchasing so their time is likewise distributed in this fund. It is anticipated the Utility Worker will take over the primary waste water operator duty at the end of the next fiscal year.

Insurances

Medical insurance is distributed in personnel cost. Auto and building insurances are within the general administration fund.

Repairs, Maintenance, and Upgrades

The City proposes \$22,586 for manhole sealing, coming from sewer reserves. This will seal approximately 8 manholes starting in the Red Hills subdivision area and will include plastic insert seals for approximately 20 additional manholes. Due to high groundwater during the winter months, the older manholes have high inflow and infiltration (I&I). This is essentially ground water that ends up in the waste lagoons and degrades their performance. The City is required to abate I&I by regulatory agencies.

RESOURCES

Water Treatment Fund- 601

City of Monroe

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	7,088	52,500	180,000	1	Available cash on hand*	175,000	175,000	175,000	1
2				2	Previously levied taxes estimated to be received				2
3	200	389	200	3	Interest	1,500	1,500	1,500	3
4				4					4
5		9,000		5	Transferred IN, from other funds	155,195	155,195	152,235	5
6				6	OTHER RESOURCES				6
7	131,552	148,192	130,000	7	Water Service Charges	164,000	164,000	155,000	7
8		100	500	8	Misc. Income	500	500	500	8
9	53,298	68,065	60,000	9	Water Consumption	85,000	85,000	80,000	9
10	42,939	45,871	45,000	10	Water Bond Sales	50,250	50,250	50,250	10
11	8,782	11,278	10,000	11	Water Bond Consumption	10,300	10,300	10,300	11
12				12	Water Shut off & Turn on Fees	250	250	250	12
13				13	Utility Bill Late Fees	2,400	2,400	2,400	13
14				14	Water Hook Up Charges (Tap Fees)	1,600	1,600	1,600	14
15	0	0	0	15	Water Capital Improvement Fee	0	0	9,480	15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	243,859	335,395	425,700	29	Total resources, except taxes to be levied	645,995	645,995	638,515	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$243,859	\$335,395	\$425,700	32	TOTAL RESOURCES	\$645,995	\$645,995	\$638,515	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
Water Treatment Fund- 601

City of Monroe

	Historical Data				REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2				2	Salary - Water Operator Grade II	82,512	82,512	0	2
3				3	Public Works- Utility Worker II (Lead)			26,489	3
4				4	Public Works- Utility Worker II			11,433	4
5				5	Accounting Specialist			15,378	5
6				6	Administrative Assistant			8,775	6
7				7	City Administrator			27,783	7
8				8	Payroll Taxes	10,090	10,090	10,794	8
9				9	PERS Retirement	11,434	11,434	12,810	9
10				10	Health Insurance	25,889	25,889	19,405	10
11				11	Workmen's Comp Insurance	767	767	836	11
12				12					12
13	0	0	0	13	TOTAL PERSONNEL SERVICES	130,692	130,692	133,703	13
14				14	Total Full-Time Equivalent (FTE)	1.00	1.00	1.59	14
15				15	MATERIALS AND SERVICES				15
16	2,337	893	7,000	16	Operating Supplies	5,000	5,000	3,500	16
17	3,231	0		17	Computer Equipment				17
18	2,787	1,000	500	18	Computer Supplies	1,000	1,000	500	18
19	376	1,012		19	Online Bill Pay Fees	2,125	2,125	2,125	19
20				20	Postage and Mailing	1,750	1,750	1,750	20
21	662	153	250	21	Office Supplies	250	250	250	21
22		327		22	Copier Maintenance Service				22
23	2,578	76	3,500	23	Tools and equipment	2,000	2,000	2,500	23
24				24	Attorney Fees				24
25	4,316	4,500		25	Audit & Filing Fees				25
26		0		26	Engineering	1,600	1,600	1,600	26
27	7,000	6,000	6,000	27	Contracted Plant Operation Fees	6,000	6,000	6,000	27
28	17,091	14,533	20,000	28	Utilities-Electricity	16,700	16,700	16,700	28
29				29	Utilities-Telephone & Internet	750	750	750	29
30	140	0	500	30	Education and Travel	1,530	1,530	1,530	30
31		0		31	Equipment Rental	1,200	1,200	1,200	31
32	3,157	4,442	3,500	32	General Liability And Auto	6,875	6,875	6,875	32
33	4,047	835	14,400	33	Repairs & Maintenance System	24,000	24,000	24,000	33
34				34	Office Equip. Repair & Maintenance	150	150	150	34
35	5,620	5,126	6,000	35	Equip. Repair & Maintenance	5,000	5,000	4,500	35
36	359	2,000	2,000	36	Building Repairs & Maintenance	14,000	14,000	13,700	36
37	1,684	987		37	Vehicle Operation & Maintenance	1,500	1,500	1,500	37
38	4,368	4,902	6,000	38	Outside Testing	7,250	7,250	7,250	38
39	4,003	2,771	6,000	39	Chemicals	8,148	8,148	8,148	39
40	100			40	Refunds				40
41	8,830	0		41	Misc.				41
42		0		42	Advertising				42
43		0	500	43	Permit Fees	500	500	500	43
44	417	223	350	44	Dues	210	210	210	44
45	-48			45	Container Deposit				45
46				46					46
47				47					47
48	\$73,056	\$49,781	\$76,500	48	TOTAL MATERIALS AND SERVICES	\$107,538	\$107,538	\$105,238	48
49				49	CAPITAL OUTLAY				49
50		6,485	8,000	50	Equipment	50,695	50,695	50,695	50
51		0	3,500	51	Water Reservoir Cleaning			4,500	51
52	5,100	0	22,500	52	Water Meter Upgrade Project	40,290	40,290	40,290	52
53				53	Membrane Replacement				53
54				54	Reservoir Mixing	48,750	48,750	48,750	54
55				55					55
56	5,100	6,485	34,000	56	TOTAL CAPITAL OUTLAY	139,735	139,735	144,235	56
57	\$78,155	\$56,266	\$110,500	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$377,965	\$377,965	\$383,176	57

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Water Treatment Fund- 601

City of Monroe

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES NOT ALLOCATED			1	
2				2				2	
3				3				3	
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6	
7				7				7	
8				8				8	
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10	
11				11				11	
12				12				12	
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE			14	
15				15				15	
16				16				16	
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS			18	
19				19				19	
20				20				20	
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS			22	
23				23	Transfer To Water Reserve Fund	23,298	23,298	10,473	23
24			1,000	24	Transfer To Equipment Reserve Fund	0	0		24
25	15,100	30,000	45,600	25	Transfer To Water Revenue Bond Fund	60,550	60,550	30,193	25
26				26	Transfer To Water Revenue Bond Reserve Fund	0	0	30,193	26
24		30,400	9,150	24	Transfer To GA For Billing Services				24
25		12,000	84,350	25	Transfer To GA For Personnel Expenses				25
26		18,000	26,500	26	Transfer To Public Works For Personnel Expenses				26
27				27	Transfer to Capital Improvement	9,182	9,182	9,480	27
28	15,100	90,400	166,600	28	TOTAL INTERFUND TRANSFERS	93,030	93,030	80,339	28
29		29,462	60,000	29	OPERATING CONTINGENCY	50,000	50,000	50,000	29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31		70,905	119,500	31	UNAPPROPRIATED ENDING BALANCE	125,000	125,000	125,000	31
32	15,100	190,767	346,100	32	Total Requirements NOT ALLOCATED	175,000	175,000	175,000	32
33	78,155	56,266	110,500	33	Total Requirements for ALL Org.Units/Programs within fund				33
34	52,584			34	Ending balance (prior years)				34
35	\$145,840	\$247,033	\$456,600	35	TOTAL REQUIREMENTS	\$268,030	\$268,030	\$255,339	35

2023-2024 ADOPTED BUDGET

SEWER FUND

The Sewer fund receives the bulk of its revenue from utility fees. In the proposed budget, there are revenue line items that are listed but will not be funded when the budget is adopted. These are:

<u>REVENUE LINE-ITEM</u>	<u>SOURCE</u>
• Sewer Hook-up (Tap) Fees	From new construction

This has a corresponding expense line. While the line item is budgeted, it requires revenue to be received for that purpose in order for any expense to be allocated. Of note, Engineering expenses are pay-as-you-go for the proposed budget.

Personnel

The Utility Worker is assigned to sewer operations. However, the City Administrator, Accounting Specialist, and ~~Water Operator position~~ the new Utility II position have functions within the sewer fund.

Because all city staff have functions that cross the different funds, Personnel cost is distributed by percentage of function within that fund. In this case, the City Administrator and Water Treatment operator currently function, or will function, as backup waste water treatment operators. As a result, part of the City Administrator and Water Treatment Operator FTE is allocated to the fund. Similarly, the Accounting Specialist handles all the accounting for utility billing and purchasing so their time is likewise distributed in this fund. It is anticipated the Utility Worker will take over the primary waste water operator duty at the end of the next fiscal year.

Insurances

Medical insurance is distributed in personnel cost. Auto and building insurances are within the general administration fund.

Repairs, Maintenance, and Upgrades

The City proposes \$22,586 for manhole sealing, coming from sewer reserves. This will seal approximately 8 manholes starting in the Red Hills subdivision area and will include plastic insert seals for approximately 20 additional manholes. Due to high groundwater during the winter months, the older manholes have high inflow and infiltration (I&I). This is essentially ground water that ends up in the waste lagoons and degrades their performance. The City is required to abate I&I by regulatory agencies.

2023-2024 ADOPTED BUDGET

Waste Capacity

The waste water lagoons were designed for a capacity that equals a population of 921. Sludge buildup in the lagoons degrades their performance. Sludge removal in the #1 lagoon (1 acre) is planned for the summer of 2024 following confirmation of a sludge survey planned for spring 2023. There are additional measures that can be taken including a screen at the head in (lift station) to remove non-organic material before reaching the lagoons and aerators in the #1 and #2 ponds to increase the digestion process. At present, though, additional measures are not necessary to implement in the next fiscal year but a plan to set reserves aside should be implemented immediately. One consideration is to add additional charges to the sewer rate for consumption, similar to the water rate.

Testing and Chemicals

Required lab testing and chemical costs increased an average of 15% in the last year. It is expected costs will stabilize but the City is waiting for projections that will come in the June timeframe from vendors and suppliers. The expense lines for testing and chemicals is the best estimate at this time but may increase. The waste water system requires additional testing and chemicals between November 1st and April 30th when the City is permitted to discharge effluent from the lagoons. This period also requires additional time from the operator that frequently includes weekends and holidays, depending on rainfall.

Transfers

The City does not anticipate transfers from the Sewer fund.

The following pages show the Water Treatment revenue and expense proposed for the FY 2023-24 fiscal year.

- **Beginning Fund Balance = Contingency + Unallocated.** The beginning fund balance represents at least four months of operating reserves. Contingency may be used only by Council resolution for unanticipated expense. Unallocated may not be used until the next budget year.
- **The Beginning Fund Balance may change at budget adoption.**
- **The highlighted revenue and expense lines are contingent on revenue yet to be received.**

FORM
LB-20

RESOURCES
Sewer Fund- 610

City of Monroe

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	Available cash on hand*	100,000	100,000	100,000	1
2				2	Previously levied taxes estimated to be received				2
3				3	Interest	1,500	1,500	1,500	3
4				4					4
5				5	Transferred IN, from other funds	22,586	22,586	24,816	5
6				6	OTHER RESOURCES				6
7				7	Sewer Service Charges	172,000	172,000	165,000	7
8				8	Misc. Income	0	0	0	8
9				9	Sewer Late Fees	550	550	550	9
10				10	Sewer Hook up Charges	2,500	2,500	2,500	10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25	Total resources, except taxes to be levied	299,136	299,136	294,366	25
26				26	Taxes estimated to be received				26
27				27	Taxes collected in year levied				27
28	\$0	\$0	\$0	28	TOTAL RESOURCES	\$299,136	\$299,136	\$294,366	28

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
Sewer Fund-610

City of Monroe

	Historical Data				REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2				2	Sewer Fund Wages	55,880	55,880	0	2
3				3				15,893	3
4				4				9,800	4
5				5				12,815	5
6				6				7,313	6
7				7				13,892	7
8				8	Payroll Taxes	6,868	6,868	7,283	8
9				9	PERS Retirement	7,589	7,589	8,297	9
10				10	Health Insurance	18,872	18,872	13,404	10
11				11	Workmen's Comp Insurance	519	519	555	11
12	0	0	0	12	TOTAL PERSONNEL SERVICES	\$89,728	89,728	89,252	12
13				13	Total Full-Time Equivalent (FTE)	1.00	1.00	1.11	13
14				14	MATERIALS AND SERVICES				14
15	2,337	7,000	7,000	15	Operating Supplies	3,120	3,120	1,000	15
16	3,231	0		16	Computer Equipment	0	0	0	16
17	2,787	1,000	500	17	Computer Supplies	300	300	300	17
18	376	1,000		18	Online Bill Pay Fees	2,125	2,125	2,125	18
19	662	250	250	19	Office Supplies	250	250	250	19
20				20	Postage and Mailing	1,750	1,750	1,750	20
21	2,578	3,500	3,500	21	Tools and equipment	3,000	3,000	3,000	21
22		1,000		22	Engineering	2,500	2,500	2,500	22
23	7,000	6,000	6,000	23	Contracted Plant Operation Fees	18,000	18,000	18,000	23
24	17,091	14,533	7,000	24	Utilities - Electricity Lift Station, WWTP	8,150	8,150	8,150	24
25				25	Utilities-Telephone & Internet	378	378	378	25
26	140	2,000	500	26	Education and Travel	1,530	1,530	625	26
27				27	Equipment Rental	0	0	0	27
28	3,157	4,100	3,500	28	General Liability And Auto	6,875	6,875	6,875	28
29	4,047	6,000	8,650	29	Repairs & Maintenance System	14,000	14,000	7,000	29
30				30	Office Equip. Repair & Maintenance	200	200	200	30
31	5,620	18,182	11,000	31	Equip. Repair & Maintenance	5,000	5,000	6,000	31
32	359	2,000	2,000	32	Building Repairs & Maintenance	2,000	2,000	2,000	32
33	1,684			33	Vehicle Operation & Maintenance	1,000	1,000	1,000	33
34	4,368	2,727	6,000	34	Outside Testing	2,750	2,750	2,750	34
35	4,003	5,670	8,000	35	Production Chemicals	6,500	6,500	6,500	35
36		2,311	500	36	Permit Fees	2,400	2,400	2,400	36
37	417	125	350	37	Dues- locates	125	125	125	37
38	\$59,857	\$77,398	\$64,750	38	TOTAL MATERIALS AND SERVICES	\$81,953	\$81,953	\$72,928	38

Sewer Fund-610 (cont)								
39			39	CAPITAL OUTLAY				39
40		3,280	10,000	40	Equipment	4,869	4,869	40
41			22,000	41	Sewer Manhole Sealing	22,586	22,586	41
42				42				42
43				43				43
44				44				44
45				45				45
46	0	3,280	32,000	46	TOTAL CAPITAL OUTLAY	\$27,455	27,455	46
47	\$59,857	\$80,678	\$96,750	47	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$199,136	\$199,136	47

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Sewer Fund- 610

City of Monroe

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23				23					23
25				25					25
28	0	0	0	28	TOTAL INTERFUND TRANSFERS	0	0	0	28
29				29	OPERATING CONTINGENCY	50,000	50,000	50,000	29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31				31	UNAPPROPRIATED ENDING BALANCE	50,000	50,000	50,000	31
32	0	0	0	32	Total Requirements NOT ALLOCATED	100,000	100,000	100,000	32
33				33	Total Requirements for ALL Org.Units/Programs within fund				33
34				34	Ending balance (prior years)				34
35	\$0	\$0	\$0	35	TOTAL REQUIREMENTS	\$100,000	\$100,000	\$100,000	35

2023-2024 ADOPTED BUDGET

WATER REVENUE BOND FUND

The Water Revenue Bond obligation has annual payments for the principal and Interest. The fund receives the its revenue from utility fees. The loan originator, the USDA, requires a one payment set aside that must be kept in reserve and is identified in the proposed budget within a new water bond reserve fund. Since the payment is fixed, any additional revenue received should be used to make additional principal payments for retiring the debt earlier.

Water Revenue Bond	
Revenue	Amt Budgeted
Beginning Fund balance	
Beginning Fund balance	20,986.00
Interest and Previous Taxes	
LGIP Interest	400.00
Transfer In	
Transfer in From Water Fund Bond Revenue	40,193.00
WATER BOND REVENUES	\$51,579.00

Debt Service	
	Amt Budgeted
Contingencies	
Unappropriated Ending Balance	21,386.00
Debt Payment - Principal	
Revenue Bond Payment	9,620.00
Debt Payment - Interest	
Revenue Bond Interest	20,573.00
WATER BOND DEBT SERVICE	\$51,579.00

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☒ Revenue Bonds or
☐ General Obligation Bonds

Water Revenue Bond - 300

City of Monroe

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	Resources				1	
2	31,796	16,791	18,470	2	Beginning Cash on Hand (Cash Basis)	20,986	20,986	20,986	2	
3				3	Previously Levied Taxes to be Received				3	
4	104	200	220	4	Interest	400	400	400	4	
5	15,100	30,000	45,600	5	Received from Bond User Rate	60,550	60,550	30,193	5	
6				6					6	
7				7					7	
8	47,000	46,991	64,290	8	Total Resources, Except Taxes to be Levied	81,936	81,936	51,579	8	
9				9	Taxes Estimated to be Received *				9	
10				10	Taxes Collected in Year Levied				10	
11	\$47,000	\$46,991	\$64,290	11	TOTAL RESOURCES	\$81,936	\$81,936	\$51,579	11	
12				12	Requirements				12	
					Bond Principal Payments					
					Bond Issue					Budgeted Payment Date
13	8,430	8,430	9,206	13	Water Bond	September 2023	9,620	9,620	9,620	13
14				14						14
15				15						15
16	8,430	8,430	9,206	16	Total Principal		9,620	9,620	9,620	16
17				17	Bond Interest Payments					17
					Bond Issue	Budgeted Payment Date				
					Water Bond	September 2023				
18	21,763	21,763	20,987	18	Water Bond	September 2023	20,573	20,573	20,573	18
19				19						19
20				20						20
21	21,763	21,763	20,987	21	Total Interest		20,573	20,573	20,573	21
22				22	Unappropriated Balance for Following Year By					22
					Bond Issue	Projected Payment Date				
23				23						23
24				24						24
25				25						25
26	16,807			26	Ending balance (prior years)					26
27		16,798	34,097	27	Total Unappropriated Ending Fund Balance		\$51,743	\$51,743	\$21,386	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	\$47,000	\$30,193	\$64,290	30	TOTAL REQUIREMENTS		\$81,936	\$81,936	\$51,579	30

2023-2024 ADOPTED BUDGET

GENERAL OBLIGATION BOND – PHASE II FUND

The General Obligation Bond Phase II (GOB Phase II) Water Bond has three annual payments: one for the principal and two for Interest. The fund receives the its revenue from property taxes assessed for this obligation. The payment amount is not fixed (amortized so that the interest portion decreases over time) and is set aside as property taxes are received.

302 GOB Phase II	
Revenue	Amt Budgeted
Beginning Fund balance	
Beginning Fund balance	4,284.00
Current Taxes	
Current Taxes	135,000.00
Prior Taxes	
Prior Taxes	0.00
Interest and Previous Taxes	
LGIP Interest	1,100.00
GOB PHASE II FUND REVENUES	\$145,768.00

Debt Service	Amt Budgeted
Transfers Out	
To General Administration	0
Contingencies	
Unappropriated Ending Fund Balance	5,112.00
Debt Services	
GO Bond Principal	95,000.00
592 Debt Payment - Interest	
GO Bond Interest	45,656.00
GOB PHASE II DEBT SERVICE	\$145,768.00

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☐ Revenue Bonds or
☒ General Obligation Bonds

2010 General Obligation Bond Fund - 302

City of Monroe

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	Resources				1	
2	2,438	3,342	3,676	2	Beginning Cash on Hand (Cash Basis)	4,284	4,284	4,284	2	
3				3					3	
4				4	Previously Levied Taxes to be Received				4	
5	379	1,000	1,100	5	Interest	1,100	1,100	1,100	5	
6				6	Transferred from Other Funds				6	
7	2,817	4,342	4,776	7	Total Resources, Except Taxes to be Levied	5,384	5,384	5,384	7	
8				8					8	
9		129,500	135,655	9	Taxes Estimated to be Received *	135,000	135,000	135,000	9	
10	127,325			10	Taxes Collected in Year Levied				10	
11	\$127,325	\$0	\$135,655	11	TOTAL RESOURCES	\$145,768	\$145,768	\$145,768	11	
12				12	Requirements				12	
					Bond Principal Payments					
					Bond Issue					Budgeted Payment Date
13	75,000	80,000	90,000	13	2010 GO Bond	06/01/2024	95,000	95,000	95,000	13
14				14						14
15				15						15
16	75,000	80,000	90,000	16	Total Principal		95,000	95,000	95,000	16
17				17	Bond Interest Payments					17
					Bond Issue	Budgeted Payment Date				
18	26,315	24,628	22,828	18	2010 GO Bond	9/1/2023	22,828	22,828	22,828	18
19	26,315	24,628	22,828	19	2010 GO Bond	6/1/2024	22,828	22,828	22,828	19
20				20						20
21	52,630	49,255	45,656	21	Total Interest		45,656	45,656	45,656	21
22				22	Unappropriated Balance for Following Year By					22
					Bond Issue	Projected Payment Date				
23		4,587		23						23
24				24						24
25				25						25
26	4,587			26	Ending balance (prior years)					26
27			4,776	27	Total Unappropriated Ending Fund Balance		5,112	5,112	5,112	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	\$132,217	\$129,255	\$140,432	30	TOTAL REQUIREMENTS		\$145,768	\$145,768	\$145,768	30

2023-2024 ADOPTED BUDGET

RESERVES

In FY 2022-23 the City maintained five reserve accounts that were established in 2017:

- Equipment
- Building
- Parks
- Water
- Sewer
- Capital Improvements

Reserves must be reviewed every ten years with the next review date in 2027. Use of the reserves is by Council resolution only. Ideally, these funds should have regular annual transfers in according to a capital improvement or maintenance plan established by the City. The adopted fund balances for these reserve funds are listed below.

FUND	CURRENT BALANCE
Equipment	\$56,263
Building	\$48,552
Parks	\$14,032
Water	\$194,826
Sewer	\$91,980
Capital Improvements	\$37,877

In FY2023-24, Council approved three new reserve funds:

- Water Revenue Bond
- Water System Capital Improvement
- City Events

These funds will have a review date of 2033.

2023-2024 ADOPTED BUDGET

Water Revenue Bond Reserve. This fund maintains the last payment for the Water Revenue Bond, per the terms of the loan.

- \$30,193

Water System Capital Improvement Reserve. This fund provides for water system capital improvement, specifically replacing parts and equipment that have become obsolete and are no longer supported. This reserve is funded from a user fee on the utility bill.

- \$9,840

City Events Reserve. This fund is for Council-approved events to make up the difference between the proposed budget and actual revenue from events.

- \$5,000

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
17-05 on June 26, 2017 for the following specified purpose:

of reserving funds for major equipment purchases including vehicles and heavy machinery

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Equipment Reserve Fund - 400

City of Monroe

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	48,748	51,549	54,300	2	Cash on hand * (cash basis)			55,763	55,763	55,763	2
3				3							3
4				4	Previously levied taxes estimated to be received						4
5	350	6,500	250	5	Interest			500	500	500	5
6	2,500	2,500	7,000	6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	51,598	60,549	61,550	10	Total Resources, except taxes to be levied			56,263	56,263	56,263	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$51,598	\$60,549	\$61,550	13	TOTAL RESOURCES			\$56,263	\$56,263	\$56,263	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Public Works	Capital Outlay	Equipment				16
17				18	Public Works	Capital Outlay	Locate Scanner				17
18				19	Public Works	Capital Outlay	Trash Pump				18
19					Public Works	Capital Outlay	Service Vehical	48,000	48,000	48,000	19
20				20							20
21				21							21
22				22							22
23				23							23
24	39,096	63,049	61,550	24	Reserved for Future Expenditures			8,263	8,263	8,263	24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$39,096	\$63,049	\$61,550	31	TOTAL REQUIREMENTS			\$56,263	\$56,263	\$56,263	31

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

**FORM
LB-11**

This fund is authorized and established by resolution

2017-06 on June 26, 2017 for the following specified purpose:

Creating a reserve fund for future building construction, repair and remodeling of city owned structures

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Building Reserve Fund - 401

City of Monroe

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	36,102	41,331	22,400	2	Cash on hand * (cash basis)			23,011	23,011	23,011	2
3				3							3
4				4	Previously levied taxes estimated to be received						4
5	268	400	250	5	Interest			500	500	500	5
6	5,000	5,000		6	Transferred IN, from other funds						6
7				7	From Coronavirus Relief Fund			25,041	25,041	25,041	7
8				8							8
9				9							9
10	41,370	46,731	22,650	10	Total Resources, except taxes to be levied			48,552	48,552	48,552	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$41,370	\$46,731	\$22,650	13	TOTAL RESOURCES			\$48,552	\$48,552	\$48,552	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Public Works	Capital Outlay	Building Improvements - CH	25,000	25,000	12,500	16
17				17	Water	Capital Outlay	Building Improvements - WP			12,500	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23		21,700		27	Transfer to General Fund for Building Repairs						23
24				24							24
25	38,903	25,031	22,650	25	Reserved for Future Expenditures			23,552	23,552	23,552	25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$38,903	\$46,731	\$22,650	31	TOTAL REQUIREMENTS			\$48,552	\$48,552	\$48,552	31

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

**FORM
LB-11**

This fund is authorized and established by resolution
2017-07 on June 26, 2017 for the following specified purpose:

for future capital projects in the City owned park properties.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Park Reserve Fund - 402

City of Monroe

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	10,945	11,011	13,600	2	Cash on hand * (cash basis)			13,832	13,832	13,832	2
3				3							3
4				4	Previously levied taxes estimated to be received						4
5			100	5	Interest			200	200	200	5
6		5,000		6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	10,945	16,011	13,700	10	Total Resources, except taxes to be levied			14,032	14,032	14,032	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$10,945	\$16,011	\$13,700	13	TOTAL RESOURCES			\$14,032	\$14,032	\$14,032	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Parks	Capital Outlay	New Toddler Park Equipment				16
17				17	Parks	Capital Outlay	System Improvements				17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	10,000	16,091	13,700	24	Reserved for Future Expenditures			14,032	14,032	14,032	24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$10,000	\$16,091	\$13,700	31	TOTAL REQUIREMENTS			\$14,032	\$14,032	\$14,032	31

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2017-08 on June 26, 2017 for the following specified purpose:
Funding capital improvement water system projects in the current and future
year.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Water Reserve Fund - 403

City of Monroe

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	20,889	20,119	27,800	2	Cash on hand * (cash basis)			22,896	22,896	22,896	2
3				3	IFA Technical Assistance Grant						3
4	1,926			4	Safe Drinking Water Grant from OHA						4
5		72,591		5	ARPA Grant			72,632	72,632	72,632	5
6				6							6
7				7	Previously levied taxes estimated to be received						7
8	147	150	165	8	Interest			1,000	1,000	1,000	8
9		15,000	80,000	9	Transferred IN, from other funds			98,298	98,298	98,298	9
10	22,961	107,860	107,965	10	Total Resources, except taxes to be levied			194,826	194,826	194,826	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$22,961	\$107,860	\$107,965	13	TOTAL RESOURCES			\$194,826	\$194,826	\$194,826	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Water	Capital Outlay	System Construction				16
17				17	Water	Capital Outlay	Water System Master Plan				17
18				18	Water	Capital Outlay	Membrane Replacement				18
19	2,823			19	Water	Capital Outlay	Safe Drinking Water Projects				19
20				20	Water	Capital Outlay	Water Meter Replacement	40,290	40,290	40,290	20
21				21	Water	Capital Outlay	Water Equipment Replacement	50,695	50,695	50,695	21
22				22							22
23	2,500	35,269	107,965	23	Reserved for Future Expenditures			103,841	103,841	103,841	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$5,323	\$35,269	\$107,965	31	TOTAL REQUIREMENTS			\$194,826	\$194,826	\$194,826	31

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

**FORM
LB-11**

This fund is authorized and established by resolution

2017-09 on June 26, 2017 for the following specified purpose:

Funding capital improvement sewer/ waste water projects in the current year and future fiscal years

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Sewer Reserve Fund - 404

City of Monroe

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024						
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022										
1				1	RESOURCES					1		
2	97,142	100,237	87,500	2	Cash on hand * (cash basis)		89,980	89,980	89,980	2		
3				3						3		
4				4	Previously levied taxes estimated to be received					4		
5	690	400	440	5	Interest		2,000	2,000	2,000	5		
6	2,500	5,000		6	Transferred IN, from other funds					6		
7				7						7		
8				8						8		
9				9						9		
10	100,332	105,637	87,940	10	Total Resources, except taxes to be levied		91,980	91,980	91,980	10		
11				11	Taxes estimated to be received					11		
12				12	Taxes collected in year levied					12		
13	\$100,332	\$105,637	\$87,940	13	TOTAL RESOURCES		\$91,980	\$91,980	\$91,980	13		
14				14	REQUIREMENTS **					14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15	
16				16	Sewer	Capital Project	Manhole Sealant		22,586	22,586	22,586	16
17				17	Sewer	Capital Improv	Influent Sampler				2,230	17
18				18								18
19				19								19
20				20								20
21				21								21
22		15,732		22	Transfer to Public Works for WWTP Pump Repairs							22
23				23								23
24	77,461	89,905	87,940	24	Reserved for Future Expenditures		69,394	69,394	67,164		24	
25				25								25
26				26								26
27				27								27
28				28								28
29				29	Ending balance (prior years)							29
30				30	UNAPPROPRIATED ENDING FUND BALANCE							30
31	\$77,461	\$105,637	\$87,940	31	TOTAL REQUIREMENTS		\$91,980	\$91,980	\$91,980		31	

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

**FORM
LB-11**

This fund is authorized and established by resolution

2017-09 on June 26, 2017 for the following specified purpose:

Funding capital improvement sewer/wastewater projects in the current year and future fiscal years

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2027

Capital Improvement Reserve Fund - 405

City of Monroe

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	25,471	25,626	25,800	2	Cash on hand * (cash basis)			26,695	26,695	26,695	2
3				3							3
4				4	Previously levied taxes estimated to be received						4
5	179	180	200	5	Interest			2,000	2,000	2,000	5
6				6	Transferred IN, from other funds			9,182	9,182	9,182	6
7				7							7
8				8							8
9				9							9
10	25,650	25,806	26,000	10	Total Resources, except taxes to be levied			37,877	37,877	37,877	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$25,650	\$25,806	\$26,000	13	TOTAL RESOURCES			\$37,877	\$37,877	\$37,877	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Public Works	Capital Outlay	Building Improvements -HVAC	12,000	12,000	12,000	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23	16,000	25,806	26,000	23	Reserved for Future Expenditures			25,877	25,877	25,877	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$16,000	\$25,806	\$26,000	31	TOTAL REQUIREMENTS			\$37,877	\$37,877	\$37,877	31

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2023-14 on June 26, 2023 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2033

Fund Last Payment for Water Revenue Bond

Water Revenue Bond Reserve Fund - 406

City of Monroe
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			0	0	0	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	0	0	0	6	Transferred IN, from other funds			0	0	30,193	6
7				7							7
8				8							8
9				9							9
10	0	0	0	10	Total Resources, except taxes to be levied			0	0	30,193	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	0	0	0	13	TOTAL RESOURCES			0	0	30,193	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	0		29	Ending balance (prior years)						29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	30,193	30
31	0	0	0	31	TOTAL REQUIREMENTS			0	0	30,193	31

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

**FORM
LB-11**

This fund is authorized and established by resolution

2023-15 on June 26, 2023 for the following specified purpose:

**Funding capital improvement for water system projects
in the current year and future fiscal years**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Water System Capital Improvement Reserve Fund - 407

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

Date can not be more than 10 years after establishment.

Review Year: 2033

City of Monroe
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			0	0	0	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	0	0	0	6	Transferred IN, from other funds			0	0	9,840	6
7				7							7
8				8							8
9				9							9
10	0	0	0	10	Total Resources, except taxes to be levied			0	0	9,840	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	0	0	0	13	TOTAL RESOURCES			0	0	9,840	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16	Water	Capital Outlay	Water System Capital Improvement	0	0	0	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23	0	0	0	23	Reserved for Future Expenditures			0	0	9,840	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	0		29	Ending balance (prior years)						29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	0	0	0	31	TOTAL REQUIREMENTS			0	0	9,840	31

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2023-16 on June 26, 2023 for the following specified purpose:
**Funding City Sponsored Events in Current and Future
Fiscal Years**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2033

City Events Reserve Fund - 408

City of Monroe
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			0	0	5,000	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	0	0	0	6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	0	0	0	10	Total Resources, except taxes to be levied			0	0	5,000	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	0	0	0	13	TOTAL RESOURCES			0	0	5,000	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16	PW	Events	City Events / Festival	0	0	5,000	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23	0	0	0	23	Reserved for Future Expenditures			0	0	0	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	0		29	Ending balance (prior years)						29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	0	0	0	31	TOTAL REQUIREMENTS			0	0	5,000	31

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

2023-2024 ADOPTED BUDGET

SYSTEM DEVELOPMENT CHARGES

For new construction, the City collects fees known as system development charges (SDC) for water, sewer, storm, streets and parks. These funds are restricted for use in developing or update master plans and to help defray the cost of capacity improvements due to the additional population. These reserves may not be used for operations or maintenance costs. It is anticipated that Water SDC and water reserves will be used as matching funds for the \$2.23 million required for water system improvements. The current balance of these reserves is listed below:

FUND	CURRENT BALANCE
Parks	\$24,626
Sewer	\$398,346
Streets	\$79,805
Storm	\$82,037
Water	\$483,098

RESOURCES

Park System Development Charge Fund - 507

City of Monroe

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	16,568	36,881	37,100	1	Available cash on hand*	24,406	24,406	24,406	1
2				2	Previously levied taxes estimated to be received				2
3	170	200	220	3	Interest	220	220	220	3
4				4					4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	23,014	2,000	2,200	7	SDC- Park				7
8				8					8
29	39,752	39,081	39,520	29	Total resources, except taxes to be levied	24,626	24,626	24,626	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$39,752	\$39,081	\$39,520	32	TOTAL RESOURCES	\$24,626	\$24,626	\$24,626	32

150-504-020 (rev 10-16)

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

	Historical Data			REQUIREMENTS FOR: <u>Park System Development Charge Fund - 507</u>	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1	PERSONNEL SERVICES			1
2				2				2
8	0	0	0	8	TOTAL PERSONNEL SERVICES			8
9				9	Total Full-Time Equivalent (FTE)			9
10				10	MATERIALS AND SERVICES			10
11				11				11
27	0	0	0	27	TOTAL MATERIALS AND SERVICES			27
28				28	CAPITAL OUTLAY			28
29				29	Park SDC Methodology			29
30	2,844	39,081	39,520	30	Park Enhancement SDC			30
31				31				31
35	2,844	39,081	39,520	35	TOTAL CAPITAL OUTLAY			35
36	2,844	39,081	39,520	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			36
22				22	INTERFUND TRANSFERS			22
23				23				23
24				24				24
28	0	0	0	28	TOTAL INTERFUND TRANSFERS			28
29				29	OPERATING CONTINGENCY			29
30				30	RESERVED FOR FUTURE EXPENDITURE			30
31				31	UNAPPROPRIATED ENDING BALANCE			31
32	0	0	0	32	Total Requirements NOT ALLOCATED			32
33	2,844	39,081	39,520	33	Total Requirements for ALL Org.Units/Programs within fund			33
34	16,568	36,908		34	Ending balance (prior years)			34
35	\$16,568	\$36,908	\$39,520	35	TOTAL REQUIREMENTS			35

RESOURCES
Sewer System Development Charge Fund - 508

City of Monroe

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	147,729	385,583	387,300	1	Available cash on hand*	393,346	393,346	393,346	1
2				2	Previously levied taxes estimated to be received				2
3	1,588	1,500	1,500	3	Interest	5,000	5,000	5,000	3
4				4					4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	237,215	30,000	33,000	7	SDC- Sewer				7
8				8	Riverside District MP Grant				8
29	386,532	417,083	421,800	29	Total resources, except taxes to be levied	398,346	398,346	398,346	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$386,532	\$417,083	\$421,800	32	TOTAL RESOURCES	\$398,346	\$398,346	\$398,346	32

150-504-020 (rev 10-16)

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

	Historical Data			REQUIREMENTS FOR: <u>Sewer System Development Charge Fund - 508</u>	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1	PERSONNEL SERVICES			1
2				2				2
8	0	0	0	8	TOTAL PERSONNEL SERVICES			8
9				9	Total Full-Time Equivalent (FTE)			9
10				10	MATERIALS AND SERVICES			10
11				11				11
27	0	0	0	27	TOTAL MATERIALS AND SERVICES			27
28				28	CAPITAL OUTLAY			28
29	693	5,000		29	Riverside District Wastewater Development Plan			29
30				30	Sewer SDC Methodology			30
		412,083	421,800		Sewer Enhancement			
31				31	Wastewater Master Plan Amendment			31
35	693	417,083	421,800	35	TOTAL CAPITAL OUTLAY			35
36	\$693	\$417,083	\$421,800	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			36
22				22	INTERFUND TRANSFERS			22
23				23				23
24				24				24
28	0	0	0	28	TOTAL INTERFUND TRANSFERS			28
29				29	OPERATING CONTINGENCY			29
30				30	RESERVED FOR FUTURE EXPENDITURE			30
31				31	UNAPPROPRIATED ENDING BALANCE			31
32	0	0	0	32	Total Requirements NOT ALLOCATED			32
33	693	417,083	421,800	33	Total Requirements for ALL Org.Units/Programs within fund			33
34	147,729	385,839		34	Ending balance (prior years)			34
35	\$148,421	\$802,922	\$421,800	35	TOTAL REQUIREMENTS			35

RESOURCES

Street System Development Charge Fund - 509

City of Monroe

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	50,912	74,402	75,100	1	Available cash on hand*	76,805	76,805	76,805	1
2				2	Previously levied taxes estimated to be received				2
3	412	650	700	3	Interest	3,000	3,000	3,000	3
4				4					4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	24,194	3,000	3,300	7	SDC- Street				7
8				8	Riverside District MP Grant				8
9	75,518	78,052	79,100	9	Total resources, except taxes to be levied	79,805	79,805	79,805	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$75,518	\$78,052	\$79,100	12	TOTAL RESOURCES	\$79,805	\$79,805	\$79,805	12

150-504-020 (rev 10-16)

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

	Historical Data			REQUIREMENTS FOR: System Development Charge Fund - 509	Street	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2				2					2
3	0	0	0	3	TOTAL PERSONNEL SERVICES	0	0	0	3
4				4	Total Full-Time Equivalent (FTE)				4
5				5	MATERIALS AND SERVICES				5
6				6					6
7	0	0	0	7	TOTAL MATERIALS AND SERVICES	0	0	0	7
8				8	CAPITAL OUTLAY				8
9	693	5,000		9	Riverside District Transportation Access Plan				9
10				10	Street Capital Improvement Plan				10
11	364	73,052	79,100	11	Street Enhancement	79,805	79,805	79,805	11
12				12					12
13	1,057	78,052	79,100	13	TOTAL CAPITAL OUTLAY	79,805	79,805	79,805	13
14	\$1,057	\$78,052	\$79,100	14	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$79,805	\$79,805	\$79,805	14

Street System Development Charge Fund - 509 (cont)

15				15	INTERFUND TRANSFERS				15
16				16					16
17				17					17
18	0	0	0	18	TOTAL INTERFUND TRANSFERS	0	0	0	18
19				19	OPERATING CONTINGENCY				19
20				20	RESERVED FOR FUTURE EXPENDITURE				20
21				21	UNAPPROPRIATED ENDING BALANCE				21
22	0	0	0	22	Total Requirements NOT ALLOCATED		0	0	22
23	1,057	78,052	79,100	23	Total Requirements for ALL Org.Units/Programs within fund	79,805	79,805	79,805	23
24	50,912	74,462		24	Ending balance (prior years)				24
25	\$51,969	\$152,514	\$79,100	25	TOTAL REQUIREMENTS	\$79,805	\$79,805	\$79,805	25

RESOURCES

Storm System Development Charge Fund - 510

City of Monroe

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	38,768	75,918	76,600	1	Available cash on hand*	79,037	79,037	79,037	1
2				2	Previously levied taxes estimated to be received				2
3	358	600	600	3	Interest	3,000	3,000	3,000	3
4				4					4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	37,539	4,000	4,400	7	SDC- Storm				7
8				8	Riverside District MP Grant				8
9	76,666	80,518	81,600	9	Total resources, except taxes to be levied	82,037	82,037	82,037	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$76,666	\$80,518	\$81,600	12	TOTAL RESOURCES	\$82,037	\$82,037	\$82,037	12

150-504-020 (rev 10-16)

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

	Historical Data			REQUIREMENTS FOR: <u>Storm System Development Charge Fund - 510</u>	Budget for Next Year 2023-2024						
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	PERSONNEL SERVICES			1			
2				2				2			
3	0	0	0	3	TOTAL PERSONNEL SERVICES			0	0	0	3
4				4	Total Full-Time Equivalent (FTE)						4
5				5	MATERIALS AND SERVICES						5
6				6							6
7	0	0	0	7	TOTAL MATERIALS AND SERVICES			0	0	0	7
8				8	CAPITAL OUTLAY						8
9	693	5,000		9	Riverside District Storm Water Plan						9
10				10	Storm Capital Improvement Plan						10
11		75,518	81,600	11	Storm Drain Enhancement			82,037	82,037	82,037	11
12				12							12
13	693	80,518	81,600	13	TOTAL CAPITAL OUTLAY			82,037	82,037	82,037	13
14	\$693	\$80,518	\$81,600	14	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			\$82,037	\$82,037	\$82,037	14
15				15	INTERFUND TRANSFERS						15
16				16							16
17				17							17
18	0	0	0	18	TOTAL INTERFUND TRANSFERS			0	0	0	18
19				19	OPERATING CONTINGENCY						19
20				20	RESERVED FOR FUTURE EXPENDITURE						20
21				21	UNAPPROPRIATED ENDING BALANCE						21
22	0	0	0	22	Total Requirements NOT ALLOCATED			0	0	0	22
23	693	80,518	81,600	23	Total Requirements for ALL Org.Units/Programs within fund			82,037	82,037	82,037	23
24	38,768	75,973		24	Ending balance (prior years)						24
25	\$39,461	\$156,491	\$81,600	25	TOTAL REQUIREMENTS			\$82,037	\$82,037	\$82,037	25

RESOURCES

Water System Development Fund- 511

City of Monroe

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	145,220	448,688	450,600	1	Available cash on hand*	463,098	463,098	463,098	1
2				2	Previously levied taxes estimated to be received				2
3	1,723	15,000	16,500	3	Interest	20,000	20,000	20,000	3
4				4					4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	302,992	30,000	33,000	7	SDC- Water				7
8				8	Riverside District MP Grant				8
9	449,936	493,688	500,100	9	Total resources, except taxes to be levied	483,098	483,098	483,098	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$449,936	\$493,688	\$500,100	12	TOTAL RESOURCES	\$483,098	\$483,098	\$483,098	12

150-504-020 (rev 10-16)

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

	Historical Data			REQUIREMENTS FOR: <u>Storm System Development Charge Fund - 510</u>	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3	0	0	0	3	TOTAL PERSONNEL SERVICES	0	0	0	3
4				4	Total Full-Time Equivalent (FTE)				4
5				5	MATERIALS AND SERVICES			5	
6				6				6	
7	0	0	0	7	TOTAL MATERIALS AND SERVICES	0	0	0	7
8				8	CAPITAL OUTLAY			8	
9	693	5,000		9	Riverside District Storm Water Plan				9
10				10	Water Master plan				10
11				11	Loan to Water Reserve Fund				11
12		5,000		12	Flow Meters				12
13				13	SDC Methodology				13
14				14	Water Reservoir Mixing System	48,750	48,750	48,750	14
15	270	474,688	500,100	15	Water System Enhancement	434,348	434,348	434,348	15
16	963	484,688	500,100	16	TOTAL CAPITAL OUTLAY	483,098	483,098	483,098	16
17	\$963	\$484,688	\$500,100	17	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$483,098	\$483,098	\$483,098	17
20				20	INTERFUND TRANSFERS			20	
21			9,000	21	Transfer out to Water Fund for Air Compressor				21
22				22					22
23	0	0	9,000	23	TOTAL INTERFUND TRANSFERS	0	0	0	23
24				24	OPERATING CONTINGENCY			24	
25				25	RESERVED FOR FUTURE EXPENDITURE	0	0	0	25
26				26	UNAPPROPRIATED ENDING BALANCE			26	
27	0	0	9,000	27	Total Requirements NOT ALLOCATED	0	0	0	27
28	963	484,688	500,100	28	Total Requirements for ALL Org.Units/Programs within fund	483,098	483,098	483,098	28
29	145,220	448,973		29	Ending balance (prior years)				29
30	\$146,183	\$933,661	\$509,100	30	TOTAL REQUIREMENTS	\$483,098	\$483,098	\$483,098	30



New Water Rates

The City of Monroe adopted new water rates at its June 26th Council Meeting. These rates will go into effect after July 23rd – the end of the next billing cycle. The need for new rates and rate structure were discussed extensively in the Budget Committee meetings through May and June of this year. The new rates reflect the Committee's desire for more equity with how water use is charged, establish a reserve specific to water system equipment replacement, and pay for the higher cost of electricity, services, and supplies due to inflation.

Water Base rate

The base water rate is increased by \$1.48 to \$34.96 and base water allowance is reduced from 5,000 gallons to 1,000 gallons.

The base water rate should reflect the cost of any water allowance included. This may have been the case in April 2020 when the rates were last decided but increases in water production costs over the last 3 years no longer account for the 5,000-gallon allowance. At this point, rather than increase the base rate by a large amount for everyone, the base water allowance is reduced so more people are sharing in the cost of water production.

Water Consumption

For residential customers, water consumption charges will now start at 1,001 gallons instead of 5,001 gallons. The charge for the first 4,000 gallons (after the 1,000-gallon base allowance) is \$4.00, or .001 cent per gallon – this is important because the City also changed to billing for each gallon used rather than charging by an entire rate tier. There are three additional tiers, each with an increasing charge, but still billed by the gallon used. There are also new consumption rates for commercial and multifamily accounts.

Water Bond, Waste (sewer), and Storm rates

These rates have not changed from April 2020.

New Fee for Capital Improvement

A water capital improvement (CIP) fee has been added to the utility bill. This fee will go into a special reserve fund and can only be used for future replacement of water plant equipment, such as electronic controls, that become obsolete over time.

Question and Answer Sessions

To help with understanding the changes, these Q&A sessions are scheduled at the Monroe Community Center in July:

Saturday, July 15th 11:00 a.m. – Noon

Tuesday, July 18th Noon - 1:00 p.m.

Tuesday, July 18th 6:00 p.m. – 7:00 p.m.

CITY OF MONROE WATER RATES EFFECTIVE JULY 24, 2023

RESIDENTIAL SERVICE

Residential – Service Level 1

Minimum monthly charge, first 1,000 gallons	\$34.96 plus
1,001 to 5,000 gallons at \$1 per 1,000 Gallons	\$ 4.00
5,001 to 7,500 gallons at \$9 per 1,000 Gallons	\$26.50
7,501 to 9,000 gallons at \$13 per 1000 Gallons	\$46.00
Over 9,000 gallons	\$46.00 plus \$16 per 1000 gallons over 9,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

MULTI-FAMILY

Multi-family – annual average over 10,000 gallons per month

(Annual average usage under 10,000 gallons per month)

Minimum monthly charge	\$ 34.96 plus
0 to 10,000 gallons at \$12 per 1,000 Gallons*	\$120.00
10,000 to 20,000 gallons at \$14 per 1,000 Gallons	\$260.00
Over 20,000 gallons	\$260.00 plus \$16 per 1000 gallons over 20,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

COMMERCIAL SERVICE

Commercial – Service level I

(Annual average usage under 10,000 gallons per month)

Minimum monthly charge	\$51.47 plus
0 to 5,000 gallons at \$2.50 per 1,000 Gallons*	\$12.50
5,000 to 10,000 gallons at \$11.50 per 1,000 Gallons	\$70.00
Over 10,000 gallons	\$70.00 plus \$16 per 1000 gallons over 10,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Commercial – Service level II

(Annual average usage over 10,000 gallons per month)

Minimum monthly charge	\$ 51.47 plus
0 to 10,000 gallons at \$10.50 per 1,000 Gallons*	\$105.00
10,000 to 25,000 gallons at \$14.50 per 1,000 Gallons	\$322.50
Over 25,000 gallons	\$322.50 plus \$16 per 1000 gallons over 25,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Requests for water or sewer services outside city limits to be determined by Council on application.



RESOLUTION 2023-17

A RESOLUTION ESTABLISHING AND AUTHORIZING UTILITY RATES AND FEES FOR THE CITY OF MONROE

WHEREAS, the Budget Committee met on June 13, 2023 and conducted a public hearing prior to deliberating, discussing and approved a budget recommending that the water base rate be increased no more than \$1.50, a separate fee for Water System capital improvement projects established at \$2.50 per connection, and sewer and storm water rates not increased; and

WHEREAS, the Budget Committee has reviewed the resources and the needs to address significant community water operational water needs including capital expenses; and

WHEREAS, the City Council has reviewed the recommendations from the Budget Committee and has conducted a public hearing regarding the Budget Committee approved budget with an increase in the base water rate, establishing a water system capital improvement fee, and changing the rate structure to include additional service levels for commercial and multi-family connections; and

WHEREAS, the base rate for minimum water users should allow for 1,000 gallons of usage only; and

WHEREAS, the budget committee approves the rates be assessed per gallon of water consumed in 1000-gallon block units; and

WHEREAS, the professional recommendation for water treatment plant capital replacement costs for deferred maintenance from 2009 will require additional funding; and

WHEREAS, the City of Monroe requires \$2.3 million dollars in capital improvements to be completed over the next 2 years to comply with state and federal mandates; and

WHEREAS, the infrastructure needs and water operations costs exceed the revenue for the Water Fund;

NOW THEREFORE, be it resolved, by the City Council of the City of Monroe, as follows:

SECTION 1. BASE WATER RATES. Increase the base water rate by \$1.48 for all users. Reduce the base water allowance for residential service from 5,000 gallons to 1,000 gallons.

SECTION 2. BASE WASTE WATER (SEWER) RATES. No change from existing rates as of April 2020.

SECTION 3. BASE STORM WATER RATES. No change from existing rates as of April 2020.

SECTION 4. FEES. Water Revenue Bond rates unchanged from April 2020. An additional fee of \$2.50 per service connection imposed for water system capital improvement projects and will be placed in the Water System Capital Improvement reserve fund.

SECTION 5. UTILITY RATE STRUCTURE. New service levels added for multi-family over 10,000-gallon average monthly use and commercial connections. Rates are expressed per 1,000 gallons within the tier. Actual rates charged are per gallon used within the tier.

RESIDENTIAL SERVICE

Residential – Service Level 1

Minimum monthly charge, first 1,000 gallons	\$34.96 plus
1,001 to 5,000 gallons at \$1 per 1,000 Gallons	\$ 4.00
5,001 to 7,500 gallons at \$9 per 1,000 Gallons	\$26.50
7,501 to 9,000 gallons at \$13 per 1000 Gallons	\$46.00
Over 9,000 gallons	\$46.00 plus \$16 per 1000 gallons over 9,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Residential - Outside city limits

Service and fees to be determined by Council on application.

MULTI-FAMILY

Multi-family – annual average over 10,000 gallons per month

(Annual average usage under 10,000 gallons per month)

Minimum monthly charge	\$ 34.96 plus
0 to 10,000 gallons at \$12 per 1,000 Gallons*	\$120.00
10,000 to 20,000 gallons at \$14 per 1,000 Gallons	\$260.00
Over 20,000 gallons	\$260.00 plus \$16 per 1000 gallons over 20,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Multi-Family - Outside city limits

Service and fees to be determined by Council on application.

COMMERCIAL SERVICE

Commercial – Service level I

(Annual average usage under 10,000 gallons per month)

Minimum monthly charge	\$51.47 plus
0 to 5,000 gallons at \$2.50 per 1,000 Gallons*	\$12.50
5,000 to 10,000 gallons at \$11.50 per 1,000 Gallons	\$70.00
Over 10,000 gallons	\$70.00 plus \$16 per 1000 gallons over 10,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Commercial – Service level II

(Annual average usage over 10,000 gallons per month)

Minimum monthly charge	\$ 51.47 plus
0 to 10,000 gallons at \$10.50 per 1,000 Gallons*	\$105.00
10,000 to 25,000 gallons at \$14.50 per 1,000 Gallons	\$322.50
Over 25,000 gallons	\$322.50 plus \$16 per 1000 gallons over 25,000

*Rates are expressed in 1,000-gallon units but are charged by each gallon used.

Commercial - Outside city limits

Service and fees to be determined by Council on application.

STORM WATER RATES

Single-family residential customers	\$ 7.00
All other customers	\$ 9.00

REVENUE BOND

Each Service connection	
Minimum monthly charge, first 1,000 gallons	\$10.85
Each additional 1000 gallons	\$ 2.12

WATER SYSTEM CAPITAL IMPROVEMENT FEE

Each Service Connection	\$ 2.50
-------------------------	---------

WASTE WATER (SEWER) RATES

Flat rate for all residential users	\$35.47
Commercial rates	\$35.47

Additional Commercial Account Waste Water Charges

Commercial wastewater rates are determined annually by how much water consumption they are using. The total water consumption for the year is added up and averaged and the EDU (Equivalent Dwelling Units) is determined. Each EDU is equivalent to 1,000 gallons. The new base rate is the base rate plus the number of EDU multiplied by a rate to be determined by Council in July of each year. If the commercial account uses less than 1 EDU they are charged the base rate. New accounts are configured based upon cumulative average until they have completed a full fiscal year at which time their monthly rate will be consistent based upon the previous fiscal year. Any commercial account that uses more than 1,000 gallons for three consecutive months will be added to the commercial sewer rate calculations.

EFFECTIVE DATE. The rates and charges herein provided to be paid and collected shall be effective for all collection periods beginning on July 24, 2023.

ADOPTED by the City Council this 26th day of June, 2023.



Dan Sheets, Mayor

Date 6/26/23

ATTEST



Steve Martinenko, City Recorder

CITY OF MONROE WATER RATES EFFECTIVE JULY 24, 2023

STORM WATER RATES

Single-family residential customers	\$ 7.00
All other customers	\$ 9.00

REVENUE BOND

Each Service connection	
Minimum monthly charge	\$10.85
Each additional 1,000 gallons over 5,000 gallons	\$ 2.12

WATER SYSTEM CAPITAL IMPROVEMENT FEE

Each Service Connection	\$ 2.50
-------------------------	---------

WASTE WATER (SEWER) RATES

Flat rate for all residential users	\$35.47
Commercial rates	\$35.47

Additional Commercial Account Waste Water Charges

Commercial wastewater rates are determined annually by how much water consumption they are using. The total water consumption for the year is used to determine the average monthly EDU (Equivalent Dwelling Units). Each EDU is equivalent to 1,000 gallons. The new base rate is the base rate plus the number of EDU multiplied by a rate to be determined by Council in July of each year. If the commercial account uses less than 1 EDU they are charged the base rate. New accounts are configured based upon cumulative average until they have completed a full fiscal year at which time their monthly rate will be consistent based upon the previous fiscal year. Any commercial account that uses more than 1,000 gallons for three consecutive months will be added to the commercial sewer rate calculations.

**2022 ANNUAL WATER REPORT AVAILABLE AT CITY HALL
AND ONLINE AT**

<https://ci.monroe.or.us/administration/public-works/>



Regional Utility Rate Study

June 2023

The following are tables and charts representing rates charged by small cities in Benton, Linn, and Lane counties, including Monroe for the consumption of 4,129 gallons of water. This value represents the median use in Monroe from May 2022, through May 2023.

While it is tempting to compare rates, unless you have cities with the identical population, demographics, infrastructure, identical water / waste facilities (of the same age), debt service, mix of residential/multifamily/commercial, and same philosophy toward charging rates, there can be no useful analyses on the basis of cost alone. Truly, each city is unique and the rates reflect the differences.

A key difference is population. Simply, there are economies of scale when there are more people to share the costs. While there is an upper limit, Monroe is below the “sweet spot” where the City can take advantage of spreading the costs out. This is not an increase in population as much as increasing new building both in commercial and single resident housing (one building per tax lot). The pressure from the State, though, is multifamily “affordable” housing that does not necessarily bring in the revenue to offset utility costs. Clearly, the City will need to balance competing needs with the direction of State and Federal politics when deciding rates.

The rest of the analysis centers on the philosophical directions of the City. The first decision centers on how the City will help low income users. Is this a rate reduction through a case-by-case application or providing some level of base water? This decision forms the bases for determining the water rates and how the costs are distributed. As a point of reference, the City’s utilities do have a cost and they are reflected in the budget. There are both direct costs and indirect costs that include reserves. The final rate is crafted to achieve what is required for the budget and also minimize the “pain” the consumer experiences in terms of higher charges. It is helpful to think of this process as “squeezing a tube of toothpaste,” that is, adjusting the rates so the increases are equitable throughout the consumer base.

Water

Currently, the City provides 5,000 gallons up front. Of the 10 cities surveyed, 5 start their tier at 0 and move up from there in a linear fashion. 5 cities provide 1,000, 2,500, and 3,000 gallons of water up front. Of note, the EPA calculates that a single person uses around 2,500 gallons per month.

The more water you provide upfront, the more rate tiers are needed to make up for it (assuming you do not include the cost of the water in the base rate. Only Scio appears to do that). In Monroe, 69% of the accounts use 5,000 gallons or less. That means 31% are picking up the tab for 100% of the production cost. Monroe also has the most rate tiers – 5. Note that the cities with no water provided up front have only a single cost tier.

Essentially, the City is counting on the high use accounts to subsidize the vast majority of users. This not only raises equity issues but also presents a risk that those accounts may change to lower usage households or decide to reduce their use and the City loses revenue. The trends would be discovered after budget, so this might result in serious funding issues.

An additional consideration is the USDA requires the City to have a Water Master Conservation Plan (WMCP). This plan requires the City to scale the rates so people with higher usage pay more. The WMCP does not say what the rates must be, just that the rate system is scaled.

Commercial service in Monroe is supposed to be reviewed annually. Most cities base commercial rates on the size of the meter connection. Commercial entities with a standard residential size meter (3/4") are charged the same as a residential connection. The base rate increases substantially with meter size. As an example, the Long Timber has a 2" meter and would be charged 4 to 6 times the base rate in most cities surveyed. Water consumption rates tend to be the same as residential.

Sewer

The City charges a flat rate for sewer. Only Veneta and Adair Village have flat rates that range \$27-\$29 more than Monroe. The remaining cities have a sewer charge based on water consumption. The concept is the water consumed has to go somewhere and that is usually the sewer and onto the lagoons. There is a cost to process sewer water so it can be safely returned to the environment – the more water and solids collected, the more the cost.

There is some variation between the Cities but as the charts note, Monroe is easily on the low side. The cost depends on both the volume of water to process but also solids – this is measured as Biological Oxygen Demand (BOD) and Total Suspended Solids (TSS). These measures are the core of our discharge permit and form the basis for management of the sewer system. The other factors are maintenance of the sewer collection system and the volume of Inflow and Infiltration (I&I) that is made up of ground or surface water that enter the lagoons through leaks and breaks in the sewer lines.

Monroe has serious issues with its collection system and lagoons that are filling up with solids (particularly the 1-acre primary lagoon). The cost to dredge is enormous – \$350 per dry ton of material. As an example, if the 1-acre pond was dredged and 1 foot of sludge removed and dried, it would cost approximately \$343,000 (43,560 cubic feet at 45 lbs. per cubic foot of dry sludge x \$350/ton). As of this study, we are waiting on a report from the Oregon Association of Water Utilities (OAWU) for the sludge amounts in the three lagoons and recommended remediation strategies.

In addition, the expansive clay soils that make up Monroe expand and contract with moisture and crack the concrete pipes allowing tree roots to destroy sections of pipe. A major sewer line break in early 2020 just to the north of Kelly Street was a result of this condition.

While the direct and indirect costs of sewer operation can be calculated for current operations, the entire collection system should be surveyed to identify sections that should be replaced or the pipe repaired through relining. This will help decide what projects and reserves should be maintained.

Storm

Only 6 of the 10 cities surveyed have a storm water charge. Monroe has the highest charge but also has large storm water problems. The main issue in Monroe, besides the hard, expansive soils, is the lack of streets and gutters with proper storm water drains. As with sewers, there should be an engineering study performed to identify the best way to collect and disperse storm water from the city's impermeable surfaces. This study should include a phased implementation plan. The Total Maximum Daily Load requirements (TMDL) will become permanent by 2027 and at that point make it mandatory to deal with storm water runoff. Eventually, the City will be required to process storm water as it does sewer waste.

Other Charges

Other cities include other fees in their utility bill. While some are directly related to water, most are fees that support other services. The fees can only be used to support the listed program. For instance, a street fee cannot be used to support facilities. Typically, these fees go into a reserve fund and used only when approved by Council resolution. In the following table, the highlighted amounts represent the annual revenue if those fees were implemented in Monroe.

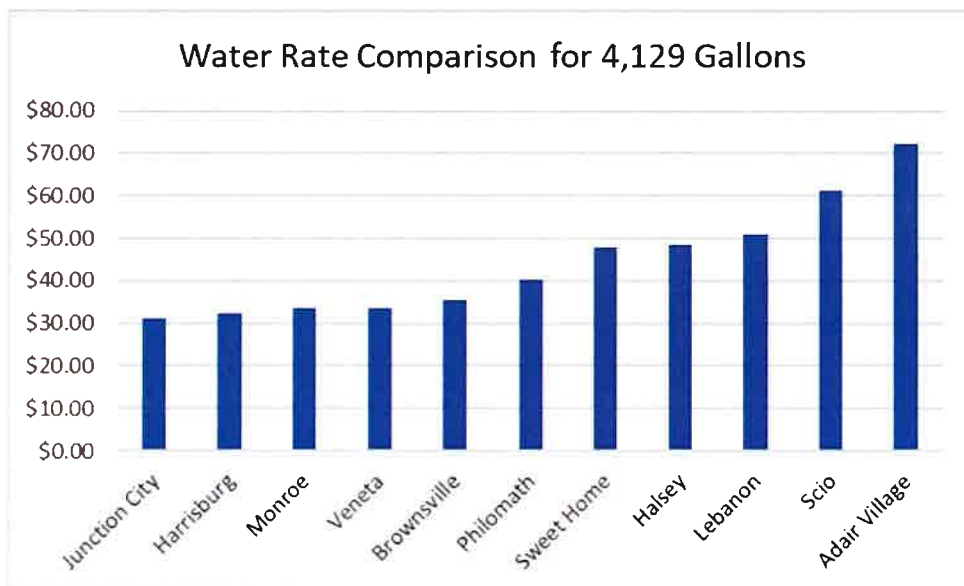
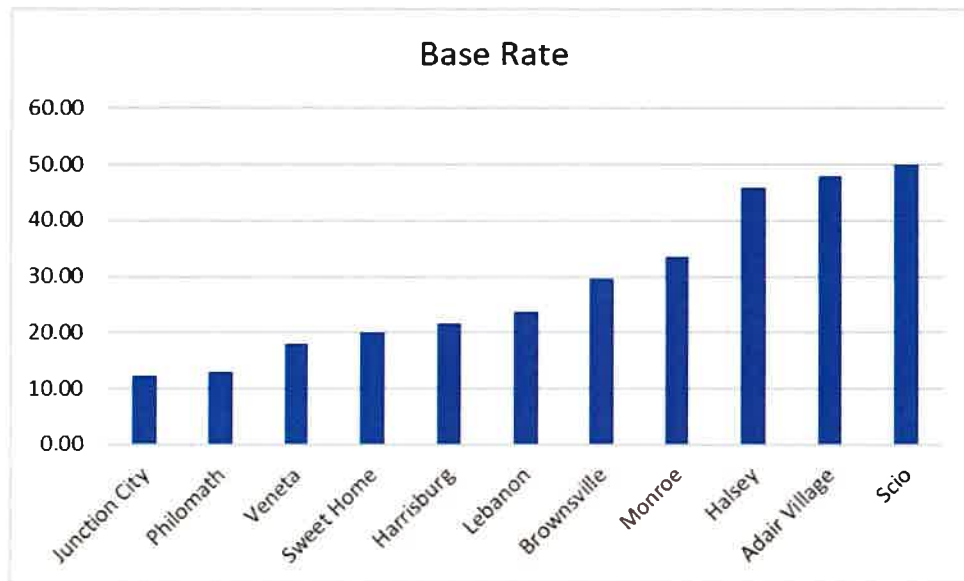
Other rates in utility Bills			(Monroe)
Philomath	Streets		\$31,200
Veneta	Streets	\$6.00	\$23,400
	Public Safety	\$4.00	\$15,600
Brownsville	Water CIP	\$2.50	\$9,750

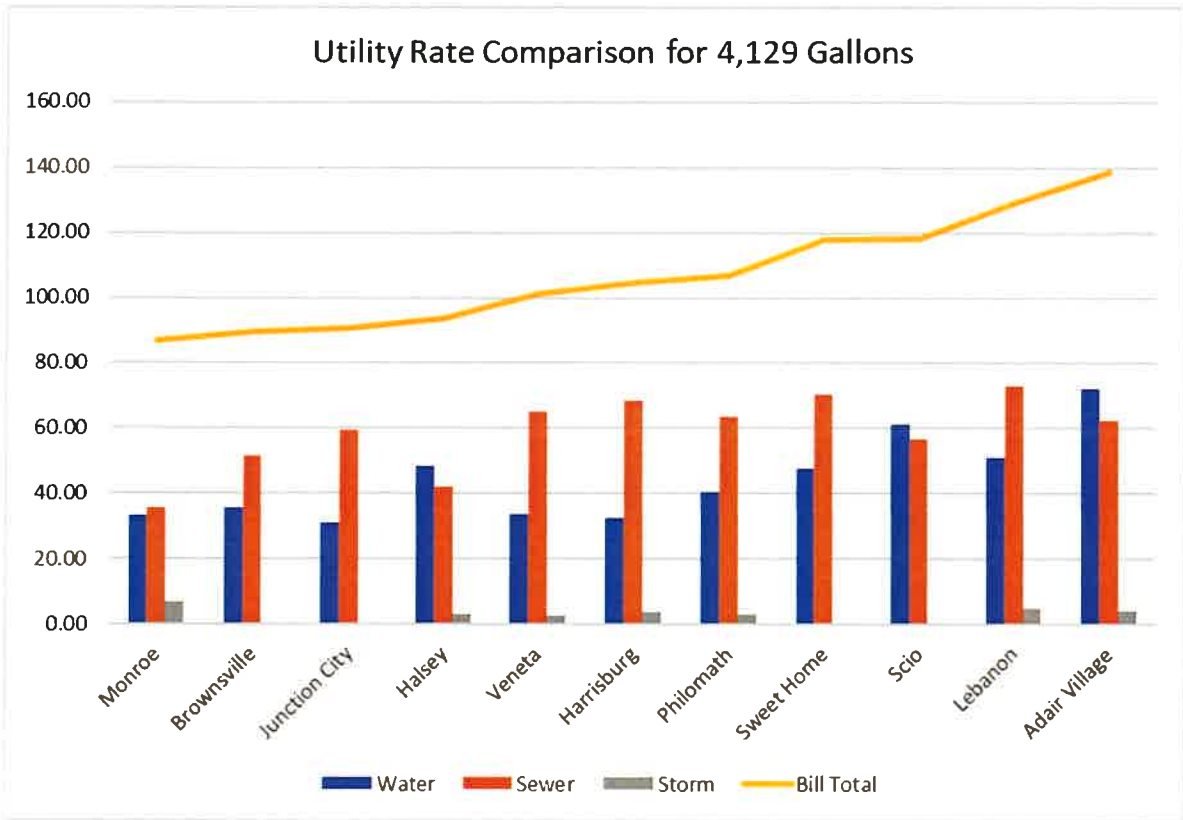
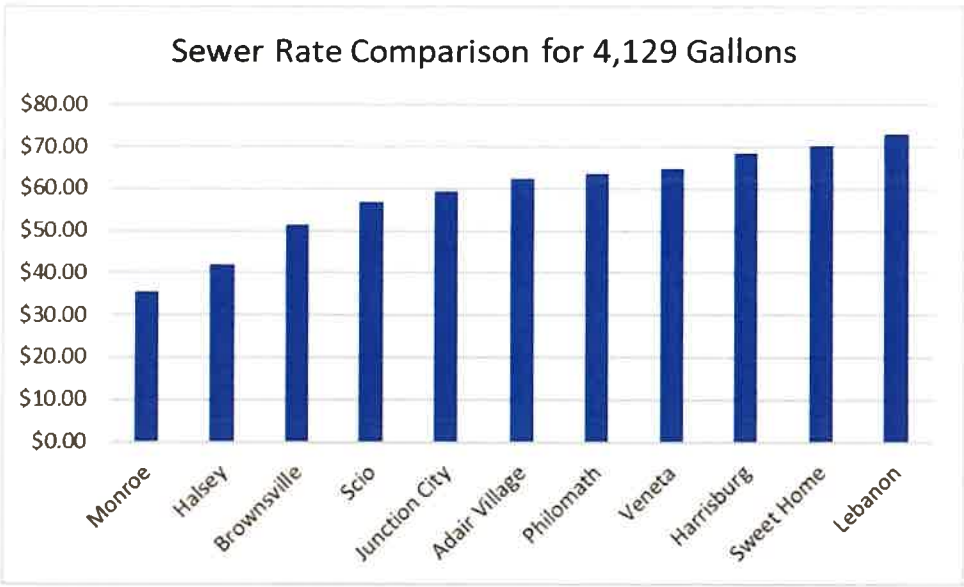
If the Council does not wish to have a voter-approved property tax levy, this is probably the fairest way to raise a limited amount of revenue for programs and planned maintenance. As an example, \$2.50 set aside for Water Plant CIP would remove that from the indirect charges (helping with the base charge) but also dedicate \$9,750 per year in reserves to replace components that because of age, become obsolete and must be periodically replaced.

Of note, Corvallis adds an additional \$37 in fees in its utility bill on top of the water, waste, and storm charges.

4,129-gallon consumption - median usage in Monroe

Base Water	Base Rate	Tiers	City	Water	Sewer	Storm	Bill Total
5000	33.48	5	Monroe	33.48	35.47	7.00	86.80
2244	29.75	4	Brownsville	35.51	51.50	0.00	89.51
0	12.20	1	Junction City	31.10	59.43	0.00	90.53
3000	46.00	3	Halsey	48.50	42.00	3.00	93.50
1000	17.92	3	Veneta	33.52	64.93	2.64	101.09
0	21.73	1	Harrisburg	32.35	68.58	3.67	104.60
0	13.00	1	Philomath	40.30	63.65	3.00	106.95
2244	19.99	1	Sweet Home	47.74	70.21	0.00	117.95
2500	49.94	3	Scio	61.42	56.87	0.00	118.28
0	23.61	1	Lebanon	51.01	73.14	4.82	128.97
0	48.00	1	Adair Village	72.25	62.50	4.00	138.75







Water System Rate Study

July 2023 through June 2024

Water Rates in Monroe, Oregon have not been studied since April, 2020. Since then, COVID and inflation have incrementally increased costs. As an example, the U.S. Bureau of Labor Statistics inflation calculator shows \$1,000 in April 2020 now costs \$1,183 in April 2023. In addition, changes in how water costs and revenues are accounted for illuminate how utility revenue impact the different functions of the City. Direct costs for electricity, chemicals, and testing increased an average of 8% since July 2022.

Water and utility rates in general are based on the direct and indirect costs of production. Direct costs are those that can be associated one-on-one with making drinking water. This is the cost to produce one gallon of water from the Long tom River. There are also indirect costs. These are activities such as accounting, record keeping, testing (quality assurance), repairs and maintenance, insurance, vehicles, and oversight that are required to operate a water plant to produce water.

In addition, there is the cost of projected maintenance and replacement. This is for future costs the City needs to prepare for. As an example, the filter membranes are scheduled to be replaced at ten-year intervals. As such, the cost of membrane replacement should be set aside over the ten-year period and included in the rate schedule so there is money available for the replacements when the time comes.

These costs and projections are shown below. The base cost is a function of indirect costs and required reserves. Direct costs establish the cost to produce one gallon of drinking water (expressed in thousand gallons increments).

	Water Operations		Reserves	
	Direct	Indirect	Cap. Imp.	Water
Salaries				
Water Treatment Operator	48,077	12,019		
Utility Worker II	8,192	8,192		
City Administrator	12,955	12,955		
Accounting Specialist		28,304		
DRC (contracted)	1,500	4,500		
Power	11,000	6,000		
Chemicals	8,200			
Reagents		1,300		
Lab Supplies		1,800		
Operating Supplies (other)		1,400		
Outside Testing		7,650		
Calibration		350		
Planned Maintenance				3,150
Preventative Maintenance				4,250
Repairs		10,000		
Spare Parts				5,050
Distribution				
Water Meters			39,250	
Meter Boxes			7,000	
Hydrant Flushing Dechlor tabs		660		



Water System Rate Study

July 2023 through June 2024

Capital Improvement

126,155

Operations

GL and Building Insurance	6,875
Vehicle operation and Maintenance	1,500
Building Repairs	2,050
Tools and equipment	2,000
Training and CEU	1,530
Equipment Rental	1,200
Telephone/Internet	750
Office Equipment & Maintenance	150
SCADA software & maintenance	1,000
Office Supplies	250
Permits and Dues	710
Billing & Mailing Cost	3,875

\$89,923	\$117,019	\$172,405	\$12,450
Direct	Indirect	Cap. Imp	Reserves

To: Water Reserves \$20,798

To: Capital Improvement Reserves \$9,182

Residential			
Cost/G	Base		
0.0048	\$37.46	Proposed	
	\$33.48	Current	
	\$3.98	Difference	

Direct Cost -> 1,000 gallons: \$4.82

Commercial			
Cost/G	Base		
0.0048	53.97	Proposed	
	49.99	Current	
	\$3.98	Difference	

The recommended rate increase for the base amount is **\$3.98** for both residential and commercial accounts



Water System Rate Study

July 2023 through June 2024

Consumption Costs

The second part of the study is how the base cost and consumption (water use) combine to create the total customer cost.

As typical in most water systems, the base cost includes a quantity of water. The most recent base amount is 5,000 gallons. Usage above the base amount triggers an additional price increase. Monroe's accounting software allows five tiers for different charges based on consumption. An important note is a tier is a block of gallons and not per gallon. This means a customer that uses one gallon into the next tier is charged for the maximum gallons in that block at that tier's rate, not just the one gallon. This is a limitation of the software.

A consideration when setting the gallons included in the base rate is how equitable the overall rate is. The USDA has established \$59.46 for 7,500 gallons of water as an "affordable" rate in our demographic. The cost to produce 1,000 gallons of water is \$4.82 so 5,000 gallons costs the City \$24.10. This is not included in base rate. In effect, the City is giving away 5,000 gallons of water per customer and hopes to make it up with the higher use consumers. With the proposed rates, annual production is covered by the cost structure at the direct cost of production.

Rate Structure

The proposed rate is the same for both residential and commercial. The current rate is listed at the bottom.

Tier	T1	T2	T3	T4	T5
Block	5000	6000	7000	8000	9000
Cost	0.011	0.0115	0.012	0.014	.016
Range	5001-6000	6001-7000	7001-8000	8001-9000	>9000
	.0115	.010	.011	.0115	.015

The costs are per gallon and expressed in the accounting software per 1000 gallons.; e.g., .011 equals \$11.00

Residential

This rate structure results in an average monthly increase over the current rates of \$4.25 for all residential accounts. Two-thirds of the accounts will see at most the base increase of \$3.98 and one-third will see an increase, mostly for those accounts with usage over 9000 gallons.

Additional revenue	\$15,548
Base Cost	\$137,029
Consumption	\$73,552

Ave Monthly increase	\$4.25
Over Base Increase	89
Under Base Increase	104
At Base Increase	132



Water System Rate Study

July 2023 through June 2024

Commercial

The rate structure for commercial accounts results in an average monthly increase over the current rates of \$5.94 for all accounts. Three-quarters of the accounts will see at most the base increase of \$3.98 and one-quarter will see an increase, mostly for those accounts with usage over 9000 gallons.

Additional revenue	\$2,405
Base Cost	\$21,426
Consumption	\$20,307

Ave Monthly increase	\$5.94
Over Base Increase	9
Under Base Increase	6
At Base Increase	20

Total Projected Revenue

With the Proposed rate structure, the City should receive an additional \$17,953. It is anticipated the City will see 4 new utility accounts in the next fiscal year. However, there are several homes on the market without consumption, so the total consumption may be lower than projected. Revenue less than budgeted will be taken from the transfers to reserves.

All Accounts		Budget
Total Base	\$158,455	164,000
Total Consumption	\$93,859	85,000
	\$252,314	\$249,000