

**CITY OF CANYONVILLE  
DAM BOND AND INTEREST FUND 16  
DEBT SERVICE FUND**

**DAM BOND AND INTEREST ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**DEBT SERVICE FUNDS** – To account for the payment of principal and interest on all general obligation long-term debt including that payable exclusively from revenue-producing enterprises.

**DAM BOND & INTEREST FUND** – This fund will be closed once all the activity is gone.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR DAM BOND FUND #16**

All the money in this account was transferred to the Water Capital Reserve Fund #26 in fiscal year 2022-2023.

**TOTAL REVENUE:** \$ 0.00

No Revenue.

**DEBT SERVICE:** \$ 0.00

No Debt Service.

**TRANSFER:** \$ 0.00

Capital Reserve-Water 16-10-69063: All the Beginning Fund Balance was transferred to the Water Capital Reserve Fund #26 last fiscal year and placed in the Capital Improvement line item.

**TOTAL EXPENSES** \$ 0.00

**THIS ACCOUNT WILL GO AWAY AFTER THE 3 YEARS OF HISTORY EXPIRES.**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
52,662.30	52,662.30	0.00	0.00	16 R1 41000	DAM BOND AND INTEREST FU	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	43000	REVENUES Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	43010	Current Property Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	45000	Previous Levied Taxes	0.00	0.00	0.00	0.00	0.00
					Interest Earned	0.00	0.00	0.00	0.00	0.00
52,662.30	52,662.30	0.00	0.00		REVENUES Totals:	0.00	0.00	0.00	0.00	0.00
52,662.30	52,662.30	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2024	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	52,602.30	0.00	0.00	10 05 69063	ADMINISTRATION TRANSFERS Transfer to Capital Reserve	0.00	0.00	0.00	0.00	0.00
0.00	52,602.30	0.00	0.00	07	TRANSFERS Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	67000	UNAPPROP. ENDING FND BAL Unapprop. Ending Fund Bal.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	08	UNAPPROP. ENDING FND BAL.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	68100	DEBT SERVICE Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	68150	Bond Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEBT SERVICE Totals:	0.00	0.00	0.00	0.00	0.00
0.00	52,602.30	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	52,602.30	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	(52,602.30)	0.00	0.00		ADMINISTRATION Totals:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
52,662.30	52,662.30	0.00	0.00		SECTION 1 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	52,662.30	0.00	0.00		SECTION 1 EXPENSES	0.00	0.00	0.00	0.00	0.00
52,662.30	0.00	0.00	0.00		DAM BOND AND INTEREST FU	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE BIKEWAY/FOOTPATH FUND 17 SPECIAL REVENUE FUND

BIKEWAY/FOOTPATH ADMINISTRATION (0 FTE)  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**BIKEWAY/FOOTPATH FUND** – Accounts for the revenues and expenditures related to the construction of footpaths and bicycle trails as outlined in ORS 294.525 which states that 1% of Motor Vehicle Revenues must be set aside in a separate fund and to be expended as necessary to provide footpaths and bicycle trails, including curb cuts or ramps and the maintenance thereof. In lieu of expending the funds each year, they are credited to the financial reserve fund to be expended at least every 10 years.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR BIKEWAY/FOOTPATH FUND #17**

**TOTAL REVENUE:** **\$28,300.00**

Transfer from Streets 17-00-44976: this year \$1,293.00 is being transferred from the street fund. By law 1% of the state tax gas revenue must be used for bike and footpath projects. This year we used the FY 2022-2023 motor vehicle actual revenue received of \$129,300.00 for the 1% transfer. The balance of this fund continues to grow each year until there is sufficient revenue for a project.

**CAPITAL OUTLAY:** **\$28,300.00**

No project is planned for this year.

**TOTAL EXPENSES** **\$28,300.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
21,312.14	22,790.44	24,200.00	25,559.00	17 R1 41000	BIKEWAY/FOOTPATH FUND					
1,378.00	1,425.00	1,448.00	1,448.00	44976	REVENUES Beginning Fund Balance	0.00	27,007.00	27,007.00	27,007.00	27,007.00
100.30	1,343.71	0.00	0.00	45000	Transfer - St. Tax Str Fund Interest Earned	0.00	1,293.00	1,293.00	1,293.00	1,293.00
22,790.44	25,559.15	25,648.00	27,007.00		REVENUES Totals:	0.00	28,300.00	28,300.00	28,300.00	28,300.00
22,790.44	25,559.15	25,648.00	27,007.00		REVENUES TOTALS:	0.00	28,300.00	28,300.00	28,300.00	28,300.00

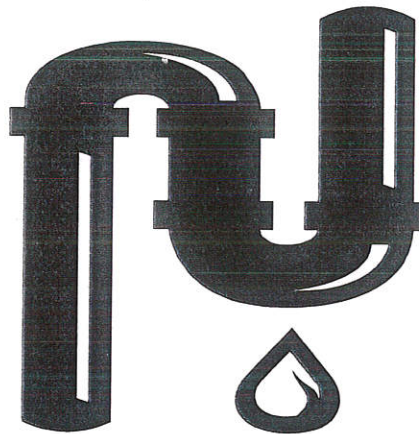


2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	25,648.00	0.00	10 03 66020	ADMINISTRATION CAPITAL OUTLAY Bikeway/Walkway	0.00	28,300.00	28,300.00	28,300.00	28,300.00
0.00	0.00	25,648.00	0.00		CAPITAL OUTLAY Totals:	0.00	28,300.00	28,300.00	28,300.00	28,300.00
0.00	0.00	25,648.00	0.00		EXPENDITURES TOTALS:	0.00	28,300.00	28,300.00	28,300.00	28,300.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	25,648.00	0.00		SECTION 2 EXPENSES	0.00	28,300.00	28,300.00	28,300.00	28,300.00
0.00	0.00	(25,648.00)	0.00		ADMINISTRATION Totals:	0.00	(28,300.00)	(28,300.00)	(28,300.00)	(28,300.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
22,790.44	25,519.15	25,648.00	27,007.00		SECTION 1 REVENUES	0.00	28,300.00	28,300.00	28,300.00	28,300.00
0.00	0.00	25,648.00	0.00		SECTION 1 EXPENSES	0.00	28,300.00	28,300.00	28,300.00	28,300.00
22,790.44	25,519.15	0.00	27,007.00		BIKEWAY/FOOTPATH FUND Tot	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**WATER SYSTEM DEVELOPMENT FUND 20**  
**PROPRIETARY FUND**

**WATER SDC ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration and the Water Fund



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for acquisitions, operations, and maintenance of water and sewer facilities. These funds are entirely or predominantly self-supported through user charges to the customer.

**WATER SYSTEM DEVELOPMENT FUND** - Accounts for System Development Charges to new construction and hook ups to the water system.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR WATER SYSTEMS DEVELOPMENT CHARGE**  
**FUND # 20**

**TOTAL REVENUE:** **\$271,940.00**

The revenue for this fund comes from new connections to the city's water system based on the size of the meter. The process and methodology for determining a system development charge is governed by state statute. A portion of the fee goes to reimbursement charges and a portion goes to Improvement charges as established by Ordinance.

The City contracted with Dyer Partnership to update the system development fees and adopted the plan and new fees by Resolution No. 639. The charge for a single-family residence has been established at \$3,946.00. The charge for connections of other than single family dwellings is defined in the study and Resolution 639. Based on the new report the reimbursement charge is less than the Improvement fee.

Expenditures from a system development fund are restricted by ORS 223.307. Improvement fees may be spent only on capacity increasing capital improvements. Reimbursement fees may be spent on capital improvements associated with the water system which also includes updating the systems development charges.

This year's budget anticipates system development charges for two single family dwellings.

The anticipated revenues have increased to \$10,000.00 in the Interest Earned line.

**MATERIAL AND SERVICES:** **\$271,940.00**

The system reimbursement and system improvement for Revenue and Expenses have separate line items. Since the funds can only be used for specific uses, this enables the City to track what is available more easily.

Legal Services 20-10-62410: This year the total has increased to \$11,972.00 by adding the interest earned and the increase in the Beginning Fund Balance to this line item. Each year a little should be placed in this line item so that we will have sufficient money for any legal questions regarding SDC.

Water System Reimbursement 20-10-63550: A total of \$88,814.00 has been accumulated for allowable reimbursement projects.

Water System Improvements 20-10-63555: A total of \$121,613.00 has been accumulated for future improvements to the water.

O'Shea Creek Development 20-10-45305: The \$16,641.00 amount remains the same as last year. There is no identified project.

Engineering 20-10-64862: This year \$32,900.00 has been budgeted for engineering fees. Any expansion to the City's water system will require engineering services.

**TOTAL EXPENSES** **\$271,940.00**

Wastewater System Improvements 21-10-66316: A total of \$71,731.00 is available for eligible improvement projects.

**TOTAL EXPENSES**

**\$679,250.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
219,905.52	236,672.61	240,000.00	247,441.00	247,441.00	20 R1 41000	WATER SYSTEM DEVELOPMEN	0.00	254,000.00	254,000.00	254,000.00	254,000.00
1,003.09	6,802.03	5,000.00	8,900.00	8,900.00	45000	REVENUES	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	0.00	45305	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
5,600.00	1,400.00	2,800.00	0.00	0.00	46305	Interest Earned	0.00	2,800.00	2,800.00	2,800.00	2,800.00
9,876.00	2,409.00	4,940.00	0.00	0.00	46315	O'Shea Creek Donation	0.00	4,940.00	4,940.00	4,940.00	4,940.00
308.00	77.00	200.00	0.00	0.00	46320	SDC Reimbursement Charges	0.00	200.00	200.00	200.00	200.00
						SDC Improvement Charges					
						SDC Administrative Charge					
236,692.61	247,440.64	252,940.00	256,341.00	256,341.00		REVENUES Totals:	0.00	271,940.00	271,940.00	271,940.00	271,940.00
236,692.61	247,440.64	252,940.00	256,341.00	256,341.00		REVENUES TOTALS:	0.00	271,940.00	271,940.00	271,940.00	271,940.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	3,612.00	0.00	10 02 62410	ADMINISTRATION MATERIALS & SERVICES Legal Services	0.00	11,972.00	11,972.00	11,972.00	11,972.00
0.00	0.00	86,014.00	0.00	63550	WTR System Reimbursement	0.00	88,814.00	88,814.00	88,814.00	88,814.00
0.00	0.00	116,673.00	0.00	63555	WTR System Improvement	0.00	121,613.00	121,613.00	121,613.00	121,613.00
0.00	0.00	16,641.00	0.00	63560	O'Shea Creek Dev.	0.00	16,641.00	16,641.00	16,641.00	16,641.00
0.00	0.00	30,000.00	0.00	64862	Engineering Services	0.00	32,900.00	32,900.00	32,900.00	32,900.00
0.00	0.00	252,940.00	0.00		MATERIALS & SERVICES Totals	0.00	271,940.00	271,940.00	271,940.00	271,940.00
0.00	0.00	0.00	0.00	03 66080	CAPITAL OUTLAY GIFT-O'shea Creek Pipeline	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CAPITAL OUTLAY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	252,940.00	0.00		EXPENDITURES TOTALS:	0.00	271,940.00	271,940.00	271,940.00	271,940.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	252,940.00	0.00		SECTION 2 EXPENSES	0.00	271,940.00	271,940.00	271,940.00	271,940.00
0.00	0.00	(252,940.00)	0.00		ADMINISTRATION Totals:	0.00	(271,940.00)	(271,940.00)	(271,940.00)	(271,940.00)

2022	2023	2024		2024	2024	Account	Description	FTE	2025			2025
		Actual	Adopted						Estimated	Adopted	Requested	
236,692.61	247,410.64	252,940.00	256,341.00	256,341.00			SECTION 1 REVENUES	0.00	271,940.00	271,940.00	271,940.00	271,940.00
0.00	0.00	252,940.00	0.00	0.00			SECTION 1 EXPENSES	0.00	271,940.00	271,940.00	271,940.00	271,940.00
236,692.61	247,410.64	0.00	256,341.00	256,341.00			WATER SYSTEM DEVELOPMEN	0.00	0.00	0.00	0.00	0.00

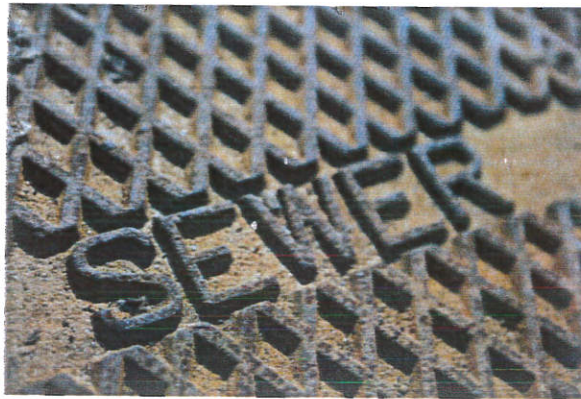


# CITY OF CANYONVILLE WASTE WATER SYSTEM DEVELOPMENT FUND 21

## PROPRIETARY FUND

### SEWER SDC ADMINISTRATION (0 FTE)

Supported by employees in General Fund Administration and the Sewer Fund



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for acquisitions, operations, and maintenance of water and sewer facilities. These funds are entirely or predominantly self-supported through user charges to the customer.

**WATER SYSTEM DEVELOPMENT FUND** - Accounts for System Development Charges to new construction and hook ups to the sewer system.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR WASTEWATER SYSTEMS DEVELOPMENT CHARGE**  
**FUND # 21**

**TOTAL REVENUE:** **\$679,250.00**

The revenue for this fund comes from new connections to the city's wastewater system based on equivalent residential units which have been established by engineers. The process and methodology for determining a system development charge is governed by state statute. A portion of the fee goes to reimbursement charges and a portion goes to improvement charges as established by Ordinance.

The City contracted with Dyer Partnership to update the system development fees and adopted the plan and new fees by Resolution No. 639. The charge for a single-family residence has been established at \$5,394.00. The charge for connections other than single family dwellings is defined in the study and Resolution No. 639. Based on the new report the reimbursement charge is less than the Improvement fee.

Expenditures from a system development fund are restricted by ORS 223.307. The improvement fee was based solely on the Phase II upgrade project, and the reimbursement fee was based on all other components and incurred costs associated with the City's treatment and collection system. Improvement fees may be spent only on capacity increasing capital improvements, and reimbursement fees may be spent on capital improvements associated with the sewer system.

This year's budget anticipates system development charges for two single family dwellings.

The anticipated revenue have increase to \$20,000.00 in the Interest Earned line.

**MATERIAL AND SERVICES:** **\$150,265.00**

Legal 21-10-62410: This year the total has increased to \$23,921 by adding the interest earned and the increase in the Beginning Fund Balance to this line item. Each year a little should be placed in this line item so that we will have sufficient money for any legal questions regarding SDC.

Engineering 21-10-64862: A total of \$126,344.00 has been accumulated in this line item to help pay for the engineering on future collections work.

**CAPITAL OUTLAY:** **\$528,985.00**

The system reimbursement and system improvement for Revenue and Expenses have separate lines items. Since the funds can only be used for specific uses, this enables the City to track what is available more easily.

Wastewater System Reimbursement 21-10-66305: A total of \$457,254.00 is available for eligible reimbursement projects.

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
577,052.19	606,830.87	610,000.00	631,000.00	21 RI 41000	WASTEWATER SYSTEM DEVEL	0.00	648,000.00	648,000.00	648,000.00	648,000.00
2,808.68	15,875.52	10,000.00	22,100.00	45000	REVENUES Beginning Fund Balance	0.00	20,000.00	20,000.00	20,000.00	20,000.00
6,565.00	1,313.00	3,000.00	0.00	46305	Interest Earned	0.00	3,000.00	3,000.00	3,000.00	3,000.00
19,875.00	3,975.00	8,000.00	0.00	46315	SDC Reimbursement Charges	0.00	8,000.00	8,000.00	8,000.00	8,000.00
530.00	106.00	250.00	0.00	46320	SDC Improvement Charge	0.00	250.00	250.00	250.00	250.00
					SDC Administrative Fee					
606,830.87	628,100.39	631,250.00	653,100.00		REVENUES Totals:	0.00	679,250.00	679,250.00	679,250.00	679,250.00
606,830.87	628,100.39	631,250.00	653,100.00		REVENUES TOTALS:	0.00	679,250.00	679,250.00	679,250.00	679,250.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	3,631.00	0.00	10 02 62410	ADMINISTRATION MATERIALS & SERVICES Legal Services	0.00	23,921.00	23,921.00	23,921.00	23,921.00
0.00	0.00	109,634.00	0.00	64862	Engineering	0.00	126,344.00	126,344.00	126,344.00	126,344.00
0.00	0.00	113,265.00	0.00		MATERIALS & SERVICES Totals	0.00	150,265.00	150,265.00	150,265.00	150,265.00
0.00	0.00	0.00	0.00	03 63558	CAPITAL OUTLAY Land Acquisition	0.00	0.00	0.00	0.00	0.00
0.00	0.00	454,254.00	0.00	66305	WWTR System Reimbursement	0.00	457,254.00	457,254.00	457,254.00	457,254.00
0.00	0.00	63,731.00	0.00	66316	WWTR System Improvement	0.00	71,731.00	71,731.00	71,731.00	71,731.00
0.00	0.00	517,985.00	0.00		CAPITAL OUTLAY Totals:	0.00	528,985.00	528,985.00	528,985.00	528,985.00
0.00	0.00	631,250.00	0.00		EXPENDITURES TOTALS:	0.00	679,250.00	679,250.00	679,250.00	679,250.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	631,250.00	0.00		SECTION 2 EXPENSES	0.00	679,250.00	679,250.00	679,250.00	679,250.00
0.00	0.00	(631,250.00)	0.00		ADMINISTRATION Totals:	0.00	(679,250.00)	(679,250.00)	(679,250.00)	(679,250.00)

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025			2025 Adopted
							Requested	Proposed	Approved	
606,830.87	628,100.39	631,250.00	653,100.00		SECTION 1 REVENUES	0.00	679,250.00	679,250.00	679,250.00	679,250.00
0.00	0.00	631,250.00	0.00		SECTION 1 EXPENSES	0.00	679,250.00	679,250.00	679,250.00	679,250.00
606,830.87	628,100.39	0.00	653,100.00		WASTEWATER SYSTEM DEVEL	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE  
SOUTH COUNTY COMMUNITY  
CENTER FUND 24  
CAPITAL PROJECTS FUND**

**SOUTH COUNTY COMMUNITY CENTER ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**CAPITAL PROJECT FUNDS** – Are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

**SOUTH COUNTY COMMUNITY CENTER FUND** - This fund was changed to a reserve fund by Resolutin No. 625 in September 2014 in order to save money for any major repairs on the building located on Sabbath Way that was purchased for a Community Center. The building is now leased to the Umpqua Athletics and Fmaily Development through a lease agreement dated: August 19, 2021. The tenants are responsible for the maintenance of the building interior and the City is responsible for the maintenance of the grounds and any major repairs of the building exterior.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR SOUTH COUNTY COMMUNITY CENTER**  
**FUND # 24**

This fund was changed to a reserve fund by Resolution No. 625 on 09-2014 to save money for any major repairs on the building located on Sabbath Way that was purchased for a Community Center. The building is now leased to the Umpqua Athletics and Family Development. The lease agreement dated: July 22, 2023, the tenants are responsible for the maintenance of the building interior. The City is responsible for the maintenance of the grounds and any major repairs of the building exterior.

**TOTAL REVENUE:** **\$34,400.00**

Transfer from General Fund 24-00-49055: This year \$15,000.00 was transferred to Community Center Improvements. We may have to replace some HVAC's in the near future.

Community Ctr. Contribution 24-00-49502: Umpqua Athletics or Family Development will pay \$1,000.00 rent annually for the community center.

**MATERIAL AND SERVICES:** **\$ 2,500.00**

Building/Grounds Maint. 24-10-63550: This line item is for maintenance of the building and grounds and budgeted for \$2,500.00.

Community Center Improvement 24-10-66075: This line item is budgeted for \$31,000.00 for any major repairs needed on the building.

**CAPITAL OUTLAY:** **\$31,900.00**

**TOTAL EXPENSES** **\$34,400.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
17,568.82	17,508.82	17,568.00	16,692.00	24 R1 41000	SO. COUNTY COMMUNITY CEN REVENUES Beginning Fund Balance	0.00	18,400.00	18,400.00	18,400.00	18,400.00
0.00	0.00	0.00	0.00	45000	Interest Earned	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	49040	Trans from Facility Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	49055	Transfer from General Fund	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	0.00	0.00	2,000.00	49502	Community Ctr Contrib.	0.00	1,000.00	1,000.00	1,000.00	1,000.00
17,568.82	17,508.82	17,568.00	18,692.00		REVENUES Totals:	0.00	34,400.00	34,400.00	34,400.00	34,400.00
17,568.82	17,508.82	17,568.00	18,692.00		REVENUES TOTALS:	0.00	34,400.00	34,400.00	34,400.00	34,400.00



2022	2023	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
0.00	876.00	0.00	0.00	10 02 63550	ADMINISTRATION MATERIALS & SERVICES Building/Grounds Maint.	0.00	2,500.00	2,500.00	2,500.00	2,500.00	
0.00	876.00	0.00	0.00			0.00	2,500.00	2,500.00	2,500.00	2,500.00	
0.00	0.00	17,568.00	0.00	03 66075	MATERIALS & SERVICES Totals CAPITAL OUTLAY Community Center Improvement	0.00	31,900.00	31,900.00	31,900.00	31,900.00	
0.00	0.00	17,568.00	0.00		CAPITAL OUTLAY Totals:	0.00	31,900.00	31,900.00	31,900.00	31,900.00	
0.00	876.00	17,568.00	0.00		EXPENDITURES TOTALS:	0.00	34,400.00	34,400.00	34,400.00	34,400.00	
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	
0.00	876.00	17,568.00	0.00		SECTION 2 EXPENSES	0.00	34,400.00	34,400.00	34,400.00	34,400.00	
0.00	(876.00)	(17,568.00)	0.00		ADMINISTRATION Totals:	0.00	(34,400.00)	(34,400.00)	(34,400.00)	(34,400.00)	

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
17,568.82	17,508.82	17,568.00	18,692.00		SECTION 1 REVENUES	0.00	34,400.00	34,400.00	34,400.00	34,400.00
0.00	876.00	17,568.00	0.00		SECTION 1 EXPENSES	0.00	34,400.00	34,400.00	34,400.00	34,400.00
17,568.82	16,632.82	0.00	18,692.00		SO. COUNTY COMMUNITY CEN	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE CAPITAL RESERVE STREET FUND 25

## PROPRIETARY FUND

**CAPITAL RESERVE STREET FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for maintenance of the City roadways. This fund was established to save money for large street improvement projects and to track any Small City Allotment Grant Funds.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR CAPITAL RESERVE STREET  
FUND # 25**

This fund was established to save money for the street department for large paving projects. In the past the City has received grant money from the Small City Allotment Fund. The Small City Allotment fund is through the Oregon Department of Transportation and funds are allotted on a competitive basis. The maximum grant amount is \$100,000.00 so most paving projects require additional money from the City. By establishing a Street Capital Reserve Fund specifically to be used for paving we are ensuring that the money will not be spent on daily operations.

**TOTAL REVENUE: \$528,075.00**

SCA Grant Funds 25-00-44960: This line item was added to account for any paving grants. Paving projects were previously tracked out of the operating account and this capital account was set up as a savings account for future projects. We will not be applying for a street grant until the Bridge repair project is complete.

Bridge Grant 25-00-44980: The city has been awarded a grant for the Hamlin Street bridge repair in the amount of \$171,075.00.

Transfer from Street Fund 25-00-49770: \$64,000.00 is being transferred from the Street Fund 02 for paving project.

Interest Earned 25-00-45000: The City splits the bank interest between all the funds, and it is anticipated that this fund will receive \$3,000.00 in interest.

**CAPITAL OUTLAY: \$528,075.00**

Street Paving Project 25-10-64000: There is a total of \$278,075.00.00 available for street paving. We will continue to save money on this line item until we have enough money to complete another paving project.

Engineering Services 25-10-64281: \$50,000.00 is available for the cost of engineering a street project. Most of the large street projects require engineering especially if they are combined with grant money.

SCA paving project 25-10-66040: This line item was created so we can track our SCA grant street paving projects separately from projects that do not include grant money. Until the Bridge repair project is complete, we cannot apply for a grant for a street project.

Bridge Repair Project 25-10-66050: Every year the bridges on Hamlin Drive and South Main are inspected. A report has been given to the City on any repair issues that need to be addressed. We are budgeting for the repair of the Hamlin Drive Bridge in the Fiscal Year 2024-2025. The estimated cost of the Hamlin bridge repair is \$171,075.00. We are budgeting \$200,000.00 for the Bridge Project to cover any unforeseen expenditure during construction.

**TOTAL EXPENSES \$528,075.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
111,138.54	210,546.02	200,000.00	264,437.00	25 R1 41000	STREET CAPITAL RESERVE	0.00	290,000.00	290,000.00	290,000.00	290,000.00
0.00	100,000.00	0.00	0.00	44960	REVENUES Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	171,075.00	0.00	44980	SCA Grant Funds	0.00	171,075.00	171,075.00	171,075.00	171,075.00
1,003.08	4,809.18	3,000.00	5,900.00	45000	Bridge Grant	0.00	3,000.00	3,000.00	3,000.00	3,000.00
110,000.00	78,940.00	84,967.00	79,777.00	49770	Interest Earned	0.00	64,000.00	64,000.00	64,000.00	64,000.00
					Transfer from Street Fund					
222,141.62	394,305.20	459,042.00	350,114.00		REVENUES Totals:	0.00	528,075.00	528,075.00	528,075.00	528,075.00
222,141.62	394,305.20	459,042.00	350,114.00		REVENUES TOTALS:	0.00	528,075.00	528,075.00	528,075.00	528,075.00

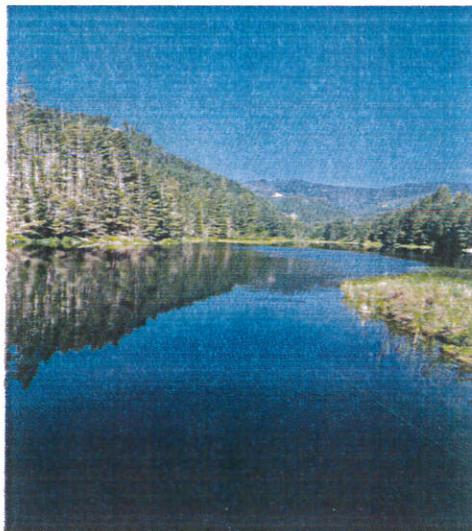
2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	209,042.00	0.00	10 03 64000	ADMINISTRATION CAPITAL OUTLAY Street Paving Project	0.00	278,075.00	278,075.00	278,075.00	278,075.00
2,062.50	8,118.50	50,000.00	0.00	64281	Engineer Service	0.00	50,000.00	50,000.00	50,000.00	50,000.00
7,364.42	118,914.66	0.00	0.00	66040	SCA Paving Project	0.00	0.00	0.00	0.00	0.00
2,168.68	2,715.00	200,000.00	0.00	66050	Bridge Repair Project	0.00	200,000.00	200,000.00	200,000.00	200,000.00
11,595.60	129,808.16	459,042.00	0.00		CAPITAL OUTLAY Totals:	0.00	528,075.00	528,075.00	528,075.00	528,075.00
11,595.60	129,808.16	459,042.00	0.00		EXPENDITURES TOTALS:	0.00	528,075.00	528,075.00	528,075.00	528,075.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
11,595.60	129,808.16	459,042.00	0.00		SECTION 2 EXPENSES	0.00	528,075.00	528,075.00	528,075.00	528,075.00
(11,595.60)	(129,808.16)	(459,042.00)	0.00		ADMINISTRATION Totals:	0.00	(528,075.00)	(528,075.00)	(528,075.00)	(528,075.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
222,141.62	394,305.20	459,042.00	350,114.00		SECTION 1 REVENUES	0.00	528,075.00	528,075.00	528,075.00	528,075.00
11,595.60	129,868.16	459,042.00	0.00		SECTION 1 EXPENSES	0.00	528,075.00	528,075.00	528,075.00	528,075.00
210,546.02	264,473.04	0.00	350,114.00		STREET CAPITAL RESERVE Tot:	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE CAPITAL RESERVE WATER FUND 26

## PROPRIETARY FUND

**CAPITAL RESERVE WATER FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for acquisitions, operations, and maintenance of water and sewer facilities. These funds are entirely or predominantly self-supported through user charges to the customer.

**CAPITAL RESERVE WATER** - This fund is for accumulating revenue transferred from the Water Fund for future capital projects. A new line item (26-03-66800) was added for capital improvement to separate money from the existing water line rehabilitation line (26-10-66666).



**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR CAPITAL RESERVE WATER FUND #26**

The City's Water Treatment Plant was constructed in 1978 and has already exceeded its 20 year life expectancy. Although the plant continues to meet all the required health regulations it will need to be upgraded soon. The water master plan has identified \$5,300,000.00 worth of improvements that are needed for the treatment plant and distribution system.

**TOTAL REVENUE:** **\$928,567.00**

The purpose of this fund is for the City to save money to upgrade and improve the Water Treatment Facility and distribution lines in the future. The goal is to transfer money on a yearly basis so there will be sufficient funds for large capital improvements.

Late Fee transfer 26-00-44675: Council adopted Resolution 615 which directs half of the late fees to be transferred from the Water Fund. This year we are transferring \$6,255.00 to this fund.

Water transfer 26-00-44974: This budget year we are able to transfer \$160,400.00 from the Water Fund. The amount being transferred has **increased** by \$81,540.00 which is all the revenue generated by the \$10.00 per EDU rate increase.

**MATERIALS AND SERVICES:** **\$300,000.00**

Water Line Rehabilitation 26-10-66666: This line item has been increase to \$300,000.00 which is the estimate for the City to move the main line connections under Main Street at the intersection of Johnson, Mac, Phillips, Oak, Wilson and Reed Street out of the paved area.

**CAPITAL OUTLAY:** **\$628,567.00**

City Share of Phase 1 Water Distribution Upgrade 26-10-66600: The City has allocated \$26,321.00 as a match for the CDBG funding we are seeking for the water distribution upgrade.

Capital Improvement 26-10-66800: This line item has decreased from last year by \$104,793.00 in order to move additional money to the water line rehabilitation line.

**TOTAL EXPENSES** **\$928,567.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
519,384.51	630,373.71	748,000.00	752,685.00	26 RI 41000	CAPITAL RESERVE-WATER	0.00	746,912.00	746,912.00	746,912.00	746,912.00
3,000.00	3,173.00	5,000.00	5,000.00	44675	REVENUES Beginning Fund Balance	0.00	6,255.00	6,255.00	6,255.00	6,255.00
105,000.00	50,900.00	78,860.00	78,860.00	44974	Transfer 1/2 Lt Fee-Water Fund	0.00	160,400.00	160,400.00	160,400.00	160,400.00
0.00	52,602.30	0.00	0.00	44978	Transfer - Water Fund	0.00	0.00	0.00	0.00	0.00
2,989.20	15,575.65	9,000.00	20,000.00	45000	Transfer Dam Bond Fund	0.00	15,000.00	15,000.00	15,000.00	15,000.00
630,373.71	752,684.66	840,860.00	856,545.00		Interest Earned	0.00	928,567.00	928,567.00	928,567.00	928,567.00
630,373.71	752,684.66	840,860.00	856,545.00		REVENUES Totals:	0.00	928,567.00	928,567.00	928,567.00	928,567.00
					REVENUES TOTALS:	0.00	928,567.00	928,567.00	928,567.00	928,567.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	107,500.00	0.00	10 02 66666	ADMINISTRATION MATERIALS & SERVICES Water Line Rehabilitation	0.00	300,000.00	300,000.00	300,000.00	300,000.00
0.00	0.00	107,500.00	0.00	03	MATERIALS & SERVICES Totals	0.00	300,000.00	300,000.00	300,000.00	300,000.00
0.00	0.00	0.00	0.00	66600	CAPITAL OUTLAY City Share of Phase I Wtr Proj	0.00	26,321.00	26,321.00	26,321.00	26,321.00
0.00	0.00	0.00	0.00	66700	Water Master Plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	733,360.00	5,773.00	66800	Capital Improvement	0.00	602,246.00	602,246.00	602,246.00	602,246.00
0.00	0.00	733,360.00	5,773.00		CAPITAL OUTLAY Totals:	0.00	628,567.00	628,567.00	628,567.00	628,567.00
0.00	0.00	840,860.00	5,773.00		EXPENDITURES TOTALS:	0.00	928,567.00	928,567.00	928,567.00	928,567.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	840,860.00	5,773.00		SECTION 2 EXPENSES	0.00	928,567.00	928,567.00	928,567.00	928,567.00
0.00	0.00	(840,860.00)	(5,773.00)		ADMINISTRATION Totals:	0.00	(928,567.00)	(928,567.00)	(928,567.00)	(928,567.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
630,373.71	752,684.66	840,860.00	856,545.00		SECTION 1 REVENUES	0.00	928,567.00	928,567.00	928,567.00	928,567.00
0.00	0.00	840,860.00	5,773.00		SECTION 1 EXPENSES	0.00	928,567.00	928,567.00	928,567.00	928,567.00
630,373.71	752,684.66	0.00	850,772.00		CAPITAL RESERVE-WATER Tota	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE CAPITAL RESERVE SEWER FUND 27

## PROPRIETARY FUND

**CAPITAL RESERVE SEWER FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for acquisitions, operations, and maintenance of water and sewer facilities. These funds are entirely or predominantly self-supported through user charges to the customer.

**CAPITAL RESERVE SEWER** - This fund is for accumulating revenue transferred from the Sewer Fund for future capital projects. A new line item was added, Capital Improvement (27-03-66800). Money was moved from future reserve to this line item for more flexibility.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR CAPITAL RESERVE WASTEWATER FUND #27**

**TOTAL REVENUE:** **\$2,940,255.00**

The revenue that can be transferred to the Capital fund has decreased significantly because the City has completed the wastewater plant upgrade and must now repay the loans. After the City makes the loan payments there is only around \$100,000.00 that can be transferred to this account.

Transfer from sewer fund 07-00-44975: This year we were only able to transfer \$50,000.00 to the capital improvement fund.

**CAPITAL OUTLAY:** **\$2,638,197.00**

Engineering – 27-10-64862: A total of \$100,000.00 has been budgeted for the engineering line item.

Sewer Line Rehabilitation 27-10-66666: This line item has been **increased** by \$25,000.00 in order to save more money for collections work. We have several underwater crossings which will possibly need replacing in the new future.

Capital Improvement 27-10-66800: A total of \$1,606,697.00 has been accumulated for improvements not included in the sewer upgrade and collection work.

**TRANSFERS:** **\$ 302,058.00**

Transfer to Short Term Asset fund: The City’s Rural Development loan requires the City to put \$50,000.00 per year into a fund to replace short lived assets such as pumps. Once the City has \$750,000.00 in the fund we will not be required to make an annual contribution unless the balance drops below the \$750,000.00. The City did not realize that \$50,000.00 had to be contributed every year we thought it only had to be replaced if we spent it. Therefore, we are one year behind on the required contribution. Since there is sufficient revenue available in the Capital Improvement fund we thought it would be a good idea to put a few extra payments in this fund just in case the City runs short some year.

**TOTAL EXPENSES** **\$2,940,255.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,760,737.60	2,519,519.89	2,587,000.00	2,673,263.00	27	CAPITAL RESERVE-SEWER					
				R1	REVENUES					
3,000.00	3,173.00	5,000.00	5,000.00	41000	Beginning Fund Balance	0.00	2,834,000.00	2,834,000.00	2,834,000.00	2,834,000.00
429,000.00	96,000.00	96,000.00	96,000.00	44974	Transfer 1/2 Lt Fee-Wtr Fund	0.00	6,255.00	6,255.00	6,255.00	6,255.00
101,686.00	0.00	0.00	0.00	44975	Transfer - Sewer Fund	0.00	50,000.00	50,000.00	50,000.00	50,000.00
210,869.00	0.00	0.00	0.00	44976	Transfer - City Share WWT Upgr	0.00	0.00	0.00	0.00	0.00
14,237.29	72,756.14	40,000.00	60,000.00	44978	Transfer - USDA Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
				45000	Interest Earned	0.00	50,000.00	50,000.00	50,000.00	50,000.00
2,519,529.89	2,691,459.03	2,728,000.00	2,834,263.00		REVENUES Totals:	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00
2,519,529.89	2,691,459.03	2,728,000.00	2,834,263.00		REVENUES TOTALS:	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	18,196.50	70,000.00	0.00	10 03 64862	ADMINISTRATION CAPITAL OUTLAY Engineering	0.00	100,000.00	100,000.00	100,000.00	100,000.00
0.00	0.00	906,500.00	0.00	66666	Sewer Rehabilitation	0.00	931,500.00	931,500.00	931,500.00	931,500.00
0.00	0.00	1,751,500.00	0.00	66800	Capital Improvement	0.00	1,606,697.00	1,606,697.00	1,606,697.00	1,606,697.00
0.00	18,196.50	2,728,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	2,638,197.00	2,638,197.00	2,638,197.00	2,638,197.00
0.00	0.00	0.00	-	05 69182	TRANSFERS Trans. to Debt Fund	0.00	302,058.00	302,058.00	302,058.00	302,058.00
0.00	0.00	0.00	0.00		TRANSFERS Totals:	0.00	302,058.00	302,058.00	302,058.00	302,058.00
0.00	18,196.50	2,728,000.00	0.00		EXPENDITURES TOTALS:	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	18,196.50	2,728,000.00	0.00		SECTION 2 EXPENSES	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00
0.00	(18,196.50)	(2,728,000.00)	0.00		ADMINISTRATION Totals:	0.00	(2,940,255.00)	(2,940,255.00)	(2,940,255.00)	(2,940,255.00)



2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,519,529.89	2,691,459.03	2,728,000.00	2,834,263.00		SECTION 1 REVENUES	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00
0.00	18,196.50	2,728,000.00	0.00		SECTION 1 EXPENSES	0.00	2,940,255.00	2,940,255.00	2,940,255.00	2,940,255.00
2,519,529.89	2,673,262.53	0.00	2,834,263.00		CAPITAL RESERVE-SEWER Tot	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE O'SHEA CREEK TIMBER FUND 29

## PROPRIETARY FUND

**O'SHEA CREEK TIMBER FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**PROPRIETARY FUNDS** – Are made up of Enterprise Funds used to account for acquisitions, operations, and maintenance of water and sewer facilities. These funds are entirely or predominantly self-supported through user charges to the customer.

**O'SHEA CREEK TIMBER FUND** - This fund accounts for the operation of the O'Shea Creek watershed timber.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR O'SHEA CREEK TIMBER FUND #29**

The city logged the O'Shea Creek area in 2001 and reforested the area as required by Forest Practices Act in 2002. The 2002 planting was unsuccessful, so the area was replanted in 2006 which was also unsuccessful. After consultation with Oregon Dept. of Forestry the area was replanted again in 2008. The city is hopeful that the 2008 reforestation will bring the O'Shea Creek Watershed into compliance. Funds have been reserved in this account for another reforestation if necessary.

**TOTAL REVENUE:** **\$139,923.00**

Interest in the amount of \$5,000.00 is the only new revenue being added to this account.

**MATERIAL AND SERVICES:**

Reforestation 29-10-63601: This money is being reserved in case the city is required to plant the trees again.

**TOTAL EXPENSES** **\$139,923.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
120,616.09	121,284.82	124,000.00	0.00	29 R1 41000	OSHEA CREEK TIMBER FUND	0.00	134,923.00	134,923.00	134,923.00	134,923.00
668.73	5,252.71	3,000.00	0.00	45000	REVENUES Beginning Fund Balance	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	0.00	0.00	49100	Interest Earned	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	49671	Timber Receipts	0.00	0.00	0.00	0.00	0.00
					Transfer From Water Fund	0.00	0.00	0.00	0.00	0.00
121,284.82	126,537.53	127,000.00	0.00		REVENUES Totals:	0.00	139,923.00	139,923.00	139,923.00	139,923.00
121,284.82	126,537.53	127,000.00	0.00		REVENUES TOTALS:	0.00	139,923.00	139,923.00	139,923.00	139,923.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	10	ADMINISTRATION					
0.00	0.00	0.00	0.00	01	PERSONNEL SERVICES					
0.00	0.00	0.00	0.00	61400	Social Security (FICA)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61450	State Unemployment (SUTA)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61550	Workers Benefit Fund Assessmen	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61551	Workers Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		PERSONNEL SERVICES Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02	MATERIALS & SERVICES					
0.00	0.00	0.00	0.00	61640	Contract Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	62410	Legal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	127,000.00	0.00	63601	Reforestation	0.00	139,923.00	139,923.00	139,923.00	139,923.00
0.00	0.00	0.00	0.00	64100	Printing & Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	64450	Fire Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	64862	Engineering	0.00	0.00	0.00	0.00	0.00
0.00	0.00	127,000.00	0.00		MATERIALS & SERVICES Totals	0.00	139,923.00	139,923.00	139,923.00	139,923.00
0.00	0.00	0.00	0.00	07	UNAPPROPRIATED FND BAL					
0.00	0.00	0.00	0.00	67250	Unappropriated Ending Fund Bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED FND BAL	0.00	0.00	0.00	0.00	0.00
0.00	0.00	127,000.00	0.00		EXPENDITURES TOTALS:	0.00	139,923.00	139,923.00	139,923.00	139,923.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	127,000.00	0.00		SECTION 2 EXPENSES	0.00	139,923.00	139,923.00	139,923.00	139,923.00
0.00	0.00	(127,000.00)	0.00		ADMINISTRATION Totals:	0.00	(139,923.00)	(139,923.00)	(139,923.00)	(139,923.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
121,284.82	126,517.53	127,000.00	0.00		SECTION 1 REVENUES	0.00	139,923.00	139,923.00	139,923.00	139,923.00
0.00	0.00	127,000.00	0.00		SECTION 1 EXPENSES	0.00	139,923.00	139,923.00	139,923.00	139,923.00
121,284.82	126,517.53	0.00	0.00		OSHEA CREEK TIMBER FUND	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**FACILITY RESERVE FUND 30**  
**SPECIAL REVENUE FUND**

**FACILITY RESERVE FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**FACILITY RESERVE FUND** – Was established by Resolution No. 486 in 4-17-06 & Resolution No. 512 on 4-16-07 and accounts for revenue and expenditures related to the maintenance and repair of city buildings. The Facilities Reserve Fund was created in fiscal year (2006-2007) to provide for the repair, maintenance and improvements to the City Hall building that houses the City Hall Administrative Offices, Public Works Superintendent Office, Canyonville Community Library, Council Chambers, (2) Public Works Shops, weight room, and second and third floors of archival and unutilized space.

This reserve fund was set-up like the equipment replacement fund to pool money for repairs, maintenance, and improvements as the funds alone could not consolidate enough money to make needed repairs.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR FACILITY RESERVE FUND #30**

**TOTAL REVENUE:** **\$828,107.00**

The purpose of this fund is for the city to save money to repair city facilities and buildings in the future. With the limited revenue, available for the upkeep and repair of city buildings it is advisable to begin saving for necessary repairs. The goal is to transfer money for each of the departments on a yearly basis so there will be sufficient funds when required. The following transfers are being made from each fund:

Transfer General Fund 30-00-44971:	\$50,000.00
Transfer General Fund 30-00-44971(Park):	\$25,000.00
Transfer Water Fund 30-00-44974	\$ 0.00

**MATERIAL AND SERVICES:** **\$ 5,000.00**

Repairs and Maintenance 30-10-64312: A total of \$5,000.00 has been appropriated for general repairs to City Hall Buildings.

**CAPITAL OUTLAY:** **\$823,107.00**

Improvements-City Hall Building 30-10-66021: A total of \$619,257.00 has been accumulated for future improvements to City Hall. A few projects have been identified as needing attention putting gutters on the back side of the building, painting the backside to match the rest of City Hall, replacing the awning, and fixing the windows. Any request for funds would be approved by the City Council.

Improvements-Parks Building 30-10-66030: A total of \$132,301.00 has been accumulated there is some repair work that needs to be done to the stage building and the stage itself.

Water Treatment Facility 30-10-66045: A total of \$49,316.00 has been accumulated for future improvements to the Water Plant.

Sewer Treatment Facility 30-10-66050: A total of \$22,233.00 has been accumulated for future improvements to the Sewer Plant.

**TOTAL EXPENSES** **\$828,107.00**



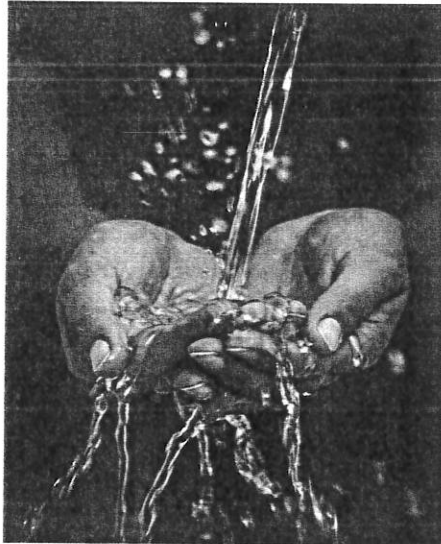
2022	2023	2024	2024	2024	2025	2025	2025	2025	2025
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
			30	FACILITY RESERVE FUND					
			R1	REVENUES					
543,050.12	606,046.04	0.00	41000	Beginning Fund Balance	0.00	743,107.00	743,107.00	743,107.00	743,107.00
60,000.00	50,000.00	0.00	44971	**Transfer From Gen. (Admin)	0.00	50,000.00	50,000.00	50,000.00	50,000.00
0.00	25,000.00	0.00	44972	**Transfer From Gen. (Park)	0.00	25,000.00	25,000.00	25,000.00	25,000.00
0.00	0.00	0.00	44974	**Transfer From Water Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	44975	**Transfer From Sewer Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	44977	**Transfer from Street Fund	0.00	0.00	0.00	0.00	0.00
2,995.92	15,542.35	0.00	45000	Interest Earned	0.00	10,000.00	10,000.00	10,000.00	10,000.00
606,046.04	696,588.39	0.00		REVENUES Totals:	0.00	828,107.00	828,107.00	828,107.00	828,107.00
606,046.04	696,588.39	0.00		REVENUES TOTALS:	0.00	828,107.00	828,107.00	828,107.00	828,107.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	5,000.00	0.00	10 02 64312	ADMINISTRATION MATERIALS & SERVICES Repairs and Maintenance	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	5,000.00	0.00	03	MATERIALS & SERVICES Totals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	530,282.00	0.00	66021	CAPITAL OUTLAY Improvement-City Hall Building	0.00	619,257.00	619,257.00	619,257.00	619,257.00
0.00	0.00	87,698.00	0.00	66030	Improvements-Park Buildings	0.00	132,301.00	132,301.00	132,301.00	132,301.00
0.00	0.00	0.00	0.00	66035	Improvements - Tennis Courts	0.00	0.00	0.00	0.00	0.00
0.00	16,086.52	50,280.00	0.00	66045	Water Treatment Facility	0.00	49,316.00	49,316.00	49,316.00	49,316.00
0.00	0.00	22,565.00	0.00	66050	Sewer Treatment Facility	0.00	22,233.00	22,233.00	22,233.00	22,233.00
0.00	16,086.52	690,825.00	0.00		CAPITAL OUTLAY Totals:	0.00	823,107.00	823,107.00	823,107.00	823,107.00
0.00	16,086.52	695,825.00	0.00		EXPENDITURES TOTALS:	0.00	828,107.00	828,107.00	828,107.00	828,107.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	16,086.52	695,825.00	0.00		SECTION 2 EXPENSES	0.00	828,107.00	828,107.00	828,107.00	828,107.00
0.00	(16,086.52)	(695,825.00)	0.00		ADMINISTRATION Totals:	0.00	(828,107.00)	(828,107.00)	(828,107.00)	(828,107.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
606,046.04	696,588.39	695,825.00	0.00		SECTION 1 REVENUES	0.00	828,107.00	828,107.00	828,107.00	828,107.00
0.00	16,086.52	695,825.00	0.00		SECTION 1 EXPENSES	0.00	828,107.00	828,107.00	828,107.00	828,107.00
606,046.04	680,501.87	0.00	0.00		FACILITY RESERVE FUND Total	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**CDBG FUND 31**  
**PHASE 1 CONSTRUCTION**  
**SPECIAL REVENUE FUND**

**CDBG GRANT FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**CDBG GRANT FUND** –The City has applied for a Community Development Block Grant to assist the city with the Water Upgrade Phase I preliminary/final design for the 2”, 4”, and 6” water service lines.

**CITY OF CANYONVILLE**  
**BUDGET SUMMARY FOR COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**#31**

The City of Canyonville has applied for a Community Development Block Grant in the amount of \$474,421.00 from Oregon Infra Structure Financing in FY 2025. The grant is for the preliminary and final design to upgrade the distribution lines listed in phase 1 of the water system upgrade, environmental permits, legal, and grant administration. After the completion of the design the City will apply for a grant to complete the project.

<b>Project Design Budget:</b>	<b>\$474,421.00</b>
Grant Administration Fees 31-10-65100	\$ 35,000.00
Preliminary Engineering & Design 31-10-65130	\$369,421.00
Other Services (Environmental Review & Legal Fees) 31-10-65140	\$ 70,000.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				31	CDBG GRANT					
				RI	REVENUES					
0.00	0.00	0.00	0.00	41000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	45000	Interest Earned	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	46181	CDBG Grant Revenue	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		REVENUES Totals:	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	474,421.00	474,421.00	474,421.00	474,421.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	10	ADMINISTRATION					
0.00	0.00	0.00	0.00	02	MATERIALS & SERVICES					
0.00	0.00	0.00	0.00	65100	Administration Fees	0.00	35,000.00	35,000.00	35,000.00	35,000.00
0.00	0.00	0.00	0.00	65130	Preliminary Design & Design	0.00	369,421.00	369,421.00	369,421.00	369,421.00
0.00	0.00	0.00	0.00	65140	Other Services	0.00	70,000.00	70,000.00	70,000.00	70,000.00
0.00	0.00	0.00	0.00	67100	Construction Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATERIALS & SERVICES Totals	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		ADMINISTRATION Totals:	0.00	(474,421.00)	(474,421.00)	(474,421.00)	(474,421.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		SECTION 1 REVENUES	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		SECTION 1 EXPENSES	0.00	474,421.00	474,421.00	474,421.00	474,421.00
0.00	0.00	0.00	0.00		CDBG GRANT Totals:	0.00	0.00	0.00	0.00	0.00



# CITY OF CANYONVILLE

## IFA LOAN FUND 33 PHASE 2 CONSTRUCTION

### SPECIAL REVENUE FUND

**IFA GRANT/LOAN FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**IFA GRANT/LOAN FUND** – This Fund will be closed once all the activity is gone.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR IFA LOAN FUND #33**

This fund accounted for the revenue that the City received from IFA for the upgrade of the wastewater treatment plant. The project has been completed and no additional activity will occur in this account.

**TOTAL REVENUE:** **\$ 0**

Beginning fund balance:  
**MATERIAL AND SERVICES:**

**CONTINGENCY:**

Operating Contingencies 33-10-65010: **\$ 0**

**TOTAL EXPENSES** **\$ 0**

**THIS ACCOUNT WILL GO AWAY AFTER THE 3 YEARS OF HISTORY EXPIRES**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				33	IFA LOAN 2015					
				RI	REVENUES					
(6,732.98)	(2,080.18)	0.00	0.00	41000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	45000	Interest Earned	0.00	0.00	0.00	0.00	0.00
4,652.80	0.00	0.00	0.00	46181	IFA Grant/Loan Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	68025	Purchase Equipment - WWTP	0.00	0.00	0.00	0.00	0.00
(2,080.18)	(2,080.18)	0.00	0.00		REVENUES Totals:	0.00	0.00	0.00	0.00	0.00
(2,080.18)	(2,080.18)	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	10	ADMINISTRATION					
0.00	0.00	0.00	0.00	02	MATERIALS & SERVICES					
0.00	0.00	0.00	0.00	62410	Legal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	64281	Engineering Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	65100	Administration Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	65140	Other Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	67100	Construction Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	68025	Purchase Equipment-WWTP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATERIALS & SERVICES Totals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06	CONTINGENCY					
0.00	0.00	0.00	0.00	65010	Operating Contingencies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		ADMINISTRATION Totals:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
(2,080.18)	(2,080.18)	0.00	0.00		SECTION 1 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 1 EXPENSES	0.00	0.00	0.00	0.00	0.00
(2,080.18)	(2,080.18)	0.00	0.00		IFA LOAN 2015 Totals:	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**RURAL DEVELOPMENT FUND**  
**34**  
**PHASE 2 CONSTRUCTION**  
**SPECIAL REVENUE FUND**

**RURAL DEVELOPMENT LOAN/GRANT FUND  
ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**RURAL DEVELOPMENT LOAN/GRANT FUND** – This Fund will be closed once all the activity is gone.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR RURAL DEVELOPMENT LOAN FUND #34**

Work began on the sewer plant upgrade in May 2019 and the project has been completed. Rural Development requires the City to expend their share of the expenses plus all the loan amount before utilizing the grant money. On March 25, 2021, the loan portion of the project was closed out so the City could take advantage of the lower interest rate of 1.25%. This saved the City \$40,000.00 a year in interest.

The remaining grant funds have all been spent and there will be no more activity in this fund.

**TOTAL REVENUE:** **\$ 0.00**

Loan Revenue 34-00-46181: This is the amount of revenue left from the grant money.

RD Loan for DEQ interim repay 34-00-46185: This line item was added fiscal year 20-21 to provide a record of receiving the Rural Development Grant money and utilizing it to pay the DEQ interim loan. No money will ever be budgeted here again.

**MATERIAL AND SERVICES:** **\$ 0.00**

**CONTINGENCY:**

Operating Contingency 34-10-65010: **\$ 0.00**

**DEBT SERVICE:**

RD Loan Payment to DEQ Interim Loan 34-10-68145: **\$ 0.00**

This line was added this fiscal year due to the Phase II sewer project being closed out on March 15, 2021. The DEQ Interim Loan has been paid in full in fiscal year 2020-2021.

**TOTAL EXPENSES** **\$ 0.00**

**THIS FUND WILL GO AWAY AFTER THE 3 YEAR HISTORY EXPIRES**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				34	RURAL DEVELOPMENT 2015					
				R1	REVENUES					
(6,838.18)	1,507.54	0.00	0.00	41000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	45000	Interest Earned	0.00	0.00	0.00	0.00	0.00
676,699.20	0.00	0.00	0.00	46181	Rural Dev. Grant/Loan Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	46185	RD Loan for DEQ Interim Loan	0.00	0.00	0.00	0.00	0.00
669,861.02	1,507.54	0.00	0.00		REVENUES Totals:	0.00	0.00	0.00	0.00	0.00
669,861.02	1,507.54	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00



2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				10	ADMINISTRATION					
				02	MATERIALS & SERVICES					
16,282.42	0.00	0.00	0.00	62410	Legal	0.00	0.00	0.00	0.00	0.00
41,342.50	0.00	0.00	0.00	64281	Engineering	0.00	0.00	0.00	0.00	0.00
3,000.00	0.00	0.00	0.00	65100	Administration Fees	0.00	0.00	0.00	0.00	0.00
607,668.56	0.00	0.00	0.00	67100	Construction Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	68150	Interim Interest	0.00	0.00	0.00	0.00	0.00
668,293.48	0.00	0.00	0.00		MATERIALS & SERVICES Totals	0.00	0.00	0.00	0.00	0.00
				06	CONTINGENCY					
0.00	0.00	0.00	0.00	65010	Operating Contingencies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
				08	DEBT SERVICE					
0.00	0.00	0.00	0.00	68145	RD Loan Pymt to DEQ Interim	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEBT SERVICE Totals:	0.00	0.00	0.00	0.00	0.00
668,293.48	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
668,293.48	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
(668,293.48)	0.00	0.00	0.00		ADMINISTRATION Totals:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
669,861.02	1,507.54	0.00	0.00		SECTION 1 REVENUES	0.00	0.00	0.00	0.00	0.00
668,293.48	0.00	0.00	0.00		SECTION 1 EXPENSES	0.00	0.00	0.00	0.00	0.00
1,567.54	1,507.54	0.00	0.00		RURAL DEVELOPMENT 2015 Tr	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**CITY'S SHARE OF FUNDING**  
**FUND 35**  
**PHASE 2 CONSTRUCTION**  
**SPECIAL REVENUE FUND**

**CITY'S SHARE FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**RURAL DEVELOPMENT LOAN/GRANT FUND** – This Fund will be closed once all the activity is gone.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR CITY'S SHARE OF PHASE 2  
SEWER PLANT UPGRADE FUND #35**

The purpose of this fund was to track the City's required contribution to phase 2 of the Sewer Plant Upgrade. The City's share was \$1,484,616.00. Since this project has been completed this fund will be closed.

**TOTAL REVENUE:** \$ 0.00

**CAPITAL OUTLAY:** \$ 0.00

Capital Improvement Phase II 35-10-66800: The money is being transferred back to the Sewer Capital Reserve.

**TRANSFERS:**

Transfer to Capital Reserve-Sewer 35-10-69063:

**TOTAL EXPENSES** \$ 0.00

**THIS FUND IS NO LONGER ACTIVE AND WILL GO AWAY AFTER THE 3 YEARS OF HISTORY EXPIRES.**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				35	CITY SHARE OF WWT UPGRAE					
				R1	REVENUES					
101,686.05	0.05	0.00	0.00	41000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	46180	Tran. fm WWT Cap Res orig loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	46181	*Transfer fm WWT Cap. Res.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	46186	*Transfer from WWT SDC Improv.	0.00	0.00	0.00	0.00	0.00
101,686.05	0.05	0.00	0.00		REVENUES Totals:	0.00	0.00	0.00	0.00	0.00
101,686.05	0.05	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2024	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	10 03 66800	ADMINISTRATION CAPITAL OUTLAY Capital Improvement Phase II	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CAPITAL OUTLAY Totals:	0.00	0.00	0.00	0.00	0.00
101,686.00	0.00	0.00	0.00	05 69063	TRANSFERS Transfer to Capital Res	0.00	0.00	0.00	0.00	0.00
101,686.00	0.00	0.00	0.00		TRANSFERS Totals:	0.00	0.00	0.00	0.00	0.00
101,686.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
101,686.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
(101,686.00)	0.00	0.00	0.00		ADMINISTRATION Totals:	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
101,686.05	0.05	0.00	0.00		SECTION 1 REVENUES	0.00	0.00	0.00	0.00	0.00
101,686.00	0.00	0.00	0.00		SECTION 1 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.05	0.05	0.00	0.00		CITY SHARE OF WWT UPGRADE	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE

## USDA BOND DEBT FUND 38

### DEBT SERVICE FUND

**USDA BOND DEBT FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**DEBT SERVICE FUND** – Record the accumulation of resources and payment of principal and interest on general long-term obligations.

**USDA BOND DEBT FUND** - The City of Canyonville obtained a Rural Development Loan for \$6,540,000.00 and \$500,000.00. Rural Development sold bonds to the United States of America on behalf of the City for the loan amounts. The City was able to close the loan out early and take advantage of a lower interest rate of 1.25%. This will save the City \$40,000.00 a year in payments. Over the 40 year life of this loan it will amount to a savings of \$1,600,000.00. Because of the low interest rate we have to have an audit done yearly to insure that we are not receiving more interest on this account then we are paying.



**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR USDA BOND DEBT FUND #38**

This is a new fund that was created for the Phase II sewer upgrade Rural Development Loan Bond Debt based on the original interest rate of 2.125%. We were able to close this loan out early and take advantage of a lower interest rate of 1.25% which **saved the city \$40,000.00 a year in payments**. Over the 40-year life of this loan it amounted to a savings of **\$1,600,000.00**.

Rural Development sold bonds to the United States of America on behalf of the City in the sum of \$6,540,000.00 and \$500,000.00. The Bond annual payments, Tax-exempt audit cost, and reserves must be accounted for in a separate Fund. Because the interest rate is so low, we must have an audit done yearly to ensure that we are not receiving more interest on this account than we are paying. If we do receive more interest, we are required to pay the excess to the Federal Government. We have contracted with Hawkins Bond Consulting.

**TOTAL REVENUE:** **\$508,738.00**

Beginning fund balance: The City must keep the beginning fund balance of \$247,267.00 to cover the reserves that are required by the loan agreements.

Transfer- sewer fund 38-00-44975: Transfer \$225,788.00 from sewer fund to cover the two USDA loan payments.

**DEBT SERVICE:** **\$225,788.00**

USDA Loan #1 annual payment 38-10-68100: The annual loan payment of \$208,823.00 is for the first loan USDA Loan of \$6,540,000.00

USDA Loan #2 annual payment (bid overage) 38-10-68110: The annual loan payment of \$15,965.00 is for the second USDA Loan of \$500,000.00.

Annual Tax-Exempt Audit 38-10-68210: This line has been added for the annual tax-exempt audit. We are budgeting \$1,000.00 on it.

**RESERVE:** **\$247,267.00**

USDA Loan #1 Reserve 38-1066900: The terms of the first loan require us to keep a reserve of \$208,823.00.

USDA Loan #2 Reserve 38-10-66910: The terms of the second loan also requires us to keep a reserve of \$15,965.00.

10% reserve for loan #1 & 2 38-10-66920: We are also required to keep a reserve of \$22,479.00 which is 10% of both loans.

Short lived Assets 38-10-66930: According to the terms of the loan we must have sufficient revenue to replace short lived assets such as pumps, blowers, etc. The city was informed by USDA recently that this funding must be in a separate fund, so this line item will not be budgeted.

**TOTAL EXPENSES** **\$508,738.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				38	USDA BOND DEBT FUND					
				RI	REVENUES					
789,297.00	297,640.00	297,640.00	296,640.00	41000	Beginning Fund Balance	0.00	282,950.00	282,950.00	282,950.00	282,950.00
0.00	224,788.00	225,788.00	225,788.00	44975	Transfer - Sewer Fund	0.00	225,788.00	225,788.00	225,788.00	225,788.00
789,297.00	522,428.00	523,428.00	522,428.00		REVENUES Totals:	0.00	508,738.00	508,738.00	508,738.00	508,738.00
789,297.00	522,428.00	523,428.00	522,428.00		REVENUES TOTALS:	0.00	508,738.00	508,738.00	508,738.00	508,738.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				10	ADMINISTRATION					
				05	TRANSFERS					
0.00	0.00	0.00	0.00	69085	Transfer - Short Lived Asset	0.00	35,683.00	35,683.00	35,683.00	35,683.00
210,869.00	0.00	0.00	0.00	69180	Transfer-WW Cap Res Fund	0.00	0.00	0.00	0.00	0.00
55,000.00	0.00	0.00	0.00	69182	Transfer - IFA Loan Debt Fund	0.00	0.00	0.00	0.00	0.00
265,869.00	0.00	0.00	0.00		TRANSFERS Totals:	0.00	35,683.00	35,683.00	35,683.00	35,683.00
208,823.00	208,823.00	208,823.00	208,823.00	08	DEBT SERVICE					
15,965.00	15,965.00	15,965.00	15,965.00	68100	USDA Loan #1	0.00	208,823.00	208,823.00	208,823.00	208,823.00
1,000.00	1,000.00	1,000.00	0.00	68110	USDA Loan #2	0.00	15,965.00	15,965.00	15,965.00	15,965.00
				68210	Annual Tax-Exempt Audit	0.00	1,000.00	1,000.00	1,000.00	1,000.00
225,788.00	225,788.00	225,788.00	224,788.00		DEBT SERVICE Totals:	0.00	225,788.00	225,788.00	225,788.00	225,788.00
0.00	0.00	208,823.00	0.00	09	RESERVE					
0.00	0.00	15,965.00	0.00	66900	USDA Loan #1 Reserve	0.00	208,823.00	208,823.00	208,823.00	208,823.00
0.00	0.00	22,479.00	0.00	66910	USDA Loan #2 Reserve	0.00	15,965.00	15,965.00	15,965.00	15,965.00
0.00	0.00	50,373.00	14,690.00	66920	Reserve 10% - 1 & 2	0.00	22,479.00	22,479.00	22,479.00	22,479.00
				66930	Short Lived Asset	0.00	0.00	0.00	0.00	0.00
0.00	0.00	297,640.00	14,690.00		RESERVE Totals:	0.00	247,267.00	247,267.00	247,267.00	247,267.00
491,657.00	225,788.00	523,428.00	239,478.00		EXPENDITURES TOTALS:	0.00	508,738.00	508,738.00	508,738.00	508,738.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
491,657.00	225,788.00	523,428.00	239,478.00		SECTION 2 EXPENSES	0.00	508,738.00	508,738.00	508,738.00	508,738.00
(491,657.00)	(225,788.00)	(523,428.00)	(239,478.00)		ADMINISTRATION Totals:	0.00	(508,738.00)	(508,738.00)	(508,738.00)	(508,738.00)

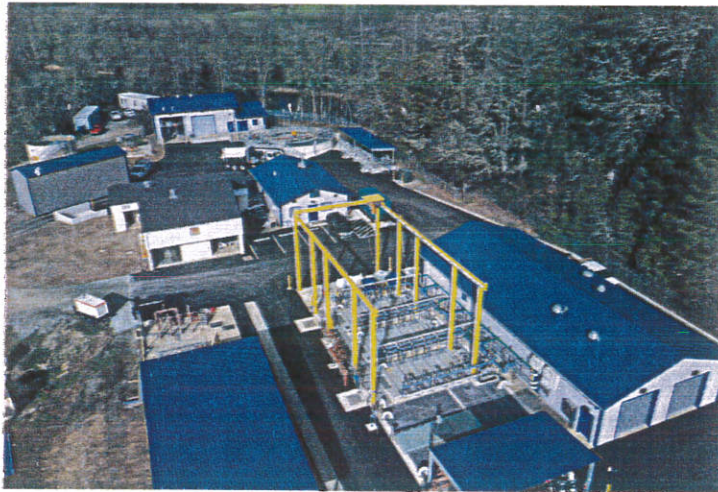
2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
789,297.00	522,428.00	523,428.00	522,428.00		SECTION 1 REVENUES	0.00	508,738.00	508,738.00	508,738.00	508,738.00
491,657.00	225,788.00	523,428.00	239,478.00		SECTION 1 EXPENSES	0.00	508,738.00	508,738.00	508,738.00	508,738.00
297,640.00	296,640.00	0.00	282,950.00		USDA BOND DEBT FUND Totals	0.00	0.00	0.00	0.00	0.00

# CITY OF CANYONVILLE

## IFA DEBT FUND 39

### DEBIT SERVICE FUND

**IFA DEBT FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**DEBT SERVICE FUND** – Record the accumulation of resources and payment of principal and interest on general long-term obligations.

**IFA DEBT FUND** - The City of Canyonville obtained an IFA Loan for \$1,000,000.00 for Phase II Sewer Plant Upgrade. The annual loan payment is \$55,000.00 which will be transferred from the Sewer Capital Reserve Fund each year.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR IFA LOAN DEBT FUND #39**

This is a new fund that has been created for the Phase II sewer upgrade IFA Loan Payment Debt. The City obtained a loan for \$1,000,000.00 from IFA on which only \$920,957.00 was spent. That is a **savings of approximately \$10,000.00 a year** for 20 years on this loan. The savings for the 20-year span is **\$200,000.00**. So, the annual payment for the \$920,957.00 @1.36% interest for 25-year term is \$44,821.84.

The annual payment will be transferred from the Sewer Fund each year.

**TOTAL REVENUE:** **\$55,000.00**

Beginning Fund Balance: Of \$10,178.00 includes the savings from the decrease in the annual payment.

Transfer – Sewer Fund 39-00-44795: The annual IFA Loan payment in the amount of 44,822.00 is transferred to this fund from the sewer operating fund.

**DEBT SERVICE:** **\$44,822.00**

USDA Loan #1 annual payment 38-10-68100: The annual IFA loan payment is \$44,822.00.

**RESERVE:** **\$10,178.00**

Reserve -IFA 39-10-66900: This line has been added for the difference between the original payment amount and the actual payment amount.

**TOTAL EXPENSES** **\$55,000.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				39	IFA LOAN DEBT FUND					
				RI	REVENUES					
0.00	10,178.16	10,178.00	55,000.00	41000	Beginning Fund Balance	0.00	10,178.00	10,178.00	10,178.00	10,178.00
0.00	44,822.00	44,822.00	44,822.00	44795	Transfer - Sewer Fund	0.00	44,822.00	44,822.00	44,822.00	44,822.00
55,000.00	0.00	0.00	0.00	44796	Transfer - USDA Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
55,000.00	55,000.16	55,000.00	99,822.00		REVENUES Totals:	0.00	55,000.00	55,000.00	55,000.00	55,000.00
55,000.00	55,000.16	55,000.00	99,822.00		REVENUES TOTALS:	0.00	55,000.00	55,000.00	55,000.00	55,000.00

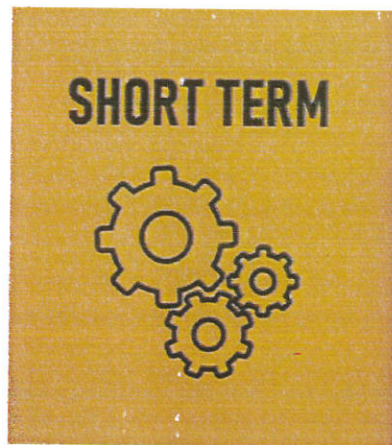
2022	2023	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
44,821.84	0.00	44,822.00	89,644.00	10 08 68100	ADMINISTRATION DEBT SERVICE IFA Loan Payment	0.00	44,822.00	44,822.00	44,822.00	44,822.00	44,822.00
44,821.84	0.00	44,822.00	89,644.00	09	DEBT SERVICE Totals:	0.00	44,822.00	44,822.00	44,822.00	44,822.00	44,822.00
0.00	0.00	10,178.00	0.00	66900	RESERVE Reserve - IFA	0.00	10,178.00	10,178.00	10,178.00	10,178.00	10,178.00
0.00	0.00	10,178.00	0.00		RESERVE Totals:	0.00	10,178.00	10,178.00	10,178.00	10,178.00	10,178.00
44,821.84	0.00	55,000.00	89,644.00		EXPENDITURES TOTALS:	0.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
44,821.84	0.00	55,000.00	89,644.00		SECTION 2 EXPENSES	0.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
(44,821.84)	0.00	(55,000.00)	(89,644.00)		ADMINISTRATION Totals:	0.00	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)



2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
55,000.00	55,000.16	55,000.00	99,822.00		SECTION 1 REVENUES	0.00	55,000.00	55,000.00	55,000.00	55,000.00
44,821.84	0.00	55,000.00	89,644.00		SECTION 1 EXPENSES	0.00	55,000.00	55,000.00	55,000.00	55,000.00
10,178.16	55,000.16	0.00	10,178.00		IFA LOAN DEBT FUND Totals:	0.00	0.00	0.00	0.00	0.00

**CITY OF CANYONVILLE**  
**SEWER SHORT LIVED**  
**ASSETS FUND 40**  
**SPECIAL REVENUE FUND**

**SEWER SHORT-LIVED ASSETS FUND ADMINISTRATION (0 FTE)**  
Supported by employees in General Fund Administration



**SPECIAL REVENUE FUNDS** – Are used to account for specific revenues that are restricted to expenditures for particular purposes.

**SEWER SHORT-LIVED ASSETS FUND** – Part of the loan agreement with Rural Development the City is required to set aside money to replace short-lived assets in the wastewater plant. Short-lived assets are considered equipment that is anticipated to need to be replaced within the next 5 – 15 years.

**CITY OF CANYONVILLE  
BUDGET SUMMARY FOR SEWER PLANT  
SHORT LIVED ASSETS #40**

As part of the loan agreement with Rural Development the City is required to set aside money to replace the short-lived assets of the wastewater plant. Short lived assets are considered equipment that is anticipated to need to be replaced within the next 5 to 15 years. The City Engineer compiled a list of the assets along with the replacement costs and it was determined that the City would need to put \$50,374.00 per year into this account to have adequate money to replace all the equipment.

The City is allowed to use the money in this fund to replace any item listed on the short-lived asset report. However, we must add an additional \$50,374.00 every year to what is left in the fund. Making this a separate fund will allow the City to track and document the use of the money more accurately.

**TOTAL REVENUE:** **\$ 410,804.00**

**TRANSFERS:**

Transfer from Sewer fund 40-00-44975: This year two payments are being taken from the sewer plant since we missed a payment last year. **\$ 108,746.00**

Transfer from Sewer Capital Reserve Fund 40-00-44794: **\$ 302,058.00**  
Since there is sufficient revenue available in the Capital Improvement fund we thought it would be a good idea to put a few extra payments in this fund just in case the City runs short some year.

**CAPITAL OUTLAY:** **\$ 410,804.00**

Short Lived Assets 40-10-66930: This is the line item that will be used to track the money spent on the short-lived assets

**TOTAL EXPENSES** **\$ 410,804.00**

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				40	SHORT LIVED ASSETS RESERV					
				R1	REVENUES					
0.00	0.00	0.00	0.00	41000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	44794	Transfer - Capital Res. Sewer	0.00	302,058.00	302,058.00	302,058.00	302,058.00
0.00	0.00	0.00	0.00	44975	Transfer - Sewer Fund	0.00	108,746.00	108,746.00	108,746.00	108,746.00
0.00	0.00	0.00	0.00		REVENUES Totals:	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	410,804.00	410,804.00	410,804.00	410,804.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	10 03 66930	(No Description) CAPITAL OUTLAY Short Lived Assets - Required	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		CAPITAL OUTLAY Totals:	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	(410,804.00)	(410,804.00)	(410,804.00)	(410,804.00)

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		SECTION 1 REVENUES	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		SECTION 1 EXPENSES	0.00	410,804.00	410,804.00	410,804.00	410,804.00
0.00	0.00	0.00	0.00		SHORT LIVED ASSETS RESERV	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024	2024	2025	2025	2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10,943,981.71	10,747,421.08	9,715,707.00	10,083,023.00		REPORT REVENUES	0.00	11,425,904.00	11,425,904.00	11,425,904.00	11,425,904.00
3,504,649.16	2,602,626.05	9,715,707.00	2,379,842.00		REPORT EXPENSES	8.95	11,425,904.00	11,425,904.00	11,425,904.00	11,425,904.00
7,439,332.55	8,144,795.03	0.00	7,703,181.00		REPORT TOTALS:	(8.95)	0.00	0.00	0.00	0.00

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Canyonville will be held on June 10, 2024 at 7:00 pm at City Hall Council Room, 250 N. Main, Canyonville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the City of Canyonville Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, between the hours of 8:00 a.m. and 4:30 p.m. The budget may be viewed on the City Web Site @www.cityofcanyonville.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact: Dawn Bennett Telephone: 541-839-4258 Email: cityadministrator@cityofcanyonville.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget	Adopted Budget	Approved Budget
	Next Year 2022-2023	Next Year 2023-2024	Next Year 2024-2025
Beginning Fund Balance/Net Working Capital	\$7,398,290.62	\$6,766,582.00	\$7,568,625.00
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,568,834.25	\$1,376,790.00	\$1,482,090.00
Federal, State and All Other Grants, Gifts, Allocations and Donations	\$514,296.05	\$521,874.00	\$795,546.00
Revenue from Bonds and Other Debt	\$0.00	\$0.00	\$0.00
Interfund Transfers / Internal Service Reimbursements	\$700,893.30	\$664,885.00	\$1,119,617.00
All Other Resources Except Property Taxes	\$187,111.91	\$105,376.00	\$154,826.00
Property Taxes Estimated to be Received	\$340,433.46	\$280,200.00	\$305,200.00
<b>Total Resources</b>	<b>\$10,709,859.59</b>	<b>\$9,715,707.00</b>	<b>\$11,425,904.00</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$605,281.11	\$789,295.00	\$849,270.00
Materials and Services	\$937,980.60	\$1,856,649.00	\$2,598,574.00
Capital Outlay	\$5,644,211.77	\$5,495,581.00	\$5,952,331.00
Debt Service	\$44,822.00	\$272,610.00	\$272,610.00
Interfund Transfers	\$829,019.00	\$614,695.00	\$1,110,300.00
Contingencies	\$2,341,726.95	\$379,059.00	\$385,374.00
Special Payments	\$0.00	\$0.00	\$0.00
Unappropriated Ending Balance and Reserved for Future Expenditure	\$306,818.16	\$307,818.00	\$257,445.00
<b>Total Requirements</b>	<b>\$10,709,859.59</b>	<b>\$9,715,707.00</b>	<b>\$11,425,904.00</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
<b>GENERAL FUND TOTAL</b>	<b>\$1,541,014.57</b>	<b>\$1,046,755.00</b>	<b>\$1,107,090.00</b>
FTE	2	2	2
<b>STREET FUND TOTAL</b>	<b>\$435,490.20</b>	<b>\$298,100.00</b>	<b>\$304,100.00</b>
FTE	1	1	1
<b>WATER FUND TOTAL</b>	<b>\$794,257.73</b>	<b>\$619,900.00</b>	<b>\$730,800.00</b>
FTE	2	2	2
<b>SEWER FUND TOTAL</b>	<b>\$1,447,748.78</b>	<b>\$1,107,900.00</b>	<b>\$1,154,900.00</b>
FTE	3	3	3
Non-Departmental / Non-Program total	\$6,491,348.31	\$6,643,052.00	\$8,129,014.00
FTE			
<b>Total Requirements</b>	<b>\$10,709,859.59</b>	<b>\$9,715,707.00</b>	<b>\$11,425,904.00</b>
<b>Total FTE</b>	<b>8</b>	<b>8</b>	<b>8</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The City of Canyonville has completed the Phase 2 of the sewer plant upgrade. The City had secured the following funding for phase 2 : USDA Loan \$6,540,000.00 USDA Grant \$2,530,000.00; Infrastructure Financing loan \$1,000,000.00 Infrastructure financing grant \$800,000.00; City had to contribute \$419,000.00. Total project cost \$11,289,000.00. Once the bids for Phase 2 were opened on February 14, 2019 the City found that they needed to look for more funding for the additional \$1,744,016 over the estimated cost of the project. The City was able to secure an additional USDA Loan for \$500,000 USDA grant for \$178,400; the City had to contribute an additional \$1,065,616. Upon the close of the upgrade project Rural Development sold bonds to the United States of America on behalf of the City in the sum of \$6,540,000.00 and \$500,000.00. The City was able to close the loan out early and secure a lower interest rate of 1.25 % for 40 years, which saved the City a great deal of money annually. The City only spent \$920,957.00 of the \$1,000,000.00 IFA loan that was obtained. The interest rate for this loan is 1.36% for 25 years.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 3.2303 per \$1,000)	3.2303	3.2303	3.2303
Local Option Levy			
Levy For General Obligation Bonds	\$0.00	\$0.00	\$0.00

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds Revenue USDA	\$6,153,996	
Other Borrowings IFA	\$547,306	
<b>Total</b>	<b>\$6,701,301</b>	

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.



**Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property**

**FORM OR-LB-50  
2024-2025**

To assessor of DOUGLAS County

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The CITY OF CANYONVILLE has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of DOUGLAS County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO BOX 765 CANYONVILLE OREGON 97417 JUNE 12, 2024  
Mailing Address of District City State ZIP code Date  
DAWN BENNETT CITY ADMINISTRATOR 541-839-4258 nyonville.com  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to		
		General Government Limits		
		Rate -or-	Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	3.2303		
2. Local option operating tax . . . . .	2			<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
3. Local option capital project tax . . . . .	3			
4. City of Portland Levy for pension and disability obligations . . . . .	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.			<b>0</b>

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>3.2303</b>
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.**

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

RESOLUTION NO. 711

RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF CANYONVILLE ADOPTING THE 2024-2025 BUDGET, MAKING  
APPROPRIATIONS, IMPOSING TAXES AND CATEGORIZING TAXES

- 1 **BE IT RESOLVED** that the Canyonville City Council Hereby adopts the budget for fiscal year 2024-2025 in the total sum of \$ 11,425,904.00 now on file at City Hall.
- 2 **BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND 01

<i>Administration Department 10</i>		
Personnel Services	\$	230,420.00
Materials and Services	\$	251,550.00
Transfers	\$	95,000.00
Contingency	\$	175,155.00
TOTAL	\$	<u>752,125.00</u>
 <i>City/County Library Department 11</i>		
Materials and Services	\$	4,375.00
TOTAL	\$	<u>4,375.00</u>
 <i>Pioneer Park Department 14</i>		
Materials and Services	\$	23,000.00
Capital Outlay	\$	500.00
TOTAL	\$	<u>23,500.00</u>
 <i>Community Projects Fund Department 16</i>		
Materials and Services	\$	1,200.00
TOTAL	\$	<u>1,200.00</u>
 <i>Public Officials Department 17</i>		
Personnel Services	\$	75.00
Materials and Services	\$	4,000.00
TOTAL	\$	<u>4,075.00</u>
 <i>YMCA - So. County Comm. Ctr. 20</i>		
Materials and Services	\$	4,300.00
TOTAL	\$	<u>4,300.00</u>
 <i>Municipal Court Department 40</i>		
Materials and Services	\$	10,000.00
TOTAL	\$	<u>10,000.00</u>
 <i>Planning and Community Development Dept. 50</i>		
Materials and Services	\$	12,500.00
TOTAL	\$	<u>12,500.00</u>
 <i>Auxiliary/Support Services Department 60</i>		
Materials and Services	\$	295,015.00
TOTAL	\$	<u>295,015.00</u>
<b>Total General Fund Appropriation</b>		<u><u>\$ 1,107,090.00</u></u>

<b>STREET TAX FUND 02</b>		
Personnel Services	\$	76,475.00
Materials and Services	\$	73,925.00
Capital Outlay	\$	1,000.00
Transfers	\$	65,293.00
Contingency	\$	87,407.00
<b>Total Street Fund Appropriation</b>		<u>\$ 304,100.00</u>
<b>WATER FUND 06</b>		
Personnel Services	\$	236,250.00
Materials and Services	\$	236,690.00
Capital Outlay	\$	21,662.00
Transfers	\$	182,910.00
Contingency	\$	51,288.00
Debt Service	\$	2,000.00
<b>Total Water Fund Appropriation</b>		<u>\$ 730,800.00</u>
<b>SEWER FUND 07</b>		
Personnel Services	\$	306,050.00
Materials and Services	\$	337,970.00
Capital Outlay	\$	10,000.00
Transfers	\$	429,356.00
Contingency	\$	71,524.00
Debt Service	\$	-
<b>Total Sewer Fund Appropriation</b>		<u>\$ 1,154,900.00</u>
<b>EQUIPMENT REPLACEMENT FUND 08</b>		
Capital Outlay	\$	301,234.00
<b>Total Equipment Fund Appropriation</b>		<u>\$ 301,234.00</u>
<b>DAM BOND AND INTEREST FUND 16</b>		
Capital Outlay	\$	-
Transfers	\$	-
<b>Total Dam Bond Fund Appropriation</b>		<u>\$ -</u>
<b>BIKEWAY/FOOTPATH FUND 17</b>		
Capital Outlay	\$	28,300.00
<b>Total Bikeway/Footpath Fund Appropriation</b>		<u>\$ 28,300.00</u>
<b>WATER SYSTEM DEVELOPMENT FUND 20</b>		
Materials and Services	\$	271,940.00
<b>Total Water System Development Fund Appropriation</b>		<u>\$ 271,940.00</u>
<b>WASTEWATER SYSTEM DEVELOPMENT FUND 21</b>		
Materials and Services	\$	150,265.00
Capital Outlay	\$	528,985.00
<b>Total Wastewater system development Fund Appropriation</b>		<u>\$ 679,250.00</u>
<b>SOUTH COUNTY COMMUNITY CENTER FUND 24</b>		
Materials and Services	\$	2,500.00
Capital Outlay	\$	31,900.00
<b>Total South County Community Center Fund Appropriation</b>		<u>\$ 34,400.00</u>
<b>CAPITAL RESERVE – STREET FUND 25</b>		
Capital Outlay	\$	528,075.00
<b>Total Capital Reserve - Street Fund Appropriation</b>		<u>\$ 528,075.00</u>

<b>CAPITAL RESERVE -- WATER FUND 26</b>		
Materials and Services	\$	300,000.00
Capital Outlay	\$	628,567.00
Total Capital Reserve - Water Fund Appropriation		<u>\$ 928,567.00</u>
<b>CAPITAL RESERVE -- SEWER FUND 27</b>		
Capital Outlay	\$	2,638,197.00
Transfer	\$	302,058.00
Total Capital Reserve - Sewer Fund Appropriation		<u>\$ 2,940,255.00</u>
<b>O'SHEA CREEK TIMBER FUND 29</b>		
Materials and Services	\$	139,923.00
Total O'Shea Creek Timber Fund Appropriation		<u>\$ 139,923.00</u>
<b>FACILITY RESERVE FUND 30</b>		
Materials and Services	\$	5,000.00
Capital Outlay	\$	823,107.00
Total Facility Reserve Fund Appropriation		<u>\$ 828,107.00</u>
<b>CDBG 2013 GRANT FUND 32</b>		
Materials and Services	\$	474,421.00
Total CDBG 2013 Grant Fund Appropriation		<u>\$ 474,421.00</u>
<b>IFA LOAN FUND 33</b>		
Materials and Services	\$	-
IFA Loan Fund Appropriation		<u>\$ -</u>
<b>RURAL DEVELOPMENT LOAN FUND 34</b>		
Materials and Services	\$	-
Contingency	\$	-
Total Rural Development Loan Fund Appropriation		<u>\$ -</u>
<b>CITY SHARE OF WWT UPGRADE FUND 35</b>		
Capital Outlay	\$	-
Total City Share of WWT Upgrade Appropriation		<u>\$ -</u>
<b>USDA BOND DEBT FUND 38</b>		
Transfer	\$	35,683.00
Debt Service	\$	225,788.00
Total Canyon Creek Restoration Fund Appropriation		<u>\$ 261,471.00</u>
<b>IFA LOAN DEBT FUND 39</b>		
Debt Service	\$	44,822.00
Total USDA Bond Debt Fund Appropriation		<u>\$ 44,822.00</u>
<b>SHORT LIVED ASSETS FUND 40</b>		
Transfer		
Capital Outlay	\$	410,804.00
Total IFA Loan Debt Fund Appropriation		<u>\$ 410,804.00</u>
<b><u>TOTAL BUDGET APPROPRIATION</u></b>		<u>\$ 11,168,459.00</u>

Note: For the purpose of balancing the foregoing appropriations with the budget document, the Un-appropriated and Reserved for Future Expenditure fund balances are shown below:

Un-appropriated Ending Fund Balances

<i>Total Un-appropriated Ending Fund Balances</i>		\$	-
US Rural Dev. Debt Fund 38	\$	247,267.00	
IFA Loan Debt Fund 39	\$	10,178.00	
<i>Total Reserves for Future Expenditures</i>			\$ <u>257,445.00</u>

**GRAND TOTAL OF BUDGET APPROPRIATION, UN-APPROPRIATED AND RESERVES TOTALS** **\$ 11,425,904.00**

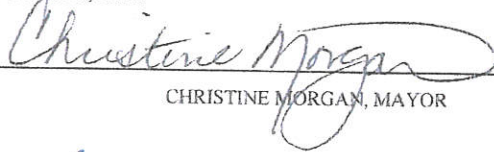
3 **BE IT RESOLVED** that the Canyonville City Council hereby imposes the taxes provided for in the adopted budget at the rate of \$3.2303 per \$1,000 of assessed value for operations. These taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the City.

	<b>General Government Limitation</b>	<b>Excluded from Limitation</b>
General Fund Rate	3.2303/\$1,000	


4 **BE IT RESOLVED** that the Canyonville City Recorder is hereby instructed to certify to the County Clerk and County Assessor, on or before July 15th, 2024 tax levy set by this resolution and shall file with them a copy of the budget as adopted herein.

ADOPTED BY THE CITY COUNCIL THIS 10th DAY OF JUNE 2024.

SIGNED BY THE MAYOR THIS 10th DAY OF JUNE, 2024.

  
CHRISTINE MORGAN, MAYOR

ATTEST:

  
Dawn Bennett, City Administrator/Recorder

I certify that a public hearing before the Budget Committee was held on MAY 6, 2024 and a public hearing before the City Council was held on JUNE 10, 2024, giving citizens an opportunity to comment on use of State Revenue Sharing.

  
Attest, City Administrator/Recorder, Dawn Bennett

