

**2023-2024  
BUDGET MESSAGE  
April 4, 2023**

The following 2023-24 proposed budget in the total amount of \$ 7,052,435 for the City of Culver (including the Culver Urban Renewal District) is hereby submitted for your consideration.

Listed are the actual expenditures for the 2020-21 and 2021-22 fiscal years and the 2022-23 approved budget. The proposed 2023-24 budget will provide for the continuation of services currently being provided as well as fund capital projects and activities. The city continues to use fairly conservative income estimates and continues to use financial diligence from the city council and staff.

The city is relying on carryover funds to provide the city’s desired level of services as identified in this budget message. The carryover funds are the result of underspending the budget in prior years. **The proposed Budget includes using \$55,000 from Carryover funds for General Fund Operating Expenses.**

The estimated resources reflect the actual amounts received in the 2021-22 fiscal year and are subject to change but are the “best guess” with the information available at this time. The City of Culver budget is prepared with the directive for programs to be self-sustaining however expenditures exceeding current year revenues are anticipated for the General Fund, Community Center, Economic Development and Irrigation Funds so carryover funds are proposed to be used to balance the budget.

A discussion of each fund is listed below:

- Staffing/Personnel costs have impacts throughout the budget.
  - The budget reflects the estimated time allocations to each fund based on last year’s actual fund allocations. The city continues to experience increased PERS costs and the projected rate is included. The payroll sheet has been revised to more clearly show each of the expenditures, including reserve amounts.
  - Staff was advised to limit the total personnel costs to not more than a 10% increase from the prior year’s budget (The funds/department allocations are exempt because the allocation is the actual time spent in each area in the prior year). The recommendation has been followed with an approximate 8% increase proposed with the following comparison data:

Total Personnel by Fund	2022-23 Budget	2023-24 Proposed	Amount Difference	% Change
G.F. Admin	\$ 106,825	\$ 117,763	\$ 10,938	10%
G.F. Maintenance	\$ 47,791	\$ 54,390	\$ 6,599	14%
G.F. Park	\$ 85,066	\$ 111,678	\$ 26,612	31%
Wastewater	\$ 216,854	\$ 183,928	\$ (32,926)	-15%
Streets Fund	\$ 62,422	\$ 90,324	\$ 27,902	45%
<b>Total</b>	<b>\$ 518,958</b>	<b>\$ 558,082</b>	<b>\$ 39,124</b>	<b>8%</b>

- The city plans to maintain existing staff which includes two full time employees, three part time public works employees, one part-time office position and the sewer supervisor, who also assists in public works when needed.
- Health insurance is provided by the city at the “employee only” rate and only for employees working 40 or more hours per week.
- Because we have fewer than 25 employees, we are not required to pay the employer portion of the Family Medical Leave assessment.
- The city adopted a Salary Schedule in 2016 with annual COLA adjustments. The COLA for the 2022-23 budget was 7.1% however the council awarded 5.5%. The proposed 2023-24 budget includes the 2022 average from the Consumer Price Index, Western Region – Average through December 2022 which is 8.0%

CPI	Year	Average
CPI – U	2022	8.02%
CPI-W	2022	8.48%
<u>WEST - U</u>	<u>2022</u>	<u>8.00%</u>
WEST – W	2022	8.39%
WEST/BC-U	2022	8.15%
WEST/BC-W	2022	8.70%

*Source: Consumer Price Index*

- The G.F. Administration Department includes increased cost for services including insurance, and services. The actual time allocated to Admin continues to increase but the department budget is reduced slightly from the prior year, mostly because of reduced insurance projections. (To \$314,717 from \$319,343.) Also included in the departments/funds is a table showing how much was budgeted vs actual for both of the preceding years.
- The G.F Planning & Land Use department includes adopting floodplain ordinances and additional land use planning that would not be reimbursed by an applicant.
- The G.F. Maintenance Dept. includes the general maintenance of the city buildings and equipment. Also included is a proposed project to replace the lights in the shop and capital expenditure to enclose the shop bays on the east and provide tech upgrades to the city hall and council chambers. A table showing budget to actual for preceding years is included.
- The G.F. Parks Dept. includes large passthrough (\$1,124,700) to expand the park to include recreational features including a skate park, pickleball court, parking, and a bike pump track. The revenue would be from grants and donations. The Dugout Roof Repair project is included in in the Capital Improvements as well as pavilion landscaping and park amenities. Personnel expenses

include a dedicated employee working weekends in the park and the payroll fund allocation reflects the actual time allocated to the department in the prior year. Also included is a table showing budget to actual expenditures for the two prior years.

- The G.F. Public Safety Fund includes the contract with the Sheriff's Office for additional patrols with an 8% annual increase. Code Enforcement is provided via contract with Mecca Investigations.
- The G.F. Non-Departmental Fund shows transfers and each department's requirements. Also included is a Concept Plan for a Community Center/City Hall building.

The city continues to use Prior Year carry over funds for capital purchases but instead of using only current year revenues for personnel and operations, \$55,000 of Prior Year carryover is being used to provide same level of services. There is \$1,623.00 projected for Contingency in the General Fund.

- The Wastewater Operations Fund includes the normal operations of the system and equipment purchases include a used pickup and two 4-wheelers.
  - The city continues to collect long overdue sewer debts by filing liens, which are paid when foreclosures occur, and delinquent sewer charges exceeding \$1,000 on June 30<sup>th</sup> are placed as a tax lien to be collected by the county.
  - The city continues to monitor the sewer Income and Personnel and Materials & Service with the goal for 50% of the rate being reserved for future capital improvements.
  - No rate increase is projected because the 50% reserve for capital improvements is being upheld.

The Lift Station is completed with the exception of fabric and gravel in the parking area, staff is preparing the bid documents with award anticipated to occur in the 2022-23 fiscal year but is included in the 2023-24 year also.

- The Streets Fund: Several major street projects were completed in 2022-23 and the proposed projects include building a base for 6<sup>th</sup> Ave. and purchasing solar speed signs. The city is also planning to apply for a SCA Grant for street maintenance. A planning project is underway to identify the areas where the need for sidewalks is highest. Anticipating the need for funds for sidewalks and stormwater improvements, a Street Improvement Fee is being recommended. The proposed fee would be \$5.00 per equivalent dwelling unit per month and be dedicated to street improvements only. Information comparing the Culver's monthly bill with other Central Oregon cities is included as well.

- The Community Center Fund continues to be included in the budget and there is discussion about starting the lunch program again. In the past, the income did not fiscally support the program and it requires volunteer support but there appears to be a community need and the council will consider continuing the program.
- The Economic Development Fund continues to support the Crawdad Festival. The city will be managing the Crawdad Festival in 2023 (with extensive volunteer involvement) but will be actively seeking a group to take over the event.
- The Irrigation Fund continues to be included in the budget but is not actively used except to pay the water bill for the areas within the “Culver Irrigation District”. The fund is not self-supporting and continue to rely on carryover funds.
- SDC Fund is restricted and must be used to increase capacity. The budget shows an estimated 15 new housing units to be added but no capital improvement projects are not expected to occur in the 2023-24 fiscal year.
- The Reserve Fund includes equipment purchases and set aside for future expenditures. Park development deposits are restricted and can only be used for park improvement projects. The proposed purchases include a mini-excavator and a street sweeper.
- The Urban Renewal Agency budget is included in the financial information at the auditor’s request to ensure budget preparation and notice compliance with Local Budget Laws. There is a separate board which governs the district and budget authorizations. The budget is prepared using the approved Urban Renewal Plan and provides a great deal of discretion for their board.

Proposed Fund transfers are outlined below:

1. \$10,000 from the Wastewater Operating Fund to the Reserve fund for equipment.
2. \$5,000 from the Streets Fund to the Reserve Fund for equipment.
3. \$10,000 from the General Fund – Non-Dept. to Reserve Fund for equipment.

Culver uses a cash basis of accounting utilizing a General Fund with departments which include: Administration, Building & Planning, Public Safety, Maintenance, Parks, and Non-Departmental. Enterprise funds are used for the Wastewater, Streets, Community Center, Economic Development, and Irrigation Funds. The city has an SDC Fund for the sewer and storm water systems. There is also are reserve fund which “saves” for major equipment expenditures.

The city receives tax revenue based on the assessed property values and is figured by the assessor according to state law. The proposed property tax revenue is the same amount as the income received in the prior year. The cost for fire coverage is based on the amount of tax revenue received by the city. This is currently 18.91% of what we actually receive in taxes.

Hopefully, when you are finished making your recommendations, you will have a budget document that meets the needs of the residents of Culver.

Respectfully submitted,  
Donna McCormack  
Budget Officer

### City of Culver 2023-24 Budget Document

This is a summary sheet for the convenience of the Budget Committee. All payroll expenses are summarized here and the percentages allocated to each fund are estimated for the coming year. The summary provides the breakdown of benefits paid by the city. We plan to have two full time employees, one in Public Works and one Administration. Also included in the budget is three part-time positions in public works; one part-time clerical position for 50 hr/mo. and the Wastewater supervisor who also helps on special projects in public works.

	City Recorder	Public Works
Salary Amt	79,371.09	79,371.09
Holiday Bonus	100.00	100.00
Vacation/Overtime	15,000.00	15,000.00
<b>Gross Wages</b>	<b>94,471.09</b>	<b>94,471.09</b>
Employee Insurance	12,000.00	12,000.00
PERS (employee 6%)	5,668.27	5,668.27
PERS (employer 37.87%)	35,776.20	35,776.20
<b>Employee Benefits</b>	<b>53,444.47</b>	<b>53,444.47</b>
Payroll Taxes - Match	7,227.04	7,227.04
Unemployment	3,306.49	3,306.49
Worker's Comp.	35.36	35.36
Wkman's Comp Insur.	2,834.13	4,251.20
<b>Taxes &amp; Wk. Comp</b>	<b>13,403.02</b>	<b>14,820.09</b>
	161,318.58	162,735.64
cost per hr.	77.56	78.24
	<b>EV</b>	<b>Maint - 2 Full time</b>
Salary Amt	14,400.00	86,536
Holiday Bonus		200
Vacation/Overtime		25,000
<b>Gross Wages</b>	<b>14,400.00</b>	<b>111,736</b>
	\$1200 / mo.	
Employee Insurance		24,000.00
PERS (employee 6%)	864.00	6,704.17
PERS (employer 37.87%)	5,453.28	42,314.47
<b>Employee Benefits</b>		<b>73,018.64</b>
Payroll Taxes - Match	1,101.60	8,547.81
Unemployment	504.00	3,352.08
Worker's Comp.		35.29
W/C Rate Amt. (5%)	720.00	8,380.21
<b>Taxes &amp; Wk. Comp</b>	<b>2,325.60</b>	<b>20,315.40</b>
	16,725.60	205,070.16
cost per hr.		49.30
	<b>Clerical</b>	
<b>Gross Wages</b>	<b>12,500.00</b>	
50 hr/ month @ \$20/hr		
Employee Insurance		
PERS (employee 6%)	750.00	
PERS (employer 37.87%)	4,733.75	
<b>Employee Benefits</b>	<b>5,483.75</b>	
Payroll Taxes - Match	956.25	
Unemployment	375.00	
Worker's Comp.	16.32	
W/C Rate Amt.	625.00	
<b>Total Taxes &amp; W/Comp.</b>	<b>1,972.57</b>	
	19,956.32	0.00
cost per hr.	41.58	

**Payroll by Fund**

	Admin	Parks	Sewer
<u>City Recorder</u>	73%	0%	27%
Salary	\$ 94,471	\$ -	\$ 25,507
Benefits	\$ 53,444	\$ -	\$ 14,430
Taxes	\$ 13,403	\$ -	\$ 3,619
	\$ 161,319	\$ -	\$ 43,556
<u>Public Works</u>	Maint	Parks	Sewer
	12.0%	22%	42%
Salary	\$ 94,471	\$ 20,784	\$ 39,678
Benefits	\$ 53,444	\$ 11,758	\$ 22,447
Taxes	\$ 14,820	\$ 3,260	\$ 6,224
	\$ 162,736	\$ 35,802	\$ 68,349
<u>Clerk</u>		Clerk Sewer	EV - Sewer
		100%	100%
Salary	\$ -	\$ 12,500	\$ 14,400
Benefits	\$ -	\$ -	\$ -
Taxes	\$ -	\$ 956	\$ 1,102
	\$ -	\$ 13,456	\$ 15,502
<u>Maintenance - 2 full time</u>	Maint.	Parks	Sewer
	17%	37%	21%
Salary	\$ 111,736	\$ 41,342	\$ 23,465
Benefits	\$ 73,019	\$ 27,017	\$ 15,334
Taxes	\$ 20,315	\$ 7,517	\$ 4,266
	\$ 205,070	\$ 75,876	\$ 43,065
Total Personnel Cost	\$ 558,082		

City of Culver 2023-24 Budget Document

The General Fund is the fund used for the general operation of city government with the fund divided into departments to track the expenses. The city historically balances the budget using the actual amounts received in the prior year audited amounts with "carry over" funds used for capital expenditures. This budget year is an exception with \$55,000 being allocated for projected Personnel and Materials & Services expenditures.

Historical Data - Actual			General Fund Resources & Revenues				
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES
			<b>RESOURCES</b>				
\$ 1,547,758	\$ 1,805,631	\$ 2,063,504	Beginning Fund Balance	\$ 1,475,754	\$ -	\$ -	
\$ 1,547,758	\$ 1,805,631	\$ 2,063,504	Total Beginning Fund Balance	\$ 1,475,754	\$ -	\$ -	
			<b>Taxes</b>				
\$ 439,008	\$ 448,317	\$ 439,008	Current Year Taxes	\$ 448,317			
		\$ 43,901	Prior Year Taxes (10% estimated)	\$ 44,832			
		\$ (76,036)	Uncollectable in fiscal year (Est. 10%)	\$ (44,832)			
\$ 439,008	\$ 448,317	\$ 406,873	Total Taxes	\$ 448,317	\$ -	\$ -	
			<b>Licenses, fees &amp; permits</b>				
\$ 61,108	\$ 61,259	\$ 61,108	Franchise fees	\$ 61,259			
\$ 2,331	\$ 1,635	\$ 2,331	Business permits & licenses	\$ 1,635			
\$ 63,439	\$ 62,894	\$ 63,439	Total licenses fees & permits	\$ 62,894	\$ -	\$ -	
			<b>Intergovernmental revenues</b>				
\$ 30,397	\$ 28,175	\$ -	COVID-19 Assistance				
\$ 1,493	\$ 1,121	\$ 1,493	Liquor tax	\$ 28,175			
\$ 23,552	\$ 23,724	\$ 23,552	Cigarette tax	\$ 1,121			
\$ 55,442	\$ 53,020	\$ 55,442	State revenue sharing	\$ 23,724			
			Total Intergov. Revenues	\$ 53,020	\$ -	\$ -	
			<b>Misc. Revenues</b>				
\$ 50,000			CARES Grant - Jeff Co.				
\$ 360	\$ 209		Donations	\$ 209			
\$ 35,450	\$ 37,084	\$ 35,450	Building rent (Fire Dept. Contract)	\$ 37,084			
\$ 12,248	\$ 15,109	\$ 5,000	Misc. Revenues	\$ 15,109			
\$ 12,043	\$ 37,433	\$ 20,277	Fuel & Utilities reimbursement (from School)	\$ 37,433			
\$ 16,051	\$ 7,948	\$ 16,051	Interest on Investments	\$ 7,948			
\$ 126,152	\$ 97,783	\$ 76,778	Total Misc. Revenues	\$ 97,783	\$ -	\$ -	



Historical Data - Actual			General Fund Fund Resources & Revenues Page 2			2023-24 Budget Year			NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year, 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
			Transfers from Departments						
\$ 3,673	\$ 15,970	\$ 42,700	Building Dept	\$ 42,700					
\$ 59,822	\$ 150,000	\$ 150,000	Park	\$ 1,124,700					
\$ 63,495	\$ 233	\$ 17,000	Public Safety	\$ 17,000					
	\$ 16,203	\$ 209,700	Total Dept. Income	\$ 1,184,400	\$ -	\$ -			
\$ 1,856,286	\$ 2,035,531	\$ 2,488,863	Total resources, except taxes to be levied	\$ 2,873,851	\$ -	\$ -			
\$ 439,008	\$ 448,317	\$ 406,873	Taxes	\$ 448,317	\$ -	\$ -			
\$ 2,295,294	\$ 2,483,848	\$ 2,875,736	Total Resources	\$ 3,322,168	\$ -	\$ -			
\$ 489,563	\$ 1,008,094	\$ 2,875,736	Total Expenses	\$ 3,322,168	\$ -	\$ -			
\$ 1,805,631	\$ 1,475,754	\$ -	Excess of Revenues over Expenditures	\$ (0)	\$ -	\$ -			
			Expenses						
\$ 242,295	\$ 261,933	\$ 319,343	G.F. Admin	\$ 314,717	\$ -	\$ -			
\$ 1,888	\$ 9,122	\$ 75,000	G.F. Bldg. & Planning Dept	\$ 47,500	\$ -	\$ -			
\$ 39,658	\$ 65,886	\$ 96,765	G.F. Public Safety/Enforcement	\$ 100,306	\$ -	\$ -			
\$ 91,066	\$ 106,090	\$ 240,791	G.F. - Maintenance	\$ 329,390	\$ -	\$ -			
\$ 104,756	\$ 555,063	\$ 404,566	G.F. Park	\$ 1,309,878	\$ -	\$ -			
\$ 10,000	\$ 10,000	\$ 1,739,271	G.F. Non Dept.	\$ 1,220,377	\$ -	\$ -			
\$ 489,663	\$ 1,008,094	\$ 2,875,736	TOTAL GENERAL FUND	\$ 3,322,168	\$ -	\$ -			
\$ 422,603	\$ 990,255	\$ 1,537,432	Wastewater Operating Fund	\$ 1,507,347	\$ -	\$ -			
\$ 460	\$ 401	\$ 17,930	Irrigation Fund	\$ 17,677	\$ -	\$ -			
\$ 244,376	\$ 216,765	\$ 683,175	Streets Fund	\$ 543,462	\$ -	\$ -			
\$ -	\$ -	\$ 585,988	SDC	\$ 766,392	\$ -	\$ -			
\$ -	\$ 159	\$ 32,245	Community Center	\$ 32,226	\$ -	\$ -			
\$ -	\$ 2,120	\$ 59,769	Econ Devel.	\$ 59,769	\$ -	\$ -			
\$ 12,939	\$ -	\$ 495,910	Urban Renewal District	\$ 583,216	\$ -	\$ -			
\$ 1,170,041	\$ 2,217,794	\$ 6,469,610	Reserve	\$ 220,178	\$ -	\$ -			
			TOTAL BUDGET	\$ 7,052,435	\$ -	\$ -			

**City of Culver 2023-24 Budget Document**

The Administration Department includes expenses for office staff, fire protection, insurance, and the expenses related to the administration of the city including city council expenses. The payroll allocation for each department and fund is based on prior year actual time spent working in each department and supported by the timecards submitted each month. The Fire Dept contract expense is a percent of actual income received. Also included on the page is historical information comparing the two prior year budget and actual expenses in both Personal Services and Materials & Services

Historical Data - Actual				General Fund Administration		2023-24 Budget Year		NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
			<b>Expenditures:</b>					
			<b>Personal Services</b>					
\$ 43,684	\$ 58,604	\$ 53,123	City recorder salary	\$ 68,964				
\$ 20,104	\$ 29,722	\$ 41,374	Employee Benefits	\$ 39,014				
\$ 4,951	\$ 6,383	\$ 12,328	Payroll Taxes	\$ 9,784				
<b>\$ 68,739</b>	<b>\$ 94,709</b>	<b>106,825</b>	<b>Total Personal Services</b>	<b>\$ 117,763</b>	<b>\$ -</b>	<b>\$ -</b>		
			<b>Materials &amp; Services</b>					
\$ 879	\$ 1,708	\$ 2,000	Advertising/legal notices	\$ 2,000				
\$ 16,045	\$ 29,426	\$ 20,000	Attorney Fees/legal fund	\$ 35,000				
\$ 22,200	\$ 23,200	\$ 25,000	Audit	\$ 22,000				
\$ 457	\$ -	\$ 5,000	Computer & Website expenses	\$ 5,000				
\$ -	\$ 544	\$ 750	Copier/Maint	\$ 750				
\$ 4,438	\$ 9,143	\$ 10,950	Dues & Subscriptions	\$ 10,950				
\$ 84,910	\$ 85,041	\$ 91,318	Fire Protection Contract (18.91% of actual taxes received)	\$ 93,254				Amount is % of income, FD rate is 1.1847 per \$1000
\$ 36,196	\$ 10,597	\$ 44,000	Insurance	\$ 15,000				
\$ 8,303	\$ 6,616	\$ 10,000	Misc	\$ 7,500				
\$ 68	\$ 757	\$ 500	Office Supplies	\$ 1,000				
\$ 60	\$ 192	\$ 3,000	Travel & Training	\$ 4,500				
<b>\$ 173,556</b>	<b>\$ 167,224</b>	<b>212,518.00</b>	<b>Total Materials &amp; Services</b>	<b>\$ 196,954</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>\$ 242,295</b>	<b>\$ 261,933</b>	<b>319,343.00</b>	<b>Total Admin Expenses</b>	<b>\$ 314,717</b>	<b>\$ -</b>	<b>\$ -</b>		

		<b>General Fund Administration</b>	
<b>Education</b>			
LOC Conference (\$500/ea.)	\$ 2,500.00		
Mayors Conference	\$ 750.00		
Training / Education	\$ 750.00		
CIS Conference (Staff training)	\$ 500.00		
<b>Total Travel &amp; Training</b>	<b>\$ 4,500.00</b>		
<b>Dues &amp; Subscriptions</b>			
L.O.C.	\$ 1,550.00		
COIC - membership dues	\$ 1,000.00		
COIC - Transportation	\$ 600.00		
Chamber of Commerce	\$ 350.00		
Econ. Devel.	\$ 5,000.00		
OMA	\$ 200.00		
OCCMA	\$ 200.00		
COCO	\$ 1,750.00		
Gov. Ethics Com	\$ 250.00		
Madras Pioneer	\$ 50.00		
<b>Total Dues &amp; Subscriptions</b>	<b>\$ 10,950.00</b>		
		<b>2 yr. Prior 2020-21</b>	
		Description	Budgeted Amt Actual
		Total Personal Services	\$ 104,195 \$ 68,739 \$ 35,456.00
		Total Materials & Services	\$ 159,898 \$ 173,556 \$ (13,658.00)
		Total Admin Expenses	\$ 264,093 \$ 242,295 \$ 21,798.00
		<b>1 yr. Prior 2021-22</b>	
		Description	Budgeted Amt Actual
		Total Personal Services	\$ 106,995.00 \$ 94,709 \$ 12,286.00
		Total Materials & Services	\$ 169,518.00 \$ 167,224 \$ 2,294.00
		Total Admin Expenses	\$ 276,513.00 \$ 261,933 \$ 14,580.00

**City of Culver 2023-24 Budget Document**

The Planning & Land Use Dept includes Land Use Planning for both the city's planning and development applications which are reimbursed by the applicants. Once the land use requirements have been met, the Building Permits are issued by Jefferson County. The city is working on the Floodplain Ordinances and the last two years budget to actual information is included.

Historical Data - Actual		General Fund		2023-24 Budget Year			NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Planning & Land Use Dept	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>Resources</b>				
			Land Use Fees				
\$ 495	\$ 5,793		Contract Planning Reimbursement	\$ 40,000			Applicant Fees
		\$ 40,000	Processing Fees (15 new homes)	\$ 1,125			
\$ 1,031	\$ 2,684	\$ 1,575	Code Compliance Fee	\$ 1,575			
\$ 2,147	\$ 7,493		Other building income				
<b>\$ 3,673</b>	<b>\$ 15,970</b>	<b>\$ 42,700</b>	<b>Total Resources</b>	<b>\$ 42,700</b>	<b>\$ -</b>	<b>\$ -</b>	
			<b>Materials &amp; Services</b>				
\$ 774			Miscellaneous				
\$ 1,114	\$ 9,122	\$ 40,000	Planning Fees - reimbursed	\$ 40,000			Pd by applicants
\$ 1,888	\$ 9,122	\$ 35,000	Planning/Zoning compliance (Prof. Fees)	\$ 7,500			
		<b>\$ 75,000</b>	<b>Total Materials &amp; Services</b>	<b>\$ 47,500</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>\$ 1,888</b>	<b>\$ 9,122</b>	<b>\$ 75,000</b>	<b>Total Planning &amp; Land Use Requirements</b>	<b>\$ 47,500</b>	<b>\$ -</b>	<b>\$ -</b>	
		\$ (32,300)	<b>General Fund Support</b>	\$ 4,800	\$ -	\$ -	
Projects Include:							
Land Use Actions							
Adopt Floodplain							
		\$ 7,500.00		Budgeted Amt	Actual	Difference	
Total Projects		\$ 7,500.00	Total Materials & Services	\$ 54,040	\$ 1,888	\$ 52,152.00	
				2 yr. Prior 2020-21			
				1 yr. Prior 2021-22			
			Total Materials & Services	Budgeted Amt	Actual	Difference	
			Total Materials & Services	\$ 67,000.00	\$ 9,122	\$ 57,878.00	



**City of Culver 2023-24 Budget Document**

The Parks Dept. provides for the general operation and maintenance of the park. Donated funds are budgeted to be received and spent on the expansion of the park with the intent of adding a Skate Park, Pickle Ball Court, bike pump track, and parking in addition to other amenities and meeting ADA requirements. The project has not been approved and is in the Site Plan approval process. An agreement between the city and the Darleen Urbach Memorial Fund is being considered and the final cost has not yet been determined and the work is ongoing. In addition, the city may not need to budget donations and expenses but it is included in the proposed budget as a "just in case" line item. The prior two year budget to actual information is again provided.

Historical Data - Actual			General Fund Parks Department				2023-24 Budget Year		
2 yr. Prior	2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES	
				<b>Revenues</b>					
	\$	\$	150,000	Donations	\$ 1,124,700				Donated for a Park Expansion Proj.
	\$	\$	150,000	Total Income	\$ 1,124,700	\$	\$		
				<b>Personal Services</b>					
\$	11,651	\$ 14,479	\$ 23,814	Public Works Salary	\$ 20,784				
\$	14,943	\$ 19,571	\$ 25,738	Part-time Maint. Wages	\$ 41,342				
\$	8,602	\$ 15,182	\$ 27,097	Employee benefits	\$ 38,775				
\$	2,265	\$ 2,993	\$ 8,417	Payroll Taxes	\$ 10,777				
\$	37,481	\$ 52,225	\$ 85,066	Total Personal Services	\$ 111,678	\$	\$		
				<b>Materials &amp; Services</b>					
				Contract Services	\$ 6,500				
				Dug-out repairs	\$ 7,000				
\$	20,890	\$ 6,389	\$ 21,000	Supplies	\$ 10,000				
\$	11,623	\$ 11,057	\$ 20,000	Utilities - electric & water	\$ 15,000				weed spraying moved to capital improvements
\$	32,513	\$ 17,446	\$ 54,500	Total Materials & Services	\$ 31,500	\$	\$		
				<b>Capital Improvements</b>					
\$	34,762	\$ 485,392	\$ 265,000	Park upgrades	\$ 1,166,700				Listed below
\$	34,762	\$ 485,392	\$ 265,000	Total Capital Improvements	\$ 1,166,700	\$	\$		
\$	104,756	\$ 555,063	\$ 404,566	Total Park Expenditures	\$ 1,309,878	\$	\$		
				Total General Fund Support	\$ 185,178	\$	\$		
				<b>Contracted Services</b>					
				Weed Spraying	\$ 6,500.00				
				Total	\$ 6,500.00				
				<b>Park upgrades include:</b>					
				New Pavilion (landscaping)	\$ 25,000.00				
				Tables, trash recepticals etc.	\$ 10,000.00				
				Park - Skate Park (pass through)	\$ 1,124,700.00				Donated for Park expansion project
				BB Court pad & ADA	\$ 7,000.00				
				Dug-out repairs	\$ 1,166,700.00	\$	\$		
				Total Capital Improvements	\$ 1,166,700.00	\$	\$		

General Fund Parks Department		2 yr. Prior 2020-21		Page 2	
		Budgeted Amt	Actual		
Description	Budgeted Amt	Actual	Difference		
Total Personal Services	\$ 68,840	\$ 37,481	\$ 31,359.00		
Total Materials & Services	\$ 36,000	\$ 32,513	\$ 3,487.00		
Total Annual Operating	\$ 104,840	\$ 69,994	\$ 34,846.00		
1 yr. Prior 2021-22					
Description	Budgeted Amt	Actual	Difference		
Total Personal Services	\$ 77,921.00	\$ 52,225	\$ 25,696.00		
Total Materials & Services	\$ 77,000.00	\$ 17,446	\$ 59,554.00		
Total Annual Operating	\$ 154,921.00	\$ 69,671	\$ 85,250.00		





**City of Culver 2023-24 Budget Document**

Non-Departmental is used for transfers, capital projects, contingency and the ending balance in addition to including the amount allocated to each department. A Community Center Concept Plan to identify the communities wants/needs is included as a Capital expenditure as well as an electronic readerboard and main street beautification. Also included is an amount for monument sign but detailed planning has not been completed. (The concept plan is included in the 2022-23 budget but payment is expected to extend into the 2023-24 fiscal year.) Also included for the first time is \$55,000 from the prior year carryover to pay for the projected 2023-24 operating expenses (Personnel and Materials & Services).

Historical Data - Actual		Line Item Descriptions	2023-24 Budget Year			NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22		Adopted Budget this Year 2022-23	Proposed by Budget Officer	Approved by Budget Committee	
		<b>Transfers Out</b>				
\$ 10,000	\$ 10,000	Transfer to Equip Reserve	\$ 10,000	\$ 10,000		
\$ 10,000	\$ 10,000	<b>Total Transfers Out</b>	\$ 10,000	\$ -	\$ -	
		<b>Use Carryover Funds for Operating Expenses</b>		\$ 55,000		NEW THIS YEAR TO BALANCE
		<b>Capital Outlay</b>				
	\$ 60,000	Concept Plan for Com. Center/City Hall		\$ 60,000		
		Electronic Outdoor Reader Board		\$ 35,000		
		Main Street Beautification (plants/lights/etc.)		\$ 15,000		
		Entry Monument/Sign for Culver		\$ 45,000		
\$ -	\$ -	<b>Total Capital Outlay</b>	\$ 60,000	\$ -	\$ -	
\$ 350	\$ 28,267	Contingency		\$ 1,623		
\$ 10,350	\$ 10,000	<b>Total Requirements</b>		\$ 166,623	\$ -	
		<b>Unappropriated Balance</b>	\$ 1,641,004	\$ 1,053,754	\$ -	2022 End Fund less capital proj & Carryover support
\$ 10,350	\$ 10,000	<b>Total Non-Departmental</b>	\$ 1,739,271	\$ 1,220,377	\$ -	
		<b>Gen. Fund Dept. Expenses</b>				
		Administration	\$ 319,343	\$ 314,717		
		Maintenance	\$ 240,791	\$ 329,390		
		Bldg & Land Use Program	\$ 32,300	\$ 4,800		
		Public Safety / Compliance	\$ 79,765	\$ 83,306		
		Parks	\$ 254,566	\$ 185,178		
		<b>Total Department Support</b>	\$ 926,765	\$ 917,391	\$ -	

<b>Sewer Fee Worksheet</b>		<b>FY 2021-22</b>
Number of Equivalent Dwelling Units		567
Personnel & Materials costs 2021-22		\$ 159,931.00
Cost per connection		\$ 282.07
Cost per connection per month		\$ 23.51
<b>Current Costs % (Goal is 50%)</b>		<b>48.97%</b>
Reserve		\$ 10,000.00
Construction		\$ 820,324.00
<b>Capital Expenses &amp; Reserve</b>		<b>\$ 830,324.00</b>
Total Sewer Operating Expenses		\$ 990,255.00
Actual Income (less beg. Bal.)		\$ 385,336.00
Capital Reserve (income - (PyrI+Materials+reserve))		\$ 215,405.00
<b>Current Mimimum Fee</b>		<b>\$ 48.00</b>
<b>Rate to meet capital goal of 50%</b>		<b>\$ 47.01</b>
Actual % for future Capital Projects		55.90%



**City of Culver 2023-24 Budget Document**

The Wastewater Operating fund is for the operation of the wastewater system and includes the collection, storage and effluent irrigation systems. The fund includes personnel and materials & services for the current year but also included are the funds for the accumulated capital improvements. The lift station is completed with the exception of adding some fabric and gravel to the parking area. Replacing the piping in the dikes has been identified as a future project but the need is not urgent at this time. The city allocates personnel services on a percentage based on the actual time spent in prior years. Equipment purchase includes buying two four-wheelers and a pickup. The city continues to monitor the sewer fees and has the goal of the reserving 50% of the fee revenue for capital expenditures. No sewer rate increase is projected for the 2023-24 fiscal year.

Historical Data --Actual				Wastewater Operations Fund			2023-24 Budget Year		
2 Yr. Prior 2020-21	1 Yr. Prior 2021- 22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES		
			<b>RESOURCES</b>						
\$ 1,170,367	\$ 1,144,738	\$ 1,144,738	Beginning Fund Balance	\$ 1,122,011					
\$ 353,221	\$ 358,775	\$ 353,221	User Fees	\$ 358,775					
\$ 8,560		\$ 4,280	Land Lease - Effluent property	\$ 4,280					
\$ 2,450	\$ 2,800	\$ 2,450	Connection Fees	\$ 2,800					2022 Actual
\$ 11,261	\$ 7,838	\$ 11,261	Misc. & late fees	\$ 7,838					2022 Actual
\$ 21,482	\$ 11,643	\$ 21,482	Interest	\$ 11,643					2022 Actual
\$ 396,974	\$ 1,525,794	\$ 1,537,432	Current Resources	\$ 1,507,347	\$ -				
			Transfers In						
	\$ 400,000		Transfer from SDC for Lift Station Project						
	\$ 186,472		Transfer COVID from Gen. Fund						
	\$ 586,472		Total Transfers In	\$ -	\$ -				
\$ 1,567,341	\$ 2,112,286	\$ 1,537,432	Total Resources	\$ 1,507,347	\$ -	\$ -			
			<b>REQUIREMENTS</b>						
			Personal Services						
\$ 35,286	\$ 26,890	\$ 38,469	City Recorder	\$ 25,507					
\$ 970	\$ 970	\$ 12,500	Clerical salary	\$ 12,500					
\$ 33,117	\$ 30,006	\$ 42,132	Public Works Salary	\$ 39,678					
\$ 13,188	\$ 13,508	\$ 31,458	Part-time Maint. Salary	\$ 23,465					
\$ 9,004	\$ 5,105	\$ 14,400	Supervisor/Consultant	\$ 14,400					
\$ 33,824	\$ 35,340	\$ 58,048	Employee Benefits	\$ 52,211					
\$ 7,778	\$ 6,775	\$ 19,847	Payroll Taxes	\$ 16,167					
\$ 132,197	\$ 118,594	\$ 216,854	Total Personal Services	\$ 183,928	\$ -	\$ -			
			Materials & Services						
\$ 4,356	\$ 6,172	\$ 6,500	Office Supplies	\$ 6,500					
\$ 147	\$ 714	\$ 10,000	Travel & Training	\$ 10,000					
\$ 12,183	\$ 18,206	\$ 39,500	Supplies & maintenance	\$ 57,000					w/ equipment purchase
\$ 8,970	\$ 12,132	\$ 10,000	Gravel for lagoons & banks	\$ 15,000					
\$ 3,859	\$ 4,113	\$ 12,000	Utilities	\$ 12,000					
\$ 29,515	\$ 41,337	\$ 80,500	Misc & monitoring	\$ 5,000					
			Total Materials & Services	\$ 105,500	\$ -	\$ -			

Historical Data - Actual		Wastewater Operations Fund Page 2			2023-24 Budget Year		
2 yr. Prior 2020-21	1 yr. Prior 2021- 22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES
			Capital Purchases				
\$ 250,891	\$ 820,324	\$ 75,000	SDC update				
		\$ 35,000	Lift Station Improvements				
		\$ 10,500	Construction	\$ 75,000			
		\$ 120,500	Engineering	\$ 22,500			fabric & rock at lift station 30% of Construction budget
\$ 250,891	\$ 820,324	\$ 120,500	Total Capital Purchases	\$ 97,500	\$ -		
\$ 10,000	\$ 10,000	\$ 10,000	Transfers out				
\$ 10,000	\$ 10,000	\$ 10,000	Equipment Reserve	\$ 10,000			
\$ -	\$ -	\$ 85,340	Total Transfers	\$ 10,000	\$ -		
		\$ 1,122,011	Contingency	\$ 85,908			
\$ 422,603	\$ 990,255	\$ 1,024,238	Ending Fund Balance	\$ 1,024,511			
\$ 1,144,738	\$ 1,122,011	\$ 1,537,432	Total Requirements	\$ 1,507,347	\$ -		Beg. Bal. & transfer less capital purchases.
		\$ -	Revenues over Expenditures	\$ 0	\$ -		
			Equip Purchases				
			Used Pickup	\$ 17,500			
			4-wheeler (2)	\$ 22,000			
			Total Equipment Purchases	\$ 39,500.00			
2 yr. Prior 2020-21							
			Description	Budgeted Amt	Actual	Difference	
			Total Personal Services	\$ 179,730	\$ 132,197	\$ 47,533.00	
			Total Materials & Services	\$ 90,500	\$ 29,515	\$ 60,985.00	
			Total Annual Operating	\$ 270,230	\$ 161,712	\$ 108,518.00	
1 yr. Prior 2021-22							
			Description	Budgeted Amt	Actual	Difference	
			Total Personal Services	\$ 221,431.00	\$ 118,594	\$ 102,837.00	
			Total Materials & Services	\$ 90,500.00	\$ 41,337	\$ 49,163.00	
			Total Annual Operating	\$ 311,931.00	\$ 159,931	\$ 152,000.00	

**City of Culver 2023-24 Budget Document**

The Streets Fund receives revenue from gas taxes, which is based on the city's population. Grants and carryover funds are used for capital improvement projects. By law, 1% of the gas taxes must be used for bike/pedestrian enhancements and it is being saved to be used for sidewalk construction. Phase 1 of the stormwater project is completed and Phase 2 is to complete a comprehensive mapping project and Stormwater Masterplan which would identify options and cost estimates. The project is underway but is also included in the proposed budget as it is not expected to be completed by the end of the fiscal year. In addition, solar speed signs and improvements to 6th Street are capital improvements projected to be completed in the 2023-24 fiscal year. A grant of \$100,000 is included in case the city is successful in receiving the award. Prior year budget to actual information is also included.

Historical Data - Actual			Streets Fund Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	2023-24 Budget Year	NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23						
			<b>RESOURCES</b>					
\$ 494,285	\$ 366,677	\$ 366,677	Beginning Fund Balance	\$ 279,857				
\$ 270	\$ 360		Other income					
\$ 112,622	\$ 128,024	\$ 112,622	State Gas Tax - (Est is \$75.84 x pop.)	\$ 128,024				(prior year actuals)
\$ -	\$ -	\$ 200,000	Grant income	\$ 100,000				
\$ 3,876	\$ 1,561	\$ 3,876	Interest	\$ 1,561				
			User Fees (\$5.00 per EGU)	\$ 34,000				New Fee - Capital Improvements
<b>\$ 611,053</b>	<b>\$ 496,622</b>	<b>\$ 683,175</b>	<b>Total Resources</b>	<b>\$ 543,462</b>	<b>\$ -</b>	<b>\$ -</b>		
			<b>REQUIREMENTS</b>					
			<b>Personal Services</b>					
\$ 13,708	\$ 13,279	\$ 18,318	Public Works Salary	\$ 22,673				
\$ 9,506	\$ 11,046	\$ 18,112	Part-time Maint Salary	\$ 27,934				
\$ 7,717	\$ 10,997	\$ 19,824	Employee Benefits	\$ 31,081				
\$ 1,995	\$ 2,158	\$ 6,168	Payroll Taxes	\$ 8,636				
<b>\$ 32,926</b>	<b>\$ 37,480</b>	<b>\$ 62,422</b>	<b>Total Personal Services</b>	<b>\$ 90,324</b>	<b>\$ -</b>	<b>\$ -</b>		
			<b>Materials &amp; Services</b>					
\$ 526	\$ 3,168	\$ 7,500	Contracted Services (weed control)	\$ 5,000				weed control & snow removal
\$ 14,131	\$ 13,426	\$ 15,000	Street Maint.	\$ 5,000				edge gravel
		\$ 1,500	Street Lights	\$ 15,000				
		\$ 7,500	Storm Drainage	\$ 1,500				
		\$ 20,724	Supplies & Materials	\$ 6,000				
<b>\$ 21,956</b>	<b>\$ 20,724</b>	<b>\$ 39,000</b>	<b>Total Materials &amp; Services</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ -</b>		
			<b>Transfers Out</b>					
\$ 5,000	\$ 5,000	\$ 5,000	Equip Reserve	\$ 5,000				
\$ 5,000	\$ 5,000	\$ 5,000	<b>Total Transfers</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>		

Historical Data - Actual		Adopted Budget this Year 2022-23		2023-24 Budget Year			
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES
	\$ 153,561	\$ 200,000	<b>Capital Projects</b>	\$ 100,000			
			SCA Grant	\$ 34,823			
			Capital Construction -- from user fees	\$ 197,500			
		\$ 344,500	<b>Capital Projects</b>				
\$ 184,494			Stormwater Phase 2 (Master Plan)				Included in Cap. Projects
			Stormwater sys. - Construction				
		\$ 13,224	Bike/Ped Projects (1% of gas taxes)	\$ 14,504			Must be used on bike/ped projects.
\$ 184,494	\$ 153,561	\$ 557,724	<b>Total Capital Projects</b>	\$ 346,024	\$ -	\$ -	
\$ -	\$ -	\$ 10,076	Contingency	\$ 1,761			
\$ 930,027		\$ 8,953	<b>Ending Fund Balance</b>	\$ 67,853	\$ -	\$ -	Beg. Balance less capital projects
\$ 244,376	\$ 216,765	\$ 683,175	<b>Total Expenditures</b>	\$ 543,462	\$ -	\$ -	
\$ 930,227	\$ 279,857	\$ -	Revenues over Expenditures	\$ (0)	\$ -	\$ -	
			Solar Speed Signs	\$ 18,000			
			Stormwater Master Plan design w/ mapping	\$ 130,000			
			6th Street improvements	\$ 49,500			
			<b>Capital Projects</b>	\$ 197,500			
			2 yr. Prior 2020-21				
			Description	Budgeted Amt	Actual	Difference	
			Total Personal Services	\$ 42,122	\$ 32,926	\$ 9,196.00	
			Total Materials & Services	\$ 32,000	\$ 21,956	\$ 10,044.00	
			Total Annual Operating	\$ 74,122	\$ 54,882	\$ 19,240.00	
			1 yr. Prior 2021-22				
			Description	Budgeted Amt	Actual	Difference	
			Total Personal Services	\$ 61,135.00	\$ 37,480	\$ 23,655.00	
			Total Materials & Services	\$ 31,500.00	\$ 20,724	\$ 10,776.00	
			Total Annual Operating	\$ 92,635.00	\$ 58,204	\$ 34,431.00	

**City of Culver 2023-24 Budget Document**

The Community Center was expected to be a self-supporting program after being established with a transfer from General Fund. The program was shut down due to COVID requirements in March of 2020 and has not reopened. Even prior to the shut-down, the number of users did not provide the revenue to maintain the program but it does provide non-monetary benefits to the community and the majority of the work for the program is provided by community volunteers. Carryover revenue is being used to maintain the program. Prior year budget to actual information is included but is almost irrelevant because the program has not been active.

Historical Data - Actual				Community Center				2023-24 Budget Year		
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES			
\$ 28,856	\$ 29,118	\$ 29,118	<b>RESOURCES</b>	\$ 29,099						
			Beginning Balance							
\$ -	\$ -	\$ 3,127	Program User Fees	\$ 3,127						
\$ 262	\$ 140		Senior Lunch Program							
\$ 29,118	\$ 29,258	\$ 32,245	Interest							
			<b>Total Resources</b>	\$ 32,226	\$ -	\$ -				
			<b>REQUIREMENTS</b>							
			<b>Materials &amp; Services</b>							
			Furnishings							
			Senior Lunch Program	\$ 4,459						
\$ 159	\$ 159	\$ 4,459	Meals	\$ 1,500						
\$ -	\$ -	\$ 1,500	Supplies	\$ 5,959	\$ -	\$ -				
			<b>Total Materials &amp; Services</b>	\$ 1,500						
			Contingency	\$ 24,767						
\$ 29,118	\$ 29,099	\$ 24,786	<b>Ending Fund Balance</b>	\$ 32,226	\$ -	\$ -				
\$ 29,118	\$ 29,258	\$ 32,245	<b>Total Requirements</b>							
\$ 262	\$ (19)	\$ -	Revenues over Expenditures	\$ -	\$ -	\$ -				
			<b>Proposed loss</b>	\$ (2,832)						







City of Culver 2023-24 Budget Document

The SDC Fund is restricted and can only be used for capacity expansion projects. The Sewer development and stormwater development fees are reported separately within the same fund. Fifteen new homes are projected this year. The City continues to accumulate funds as new construction occurs. No Wastewater projects are proposed at this time. The stormwater system masterplan is in the works and is budgeted through the Streets fund.

Historical Data - Actual			SDC Fund				2023-24 Budget Year	
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES	
			<b>RESOURCES</b>					
			Beginning Balance					
\$ 386,068	\$ 432,145	\$ 344,615	Wastewater Beg. Balance	\$ 464,448				
\$ 182,074	\$ 201,628	\$ 153,818	Stormwater Beg. Balance	\$ 214,389				
\$ 568,142	\$ 633,773	\$ 498,433	Total Beg. Balance	\$ 678,837	\$ -	\$ -		
\$ 10,011	\$ 5,949		Interest	\$ -				
\$ 39,870	\$ 28,615	\$ 61,305	SDC - Sewer (\$4,087.80/dwelling unit)	\$ 61,305			Est 15 homes	
\$ 15,750	\$ 10,500	\$ 26,250	Stormwater SDC (\$1,750.00)	\$ 26,250			Est 15 homes	
<b>\$ 633,773</b>	<b>\$ 678,837</b>	<b>\$ 585,988</b>	<b>Total Resources</b>	<b>\$ 766,392</b>	<b>\$ -</b>	<b>\$ -</b>		
			<b>REQUIREMENTS</b>					
			<b>Capital Projects</b>					
		\$ 405,920	Wastewater project	\$ 525,753				
		\$ 180,068	Stormwater project	\$ 240,639	\$ -	\$ -		
\$ -	\$ -	\$ 585,988	<b>Total Expenditures</b>	\$ 766,392	\$ -	\$ -		
\$ 633,773	\$ 678,837	\$ -	<b>Revenues over Expenditures</b>	\$ -	\$ -	\$ -		

City of Culver 2023-24 Budget Document

The Reserve Fund is used for both appliance and equipment purchases. The income is primarily from beginning balances and transfers in addition to the rent from the tables, chairs and the community room. There are some dedicated funds for a park project and they must be used for the dedicated purpose. Proposed equipment purchases include a mini excavator and a small street sweeper.

Historical Data - Actual			Reserve Fund		2023-24 Budget Year		NOTES
2 yr. Prior 2020-21	1 yr. Prior 2021-22	Adopted Budget this Year 2022- 23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>RESOURCES</b>				
\$ 18,851	\$ 20,193	\$ 18,851	Appliance Reserve	21,539			
\$ 1,806	\$ 1,806	\$ 1,806	Park Development	1,806			Pd. by developer.
\$ 133,426	\$ 145,487	\$ 133,426	Equipment Reserve	170,487			
\$ 154,083	\$ 167,486	\$ 154,083	<b>Beginning Cash Balance</b>	<b>193,832</b>	<b>-</b>	<b>-</b>	
\$ 1,342	\$ 540	\$ 1,000	Rental Fees (Rooms, Tables, etc.)	540			
	\$ 806	\$ 1,342	Interest on Investments	806			
			<b>Transfers In</b>				
\$ 10,000	\$ 10,000	\$ 10,000	Sewer Op - Equipment reserve.	10,000			
\$ 5,000	\$ 5,000	\$ 5,000	Streets - Equip Reserve	5,000			
\$ 10,000	\$ 10,000	\$ 10,000	G.F.. Non-Dept - Equipment	10,000			
\$ 180,425	\$ 193,832	\$ 181,425	<b>TOTAL RESOURCES</b>	<b>220,178</b>	<b>-</b>	<b>-</b>	
			<b>REQUIREMENTS</b>				
			<b>Line Items:</b>				
		\$ 75,000	Appliance Repair/Replacements	15,000			
		\$ 80,000	Equipment Repair/Replacement	120,000			Possible expenditures (sweeper)
\$ 12,939			Equipment Repair/Replacement	80,000			mini excavator
\$ 12,939	\$ -	\$ 1,806	Park Development (Developer Deposit)	1,806			Dedicated to park projects.
		\$ 156,806	<b>Total Line Items</b>	<b>216,806</b>	<b>-</b>	<b>-</b>	
		\$ 24,619	<b>Contingency</b>	<b>3,372</b>			
\$ 12,939	\$ -	\$ 181,425	<b>Total Requirements</b>	<b>220,178</b>	<b>-</b>	<b>-</b>	
\$ 167,486	\$ 193,832	\$ -	<b>Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**City of Culver 2023-24 Budget Document**

The Urban Renewal District Fund is included in the city funds at the request of the auditor but is managed by a separate board. The voter approved plan creating the district dictates the budget percentages but there is discretion within the general descriptions on how the funds will be spent. The budget follows the prior year actual amounts and the board is aware that this provides a one-year tax contingency. The budget is prepared to give the board as much flexibility as possible and still follow the plan.

Historical Data - Actual		Urban Renewal Agency		2023-24 Budget Year			
2 Yr. Prior 2020-21	1 Yr. Prior 2021-22	Adopted Budget this Year 2022-23	Line Item Descriptions	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	NOTES
			<b>RESOURCES</b>				
\$ 408,101	\$ 495,910	\$ 408,101	Beginning Balance	\$ 495,910			
\$ 5,313	\$ 3,501	\$ 5,313	Interest	\$ 3,501			
\$ 82,496	\$ 83,805	\$ 82,496	Current Taxes	\$ 83,805			
<b>\$ 495,910</b>	<b>\$ 583,216</b>	<b>\$ 495,910</b>	<b>Total Resources</b>	<b>\$ 583,216</b>	<b>\$ -</b>	<b>\$ -</b>	
			<b>REQUIREMENTS</b>				
			Materials & Services (2.5%)	\$ 14,580	\$ -	\$ -	Approved Plan Distributions Administration 7.5%
			Capital Expenditures (65%)	\$ 379,090	\$ -	\$ -	Transportation 65%
			Business Assistance Program (27.5%)	\$ 160,384	\$ -	\$ -	Bus. Assistance 27.5%
			Contingency (5%)	\$ 29,161	\$ -	\$ -	
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,910</b>	<b>Total Requirements</b>	<b>\$ 583,216</b>	<b>\$ -</b>	<b>\$ -</b>	
			Ending Fund Balance	\$ -	\$ -	\$ -	
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,910</b>	<b>Total Requirements</b>	<b>\$ 583,216</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>\$ 495,910</b>	<b>\$ 583,216</b>	<b>\$ -</b>	<b>Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
			Actual Cash balance as of Feb 28, 2023 = \$597,763.56				
			\$75,000 was paid in 2022/23 fiscal yr for park property purchase.				