

AGENDA**REGULAR CITY COUNCIL MEETING****JUNE 10, 2024 5:30 p.m.****CITY HALL COUNCIL CHAMBER****313 COURT STREET****&****LIVE STREAMED****https://www.thedalles.org/Live_Streaming**

To speak online, register with the City Clerk no later than noon the day of the council meeting.

Email amell@ci.the-dalles.or.us Phone (541) 296-5481 ext. 1119

When registering include: your first & last name, city of residence, and the topic you will address.

1. CALL TO ORDER
2. ROLL CALL OF COUNCIL
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF AGENDA
5. PRESENTATIONS/PROCLAMATIONS

A. Mid-Columbia Community Action Council - Gloria Center & The Annex

6. AUDIENCE PARTICIPATION

During this portion of the meeting, anyone may speak on any subject which does not later appear on the agenda. Up to three minutes per person will be allowed. Citizens are encouraged to ask questions with the understanding that the City can either answer the question tonight or refer that question to the appropriate staff member who will get back to you within a reasonable amount of time. If a response by the City is requested, the speaker will be referred to the City Manager for further action. The issue may appear on a future meeting agenda for City Council consideration.

7. CITY MANAGER REPORT
8. CITY COUNCIL REPORTS
9. CONSENT AGENDA

Items of a routine and non-controversial nature are placed on the Consent Agenda to allow the City Council to spend its time and energy on the important items and issues. Any Councilor may request an item be "pulled" from the Consent Agenda and be considered separately. Items pulled from the Consent Agenda will be placed on the Agenda at the end of the "Action Items" section.

CITY OF THE DALLES

"By working together, we will provide services that enhance the vitality of The Dalles."

- A. Approval of the May 28, 2024 Regular City Council Meeting Minutes
- B. Approval of Salary Increases for Municipal Court Judge, City Attorney, and City Manager

10. PUBLIC HEARINGS

- A. Resolution No. 24-013 Declaring the City of The Dalles' Election to Receive State Revenues for Fiscal Year 2024-25
- B. Resolution No. 24-012 Adopting the Fiscal Year 2024-2025 Budget for the City of The Dalles, Making Appropriations, Authorizing Expenditures, Levying Taxes, And Authorizing the City Manager to Take Such Action as Necessary to Carry Out the Adopted Budget

11. ACTION ITEMS

- A. Insurance Renewal

12. DISCUSSION ITEMS

- A. Transient Room Tax (TRT) Vision

13. EXECUTIVE SESSION

In accordance with ORS 192.660(2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

- A. Recess Open Session
- B. Reconvene Open Session
- C. Decision, if any

14. ADJOURNMENT

This meeting conducted VIA Zoom

Prepared by/ Amie Ell, City Clerk

CITY OF THE DALLES

"By working together, we will provide services that enhance the vitality of The Dalles."



AGENDA STAFF REPORT

AGENDA LOCATION: Item #9 A & B

MEETING DATE: June 10, 2024

TO: Honorable Mayor and City Council

FROM: Amie Ell, City Clerk

ISSUE: Approving items on the Consent Agenda and authorizing City staff to sign contract documents.

- A. **ITEM:** Approval of the May 28, 2024 Regular City Council meeting minutes.

BUDGET IMPLICATIONS: None.

SYNOPSIS: The minutes of the May 28, 2024 Regular City Council meeting have been prepared and are submitted for review and approval.

RECOMMENDATION: That City Council review and approve the minutes of the May 28, 2024 Regular City Council meeting minutes.

- B. **ITEM:** Approval of salary increases for Municipal Court Judge, City Attorney, and City Manager.

BUDGET IMPLICATIONS: Sufficient funds for anticipated salary increases have been included in the proposed budget for Fiscal Year 24-25.

SYNOPSIS: The City Council met in executive session on May 23, 2024 to complete performance evaluations for the Municipal Court Judge, City Attorney, and City Manager. Associated with these evaluations is a total salary increase of 7.8% for each.

RECOMMENDATION: City Council approve total salary increases as follows: City Manager 7.8%; City Attorney 7.8% and Municipal Court Judge 7.8%; effective dates under the employment contract for each position.

MINUTES

CITY COUNCIL MEETING
COUNCIL CHAMBER, CITY HALL
MAY 28, 2024 - 5:30 PM

VIA ZOOM/ IN PERSON

PRESIDING: Mayor Richard Mays

COUNCIL PRESENT: Darcy Long, Tim McGlothlin, Scott Randall, Dan Richardson

COUNCIL ABSENT: Rod Runyon

STAFF PRESENT: City Manager Matthew Klebes, City Attorney Jonathan Kara, City Clerk Amie Ell, Public Works Director Dave Anderson, Police Chief Tom Worthy, Finance Director Angie Wilson, Community Development Director Joshua Chandler, Human Resources Director Daniel Hunter, IT Director David Collins

CALL TO ORDER

The meeting was called to order by Mayor Mays at 5:30 p.m.

ROLL CALL OF COUNCIL

Roll Call was conducted by City Clerk Ell. Long, McGlothlin, Randall, Richardson, Mays present

PLEDGE OF ALLEGIANCE

Mayor Mays asked Councilor Randall to lead the Pledge of Allegiance.

Councilor Randall invited the audience to join in the Pledge of Allegiance.

APPROVAL OF AGENDA

It was moved by Randall and seconded by Long to approve the agenda as submitted. The motion carried 4 to 0, Randall, Long, McGlothlin, Richardson voting in favor; none opposed; Runyon absent.

PRESENTATIONS PROCLAMATIONS

Certificate of Recognition, Rodger Nichols

Mayor Mays read and presented a Certificate of Recognition to Rodger Nichols;

In acknowledgment of outstanding dedication and contribution to journalistic excellence, the City of The Dalles hereby presents this Certification of Recognition to Mr. Rodger Nichols.

Throughout his distinguished career in journalism, Mr. Nichols has demonstrated unwavering commitment to news gathering and reporting, enriching the community of The Dalles with insightful and impactful coverage.

As a seasoned journalist, he has consistently displayed exceptional proficiency in delivering accurate and informative news stories. His dedication to thorough reporting has provided invaluable insights into local affairs, contributing to informed public discourse and community engagement.

In addition to his exemplary work covering significant events, conducting interviews, and participating in City Council meetings and work sessions, Mr. Nichols has also been instrumental in promoting the interests of the City and Wasco County during his tenure as a member of the Gorge Commission.

In recognition of his commitment to journalistic integrity and professionalism, as well as his contributions to local government, the City of The Dalles extends its deepest appreciation and presents this Certification of Recognition to Mr. Nichols.

AUDIENCE PARTICIPATION

Bob Kenyon, resident of The Dalles reported since his last visit to City Council the public transit bus schedule had been corrected and now included a date as well. He said discussions were occurring around the idea of moving the hub for bus routes back to the downtown area for local routes. He said he had completed the survey asking the public to share ideas for the site of the old Tony's building.

Long asked for clarification from Kenyon that he had completed the official City Tony's site survey and not the unofficial one that was being shared on Facebook.

Kenyon confirmed he had used the correct QR code posted at the site to complete the survey and had not participated in a Facebook survey.

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CITY MANAGER REPORT

City Manager Matthew Klebes reported;

- Downtown trees were being monitored and staff was working to improve watering to ensure it is adequate
- A correction of information regarding merit pay for city employees was given. Only city employees with contractual agreements received merit pay increases. Minutes for the April 23 Special City Council meeting had accurately described what had been said, but a clarifying note would be added to those minutes.
- At the City Budget Committee meeting staff learned the previously posted zoom link had expired, staff added a notice of the change immediately to the agenda and website. The Oregon Department of Revenue had been consulted by staff regarding the event and it was confirmed actions taken were appropriate and it would not affect the budget process.
- City Council would be meeting in a joint work session with Wasco County on June 5th at 1:30 pm to discuss Strategic Investment Program (SIP) funds policy.
- Update on City Council Goals progress;
 - LIVABILITY
 - PD would be nearly fully staffed by June 3rd.
 - Actively recruiting for a 2nd code enforcement officer position.
 - New full time evidence tech.
 - New contract with Humane Society for animal control.
 - Community survey for old Tony's site.
 - Additional funds had been allocated for plaza concept designs.
 - Maintained funds for sidewalks & ADA ramps in FY24/25 budget.
 - Local Government Academy (LGA) planned for fall 2024.
 - HOUSING SUPPLY
 - First Housing Production Strategy work session was May 2nd.
 - HOUSELESSNESS
 - Partnered with Union Pacific Railroad to abate camps near tracks
 - Kenny LaPoint would present at June 10th CC mtg. Gloria Center ribbon cutting ceremony on May 31st.
 - FISCAL SUSTAINABILITY
 - Joint work session w/ Wasco Co on June 5th. (1:30 to 3:30, location new County building)
 - Preparing Transient Room Tax (TRT) discussion for the June 10th City Council Meeting. First of 3 discussions.
 - Maintained ending fund balance 4 months operating and 10% contingency.
 - Library IGA had been finalized.
 - City Attorney and City Manager were working to research best practices to develop & manage franchise agreements. This would lead to a new

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proposed Ordinance in the near future.

○ INFRASTRUCTURE

- New changes to the structure of capital improvement plans were being used to develop a City-wide facility master plan.
- Were in the process of working on a water master plan, wastewater master plan would begin the following year.

CITY COUNCIL REPORTS

Councilor McGlothlin reported;

- Lion's Club conference in Bend, OR.
- Briefings and meetings focused on homelessness.

Councilor Long reported;

- Two nights of City Budget Committee meetings.
- Sister City meeting.
- Illuminate The Dalles event at the Gitchell-Waldron Drug Building.
- Briefing with Councilor Richardson, Mayor Mays and City Manager.
- Urban Renewal Agency (URA) meeting.
- Community Outreach Team (COT) meeting, Washington D.C. visit week of 9/9/2024.

Councilor Randall reported;

- Briefing with Mayor Mays and City Manager.

Councilor Richardson reported;

- URA meeting.
- Traffic Safety Commission meeting.
- Briefing with Councilor Long, Mayor Mays and the City Manager.
- Budget Committee meetings.
- Site tour of 280Earth.

Mayor Mays reported;

- KACI radio interview.
- Speaker at Kelly Viewpoint Memorial Day event arranged by America Legion.

CONSENT AGENDA

It was moved by Richardson and seconded by McGlothlin to approve the Consent Agenda as presented. The motion carried 4 to 0, Richardson, McGlothlin, Long, Randall voting in favor; none opposed; Runyon absent.

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Items approved on the consent agenda were: 1) Approval of the April 22, 2024 Regular City Council meeting minutes. 2) Approval of the April 23, 2024 Special City Council meeting minutes. 3) Approval of the April 29, 2024 City Council Work Session meeting minutes. 4) Resolution No. 24-011 Assessing the Real Property 3223 West 7th Street for the cost of Nuisance Abatement. 5) Surplus of City vehicles. 6) Clarifying Language Regarding the Effective Date for Stipend Increases.

CONTRACT REVIEW BOARD

Authorization of Expenditures for 2024 City Street Chip Seal Project

Eric Hanson Deputy Director of Public Works reviewed the staff report.

Mayor Mays asked if inflation had impacted any particular item more than others.

Hanson said the cost of oil had been the biggest increase. The City and County purchased oil together to take advantage of lower rates for purchasing in bulk.

It was moved by Richardson and seconded by Randall to authorize the expenditures for the 2024 Chip Seal Project in an amount not to exceed \$174,987.75. The motion carried 4 to 0, Richardson, Randall, McGlothlin, Long voting in favor; none opposed; Runyon absent.

ACTION ITEMS

280 Earth Joint Enterprise Zone Tax Abatement Recommendation

Dan Spatz Economic Development Officer reviewed the staff report. He was joined by Wasco County Assessor, Jill Amery.

Mayor Mays asked how a company derives revenue by selling carbon credits.

Spatz said a carbon credit was equal to one ton of carbon removed from the atmosphere. A company that releases carbon would be able to purchase these credits from companies that remove carbon. There were two ways to remove carbon, one was naturally by the planting of forests which is difficult to measure. The other was mechanical capture, a method that allowed for physical weight measurements of carbon being sequestered.

Jacques Gagne Chief Technology Officer of 280Earth presented information describing why and how the company removes atmospheric carbon dioxide. (See attached slides)

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Gagne said the technology works well for companies cooling towers such as the Google site in The Dalles. The Dalles also had ideal weather for the system. In addition to pulling carbon dioxide from the atmosphere the system also saves water. For every 5,000 tons of carbon dioxide captured, 27,000 tons of water would either be created or abated. Eventually, if they were able to capture 20,000 tons of carbon dioxide, almost $\frac{3}{4}$ of the evaporated water at the Google TLK1 site would be saved.

Gagne said Google was no longer funding 280Earth as of October 2022 it was completely funded by investor base. The first 500-ton facility was already operating. The expansion of 20,000-ton facility was the portion that would be receiving the requested tax abatement.

McGlothlin asked how many jobs would be created by the company and why they transported liquid carbon dioxide to Wyoming instead of developing a location in Eastern Oregon.

Gagne said currently there were 5 jobs at the 500-ton facility, with the expansion he hoped to increase to 20-30 jobs. In addition, he hoped to expand engineering by partnering with the local Community College. His intent was to sequester 1 million tons in Oregon which had the perfect basalt rock for sequestering the carbon dioxide into 2-mile deep saltwater aquifers. This would be a \$40 million event to create and a location for a million-ton site. He said there was an existing saltwater aquifer on the Oregon-Washington border that may have potential for this.

McGlothlin asked if Dallesport had been considered for another site location.

Gagne said this could be researched to see if a 2-mile deep saltwater aquifer might exist that would be impermeable ensuring shallower drinking water aquifers were safe from contamination.

Long said she had been introduced to two local employees who worked in the highly technical field while touring the facility.

Gagne said there were now four local employees at the facility.

Randall asked for more information about carbon dioxide injected into the saltwater aquifers.

Gagne said it was in a liquid state at a pressure of 150 bars and because of the great depth and corresponding pressure it remained that way. The carbon dioxide would mix with some of the saltwater and disperse to become soda water. A well could accept four gigatons of carbon dioxide before there would be any pressure difference.

Randall asked if the carbon dioxide was used by shale companies using fracking methods for oil collection.

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Gagne said some of the competing carbon sequestration companies did this but 280Earth did not allow this as it enhanced oil recovery and that was a defeated purpose. He said there was a possibility in the near future it may be used in the creation of Synthetic Aviation Fuel (SAF).

Randall asked Spatz to give more information about the statement made that the State of Oregon had invested in 280Earth.

Spatz said he had spoken with Oregon State Treasury Chief of Staff Dmitri Palmateer who confirmed the Oregon Growth Fund was to be an investor.

Gagne said it would be in the form of a direct funding investment. Tobias Reed the current Oregon State Treasurer who was currently running for Secretary of State had visited the site.

Long said when people put money into the Oregon Growth Fund the State turned around and invested that. Part of the investment would be going into 280 Earth. It was not a funded by taxes.

Richardson clarified a 3-year tax abatement could be approved administratively and would come in at about \$2.1 million in abatements. The additional 2 years of requested graduated abatements would amount to about \$700,000 which was what the Council would be approving. He was excited about the project but did not think it made sense for the City to have testing for a storage well done. There may be unintended consequences as we do not always know all of the impacts of our actions ahead of time. He asked if Council could choose to support the 5-year abatement contingent upon an addition that stated there would be no testing wells or storage injection wells within a designated area.

Gagne said there would be no problem with the suggested contingency. The current plan was to continue transporting the carbon dioxide to the EPA approved site in Wyoming and creation of a new well would not be cost effective.

Spatz said the next step would be an agreement with 280Earth and this contingency could be included in that agreement.

Long said it was not necessary to include the contingency in the agreement. She said the proposal had been researched and approved by the EPA and it was unknown what technology may be available in the future. She said the contingency may create limitations. Any future activity from 280 Earth would require approval through the EPA as well as other entities including the City.

Richardson said as there were currently two federally listed superfund sites within the City limits, he would not rely on the EPA to guarantee there would be no negative environmental effects.

Mayor Mays asked for confirmation that Google was no longer an investor.

Gagne confirmed Google owned founder's stock but were no longer funding 280Earth as of October 2022. When a company was deemed it should no longer live within Google it became a spin out. Google had founder stock as some of the technology had been developed while working for their company.

Kara asked if there were outside factors requiring Council to make the decision that night.

Spatz said concurrence from the County and a vote from The Port had already occurred. Creating an agreement would be the next step. He recommended a motion allowing staff to proceed with creating the agreement as the company hoped to start on the project as soon as possible.

Amery clarified the project and the entity had both met requirements of the tax abatement program.

Klebes asked where the transfer loading point was at the railroad.

Gagne said it would be near the Pacific Coast Producers site.

Richard asked if council would consider amending the motion to include in the agreement the prohibition of a test well or injection well in the City of The Dalles.

Long said she would not.

It was moved by Long and seconded by McGlothlin to approve a five-year Extended Enterprise Zone tax abatement for 280 Earth as detailed contingent upon approval from Wasco County and Port of The Dalles. The motion carried 3 to 1, Long, McGlothlin, Randall voting in favor; Richardson opposed; Runyon absent.

Gagne thanked Council and said to rest assured the whole point of the company was to help the environment, not destroy it.

KDLS Aircraft Storage LLC Land Lease

Jeff Renard Airport Manager reviewed the staff report

It was moved by McGlothlin and seconded by Long to authorize the City Manager to enter into the lease with KDLS Aircraft Storage LLC as presented, contingent upon approval from Klickitat County. The motion carried 4 to 0, McGlothlin, Long, Richardson, Randall voting in favor; none

opposed; Runyon absent.

DISCUSSION ITEMS

Review and Revision of City Council Rules

Jonathan Kara City Attorney reviewed the staff report.

Kara asked for council direction on adjusting rules to protect the public's interest regarding ordinance amendments.

Long said it was a good idea to make changes that ensured transparency and encouraged public involvement.

Mayor Mays confirmed there was council agreement on making the changes regarding ordinances.

Kara asked for council direction on adjusting rules to make changes to the number of days before a council meeting the notices were required to be posted. Under the current rules it was required to be noticed 10 days before the next regular meeting.

Mayor Mays said he was not aware of another city that had a requirement that City Council agenda packets had to be out 10 days before a meeting and had never understood why it was a rule. He said it placed a tremendous burden on staff and did not see a need for it. He suggested 5 or 7 days.

Long noted an agenda that went out early allowed people 2 full weekends to review and contact staff with questions. This allowed for greater participation from people who were not necessarily retired. She asked if an agenda could go out earlier to be followed at a later day with supplemental staff reports that required more time to complete. Many of the agenda items are known ahead of time and those items could easily be included.

Klebes said it was true that staff did quite a bit of early work planning and managing agendas to ensure items were organized to meet deadlines and to balance the length of time of the meetings. Despite early planning, adjustments were often made very close to the date of the agenda posting. The morning following a City Council meeting Leadership Team members meet to review the outcomes from the meeting, make next step plans, and draft the next two agendas appropriately. He understood the intent behind putting out an agenda and then putting out supplemental information later. He stated concerns about this requiring people to check twice and that it may create confusion if what is first sent out is what we hope to be on the agenda and then changes added or removed from the final agenda.

Richardson said 7 days was acceptable but any shorter than that was not enough time to review.

McGlothlin asked the City Clerk if the current requirement placed a hardship on staff.

Ell said currently there were times staff was rushed to complete a staff report. There were concerns with the number of agenda changes that required posting of supplemental agendas as a result of current time constraints. She said with a change to 7 days this could be minimized. She had asked the other city recorders across the state the timelines they worked with. The majority of the responses were 7 days, 5 days was the next common there were a small number who had a 3-day deadline and just one other was 10 days.

Mayor Mays clarified this change would help to reduce the number of amendments that were made to agendas. He confirmed there was agreement amongst Council to change the requirement to notice agendas 7 days before regular city council meetings.

Kara asked for council direction on making changes to public comment rules to better align with recommendations from the League of Oregon Cities (LOC) after review of Oregon and federal constitutional laws and updates to public meeting law.

McGlothlin clarified a Zoom bombing was when someone logged onto a Zoom meeting with the intention of disrupting the meeting. The council had experienced Zoom bombing twice.

Richardson said he did not support having variable amounts of time for public comment. Going beyond fifteen minutes was rare and should continue to be allowed.

Mayor Mays agreed there should not be a limit to fifteen minutes and also did not agree with prohibiting the Mayor and Councilors from responding to public comment. He had problems with not being able to respond or set the record straight if things were said that were untrue. He said allowing people to sign in was helpful but should not be required for speaking.

Kara said the design of the rules was for the City Council to be a wall when it came to public comment but there were opportunities to compromise without risking too much liability to The City. One option would be to allow Council or the Mayor to clarify information or ask clarifying questions. It was recommended to make adjustments that would give more authority to the Council to regulate public comment as opposed to keeping it open in order to mitigate risk.

Long asked for clarification of what was meant by risk.

Kara said he was referring to legal liabilities. One risk was allowing the Mayor or City Council to

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respond to public comments relating to City affairs or business. As they are not staff or the City Manager there was a risk incorrect or incomplete information would be given. Second, there were risks for claims of censoring free speech if someone is not afforded uniformly identical opportunities for public engagement with the City Council and Mayor. So long as there was a strong presiding officer and a council that respected them as well as a presiding officer that knows the risks and how to be mindful of them there was no need for the rules. However, the rules were being updated for not only the current City Council but councils in the future.

Councilor Richardson said everyone would get the equal amount of three minutes, but it would be the prerogative of the Mayor and Council the number of and time spent on questions.

Mayor Mays clarified the issue was not with allowing everyone the same three minutes, it was the time allowed for questions. He said it was know there would be risks taken with being a public servant.

Long said the LOC would not give legal advice unless it was conservative. In addition, their guidelines were inclusive of much bigger cities including Portland and Eugene that had very large and often contentious meetings that required stricter rules. If there were periods of extreme hostility in the future that council may want to change their rules at that time.

McGlothlin shared an example of a time in past council where it had been important to have clear rules to address disruption. He said he agreed with allowing three minutes for every speaker and clarifying questions from council. He said there needed to be some restriction of time.

Kara noted council rules did not interfere with the ability for council to speak with the public outside of a council meeting.

Mayor Mays noted pages 11 and 12 of the rules addressed handling of disruption to council business.

Long said in the example given of the past disruption, the person had been escorted because they had gone over their time, wouldn't stop, and were threatening. It was not related to free speech.

Kara clarified a summary of direction from council was not to change anything. There was no support to limit public comment to 15 minutes, it would remain at 3 minutes per speaker with no limitations on mayor or council interactions with speakers.

Kara asked for council direction on if they would like to include the evaluation process for the City Manager, City Attorney, and Municipal Judge as a part of the council rules.

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Long said it would take a while to create a process and it would not align with the timeline for completing the council rules. She questioned if it should be spelled out in the rules.

Richardson said work needed to be done on the evaluation process.

Kara said he intended to have the new council rules ready by July 1st to align with the new fiscal year.

McGlothlin said the rules were clearly defined and asked staff to continue work.

Mayor Mays said the work was very thorough and there was a lot of information to absorb.

Klebes suggested council send questions via email to Kara to be compiled then brought back to council at a later date for discussion.

Richardson asked how they would be proceeding with the evaluation process.

Mayor Mays said a subcommittee of two council members would be created to begin work on bringing back recommendations for updates to the evaluation process. The work of the subcommittee would occur over the next 6 months.

Kara said it was in the City's best interest to have the current experienced City Council adopt the rules ahead of the next election even if the evaluation process was not yet included.

Mayor Mays asked Council to send questions or comments regarding the council rules in an email to the City Attorney by July 1st.

Mayor Mays asked for council volunteers to be on a subcommittee to evaluate and bring recommendations to council on the evaluation process for the City Manager, City Attorney, and Municipal Judge.

Long and McGlothlin both volunteered to be on the subcommittee.

EXECUTIVE SESSION

In accordance with ORS 192.660(2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

Mayor Mays recessed Open Session at 7:42 pm

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Mayor Mays reconvene Open Session at 8:37 pm

Decision, if any; There was none.

ADJOURNMENT

Being no further business, the meeting adjourned at 8:37 pm

Submitted by/
Amie Ell, City Clerk

SIGNED:

Richard A. Mays, Mayor

ATTEST:

Amie Ell, City Clerk

DRAFT



28Cearth

Removing Atmospheric CO₂ Through Direct Air Capture

May 28, 2024



INTRODUCTION

Why remove CO₂?

Climate change effects in Oregon include:

- Warmer, drier weather
- Drought and wildfire risks
- Lower snowpack and glacial ice
- Impacts to agriculture, fisheries, and timber production

Direct Air Capture pulls CO₂ out of the atmosphere, removing legacy emissions and reversing climate change.

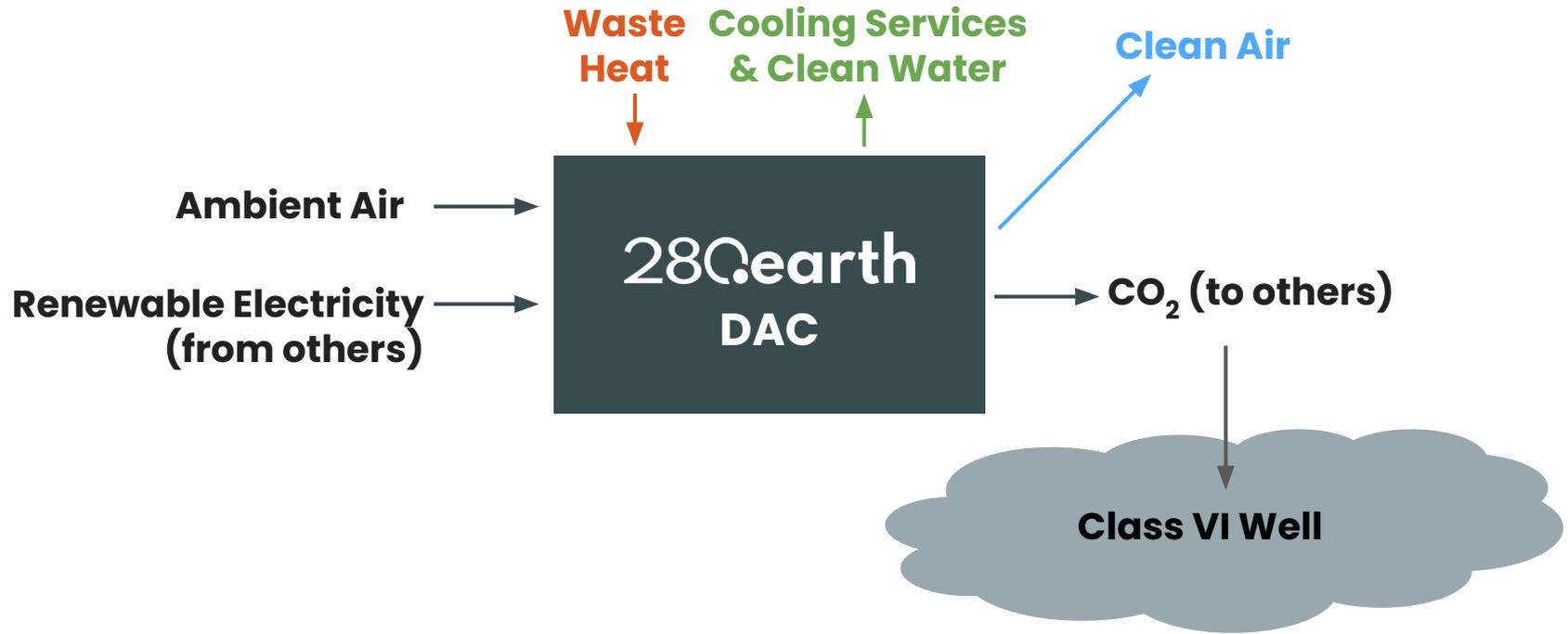


Who we are

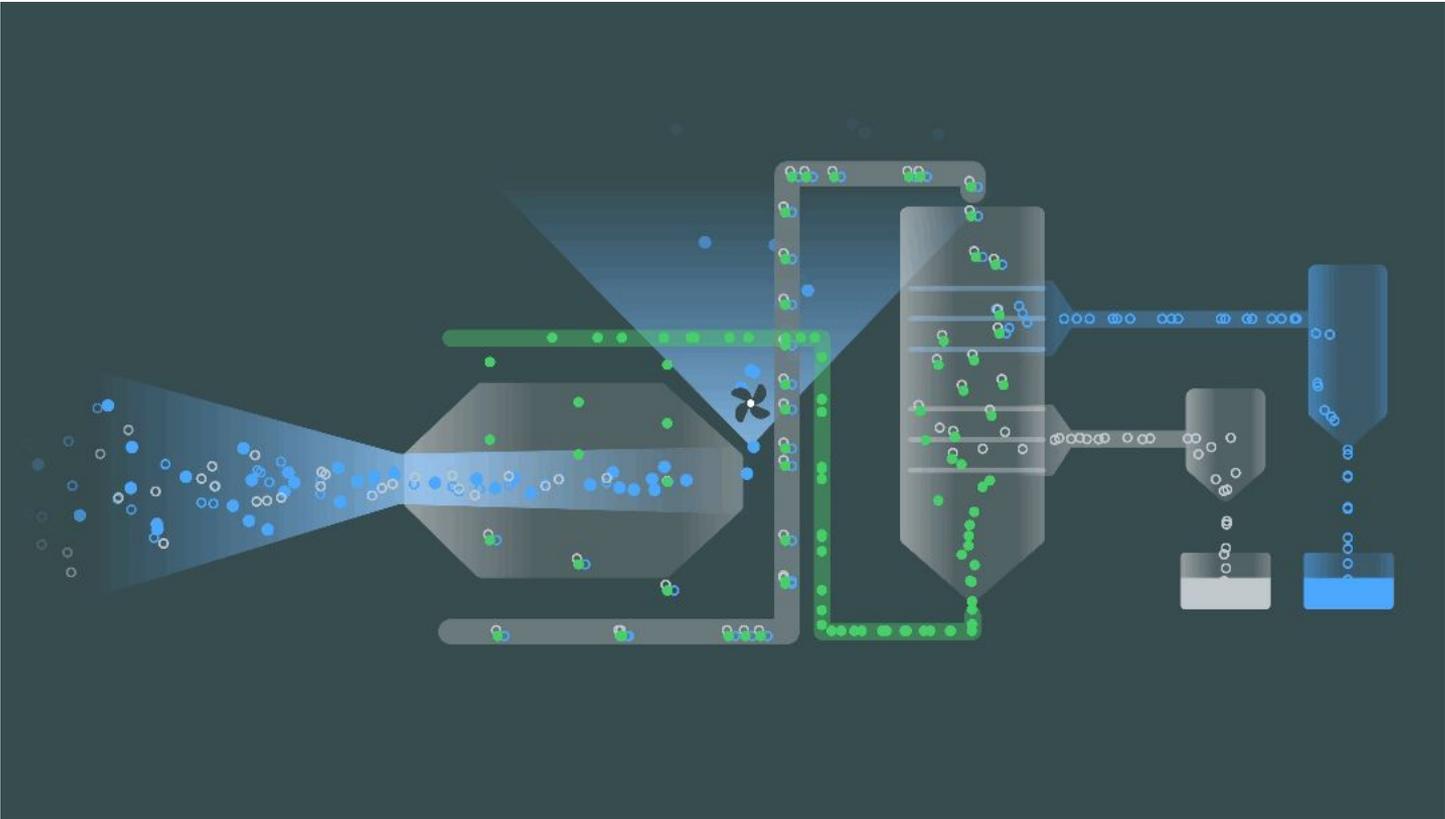


40 total employees with technical, research, construction, and business development teams

280 Earth's process



280 Earth's process, continued





DEVELOPMENT

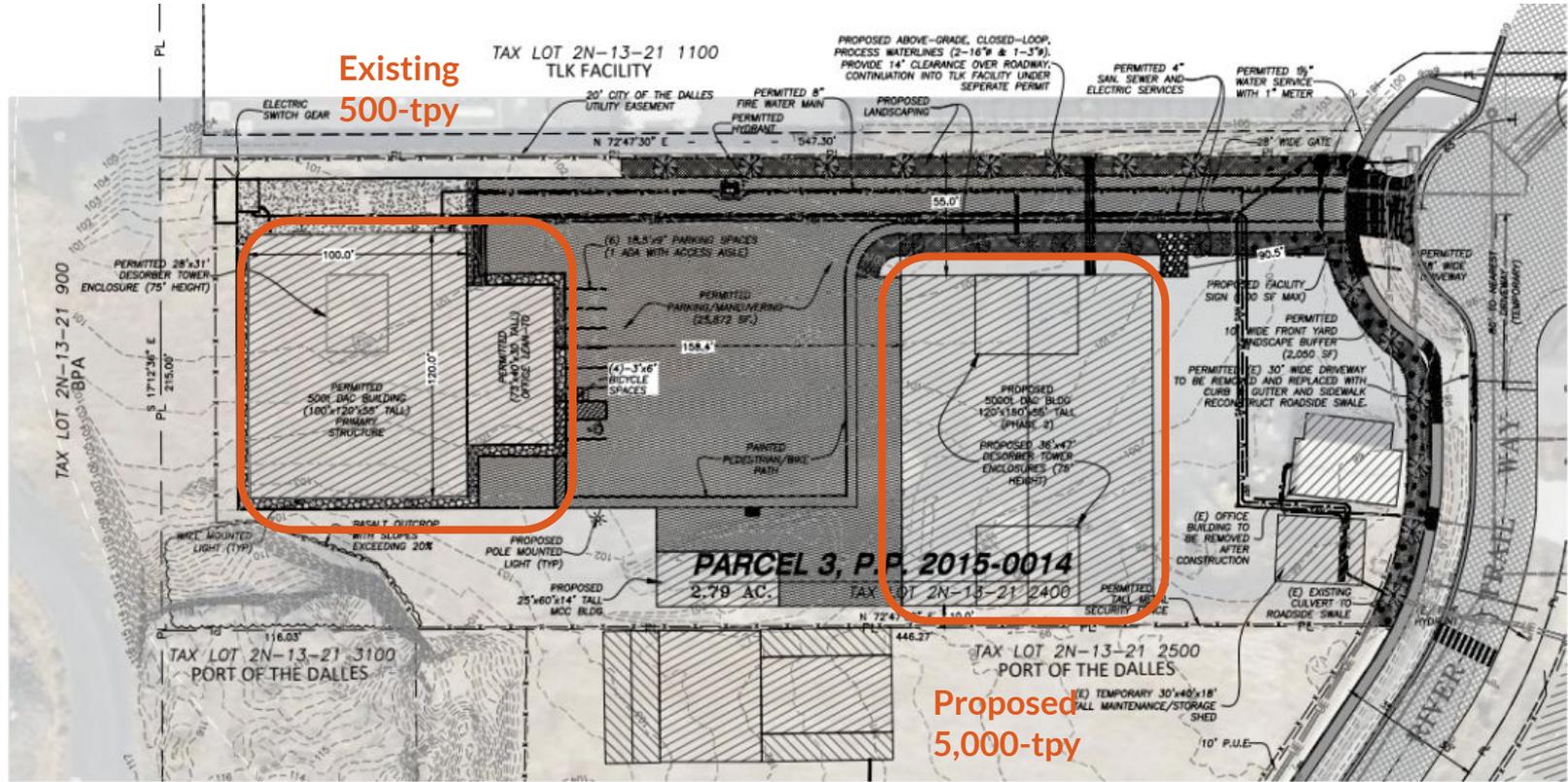
500-ton per year unit operating now



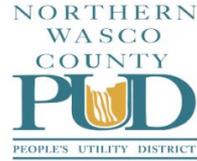
Construction Dec
2023

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Plans for site expansion



Our Partners



280 Earth in The Dalles

- First, 500-tpy facility is already operating
- Access to clean energy:
 - BPA hydropower
 - Google waste heat
- 500-tpy spending:
 - \$13M spent in construction
 - \$19M regional economic activity (multiplier)
- 500-tpy employment
 - 20-30 FTE construction
 - 5-8 FTE operation



Expansion to 20,000 tpy would have a total spend of \$130M and economic activity of \$195M.





THANK YOU!



AGENDA STAFF REPORT

AGENDA LOCATION: Item # 10A

MEETING DATE: June 10, 2024

TO: Honorable Mayor and City Council

FROM: Angie Wilson, Finance Director

ISSUE: Public Hearing on Proposed Uses of State Revenue Sharing Funds for FY24/25 and Consideration of Resolution No. 24-013 Declaring the City's Election to Receive State Revenues.

BACKGROUND: State Revenue Sharing Law, ORS 221.770, requires cities to pass a resolution each year stating that they elect to receive State Revenue Sharing money during the next fiscal year. The law mandates public hearings be held by each city, and a certification of these hearings is required. The required hearings are to be held: 1) before the Budget Committee to consider possible uses of the funds; and 2) before the City Council on the uses of the funds proposed by the Budget Committee or anyone else.

The City of The Dalles has traditionally used State Revenue Sharing funds to support activities in the General Fund. The Budget Committee held a Public Hearing on May 13, 2024, to consider possible uses of the funds, and then voted to recommend to the Council that they continue to use those funds to support the General Fund and Street Fund in FY24/25.

A Public Hearing on the proposed uses of State Revenue Sharing funds is scheduled before the City Council on June 10, 2024. The required Resolution (24-013) electing to receive State Revenue Sharing funds in FY24/25 is included as an action item on the same agenda. The Resolution is not required to designate the uses of the funds, but only states the City's election to receive them.

BUDGET IMPLICATIONS: The budget for FY24/25, as approved by the Budget Committee, already includes the anticipated State Revenue Sharing funds as General Fund and Street Fund revenue.

COUNCIL ALTERNATIVES:

1. **Staff recommendation:** *Move to adopt Resolution No. 24-013 Declaring the City's Election to Receive State Revenues for Fiscal Year 2024/2025.*
2. Council could elect to assign the uses of State Revenue Sharing funds to a different purpose than proposed. This would require changes to the proposed budget for FY24/25. Decline to receive State Revenues for Fiscal Year 2024/2025.

RESOLUTION NO. 24-013

A RESOLUTION DECLARING THE CITY OF THE DALLES' ELECTION TO RECEIVE STATE REVENUES FOR FISCAL YEAR 2024-25

WHEREAS, State Revenue Sharing Law, ORS 221.770, requires cities to annually pass a resolution requesting State Revenue Sharing money; and

WHEREAS, the City's Budget Committee held the required Public Hearing on May 13, 2024, to consider possible uses of State Revenue Sharing funds in FY24/25; and

WHEREAS, the City Council held the required Public Hearing on June 10, 2024, to consider the uses of State Revenue Sharing funds in FY24/25 as proposed by the Budget Committee and others;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF THE DALLES, OREGON, AS FOLLOWS:

Section 1. Election to Receive State Revenues in FY24/25. Pursuant to ORS 221.770, the City hereby elects to receive State Revenues for the Fiscal Year 2024/2025.

Section 2. Effective Date. This Resolution shall be considered effective as of July 1, 2024.

Section 3. Expiration Date. This Resolution shall expire upon receipt and acceptance of the Audit for FY24/25.

PASSED AND ADOPTED THIS 10th DAY OF JUNE, 2024.

Voting Yes, Councilors: _____
Voting No, Councilors: _____
Absent, Councilors: _____
Abstaining, Councilors: _____

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

SIGNED: _____ ATTEST: _____

Rich A. Mays, Mayor

Amie Ell, City Clerk
.....

I certify that a Public Hearing before the City of The Dalles Budget Committee was held on May 12, 2024, and a Public Hearing was held before the City of The Dalles City Council on June 10, 2024 giving citizens an opportunity to comment on use of State Revenue Sharing.

CERTIFIED BY:

Amie Ell, City Clerk



AGENDA STAFF REPORT

AGENDA LOCATION: Item # 10B

MEETING DATE: June 10, 2024

TO: Honorable Mayor and City Council

FROM: Angie Wilson, Finance Director

ISSUE: Public Hearing to Receive Testimony Regarding the Approved 2024-25 Fiscal Budget and Resolution No. 24-012 Adopting the FY24/25 Budget for the City of The Dalles

BACKGROUND: The City Budget Committee reviewed the proposed budget on May 13 and May 14, 2024. They approved the budget, with one change on May 14, 2024. The City Council will hold the required Public Hearing on the approved budget on June 10, 2024. Oregon Budget Law allows a governing body, prior to final adoption, to make changes to a Fund approved by the Budget Committee in amounts up to \$5,000 or 10% of the operating portion of that Fund, whichever is greater. If the changes are greater than the limit allows, another Public Hearing must be held, with the required published notices, prior to adoption.

BUDGET IMPLICATIONS: At this time staff has no recommendations for changes to the budget approved by the City Of The Dalles Budget Committee. If staff should identify any changes that may be needed, they will inform the Board during the Public Hearing.

If the Board determines that additional changes are necessary, Oregon Budget Law allows a governing body, prior to final adoption, to make changes to a fund approved by the Budget Committee in the amount of \$5,000 or 10% of the operating portion of that fund, whichever is greater. The operating portion includes the Personnel, Materials & Services, and Capital Outlay categories, but does not include Interfund Transfers, Contingencies, or Unappropriated amounts. If the changes the governing body wishes to make are greater than these limits allow, another Public Hearing must be held on June 24, 2024, with the required published notices, prior to adoption.

COUNCIL ALTERNATIVES:

1. **Staff recommendation:** *Move to adopt Resolution No. 24-012 Adopting the Fiscal Year 2024-2025 Budget for the City of The Dalles, making Appropriations, Authorizing Expenditures, Levying Taxes, and Authorizing the City Manager to Take Such Action as Necessary to carry out the Adopted Budget.*
2. City Council could elect to make changes to the approved budget and direct staff to include those changes in the adopting resolution. If any such changes were to be greater than the limit allows, a second Public Hearing on June 24th would be required. In that case, the Council could move to approve those proposed changes to the budget that are within the \$5,000 or 10% limit, and to hold a public hearing on June 24, 2024, on only the proposed changes that exceed that limit.

RESOLUTION NO. 24-012

A RESOLUTION ADOPTING THE FISCAL YEAR 2024-2025 BUDGET FOR THE CITY OF THE DALLES, MAKING APPROPRIATIONS, AUTHORIZING EXPENDITURES, LEVYING TAXES, AND AUTHORIZING THE CITY MANAGER TO TAKE SUCH ACTION AS NECESSARY TO CARRY OUT THE ADOPTED BUDGET

WHEREAS, the City Budget Committee reviewed and acted on the proposed City budget, and, on May 14, 2024, approved and recommended a balanced budget to the City Council; and

WHEREAS, in accordance with State Law, the City held a Public Hearing on the approved budget on June 10, 2024; and

WHEREAS, the City Council wishes to adopt the approved budget and carry out the programs identified in the budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL AS FOLLOWS:

Section 1. Clerical Changes. The City Council hereby authorizes City Staff to make the necessary clerical changes to the amended budget.

Section 2. Adoption of the Budget. The City Council of the City of The Dalles, Oregon, hereby adopts the budget for Fiscal Year 2024-2025 in the total of \$93,110,447 now on file in the office of the City Finance Director.

Section 3. Setting Appropriations. The amounts for the Fiscal Year beginning July 1, 2024 and for the purposes shown are hereby appropriated as follows:

GENERAL FUND (001)	
City Council Department	506,394
City Clerk Department	172,910
City Manager	388,087
Legal	606,498
Finance / Utility Billing / Judicial Department	999,038
Personnel Department	447,785
Planning Department / Economic Development Department	940,348
Police Department/ Codes Department	5,808,021
Technology Department	687,035
City Hall / Transportation Center Department	726,883

Animal Control Department	173,734
Special Payments	909,467
Interfund Transfers	1,208,592
Contingency	1,143,173
Debt Service	<u>38,806</u>
TOTAL GENERAL FUND (001) *	14,756,771
LIBRARY FUND (004)	
Library Department	2,277,278
Interfund Transfers	361,353
Contingency	<u>227,727</u>
TOTAL LIBRARY FUND (004) **	2,866,358
STREET FUND (005)	
Public Works Department	2,928,621
Interfund Transfers	348,033
Contingency	<u>93,064</u>
TOTAL STREET FUND (005)	3,369,718
PUBLIC WORKS RESERVE FUND (009)	
Public Works Department	<u>888,386</u>
TOTAL PUBLIC WORKS RESERVE FUND (009)	888,386
UNEMPLOYMENT RESERVE FUND (010)	
Personnel Services	<u>82,953</u>
TOTAL UNEMPLOYMENT RESERVE FUND (010)	82,953
COMMUNITY BENEVOLENCE FUND - VIETNAM MEMORIAL (011)	
Materials & Services	<u>5,727</u>
TOTAL COMMUNITY BENEVOLENCE FUND (011)	5,727
TRANSPORTATION SYSTEM RESERVE FUND	
Public Works Department	4,768,310
Interfund Transfers	<u>-</u>
TOTAL TRANSPORTATION SYSTEM RESERVE FUND (013)	4,768,310
SPECIAL GRANTS FUND (018)	
Materials & Services	1,196,840
Capital Outlay	4,350,249
Interfund Transfers	<u>1,612,482</u>
TOTAL SPECIAL GRANTS FUND (018)	7,159,571
STATE OFFICE BUILDING FUND (021)	
State Office Building Department	752,013
Contingency	<u>285,815</u>
TOTAL STATE OFFICE BUILDING FUND (021)	1,037,828

SPECIAL ASSESSMENTS FUND (036)		
Materials & Services		496,241
Capital Outlay		-
Interfund Transfers		115,385
	TOTAL SPECIAL ASSESSMENTS FUND (036)	611,626
CAPITAL PROJECTS FUND (037)		
Materials & Services		155,000
Capital Outlay		3,643,234
Debt Service		-
Interfund Transfers		11,541
	TOTAL CAPITAL PROJECTS FUND (037)	3,809,775
FFCO 2008 BOND FUND (043)		
Debt Service		-
Interfund Transfers		3,000
	TOTAL FFCO 2008 BOND FUND (043)	3,000
2009 FFCO BOND FUND (044)		
Debt Service		947,888
	TOTAL 2009 FFCO BOND FUND (044)	947,888
WATER FUND (51)		
Public Works Department		5,054,370
Interfund Transfers		1,348,919
Contingency		4,113
	TOTAL WATER FUND (051)	6,407,402
WATER CAPITAL RESERVE FUND (053)		
Public Works Department		1,701,230
Debt Service		527,858
Interfund Transfers		534,775
Contingency		-
	TOTAL WATER CAPITAL RESERVE FUND (053)	2,763,863
WASTEWATER FUND (055)		
Public Works Department		4,516,581
Interfund Transfers		1,760,330
Contingency		68,351
	TOTAL WASTEWATER FUND (055)	6,345,262
SEWER CAPITAL RESERVE FUND (056)		
Public Works Department		2,875,144
Interfund Transfers		4,707,154
	TOTAL SEWER CAPITAL RESERVE FUND (056)	7,582,298

SEWER PLANT CONSTRUCTION FUND (057)		
Public Works Department		7,213,244
Debt Service		95,671
Interfund Transfers		304,736
	TOTAL SEWER PLAN CONSTRUCTION FUND (057)	<u>7,613,651</u>
Contingency		-
	TOTAL SEWER DEBT SERVICE FUND (058)	<u>-</u>
UTILITY REVENUE BOND (059)		
Public Works Department		810,536
Debt Service		810,536
	TOTAL UTILITY REVENUE BOND (059)	<u>810,536</u>
AIRPORT FUND (061)		
Airport Department		11,836,715
Contingency		325,290
Interfund Transfers		95,565
	TOTAL AIRPORT FUND (061)***	12,257,570
SPECIAL ENTERPRIZE ZONE FUND(022)		
Special Enterprize Department		3,932,884
Materials & Services		3,932,884
Interfund Transfers		1,040,000
	TOTAL SPECIAL ENTERPRIZE ZONE FUND (022)	4,972,884
AIRPORT DEBT SERVICE FUND (062)		
Airport Department		-
Debt Service		207,850
	TOTAL AIRPORT DEBT SERVICE FUND (062)	<u>207,850</u>
	TOTAL ALL FUNDS	89,269,227
* An Unappropriated Ending Fund Balance has been set for the General Fund in the amount of:		1,781,676
** An Unappropriated Ending Fund Balance has been set for the Library Fund in the amount of:		1,254,142
*** An Unappropriated Ending Fund Balance has been set for the Airport Fund in the amount of:		805,402
	TOTAL ADOPTED BUDGET	93,110,447

Section 4. Authority of City Manager. The City Council hereby authorizes the City Manager to take such action as is necessary and consistent with State Statutes and City Ordinances, including, but not limited to, entering into contracts to carry out the programs, projects and services identified in the adopted budget.

Section 5. Imposing and Categorizing the Tax. The City Council of the City of The Dalles, Oregon, hereby imposes the taxes provided for in this adopted budget in the General Fund at the rate of \$3.0155 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the City of The Dalles as of 12:01 AM, July 1, 2024.

	Subject to General Government Limitation	Excluded from Limitation
TOTAL TAX IMPOSED	\$ 3.0155 per 1,000 of assessed value	0

Section 5. Certifying the Tax Levy. The City Finance Director shall certify to the County Clerk and County Assessor, the tax levy made by this Resolution, and shall file with them and to the State of Oregon, copies of the budget as finally adopted.

PASSED AND ADOPTED THIS 10th DAY OF JUNE, 2024.

Voting Yes, Councilors: _____

Voting No, Councilors: _____

Absent, Councilors: _____

Abstaining, Councilors: _____

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

SIGNED:

ATTEST:

Rich A. Mays, Mayor

Amie Ell, City Clerk



POLICE

CITY OF THE DALLEES

APPROVED BUDGET

FISCAL YEAR 2024-25

CITY OF THE DALLES
APPROVED BUDGET
Fiscal Year 2024 – 2025
City of The Dalles Budget Committee

MAYOR

Rich Mays

CITY COUNCIL

Tim McGlothlin
Darcy Long
Scott Randall
Dan Richardson
Rod Runyon

LAY MEMBERS

Sandy Haechrel
Benjamin Wring
Serena Smith
Allyson Schock
Jann Oldenburg

Presented By:

Matthew Klebes, City Manager/Budget Officer

Angie Wilson, Finance Director

DEPARTMENT MANAGERS

City Attorney

Finance Director

Public Works Director

City Clerk

Community Development Director

Library Director

Police Chief

Human Resources

IT Director

Jonathan Kara

Angie Wilson

Dave Anderson

Amie Ell

Joshua Chandler

Jeff Wavrunek

Thomas Worthy

Daniel Hunter

David Collins

ALL FUNDS SUMMARY

ACCOUNT DESCRIPTION	GENERAL FUND	LIBRARY FUND	PUBLIC WORKS	AIRPORT SERVICES	CAPITAL IMPRV	SPECIAL REVENUE	DEBT SERVICE	FY23/24 BUDGET
BEGINNING BALANCE	2,866,459	2,100,825	13,081,192	1,119,634	3,266,650	7,915,178	60,681	30,410,619
REVENUES	11,950,248	2,019,675	17,354,030	9,788,338	509,751	4,405,122	956,543	46,983,707
OTHER SOURCES	1,721,740	-	9,303,668	2,155,000	645,000	938,663	952,050	15,716,121
	-	-	-	-	-	-	-	-
TOTAL RESOURCES	16,538,447	4,120,500	39,738,890	13,062,972	4,421,401	13,258,963	1,969,274	93,110,447
CITY COUNCIL	531,394							531,394
CITY CLERK	172,910							172,910
CITY MANAGER	388,087							388,087
LEGAL AND JUDICIAL	606,498							606,498
FINANCE/UTILITY BILLING	999,038							999,038
HUMAN RESOURCES	447,785							447,785
PLANNING/ECONOMIC DEV	940,348							940,348
POLICE/CODES	5,808,021							5,808,021
TECHNOLOGY	687,035							687,035
CITY HALL/TRANS CNTR	726,883							726,883
ANIMAL CONTROL	173,734							173,734
LIBRARY		2,277,278						2,277,278
STREET			2,928,621					2,928,621
WATER UTILITY SERVICES			5,054,370					5,054,370
WASTE WATER UTILITY SERV			4,516,581					4,516,581
TRANSPORTATION SYS RSRV			4,768,310					4,768,310
PUBLIC WORKS RESERVE			888,386					888,386
WATER DEPT CAP RESERVE			1,701,230					1,701,230
SEWER SPECIAL RESERVE			2,875,144					2,875,144
SEWER PLANT CONST			7,213,244					7,213,244
AIRPORT SERVICES				11,836,715				11,836,715
SPECIAL ASSESSMENTS					496,241			496,241
CAPITAL PROJECTS					3,798,234			3,798,234
FAA GRANT IMPROVEMENT FUND					-			-
UNEMPLOYMENT RESERVE FUND						82,953		82,953
COMMUNITY BENEVOLENCE FUND						5,727		5,727
SPECIAL GRANTS FUND						5,547,089		5,547,089
STATE OFFICE BLDG FUND						752,013		752,013
SPECIAL ENTERPRISE ZONE						3,932,884		3,932,884
DEBT SERVICE							1,966,274	1,966,274
TOTAL EXPENDITURES	11,481,733	2,277,278	29,945,886	11,836,715	4,294,475	10,320,666	1,966,274	72,123,027
SPECIAL PAYMENTS	909,467	-	-	-	-	-	-	909,467
DEBT SERVICE	38,806	-	623,529	-	-	-	-	662,335
TRANSERS OUT	1,208,592	361,353	9,003,947	95,565	126,926	2,652,482	3,000	13,451,865
CONTINGENCY	1,143,173	227,727	165,528	325,290	-	285,815	-	2,147,533
UNAPP ENDING FUND BAL	1,756,676	1,254,142	-	805,402	-	-	-	3,816,220
TOTAL OTHER USES	5,056,714	1,843,222	9,793,004	1,226,257	126,926	2,938,297	3,000	20,987,420
TOTALS	16,538,447	4,120,500	39,738,890	13,062,972	4,421,401	13,258,963	1,969,274	93,110,447
FUND TOTALS	-	-	-	-	-	-	-	-

GENERAL FUND SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	5,474,869	6,541,954	6,949,123	2,866,459	2,866,459
REVENUES	9,021,132	10,725,451	10,741,134	11,950,248	11,950,248
OTHER SOURCES	1,260,302	1,328,214	1,289,412	1,721,740	1,721,740
TOTAL RESOURCES	15,756,303	18,595,619	18,979,669	16,538,447	16,538,447
CITY COUNCIL	383,662	343,140	399,893	506,394	531,394
CITY CLERK	170,113	180,952	217,459	172,910	172,910
CITY MANAGER	255,918	280,864	377,461	388,087	388,087
LEGAL AND JUDICIAL	369,993	466,806	675,740	606,498	606,498
FINANCE & UTILITY BILLING	776,073	801,375	1,018,055	999,038	999,038
HUMAN RESOURCES	325,122	302,265	498,759	447,785	447,785
PLANNING/ECONOMIC DEVELOPMENT	634,367	511,289	953,423	940,348	940,348
POLICE/CODES ENFORCEMENT	4,213,079	4,858,538	5,545,092	5,808,021	5,808,021
TECHNOLOGY DEPARTMENT	424,165	399,026	506,656	687,035	687,035
GENERAL SERVICES DEPT	365,365	431,562	618,950	726,883	726,883
ANIMAL CONTROL	71,574	144,866	178,411	173,734	173,734
TOTAL EXPENDITURES	7,989,433	8,720,683	10,989,899	11,456,733	11,481,733
SPECIAL PAYMENTS	707,394	874,800	879,300	909,467	909,467
DEBT SERVICE	17,695	23,391	21,528	38,806	38,806
TRANSFER OUT	499,827	802,008	3,814,192	1,208,592	1,208,592
CONTINGENCY	-	-	793,937	1,143,173	1,143,173
UNAPPROPRIATED ENDING BAL	-	-	2,480,813	1,781,676	1,756,676
TOTAL OTHER USES	1,224,917	1,700,199	7,989,770	5,081,714	5,056,714
TOTAL EXPENDS & OTHER USES	9,214,349	10,420,881	18,979,669	16,538,447	16,538,447
FUND TOTAL	6,541,954	8,174,737	-	-	-

GENERAL FUND REVENUES

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25 Proposed	FY24/25 Approved
REVENUES:	Account Number	Actual	Actual	Budget	Budget	Budget
BEGINNING BALANCE	001-0000-300.00-00	5,474,869	6,541,954	6,949,123	2,866,459	2,866,459
PROPERTY TAXES-CURR	001-0000-311.10-00	3,552,793	4,570,482	4,442,179	4,593,135	4,593,135
PROPERTY TAXES-PRIOR	001-0000-311.15-00	93,531	64,254	52,962	120,000	120,000
UNSEGREGATED TAX INT	001-0000-311.19-00	11,820	10,132	6,900	6,500	6,500
SPRINT	001-0000-318.10-00	25,518	26,171	32,500	26,000	26,000
ELECTRIC LIGHT WAVE	001-0000-318.15-00	633	568	720	600	600
LIGHT SPEED NETWORK	001-0000-318.25-00	36,017	36,363	36,000	29,400	29,400
CHARTER COMMUNICATIONS	001-0000-318.30-00	106,988	103,769	110,210	100,000	100,000
THE DALLES DISPOSAL	001-0000-318.40-00	110,136	122,226	119,840	139,604	139,604
TRANSIENT ROOM TAX	001-0000-319.10-00	997,209	1,016,827	1,000,203	1,050,213	1,050,213
TRANSIENT ROOM TAX-PARKS	001-0000-319.20-00	332,402	338,942	349,670	367,154	367,154
LOCAL LIQUOR LICENSES	001-0000-320.10-00	2,990	3,105	3,100	3,100	3,100
BUILDING PERMITS	001-0000-320.20-00	4,840	5,060	6,000	5,000	5,000
SIGN PERMITS	001-0000-320.30-00	710	635	550	550	550
OTHER LICENSES	001-0000-320.90-00	9,495	9,596	8,500	9,200	9,200
WASCO CO - PLANNING SHARE	001-0000-330.00-00	16,122	14,577	14,576	17,585	17,585
FINANCIAL SERVICES	001-0000-330.20-00	46,634	49,331	35,000	36,225	36,225
STATE REV SHARING	001-0000-334.10-00	188,938	201,021	221,319	244,121	244,121
DUII GRANTS	001-0000-334.60-00	23,632	57,800	14,500	20,000	20,000
MARIJUANA TAX	001-0000-335.50-00	206,813	181,164	220,000	187,000	187,000
STATE CIGARETTE TAX	001-0000-335.60-00	12,503	11,845	11,827	11,656	11,656
STATE LIQUOR TAXES	001-0000-335.70-00	291,459	316,961	316,101	348,697	348,697
URBAN RENEWAL	001-0000-337.10-00	110,793	100,335	120,000	140,000	140,000
PUD INTERGOVT	001-0000-337.60-00	1,784,164	2,327,198	2,853,402	3,496,680	3,496,680
QLIFE ROW FEES	001-0000-337.80-00	19,547	21,695	23,000	21,386	21,386
COPIES, PLANS, ORD'S ETC	001-0000-341.80-00	1,985	1,827	3,500	3,500	3,500
MISC SALES AND SRVCS	001-0000-341.90-00	24,931	14,014	3,000	4,800	4,800
PLANNING FEES	001-0000-343.01-00	24,389	33,734	19,500	29,000	29,000
COURT FINES/FORFEITURES	001-0000-351.10-00	166,877	80,198	60,000	62,000	62,000
TOWING FINES & FEES	001-0000-351.15-00	100	-	300	200	200
INTEREST REVENUES	001-0000-361.00-00	30,650	199,534	90,000	300,000	300,000
LEASE REVENUE	001-0000-362.00-00	10,025	74,692	75,025	74,692	74,692
PROPERTY RENTALS	001-0000-363.50-00	1,200	3,000	750	750	750
QLIFE ADMIN SERVICES	001-0000-366.00-00	-	33,613	-	45,000	45,000
OTHER MISC REVENUES	001-0000-369.00-00	303,006	292,219	210,000	176,500	176,500
ENTERPRISE ZONE PAYMENTS	001-0000-369.10-00	472,282	402,562	280,000	280,000	280,000
OTHER FINANCING SOURCES-LEASE INCEPTION	001-0000-369.20-00	87,072	22,108	-	37,022	37,022
TRNSFR FROM LIBRARY FUND	001-0000-391.04-00	100,580	128,040	183,000	251,353	251,353
TRNSFR FROM STREET FUND	001-0000-391.05-00	225,148	260,046	220,118	253,033	253,033
TRNSFR FROM SPECIAL GRANTS FUND	001-0000-391.18-00	-	-	2,000	-	-
TRNSFR FROM SPCL ASSESSMENTS FUND	001-0000-391.36-00	-	-	10,000	10,000	10,000
TRNSFR FROM WATER UTILITY FUND	001-0000-391.51-00	463,192	519,947	505,600	637,920	637,920
TRNSFR FROM WASTEWATER UTILITY	001-0000-391.55-00	384,310	398,073	368,694	436,847	436,847
TRNSFR FROM AIRPORT FUND	001-0000-391.61-00	-	-	-	95,565	95,565
TOTAL GENERAL FUND REVENUES		15,756,303	18,595,619	18,979,669	16,538,447	16,538,447

CITY COUNCIL APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
PERSONNEL SERVICE:						
STIPENDS	001-0100-000.11-00	8,400	8,400	8,988	30,000	30,000
FICA	001-0100-000.22-00	643	643	688	2,295	2,295
OTHER EMPLOYEE BENEFITS	001-0100-000.29-00	-	16	45	150	150
TOTAL PERSONNEL SERVICE		9,043	9,059	9,721	32,445	32,445
Total Full-Time Equivalent (FTE)		-	-	-	-	-
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0100-000.31-10	150,288	115,797	235,000	279,358	304,358
CULTURAL PARTNERSHIPS	001-0100-000.31-50	-	-	-	22,500	22,500
LABOR NEGOTIATIONS	001-0100-000.31-60	8,484	28,388	25,000	25,000	25,000
AUDITING SERVICES	001-0100-000.32-10	29,500	34,660	44,350	45,680	45,680
ECONOMIC RECOVERY	001-0100-000.40-10	101,769	-	-	-	-
TRAVEL, FOOD & LODGING	001-0100-000.58-10	10,332	18,915	25,000	37,000	37,000
TRAINING AND CONFERENCES	001-0100-000.58-50	-	2,225	9,950	9,950	9,950
WORKSHOPS	001-0100-000.58-60	-	-	15,000	20,100	20,100
MEMBERSHIPS/DUES/SUBSCRIP	001-0100-000.58-70	25,272	27,844	31,622	31,461	31,461
OFFICE SUPPLIES	001-0100-000.60-10	193	414	500	500	500
SAFETY SUPPLIES/EQUIP	001-0100-000.60-50	46,146	22,866	-	-	-
MISCELLANEOUS EXPENSES	001-0100-000.69-50	601	82,973	2,350	900	900
ASSETS < \$5000	001-0100-000.69-80	2,034	-	1,400	1,500	1,500
TOTAL MATERIALS AND SERVICES		374,619	334,082	390,172	473,949	498,949
TOTAL CITY COUNCIL DEPARTMENT		383,662	343,140	399,893	506,394	531,394

CITY CLERK

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0200-000.11-00	103,173	111,184	126,127	103,269	103,269
MEDICAL INSURANCE	001-0200-000.21-10	22,592	19,625	21,744	10,510	10,510
L-T DISABILITY INSURANCE	001-0200-000.21-20	598	602	820	671	671
LIFE INSURANCE	001-0200-000.21-30	46	48	50	50	50
WORKERS COMP INSURANCE	001-0200-000.21-40	107	109	149	128	128
FICA	001-0200-000.22-00	7,805	8,431	9,649	7,900	7,900
RETIREMENT CONTRIBUTIONS	001-0200-000.23-00	14,026	15,107	17,027	13,941	13,941
VEBA CONTRIBUTIONS	001-0200-000.28-00	5,881	6,360	7,277	2,780	2,780
OTHER EMPLOYEE BENEFITS	001-0200-000.29-00	-	359	631	516	516
TOTAL PERSONNEL SERVICE		154,227	161,825	183,474	139,765	139,765
Total Full-Time Equivalent (FTE)		1.0	1.0	1.0	1.0	1.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0200-000.31-10	12,610	14,304	23,650	20,000	20,000
POSTAGE	001-0200-000.53-20	71	799	1,200	1,200	1,200
TELEPHONE	001-0200-000.53-30	1,117	1,152	1,220	1,220	1,220
TRAVEL, FOOD & LODGING	001-0200-000.58-10	827	1,180	3,850	4,000	4,000
TRAINING AND CONFERENCES	001-0200-000.58-50	600	550	1,650	2,100	2,100
MEMBERSHIPS/DUES/SUBS	001-0200-000.58-70	235	290	815	900	900
OFFICE SUPPLIES	001-0200-000.60-10	279	617	750	725	725
BOOKS AND PERIODICALS	001-0200-000.64-10	-	-	100	100	100
MISCELLANEOUS EXPENSES	001-0200-000.69-50	146	236	750	500	500
ASSETS < \$5000	001-0200-000.69-80	-	-	-	2,400	2,400
TOTAL MATERIALS AND SERVICES		15,887	19,128	33,985	33,145	33,145
TOTAL CITY CLERK DEPARTMENT		170,113	180,952	217,459	172,910	172,910

CITY MANAGER

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0300-000.11-00	160,194	188,886	230,335	243,854	243,854
OVERTIME SALARIES	001-0300-000.13-00	-	568	500	500	500
BILINGUAL INCENTIVE 5%	001-0300-000.14-00	-	-	-	3,018	3,018
MEDICAL INSURANCE	001-0300-000.21-10	22,261	34,222	59,287	48,630	48,630
L-T DISABILITY INSURANCE	001-0300-000.21-20	530	853	1,417	1,522	1,522
LIFE INSURANCE	001-0300-000.21-30	53	85	100	100	100
WORKERS COMP INSURANCE	001-0300-000.21-40	185	259	326	437	437
FICA	001-0300-000.22-00	12,005	13,931	17,621	18,924	18,924
RETIREMENT CONTRIBUTIONS	001-0300-000.23-00	38,034	24,172	25,953	35,981	35,981
VEBA CONTRIBUTIONS	001-0300-000.28-00	6,378	5,519	7,191	7,235	7,235
OTHER EMPLOYEE BENEFITS	001-0300-000.29-00	60	477	1,254	1,297	1,297
TOTAL PERSONNEL SERVICE		239,700	268,970	343,984	361,498	361,498
Total Full-Time Equivalent (FTE)		1.0	2.0	2.0	2.0	2.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0300-000.31-10	238	703	844	854	854
OFFICE EQUIPMENT	001-0300-000.43-40	2,660	1,136	5,000	2,000	2,000
POSTAGE	001-0300-000.53-20	556	70	200	200	200
TELEPHONE	001-0300-000.53-30	1,128	2,491	2,350	2,896	2,896
TRAVEL, FOOD & LODGING	001-0300-000.58-10	688	2,033	3,696	4,200	4,200
TRAINING AND CONFERENCES	001-0300-000.58-50	-	428	4,324	2,000	2,000
MEMBERSHIPS/DUES/SUBS	001-0300-000.58-70	40	1,115	1,863	2,939	2,939
OFFICE SUPPLIES	001-0300-000.60-10	1,733	3,488	6,000	5,500	5,500
MISCELLANEOUS EXPENSES	001-0300-000.69-50	704	429	1,000	1,000	1,000
ASSETS < \$5000	001-0300-000.69-80	-	-	8,200	5,000	5,000
EXPENDITURES-CAPITAL OUTLAY	001-0300-000.74-80	8,471	-	-	-	-
TOTAL MATERIALS AND SERVICES		16,218	11,893	33,477	26,589	26,589
TOTAL CITY MANAGER DEPARTMENT		255,918	280,864	377,461	388,087	388,087

LEGAL

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0700-000.11-00	-	136,804	155,375	239,205	239,205
PARTTIME/TEMP SALARIES	001-0700-000.12-00	-	22,778	34,904	-	-
MEDICAL INSURANCE	001-0700-000.21-10	-	8,881	39,909	21,020	21,020
L-T DISABILITY INSURANCE	001-0700-000.21-20	-	595	1,199	1,507	1,507
LIFE INSURANCE	001-0700-000.21-30	-	46	99	100	100
WORKERS COMP INSURANCE	001-0700-000.21-40	-	46	365	440	440
FICA	001-0700-000.22-00	-	12,263	14,556	18,299	18,299
RETIREMENT CONTRIBUTIONS	001-0700-000.23-00	-	18,443	24,510	28,288	28,288
VEBA CONTRIBUTIONS	001-0700-000.28-00	-	3,702	4,711	4,523	4,523
OTHER EMPLOYEE BENEFITS	001-0700-000.29-00	-	336	951	1,196	1,196
TOTAL PERSONNEL SERVICE		-	203,895	276,579	314,578	314,578
Total Full-Time Equivalent (FTE)		-	1.5	1.5	2.0	2.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0700-000.31-10	369,987	245,589	350,000	250,000	250,000
SPECIAL LEGAL SERVICES	001-0700-000.32-20	6	592	2,500	6,000	6,000
POSTAGE	001-0700-000.53-20	-	142	250	250	250
TELEPHONE	001-0700-000.53-30	-	1,007	2,936	2,120	2,120
TRAVEL, FOOD & LODGING	001-0700-000.58-10	-	645	6,550	5,500	5,500
TRAINING AND CONFERENCES	001-0700-000.58-50	-	350	3,950	3,100	3,100
MEMBERSHIPS/DUES/SUBS	001-0700-000.58-70	-	2,250	2,975	3,450	3,450
OFFICE SUPPLIES	001-0700-000.60-10	-	636	5,000	2,000	2,000
BOOKS AND PERIODICALS	001-0700-000.64-10	-	5,411	10,500	9,500	9,500
MISCELLANEOUS EXPENSES	001-0700-000.69-50	-	-	2,500	5,000	5,000
ASSETS < \$5000	001-0700-000.69-80	-	6,289	12,000	5,000	5,000
TOTAL MATERIALS AND SERVICES		369,993	262,911	399,161	291,920	291,920
TOTAL LEGAL DEPARTMENT		369,993	466,806	675,740	606,498	606,498

FINANCE

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0900-000.11-00	282,348	319,306	354,167	372,323	372,323
OVERTIME SALARIES	001-0900-000.13-00	-	2,491	-	-	-
MEDICAL INSURANCE	001-0900-000.21-10	69,662	52,074	68,003	73,698	73,698
L-T DISABILITY INSURANCE	001-0900-000.21-20	1,759	1,783	2,267	2,383	2,383
LIFE INSURANCE	001-0900-000.21-30	207	194	175	200	200
WORKERS COMP INSURANCE	001-0900-000.21-40	342	352	365	423	423
FICA	001-0900-000.22-00	21,119	24,340	27,094	28,483	28,483
RETIREMENT CONTRIBUTIONS	001-0900-000.23-00	32,593	31,148	44,397	50,264	50,264
VEBA CONTRIBUTIONS	001-0900-000.28-00	7,339	6,473	8,697	9,276	9,276
OTHER EMPLOYEE BENEFITS	001-0900-000.29-00	110	958	1,873	1,922	1,922
TOTAL PERSONNEL SERVICE		415,480	439,118	507,038	538,972	538,972
Total Full-Time Equivalent (FTE)		4.0	4.0	4.0	4.0	4.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0900-000.31-10	2,443	1,782	51,031	50,040	50,040
ACCOUNTING/ADVISORY SVCS	001-0900-000.31-20	-	11,600	20,250	27,000	27,000
SPECIAL STUDIES & REPORTS	001-0900-000.34-50	-	-	200	200	200
OFFICE EQUIPMENT	001-0900-000.43-40	670	640	1,615	1,710	1,710
RENTAL OF EQUIPMENT	001-0900-000.44-20	2,056	-	-	-	-
POSTAGE	001-0900-000.53-20	2,654	2,991	3,450	3,100	3,100
TELEPHONE	001-0900-000.53-30	2,757	2,942	3,120	3,120	3,120
LEGAL NOTICES	001-0900-000.53-40	920	1,192	2,200	2,200	2,200
PRINTING & BINDING	001-0900-000.55-00	1,709	2,332	3,000	3,000	3,000
TRAVEL, FOOD & LODGING	001-0900-000.58-10	-	4,296	4,950	4,200	4,200
TRAINING AND CONFERENCES	001-0900-000.58-50	1,217	2,820	4,000	3,200	3,200
MEMBERSHIPS/DUES/SUBS	001-0900-000.58-70	1,200	1,300	2,200	2,400	2,400
OFFICE SUPPLIES	001-0900-000.60-10	1,742	2,321	4,000	4,000	4,000
MISCELLANEOUS EXPENSES	001-0900-000.69-50	825	599	1,800	-	-
ASSETS < \$5000	001-0900-000.69-80	2,473	-	6,410	2,650	2,650
EXPENDITURES-CAPITAL OUTLAY	001-0900-000.74-80	19,517	-	-	-	-
TOTAL MATERIALS AND SERVICES		40,184	34,816	108,226	106,820	106,820
SUB-TOTAL FINANCE DEPARTMENT		455,663	473,935	615,264	645,792	645,792

UTILITY BILLING

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0950-000.11-00	70,066	73,638	93,094	98,502	98,502
OVERTIME SALARIES	001-0950-000.13-00	-	-	8,056	8,524	8,524
BILINGUAL INCENTIVE 5%	001-0950-000.14-00	1,197	1,278	1,570	1,692	1,692
MEDICAL INSURANCE	001-0950-000.21-10	26,029	22,371	26,877	27,544	27,544
L-T DISABILITY INSURANCE	001-0950-000.21-20	487	487	586	621	621
LIFE INSURANCE	001-0950-000.21-30	74	77	100	100	100
WORKERS COMP INSURANCE	001-0950-000.21-40	136	36	166	182	182
FICA	001-0950-000.22-00	5,248	5,537	7,858	8,317	8,317
RETIREMENT CONTRIBUTIONS	001-0950-000.23-00	9,621	10,114	12,780	13,526	13,526
VEBA CONTRIBUTIONS	001-0950-000.28-00	1,611	1,633	2,383	2,313	2,313
OTHER EMPLOYEE BENEFITS	001-0950-000.29-00	60	164	473	604	604
TOTAL PERSONNEL SERVICE		114,529	115,333	153,943	161,925	161,925
Total Full-Time Equivalent (FTE)		1.5	1.5	1.5	1.5	1.5
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0950-000.31-10	48,428	50,001	53,205	55,147	55,147
OFFICE EQUIPMENT	001-0950-000.43-40	400	300	1,005	1,020	1,020
POSTAGE	001-0950-000.53-20	-	1	350	350	350
TELEPHONE	001-0950-000.53-30	1,738	1,905	1,905	1,920	1,920
PRINTING & BINDING	001-0950-000.55-00	-	-	1,000	500	500
TRAVEL, FOOD & LODGING	001-0950-000.58-10	-	667	2,000	2,200	2,200
TRAINING AND CONFERENCES	001-0950-000.58-50	-	216	1,500	1,000	1,000
OFFICE SUPPLIES	001-0950-000.60-10	1,238	813	1,200	1,400	1,400
MISCELLANEOUS EXPENSES	001-0950-000.69-50	398	424	1,050	840	840
CASH SHORT/LONG	001-0950-000.69-70	(1)	(110)	150	150	150
ASSETS < \$5000	001-0950-000.69-80	-	287	2,400	5,400	5,400
EXPENDITURES CAPITAL OUTLAY	001-0950-000.74-80	3,799	-	-	-	-
TOTAL MATERIALS AND SERVICES		55,999	54,505	65,765	69,927	69,927
SUB-TOTAL UTILITY BILLING DEPARTMENT		170,529	169,838	219,708	231,852	231,852

JUDICIAL

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-0750-000.11-00	24,183	25,555	33,024	33,844	33,844
PARTTIME/TEMP SALARIES	001-0750-000.12-00	16,894	17,873	24,125	27,071	27,071
OVERTIME SALARIES	001-0750-000.13-00	-	-	1,429	1,464	1,464
BILINGUAL INCENTIVE PAY 5%	001-0750-000.14-00	1,197	1,278	1,651	1,692	1,692
MEDICAL INSURANCE	001-0750-000.21-10	6,187	4,869	5,132	5,255	5,255
L-T DISABILITY INSURANCE	001-0750-000.21-20	156	159	211	217	217
LIFE INSURANCE	001-0750-000.21-30	25	26	25	25	25
WORKERS COMP INSURANCE	001-0750-000.21-40	318	13	353	423	423
FICA	001-0750-000.22-00	3,234	3,420	4,498	4,902	4,902
RETIREMENT CONTRIBUTIONS	001-0750-000.23-00	3,426	3,622	4,681	4,797	4,797
VEBA CONTRIBUTIONS	001-0750-000.28-00	-	-	254	260	260
OTHER EMPLOYEE BENEFITS	001-0750-000.29-00	-	88	294	320	320
TOTAL PERSONNEL SERVICE		55,620	56,903	75,677	80,270	80,270
Total Full-Time Equivalent (FTE)		0.75	0.75	0.75	0.75	0.75
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-0750-000.31-10	92,269	96,093	99,796	30,904	30,904
WITNESS/JURY FEES	001-0750-000.31-85	-	51	-	100	100
COURT APPT ATTORNEY FEES	001-0750-000.32-30	488	593	2,000	4,500	4,500
INTERPRETOR FEES	001-0750-000.33-15	45	-	-	-	-
POSTAGE	001-0750-000.53-20	313	474	500	550	550
TELEPHONE	001-0750-000.53-30	367	401	410	420	420
TRAVEL, FOOD & LODGING	001-0750-000.58-10	-	649	2,300	2,200	2,200
TRAINING AND CONFERENCES	001-0750-000.58-50	350	591	1,400	1,600	1,600
MEMBERSHIPS/DUES/SUBS	001-0750-000.58-70	200	352	600	600	600
OFFICE SUPPLIES	001-0750-000.60-10	230	36	400	250	250
ASSETS < \$5000	001-0750-000.69-80	-	1,459	-	-	-
TOTAL MATERIALS AND SERVICES		94,261	100,699	107,406	41,124	41,124
SUB-TOTAL JUDICIAL DEPARTMENT		149,881	157,602	183,083	121,394	121,394
TOTAL FINANCE, JUDICIAL, & UTILITY BILLING DEPARTMENTS		776,073	801,375	1,018,055	999,038	999,038

HUMAN RESOURCES

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1000-000.11-00	176,994	190,179	213,251	208,886	208,886
PARTTIME/TEMP SALARIES	001-1000-000.12-00	2,745	-	-	-	-
MEDICAL INSURANCE	001-1000-000.21-10	28,669	22,114	28,095	21,020	21,020
L-T DISABILITY INSURANCE	001-1000-000.21-20	1,040	1,065	1,343	1,316	1,316
LIFE INSURANCE	001-1000-000.21-30	94	98	100	100	100
WORKERS COMP INSURANCE	001-1000-000.21-40	296	268	354	404	404
FICA	001-1000-000.22-00	13,783	14,623	16,314	15,980	15,980
RETIREMENT CONTRIBUTIONS	001-1000-000.23-00	23,934	25,869	28,789	26,466	26,466
VEBA CONTRIBUTIONS	001-1000-000.28-00	2,112	2,981	5,264	5,199	5,199
OTHER EMPLOYEE BENEFITS	001-1000-000.29-00	-	386	1,066	1,104	1,104
TOTAL PERSONNEL SERVICE		249,668	257,583	294,576	280,475	280,475
Total Full-Time Equivalent (FTE)		2.0	2.0	2.0	2.0	2.0
MATERIALS AND SERVICES:						
OTHER CONTRACTUAL SVCS	001-1000-000.39-00	2,173	4,414	55,120	55,725	55,725
OTHER LEGAL SERVICES	001-1000-000.39-10	2,070	520	3,000	3,000	3,000
RECRUITMENT / HIRING COSTS	001-1000-000.39-60	49,056	12,391	25,000	30,000	30,000
EMPLOYEE RELATIONS	001-1000-000.50-60	8,392	7,697	20,500	16,200	16,200
POSTAGE	001-1000-000.53-20	3	28	300	200	200
TELEPHONE	001-1000-000.53-30	2,196	2,265	2,640	2,440	2,440
TRAVEL, FOOD & LODGING	001-1000-000.58-10	171	879	5,550	3,500	3,500
TRAINING AND CONFERENCES	001-1000-000.58-50	1,113	3,497	58,750	4,540	4,540
MEMBERSHIPS/DUES/SUBS	001-1000-000.58-70	844	391	1,110	1,295	1,295
OFFICE SUPPLIES	001-1000-000.60-10	1,011	1,051	2,000	2,600	2,600
SAFETY SUPPLIES/EQUIPMENT	001-1000-000.60-50	8,366	11,459	21,213	40,110	40,110
BOOKS AND PERIODICALS	001-1000-000.64-10	39	-	100	400	400
MISCELLANEOUS EXPENSES	001-1000-000.69-50	20	91	200	-	-
ASSETS <5000	001-1000-000.69-80	-	-	8,700	7,300	7,300
TOTAL MATERIALS AND SERVICES		75,454	44,682	204,183	167,310	167,310
TOTAL HUMAN RESOURCES DEPARTMENT		325,122	302,265	498,759	447,785	447,785

COMMUNITY DEVELOPMENT

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1100-000.11-00	349,577	250,538	387,978	404,986	404,986
OVERTIME SALARIES	001-1100-000.13-00	3,095	1,398	5,100	4,925	4,925
BILINGUAL INCENTIVE PAY 5%	001-1100-000.14-00	-	-	-	3,464	3,464
MEDICAL INSURANCE	001-1100-000.21-10	98,512	58,412	105,717	95,987	95,987
L-T DISABILITY INSURANCE	001-1100-000.21-20	2,134	1,291	2,442	2,592	2,592
LIFE INSURANCE	001-1100-000.21-30	229	172	250	250	250
WORKERS COMP INSURANCE	001-1100-000.21-40	1,042	1,069	1,587	1,758	1,758
FICA	001-1100-000.22-00	26,376	19,596	29,360	31,623	31,623
RETIREMENT CONTRIBUTIONS	001-1100-000.23-00	39,662	28,929	40,373	43,896	43,896
VEBA CONTRIBUTIONS	001-1100-000.28-00	5,677	361	6,000	5,672	5,672
OTHER EMPLOYEE BENEFITS	001-1100-000.29-00	1,110	667	2,216	2,173	2,173
TOTAL PERSONNEL SERVICE		527,415	362,434	581,023	597,326	597,326
Total Full-Time Equivalent (FTE)		5.0	4.0	5.0	5.0	5.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-1100-000.31-10	59,165	91,833	67,635	73,135	73,135
OTHER CONTRACTUAL SVCS	001-1100-000.39-00	5,214	5,300	7,320	4,200	4,200
BUILDINGS AND GROUNDS	001-1100-000.43-10	89	56	-	-	-
OFFICE EQUIPMENT	001-1100-000.43-40	(319)	1,136	2,200	1,100	1,100
GAS/OIL/DIESEL/LUBRICANTS	001-1100-000.43-51	-	-	300	-	-
POSTAGE	001-1100-000.53-20	1,016	1,130	2,000	2,000	2,000
TELEPHONE	001-1100-000.53-30	6,905	5,526	6,300	7,000	7,000
LEGAL NOTICES	001-1100-000.53-40	2,272	3,751	2,250	2,250	2,250
ADVERTISING	001-1100-000.54-00	-	-	1,000	750	750
PRINTING AND BINDING	001-1100-000.55-00	-	296	500	1,000	1,000
TRAVEL, FOOD & LODGING	001-1100-000.58-10	-	-	2,700	3,150	3,150
TRAINING AND CONFERENCES	001-1100-000.58-50	-	978	1,700	2,350	2,350
MEMBERSHIPS/DUES/SUBS	001-1100-000.58-70	3,217	1,947	2,215	2,130	2,130
OFFICE SUPPLIES	001-1100-000.60-10	1,705	2,563	2,500	2,600	2,600
COMPUTER SOFTWARE	001-1100-000.64-80	268	-	3,700	7,740	7,740
ASSETS < \$5000	001-1100-000.69-80	2,171	4,011	5,800	5,500	5,500
EXPENDITURES-CAPITAL OUTLAY	001-1100-000.74-80	-	5,060	-	-	-
TOTAL MATERIALS AND SERVICES		81,702	123,586	108,120	114,905	114,905
SUB-TOTAL PLANNING DEPARTMENT		609,117	486,019	689,143	712,231	712,231

ECONOMIC DEVELOPMENT

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1150-000.11-00	-	-	87,773	91,980	91,980
MEDICAL INSURANCE	001-1150-000.21-10	-	-	27,704	22,289	22,289
L-T DISABILITY INSURANCE	001-1150-000.21-20	-	-	553	579	579
LIFE INSURANCE	001-1150-000.21-30	-	-	50	50	50
WORKERS COMP INSURANCE	001-1150-000.21-40	-	-	724	901	901
FICA	001-1150-000.22-00	-	-	6,715	7,036	7,036
RETIREMENT CONTRIBUTIONS	001-1150-000.23-00	-	-	-	11,383	11,383
VEBA CONTRIBUTIONS	001-1150-000.28-00	-	-	-	1,769	1,769
OTHER EMPLOYEE BENEFITS	001-1150-000.29-00	-	-	541	460	460
	TOTAL PERSONNEL SERVICE	-	-	124,060	136,447	136,447
	Total Full-Time Equivalent (FTE)	-	-	1.0	1.0	1.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-1150-000.31-10	25,000	25,000	131,000	85,500	85,500
POSTAGE	001-1150-000.53-20	-	-	70	200	200
TELEPHONE	001-1150-000.53-30	-	-	-	720	720
ADVERTISING	001-1150-000.54-00	-	-	100	500	500
TRAVEL, FOOD & LODGING	001-1150-000.58-10	-	-	1,800	1,800	1,800
TRAINING AND CONFERENCES	001-1150-000.58-50	-	20	1,000	1,050	1,050
MEMBERSHIP/DUES/SUBSCRIPTIONS	001-1150-000.58-70	250	250	250	250	250
OFFICE SUPPLIES	001-1150-000.60-10	-	-	300	450	450
SPECIAL SUPPLIES	001-1150-000.60-85	-	-	500	500	500
MISCELLANEOUS EXPENSES	001-1150-000.69-50	-	-	200	200	200
ASSETS < \$5000	001-1150-000.69-80	-	-	5,000	500	500
	TOTAL MATERIALS AND SERVICES	25,250	25,270	140,220	91,670	91,670
	SUB-TOTAL ECONOMIC DEVELOPMENT	25,250	25,270	264,280	228,117	228,117
	TOTAL PLANNING & ECONOMIC DEVELOPMENT	634,367	511,289	953,423	940,348	940,348

POLICE

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1300-000.11-00	1,907,015	2,325,726	2,495,269	2,704,898	2,704,898
PARTTIME/TEMP SALARIES	001-1300-000.12-00	25,781	32,797	60,173	10,663	10,663
OVERTIME SALARIES	001-1300-000.13-00	157,200	166,889	225,500	152,435	152,435
DUI OVERTIME SALARIES	001-1300-000.13-10	-	8,114	14,500	15,000	15,000
BI-LINGUAL INCENTIVE 5%	001-1300-000.14-00	10,315	12,152	14,031	11,029	11,029
MEDICAL INSURANCE	001-1300-000.21-10	518,996	493,637	609,957	672,283	672,283
L-T DISABILITY INSURANCE	001-1300-000.21-20	11,461	13,481	15,726	16,634	16,634
LIFE INSURANCE	001-1300-000.21-30	1,148	1,373	1,365	1,465	1,465
WORKERS COMP INSURANCE	001-1300-000.21-40	36,497	42,956	46,757	58,735	58,735
FICA	001-1300-000.22-00	157,659	191,747	206,732	221,207	221,207
RETIREMENT CONTRIBUTIONS	001-1300-000.23-00	332,089	399,001	541,737	527,673	527,673
VEBA CONTRIBUTIONS	001-1300-000.28-00	20,829	28,078	34,992	36,039	36,039
OTHER EMPLOYEE BENEFITS	001-1300-000.29-00	180	5,934	14,124	14,698	14,698
TOTAL PERSONNEL SERVICE		3,179,170	3,721,885	4,280,863	4,442,759	4,442,759
Total Full-Time Equivalent (FTE)		27.45	24.40	27.90	29.15	29.15

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	001-1300-000.31-10	87,585	78,462	42,200	40,397	40,397
WASCO CO COMMUNICATIONS	001-1300-000.31-40	364,874	285,859	284,511	301,927	301,927
RECRUITING EXPENSES	001-1300-000.31-70	56	-	-	-	-
INTERPRETOR FEES	001-1300-000.33-15	37	-	600	600	600
TOWING SERVICES	001-1300-000.33-40	16,774	2,497	5,000	5,000	5,000
SOFTWARE MAINTENANCE	001-1300-000.34-40	11,261	9,923	19,045	18,764	18,764
WATER & SEWER	001-1300-000.41-10	2,296	2,275	2,500	2,600	2,600
GARBAGE SERVICES	001-1300-000.41-20	1,657	1,743	1,682	1,900	1,900
ELECTRICITY	001-1300-000.41-40	6,852	7,293	7,600	7,600	7,600
JANITORIAL SERVICES	001-1300-000.42-00	11,658	13,507	13,777	15,007	15,007
BUILDINGS AND GROUNDS	001-1300-000.43-10	7,821	5,137	13,300	11,900	11,900
RADIO EQUIPMENT	001-1300-000.43-30	1,934	1,370	2,400	4,500	4,500
OFFICE EQUIPMENT	001-1300-000.43-40	640	110	2,000	4,500	4,500
VEHICLES MAINTENANCE	001-1300-000.43-50	17,154	36,661	25,000	28,000	28,000
GAS/OIL/DIESEL/LUBRICANTS	001-1300-000.43-51	51,731	62,187	60,000	63,000	63,000
TIRES AND TIRE REPAIRS	001-1300-000.43-52	7,919	8,351	11,000	8,000	8,000
ELEVATOR MAINTENANCE	001-1300-000.43-75	2,722	3,009	2,900	3,000	3,000
HVAC SYSTEMS	001-1300-000.43-77	-	465	1,200	1,200	1,200
HEPATITIS PROGRAM	001-1300-000.50-40	-	-	200	200	200
POSTAGE	001-1300-000.53-20	1,737	1,792	2,000	2,000	2,000
TELEPHONE	001-1300-000.53-30	20,023	28,263	32,836	35,910	35,910
ADVERTISING	001-1300-000.54-00	-	128	500	1,250	1,250
DIGITAL STORAGE	001-1300-000.56-00	4,702	5,826	27,585	16,885	16,885
TRAVEL, FOOD & LODGING	001-1300-000.58-10	6,480	14,910	26,575	30,297	30,297
TRAINING AND CONFERENCES	001-1300-000.58-50	9,557	11,570	11,178	31,427	31,427
MEMBERSHIPS/DUES/SUBS	001-1300-000.58-70	3,165	1,770	4,000	4,000	4,000
SERT TEAM	001-1300-000.59-10	3,962	11,730	10,000	17,000	17,000
RESERVES	001-1300-000.59-15	3,408	1,688	6,200	3,100	3,100
CRIME PREVENTION	001-1300-000.59-25	98	1,896	2,000	2,500	2,500
OFFICE SUPPLIES	001-1300-000.60-10	5,653	4,451	5,500	5,500	5,500
JANITORIAL SUPPLIES	001-1300-000.60-20	4,146	4,436	5,100	5,100	5,100
AMMUNITION	001-1300-000.60-65	7,302	728	12,000	10,000	10,000
DRUG TEAM	001-1300-000.60-70	665	-	-	1,000	1,000
CLOTHING	001-1300-000.60-80	29,465	26,899	40,000	45,300	45,300
SPECIAL DEPT SUPPLIES	001-1300-000.60-85	14,074	14,714	15,726	20,050	20,050
COMPUTER SOFTWARE	001-1300-000.64-80	16,570	12,597	13,952	15,175	15,175
MISCELLANEOUS EXPENSES	001-1300-000.69-50	1,915	6,184	55,900	56,535	56,535
ASSETS < \$5000	001-1300-000.69-80	20,955	23,984	58,914	20,500	20,500
TOTAL MATERIALS AND SERVICES		746,847	692,412	824,881	841,624	841,624

POLICE

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
CAPITAL OUTLAY:						
VEHICLES	001-1300-000.74-20	111,126	140,691	227,926	162,000	162,000
EXPENDITURES-CAPITAL OUTLAY	001-1300-000.74-80	55,284	17,048	-	37,022	37,022
EQUIPMENT, OTHER	001-1300-000.74-90	26,000	129,008	6,000	-	-
	TOTAL CAPITAL OUTLAY	192,409	286,747	233,926	199,022	199,022
	SUB-TOTAL POLICE DEPARTMENT	4,118,426	4,701,043	5,339,670	5,483,405	5,483,405

CODES ENFORCEMENT

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1175-000.11-00	50,521	54,638	65,801	129,684	129,684
OVERTIME SALARIES	001-1175-000.13-00	-	-	5,000	10,000	10,000
MEDICAL INSURANCE	001-1175-000.21-10	11,700	9,674	10,265	40,899	40,899
L-T DISABILITY INSURANCE	001-1175-000.21-20	344	350	415	817	817
LIFE INSURANCE	001-1175-000.21-30	44	46	50	100	100
WORKERS COMP INSURANCE	001-1175-000.21-40	22	24	551	1,291	1,291
FICA	001-1175-000.22-00	3,640	4,018	5,034	10,686	10,686
RETIREMENT	001-1175-000.23-00	6,918	7,473	8,883	9,399	9,399
OTHER EMPLOYEE BENEFITS	001-1175-000.29-00	60	201	431	758	758
TOTAL PERSONNEL SERVICE		73,248	76,425	96,430	203,634	203,634
Total Full-Time Equivalent (FTE)		1.0	1.0	1.0	2.0	2.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-1175-000.31-10	8,395	21,425	32,500	30,000	30,000
OTHER CONTRACTUAL SRVCS	001-1175-000.39-00	5,296	48,955	59,432	59,432	59,432
VEHICLES	001-1175-000.43-50	1,639	1,000	6,000	3,000	3,000
GAS/OIL/DIESEL/LUBRICANTS	001-1175-000.43-51	2,142	2,450	2,750	5,200	5,200
TIRES AND TIRE REPAIRS	001-1175-000.43-52	646	954	1,200	2,500	2,500
POSTAGE	001-1175-000.53-20	976	1,776	1,750	1,750	1,750
TELEPHONE	001-1175-000.53-30	1,090	1,124	1,520	1,520	1,520
TRAVEL, FOOD & LODGING	001-1175-000.58-10	-	375	1,000	2,000	2,000
TRAINING AND CONFERENCES	001-1175-000.58-50	-	513	490	980	980
MEMBERSHIPS/DUES/SUBS	001-1175-000.58-70	153	75	150	300	300
OFFICE SUPPLIES	001-1175-000.60-10	669	1,160	1,200	1,800	1,800
CLOTHING	001-1175-000.60-80	-	-	-	1,000	1,000
MISCELLANEOUS EXPENSES	001-1175-000.69-50	-	1,262	1,000	1,500	1,500
ASSETS < \$5000	001-1175-000.69-80	400	-	-	10,000	10,000
TOTAL MATERIALS AND SERVICES		21,405	81,069	108,992	120,982	120,982
SUB-TOTAL CODES ENFORCEMENT		94,653	157,495	205,422	324,616	324,616
TOTAL CODES & POLICE DEPARTMENT		4,213,079	4,858,538	5,545,092	5,808,021	5,808,021

ANIMAL CONTROL

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed	Approved
					Budget	Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-4500-000.11-00	-	46,128	64,677	68,949	68,949
PARTTIME/TEMP SALARIES	001-4500-000.12-00	33,609	-	-	-	-
OVERTIME SALARIES	001-4500-000.13-00	-	-	5,000	5,000	5,000
MEDICAL INSURANCE	001-4500-000.21-10	7,450	18,763	7,699	22,289	22,289
L-T DISABILITY INSURANCE	001-4500-000.21-20	197	237	1,074	1,145	1,145
LIFE INSURANCE	001-4500-000.21-30	77	52	38	50	50
WORKERS COMP INSURANCE	001-4500-000.21-40	1,183	25	470	591	591
FICA	001-4500-000.22-00	2,438	3,405	5,330	5,657	5,657
RETIREMENT	001-4500-000.23-00	2,932	526	8,731	9,308	9,308
OTHER EMPLOYEE BENEFITS	001-4500-000.29-00	5	194	647	430	430
	TOTAL PERSONNEL SERVICE	47,891	69,329	93,666	113,419	113,419
	Total Full-Time Equivalent (FTE)	0.75	1.0	1.0	1.0	1.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-4500-000.31-10	13,961	14,226	22,890	43,680	43,680
CONTRACTUAL SERVICES - OTHER	001-4500-000.31-90	926	3,321	6,000	6,000	6,000
VEHICLES	001-4500-000.43-50	1,813	1,230	2,000	2,000	2,000
GAS/OIL/DIESEL/LUBRICANTS	001-4500-000.43-51	1,780	2,252	3,000	3,500	3,500
TIRES AND TIRE REPAIRS	001-4500-000.43-52	-	766	1,000	1,500	1,500
TRAINING AND CONFERENCES	001-4500-000.58-50	-	1,573	2,240	1,635	1,635
CLOTHING	001-4500-000.60-80	174	2,677	1,000	1,000	1,000
SUPPLIES - SPECIAL DEPT	001-4500-000.60-85	1,104	252	1,000	1,000	1,000
ASSETS < \$5000	001-4500-000.69-80	3,925	-	1,500	-	-
	TOTAL MATERIALS AND SERVICES	23,683	26,297	40,630	60,315	60,315
CAPITAL OUTLAY:						
VEHICLES	001-4500-000.74-20	-	49,239	44,115	-	-
	TOTAL CAPITAL OUTLAY	-	49,239	44,115	-	-
	TOTAL ANIMAL CONTROL DEPARTMENT	71,574	144,866	178,411	173,734	173,734

TECHNOLOGY

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed	Approved
					Budget	Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-1700-000.11-00	157,755	180,192	252,983	298,738	298,738
MEDICAL INSURANCE	001-1700-000.21-10	24,059	20,371	42,762	43,309	43,309
L-T DISABILITY INSURANCE	001-1700-000.21-20	816	884	1,619	1,912	1,912
LIFE INSURANCE	001-1700-000.21-30	78	90	200	150	150
WORKERS COMP INSURANCE	001-1700-000.21-40	1,118	1,142	2,125	2,917	2,917
FICA	001-1700-000.22-00	12,142	13,893	19,353	22,853	22,853
RETIREMENT CONTRIBUTIONS	001-1700-000.23-00	21,491	20,574	13,987	32,278	32,278
VEBA CONTRIBUTIONS	001-1700-000.28-00	5,753	6,365	6,038	5,745	5,745
OTHER EMPLOYEE BENEFITS	001-1700-000.29-00	60	380	1,265	1,494	1,494
	TOTAL PERSONNEL SERVICE	223,273	243,891	340,332	409,396	409,396
	Total Full-Time Equivalent (FTE)	2.0	2.0	3.0	3.0	3.0
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-1700-000.31-10	45,224	29,900	6,000	6,000	6,000
COMPUTER SERVICES	001-1700-000.34-30	54,934	56,069	57,272	57,272	57,272
WIFI USE FEES	001-1700-000.34-35	15,696	16,504	16,332	16,332	16,332
SOFTWARE MAINTENANCE	001-1700-000.34-40	13,853	15,166	21,820	35,500	35,500
OTHER CONTRACTUAL SERVICES	001-1700-000.39-00	3,972	24,922	4,630	27,870	27,870
TELEPHONE	001-1700-000.53-30	1,440	1,500	1,920	2,160	2,160
TRAVEL, FOOD & LODGING	001-1700-000.58-10	-	102	4,000	2,500	2,500
TRAINING AND CONFERENCES	001-1700-000.58-50	-	4,242	1,850	8,300	8,300
MEMBERSHIPS/DUES/SUBS	001-1700-000.58-70	-	-	-	405	405
OFFICE SUPPLIES	001-1700-000.60-10	-	475	500	500	500
COMPUTER SOFTWARE	001-1700-000.64-80	355	1,176	5,100	35,200	35,200
MISCELLANEOUS EXPENSES	001-1700-000.69-50	1,132	1,343	3,000	10,000	10,000
ASSETS < \$5000	001-1700-000.69-80	9,393	3,737	5,600	8,600	8,600
	TOTAL MATERIALS AND SERVICES	145,998	155,135	128,024	210,639	210,639
CAPITAL OUTLAY:						
COMPUTER EQUIPMENT	001-1700-000.74-50	49,244	-	18,300	47,000	47,000
NETWORK EQUIPMENT	001-1700-000.74-60	5,650	-	20,000	20,000	20,000
	TOTAL CAPITAL OUTLAY	54,894	-	38,300	67,000	67,000
	TOTAL TECHNOLOGY DEPARTMENT	424,165	399,026	506,656	687,035	687,035

GENERAL SERVICES

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
Account Number		Actual	Actual	Budget	Proposed Budget	Approved Budget
PERSONNEL SERVICE:						
REGULAR SALARIES	001-2300-000.11-00	44,710	46,699	90,756	86,238	86,238
OVERTIME SALARIES	001-2300-000.13-00	1,055	-	5,400	5,097	5,097
MEDICAL INSURANCE	001-2300-000.21-10	16,631	14,124	32,413	28,368	28,368
L-T DISABILITY INSURANCE	001-2300-000.21-20	321	322	551	561	561
LIFE INSURANCE	001-2300-000.21-30	40	42	60	60	60
WORKERS COMP INSURANCE	001-2300-000.21-40	689	675	1,806	2,004	2,004
FICA	001-2300-000.22-00	3,472	3,549	7,126	6,987	6,987
RETIREMENT	001-2300-000.23-00	6,114	6,264	7,048	9,106	9,106
VEBA CONTRIBUTIONS	001-2300-000.28-00	-	-	2,409	2,286	2,286
OTHER EMPLOYEE BENEFITS	001-2300-000.29-00	1,386	1,592	204	2,000	2,000
TOTAL PERSONNEL SERVICE		74,419	73,267	147,773	142,707	142,707
Total Full-Time Equivalent (FTE)		0.80	1.20	1.20	1.20	1.20
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	001-2300-000.31-10	8,340	12,900	4,000	40,500	40,500
WATER & SEWER	001-2300-000.41-10	3,799	4,572	5,678	5,910	5,910
GARBAGE SERVICES	001-2300-000.41-20	2,468	2,609	2,600	2,710	2,710
NATURAL GAS	001-2300-000.41-30	2,075	2,534	2,400	2,500	2,500
ELECTRICITY	001-2300-000.41-40	23,596	26,816	22,000	23,000	23,000
JANITORIAL SERVICES	001-2300-000.42-00	17,010	17,010	17,010	17,000	17,000
BUILDINGS AND GROUNDS	001-2300-000.43-10	7,450	20,153	17,000	20,000	20,000
PARK & DOCK MAINTENANCE	001-2300-000.43-11	55,310	49,721	49,984	-	-
ARCO LOT	001-2300-000.43-12	-	-	500	-	-
GITCHELL BUILDING	001-2300-000.43-13	-	-	-	10,000	10,000
TRANSPORTATION BUILDING	001-2300-000.43-14	515	353	1,000	1,500	1,500
DOCK MAINTENANCE	001-2300-000.43-15	-	-	-	20,000	20,000
PARKING LOTS	001-2300-000.43-16	-	-	-	4,900	4,900
PARK MAINTENANCE	001-2300-000.43-17	-	-	-	43,000	43,000
JOINT USE OF LABOR/EQUIP	001-2300-000.43-45	-	-	500	1,500	1,500
VEHICLES	001-2300-000.43-50	1,766	713	4,000	4,500	4,500
GAS/OIL/DIESEL/LUBRICANTS	001-2300-000.43-51	5,726	7,426	8,000	9,000	9,000
TIRES AND TIRE REPAIRS	001-2300-000.43-52	807	827	2,500	3,000	3,000
GENERAL EQUIPMENT	001-2300-000.43-70	1,035	1,905	3,500	14,000	14,000
ELECTRICAL SYSTEMS	001-2300-000.43-72	1,148	443	5,000	5,000	5,000
PLUMBING	001-2300-000.43-73	740	35	1,200	1,200	1,200
ELEVATORS	001-2300-000.43-75	3,672	3,990	4,000	4,500	4,500
HVAC SYSTEMS	001-2300-000.43-77	1,762	1,563	10,000	10,000	10,000
SHOP EQUIPMENT	001-2300-000.43-80	442	282	1,000	6,500	6,500
PEST CONTROL	001-2300-000.50-20	-	350	5,000	2,500	2,500
LIABILITY INSURANCE	001-2300-000.52-10	98,463	139,583	160,585	162,790	162,790
PROPERTY INSURANCE	001-2300-000.52-30	22,759	22,741	27,000	35,500	35,500
AUTOMOTIVE INSURANCE	001-2300-000.52-50	19,284	26,617	19,500	27,000	27,000
TELEPHONE	001-2300-000.53-30	5,937	5,632	7,220	9,216	9,216
TRAINING AND CONFERENCES	001-2300-000.58-50	-	-	-	500	500
OFFICE SUPPLIES	001-2300-000.60-10	189	156	300	650	650
JANITORIAL SUPPLIES	001-2300-000.60-20	5,437	5,441	4,500	5,800	5,800
CLOTHING	001-2300-000.60-80	1,026	1,070	2,200	3,500	3,500
MISCELLANEOUS EXPENSES	001-2300-000.69-50	192	844	1,000	1,500	1,500
ASSETS < \$5000	001-2300-000.69-80	-	2,009	7,000	3,000	3,000
TOTAL MATERIALS AND SERVICES		290,947	358,296	396,177	502,176	502,176
CAPITAL OUTLAY:						
VEHICLES	001-2300-000.74-20	-	-	75,000	82,000	82,000
TOTAL CAPITAL OUTLAY		-	-	75,000	82,000	82,000
TOTAL GENERAL SERVICES DEPARTMENT		365,365	431,562	618,950	726,883	726,883

OTHER USES

APPROVED BUDGET

Account Number		FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
EXPENDITURES						
OTHER USES:						
MAIN STREET TOURISM	001-9500-000.80-06	40,000	20,000	-	-	-
TOURISM	001-9500-000.80-10	245,000	425,785	439,630	452,313	452,313
MID-COLUMBIA FIRE & RESCUE	001-9500-000.80-15	90,000	90,000	90,000	90,000	90,000
NW COUNTY PARKS & REC	001-9500-000.82-05	332,394	339,014	349,670	367,154	367,154
TOTAL SPECIAL PAYMENTS		707,394	874,800	879,300	909,467	909,467
DEBT SERVICE:						
LEASE PRINCIPAL	001-9500-000.79-30	17,463	22,778	21,112	37,171	37,171
LEASE INTEREST	001-9500-000.79-40	232	614	416	1,635	1,635
TOTAL DEBT SERVICE		17,695	23,391	21,528	38,806	38,806
STREET FUND	001-9500-000.81-05	300,000	450,000	750,000	750,000	750,000
UNEMPLOYMENT FUND	001-9500-000.81-10	-	-	13,834	5,097	5,097
SPECIAL GRANTS FUND	001-9500-000.81-18	-	-	-	3,495	3,495
CAPITAL PROJECTS FUND	001-9500-000.81-37	75,000	287,008	2,680,435	385,000	385,000
TO AIRPORT FUND	001-9500-000.81-61	124,827	65,000	369,923	65,000	65,000
TOTAL OPERATING TRANSFERS OUT		499,827	802,008	3,814,192	1,208,592	1,208,592
CONTINGENCY	001-9500-000.88-00	-	-	793,937	1,143,173	1,143,173
TOTAL CONTINGENCY		-	-	793,937	1,143,173	1,143,173
RESERVE FOR FUTURE EXPENDITL	001-9500-000.88-01	-	-	1,346,004	608,070	583,070
UNAPPROPRIATED ENDING BAL	001-9500-000.89-00	-	-	1,134,809	1,173,606	1,173,606
TOTAL UNAPPROPRIATED ENDING BALANCE		-	-	2,480,813	1,781,676	1,756,676
TOTAL OTHER DEPARTMENT		1,224,917	1,700,199	7,989,770	5,081,714	5,056,714
TOTAL EXPENSES		9,214,349	10,420,881	18,979,669	16,538,447	16,538,447
GENERAL FUND - REVENUES LESS EXPENSES		6,541,954	8,174,737	-	-	-

LIBRARY SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	2,103,902	2,210,675	1,977,178	2,100,825	2,100,825
REVENUES	1,441,828	1,515,057	2,242,350	2,019,675	2,019,675
OTHER SOURCES	-	-	-	-	-
TOTAL RESOURCES	3,545,730	3,725,732	4,219,528	4,120,500	4,120,500
LIBRARY	1,224,475	1,502,894	2,880,411	2,277,278	2,277,278
TOTAL EXPENDITURES	1,224,475	1,502,894	2,880,411	2,277,278	2,277,278
CHARGES FOR SERVICES	-	-	-	-	-
TRANSFER OUT	110,580	138,040	193,000	361,353	361,353
CONTINGENCY	-	-	250,455	227,727	227,727
UNAPPROPRIATED ENDING BAL	-	-	895,662	1,254,142	1,254,142
TOTAL OTHER USES	110,580	138,040	1,339,117	1,843,222	1,843,222
TOTAL EXPENDS & OTHER USES	1,335,055	1,640,934	4,219,528	4,120,500	4,120,500
FUND TOTAL	2,210,675	2,084,798	-	-	-

LIBRARY

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
REVENUES:						
BEGINNING BALANCE	004-0000-300.00-00	2,103,902	2,210,675	1,977,178	2,100,825	2,100,825
STATE FOR LIBRARY	004-0000-334.20-00	10,658	4,010	259,010	9,147	9,147
LIBRARY DISTRICT TAXES FROM CO	004-0000-337.20-00	1,409,606	1,445,846	1,944,428	1,944,428	1,944,428
LIBRARY FINES	004-0000-351.50-00	10,303	7,425	5,000	6,000	6,000
INTEREST REVENUES	004-0000-361.00-00	11,256	56,089	33,812	60,000	60,000
GIFTS AND DONATIONS	004-0000-365.00-00	-	-	100	-	-
OTHER MISC REVENUES	004-0000-369.00-00	5	1,687	-	100	100
TOTAL LIBRARY FUND REVENUES		3,545,730	3,725,732	4,219,528	4,120,500	4,120,500

EXPENDITURES
PERSONNEL SERVICE:

REGULAR SALARIES	004-2100-000.11-00	489,165	557,508	724,176	812,194	812,194
PARTTIME/TEMP SALARIES	004-2100-000.12-00	29,414	43,737	62,170	66,888	66,888
OVERTIME SALARIES	004-2100-000.13-00	395	189	12,100	13,105	13,105
MEDICAL INSURANCE	004-2100-000.21-10	139,557	137,048	167,981	218,738	218,738
L-T DISABILITY INSURANCE	004-2100-000.21-20	3,263	3,855	4,609	5,173	5,173
LIFE INSURANCE	004-2100-000.21-30	234	500	548	598	598
WORKERS COMP INSURANCE	004-2100-000.21-40	1,190	1,256	1,783	2,108	2,108
FICA	004-2100-000.22-00	39,158	45,321	60,243	67,127	67,127
RETIREMENT CONTRIBUTIONS	004-2100-000.23-00	45,341	60,897	81,622	99,746	99,746
VEBA CONTRIBUTIONS	004-2100-000.28-00	8,179	9,060	11,215	13,743	13,743
OTHER EMPLOYEE BENEFITS	004-2100-000.29-00	840	1,610	4,098	4,468	4,468
TOTAL PERSONNEL SERVICE		756,735	860,981	1,130,545	1,303,888	1,303,888
Total Full-Time Equivalent (FTE)		11.3	11.3	12.83	13.95	13.95

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	004-2100-000.31-10	95,446	108,954	249,452	110,790	110,790
SPECIAL LEGAL SERVICES	004-2100-000.32-20	250	62	750	750	750
WATER & SEWER	004-2100-000.41-10	2,794	3,573	5,780	6,780	6,780
GARBAGE SERVICES	004-2100-000.41-20	1,278	1,305	1,850	4,120	4,120
ELECTRICITY	004-2100-000.41-40	18,924	22,947	31,132	33,000	33,000
BUILDINGS AND GROUNDS	004-2100-000.43-10	14,285	24,949	49,850	75,450	75,450
OFFICE EQUIPMENT	004-2100-000.43-40	882	30,577	21,115	-	-
JOINT USE OF LABOR/EQUIP	004-2100-000.43-45	-	-	350	350	350
LIBRARY VEHICLE-GAS/OIL/TIRES	004-2100-000.43-52	769	1,823	20,500	22,800	22,800
HVAC SYSTEMS	004-2100-000.43-77	1,433	1,649	15,460	15,825	15,825
LIABILITY INSURANCE	004-2100-000.52-10	5,218	6,370	7,583	8,340	8,340
PROPERTY INSURANCE	004-2100-000.52-30	9,025	9,485	12,581	13,250	13,250
AUTOMOTIVE INSURANCE	004-2100-000.52-50	749	638	4,400	4,400	4,400
POSTAGE	004-2100-000.53-20	121	168	2,300	2,300	2,300
TELEPHONE	004-2100-000.53-30	6,764	7,401	13,455	10,780	10,780
TRAVEL, FOOD & LODGING	004-2100-000.58-10	2,697	2,686	11,956	9,180	9,180
TRAINING AND CONFERENCES	004-2100-000.58-50	4,010	2,793	16,690	11,470	11,470
MEMBERSHIPS/DUES/SUBS	004-2100-000.58-70	1,962	1,123	11,135	3,950	3,950
OFFICE SUPPLIES	004-2100-000.60-10	15,580	23,153	38,555	23,005	23,005
JANITORIAL SUPPLIES	004-2100-000.60-20	3,859	5,246	8,050	8,250	8,250
SPECIAL DEPT SUPPLIES	004-2100-000.60-85	101,063	158,162	151,510	182,450	182,450
LIBRARY BOOKS AND BIND	004-2100-000.64-20	106,360	109,482	151,500	8,000	8,000
LIBRARY PERIODICALS	004-2100-000.64-30	2,269	2,480	5,800	5,800	5,800

LIBRARY

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
AUDIO/VISUAL MATERIALS	004-2100-000.64-40	30,580	35,569	62,350	62,350	62,350
COMPUTER SOFTWARE	004-2100-000.64-80	4,530	5,048	69,887	-	-
MISCELLANEOUS EXPENSES	004-2100-000.69-50	20	-	250	1,000	1,000
ASSETS < \$5000	004-2100-000.69-80	36,871	17,070	67,625	35,000	35,000
TOTAL MATERIALS AND SERVICES		467,740	582,712	1,031,866	659,390	659,390
CAPITAL OUTLAY:						
BUILDINGS	004-2100-000.72-20	-	59,200	280,000	50,000	50,000
VEHICLES	004-2100-000.74-20	-	-	240,000	240,000	240,000
OFFICE EQUIPMENT	004-2100-000.74-40	-	-	198,000	24,000	24,000
TOTAL CAPITAL OUTLAY		-	59,200	718,000	314,000	314,000
TOTAL LIBRARY OPERATING DEPARTMENT		1,224,475	1,502,894	2,880,411	2,277,278	2,277,278
OTHER USES:						
TO GENERAL FUND	004-9500-000.81-01	100,580	128,040	183,000	251,353	251,353
TO CAPITAL PROJECT FUND	004-9500-000.81-37	10,000	10,000	10,000	110,000	110,000
TOTAL INTERFUND TRANSFERS		110,580	138,040	193,000	361,353	361,353
CONTINGENCY	004-9500-000.88-00	-	-	250,455	227,727	227,727
TOTAL CONTINGENCY		-	-	250,455	227,727	227,727
RESERVE FOR FUTURE EXPENDITURES	004-9500-000.88-01	-	-	94,662	431,627	431,627
UNAPPROPRIATED ENDING BAL	004-9500-000.89-00	-	-	801,000	822,515	822,515
TOTAL UNAPPROPRIATED		-	-	895,662	1,254,142	1,254,142
TOTAL OTHER USES DEPARTMENT		110,580	138,040	1,339,117	1,843,222	1,843,222
GRAND TOTAL LIBRARY FUND		1,335,055	1,640,934	4,219,528	4,120,500	4,120,500
LIBRARY FUND - REVENUES LESS EXPENSES		2,210,675	2,084,798	-	-	-

PUBLIC WORKS SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	17,706,333	19,102,841	16,324,938	13,081,192	13,081,192
REVENUES	16,219,703	15,235,176	17,847,390	17,354,030	17,354,030
OTHER SOURCES	7,929,025	6,149,825	12,519,292	9,303,668	9,303,668
TOTAL RESOURCES	41,855,061	40,487,842	46,691,620	39,738,890	39,738,890
STREET OPERATIONS	1,948,385	2,555,146	3,675,142	2,928,621	2,928,621
PUBLIC WORKS RESERVE FUND	396,796	395,352	708,007	888,386	888,386
STREET/BRIDGE REPLACEMENT FUND	688,456	556,201	6,595,002	4,768,310	4,768,310
WATER TREATMENT	1,565,637	1,591,530	2,109,118	2,125,810	2,125,810
WATER DISTRIBUTION	2,158,874	2,266,443	2,900,316	2,928,560	2,928,560
WATER DEPT CAPITAL RESERVE FUND	2,656,630	5,552,838	11,509,603	1,701,230	1,701,230
WASTE WATER FUND	3,510,069	3,626,478	4,837,356	4,516,581	4,516,581
SEWER SPECIAL RESERVE FUND	1,303,422	1,560,738	4,056,237	2,875,144	2,875,144
SEWER PLANT CONST	6,024	48,579	3,334,859	7,213,244	7,213,244
TOTAL EXPENDITURES	14,234,293	18,153,306	39,725,640	29,945,886	29,945,886
DEBT SERVICE	335,006	334,694	336,376	623,529	623,529
TRANSFER OUT	8,182,920	5,814,599	6,428,531	9,003,947	9,003,947
CONTINGENCY	-	-	201,073	165,528	165,528
TOTAL OTHER USES	8,517,926	6,149,294	6,965,980	9,793,004	9,793,004
TOTAL EXPENDS & OTHER USES	22,752,219	24,302,600	46,691,620	39,738,890	39,738,890
FUND TOTAL	19,102,842	16,185,241	-	-	-

STREET FUND SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	2,678,872	3,252,388	3,040,381	2,623,934	2,623,934
REVENUES	3,007,613	2,161,186	5,259,744	3,233,912	3,233,912
OTHER SOURCES	934,463	1,400,326	3,719,272	3,168,568	3,168,568
TOTAL RESOURCES	6,620,948	6,813,900	12,019,397	9,026,414	9,026,414
STREET OPERATIONS	1,948,385	2,555,146	3,675,142	2,928,621	2,928,621
PUBLIC WORKS RESERVE FUND	396,796	395,352	708,007	888,386	888,386
TRANSPORTATION SYS RESERVE FUND	688,456	556,201	6,595,002	4,768,310	4,768,310
TOTAL EXPENDITURES	3,033,638	3,506,699	10,978,151	8,585,317	8,585,317
CHARGES FOR SERVICES	-	-	-	-	-
TRANSFER OUT	334,922	406,515	930,118	348,033	348,033
CONTINGENCY	-	-	111,128	93,064	93,064
UNAPPROPRIATED ENDING BAL	-	-	-	-	-
TOTAL OTHER USES	334,922	406,515	1,041,246	441,097	441,097
TOTAL EXPENDS & OTHER USES	3,368,560	3,913,214	12,019,397	9,026,414	9,026,414
FUND TOTAL	3,252,389	2,900,686	-	-	-

STREET FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	005-0000-300.00-00	1,350,810	1,844,941	1,705,535	317,936	317,936
NORTHWEST NATURAL	005-0000-318.20-00	94,540	120,597	81,402	81,402	81,402
ZAYO GROUP	005-0000-318.30-00	-	-	5,000	5,000	5,000
LOCAL 3 CENT FUEL TAX	005-0000-319.40-00	505,837	492,181	475,000	475,000	475,000
FEDERAL GRANTS-MISC	005-0000-331.90-00	222,328	-	-	-	-
STATE MOTOR VEH FND	005-0000-335.40-00	1,246,214	1,268,107	1,287,410	1,318,560	1,318,560
URBAN RENEWAL	005-0000-337.10-00	-	-	12,366	12,984	12,984
MISC SALES AND SRVCE	005-0000-341.90-00	15,021	2,230	450	450	450
INTERDEPARTMENTAL REVENUE	005-0000-348.00-00	28,581	15,280	21,800	22,000	22,000
INTEREST REVENUES	005-0000-361.00-00	8,929	51,733	30,000	45,000	45,000
OTHER MISC REVENUES	005-0000-369.00-00	1,526	26,801	300	300	300
FROM GENERAL FUND	005-0000-391.01-00	300,000	450,000	750,000	750,000	750,000
2008 FFCO DEBT SERVICE FUND	005-0000-391.43-00	-	-	-	3,000	3,000
WATER UTILITY FUND	005-0000-391.51-00	181,471	197,976	181,707	179,603	179,603
WASTEWATER UTILITY	005-0000-391.55-00	156,393	158,005	157,418	158,483	158,483
SALE OF FIXED ASSETS	005-0000-392.00-00	16,599	39,345	8,000	-	-
TOTAL STREET FUND REVENUES		4,128,249	4,667,195	4,716,388	3,369,718	3,369,718

EXPENDITURES PERSONNEL SERVICE:

REGULAR SALARIES	005-0500-000.11-00	572,224	637,724	774,646	777,539	777,539
PARTTIME/TEMP SALARIES	005-0500-000.12-00	19,516	18,097	38,480	20,800	20,800
OVERTIME SALARIES	005-0500-000.13-00	19,611	11,133	22,458	23,244	23,244
MEDICAL INSURANCE	005-0500-000.21-10	146,490	137,217	203,969	169,984	169,984
L-T DISABILITY INSURANCE	005-0500-000.21-20	3,580	3,846	4,836	4,861	4,861
LIFE INSURANCE	005-0500-000.21-30	624	172	459	492	492
WORKERS COMP INSURANCE	005-0500-000.21-40	17,570	18,591	18,984	21,341	21,341
FICA	005-0500-000.22-00	46,341	50,498	63,922	62,851	62,851
RETIREMENT CONTRIBUTIONS	005-0500-000.23-00	74,017	75,688	102,957	99,741	99,741
VEBA CONTRIBUTIONS	005-0500-000.28-00	6,399	5,807	10,843	11,101	11,101
OTHER EMPLOYEE BENEFITS	005-0500-000.29-00	87	1,494	4,334	4,215	4,215
TOTAL PERSONNEL SERVICE		906,458	960,265	1,245,888	1,196,169	1,196,169
Total Full-Time Equivalent (FTE)		8.84	10.19	10.69	10.34	10.34

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	005-0500-000.31-10	92,443	60,828	68,938	92,772	92,772
WASCO CO COMMUNICATIONS	005-0500-000.31-40	11,989	9,339	9,339	9,839	9,839
ENGINEERING SERVICES	005-0500-000.34-10	5,286	-	1,000	1,000	1,000
COMPUTER SERVICES	005-0500-000.34-30	10,537	18,906	9,825	11,075	11,075
SPECIAL STUDIES & REPORTS	005-0500-000.34-50	-	-	247,852	147,852	147,852
WATER & SEWER	005-0500-000.41-10	5,490	3,839	6,500	5,900	5,900
GARBAGE SERVICES	005-0500-000.41-20	6,148	3,462	15,705	15,768	15,768
NATURAL GAS	005-0500-000.41-30	4,060	5,037	6,722	6,884	6,884
ELECTRICITY	005-0500-000.41-40	4,494	4,780	5,708	5,936	5,936
STREET & TRAFFIC LIGHTING	005-0500-000.41-50	160,448	169,299	170,734	173,717	173,717
JANITORIAL SERVICES	005-0500-000.42-00	7,980	8,300	8,300	8,549	8,549
BUILDINGS AND GROUNDS	005-0500-000.43-10	5,115	4,723	11,483	11,942	11,942
COMPUTERS	005-0500-000.43-20	13	-	1,200	1,200	1,200
RADIO EQUIPMENT	005-0500-000.43-30	102	417	790	790	790
OFFICE EQUIPMENT	005-0500-000.43-40	20	67	500	500	500
JOINT USE OF LABOR/EQUIP	005-0500-000.43-45	1,359	1,768	1,200	1,248	1,248
VEHICLES	005-0500-000.43-50	46,894	53,259	37,310	38,843	38,843
GAS/OIL/DIESEL/LUBRICANTS	005-0500-000.43-51	41,962	38,004	36,635	33,593	33,593
TIRES AND TIRE REPAIRS	005-0500-000.43-52	11,715	10,535	9,900	9,098	9,098
GENERAL EQUIPMENT	005-0500-000.43-70	2,389	3,341	7,860	8,042	8,042
SPCL UTILITY EQUIPMENT	005-0500-000.43-71	114	396	1,950	1,950	1,950
SHOP EQUIPMENT	005-0500-000.43-80	6,541	6,815	6,057	6,259	6,259
SERVICE PICKUP TOOLS	005-0500-000.43-81	144	581	800	800	800
UTILITIES LOCATES	005-0500-000.43-87	167	166	836	836	836
RENTAL OF EQUIPMENT	005-0500-000.44-20	-	-	2,000	2,000	2,000

STREET FUND

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
LIABILITY INSURANCE	005-0500-000.52-10	10,490	16,745	18,420	20,958	20,958
PROPERTY INSURANCE	005-0500-000.52-30	8,303	11,999	13,199	7,911	7,911
AUTOMOTIVE INSURANCE	005-0500-000.52-50	9,611	12,338	13,572	11,657	11,657
INSURANCE DEDUCTIBLES	005-0500-000.52-60	-	10,510	4,500	4,500	4,500
POSTAGE	005-0500-000.53-20	281	380	600	600	600
TELEPHONE	005-0500-000.53-30	8,355	8,216	10,104	10,190	10,190
LEGAL NOTICES	005-0500-000.53-40	-	-	260	260	260
PUBLIC EDUCATION/INFO	005-0500-000.53-60	1,266	3,916	2,000	2,064	2,064
PRINTING AND BINDING	005-0500-000.55-00	457	13	1,000	1,000	1,000
PERMITS	005-0500-000.57-00	220	198	493	500	500
TRAVEL, FOOD & LODGING	005-0500-000.58-10	870	1,044	950	1,206	1,206
TRAINING AND CONFERENCES	005-0500-000.58-50	6,486	9,734	13,503	14,873	14,873
MEMBERSHIPS/DUES/SUBS	005-0500-000.58-70	1,656	1,484	1,933	1,868	1,868
OFFICE SUPPLIES	005-0500-000.60-10	2,160	1,452	3,480	3,480	3,480
JANITORIAL SUPPLIES	005-0500-000.60-20	3,156	3,740	4,280	4,280	4,280
CLOTHING	005-0500-000.60-80	2,676	3,288	2,350	3,268	3,268
SPECIAL DEPT SUPPLIES	005-0500-000.60-85	4,582	4,670	7,003	8,186	8,186
CHEMICAL/LAB SUPPLIES	005-0500-000.60-86	157	785	3,950	3,950	3,950
STREET CONST SUPPLIES	005-0500-000.60-87	89,866	104,328	115,786	278,765	278,765
BOOKS AND PERIODICALS	005-0500-000.64-10	11	86	934	934	934
COMPUTER SOFTWARE	005-0500-000.64-80	1,584	2,033	1,984	1,590	1,590
MISCELLANEOUS EXPENSES	005-0500-000.69-50	7	-	10	10	10
ASSETS < \$5000	005-0500-000.69-80	2,766	9,285	14,679	23,259	23,259
TOTAL MATERIALS AND SERVICES		580,368	610,105	904,134	1,001,702	1,001,702
CAPITAL OUTLAY:						
BUILDINGS	005-0500-000.72-20	4,426	10,596	199,000	56,000	56,000
MACHINERY	005-0500-000.74-10	17,019	17,944	21,670	35,300	35,300
EQUIPMENT, OTHER	005-0500-000.74-90	5,571	3,196	-	-	-
CAPITAL PROJECTS	005-0500-000.75-10	434,544	953,040	1,304,450	639,450	639,450
TOTAL CAPITAL OUTLAY		461,559	984,775	1,525,120	730,750	730,750
TOTAL STREET OPERATIONS		1,948,385	2,555,146	3,675,142	2,928,621	2,928,621
OTHER USES:						
TO GENERAL FUND	005-9500-000.81-01	225,148	260,046	220,118	253,033	253,033
TO PUBLIC WKS RESV FUND	005-9500-000.81-09	50,000	87,000	110,000	95,000	95,000
TO TRANSPORTATION SYSTEM FUND	005-9500-000.81-13	-	-	600,000	-	-
TO FFCO 2008 DEBT SVC FUND	005-9500-000.81-43	59,774	59,469	-	-	-
TOTAL INTERFUND TRANSFERS		334,922	406,515	930,118	348,033	348,033
CONTINGENCY	005-9500-000.88-00	-	-	111,128	93,064	93,064
TOTAL CONTINGENCY		-	-	111,128	93,064	93,064
TOTAL OTHER USES		334,922	406,515	1,041,246	441,097	441,097
GRAND TOTAL STREET FUND EXPENSES		2,283,307	2,961,661	4,716,388	3,369,718	3,369,718
STREET FUND - REVENUES LESS EXPENSES		1,844,941	1,705,534	-	-	-

PUBLIC WORKS RESERVE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	009-0000-300.00-00	300,773	185,418	433,007	413,386	413,386
INTEREST REVENUES	009-0000-361.00-00	1,441	8,316	-	10,000	10,000
STREET FUND	009-0000-391.05-00	50,000	87,000	110,000	95,000	95,000
WATER UTILITY FUND	009-0000-391.51-00	30,000	181,000	80,000	140,000	140,000
WASTEWATER FUND	009-0000-391.55-00	200,000	287,000	85,000	230,000	230,000
TOTAL PUBLIC WORKS RESERVE FUND REVENUES		582,214	748,735	708,007	888,386	888,386
EXPENDITURES						
CAPITAL OUTLAY:						
MACHINERY	009-9000-000.74-10	-	241,376	50,000	110,000	110,000
VEHICLES	009-9000-000.74-20	396,796	153,976	658,007	778,386	778,386
TOTAL CAPITAL OUTLAY		396,796	395,352	708,007	888,386	888,386
GRAND TOTAL PUBLIC WORKS RESERVE EXPENSES		396,796	395,352	708,007	888,386	888,386
PUBLIC WORKS RESERVE FUND - REVENUES LESS EXPENSES		185,418	353,383	-	-	-

TRANSPORTATION SYSTEM RESERVE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	013-0000-300.00-00	1,027,289	1,222,029	901,839	1,892,612	1,892,612
FAU EXCHANGE FUNDS	013-0000-331.11-00	801,455	-	174,800	204,200	204,200
FEDERAL GRANTS - MISC	013-0000-331.90-00	-	-	922,200	-	-
ODOT SAFE ROUTES TO SCHOOL GRANT	013-0000-331.90-11	-	-	1,994,016	994,016	994,016
D21 SAFE ROUTES TO SCHOOL GRANT	013-0000-333.90-00	-	-	200,000	-	-
CONNECT CHRGS/ TRANS SDC	013-0000-344.20-10	77,564	154,740	45,000	30,000	30,000
INTEREST REVENUES	013-0000-361.00-00	4,177	21,202	10,000	35,000	35,000
STREET FUND	013-0000-391.05-00	-	-	600,000	-	-
TRNSFR FROM SPECIAL GRANT FUND	013-0000-391.18-00	-	-	1,547,147	1,612,482	1,612,482
TRNSFR FROM ENTERPRISE ZONE FUND	013-0000-391.22-00	-	-	200,000	-	-
TOTAL TRANSPORT SYS RSRV FUND REVENUES		1,910,485	1,397,971	6,595,002	4,768,310	4,768,310
EXPENDITURES						
CAPITAL OUTLAY:						
CAPITAL PROJECTS	013-1400-000.75-10	688,456	556,201	6,595,002	4,768,310	4,768,310
TOTAL CAPITAL OUTLAY		688,456	556,201	6,595,002	4,768,310	4,768,310
GRAND TOTAL TRANSPORT SYS RSRV FUND EXPENSES		688,456	556,201	6,595,002	4,768,310	4,768,310
TRANSPORT SYS RSRV FUND - REVENUE LESS EXPENSES		1,222,029	841,769	-	-	-

WATER UTILITY FUND SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	7,322,601	8,227,355	6,019,056	2,403,197	2,403,197
REVENUES	6,768,670	6,901,483	6,579,010	6,267,968	6,267,968
OTHER SOURCES	4,824,104	3,333,042	7,200,020	500,100	500,100
TOTAL RESOURCES	18,915,374	18,461,880	19,798,086	9,171,265	9,171,265
WATER TREATMENT	1,565,637	1,591,530	2,109,118	2,125,810	2,125,810
WATER DISTRIBUTION	2,158,874	2,266,443	2,900,316	2,928,560	2,928,560
WATER DEPT CAPITAL RESERVE FUND	2,656,630	5,552,838	11,509,603	1,701,230	1,701,230
TOTAL EXPENDITURES	6,381,140	9,410,811	16,519,037	6,755,600	6,755,600
DEBT SERVICE	238,378	238,378	240,379	527,858	527,858
TRANSFER OUT	4,068,500	2,793,637	2,975,401	1,883,694	1,883,694
CONTINGENCY	-	-	63,269	4,113	4,113
UNAPPROPRIATED ENDING BAL	-	-	-	-	-
TOTAL OTHER USES	4,306,878	3,032,016	3,279,049	2,415,665	2,415,665
TOTAL EXPENDS & OTHER USES	10,688,019	12,442,827	19,798,086	9,171,265	9,171,265
FUND TOTAL	8,227,356	6,019,053	-	-	-

WATER FUND

APPROVED BUDGET

Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:					
BEGINNING BALANCE	1,460,378	825,263	1,297,316	235,674	235,674
URBAN RENEWAL	-	-	39,219	41,180	41,180
MISC SALES AND SERVICES	66,919	160,447	105,000	125,000	125,000
UTILITY SERVICE CHARGES	6,505,035	6,425,195	6,056,903	5,986,774	5,986,774
DELINQUENT ACCT INT	9,772	10,499	5,000	5,000	5,000
UNCOLLECTIBLE ACCTS	-	(24,282)	(4,500)	(4,500)	(4,500)
WATERSHED UTILIZATION FEE	185	150	-	-	-
INTERDEPARTMENTAL REV	2,271	2,990	3,000	2,724	2,724
INTEREST REVENUES	1,980	4,153	5,000	15,000	15,000
PROPERTY RENTALS	4,428	4,428	4,428	-	-
OTHER MISC REVENUE	8,042	2,860	450	450	450
SALE OF FIXED ASSETS	22,495	308	100	100	100
TOTAL WATER UTILITY FUND REVENUES	8,081,505	7,412,011	7,511,916	6,407,402	6,407,402

EXPENDITURES - WATER TREATMENT

PERSONNEL SERVICE:

REGULAR SALARIES	636,298	631,768	730,619	776,563	776,563
PARTTIME/TEMP SALARIES	41,445	53,063	44,640	-	-
OVERTIME SALARIES	16,946	37,772	24,900	25,772	25,772
MEDICAL INSURANCE	183,555	152,124	189,113	174,502	174,502
L-T DISABILITY INSURANCE	4,219	3,908	4,603	4,668	4,668
LIFE INSURANCE	412	416	492	492	492
WORKERS COMP INSURANCE	8,100	8,291	10,453	12,272	12,272
FICA	51,931	52,944	64,627	61,379	61,379
RETIREMENT CONTRIBUTIONS	92,211	85,378	108,722	97,866	97,866
VEBA CONTRIBUTIONS	8,832	9,910	8,728	7,504	7,504
OTHER EMPLOYEE BENEFITS	149	1,666	4,373	4,220	4,220
TOTAL PERSONNEL SERVICE	1,044,099	1,037,240	1,191,270	1,165,238	1,165,238
Total Full-Time Equivalent (FTE)	10.02	9.97	10.47	9.44	9.44

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	74,087	35,173	87,670	146,145	146,145
FIRE PATROL	22,710	25,246	26,508	33,530	33,530
ENGINEERING SERVICES	4,153	-	-	-	-
COMPUTER SERVICES	8,285	8,859	13,150	13,150	13,150
SPECIAL STUDIES & REPORTS	-	-	12,800	-	-
WATER & SEWER	-	125	700	750	750
GARBAGE SERVICES	1,471	1,432	1,760	2,000	2,000
NATURAL GAS	10,354	9,827	10,720	11,300	11,300
ELECTRICITY	34,360	34,061	27,787	28,770	28,770
JANITORIAL SERVICES	-	-	300	300	300
BUILDINGS AND GROUNDS	3,525	6,943	84,774	8,925	8,925
COMPUTERS	928	-	600	600	600
RADIO EQUIPMENT	-	-	1,680	1,800	1,800
OFFICE EQUIPMENT	300	-	550	550	550
JOINT USE OF LABOR/EQUIP	-	5,307	7,000	7,000	7,000
VEHICLES	11,807	5,516	7,725	6,925	6,925
GAS/OIL/DIESEL/LUBRICANTS	7,090	7,590	9,818	10,100	10,100
TIRES AND TIRE REPAIRS	1,765	877	2,125	2,725	2,725
GENERAL EQUIPMENT	3,349	2,588	2,100	2,100	2,100
SPECIAL UTILITY EQUIPMENT	14,504	15,321	81,750	20,250	20,250
ELECTRICAL SYSTEMS	1,747	377	3,000	3,000	3,000
PLUMBING	1,354	113	2,700	3,000	3,000
HVAC SYSTEMS	-	-	800	800	800
SHOP EQUIPMENT	1,286	1,948	1,190	2,680	2,680
NUISANCE ABATEMENT	286	15	400	200	200
LINES MNTNCE & SUPPLIES	1,308	162	700	700	700
WATERSHED ROAD CONST/MAINT	175	2,604	2,300	2,300	2,300

WATER FUND

APPROVED BUDGET

Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget	
RENTAL OF EQUIPMENT	051-5000-000.44-20	-	-	400	10,800	10,800
TIMBER MANAGEMENT	051-5000-000.50-50	-	-	670	670	670
LIABILITY INSURANCE	051-5000-000.52-10	12,824	17,278	18,951	21,295	21,295
PROPERTY INSURANCE	051-5000-000.52-30	24,547	37,414	41,156	84,870	84,870
AUTOMOTIVE INSURANCE	051-5000-000.52-50	4,689	4,184	4,602	5,283	5,283
INSURANCE DEDUCTIBLES	051-5000-000.52-60	-	-	500	500	500
POSTAGE	051-5000-000.53-20	529	964	1,900	1,900	1,900
TELEPHONE	051-5000-000.53-30	10,960	11,382	12,950	14,000	14,000
LEGAL NOTICES	051-5000-000.53-40	738	268	500	500	500
PUBLIC EDUCATION/INFO	051-5000-000.53-60	1,275	2,422	4,720	4,900	4,900
PRINTING AND BINDING	051-5000-000.55-00	-	3	500	500	500
PERMITS	051-5000-000.57-00	6,546	14,604	20,270	20,450	20,450
TRAVEL, FOOD & LODGING	051-5000-000.58-10	155	352	820	640	640
TRAINING AND CONFERENCES	051-5000-000.58-50	3,985	3,012	4,525	4,525	4,525
MEMBERSHIPS/DUES/SUBS	051-5000-000.58-70	2,613	2,058	2,544	3,569	3,569
OFFICE SUPPLIES	051-5000-000.60-10	2,156	1,316	2,000	2,000	2,000
JANITORIAL SUPPLIES	051-5000-000.60-20	618	295	1,150	1,100	1,100
CLOTHING	051-5000-000.60-80	2,472	2,322	2,620	2,620	2,620
SPECIAL DEPT SUPPLIES	051-5000-000.60-85	3,425	2,650	5,845	5,845	5,845
CHEMICAL/LAB SUPPLIES	051-5000-000.60-86	198,162	253,670	333,750	333,210	333,210
BOOKS AND PERIODICALS	051-5000-000.64-10	194	-	1,700	1,700	1,700
COMPUTER SOFTWARE	051-5000-000.64-80	6,149	1,738	7,400	7,400	7,400
ASSETS < \$5000	051-5000-000.69-80	10,593	11,862	6,768	7,695	7,695
TOTAL MATERIALS AND SERVICES		497,475	531,876	866,848	845,572	845,572

CAPITAL OUTLAY:

BUILDINGS	051-5000-000.72-20	8,724	-	-	15,000	15,000
IMPRVMTS OTHER THAN BLDGS	051-5000-000.73-30	6,324	12,214	36,000	-	-
MACHINERY	051-5000-000.74-10	9,014	-	15,000	100,000	100,000
EQUIPMENT, OTHER	051-5000-000.74-90	-	10,200	-	-	-
TOTAL CAPITAL OUTLAY		24,062	22,414	51,000	115,000	115,000
TOTAL WATER TREATMENT EXPENSES		1,565,637	1,591,530	2,109,118	2,125,810	2,125,810

EXPENDITURES - WATER DISTRIBUTION

PERSONNEL SERVICE:

REGULAR SALARIES	051-5100-000.11-00	893,108	936,631	1,082,627	1,213,022	1,213,022
PARTTIME/TEMP SALARIES	051-5100-000.12-00	12,597	8,968	18,720	-	-
OVERTIME SALARIES	051-5100-000.13-00	18,423	12,302	24,900	25,772	25,772
MEDICAL INSURANCE	051-5100-000.21-10	291,360	261,974	302,469	345,822	345,822
L-T DISABILITY INSURANCE	051-5100-000.21-20	5,724	5,751	6,690	7,364	7,364
LIFE INSURANCE	051-5100-000.21-30	603	554	636	694	694
WORKERS COMP INSURANCE	051-5100-000.21-40	11,165	9,527	14,733	18,098	18,098
FICA	051-5100-000.22-00	69,219	71,812	86,158	94,768	94,768
RETIREMENT CONTRIBUTIONS	051-5100-000.23-00	116,094	124,589	142,064	146,066	146,066
VEBA CONTRIBUTIONS	051-5100-000.28-00	11,815	9,766	13,008	18,128	18,128
OTHER EMPLOYEE BENEFITS	051-5100-000.29-00	328	2,584	5,746	6,512	6,512
TOTAL PERSONNEL SERVICE		1,430,434	1,444,458	1,697,751	1,876,246	1,876,246
Total Full-Time Equivalent (FTE)		12.61	13.24	12.74	13.87	13.87

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	051-5100-000.31-10	39,561	42,426	57,824	54,349	54,349
WASCO CO COMMUNICATIONS	051-5100-000.31-40	11,989	9,339	9,339	9,839	9,839
ENGINEERING SERVICES	051-5100-000.34-10	21,000	21,000	21,000	21,000	21,000
COMPUTER SERVICES	051-5100-000.34-30	20,151	21,673	30,319	31,482	31,482
SPECIAL STUDIES & REPORTS	051-5100-000.34-50	-	883	-	14,000	14,000
WATER & SEWER	051-5100-000.41-10	2,875	3,194	3,000	3,000	3,000
GARBAGE SERVICES	051-5100-000.41-20	2,319	2,651	2,781	2,861	2,861
NATURAL GAS	051-5100-000.41-30	3,224	3,784	4,470	4,650	4,650

WATER FUND

APPROVED BUDGET

Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget	
ELECTRICITY	051-5100-000.41-40	121,160	122,380	136,811	146,926	146,926
JANITORIAL SERVICES	051-5100-000.42-00	7,980	8,300	8,300	8,549	8,549
BUILDINGS AND GROUNDS	051-5100-000.43-10	7,818	4,367	11,248	14,332	14,332
COMPUTERS	051-5100-000.43-20	13	-	1,200	1,200	1,200
RADIO EQUIPMENT	051-5100-000.43-30	1,893	2,235	2,625	2,625	2,625
OFFICE EQUIPMENT	051-5100-000.43-40	99	416	500	500	500
JOINT USE OF LABOR/EQUIP	051-5100-000.43-45	27,192	20,061	9,000	9,000	9,000
VEHICLES	051-5100-000.43-50	8,184	10,118	35,640	15,040	15,040
GAS/OIL/DIESEL/LUBRICANTS	051-5100-000.43-51	25,641	25,182	23,745	22,095	22,095
TIRES AND TIRE REPAIRS	051-5100-000.43-52	1,229	3,509	8,200	4,200	4,200
GENERAL EQUIPMENT	051-5100-000.43-70	3,151	4,278	7,555	6,961	6,961
SPECIAL UTILITY EQUIPMENT	051-5100-000.43-71	26,383	49,344	42,015	43,305	43,305
SHOP EQUIPMENT	051-5100-000.43-80	10,468	6,529	8,127	8,353	8,353
SERVICE PICKUP TOOLS	051-5100-000.43-81	1,433	1,650	2,000	2,000	2,000
LINES MAINT & SUPPLIES	051-5100-000.43-86	132,303	129,457	109,350	114,850	114,850
UTILITIES LOCATES	051-5100-000.43-87	883	1,167	1,337	1,337	1,337
RENTAL OF EQUIPMENT	051-5100-000.44-20	-	-	2,400	2,400	2,400
LIABILITY INSURANCE	051-5100-000.52-10	16,923	20,278	22,306	25,380	25,380
PROPERTY INSURANCE	051-5100-000.52-30	21,786	28,751	31,626	20,086	20,086
AUTOMOTIVE INSURANCE	051-5100-000.52-50	5,960	6,742	7,416	9,983	9,983
INSURANCE DEDUCTIBLES	051-5100-000.52-60	5,500	5,526	2,500	8,000	8,000
POSTAGE	051-5100-000.53-20	2,403	889	2,120	2,620	2,620
TELEPHONE	051-5100-000.53-30	12,088	12,034	13,512	24,312	24,312
LEGAL NOTICES	051-5100-000.53-40	440	-	250	250	250
PUBLIC EDUCATION/INFO	051-5100-000.53-60	3,034	5,319	4,740	5,300	5,300
PRINTING AND BINDING	051-5100-000.55-00	301	131	2,955	2,955	2,955
PERMITS	051-5100-000.57-00	5,230	5,789	5,717	5,517	5,517
TRAVEL, FOOD & LODGING	051-5100-000.58-10	657	543	830	830	830
TRAINING AND CONFERENCES	051-5100-000.58-50	11,781	8,550	11,893	16,499	16,499
MEMBERSHIPS/DUES/SUBS	051-5100-000.58-70	5,263	4,445	6,915	6,530	6,530
OFFICE SUPPLIES	051-5100-000.60-10	2,058	1,157	3,480	3,480	3,480
JANITORIAL SUPPLIES	051-5100-000.60-20	3,156	3,736	4,280	4,280	4,280
CLOTHING	051-5100-000.60-80	3,608	3,560	4,380	4,380	4,380
SPECIAL DEPT SUPPLIES	051-5100-000.60-85	4,050	6,595	11,625	16,147	16,147
CHEMICAL/LAB SUPPLIES	051-5100-000.60-86	14,552	18,404	26,065	26,775	26,775
STREET CONST SUPPLIES	051-5100-000.60-87	46,775	31,411	41,385	42,492	42,492
BOOKS AND PERIODICALS	051-5100-000.64-10	11	104	1,933	1,933	1,933
COMPUTER SOFTWARE	051-5100-000.64-80	7,735	8,519	6,525	21,590	21,590
MISCELLANEOUS EXPENSES	051-5100-000.69-50	7	-	-	-	-
ASSETS < \$5000	051-5100-000.69-80	2,817	21,165	30,456	17,621	17,621
TOTAL MATERIALS AND SERVICES	653,079	687,590	781,695	811,814	811,814	
CAPITAL OUTLAY:						
BUILDINGS	051-5100-000.72-20	4,426	10,596	199,000	56,000	56,000
MACHINERY	051-5100-000.74-10	-	-	4,670	3,300	3,300
EQUIPMENT, OTHER	051-5100-000.74-90	59,648	74,179	152,200	111,200	111,200
CAPITAL PROJECTS	051-5100-000.75-10	-	18,371	20,000	20,000	20,000
WATER LINES	051-5100-000.76-20	11,286	31,249	45,000	50,000	50,000
TOTAL CAPITAL OUTLAY	75,360	134,395	420,870	240,500	240,500	
TOTAL WATER DISTRIBUTION EXPENSES	2,158,874	2,266,443	2,900,316	2,928,560	2,928,560	
TOTAL WATER UTILITY OPERATIONS	3,724,511	3,857,973	5,009,434	5,054,370	5,054,370	

CAPITAL OUTLAY:

WATER FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
OTHER USES:						
TO GENERAL FUND	051-9500-000.81-01	463,192	519,947	505,600	637,920	637,920
TO STREET FUND	051-9500-000.81-05	181,471	197,976	181,707	179,603	179,603
TO PUBLIC WKS RESRV FUND	051-9500-000.81-09	30,000	181,000	80,000	140,000	140,000
TO UNEMPLOYMENT FUND	051-9500-000.81-10	-	-	21,906	11,396	11,396
TO FFCO 2008 DEBT SVC FUND	051-9500-000.81-43	59,774	59,469	-	-	-
WTR DEPT CAP RESRV FUND	051-9500-000.81-53	2,797,294	1,298,333	1,650,000	380,000	380,000
	TOTAL INTERFUND TRANSFERS	3,531,731	2,256,725	2,439,213	1,348,919	1,348,919
CONTINGENCY	051-9500-000.88-00	-	-	63,269	4,113	4,113
	TOTAL CONTINGENCY	-	-	63,269	4,113	4,113
	TOTAL OTHER USES	3,531,731	2,256,725	2,502,482	1,353,032	1,353,032
	GRAND TOTAL WATER UTILITY FUND EXPENSES	7,256,242	6,114,699	7,511,916	6,407,402	6,407,402
	WATER UTILITY FUND - REVENUES LESS EXPENSES	825,263	1,297,312	-	-	-

WATER CAPITAL RESERVE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	053-0000-300.00-00	5,862,223	7,402,092	4,721,740	2,167,523	2,167,523
US-ACOE GRANT - MILL CR TUNNEL FLOOD ANALYSIS	053-0000-333.31-50	-	-	120,000	120,000	120,000
HAZARD MITIGATION GRANT-FEMA	053-0000-333.31-60	-	-	530,635	-	-
DRINKING WATER PROVIDER PARTNERSHIP GRANT	053-0000-333.31-70	-	-	150,000	-	-
OWRD STATE GRANT - DOG RIVER	053-0000-335.53-00	800,000	100,000	-	-	-
WATERSHED RESTORATION REVENUE	053-0000-337.90-00	-	115,000	115,000	-	-
CONNECT CHRGS/ WA SDC	053-0000-344.20-00	134,294	44,024	69,510	46,340	46,340
INTEREST REVENUES	053-0000-361.00-00	35,743	156,019	30,000	50,000	50,000
WATER UTILITY FUND	053-0000-391.51-00	2,797,294	1,298,333	1,650,000	380,000	380,000
LOAN PROCEEDS - DOG RIVER PIPELINE	053-0000-393.10-22	1,204,315	1,934,400	4,899,285	-	-
TOTAL WATER DEPT CAP RESERVE FUND REVENUES		10,833,870	11,049,869	12,286,170	2,763,863	2,763,863
EXPENDITURES						
MATERIALS AND SERVICES:						
ENGINEERING SERVICES	053-5300-000.34-10	216	156,702	639,037	405,000	405,000
TOTAL MATERIALS AND SERVICES		216	156,702	639,037	405,000	405,000
CAPITAL OUTLAY:						
IMPROVEMENTS OTHER THAN BLDGS	053-5300-000.73-30	-	9,323	165,000	115,000	115,000
CAPITAL PROJECTS	053-5300-000.75-10	15,559	213,870	4,246,809	1,181,230	1,181,230
WATER LINES	053-5300-000.76-20	2,640,854	5,172,944	6,458,757	-	-
TOTAL CAPITAL OUTLAY		2,656,414	5,396,136	10,870,566	1,296,230	1,296,230
TOTAL WATER CAPITAL RESERVE OPERATIONS		2,656,630	5,552,838	11,509,603	1,701,230	1,701,230
DEBT SERVICE:						
SDWRL (ARRA LOAN) PRINCIPAL	053-5300-000.79-30	162,324	167,194	174,210	177,378	177,378
SDWRL (ARRA LOAN) INTEREST	053-5300-000.79-40	76,054	71,185	66,169	61,003	61,003
SDWRL DOG RIVER LOAN PRINCIPAL	053-5300-000.79-50	-	-	-	215,462	215,462
SDWRL DOG RIVER LOAN INTEREST	053-5300-000.79-60	-	-	-	74,015	74,015
TOTAL DEBT SERVICE		238,378	238,378	240,379	527,858	527,858
OTHER USES:						
TO 2009 FFCO DEBT SVC FUND	053-9500-000.81-44	33,245	33,475	33,477	33,426	33,426
TO UTILITY REVENUE BOND	053-9500-000.81-59	503,524	503,437	502,711	501,349	501,349
TOTAL OPERATING TRANSFERS OUT		536,769	536,912	536,188	534,775	534,775
GRAND TOTAL WATER CAPITAL RESERVE EXPENSES		3,431,777	6,328,129	12,286,170	2,763,863	2,763,863
TOTAL WATER CAPITAL RESERVE - REVENUE LESS EXPENSES		7,402,092	4,721,740	-	-	-

WASTEWATER UTILITY FUND SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	7,704,860	7,623,098	7,265,501	8,054,061	8,054,061
REVENUES	6,443,421	6,172,507	6,008,636	7,852,150	7,852,150
OTHER SOURCES	2,170,458	1,416,457	1,600,000	5,635,000	5,635,000
TOTAL RESOURCES	16,318,738	15,212,062	14,874,137	21,541,211	21,541,211
WASTE WATER FUND	3,510,069	3,626,478	4,837,356	4,516,581	4,516,581
SEWER SPECIAL RESERVE FUND	1,303,422	1,560,738	4,056,237	2,875,144	2,875,144
SEWER PLANT CONST/DEBT SERV	6,024	48,579	3,334,859	7,213,244	7,213,244
TOTAL EXPENDITURES	4,819,515	5,235,796	12,228,452	14,604,969	14,604,969
DEBT SERVICE	96,628	96,316	95,997	95,671	95,671
TRANSFER OUT	3,779,498	2,614,447	2,523,012	6,772,220	6,772,220
CONTINGENCY	-	-	26,676	68,351	68,351
UNAPPROPRIATED ENDING BAL	-	-	-	-	-
TOTAL OTHER USES	3,876,126	2,710,763	2,645,685	6,936,242	6,936,242
TOTAL EXPENDS & OTHER USES	8,695,641	7,946,559	14,874,137	21,541,211	21,541,211
FUND TOTAL	7,623,097	7,265,503	-	-	-

WASTEWATER FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	055-0000-300.00-00	697,571	1,254,779	1,190,438	377,107	377,107
URBAN RENEWAL	055-0000-337.10-00	-	-	30,230	31,742	31,742
MISC SALES AND SRVCE	055-0000-341.90-00	365,657	433,282	360,000	400,000	400,000
STORMWATER DRAINAGE CHARGES	055-0000-344.05-00	250,327	250,925	250,000	250,000	250,000
UTILITY SERVICE CHARGES	055-0000-344.10-00	5,560,228	5,172,655	5,247,276	5,282,789	5,282,789
DELINQUENT SEWER ASSMTS	055-0000-344.80-00	88,218	-	5,000	5,000	5,000
DELINQUENT ACCT INT	055-0000-344.90-00	4,927	10,041	1,500	1,500	1,500
UNCOLLECTIBLE ACCTS	055-0000-345.20-00	(13,801)	(60,236)	(20,000)	(20,000)	(20,000)
INTERDEPARTMENTAL REV	055-0000-348.00-00	9,267	15,790	6,700	7,124	7,124
INTEREST REVENUES	055-0000-361.00-00	1,173	15,321	4,000	10,000	10,000
OTHER MISC REVENUES	055-0000-369.00-00	1,303	10,451	-	-	-
SALE OF FIXED ASSETS	055-0000-392.00-00	35,458	16,457	-	-	-
TOTAL WASTE WATER FUND REVENUES		7,000,326	7,119,465	7,075,144	6,345,262	6,345,262

EXPENDITURES
PERSONNEL SERVICE:

REGULAR SALARIES	055-5500-000.11-00	846,898	909,588	1,041,712	1,115,192	1,115,192
PARTTIME/TEMP SALARIES	055-5500-000.12-00	-	-	18,720	20,800	20,800
OVERTIME SALARIES	055-5500-000.13-00	10,005	27,435	40,300	41,711	41,711
MEDICAL INSURANCE	055-5500-000.21-10	286,765	260,859	300,961	308,043	308,043
L-T DISABILITY INSURANCE	055-5500-000.21-20	5,409	5,557	6,563	6,795	6,795
LIFE INSURANCE	055-5500-000.21-30	628	582	708	617	617
WORKERS COMP INSURANCE	055-5500-000.21-40	11,834	11,358	14,162	16,632	16,632
FICA	055-5500-000.22-00	63,214	69,266	84,206	90,094	90,094
RETIREMENT CONTRIBUTIONS	055-5500-000.23-00	106,730	107,093	137,111	138,073	138,073
VEBA CONTRIBUTIONS	055-5500-000.28-00	14,526	17,174	18,578	20,256	20,256
OTHER EMPLOYEE BENEFITS	055-5500-000.29-00	217	2,544	5,713	6,215	6,215
TOTAL PERSONNEL SERVICE		1,346,225	1,411,458	1,668,734	1,764,428	1,764,428
Total Full-Time Equivalent (FTE)		13.53	13.10	13.09	13.35	13.35

MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	055-5500-000.31-10	1,325,939	1,383,440	1,430,839	1,479,381	1,479,381
WASCO CO COMMUNICATIONS	055-5500-000.31-40	11,989	9,339	9,339	9,839	9,839
ENGINEERING SERVICES	055-5500-000.34-10	-	-	4,500	4,500	4,500
COMPUTER SERVICES	055-5500-000.34-30	26,327	27,833	29,114	29,414	29,414
SPECIAL STUDIES & REPORTS	055-5500-000.34-50	28,295	13,727	-	20,000	20,000
WATER & SEWER	055-5500-000.41-10	8,012	8,226	13,615	14,025	14,025
GARBAGE SERVICES	055-5500-000.41-20	16,724	8,019	20,140	20,917	20,917
NATURAL GAS	055-5500-000.41-30	3,996	5,037	5,655	5,877	5,877
ELECTRICITY	055-5500-000.41-40	15,554	15,974	17,882	21,109	21,109
JANITORIAL SERVICES	055-5500-000.42-00	7,980	8,300	8,300	8,549	8,549
BUILDINGS AND GROUNDS	055-5500-000.43-10	5,127	7,481	10,583	11,136	11,136
COMPUTERS	055-5500-000.43-20	113	-	1,200	1,200	1,200
RADIO EQUIPMENT	055-5500-000.43-30	1,893	417	2,425	2,325	2,325
OFFICE EQUIPMENT	055-5500-000.43-40	-	67	500	500	500
JOINT USE OF LABOR/EQUIP	055-5500-000.43-45	11,568	6,922	14,300	14,600	14,600
VEHICLES	055-5500-000.43-50	60,243	45,840	63,975	87,267	87,267
GAS/OIL/DIESEL/LUBRICANTS	055-5500-000.43-51	42,869	46,558	50,745	50,895	50,895
TIRES AND TIRE REPAIRS	055-5500-000.43-52	9,017	8,957	9,000	11,098	11,098
GENERAL EQUIPMENT	055-5500-000.43-70	2,655	1,745	10,775	9,248	9,248
SPECIAL UTILITY EQUIPMENT	055-5500-000.43-71	28,614	75,803	95,860	110,360	110,360
SHOP EQUIPMENT	055-5500-000.43-80	6,962	7,646	9,482	8,087	8,087
SERVICE PICKUP TOOLS	055-5500-000.43-81	1,959	3,167	2,500	2,500	2,500
LINES MAINT & SUPPLIES	055-5500-000.43-86	108,770	68,619	103,750	107,770	107,770
UTILITIES LOCATES	055-5500-000.43-87	757	752	1,336	1,336	1,336
RENTAL OF EQUIPMENT	055-5500-000.44-20	18,356	70,446	15,000	15,000	15,000
LIABILITY INSURANCE	055-5500-000.52-10	78,669	82,674	90,944	103,475	103,475
PROPERTY INSURANCE	055-5500-000.52-30	20,263	35,782	39,360	40,300	40,300
AUTOMOTIVE INSURANCE	055-5500-000.52-50	10,376	11,608	12,769	16,737	16,737
INSURANCE DEDUCTIBLES	055-5500-000.52-60	10,482	-	20,500	20,500	20,500

WASTEWATER FUND

APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed Budget	Approved Budget
POSTAGE	055-5500-000.53-20	2,720	3,606	5,580	5,580	5,580
TELEPHONE	055-5500-000.53-30	13,820	14,278	17,298	29,180	29,180
LEGAL NOTICES	055-5500-000.53-40	1,299	579	445	445	445
PUBLIC EDUCATION/INFO	055-5500-000.53-60	2,169	11,519	5,540	9,313	9,313
PRINTING AND BINDING	055-5500-000.55-00	94	28	1,095	1,095	1,095
PERMITS	055-5500-000.57-00	26,050	30,138	92,635	34,667	34,667
TRAVEL, FOOD & LODGING	055-5500-000.58-10	913	531	1,980	2,330	2,330
TRAINING AND CONFERENCES	055-5500-000.58-50	10,945	11,950	13,063	18,863	18,863
MEMBERSHIPS/DUES/SUBS	055-5500-000.58-70	4,774	4,792	5,908	5,425	5,425
OFFICE SUPPLIES	055-5500-000.60-10	2,541	1,743	3,480	3,480	3,480
JANITORIAL SUPPLIES	055-5500-000.60-20	3,156	3,693	4,280	4,280	4,280
CLOTHING	055-5500-000.60-80	4,135	4,080	3,928	3,928	3,928
SPECIAL DEPT SUPPLIES	055-5500-000.60-85	6,304	10,715	8,538	9,636	9,636
CHEMICAL/LAB SUPPLIES	055-5500-000.60-86	522	240	1,700	2,600	2,600
STREET CONST SUPPLIES	055-5500-000.60-87	81,738	71,120	108,710	100,800	100,800
BOOKS AND PERIODICALS	055-5500-000.64-10	11	86	1,133	1,133	1,133
COMPUTER SOFTWARE	055-5500-000.64-80	17,541	12,076	2,644	2,625	2,625
MISCELLANEOUS EXPENSES	055-5500-000.69-50	7	-	-	-	-
ASSETS < \$5000	055-5500-000.69-80	8,293	11,540	17,074	13,533	13,533
TOTAL MATERIALS AND SERVICES		2,050,537	2,147,095	2,389,419	2,476,858	2,476,858
CAPITAL OUTLAY:						
BUILDINGS	055-5500-000.72-20	11,777	10,919	315,000	56,000	56,000
MACHINERY	055-5500-000.74-10	11,131	7,006	4,667	3,300	3,300
COMPUTER EQUIPMENT	055-5500-000.74-50	-	-	-	50,000	50,000
EQUIPMENT, OTHER	055-5500-000.74-90	32,626	3,196	49,000	18,995	18,995
SEWER LINES	055-5500-000.76-30	5,329	16,378	370,536	95,000	95,000
STORMWATER COLL IMPROVMTS	055-5500-000.76-40	52,444	30,426	40,000	52,000	52,000
TOTAL CAPITAL OUTLAY		113,307	67,926	779,203	275,295	275,295
TOTAL WASTEWATER OPERATIONS		3,510,069	3,626,478	4,837,356	4,516,581	4,516,581
OTHER USES:						
TO GENERAL FUND	055-9500-000.81-01	384,310	398,073	368,694	436,847	436,847
TO STREET FUND	055-9500-000.81-05	156,393	158,005	157,418	158,483	158,483
TO PUBLIC WKS RESRV FUND	055-9500-000.81-09	200,000	287,000	85,000	230,000	230,000
TO FFCO 2008 DEBT SVC FUND	055-9500-000.81-43	59,775	59,469	-	-	-
TO SEWER SPCL RESRV FUND	055-9500-000.81-56	245,000	600,000	750,000	750,000	750,000
PLANT CONSTRUCTION.DEBT	055-9500-000.81-57	1,190,000	800,000	850,000	185,000	185,000
TOTAL OPERATING TRANSFERS OUT		2,235,478	2,302,547	2,211,112	1,760,330	1,760,330
CONTINGENCY	055-9500-000.88-00	-	-	26,676	68,351	68,351
TOTAL CONTINGENCY		-	-	26,676	68,351	68,351
TOTAL OTHER USES		2,235,478	2,302,547	2,237,788	1,828,681	1,828,681
GRAND TOTAL WASTEWATER FUND EXPENSES		5,745,547	5,929,025	7,075,144	6,345,262	6,345,262
TOTAL WASTEWATER FUND - REVENUES LESS EXPENSES		1,254,779	1,190,440	-	-	-

SEWER SPECIAL RESERVE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	056-0000-300.00-00	5,532,952	3,932,271	3,214,470	5,028,303	5,028,303
CONNECT CHRGS/ SW SDC	056-0000-344.20-00	115,496	139,542	53,670	1,744,995	1,744,995
CONNECT CHRGS/ STORM WA SDC	056-0000-344.20-10	24,966	14,279	10,260	9,000	9,000
REIMBURSEMENT DISTRICT PMTS	056-0000-344.20-20	-	5,811	-	-	-
INTEREST REVENUES	056-0000-361.00-00	24,393	90,469	35,000	50,000	50,000
WASTEWATER UTILITY FUND	056-0000-391.55-00	245,000	600,000	750,000	750,000	750,000
TOTAL SEWER SPECIAL RESERVE FUND REVENUES		5,942,807	4,782,371	4,063,400	7,582,298	7,582,298
EXPENDITURES						
CAPITAL OUTLAY:						
CAPITAL PROJECTS	056-5600-000.75-10	-	-	750,000	750,000	750,000
SEWER LINES	056-5600-000.76-30	1,303,422	1,560,738	1,843,206	1,625,144	1,625,144
STORM WATER IMPROVEMENTS	056-5600-000.76-40	-	-	1,463,031	500,000	500,000
TOTAL CAPITAL OUTLAY		1,303,422	1,560,738	4,056,237	2,875,144	2,875,144
TOTAL SEWER SPECIAL RESERVE FUND OPERATIONS		1,303,422	1,560,738	4,056,237	2,875,144	2,875,144
OTHER USES:						
TO 2009 FFCO DEBT SVC FUND	056-9500-000.81-44	7,114	7,163	7,163	7,154	7,154
TO SW PLANT CONSTC FUND	056-9500-000.81-57	700,000	-	-	4,700,000	4,700,000
TOTAL OPERATING TRANSFERS OUT		707,114	7,163	7,163	4,707,154	4,707,154
TOTAL OTHER USES		707,114	7,163	7,163	4,707,154	4,707,154
GRAND TOTAL SEWER SPECIAL RESERVE FUND EXPENSES		2,010,536	1,567,901	4,063,400	7,582,298	7,582,298
SEWER SPECIAL RESERVE FUND - REVENUE LESS EXPENSES		3,932,271	3,214,470	-	-	-

SEWER PLANT CONSTRUCTION/DEBT SERVICE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	057-0000-300.00-00	1,474,338	2,436,048	2,860,593	2,648,651	2,648,651
INTEREST REVENUES	057-0000-361.00-00	11,268	74,177	25,000	80,000	80,000
WASTEWATER UTILITY FUND	057-0000-391.55-00	1,190,000	800,000	850,000	185,000	185,000
WASTEWATER CAPITAL FUND	057-0000-391.56-00	700,000	-	-	4,700,000	4,700,000
TOTAL SEWER PLANT CONTS/DEBT SVC REVENUES		3,375,606	3,310,225	3,735,593	7,613,651	7,613,651
EXPENDITURES						
ENGINEERING SERVICES	057-5700-000.34-10	-	-	-	650,000	650,000
TOTAL MATERIALS & SERVICES		-	-	-	650,000	650,000
CAPITAL OUTLAY:						
CAPITAL PROJECTS	057-5700-000.75-10	6,024	48,579	3,334,859	6,563,244	6,563,244
TOTAL CAPITAL OUTLAY		6,024	48,579	3,334,859	6,563,244	6,563,244
TOTAL WATER CAPITAL RESERVE OPERATIONS		6,024	48,579	3,334,859	7,213,244	7,213,244
DEBT SERVICE:						
To 2017 CWSRF(CLEAN WATER LOAN) PRINCIPAL	057-5700-000.79-30	62,399	63,741	65,113	66,514	66,514
To 2017 CWSRF (CLEAN WATER LOAN) INTEREST	057-5700-000.79-40	34,229	32,575	30,884	29,157	29,157
TOTAL DEBT SERVICE		96,628	96,316	95,997	95,671	95,671
OTHER USES:						
TO UTILITY REVENUE BOND	057-9500-000.81-59	836,906	304,737	304,737	304,736	304,736
TOTAL OPERATING TRANSFERS OUT		836,906	304,737	304,737	304,736	304,736
TOTAL OTHER USES		836,906	304,737	400,734	400,407	400,407
GRAND TOTAL SEWER PLANT CONSTRUCTION EXPENSES		939,558	449,632	3,735,593	7,613,651	7,613,651
SEWER PLANT CONSTRUCTION FUND - REVENUES LESS EXPENSES		2,436,048	2,860,593	-	-	-

AIRPORT SUMMARY

Account Description	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	742,591	782,818	790,128	1,119,634	1,119,634
REVENUES	481,337	409,322	7,378,708	9,763,338	9,763,338
OTHER SOURCES	141,126	82,820	389,923	2,180,000	2,180,000
TOTAL RESOURCES	1,365,054	1,274,960	8,558,759	13,062,972	13,062,972
AIRPORT	582,236	461,028	8,102,809	11,836,715	11,836,715
TOTAL EXPENDITURES	582,236	461,028	8,102,809	11,836,715	11,836,715
CHARGES FOR SERVICES	-	-	-	-	-
TRANSFER OUT	-	-	-	95,565	95,565
CONTINGENCY	-	-	193,489	325,290	325,290
UNAPPROPRIATED ENDING BAL	-	-	262,461	805,402	805,402
TOTAL OTHER USES	-	-	455,950	1,226,257	1,226,257
TOTAL EXPENDS & OTHER USES	582,236	461,028	8,558,759	13,062,972	13,062,972
FUND TOTAL	782,818	813,932	-	-	-

AIRPORT APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed	Approved
					Budget	Budget
REVENUES:						
BEGINNING BALANCE	061-0000-300.00-00	742,591	782,818	790,128	1,119,634	1,119,634
INTERGOVERNMENTAL REV	061-0000-330.00-00	65,000	65,000	84,230	646,335	646,335
FEDERAL GRANTS-FAA	061-0000-331.20-00	174,685	115,006	3,488,240	738,240	738,240
FEDERAL GRANTS-MISC	061-0000-331.90-00	32,000	-	2,913,419	5,514,000	5,514,000
STATE GRANTS, OTHER	061-0000-334.90-00	-	-	662,860	2,462,860	2,462,860
MISC SALES & SVCS	061-0000-341.90-00	-	-	22,000	100,000	100,000
AVIATION FUEL SALES	061-0000-347.00-00	16,446	18,166	20,000	25,000	25,000
INTEREST REVENUES	061-0000-361.00-00	4,128	16,173	6,336	25,000	25,000
LEASE REVENUE	061-0000-362.00-00	110,368	127,148	104,924	142,755	142,755
PROPERTY RENTALS	061-0000-363.50-00	78,709	67,829	76,699	109,148	109,148
OTHER MISC REVENUES	061-0000-369.00-00	16,299	17,820	20,000	25,000	25,000
GENERAL FUND	061-0000-391.01-00	124,827	65,000	369,923	65,000	65,000
ENTERPRISE ZONE FUND	061-0000-391-22-00	-	-	-	890,000	530,000
LOAN/BOND PROCEEDS	061-0000-393.10-00	-	-	-	1,200,000	1,560,000
TOTAL AIRPORT FUND REVENUES		1,365,054	1,274,960	8,558,759	13,062,972	13,062,972

EXPENDITURES MATERIALS AND SERVICES:

CONTRACTUAL SERVICES	061-6100-000.31-10	1,044	2,943	1,500	3,500	3,500
CONTRACTUAL SVC - OTHER	061-6100-000.31-90	128,600	145,889	180,000	180,000	180,000
AUDITING SERVICES	061-6100-000.32-10	5,200	8,410	9,000	15,000	15,000
ENGINEERING SVC	061-6100-000.34-10	-	-	30,000	30,000	30,000
WATER & SEWER	061-6100-000.41-10	4,962	7,325	12,000	15,000	15,000
GARBAGE SERVICES	061-6100-000.41-20	21	-	250	500	500
ELECTRICITY	061-6100-000.41-40	10,635	10,431	12,000	15,000	15,000
BUILDINGS AND GROUNDS	061-6100-000.43-10	23,340	55,091	50,000	75,000	75,000
JOINT USE OF LABOR	061-6100-000.43-45	-	-	5,000	5,000	5,000
VEHICLES - REPAIR/MAINT	061-6100-000.43-50	17,925	5,186	22,000	60,500	60,500
GAS/OIL/DIESEL	061-6100-000.43-51	4,006	1,830	3,500	4,500	4,500
PROPERTY TAXES	061-6100-000.46-10	29,185	18,648	15,000	15,000	15,000
LIABILITY INSURANCE	061-6100-000.52-10	11,167	6,613	9,800	7,542	7,542
PROPERTY INSURANCE	061-6100-000.52-30	10,583	15,312	14,800	16,937	16,937
POSTAGE	061-6100-000.53-20	399	482	250	250	250
TELEPHONE	061-6100-000.53-30	2,652	3,274	2,500	3,000	3,000
LEGAL NOTICES	061-6100-000.53-40	-	-	250	500	500
ADVERTISING	061-6100-000.54-00	511	1,043	5,000	5,000	5,000
PERMITS	061-6100-000.57-00	800	499	-	3,000	3,000
TRAVEL, FOOD & LODGING	061-6100-000.58-10	1,006	2,585	3,000	3,000	3,000
TRAINING AND CONFERENCES	061-6100-000.58-50	185	525	2,000	2,000	2,000
MEMBERSHIPS/DUES	061-6100-000.58-70	530	1,447	5,000	4,500	4,500
OFFICE SUPPLIES	061-6100-000.60-10	1,050	160	1,200	1,200	1,200
MISCELLANEOUS EXP	061-6100-000.69-50	444	1,750	2,000	2,500	2,500
TOTAL MATERIALS AND SERVICES		254,245	289,443	386,050	468,429	468,429

AIRPORT APPROVED BUDGET

		FY21/22	FY22/23	FY23/24	FY24/25	FY24/25
	Account Number	Actual	Actual	Budget	Proposed	Approved
					Budget	Budget
CAPITAL OUTLAY:						
BUILDINGS	061-6100-000.72-20	-	-	45,000	12,000	12,000
IMPROVEMENTS OTHER	061-6100-000.73-30	327,991	171,585	7,646,759	11,331,286	11,331,286
MACHINERY	061-6100-000.74-10	-	-	25,000	25,000	25,000
	TOTAL CAPITAL OUTLAY	327,991	171,585	7,716,759	11,368,286	11,368,286
	TOTAL AIRPORT OPERATIONS EXPENSES	582,236	461,028	8,102,809	11,836,715	11,836,715
OTHER USES:						
TO GENERAL FUND	061-9500-000.81-01	-	-	-	95,565	95,565
	TOTAL INTERFUND TRANSFERS	-	-	-	95,565	95,565
CONTINGENCY	061-9500-000.88-00	-	-	193,489	325,290	325,290
	TOTAL CONTINGENCY	-	-	193,489	325,290	325,290
UNAPPROPRIATED ENDING BAL	061-9500-000.89-00	-	-	262,461	805,402	805,402
	TOTAL UNAPPROPRIATED	-	-	262,461	805,402	805,402
	TOTAL OTHER USES DEPARTMENT	-	-	455,950	1,226,257	1,226,257
	GRAND TOTAL AIRPORT FUND EXPENSES	582,236	461,028	8,558,759	13,062,972	13,062,972
	TOTAL AIRPORT FUND - REVENUES LESS EXPENSES	782,818	813,932	-	-	-

CAPITAL IMPROVEMENTS FUND SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	932,502	794,883	658,194	3,266,650	3,266,650
REVENUES	157,898	180,599	322,913	509,751	509,751
OTHER SOURCES	85,000	297,008	2,940,435	645,000	645,000
TOTAL RESOURCES	1,175,400	1,272,490	3,921,542	4,421,401	4,421,401
SPECIAL ASSESSMENTS FUND	45,560	26,069	546,585	496,241	496,241
CAPITAL PROJECTS FUND	219,957	94,450	3,247,766	3,798,234	3,798,234
TOTAL EXPENDITURES	265,517	120,519	3,794,351	4,294,475	4,294,475
TRANSFER OUT	115,001	403,432	127,191	126,926	126,926
CONTINGENCY	-	-	-	-	-
UNAPPROPRIATED ENDING BAL	-	-	-	-	-
TOTAL OTHER USES	115,001	403,432	127,191	126,926	126,926
TOTAL EXPENDS & OTHER USES	380,518	523,951	3,921,542	4,421,401	4,421,401
FUND TOTAL	794,883	748,539	-	-	-

SPECIAL ASSESSMENT FUND

APPROVED BUDGET

Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:					
BEGINNING BALANCE	469,219	373,612	358,237	361,276	361,276
NW NATURAL GAS FRANCHISE FEES	29,691	37,875	26,858	38,500	38,500
INTEREST REVENUES	2,318	12,555	4,800	20,000	20,000
OTHER MISC. REVENUES	(10,279)	-	-	-	-
PRINCIPAL-NONBONDED	30,594	18,296	20,402	38,394	38,394
INTEREST-NONBONDED	2,446	2,051	1,836	3,456	3,456
TRNSFR FROM ENTERPRISE ZONE FUNDS	-	-	250,000	150,000	150,000
TOTAL SPECIAL ASSESSMENTS FUND REVENUES	523,988	444,389	662,133	611,626	611,626
EXPENDITURES					
MATERIALS AND SERVICES:					
ABATEMENTS	-	-	1,000	1,000	1,000
CORNER LOT RELIEF	-	-	26,858	494,441	494,441
POSTAGE	-	-	600	600	600
LEGAL NOTICES	-	-	200	200	200
TOTAL MATERIALS AND SERVICES	-	-	28,658	496,241	496,241
CAPITAL OUTLAY:					
CAPITAL PROJECTS LIDS	45,560	26,069	517,927	-	-
TOTAL CAPITAL OUTLAY	45,560	26,069	517,927	-	-
TOTAL SPECIAL ASSESSMENTS OPERATIONS	45,560	26,069	546,585	496,241	496,241
OTHER USES:					
TO GENERAL FUND	-	-	10,000	10,000	10,000
TO 2009 FFCO BOND DEBT SVC FUND	104,816	105,539	105,548	105,385	105,385
TOTAL INTERFUND TRANSFERS	104,816	105,539	115,548	115,385	115,385
TOTAL OTHER USES	104,816	105,539	115,548	115,385	115,385
TOTAL SPECIAL ASSESSMENTS FUND EXPENSES	150,376	131,608	662,133	611,626	611,626
SPECIAL ASSESSMENTS FUND - REVENUES LESS EXPENSES	373,612	312,781	-	-	-

CAPITAL PROJECTS FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	037-0000-300.00-00	463,283	421,270	299,957	2,905,374	2,905,374
INTEREST REVENUES	037-0000-361.00-00	1,966	11,767	10,000	65,000	65,000
STATE OFFICE BLDG INC	037-0000-363.80-00	101,162	98,051	259,017	344,400	344,400
OTHER MISC REVENUES	037-0000-369.00-00	-	4	-	1	1
GENERAL FUND	037-0000-391.01-00	75,000	287,008	2,680,435	385,000	385,000
LIBRARY FUND	037-0000-391.04-00	10,000	10,000	10,000	110,000	110,000
TOTAL CAPITAL PROJECTS FUND REVENUES		651,412	828,101	3,259,409	3,809,775	3,809,775
EXPENDITURES						
GENERAL FUND BUILDINGS						
BUILDINGS & GROUNDS	037-3700-000.43-10	-	-	5,000	150,000	150,000
ASSETS < \$5000	037-3700-000.69-80	-	1,454	5,000	5,000	5,000
TOTAL MATERIALS AND SERVICES		-	1,454	10,000	155,000	155,000
CAPITAL OUTLAY:						
BUILDINGS	037-3700-000.72-20	53,896	5,880	2,837,766	3,358,234	3,358,234
IMPRV OTHER THAN BLDG	037-3700-000.73-30	76,025	87,116	350,000	235,000	235,000
IT IMPROVEMENTS	037-3700-000.73-40	-	-	50,000	50,000	50,000
TOTAL CAPITAL OUTLAY		129,921	92,996	3,237,766	3,643,234	3,643,234
TOTAL GENERAL FUND BUILDINGS		129,921	94,450	3,247,766	3,798,234	3,798,234
DEBT SERVICE:						
PORT LOAN - AIRPORT WELL						
PRINCIPAL PAYMENT	037-3775-000.79-50	89,102	-	-	-	-
INTEREST PAYMENT	037-3775-000.79-60	933	-	-	-	-
TOTAL PORT LOAN - AIRPORT WELL		90,035	-	-	-	-
TOTAL DEBT SERVICE		90,035	-	-	-	-
TOTAL CAPITAL PROJECTS FUND OPERATIONS		219,957	94,450	3,247,766	3,798,234	3,798,234
OTHER USES:						
TO STATE OFFICE BLDG FUND	037-9500-000.81-21	10,185	297,893	11,643	11,541	11,541
TOTAL OPERATING TRANSFERS OUT		10,185	297,893	11,643	11,541	11,541
TOTAL CAPITAL PROJECTS FUND EXPENSES		230,142	392,343	3,259,409	3,809,775	3,809,775
CAPITAL PROJECTS FUND - REVENUES LESS EXPENSES		421,270	435,758	-	-	-

SPECIAL REVENUE SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	5,392,326	5,076,008	8,740,861	7,915,178	7,915,178
REVENUES	460,636	1,709,937	2,812,834	4,405,122	4,405,122
OTHER SOURCES	917,318	1,205,026	954,516	938,663	938,663
TOTAL RESOURCES	6,770,280	7,990,970	12,508,211	13,258,963	13,258,963
UNEMPLOYMENT RESERVE FUND	23,952	31,570	71,585	82,953	82,953
COMMUNITY BENEVOLENCE FUND	634	1,339	5,153	5,727	5,727
SPECIAL GRANTS FUND	444,083	1,309,662	7,066,998	5,547,089	5,547,089
STATE OFFICE BUILDING FUND	225,604	345,449	491,194	752,013	752,013
SPECIAL ENTERPRIZE ZONE	1,000,000	500,000	2,608,832	3,932,884	3,932,884
TOTAL EXPENDITURES	1,694,273	2,188,020	10,243,762	10,320,666	10,320,666
TRANSFER OUT	1,520	-	1,999,147	2,652,482	2,652,482
CONTINGENCY	-	-	265,302	285,815	285,815
UNAPPROPRIATED ENDING BAL	-	-	-	-	-
TOTAL OTHER USES	1,520	-	2,264,449	2,938,297	2,938,297
TOTAL EXPENDS & OTHER USES	1,695,793	2,188,020	12,508,211	13,258,963	13,258,963
FUND TOTAL	5,074,487	5,802,950	-	-	-

UNEMPLOYMENT RESERVE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	010-0000-300.00-00	83,408	59,893	34,825	66,460	66,460
INTEREST REVENUES	010-0000-361.00-00	437	1,331	1,020	-	-
GENERAL FUND	010-0000-391.01-00	-	-	13,834	5,097	5,097
WATER UTILITY FUND	010-0000-391.51-00	-	-	21,906	11,396	11,396
TOTAL UNEMPLOYMENT RESERVE FUND REVENUES		83,844	61,223	71,585	82,953	82,953
EXPENDITURES						
PERSONNEL SERVICE:						
UNEMPLOYMENT EXPENSES	010-1000-000.25-00	23,952	31,570	71,585	82,953	82,953
TOTAL PERSONNEL SERVICE		23,952	31,570	71,585	82,953	82,953
TOTAL UNEMPLOYMENT RESERVE FUND EXPENSES		23,952	31,570	71,585	82,953	82,953
UNEMPLOYMENT FUND - REVENUES LESS EXPENSES		59,893	29,654	-	-	-

COMMUNITY BENEVOLENCE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	011-0000-300.00-00	7,536	6,941	5,071	5,547	5,547
INTEREST REVENUES	011-0000-361.00-00	39	167	82	180	180
TOTAL FFCO 2009 DEBT SVC FUND REVENUES		7,575	7,108	5,153	5,727	5,727
EXPENDITURES						
MATERIALS AND SERVICES:						
SPECIAL DEPT SUPPLIES	011-1500-000.60-85	634	1,339	5,153	5,727	5,727
TOTAL DEBT SERVICE		634	1,339	5,153	5,727	5,727
TOTAL COMMUNITY BENEVOLENT FUND EXPENSES		634	1,339	5,153	5,727	5,727
COMMUNITY BENEVOLENT FUND - REVENUES LESS EXPENSES		6,941	5,769	-	-	-

SPECIAL GRANTS FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	018-0000-300.00-00	3,448,777	3,280,974	6,430,890	3,666,152	3,666,152
FED GRANTS - CDBG HOUSING 2007	018-0000-331.15-00	91,313	442,483	-	-	-
STATE GRANTS, OTHER	018-0000-334.90-00	94,017	210,437	1,430,255	2,666,589	2,666,589
STATE OF OREGON-COVID RELIEF GRANT	018-0000-334.90-10	70,001	440,000	-	-	-
OPIOID SETTLEMENT FUNDING	018-0000-335.90-00	-	75,809	200,000	35,000	35,000
URBAN RENEWAL	018-0000-337.10-00	-	-	500,000	648,335	648,335
INTEREST REVENUES	018-0000-361.00-00	20,949	153,338	55,000	140,000	140,000
TRANSFERS FROM GENERAL	018-0000-391.01-00	-	-	-	3,495	3,495
TOTAL AIRPORT DEBT SERV FUND REVENUES		3,725,057	4,603,041	8,616,145	7,159,571	7,159,571
EXPENDITURES						
CDBG/ MID COLUMBIA HOUSING						
OTHER CONTRACTUAL SVCS	018-2500-000.39-00	91,313	442,483	366,204	-	-
TOTAL MATERIALS & SERVICES		91,313	442,483	366,204	-	-
TOTAL CDBG/ MID COLUMBIA HOUSING		91,313	442,483	366,204	-	-
STATE OF OREGON-COVID RELIEF GRANT						
COVID RELIEF EXPENSES	018-2600-000.39-10	70,000	440,000	1,498,606	294,107	294,107
TOTAL MATERIALS & SERVICES		70,000	440,000	1,498,606	294,107	294,107
TOTAL STATE OF OREGON-COVID RELIEF GRANT		70,000	440,000	1,498,606	294,107	294,107
STATE OF OREGON-DEPARTMENT OF ENERGY						
DEPARTMENT OF ENERGY EXPENSES	018-2650-000.31-10	-	-	758,051	-	-
TOTAL MATERIALS & SERVICES		-	-	758,051	-	-
TOTAL STATE OF OREGON-DEPARTMENT OF ENERGY GRANT		-	-	758,051	-	-
SHPO/CERT LOC GOVT						
CONTRACTUAL SERVICES	018-2700-000.31-10	6,450	10,271	6,000	-	-
OTHER	018-2700-000.69-90	-	-	-	-	-
TOTAL MATERIALS AND SERVICES		6,450	10,271	6,000	-	-
TOTAL SHPO/CERT LOC GOVT		6,450	10,271	6,000	-	-
INTEGRATED PLANNING GRANT						
CONTRACTUAL SERVICES	018-2800-000.31-10	92,227	267,033	298,000	510,000	510,000
TOTAL MATERIALS AND SERVICES		92,227	267,033	298,000	510,000	510,000
TOTAL INTEGRATED PLANNING GRANT		92,227	267,033	298,000	510,000	510,000
1ST STREET RIVERFRONT CONNECTION						
CAPITAL PROJECTS	018-2900-000.75-10	184,093	149,875	3,875,137	3,865,591	3,865,591
TOTAL CAPITAL OUTLAY		184,093	149,875	3,875,137	3,865,591	3,865,591
TOTAL 1ST STREET RIVERFRONT CONNECTION		184,093	149,875	3,875,137	3,865,591	3,865,591
OREGON BROWNFIELDS CLEAN-UP FUND GRANT						
CAPITAL PROJECTS	018-4800-000.75-10	-	-	-	484,658	484,658
TOTAL CAPITAL OUTLAY		-	-	-	484,658	484,658
TGM GRANT						
CONTRACTUAL SERVICES	018-4950-000.31-10	-	-	-	250,000	250,000
TOTAL TGM GRANT		-	-	-	250,000	250,000
OPIOID SETTLEMENT EXPENSE						
CONTRACTUAL SERVICES	018-3000-000.39-10	-	-	265,000	142,733	142,733
TOTAL OPIOID SETTLEMENT EXPENSE		-	-	265,000	142,733	142,733
TOTAL SPECIAL GRANTS FUND OPERATIONS		444,083	1,309,662	7,066,998	5,547,089	5,547,089
OTHER USES:						
TO GENERAL FUND	018-9500-000.81-01	1,520	-	2,000	-	-
TO TRANSPORTATION RESERVE FUND	018-9500-000.81-02	-	-	1,547,147	1,612,482	1,612,482
TOTAL OPERATING TRANSFERS OUT		1,520	-	1,549,147	1,612,482	1,612,482
TOTAL SPECIAL GRANTS FUND EXPENSES		445,603	1,309,662	8,616,145	7,159,571	7,159,571
SPECIAL GRANTS FUND - REVENUES LESS EXPENSES		3,279,454	3,293,378	-	-	-

STATE OFFICE BUILDING APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	021-0000-300.00-00	101,147	60,634	161,376	254,269	254,269
INTEREST	021-0000-361.00-00	690	5,740	2,400	9,800	9,800
OPERATIONS	021-0000-363.80-01	77,671	77,760	86,339	151,054	151,054
MAINTENANCE	021-0000-363.80-02	96,545	246,953	494,738	611,164	611,164
FROM CAPITAL PROJECTS FUND	021-0000-391.37-00	10,185	297,893	11,643	11,541	11,541
TOTAL STATE OFFICE BUILDING FUND REVENUES		286,238	688,981	756,496	1,037,828	1,037,828
EXPENDITURES						
PERSONNEL SERVICE:						
REGULAR SALARIES	021-2200-000.11-00	44,710	46,699	52,204	86,238	86,238
OVERTIME SALARIES	021-2200-000.13-00	1,055	-	1,600	5,097	5,097
MEDICAL INSURANCE	021-2200-000.21-10	16,074	13,959	20,555	28,368	28,368
L-T DISABILITY INSURANCE	021-2200-000.21-20	317	318	339	561	561
LIFE INSURANCE	021-2200-000.21-30	40	41	40	60	60
WORKERS COMP INSURANCE	021-2200-000.21-40	19	19	1,028	2,004	2,004
FICA	021-2200-000.22-00	3,427	3,506	4,116	6,987	6,987
RETIREMENT	021-2200-000.23-00	6,113	6,265	7,048	9,106	9,106
VEBA CONTRIBUTIONS	021-2200-000.28-00	86	1,498	1,707	2,286	2,286
OTHER EMPLOYEE BENEFITS	021-2200-000.29-00	1,300	93	269	457	457
TOTAL PERSONNEL SERVICE		73,142	72,399	88,906	141,164	141,164
Total Full-Time Equivalent (FTE)		0.8	1.2	1.2	1.2	1.20
MATERIALS AND SERVICES:						
WATER & SEWER	021-2200-000.41-10	6,500	6,182	8,000	8,350	8,350
GARBAGE SERVICES	021-2200-000.41-20	4,107	4,321	4,500	4,700	4,700
NATURAL GAS	021-2200-000.41-30	3,152	5,001	5,200	4,200	4,200
ELECTRICITY	021-2200-000.41-40	13,193	14,429	15,500	16,000	16,000
JANITORIAL SERVICES	021-2200-000.42-00	55,665	55,665	-	38,000	38,000
BUILDINGS AND GROUNDS	021-2200-000.43-10	13,996	10,036	49,700	51,000	51,000
JOINT USE OF LABOR/EQUIP	021-2200-000.43-45	-	-	2,000	2,000	2,000
GENERAL EQUIPMENT	021-2200-000.43-70	112	68	300	500	500
ELECTRICAL SYSTEMS	021-2200-000.43-72	590	599	2,000	2,000	2,000
PLUMBING	021-2200-000.43-73	963	89	1,000	1,000	1,000
ELEVATORS	021-2200-000.43-75	3,878	4,202	4,000	4,500	4,500
HVAC SYSTEMS	021-2200-000.43-77	17,674	2,685	11,000	11,000	11,000
PROPERTY INSURANCE	021-2200-000.52-30	7,737	7,379	9,058	8,965	8,965
TELEPHONE	021-2200-000.53-30	576	600	585	576	576
JANITORIAL SUPPLIES	021-2200-000.60-20	6,964	6,888	7,500	7,800	7,800
TOTAL MATERIALS AND SERVICES		135,106	118,143	120,343	160,591	160,591
CAPITAL OUTLAY:						
IMPROVEMENTS OTHER	021-2200-000.73-30	17,356	154,907	281,945	450,258	450,258
TOTAL CAPITAL OUTLAY		17,356	154,907	281,945	450,258	450,258
CONTINGENCY	021-9500-000.88-00	-	-	265,302	285,815	285,815
TOTAL CONTINGENCY		-	-	265,302	285,815	285,815
TOTAL STATE OFFICE BUILDING EXPENSES		225,604	345,449	756,496	1,037,828	1,037,828
STATE OFFICE BUILDING FUND - REVENUES LESS EXPENSES		60,634	343,532	-	-	-

SPECIAL ENTERPRISE ZONE APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING FUND BALANCE	022-0000-300.00-00	1,751,459	1,667,566	2,108,699	3,922,750	3,922,750
PRIVATE SECTOR GRANT	022-0000-336.10-00	-	-	-	50,000	50,000
INTEREST INCOME	022-0000-361.00-00	8,974	55,918	43,000	93,000	93,000
STRATEGIC INVESTMENT PROGRAM	022-0000-364.00-00	-	-	-	1	1
ENTERPRIZE ZONE PAYMENTS	022-0000-369.10-00	907,133	907,133	907,133	907,133	907,133
TOTAL SPECIAL ENTERPRIZE ZONE FUND REVENUE		2,667,566	2,630,617	3,058,832	4,972,884	4,972,884
EXPENDITURES						
MATERIALS AND SERVICES:						
CONTRACTUAL SERVICES	022-2200-000.31-10	1,000,000	500,000	2,608,832	3,932,884	3,932,884
TOTAL MATERIALS AND SERVICES		1,000,000	500,000	2,608,832	3,932,884	3,932,884
OTHER USES:						
TO TRANSPORTATION SYSTEM RESERVE FUND	022-9500-000.81-13	-	-	200,000	-	-
TO SPECIAL ASSESSMENT FUND	022-9500-000.81-36	-	-	250,000	150,000	150,000
TO AIRPORT FUND	022-9500-000.81-61	-	-	-	890,000	890,000
TOTAL INTERFUND TRANSFERS		-	-	450,000	1,040,000	1,040,000
TOTAL SPECIAL ENTERPRISE ZONE FUND EXPENSE		1,000,000	500,000	3,058,832	4,972,884	4,972,884
SPECIAL ENTERPRISE ZONE RSRV FUND - REVENUE LESS EXPENSES		1,667,566	2,130,617	-	-	-

DEBT SERVICE SUMMARY

ACCOUNT DESCRIPTION	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
BEGINNING BALANCE	66,770	64,356	31,696	60,681	60,681
REVENUES	1,130,258	1,132,040	979,733	956,543	956,543
OTHER SOURCES	1,664,928	1,132,758	953,636	952,050	952,050
TOTAL RESOURCES	2,861,956	2,329,154	1,965,065	1,969,274	1,969,274
AIRPORT DEBT SERVICE FUND	209,500	211,883	207,634	207,850	207,850
WATER REVENUE BOND	-	-	-	-	-
FFCO 2008 DEBT SERVICE FUND	303,730	302,180	-	-	-
FFCO 2009 DEBT SERVICE FUND	944,913	948,913	946,616	947,888	947,888
WASTEWATER REVENUE BOND	-	-	-	-	-
UTILITY REVENUE BOND	1,339,455	807,089	810,815	810,536	810,536
TOTAL EXPENDITURES	2,797,598	2,270,065	1,965,065	1,966,274	1,966,274
RATE STABILIZATON RESERVES	-	-	-	-	-
TRANSFER OUT	-	-	-	3,000	3,000
TOTAL OTHER USES	-	-	-	3,000	3,000
TOTAL EXPENDS & OTHER USES	2,797,598	2,270,065	1,965,065	1,969,274	1,969,274
FUND TOTAL	64,358	59,089	-	-	-

AIRPORT DEBT SERVICE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	062-0000-300.00-00	64,378	60,991	28,325	53,232	53,232
INTEREST REVENUES	062-0000-361.00-00	686	2,204	639	5,220	5,220
LEASE REVENUE	062-0000-362.00-00	53,736	52,345	23,878	52,008	52,008
PROPERTY RENTALS	062-0000-363.50-00	151,690	147,980	154,792	97,390	97,390
TOTAL AIRPORT DEBT SERV FUND REVENUES		270,491	263,520	207,634	207,850	207,850
EXPENDITURES						
DEBT SERVICE:						
MISCELLANEOUS EXPENSE	062-6100-000.69-50	-	5,299	-	-	-
BOND PRINCIPAL	062-6100-000.79-15	85,000	85,000	90,000	95,000	95,000
BOND INTEREST	062-6100-000.79-25	69,150	66,600	62,775	58,725	58,725
PRINCIPAL PMTS - K. CO. 11/1/12	062-6100-000.79-50	25,000	25,000	-	-	-
INTEREST PMTS - K. CO. 11/1/12	062-6100-000.79-60	100	109	-	-	-
PRINCIPAL PMTS - K. CO. CERB LOAN	062-6100-000.79-55	25,000	25,000	25,000	25,000	25,000
INTEREST PMTS - K. CO. CERB LOAN	062-6100-000.79-65	5,250	4,875	4,500	4,125	4,125
RSRV FOR FUTURE DEBT	062-6100-000.79-80	-	-	25,359	25,000	25,000
TOTAL DEBT SERVICE		209,500	211,883	207,634	207,850	207,850
TOTAL AIRPORT DEBT SERVICE FUND EXPENSES		209,500	211,883	207,634	207,850	207,850
AIRPORT DEBT SERVICE FUND - REVENUE LESS EXPENSES		60,990	51,637	-	-	-

FFCO 2008 DEBT SERVICE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	043-0000-300.00-00	-	-	-	3,000	3,000
STATE OFFICE BLDG INCOME	043-0000-363.80-00	124,408	126,773	-	-	-
FROM STREET FUND	043-0000-391.05-00	59,774	59,469	-	-	-
FROM WATER UTILITY FUND	043-0000-391.51-00	59,774	59,469	-	-	-
FROM WASTEWATER UTILITY FUND	043-0000-391.55-00	59,775	59,469	-	-	-
TOTAL FFCO 2008 DEBT SVC FUND REVENUES		303,731	305,180	-	3,000	3,000
EXPENDITURES						
DEBT SERVICE:						
PRINCIPAL PMTS	043-4300-000.79-50	280,000	290,000	-	-	-
INTEREST PMTS	043-4300-000.79-60	23,730	12,180	-	-	-
TOTAL DEBT SERVICE		303,730	302,180	-	-	-
TO STREET FUND	043-9500-000.81-05	-	-	-	3,000	3,000
TOTAL TRANSFERS OUT		-	-	-	3,000	3,000
TOTAL FFCO 2008 DEBT SVC FUND EXPENSES		303,730	302,180	-	3,000	3,000
FFCO 2008 DEBT SVC FUND - REVENUES LESS EXPENSES		1	3,000	-	-	-

FFCO 2009 DEBT SERVICE FUND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	044-0000-300.00-00	-	-	4	(2)	(2)
FROM URBAN RENEWAL	044-0000-332.50-00	799,738	802,738	800,424	801,925	801,925
FROM SPECIAL ASSESSMENT FUND	044-0000-391.36-00	104,816	105,539	105,548	105,385	105,385
FROM WA CAPITAL RESERVE FUND	044-0000-391.53-00	33,245	33,475	33,477	33,426	33,426
FROM SW SPECIAL RESERVE FUND	044-0000-391.56-00	7,114	7,163	7,163	7,154	7,154
TOTAL FFCO 2009 DEBT SVC FUND REVENUES		944,913	948,915	946,616	947,888	947,888
EXPENDITURES						
DEBT SERVICE:						
PRINCIPAL PMTS	044-4300-000.79-50	650,000	680,000	710,000	745,000	745,000
INTEREST PMTS	044-4300-000.79-60	294,913	268,913	236,616	202,888	202,888
TOTAL DEBT SERVICE		944,913	948,913	946,616	947,888	947,888
TOTAL 2009 FFCO DEBT SVC FUND EXPENSES		944,913	948,913	946,616	947,888	947,888
2009 FFCO DEBT SVC FUND - REVENUES LESS EXPENSES		1	3	-	-	-

UTILITY REVENUE BOND

APPROVED BUDGET

	Account Number	FY21/22 Actual	FY22/23 Actual	FY23/24 Budget	FY24/25 Proposed Budget	FY24/25 Approved Budget
REVENUES:						
BEGINNING BALANCE	059-0000-300.00-00	2,392	3,365	3,367	4,451	4,451
TRANSFER FROM WATER CAPITAL RESERVE FUND	059-0000-391.53-00	503,524	503,437	502,711	501,349	501,349
TRANSFER FROM SEWER PLANT CONSTRUCTION FUND	059-0000-391.57-00	836,906	304,737	304,737	304,736	304,736
TOTAL UTILITY REVENUE DEBT SVC FUND REVENUES		1,342,822	811,539	810,815	810,536	810,536
EXPENDITURES						
DEBT SERVICE:						
BOND PRINCIPAL	059-5900-000.79-50	1,123,372	621,108	636,967	652,611	652,611
BOND INTEREST	059-5900-000.79-60	216,083	185,981	170,480	153,474	153,474
RESERVE FOR FUTURE EXPENDITURES	059-5900-000.80-01	-	-	3,368	4,451	4,451
TOTAL DEBT SERVICE		1,339,455	807,089	810,815	810,536	810,536
TOTAL UTILITY REVENUE DEBT SVC FUND EXPENSES		1,339,455	807,089	810,815	810,536	810,536
UTILITY REVENUE DEBT SVC FUND - REVENUES LESS EXPENSES		3,366	4,450	-	-	-



AGENDA STAFF REPORT

AGENDA LOCATION: Item # 11A

MEETING DATE: June 10, 2024

TO: Honorable Mayor and City Council

FROM: Daniel Hunter, Human Resources Director/Risk Manager

ISSUE: Insurance Renewal

BACKGROUND: Each year the City Council considers the renewal of the City Insurance Plans for General Liability, Property, Auto, and Worker's Compensation.

Cyber insurance is purchased in the market from NetGuard and renewal is in the autumn. In addition, the Airport Property and Liability insurance is not covered by City/County Insurance Services (CIS) due to the location being in Washington. That insurance has a three-year policy that will be up for renewal in FY25/26.

Included with this staff report are the proposals from CIS for General Liability, Property and Auto. Also on this proposal is the optional coverage for Excess Crime.

BUDGET IMPLICATIONS: Total Premiums from CIS for FY24/25 have increased 1.2%, or \$6,626.59 overall.

General Liability premiums have decreased by 2.19% over last year due to improved experience ratings.

Auto Liability has increased 6.2%, or \$2,252.86 largely due to pool increases across CIS.

Auto Physical Damage has increased 14.4%, or \$4,542.05 due to additional/newer vehicles and pool increases to all CIS policy holders.

Property coverage premiums have increased 3.4%, or \$6,718.48 largely due to increase in the reinsurance market.

Excess Crime coverage premiums are 1.1% lower after the application of the Risk Management Allowance.

It is noteworthy that all premiums have been reduced by the Risk Management

Allowance. This allowance reduced the total premiums by \$63,620.67, nearly 10% overall.

Workers Comp premiums for the coming year are anticipated to be \$118,496.25. This is an increase over last years' \$94,801.30. The increase is due to two factors. This year our payroll has increased and we have had several new claims in the past three-years. Most of these claims are the result of injuries sustained by Officers making arrests. City Safety and Police regularly have conversations about any methods to mitigate injury.

COUNCIL ALTERNATIVES:

1. **Staff recommendation: *Move to Direct the City Manager to renew the City's Insurance through CIS for Fiscal Year 20024-2025 for an amount not to exceed \$583,328.45 not including Agent's fee and Renewal of Workers Compensation through SAIF, for an amount not to exceed \$118,496.25.***
2. Decline and instruct City Manager on desired direction.
3. Decline



COLUMBIA RIVER
INSURANCE

606 State Street
P.O. Box 500
Hood River, OR 97031

541.386.2444 Fax: 541.386.5556
www.columbiariverins.com

PROTECTING WHAT YOU VALUE

May 30, 2024

City of The Dalles
313 Court Street
The Dalles, OR 97058

Dear Mayor and City Council Members

The Columbia River Insurance team would like to thank you for the opportunity to represent the City of The Dalles as your “Broker / Agent of Record” . We look forward to providing the City with the highest level of service and risk management. The City staff have been fantastic throughout the early stages of our work together, our team is very excited for what lies ahead .

The City’s two main insurance policies are renewed on 7/1 each year . CIS provides the Property and Casualty coverage while SAIF provides the Workers Compensation coverage to the City.

CIS

For the upcoming policy period the City’s personnel services budget is 11% higher than last period, the total gallons of water are forecasted to be 10% higher last year, in addition the City has added an additional police officer to the force and several new vehicles have been added in the last 12 months. Each of these items combined with a moderate overall rate increase have led to a 9% rate increase in the annual premium for 2024-25. This is an extremely strong renewal performance in comparison to other City’s across the state of Oregon as the CIS state average is well over 12%.

SAIF

The City’s current policy with SAIF carriers and Experience Mod of .71 which means the City has received a 29% discount from the pure premium expectation. Unfortunately an increase in claims activity in 2021 & 2022 has impacted the Experience Mod for the 2024-25 policy period, the Mod for the upcoming policy period will be .87.

Total Payroll has also increased for the upcoming period, which directly impacts premium. The SAIF renewal premium for 2024-25 is anticipated to be \$127, 032.82

As in years past the city should benefit from the dividend, early forecast indicate a possible return of 11-14% of total premium.

Our team's intention and goal are to work closely with the City Staff to make Risk Management improvements in every portion of the City's activities, these improvements will lead to high levels of performance which in turn will help control premiums. The insurance programs provided by CIS and SAIF are the strongest possible insurance solutions in Oregon for Cities and Counties, our combined goal moving forward will be to make sure the City of The Dalles benefits from these programs as much as possible.

I look forward to meeting each of you at the upcoming city council meeting.

Warm regards

A handwritten signature in black ink, appearing to read 'S. Reynier', with a long horizontal flourish extending to the right.

Scott Reynier, President
Columbia River Insurance

Property and/or Liability Proposal Summary



citycounty insurance services
cisoregon.org

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

Proposal Date: 5/6/2024
Member Number: 10212
Effective Date: 7/1/2024
Termination Date: 7/1/2025

This is not an invoice. Information Only.

Coverage	Description	Amount	Total
General Liability - Per Occurrence Plan (\$5,000)	Contribution Limit: \$10,000,000	\$368,849.46	
	Multi-Line Credit	(\$18,442.47)	
	Risk Management Allowance	(\$36,884.95)	
			\$313,522.04
Auto Liability - Per Occurrence Plan (\$5,000)	Contribution	\$43,067.74	
	Multi-Line Credit	(\$2,153.39)	
	Risk Management Allowance	(\$4,306.77)	
			\$36,607.58
Auto Physical Damage	Contribution	\$37,006.49	
	Multi-Line Credit	(\$1,850.32)	
	Risk Management Allowance	(\$3,700.65)	
			\$31,455.52
Property	Contribution	\$236,228.01	
	Multi-Line Credit	(\$11,811.40)	
	Risk Management Allowance	(\$23,622.80)	
			\$200,793.81
Optional Excess Liability	Not Purchased		\$0.00
Optional Excess Quake	Not Purchased		\$0.00
Optional Excess Flood	Not Purchased		\$0.00
Optional Excess Crime	Contribution	\$1,055.00	
	Risk Management Allowance	(\$105.50)	
			\$949.50
Optional Cyber Security	Not Purchased		\$0.00
Optional Excess Cyber Security	Not Purchased		\$0.00
Difference in Conditions	Not Purchased		\$0.00
Summary	Contribution	\$686,206.71	
	Multi-Line Credit	(\$34,257.58)	
	Risk Management Allowance	(\$68,620.67)	
			\$583,328.45

This is not an invoice. Information Only.

\$583,328.45

CIS Public Entity Liability Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 5/6/2024

Coverage Period: 7/1/2024 to 7/1/2025

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage*	Per Occurrence	Annual Aggregate	Per Occurrence Deductible / SIR*	Agg/Retro Deductible
Public Entity Liability Coverage (Including Auto Liability) as described in CIS General & Auto Liability Coverage Agreement	\$200,000	\$600,000	\$5,000	None

Forms Applicable: CIS General & Auto Liability Coverage Agreement - CIS GL/AL (7/1/2024)

Coverage*	Per Occurrence	Annual Aggregate		
Excess Public Entity Liability Coverage as described in the CIS Excess Liability Coverage Agreement (limits shown are excess of primary coverage limits)	\$9,800,000	\$29,400,000		

Forms Applicable: CIS Excess Liability Coverage Agreement - CIS XS/GL (7/1/2024)

Coverage*	Per Occurrence	Annual Aggregate		
Additional layer of Excess Liability (General and Auto Liability)	Not Purchased	Not Purchased		

*Refer to the CIS General & Auto Liability Coverage Agreement and CIS Excess Liability Coverage Agreement and endorsements (if any) for detailed coverages, special deductibles, limits, sublimits, exclusions, and conditions that may apply.

Excess Liability Coverage does not provide Uninsured Motorist coverage.

Coverage	Contribution
General Liability	\$368,849.46
Auto Liability	\$43,067.74
Excess Liability	\$0.00
Liability Total	\$411,917.20

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____

Auto Physical Damage Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 5/6/2024

Coverage Period: 7/1/2024 to 7/1/2025

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

This Proposal Does Not Bind Coverage
Refer to Coverage Forms for terms, conditions, and limitations of coverage

Autos Covered*	Coverage Limit	Comprehensive Deductible	Collision Deductible	Contribution
Scheduled Autos	Per Schedule**	Per Schedule**	Per Schedule**	\$37,006.49
Rented or Leased Autos (60 days or less)	ACV Not to Exceed \$100,000	\$100	\$500	Included
Newly Acquired Autos	Included	\$100	\$500	Included

***This represents only a brief summary of coverages. Please refer to CIS Auto Physical Damage Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.**

Total Contribution: \$37,006.49
Forms Applicable: CIS Auto Physical Damage Coverage Agreement - CIS APD (7/1/2024)
 **Current CIS Auto Schedule

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
 Authorized Representative / Agent

Date: _____

Property Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 5/6/2024

Coverage Period: 7/1/2024 to 7/1/2025

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

This Proposal Does Not Bind Coverage

Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Limits (Per Occurrence):*

Building and Contents and PIO	Per current CIS Property Schedule
Mobile Equipment	Per current CIS Mobile Equipment Schedule
Earthquake	\$5,000,000
Excess Earthquake - Coverage applies only if coverage limit is shown.	None
Flood	\$5,000,000
Excess Flood - Coverage applies only if coverage limit is shown.	None
Combined Loss of Revenue and Rental Value	\$1,000,000
Combined Extra Expense and Rental Expense	\$1,000,000
Property in Transit	\$1,000,000
Hired, Rented or Borrowed Equipment	\$150,000
Restoration/Reproduction of Books, Records, etc.	\$100,000
Electronic Data Restoration/Reproduction	\$250,000
Pollution Cleanup	\$25,000
Crime Coverage	\$50,000
Police Dogs (if scheduled)	\$15,000
Off Premises Service Interruption	\$100,000
Miscellaneous Coverage	\$50,000
Personal Property at Unscheduled Locations	\$15,000
Personal Property of Employees or Volunteers	\$15,000
Unscheduled Fine Arts	\$100,000
Temporary Emergency Shelter Restoration	\$50,000
Difference In Conditions - Earthquake & Flood (if any):	\$0
Extra Items (if any):	

*This represents only a brief summary of coverages. Please refer to CIS Property Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.

Locations Covered:	Per current CIS Property Schedule.
Perils Covered:	Risks of Direct Physical Loss subject to the terms, conditions and exclusions contained in the coverage forms listed below under Forms Applicable.
Deductibles:	\$10,000 Per occurrence except as noted and as follows (if any). \$1,000 Per occurrence on scheduled mobile equipment items. Earthquake and Flood: Special deductibles and restrictions per Section 2 of the CIS Property Coverage Agreement.
Total Contribution:	\$236,228.01 (Property) \$0.00 (Excess Earthquake) \$0.00 (Excess Flood) \$0.00 (Difference In Conditions)
Forms Applicable:	CIS Property Coverage Agreement - CIS PR (7/1/2024)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____

Equipment Breakdown Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 5/6/2024

Coverage Period: 7/1/2024 to 7/1/2025

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

This Proposal Does Not Bind Coverage

Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage Limits:*

Property Damage	Per current CIS Property Schedule or \$100,000,000, whichever is less.
Rental Value/Rental Expense	Included in Property Damage
Extra Expense	Included in Property Damage
Service Interruption	Included in Property Damage
Drying out following a flood	Included in Property Damage
Course of Construction	Included in Property Damage
Computer Equipment	Included in Property Damage
Portable Equipment	Included in Property Damage
CFC Refrigerants	Included in Property Damage
Hazardous Substance	\$2,000,000
Data Restoration	\$250,000
Perishable Goods	\$2,000,000
Expediting Expense	\$2,000,000
Demolition	\$2,000,000
Ordinance or Law	\$2,000,000
Off Premises Property Damage	\$250,000
Contingent Rental Value/Rental Expense	\$250,000
Newly Acquired Locations	\$1,000,000 / 365 Days Max
Extended Period of Restoration	30 Days

***This represents only a brief summary of coverages. Please refer to CIS Equipment Breakdown Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.**

Locations Covered: Per current CIS Property Schedule.
Deductible: \$10,000 All Coverages: 24 hour waiting period applies for service interruption.
Contribution: Included
Forms Applicable: CIS Equipment Breakdown Coverage Agreement - CIS BM (7/1/2024)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
 Authorized Representative / Agent

Date: _____

Excess Crime Coverage Proposal



citycounty insurance services
cisoregon.org

Proposal Date: 5/6/2024

Coverage Period: 7/1/2024 to 7/1/2025

Named Member
City of The Dalles
313 Court St.
The Dalles, OR 97058

Agent of Record
Columbia River Insurance
PO Box 500
Hood River, OR 970310059

This Proposal Does Not Bind Coverage

Refer to Coverage Forms for terms, conditions, and limitations of coverage

Excess Crime Coverage

Coverage Limits excess of \$50,000 crime coverage provided under the CIS Property Coverage Agreement:*

Employee Theft - Per Loss Coverage	\$250,000
Forgery or Alteration	Included
Inside Premises - Theft of Money & Securities	Included
Inside Premises - Robbery, Safe Burglary - Other	Included
Outside Premises	Included
Computer Fraud	Included
Money Orders and Counterfeit Paper Currency	Included
Funds Transfer Fraud	Included
Impersonation Fraud Coverage	Maximum recovery** \$250,000

**Recovery subject to lower limit purchased by member if under \$250,000

Additional Coverages:

Faithful Performance of Duty Included

***This represents only a brief summary of coverages. Please refer to the Excess Crime Policy for detailed coverages, exclusions, and conditions that may apply.**

Locations Covered: Per current CIS Property Schedule.
Contribution: \$1,055.00
Forms Applicable: National Union Fire Insurance/Excess Crime Policy

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: _____
Authorized Representative / Agent

Date: _____



**Workers' compensation insurance proposal for
City of The Dalles**

Scott Reynier
Columbia River Insurance Inc
P: 541.386.2444
F: 541.386.5556
scott@columbiariverins.com

May 30, 2024

CITY OF THE DALLES
313 COURT ST
THE DALLES, OR 97058-2111

SCOTT REYNIER
COLUMBIA RIVER INSURANCE INC
PO BOX 500
HOOD RIVER, OR 97031

SAIF policy: 488236
Policyholder: City of The Dalles

This business's workers' compensation policy with SAIF Corporation renews on July 01, 2024. I authorized the rates and plan(s) shown on the enclosed premium estimate(s).

To elect coverage

Sign and return the Notice of Election before the effective date of July 01, 2024.

Prepay discount

SAIF Corporation offers additional savings in exchange for paying premiums in advance. A 3.00 percent discount is offered for annual prepay plans.

SAIF uses estimated premium paid in advance during the policy year to calculate the prepay discount when the policy is bound and issued. The prepay discount does not change with adjustments in premium after the policy term is issued.

The terrorism premium, catastrophe premium, and the Department of Consumer and Business Services (DCBS) premium assessment will also be estimated and paid with your prepay installments. The prepay discount does not apply to the terrorism premiums or the DCBS premium assessment.

If SAIF does not receive your first installment in our office on or before the 25th day of the month preceding the new policy period, you will not receive the prepay discount. SAIF does not use postmark dates in determining date received.

Installment payment terms

Each installment will be the same amount based on the annual estimate divided into equal installments. Subsequent installments are due by the 25th day following the bill date of the installment.

Changes in your payroll or operations during the year can result in an adjustment to your policy premium. Please notify us of changes in your business to avoid a large reconciliation adjustment at the end of the year.

We will send a payroll report to you at the end of each reporting period. Return the completed payroll report to us by the indicated due date or you may go to saif.com to submit payroll figures online where SAIF makes it easy by doing all the calculations for you.

SAIF adds interest at the rate of one percent per month to any past due balance.

Your final policy premium will be adjusted after you file your actual payroll on a report sent to you at the end of the policy period. To make it easy, SAIF will calculate the premium for you. You can file the report by going to **saif.com / Employer Guide / File a payroll report**, or you may return the completed report to SAIF. SAIF will notify you by invoice of the adjustment in your premium based on the actual payroll you reported for the policy period.

Verifiable time records

Oregon Administrative Rules require you to report wages under the highest rated classification applicable to any part of the worker's duties if you choose not to keep verifiable time records.

In most instances, if you have more than one classification on your insurance policy and your workers shift duties between those classifications, you can use verifiable time records to separate the payroll of the workers and report it in more than one classification on the payroll report.

Verifiable time records must be supported by original entries from other records, including, but not limited to, timecards, calendars, planners, or daily logs prepared by the employee or the employee's direct supervisor or manager. Estimated percentages or ratios will not be accepted. For more information on how to keep verifiable time records, go to **saif.com / Employer Guide/ Reporting payroll / Verifiable time records**.

Prevent jobsite injuries

Safety awareness and preparedness are key in preventing on-the-job injuries, which may keep workers' compensations costs down. Please go to **saif.com / Safety and health** and also the Oregon OSHA website at orosh.org to obtain valuable information to prevent injuries.

SAIF Corporation strives to provide our customers with the best services available at the lowest possible cost. We appreciate your confidence in us and look forward to working with you. Please feel free to contact me whenever you need assistance.

Sincerely,

/s/ Kory Pratt
Underwriter
P: 503.373.8254
F: 503.584.8254
KORPRA@SAIF.COM

c: Scott Reynier

City of The Dalles

Premium estimate for Guaranteed Cost

Period: 07/01/2024 - 07/01/2025

Group: CIS

Policy: 488236

Plan: Version #1 (1)

Rating period: 07/01/2024 to 07/01/2025

Location 2: City of the Dalles

Classification description	Class	Subject payroll	Rate	Premium
Street/Rd Const-Fnl	5506	\$605,797.00	3.86	\$23,383.76
Grad/Pve/Rep/Dr				
Street or Road Construction-Subsurface Work & Drivers	5507	\$0.00	2.59	\$0.00
Marinas/Boathouses Oper-Inc-Dr	6826	\$0.00	3.53	\$0.00
Marinas-Inc Sls/Prts Dr-State Act	6836	\$0.00	2.77	\$0.00
Limousine Company & Drivers	7382	\$0.00	2.87	\$0.00
Waterworks Operation-Dr	7520	\$1,462,895.00	1.81	\$26,478.40
Sewage Disposal Plant Oper-Dr	7580	\$720,918.00	1.76	\$12,688.16
Police Officers & Dr	7720	\$2,763,472.00	2.38	\$65,770.63
Trapping-Forest Animals/Dr	7720	\$0.00	2.38	\$0.00
City/County-Veh/Equip Repr Shop-Dr	8380	\$137,687.00	1.68	\$2,313.14
Vol Plcmn @ 2400/Qtr Ea	8411	\$38,400.00	1.09	\$418.56
Field Representatives	8742	\$829,231.00	0.16	\$1,326.77
Office Clerical	8810	\$1,019,459.00	0.07	\$713.62
Library/Museum-Public-Prof Emp&Cler	8810	\$855,836.00	0.07	\$599.09
Vol Library Prof Emp & Cler	8810	\$0.00	0.07	\$0.00
Attorney & Cler/Messenger/Dr	8820	\$274,742.00	0.07	\$192.32
Dog Pounds-Incl Dog Catcher/Dr	8831	\$68,949.00	0.85	\$586.07
Buildings-Operation By Owner Or Lessee & Drivers	9015	\$144,415.00	2.23	\$3,220.45
Park NOC-All Employees & Dr	9102	\$0.00	2.53	\$0.00
Snow Removal-Streets/Roads-Dr	9402	\$0.00	3.8	\$0.00
Garbage/Ash/Refuse Collectn Dr	9403	\$0.00	4.29	\$0.00
Municipal/Twn/Cnty/State Emp-NOC	9410	\$1,239,137.00	1.11	\$13,754.42
Total manual premium		\$10,160,938.00		\$151,445.39

Description	Basis	Factor	Premium
EL Increased Limits premium (Part II)	\$151,445.39	1.004	\$605.78

Total subject premium \$152,051.17

Description	Basis	Factor	Premium
Experience Rating	\$152,051.17	0.87	-\$19,766.65

Total modified premium \$132,284.52

Description	Basis	Factor	Premium
OGSERP factor	\$132,284.52	0.99	-\$1,322.85
Pre-pay credit	\$130,961.67	0.97	-\$3,928.85

Total standard premium \$127,032.82

Description	Basis	Factor	Premium
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City of The Dalles

Premium estimate for Guaranteed Cost

Period: 07/01/2024 - 07/01/2025

Policy: 488236

Group: CIS

Plan: Version #1 (1)

Description	Basis	Factor	Premium
Oregon Total Premium			\$127,032.82
Premium Discount	\$127,032.82	0.1629	-\$20,690.91
USLH Expense Constant	\$100.00	1.0	\$100.00
Terrorism Premium	\$10,160,938.00	0.005	\$508.05
Catastrophe Premium	\$10,160,938.00	0.01	\$1,016.09
DCBS Assessment	\$107,451.05	1.098	\$10,530.20
Total premium and assessment			\$118,496.25

Premium discount schedule		
First	\$5,000	0.00%
Next	\$10,000	10.50%
Next	\$35,000	16.50%
Over	\$50,000	18.00%

The experience rating modifier is tentative.

Part Two coverage at limits of \$1,000,000/\$1,000,000/\$1,000,000

Policy Minimum Premium: \$500

Part Two Coverage Increased Limits Minimum Premium: \$120

Your policy premium is based on your current estimated premium and may be prorated for policies in effect for less than a full year or adjusted based on actual payroll by classification.

Terrorism Premium is in addition to Policy Minimum Premium.

Catastrophe Premium is in addition to Policy Minimum Premium.

DCBS Premium Assessment excludes Part Two Coverage.

Payroll Reporting Frequency: Annual

Policyholder Option to Reimburse SAIF Corporation for Medical Expenses (Nondisabling Claims Reimbursement Program): This policyholder has chosen to enroll in the Nondisabling Claims Reimbursement program with Quarterly claim evaluation.

The Oregon Group Supplemental Experience Rating (OGSERP) factor above is for: CIS

City of The Dalles

Plan description for Guaranteed Cost Plan

Period: 07/01/2024 - 07/01/2025

Policy: 488236

Guaranteed Cost Plan

SAIF Corporation's Guaranteed Cost Plan is a simple, no-risk plan that allows purchasers to know their insurance costs throughout the policy period. It may provide a premium discount based on volume.

Oregon Group Supplemental Experience Rating Plan (OGSERP)

If your business is a member in good standing of an association included in this proposal, you may be eligible for additional group savings through the Oregon Group Supplemental Experience Rating Plan. This plan allows businesses to be rated collectively as a group, and the combined premium and losses of all members are evaluated each year to determine the group's supplemental discount.

Installment payment terms

Each installment will be the same amount based on the annual estimate divided into equal installments. Subsequent installments are due by the 25th day following the bill date of the installment.

Changes in your payroll or operations during the year can result in an adjustment to your policy premium. Please notify us of changes in your business to avoid a large reconciliation adjustment at the end of the year.

We will send a payroll report to you at the end of each reporting period. Return the completed payroll report to us by the indicated due date or you may go to **saif.com** to submit payroll figures online where SAIF makes it easy by doing all the calculations for you.

SAIF adds interest at the rate of one percent per month to any past due balance.

Your final policy premium will be adjusted after you file your actual payroll on a report sent to you at the end of the policy period. To make it easy, SAIF will calculate the premium for you. You can file the report by going to **saif.com / Employer Guide / File a payroll report**, or you may return the completed report to SAIF. SAIF will notify you by invoice of the adjustment in your premium based on the actual payroll you reported for the policy period.

Prepay discount

SAIF Corporation offers additional savings in exchange for paying premiums in advance. A 3.00 percent discount is offered for annual prepay plans.

SAIF uses estimated premium paid in advance during the policy year to calculate the prepay discount when the policy is bound and issued. The prepay discount does not change with adjustments in premium after the policy term is issued.

The terrorism premium, catastrophe premium, and the Department of Consumer and Business Services (DCBS) premium assessment will also be estimated and paid with your prepay installments. The prepay discount does not apply to the terrorism premiums or the DCBS premium assessment.

If SAIF does not receive your first installment in our office on or before the 25th day of month preceding the new policy period, you will not receive the prepay discount. SAIF does not use postmark dates in determining date received.

City of The Dalles

Notice of Election for Guaranteed Cost Plan

Period: 07/01/2024 - 07/01/2025

Policy: 488236

Group: CIS

Plan: Version #1 (1)

Agency: Columbia River Insurance Inc
Producer: Scott Reynier

Total estimated premium and assessments: \$118,496.25

Payroll reporting frequency: Annual

Please visit **saif.com** and choose *Safety and health* for information about safety or choose *Employer Guide* for information about reporting payroll, paying online, filing and managing a claim, and coverage.

Initial installment due by 06/25/2024: \$118,396.25

I, the undersigned, as a legal representative of the Company listed above, do hereby authorize SAIF Corporation to issue the policy and determine workers' compensation premiums according to the plan selection on this form. I have read, understand, and agree to the terms and conditions of this plan as set forth in the proposal.

Authorized signature of insured

Date signed

Please return this page with remittance. You may choose to pay online at saif.com, or write the quote or policy number indicated in this document on your check. Make check or money order payable to:

**SAIF CORPORATION
400 High St SE
Salem, OR 97312-1000**

SAIF use only	D: \$0	I: \$118,396	Lyn L Zielinski-Mills
Date received _____	Amount received _____	Check no. _____	
Bond Company _____	Bond no. _____		



AGENDA STAFF REPORT

AGENDA LOCATION: Item # 12A

MEETING DATE: June 10, 2024

TO: Honorable Mayor and City Council

FROM: Matthew Klebes, City Manager

ISSUE: Transient Room Tax (TRT) Vision Discussion

BACKGROUND:

Staff is proposing a review of the City's ordinance and uses of Transient Room Tax (TRT), and is planning a three-part discussion process with City Council to 1). Solicit input and guidance on the vision of tourism in the community (tonight's meeting) 2). Review and update of the Ordinance levying and collecting TRT, and 3). Goals and metrics for a procurement process for tourism services related to the required use of TRT for tourism advertising, promotion, and tourism facilities.

Tonight's discussion will focus on Council's vision of tourism in our community and a brief introduction to TRT. This will help guide discussions around the generation and uses of TRT in subsequent meetings as described above. This will also be beneficial to staff's ongoing work on potential changes to the City's Short-Term Rental (STR) license process under the current STR moratorium.

TRT, which is sometimes referred to as Transient Lodging Tax (TLT) by other jurisdictions, is a tax specifically added to the rental rate of a hotel, motel, RV parks or STR, for stays less than 30 days, and is paid by the person renting the room or facility. This tax is collected by the operator of the relevant facility and remitted to the City of The Dalles.

The first TRT for the City of The Dalles was adopted in 1977. The City has had a 6% rate in effect since 1984 with an additional 2% levied, referred to and passed by the voters, and implemented on January 1, 2003. The additional 2% was originally used to retire debt associated with the Union Street underpass along with supporting Northern Wasco County Parks and Recreation (Parks). After the debt was retired, the entire 2% was allocated to Parks per the City's Ordinance. Most recently, the City's TRT ordinance was

amended in 2020 by General Ordinance 20-1380, which incorporated several changes and best practices from the League of Oregon Cities Model Ordinance.

The State of Oregon Lodging Tax is currently 1.5%, and is in addition to any local TRT. Therefore, in effect, relevant businesses located within The Dalles City limits have a combined 9.5% TRT imposed. Included with this staff report is a chart detailing the amount of local TRT charged by other jurisdictions. Hood River also currently charges an 8% local TRT.

Additional information is detailed in The Dalles Municipal Code Chapter 8.04 Transient Room Tax, created by City Ordinance No. 950, and amended over the years, and details all components of how the City executes it's TRT.

To help set the stage, below is an excerpt from the Explore The Dalles webpage developed and managed by The Dalles Area Chamber of Commerce.

“Located in the rain shadow of majestic Mt. Hood, The Dalles is a sunny destination offering an abundance of outdoor recreation: cycling, fishing, hiking, rafting, camping, boating, rock climbing, and much more! Positioned as the eastern gateway of the world-renowned Columbia River Gorge, the city is surrounded by forests, orchards and vineyards, miles of wheat land, high desert, and, of course, the mighty Columbia River.

The Dalles is known for its rich history, the annual Cherry Festival in April, and the local food, drink, and the music scene in downtown, which has exploded in recent years. But no matter what your interests are, we have something for you”

Staff also crafted three *broad* example vision statements to help foster discussion. It may be helpful to see which one of the below statements, or pieces of the below statements, most resonate with the City Council.

1. The Dalles is one of THE destinations for tourists in the PNW supported by numerous hotels, numerous short-term rentals, and businesses and attractions that bring and *rely* on tourist dollars. The development of hotels and short-term rentals are strongly supported. A majority of TRT is used to *grow* TRT revenues, and the tourism industry, as fast and as much as possible.
2. Tourism is a growing industry in The Dalles that supports existing businesses and potential new ones such as restaurants, local shopping, and other attractions. STRs are allowed yet controlled. A substantial amount of TRT is used to *moderately grow* TRT revenues as well as support other City services.
3. Tourism plays an important supportive role for our local businesses and attractions and there is a balance between hotels, short-term rentals and other needs such as housing and industry. Short-term rentals are limited. A *minimum* of required TRT is used to *maintain* current TRT revenues.

There is no staff recommendation or Council action requested at this time. The input from tonight's discussion will be helpful in affirming the recommended process and in guiding subsequent Council discussions focusing on the existing TRT ordinance and potential changes and updates for Council action.

Transient Lodging Tax

 oregon.gov/dor/programs/businesses/pages/lodging.aspx

TLT Municipality	Administered	Ceased	Rate and information
Ashland	1Q 2022		10% city tax
Astoria	1Q 2024		11% city tax
Benton County	1Q 2022		3% county tax
Carlton	1Q 2022		7% city tax
Cascade Locks	1Q 2022		7% city tax
Condon	2Q 2024		5% city tax
Coos Bay	1Q 2023		9.5% city tax
Coos County	1Q 2023		9.5% city tax (Charleston Transient Taxing area only)
Corvallis	3Q 2021		9% city tax (Do not select a county tax)
Cottage Grove	4Q 2022		4% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)
Eugene	4Q 2022		4.5% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)
Florence	4Q 2022		4% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)
Gold Beach	4Q 2022		9% city tax (Incorporated locations only not subject to Curry County Transient tax)
Jefferson County	1Q 2022		6% county tax + incorporated cities (Madras)
John Day	4Q 2021		3% city tax

TLT Municipality	Administered	Ceased	Rate and information
Lane County Incorporated	4Q 2022		7% county tax + incorporated cities (Eugene, Springfield, Cottage Grove, Florence) 5% prior to 1Q 2023
Lane County Unincorporated	4Q 2022		10% county tax (Only unincorporated locations) 8% prior to 1Q 2023
Lebanon	1Q 2022		9% city tax
Madras	1Q 2022		3% city tax + 6% Jefferson County tax
Mitchell	4Q 2021		5% city tax
Mosier	4Q 2022		8% city tax
Pendleton	4Q 2021	3Q 2022	8% city tax (Administration moving back to the City of Pendleton effecting October 1, 2022. All subsequent quarters will be filed with your local government)
Philomath	1Q 2023		9% city tax
Rockaway beach	1Q 2022		10% city tax
Springfield	4Q 2022		4.5% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)
Union	4Q 2022		5% city tax
Wheeler	1Q 2023		9% city tax

City and County tax rate table