

Fiscal Year 2024-2025 Budget

April 30, 2024

Budget Message



Agenda

General Fund

- Revenue

- Administration Department

- Public Safety Department

- Court Department

- Parks Department

- Non Department

Special Revenue Funds

- Transportation Fund

- Budling Fund

- Tourism Fund

Capital Project Funds

- City Hall Fund

- System Development Charge Fund

 - Water SDC

 - Stormwater SDC

 - Parks SDC

Proprietary Fund

- Water Utility Revenue

- Water Operations

- Well Fields and Transmission Lines

Reserve Funds

- Public Works Reserve Fund

General Fund

General Fund: Revenue

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 1,538,822	\$ 2,321,631	\$ 2,592,609	\$ 2,974,663	\$ 3,205,625
Transient Lodging Taxes	1,628,971	1,589,891	1,300,000	1,500,000	1,450,000
Property Taxes	249,564	252,722	263,500	260,800	265,260
Fees & Charges	147,223	134,354	60,000	65,000	70,000
Franchise & Utility Agreements	63,294	72,354	67,900	61,200	65,000
Business & Short-Term Rental Licenses	32,575	74,661	198,000	249,500	248,000
Intergovernmental:					
Police Agreements	43,720	73,980	55,560	60,720	74,400
Grants	73,368	73,409	-	-	50,000
State Revenue Sharing	17,536	33,325	17,670	33,000	33,000
Cigarette & Liquor Taxes	27,773	12,579	12,420	12,400	13,789
Neah-Kah-Nie Excise Tax	6,136	1,216	6,120	1,300	1,200
Fines & Foreitures	23,098	33,768	20,000	78,000	60,000
Interest	17,282	135,299	20,000	170,000	35,000
Miscellaneous	12,960	4,779	-	3,000	5,000
Proceeds from Debt Issuance	-	-	3,000,000	1,000,000	3,100,000
Proceeds from Sale of Assets	-	-	500,000	638,351	-
Transfers from Closed Funds	-	-	-	-	177,540
Transfers from Other Funds	157,348	172,061	218,332	191,000	221,832
TOTAL RESOURCES	\$ 4,039,670	\$ 4,986,029	\$ 8,332,111	\$ 7,298,934	\$ 9,075,646
EXPENDITURES BY CATEGORY					
Personnel Services	\$ 989,340	\$ 1,166,928	\$ 1,404,328	\$ 1,399,327	\$ 1,436,896
Materials & Services	277,431	458,897	759,000	676,650	864,670
Debt Service	-	-	-	155,332	155,340
Capital Outlay	4,668	5,726	7,000	7,000	9,000
Contingency	-	-	129,000	-	150,000
Transfers to Other Funds	446,600	379,815	4,002,000	1,855,000	3,738,000
TOTAL EXPENDITURES BY CATEGORY	1,718,039	2,011,366	6,301,328	4,093,309	6,353,906
Unappropriated Ending Fund Balance	2,321,631	2,974,663	2,030,783	3,205,625	2,721,740
TOTAL REQUIREMENTS	\$ 4,039,670	\$ 4,986,029	\$ 8,332,111	\$ 7,298,934	\$ 9,075,646

General Fund: Administration

Leila Aman – City Manager

Nina Crist – Accounting Manager

Nancy Jones – Assistant City Recorder

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Actuals	Proposed by Budget Officer
PERSONNEL SERVICES					
Salaries & Wages	\$ 301,014	\$ 327,192	\$ 386,357	386,357	378,000
Employee Benefits	127,911	192,489	267,753	267,753	256,000
TOTAL PERSONNEL SERVICES	\$ 428,925	\$ 519,681	\$ 654,110	\$ 654,110	\$ 634,000
<i># of Full Time Equivalent Positions</i>	<i>4.5</i>	<i>4.3</i>	<i>4.6</i>	<i>4.6</i>	<i>4.0</i>
MATERIALS & SERVICES					
Contractual Services:					
Professional Services	128,666	268,193	500,000	450,000	525,000
Planning & Zoning Services	-	12,934	15,000	25,000	25,000
Building:					
Operations	11,524	10,485	14,300	12,000	14,900
Maintenance & Supplies	826	1,579	4,000	3,000	4,000
Advertising	1,626	923	2,000	1,000	2,000
Dues & Subscriptions	21,499	28,134	40,000	40,000	42,000
General Office Supplies	7,256	8,049	8,000	8,000	9,000
Travel & Training	351	6,597	10,000	9,000	10,000
Liability Insurance	2,544	4,828	8,000	6,000	8,000
Miscellaneous	12,434	583	3,000	3,000	3,000
TOTAL MATERIALS & SERVICES	186,726	342,305	604,300	557,000	642,900
CAPITAL OUTLAY					
Office Equipment	4,668	5,726	7,000	7,000	9,000
TOTAL CAPITAL OUTLAY	4,668	5,726	7,000	7,000	9,000
FISCAL YEAR ENDING	\$ 620,319	\$ 867,712	\$ 1,265,410	\$ 1,218,110	\$ 1,285,900

Goal Related Efforts

- Envision Manzanita | Comprehensive Plan / Zoning Ordinance Update
- Hatfield Fellow to support City Manager (8-month position)
- Level Up | Ongoing financial advising, enhancement of budget workbook, separation of duties, fiscal financial policy work
- Council Communication | Public relations support, additional IT support

Professional Services

- City Attorney - \$125,000
- Information Technology - \$50,000
- Professional Planning Services - \$50,000*
- Caselle Financial Software - \$23,000
- Auditor - \$16,500

- Total Essential Services - \$264,500

- Envision Manzanita | \$170,500**
- Intern | \$40,000
- Level Up | \$30,000
- Council Communication | – \$20,000

- Total Council Goals Related Services - \$260,500

- Total Budgeted Professional Services = \$525,000

- *Fees for service will offset these costs
- **city received a grant allocation for \$50,000 that will offset some of this cost

Public Safety Department

- Chief Erik Harth – 21 years
- Sergeant Mike Sims – 13.5 years
- Officer John Garcia – 10.5 years
- Officer Sean Mumey – 7.5 years

- Code Enforcement
 - Max Halverson – 1 year

Public Safety Highlights FY 23-24

- 2nd year using Evidence.com software.
 - Police Case Files since 2022 are now stored digitally.
 - Can easily be shared with the Tillamook District Attorney Office and other police agencies that use Axon software.
 - In the past we would have to photocopy/burn cd's and then drive reports to the Tillamook Courthouse
- Training
 - Officer Mumey completed over 65 hours of training including detective academy, death investigation class, evidence collection and an officer involved shooting class.
 - Officer Garcia has completed over 46 hours of training including a weeklong DUII training that included an evidence collection and a search warrant writing class
 - Sgt. Sims completed over 119 hours of training including an 80-hour supervisor training, a 2-day property and evidence retention class, supervisor critical incident response and a LEADS conference.
- Replaced two police cars.
- Purchased two ballistic shields with a grant from CIS

The year ahead...

- Continue investing in training
 - Keep up with changing case laws
 - Continue building on the county wide major crime team
 - Providing necessary training for leadership and advancement
- Leveling-up technology and processes regarding evidence and property storage
- Code Enforcement Officer
 - First peak tourist season with having a code officer

General Fund: Public Safety

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Actuals	Proposed by Budget Officer
PERSONNEL SERVICES					
Salaries & Wages	\$ 286,680	\$ 363,450	\$ 403,613	398,613	429,000
Employee Benefits	195,247	243,205	298,440	298,440	320,650
TOTAL PERSONNEL SERVICES	481,927	606,655	702,053	697,053	749,650
<i># of Full Time Equivalent Positions</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
MATERIALS & SERVICES					
Contractual Services:					
Professional Services	-	499	3,800	1,000	3,200
Building:					
Operations	8,195	7,982	9,200	8,100	9,400
Maintenance & Supplies	9	1,217	3,000	-	-
Disaster Planning & Supplies	2,800	-	3,000	-	-
Safety Equipment & Supplies	4,712	5,024	6,400	5,000	6,400
Uniform & Clothing Allowance	723	2,465	3,400	3,400	4,000
Vehicle Maintenance	17,394	14,363	25,500	17,300	27,500
Dues & Subscriptions	3,553	10,421	14,400	14,400	16,000
General Office Supplies	1,438	1,397	3,800	3,800	4,000
Travel & Training	2,145	6,442	9,800	6,500	10,000
Liability Insurance	7,262	11,406	14,000	13,350	16,000
Miscellaneous	-	240	500	-	500
TOTAL MATERIALS & SERVICES	48,231	61,456	96,800	72,850	97,000
PUBLIC SAFETY DEPARTMENT (#125) TOTAL	\$ 530,158	\$ 668,111	\$ 798,853	\$ 769,903	\$ 846,650

General Fund: Municipal Court

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Total	Proposed by Budget Officer
PERSONNEL SERVICES					
Salaries & Wages	\$ 27,076	\$ 18,294	\$ 23,363	23,363	26,000
Employee Benefits	31,153	5,482	13,192	13,193	15,095
TOTAL PERSONNEL SERVICES	58,229	23,776	36,555	36,556	41,095
<i># of Full Time Equivalent Positions</i>	<i>0.6</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>
MATERIALS & SERVICES					
Contractual Services:					
Professional Services - Municipal Judge	4,800	4,400	5,000	5,000	5,200
Other	1,767	-	1,000	500	500
Dues & Subscriptions	1,616	2,331	2,500	2,500	2,500
General Office Supplies	197	-	400	400	400
Travel & Training	-	-	500	-	-
Miscellaneous	380	-	-	-	-
TOTAL MATERIALS & SERVICES	8,760	6,731	9,400	8,400	8,600
MUNICIPAL COURT DEPARTMENT (#130) TOTAL	\$ 66,989	\$ 30,507	\$ 45,955	\$ 44,956	\$ 49,695

General Fund: Parks

Parks

- Pacific St Park, Visitor Center, 5th St Park
 - Mowing & Landscape.
 - Cleaning of Public restrooms and maintain trash cans.
 - Maintenance of land and structures.
- Other items
 - 23 doggie
 - 12 Trash cans

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Total	Proposed by Budget Officer
PERSONNEL SERVICES					
Salaries & Wages	\$ 13,479	\$ 8,253	\$ 5,778	\$ 5,778	\$ 6,250
Employee Benefits	6,780	8,563	5,832	5,830	5,901
TOTAL PERSONNEL SERVICES	20,259	16,816	11,610	11,608	12,151
<i># of Full Time Equivalent Positions</i>	<i>0.31</i>	<i>0.16</i>	<i>0.12</i>	<i>0.12</i>	<i>0.09</i>
MATERIALS & SERVICES					
Contractual Services:					
Grounds Maintenance	1,349	922	4,000	4,000	4,000
Janitorial Supplies	7,221	409	1,000	1,000	1,000
Building:					
Operations	3,543	3,385	4,000	3,800	4,000
Maintenance & Supplies	962	1,149	6,000	6,000	3,000
Vehicle Maintenance	1,045	1,572	3,000	2,000	3,000
Insurance	1,846	1,192	2,500	1,600	2,500
TOTAL MATERIALS & SERVICES	15,966	8,629	20,500	18,400	17,500
PARKS DEPARTMENT (#135) TOTAL	\$ 36,225	\$ 25,445	\$ 32,110	\$ 30,008	\$ 29,651

Non Department

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Total	Proposed by Budget Officer
MATERIALS & SERVICES					
CDBG Housing Grant Distribution	\$ -	\$ -	\$ -	\$ -	\$ 80,670
Emergency Preparedness	12,707	38,985	28,000	20,000	18,000
Dues & Subscriptions (Citywide)	5,041	791	-	-	-
General Office Supplies	-	-	-	-	-
Liability Insurance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL MATERIALS & SERVICES	17,748	39,776	28,000	20,000	98,670
DEBT SERVICE					
City Hall	-	-	-	-	-
Underhill Plaza ¹	-	-	-	155,332	155,340
TOTAL DEBT SERVICE	-	-	-	155,332	155,340
TRANSFERS TO OTHER FUNDS					
Building Fund (Closed Dept in General Fund)	-	268,615	-	-	-
City Hall Fund	155,400	-	3,847,000	1,700,000	3,638,000
Transportation Fund	190,000	80,000	100,000	100,000	100,000
SDC Stormwater	75,000	5,000	25,000	25,000	-
Public Safety Reserve Fund	26,200	26,200	30,000	30,000	-
TOTAL TRANSFERS OUT	446,600	379,815	4,002,000	1,855,000	3,738,000
CONTINGENCY					
Contingency	-	-	129,000	-	150,000
TOTAL CONTINGENCY	-	-	129,000	-	150,000
NON-DEPARTMENTAL (#190) TOTAL	\$ 464,348	\$ 419,591	\$ 4,159,000	\$ 2,030,332	\$ 4,142,010
Unappropriated Ending Fund Balance	2,590,246	2,974,663	2,030,783	3,205,625	2,721,740
TOTAL GENERAL FUND	\$ 3,054,594	\$ 3,394,254	\$ 6,189,783	\$ 5,235,957	\$ 6,863,750

¹ This note was previously recorded in the City Hall Construction Fund. This budget moves the debt service expenses to the General Fund eliminating a transfer out of the General Fund to the City Hall Fund to cover the expense.

Special Revenue Funds

Transportation Fund

- 14 miles of Roads
 - Signs
 - Mowing
 - Tree Trimming
 - Pavement Markings
- 4.1 miles of stormwater infrastructure
 - 121 catch basins
 - 3 major out falls

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 592,857	\$ 736,404	\$ 597,000	\$ 735,102	\$ 415,144
Fees & Charges:					
Franchise & Utility Agreements	92,494	87,543	70,000	75,000	85,000
Permit Fees	5,625	2,830	2,000	2,000	3,000
Intergovernmental	60,957	47,966	40,000	50,000	1,592,000
Interest	1,976	11,976	2,000	11,000	2,000
Transfers from Other Funds	190,000	80,000	100,000	100,000	100,000
TOTAL RESOURCES	943,909	966,719	811,000	976,102	2,198,144
PERSONNEL SERVICES					
Salaries & Wages	58,211	43,756	50,502	50,502	55,000
Employee Benefits	48,508	37,435	46,056	46,056	47,134
TOTAL PERSONNEL SERVICES	106,719	81,191	96,558	96,558	102,134
# of Full Time Equivalent Positions	1.39	0.85	0.90	0.90	0.90
MATERIALS & SERVICES					
Contractual Services:					
Street Lighting	7,308	7,308	8,500	7,800	8,500
Other	-	6,919	15,000	15,000	20,000
Road Maintenance:					
Supplies	43,665	6,046	30,000	25,000	30,000
Signage	1,620	1,898	3,500	3,500	3,500
Building:					
Operations	-	-	5,000	4,000	5,000
Uniform & Clothing Allowance	771	222	1,200	1,200	1,200
Vehicle Maintenance	8,430	8,385	7,500	6,000	8,000
Dues & Subscriptions	-	-	-	-	-
General Office Supplies	-	-	-	-	-
Travel & Training	-	-	1,000	600	1,000
Liability Insurance	1,918	2,038	2,700	2,600	3,500
Miscellaneous	-	10	500	-	500
TOTAL MATERIALS & SERVICES	63,712	32,826	74,900	65,700	81,200
CAPITAL OUTLAY					
Infrastructure	27,874	108,900	530,000	390,000	1,788,000
TOTAL CAPITAL OUTLAY	27,874	108,900	530,000	390,000	1,788,000
PROGRAM REQUIREMENTS					
Transfers to Other Funds	9,200	8,700	8,700	8,700	8,700
Contingency	-	-	40,000	-	20,000
TOTAL PROGRAM REQUIREMENTS	9,200	8,700	48,700	8,700	28,700
FUND BALANCE					
Unappropriated Ending Fund Balance	736,404	735,102	60,842	415,144	198,110
TOTAL ENDING FUND BALANCE	736,404	735,102	60,842	415,144	198,110
TOTAL REQUIREMENTS	\$ 943,909	\$ 966,719	\$ 811,000	\$ 976,102	\$ 2,198,144

DEVELOPMENT SERVICES

- Personnel
 - Scott Gebhart, Development Services Manager/Building Official
 - Chris Bird, Short Term Rental Manager



SERVICES PROVIDED

- Provide plan reviews & inspections for all structural, mechanical & plumbing permits.
- Process land use applications for residential & commercial projects to assure compliance with current city zoning ordinances.
- Process tree removal applications.
- Collect and process quarterly short-term rental taxes.
- STR inspections for Fire, Life, Safety, and compliance with city ordinances.
- Process New STR applications
- Process annual STR license renewals



Building Fund

Proposed Policy Reserve 50%

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 354,110	\$ 260,589	\$ 186,439
Fees & Charges	-	196,931	225,000	171,000	190,000
Interest	-	-	-	1,000	1,000
Transfers from Other Funds	-	268,615	-	-	4,580
TOTAL RESOURCES	-	465,546	579,110	432,589	382,019
REQUIREMENTS					
PERSONNEL SERVICES					
Salaries & Wages	-	87,785	92,726	92,726	70,000
Employee Benefits	-	59,206	68,592	68,392	48,034
TOTAL PERSONNEL SERVICES	-	146,991	161,318	161,118	118,034
<i># of Full Time Equivalent Positions</i>	<i>1.00</i>	<i>1.30</i>	<i>1.25</i>	<i>1.25</i>	<i>0.80</i>
MATERIALS & SERVICES					
Contractual Services:					
Assessments	-	21,393	40,000	15,000	20,000
Inspections & Code Review	-	1,873	30,000	30,000	30,000
Other	-	892	12,000	1,500	5,000
Building:					
Operations	-	1,704	3,000	2,700	3,000
Uniform & Clothing Allowance	-	-	1,600	1,500	1,500
Vehicle Maintenance	-	3,887	6,000	2,500	3,000
Dues & Subscriptions	-	2,900	5,000	2,000	4,000
General Office Supplies	-	1,818	4,000	2,000	2,000
Travel & Training	-	814	4,000	-	2,000
Liability Insurance	-	-	1,000	500	1,000
Miscellaneous	-	-	1,200	-	-
TOTAL MATERIALS & SERVICES	-	35,281	107,800	57,700	71,500
CAPITAL OUTLAY					
Equipment	-	6,474	7,500	-	-
TOTAL CAPITAL OUTLAY	-	6,474	7,500	-	-
PROGRAM REQUIREMENTS					
Transfers to Other Funds	-	16,211	29,832	27,332	22,475
Contingency	-	-	10,000	-	20,000
TOTAL PROGRAM REQUIREMENTS	-	16,211	39,832	27,332	42,475
FUND BALANCE					
Unappropriated Ending Fund Balance	-	260,589	262,660	186,439	150,010
TOTAL ENDING FUND BALANCE	-	260,589	262,660	186,439	150,010
TOTAL REQUIREMENTS	\$ -	\$ 465,546	\$ 579,110	\$ 432,589	\$ 382,019

Tourism Fund

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 269,506	\$ 437,822	\$ 488,600	\$ 585,559	\$ 590,182
Transient Lodging Tax	261,260	289,983	220,000	275,000	240,000
Interest	699	3,701	750	4,100	2,000
Transfers from Other Funds	-	3,968	3,968	3,968	-
TOTAL RESOURCES	531,465	735,474	713,318	868,627	832,182
REQUIREMENTS					
PERSONNEL SERVICES					
Salaries & Wages	-	15,771	74,270	74,270	84,000
Employee Benefits	-	11,103	64,275	64,275	55,381
TOTAL PERSONNEL SERVICES	-	26,874	138,545	138,545	139,381
# of Full Time Equivalent Positions	0.00	0.79	1.48	1.48	1.36
MATERIALS & SERVICES					
Contractual Services:					
Professional Services	30,891	41,903	50,000	50,000	55,000
Other	5,629	11,350	10,000	1,000	-
Tourism Grants	-	-	20,000	12,000	20,000
Building:					
Operations	4,000	3,066	4,000	4,000	4,000
Operating Materials & Supplies	-	10,097	25,000	17,000	40,000
General Office Supplies	-	300	1,000	1,000	2,000
TOTAL MATERIALS & SERVICES	40,520	66,716	110,000	85,000	121,000
PROGRAM REQUIREMENTS					
Debt Service: Visitors Center	50,868	50,868	50,900	50,900	50,900
Capital Outlay	2,255	5,457	5,000	4,000	5,000
Contingency	-	-	10,000	-	5,000
TOTAL PROGRAM REQUIREMENTS	53,123	56,325	65,900	54,900	60,900
FUND BALANCE					
Unappropriated Ending Fund Balance	437,822	585,559	398,873	590,182	510,901
TOTAL REQUIREMENTS	\$ 531,465	\$ 735,474	\$ 713,318	\$ 868,627	\$ 832,182

Capital Project Funds

City Hall Fund

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 691,990	\$ 623,162	\$ 220,000	\$ 251,483	\$ 157,583
Rental Income	7,314	-	-	-	-
Intergovernmental	-	-	60,000	60,000	75,000
Interest	269	1,426	250	1,500	2,000
Miscellaneous	-	-	-	-	-
Transfers from Other Funds	155,400	-	3,847,000	1,700,000	3,638,000
TOTAL RESOURCES	854,973	624,588	4,127,250	2,012,983	3,872,583
REQUIREMENTS					
MATERIALS & SERVICES					
Contractual Services:					
Professional Contracted	36,028	58,256	450,000	-	20,000
Other	37,849	154,217	50,000	-	10,000
Miscellaneous	2,602	5,300	-	-	-
TOTAL MATERIALS & SERVICES	76,479	217,773	500,000	-	30,000
Capital Outlay	-	-	3,471,850	1,700,000	3,638,000
Debt Service	155,332	155,332	155,400	155,400	-
Contingency	-	-	-	-	100,000
TOTAL PROGRAM REQUIREMENTS	155,332	155,332	3,627,250	1,855,400	3,738,000
Unappropriated Ending Fund Balance	623,162	251,483	-	157,583	104,583
TOTAL REQUIREMENTS	\$ 854,973	\$ 624,588	\$ 4,127,250	\$ 2,012,983	\$ 3,872,583

SDC Fund: Water

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 2,765,441	\$ 3,282,854	\$ 2,769,495	\$ 2,807,069	\$ 2,551,069
System Development Charges	282,900	75,900	69,000	60,000	69,000
Interest	11,059	59,406	6,000	48,000	6,000
Transfers from Other Funds	243,640	-	-	-	-
TOTAL RESOURCES	3,303,040	3,418,160	2,844,495	2,915,069	2,626,069
REQUIREMENTS					
Materials & Services	-	-	29,000	22,000	42,000
Capital Outlay	20,186	611,091	342,000	342,000	630,340
Contingency	-	-	20,000	-	20,000
TOTAL PROGRAM REQUIREMENTS	20,186	611,091	391,000	364,000	692,340
Unappropriated Ending Fund Balance	3,282,854	2,807,069	2,453,495	2,551,069	1,933,729
TOTAL REQUIREMENTS	\$ 3,303,040	\$ 3,418,160	\$ 2,844,495	\$ 2,915,069	\$ 2,626,069

SDC Fund: Stormwater

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 137,690	\$ 209,597	\$ -	\$ 8,906	\$ 40,606
System Development Charges	6,438	1,914	16,690	5,500	17,140
Interest	304	1,609	100	1,300	-
Transfers from Other Funds	75,000	5,000	25,000	25,000	-
TOTAL RESOURCES	219,432	218,120	41,790	40,706	57,746
REQUIREMENTS					
Materials & Services	1,173	15,837	5,000	100	5,000
Capital Outlay	8,662	193,377	20,000	-	-
TOTAL PROGRAM REQUIREMENTS	9,835	209,214	25,000	100	5,000
Unappropriated Ending Fund Balance	209,597	8,906	16,790	40,606	52,746
TOTAL REQUIREMENTS	\$ 219,432	\$ 218,120	\$ 41,790	\$ 40,706	\$ 57,746

SDC Fund - Parks

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 21,767	\$ 24,134	\$ 24,644	\$ 25,197	\$ 51,097
System Development Charges	2,280	600	300	600	600
Interest	87	463	50	400	50
Transfers from Other Funds	-	-	-	25,000	-
TOTAL RESOURCES	24,134	25,197	24,994	51,197	51,747
REQUIREMENTS					
Materials & Services	-	-	-	100	5,000
Capital Outlay	-	-	-	-	441,000
TOTAL PROGRAM REQUIREMENTS	-	-	-	100	446,000
Unappropriated Ending Fund Balance	24,134	25,197	24,994	51,097	(394,253)
TOTAL REQUIREMENTS	\$ 24,134	\$ 25,197	\$ 24,994	\$ 51,197	\$ 51,747

Proprietary Fund

Public Works Staff



Dan Weitzel

- Public Works Director
- Emergency Manger
- 20.5 Years of service



Cale Simpson

- Utility Worker
- 1 Years of service



Josh Hamilton

- Utility Worker
- 1.5 Years of service



Jeremy Jepsen

- Utility Worker
- 3 Years of service



Laurie Miller

- Public Works Utility Clerk
- 3 Years of service

Operations Manager



Water Utility: Revenue

Proposed Policy Reserve 50%

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 507,402	\$ 454,017	\$ 338,010	\$ 597,799	\$ 771,994
Fees & Charges					
Water Collections	1,102,795	1,096,051	1,100,000	1,400,000	1,600,000
Meter Installations	30,377	9,960	8,500	9,130	9,130
Intergovernmental:					
State of Oregon Grant	35,968	24,285	-	-	-
FEMA Reservoir Research Grant	-	13,837	-	-	-
Other	19,450	-	-	-	1,168,000
Interest	7,412	39,232	7,000	60,000	7,000
Miscellaneous	1,194	13,883	-	-	4,000
TOTAL RESOURCES	\$ 1,704,598	\$ 1,651,265	\$ 1,453,510	\$ 2,066,929	\$ 3,560,124
EXPENDITURES BY CATEGORY					
Personnel Services	\$ 332,848	\$ 446,911	\$ 550,607	\$ 544,107	\$ 655,407
Materials & Services	372,404	247,623	445,888	360,328	512,700
Debt Service	173,681	170,356	180,000	180,000	180,000
Capital Outlay	-	3,330	3,500	2,500	1,171,500
Contingency	-	-	65,515	-	-
Transfers to Other Funds	371,648	185,246	208,000	208,000	216,357
TOTAL EXPENDITURES BY CATEGORY	1,250,581	1,053,466	1,453,510	1,294,935	2,735,964
Unappropriated Ending Fund Balance	454,017	597,799	-	771,994	824,160
TOTAL REQUIREMENTS	\$ 1,704,598	\$ 1,651,265	\$ 1,453,510	\$ 2,066,929	\$ 3,560,124

Water Utility: Operations

Personnel services

.6 FTE to Full Time

2 Utility Workers to Senior Utility Workers

Operations Manager

Material services

Operating Maintenance & Supplies

Meter Change-outs

Hydrant replacements

Fee's to different state departments

Both proactive maintenance and
emergency repairs.

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Total	Proposed by Budget Officer
PERSONNEL SERVICES					
Salaries & Wages	\$ 185,776	\$ 254,090	\$ 302,332	295,832	364,500
Employee Benefits	147,072	192,821	248,275	248,275	290,907
TOTAL PERSONNEL SERVICES	332,848	446,911	550,607	544,107	655,407
# of Full Time Equivalent Positions	3.7	3.8	3.85	3.85	4.45
MATERIALS & SERVICES					
Contractual Services:					
Utility Billing Administration	14,762	24,856	50,000	50,000	50,000
Engineering & Other Services	67,884	2,663	37,500	40,000	45,000
Compliance Obligations	1,239	1,362	3,600	2,200	3,600
Water Storage Tank Feasibility Study	22,516	-	-	-	-
Other	839	505	1,600	1,600	1,600
Building:					
Operations - Electricity	15,018	15,705	14,000	14,000	16,000
Operations - Utilities	8,720	9,500	8,000	9,500	11,500
Maintenance & Supplies	3,688	1,883	5,000	4,000	5,000
Uniform & Clothing Allowance	879	1,130	1,600	1,600	1,600
Vehicle Maintenance	11,866	11,699	12,000	12,000	14,000
Dues & Subscriptions	4,917	5,528	7,000	7,000	7,600
Operating Maintenance & Supplies	153,877	97,812	148,500	102,500	189,000
General Office Supplies	2,382	226	2,500	1,500	2,500
Travel & Training	2,033	2,540	5,000	4,000	5,000
Liability Insurance	24,958	30,181	38,000	35,000	40,000
Miscellaneous	325	48	500	500	500
TOTAL MATERIALS & SERVICES	335,903	205,638	334,800	285,400	392,900
PROGRAM REQUIREMENTS					
Debt Service	173,681	170,356	180,000	180,000	180,000
Capital Outlay	-	3,330	3,500	2,500	1,171,500
Transfers to Other Funds:					
General Fund	157,348	168,350	191,000	191,000	199,357
Public Works Reserve Fund	14,300	16,896	17,000	17,000	17,000
Water SDC Fund (Capital Project)	200,000	-	-	-	-
TOTAL PROGRAM REQUIREMENTS	545,329	358,932	391,500	390,500	1,567,857
OPERATIONS DEPARTMENT (#400) TOTAL	\$ 1,214,080	\$ 1,011,481	\$ 1,276,907	\$ 1,220,007	\$ 2,616,164

Water Utility: Well Field and Transmission



CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Total	Proposed by Budget Officer
MATERIALS & SERVICES					
Contractual Services:					
Engineering & Other Services	385	1,119	15,000	5,000	15,000
Compliance Obligations	-	660	3,200	1,600	3,200
Other	341	348	500	500	5,500
Building:					
Operations - Electricity	15,565	17,468	18,000	18,000	18,000
Operations - Utilities	1,048	1,212	1,000	1,000	3,200
Maintenance & Supplies	-	-	3,500	3,500	5,000
Uniform & Clothing Allowance	-	310	800	800	800
Vehicle Maintenance	1,521	1,279	3,500	2,500	3,500
Dues & Subscriptions	-	-	-	-	-
Fees & Licenses	-	-	-	-	-
Operating Maintenance & Supplies	2,635	3,634	44,000	22,000	44,000
General Office Supplies	-	-	-	-	-
Travel & Training	1,395	1,284	1,800	1,800	1,800
Liability Insurance	12,383	13,443	18,000	17,000	18,000
Lease & Easements (non-capital)	1,228	1,228	1,288	1,228	1,300
Miscellaneous	-	-	500	-	500
TOTAL MATERIALS & SERVICES	36,501	41,985	111,088	74,928	119,800
PROGRAM REQUIREMENTS					
Contingency	-	-	65,515	-	-
TOTAL PROGRAM REQUIREMENTS	-	-	65,515	-	-
WFIL DEPARTMENT (#410) TOTAL					
	\$ 36,501	\$ 41,985	\$ 176,603	\$ 74,928	\$ 119,800

Reserve Funds

Public Works Reserve

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Final Adopted Budget	Estimated Actuals	Proposed by Budget Officer
RESOURCES					
BEGINNING FUND BALANCE	\$ 114,974	\$ 144,775	\$ 123,686	\$ 159,663	\$ 176,663
Interest	297	1,571	200	1,300	200
Proceeds from Sale of Assets	14,504	9,112	-	-	17,000
Transfers from Other Funds	23,500	25,596	25,700	25,700	25,700
TOTAL RESOURCES	153,275	181,054	149,586	186,663	219,563
REQUIREMENTS					
CAPITAL OUTLAY					
Equipment	8,500	21,391	20,000	10,000	20,000
TOTAL CAPITAL OUTLAY	8,500	21,391	20,000	10,000	20,000
Transfers to Other Funds	-	-	-	-	-
Unappropriated Ending Fund Balance	144,775	159,663	129,586	176,663	199,563
TOTAL REQUIREMENTS	\$ 153,275	\$ 181,054	\$ 149,586	\$ 186,663	\$ 219,563

Citywide

Category	Government	Special Revenue			Capital			Enterprise	Closed Funds	TOTAL PROPOSED BUDGET
	General	Transportation	Building	Tourism	City Hall	SDC's	Public Works Reserve	Water	Combined	
RESOURCES										
BEGINNING FUND BALANCE	\$ 3,205,625	\$ 415,144	\$ 186,439	\$ 590,182	\$ 157,583	\$ 2,642,772	\$ 176,663	\$ 771,994	\$ 182,120	\$ 8,328,522
Transient Lodging Tax	1,450,000	-	-	240,000	-	-	-	-	-	1,690,000
Fees & Charges	383,000	88,000	190,000	-	-	86,740	-	1,609,130	-	2,356,870
Property Taxes	265,260	-	-	-	-	-	-	-	-	265,260
Intergovernmental	172,389	1,592,000	-	-	75,000.00	-	-	1,168,000	-	3,007,389
Fines & Foreitures	60,000	-	-	-	-	-	-	-	-	60,000
Interest	35,000	2,000	-	2,000	2,000	6,050	200	7,000	-	54,250
Miscellaneous	5,000	1,000	-	-	-	-	-	4,000	-	10,000
Proceeds from Debt Issuance	3,100,000	-	-	-	-	-	-	-	-	3,100,000
Proceeds from Sale of Assets	-	-	-	-	-	-	17,000	-	-	17,000
Transfers from Other Funds	399,372	100,000	4,580	-	3,638,000	-	25,700	-	-	4,167,652
TOTAL RESOURCES	9,075,646	2,198,144	381,019	832,182	3,872,583	2,735,562	219,563	3,560,124	182,120	23,056,943
REQUIREMENTS										
Personnel Services	1,436,896	102,134	118,034	139,381	-	-	-	655,407	-	2,451,852
Materials & Services	864,670	81,200	71,500	121,000	30,000	52,000	-	512,700	-	1,733,070
Debt Service	155,340	-	-	50,900	-	-	-	180,000	-	386,240
Capital Outlay	9,000	1,788,000	-	5,000	3,638,000	1,071,340	20,000	1,171,500	-	7,702,840
Transfers to Other Funds	3,738,000	8,700	22,475	-	-	-	-	216,357	182,120	4,167,652
TOTAL EXPENDITURES BEFORE RESERVES	6,203,906	1,980,034	212,009	316,281	3,668,000	1,123,340	20,000	2,735,964	182,120	16,441,654
RESERVES										
Contingency	150,000	20,000	20,000	5,000	100,000	20,000	-	-	-	315,000
Unappropriated Ending Fund Balance	2,721,740	198,110	150,010	510,901	104,583	1,592,222	199,563	824,160	-	6,301,289
TOTAL RESERVES-ENDING FUND BALANCE	2,871,740	218,110	170,010	515,901	204,583	1,612,222	199,563	824,160	-	6,616,289
TOTAL REQUIREMENTS	\$ 9,075,646	\$ 2,198,144	\$ 382,019	\$ 832,182	\$ 3,872,583	\$ 2,735,562	\$ 219,563	\$ 3,560,124	\$ 182,120	\$ 23,057,943

Forecast

General Fund

Forecast

General Fund

	Historical Data Audited Financials			Current FY Estimated FY2024	Budget +1 FY2025	Forecast					Key Assumptions
	FY2021	FY2022	FY2023			+2 FY2026	+3 FY2027	+4 FY2028	+5 FY2029		
RESOURCES											
BEGINNING FUND BALANCE	\$ 784,809	\$ 1,538,822	\$ 2,321,631	\$ 2,974,663	\$ 3,205,625	\$ 2,721,740	\$ 3,178,480	\$ 3,622,860	\$ 4,054,220		
REVENUES											
Transient Lodging Taxes	1,142,056	1,628,971	1,589,891	1,500,000	1,450,000	1,508,000	1,568,320	1,631,050	1,696,290		4%
Property Taxes	232,756	249,564	252,722	260,800	265,260	270,560	275,970	281,480	287,100		2%
Fees & Charges	443,808	147,223	134,354	65,000	70,000	71,400	72,820	74,270	75,750		2%
Franchise & Utility Agreements	60,360	63,294	72,354	61,200	65,000	66,950	68,950	71,010	73,140		3%
Business & Short-Term Rental Licenses	21,361	32,575	74,661	249,500	248,000	248,000	248,000	248,000	248,000		
Intergovernmental	96,461	168,533	194,509	107,420	172,389	179,280	186,450	193,900	201,650		4%
Fines & Foreitures	63,652	23,098	33,768	78,000	60,000	60,000	60,000	60,000	60,000		
Interest	10,380	17,282	135,299	170,000	35,000	36,050	37,130	38,240	39,380		3%
Miscellaneous	83,146	12,960	4,779	3,000	5,000	5,000	5,000	5,000	5,000		
Proceeds from Debt Issuance	-	-	-	1,000,000	3,100,000	-	-	-	-		
Proceeds from Sale of Assets	-	-	-	638,351	-	-	-	-	-		
Transfers from Other Funds	157,348	157,348	172,061	191,000	399,372	399,370	399,370	399,370	399,370		
TOTAL REVENUES	2,311,328	2,500,848	2,664,398	4,324,271	5,870,021	2,844,610	2,922,010	3,002,320	3,085,680		
TOTAL RESOURCES	\$ 3,076,137	\$ 4,039,670	\$ 4,986,029	\$ 7,298,934	\$ 9,075,646	\$ 5,566,350	\$ 6,100,490	\$ 6,625,180	\$ 7,139,900		
REQUIREMENTS											
Administration	\$ 591,811	\$ 620,319	\$ 867,712	\$ 1,218,110	\$ 1,285,900	\$ 1,328,060	\$ 1,381,400	\$ 1,437,000	\$ 1,494,990		See Department Detail
Court	39,461	66,989	30,507	44,956	49,695	51,350	53,060	54,830	56,660		
Parks	56,130	36,225	25,445	30,008	29,651	30,880	32,160	33,500	34,900		
Public Safety	582,335	530,158	668,111	769,903	846,650	873,980	902,230	931,420	961,600		
Non-departmental	287,578	464,348	419,591	2,030,332	4,142,010	103,600	108,780	114,210	119,920		
TOTAL DEPARTMENT EXPENDITURES	1,557,315	1,718,039	2,011,366	4,093,309	6,353,906	2,387,870	2,477,630	2,570,960	2,668,070		
RESERVES											
Contingency / Policy Reserve	-	-	-	-	150,000	-	-	-	-		
Program Reserves	210,591	242,150	134,144	152,150	258,812	-	-	-	-		
Debt Service	-	-	-	155,332	155,340	480,000	400,000	320,000	320,000		
Undesignated	1,328,231	2,079,481	2,840,519	2,898,143	2,157,588	2,698,480	3,222,860	3,734,220	4,151,830		
TOTAL ENDING FUND BALANCE	1,538,822	2,321,631	2,974,663	3,205,625	2,721,740	3,178,480	3,622,860	4,054,220	4,471,830		
TOTAL REQUIREMENTS	\$ 3,076,137	\$ 4,039,670	\$ 4,986,029	\$ 7,298,934	\$ 9,075,646	\$ 5,566,350	\$ 6,100,490	\$ 6,625,180	\$ 7,139,900		
POLICY REQUIREMENTS											
Operating Expenditures	\$ 1,190,765	\$ 1,266,771	\$ 1,625,825	\$ 2,075,977	\$ 2,301,566	\$ 2,387,870	\$ 2,477,630	\$ 2,570,960	\$ 2,668,070		
Policy % Required	0%	0%	15%	18%	20%	23%	25%	25%	25%		
Policy Reserve Required	-	-	243,000	363,000	460,000	537,000	619,000	642,000	667,000		
Contingency & Ending Fund Balance	1,538,822	2,321,631	2,974,663	3,205,625	2,721,740	3,178,480	3,622,860	4,054,220	4,471,830		
OVER/(UNDER) POLICY	\$ 1,538,822	\$ 2,321,631	\$ 2,731,643	\$ 2,842,625	\$ 2,261,740	\$ 2,641,480	\$ 3,003,860	\$ 3,412,220	\$ 3,804,830		

Budget Calendar

- Budget Meeting 2 (if needed) May 1, 2024 – 2:00pm Zoom
- Budget Meeting 3 – Public Hearing including proposed uses of State Revenue Sharing - May 7, 2024 – 6:00PM Zoom
- Special City Council Meeting with Public Hearing on the Budget
May 29, 2024 – 6:00pm Zoom