

# **CITY OF MILTON-FREEWATER**



## **Preliminary Budget Fiscal Year 2025**



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## **2025 Fiscal Year**

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## **INTRODUCTORY SECTION**

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*CITY OF*  
***MILTON-FREEWATER***

P.O. Box 6, Milton-Freewater, OR 97862 • Phone (541)938-5531 • Fax (541)938-8224

**April 3, 2024**

**TO: Honorable Mayor, City Councilors,  
Budget Committee Members, and Citizens of Milton-Freewater**

**FROM: Assistant City Manager Leanne Steadman  
Finance Director Laurie Bubar**

**SUBJECT: Proposed Budget for Fiscal Year 2025**

**EXECUTIVE SUMMARY**

This budget process marks an unusual one for our City.

At the time we write this summary, we are in the midst of very large changes in personnel staffing for our city organization. Our long tenured City Manager, Linda Hall retired February 1<sup>st</sup>, and our Electric Superintendent and City Planner followed suit March 1<sup>st</sup>. In the past few years, we have seen several of these veteran employees retire---our Finance Director, the Police Chief, Library Director, City Planner, Accounting Supervisor, and as forementioned, our City Manager.

Those of us left behind have been covering for those missing co-workers and keeping the city operations flowing to the best of our abilities!

Some of these positions will not be re-filled in cost saving measures---such as the Accounting Supervisor. These duties were absorbed primarily by the Finance Director and the Finance crew. This has resulted in a cost savings of \$87,846 for the city.

Others have been combined---such as the Assistant City Manager with the City Recorder, another cost saving to the City.

We are happy to report the Council has hired a new City Manager, Chad Morris, who will be coming aboard soon to take the helm.

Since this budget was developed during this interim period, we kept it even more conservative than our usual norm. There are no utility rate increases in this proposed budget at all, but in full transparency, we must disclose that there were some

recommended by department heads. We believed the prudent course of action was to bring you a balanced conservative budget with no major changes or rate increases.

This may need to be amended by the implementation of rate increases mid-year if major circumstances dictate.

And there are some major events on our horizon.

We are on a state dictated course to be mandated to increase our recycling services to our public to reinstitute curbside services. This will be a huge policy decision for the Council and citizens to review and if implemented, will result in millions of dollars of added expenditures to the solid waste budgets.

We also are continuing forward with the project to improve and repair our water infrastructure by the replacement of our 60+ year old water storage reservoir tank and the implementation of a new well to more efficiently service our new residents and businesses on the south hill. These will be upwards of \$12 million in infrastructure costs, and the financing packages will likely require us to raise our water rates to mirror the statewide average rate charge. Our current rates are almost half of the statewide option.

Other points of interest for this budget are:

- Our House Bill 2017 grant monies of \$3 million have been expended, so this budget will not include as many sidewalks, pedestrian and street improvements as we have been able to accomplish in past budgets. Many things were accomplished with these monies, and a previous \$3 million that was awarded to our city previous to HB 2017. We completed renovated Powell Road, including water lines, sewer lines, sidewalks, bridges, and widening of the street to modern standards. We put in a sidewalk down the north side of College street to connect with Yantis Park. We re-did 8<sup>th</sup> Avenue and put in a sidewalk on this street as well. We put in school crossing safety measures, and re-paved many many of our street surfaces and paved many alley ways and other minor gravel streets. We have been the envy of many of our neighboring cities who struggle to get enough funding to keep up their street surfaces.
- Our Electric department is moving toward the replacement and improvement of some of our electrical infrastructure as well, such as the replacement of sub station transformers which cost over a million dollars each.
- We have been improving many of our parks and recreational facilities in past years and this budget reflects a total of \$219,276.00 in grant funding that our staff has secured. Yantis Park, Freewater park and now possibly Marie Dorian Park will all have major improvements done in them thanks to the local option tax monies and matching grant funds.
- We will have completed our police and dispatch station by the time this budget is in place, which will be the accomplishment of a 45-year-old goal for our city. We were blessed to be able to secure our bonds at a very low interest rate of 3%, saving the citizens money.

In conclusion, we are proud to be able to present you with a balanced budget totaling \$56,858,690. This budget does not call for any rate increases to make it balance, as cuts were already made in order to balance expenditures to revenues. It does not call for any reduction or elimination of any services that our citizens have come to expect and depend upon.

We would like to conclude by extending our thanks to our co-workers during this challenging time at the City, and our gratitude to our City Council for their support and confidence in us.

*Sincerely,*



Leanne Steadman, Assistant City Manager/City Recorder



Laurie Bubar, Finance Director



***CITY OF MILTON-FREEWATER***  
***FISCAL 2025 BUDGET COMMITTEE***

*Mayor:* *Lewis Key*

*Councilors:* *Steve Irving*  
*Brad Humbert*  
*John Lyon*  
*Jose Garcia*  
*Wes Koklich*  
*Damien Reino*

*Budget Committee:* *Mike Charlo*  
*Emily Holden*  
*Paul Seaquist*  
*Vickie Becker*  
*Julie Culjak*  
*Kay West*

*Budget Officers:* *Leanne Steadman*  
*Laurie Bubar*

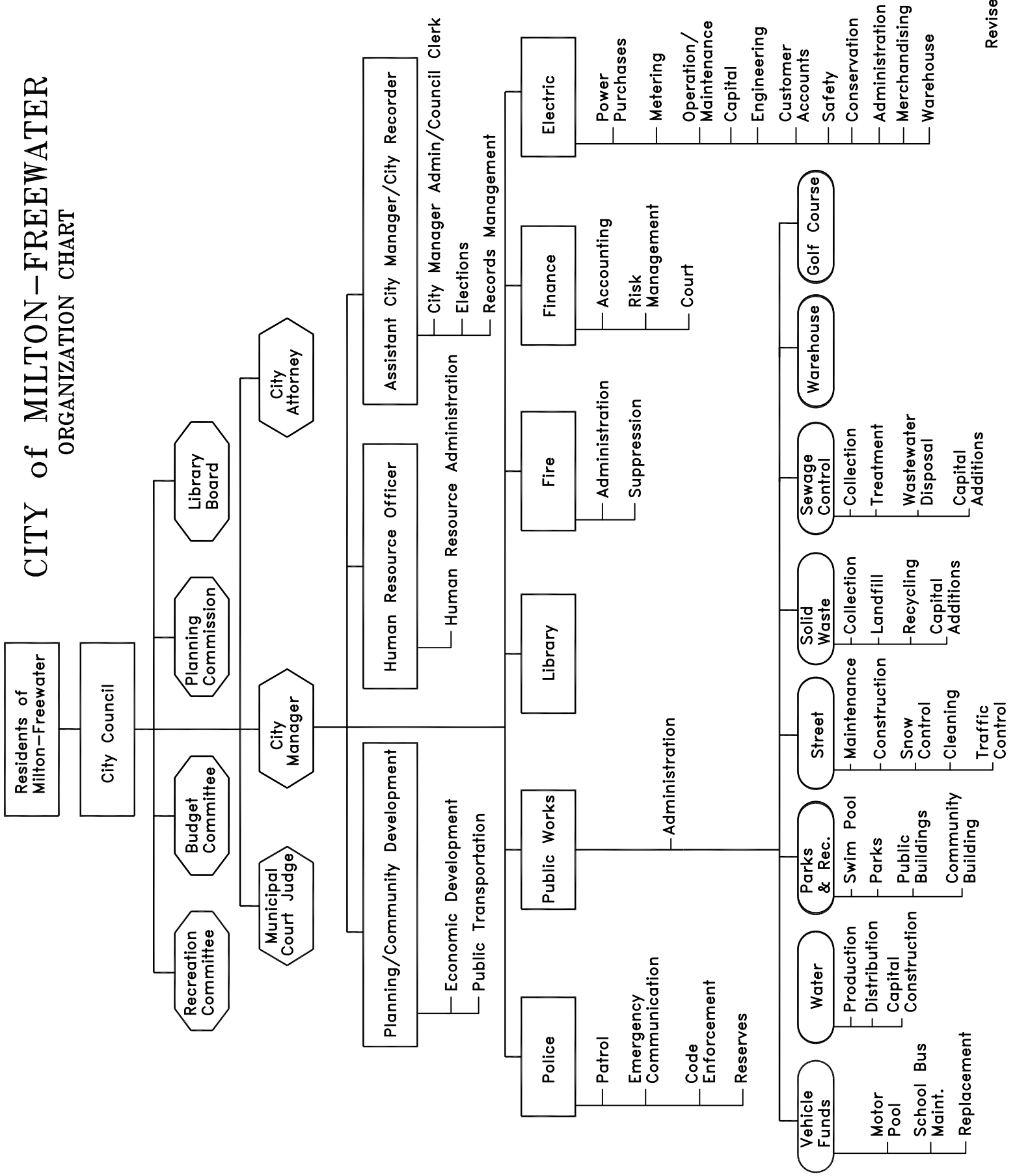
## CITY OF MILTON-FREEWATER, OREGON

### *Budget Calendar Fiscal 2025*

- 01/16 Worksheets distributed to Department Heads.
- 02/20 Last day to submit Departmental Budget requests to the Finance Director. Department Heads are responsible for meeting this deadline.
- 03/25 Finance Director will begin meetings with the Interim City Manager to review, revise and balance budgets. Department heads will be on call March 25 – 29 at noon for budget questions if needed.
- 04/01 Finance Director begins compiling revised budgets and balances all funds.
- 04/12 City Manager to complete the budget message.
- 04/15 Begin printing budget.
- 04/15\*\* Notice of first Budget meeting to paper (include City web site address).
- 04/19\* Publish first notice of first budget committee meeting and also post on City web site. (Not less than 5 days before meeting, or more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.)
- 04/16 Complete preliminary budget books, assembled and bound, make copies
- 04/19 Deliver budget books to council, department heads and budget committee.
- 04/30 **Budget Committee meeting** and State Revenue Sharing Budget Hearing.
- 05/20\*\* Send budget summaries and notice of Council hearing to paper.
- 05/31\* Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Dept.of Revenue forms. We also will post on the Cities website.
- 06/10 Budget Hearing before the City Council.
- 06/28 Budget and proper state budget forms submitted to County Assessor.
- \* Publishing dates  
\*\* Newspaper deadline dates

# CITY of MILTON – FREEWATER

## ORGANIZATION CHART





## **SUMMARY SECTION**

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# CITY OF MILTON-FREEWATER

## BUDGET SUMMARY FOR FISCAL YEAR 2025

|  | General Fund     | Electric Funds    | Water Fund        | Sewer Funds      | Solid Waste Funds | Golf Course Funds | Special Revenue Funds | Internal Service Funds | Debt Service/ Cap Funds | Total Budget      |
|--|------------------|-------------------|-------------------|------------------|-------------------|-------------------|-----------------------|------------------------|-------------------------|-------------------|
|  |                  |                   |                   |                  |                   |                   |                       |                        |                         |                   |
| Beginning Balance                          | \$ 1,523,498     | \$ 6,635,850      | \$ 525,514        | \$ 1,677,725     | \$ 854,564        | \$ 2,000          | \$ 1,464,400          | \$ 1,515,171           | \$ 1,925,850            | \$ 16,124,572     |
| Revenues                                   | 3,657,717        | 9,616,717         | 17,315,372        | 1,472,431        | 1,382,129         | 183,553           | 1,182,611             | 1,377,127              | 359,050                 | 36,546,707        |
| Transfers In                               | 3,830,061        | -                 | -                 | -                | 6,000             | 67,796            | 187,528               | 96,026                 | -                       | 4,187,411         |
| <b>Total Resources</b>                     | <b>9,011,276</b> | <b>16,252,567</b> | <b>17,840,886</b> | <b>3,150,156</b> | <b>2,242,693</b>  | <b>253,349</b>    | <b>2,834,539</b>      | <b>2,988,324</b>       | <b>2,284,900</b>        | <b>56,858,690</b> |
| City Council                               | 28,916           | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 28,916            |
| City Manager                               | 524,749          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 524,749           |
| City Attorney                              | 54,000           | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 54,000            |
| Municipal Court                            | 120,771          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 120,771           |
| Finance                                    | 1,111,212        | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 1,111,212         |
| HR   | 123,687          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 123,687           |
| Planning/Build Inspect                     | 220,570          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 220,570           |
| Police/Emergency Communications            | 2,910,998        | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 2,910,998         |
| Fire                                       | 504,000          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 504,000           |
| Public Works                               | 2,379,564        | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 2,379,564         |
| City Hall                                  | 235,556          | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | 235,556           |
| Civil Engineering                          | -                | -                 | -                 | -                | -                 | -                 | -                     | -                      | -                       | -                 |
| Electric                                   | -                | 9,448,293         | -                 | -                | -                 | -                 | -                     | -                      | -                       | 9,448,293         |
| Water                                      | -                | -                 | 1,527,816         | -                | -                 | -                 | -                     | -                      | -                       | 1,527,816         |
| Sewer                                      | -                | -                 | -                 | 1,181,635        | -                 | -                 | -                     | -                      | -                       | 1,181,635         |
| Solid Waste                                | -                | -                 | -                 | -                | 1,194,123         | -                 | -                     | -                      | -                       | 1,194,123         |
| Golf Course                                | -                | -                 | -                 | -                | -                 | 251,831           | -                     | -                      | -                       | 251,831           |
| Special Revenue Uses                       | -                | -                 | -                 | -                | -                 | -                 | 1,275,385             | -                      | -                       | 1,275,385         |
| Internal Services                          | -                | -                 | -                 | -                | -                 | -                 | -                     | 1,532,929              | -                       | 1,532,929         |
| Police Station Capital                     | -                | -                 | -                 | -                | -                 | -                 | -                     | -                      | 2,000,000               | 2,000,000         |
| Debt Service                               | 45,068           | -                 | -                 | 94,640           | -                 | 1,418             | 66,775                | 33,168                 | 283,900                 | 524,969           |
| <b>Total Expenditures</b>                  | <b>8,259,091</b> | <b>9,448,293</b>  | <b>1,527,816</b>  | <b>1,276,275</b> | <b>1,194,123</b>  | <b>253,249</b>    | <b>1,342,160</b>      | <b>1,566,097</b>       | <b>2,283,900</b>        | <b>27,151,004</b> |
| Transfers Out                              | 162,940          | 1,449,646         | 873,372           | 735,022          | 491,090           | 100               | 221,781               | 167,485                | -                       | 4,101,436         |
| Contingency                                | 389,245          | 411,223           | 539,698           | 599,017          | 362,418           | -                 | 782,270               | 175,985                | -                       | 3,259,856         |
| Reserves                                   | -                | 4,943,405         | -                 | 539,842          | 195,062           | -                 | 488,328               | 1,078,757              | 1,000                   | 7,246,394         |
| Grants                                     | 200,000          | -                 | 14,900,000        | -                | -                 | -                 | -                     | -                      | -                       | 15,100,000        |
| <b>Total Other Uses</b>                    | <b>752,185</b>   | <b>6,804,274</b>  | <b>16,313,070</b> | <b>1,873,881</b> | <b>1,048,570</b>  | <b>100</b>        | <b>1,492,379</b>      | <b>1,422,227</b>       | <b>1,000</b>            | <b>29,707,686</b> |
| <b>Total Expenditures &amp; Other Uses</b> | <b>9,011,276</b> | <b>16,252,567</b> | <b>17,840,886</b> | <b>3,150,156</b> | <b>2,242,693</b>  | <b>253,349</b>    | <b>2,834,539</b>      | <b>2,988,324</b>       | <b>2,284,900</b>        | <b>56,858,690</b> |
| <b>Fund Total</b>                          | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>       |

**CITY OF MILTON-FREEWATER  
SOURCES OF FUNDING BETWEEN FUNDS**

For Fiscal Year 2024 - 2025

**ADMINISTRATIVE TRANSFERS**

| General Fund                 | Expenditures        | Total               | Grant Expenditures  | Total Excluding ARPA | Total               |        |                   |       |                     |             |                   |                     |                   |    |                  |     |                   |
|------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------|-------------------|-------|---------------------|-------------|-------------------|---------------------|-------------------|----|------------------|-----|-------------------|
|                              |                     |                     |                     |                      | General             | Street | Electric          | Water | Sewer               | Solid Waste | Warehouse         | Vehicle Maintenance |                   |    |                  |     |                   |
| City Council                 | \$ 28,916           | \$                  | \$ 28,916           | 19%                  | \$ 5,631            | 2%     | \$ 578            | 52%   | \$ 15,174           | 14%         | \$ 4,048          | 5%                  | \$ 1,446          | 1% | \$ 289           | 1%  | \$ 304            |
| City Manager/Recorder        | 524,749             |                     | 524,749             | 22%                  | 115,443             | 2%     | 10,495            | 50%   | 262,378             | 14%         | 73,465            | 5%                  | 26,237            | 1% | 5,247            | 1%  | 5,247             |
| City Attorney                | 54,000              |                     | 54,000              | 20%                  | 10,800              | 2%     | 1,080             | 52%   | 28,080              | 14%         | 7,560             | 5%                  | 2,700             | 1% | 540              | 1%  | 540               |
| Municipal Court              | 120,771             |                     | 120,771             | 100%                 | 120,771             | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Accounting & Billing         | 1,111,212           |                     | 1,111,212           | 10%                  | 111,121             | 2%     | 22,224            | 51%   | 566,719             | 14%         | 155,570           | 10%                 | 111,121           | 1% | 11,112           | 2%  | 22,224            |
| Human Resource Admin         | 123,687             |                     | 123,687             | 10%                  | 12,369              | 2%     | 2,474             | 51%   | 63,079              | 14%         | 17,316            | 10%                 | 12,369            | 1% | 1,237            | 2%  | 2,474             |
| Planning                     | 211,897             |                     | 211,897             | 5%                   | 10,595              | 2%     | 4,238             | 33%   | 69,926              | 25%         | 52,974            | 10%                 | 21,190            | 0% | -                | 0%  | -                 |
| Building Inspection          | 8,673               |                     | 8,673               | 100%                 | 8,673               | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Police Patrol                | 2,104,364           |                     | 2,104,364           | 100%                 | 2,104,364           | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Emergency Communication      | 724,172             |                     | 724,172             | 23%                  | 166,560             | 2%     | 14,483            | 25%   | 181,044             | 20%         | 144,834           | 10%                 | 144,834           | 0% | -                | 0%  | -                 |
| Code Enforcement             | 82,462              |                     | 82,462              | 100%                 | 82,462              | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Police Reserves              | -                   |                     | -                   | 100%                 | -                   | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Fire Administration          | 504,000             |                     | 504,000             | 100%                 | 504,000             | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Aquatic Center               | 289,743             |                     | 289,743             | 100%                 | 289,743             | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Parks                        | 854,792             | (219,276)           | 635,516             | 100%                 | 635,516             | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Public Buildings             | 459,553             |                     | 459,553             | 15%                  | 68,933              | 0%     | -                 | 25%   | 114,889             | 25%         | 114,888           | 15%                 | 68,932            | 0% | -                | 0%  | -                 |
| Community Building           | 77,348              |                     | 77,348              | 100%                 | 77,348              | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| Public Works Administration  | 743,196             |                     | 743,196             | 0%                   | -                   | 14%    | 104,047           | 0%    | -                   | 29%         | 215,527           | 17%                 | 126,343           | 1% | 7,432            | 10% | 74,320            |
| Civil Engineering            | -                   |                     | -                   | 0%                   | -                   | 20%    | -                 | 0%    | -                   | 40%         | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| City Hall (less Contingency) | 435,556             | (200,000)           | 235,556             | 19%                  | 44,756              | 2%     | 4,711             | 25%   | 58,889              | 20%         | 47,111            | 11%                 | 25,911            | 1% | 2,356            | 2%  | 4,711             |
| Transfers                    | 162,940             |                     | 162,940             | 29%                  | 47,252              | 2%     | 3,259             | 25%   | 40,735              | 15%         | 24,441            | 11%                 | 17,924            | 1% | 1,629            | 2%  | 3,259             |
| Contingency                  | 389,245             |                     | 389,245             | 100%                 | 389,245             | 0%     | -                 | 0%    | -                   | 0%          | -                 | 0%                  | -                 | 0% | -                | 0%  | -                 |
| <b>Total</b>                 | <b>\$ 9,011,276</b> | <b>\$ (419,276)</b> | <b>\$ 8,592,000</b> |                      | <b>\$ 4,805,582</b> |        | <b>\$ 167,589</b> |       | <b>\$ 1,400,913</b> |             | <b>\$ 857,734</b> |                     | <b>\$ 730,671</b> |    | <b>\$ 29,842</b> |     | <b>\$ 113,079</b> |

**OTHER TRANSFERS**

| General                          | Street            | Library       | Senior/ Disabled | Transportation   | 911              | Electric         | Water            | Sewer           | Sewer Plant | Improvement | Solid Waste     | Landfill Closure | Golf Course       | Warehouse        | Vehicle Maintenance | Vehicle Replacement | Sick Leave  |                      |
|----------------------------------|-------------------|---------------|------------------|------------------|------------------|------------------|------------------|-----------------|-------------|-------------|-----------------|------------------|-------------------|------------------|---------------------|---------------------|-------------|----------------------|
|                                  |                   |               |                  |                  |                  |                  |                  |                 |             |             |                 |                  |                   |                  |                     |                     |             | Warehouse Operations |
| Sick Leave Liability             | (1,600)           | (300)         | (240)            | -                | -                | (2,631)          | (500)            | (605)           | -           | -           | (500)           | -                | (100)             | -                | (300)               | -                   | -           | 6,776                |
| Library                          | (38,671)          | -             | 38,671           | -                | -                | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| 911                              | 43,643            | -             | -                | -                | (43,643)         | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| Golf Course                      | (129,833)         | -             | -                | -                | -                | -                | -                | -               | -           | -           | -               | -                | 129,833           | -                | -                   | -                   | -           | -                    |
| ARPA Transfers                   | -                 | -             | -                | -                | -                | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| Senior / Disabled Transportation | (66,775)          | -             | -                | 66,775           | -                | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| Vehicle Major Repairs            | -                 | -             | -                | -                | -                | -                | -                | (2,000)         | -           | -           | 2,000           | -                | -                 | -                | 24,264              | (24,264)            | -           | -                    |
| Solid Waste                      | -                 | -             | -                | -                | -                | -                | -                | -               | -           | -           | (4,000)         | 4,000            | -                 | -                | -                   | -                   | -           | -                    |
| Landfill Closure                 | -                 | -             | -                | -                | -                | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| Sewer Plant Improvement          | -                 | -             | -                | -                | -                | -                | -                | -               | -           | -           | -               | -                | -                 | -                | -                   | -                   | -           | -                    |
| <b>Transfers In</b>              | <b>\$ 43,643</b>  | <b>\$ -</b>   | <b>\$ 38,671</b> | <b>\$ 66,775</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,000</b> | <b>\$ 4,000</b>  | <b>\$ 129,833</b> | <b>\$ 65,944</b> | <b>\$ 24,264</b>    | <b>\$ -</b>         | <b>\$ -</b> | <b>\$ 6,776</b>      |
| <b>Transfers Out</b>             | <b>\$ 236,879</b> | <b>\$ 300</b> | <b>\$ 240</b>    | <b>\$ -</b>      | <b>\$ 43,643</b> | <b>\$ 48,733</b> | <b>\$ 15,638</b> | <b>\$ 7,309</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,500</b> | <b>\$ -</b>      | <b>\$ 100</b>     | <b>\$ -</b>      | <b>\$ 300</b>       | <b>\$ 24,264</b>    | <b>\$ -</b> | <b>\$ -</b>          |

## Fund Structure, Appropriation Level, Major Fund Designation

| Fund Type              |                                    | Fund    |  | Major Funds  |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        | Appropriation Level |              |           |             |   |  |  |
|------------------------|------------------------------------|---------|--|--------------|--------------|---------------|-----------------|---------|--------------|----------|--------|------|-----------|-------------------|-----------------------|--------------------|------------------------|---------------------|--------------|-----------|-------------|---|--|--|
| General Fund           |                                    | General |  | City Council | City Manager | City Attorney | Municipal Court | Finance | Public Works | Planning | Police | Fire | City Hall | Civil Engineering | Object Classification | Personnel Services | Materials and Services | Capital Outlay      | Debt Service | Transfers | Contingency |   |  |  |
|                        |                                    |         |  | X            | X            | X             | X               | X       | X            | X        | X      | X    | X         | X                 | X                     | X                  | X                      | X                   | X            | X         | X           | X |  |  |
| Special Revenue Funds  | Street                             |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Library                            |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Senior/ Disabled Transportation    |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Drug Enforcement <sup>1</sup>      |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | 911 Fund                           |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
| Capital Project Funds  | Police Station Construction        |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Street Improvement                 |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
| Debt Service Funds     | General Obligation Bond            |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Special Assessment <sup>1</sup>    |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
| Internal Service Funds | Warehouse                          |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Vehicle Maintenance                |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Vehicle Replacement                |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Sick Leave Liability               |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Risk Management                    |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Electric                           |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
| Enterprise Funds       | Electric Capital Replacement       |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Electric Operating and Maintenance |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Water                              |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Sewer                              |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Sewer Plant Improvement            |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Solid Waste                        |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
|                        | Landfill Closure <sup>1</sup>      |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |
| Golf Course            |                                    |         |  |              |              |               |                 |         |              |          |        |      |           |                   |                       |                    |                        |                     |              |           |             |   |  |  |

<sup>1</sup> Funds included in the ACFR but have no appropriations



## **BUDGET DETAIL SECTION**

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## GENERAL FUND

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The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

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**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** GENERAL

**BUDGET COMMENTS:**

Following is a list of General Revenues with a short description of each. Budget estimates are based on historical data unless noted otherwise.

**Taxes: Program #400.** The property tax levy can be no greater than the fixed rate 3.7499 per \$1,000 applied towards the assessed property value. Each assessed value can not increase by more than 3% unless a major change or new structure is built. This is due to measure 47/50. Additional levies can be approved, but only after meeting certain criteria outlined in measure 47/50.

The Utility User's fee is 3.3% for this budget year. This is computed on the electric bill for customers in the City limits. The proceeds are earmarked for public safety expenditure.

**Intergovernmental Revenue: Program #410.** The State distributes a portion of the liquor and telephone tax to the City. Part of the Liquor Control Commission revenues are distributed to local governments in the form of the State Revenue Sharing program. The State distributions are based on State projected per capita figures.

**Franchise Fees: Program #420.** The City grants the right to franchise, for certain services to conduct business within the city limits. A fee is charged for the franchise based on the gross revenues of the business. The rate range is 5% to 8% of the gross sales.

**REVENUE SUMMARY**  
**FISCAL YEAR 2024-25**

| Account Number                          | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>TAXES/ASSESSMENTS</u></b>         |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-400-01                              | PROPERTY TAX - CURRENT         | 1,117,754                   | 1,203,185                   | 1,197,700                   | 1,193,669                    | 1,177,953                 | 1,233,631                       | 1,233,631                        |
| 100-400-02                              | PROPERTY TAX - PRIOR YEAR      | 38,607                      | 24,653                      | 43,100                      | 31,000                       | 12,184                    | 35,765                          | 35,765                           |
| 100-400-03                              | LOCAL OPTION TAX-PARKS & AQ CT | 95,214                      | 94,410                      | 95,500                      | 95,000                       | 87,895                    | 97,410                          | 97,410                           |
| 100-400-04                              | PRIOR YR LOCAL OPTN TAX PARKS  | 2,372                       | 2,120                       | 3,500                       | 1,500                        | 1,006                     | 1,600                           | 1,600                            |
| 100-400-30                              | UTILITY USER FEE               | 190,459                     | 195,130                     | 180,000                     | 150,100                      | 80,346                    | 156,102                         | 156,102                          |
| <b>Total TAXES/ASSESSMENTS:</b>         |                                | <b>1,444,405</b>            | <b>1,519,497</b>            | <b>1,519,800</b>            | <b>1,471,269</b>             | <b>1,359,382</b>          | <b>1,524,508</b>                | <b>1,524,508</b>                 |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b> |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-410-12                              | LIQUOR TAX                     | 136,257                     | 143,865                     | 135,000                     | 101,000                      | 54,073                    | 103,020                         | 103,020                          |
| 100-410-13                              | STATE REVENUE SHARING          | 94,790                      | 96,256                      | 97,000                      | 95,402                       | 48,240                    | 95,000                          | 95,000                           |
| 100-410-15                              | CIGARETTE TAX                  | 5,951                       | 5,271                       | 4,600                       | 4,300                        | 2,666                     | 4,500                           | 4,500                            |
| 100-410-18                              | TRANSIENT TAX                  | 29,244                      | 31,393                      | 25,000                      | 28,100                       | 9,197                     | 25,500                          | 25,500                           |
| 100-410-27                              | 2021 AMERICAN RESCUE PLAN      | 100,000                     | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-410-28                              | BULLETPROOF VEST PARTNERSHIP   | .00                         | .00                         | 4,000                       | 3,358                        | .00                       | 1,200                           | 1,200                            |
| 100-410-35                              | HIDTA OVERTIME REIMBURSEMENT   | 13,434                      | 19,390                      | 10,500                      | 12,000                       | 10,518                    | 11,000                          | 11,000                           |
| 100-410-38                              | SRF/ RIF WINE PRODUCTION FACIL | .00                         | .00                         | 800,000                     | .00                          | .00                       | 200,000                         | 200,000                          |
| 100-410-40                              | OREGON DEPT TRANS SPEED GRAN   | 1,629                       | 2,003                       | 8,000                       | 1,200                        | 1,068                     | 4,000                           | 6,000                            |
| 100-410-41                              | WILDHORSE FOUNDATION GRANT     | .00                         | .00                         | 20,000                      | 30,000                       | .00                       | .00                             | .00                              |
| 100-410-42                              | CORONA VIRUS RELIEF FUND       | 785,620                     | 785,620                     | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-410-44                              | OREGON PARKS & REC DEPT GRANT  | .00                         | 20,195                      | 169,800                     | 123,805                      | .00                       | 219,276                         | 219,276                          |
| <b>Total INTERGOVERNMENTAL REVENUE:</b> |                                | <b>1,166,926</b>            | <b>1,103,993</b>            | <b>1,273,900</b>            | <b>399,165</b>               | <b>125,763</b>            | <b>663,496</b>                  | <b>665,496</b>                   |
| <b><u>FRANCHISE REVENUE</u></b>         |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-420-01                              | COMMUNICATIONS FRANCHISE       | 9,204                       | 12,511                      | 8,500                       | 8,000                        | 3,254                     | 8,670                           | 8,670                            |
| 100-420-02                              | CABLE TV FRANCHISE FEES        | 49,428                      | 47,558                      | 47,400                      | 42,974                       | 21,487                    | 42,000                          | 42,000                           |
| 100-420-03                              | GAS FRANCHISE FEES             | 25,034                      | 38,199                      | 16,400                      | 16,000                       | 2,952                     | 16,000                          | 16,000                           |
| 100-420-10                              | ELECTRIC FRANCHISE FEES        | 698,905                     | 711,367                     | 762,851                     | 750,000                      | 305,222                   | 712,583                         | 712,583                          |
| 100-420-11                              | WATER FRANCHISE FEES           | 112,362                     | 116,766                     | 154,822                     | 150,500                      | 74,615                    | 153,510                         | 153,510                          |
| 100-420-12                              | SEWER FRANCHISE FEES           | 114,671                     | 112,536                     | 118,739                     | 117,500                      | 56,006                    | 119,850                         | 119,850                          |
| 100-420-13                              | SOLID WASTE FRANCHISE FEES     | 101,738                     | 109,791                     | 109,057                     | 114,800                      | 58,361                    | 109,226                         | 109,226                          |
| <b>Total FRANCHISE REVENUE:</b>         |                                | <b>1,111,344</b>            | <b>1,148,729</b>            | <b>1,217,769</b>            | <b>1,199,774</b>             | <b>521,896</b>            | <b>1,161,839</b>                | <b>1,161,839</b>                 |

**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** GENERAL

**Fines and Forfeits: Program #430.** Revenues in this category are generated by the Municipal Court and the Police Department.

**Licenses: Program #440.** The City charges fees for licenses it grants, e.g. dog, business and liquor licenses. The City also charges for zoning and yard sale permits.

**Charges for Services: Program #450.** These charges are for services the City provides where the user can be easily identified. The Aquatic Center receipts are based on the proposed rates and estimated attendance for the coming season.

**Miscellaneous Revenue: Program #470.** Miscellaneous revenue is mostly comprised of interest earned, electronic lien search fees and service fees.

**REVENUE SUMMARY**  
**FISCAL YEAR 2024-25**

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>GENERAL FUND</b>                      |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b>FINES &amp; FORFEITURES</b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-430-01                               | NON-TRAFFIC FINES             | 11,116                      | 7,547                       | 13,150                      | 8,288                        | 4,144                     | 8,455                           | 8,455                            |
| 100-430-02                               | TRAFFIC FINES                 | 62,922                      | 45,078                      | 52,250                      | 46,530                       | 23,265                    | 47,460                          | 47,460                           |
| 100-430-03                               | INDIGENT ATTRNY REIMBURSEMENT | 3,512                       | 3,309                       | 1,550                       | 1,620                        | 810                       | 1,740                           | 1,740                            |
| 100-430-04                               | VIOLATION OFFENSE SURCHARGE   | 287                         | 124                         | 350                         | .00                          | 2,397                     | 150                             | 150                              |
| 100-430-05                               | POLICE TRAINING ASSESSMENT    | 2,126                       | 1,616                       | 1,800                       | 1,912                        | 956                       | 1,900                           | 1,900                            |
| 100-430-10                               | JAIL ASSESSMENTS              | 438                         | 174                         | 550                         | 180                          | 90                        | 300                             | 300                              |
| 100-430-15                               | JAIL LODGING FEE              | 685                         | 213                         | 300                         | 100                          | 16                        | 150                             | 150                              |
| 100-430-20                               | VEHICLE IMPOUND FEE           | 850                         | 2,025                       | 400                         | 510                          | 325                       | 550                             | 550                              |
| <b>Total FINES &amp; FORFEITURES:</b>    |                               | 81,936                      | 60,086                      | 70,350                      | 59,140                       | 32,002                    | 60,705                          | 60,705                           |
| <b>LICENSES &amp; PERMITS</b>            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-440-01                               | DOG LICENSES                  | 4,455                       | 4,385                       | 4,650                       | 2,500                        | 810                       | 3,200                           | 3,200                            |
| 100-440-03                               | LIQUOR LICENSES               | 1,105                       | 1,485                       | 1,200                       | 1,150                        | 840                       | 1,250                           | 1,250                            |
| 100-440-04                               | BUSINESS LICENSES             | 12,000                      | 11,350                      | 13,950                      | 12,500                       | 6,575                     | 12,000                          | 12,000                           |
| 100-440-10                               | ZONING PERMITS                | 4,800                       | 3,520                       | 5,250                       | 4,250                        | 2,125                     | 4,850                           | 4,850                            |
| 100-440-20                               | YARD SALE PERMITS             | 420                         | 585                         | 400                         | 400                          | 345                       | 450                             | 450                              |
| <b>Total LICENSES &amp; PERMITS:</b>     |                               | 22,780                      | 21,325                      | 25,450                      | 20,800                       | 10,695                    | 21,750                          | 21,750                           |
| <b>SERVICES</b>                          |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-450-14                               | RENT - 815 S MAIN             | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-450-16                               | RENTAL INCOME-COMMUNITY BLDG  | 12,156                      | 15,325                      | 7,500                       | 9,200                        | 7,028                     | 9,384                           | 9,384                            |
| 100-450-20                               | AQUATIC CENTER PASSES         | 10,098                      | 13,440                      | 2,800                       | 2,110                        | 1,055                     | 2,500                           | 2,500                            |
| 100-450-21                               | AQUATIC CENTER DAILY FEES     | 26,632                      | 33,091                      | 40,000                      | 30,000                       | 20,504                    | 30,000                          | 30,000                           |
| 100-450-22                               | AQUATIC CENTER RENTALS        | 2,947                       | 1,750                       | 2,500                       | 2,000                        | 1,400                     | 2,500                           | 2,500                            |
| 100-450-23                               | AQUATIC CENTER CONCESSIONS    | 17,559                      | 26,664                      | 25,000                      | 16,000                       | 12,408                    | 16,000                          | 16,000                           |
| 100-450-24                               | AQUATIC CENTER LESSONS        | 6,330                       | 9,743                       | 10,000                      | 5,400                        | 2,700                     | 8,000                           | 8,000                            |
| 100-450-25                               | AQUATIC CENTER WATER AEROBICS | 873                         | 403                         | 1,000                       | 800                          | 400                       | 1,000                           | 1,000                            |
| 100-450-26                               | AQUATIC CENTER LOCKER RENT    | 6                           | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-450-30                               | RECREATION FEES               | 1,500                       | 950                         | .00                         | .00                          | 25-                       | .00                             | .00                              |
| <b>Total SERVICES:</b>                   |                               | 78,100                      | 101,365                     | 88,800                      | 65,510                       | 45,471                    | 69,384                          | 69,384                           |
| <b>MISCELLANEOUS</b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-470-20                               | INTEREST EARNED               | 7,564-                      | 58,189                      | 50,000                      | 57,505                       | 39,505                    | 55,040                          | 55,040                           |
| 100-470-25                               | LOAN PROCEEDS                 | 26,779                      | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-470-41                               | OTHER DONATIONS               | 117                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-470-45                               | SERVICE FEES                  | 80,595                      | 74,345                      | 81,600                      | 66,089                       | 35,089                    | 76,575                          | 76,575                           |
| 100-470-99                               | MISCELLANEOUS                 | 14,800                      | 33,714                      | 14,000                      | 16,402                       | 9,402                     | 14,420                          | 14,420                           |
| <b>Total MISCELLANEOUS:</b>              |                               | 114,728                     | 166,248                     | 145,600                     | 139,996                      | 83,996                    | 146,035                         | 146,035                          |
| <b>SYSTEM DEVELOPMENT CHARGES</b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-485-10                               | PARK SDC'S                    | 14,400                      | 31,200                      | 5,000                       | 15,000                       | 10,850                    | 8,000                           | 8,000                            |
| <b>Total SYSTEM DEVELOPMENT CHARGES:</b> |                               | 14,400                      | 31,200                      | 5,000                       | 15,000                       | 10,850                    | 8,000                           | 8,000                            |

**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** GENERAL

**Interfund Operating Transfers: Program #490.** Since the City performs many functions for the other Funds, money is transferred to the General fund to cover the cost of performing accounting and billing functions, general and administrative functions.

**Resources Forward: Program #499.** These are funds carried over from the previous year that were not spent. This amount is necessary to maintain operations until tax revenues begin to be collected and submitted by the county.

**Significant Budget Changes: Intergovernmental Revenue.** \$200,000 grant for wine production facility.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                       | Account Title               | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>GENERAL FUND</b>                  |                             |                             |                             |                             |                              |                           |                                 |                                  |
| <b>TRANSFERS</b>                     |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 100-490-21                           | TRANSFER FROM STREET        | 124,066                     | 135,128                     | 154,635                     | 154,635                      | 77,318                    | 167,347                         | 167,589                          |
| 100-490-27                           | TRANSFER FROM 9.1.1.        | 15,000                      | 67,100                      | 55,151                      | 55,151                       | 27,576                    | 43,643                          | 43,643                           |
| 100-490-51                           | TRANSFER FROM ELECTRIC      | 1,124,628                   | 1,162,280                   | 1,312,481                   | 1,312,481                    | 656,241                   | 1,393,702                       | 1,400,913                        |
| 100-490-52                           | TRANSFER FROM WATER         | 630,384                     | 658,791                     | 776,134                     | 776,134                      | 388,067                   | 855,448                         | 857,734                          |
| 100-490-53                           | TRANSFER FROM SEWER         | 532,350                     | 562,810                     | 664,119                     | 664,119                      | 332,060                   | 728,865                         | 730,671                          |
| 100-490-54                           | TRANSFER FROM SOLID WASTE   | 350,256                     | 366,308                     | 444,163                     | 444,163                      | 222,082                   | 485,458                         | 486,590                          |
| 100-490-61                           | TRANSFER FROM WAREHOUSE     | 22,763                      | 23,993                      | 27,905                      | 27,905                       | 13,953                    | 29,722                          | 29,842                           |
| 100-490-62                           | TRANSFER FROM VEHICLE MAINT | 77,543                      | 84,563                      | 104,421                     | 104,421                      | 52,211                    | 112,827                         | 113,079                          |
| <b>Total TRANSFERS:</b>              |                             | 2,876,990                   | 3,060,973                   | 3,539,009                   | 3,539,009                    | 1,769,505                 | 3,817,012                       | 3,830,061                        |
| <b>BEGINNING FUND BALANCE</b>        |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 100-499-10                           | FUND BALANCE                | .00                         | .00                         | 1,456,508                   | 1,456,508                    | .00                       | 1,523,498                       | 1,523,498                        |
| <b>Total BEGINNING FUND BALANCE:</b> |                             | .00                         | .00                         | 1,456,508                   | 1,456,508                    | .00                       | 1,523,498                       | 1,523,498                        |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** CITY COUNCIL

**FUND:** GENERAL

### **BASELINE BUDGET DESCRIPTION:**

The Mayor and six City Councilors are elected by the citizens to provide policy direction for all City operations.

**PERSONNEL / BENEFITS (Acct. 101/120)** This budget provides stipends and associated expenses for the Mayor and six City Councilors. The Mayor receives \$3,163 annually, and each Councilor receives \$1,518 annually.

**OPERATING SUPPLIES (Acct. 200)** funds minimal office supplies for Council meetings.

**PRINTING AND BINDING (Acct. 230)** provides for printing and binding of Council's official actions and legislation.

**ADVERTISING (Acct. 250)** has been eliminated in a cost savings measure.

**COMMUNICATION (Acct. 260)** includes a small share of the city's website hosting expense.

include  
**PROFESSIONAL SERVICES (Acct. 320)** has been eliminated in a cost savings measure.

**TRANSPORTATION (Acct. 333)** provides for mileage payments for Mayor and City Councilors when attending meetings other than Council meetings.

**MEMBERSHIPS / SUBSCRIPTIONS (Acct. 340)** funds the Mayor's membership to Oregon Mayor's Association, and the City's membership in the League of Oregon Cities.

**MEETINGS / CONFERENCES (Acct. 341)** provides for attendance at the League of Oregon Cities conference by the Mayor and members of the Council, the Mayor's expenses as representative of the City at meetings by the Mayor at L.O.C. Legislative Committee meetings, Energy Advisory Council meetings and Council member's attendance at League workshops and training conferences.

**COMMUNITY SUPPORT (Acct. 371)** funds unanticipated community events. The majority of the Council's community support projects have been moved to the Electric Department's community support program budget. Examples of these expenditures include sponsorship of community festival events, support for Frazier Farmstead, the Milton Freewater Junior Show, Pioneer Posse Court sponsorship, some youth recreation activities, plus any minor unanticipated requests for community projects, and sponsorship of any Council directed community events.

**MISCELLANEOUS (Acct. 390)** is intended to cover any expenses that are not anticipated at the time the budget is adopted.

**PLAQUES AND AWARDS (Acct. 395)** funds appreciation plaques and awards for Council members' service and any special community recognition awards.

**FURNITURE / FIXTURES (Acct. 420)** Funds the purchase of any replacement fixtures for Council's meeting room. No expenditures are anticipated this year.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                    | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|-----------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CITY COUNCIL</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>           |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5100-101                      | REGULAR SERVICES- CITY COUNCIL | 12,144                      | 12,271                      | 12,271                      | 12,271                       | 6,135                     | 12,271                          | 12,271                           |
| 100-5100-120                      | EMPLOYEE BENEFITS              | 1,283                       | 1,354                       | 1,337                       | 1,567                        | 719                       | 1,695                           | 1,695                            |
| <b><u>OPERATING</u></b>           |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5100-200                      | OPERATING SUPPLIES             | 198                         | 205                         | 250                         | 250                          | .00                       | 250                             | 250                              |
| 100-5100-230                      | PRINTING AND BINDING           | .00                         | .00                         | 500                         | 500                          | .00                       | 500                             | 500                              |
| 100-5100-260                      | COMMUNICATION                  | .00                         | .00                         | .00                         | .00                          | .00                       | 200                             | 200                              |
| 100-5100-333                      | MILEAGE / FUEL                 | .00                         | 336                         | 1,000                       | 1,000                        | 85                        | 1,000                           | 1,000                            |
| 100-5100-340                      | MEMBERSHIPS / SUBSCRIPTIONS    | 5,804                       | 8,023                       | 6,500                       | 7,000                        | 6,547                     | 7,000                           | 7,000                            |
| 100-5100-341                      | MEETINGS / CONFERENCES         | 776                         | 3,573                       | 5,000                       | 3,000                        | 796                       | 5,000                           | 5,000                            |
| 100-5100-390                      | MISCELLANEOUS                  | 368                         | 819                         | 500                         | 525                          | 525                       | 500                             | 500                              |
| 100-5100-395                      | PLAQUES AND AWARDS             | 299                         | .00                         | 500                         | 200                          | 65                        | 500                             | 500                              |
| <b><u>Total CITY COUNCIL:</u></b> |                                | 20,872                      | 26,581                      | 27,858                      | 26,313                       | 14,874                    | 28,916                          | 28,916                           |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** ADMINISTRATION **STAFF LEVEL 2025** 1.90 FTE  
**DEPARTMENT:** CITY MANAGER/ACM-RECORDER **STAFF LEVEL 2024** 1.90 FTE  
**FUND:** GENERAL

**MISSION STATEMENT:** *To provide innovative, ethical and competent leadership and direction of the day-to-day operations of the city, ensuring quality, cost effective public services while respecting and valuing our employees and customers.*

**BASELINE BUDGET DESCRIPTION:**

The City Manager serves as the Chief Administrative Officer of the City of Milton-Freewater. The CM appoints and serves as the immediate supervisor to all City Department Heads as well as additional employees. Resolves a variety of difficult and complex management problems. Is responsible for the day-to-day operations of the administration of the City’s government.

The Assistant City Manager/City Recorder is the “hub” of the city’s governmental operations. The position serves as the clerk to the City Council as well as the City Manager, is responsible for records management, contracts, Council agendas, ordinances, resolutions and minutes, elections, public requests, and a wide variety of complex and highly responsible tasks.

**PERSONNEL:**

| <u>Title</u>                         | <u>2025 FTE</u> | <u>2024 FTE</u> |
|--------------------------------------|-----------------|-----------------|
| City Manager                         | 0.90            | 0.90            |
| City Recorder                        | 0.00            | 1.00            |
| Assistant City Manager/City Recorder | <u>1.00</u>     | <u>0.00</u>     |
| <b>Total</b>                         | <b>1.90</b>     | <b>1.90</b>     |

**BUDGET COMMENTS:**

**REGULAR SERVICES (Acct. 101)** reflects personnel costs.

**OPERATING SUPPLIES (Acct. 200)** includes software programs as well as general office supplies, i.e. pens, paper, ink cartridges.

**MINOR EQUIPMENT (Acct. 225)** includes 50% of the cost of the administration copier expense.

**PRINTING AND BINDING (Acct. 230)** covers the binding of the permanent copies of council minutes, resolutions and ordinances

**ADVERTISING (Acct. 250)** covers the cost of advertising public hearings and legal notices.

**COMMUNICATION (Acct. 260)** covers phone, internet and a small share of the website hosting expense.

**REPAIR AND MAINTENANCE (Acct. 280)** covers minor repairs of office equipment.

**MEMBERSHIP/DUES (Acct. 340)** provides for ICMA, OCCMA, Municipal Recorders Association dues and subscriptions, and Rotary Club dues.

**MEETINGS/CONFERENCES (Acct. 341)** covers the attendance at professional conferences and trainings to keep current on legal and professional knowledge and skills to better serve the public.

**MISCELLANEOUS (Acct. 390)** covers unanticipated minor expenditures during the year.

**FURNITURE AND FIXTURES (Acct. 420)** covers cost of minor furniture purchases.

EXPENDITURE SUMMARY

FISCAL YEAR 2024-25

| Account Number                    | Account Title                  | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|-----------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                                   |                                | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>        |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>CITY MANAGER</u></b>        |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>           |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-5210-101                      | REGULAR SERVICES- CITY MANAGER | 256,504          | 212,152          | 309,571          | 308,000           | 147,319          | 339,303              | 330,153               |
| 100-5210-110                      | MILEAGE ALLOWANCE              | 6,500            | 3,570            | 6,840            | 6,840             | 1,733            | 6,840                | 6,840                 |
| 100-5210-120                      | EMPLOYEE BENEFITS              | 147,388          | 144,188          | 163,805          | 163,805           | 81,419           | 197,206              | 171,356               |
| <b><u>OPERATING</u></b>           |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-5210-200                      | OFFICE SUPPLIES                | 990              | 834              | 1,000            | 1,000             | 185              | 1,000                | 1,000                 |
| 100-5210-225                      | MINOR EQUIPMENT                | .00              | 707              | 1,600            | 3,500             | 1,974            | 1,800                | 1,800                 |
| 100-5210-230                      | PRINTING AND BINDING           | .00              | .00              | 500              | 500               | .00              | 500                  | 500                   |
| 100-5210-250                      | ADVERTISING                    | 870              | 707              | 1,000            | 1,000             | 90               | 1,000                | 1,000                 |
| 100-5210-255                      | ELECTION COSTS                 | .00              | .00              | 50               | 50                | .00              | 300                  | 300                   |
| 100-5210-260                      | COMMUNICATION                  | 1,784            | 2,668            | 2,528            | 3,412             | 1,706            | 3,700                | 3,700                 |
| 100-5210-280                      | REPAIR AND MAINTENANCE         | .00              | 187              | 200              | 200               | .00              | 500                  | 500                   |
| 100-5210-333                      | MILEAGE / FUEL                 | .00              | .00              | 500              | 500               | .00              | 1,000                | 1,000                 |
| 100-5210-340                      | MEMBERSHIPS / DUES             | 1,181            | 1,413            | 1,600            | 1,600             | 475              | 1,600                | 1,600                 |
| 100-5210-341                      | MEETINGS / CONFERENCES         | 241              | 510              | 1,500            | 1,500             | 380              | 2,000                | 2,000                 |
| 100-5210-390                      | MISCELLANEOUS                  | 69               | 780              | 2,000            | 2,000             | 337              | 2,000                | 2,000                 |
| <b><u>CAPITAL</u></b>             |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-5210-420                      | FURNITURE AND TECHNOLOGY       | 282              | .00              | 1,000            | 1,000             | .00              | 1,000                | 1,000                 |
| <b><u>Total CITY MANAGER:</u></b> |                                | <b>415,809</b>   | <b>367,715</b>   | <b>493,694</b>   | <b>494,907</b>    | <b>235,618</b>   | <b>559,749</b>       | <b>524,749</b>        |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** CITY ATTORNEY

**FUND:** GENERAL

### **BASELINE BUDGET DESCRIPTION:**

The City Attorney is the Chief Legal Officer of the City who provides legal advice to the City Manager, all departments, the Mayor and City Council. Doug Hojem of Corey, Byler, Rew, Lorenzen and Hojem had served in that role since October 1, 1980 but with his retirement on December 31, 2016, the City Council appointed David Blanc of the same firm the City Attorney at their January 9, 2017 meeting. Mr. Blanc is on an hourly fee for services basis. This saves the City thousands of dollars per year over the cost of hiring a full time staff attorney.

In January of 2020 David Blanc joined his son in their own firm, The Blanc Firm, and the City is still being represented by him as our City Attorney. He is honoring the same discounted billing rate.

The City Manager occasionally consults with an attorney specializing in specific areas, for example labor relations or environmental law.

### **BUDGET COMMENTS:**

Since it is impossible to forecast with accuracy the amount of time the attorney will be called upon to act on the City's behalf, the amount budgeted for professional services is based on historic levels of activity adjusted for changes in hourly rates.

The current billing rate is \$150/hour plus costs for David Blanc, which is a discounted rate much below his regular billing rate.

This budget also includes funding for the hiring of specialist attorneys who practice law in specific areas of expertise. In this complicated and litigious world, the City has found itself in need of these expensive attorneys on several occasions recently.

This budget also accounts for the cost of codification services for our Municipal code, which is the City's overall collection of governing laws and ordinances. These are bound in hard back books used by all staff members as well as the City Attorney, Municipal Court Judge and City Manager. The code is also available on the City's website [www.mfcity.com](http://www.mfcity.com).

There is a budget increase due to a possibility of a future Charter Review which would include the City Attorney's time.

EXPENDITURE SUMMARY

FISCAL YEAR 2024-25

| Account Number                     | Account Title | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|---------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>         |               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CITY ATTORNEY</u></b>        |               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5410-320                       | CITY ATTORNEY | 6,500                       | 4,872                       | 15,000                      | 15,000                       | 7,598                     | 20,000                          | 54,000                           |
| <b><u>Total CITY ATTORNEY:</u></b> |               | 6,500                       | 4,872                       | 15,000                      | 15,000                       | 7,598                     | 20,000                          | 54,000                           |





EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                       | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>           |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MUNICIPAL COURT</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5420-101                         | REGULAR SERVICES-MUNICIPAL CRT | 47,351                      | 52,942                      | 53,150                      | 56,178                       | 28,089                    | 54,985                          | 54,985                           |
| 100-5420-105                         | OVERTIME                       | .00                         | 1,659                       | .00                         | .00                          | 2,724                     | 100                             | 100                              |
| 100-5420-120                         | EMPLOYEE BENEFITS              | 14,634                      | 19,448                      | 20,150                      | 20,150                       | 11,613                    | 24,798                          | 24,798                           |
| <b><u>OPERATING</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5420-200                         | OPERATING SUPPLIES             | 573                         | 17                          | 200                         | 200                          | .00                       | 200                             | 200                              |
| 100-5420-225                         | MINOR EQUIPMENT                | .00                         | 2,358                       | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-5420-260                         | COMMUNICATION                  | .00                         | 109                         | 144                         | 336                          | 135                       | 380                             | 380                              |
| 100-5420-320                         | PROFESSIONAL SERVICES          | 16,115                      | 13,304                      | 16,500                      | 12,680                       | 4,407                     | 15,450                          | 15,450                           |
| 100-5420-322                         | LEGAL SERVICES                 | 22,150                      | 22,850                      | 23,400                      | 23,300                       | 11,650                    | 24,108                          | 24,108                           |
| 100-5420-340                         | MEMBERSHIPS/<br>SUBSCRIPTIONS  | .00                         | 77                          | 150                         | 150                          | .00                       | 150                             | 150                              |
| 100-5420-341                         | MEETINGS / CONFERENCES         | 75                          | .00                         | 500                         | 500                          | .00                       | 500                             | 500                              |
| 100-5420-390                         | MISCELLANEOUS                  | 95                          | 56                          | 100                         | 100                          | .00                       | 100                             | 100                              |
| <b><u>CAPITAL</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5420-420                         | FURNITURE AND TECHNOLOGY       | 282                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total MUNICIPAL COURT:</u></b> |                                | 101,275                     | 112,819                     | 114,294                     | 113,594                      | 58,618                    | 120,771                         | 120,771                          |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** ACCOUNTING & BILLING                      **STAFF LEVEL 2025:** 5.50 FTE  
**DEPARTMENT:** FINANCE                                      **STAFF LEVEL 2024:** 6.50 FTE  
**FUND:** GENERAL

**Mission Statement:**

*Our mission is to serve the citizens of Milton-Freewater by providing leadership and support for the management of the City's financial affairs in an efficient, responsive, professional manner from the finance department team.*

**PROGRAM DESCRIPTION:**

This department administers all financial operations of the City, such as general ledger, payroll, accounts payable, utility billings, collections, special assessments, and general receipts. It maintains the computer network that city departments are connected to. The network provides e-mail, file storage, and the programs that perform the financial functions of the department. The Finance Director works under the direction of the City Manager. The Director has a major role in the budget process, and is responsible for the Annual Comprehensive Financial Report (ACFR). Internal controls are monitored by the Director to ensure compliance with the budget adopted by the City Council.

**PERSONNEL:**

| <u>Title</u>          | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-----------------------|-----------------|-----------------|
| Finance Director      | 1.00            | 1.00            |
| Accounting Supervisor | .00             | 1.00            |
| Utility Billing Clerk | 1.00            | 1.00            |
| Account Clerk         | 2.00            | 2.00            |
| Court Clerk           | .50             | .50             |
| Payroll Clerk         | <u>1.00</u>     | <u>1.00</u>     |
| <b>Total</b>          | <b>5.50</b>     | <b>6.50</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** provides for copy paper, computer paper, envelopes, other various office supplies, printed forms, payroll checks, accounts payable checks, and other printed office supplies for Finance Department as well as for all other departments.

**MINOR EQUIPMENT (Acct. 225)** covers minor equipment expenses.

**COMMUNICATION (Acct. 260)** covers phone, e-mail and fax costs.

**POSTAGE (Acct. 265)** covers postage costs

**REPAIR AND MAINTENANCE (Acct. 280)** is for monthly and quarterly maintenance costs for HP printers, postage machine, copier, Caselle software, network and computer repair & postage meter rental charges.

**PROFESSIONAL SERVICES (Acct. 320)** provides for inserting utility bills, envelopes and other items for mailing, Local Government Investment Pool service fees and IT professional services.

**AUDIT (Acct. 321)** covers services of independent auditor firm for audit purposes

**MERCHANT FEES (Acct. 322)** fees for credit/debit transactions via the internet

**MILEAGE (Acct. 333)** mileage reimbursement to employees when a personal vehicle is used.

**MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340)** covers dues for the Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA) and the ACFR review.

**MEETINGS/CONFERENCES (Acct. 341)** OGFOA training for certification requirements, Caselle users training, budget updates, Wage & Hour and PERS Seminars, City County Insurance seminar and miscellaneous

**MISCELLANEOUS (Acct. 390)** maintained to cover costs for those minor expenses that do not fit well into any of the other categories.

**FURNITURE AND TECHNOLOGY (Acct. 420)** is for capital expenditures such as copiers, postage machines and other capital purchases including the hardware for expansion of fiber network.

**SIGNIFICANT BUDGET CHANGES:** Removal of the supervisor position in the finance department for FY25, which translates to approximately \$87,846 in savings of wages and benefits, absorbing the duties of the position by the Finance Director and departmental staff.

Increase to furniture and technology (acct 420) of \$5,000 to cover IT network hardware additions to city hall for the required equipment necessary to complete fiber expansion.

EXPENDITURE SUMMARY

FISCAL YEAR 2024-25

| Account Number                         | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>GENERAL FUND</b>                    |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b>ACCOUNTING &amp; BILLING</b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b>PERSONNEL</b>                       |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5510-101                           | REGULAR SERVICES-ACCTG & BILLG | 448,039                     | 450,834                     | 501,641                     | 480,768                      | 192,307                   | 451,298                         | 457,298                          |
| 100-5510-102                           | PART TIME                      | 5,469                       | 1,000                       | .00                         | 12,000                       | 5,786                     | 2,000                           | 2,000                            |
| 100-5510-105                           | OVERTIME                       | 168                         | 173                         | .00                         | .00                          | .00                       | 100                             | .00                              |
| 100-5510-110                           | ALLOWANCES                     | 1,811                       | 6,914                       | 7,200                       | 3,600                        | 1,733                     | 3,600                           | 3,600                            |
| 100-5510-120                           | EMPLOYEE BENEFITS              | 297,203                     | 292,326                     | 336,482                     | 262,000                      | 130,688                   | 298,979                         | 298,979                          |
| <b>OPERATING</b>                       |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5510-200                           | OPERATING SUPPLIES             | 17,568                      | 11,771                      | 10,000                      | 8,500                        | 3,263                     | 10,500                          | 10,500                           |
| 100-5510-225                           | MINOR EQUIPMENT                | 607                         | 6,284                       | 2,313                       | 2,100                        | 455                       | 2,800                           | 2,800                            |
| 100-5510-230                           | PRINTING AND BINDING           | 180                         | 53                          | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-5510-260                           | COMMUNICATION                  | 5,158                       | 6,937                       | 7,000                       | 6,534                        | 3,267                     | 7,000                           | 7,000                            |
| 100-5510-265                           | POSTAGE                        | 28,280                      | 31,142                      | 32,500                      | 29,640                       | 13,642                    | 32,500                          | 32,500                           |
| 100-5510-280                           | REPAIR AND MAINTENANCE         | 26,650                      | 26,972                      | 27,000                      | 27,626                       | 13,813                    | 33,034                          | 33,034                           |
| 100-5510-320                           | PROFESSIONAL SERVICES          | 90,022                      | 96,860                      | 115,000                     | 122,708                      | 61,354                    | 137,616                         | 136,864                          |
| 100-5510-321                           | AUDIT                          | 44,432                      | 50,082                      | 53,550                      | 53,250                       | 35,350                    | 55,847                          | 55,847                           |
| 100-5510-322                           | MERCHANT FEES                  | .00                         | .00                         | 58,500                      | 55,180                       | 27,090                    | 58,500                          | 58,500                           |
| 100-5510-330                           | VEHICLE REPLACEMENT / RENT     | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 100-5510-333                           | MILEAGE / FUEL                 | 624                         | 173                         | .00                         | 658                          | 300                       | 740                             | 740                              |
| 100-5510-340                           | MEMBERSHIPS / SUBSCRIPTIONS    | 531                         | 371                         | 700                         | 504                          | 150                       | 750                             | 750                              |
| 100-5510-341                           | MEETINGS / CONFERENCES         | 884                         | 1,423                       | 3,000                       | 2,400                        | .00                       | 3,000                           | 3,000                            |
| 100-5510-390                           | MISCELLANEOUS                  | 1,588                       | 675                         | 1,500                       | 1,500                        | .00                       | 1,800                           | 1,800                            |
| <b>CAPITAL</b>                         |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5510-420                           | FURNITURE AND TECHNOLOGY       | 20,453                      | .00                         | .00                         | .00                          | .00                       | 6,000                           | 6,000                            |
| <b>Total ACCOUNTING &amp; BILLING:</b> |                                | 989,666                     | 983,989                     | 1,156,386                   | 1,068,968                    | 489,196                   | 1,106,064                       | 1,111,212                        |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** HUMAN RESOURCE

**STAFF LEVEL 2025:** 1.00 FTE

**STAFF LEVEL 2024:** 1.00 FTE

**DEPARTMENT:** CITY MANAGER

**FUND:** GENERAL

MISSION STATEMENT:

*To respond to employee needs and concerns in a timely, compassionate manner to ensure a happy, well educated and healthy work force to serve the needs of the citizens of our city.*

**BASELINE BUDGET DESCRIPTION:**

Goals and responsibilities in this program are employee resource programs such as training, evaluations, incentive programs, recruitments, wellness programs, worker’s compensation issues, employee concerns, investigations, pay issues, etc.

**PERSONNEL:**

| <u>TITLE</u>           | <u>2025 FTE</u> | <u>2024 FTE</u> |
|------------------------|-----------------|-----------------|
| Human Resource Officer | <u>1.00</u>     | <u>1.00</u>     |
| <b>Total</b>           | <b>1.00</b>     | <b>1.00</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** covers expenses for day-to-day supplies such as paper, pens, toner and ink cartridges, notebooks, computer supplies and computer programs.

**MINOR EQUIPMENT (Acct. 225)** covers the cost of replacing desk equipment if required such as calculator and phone headset. Covers the cost of Department share of Admin copier.

**ADVERTISING (Acct. 250)** covers the cost of advertising for recruitments in vocational publications and newspapers.

**COMMUNICATIONS (Acct. 260)** covers phone, internet, and City website hosting costs.

**REPAIRS/MAINTENANCE (Acct. 280)** covers repair costs for the printer and computer equipment.

**PROFESSIONAL SERVICES (Acct. 320)** covers the cost of professional staff training.

**MILEAGE (Acct. 333)** covers mileage reimbursement when a personal vehicle must be used to attend Seminars and Meetings.

**MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340)** covers annual membership to the Society for Human Resource Management (SHRM).

**MEETINGS/CONFERENCES (Acct. 341)** covers the attendance to Seminars and Conferences.

**FURNITURE AND TECHNOLOGY (Acct. 420)** provides funding to replace and or update the computer should the efficiency of the current model become faulty in performance and processing. Also, cover the costs associated with the employee ID badge computer hardware and software.

**MAJOR CHANGES:** The cost increase to minor equipment (acct 225) is for the equal share of the new copier for the administration department. The cost increase to communications (acct 260) – is for the department share of the city web hosting.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                     | Account Title               | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|--|-----------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|  |                             | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>                         |                             |                  |                  |                  |                   |                  |                      |                       |
| <b><u>HUMAN RESOURCE ADMINISTRATION</u></b>        |                             |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>                            |                             |                  |                  |                  |                   |                  |                      |                       |
| 100-5520-101                                       | REGULAR SERVICES- PERSONNEL | 31,964           | 113,512          | 69,495           | 69,450            | 34,702           | 76,818               | 76,818                |
| 100-5520-120                                       | EMPLOYEE BENEFITS           | 19,817           | 30,400           | 36,391           | 36,102            | 17,906           | 40,075               | 40,075                |
| <b><u>OPERATING</u></b>                            |                             |                  |                  |                  |                   |                  |                      |                       |
| 100-5520-200                                       | OPERATING SUPPLIES          | 485              | 108              | 500              | 250               | .00              | 500                  | 500                   |
| 100-5520-225                                       | MINOR EQUIPMENT             | .00              | .00              | 100              | 50                | .00              | 1,900                | 1,900                 |
| 100-5520-250                                       | ADVERTISING                 | 475              | 383              | 450              | 450               | 174              | 500                  | 500                   |
| 100-5520-260                                       | COMMUNICATION               | 734              | 1,272            | 850              | 1,100             | 583              | 1,300                | 1,300                 |
| 100-5520-280                                       | REPAIR AND MAINTENANCE      | .00              | .00              | 100              | 50                | .00              | 100                  | 100                   |
| 100-5520-320                                       | PROFESSIONAL SERVICE        | .00              | .00              | 100              | 50                | .00              | 100                  | 100                   |
| 100-5520-333                                       | MILEAGE / FUEL              | .00              | 94               | 150              | 150               | 94               | 350                  | 350                   |
| 100-5520-340                                       | MEMBERSHIPS / SUBSCRIPTIONS | .00              | .00              | 244              | 244               | .00              | 244                  | 244                   |
| 100-5520-341                                       | MEETINGS / CONFERENCES      | 20               | 199              | 750              | 375               | .00              | 800                  | 800                   |
| <b><u>CAPITAL</u></b>                              |                             |                  |                  |                  |                   |                  |                      |                       |
| 100-5520-420                                       | FURNITURE AND TECHNOLOGY    | 83               | 730              | 1,000            | 500               | .00              | 1,000                | 1,000                 |
| <b><u>Total HUMAN RESOURCE ADMINISTRATION:</u></b> |                             | 53,579           | 146,698          | 110,130          | 108,771           | 53,459           | 123,687              | 123,687               |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

|                    |          |                          |          |
|--------------------|----------|--------------------------|----------|
| <b>PROGRAM:</b>    | PLANNING | <b>STAFF LEVEL 2025:</b> | 1.35 FTE |
| <b>DEPARTMENT:</b> | PLANNING | <b>STAFF LEVEL 2024:</b> | 0.95 FTE |
| <b>FUND:</b>       | GENERAL  |                          |          |

**BASELINE BUDGET DESCRIPTION:**

The Planning Program is charged with long range comprehensive planning, daily administration of the Zoning Code and Development Code relating to residential, commercial and industrial developments, as well as signs, fences, transportation planning, economic development and other land use issues. The Planning staff works with citizens and businesses on land use issues in an attempt to promote area growth, while at the same time preserving and enhancing the beauty and natural resources of our community. In addition, the Planning staff also administers the City's business license program and coordinates community building rentals.

**PERSONNEL:**

| <b>Title</b> | <b><u>2025 FTE</u></b> | <b><u>2024 FTE</u></b> |
|--------------|------------------------|------------------------|
| City Planner | 0.75                   | 0.45                   |
| Assistant    | <u>0.60</u>            | <u>0.50</u>            |
| <b>Total</b> | <b>1.35</b>            | <b>0.95</b>            |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** covers all office supplies needed by the department.

**MINOR EQUIP (Acct. 225)** covers minor equipment expenses.

**ADVERTISING (Acct. 250)** covers required advertising costs for public hearings.

**COMMUNICATIONS (Acct. 260)** covers telephone expenses for the department as well as website fees.

**PROFESSIONAL SERVICES (Acct. 320)** covers computer software subscriptions, the Planning Commission's expense for Oregon Government Ethics Commission fees and potential code revisions.

**MILEAGE (Acct. 333)** covers transportation costs.

**MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340)** covers dues in professional associations.

**MEETINGS/CONFERENCES (Acct. 341)** covers costs of the Planning Commission dinners and training for the annual conferences for the City Planner, and a planning seminar for the Planning Assistant.

**ECO DEVO/TOURISM (Acct. 371)** supports tourism and the M-F Chamber from Transient Tax revenues. The Chamber receives 25% of net Transient Tax revenues.

**MISCELLANEOUS (Acct. 390)** is a small reserve for miscellaneous expenditures that may be needed throughout the year.

**FURNITURE AND TECHNOLOGY (Acct. 420)** small reserve to cover the replacement of furniture and fixtures.

**SIGNIFICANT BUDGET CHANGES:**

Changes to personnel due to the removal of the city bus service in transportation. The additional FTE increase is not added personnel, but reallocation of current staff.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                | Account Title              | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|-------------------------------|----------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                               |                            | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>    |                            |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PLANNING</u></b>        |                            |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>       |                            |                  |                  |                  |                   |                  |                      |                       |
| 100-5620-101                  | REGULAR SERVICES- PLANNING | 66,697           | 73,343           | 77,200           | 65,790            | 32,695           | 116,298              | 116,298               |
| 100-5620-105                  | OVERTIME                   | 44               | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-5620-110                  | ALLOWANCES                 | 1,625            | 3,643            | 3,600            | 2,100             | 1,733            | .00                  | .00                   |
| 100-5620-120                  | EMPLOYEE BENEFITS          | 37,316           | 44,931           | 47,650           | 42,000            | 20,500           | 78,199               | 78,199                |
| <b><u>OPERATING</u></b>       |                            |                  |                  |                  |                   |                  |                      |                       |
| 100-5620-200                  | OFFICE SUPPLIES            | 1,195            | 100              | 500              | 250               | .00              | 500                  | 500                   |
| 100-5620-225                  | MINOR EQUIPMENT            | .00              | .00              | 100              | 50                | .00              | 100                  | 100                   |
| 100-5620-250                  | ADVERTISING                | 781              | 268              | 800              | 200               | .00              | 800                  | 800                   |
| 100-5620-260                  | COMMUNICATION              | 769              | 1,056            | 1,000            | 2,138             | 1,069            | 2,500                | 2,500                 |
| 100-5620-320                  | PROFESSIONAL SERVICE       | 825              | 781              | 5,000            | 300               | 290              | 5,000                | 5,000                 |
| 100-5620-333                  | MILEAGE / FUEL             | .00              | .00              | .00              | .00               | .00              | 200                  | 200                   |
| 100-5620-340                  | MEMBERSHIPS / DUES         | .00              | 236              | 400              | 250               | 236              | 300                  | 300                   |
| 100-5620-341                  | MEETINGS / CONFERENCES     | 350              | 111              | 1,200            | 500               | 104              | 800                  | 1,000                 |
| 100-5620-371                  | ECO DEVO/TOURISM           | 11,309           | 5,721            | 6,250            | 6,250             | 4,426            | 6,400                | 6,200                 |
| 100-5620-390                  | MISCELLANEOUS              | 138              | .00              | 500              | 150               | .00              | 300                  | 300                   |
| <b><u>CAPITAL</u></b>         |                            |                  |                  |                  |                   |                  |                      |                       |
| 100-5620-420                  | FURNITURE AND TECHNOLOGY   | 1,000            | .00              | 500              | 300               | 134              | 500                  | 500                   |
| <b><u>Total PLANNING:</u></b> |                            | 122,049          | 130,190          | 144,700          | 120,278           | 61,187           | 211,897              | 211,897               |





EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number             | Account Title                            | 2021-22          | 2022-23                  | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|----------------------------|--|------------------|--------------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                            |  | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL         | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b> |  |                  |                          |                  |                   |                  |                      |                       |
|                            | <b><u>BUILDING</u></b>                   |                  | <b><u>INSPECTION</u></b> |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>    |  |                  |                          |                  |                   |                  |                      |                       |
| 100-5630-101               | REGULAR SERVICES-BLDG<br>INSPECT         | 1,062            | 3,593                    | 4,505            | 4,505             | 2,059            | 4,730                | 4,730                 |
| 100-5630-120               | EMPLOYEE BENEFITS                        | 653              | 2,468                    | 3,279            | 3,279             | 1,405            | 3,443                | 3,443                 |
| <b><u>OPERATING</u></b>    |  |                  |                          |                  |                   |                  |                      |                       |
| 100-5630-200               | OPERATING SUPPLIES                       | 45               | 22                       | 100              | 100               | .00              | 100                  | 100                   |
| 100-5630-225               | MINOR EQUIPMENT                          | .00              | .00                      | 100              | 100               | .00              | 100                  | 100                   |
| 100-5630-260               | COMMUNICATION                            | .00              | .00                      | 100              | 100               | .00              | 100                  | 100                   |
| 100-5630-328               | BUILDING ABATEMENT                       | .00              | 8                        | 100              | 100               | .00              | 100                  | 100                   |
| 100-5630-333               | MILEAGE / FUEL                           | .00              | .00                      | 50               | 50                | .00              | 50                   | 50                    |
| 100-5630-341               | MEETINGS / CONFERENCES                   | .00              | .00                      | 50               | 50                | .00              | 50                   | 50                    |
|                            | <b><u>Total BUILDING INSPECTION:</u></b> | 1,761            | 6,091                    | 8,284            | 8,284             | 3,465            | 8,673                | 8,673                 |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** POLICE PATROL **STAFF LEVEL 2025:** 11.0 FTE  
**DEPARTMENT:** POLICE **STAFF LEVEL 2024:** 11.0 FTE  
**FUND:** GENERAL

**MISSION STATEMENT:**

*The mission of the Milton-Freewater Police Department is to work with and for members of our culturally diverse community to enforce the law in a fair, firm and friendly manner, to provide and maintain a high level of professionalism in the performance of our duties, to preserve the peace, prevent crime, and strive to keep the public safe and secure. The goal of this department is to improve the quality of life in the community by actively participating in a partnership with the citizenry to keep our families and our neighborhoods safe and free of crime.*

**BASELINE BUDGET DESCRIPTION:**

Patrol provides public safety by enforcing state and local laws, responding to calls for service, conducting investigations, controlling civil unrest, controlling violent situations, attending community meetings and working with citizens to help resolve criminal problems. We partner with the Blue Mountain Narcotics Enforcement Team (BENT). This gives us access to shared multi-agency resources and investigative manpower and expertise in helping address narcotics issues in the Umatilla and Morrow County areas.

Currently one sergeant and a Chief are in place to maintain quality of services in patrol, including investigations, report writing, and the handling of property and evidence.

**PERSONNEL:**

| <u>Title</u>    | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-----------------|-----------------|-----------------|
| Police Chief    | 1.00            | 1.00            |
| Police Sergeant | 1.00            | 1.00            |
| Police Corporal | 0.00            | 0.00            |
| Police Officers | <u>9.00</u>     | <u>9.00</u>     |
| <b>Total</b>    | <b>11.00</b>    | <b>11.00</b>    |

**BUDGET COMMENTS:**

**REGULAR SERVICES (Acct. 101)** Funds the wages for sworn members of the Police Department. This number was increased add another patrol officer to the police force.

**EMPLOYEE BENEFITS (Acct. 120)** Funds health, medical, and retirement benefits provided by the City.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number              | Account Title                  | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 12/23     | 2024-25   | 2024-25   |
|-----------------------------|--------------------------------|---------|---------|---------|---------|-----------|-----------|-----------|
|                             |                                | FISCAL  | FISCAL  | FISCAL  | CUR YTD | ESTIMATED | DEPT HEAD | CITY MNGR |
|                             |                                | ACTUAL  | ACTUAL  | BUDGET  | ACTUAL  | YTD       | REQUEST   | PROPOSAL  |
| <b><u>GENERAL FUND</u></b>  |                                |         |         |         |         |           |           |           |
| <b><u>POLICE PATROL</u></b> |                                |         |         |         |         |           |           |           |
| 100-5820-101                | REGULAR SERVICES-POLICE PATROL | 891,131 | 853,424 | 911,581 | 857,270 | 428,635   | 1,066,644 | 1,066,644 |
| 100-5820-105                | OVERTIME                       | 50,025  | 69,305  | 57,850  | 57,850  | 34,247    | 65,000    | 65,000    |
| 100-5820-120                | EMPLOYEE BENEFITS              | 585,672 | 599,386 | 611,660 | 614,218 | 307,109   | 173716    | 716,173   |

**OPERATING SUPPLIES (Acct. 200)** Covers all office supplies needed by the department.

**CRIMINAL INVESTIGATION SUPPLY (Acct. 201)** Funds the purchase of evidence processing supplies, investigation supplies, as well as evidentiary tows and storage of vehicles prior to processing where secure, enclosed impoundment is required, and where daily fees accrue.

**AMMUNITION & RANGE SUPPLIES (Acct. 205)** Funds the purchase and maintenance of department weapons, ammunition, and firearms training supplies. Shows a decrease from the previous year.

**MINOR EQUIPMENT (Acct. 225)** Funds/purchases various types of equipment as needed.

**COMMUNICATION (Acct. 260)** Funds the cellular phone plan for patrol and supervisory personnel, as well as the data plans for mobile data computers.

**RADIO REPAIR AND REPLACEMENT (Acct. 282)** Used for replacement or maintenance of police radios and related equipment.

**UNIFORM MAINTENANCE (Acct. 300)** Funds the purchase and maintenance of police uniforms and uniform related items. This would include equipment used in the daily operations of police work, uniforms, boots etc.

**PROFESSIONAL SERVICE (Acct. 320)** Funds services of local professionals such as the City Prosecutor, medical personnel used in the pre-employment screening of candidates, as well as the Oregon Association of Chiefs of Police who provide standardized written testing materials for police officer hiring processes.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** Funds the maintenance and fuel for our department vehicles. There is an increase in this line item to remove a twenty-year-old unmarked Chevy Impala. We will also remove a fourteen-year-old unmarked Ford Crown Vic. Two current marked patrol vehicle will move to the Sergeant's vehicle and the Detective vehicle and the new vehicle will be put into service for patrol officers.

**MILEAGE (Acct. 333)** Pays for fuel used by the department BENT detective, as well as provides fuel reimbursement for officers who use personal vehicles to travel to and from department authorized training.

**MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340)** Funds our department subscription to Lexipol, as well as a membership to the Oregon Association of Chiefs of Police. It covers the annual maintenance service agreement for our records management/computer aided dispatch system (New World). This line item pays 50% of this service agreement, while dispatch pays the remaining 50% under the 911 operating budget. This line item also will pay for 50% of the new Brazos E-Citation yearly cost.

**MEETINGS/CONFERENCES (Acct. 341)** Funds the cost of training necessary to comply with required DPSST maintenance training for officers, supervisors, and the Chief.

**MISCELLANEOUS (Acct. 390)** Allows for various minor purchases such as stickers, water, coffee and other miscellaneous items.

**FURNITURE AND TECHNOLOGY (Acct. 420)** There is money added as a place holder for a speed grant from ODOT.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number              | Account Title                   | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 12/23          | 2024-25           | 2024-25            |
|-----------------------------|---------------------------------|------------------|------------------|------------------|------------------|----------------|-------------------|--------------------|
|                             |                                 | FISCAL ACTUAL    | FISCAL ACTUAL    | FISCAL BUDGET    | CUR YTD ACTUAL   | ESTIMATED YTD  | DEPT HEAD REQUEST | CITY MNGR PROPOSAL |
| <b>GENERAL FUND</b>         |                                 |                  |                  |                  |                  |                |                   |                    |
| <b>POLICE PATROL</b>        |                                 |                  |                  |                  |                  |                |                   |                    |
| <b>OPERATING</b>            |                                 |                  |                  |                  |                  |                |                   |                    |
| 100-5820-200                | OPERATING SUPPLIES              | 5,449            | 1,313            | 1,500            | 1,592            | 796            | 1,750             | 1,750              |
| 100-5820-201                | CRIMINAL INVESTIGATION SUPPLIES | 1,601            | 856              | 2,000            | 1,638            | 511            | 2,250             | 2,250              |
| 100-5820-205                | AMMUNITION & RANGE SUPPLIES     | 4,202            | 8,521            | 6,000            | 6,508            | 1,434          | 8,000             | 8,000              |
| 100-5820-225                | MINOR EQUIPMENT                 | 415              | 769              | 700              | 650              | 58             | 800               | 800                |
| 100-5820-230                | PRINTING AND BINDING            | 107              | 650              | 800              | 650              | 20             | 700               | 700                |
| 100-5820-260                | COMMUNICATION                   | 5,981            | 9,276            | 7,000            | 12,586           | 6,586          | 14,500            | 14,500             |
| 100-5820-265                | POSTAGE                         | 437              | 1,384            | 1,500            | 1,500            | .00            | 1,800             | 1,800              |
| 100-5820-280                | REPAIR AND MAINTENANCE          | .00              | 1,841            | 1,000            | 1,674            | 837            | 1,250             | 1,250              |
| 100-5820-282                | RADIO REPAIR AND REPLACEMENT    | 172              | 513              | 1,000            | 1,000            | 529            | 1,000             | 1,000              |
| 100-5820-300                | UNIFORM MAINTENANCE             | 7,933            | 4,692            | 12,500           | 12,500           | 9,937          | 6,000             | 6,000              |
| 100-5820-315                | JAIL OPERATIONS                 | 850              | 644              | 800              | 780              | 366            | 800               | 800                |
| 100-5820-320                | PROFESSIONAL SERVICE            | 751              | 1,713            | 1,800            | 1,800            | 1,041          | 1,800             | 1,800              |
| 100-5820-330                | VEHICLE REPLACEMENT / RENT      | 90,047           | 117,797          | 164,965          | 156,034          | 78,017         | 186,847           | 186,847            |
| 100-5820-333                | MILEAGE / FUEL                  | 2,808            | 2,867            | 3,000            | 2,256            | 1,128          | 3,250             | 3,250              |
| 100-5820-340                | MEMBERSHIPS / SUBSCRIPTIONS     | 9,772            | 10,019           | 11,000           | 9,000            | 350            | 11,000            | 11,000             |
| 100-5820-341                | MEETINGS / CONFERENCES          | 4,835            | 6,827            | 7,500            | 9,474            | 4,737          | 8,500             | 8,500              |
| 100-5820-390                | MISCELLANEOUS                   | 2,178            | 3,321            | 2,000            | 2,000            | 1,166          | 2,300             | 2,300              |
| <b>CAPITAL</b>              |                                 |                  |                  |                  |                  |                |                   |                    |
| 100-5820-420                | FURNITURE AND TECHNOLOGY        | 9,359            | 20,366           | 24,000           | .00              | .00            | 6,000             | 4,000              |
| <b>Total POLICE PATROL:</b> |                                 | <b>1,673,725</b> | <b>1,715,487</b> | <b>1,830,156</b> | <b>1,750,980</b> | <b>877,504</b> | <b>2,106,364</b>  | <b>2,104,364</b>   |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** EMERGENCY COMMUNICATIONS   **STAFF LEVEL 2025:** 6.00 FTE  
**DEPARTMENT:** POLICE   **STAFF LEVEL 2024:** 6.00 FTE  
**FUND:** GENERAL

**BASELINE BUDGET DESCRIPTION:**

The 911 center is generally staffed by six DPSST certified communications specialists who provide twenty-four hour police, fire, and ambulance dispatch services to the citizens of the City of Milton-Freewater. The center also provides services for an out of city service population of approximately 10,200 people, dispatching for Rural Fire/EMS, as well as other essential services provided by the City, such as City Public Works and City Electric services. Duties include emergency and non-emergency dispatching and routing of business calls. Fire, burglary, robbery and public works/electric department alarms are also monitored.

The center dispatches code enforcement and after-hour calls for city utility crews. Other duties include assisting walk-in business customers at the police front counter, maintaining police records, monitoring prisoners, and issuing receipts for municipal court and city utility reconnect payments. In addition to multiple regular business lines, the center houses an E911 response line and is connected with the Law Enforcement Data System (LEDS), the National Crime Information Center (NCIC) and the Walla Walla Police Department via New World, a law enforcement computer records and network system.

**PERSONNEL:**

| <u>Title</u>              | <u>2025 FTE</u> | <u>2024 FTE</u> |
|---------------------------|-----------------|-----------------|
| Communications Specialist | <u>6.00</u>     | <u>6.00</u>     |
| <b>Total</b>              | <b>6.00</b>     | <b>6.00</b>     |

**BUDGET COMMENTS:**

**PERSONNEL COSTS** Are budgeted out of the general fund, and also reflect monies to support use of an on-call part time dispatcher if needed.

Operating supplies, communication, repair and maintenance, meetings and conferences, and furniture and fixtures are budgeted out of the 911 fund.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                | Account Title                | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>                    |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>EMERGENCY      COMMUNICATIONS</u></b>   |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                       |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5830-101                                  | REGULAR SERVICES-EMERGENCY C | 319,789                     | 306,107                     | 407,000                     | 323,892                      | 161,946                   | 411,028                         | 411,028                          |
| 100-5830-102                                  | PART TIME                    | 478                         | 2,191                       | 5,000                       | 1,176                        | 588                       | 5,000                           | 5,000                            |
| 100-5830-105                                  | OVERTIME                     | 52,806                      | 59,751                      | 35,000                      | 33,546                       | 16,773                    | 40,000                          | 40,000                           |
| 100-5830-120                                  | EMPLOYEE BENEFITS            | 231,218                     | 224,118                     | 302,368                     | 211,876                      | 105,938                   | 268,144                         | 268,144                          |
| <b><u>CAPITAL</u></b>                         |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5830-420                                  | FURNITURE AND TECHNOLOGY     | 4,088                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total EMERGENCY COMMUNICATIONS:</u></b> |                              | 608,379                     | 592,166                     | 749,368                     | 570,490                      | 285,244                   | 724,172                         | 724,172                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** CODE ENFORCEMENT **STAFF LEVEL 2025:** 0.60 FTE  
**DEPARTMENT:** POLICE **STAFF LEVEL 2024:** 0.60 FTE  
**FUND:** GENERAL

**BASELINE BUDGET DESCRIPTION:**

This program supports enforcement of City ordinances relating to graffiti, abandoned vehicles, debris, rubbish, noxious vegetation, and on a limited basis, animal control. The Code Enforcement Officer is a full-time position shared between the Police Department and Public Works Department, and is primarily under the supervision of the police department.

**PERSONNEL:**

| <u>Title</u>             | <u>2025 FTE</u> | <u>2024 FTE</u> |
|--------------------------|-----------------|-----------------|
| Code Enforcement Officer | <u>0.60</u>     | <u>0.60</u>     |
| <b>Total</b>             | <b>0.60</b>     | <b>0.60</b>     |

**BUDGET COMMENTS:**

**REGULAR SERVICES: (Acct. 101)** Funds a full time Code Enforcement Officer with shared funding between the Public Works Department (40%), and the Police Department, (60%).

**MINOR EQUIPMENT: (Acct. 225)** Funds the purchase of small equipment items such as leashes, catchpoles, etc.

**UNIFORM MAINTENANCE: (Acct 300)** Funds the purchase of clothing for the Code Enforcement Officer.

**PROFESSIONAL SERVICES: (Acct 320)** Funds emergency veterinary services for animals found in need of life saving or humane pain-relieving treatment when an owner is unknown or unreachable. Reflects an increase, so the program may continue the towing of a limited number of abandoned and/or junk vehicles.

**ANIMAL CONTROL (Acct. 327)** Funds the cost of impounding dangerous or vicious dogs that pose an imminent threat to citizens or other animals. Reflects a slight increase due to a pattern which developed over the last year in which more dangerous and vicious dogs had to be impounded in the interest of public safety. Though City ordinance allows for the dog-owners to be billed for these impounds, rarely will the city be able to collect on these debts.

**VEHICLE REPLACEMENT/RENT: (Acct. 330)** Funds the purchase, operation and maintenance of the city code vehicle.

**MEETINGS / CONFERENCES: (Acct 341)** Funds training for the CEO.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                        | Account Title                | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 12/23     | 2024-25   | 2024-25   |
|---------------------------------------|------------------------------|---------|---------|---------|---------|-----------|-----------|-----------|
|                                       |                              | FISCAL  | FISCAL  | FISCAL  | CUR YTD | ESTIMATED | DEPT HEAD | CITY MNGR |
|                                       |                              | ACTUAL  | ACTUAL  | BUDGET  | ACTUAL  | YTD       | REQUEST   | PROPOSAL  |
| <b><u>GENERAL FUND</u></b>            |                              |         |         |         |         |           |           |           |
| <b><u>CODE ENFORCEMENT</u></b>        |                              |         |         |         |         |           |           |           |
| <b><u>PERSONNEL</u></b>               |                              |         |         |         |         |           |           |           |
| 100-5840-101                          | REGULAR SERVICES-CODE ENFORC | 29,858  | 34,571  | 38,365  | 34,926  | 17,463    | 40,285    | 40,285    |
| 100-5840-120                          | EMPLOYEE BENEFITS            | 16,213  | 18,158  | 20,984  | 19,126  | 9,563     | 22,260    | 22,260    |
| <b><u>OPERATING</u></b>               |                              |         |         |         |         |           |           |           |
| 100-5840-200                          | OPERATING SUPPLIES           | 671     | 74      | 600     | 580     | 137       | 600       | 600       |
| 100-5840-225                          | MINOR EQUIPMENT              | 151     | 224     | 500     | 500     | .00       | 500       | 500       |
| 100-5840-230                          | PRINTING AND BINDING         | 70      | 250     | 250     | 200     | .00       | 250       | 250       |
| 100-5840-260                          | COMMUNICATION                | .00     | 218     | 50      | 542     | 271       | 650       | 650       |
| 100-5840-300                          | UNIFORM MAINTENANCE          | .00     | .00     | 200     | 246     | 246       | 250       | 250       |
| 100-5840-320                          | PROFESSIONAL SERVICES        | .00     | 1,098   | 3,000   | 2,000   | 856       | 5,000     | 7,000     |
| 100-5840-327                          | ANIMAL CONTROL               | .00     | 600     | 1,000   | 500     | .00       | 750       | 750       |
| 100-5840-330                          | VEHICLE REPLACEMENT / RENT   | 5,553   | 6,636   | 8,932   | 8,934   | 4,467     | 9,617     | 9,617     |
| 100-5840-341                          | MEETINGS / CONFERENCES       | .00     | .00     | 300     | 300     | .00       | 300       | 300       |
| <b><u>Total CODE ENFORCEMENT:</u></b> |                              | 52,517  | 61,830  | 74,181  | 67,854  | 33,002    | 80,462    | 82,462    |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** POLICE VOLUNTEERS **STAFF LEVEL 2025:** 0.00  
**DEPARTMENT:** POLICE  
**FUND:** GENERAL **STAFF LEVEL 2024:** 0.00

**BASELINE BUDGET DESCRIPTION:**

This budget has supported the Volunteer in Police Services (VIPS), a program registered with U.S. Citizen Corps. The VIPS traditionally have assisted police patrol when the need for non-sworn community services has exceeded the staffing capabilities of the department’s sworn personnel.

VIPS personnel have traditionally performed non-enforcement functions such as home and business checks, speed surveys in school zones, special event traffic control, neighborhood observation patrols and other special assignments. There currently are no active VIPS members. They can be a valuable volunteer asset to public safety within the city. This budget is maintained at a very minimal level in the event the program is resurrected and becomes active again.

This budget is also intended to support a Reserve Police Officer program. There currently is no active Reserve program. City officials have recently expressed a desire to have this aspect of volunteerism within the police department revisited and revitalized.

This budget remains open for future utilization, and demonstrates an effort to maintain the potential and possibility for the above programs to be reinstated in the future to again be supplements to the paid sworn public safety component of the City.

**PERSONNEL:**

| <u>Title</u>              | <u>2025 VOLUNTEER</u> | <u>2024 VOLUNTEER</u> |
|---------------------------|-----------------------|-----------------------|
| Reserve Police Officer    | 0.00                  | 0.00                  |
| Volunteer Police Chaplain | 0.00                  | 0.00                  |
| Citizen Corps volunteers  | <u>0.00</u>           | <u>0.00</u>           |
| <b>Total</b>              | <b>0.00</b>           | <b>0.00</b>           |

**BUDGET COMMENTS:**

**EMPLOYEE BENEFITS: (Acct. 120)** Covers workers compensation costs for volunteers.

Budgeted funds provide for a minimum amount of supplies, equipment and training to support VIPS members, as well as a limited number of new volunteers who might join the department’s reserve force in the future.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                       | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL FUND</u></b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>POLICE RESERVES</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>              |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 100-5850-120                         | EMPLOYEE BENEFITS-POLICE RESR | 67                          | 63                          | 75                          | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total POLICE RESERVES:</u></b> |                               | 67                          | 63                          | 75                          | .00                          | .00                       | .00                             | .00                              |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**PROGRAM:** FIRE ADMINISTRATION  
**DEPARTMENT:** FIRE  
**FUND:** GENERAL

**Staff Level 2025:** 1.00 FTE  
**Staff Level 2025:** 21.00 PTE

### MISSION STATEMENT:

*The City of Milton-Freewater Fire Department is dedicated to the safety of those living in and visiting our community. All within the scope and limitations of the budgetary resources provided. We take great pride in the excellence with which we provide these services.*

### BASELINE BUDGET DESCRIPTION:

The Fire Department has two stations. Station #1, located at 101 NE 6<sup>th</sup>, houses two fire apparatus, a training room, and the Fire Chief's office. Fire Station #2 located at 13 SE 9<sup>th</sup>, houses five fire apparatus. All fire apparatus and equipment require annual tests, maintenance, and as needed, replacement. Fire Department personnel consists of a Full Time Fire Chief and, 21 part-time paid firefighters as follows: One Assistant Chief, four Captains and sixteen firefighters. A monthly retainer is provided to all firefighters.

### PERSONNEL:

| <u>Title</u> | <u>2025 FTE</u> | <u>2024 FTE</u> |
|--------------|-----------------|-----------------|
| Fire Chief   | 1.00            | 1.00            |
| <b>Total</b> | <b>1.00</b>     | <b>1.00</b>     |

| <u>Title</u>                | <u>2025 PTE</u> | <u>2024PTE</u> |
|-----------------------------|-----------------|----------------|
| Part-time paid Firefighters | 21.00           | 21.00          |
| <b>Total</b>                | <b>21.00</b>    | <b>21.00</b>   |

### BUDGET COMMENTS:

**Personnel Services: (Accts. 101-120):** Covers the cost of salary and benefits for the Fire Chief and 21 volunteer firefighters.

**Operating Supplies (Acct. 200):** Provides supplies needed for normal operations.

**Personal Protective Equipment (Acct. 220):** Protective coats, pants, gloves, helmets, boots, and breathing equipment.

**Minor Equipment (Acct. 225):** Equipment such as ladders, fire hose, tools, and nozzles.

**Communication (Acct. 260):** Phone and fax charges.

**Utilities (Acct. 270):** Covers water and electricity charges for the Fire Department buildings.

**Repair and Maintenance (Acct. 280):** Repair and maintenance to Fire Department equipment.

**Radio Repair and Maintenance (Acct. 282):** Replacement and repair of radios, pagers, and batteries

**Uniform Maintenance (Acct. 300):** Covers the cost of uniforms for firefighters.

**Professional Services (Acct. 320):** Third party testing such as, flow testing of SCBA, fire hose, and ground ladder testing.

**Vehicle Replacement/Rent (Acct. 330):** Replacement, maintenance, and repair of fire apparatus.

**Memberships/Subscription (Acct. 340):** Includes membership to Firefighters associations and subscriptions.

**Meetings/Conference (Acct. 341):** Covers the cost of training and meetings.

**City Functions (Acct. 370):** Funds Fire Department events.

**Miscellaneous (Acct. 390):** Covers the cost of unforeseen expenditures.

**Furniture and Technology (Acct. 420):** Covers the cost of computers, chairs, desks, etc.

**SIGNIFICANT BUDGET CHANGES:** Addition of new truck for replacement of aging vehicle 120 for better pumping capacity of water during emergencies. The increase to fund 420 of \$5,000 is to cover the IT network hardware additions required for fiber expansion to the North fire station.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                    | Account Title                | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|-----------------------------------|------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                                   |                              | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b>GENERAL FUND</b>               |                              |                  |                  |                  |                   |                  |                      |                       |
| <b>FIRE ADMINISTRATION</b>        |                              |                  |                  |                  |                   |                  |                      |                       |
| <b>PERSONNEL</b>                  |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-5910-101                      | REGULAR SERVICES- FIRE ADMIN | 106,595          | 112,252          | 118,723          | 118,723           | 57,673           | 131,000              | 131,000               |
| 100-5910-102                      | PART TIME                    | 57,470           | 45,454           | 69,368           | 60,000            | 26,798           | 69,000               | 69,000                |
| 100-5910-110                      | MILEAGE ALLOWANCE            | 3,611            | 3,614            | 3,600            | 3,600             | 1,733            | 3,600                | 3,600                 |
| 100-5910-120                      | EMPLOYEE BENEFITS            | 88,073           | 88,547           | 109,353          | 100,000           | 47,340           | 116,000              | 116,000               |
| <b>OPERATING</b>                  |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-5910-200                      | OPERATING SUPPLIES           | 448              | 1,143            | 1,500            | 1,000             | 581              | 1,500                | 1,500                 |
| 100-5910-220                      | PERSONAL PROTECTIVE EQUIP    | 1,911            | 11,142           | 12,000           | 11,500            | 465              | 15,000               | 15,000                |
| 100-5910-225                      | MINOR EQUIPMENT              | 6,131            | 7,990            | 12,000           | 11,000            | 8,666            | 15,000               | 15,000                |
| 100-5910-260                      | COMMUNICATION                | 1,168            | 1,021            | 1,400            | 1,200             | 377              | 1,500                | 1,500                 |
| 100-5910-270                      | UTILITIES                    | 4,878            | 5,801            | 6,000            | 5,800             | 1,835            | 6,500                | 6,500                 |
| 100-5910-280                      | REPAIR AND MAINTENANCE       | 973              | 556              | 3,000            | 2,500             | 703              | 3,000                | 3,000                 |
| 100-5910-282                      | RADIO REPAIR AND REPLACEMENT | 91               | 1,281            | 1,500            | 1,200             | 204              | 1,500                | 1,500                 |
| 100-5910-300                      | UNIFORM MAINTENANCE          | .00              | 84               | 500              | 400               | .00              | 500                  | 500                   |
| 100-5910-320                      | PROFESSIONAL SERVICES        | 8,325            | 8,297            | 11,000           | 10,500            | 4,770            | 12,000               | 12,000                |
| 100-5910-330                      | VEHICLE REPLACEMENT / RENT   | 69,895           | 96,542           | 118,000          | 118,000           | 58,863           | 118,000              | 118,000               |
| 100-5910-333                      | MILEAGE / FUEL               | .00              | .00              | 500              | 400               | .00              | 500                  | 500                   |
| 100-5910-340                      | MEMBERSHIPS / SUBSCRIPTIONS  | 273              | 616              | 1,000            | 900               | .00              | 1,200                | 1,200                 |
| 100-5910-341                      | MEETINGS / CONFERENCES       | 121              | 108              | 1,000            | 500               | 46               | 1,000                | 1,000                 |
| 100-5910-370                      | CITY FUNCTIONS               | .00              | 914              | 1,200            | 1,000             | 48               | 1,200                | 1,200                 |
| 100-5910-390                      | MISCELLANEOUS                | 2,013            | 92               | 500              | 450               | 157              | 500                  | 500                   |
| <b>CAPITAL</b>                    |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-5910-420                      | FURNITURE AND TECHNOLOGY     | 309              | .00              | 500              | 250               | .00              | 5,500                | 5,500                 |
| <b>Total FIRE ADMINISTRATION:</b> |                              | 352,287          | 385,454          | 472,644          | 448,923           | 210,257          | 504,000              | 504,000               |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** AQUATIC CENTER **STAFF LEVEL 2025:** 0.19 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 0.19 FTE  
**FUND:** GENERAL

**MISSION STATEMENT:**

*To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice that are clean and safe.*

**BASELINE BUDGET DESCRIPTION:**

The aquatic center is located in the City's Yantis Park at the corner of DeHaven and SW 2nd, in the west central part of the city. The facility was originally constructed in the fall of 1995 and spring of 1996. The center includes a 25-meter, six lane lap pool with a 170' flume water slide, zero depth radius area providing ADA accessibility, bathhouse, concession stand and other various amenities.

Thanks to our generous voters for passing not one, but two five-year local option tax levies for parks and recreation improvements we have been able to make over \$320,400 of repairs at the facility to include interior and exterior painting and improvements, mechanical room improvements and painting, winter pool covers, resurfacing and painting of the frog slide and improvements to the blue slide structure. Heat pumps were also replaced and in service to kick off the summer of 2023 using American Rescue Plan Act funding in the amount of \$88,500.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.04            | 0.04            |
| Parks Maintenance Worker      | <u>0.15</u>     | <u>0.15</u>     |
| <b>Total</b>                  | <b>0.19</b>     | <b>0.19</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** primarily covers the purchase of chemicals to maintain required water quality and restroom products.

**CONCESSION SUPPLIES (Acct. 210)** covers costs of concession food and beverage service items.

**MINOR EQUIPMENT (Acct. 225)** funds small equipment items for the front desk and concessions.

**COMMUNICATION (Acct. 260)** covers costs primarily for phone and internet services.

**UTILITIES (Acct. 270)** costs for electric, sewer and solid waste services.

**REPAIR AND MAINTENANCE (Acct. 280)** provides for repairs needed.

**PROFESSIONAL SERVICES (Acct. 320)** provides for contract services with the YMCA in Walla Walla to provide staff for the daily operations of the facility during summer swim season. The city entered into a professional services agreement in February 2023 with the YMCA. This covers costs for July & August 2024 and May & June 2025 plus three percent (3%). This also provides funding for minor plumbing services such as winterizing and de-winterizing the facility each year.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost for city-owned vehicles.

**MISCELLANEOUS (Acct. 390)** for those expenses that do not fit well into any of the other categories.

**CAPITAL EXPENSES (Acct. 410)** is funded to cover a portion of the new IT network hardware for phone and internet connections at the pool.

**FURNITURE & FIXTURES (Acct. 420)** is funded for minor items that may need replaced.

**LOAN PRINCIPAL - BAKER BOYER BANK – AQUATIC CENTER LOAN PRINCIPAL (Acct. 501)** is funded this year to cover principal payments for the improvements to the facility. This loan is a 10-year loan that matures 12/1/2031.

**LOAN INTEREST - BAKER BOYER BANK – AQUATIC CENTER LOAN INTEREST (Acct. 502)** is funded this year to cover the interest payments from the loan secured to finance improvements to the aquatic center.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                      | Account Title                  | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                                     |                                | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>          |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>AQUATIC CENTER</u></b>        |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>             |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6130-101                        | REGULAR SERVICES- AQUATIC CNTR | 9,128            | 10,511           | 12,400           | 10,777            | 5,297            | 13,461               | 13,461                |
| 100-6130-102                        | PART TIME                      | 32,824           | 151              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6130-105                        | OVERTIME                       | 653              | 55               | 123              | 100               | .00              | 100                  | 100                   |
| 100-6130-120                        | EMPLOYEE BENEFITS              | 10,953           | 8,144            | 10,274           | 10,348            | 5,313            | 11,116               | 11,116                |
| <b><u>OPERATING</u></b>             |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6130-200                        | OPERATING SUPPLIES             | 22,730           | 16,704           | 20,000           | 8,060             | 4,030            | 18,000               | 18,000                |
| 100-6130-210                        | CONCESSION SUPPLIES            | 18,305           | 19,492           | 16,000           | 16,000            | 8,177            | 18,000               | 18,000                |
| 100-6130-225                        | MINOR EQUIPMENT                | .00              | 1,860            | 800              | 1,698             | 849              | 1,500                | 1,500                 |
| 100-6130-250                        | ADVERTISING                    | .00              | .00              | 200              | 200               | .00              | 200                  | 200                   |
| 100-6130-260                        | COMMUNICATION                  | 1,624            | 642              | 2,000            | 502               | 251              | 2,000                | 2,000                 |
| 100-6130-270                        | UTILITIES                      | 10,941           | 9,020            | 16,000           | 20,070            | 11,258           | 20,471               | 20,471                |
| 100-6130-280                        | REPAIR AND MAINTENANCE         | 4,113            | 5,661            | 5,500            | 5,074             | 2,537            | 5,500                | 5,500                 |
| 100-6130-320                        | PROFESSIONAL SERVICE           | 84,502           | 143,517          | 130,200          | 130,200           | 100,698          | 145,000              | 145,000               |
| 100-6130-330                        | VEHICLE REPLACEMENT / RENT     | 475              | 679              | 1,173            | 1,173             | 587              | 2,827                | 2,827                 |
| 100-6130-390                        | MISCELLANEOUS                  | 5                | 152              | 500              | 500               | 306              | 500                  | 500                   |
| <b><u>CAPITAL</u></b>               |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6130-410                        | CAPITAL EXPENSES               | 75,088           | 50,445           | .00              | .00               | .00              | 5,000                | 5,000                 |
| 100-6130-420                        | FURNITURE AND TECHNOLOGY       | 929              | 928              | 1,000            | 1,000             | .00              | 1,000                | 1,000                 |
| <b><u>DEBT SERVICE</u></b>          |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6130-501                        | LOAN PRINCIPAL                 | 20,961           | 44,031           | 41,923           | 41,923            | 20,961           | 41,923               | 41,923                |
| 100-6130-502                        | LOAN INTEREST                  | 4,926            | 3,739            | 3,564            | 3,564             | 1,656            | 3,145                | 3,145                 |
| <b><u>Total AQUATIC CENTER:</u></b> |                                | 298,157          | 315,730          | 261,657          | 251,189           | 161,920          | 289,743              | 289,743               |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** PARKS  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** GENERAL

**STAFF LEVEL 2025:** 1.83 FTE  
**STAFF LEVEL 2024:** 1.83 FTE

**MISSION STATEMENT:**

*To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice that are clean and safe.*

**BASELINE BUDGET DESCRIPTION:**

Maintenance of the parks as well as public buildings landscaping is funded through this account. This account encompasses maintenance such as mowing, landscaping, weed control, irrigation, playgrounds and equipment, ball fields, a skate park and sports courts, restrooms, walking paths and much more for: Yantis Park, 32.00 acres; Freewater Park, 2.15 acres; Morello Park, .15 acres; Marie Dorian Park, 3.50 acres; Orchard Park; Rotary Sports Complex, 4.50 acres; Memorial Field, 1.5 acres; City Hall, library, police station and two fire stations. All parks and recreation facilities cover approximately 52 acres.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.22            | 0.22            |
| Parks Maintenance Worker      | 1.29            | 1.29            |
| Laborer                       | <u>0.32</u>     | <u>0.32</u>     |
| <b>Total</b>                  | <b>1.83</b>     | <b>1.83</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** for purchasing herbicides, grass seed, fertilizer, restroom facility supplies as well as property taxes.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the cost of PPE hard hats, hearing protection, eye protection to gloves, safety vests, coats and coveralls all the way down to boots as necessary.

**MINOR EQUIPMENT (Acct. 225)** funds small equipment items such as tools, shovels, rakes, etc.

**COMMUNICATION (Acct. 260)** covers costs for the parks office and cell phones as well as internet.

**UTILITIES (Acct. 270)** costs for electric, sewer, water and solid waste services and water rights assessments.

**REPAIR & MAINTENANCE (Acct. 280)** provides for repairs and maintenance for parks departmentally owned small equipment such as chainsaws, blowers and trimmers as well as facility maintenance.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city-owned vehicles.

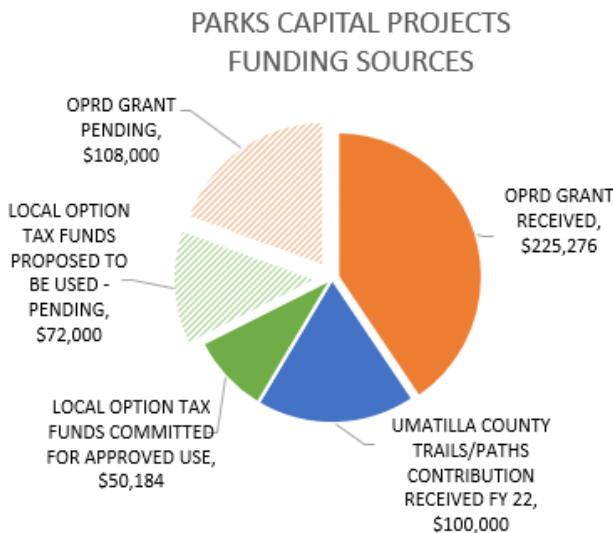
**MEETINGS/CONFERENCES (Acct. 341)** covers for pesticide certification continuing education.

**CAPITAL EXPENSES (Acct. 410):**

**FREEWATER PARK IMPROVEMENTS – CONSTRUCTION IN PROGRESS:** In late summer/fall of 2023 we were notified that we were the successful recipients of an Oregon Parks and Recreation Department (OPRD) grant for Freewater Park Improvements. The in-kind match requirements are planned to use remaining Umatilla County Trails/Paths funding the city received in FY 22 with the balance being local option tax funding.

**PENDING APPROVAL - MARIE DORIAN PARK IMPROVEMENTS:** In spring 2024 staff applied for a grant through OPRD for improvements at Marie Dorian Park. This grant, if approved, will be a 60/40 grant with an estimated total cost of \$180,000. If successful, this project will be complete in FY 25.

**CONSTRUCTION COMPLETE – YANTIS PARK IMPROVEMENTS:** In FY 23 and 24 we were able to complete improvements at Yantis Park with funding from an OPRD grant as well as use of walking path improvements funds received from Umatilla County in FY 22.



These three capital improvement projects include \$333,726 of OPRD grants (60%), \$100,000 Umatilla County walking trails/paths funding (18%) and \$122,184 of Local Option Tax funding (22%).



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number      | Account Title                | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|---------------------|------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                     |                              | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b>GENERAL FUND</b> |                              |                  |                  |                  |                   |                  |                      |                       |
| <b>PARKS</b>        |                              |                  |                  |                  |                   |                  |                      |                       |
| <b>PERSONNEL</b>    |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6140-101        | REGULAR SERVICES- PARKS      | 91,487           | 75,179           | 95,630           | 109,798           | 71,842           | 104,226              | 104,226               |
| 100-6140-102        | PART TIME                    | 2,645            | 4,716            | 5,000            | 5,000             | 2,000            | 6,000                | 6,000                 |
| 100-6140-105        | OVERTIME                     | 889              | 441              | 956              | 900               | 88               | 925                  | 925                   |
| 100-6140-120        | EMPLOYEE BENEFITS            | 74,578           | 61,539           | 85,036           | 85,036            | 59,229           | 94,455               | 94,455                |
| <b>OPERATING</b>    |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6140-200        | OPERATING SUPPLIES           | 11,744           | 10,526           | 10,000           | 10,000            | 5,453            | 11,000               | 11,000                |
| 100-6140-220        | PERSONAL PROTECTIVE EQUIP    | 1,760            | 1,794            | 2,500            | 2,500             | 1,076            | 2,500                | 2,500                 |
| 100-6140-225        | MINOR EQUIPMENT              | 2,080            | 2,004            | 2,000            | 2,000             | .00              | 2,000                | 2,000                 |
| 100-6140-260        | COMMUNICATION                | 422              | 698              | 700              | 950               | 451              | 1,060                | 1,060                 |
| 100-6140-270        | UTILITIES                    | 42,898           | 41,893           | 66,000           | 61,046            | 30,523           | 63,000               | 63,000                |
| 100-6140-280        | REPAIR AND MAINTENANCE       | 6,389            | 9,708            | 9,000            | 5,742             | 2,871            | 9,000                | 9,000                 |
| 100-6140-300        | UNIFORM MAINTENANCE          | 49               | 98               | 300              | 300               | 47               | 300                  | 300                   |
| 100-6140-330        | VEHICLE REPLACEMENT / RENT   | 23,868           | 32,442           | 54,655           | 54,655            | 26,625           | 48,458               | 47,026                |
| 100-6140-340        | MEMBERSHIPS/ SUBSCRIPTIONS   | 200              | 116              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6140-341        | MEETINGS / CONFERENCES       | 65               | 276              | 300              | 300               | 147              | 300                  | 300                   |
| 100-6140-390        | MISCELLANEOUS                | 376              | 700              | 700              | 700               | .00              | 700                  | 700                   |
| <b>CAPITAL</b>      |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6140-410        | CAPITAL EXPENSE              | .00              | 33,013           | 299,800          | 206,341           | 101,098          | 509,800              | 509,800               |
| 100-6140-480        | IMPROVEMENTS OTHER THAN BLDG | .00              | .00              | 2,500            | 2,500             | .00              | 2,500                | 2,500                 |
| <b>Total PARKS:</b> |                              | 259,451          | 275,144          | 635,077          | 547,768           | 301,449          | 856,224              | 854,792               |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**PROGRAM:** PUBLIC BUILDINGS  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** GENERAL

**STAFF LEVEL 2025:** 0.64 FTE  
**STAFF LEVEL 2024:** 0.64 FTE

**MISSION STATEMENT:**

*To provide well-maintained buildings to encourage good employee morale and provide presentable facilities to customers.*

**BASELINE BUDGET DESCRIPTION:**

The Public Buildings program consists of janitorial services for City Hall, employee gym, library, police station and warehouse facility offices. The grounds are maintained under the Parks Program with the exception of the Public Works and Electrical Offices located at the City Warehouse, which are maintained under the Warehouse Program.

**SIGNIFICANT CHANGES:**

Construction is slated to be complete and the new police station occupied by or before the new fiscal year starts in July. Additional funds have been allocated for the new building to include for maintenance and service to HVAC units, fire system, janitorial services and supplies, utilities along with backflow device inspections for irrigation systems, etc.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.34            | 0.34            |
| Parks Maintenance Worker      | <u>0.30</u>     | <u>0.30</u>     |
| <b>Total</b>                  | <b>0.64</b>     | <b>0.64</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** for light bulbs, cleaning supplies, paper products and other various building supplies, as well as property taxes.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the cost of providing everything from hard hats, hearing protection, eye protection to gloves, safety vests, coats and coveralls all the way down to boots as necessary.

**UTILITIES (Acct. 270)** costs for electric, sewer, water and solid waste services.

**REPAIR & MAINTENANCE (Acct. 280)** provides for repairs needed and maintenance of both City Hall and Library elevators, HVAC systems, doors, fire alarms and extinguisher maintenance as well.

**UNIFORM MAINTENANCE (Acct. 300)** provides laundry service for floor mats.

**JANITORIAL SERVICES (Acct. 323)** provides for contracted cleaning services of City Hall, Library, employee gym, Police Station and Warehouse facilities.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost for city-owned vehicles.

**CAPITAL, BUILDING (Account # 405)** includes funding the next phase of repairs to the City Hall roof that has been carried over from FY 24 and funding for replacement of ageing HVAC systems within public buildings.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                        | Account Title                  | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|---------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                                       |                                | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>            |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PUBLIC BUILDINGS</u></b>        |                                |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>               |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6210-101                          | REGULAR SERVICES- PUBLIC BLDGS | 41,510           | 46,090           | 46,315           | 52,860            | 26,430           | 50,438               | 50,438                |
| 100-6210-105                          | OVERTIME                       | 117              | 109              | 425              | 425               | .00              | 500                  | 500                   |
| 100-6210-120                          | EMPLOYEE BENEFITS              | 36,113           | 35,047           | 36,348           | 38,370            | 19,187           | 39,393               | 39,393                |
| <b><u>OPERATING</u></b>               |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6210-200                          | OPERATING SUPPLIES             | 6,552            | 11,542           | 10,000           | 10,842            | 5,421            | 12,000               | 12,000                |
| 100-6210-220                          | PERSONAL PROTECTIVE EQUIP      | 308              | 386              | 500              | 500               | 364              | 500                  | 500                   |
| 100-6210-225                          | MINOR EQUIPMENT                | 638              | 395              | 700              | 700               | .00              | 700                  | 700                   |
| 100-6210-250                          | ADVERTISING                    | .00              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6210-270                          | UTILITIES                      | 43,858           | 45,004           | 55,800           | 41,880            | 20,940           | 55,800               | 55,800                |
| 100-6210-280                          | REPAIR AND MAINTENANCE         | 11,616           | 14,173           | 15,000           | 16,108            | 8,054            | 16,000               | 16,000                |
| 100-6210-300                          | UNIFORM MAINTENANCE            | 840              | 726              | 1,700            | 452               | 226              | 1,200                | 1,200                 |
| 100-6210-323                          | JANITORIAL SERVICES            | 48,911           | 52,739           | 60,000           | 56,010            | 28,005           | 63,543               | 63,543                |
| 100-6210-330                          | VEHICLE REPLACEMENT / RENT     | 1,248            | 1,732            | 2,204            | 2,204             | 1,102            | 5,195                | 4,479                 |
| <b><u>CAPITAL</u></b>                 |                                |                  |                  |                  |                   |                  |                      |                       |
| 100-6210-405                          | BUILDING                       | .00              | 22,902-          | 215,000          | 35,896            | 17,948           | 215,000              | 215,000               |
| <b><u>Total PUBLIC BUILDINGS:</u></b> |                                | 191,711          | 185,041          | 443,992          | 256,247           | 127,678          | 460,269              | 459,553               |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** COMMUNITY BUILDING  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** GENERAL FUND

**STAFF LEVEL 2025:** 0.05 FTE  
**STAFF LEVEL 2024:** 0.05 FTE

**BASELINE BUDGET DESCRIPTION:**

The Community Building is owned by the City and serves as a meeting place for civic groups, as well as numerous activities such as dancing, wedding receptions, etc. on a fee basis. The City maintains the building and oversees reservations, cleaning, etc.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.01            | 0.01            |
| Parks Maintenance Worker      | <u>0.04</u>     | <u>0.04</u>     |
| <b>Total</b>                  | <b>0.05</b>     | <b>0.05</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** provides janitorial and restroom supplies, light bulbs, etc. to keep the facility neat and orderly.

**UTILITIES (Acct. 270)** costs for water, sewer, electricity and solid waste.

**REPAIR & MAINTENANCE (Acct. 280)** provides for repairs needed to the facility such as doors, locks, light fixtures and other minor miscellaneous items.

**PROFESSIONAL SERVICES (Acct. 320)** covers monthly fire alarm monitoring costs.

**JANITORIAL SERVICES (Acct. 323)** covers contracted cleaning costs.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost for city-owned vehicles.

**CAPITAL-BUILDING (Acct. 405)** is funded to install a new fire alarm with monitoring to communicate to dispatch in the case of an alarm.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                   | Account Title                     | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>GENERAL FUND</b>              |                                   |                             |                             |                             |                              |                           |                                 |                                  |
| <b>COMMUNITY BUILDING</b>        |                                   |                             |                             |                             |                              |                           |                                 |                                  |
| <b>PERSONNEL</b>                 |                                   |                             |                             |                             |                              |                           |                                 |                                  |
| 100-6220-101                     | REGULAR SERVICES-<br>COMMUNITY BL | 3,118                       | 2,027                       | 3,237                       | 2,816                        | 1,242                     | 3,523                           | 3,523                            |
| 100-6220-105                     | OVERTIME                          | .00                         | .00                         | 30                          | .00                          | .00                       | .00                             | .00                              |
| 100-6220-120                     | EMPLOYEE BENEFITS                 | 2,464                       | 1,555                       | 2,662                       | 2,252                        | 981                       | 2,884                           | 2,884                            |
| <b>OPERATING</b>                 |                                   |                             |                             |                             |                              |                           |                                 |                                  |
| 100-6220-200                     | OPERATING SUPPLIES                | 515                         | 624                         | 1,300                       | 1,035                        | 375                       | 1,100                           | 1,100                            |
| 100-6220-270                     | UTILITIES                         | 13,666                      | 16,527                      | 16,000                      | 15,536                       | 5,085                     | 17,090                          | 17,090                           |
| 100-6220-280                     | REPAIR AND MAINTENANCE            | 2,067                       | 3,978                       | 6,000                       | 13,364                       | 6,682                     | 8,000                           | 8,000                            |
| 100-6220-320                     | PROFESSIONAL SERVICES             | .00                         | .00                         | .00                         | .00                          | .00                       | 301                             | 301                              |
| 100-6220-323                     | JANITORIAL SERVICES               | 4,928                       | 5,326                       | 5,593                       | 5,750                        | 2,875                     | 5,967                           | 5,967                            |
| 100-6220-330                     | VEHICLE REPLACEMENT /<br>RENT     | 860                         | 627                         | 834                         | 834                          | 417                       | 983                             | 983                              |
| <b>CAPITAL</b>                   |                                   |                             |                             |                             |                              |                           |                                 |                                  |
| 100-6220-405                     | BUILDING                          | .00                         | .00                         | 22,500                      | 22,500                       | 10,766                    | 37,500                          | 37,500                           |
| <b>Total COMMUNITY BUILDING:</b> |                                   | 27,617                      | 30,663                      | 58,156                      | 64,087                       | 28,422                    | 77,348                          | 77,348                           |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**PROGRAM:** ADMINISTRATION **STAFF LEVEL 2025:** 4.00 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 4.00 FTE  
**FUND:** GENERAL

**MISSION STATEMENT:**

*To serve the community by providing efficient oversight on all the activities described in the baseline budget.*

**BASELINE BUDGET DESCRIPTION:**

The Public Works Administration office is located at the City Warehouse at 501 Lamb. The program provides technical service and supervision for all City utilities and facilities, except electrical. Utilities include solid waste collection; landfill; recycling; water production, distribution and conservation; sewage collection, treatment and wastewater disposal land application facility operations. Other programs include the aquatic center; golf course; parks, buildings and street maintenance and stormwater management as well as motor pool operations. The expenses of this program are charged to the benefiting department or fund on a percentage basis as indicated in the summary of expenditures section of the budget.

Some activities of this department include planning and tracking of maintenance and/or construction projects associated with public buildings, community building, aquatic center, parks, streets, water, sewer, solid waste, recycling and golf course; tracking of automotive maintenance of city-owned vehicles and equipment as well as depreciation and replacement schedules; preparation of estimates and work orders for new services; approves and enters accounts payable, accounts receivable and project accounting records in computer; responds to customer complaints and compliments; ensures permit compliance and oversees monitoring and reporting of water, stormwater, wastewater quality and solid waste operations as well as recycling.

**PERSONNEL:**

| <u>Title</u>                | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-----------------------------|-----------------|-----------------|
| Public Works Superintendent | 1.00            | 1.00            |
| Assistant/Project Aide      | 1.00            | 1.00            |
| Technician I                | 1.00            | 1.00            |
| Technician II               | <u>1.00</u>     | <u>1.00</u>     |
| <b>Total</b>                | <b>4.00</b>     | <b>4.00</b>     |

**OPERATING SUPPLIES (Acct. 200)** covers costs for office supplies such as paper, pens, binders, computer program updates, copier lease payments etc.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers costs of equipment to enhance ergonomics for office staff as well as jacket, gloves, safety vests, etc. for the Public Works Technician for field operations.

**MINOR EQUIPMENT (Acct. 225)** includes office equipment upgrades and replacement as it needs replaced.

**COMMUNICATION (Acct. 260)** covers costs primarily for phone, e-mail and website hosting cost share fees.

**REPAIR & MAINTENANCE (Acct. 280)** provides for minor repairs to equipment and/or furniture as well as monthly photocopier lease payments for the former lease that has been paid out to the city previously by the new leasing company, but must run the monthly payments with the old leasing company until agreement expiration July 14, 2026, as payout was not an option with that company.

**PROFESSIONAL SERVICES (Acct. 320)** covers costs associated with training and/or programming.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost for city-owned vehicles.

**MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340)** provides for memberships to organizations such as American Water Works Association and American Public Works Association.

**MEETINGS/CONFERENCES (Acct. 341)** covers costs for attending conferences and training for continuing education credits to maintain certifications.

**MISCELLANEOUS (Acct. 390)** for those minor expenses that do not fit well into any of the other categories.

**FURNITURE & FIXTURES (Acct. 420)** for updating aged department furniture and technology.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                 | Account Title                    | 2021-22                      | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|--|----------------------------------|------------------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|  |                                  | FISCAL<br>ACTUAL             | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>                     |                                  |                              |                  |                  |                   |                  |                      |                       |
| <b><u>PUBLIC WORKS</u></b>                     |                                  | <b><u>ADMINISTRATION</u></b> |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>                        |                                  |                              |                  |                  |                   |                  |                      |                       |
| 100-6410-101                                   | REGULAR SERVICES- PUB<br>WRKS AD | 261,613                      | 282,105          | 391,205          | 298,602           | 149,301          | 420,065              | 420,065               |
| 100-6410-105                                   | OVERTIME                         | .00                          | 505              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6410-110                                   | MILEAGE ALLOWANCE                | 4,213                        | 4,216            | 4,200            | 4,200             | 2,021            | 4,200                | 4,200                 |
| 100-6410-120                                   | EMPLOYEE BENEFITS                | 173,552                      | 183,738          | 248,756          | 199,774           | 99,887           | 289,826              | 289,826               |
| <b><u>OPERATING</u></b>                        |                                  |                              |                  |                  |                   |                  |                      |                       |
| 100-6410-200                                   | OPERATING SUPPLIES               | 3,521                        | 1,870            | 1,250            | 2,930             | 1,096            | 3,000                | 3,000                 |
| 100-6410-220                                   | PERSONAL PROTECTIVE<br>EQUIPMENT | 150                          | .00              | 150              | 150               | .00              | 150                  | 150                   |
| 100-6410-225                                   | MINOR EQUIPMENT                  | 75                           | .00              | 750              | 750               | 29               | 500                  | 500                   |
| 100-6410-260                                   | COMMUNICATION                    | 2,335                        | 3,110            | 2,800            | 3,999             | 2,066            | 4,675                | 4,675                 |
| 100-6410-280                                   | REPAIR AND MAINTENANCE           | 1,813                        | 1,331            | 2,000            | 1,532             | 766              | 2,000                | 2,000                 |
| 100-6410-320                                   | PROFESSIONAL SERVICES            | 170                          | .00              | 250              | 250               | .00              | 250                  | 250                   |
| 100-6410-330                                   | VEHICLE REPLACEMENT / RENT       | 3,639                        | 15,893           | 15,090           | 15,090            | 7,545            | 10,930               | 10,930                |
| 100-6410-340                                   | MEMBERSHIPS /<br>SUBSCRIPTIONS   | 467                          | 50               | 600              | 600               | 50               | 600                  | 600                   |
| 100-6410-341                                   | MEETINGS / CONFERENCES           | 50                           | 3,818            | 2,500            | 2,500             | 1,349            | 2,500                | 2,500                 |
| 100-6410-390                                   | MISCELLANEOUS                    | 231                          | 6-               | 500              | 500               | .00              | 500                  | 500                   |
| <b><u>CAPITAL</u></b>                          |                                  |                              |                  |                  |                   |                  |                      |                       |
| 100-6410-420                                   | FURNITURE AND TECHNOLOGY         | 5,908                        | 4,278            | 4,500            | 4,500             | .00              | 4,000                | 4,000                 |
|  |                                  | 457,737                      | 500,908          | 674,551          | 535,377           | 264,109          | 743,196              | 743,196               |
| <b><u>Total PUBLICWORKS ADMINISTRATION</u></b> |                                  |                              |                  |                  |                   |                  |                      |                       |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**DEPARTMENT:** CITY HALL  
**FUND:** GENERAL

**BASELINE BUDGET DESCRIPTION:**

This budget provides for a variety of expenses not properly chargeable against any individual program.

**BUDGET COMMENTS:**

**CITY FUNCTIONS (Acct. 370)** provides for the City's annual Christmas dinner for the employees.

**LIABILITY AND FIRE INSURANCE (Acct. 380)** is for Liability, Auto Physical Damage and Property Insurance premiums. The employee performance bond is also charged from this account.

**UNEMPLOYMENT INSURANCE (Acct. 381)** unemployment claims are extremely variable from year to year. Because the City has certain categories of part-time employees who are eligible for unemployment, the possibility for claims presents a liability to the City. Therefore, the funding request is proposed at a level based on past history charges.

**INTERFUND TRANSFERS: (Acct. 722, 723, and 764)**

The General Fund supports the Library Fund to ensure the level of services offered to the public is maintained. The transfer to the Senior/Disabled Fund is necessary to cover the debt service payments for the City Hall elevator. The transfer to the Sick Leave Fund is necessary to maintain funds that will be available if temporary help is needed due to an extended illness.

**SIGINIFICANT BUDGET CHANGES:**

The City will receive a \$200,000 passthrough grant from the State to construct a wine production facility.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                          | Account Title                | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|---|------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|   |                              | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>              |                              |                  |                  |                  |                   |                  |                      |                       |
| <b><u>CITY HALL</u></b>                 |                              |                  |                  |                  |                   |                  |                      |                       |
| <b><u>OPERATING</u></b>                 |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6500-225                            | MINOR EQUIPMENT              | 1,854            | 804              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-320                            | PROFESSIONAL SERVICES        | 1,300            | 2,889            | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-370                            | CITY FUNCTIONS               | 4,068            | 5,646            | 6,000            | 5,800             | 4,683            | 7,000                | 7,000                 |
| 100-6500-372                            | COVID-19                     | .00              | 46,146           | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-374                            | AMERICAN RESCUE PLAN         | 7,933            | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-380                            | LIABILITY AND FIRE INSURANCE | 131,915          | 141,451          | 167,356          | 167,356           | 167,356          | 225,056              | 225,056               |
| 100-6500-381                            | UNEMPLOYMENT INSURANCE       | 30               | 1,167            | 2,500            | 2,500             | .00              | 3,500                | 3,500                 |
| <b><u>CAPITAL</u></b>                   |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6500-405                            | BUILDING/ ECO DEVO           | .00              | .00              | 800,000          | .00               | .00              | 200,000              | 200,000               |
| 100-6500-407                            | COVID-19                     | 16,144           | 42,998           | 12,763           | 29,154            | 25,440           | .00                  | .00                   |
| <b><u>TRANSFERS</u></b>                 |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6500-720                            | TRANSFER TO STREET           | 659              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-722                            | TRANSFER TO LIBRARY          | 76,539           | 42,814           | 38,671           | 38,671            | 19,336           | 20,753               | 20,753                |
| 100-6500-723                            | TRANSFER TO SENIOR/DISABLED  | 30,840           | 66,775           | 66,775           | 66,775            | 33,388           | 66,775               | 66,775                |
| 100-6500-727                            | TRANSFER TO 911              | 1,255            | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-751                            | TRANSFER TO ELECTRIC         | 6,000            | .00              | 300,000          | 125,000           | .00              | .00                  | .00                   |
| 100-6500-752                            | TRANSFER TO WATER            | .00              | 300,000          | 70,575           | 70,575            | 70,575           | .00                  | .00                   |
| 100-6500-753                            | TRANSFER TO SEWER            | .00              | 200,000          | 100,000          | 100,000           | 100,000          | .00                  | .00                   |
| 100-6500-755                            | TRANSFER TO GOLF COURSE      | .00              | 129,469          | 129,833          | 129,833           | 64,917           | 73,812               | 73,812                |
| 100-6500-761                            | TRANSFER TO WAREHOUSE        | 418              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6500-764                            | TRANSFER TO SICK LEAVE       | 1,596            | 1,600            | 1,600            | 1,600             | 800              | 1,600                | 1,600                 |
| 100-6500-766                            | TRANSFER TO VEHICLE MAINT    | 418              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| <b><u>CONTINGENCY&amp; RESERVES</u></b> |                              |                  |                  |                  |                   |                  |                      |                       |
| 100-6500-998                            | CONTINGENCY                  | .00              | .00              | 375,910          | .00               | .00              | 376,196              | 389,245               |
| <b><u>Total CITY HALL:</u></b>          |                              | 280,970          | 981,758          | 2,071,983        | 737,264           | 486,494          | 974,692              | 987,741               |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** CIVIL ENGINEERING  
**DEPARTMENT:** ENGINEERING  
**FUND:** GENERAL

**STAFF LEVEL 2025:** 0.00 FTE  
**STAFF LEVEL 2024:** 0.00 FTE

**BASELINE BUDGET DESCRIPTION:**

The Civil Engineering program provides technical service and support for all city utilities and facilities except electrical distribution. Utilities include solid waste collection; landfill; water production and distribution; sewage collection, treatment, disposal; and farm operations. Other programs are recreation, swim pool, golf course, parks and buildings maintenance, street construction and street maintenance.

Activities of this department include daily maintenance and development of the Geographic Information System, operation of the Water Control System, and other projects related to the Public Works utilities as requested.

**PERSONNEL:**

| <u>Title</u>           | <u>2025 FTE</u> | <u>2024 FTE</u> |
|------------------------|-----------------|-----------------|
| Engineering Technician | <u>0.00</u>     | <u>0.00</u>     |
| <b>Total</b>           | <b>0.00</b>     | <b>0.00</b>     |

**BUDGET COMMENTS:**

**Operating supplies (Acct. 200)** provides for supplies such as ink jet bond paper, printer cartridges for the plotter and other misc. items.

**Minor equipment (Acct. 225)** this account includes funds for any tools or minor equipment that are needed during the year.

**Communication (Acct. 260)** includes costs for the telephone system & service, as well as a portion of any radio costs.

**Professional Service (Acct. 320)** includes funds for GIS and Water Control System programming. This account also pays for one-half of the yearly site license for the SCADA software.

**Transportation (Acct. 330)** provides funds for 20% of the engineering vehicle.

**Meetings/Conferences (Acct. 341)** includes funds to send the Engineering Technicians to AutoCAD Training, Schweitzer Relay School, and Aclara Users Group meetings.

**Furniture & Technology (Acct. 420)** provides for computer monitor and software upgrades.

**SIGNIFICANT BUDGET CHANGES:**

The Civil Engineering program is no longer needed by the city utilities and facilities. The maintenance and development of Geographic Information System, operation of the Water Control System, and other projects related to the Public Works utilities is being managed by the Public Works Engineering Technician.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                         | Account Title                   | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|--|---------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|  |                                 | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>GENERAL FUND</u></b>             |                                 |                  |                  |                  |                   |                  |                      |                       |
| <b><u>CIVIL ENGINEERING</u></b>        |                                 |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>                |                                 |                  |                  |                  |                   |                  |                      |                       |
| 100-6610-101                           | REGULAR SERVICES- CIVIL<br>ENGR | 21,719           | 15,439           | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-105                           | OVERTIME                        | 311              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-120                           | EMPLOYEE BENEFITS               | 15,768           | 9,265            | .00              | .00               | .00              | .00                  | .00                   |
| <b><u>OPERATING</u></b>                |                                 |                  |                  |                  |                   |                  |                      |                       |
| 100-6610-200                           | OPERATING SUPPLIES              | 262              | 261              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-225                           | MINOR EQUIPMENT                 | .00              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-260                           | COMMUNICATION                   | 1,513            | 1,572            | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-320                           | PROFESSIONAL SERVICE            | .00              | .00              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-330                           | VEHICLE REPLACEMENT / RENT      | 930              | 527              | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-341                           | MEETINGS / CONFERENCES          | 2,217            | 2,924            | .00              | .00               | .00              | .00                  | .00                   |
| 100-6610-390                           | MISCELLANEOUS                   | 85               | 165              | .00              | .00               | .00              | .00                  | .00                   |
| <b><u>CAPITAL</u></b>                  |                                 |                  |                  |                  |                   |                  |                      |                       |
| 100-6610-420                           | FURNITURE AND TECHNOLOGY        | 1,233            | 1,430            | .00              | .00               | .00              | .00                  | .00                   |
| <b><u>Total CIVIL ENGINEERING:</u></b> |                                 | <b>44,037</b>    | <b>31,583</b>    | <b>.00</b>       | <b>.00</b>        | <b>.00</b>       | <b>.00</b>           | <b>.00</b>            |



## SPECIAL REVENUE FUNDS

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Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** STREET

**MISSION STATEMENT:**

*To maintain the existing excellent streets and provide motorists the safest streets possible.*

**BASELINE BUDGET DESCRIPTION:**

The Street Fund receives revenues from three different sources.

- **INTERGOVERNMENTAL REVENUES:**

A portion of the gas tax collected by the State that is distributed on a per capita basis to the city for streets. Gas tax is our primary source of funding for our streets program.

While it is no secret that the state and federal governments are looking to find alternate ways to fund street allotments for Oregon communities, as well as themselves. These funds are earmarked specifically for construction and maintenance of transportation infrastructure only. In fact, this past winter the shortfall has been front page news for Oregonian's. Not only has inflation put the brakes on maintenance and construction projects by limiting how far you can stretch your dollars, increased fuel efficiency and electric powered vehicles as well as having fewer people commuting to work due to using other alternative methods of transportation and also those that have not returned to the office since the pandemic, have impacted this funding due to fewer gallons of fuel being sold. This in turn has caused a ripple effect by reducing funding to allocate to communities for street maintenance and improvements and that funding not going as far as it used to. While this didn't stop the gas tax from increasing to \$0.40 per gallon in January 2024, it is clear that this trend will continue to go down regardless of how much the tax is, as long as gallons sold decrease, until a new alternative plan is in place to literally bridge the funding gaps.

- **MISCELLANEOUS AND MERCHANDISING REVENUE:**

Some revenues are not large enough to require a separate category.

- **BEGINNING FUND BALANCE:**

This category accounts for funds remaining at the end of the previous budget year due to funds budgeted, but not spent.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                          | Account Title                               | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>STREET</u></b>                    |   |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>TAXES/ASSESSMENTS</u></b>         |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | 6,290                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 210-400-10                              | ASSESSMENT PRINCIPAL                        |                             |                             |                             |                              |                           |                                 |                                  |
|   | Total TAXES/ASSESSMENTS:                    | 6,290                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b> |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | 574,440                     | 563,963                     | 475,000                     | 475,000                      | 230,867                   | 484,021                         | 484,021                          |
| 210-410-11                              | STATE GAS TAX                               |                             |                             |                             |                              |                           |                                 |                                  |
|   | Total INTERGOVERNMENTAL REVENUE:            | 574,440                     | 563,963                     | 475,000                     | 475,000                      | 230,867                   | 484,021                         | 484,021                          |
| <b><u>MERCHANDISING</u></b>             |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | 310                         | 165                         | 250                         | 250                          | .00                       | 200                             | 200                              |
| 210-455-71                              | MERCHANDISING                               |                             |                             |                             |                              |                           |                                 |                                  |
|   | Total MERCHANDISING:                        | 310                         | 165                         | 250                         | 250                          | .00                       | 200                             | 200                              |
| <b><u>MISCELLANEOUS</u></b>             |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | 3,755-                      | 21,726                      | 15,301                      | 41,270                       | 22,928                    | 19,747                          | 19,747                           |
| 210-470-20                              | INTEREST EARNED                             |                             |                             |                             |                              |                           |                                 |                                  |
| 210-470-30                              | SALE OF FIXED ASSETS                        | .00                         | 165                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 210-470-99                              | MISCELLANEOUS                               | 1,549                       | 6,733                       | 2,500                       | 1,800                        | 2,541                     | 1,500                           | 1,500                            |
|   | Total MISCELLANEOUS:                        | 2,206-                      | 28,625                      | 17,801                      | 43,070                       | 25,469                    | 21,247                          | 21,247                           |
| <b><u>TRANSFERS</u></b>                 |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | 659                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 210-490-10                              | TRANSFER FROM GENERAL                       |                             |                             |                             |                              |                           |                                 |                                  |
|   | Total TRANSFERS:                            | 659                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>BEGINNING FUND BALANCE</u></b>    |   |                             |                             |                             |                              |                           |                                 |                                  |
|   |   | .00                         | .00                         | 804,593                     | 820,397                      | .00                       | 856,640                         | 856,640                          |
| 210-499-10                              | FUND BALANCE                                |                             |                             |                             |                              |                           |                                 |                                  |
|   | <b><u>Total BEGINNING FUND BALANCE:</u></b> | .00                         | .00                         | 804,593                     | 820,397                      | .00                       | 856,640                         | 856,640                          |





EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                          | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>STREET</u></b>                    |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>STREET MAINT</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                 |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 210-6810-101                            | REGULAR SERVICES- STREET MAINT | 108,393                     | 122,353                     | 113,108                     | 114,966                      | 57,483                    | 123,327                         | 123,327                          |
| 210-6810-105                            | OVERTIME                       | 181                         | 768                         | 974                         | 934                          | .00                       | 871                             | 871                              |
| 210-6810-120                            | EMPLOYEE BENEFITS              | 78,246                      | 84,272                      | 86,511                      | 81,884                       | 40,922                    | 95,135                          | 95,135                           |
| <b><u>OPERATING</u></b>                 |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 210-6810-200                            | OPERATING SUPPLIES             | 6,607                       | 5,641                       | 12,000                      | 7,732                        | 3,866                     | 12,000                          | 12,000                           |
| 210-6810-220                            | PERSONAL PROTECTIVE EQUIP      | 811                         | 754                         | 1,000                       | 1,000                        | 287                       | 1,000                           | 1,000                            |
| 210-6810-225                            | MINOR EQUIPMENT                | 2,023                       | 2,203                       | 4,800                       | 4,800                        | 95                        | 2,500                           | 2,500                            |
| 210-6810-260                            | COMMUNICATION                  | 360                         | 360                         | 360                         | 360                          | 180                       | 360                             | 360                              |
| 210-6810-270                            | UTILITIES                      | 40,253                      | 48,197                      | 56,076                      | 41,832                       | 19,863                    | 46,015                          | 46,015                           |
| 210-6810-280                            | REPAIR AND MAINTENANCE         | 7,868                       | 15,319                      | 12,000                      | 12,000                       | 2,845                     | 12,000                          | 12,000                           |
| 210-6810-320                            | PROFESSIONAL SERVICES          | 4,629                       | 5,836                       | 12,000                      | 12,000                       | 775                       | 6,000                           | 6,000                            |
| 210-6810-330                            | VEHICLE REPLACEMENT / RENT     | 27,659                      | 36,617                      | 56,056                      | 48,534                       | 24,267                    | 52,349                          | 51,632                           |
| 210-6810-341                            | MEETINGS / CONFERENCES         | 65                          | 211                         | 500                         | 500                          | 160                       | 500                             | 500                              |
| 210-6810-390                            | MISCELLANEOUS                  | 10                          | 553                         | 600                         | 600                          | .00                       | 600                             | 600                              |
| <b><u>TRANSFERS</u></b>                 |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 210-6810-701                            | TRANSFER TO GENERAL            | 124,066                     | 135,128                     | 154,635                     | 154,635                      | 77,318                    | 167,347                         | 167,589                          |
| 210-6810-721                            | TRANSFER TO STREET IMPROVEME   | .00                         | .00                         | .00                         | .00                          | .00                       | 100,000                         | 100,000                          |
| 210-6810-764                            | TRANSFER TO SICK LEAVE         | 300                         | 300                         | 300                         | 300                          | 150                       | 309                             | 309                              |
| 210-6810-998                            | CONTINGENCY                    | .00                         | .00                         | 786,724                     | .00                          | .00                       | 741,795                         | 742,270                          |
| <b><u>Total STREET MAINTENANCE:</u></b> |                                | 401,473                     | 458,513                     | 1,297,644                   | 482,077                      | 228,211                   | 1,362,108                       | 1,362,108                        |

**BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** STREET CONSTRUCTION  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** STREET IMPROVEMENT

**BASELINE BUDGET DESCRIPTION:**

This program provides the funds for the construction of any new streets or the reconstruction of existing streets.

**REVENUES/EXPENDITURES:**

**CAPITAL IMPROVEMENTS (Account 211-410-22 & Account 211-6840-410)** funding was made possible through Oregon House Bill 2017 agreement, which expires on August 28, 2024. It is anticipated to be nearly complete, if not complete by the end of June 2024. Our final project using the remaining funding from HB 2017 will be Robbins Street Improvements. This project will consist of water and sewer main replacements (funded from the respective funds) and then street overlay and ADA ramp improvements from North Main to NE 6<sup>th</sup> Avenue. We are hopeful that we will be about 80 percent (80%) of the total streets work by FYE June 30, which will be the HB 2017 balance available plus a little more from the STBG Allocation funding below (as long as bids come in close to the engineer's estimate).

**OR STATE STBG ALLOCATION - IMPROVEMENTS OTHER THAN BUILDINGS (Account 211-410-16 & Account 211-6840-480)** funding for this program changed in 2023 due to HB 2101 to address declining state highway funds and the impact on the program. Each January allocations are posted by Oregon Department of Transportation (ODOT). Payments to local agencies will now be issued with no master grant agreements or funding request letters required in order to receive such funds as long as funding is available. If funding is not available, ODOT will work to determine a formulation of funding, requiring local agencies to enter into project agreements prior to distribution. So, this puts a lot up in the air on how future funding will be calculated and what it will look like dollarwise. One thing for certain, is that the funding levels are declining for such projects quite rapidly, which may require us to explore alternative funding source options to solidify and sustain this fund. Some communities have a local gas tax while others have a fixed stormwater fee amongst other types of revenue generating fees and taxes. At this time, we are not recommending such, but we very well may find this necessary in the future.

As of February 2024, we currently have funding available in the amount of \$226,255 (~53.7% of our contingency) from past allotments that has been banked within the fund as contingency. We have recently committed to replacement of the crosswalk warning signs that are outdated and unable to be repaired (or to get parts for) on South Main at 4<sup>th</sup> and 12<sup>th</sup>, which is accounted for and has been deducted from the available funding balance above. ODOT will order from the state bid list and pass through the direct cost of the signals and install at no cost for us as part of our cooperative agreement on maintaining the lights. In FY 2024 we plan to use the remaining HB 2017 funding above plus about \$83,000 in STBG funding (if bids come in close to engineers estimate) for the Robbins Street Improvements. This project will first be funded with remaining HB 2017 funding (due to expiration date of such funding) and then remaining costs will come from prior STBG funding received. We have \$68,570 remaining of the FY 2023 revenue, \$90,979 of the FY 2024 revenue and \$90,706 expected any day now for the Calendar Year 2024 revenue for a total of \$250,255. No further funding is anticipated to be received within this fund until the 2025 allotments become available in early 2025.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                 | Account Title           | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>STREET IMPROVEMENT</u></b>               |                         |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>        |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-410-16                                     | OR STATE STP ALLOCATION | 124,782                     | 81,673                      | 110,187                     | 181,685                      | 90,979                    | 87,786                          | 87,786                           |
| 211-410-22                                     | ODOT GRANT / HB2017     | 652,407                     | 805,529                     | 328,366                     | 328,366                      | 155,258                   | .00                             | .00                              |
| <b><u>Total INTERGOVERNMENTAL REVENUE:</u></b> |                         | 777,189                     | 887,201                     | 438,553                     | 510,051                      | 246,237                   | 87,786                          | 87,786                           |
| <b><u>LICENSES &amp; PERMITS</u></b>           |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-440-30                                     | LAND USE FEES           | 4,872                       | 6,975                       | 2,500                       | 4,465                        | 2,390                     | 2,500                           | 2,500                            |
| <b><u>Total LICENSES &amp; PERMITS:</u></b>    |                         | 4,872                       | 6,975                       | 2,500                       | 4,465                        | 2,390                     | 2,500                           | 2,500                            |
| <b><u>MISCELLANEOUS</u></b>                    |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-470-20                                     | INTEREST EARNED         | 770-                        | 5,476                       | 3,562                       | 8,500                        | 6,838                     | 3,848                           | 3,848                            |
| <b><u>Total MISCELLANEOUS:</u></b>             |                         | 770-                        | 5,476                       | 3,562                       | 8,500                        | 6,838                     | 3,848                           | 3,848                            |
| <b><u>TRANSFERS</u></b>                        |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-490-21                                     | TRANSFER FROM STREET    | .00                         | .00                         | .00                         | .00                          | .00                       | 100,000                         | 100,000                          |
| <b><u>Total TRANSFERS:</u></b>                 |                         | .00                         | .00                         | .00                         | .00                          | .00                       | 100,000                         | 100,000                          |
| <b><u>BEGINNING FUND BALANCE</u></b>           |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-499-10                                     | FUND BALANCE            | .00                         | .00                         | 291,802                     | 300,804                      | .00                       | 393,794                         | 393,794                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>    |                         | .00                         | .00                         | 291,802                     | 300,804                      | .00                       | 393,794                         | 393,794                          |
| <b><u>STREET CONSTRUCTION</u></b>              |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 211-6840-410                                   | CAPITAL EXPENSES        | 652,134                     | 963,070                     | 328,366                     | 328,366                      | 5,245                     | .00                             | .00                              |
| 211-6840-480                                   | IMPROVEMENTS            | 41,703                      | 95,906                      | 100,000                     | 101,660                      | .00                       | 99,600                          | 99,600                           |
| 211-6840-998                                   | CONTINGENCY             | .00                         | .00                         | 308,051                     | .00                          | .00                       | 488,328                         | 488,328                          |
| <b><u>Total STREET CONSTRUCTION:</u></b>       |                         | 693,838                     | 1,058,976                   | 736,417                     | 430,026                      | 5,245                     | 587,928                         | 587,928                          |

**Revenue Budget Narrative**  
*Fiscal Year 2025*

**Fund:** Library

**BASELINE BUDGET DESCRIPTION**

Through an intergovernmental agreement with the Umatilla County Special Library District, the City provides library services to approximately 12,500 residents of the Milton-Freewater area and to residents of the UCSLD. The UCSLD agrees to provide funding for operational expenses such as salaries, materials, and supplies to assist the City in meeting the Standards for Public Libraries set from the Oregon Library Association, and the State Library of Oregon. Although funds received from UCSLD are a significant source of funding for the library, it is not enough funding to meet the needs of our residents, nor is it enough to even meet the minimum level of services set by the Oregon Library Association. Due to this, the City agrees to provide and maintain a facility to house the library, and to provide funds for salaries, services, and materials which allow the library to meet or exceed established Library Standards.

**GRANT FUNDING**

- The library anticipates a Ready to Read grant from the State Library of Oregon for approximately \$1400 to develop and improve early literacy services to children under age five.

**DONATIONS**

- The library anticipates \$2000 in donations from the Friends of Milton-Freewater Public Library and \$4000 from community businesses in support of the Summer Reading Program.

**FINES AND FORFEITURES:** These are payments from library borrowers to repair or replace lost or damaged materials, and fines for overdue materials.

**COPIES:** These are payments from library patrons for photocopies and computer print-outs.

**MISCELLANEOUS:** This includes rental income from library meeting rooms and payments for our out-of-district library patrons.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                 | Account Title             | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>LIBRARY</u></b>                          |                           |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-410-01                                     | LIBRARY DISTRICT REVENUES | 268,688                     | 339,576                     | 352,146                     | 352,146                      | 310,933                   | 367,739                         | 367,739                          |
| 220-410-03                                     | STATE GRANTS-LIBRARY      | 2,874                       | .00                         | 1,400                       | 1,436                        | .00                       | 1,436                           | 1,436                            |
| <b><u>Total INTERGOVERNMENTAL REVENUE:</u></b> |                           | <b>271,562</b>              | <b>339,576</b>              | <b>353,546</b>              | <b>353,582</b>               | <b>310,933</b>            | <b>369,175</b>                  | <b>369,175</b>                   |
| <b><u>FINES &amp; FORFEITURES</u></b>          |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-430-50                                     | LIBRARY FINES             | 2,592                       | 2,220                       | 2,000                       | 2,000                        | 1,090                     | 2,000                           | 2,000                            |
| <b><u>Total FINES &amp; FORFEITURES:</u></b>   |                           | <b>2,592</b>                | <b>2,220</b>                | <b>2,000</b>                | <b>2,000</b>                 | <b>1,090</b>              | <b>2,000</b>                    | <b>2,000</b>                     |
| <b><u>SERVICES</u></b>                         |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-450-14                                     | RENTAL INCOME             | 7,500                       | 7,500                       | 7,500                       | 7,500                        | 3,750                     | 7,500                           | 7,500                            |
| Total SERVICES:                                |                           | 7,500                       | 7,500                       | 7,500                       | 7,500                        | 3,750                     | 7,500                           | 7,500                            |
| <b><u>MISCELLANEOUS</u></b>                    |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-470-20                                     | INTEREST EARNED           | 1,028                       | 4,664                       | 3,431                       | 4,100                        | 2,077                     | 4,100                           | 4,100                            |
| 220-470-25                                     | LOAN PROCEEDS             | 1,430                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 220-470-41                                     | DONATIONS                 | 6,032                       | 7,893                       | 4,000                       | 8,000                        | 855                       | 5,000                           | 5,000                            |
| 220-470-50                                     | COPIES                    | 2,253                       | 2,556                       | 2,500                       | 2,500                        | 1,951                     | 2,500                           | 2,500                            |
| 220-470-99                                     | MISCELLANEOUS             | 591                         | 521                         | 300                         | 300                          | 216                       | 300                             | 300                              |
| <b><u>Total MISCELLANEOUS:</u></b>             |                           | <b>9,279</b>                | <b>15,634</b>               | <b>10,231</b>               | <b>14,900</b>                | <b>5,099</b>              | <b>11,900</b>                   | <b>11,900</b>                    |
| <b><u>TRANSFERS</u></b>                        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-490-10                                     | FROM GENERAL              | 76,539                      | 42,814                      | 38,671                      | 38,671                       | 19,336                    | 20,753                          | 20,753                           |
| <b><u>Total TRANSFERS:</u></b>                 |                           | <b>76,539</b>               | <b>42,814</b>               | <b>38,671</b>               | <b>38,671</b>                | <b>19,336</b>             | <b>20,753</b>                   | <b>20,753</b>                    |
| <b><u>BEGINNING FUND BALANCE</u></b>           |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-499-10                                     | FUND BALANCE              | .00                         | .00                         | 89,129                      | 89,129                       | .00                       | 120,600                         | 120,600                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>    |                           | <b>.00</b>                  | <b>.00</b>                  | <b>89,129</b>               | <b>89,129</b>                | <b>.00</b>                | <b>120,600</b>                  | <b>120,600</b>                   |

**Expenditure Budget Narrative**  
*Fiscal Year 2025*

**Fund:** Library

**Staff Level 2025:** 3.93 FTE

**Staff Level 2024:** 3.93 FTE

**PERSONNEL:**

| <b>Title</b>      | <b>2025 FTE</b> | <b>2024 FTE</b> |
|-------------------|-----------------|-----------------|
| Library Director  | 1.00            | 1.00            |
| Library Assistant | 0.00            | 0.00            |
| Library Associate | <u>2.93</u>     | <u>2.93</u>     |
| <b>Total</b>      | <b>3.93</b>     | <b>3.93</b>     |

**LIBRARY USE AND VALUE**

In 2023, the library had 2884 card holders; the library provides access to 32,601 books, audiobooks, DVD's, Spanish-language material, as well as over 60,000 downloadable eBooks and audiobooks, and the Sage Library consortium offers our patrons access to over a million loanable items. In our facility, we offer 14 public computers, WiFi, reference services, children's play area, genealogy and local history collection, two meeting rooms, and more than 90 programs for children and 24 programs for adults each year with approximately 2,552 people from the community attending.

In 2023, the library circulated more than 36,000 items physical items, 36,000 electronic materials, and added 1,725 physical items to our collections, and loaned/received almost 6,000 items from other libraries. The library is an undeniable asset to our community and provides early literacy development skills, engages school-age children with activities, and encourages adults to become life-long users of the library.

**BUDGET COMMENTS**

**Expenses:**

- **Operating Supplies (Acct. 200)** covers general office supplies, paper & toner for public printing, materials such as plastic book jackets, laminating tape, and other misc. supplies to process the 1,700 items added yearly. Prices for processing items continues to climb.
- **Communication (Acct. 260)** covers phone, fax and internet (including WiFi). Costs are rising and line item reflects increase.
- **Building Repair & Maintenance (Acct. 280)** covers misc. needs of the library including: carpet cleaning, paint, hardware, & keys will help defer future expenses from the Public Buildings fund.
- **Programming (Adult Acct 325 & Children's Acct 326)** Programming has been split to two line items to help budget tracking. Children's supplies for 52 story times, 24 evening activities for children, 12 teen art and teen summer reading prizes Adult Programming covers 12-24 adult art classes & adult summer reading prizes.
- **Early Literacy/Summer Reading (Acct. 348)** covers Ready to Read grant, and 9 weeks of children's summer reading program including craft supplies, & prizes.
- **Miscellaneous (Acct. 700)** covers items not easily categorized by other line items. Budget increased substantially due to rising need to maintain 21-year-old building.
- **Furniture & Technology (Acct. 420):** To keep up with the changes in technology, computer and printer replacement.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                          | Account Title             | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>LIBRARY</u></b>                   |                           |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-6600-101                            | REGULAR SERVICES- LIBRARY | 166,507                     | 187,929                     | 210,311                     | 210,311                      | 91,536                    | 260,001                         | 260,001                          |
| 220-6600-102                            | PART TIME                 | 37,546                      | 41,585                      | 43,744                      | 43,744                       | 17,689                    | .00                             | .00                              |
| 220-6600-105                            | OVERTIME                  | .00                         | .00                         | 100                         | 100                          | .00                       | 100                             | 100                              |
| 220-6600-120                            | EMPLOYEE BENEFITS         | 133,353                     | 147,290                     | 168,692                     | 168,692                      | 73,256                    | 175,597                         | 175,597                          |
| <b><u>OPERATING</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-6600-200                            | OPERATING SUPPLIES        | 9,646                       | 9,417                       | 10,000                      | 10,000                       | 3,726                     | 10,000                          | 10,000                           |
| 220-6600-235                            | LIBRARY BOOKS             | 20,168                      | 23,975                      | 25,000                      | 25,000                       | 12,164                    | 25,000                          | 25,000                           |
| 220-6600-260                            | COMMUNICATION             | 3,424                       | 3,505                       | 4,000                       | 6,000                        | 2,801                     | 6,000                           | 6,000                            |
| 220-6600-280                            | REPAIR AND MAINTENANCE    | 677                         | 593                         | 1,790                       | 1,790                        | 1,319                     | 1,790                           | 1,790                            |
| 220-6600-325                            | PROGRAMMING - ADULT       | 5,443                       | 8,750                       | 4,500                       | 4,500                        | 1,864                     | 4,500                           | 4,500                            |
| 220-6600-326                            | PROGRAMMING - CHILDREN    | .00                         | .00                         | 5,500                       | 5,500                        | 2,802                     | 5,500                           | 5,500                            |
| 220-6600-333                            | MILEAGE / FUEL            | .00                         | .00                         | 500                         | 500                          | .00                       | 500                             | 500                              |
| 220-6600-340                            | MEMBERSHIPS / DUES        | 1,380                       | 1,273                       | 1,200                       | 1,200                        | 50                        | 1,200                           | 1,200                            |
| 220-6600-341                            | MEETINGS / CONFERENCES    | 143                         | .00                         | 400                         | 400                          | .00                       | 400                             | 400                              |
| 220-6600-348                            | EARLY LIT/SUMMER READING  | 6,149                       | 4,906                       | 4,300                       | 4,300                        | 98                        | 4,300                           | 4,300                            |
| 220-6600-390                            | MISCELLANEOUS             | 1,352                       | 1,590                       | 14,800                      | 10,800                       | 3,108                     | 10,800                          | 10,800                           |
| <b><u>CAPITAL</u></b>                   |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-6600-420                            | FURNITURE AND TECHNOLOGY  | 5,908                       | 824                         | 6,000                       | 6,000                        | 288                       | 6,000                           | 6,000                            |
| <b><u>TRANSFERS</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-6600-764                            | TRANSFER TO SICK LEAVE    | 240                         | 240                         | 240                         | 240                          | 120                       | 240                             | 240                              |
| <b><u>CONTIGENCY &amp; RESERVES</u></b> |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 220-6600-998                            | CONTINGENCIES             | .00                         | .00                         | .00                         | .00                          | .00                       | 20,000                          | 20,000                           |
| <b><u>Total LIBRARY:</u></b>            |                           | <b>391,935</b>              | <b>431,877</b>              | <b>501,077</b>              | <b>499,077</b>               | <b>210,820</b>            | <b>531,928</b>                  | <b>531,928</b>                   |

**REVENUE NARRATIVE**  
*Fiscal Year 2025*

**FUND:** PUBLIC TRANSPORTATION SERVICES

**BASELINE BUDGET DESCRIPTION:**

This fund was originally created to accumulate revenues dedicated to both the City's public transportation programs - the Senior/Disabled Transportation Program, which originated in 1971, and the general ridership bus program which was reestablished in 2005. The bus program was discontinued at the end of December 2023. The senior/disabled taxi transportation service is still available to seniors 60 years of age and older and/or disabled individuals of any age and must reside in the service area, which includes the city and a five-mile radius from the City's center. The taxi runs Monday through Saturday. The service is contracted out to a private vendor.

**BUDGET COMMENTS:**

**TAXES AND ASSESSMENTS**

**PROPERTY TAX CURRENT Acct. 230-400-01** is the local option tax revenue referred to above. The levy is for \$60,000 per year, however not all taxes are collected, so we budget for 95%.

**PROPERTY TAX PRIOR YEAR Acct. 230-400-02** is the account for "back taxes" which are paid late.

**INTERGOVERNMENTAL REVENUE**

**STATE TRANSIT GRANTS Acct. 230-410-51** is the receipt of federal 5310 grants applied for through the Oregon State Department of Transportation.

**FEDERAL TRANSIT/ODOT FLEX 5307/5311 Acct 230-410-52** are funds directly allocated and received through 5307/5311 Federal Transportation Administration/ODOT grant funds for operations of the City's public transportation program. There is no revenue associated with this grant this fiscal year

**STATE TRANSPORTATION IMPROVEMENT FUNDS (STIF) FORMULARY Acct 230-410-57** are State funds that are formulary.

**SERVICES**

**SENIOR CITIZEN PAYMENTS Acct. 230-450-70** represents the revenue generated from taxi tickets sold for \$1.00 or \$2.00 each. (Outside City limit customers pay the higher price.) These rates for patrons are kept low due to the local option tax supplementing program revenues.

**MISCELLANEOUS**

**INTEREST EARNED Acct. 230-470-20** is the interest we receive from the grants and revenues invested in the local government pool prior to having them released for payment of services and goods.

**TRANSFER FROM GENERAL TO SERVICE ELEVATOR LOAN Acct. 230-490-10**



| Account Number                                 | Account Title              | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>PUBLIC TRANSPORTATION SERVICES</u></b>   |                            |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>TAXES/ASSESSMENTS</u></b>                |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-400-01                                     | PROPERTY TAX - CURRENT     | 57,045                      | 56,645                      | 58,500                      | 58,000                       | 52,724                    | 58,500                          | 58,500                           |
| 230-400-02                                     | PROPERTY TAX - PRIOR YEAR  | 1,777                       | 1,300                       | 2,000                       | 2,000                        | 606                       | 2,000                           | 2,000                            |
| <b><u>Total TAXES/ASSESSMENTS:</u></b>         |                            | 58,822                      | 57,946                      | 60,500                      | 60,000                       | 53,331                    | 60,500                          | 60,500                           |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>        |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-410-50                                     | SPECIAL TRANSIT GRANT      | 31,122                      | 31,856                      | .00                         | 7,964                        | 7,964                     | .00                             | .00                              |
| 230-410-51                                     | STATE TRANSIT GRANT        | 93,041                      | 82,037                      | 51,991                      | 51,991                       | 2,237                     | 51,991                          | 51,991                           |
| 230-410-52                                     | ARPA 5311 ODOT GRANT       | .00                         | .00                         | 316,766                     | 242,800                      | 147,018                   | .00                             | .00                              |
| 230-410-53                                     | FEDERAL TRANSIT GRANT      | 99,854                      | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 230-410-56                                     | STATE TRANSIT - STIF GRANT | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 230-410-57                                     | STIF FORMULA GRANT         | 77,196                      | 70,581                      | 100,000                     | 28,176                       | 11,250                    | 9,293                           | 9,293                            |
| <b><u>Total INTERGOVERNMENTAL REVENUE:</u></b> |                            | 301,213                     | 184,474                     | 468,757                     | 330,931                      | 168,469                   | 61,284                          | 61,284                           |
| <b><u>SERVICES</u></b>                         |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-450-70                                     | SENIOR CITIZEN PAYMENTS    | 2,514                       | 2,462                       | 2,100                       | 2,000                        | 1,191                     | 2,000                           | 2,000                            |
| <b><u>Total SERVICES:</u></b>                  |                            | 2,514                       | 2,462                       | 2,100                       | 2,000                        | 1,191                     | 2,000                           | 2,000                            |
| <b><u>MISCELLANEOUS</u></b>                    |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-470-20                                     | INTEREST EARNED            | 275-                        | 664                         | 690                         | 621                          | 621                       | 650                             | 650                              |
| <b><u>Total MISCELLANEOUS:</u></b>             |                            | 275-                        | 664                         | 690                         | 621                          | 621                       | 650                             | 650                              |
| <b><u>TRANSFERS</u></b>                        |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-490-10                                     | TRANSFER FROM GENERAL      | 30,840                      | 66,775                      | 66,775                      | 66,775                       | 33,388                    | 66,775                          | 66,775                           |
| <b><u>Total TRANSFERS:</u></b>                 |                            | 30,840                      | 66,775                      | 66,775                      | 66,775                       | 33,388                    | 66,775                          | 66,775                           |
| <b><u>BEGINNING FUND BALANCE</u></b>           |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 230-499-10                                     | FUND BALANCE               | .00                         | .00                         | 54,226                      | 54,226                       | .00                       | 70,266                          | 70,266                           |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>    |                            | .00                         | .00                         | 54,226                      | 54,226                       | .00                       | 70,266                          | 70,266                           |

**EXPENDITURE NARRATIVE**  
*Fiscal Year 2025*

**FUND:** PUBLIC TRANSPORTATION SERVICES

**STAFF LEVEL 2025:** 0.65 FTE

**STAFF LEVEL 2024:** 1.05 FTE

**BASELINE BUDGET DESCRIPTION:**

In 1971, the City began providing the senior and disabled taxi ticket program. In November of 2004 funding for the program was solidified by the passage of a five year local option tax to help support the program, and then in November of 2008, 2012, and 2021 the continuation of the five-year local option tax was passed by the voters. The taxi program is for seniors aged 60 and over and disabled patrons of any age. It is a door-to-door service which includes a lot of personal assistance for patrons. This program is contracted out to a private carrier for service.

**PERSONNEL:**

| <u>Title</u> | <u>2025 FTE</u> | <u>2024 FTE</u> |
|--------------|-----------------|-----------------|
| City Planner | 0.25            | 0.55            |
| Assistant    | 0.40            | 0.50            |
|              | <b>0.65</b>     | <b>1.05</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** covers expenses for day-to-day supplies such as paper, pens, notebooks, file folders and hanging file folders, and computer software.

**MINOR EQUIPMENT (Acct. 225)** budgets the cost of computer, computer software and equipment.

**ADVERTISING (Acct. 250)** budgets the cost of printing tickets as ride tokens and advertising the service.

**COMMUNICATION (Acct. 260)** covers a portion of the cost of phone expenses as well as annual website fees.

**REPAIR & MAINTENANCE (Acct. 280)** accounts for shop hourly rate expenses for repair and maintenance of the city's wheel-chair access van. The cost to service the vehicle is increasing.

**PROFESSIONAL SERVICES (Acct. 320)** accounts for the cost of the taxi contract to provide rides to patrons.

**MILEAGE/FUEL (Acct. 333)** covers travel expenses to meetings and training.

**MEETINGS/CONFERENCES (Acct. 341)** accounts for the cost of attending training meetings and seminars.

**FURNITURE AND TECHNOLOGY (Acct. 420)** small reserve to cover the purchase of equipment if needed.

**IMPROVEMENTS (Acct. 480)** includes some facility improvements. Nothing is proposed this budget year.

**LOAN PAYMENT FOR ELEVATOR (Acct 510/511)**

**CONTINGENCY (Acct. 998)** is the fund which pays for any unanticipated costs after the budget is adopted.

**SIGNIFICANT BUDGET COMMENTS:**

Significant changes to transportation services includes the elimination of the fixed route bus service as of January 1, 2024.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>PUBLIC TRANSP</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>             |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                  |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 230-7600-101                             | REGULAR SERVICES- SENIOR/DISAB | 87,372                      | 94,975                      | 87,400                      | 87,400                       | 37,081                    | 49,650                          | 49,650                           |
| 230-7600-110                             | ALLOWANCES                     | 2,347                       | 3,632                       | 3,600                       | 1,800                        | 1,733                     | .00                             | .00                              |
| 230-7600-120                             | EMPLOYEE BENEFITS              | 38,677                      | 44,519                      | 53,410                      | 42,400                       | 21,200                    | 35,375                          | 35,375                           |
| <b><u>OPERATING</u></b>                  |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 230-7600-200                             | OPERATING SUPPLIES             | 295                         | 125                         | 600                         | 500                          | 241                       | 500                             | 500                              |
| 230-7600-225                             | MINOR EQUIPMENT                | 530                         | .00                         | 500                         | 200                          | 27                        | 500                             | 500                              |
| 230-7600-250                             | ADVERTISING- SENIOR/ DISABLED  | 208                         | 258                         | 1,000                       | 1,000                        | 524                       | 1,000                           | 1,000                            |
| 230-7600-260                             | COMMUNICATION                  | 124                         | 25                          | 500                         | .00                          | .00                       | 300                             | 300                              |
| 230-7600-280                             | REPAIR AND MAINTENANCE         | 4,720                       | 8,269                       | 5,000                       | 5,000                        | 2,469                     | 4,000                           | 4,000                            |
| 230-7600-320                             | PROFESSIONAL SERVICES          | 133,442                     | 192,967                     | 136,481                     | 133,925                      | 75,107                    | 80,000                          | 80,000                           |
| 230-7600-340                             | MPO MEMBERSHIP DUES            | 3,600                       | 3,800                       | .00                         | .00                          | .00                       | .00                             | .00                              |
| 230-7600-341                             | MEETINGS / CONFERENCES         | 288                         | 88                          | .00                         | .00                          | .00                       | .00                             | .00                              |
| 230-7600-380                             | INSURANCE                      | 4,787                       | 5,280                       | 2,700                       | 2,700                        | 2,700                     | 3,375                           | 3,375                            |
| <b><u>DEBT SERVICE</u></b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 230-7600-510                             | LOAN PRINC - ELEVATOR CITY HAL | 21,960                      | 58,729                      | 58,676                      | 58,542                       | 11,542                    | 58,676                          | 58,676                           |
| 230-7600-511                             | LOAN INT - ELEVATOR CITY HALL  | 8,876                       | 8,069                       | 8,099                       | 8,099                        | 3,876                     | 8,099                           | 8,099                            |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 230-7600-998                             | CONTINGENCY                    | .00                         | .00                         | 295,082                     | .00                          | .00                       | 20,000                          | 20,000                           |
| <b><u>Total ADMINISTRATION:</u></b>      |                                | 307,225                     | 420,736                     | 653,048                     | 341,566                      | 156,499                   | 261,475                         | 261,475                          |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** 9 1 1 OPERATING

**BASELINE BUDGET DESCRIPTION:**

This fund was established to account for 911 telephone tax revenues. These revenues can only be expended on 911 emergency service expenditures. Operating expenses other than wages and benefits are paid for from this fund.

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** Used to purchase supplies and materials for the 911 center such as pens, paper, receipt books, ink for printers and shredding services.

**MINOR EQUIPMENT (Acct. 225)** Funds purchases of smaller equipment items, such as headsets for ECS.

**COMMUNICATION (Acct. 260)** Fund the business lines for dispatch center, the fax line for the police department, the phone lines for the backup dispatch center, a cellular phone for the dispatch center, as well as a translating service.

**REPAIR AND MAINTENANCE (Acct. 280)** Funds used to cover the anticipated costs of repair, maintenance, or replacement of office machines such as copiers and the logging recorder. It also covers half the annual maintenance service agreement for our records management/computer aided dispatch system (Tyler Technologies). It also covers the annual maintenance for the logging recorder and the maintenance of Brazos E-Citation.

**PROFESSIONAL SERVICES (Acct. 320)** Pays for DPSST medical exams required as part of the pre-employment screening process.

**MEETINGS AND CONFERENCES (Acct. 341)** This fund pays for continuing training for communications personnel as mandated by the state. As well as sending ECS to the mandatory DPSST academy.

**FURNITURE AND TECHNOLOGY (Acct. 420)** Funds go toward upgrade and improvement of essential 911 center technologies.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                 | Account Title            | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>9 1 1</b>                                   |                          |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>        |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-410-14                                     | 911 TELEPHONE TAX        | 65,090                      | 48,568                      | 66,000                      | 69,520                       | 34,760                    | 70,000                          | 67,500                           |
| <b><u>Total INTERGOVERNMENTAL REVENUE:</u></b> |                          | 65,090                      | 48,568                      | 66,000                      | 69,520                       | 34,760                    | 70,000                          | 67,500                           |
| <b><u>MISCELLANEOUS</u></b>                    |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-470-20                                     | INTEREST EARNED          | 239-                        | 1,054                       | 871                         | 1,222                        | 611                       | 500                             | 500                              |
| <b><u>Total MISCELLANEOUS:</u></b>             |                          | 239-                        | 1,054                       | 871                         | 1,222                        | 611                       | 500                             | 500                              |
| <b><u>Source: 490</u></b>                      |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-490-10                                     | TRANSFER FROM GENERAL    | 1,255                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total Source: 490:</u></b>               |                          | 1,255                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>BEGINNING FUND BALANCE</u></b>           |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-499-10                                     | FUND BALANCE             | .00                         | .00                         | 33,180                      | .00                          | .00                       | 23,100                          | 23,100                           |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>    |                          | .00                         | .00                         | 33,180                      | .00                          | .00                       | 23,100                          | 23,100                           |
| <b><u>911 OPERATING</u></b>                    |                          |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>OPERATING</u></b>                        |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-5830-200                                   | OPERATING SUPPLIES       | 3,738                       | 2,346                       | 3,000                       | 2,916                        | 826                       | 3,000                           | 3,000                            |
| 270-5830-225                                   | MINOR EQUIPMENT          | 2,995                       | 1,017                       | 4,500                       | 4,100                        | 349                       | 4,500                           | 2,000                            |
| 270-5830-260                                   | COMMUNICATION            | 7,401                       | 11,902                      | 10,500                      | 12,480                       | 5,396                     | 15,500                          | 15,500                           |
| 270-5830-280                                   | REPAIR AND MAINTENANCE   | 10,899                      | 11,016                      | 19,500                      | 19,246                       | 1,526                     | 19,500                          | 19,500                           |
| 270-5830-300                                   | UNIFORM MAINTENANCE      | 242                         | 458                         | 450                         | 507                          | .00                       | 507                             | 507                              |
| 270-5830-320                                   | PROFESSIONAL SERVICE     | 576                         | 283                         | 650                         | 610                          | 469                       | 650                             | 650                              |
| 270-5830-341                                   | MEETINGS / CONFERENCES   | 870                         | 2,478                       | 4,800                       | 4,740                        | 2,258                     | 4,800                           | 4,800                            |
| 270-5830-390                                   | MISCELLANEOUS            | 1,457                       | 1,800                       | 1,500                       | 1,900                        | 1,507                     | 1,500                           | 1,500                            |
| <b><u>CAPITAL</u></b>                          |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-5830-420                                   | FURNITURE AND TECHNOLOGY | 7,809                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>TRANSFERS</u></b>                        |                          |                             |                             |                             |                              |                           |                                 |                                  |
| 270-5830-701                                   | TRANSFER TO GENERAL      | 15,000                      | 67,100                      | 55,151                      | 55,151                       | 27,576                    | 43,643                          | 43,643                           |
| <b><u>Total 911 OPERATING:</u></b>             |                          | 50,986                      | 98,401                      | 100,051                     | 101,650                      | 39,907                    | 93,600                          | 91,100                           |



## DEBT SERVICE FUNDS

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Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

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**BUDGET NARRATIVE**  
***Fiscal Year 2025***

**FUND:** GENERAL OBLIGATION BONDED DEBT

**BASELINE BUDGET DESCRIPTION:**

Levied tax revenue related to the issuance of the City's general obligation bonds are received in this fund. Debt service payments for these bonds are also paid from this fund.

**\$6,695,000**  
**CITY OF MILTON-FREEWATER**  
**UMATILLA COUNTY, OREGON**

**GENERAL OBLIGATION BONDS, SERIES 2021**

DATED: Date of Delivery (Expected to be on or about August 31, 2021)

**MATURITY SCHEDULE**

| Due June 1 | Amounts  | Interest Rate | Yield  | Price   | CUSIP <sup>1</sup><br>(60183M) |
|------------|----------|---------------|--------|---------|--------------------------------|
| 2022       | \$55,000 | 3.000%        | 0.310% | 102.013 | BN3                            |
| 2023       | 10,000   | 3.000%        | 0.360% | 104.601 | BP8                            |
| 2024       | 20,000   | 3.000%        | 0.420% | 107.046 | BQ6                            |
| 2025       | 30,000   | 3.000%        | 0.540% | 109.119 | BR4                            |
| 2026       | 40,000   | 3.000%        | 0.710% | 110.676 | BS2                            |
| 2027       | 50,000   | 3.000%        | 0.840% | 112.099 | BT0                            |
| 2028       | 60,000   | 3.000%        | 0.980% | 113.161 | BU7                            |
| 2029       | 70,000   | 3.000%        | 1.100% | 114.076 | BV5                            |
| 2030       | 85,000   | 3.000%        | 1.230% | 114.639 | BW3                            |
| 2031       | 95,000   | 3.000%        | 1.320% | 115.321 | BX1                            |

\$700,000<sup>(T)</sup> 3.000% Term Bond Due June 1, 2036; Yield: 1.700%; Price: 111.633<sup>C</sup>; CUSIP: 60183MBY9  
 \$1,140,000<sup>(T)</sup> 4.000% Term Bond Due June 1, 2041; Yield: 1.760%; Price: 119.986<sup>C</sup>; CUSIP: 60183MBZ6  
 \$1,760,000<sup>(T)</sup> 4.000% Term Bond Due June 1, 2046; Yield: 1.970%; Price: 117.925<sup>C</sup>; CUSIP: 60183MCA0  
 \$2,580,000<sup>(T)</sup> 4.000% Term Bond Due June 1, 2051; Yield: 2.030%; Price: 117.344<sup>C</sup>; CUSIP: 60183MCB8

<sup>(C)</sup> Priced to the optional redemption date of June 1, 2031.

<sup>(T)</sup> Term Bond subject to Mandatory Redemption

<sup>1</sup> Copyright © 2021, American Bankers Association. CUSIP® is a registered trademark of the American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, managed on behalf of the American Bankers Association by S&P Global Market Intelligence. This data is not intended to create a database and does not serve in any way as a substitute for the CUSIP service. CUSIP numbers have been assigned by an independent company not affiliated with the City and are included solely for the convenience of the registered owners of the applicable Bonds. Neither the City nor the Underwriter nor the purchaser of the Bonds is responsible for the selection or uses of these CUSIP numbers, and no representation is made as to their correctness on the applicable Bonds or as included herein. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part or the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title             | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GENERAL OBLIGATION BONDS</u></b>      |                           |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>TAXES/ASSESSMENTS</u></b>             |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 310-400-01                                  | PROPERTY TAX - CURRENT    | 248,226                     | 260,064                     | 274,797                     | 270,500                      | 250,622                   | 280,700                         | 281,900                          |
| 310-400-02                                  | PROPERTY TAX - PRIOR YEAR | .00                         | 2,591                       | 2,250                       | 2,184                        | 1,784                     | 4,200                           | 3,000                            |
| <b><u>Total TAXES/ASSESSMENTS:</u></b>      |                           | <u>248,226</u>              | <u>262,655</u>              | <u>277,047</u>              | <u>272,684</u>               | <u>252,407</u>            | <u>284,900</u>                  | <u>284,900</u>                   |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>     |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 310-410-84                                  | BOND PROCEEDS             | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| Total INTERGOVERNMENTAL REVENUE:            |                           | <u>.00</u>                  | <u>.00</u>                  | <u>.00</u>                  | <u>.00</u>                   | <u>.00</u>                | <u>.00</u>                      | <u>.00</u>                       |
| <b><u>MISCELLANEOUS</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 310-470-20                                  | INTEREST EARNED           | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| Total MISCELLANEOUS:                        |                           | <u>.00</u>                  | <u>.00</u>                  | <u>.00</u>                  | <u>.00</u>                   | <u>.00</u>                | <u>.00</u>                      | <u>.00</u>                       |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 310-499-10                                  | FUND BALANCE              | .00                         | .00                         | 3,347-                      | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                           | <u>.00</u>                  | <u>.00</u>                  | <u>3,347-</u>               | <u>.00</u>                   | <u>.00</u>                | <u>.00</u>                      | <u>.00</u>                       |
| <b><u>BONDED DEBT</u></b>                   |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 310-8611-500                                | BOND PRINCIPAL            | 55,000                      | 10,000                      | 20,000                      | 20,000                       | .00                       | 30,000                          | 30,000                           |
| 310-8611-501                                | BOND INTEREST             | 192,447                     | 253,999                     | 253,700                     | 253,700                      | 126,850                   | 253,900                         | 253,900                          |
| 310-8611-999                                | UNAPPROPRIATED RESERVE    | .00                         | .00                         | .00                         | .00                          | .00                       | 1,000                           | 1,000                            |
| <b><u>Total BONDED DEBT:</u></b>            |                           | <u>247,447</u>              | <u>263,999</u>              | <u>273,700</u>              | <u>273,700</u>               | <u>126,850</u>            | <u>284,900</u>                  | <u>284,900</u>                   |



## CAPITAL PROJECT FUND

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Capital project funds are used to track construction expenses for the capital projects.

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**BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** POLICE STATION CONSTRUCTION

**BASELINE BUDGET DESCRIPTION:**

Revenues to pay the City's General Obligation Bonds are collected in this fund. A general obligation bond issue for \$7,657,390 for construction of a new Police Station was approved on the May 18, 2021 ballot measure. Police station construction costs are also paid from this fund.

**Significant Budget Changes:** The City received a \$3,000,000 Oregon State Capital Funding Grant to finance the unexpected budget overruns from the Police Station project.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title           | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>POLICE STATION CONSTRUCTION</u></b>   |                         |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>INTERGOVERNMENTAL REVENUE</u></b>     |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-410-01                                  | STATE CAP FUNDING GRANT | .00                         | 3,000,000                   | 3,000,000                   | .00                          | .00                       | .00                             | .00                              |
| Total INTERGOVERNMENTAL REVENUE:            |                         | .00                         | 3,000,000                   | 3,000,000                   | .00                          | .00                       | .00                             | .00                              |
| <b><u>MISCELLANEOUS</u></b>                 |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-470-20                                  | INTEREST EARNED         | 42,011-                     | 141,110                     | 117,810                     | 128,099                      | 115,873                   | 74,150                          | 74,150                           |
| <b><u>Total MISCELLANEOUS:</u></b>          |                         | 42,011-                     | 141,110                     | 117,810                     | 128,099                      | 115,873                   | 74,150                          | 74,150                           |
| <b><u>OTHER REVENUE SOURCES</u></b>         |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-480-10                                  | BOND SALE PROCEEDS      | 6,695,000                   | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 410-480-11                                  | PREMIUM ON BONDS ISSUED | 1,133,007                   | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total OTHER REVENUE SOURCES:</u></b>  |                         | 7,828,007                   | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-499-10                                  | FUND BALANCE            | .00                         | .00                         | 5,152,870                   | 3,227,020                    | .00                       | 1,925,850                       | 1,925,850                        |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                         | .00                         | .00                         | 5,152,870                   | 3,227,020                    | .00                       | 1,925,850                       | 1,925,850                        |
| <b><u>CAPITAL - NEW</u></b>                 |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-8100-410                                | CAPITAL EXPENSE         | 616,968                     | 3,858,297                   | 8,270,680                   | 4,000,000                    | 3,370,437                 | 2,000,000                       | 2,000,000                        |
| <b><u>DEBT SERVICE</u></b>                  |                         |                             |                             |                             |                              |                           |                                 |                                  |
| 410-8100-515                                | BOND ISSUANCE EXPENSE   | 133,969                     | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total CAPITAL - NEW:</u></b>          |                         | 750,936                     | 3,858,297                   | 8,270,680                   | 4,000,000                    | 3,370,437                 | 2,000,000                       | 2,000,000                        |



## ENTERPRISE FUNDS

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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriated for accountability purposes.

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**REVENUE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**FUND:** ELECTRIC

**MISSION STATEMENT:**

*Milton-Freewater City Light & Power:*

*We strive to provide reliable, quality electric power service through a well-maintained and equipped system. We will be a friendly and supportive member of the community and will always attempt to maintain the low electric rates that have been part of our history.*

**BASELINE BUDGET DESCRIPTION:**

Revenues for the Electric Fund are based on historical data unless otherwise noted.

**SURPLUS POWER SALES:**

The City has a contract with the Bonneville Power Administration (BPA) for Service and Exchange, which states the terms for the exchange of our power allotment from the Grant County contracts. A major change in the method that BPA calculates surplus power was instituted in October 2011. Under the new procedure, BPA subtracts our Grant County resource from our total purchases. This in effect, eliminates firm surplus power sales revenue, but also reduces the amount of power to be purchased from BPA by a similar amount. Non-firm or secondary power is now the only surplus power sales revenue source. We believe this year will be an average water year with estimated income of \$290,876.

**CONSERVATION:**

Revenue estimates are based on the estimated completion of 20 heat pump installations, weatherization of 20 electrically heated homes, 5 commercial buildings and 1 agricultural project. The revenue will come from reimbursements from BPA for energy conservation achieved and from principal and interest from the Energy Loan Program.

**UTILITY REVENUE:**

This is the revenue from the sales of electricity and the service availability fee to all classes of electric customers. The sales of electricity can be greatly influenced by the weather patterns throughout the year. This year we anticipate a 0% increase in our per KWH charge.

**MERCHANDISING:**

This is for labor and materials for work done at customers' expense.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>              |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>TAXES/ASSESSMENTS</u></b>          |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-400-10                               | WTHRZTN ASSMT LOAN REV #903   | 33,772                      | 35,013                      | 40,000                      | 26,000                       | 13,653                    | 28,000                          | 28,000                           |
| 510-400-30                               | WTHZTN LONG-TERM LOAN REV #93 | 493                         | 457-                        | 1,000                       | 1,000                        | .00                       | 1,000                           | 1,000                            |
| <b><u>Total TAXES/ASSESSMENTS:</u></b>   |                               | 34,265                      | 34,556                      | 41,000                      | 27,000                       | 13,653                    | 29,000                          | 29,000                           |
| <b><u>SURPLUS POWER SALES</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-415-10                               | POWER SALES - NONFIRM         | 350,760                     | 228,241                     | 263,168                     | 263,168                      | 15,433                    | 290,876                         | 290,876                          |
| <b><u>Total SURPLUS POWER SALES:</u></b> |                               | 350,760                     | 228,241                     | 263,168                     | 263,168                      | 15,433                    | 290,876                         | 290,876                          |
| <b><u>SERVICES</u></b>                   |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-450-45                               | CONSERVATION                  | 103,959                     | 88,724                      | 93,500                      | 94,775                       | 94,775                    | 92,672                          | 92,672                           |
| <b><u>Total SERVICES:</u></b>            |                               | 103,959                     | 88,724                      | 93,500                      | 94,775                       | 94,775                    | 92,672                          | 92,672                           |
| <b><u>UTILITY SALES</u></b>              |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-451-10                               | RESIDENTIAL SALES             | 4,794,311                   | 5,171,341                   | 4,953,824                   | 4,953,824                    | 2,078,188                 | 4,921,382                       | 4,921,382                        |
| 510-451-11                               | COMMERCIAL SALES              | 1,050,644                   | 1,121,425                   | 1,072,845                   | 1,072,845                    | 474,785                   | 1,054,439                       | 1,054,439                        |
| 510-451-12                               | INDUSTRIAL SALES              | 1,880,626                   | 1,639,302                   | 2,187,330                   | 2,187,330                    | 764,657                   | 1,893,151                       | 1,893,151                        |
| 510-451-13                               | RENTAL LIGHTS                 | 88,550                      | 89,206                      | 99,357                      | 99,357                       | 44,422                    | 95,679                          | 95,679                           |
| 510-451-14                               | IRRIGATION                    | 587,222                     | 547,612                     | 664,406                     | 664,406                      | 312,789                   | 633,733                         | 633,733                          |
| 510-451-15                               | AIR FANS                      | 2,855                       | 2,855                       | 2,855                       | 2,855                        | .00                       | 2,855                           | 2,855                            |
| 510-451-16                               | PUBLIC STREET LIGHTS          | 37,471                      | 37,458                      | 39,332                      | 39,332                       | 19,265                    | 37,751                          | 37,751                           |
| 510-451-17                               | INTER-DEPARTMENT              | 83,281                      | 75,787                      | 82,484                      | 82,484                       | 32,333                    | 76,803                          | 76,803                           |
| 510-451-18                               | LAGOON SUB SALES              | 22,246                      | 15,277                      | 18,436                      | 18,436                       | .00                       | 17,182                          | 17,182                           |
| 510-451-19                               | GREEN POWER                   | 895                         | 789                         | 768                         | 768                          | 331                       | 768                             | 768                              |
| <b><u>Total UTILITY SALES:</u></b>       |                               | 8,548,102                   | 8,701,051                   | 9,121,637                   | 9,121,637                    | 3,726,770                 | 8,733,743                       | 8,733,743                        |
| <b><u>MERCHANDISING</u></b>              |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-455-71                               | MERCHANDISING                 | 21,352                      | 129,340                     | 20,000                      | 20,151                       | 20,151                    | 20,000                          | 20,000                           |
| <b><u>Total MERCHANDISING:</u></b>       |                               | 21,352                      | 129,340                     | 20,000                      | 20,151                       | 20,151                    | 20,000                          | 20,000                           |

**REVENUE BUDGET NARRATIVE**  
***FISCAL YEAR 2025***

**FUND:**       ELECTRIC

**MISCELLANEOUS REVENUE:**

This includes earned interest, pole rental (communication companies), Electric Infrastructure Fees and after-hours reconnect fees. Also, fees paid by customers for line extensions and/or new services are included in this category.

**INTERFUND OPERATING TRANSFERS:**

The transfers from Vehicle Maintenance and the Warehouse have been discontinued.

REVEUNE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title             | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                 |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 510-470-20                                  | INTEREST EARNED           | 1,600                       | 28,731                      | 20,773                      | 31,000                       | 29,183                    | 28,000                          | 28,000                           |
| 510-470-21                                  | ELEC INFRASTRUCTURE FEE   | 178,165                     | 178,063                     | 174,003                     | 174,003                      | 82,625                    | 174,426                         | 174,426                          |
| 510-470-60                                  | POLE RENTAL               | 17,068                      | 20,837                      | 20,000                      | 12,000                       | .00                       | 20,000                          | 20,000                           |
| 510-470-63                                  | DISCONNECT/RECONNECT FEES | 10,300                      | 12,975                      | 10,000                      | 11,750                       | 5,875                     | 10,000                          | 10,000                           |
| 510-470-64                                  | NEW SERVICE FEES          | 324,531                     | 684,765                     | 200,000                     | 90,000                       | 73,482                    | 100,000                         | 100,000                          |
| 510-470-99                                  | MISCELLANEOUS             | 6,663                       | 17,704                      | 10,000                      | 5,000                        | 627                       | 10,000                          | 10,000                           |
| <b><u>Total MISCELLANEOUS:</u></b>          |                           | <b>535,127</b>              | <b>943,076</b>              | <b>434,776</b>              | <b>323,753</b>               | <b>191,792</b>            | <b>342,426</b>                  | <b>342,426</b>                   |
| <b><u>TRANSFERS</u></b>                     |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 510-490-10                                  | TRANSFER FROM GENERAL     | 6,000                       | .00                         | 300,000                     | 125,000                      | .00                       | .00                             | .00                              |
| 510-490-61                                  | TRANSFER FROM WAREHOUSE   | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total TRANSFERS:</u></b>              |                           | <b>6,000</b>                | <b>.00</b>                  | <b>300,000</b>              | <b>125,000</b>               | <b>.00</b>                | <b>.00</b>                      | <b>.00</b>                       |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 510-499-10                                  | FUND BALANCE              | .00                         | .00                         | 1,945,292                   | 1,945,292                    | .00                       | 1,800,445                       | 1,800,445                        |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                           | <b>.00</b>                  | <b>.00</b>                  | <b>1,945,292</b>            | <b>1,945,292</b>             | <b>.00</b>                | <b>1,800,445</b>                | <b>1,800,445</b>                 |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** POWER PURCHASES  
**FUND:** ELECTRIC

**BASELINE BUDGET DESCRIPTION:**

The City's power supply comes from two sources. The City has a contract with Grant County PUD to provide a percentage share of the output of Priest Rapids and Wanapum Dams. The City has a contract with BPA to supply the balance of the City's requirements. In October 2005, the original Priest Rapids contract expired. On October 31, 2009, the Wanapum contract expired. Those contracts have been replaced with agreements that provide the City with .42 of one percent of the output of both dams, which is 70% of our previous share.

| Cost/KWH     | Source of Firm Power |                        | Avg.    |
|--------------|----------------------|------------------------|---------|
|              | Demand               | Energy                 |         |
| BPA          | 16,841 KW (100%)     | 82,522,881 KWH ( 76%)  | \$.0445 |
| Grant County | 0 KW                 | 25,843,000 KWH ( 24%)  | \$.0331 |
| Total        | 16,841 KW (100%)     | 108,365,881 KWH (100%) | \$.0392 |

BPA delivers the Grant County power to the City's two substations. BPA had charged for the use of BPA facilities, but the City has purchased those substations, eliminating that charge. We are charged wheeling charges (meaning transmission of the power from the dams to Milton-Freewater). These charges are based on the amount of power wheeled. The City also pays .42 of one percent of the operating budgets of Priest Rapids and Wanapum Dams. The total payment to Grant County is budgeted at \$846,068. The total cost associated with the Grant County power is expected to be \$862,989. The City's billed purchases from BPA are budgeted at 16,841 KW of demand and 82,522,881 KWH of Priority Firm Power. Per our contract with BPA, we are charged only for the BPA portion of our total requirement at the current BPA Load Shaping rate. This cost is expected to be \$3,715,482. The City is credited for our Grant County secondary power at the current BPA Load Shaping rate. This credit is expected to be \$290,876. The net cost of Purchased Power to the City is estimated at \$4,561,550.

**BUDGET COMMENTS:**

In the future, weather, stream flows, environmental concerns, politics, and snow pack will continue to influence our wholesale power rates.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                       | Account Title       | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------------------|---------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>          |                     |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>POWER PURCHASE</u></b>         |                     |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>OPERATING</u></b>              |                     |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7110-352                         | GRANT CO OPERATION  | 778,410                     | 838,651                     | 837,313                     | 825,223                      | 410,827                   | 846,068                         | 846,068                          |
| 510-7110-353                         | BPA POWER - DEMAND  | 252,790                     | 238,728                     | 155,802                     | 155,802                      | 97,490                    | 189,845                         | 189,845                          |
| 510-7110-354                         | BPA POWER - ENERGY  | 2,991,423                   | 2,617,388                   | 2,765,782                   | 2,765,782                    | 888,060                   | 2,842,189                       | 2,842,189                        |
| 510-7110-355                         | TRANSMISSION DEMAND | 421,705                     | 507,851                     | 543,391                     | 543,391                      | 182,280                   | 575,253                         | 575,253                          |
| 510-7110-356                         | TRANSMISSION ENERGY | 111,981                     | 114,470                     | 105,962                     | 105,962                      | 42,925                    | 108,195                         | 108,195                          |
| <b><u>Total POWER PURCHASES:</u></b> |                     | 4,556,309                   | 4,317,088                   | 4,408,250                   | 4,396,160                    | 1,621,582                 | 4,561,550                       | 4,561,550                        |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** DISTRIBUTION/OPERATIONS AND  
MAINTENANCE  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 3.73 FTE  
**STAFF LEVEL 2024:** 3.48 FTE

**BASELINE BUDGET DESCRIPTION:**

The City receives power from Bonneville Power Administration (BPA) lines at two substations located on Cobb Road and Highway 11 at South 14<sup>th</sup> Street. Power is supplied from a 69,000 volt transmission loop from Walla Walla. The City installed and owns approximately 6-1/2 miles of this system. Relays and remote-controlled circuit switches are installed on this line to automatically isolate fault conditions for service continuity. The 69,000 volt supply is transformed to 13,200 volts and is distributed over 13 feeders controlled by power circuit breakers, which are designed to prevent prolonged outages due to transient faults. The City has a third point of transmission delivery at the Lagoon Substation, located near the City Landfill and City-owned wastewater storage lagoons 5 miles west of the City. This substation transforms the 69,000 volt transmission delivery down to 12,470 volts for distribution purposes. This distribution voltage is used to operate the pumps for the City wastewater disposal property.

The majority of the City's distribution system is overhead, although an increasing amount is underground. The City maintains approximately 81 miles of overhead lines and 16 miles of underground lines with 3,000 poles and 2,000 transformers. Our past construction and maintenance programs have enabled us to have among the lowest system losses (7%) of any utility in the BPA Snake River Area and one of the most reliable systems anywhere. The City serves approximately 4,400 customers. Of these, 3,560 are residential with an average usage of 1538 KWH per month. Approximately 1,004 of these customers are outside the city limits. The system is divided so that the Freewater Substation carries about 65% of the total load and the Milton Substation carries about 35%. Five feeders from each substation are looped to provide interconnection capability during emergency situations. The maintenance and operation of the substations is now the responsibility of the City.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Line Technicians        | 2.38            | 2.38            |
| Groundman               | 0.51            | 0.51            |
| Working Line Supervisor | 0.51            | 0.51            |
| Engineering Technicians | 0.25            | 0.00            |
| Building Specialist     | <u>0.08</u>     | <u>0.08</u>     |
| <b>Total</b>            | <b>3.73</b>     | <b>3.48</b>     |

**OBJECTIVES:**

Operate and maintain the distribution system and substations; do tree trimming, test approximately 500 poles per year and replace as needed; perform system-wide facility inspections; do infrared scan of overhead main feeder conductors and substations; testing and maintenance by contractor of all substation voltage regulators, 13 substation breakers, 3 substation transformers.

**BUDGET COMMENTS:**

**Acct. 225** upgrades and maintains line tools and purchases of any new radios for the electric department vehicles.

**Acct. 260** covers communications expenses for the line crew.

**Acct. 280** provides non-inventory equipment and hardware as well as parts and repairs for non-motor pool equipment.

**Acct. 320** provides for SCADA upgrades, Master Station Server and software upgrades, lab testing of new primary underground cable, orchard expenses, SW 8<sup>th</sup> radio tower maintenance, funding for the maintenance of a major piece of equipment and commercial driver's license physicals.

**Acct. 341** covers attendance at training & conferences for line personnel and foreman training.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL          | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTIC FUND</u></b>                  |                                |                                      |                             |                             |                              |                           |                                 |                                  |
| <b><u>OPERATION</u></b>                     |                                | <b><u>/MAINTENANCE</u></b>           |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                     |                                |                                      |                             |                             |                              |                           |                                 |                                  |
| 510-7310-101                                | REGULAR SERVICES- ELEC OP/MAIN | 406,147                              | 384,455                     | 467,265                     | 467,265                      | 208,998                   | 467,265                         | 477,115                          |
| 510-7310-105                                | OVERTIME                       | 36,595                               | 38,149                      | 30,000                      | 20,000                       | 7,145                     | 22,275                          | 22,275                           |
| 510-7310-120                                | EMPLOYEE BENEFITS              | 241,124                              | 239,456                     | 282,666                     | 282,666                      | 104,134                   | 306,382                         | 306,382                          |
| <b><u>OPERATING</u></b>                     |                                |                                      |                             |                             |                              |                           |                                 |                                  |
| 510-7310-200                                | OPERATING SUPPLIES             | 10,771                               | 9,099                       | 3,500                       | 3,500                        | 2,689                     | 4,000                           | 4,000                            |
| 510-7310-225                                | MINOR EQUIPMENT                | 558                                  | 1,792                       | 2,500                       | 1,000                        | .00                       | 2,500                           | 2,500                            |
| 510-7310-226                                | SUBSTATION REPAIRS             | 5,624                                | 5,910                       | 6,500                       | 4,200                        | 3,706                     | 6,500                           | 6,500                            |
| 510-7310-229                                | SMALL TOOLS                    | 4,537                                | 5,135                       | 5,000                       | 5,000                        | 1,429                     | 5,000                           | 5,000                            |
| 510-7310-260                                | COMMUNICATION                  | 3,609                                | 3,085                       | 5,000                       | 5,000                        | 2,616                     | 5,000                           | 5,000                            |
| 510-7310-270                                | UTILITIES                      | 6,937                                | 6,339                       | 7,500                       | 7,500                        | 6,331                     | 10,000                          | 10,000                           |
| 510-7310-280                                | REPAIR AND MAINTENANCE         | 10,469                               | 7,340                       | 10,000                      | 3,000                        | 1,189                     | 10,000                          | 10,000                           |
| 510-7310-320                                | PROFESSIONAL SERVICE           | 10,112                               | 3,407                       | 15,000                      | 8,000                        | 2,199                     | 30,000                          | 30,000                           |
| 510-7310-330                                | VEHICLE REPLACEMENT / RENT     | 126,970                              | 132,456                     | 133,137                     | 133,137                      | 62,929                    | 142,089                         | 142,089                          |
| 510-7310-341                                | MEETINGS / CONFERENCES         | 7,092                                | 3,605                       | 6,200                       | 6,000                        | 399                       | 7,000                           | 7,000                            |
| 510-7310-390                                | MISCELLANEOUS                  | 4,461                                | 5,975                       | 4,000                       | 1,000                        | 166                       | 4,000                           | 4,000                            |
| <b><u>CAPITAL</u></b>                       |                                | <b><u>ELECTRIC FUND</u></b>          |                             |                             |                              |                           |                                 |                                  |
|   |                                | <b><u>PERSONNEL</u></b>              |                             |                             |                              |                           |                                 |                                  |
|   |                                | <b><u>OPERATION/ MAINTENANCE</u></b> |                             |                             |                              |                           |                                 |                                  |
| 510-7310-420                                | FURNITURE AND TECHNOLOGY       | 2,021                                | .00                         | 3,600                       | 1,000                        | .00                       | 3,600                           | 3,600                            |
| <b><u>Total OPERATION/ MAINTENANCE:</u></b> |                                | 877,027                              | 846,201                     | 981,868                     | 948,268                      | 403,930                   | 1,035,461                       | 1,035,461                        |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** DISTRIBUTION-METERING  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 0.70 FTE  
**STAFF LEVEL 2024:** 0.70 FTE

**BASELINE BUDGET DESCRIPTION:**

The primary function of the Meter Department is to maintain revenue metering installations at the high level of accuracy specified by City policy and regulatory requirements. This program provides for labor, transportation and training for the electric meter department. Included are costs for minor equipment and repair, maintenance parts, and programming of meters.

Costs associated with this program are based on meter department personnel, history of maintenance expenses and anticipated training programs.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Line Technician         | 0.57            | 0.52            |
| Engineering Technician  | 0.08            | 0.08            |
| Working Line Supervisor | <u>0.05</u>     | <u>0.10</u>     |
| <b>Total</b>            | <b>0.70</b>     | <b>0.70</b>     |

**OBJECTIVES:**

1. To install, test, and maintain meters, instrument transformers and other associated equipment, and verification of the complete installations to assure accurate metering.
2. Each substation is visited weekly to monitor and record its operation. Maintenance of all high voltage equipment, instrument transformers, relays, and load management equipment is included in this budget category.
3. Install and repair electrical equipment used by the City and all its electric customers.
4. Maintain current Advanced Metering Infrastructure (AMI).

**BUDGET COMMENTS:**

**Repair and maintenance (Acct. 280)** provides meter repair parts and communication modules.

**Equipment testing (Acct. 285)** provides for contracted testing of meters, relays and test equipment.

**Professional services (Acct. 320)** provides for contractor meter testing and programming.

**Meetings/Conferences (Acct. 341)** provides for sending line technician(s) to Meter School, and line technician(s) to Relay Training.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                        | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>METERING EXPENSE</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>               |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7340-101                          | REGULAR SERVICES- ELEC METERN | 9,785                       | 73,041                      | 86,860                      | 86,860                       | 32,110                    | 91,415                          | 91,415                           |
| 510-7340-120                          | EMPLOYEE BENEFITS             | 8,550                       | 43,270                      | 52,089                      | 52,089                       | 17,880                    | 55,952                          | 55,952                           |
| <b><u>OPERATING</u></b>               |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7340-200                          | OPERATING SUPPLIES            | 609                         | 2,547                       | 2,200                       | 2,000                        | 681                       | 2,200                           | 2,200                            |
| 510-7340-225                          | MINOR EQUIPMENT               | 2,850                       | 644                         | 5,000                       | 4,000                        | 418                       | 5,000                           | 5,000                            |
| 510-7340-260                          | COMMUNICATION                 | 876                         | 843                         | 3,000                       | 852                          | 425                       | 3,000                           | 3,000                            |
| 510-7340-280                          | REPAIR AND MAINTENANCE        | 266                         | 1,395                       | 3,000                       | 3,000                        | 517                       | 3,000                           | 3,000                            |
| 510-7340-285                          | EQUIPMENT TESTING             | 750                         | 800                         | 2,500                       | 1,600                        | 800                       | 2,500                           | 2,500                            |
| 510-7340-320                          | PROFESSIONAL SERVICES         | 1,159                       | 85                          | 2,500                       | 1,000                        | .00                       | 2,500                           | 2,500                            |
| 510-7340-330                          | VEHICLE REPLACEMENT / RENT    | 17,786                      | 27,020                      | 23,812                      | 23,812                       | 11,906                    | 26,090                          | 26,090                           |
| 510-7340-341                          | MEETINGS / CONFERENCES        | 4,778                       | 2,069                       | 8,000                       | 4,000                        | 2,196                     | 8,000                           | 8,000                            |
| <b><u>CAPITAL</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7340-420                          | FURNITURE AND TECHNOLOGY      | .00                         | .00                         | 1,500                       | 500                          | .00                       | 1,500                           | 1,500                            |
| <b><u>Total METERING EXPENSE:</u></b> |                               | <b>47,409</b>               | <b>151,545</b>              | <b>190,461</b>              | <b>179,713</b>               | <b>66,933</b>             | <b>201,157</b>                  | <b>201,157</b>                   |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** SAFETY  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 0.24 FTE  
**STAFF LEVEL 2024:** 0.24 FTE

**BASELINE BUDGET DESCRIPTION:**

The City has contracted with Columbia Rural Electric Association, who has hired a professional safety instructor to provide an OSHA recognized safety program consisting of 12 formal safety training meetings for department employees. Columbia REA has tailored their training program to meet OSHA requirements. The course content satisfies the subject matter and the frequency of training on each subject that is required by law and keeps required certifications current.

**PROGRAM OBJECTIVES:**

Provide an in-depth professional safety training program to equip each employee with complete electrical safety awareness, safe daily work habits, and renewal of current required certifications.

Provide funds for personal protective equipment such as safety glasses, hard hats, rubber gloves, rain gear, winter liners, etc.; and dielectric testing of rubber goods and equipment.

**PERSONNEL:**

| <u>Title</u>                 | <u>2025 FTE</u> | <u>2024 FTE</u> |
|------------------------------|-----------------|-----------------|
| Line Technicians             | 0.10            | 0.10            |
| Working Line Supervisor      | 0.02            | 0.02            |
| Conservation/Bldg Specialist | 0.02            | 0.02            |
| Engineering Technician       | 0.04            | 0.04            |
| Electric Assistant           | 0.02            | 0.02            |
| Electric Superintendent      | 0.02            | 0.02            |
| Groundsman                   | <u>0.02</u>     | <u>0.02</u>     |
| <b>Total</b>                 | <b>0.24</b>     | <b>0.24</b>     |

**BUDGET COMMENTS:**

**Personal Protective Equipment (Acct. 220)** provides for personal protective gear such as safety glasses, gloves, rubber blankets, hard hats and fire-retardant clothing. Safety standard changes for climbing equipment, and bucket harnesses have increased the cost of PPE.

**Equipment Testing (Acct. 285)** provides for dielectric testing of rubber goods and equipment.

**Professional Service (Acct. 320)** provides for the City's membership and services with Columbia REA. Columbia REA provides a complete safety training program tailored to meet the yearly OSHA requirements.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number              | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b> |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SAFETY</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7350-101                | REGULAR SERVICES- ELEC SAFETY | 39,611                      | 29,286                      | 27,471                      | 12,000                       | 4,982                     | 28,714                          | 28,714                           |
| 510-7350-120                | EMPLOYEE BENEFITS             | 24,122                      | 19,568                      | 17,294                      | 9,000                        | 4,199                     | 18,533                          | 18,533                           |
| <b><u>OPERATING</u></b>     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7350-220                | PERSONAL PROTECTIVE EQUIP     | 11,913                      | 12,531                      | 15,000                      | 12,000                       | 6,100                     | 15,000                          | 15,000                           |
| 510-7350-285                | EQUIPMENT TESTING             | 1,907                       | 1,627                       | 4,500                       | 500                          | .00                       | 4,500                           | 4,500                            |
| 510-7350-320                | PROFESSIONAL SERVICE          | 10,006                      | 10,478                      | 15,000                      | 15,000                       | 5,165                     | 16,000                          | 16,000                           |
| 510-7350-341                | MEETINGS / CONFERENCES        | 72                          | 82                          | 200                         | 100                          | 60                        | 200                             | 200                              |
| <b><u>Total SAFETY:</u></b> |                               | 87,633                      | 73,571                      | 79,465                      | 48,600                       | 20,507                    | 82,947                          | 82,947                           |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** CUSTOMER ACCOUNTS  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** .12 FTE  
**STAFF LEVEL 2024:** .12 FTE

**BASELINE BUDGET DESCRIPTION:**

This program provides for the Electric Department's share of the Finance Department's operating budget.

The accounting and billing costs are a transfer to the General Fund.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Working Line Supervisor | 0.02            | 0.02            |
| Line Technician         | 0.10            | 0.10            |
| <b>Total</b>            | <b>0.12</b>     | <b>0.12</b>     |

**BUDGET COMMENTS:**

This program provides labor and transportation funds for service connections and collections.

**Vehicle Replacement/Rent (Acct. 330)** provides for the expenses of Electric Department vehicles used for disconnect orders.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                         | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>            |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CUSTOMER ACCOUNTS</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7510-101                           | REGULAR SERVICES- ELEC CUST AC | 31,123                      | 551                         | 15,884                      | 19,393                       | 19,393                    | 16,230                          | 16,230                           |
| 510-7510-105                           | OVERTIME                       | .00                         | 3,842                       | 3,850                       | .00                          | .00                       | 900                             | 900                              |
| 510-7510-120                           | EMPLOYEE BENEFITS              | 17,273                      | 1,033                       | 9,607                       | 11,687                       | 11,687                    | 10,032                          | 10,032                           |
| <b><u>OPERATING</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7510-330                           | VEHICLE REPLACEMENT / RENT     | 7,562                       | 12,905                      | 11,657                      | 11,657                       | 5,829                     | 12,680                          | 12,680                           |
| <b><u>TRANSFERS</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7510-701                           | TRANSFER TO GENERAL            | 499,824                     | 516,559                     | 583,267                     | 583,267                      | 291,634                   | 558,994                         | 562,994                          |
| <b><u>Total CUSTOMER ACCOUNTS:</u></b> |                                | 555,782                     | 534,889                     | 624,265                     | 626,004                      | 328,542                   | 598,836                         | 602,836                          |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** CONSERVATION  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 1.05 FTE  
**STAFF LEVEL 2024:** 1.05 FTE

**BASELINE BUDGET DESCRIPTION:**

The Conservation Program provides technical assistance, rebates and loan financing for Residential, Commercial, Industrial, and Agricultural Energy Conservation Programs. Technical assistance and financial incentives will be provided for approximately 20 Heat Pump installations, weatherization for 20 electrically heated homes, 5 commercial buildings, and 1 agricultural project.

**PERSONNEL:**

| <u>Title</u>                 | <u>2025 FTE</u> | <u>2024 FTE</u> |
|------------------------------|-----------------|-----------------|
| Conservation/Bldg Specialist | 0.85            | 0.85            |
| Electric Assistant           | 0.20            | 0.20            |
| <b>Total</b>                 | <b>1.05</b>     | <b>1.05</b>     |

**BUDGET COMMENTS:**

The City administers current BPA sponsored energy conservation programs and the City's Energy Loan Program, which has been going since 2002. These programs enable the City to offer nine different Energy Conservation options for customers to receive technical assistance and help with the financing of their project.

**Professional Service (Acct. 320)** provides funds to customers and contractors for the installation of conservation measures, a cooperative low-income program with CAPECO, a rebate program for water heaters, clothes washers, dishwashers and refrigerators.

**Energy Loan Program (Acct. 322)** provides funding for the Energy Loan Program.

**Meetings/Conferences (Acct. 341)** provides funding for training of the Building Specialist.

**PROGRAM OBJECTIVES:**

The City will continue to promote all energy conservation programs through incentives, loans and technical assistance. Additional expense and revenue accounts have been added to the Conservation budget to track activity in the Energy Loan Program.

**SIGNIFICANT BUDGET CHANGES:**

Funding for the Energy Loan Program will remain the same. All conservation expenditures in line item 510-7520-320 will be reimbursed by BPA dollar for dollar as well as a \$0.04 per kWh savings in administrative reimbursement on invoices submitted to BPA.

Account 510-7520-320 has been fluctuating due to larger projects not being completed on time causing expenses to be carried over into the next budget year.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                    | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|-----------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>       |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CONSERVATION</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7520-101                      | REGULAR SERVICES- ELEC CONSRV | 36,114                      | 80,324                      | 92,304                      | 85,000                       | 41,314                    | 85,281                          | 85,281                           |
| 510-7520-120                      | EMPLOYEE BENEFITS             | 25,095                      | 55,069                      | 67,916                      | 62,000                       | 28,478                    | 68,126                          | 68,126                           |
| <b><u>OPERATING</u></b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7520-200                      | OPERATING SUPPLIES            | 179                         | 122                         | 1,000                       | 1,000                        | 465                       | 1,000                           | 1,000                            |
| 510-7520-225                      | MINOR EQUIPMENT               | 540                         | 280                         | 1,000                       | 400                          | 100                       | 1,000                           | 1,000                            |
| 510-7520-250                      | ADVERTISING                   | 217                         | 416                         | 1,000                       | 500                          | 286                       | 1,000                           | 1,000                            |
| 510-7520-320                      | PROFESSIONAL SERVICE          | 49,294                      | 65,047                      | 93,500                      | 93,500                       | 23,586                    | 92,672                          | 92,672                           |
| 510-7520-322                      | ENERGY LOAN PROGRAM           | 35,175                      | 40,145                      | 50,000                      | 50,000                       | .00                       | 50,000                          | 50,000                           |
| 510-7520-330                      | VEHICLE REPLACEMENT / RENT    | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 510-7520-341                      | MEETINGS / CONFERENCES        | 1,043                       | 875                         | 2,000                       | 2,000                        | 249                       | 3,000                           | 3,000                            |
| <b><u>CAPITAL</u></b>             |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7520-420                      | FURNITURE AND TECHNOLOGY      | 231                         | 1,506                       | 1,700                       | 500                          | .00                       | 1,500                           | 1,500                            |
| <b><u>Total CONSERVATION:</u></b> |                               | 147,889                     | 243,223                     | 310,420                     | 294,900                      | 94,476                    | 303,579                         | 303,579                          |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** MERCHANDISING  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** .18 FTE  
**STAFF LEVEL 2024:** .18 FTE

**BASELINE BUDGET DESCRIPTION:**

This account includes funds to cover the expense of labor and materials for work done at customer expense, such as after hour service calls and damage to the electric system due to automobile accidents.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Line Technicians        | 0.15            | 0.15            |
| Working Line Supervisor | 0.03            | 0.03            |
| <b>Total</b>            | <b>0.18</b>     | <b>0.18</b>     |

**BUDGET COMMENTS:**

**Repair and maintenance (Acct. 280)** provides funding for work performed for customers at their expense. It includes facilities damaged in auto accidents, after hour service calls, and overtime call-outs that turn out to be the customer's own problem. This fund also includes invoices on repairs and parts to customers.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                     | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MERCHANDISING</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7530-101                       | REGULAR SERVICES- ELEC MERCHN | 4,995                       | 31,461                      | 33,000                      | 7,500                        | 3,681                     | 24,345                          | 24,345                           |
| 510-7530-105                       | OVERTIME                      | 1,170                       | 2,460                       | 10,000                      | 500                          | .00                       | 13,500                          | 13,500                           |
| 510-7530-120                       | EMPLOYEE BENEFITS             | 4,580                       | 16,884                      | 17,756                      | 5,500                        | 2,715                     | 15,048                          | 15,048                           |
| <b><u>OPERATING</u></b>            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7530-280                       | REPAIR AND MAINTENANCE        | .00                         | .00                         | 2,000                       | 500                          | .00                       | 2,000                           | 2,000                            |
| <b><u>Total MERCHANDISING:</u></b> |                               | 10,746                      | 50,804                      | 62,756                      | 14,000                       | 6,396                     | 54,893                          | 54,893                           |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** ADMINISTRATION  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 3.61 FTE  
**STAFF LEVEL 2024:** 3.61 FTE

**BASELINE BUDGET DESCRIPTION:**

This fund provides administration for the Electric Department. The Electric Superintendent, the Engineering Technicians, the Electric Assistant, the Groundman for warehousing duties, as well as the City Manager’s time appears under this program. The electrical engineering portion provides technical service of mapping and record keeping on the Geographic Information System, transformer bid evaluation, SCADA and load management system operation. It also provides for membership in various power associations and staff attendance at meetings.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Electric Assistant      | 0.78            | 0.78            |
| Electric Superintendent | 0.95            | 0.95            |
| Engineering Technicians | 1.63            | 1.63            |
| Groundman               | 0.15            | 0.15            |
| City Manager            | <u>0.10</u>     | <u>0.10</u>     |
| <b>Total</b>            | <b>3.61</b>     | <b>3.61</b>     |

**BUDGET COMMENTS:**

**Advertising (Acct. 250)** covers the advertising/marketing expenses to promote the City, electrical programs, safety, and the City newsletter.

**Communication (Acct. 260)** provides the Electric Department share of the telephone and radio expenses.

**Professional Service (Acct. 320)** contains funding for a SCADA software support agreement, SCADA programming, GIS programming, technical support and maintenance of our meter reading system, demand response units, Aclara One upgrade, and general consulting.

**Legal Services (Acct. 322)** provides for our portion of Grant County proceedings and other required legal services.

**Memberships/Subscriptions (Acct. 340)** covers dues to Chamber, CDP, OMEU, PPC, NRU, NWPPA, APPA, and Oregon Dept. of Energy.

**Meetings/Conferences (Acct. 341)** provides funds for attendance at meetings with these organizations, conferences, and training.

**Franchise Expense (Acct. 360)** is 8% of gross utility revenue, transferred to the General Fund.

**Energy Assistance (Acct. 365)** matches funds donated by our customers for low income energy assistance bill paying up to a maximum of \$7,000.

**Community Support (Acct. 371)** covers various sponsorships, youth organizations, service clubs, charities, and promotes growth and development within our utility and City.

**Liability and Fire Insurance (Acct. 380)** provides insurance for the major electric department facilities.

**Miscellaneous (Acct. 390)** covers various miscellaneous expenses and the Electric Department share of the coffee supplies.

**Furniture & Technology (Acct. 420)** covers upgrades for the Electric Department.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>              |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>             |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                  |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7600-101                             | REGULAR SERVICES- ELEC ADMIN | 383,853                     | 403,103                     | 391,918                     | 391,918                      | 207,708                   | 406,218                         | 406,218                          |
| 510-7600-105                             | OVERTIME                     | 89                          | 1,586                       | 500                         | 400                          | 137                       | 405                             | 405                              |
| 510-7600-110                             | MILEAGE ALLOWANCE            | 3,913                       | 3,668                       | 3,960                       | 2,760                        | 1,733                     | 3,960                           | 3,960                            |
| 510-7600-120                             | EMPLOYEE BENEFITS            | 239,498                     | 227,723                     | 241,934                     | 241,934                      | 120,398                   | 270,766                         | 270,766                          |
| <b><u>OPERATING</u></b>                  |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7600-200                             | OPERATING SUPPLIES           | 6,751                       | 3,292                       | 3,000                       | 2,600                        | 1,107                     | 3,000                           | 3,000                            |
| 510-7600-225                             | MINOR EQUIPMENT              | 16                          | .00                         | 3,000                       | 1,500                        | 719                       | 3,000                           | 3,000                            |
| 510-7600-250                             | ADVERTISING                  | 7,294                       | 750                         | 10,000                      | 2,000                        | 135                       | 10,000                          | 10,000                           |
| 510-7600-260                             | COMMUNICATION                | 8,590                       | 7,853                       | 8,000                       | 8,000                        | 4,787                     | 8,500                           | 8,500                            |
| 510-7600-320                             | PROFESSIONAL SERVICE         | 36,992                      | 25,417                      | 40,000                      | 30,000                       | 11,306                    | 65,000                          | 65,000                           |
| 510-7600-322                             | LEGAL SERVICES               | .00                         | 2,000                       | 2,000                       | 2,000                        | .00                       | 3,000                           | 3,000                            |
| 510-7600-330                             | VEHICLE REPLACEMENT / RENT   | 3,718                       | 2,110                       | 1,945                       | 1,945                        | 1,234                     | 13,185                          | 13,185                           |
| 510-7600-333                             | MILEAGE / FUEL               | .00                         | 189                         | 1,500                       | 100                          | 34                        | 1,500                           | 1,500                            |
| 510-7600-340                             | MEMBERSHIPS / SUBSCRIPTIONS  | 56,059                      | 37,153                      | 50,000                      | 48,000                       | 32,269                    | 55,000                          | 55,000                           |
| 510-7600-341                             | MEETINGS / CONFERENCES       | 7,708                       | 7,956                       | 11,000                      | 8,000                        | 2,306                     | 12,000                          | 12,000                           |
| 510-7600-360                             | FRANCHISE EXPENSE            | 698,905                     | 711,367                     | 762,851                     | 762,851                      | 305,222                   | 712,583                         | 712,583                          |
| 510-7600-365                             | ENERGY ASSISTANCE            | 8,077                       | 11,394                      | 7,000                       | 7,000                        | 3,040                     | 7,000                           | 7,000                            |
| 510-7600-371                             | COMMUNITY SUPPORT            | 17,901                      | 29,980                      | 75,000                      | 75,000                       | 18,529                    | 80,000                          | 80,000                           |
| 510-7600-380                             | LIABILITY AND FIRE INSURANCE | 30,698                      | 35,420                      | 38,962                      | 38,962                       | 38,962                    | 46,754                          | 46,754                           |
| 510-7600-390                             | MISCELLANEOUS                | 2,993                       | 3,192                       | 2,300                       | 2,800                        | 2,728                     | 3,000                           | 3,000                            |
| <b><u>CAPITAL</u></b>                    |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7600-420                             | FURNITURE AND TECHNOLOGY     | 1,412                       | 4,608                       | 5,500                       | 4,000                        | 3,058                     | 5,500                           | 5,500                            |
| <b><u>TRANSFERS</u></b>                  |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7600-701                             | TRANSFER TO GENERAL          | 624,804                     | 645,721                     | 729,214                     | 729,214                      | 364,607                   | 834,708                         | 837,919                          |
| 510-7600-761                             | TRANSFER TO WAREHOUSE        | 30,144                      | 45,224                      | 57,434                      | 57,434                       | 28,717                    | 46,102                          | 46,102                           |
| 510-7600-764                             | TRANSFER TO SICK LEAVE       | 2,628                       | 2,631                       | 2,631                       | 2,631                        | 1,316                     | 2,631                           | 2,631                            |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 510-7600-998                             | CONTINGENCY                  | .00                         | .00                         | 1,407,834                   | .00                          | .00                       | 418,434                         | 411,223                          |
| <b><u>Total ADMINISTRATION:</u></b>      |                              | <b>2,172,045</b>            | <b>2,212,336</b>            | <b>3,857,483</b>            | <b>2,421,049</b>             | <b>1,150,050</b>          | <b>3,012,246</b>                | <b>3,008,246</b>                 |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** CAPITAL NEW  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 1.19 FTE  
**STAFF LEVEL 2024:** 1.19 FTE

**BASELINE BUDGET DESCRIPTION:**

This program provides funds for labor and transportation costs associated with new capital outlay projects. This program also provides for capital outlay for new additions and equipment to the Electric Department and electric system. It includes such items as transformers, meters, tools, substation equipment, poles, and line extensions (overhead and underground).

This program is to install new primary and secondary lines and equipment to serve new commercial and residential developments in our electric service area.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Electric Superintendent | 0.01            | 0.01            |
| Line Technicians        | 0.85            | 0.85            |
| Working Line Supervisor | 0.19            | 0.19            |
| Groundsman              | 0.14            | 0.14            |
| <b>Total</b>            | <b>1.19</b>     | <b>1.19</b>     |

**BUDGET COMMENTS:**

**Substation (Acct. 410)** includes funding for any new equipment necessary at a substation.

**Furniture & Technology (Acct. 420)** covers upgrades for the Electric Department.

**Poles & Fixtures (Acct. 430)** provides for new poles and material for new projects.

**Overhead Conductors (Acct. 440)** provides for new overhead wire and connections.

**Underground Conductors (Acct. 441)** increase in funding to provide for installation of underground cable and conduit to new residential project on the south hill.

**Line Transformers (Acct. 450)** provides transformers for new south hill construction.

**Street Lights (Acct. 455)** provides for new street lights, rental light fixtures, and new LED fixtures. The LED's are more expensive upfront but save on energy use over time.

**Tools (Acct. 460)** provides for new tools.

**BUDGET COMMENTS:**

Poles and fixtures, underground conductors, transformers and street lights all contain funding for new subdivision. Projects include a subdivision on Milton Hill, a large commercial RV storage project, and a possible wine production facility.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                     | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b>CAPITAL - NEW</b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>            |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8100-101                       | REGULAR SERVICES- ELEC CAP NEW | 166,835                     | 129,856                     | 149,000                     | 75,000                       | 36,808                    | 158,036                         | 158,036                          |
| 510-8100-120                       | EMPLOYEE BENEFITS              | 88,032                      | 72,778                      | 92,284                      | 50,000                       | 24,013                    | 98,875                          | 98,875                           |
| <b><u>OPERATING</u></b>            |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8100-330                       | VEHICLE REPLACEMENT / RENT     | 31,429                      | 29,878                      | 36,364                      | 36,364                       | 18,182                    | 40,773                          | 40,773                           |
| <b><u>CAPITAL</u></b>              |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8100-410                       | SUBSTATION                     | 1,713                       | .00                         | 10,000                      | 1,000                        | .00                       | 10,000                          | 10,000                           |
| 510-8100-420                       | FURNITURE AND TECHNOLOGY       | .00                         | .00                         | 3,500                       | 1,000                        | .00                       | 3,500                           | 3,500                            |
| 510-8100-430                       | POLES & FIXTURES               | 50,913                      | 78,888                      | 50,000                      | 50,000                       | 15,385                    | 55,000                          | 55,000                           |
| 510-8100-435                       | METERS                         | 39,870                      | 22,303                      | 40,000                      | 40,000                       | .00                       | 40,000                          | 40,000                           |
| 510-8100-440                       | OVERHEAD CONDUCTORS            | 12,587                      | 16,511-                     | 25,000                      | 10,000                       | 3,645                     | 25,000                          | 25,000                           |
| 510-8100-441                       | UNDERGROUND CONDUCTORS         | 75,524                      | 31,802                      | 140,000                     | 70,000                       | 4,823                     | 100,000                         | 100,000                          |
| 510-8100-450                       | LINE TRANSFORMERS              | 75,483                      | 90,474                      | 140,000                     | 75,000                       | .00                       | 140,000                         | 140,000                          |
| 510-8100-455                       | STREET LIGHTS                  | 8,700                       | 11,518                      | 20,000                      | 10,000                       | .00                       | 15,000                          | 15,000                           |
| 510-8100-460                       | TOOLS                          | 1,984                       | 3,513                       | 8,500                       | 3,000                        | .00                       | 8,500                           | 8,500                            |
| <b><u>Total CAPITAL - NEW:</u></b> |                                | 553,070                     | 454,498                     | 714,648                     | 421,364                      | 102,856                   | 694,684                         | 694,684                          |

**EXPENDITURE BUDGET NARRATIVE**  
**FISCAL YEAR 2025**

**PROGRAM:** CAPITAL REPLACEMENT  
**FUND:** ELECTRIC

**STAFF LEVEL 2025:** 1.23 FTE  
**STAFF LEVEL 2024:** 1.23 FTE

**BASELINE BUDGET DESCRIPTION:**

This program provides funds for labor and transportation costs associated with capital replacement projects. This program also provides for capital purchases made to replace items in the electric system and warehouse. Such items include transformers, poles, line rebuilds (overhead and underground), substation equipment, meters, tools and warehouse repairs and upgrades.

**PERSONNEL:**

| <u>Title</u>            | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------|-----------------|-----------------|
| Electric Superintendent | 0.02            | 0.02            |
| Line Technicians        | 0.85            | 0.85            |
| Working Line Supervisor | 0.18            | 0.18            |
| Groundsman              | <u>0.18</u>     | <u>0.18</u>     |
| <b>Total</b>            | <b>1.23</b>     | <b>1.23</b>     |

**BUDGET COMMENTS:**

**Building (Acct. 405)** includes repairs and improvements to the City Warehouse complex.

**Substation (Acct. 410)** provides for substation projects; including funds to replace aging line and load disconnect switches, aging substation insulators and one substation breaker to upgrade the Lagoon Substation.

**Poles & Fixtures (Acct. 430)** provides for replacing aging poles on the North Fork, WW River Rd/Linton Mtn Rd, and routine rotten pole replacement.

**Overhead Conductors (Acct. 440)** provides for general overhead conductor replacement projects.

**Underground Conductors (Acct. 441)** provides for replacement of general faulted underground cable.

**Line Transformers (Acct. 450)** provides for replacement of faulted transformers.

**Street Lights (Acct. 455)** provides for replacement of existing lights with LED fixtures which are more expensive to purchase but save energy over their useful life.

**OBJECTIVES COMPLETED:**

The major projects completed in recent years for this program include the service upgrade at Garrett Packing—as part of the upgrade, we rerouted the feed and eliminated our last, very dangerous, ground-mounted sub, as well as the extremely heavy secondary wires crossing over the railroad tracks.

We replaced all of the UG cable, splices, and elbows at Orchard Homes. We removed the primary metering, and now have seven individual metering points for more precise billing. We also built in a loop-feed for reliability.

Our drone inspection program has been extremely successful in locating hazards such as; cracked insulators, rotten pole tops, and broken cross arms. We were able to replace them prior to being an issue and causing any outages.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                             | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELECTRIC FUND</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL - REPLACEMENT</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                    |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8200-101                               | REGULAR SERVICES- ELEC CAP RPL | 64,351                      | 136,003                     | 153,457                     | 153,457                      | 118,219                   | 162,810                         | 162,810                          |
| 510-8200-120                               | EMPLOYEE BENEFITS              | 33,320                      | 74,861                      | 94,771                      | 94,771                       | 68,286                    | 101,696                         | 101,696                          |
| <b><u>OPERATING</u></b>                    |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8200-280                               | REPAIR AND MAINTENANCE         | 3,834                       | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 510-8200-330                               | VEHICLE REPLACEMENT / RENT     | 47,674                      | 44,397                      | 49,029                      | 49,029                       | 24,515                    | 61,303                          | 61,303                           |
| <b><u>CAPITAL</u></b>                      |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 510-8200-405                               | BUILDING                       | .00                         | .00                         | 7,500                       | .00                          | .00                       | 7,500                           | 7,500                            |
| 510-8200-410                               | SUBSTATION                     | 10,929                      | .00                         | 20,000                      | 5,000                        | .00                       | 20,000                          | 20,000                           |
| 510-8200-420                               | FURNITURE AND TECHNOLOGY       | 2,393                       | .00                         | 3,000                       | 1,000                        | .00                       | 3,000                           | 3,000                            |
| 510-8200-430                               | POLES & FIXTURES               | 22,764                      | 86,103                      | 350,000                     | 125,000                      | 60,318                    | 95,000                          | 95,000                           |
| 510-8200-435                               | METERS                         | 25,486                      | 19,624                      | 20,000                      | 20,000                       | 8                         | 20,000                          | 20,000                           |
| 510-8200-440                               | OVERHEAD CONDUCTORS            | 15,734                      | 8,645                       | 25,000                      | 20,000                       | 9,492                     | 25,000                          | 25,000                           |
| 510-8200-441                               | UNDERGRD CONDUCTORS            | 62,936                      | 12,861                      | 75,000                      | 10,000                       | 1,930                     | 75,000                          | 75,000                           |
| 510-8200-450                               | LINE TRANSFORMERS              | 20,129                      | 22,840                      | 155,000                     | 175,612                      | 101,976                   | 155,000                         | 155,000                          |
| 510-8200-455                               | STREET LIGHTS                  | 15,378                      | 10,141                      | 30,000                      | 10,000                       | 87                        | 30,000                          | 30,000                           |
| 510-8200-460                               | TOOLS                          | 6,119                       | 2,776                       | 7,000                       | 6,000                        | 837                       | 7,500                           | 7,500                            |
| <b><u>Total CAPITAL - REPLACEMENT:</u></b> |                                | <b>331,049</b>              | <b>418,252</b>              | <b>989,757</b>              | <b>669,869</b>               | <b>385,668</b>            | <b>763,809</b>                  | <b>763,809</b>                   |

**BUDGET NARRATIVE**  
***FISCAL YEAR 2025***

**FUND:** ELECTRIC CAPITAL REPLACEMENT RESERVE

**BUDGET COMMENTS:**

This fund was created to accumulate necessary funds for major capital replacements needed by the Electric Utility.

The City has transferred the money from the Electric Fund to the Electric Capital Replacement Reserve Fund so that sufficient funds will be available for these major capital replacements that may be needed due to a natural disaster or from normal use and aging.

The remaining funds are reserved until such time as they are needed.

It is the intent of the Electric Department to replace its aging 50 year old Power Transformer #1 at Freewater Substation in the near future.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title    | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELEC CAPITAL REPLCMNT RESERVE</u></b> |                  |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                 |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 511-470-20                                  | INTEREST EARNED  | 8,199-                      | 44,826                      | 32,155                      | 60,000                       | 43,031                    | 45,000                          | 45,000                           |
| <b><u>Total MISCELLANEOUS:</u></b>          |                  | 8,199-                      | 44,826                      | 32,155                      | 60,000                       | 43,031                    | 45,000                          | 45,000                           |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 511-499-10                                  | FUND BALANCE     | .00                         | .00                         | 1,768,897                   | 1,768,897                    | .00                       | 1,854,597                       | 1,854,597                        |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                  | .00                         | .00                         | 1,768,897                   | 1,768,897                    | .00                       | 1,854,597                       | 1,854,597                        |
| <b><u>CAPITAL</u></b>                       |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 511-9700-410                                | PLANT IN SERVICE | .00                         | .00                         | 1,801,052                   | 1,801,052                    | .00                       | 1,899,597                       | 1,899,597                        |
| <b><u>Total CAPITAL:</u></b>                |                  | .00                         | .00                         | 1,801,052                   | 1,801,052                    | .00                       | 1,899,597                       | 1,899,597                        |

**BUDGET NARRATIVE**  
***FISCAL YEAR 2025***

**FUND:** ELECTRIC OPERATING & MAINTENANCE RESERVE

**BUDGET COMMENTS:**

This fund was created to accumulate necessary funds for operating and maintenance costs that cannot be foreseen by the Electric Utility.

The City has transferred the money from the Electric Fund to the Electric Operating & Maintenance Reserve Fund so that sufficient funds will be available for the unanticipated costs of operating and maintenance that may be needed.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                   | Account Title    | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>ELEC OPERATING &amp; MAINT RESERVE</u></b> |                  |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                      |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 512-470-20                                       | INTEREST EARNED  | 13,202-                     | 72,174                      | 51,773                      | 72,000                       | 69,284                    | 63,000                          | 63,000                           |
| <b><u>Total MISCELLANEOUS:</u></b>               |                  | 13,202-                     | 72,174                      | 51,773                      | 72,000                       | 69,284                    | 63,000                          | 63,000                           |
| <b><u>BEGINNING FUND BALANCE</u></b>             |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 512-499-10                                       | FUND BALANCE     | .00                         | .00                         | 2,880,323                   | 2,880,323                    | .00                       | 2,980,808                       | 2,980,808                        |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>      |                  | .00                         | .00                         | 2,880,323                   | 2,880,323                    | .00                       | 2,980,808                       | 2,980,808                        |
| <b><u>OPERATIONS &amp; MAINTENANCE</u></b>       |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 512-9700-410                                     | PLANT IN SERVICE | .00                         | .00                         | 2,932,096                   | .00                          | .00                       | 3,043,808                       | 3,043,808                        |
| <b>Total OPERATIONS &amp; MAINTENANCE:</b>       |                  | .00                         | .00                         | 2,932,096                   | .00                          | .00                       | 3,043,808                       | 3,043,808                        |

## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS

**FUND:** WATER

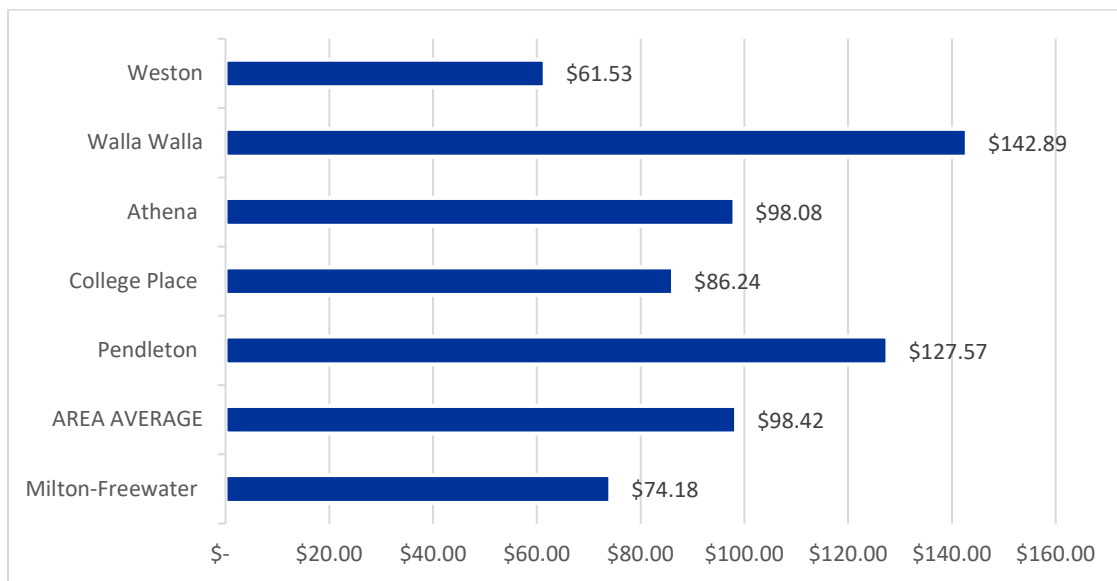
**MISSION STATEMENT:**

*To ensure the community has the best quality of drinking water that is possible with uninterrupted supply.*

**BASELINE BUDGET DESCRIPTION:**

Revenues are generally from water sales and meters sold to the customer. **NO RATE INCREASE IS PROPOSED.** The last rate increase was July 1, 2023.

Below is a rate survey of other area communities for the average water bill for a household of four (4) people averaging 236 gallons of water per person per day for a monthly average use of 28,713 gallons per household.



**INTERGOVERNMENTAL REVENUE:** Staff has re-applied for Congressionally Directed Spending, also known as Community Project Funding for 2025 after an unsuccessful attempt for FY 2024.

Also included is necessary funding through a future Community Development Block Grant and loan option through Business Oregon. In the coming year it will be imperative to secure funding to proceed with the construction of one new drinking water well for the south system as well as the replacement of the middle reservoir.

**UTILITY SALES:**

This category is for residential, commercial and industrial sales.

**MISCELLANEOUS REVENUE:**

As always, when you categorize, some transactions do not fit in any of the categories. These are all placed in the miscellaneous category.

**SYSTEM DEVELOPMENT CHARGES:**

These revenue funds come from a flat rate utility surcharge for infrastructure improvements. This projection has been reduced due to planned and approved housing development phases being nearly complete in FY 24.

**BEGINNING FUND BALANCE:**

This category accounts for the working capital balance (current assets minus current liabilities) at the beginning of the year.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>WATER</b>                             |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b>INTERGOVERNMENTAL REVENUE</b>         |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-410-01                               | CONGRESSIONALLY DRCTD FUNDIN  | .00                         | .00                         | 3,000,000                   | .00                          | .00                       | 3,000,000                       | 3,000,000                        |
| 520-410-02                               | SAFE DRINKING WATER LOAN FUND | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | 9,400,000                        |
| 520-410-04                               | CDBG GRANT                    | .00                         | .00                         | 2,500,000                   | .00                          | .00                       | 2,500,000                       | 2,500,000                        |
| 520-410-05                               | CDBG LOAN PROCEEDS            | .00                         | .00                         | 8,400,000                   | .00                          | .00                       | 9,400,000                       | .00                              |
| <b>Total INTERGOVERNMENTAL REVENUE:</b>  |                               | .00                         | .00                         | 13,900,000                  | .00                          | .00                       | 14,900,000                      | 14,900,000                       |
| <b>SERVICES</b>                          |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-450-60                               | WATER METER SALES             | 13,910                      | 15,324                      | 5,000                       | 12,000                       | 11,139                    | 5,000                           | 5,000                            |
| <b>Total SERVICES:</b>                   |                               | 13,910                      | 15,324                      | 5,000                       | 12,000                       | 11,139                    | 5,000                           | 5,000                            |
| <b>UTILITY SALES</b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-451-10                               | RESIDENTIAL SALES             | 1,033,679                   | 1,091,585                   | 1,376,938                   | 1,342,002                    | 671,001                   | 1,379,542                       | 1,879,120                        |
| 520-451-11                               | COMMERCIAL SALES              | 208,287                     | 209,309                     | 354,898                     | 347,246                      | 173,623                   | 316,430                         | 316,430                          |
| 520-451-12                               | INDUSTRIAL SALES              | 32,051                      | 30,352                      | 41,913                      | 46,626                       | 23,313                    | 46,622                          | 46,622                           |
| <b>Total UTILITY SALES:</b>              |                               | 1,274,016                   | 1,331,246                   | 1,773,749                   | 1,735,874                    | 867,936                   | 1,742,594                       | 2,242,172                        |
| <b>MERCHANDISING</b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-455-71                               | MERCHANDISING                 | 1,200                       | 6,718                       | 500                         | 2,256                        | 1,128                     | 1,200                           | 1,200                            |
| <b>Total MERCHANDISING:</b>              |                               | 1,200                       | 6,718                       | 500                         | 2,256                        | 1,128                     | 1,200                           | 1,200                            |
| <b>MISCELLANEOUS</b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-470-20                               | INTEREST EARNED               | 4,246                       | 20,437                      | 15,771                      | 41,277                       | 23,587                    | 22,000                          | 22,000                           |
| 520-470-64                               | NEW SERVICE ESTIMATES         | 400                         | .00                         | .00                         | .00                          | 500                       | .00                             | .00                              |
| 520-470-99                               | MISCELLANEOUS                 | 14,784                      | 20,500                      | 5,000                       | 11,482                       | 5,741                     | 5,000                           | 5,000                            |
| <b>Total MISCELLANEOUS:</b>              |                               | 10,938                      | 40,937                      | 20,771                      | 52,759                       | 29,829                    | 27,000                          | 27,000                           |
| <b>SYSTEM DEVELOPMENT CHARGES</b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-485-20                               | WATER SDC'S                   | 27,575                      | 37,365                      | 19,125                      | 20,000                       | 18,875                    | 10,000                          | 10,000                           |
| 520-485-21                               | UTILITY SURCHARGE             | 130,512                     | 128,334                     | 129,400                     | 129,500                      | 64,750                    | 130,000                         | 130,000                          |
| <b>Total SYSTEM DEVELOPMENT CHARGES:</b> |                               | 158,087                     | 165,699                     | 148,525                     | 149,500                      | 83,625                    | 140,000                         | 140,000                          |
| <b>TRANSFERS</b>                         |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-490-10                               | TRANSFER FROM GENERAL         | .00                         | 300,000                     | 70,575                      | 70,575                       | 70,575                    | .00                             | .00                              |
| <b>Total TRANSFERS:</b>                  |                               | .00                         | 300,000                     | 70,575                      | 70,575                       | 70,575                    | .00                             | .00                              |
| <b>BEGINNING FUND BALANCE</b>            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-499-10                               | FUND BALANCE                  | .00                         | .00                         | 980,362                     | 985,862                      | .00                       | 985,862                         | 525,514                          |
| <b>Total BEGINNING FUND BALANCE:</b>     |                               | .00                         | .00                         | 980,362                     | 985,862                      | .00                       | 985,862                         | 525,514                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** WATER PRODUCTION **STAFF LEVEL 2025:** 0.70 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 0.70 FTE  
**FUND:** WATER

**BASELINE BUDGET DESCRIPTION:**

The water production system consists of seven city-owned wells, six of which are active and operational. In addition, there are three reservoirs, one 1 million and two 2 million gallon, with transmission lines, recorders, chlorinators, etc. This fund covers all maintenance and operations from the water source up to and including the reservoirs.

This fund allows for production of high-quality potable water in sufficient quantity for drinking, residential, commercial and industrial use and to meet fire protection needs of the community.

**PERSONNEL:**

| <u>Title</u>              | <u>2025 FTE</u> | <u>2024 FTE</u> |
|---------------------------|-----------------|-----------------|
| Water & Street Supervisor | 0.32            | 0.32            |
| Utility Worker            | 0.30            | 0.30            |
| Parks Maintenance Worker  | <u>0.08</u>     | <u>0.08</u>     |
| <b>Total</b>              | <b>0.70</b>     | <b>0.70</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** funds the purchase chlorine for wells and other basic items for well house operation.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

**MINOR EQUIPMENT (Acct. 225)** provides funding for tools, fans, pumps, etc. required to maintain and keep the city’s six active wells in operation.

**COMMUNICATION (Acct. 260)** covers costs associated with phone and computer ties.

**UTILITIES (Acct. 270)** covers electricity costs for well pumps as well as secondary services at the wells and reservoirs for telemetry equipment.

**REPAIR & MAINTENANCE (Acct. 280)** for repairs as needed to wells. Previously this was significantly increased to cover unanticipated pump and motor repairs, which have been quite costly. However, this year this line item has been reduced back as most of those expenses would meet or exceed capitalization threshold limits, therefore requiring the costs to be transferred to capital.

**PROFESSIONAL SERVICES (Acct. 320)** provide services for reservoir inspections, electrical services and water quality testing as required by the Oregon Health Division including printing and postage for required publications.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city-owned vehicles.

**MEMBERSHIPS/DUES (Acct. 340)** covers membership to professional organizations such as American Water Works Association, American Public Works Association, etc.

**MEETINGS/CONFERENCES (Acct. 341)** for continuing education as required by the Oregon Health Authority Drinking Water Program for required staff certification renewals.

**MISCELLANEOUS (Acct. 390)** for those minor expenses that do not fit well into any of the other categories.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                  | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>WATER</u></b>             |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b>PRODUCTION</b>               |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>         |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7100-101                    | REGULAR SERVICES- WATER PRODC | 48,014                      | 50,888                      | 52,720                      | 52,720                       | 18,026                    | 56,670                          | 56,670                           |
| 520-7100-105                    | OVERTIME                      | 514                         | 93                          | 487                         | 300                          | .00                       | 450                             | 450                              |
| 520-7100-120                    | EMPLOYEE BENEFITS             | 36,451                      | 38,006                      | 40,384                      | 40,384                       | 13,643                    | 43,533                          | 43,533                           |
| <b><u>OPERATING</u></b>         |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7100-200                    | OPERATING SUPPLIES            | 5,330                       | 13,018                      | 20,000                      | 15,994                       | 7,997                     | 20,000                          | 20,000                           |
| 520-7100-220                    | PERSONAL PROTECTIVE EQUIPMENT | 206                         | 390                         | 800                         | 590                          | 295                       | 800                             | 800                              |
| 520-7100-225                    | MINOR EQUIPMENT               | 1,344                       | 2,402                       | 3,000                       | 948                          | 474                       | 2,500                           | 2,500                            |
| 520-7100-260                    | COMMUNICATION                 | 779                         | 827                         | 2,250                       | 1,532                        | 542                       | 2,012                           | 2,012                            |
| 520-7100-270                    | UTILITIES                     | 92,754                      | 90,539                      | 115,103                     | 85,290                       | 42,645                    | 85,300                          | 85,300                           |
| 520-7100-280                    | REPAIR AND MAINTENANCE        | 6,550                       | 7,180                       | 42,050                      | 22,187                       | 8,522                     | 12,000                          | 12,000                           |
| 520-7100-320                    | PROFESSIONAL SERVICES         | 2,555                       | 3,440                       | 36,500                      | 36,500                       | .00                       | 23,375                          | 23,375                           |
| 520-7100-330                    | VEHICLE REPLACEMENT / RENT    | 3,047                       | 3,153                       | 5,167                       | 5,167                        | 2,584                     | 3,132                           | 3,132                            |
| 520-7100-340                    | MEMBERSHIPS / DUES            | 295                         | 255                         | 1,000                       | 1,000                        | .00                       | 1,000                           | 1,000                            |
| 520-7100-341                    | MEETINGS / CONFERENCES        | 485                         | 624                         | 1,000                       | 1,000                        | .00                       | 1,000                           | 1,000                            |
| 520-7100-390                    | MISCELLANEOUS                 | 316                         | 36                          | 500                         | 500                          | .00                       | 500                             | 500                              |
| <b><u>TRANSFERS</u></b>         |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7100-701                    | TRANSFER TO GENERAL           | 630,384                     | 658,791                     | 776,134                     | 776,134                      | 388,067                   | 855,448                         | 857,734                          |
| 520-7100-761                    | TRANSFER TO WAREHOUSE         | 9,876                       | 14,810                      | 18,809                      | 18,809                       | 9,405                     | 15,138                          | 15,138                           |
| 520-7100-763                    | TRANSFER TO VEHICLE REPLACEME | .00                         | 52,000                      | .00                         | .00                          | .00                       | .00                             | .00                              |
| 520-7100-764                    | TRANSFER TO SICK LEAVE        | 504                         | 500                         | 500                         | 500                          | 250                       | 515                             | 500                              |
| <b><u>Total PRODUCTION:</u></b> |                               | <b>839,405</b>              | <b>936,951</b>              | <b>1,116,404</b>            | <b>1,059,555</b>             | <b>492,450</b>            | <b>1,123,373</b>                | <b>1,125,644</b>                 |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**PROGRAM:** WATER DISTRIBUTION  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** WATER

**STAFF LEVEL 2025:** 2.36 FTE  
**STAFF LEVEL 2024:** 2.36 FTE

### **BASELINE BUDGET DESCRIPTION:**

The water distribution system has approximately 40 miles of mains ranging from 2” to 20” diameters. Approximately 25 percent (25%) are old steel mains dated prior to 1946 including 2,434 active water services (as of January 2024), approximately 900 valves and approximately 300 fire hydrants.

This fund covers all operating and maintenance from the reservoir outlet to the meter of each customer. The program also includes routine leak detection, valve exercising, backflow prevention and system flushing.

Funds are required for replacement of facilities or new additions to the distribution system and are provided in Water Fund Capital Additions.

### **PERSONNEL:**

| <b><u>Title</u></b>       | <b><u>2025 FTE</u></b> | <b><u>2024 FTE</u></b> |
|---------------------------|------------------------|------------------------|
| Water & Street Supervisor | 0.42                   | 0.42                   |
| Utility Worker            | 1.38                   | 1.38                   |
| Parks Maintenance Worker  | 0.23                   | 0.23                   |
| Rotational Crew Member    | <u>0.33</u>            | <u>0.33</u>            |
| <b>Total</b>              | <b>2.36</b>            | <b>2.36</b>            |

### **BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** provides funds for maintaining the water system and services. This account pays for materials from the warehouse.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

**MINOR EQUIPMENT (Acct. 225)** funds for tools, etc. required to maintain and keep the city’s water system in good operating condition.

**UTILITY BILL ASSISTANCE (Acct. 365)** matches funds donated by customers for utility bill assistance to pay their city utility bills. This program is paid for through the Electric Fund paying half as well as half through Public Works split equally between Water, Sewer and Solid Waste Funds. Total water contributions are budgeted to not exceed \$2,500 of the maximum combined total of \$15,000 for the program.

**REPAIR & MAINTENANCE (Acct 280)** covers costs for repairs to the water system and services.

**PROFESSIONAL SERVICES (Acct. 320)** provides for contracting an expanded emphasis on backflow prevention inspection and repair program, weekly distribution line water quality testing, legal fees as well as fees for locate notices from Utility Notification Center. Also included is funding for monthly general IT support for the old automated metering software through *IPKeys Power Partners and Aclara Technologies* as well as the new *Badger Meter, Inc.* software for the new AMA meter registers. Once transmitters are all changed over, we will be able to discontinue services with *IP Keys* and *Aclara*, which is around \$14,000 each year. These costs will not go away from the city however, as they are currently shared as part of the old smart grid metering where water reads were previously transmitted through electric meters with electric covering 64% and water 36%. Electric will then be charged with absorbing the costs for their system and water will be charged with absorbing costs for their system appropriately.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city-owned vehicles.

**MEETINGS/CONFERENCES (Acct. 341)** for continuing education as required by the Oregon Health Authority Drinking Water Program for required staff certification renewals.

**MISCELLANEOUS (Acct. 390)** for those minor expenses that do not fit well into any of the other categories.

**RESERVE FOR CONSTRUCTION (Acct. 910)** reserve for major infrastructure capital replacement.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>WATER</u></b>                           |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>DISTRIBUTION/ COLLECTION</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                       |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7300-101                                  | REGULAR SERVICES- WTR DIST/COL | 130,618                     | 151,262                     | 157,789                     | 151,021                      | 69,646                    | 173,690                         | 173,690                          |
| 520-7300-105                                  | OVERTIME                       | 75                          | 344                         | 1,164                       | 1,164                        | .00                       | 1,222                           | 1,222                            |
| 520-7300-120                                  | EMPLOYEE BENEFITS              | 92,660                      | 99,616                      | 110,048                     | 105,316                      | 46,877                    | 124,413                         | 124,413                          |
| <b><u>OPERATING</u></b>                       |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7300-200                                  | OPERATING SUPPLIES             | 12,244                      | 29,731                      | 18,000                      | 18,000                       | 10,365                    | 20,700                          | 20,700                           |
| 520-7300-220                                  | PERSONAL PROTECTIVE EQUIPMENT  | 522                         | 117                         | 800                         | 800                          | 150                       | 800                             | 800                              |
| 520-7300-225                                  | MINOR EQUIPMENT                | 705                         | 911                         | 5,500                       | 5,500                        | 1,457                     | 2,500                           | 2,500                            |
| 520-7300-280                                  | REPAIR AND MAINTENANCE         | 9,875                       | 14,046                      | 20,000                      | 10,000                       | 329                       | 14,748                          | 14,748                           |
| 520-7300-320                                  | PROFESSIONAL SERVICES          | 17,657                      | 26,683                      | 30,688                      | 16,000                       | 7,500                     | 18,750                          | 18,750                           |
| 520-7300-330                                  | VEHICLE REPLACEMENT / RENT     | 28,580                      | 39,644                      | 40,161                      | 40,161                       | 20,081                    | 37,274                          | 38,061                           |
| 520-7300-341                                  | MEETINGS / CONFERENCES         | 502                         | 799                         | 500                         | 500                          | 140                       | 650                             | 650                              |
| 520-7300-360                                  | FRANCHISE EXPENSE              | 112,362                     | 116,766                     | 154,822                     | 149,230                      | 74,615                    | 150,549                         | 153,510                          |
| 520-7300-365                                  | UTILITY BILL ASSISTANCE        | 1,580                       | 2,773                       | 2,500                       | 2,500                        | 718                       | 2,500                           | 2,500                            |
| 520-7300-390                                  | MISCELLANEOUS                  | 571                         | .00                         | 1,500                       | 1,500                        | 50                        | 1,500                           | 1,500                            |
| <b><u>CONTINGENCY &amp; RESERVES</u></b>      |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 520-7300-998                                  | CONTINGENCY                    | .00                         | .00                         | 397,106                     | .00                          | .00                       | 506,487                         | 539,698                          |
| <b><u>Total DISTRIBUTION/ COLLECTION:</u></b> |                                | 407,952                     | 482,693                     | 940,578                     | 501,692                      | 231,928                   | 1,055,783                       | 1,092,742                        |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** WATER CAPITAL ADDITIONS  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** WATER

**BASELINE BUDGET DESCRIPTION:**

The Water Capital Addition consists of those planned projects or equipment that will be funded by proceeds from user fees and cash reserves.

**BUDGET COMMENTS:**

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**CAPITAL EXPENSES (Acct. 410):** These capital expenses are funded through utility revenues.

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**WATER MANAGEMENT AND CONSERVATION PLAN TASKS:** **\$330,000**

In order to meet our required 10 percent (10%) water loss target we are required to implement certain criteria to assess and improve our infrastructure. This includes work to find leaks, test distribution meters and make repairs. FY 25 projects are planned as listed, in no specific order:

- Well meter replacements – 4 wells \$45,000
  - Water System Master Plan \$125,000
  - Water meter calibration – larger than 1” \$10,000
  - Water main line conditional assessment \$75,000
  - Water main or service line replacement(s) \$75,000
- 

**AUTOMATED METERING – FOURTH YEAR** **\$160,000**

We are in our fourth year of a five-year meter cellular transmitter change out process. The first year we changed out 325 devices. The second and third years 712 each and are planning for another 712 this year, to nearly, if not completely wrap up the purchases of these transmitters for a total of 2,461. Once transmitters are purchased it takes time to physically install them and record the data to be changed in the computer system. Once installed we will be able to cut operating costs by eliminating our old service provider costs and only paying the new provider.

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**SCADA EQUIPMENT – PHASE 2** **\$232,500**

This is budgeted to be split evenly between water and sewer utilities. The required SCADA equipment was planned to be acquired and installed under Phase I in FY 24. The current equipment is no longer supported and replacements extremely hard to acquire and are obsolete. Our SCADA system is the “brain” of our water and sewer utilities. Staff is able to set the desired levels for our wells and reservoirs as well as lift stations sending alerts when such set parameters are not met. Upgrades would ensure wells, lift stations and water reservoirs all continue to operate reliably into the future and allow the city to locate replacement parts. Phase 2 consists of everything from computers to server(s) and connections to programming and getting the system up and online in operation.

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**TOTAL CAPITAL EXPENSES (Acct. 410) \$722,500**

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**CAPITAL EXPENSES (Acct. 480):** These capital expenses are anticipated to be funded through alternate grant(s) and loan sources as outlined in the Intergovernmental Revenue narrative title. Of course, if funding is not secured, the projects will not be able to proceed.

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**WELL 10 ENGINEERING & CONSTRUCTION** **\$2,450,000**

This will afford the engineering of the well shaft, pump and motor along with the drilling and installation of the mechanical components as well as the pump house. This includes funding for year 2 design.

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**MIDDLE RESERVOIR DESIGN & CONSTRUCTION** **\$9,125,000**

The current reservoir is at the end of its life (67 years of 75 years). Rather than spend \$350,000 (or more) in maintenance, it is more cost effective to design a new larger reservoir to meet the current as well as future water storage needs for the middle pressure zone. This includes funding for year 2 design.

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**TOTAL CAPITAL EXPENSES (Acct. 480) \$11,575,000**

**ADDITIONAL PROJECTED FUNDING CONTINGENT ON GRANT(S) & LOAN \$ 3,325,000**

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**TOTAL PROJECTED AVAILABLE FUNDING CONTINGENT ON GRANT(S) & LOAN \$14,900,000**

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EXPENDITURE SUMMARY  
FISCAL YEAR 024-25

| Account Number                     | Account Title                | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>WATER</u></b>                |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL - NEW</u></b>        |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 520-8100-410                       | CAPITAL EXPENSES             | 148,579                     | 251,669                     | 942,500                     | 942,500                      | 269,370                   | 722,500                         | 722,500                          |
| 520-8100-480                       | IMPROVEMENTS OTHER THAN BLDG | .00                         | .00                         | 13,900,000                  | .00                          | 855                       | 14,900,000                      | 14,900,000                       |
| <b><u>Total CAPITAL - NEW:</u></b> |                              | 148,579                     | 251,669                     | 14,842,500                  | 942,500                      | 270,225                   | 15,622,500                      | 15,622,500                       |

**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** SEWER

**MISSION STATEMENT:**

*To ensure uninterrupted service and treat wastewater to the best environmental standards possible.*

**BASELINE BUDGET DESCRIPTION:**

Revenues are based on five categories as defined below and are based on sales for the past year and experienced during the first six months of FY 24. **NO RATE INCREASE IS PROPOSED.**

The last rate increase was July 1, 2023. Below is a rate survey of other area communities for the average sewer bill for a household\*.



\*An average household consists of four (4) people averaging 236 gallons of water per person per day for a monthly average use of 28,713 gallons per household per month. This applies to cities (Walla Walla and College Place) with minimum sewer fees plus additional usage.

**UTILITY SALES:** Utility revenues make up approximately 54% of the total revenues.

**MISCELLANEOUS:** In January 2010 the City entered into a custom farming contract with JC Farming of Milton-Freewater, Oregon. We receive quarterly lease payments in exchange for crops that were previously grown and sold. We also receive bi-annual reimbursement for electric usage for irrigation at the land application property.

**BEGINNING FUND BALANCE:** Unexpended funds are included in this category.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                  | Account Title     | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SEWER</u></b>                             |                   |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>UTILITY SALES</u></b>                     |                   |                             |                             |                             |                              |                           |                                 |                                  |
| 530-451-10                                      | RESIDENTIAL SALES | 1,068,419                   | 1,063,607                   | 1,121,400                   | 1,047,384                    | 516,304                   | 1,049,254                       | 1,049,254                        |
| 530-451-11                                      | COMMERCIAL SALES  | 171,888                     | 168,294                     | 175,350                     | 176,506                      | 88,311                    | 175,500                         | 175,500                          |
| 530-451-12                                      | INDUSTRIAL SALES  | 14,076                      | 11,339                      | 12,436                      | 14,428                       | 7,168                     | 13,456                          | 13,456                           |
| <b><u>Total UTILITY SALES:</u></b>              |                   | 1,254,384                   | 1,243,240                   | 1,309,186                   | 1,238,318                    | 611,783                   | 1,238,210                       | 1,238,210                        |
| <b><u>MERCHANDISING</u></b>                     |                   |                             |                             |                             |                              |                           |                                 |                                  |
| 530-455-71                                      | MERCHANDISING     | 190                         | .00                         | 100                         | 150                          | 124                       | 100                             | 100                              |
| <b><u>Total MERCHANDISING:</u></b>              |                   | 190                         | .00                         | 100                         | 150                          | 124                       | 100                             | 100                              |
| <b><u>MISCELLANEOUS</u></b>                     |                   |                             |                             |                             |                              |                           |                                 |                                  |
| 530-470-20                                      | INTEREST EARNED   | 5,158                       | 25,972                      | 20,684                      | 23,217                       | 20,717                    | 17,612                          | 17,612                           |
| 530-470-65                                      | FARM INCOME       | 60,256                      | 49,477                      | 50,800                      | 55,194                       | 26,312                    | 54,976                          | 54,976                           |
| 530-470-99                                      | MISCELLANEOUS     | 230                         | 904                         | 550                         | .00                          | .00                       | 200                             | 200                              |
| <b><u>Total MISCELLANEOUS:</u></b>              |                   | 55,327                      | 76,352                      | 72,034                      | 78,411                       | 47,030                    | 72,788                          | 72,788                           |
| <b><u>SYSTEM DEVELOPMENT CHARGES</u></b>        |                   |                             |                             |                             |                              |                           |                                 |                                  |
| 530-485-21                                      | UTILITY SURCHARGE | 118,524                     | 123,196                     | 123,000                     | 123,987                      | 61,974                    | 123,540                         | 123,540                          |
| <b><u>Total SYSTEM DEVELOPMENT CHARGES:</u></b> |                   | 118,524                     | 123,196                     | 123,000                     | 123,987                      | 61,974                    | 123,540                         | 123,540                          |
| <b><u>BEGINNING FUND BALANCE</u></b>            |                   |                             |                             |                             |                              |                           |                                 |                                  |
| 530-499-10                                      | FUND BALANCE      | .00                         | .00                         | 1,086,594                   | 902,000                      | .00                       | 828,536                         | 828,536                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>     |                   | .00                         | .00                         | 1,086,594                   | 902,000                      | .00                       | 828,536                         | 828,536                          |

**EXPENDITURE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** SEWAGE COLLECTION **STAFF LEVEL 2025:** 1.17 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 1.17 FTE  
**FUND:** SEWER

**BASELINE BUDGET DESCRIPTION:**

The sewage collection system consists of nearly 30 miles of predominantly 8” cement tile, gravity flow collector lines. There are two sewage lift or pump stations which pump sewage up-hill from the northerly 20% of town so it can flow to the Wastewater Treatment Plant. One is located on Lamb Street (Old Walla Walla Highway) and the other is in the Braeburn Addition. The sewer collection lines were built in 1947 with no major improvements since its construction other than replacement of several collector lines. The system also includes an industrial sewer collection system to handle wastes created from canneries and fruit packing, etc. The industrial sewer collection system is on a separate line and is combined with domestic plant effluent on the outfall line at the treatment plant.

All collection lines are cleaned every other year with several problem areas requiring cleaning two or three times per year. As the system ages more of the mains and service branches require replacement at significant costs.

**PERSONNEL:**

| <u>Title</u>              | <u>2025 FTE</u> | <u>2024 FTE</u> |
|---------------------------|-----------------|-----------------|
| Wastewater Supervisor     | 0.04            | 0.04            |
| Water & Street Supervisor | 0.11            | 0.11            |
| Parks Maintenance Worker  | 0.17            | 0.17            |
| Utility Worker            | 0.51            | 0.51            |
| Rotational Crew Member    | <u>0.34</u>     | <u>0.34</u>     |
| <b>Total</b>              | <b>1.17</b>     | <b>1.17</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** covers costs associated with maintaining the sewer collection system. This account pays for materials from the warehouse.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the replacement of coveralls, boots, safety glasses, etc.

**MINOR EQUIPMENT (Acct. 225)** covers tools for routine operations and maintenance.

**REPAIR & MAINTENANCE (Acct. 280)** provides for repairs as needed.

**UNIFORM MAINTENANCE (Acct. 300)** provides laundry service for staff shirts.

**PROFESSIONAL SERVICES (Acct. 320)** cover costs associated with CDL physical examinations, laboratory sample, analysis, shipping of samples, fees from Utility Notification Center for locate notifications as well as membership costs for ESRI ArcGIS and AutoCAD.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city equipment and vehicles.

**UTILITY BILL ASSISTANCE (Acct. 365)** matches funds donated by customers for utility bill assistance to pay their city utility bills. This program is paid for through the Electric Fund paying half as well as half through Public Works split equally between Water, Sewer and Solid Waste Funds. Total water contributions are budgeted not to exceed \$2,500 of the maximum combined total of \$15,000 for the program.

**MISCELLANEOUS (Acct. 390)** for those minor expenses that do not fit well into any of the other categories.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SEWER</u></b>                      |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>COLLECTION</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7320-101                             | REGULAR SERVICES- SEWER COLLC | 63,160                      | 68,251                      | 72,405                      | 72,405                       | 39,743                    | 81,503                          | 81,503                           |
| 530-7320-105                             | OVERTIME                      | 331                         | 1,840                       | 1,200                       | 1,200                        | .00                       | 1,200                           | 1,200                            |
| 530-7320-120                             | EMPLOYEE BENEFITS             | 43,755                      | 50,450                      | 52,536                      | 52,536                       | 27,162                    | 62,692                          | 62,692                           |
| <b><u>OPERATING</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7320-200                             | OPERATING SUPPLIES            | 804                         | 606                         | 2,500                       | 2,552                        | 1,276                     | 2,500                           | 2,500                            |
| 530-7320-220                             | PERSONAL PROTECTIVE EQUIP     | 605                         | 655                         | 700                         | 260                          | 130                       | 700                             | 700                              |
| 530-7320-225                             | MINOR EQUIPMENT               | 40                          | 1,188                       | 14,000                      | 3,066                        | 1,533                     | 3,000                           | 3,000                            |
| 530-7320-260                             | COMMUNICATION                 | .00                         | .00                         | 1,500                       | 500                          | .00                       | 500                             | 500                              |
| 530-7320-280                             | REPAIR AND MAINTENANCE        | 882                         | 607                         | 10,000                      | 1,000                        | 434                       | 6,000                           | 6,000                            |
| 530-7320-320                             | PROFESSIONAL SERVICES         | 3,234                       | 7,660                       | 20,000                      | 20,000                       | 2,848                     | 20,000                          | 20,000                           |
| 530-7320-330                             | VEHICLE REPLACEMENT / RENT    | 24,449                      | 26,667                      | 38,019                      | 38,020                       | 19,010                    | 38,833                          | 38,833                           |
| 530-7320-341                             | MEETINGS / CONFERENCES        | .00                         | 550                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 530-7320-360                             | FRANCHISE EXPENSE             | 114,671                     | 112,536                     | 118,739                     | 113,400                      | 56,006                    | 118,500                         | 119,850                          |
| 530-7320-365                             | UTILITY BILL ASSISTANCE       | 1,580                       | 2,773                       | 2,500                       | 2,500                        | 718                       | 2,500                           | 2,500                            |
| 530-7320-390                             | MISCELLANEOUS                 | 391                         | 758                         | 1,000                       | 622                          | 311                       | 1,000                           | 1,000                            |
| <b><u>TRANSFERS</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7320-701                             | TRANSFER TO GENERAL           | 532,350                     | 562,810                     | 664,119                     | 664,119                      | 332,060                   | 728,865                         | 730,671                          |
| 530-7320-761                             | TRANSFER TO WAREHOUSE         | 2,470                       | 3,704                       | 4,704                       | 4,704                        | 2,352                     | 3,746                           | 3,746                            |
| 530-7320-764                             | TRANSFER TO SICK LEAVE        | 600                         | 605                         | 605                         | 605                          | 303                       | 605                             | 605                              |
| 530-7320-793                             | TRANSFER TO SEWER PLANT IMPRV | .00                         | 415,000                     | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7320-998                             | CONTINGENCY                   | .00                         | .00                         | 1,039,752                   | .00                          | .00                       | 600,817                         | 599,017                          |
| <b><u>Total COLLECTION:</u></b>          |                               | 789,322                     | 1,256,659                   | 2,044,279                   | 977,489                      | 483,885                   | 1,672,961                       | 1,674,317                        |





EXPENDITURE SUMMARY  
FISCAL YEAR 3024-25

| Account Number                 | Account Title                 | 2021-22          | 2022-23          | 2023-24          | 2023-24           | 12/23            | 2024-25              | 2024-25               |
|--------------------------------|-------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|-----------------------|
|                                |                               | FISCAL<br>ACTUAL | FISCAL<br>ACTUAL | FISCAL<br>BUDGET | CUR YTD<br>ACTUAL | ESTIMATED<br>YTD | DEPT HEAD<br>REQUEST | CITY MNGR<br>PROPOSAL |
| <b><u>SEWER</u></b>            |                               |                  |                  |                  |                   |                  |                      |                       |
| <b><u>TREATMENT</u></b>        |                               |                  |                  |                  |                   |                  |                      |                       |
| <b><u>PERSONNEL</u></b>        |                               |                  |                  |                  |                   |                  |                      |                       |
| 530-7330-101                   | REGULAR SERVICES- SEWER TRTMN | 106,283          | 113,494          | 121,118          | 121,118           | 59,001           | 131,403              | 131,403               |
| 530-7330-105                   | OVERTIME                      | 889              | 802              | 1,161            | 1,000             | .00              | 1,000                | 1,000                 |
| 530-7330-120                   | EMPLOYEE BENEFITS             | 84,820           | 87,711           | 95,789           | 95,789            | 46,073           | 104,657              | 104,657               |
| <b><u>OPERATING</u></b>        |                               |                  |                  |                  |                   |                  |                      |                       |
| 530-7330-200                   | OPERATING SUPPLIES            | 17,315           | 28,662           | 32,000           | 31,984            | 15,992           | 32,000               | 32,000                |
| 530-7330-220                   | PERSONAL PROTECTIVE EQUIP     | 937              | 956              | 1,000            | 1,000             | 862              | 1,000                | 1,000                 |
| 530-7330-225                   | MINOR EQUIPMENT               | 391              | 2,149            | 2,500            | 2,500             | .00              | 2,500                | 2,500                 |
| 530-7330-260                   | COMMUNICATION                 | 1,421            | 1,122            | 2,000            | 1,036             | 518              | 2,000                | 2,000                 |
| 530-7330-270                   | UTILITIES                     | 36,551           | 43,621           | 43,300           | 38,624            | 15,880           | 42,486               | 42,486                |
| 530-7330-280                   | REPAIR AND MAINTENANCE        | 6,006            | 8,073            | 5,000            | 5,000             | 483              | 5,000                | 5,000                 |
| 530-7330-320                   | PROFESSIONAL SERVICE          | 14,502           | 19,008           | 25,000           | 26,260            | 13,130           | 25,000               | 25,000                |
| 530-7330-330                   | VEHICLE REPLACEMENT / RENT    | 21,066           | 21,053           | 20,269           | 20,269            | 10,135           | 32,503               | 32,579                |
| 530-7330-340                   | MEMBERSHIPS / SUBSCRIPTIONS   | 240              | .00              | 350              | 350               | 146              | 350                  | 350                   |
| 530-7330-341                   | MEETINGS / CONFERENCES        | 962              | .00              | 1,000            | 1,000             | 555              | 1,000                | 1,000                 |
| <b><u>Total TREATMENT:</u></b> |                               | 291,383          | 326,651          | 350,487          | 345,930           | 162,775          | 380,899              | 380,975               |



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                        | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---------------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>LAND APPLICATION</b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SEWER</u></b>                   |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>LAND APPLICATION</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7410-101                          | REGULAR SERVICES- SEWER LND AP | 59,437                      | 68,540                      | 69,326                      | 69,326                       | 33,961                    | 76,038                          | 76,038                           |
| 530-7410-105                          | OVERTIME                       | .00                         | 250                         | 662                         | 1,200                        | 762                       | 1,200                           | 1,200                            |
| 530-7410-120                          | EMPLOYEE BENEFITS              | 48,540                      | 54,822                      | 60,951                      | 60,951                       | 28,679                    | 66,319                          | 66,319                           |
| <b><u>OPERATING</u></b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7410-200                          | OPERATING SUPPLIES             | 1,489                       | 2,680                       | 2,000                       | 2,000                        | 663                       | 2,000                           | 2,000                            |
| 530-7410-220                          | PERSONAL PROTECTIVE EQUIPMENT  | 318                         | 297                         | 500                         | 500                          | 21                        | 500                             | 500                              |
| 530-7410-225                          | MINOR EQUIPMENT                | 1,637                       | 1,033                       | 2,000                       | 2,000                        | .00                       | 2,000                           | 2,000                            |
| 530-7410-260                          | COMMUNICATION                  | 173                         | 324                         | 550                         | 550                          | 82                        | 550                             | 550                              |
| 530-7410-270                          | UTILITIES                      | 22,246                      | 15,277                      | 21,000                      | 20,224                       | .00                       | 21,000                          | 21,000                           |
| 530-7410-280                          | REPAIR AND MAINTENANCE         | 10,004                      | 7,420                       | 8,500                       | 8,500                        | 1,031                     | 8,500                           | 8,500                            |
| 530-7410-320                          | PROFESSIONAL SERVICES          | 4,580                       | 4,197                       | 15,000                      | 10,000                       | 3,724                     | 10,000                          | 10,000                           |
| 530-7410-330                          | VEHICLE REPLACEMENT / RENT     | 7,740                       | 12,678                      | 13,659                      | 13,660                       | 6,830                     | 19,207                          | 17,775                           |
| <b><u>TRANSFERS</u></b>               |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 530-7410-754                          | TRANSFER TO SOLIDWASTE         | 2,004                       | 2,000                       | 2,000                       | 2,000                        | 1,000                     | 2,000                           | 2,000                            |
| <b><u>Total LAND APPLICATION:</u></b> |                                | 158,166                     | 169,519                     | 196,148                     | 190,911                      | 76,753                    | 209,314                         | 207,882                          |

**REVENUE BUDGET NARRATIVE**  
*Fiscal Year 2025*

**PROGRAM:** SEWER PLANT IMPROVEMENT  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** SEWER

**BASELINE BUDGET DESCRIPTION:**

This is a fund to maintain and account for funds needed to improve the sewage system.

Revenues include funds from interest earnings, transfers from the regular Sewer Fund and cash reserves.

**INTERGOVERNMENTAL REVENUE:** is not funded.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                  | Account Title         | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SEWER PLANT IMPROVEMENT</u></b>           |                       |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                     |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 531-470-20                                      | INTEREST EARNED       | 4,044-                      | 26,378                      | 16,344                      | 30,891                       | 28,391                    | 23,168                          | 23,168                           |
| <b><u>Total MISCELLANEOUS:</u></b>              |                       | 4,044-                      | 26,378                      | 16,344                      | 30,891                       | 28,391                    | 23,168                          | 23,168                           |
| <b><u>SYSTEM DEVELOPMENT CHARGES</u></b>        |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 531-485-20                                      | SEWER SDC'S           | 21,375                      | 32,625                      | 20,000                      | 21,375                       | 15,750                    | 14,625                          | 14,625                           |
| <b><u>Total SYSTEM DEVELOPMENT CHARGES:</u></b> |                       | 21,375                      | 32,625                      | 20,000                      | 21,375                       | 15,750                    | 14,625                          | 14,625                           |
| <b><u>TRANSFERS</u></b>                         |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 531-490-10                                      | TRANSFER FROM GENERAL | .00                         | 200,000                     | 100,000                     | 100,000                      | 100,000                   | .00                             | .00                              |
| 531-490-53                                      | TRANSFER FROM SEWER   | .00                         | 415,000                     | .00                         | .00                          | .00                       | .00                             | .00                              |
| Total TRANSFERS:                                |                       | .00                         | 615,000                     | 100,000                     | 100,000                      | 100,000                   | .00                             | .00                              |
| <b><u>BEGINNING FUND BALANCE</u></b>            |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 531-499-10                                      | FUND BALANCE          | .00                         | .00                         | 911,859                     | 1,020,041                    | .00                       | 848,461                         | 849,189                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>     |                       | .00                         | .00                         | 911,859                     | 1,020,041                    | .00                       | 848,461                         | 849,189                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** SEWER PLANT IMPROVEMENT  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** SEWER

**BASELINE BUDGET DESCRIPTION:**

This is a fund to maintain and account for expenditures to improve the sewage system.

**BUDGET COMMENTS:**

**PLANT IN SERVICE (Acct. 410)** is not funded.

**SEWER IMPROVEMENTS (Acct. 480)** includes funding as follows:

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**WASTEWATER TREATMENT PLANT – Boiler #2** **\$40,000**

Boiler (#2) is one of two sources of heat we use for the primary digester at the plant. In order to keep the “stomach” of the treatment plant from getting upset, there are several elements that must be kept in check during the treatment process. One important aspect we have been struggling with is temperature due to our boiler units being older (were not replaced as part of the prior upgrades) and the green board (brain of boiler) keeps going out taking the system down. When #2 goes out, we are down to relying on #1. #2 requires new replacement boards to be manufactured and then shipped, which can take several months. Not only are the boards very expensive, but we do not know for certain how long this will even be an option. Not at all ideal, considering both boilers #1 and #2 are part of the operation of the plant and when one goes down, it puts more demand on the other unit. We cannot risk equipment failure or possible DEQ permit fines or added lab fees, additives, etc. to realign our digester function.

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**SCADA EQUIPMENT – PHASE 2** **\$212,500**

This is budgeted to be split evenly between water and sewer utilities. A portion of the required SCADA equipment was planned to be acquired and installed under Phase 1 in FY 24. The current equipment is no longer supported and replacements extremely hard to acquire and are obsolete. Our SCADA system is the “brain” of our water and sewer utilities. Staff is able to set the desired levels for our wells and reservoirs as well as lift stations sending alerts when such set parameters are not met. Upgrades would ensure wells, lift stations and water reservoirs all continue to operate reliably into the future and allow the city to locate replacement parts. Phase 2 consists of everything from additional equipment, computers to server(s) and connections to programming and getting the system up and online in operation.

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**TOTAL CAPITAL IMPROVEMENTS** **\$252,500**

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EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title    | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SEWER PLANT IMPROVEMENT</u></b>    |                  |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL - NEW</u></b>              |                  |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL</u></b>                    |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 531-8100-410                             | PLANT IN SERVICE | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 531-8100-480                             | SEWER PLNT IMP   | 219,101                     | 11,794                      | 494,118                     | 229,206                      | 215,352                   | 252,500                         | 252,500                          |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 531-8100-998                             | CONTINGENCY      | .00                         | .00                         | 460,173                     | .00                          | .00                       | 539,114                         | 539,842                          |
| <b><u>Total CAPITAL - NEW:</u></b>       |                  | 219,101                     | 11,794                      | 954,291                     | 229,206                      | 215,352                   | 791,614                         | 792,342                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**DEBT SERVICE**

**LOAN PRINCIPAL**

**DBC FINANCE – Wastewater Treatment Plant Improvements – Refinanced City Loan # 3 (Acct. 513)** is funded to cover the biannual December and June Principal Payments.

**LOAN INTEREST**

**DBC FINANCE – Wastewater Treatment Plant Improvements – Refinanced City Loan # 3 (Acct. 514)** is funded to cover the biannual December and June Interest Payments.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number           | Account Title         | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>SEWER PLANT IMPRV</b> |                       |                             |                             |                             |                              |                           |                                 |                                  |
| <b>DEBT SERVICE</b>      |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 531-8600-513             | LOAN 3 REFI PRINCIPAL | 70,376                      | 71,790                      | 73,233                      | 73,233                       | 73,233                    | 75,433                          | 75,433                           |
| 531-8600-514             | LOAN 3 REFI INTEREST  | 23,536                      | 11,418                      | 20,679                      | 21,407                       | 21,407                    | 19,207                          | 19,207                           |
| Total DEBT SERVICE:      |                       | 93,912                      | 83,208                      | 93,912                      | 94,640                       | 94,640                    | 94,640                          | 94,640                           |

## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS

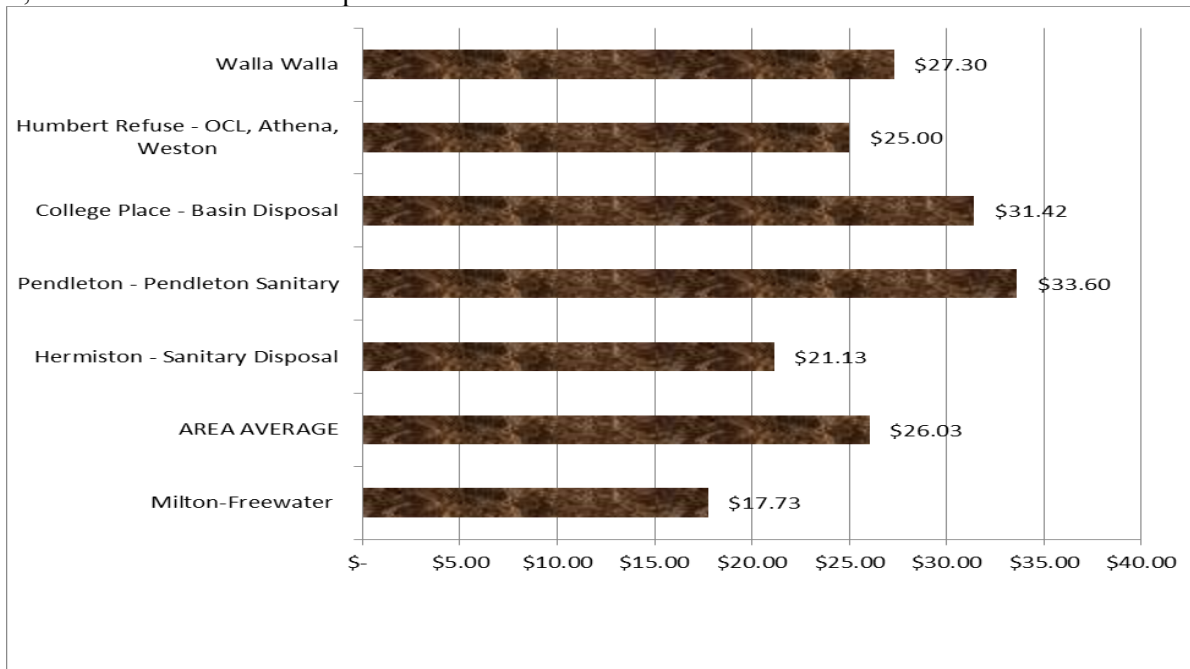
**FUND:** SOLID WASTE

**MISSION STATEMENT:**

*To provide uninterrupted solid waste services to our citizens and to provide and promote the opportunity to recycle in order to aim to be environmentally responsible in the most cost-effective manner possible.*

**BASELINE BUDGET DESCRIPTION:**

The revenues are from the collection of solid waste as described below. The landfill receipts are funds received from the drop box system. **NO RATE INCREASE IS PROPOSED.** The last refuse rate increase was effective July 1, 2023. Below is a rate survey of other area communities for residential refuse collection of one 90 (technically 96 gallons) refuse container emptied once per week at a monthly rate, which is our minimum required service level.



**BUDGET COMMENTS:**

**UTILITY SALES (Acct. 451-30, 451-31, and 451-32)** these are fees charged for collection from residential and commercial customers and the large industrial 10-yard to 40-yard drop box containers.

**UTILITY SALES (Acct. 451-33)** this account is for fees charged for recycling from all city refuse customers.

**MISCELLANEOUS REVENUES (Acct. 470-20)** as always, some revenues do not fit any major categories.

**UTILITY SURCHARGE (Acct. 485-21)** this flat rate fee is billed as “Infrastructure Fee – Solid Waste” on monthly utility bills for active service accounts. This helps to cover costs of the solid waste utility for operating such as landfill costs, receptacles, etc.

**INTERFUND OPERATING TRANSFERS (Acct. 490-53)** this utility rents a portion of the landfill site to the Sewage Control Fund for effluent disposal.

**BEGINNING FUND BALANCE (Acct. 499-10)** this category accounts for funds remaining at the end of the previous budget year.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                                  | Account Title             | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SOLIDWASTE</u></b>                        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>UTILITY SALES</u></b>                     |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 540-451-30                                      | LANDFILL RECEIPTS         | 106,610                     | 114,129                     | 119,255                     | 123,869                      | 78,119                    | 121,869                         | 120,869                          |
| 540-451-31                                      | REFUSE COLLECTION         | 770,243                     | 868,167                     | 849,801                     | 848,843                      | 433,500                   | 848,843                         | 846,374                          |
| 540-451-32                                      | DROP BOX REVENUE          | 105,463                     | 132,496                     | 143,209                     | 138,158                      | 80,264                    | 138,158                         | 141,612                          |
| 540-451-33                                      | RECYCLING SERVICE REVENUE | 141,995                     | 152,233                     | 150,000                     | 149,059                      | 84,127                    | 150,000                         | 150,000                          |
| <b><u>Total UTILITY SALES:</u></b>              |                           | 1,124,311                   | 1,267,024                   | 1,262,265                   | 1,259,929                    | 676,009                   | 1,258,870                       | 1,258,855                        |
| <b><u>MISCELLANEOUS</u></b>                     |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 540-470-20                                      | INTEREST EARNED           | 2,630                       | 17,036                      | 12,061                      | 18,783                       | 17,283                    | 17,000                          | 17,000                           |
| 540-470-32                                      | SALE OF RECYCLABLES       | 51,471                      | 8,372                       | 5,000                       | 5,516                        | 4,224                     | 6,500                           | 6,500                            |
| <b><u>Total MISCELLANEOUS:</u></b>              |                           | 48,840                      | 25,407                      | 17,061                      | 24,299                       | 21,508                    | 23,500                          | 23,500                           |
| <b><u>SYSTEM DEVELOPMENT CHARGES</u></b>        |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 540-485-21                                      | UTILITY SURCHARGE         | 95,505                      | 97,583                      | 95,452                      | 98,628                       | 49,284                    | 96,180                          | 96,180                           |
| <b><u>Total SYSTEM DEVELOPMENT CHARGES:</u></b> |                           | 95,505                      | 97,583                      | 95,452                      | 98,628                       | 49,284                    | 96,180                          | 96,180                           |
| <b><u>TRANSFERS</u></b>                         |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 540-490-53                                      | TRANSFER FROM SEWER       | 2,004                       | 2,000                       | 2,000                       | 2,000                        | 1,000                     | 2,000                           | 2,000                            |
| <b><u>Total TRANSFERS:</u></b>                  |                           | 2,004                       | 2,000                       | 2,000                       | 2,000                        | 1,000                     | 2,000                           | 2,000                            |
| <b><u>BEGINNING FUND BALANCE</u></b>            |                           |                             |                             |                             |                              |                           |                                 |                                  |
| 540-499-10                                      | FUND BALANCE              | .00                         | .00                         | 690,723                     | 695,432                      | .00                       | 615,249                         | 667,096                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b>     |                           | .00                         | .00                         | 690,723                     | 695,432                      | .00                       | 615,249                         | 667,096                          |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

|                    |              |                                   |
|--------------------|--------------|-----------------------------------|
| <b>PROGRAM:</b>    | COLLECTION   | <b>STAFF LEVEL 2025:</b> 2.29 FTE |
| <b>DEPARTMENT:</b> | PUBLIC WORKS | <b>STAFF LEVEL 2024:</b> 2.29 FTE |
| <b>FUND:</b>       | SOLID WASTE  |                                   |

### **BASELINE BUDGET DESCRIPTION:**

Residential refuse is collected once a week. Routes are defined in an effort to equally distribute the workload with some commercial customers receiving two to five pickups per week. Collected materials are deposited at the city-owned landfill. The program includes the collection of leaves in late fall, collection of Christmas trees and the two annual clean up events.

All residential customers have 90-gallon containers furnished by the city and all commercial customers that request them are furnished with 300-gallon containers. Two trucks are equipped with hydraulic arms to pick up the container without the operator leaving the truck. We also have a newer bin roll-off truck for large accounts and trash compactors. The older roll-off truck was retained to serve both solid waste collection as well as hauling recycling bins as needed to provide for times when the primary truck is undergoing maintenance and/or we are experiencing high volumes of requests for services, as to serve our customers as efficiently as possible. Our solid waste hauling trucks are all motor pool owned vehicles that the solid waste utility pays monthly rental/replacement fees on.

This program provides for two well-received clean up events, one in the fall and one in the spring. A scale was installed at the landfill in the summer of 2006 allowing customers to self-haul their waste to the landfill themselves, which has cut the city's costs of the event substantially as well as freed up drop boxes for customer use, which are in high demand. City solid waste customers are issued a ticket for one load (up to 800 pounds) to take to the landfill during these events at no additional cost.

### **PERSONNEL:**

| <b><u>Title</u></b>       | <b><u>2025 FTE</u></b> | <b><u>2024 FTE</u></b> |
|---------------------------|------------------------|------------------------|
| Water & Street Supervisor | 0.02                   | 0.02                   |
| Sanitation Truck Driver   | 1.00                   | 1.00                   |
| Utility Worker            | 0.72                   | 0.72                   |
| Parks Maintenance Worker  | 0.22                   | 0.22                   |
| Rotational Crew Member    | <u>0.33</u>            | <u>0.33</u>            |
| <b>Total</b>              | <b>2.29</b>            | <b>2.29</b>            |

### **BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** cover costs for weigh tickets and minor office supplies used for preparation of reports and projects. This fund also now pays for refuse containers as they are not capitalized assets individually.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

**COMMUNICATION (Acct. 260)** covers the cost of the sanitation truck phone and iPad.

**REPAIR & MAINTENANCE (Acct. 280)** for repairs as needed to equipment and containers.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city equipment and vehicles, primarily our two garbage and two bin roll-of trucks.

**UTILITY BILL ASSISTANCE (Acct. 365)** matches funds donated by customers for utility bill assistance to pay their city utility bills. This program is paid for through the Electric Fund paying half as well as half through Public Works split equally between Water, Sewer and Solid Waste Funds. Total water contributions are budgeted to not exceed \$2,500 of the maximum combined total of \$15,000 for the program.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SOLIDWASTE</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>COLLECTION</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7320-101                             | REGULAR SERVICES- SW COLLECTN | 125,894                     | 130,615                     | 148,686                     | 148,686                      | 64,503                    | 164,664                         | 164,664                          |
| 540-7320-105                             | OVERTIME                      | 51                          | 150                         | 1,452                       | 500                          | 52                        | 500                             | 500                              |
| 540-7320-120                             | EMPLOYEE BENEFITS             | 84,574                      | 109,072                     | 122,743                     | 122,743                      | 52,360                    | 132,436                         | 132,436                          |
| <b><u>OPERATING</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7320-200                             | OPERATING SUPPLIES            | 36,089                      | 17,114                      | 35,500                      | 30,000                       | 126                       | 28,000                          | 28,000                           |
| 540-7320-220                             | PERSONAL PROTECTIVE EQUIPMENT | 352                         | 440                         | 500                         | 500                          | 98                        | 500                             | 500                              |
| 540-7320-260                             | COMMUNICATION                 | 525                         | 447                         | 990                         | 990                          | 288                       | 1,000                           | 1,000                            |
| 540-7320-280                             | REPAIR AND MAINTENANCE        | 2,020                       | 1,000                       | 1,000                       | 2,500                        | 558                       | 2,000                           | 2,000                            |
| 540-7320-320                             | PROFESSIONAL SERVICES         | .00                         | 1,000                       | 1,000                       | 1,000                        | .00                       | 2,000                           | 2,000                            |
| 540-7320-330                             | VEHICLE REPLACEMENT / RENT    | 178,919                     | 204,541                     | 359,423                     | 248,248                      | 124,124                   | 295,799                         | 295,799                          |
| 540-7320-360                             | FRANCHISE EXPENSE             | 101,738                     | 109,791                     | 109,057                     | 109,126                      | 58,361                    | 109,226                         | 109,226                          |
| 540-7320-365                             | UTILITY BILL ASSISTANCE       | 1,580                       | 2,773                       | 2,500                       | 2,500                        | 718                       | 2,500                           | 2,500                            |
| <b><u>TRANSFERS</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7320-701                             | TRANSFER TO GENERAL           | 350,256                     | 366,308                     | 444,163                     | 444,163                      | 222,082                   | 433,611                         | 486,590                          |
| 540-7320-702                             | TRANSFER TO LANDFILL CLOSURE  | 3,996                       | 4,000                       | 4,000                       | 4,000                        | 2,000                     | 4,000                           | 4,000                            |
| 540-7320-764                             | TRANSFER TO SICK LEAVE        | 504                         | 500                         | 500                         | 500                          | 250                       | 515                             | 500                              |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7320-998                             | CONTINGENCY                   | .00                         | .00                         | 422,994                     | .00                          | .00                       | 363,550                         | 362,418                          |
| <b><u>Total COLLECTION:</u></b>          |                               | <b>886,498</b>              | <b>947,751</b>              | <b>1,654,508</b>            | <b>1,115,456</b>             | <b>525,519</b>            | <b>1,540,301</b>                | <b>1,592,133</b>                 |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** LANDFILL **STAFF LEVEL 2025:** 1.21 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 1.21 FTE  
**FUND:** SOLID WASTE

**BASELINE BUDGET DESCRIPTION:**

The landfill serves all waste generated within the city limits and is collected by City crews. It is not open to the public as a result of tonnage limitations.

We strive to maintain our facility in a sanitary manner with an increased focus on litter control at the landfill by constructing blow fences and weekly pickup of litter along the perimeter of the landfill facility as to keep it from littering adjacent properties.

**PERSONNEL:**

| <u>Title</u>             | <u>2025 FTE</u> | <u>2024 FTE</u> |
|--------------------------|-----------------|-----------------|
| Utility Worker           | 0.77            | 0.77            |
| Parks Maintenance Worker | 0.44            | 0.44            |
| <b>Total</b>             | <b>1.21</b>     | <b>1.21</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES/FUEL (Acct. 200)** covers expenses such as the portable restroom facility at the landfill as well as basic supplies, such as pens, etc. Funds are also included for fuel to operate the scraper at the landfill, as it is non-motor pool equipment owned by the Solid Waste utility.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

**UTILITIES (Acct. 270)** covers the cost of electricity to the CAT shed.

**REPAIR & MAINTENANCE (Acct. 280)** for repairs as needed which include repairs to the CAT scraper, which is solid waste-owned.

**UNIFORM MAINTENANCE (Acct. 300)** provides laundry service for uniforms.

**PERMIT FEES (Acct. 318)** provides funding for quarterly Oregon Department of Environmental Quality assessments on waste disposed at the landfill.

**PROFESSIONAL SERVICES (Acct. 320)** provides funds for additional required sampling, permit fees, annual environmental monitoring reporting and consultant fees as required by our operating permit issued by Oregon Department of Environmental Quality.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** funding is for heavy equipment necessary for maintaining and operating our landfill, such as the CAT loader and compactor.

**MEETINGS/CONFERENCES (Acct. 341)** provides funding for attending continuing education classes as required as well as attendance at solid waste and recycling meetings and seminars.

**MISCELLANEOUS (Acct. 390)** covers costs for those minor expenses that do not fit well into any of the other categories.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SOLIDWASTE</u></b>      |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>LANDFILL</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>       |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7420-101                  | REGULAR SERVICES- LANDFILL    | 71,768                      | 68,641                      | 76,568                      | 76,568                       | 32,719                    | 85,031                          | 85,031                           |
| 540-7420-105                  | OVERTIME                      | 2,574                       | 1,934                       | 818                         | 818                          | 49                        | 1,200                           | 1,200                            |
| 540-7420-120                  | EMPLOYEE BENEFITS             | 60,070                      | 52,616                      | 65,583                      | 65,583                       | 25,129                    | 71,742                          | 71,742                           |
| <b><u>OPERATING</u></b>       |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7420-200                  | OPERATING SUPPLIES            | 14,639                      | 8,376                       | 11,000                      | 7,676                        | 3,838                     | 11,000                          | 11,000                           |
| 540-7420-220                  | PERSONAL PROTECTIVE EQUIPMENT | 226                         | 485                         | 500                         | 500                          | 100                       | 500                             | 500                              |
| 540-7420-270                  | UTILITIES                     | 465                         | 459                         | 700                         | 700                          | 227                       | 700                             | 700                              |
| 540-7420-280                  | REPAIR AND MAINTENANCE        | 15,217                      | 6,573                       | 19,500                      | 19,500                       | 2,517                     | 19,500                          | 19,500                           |
| 540-7420-300                  | UNIFORM MAINTENANCE           | 193                         | 195                         | 225                         | 184                          | 92                        | 225                             | 225                              |
| 540-7420-318                  | PERMIT FEES                   | 9,456                       | 9,463                       | 11,000                      | 11,000                       | 2,309                     | 11,000                          | 11,000                           |
| 540-7420-320                  | PROFESSIONAL SERVICES         | 22,083                      | 24,007                      | 28,000                      | 22,370                       | 11,185                    | 28,000                          | 28,000                           |
| 540-7420-330                  | VEHICLE REPLACEMENT / RENT    | 28,174                      | 86,558                      | 53,091                      | 43,306                       | 21,653                    | 83,432                          | 83,432                           |
| 540-7420-341                  | MEETINGS / CONFERENCES        | .00                         | 10                          | 200                         | 200                          | .00                       | 200                             | 200                              |
| 540-7420-390                  | MISCELLANEOUS                 | 252                         | 554                         | 1,000                       | 1,000                        | 650                       | 1,000                           | 1,000                            |
| <b><u>Total LANDFILL:</u></b> |                               | 225,118                     | 259,872                     | 268,185                     | 249,405                      | 100,470                   | 313,530                         | 313,530                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** RECYCLING **STAFF LEVEL 2025:** 1.00 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 1.00 FTE  
**FUND:** SOLID WASTE

**BASELINE BUDGET DESCRIPTION/SIGNIFICANT CHANGES:**

Not only is recycling required by the Oregon Department of Environmental Quality as part of our landfill operating permit, but we as both citizens and employees aim to promote waste recovery and meet recovery goals by providing our citizens the opportunity to recycle.

Our program underwent a complete reorganization when the city took back the recycling program in March 2018. While the market and salability of recyclables has not improved, our participation has been impressively stable and we are proud to report that we are still recycling and have saved over 243 tons of materials from being directly deposited in our landfill this past calendar year.

With changes brought forth by Senate Bill 582 – *Plastic Pollution and Recycling Modernization Act* passed during the 2021 legislative session and signed into law by former Governor Brown on August 6 2021.

Cities with populations over 4,000 will soon be required to implement co-mingled curbside recycling as well as drop off depots accepting an expanded state-wide list of items.

We are very fortunate to have Laurie Gordon, our DEQ Regional Coordinator working with all of us and providing her undivided attention and support for her region understanding our challenges. While this new law will be effective July 2025, the DEQ has also acknowledged supply chain challenges due to higher than usual demands that will create some delays and we have been assured, that as long as we are moving ahead and have plans in place to implement co-mingled curbside recycling and added items at depots by July 2025, there will be no penalties.

**PERSONNEL:**

| <u>Title</u>           | <u>2025 FTE</u> | <u>2024 FTE</u> |
|------------------------|-----------------|-----------------|
| Rotational Crew Member | <u>1.00</u>     | <u>1.00</u>     |
| <b>Total</b>           | <b>1.00</b>     | <b>1.00</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES/FUEL (Acct. 200)** covers office supplies, fuel for recycling vehicle as well as supplies for clerical and administrative tasks associated with reporting and tracking.

**COMMUNICATION (Acct. 260)** covers the cost of phone for the RCM recycling employee.

**REPAIR & MAINTENANCE (Acct. 280)** for repairs as needed for the recycling vehicle and any other minor incidentals necessary.

**PROFESSIONAL SERVICES (Acct. 320)** provides funds for printing and distribution of education and promotion materials as well as CDL physicals, licensing costs, etc.



| Account Number                 | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SOLIDWASTE</u></b>       |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>RECYCLING</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7430-101                   | REGULAR SERVICES- SW RECYCLIN | 44,182                      | 54,811                      | 48,283                      | 43,916                       | 21,958                    | 51,558                          | 51,558                           |
| 540-7430-105                   | OVERTIME                      | 225                         | 352                         | 661                         | 500                          | 204                       | 500                             | 500                              |
| 540-7430-120                   | EMPLOYEE BENEFITS             | 33,119                      | 18,421                      | 30,664                      | 26,836                       | 13,418                    | 32,666                          | 32,666                           |
| <b><u>OPERATING</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 540-7430-200                   | OPERATING SUPPLIES            | 303                         | 185                         | 2,000                       | 2,000                        | 62                        | 2,000                           | 2,000                            |
| 540-7430-220                   | PERSONAL PROTECTIVE EQUIPMENT | 294                         | 455                         | 350                         | 700                          | 350                       | 500                             | 500                              |
| 540-7430-260                   | COMMUNICATION                 | 467                         | 447                         | 500                         | 500                          | 206                       | 500                             | 500                              |
| 540-7430-270                   | UTILITIES                     | 620                         | 733                         | 850                         | 708                          | 292                       | 744                             | 744                              |
| 540-7430-280                   | REPAIR AND MAINTENANCE        | 4,912                       | 2,997                       | 3,500                       | 2,716                        | 1,358                     | 3,500                           | 3,500                            |
| 540-7430-341                   | MEETINGS / CONFERENCES        | .00                         | 119                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total RECYCLING:</u></b> |                               | 84,121                      | 78,519                      | 86,808                      | 77,876                       | 37,849                    | 91,968                          | 91,968                           |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** CAPITAL ADDITIONS  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** SOLID WASTE

**BASELINE BUDGET DESCRIPTION:**

This program provides for capital outlay for the Solid Waste Fund. Funds are budgeted for the purchase of two (2) additional drop boxes.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                     | Account Title          | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SOLIDWASTE</u></b>           |                        |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL - NEW</u></b>        |                        |                             |                             |                             |                              |                           |                                 |                                  |
| 540-8100-410                       | SOLIDWASTE CAPITAL NEW | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 540-8100-480                       | CAPITAL                | 22,660                      | 16,827                      | 58,000                      | 22,302                       | 22,302                    | 50,000                          | 50,000                           |
| <b><u>Total CAPITAL - NEW:</u></b> |                        | 22,660                      | 16,827                      | 58,000                      | 22,302                       | 22,302                    | 50,000                          | 50,000                           |

**BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** LANDFILL CLOSURE RESERVE

**BASELINE BUDGET DESCRIPTION:**

This fund was established to account for funds that the Governmental Accounting Standards Board is requiring municipalities to have to cover the closure and post-closure costs associated to the landfill operation.

The revenues are an expense paid from the Solid Waste Fund to the reserve fund and interest that the funds will earn. The funds will be held in reserve to cover the costs associated with the closure and post-closure care that must be performed when the landfill is no longer in operation.

| Account Number                              | Account Title                | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>LANDFILL CLOSURE RESERVE</u></b>      |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                 |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 541-470-20                                  | INTEREST                     | 1,027-                      | 4,247                       | 3,033                       | 5,338                        | 4,138                     | 3,594                           | 3,594                            |
| <b><u>Total MISCELLANEOUS:</u></b>          |                              | 1,027-                      | 4,247                       | 3,033                       | 5,338                        | 4,138                     | 3,594                           | 3,594                            |
| <b><u>TRANSFERS</u></b>                     |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 541-490-54                                  | TRANSFER FROM SOLID WASTE    | 3,996                       | 4,000                       | 4,000                       | 4,000                        | 2,000                     | 4,000                           | 4,000                            |
| <b><u>Total TRANSFERS:</u></b>              |                              | 3,996                       | 4,000                       | 4,000                       | 4,000                        | 2,000                     | 4,000                           | 4,000                            |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 541-499-10                                  | FUND BALANCE                 | .00                         | .00                         | 175,979                     | 178,130                      | .00                       | 187,468                         | 187,468                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                              | .00                         | .00                         | 175,979                     | 178,130                      | .00                       | 187,468                         | 187,468                          |
| <b><u>CAPITAL - NEW</u></b>                 |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 541-8100-954                                | RESERVE FOR LANDFILL CLOSURE | .00                         | .00                         | 183,012                     | 187,468                      | .00                       | 195,062                         | 195,062                          |
| <b><u>Total CAPITAL - NEW:</u></b>          |                              | .00                         | .00                         | 183,012                     | 187,468                      | .00                       | 195,062                         | 195,062                          |

## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS

**FUND:** GOLF COURSE

**MISSION STATEMENT:**

*To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice, that the amenities are clean and safe.*

**REVENUES:**

Building rent from clubhouse restaurant tenants.

Golf Course revenues are primarily from user fees. Daily greens fees make up the major revenue source, followed by season passes and punch card sales.

In 2007, the city council adopted Resolution No. 2056, allowing for annual rate increases of up to three percent (3%) in order to keep the fund in the “black”. Due to the rising costs of materials and labor, **A THREE PERCENT (3%) INCREASE IS PROPOSED.**

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title         | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GOLF COURSE</u></b>                   |                       |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SERVICES</u></b>                      |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 550-450-13                                  | BUILDING RENT         | 6,000                       | 5,000                       | 6,000                       | 6,000                        | 3,000                     | 6,000                           | 6,000                            |
| 550-450-19                                  | GOLF COURSE SURCHARGE | 530                         | 505                         | 300                         | 300                          | 100                       | 300                             | 300                              |
| 550-450-40                                  | GOLF GREENS FEES      | 94,641                      | 126,201                     | 95,000                      | 94,326                       | 63,672                    | 97,156                          | 97,153                           |
| 550-450-41                                  | GOLF PASSES           | 32,497                      | 31,841                      | 32,000                      | 22,117                       | 5,263                     | 32,000                          | 32,000                           |
| 550-450-42                                  | GOLF CART SHEDS       | 11,609                      | 11,853                      | 12,000                      | 10,354                       | 1,855                     | 12,000                          | 12,000                           |
| 550-450-43                                  | GOLF CART USAGE FEES  | 6,800                       | 7,315                       | 6,800                       | 6,300                        | 1,045                     | 6,800                           | 6,800                            |
| 550-450-44                                  | FOOT GOLF             | .00                         | 103                         | .00                         | 346                          | 173                       | 200                             | 200                              |
| 550-450-46                                  | GOLF PUNCH CARDS      | 28,628                      | 33,439                      | 29,000                      | 29,000                       | 18,659                    | 29,000                          | 29,000                           |
| <b><u>Total SERVICES:</u></b>               |                       | <b>180,705</b>              | <b>216,257</b>              | <b>181,100</b>              | <b>168,743</b>               | <b>93,768</b>             | <b>183,456</b>                  | <b>183,453</b>                   |
| <b><u>MISCELLANEOUS</u></b>                 |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 550-470-20                                  | INTEREST EARNED       | .00                         | .00                         | .00                         | 100                          | 80                        | 100                             | 100                              |
| <b><u>Total MISCELLANEOUS:</u></b>          |                       | <b>.00</b>                  | <b>.00</b>                  | <b>.00</b>                  | <b>100</b>                   | <b>80</b>                 | <b>100</b>                      | <b>100</b>                       |
| <b><u>TRANSFERS</u></b>                     |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 550-490-10                                  | TRANSFER FROM GENERAL | .00                         | 129,469                     | 129,833                     | 129,833                      | 64,917                    | 73,809                          | 67,796                           |
| <b><u>Total TRANSFERS:</u></b>              |                       | <b>.00</b>                  | <b>129,469</b>              | <b>129,833</b>              | <b>129,833</b>               | <b>64,917</b>             | <b>73,809</b>                   | <b>67,796</b>                    |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                       |                             |                             |                             |                              |                           |                                 |                                  |
| 550-499-10                                  | FUND BALANCE          | .00                         | .00                         | 67,036-                     | 2,000                        | .00                       | 2,000                           | 2,000                            |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                       | <b>.00</b>                  | <b>.00</b>                  | <b>67,036-</b>              | <b>2,000</b>                 | <b>.00</b>                | <b>2,000</b>                    | <b>2,000</b>                     |

**EXPENDITUE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** ADMINISTRATION  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** GOLF COURSE

**STAFF LEVEL 2025:** 1.04 FTE  
**STAFF LEVEL 2024:** 1.04 FTE

**BASELINE BUDGET DESCRIPTION:**

Milton-Freewater’s golf course is located west of Catherine Street in the west central part of the city. The course is an 18-hole par 60 with the longest hole being No. 5, 305 yards on the valley floor. Nine holes are located on the west rim of Milton Hill with a panoramic view of the Walla Walla Valley. In 2016 18 holes of footgolf were put into play. During the winter of 2023 the irrigation pond liner was replaced to help with irrigation water storage and conservation due to the leaks that had developed in the old one that was over two decades old. This project was made possible by American Rescue Plan Act funding.

This program provides for maintenance of the well-played golf course facilities for the community.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.14            | 0.14            |
| Parks Maintenance Worker      | 0.42            | 0.42            |
| Laborer                       | <u>0.48</u>     | <u>0.48</u>     |
| <b>Total</b>                  | <b>1.04</b>     | <b>1.04</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** funding provides for the purchase of flags, cups, fertilizer, sand and other needed supplies for the golf course as well as property taxes.

**MINOR EQUIPMENT (Acct. 225)** for tools, shovels, rakes, etc.

**ADVERTISING (Acct. 250)** covers expenses associated with advertising and promotions.

**COMMUNICATION (Acct. 260)** covers monthly cellular connection fees for the iPad used at the course for payment processing.

**UTILITIES (Acct. 270)** covers utility expenses for the facility.

**REPAIR & MAINTENANCE (Acct. 280)** covers any necessary repairs.

**PROFESSIONAL SERVICES (Acct. 320)** provides for credit card processing services.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the costs of city equipment and vehicles.

**LOAN PRINCIPAL (Acct. 510)** is funded to pay back the interest portion of the irrigation system loan.

**LOAN INTEREST (Acct. 511)** is not funded.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                          | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GOLF COURSE</u></b>               |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7600-101                            | REGULAR SERVICES-GOLF CRSE AD | 36,867                      | 33,229                      | 37,221                      | 37,221                       | 21,398                    | 40,302                          | 40,302                           |
| 550-7600-102                            | PART TIME                     | 3,499                       | 6,499                       | 5,171                       | 7,351                        | 6,001                     | 6,000                           | 6,000                            |
| 550-7600-105                            | OVERTIME                      | 225                         | 695                         | 496                         | 496                          | .00                       | 600                             | 600                              |
| 550-7600-120                            | EMPLOYEE BENEFITS             | 30,429                      | 28,110                      | 32,830                      | 32,830                       | 17,223                    | 37,036                          | 37,036                           |
| <b><u>OPERATING</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7600-200                            | OPERATING SUPPLIES            | 13,286                      | 15,245                      | 14,000                      | 15,384                       | 7,692                     | 15,500                          | 15,500                           |
| 550-7600-225                            | MINOR EQUIPMENT               | 110                         | 178                         | 200                         | 200                          | .00                       | 200                             | 200                              |
| 550-7600-250                            | ADVERTISING                   | .00                         | 306                         | 500                         | 500                          | .00                       | 500                             | 500                              |
| 550-7600-260                            | COMMUNICATION                 | .00                         | 403                         | 200                         | 490                          | 245                       | 500                             | 500                              |
| 550-7600-270                            | UTILITIES                     | 7,863                       | 8,713                       | 12,312                      | 11,040                       | 3,017                     | 11,592                          | 11,592                           |
| 550-7600-280                            | REPAIR AND MAINTENANCE        | 10,620                      | 13,631                      | 12,000                      | 12,000                       | 68                        | 12,000                          | 12,000                           |
| 550-7600-320                            | PROFESSIONAL SERVICE          | 3,786                       | 4,376                       | 5,000                       | 4,060                        | 2,033                     | 5,000                           | 5,000                            |
| 550-7600-330                            | VEHICLE REPLACEMENT / RENT    | 18,889                      | 23,251                      | 44,659                      | 42,428                       | 21,214                    | 49,644                          | 43,628                           |
| 550-7600-340                            | MEMBERSHIPS / SUBSCRIPTIONS   | .00                         | 430                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>DEBT SERVICE</u></b>              |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7600-511                            | LOAN INTEREST                 | 1,418                       | .00                         | 1,418                       | 1,418                        | .00                       | 1,418                           | 1,418                            |
| <b><u>CONTIGENCY &amp; RESERVES</u></b> |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7600-764                            | TRANSFER TO SICK LEAVE        | 96                          | 100                         | 100                         | 100                          | 50                        | 100                             | 100                              |
| <b><u>Total ADMINISTRATION:</u></b>     |                               | 127,089                     | 135,165                     | 166,107                     | 165,518                      | 78,940                    | 180,392                         | 174,376                          |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** CLUBHOUSE **STAFF LEVEL 2025:** 0.05 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 0.05 FTE  
**FUND:** GOLF COURSE

**BASELINE BUDGET DESCRIPTION:**

The City’s municipal golf course and clubhouse are located at 299 & 301 Catherine Street.

The clubhouse building houses a restaurant (299 Catherine St) and a Pro Shop (301 Catherine St).

The restaurant is full-service, offering food and beverages and is operated through a lease. The city maintains the building and equipment such as the HVAC and kitchen fan hood as well as plumbing.

The Pro Shop is operated through a professional services contract. Golf cart, golf club and cart shed storage rentals are available through the Pro Shop. This program also oversees the operation and maintenance of the storage units (36 units on Catherine Street and 30 units adjacent to the 9<sup>th</sup> fairway that are also part of this program). The Pro Shop schedules tee times, collects play fees and coordinates rentals, storage and tournaments as well as enforcing course rules.

This program is in its 21<sup>st</sup> year and serves to separate the clubhouse and the professional service expenses from the routine maintenance of the golf course. This program accounts for maintenance to the clubhouse building, cart sheds and contractual services.

**PERSONNEL:**

| <u>Title</u>                  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|-------------------------------|-----------------|-----------------|
| Parks & Recreation Supervisor | 0.02            | 0.02            |
| Parks Maintenance Worker      | <u>0.03</u>     | <u>0.03</u>     |
| <b>Total</b>                  | <b>0.05</b>     | <b>0.05</b>     |

**BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** primarily for the purchase of restroom supplies as well as property taxes.

**UTILITIES (Acct. 270)** covers the costs of water, sewer, refuse, recycling and sub-lights for the property as well as the electricity for the Pro Shop portion of the building. The franchisee for the restaurant covers the electric costs for the restaurant and kitchen stove, which are metered separately.

**REPAIR & MAINTENANCE (Acct. 280)** provides funding for necessary repairs and maintenance to the building and city-owned equipment within the building.

**PROFESSIONAL SERVICES (Acct. 320)** funds the management fee for the clubhouse operator.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>GOLF COURSE</u></b>                   |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>GOLF COURSE CLUB HOUSE</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7610-101                                | REGULAR SERVICES- GC CLUB HSE | 3,852                       | 1,948                       | 3,462                       | 3,462                        | 1,064                     | 3,773                           | 3,773                            |
| 550-7610-105                                | OVERTIME                      | .00                         | .00                         | 38                          | 1,000                        | 702                       | 250                             | 250                              |
| 550-7610-120                                | EMPLOYEE BENEFITS             | 3,002                       | 1,101                       | 2,758                       | 2,758                        | 1,375                     | 2,988                           | 2,988                            |
| <b><u>OPERATING</u></b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 550-7610-200                                | OPERATING SUPPLIES            | 470                         | 618                         | 500                         | 500                          | 153                       | 500                             | 500                              |
| 550-7610-270                                | UTILITIES                     | 5,381                       | 6,172                       | 8,523                       | 6,516                        | 3,167                     | 7,168                           | 7,168                            |
| 550-7610-280                                | REPAIR AND MAINTENANCE        | 650                         | 1,250                       | 3,000                       | 9,226                        | 2,013                     | 3,000                           | 3,000                            |
| 550-7610-320                                | PROFESSIONAL SERVICES         | 55,882                      | 57,626                      | 59,509                      | 59,509                       | 29,563                    | 61,294                          | 61,294                           |
| <b><u>Total GOLF COURSE CLUB HOUSE:</u></b> |                               | 69,237                      | 68,716                      | 77,790                      | 82,971                       | 38,037                    | 78,973                          | 78,973                           |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS

**PROGRAM:** CAPITAL

**FUND:** GOLF COURSE

**BASELINE BUDGET DESCRIPTION:**

CAPITAL NEW (Acct. 410)

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                     | Account Title    | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|------------------------------------|------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>CAPITAL - NEW</u></b>        |                  |                             |                             |                             |                              |                           |                                 |                                  |
| 550-8100-410                       | CAPITAL EXPENSES | 176                         | 114,469                     | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total CAPITAL - NEW:</u></b> |                  | 176                         | 114,469                     | .00                         | .00                          | .00                       | .00                             | .00                              |



## INTERNAL SERVICE FUNDS

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Internal service funds are used to account for the financing of goods or services provided by one department or agency to other governments or agencies of the government and to other government units, on a cost reimbursement basis.

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## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS

**FUND:** WAREHOUSE

**MISSION STATEMENT:**

*To ensure that the benefiting utilities have the materials they need on hand and the inventory stock levels match the true needs as to not slow utility work, both planned and unplanned.*

**BASELINE BUDGET DESCRIPTION:**

Purchases made for electric, sewer and water utilities for stock warehouse items are paid for directly from their own budget accounts. Inventory levels are monitored through the benefiting department. When quantities reach the minimum set stock levels items are ordered to restock and ensure minimum operating stock is available.

Transfers support the operations and maintenance of the warehouse facility based on inventory held and purchased for the different enterprise funds.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>WAREHOUSE</u></b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SERVICES</u></b>                      |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 610-450-62                                  | SALE OF INVENTORY - VEH MAINT | .00                         | .00                         | 150                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total SERVICES:</u></b>               |                               | .00                         | .00                         | 150                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>MISCELLANEOUS</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 610-470-20                                  | INTEREST EARNED               | 199-                        | 1,120                       | 809                         | 1,950                        | 1,300                     | 1,460                           | 1,460                            |
| 610-470-99                                  | MISCELLANEOUS                 | 110                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total MISCELLANEOUS:</u></b>          |                               | 89-                         | 1,120                       | 809                         | 1,950                        | 1,300                     | 1,460                           | 1,460                            |
| <b><u>TRANSFERS</u></b>                     |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 610-490-10                                  | TRANSFER FROM GENERAL         | 418                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 610-490-51                                  | TRANSFER FROM ELECTRIC        | 30,144                      | 45,224                      | 57,434                      | 57,434                       | 28,717                    | 46,102                          | 46,102                           |
| 610-490-52                                  | TRANSFER FROM WATER           | 9,876                       | 14,810                      | 18,809                      | 18,809                       | 9,405                     | 15,138                          | 15,138                           |
| 610-490-53                                  | TRANSFER FROM SEWER           | 2,470                       | 3,704                       | 4,704                       | 4,704                        | 2,352                     | 3,746                           | 3,746                            |
| <b><u>Total TRANSFERS:</u></b>              |                               | 42,908                      | 63,738                      | 80,947                      | 80,947                       | 40,474                    | 64,986                          | 64,986                           |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 610-499-10                                  | FUND BALANCE                  | .00                         | .00                         | 25,991                      | 35,600                       | .00                       | 30,326                          | 30,326                           |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                               | .00                         | .00                         | 25,991                      | 35,600                       | .00                       | 30,326                          | 30,326                           |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** WAREHOUSE

### **BASELINE BUDGET DESCRIPTION:**

To provide materials and supplies for the electric, water and sewer utilities and to maintain some items for other City departments. Materials stored are kept at minimum levels and have previously been selected by the department using the material. A complete physical inventory is conducted annually, with physical spot counts taken regularly. Records are kept to account for each item whether new, salvaged, or scrapped.

### **OBJECTIVE:**

To acquire and issue necessary materials in an organized manner for the benefiting utilities as to not have service interruptions due to not having materials needed on hand and available.

### **BUDGET COMMENTS:**

**OPERATING SUPPLIES (Acct. 200)** primarily covers the costs of basic operating supplies for the facility such as light bulbs, requisition forms, shipping supplies, coffee, first aid cabinet supplies, etc.

**UTILITIES (Acct. 270)** covers the cost of water, sewer, electric and refuse services.

**REPAIR & MAINTENANCE (Acct. 280)** covers HVAC and overhead door maintenance to the facility as well as minor parts to make repairs.

**CAPITAL-BUILDING (Acct. 405)** includes funding to modify one truck bay within the main building to allow for adequate clearance of overhead apparatus on bucket trucks. Over the years these trucks and aerial apparatus implements on them are taller than they used to be, making it an extremely tight fit as it is now.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title              | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>WAREHOUSE</u></b>                  |                            |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>             |                            |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>OPERATING</u></b>                  |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 610-7600-200                             | OPERATING SUPPLIES         | 2,382                       | 1,764                       | 2,000                       | 4,176                        | 2,088                     | 3,000                           | 3,000                            |
| 610-7600-260                             | COMMUNICATION              | 530                         | 671                         | 1,000                       | 120                          | 120                       | .00                             | .00                              |
| 610-7600-270                             | UTILITIES                  | 17,146                      | 21,050                      | 22,000                      | 20,000                       | 4,876                     | 21,000                          | 21,000                           |
| 610-7600-280                             | REPAIR AND MAINTENANCE     | 3,689                       | 4,783                       | 18,000                      | 18,000                       | 1,557                     | 5,000                           | 5,000                            |
| 610-7600-320                             | PROFESSIONAL SERVICES      | .00                         | 47                          | .00                         | .00                          | .00                       | .00                             | .00                              |
| 610-7600-330                             | VEHICLE REPLACEMENT / RENT | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>CAPITAL</u></b>                    |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 610-7600-405                             | BUILDING                   | .00                         | 11,040                      | 19,000                      | 19,000                       | 558                       | 18,000                          | 18,000                           |
| <b><u>TRANSFERS</u></b>                  |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 610-7600-701                             | TRANSFER TO GENERAL        | 22,763                      | 23,993                      | 27,905                      | 27,905                       | 13,953                    | 29,722                          | 29,842                           |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                            |                             |                             |                             |                              |                           |                                 |                                  |
| 610-7600-998                             | CONTINGENCY                | .00                         | .00                         | 17,992                      | .00                          | .00                       | 20,050                          | 19,930                           |
| <b><u>Total ADMINISTRATION:</u></b>      |                            | 46,509                      | 63,347                      | 107,897                     | 89,201                       | 23,153                    | 96,772                          | 96,772                           |

## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** VEHICLE MAINTENANCE

### MISSION STATEMENT:

*To ensure all of the fleet users have well maintained and safe vehicles to perform their jobs.*

### BASELINE BUDGET DESCRIPTION:

This program provides the method of controlling the revenues and expenditures to operate the vehicle maintenance program. The revenues are based upon rates that are charged to other funds for use of vehicles and equipment. The rates are computed from the previous years cost analysis. This program covers motor pool-owned equipment and vehicles; department-owned non-motor pool equipment, one (1) public transportation van, Milton-Freewater Unified School District (MFUSD) vehicles and equipment, 3+/- Umatilla-Morrow County Head Start (UMCHS) buses and vehicles and 3 +/- Oregon Child Development Coalition buses (OCDC). The revenues for the Vehicle Maintenance Department are derived from the following sources:

### CHARGES FOR SERVICES:

1. The Vehicle Maintenance fund records all the costs of City vehicles. The other funds rent the vehicles from this fund. The monthly rate is established by using the estimated cost of fuel, parts, labor, overhead and other operating costs based on operational experience. Revenues are also generated by the repair work done by the mechanics on school buses and City equipment.
2. Agreements have been made with MFUSD, UMCHS AND OCDC for repairs, annual inspections and maintenance of school buses as well as vans, and other means of transportation for students and staff. This service includes all labor, materials and overhead to maintain the functions of the program.
3. Non-Motor Pool equipment repair is also provided for in the vehicle maintenance program. Departments own some of their own equipment from chain saws and blowers to the street sweeper and scraper. Service for this equipment includes all labor, materials and overhead and costs are billed to the benefitting funds once work is done to pay the shop for services rendered.

### MISCELLANEOUS REVENUES:

Interest is calculated on the estimated cash balance average invested throughout the year.

### BEGINNING FUND BALANCE:

This category accounts for funds left at the end of the budget year due to unexpected revenues for funds budgeted, but not spent.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>VEHICLE MAINTENANCE</u></b>           |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b>SERVICES</b>                             |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-450-51                                  | INTER DP EQUIP REPAIR         | 27,360                      | 27,234                      | 29,240                      | 25,028                       | 10,011                    | 27,945                          | 27,945                           |
| 620-450-52                                  | SCHOOL BUS REPAIR             | 43,072                      | 36,261                      | 48,078                      | 48,100                       | 37,067                    | 48,400                          | 48,400                           |
| 620-450-70                                  | VEHICLE RENT                  | 381,096                     | 544,377                     | 664,911                     | 627,908                      | 313,954                   | 706,929                         | 684,143                          |
| <b><u>Total SERVICES:</u></b>               |                               | 451,528                     | 607,873                     | 742,229                     | 701,036                      | 361,032                   | 783,274                         | 760,488                          |
| <b>MISCELLANEOUS</b>                        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-470-20                                  | INTEREST EARNED               | 334                         | 2,780                       | 1,652                       | 3,250                        | 2,795                     | 1,917                           | 1,917                            |
| 620-470-99                                  | MISCELLANEOUS                 | 377                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total MISCELLANEOUS:</u></b>          |                               | 43                          | 2,780                       | 1,652                       | 3,250                        | 2,795                     | 1,917                           | 1,917                            |
| <b>TRANSFERS</b>                            |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-490-10                                  | TRANSFER FROM GENERAL         | 418                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| 620-490-64                                  | TRANSFER FROM VEHICLE MAJR RP | .00                         | 157,000                     | 29,027                      | 29,027                       | 14,514                    | 24,264                          | 24,264                           |
| <b><u>Total TRANSFERS:</u></b>              |                               | 418                         | 157,000                     | 29,027                      | 29,027                       | 14,514                    | 24,264                          | 24,264                           |
| <b>BEGINNING FUND BALANCE</b>               |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-499-10                                  | FUND BALANCE                  | .00                         | .00                         | 136,310                     | 128,900                      | .00                       | 131,951                         | 154,517                          |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                               | .00                         | .00                         | 136,310                     | 128,900                      | .00                       | 131,951                         | 154,517                          |

## EXPENDITURE BUDGET NARRATIVE

*Fiscal Year 2025*

**PROGRAM:** MOTOR POOL **STAFF LEVEL 2025:** 1.50 FTE  
**DEPARTMENT:** PUBLIC WORKS **STAFF LEVEL 2024:** 1.50 FTE  
**FUND:** VEHICLE MAINTENANCE

### **BASELINE BUDGET DESCRIPTION:**

The Vehicle Maintenance Department maintains city-owned vehicles and equipment used by all of the utilities as well as public transportation, police and fire departments. Labor and parts for repair, maintenance and fuel necessary for equipment ranging from a landfill CAT; garbage trucks and man lifts; to lawn and golf course equipment; down to sedans and pickup trucks. This equipment is on a monthly rental basis which is designed to cover the costs of fleet operations. Maintenance is also provided for small equipment owned by departments such as chainsaws, blowers, etc. which is charged directly to the proper account on a cost basis.

### **PERSONNEL:**

| <b>Title</b>  | <b><u>2025 FTE</u></b> | <b><u>2024 FTE</u></b> |
|---------------|------------------------|------------------------|
| Lead Mechanic | 0.75                   | 0.75                   |
| Mechanic      | <u>0.75</u>            | <u>0.75</u>            |
| <b>Total</b>  | <b>1.50</b>            | <b>1.50</b>            |

### **BUDGET COMMENTS:**

**OPERATING SUPPLIES/FUEL (Acct. 200)** primarily covers the cost of fuel as well as tires, batteries and other dispensable products needed to be kept in inventory such as filters, bulbs, oil, etc.

**PERSONAL PROTECTIVE EQUIP (Acct. 220)** provides gloves, ear plugs and eye protection.

**MINOR EQUIPMENT (Acct. 225)** funds the mechanics computer as well as small tools and equipment used jointly by various departments.

**COMMUNICATION (Acct. 260)** covers costs for phone and internet connections.

**REPAIR & MAINTENANCE (Acct. 280)** covers costs of parts related to maintenance that are non-stock items.

**UNIFORM MAINTENANCE (Acct. 300)** provides laundry service for uniforms and shop towels.

**PROFESSIONAL SERVICES (Acct. 320)** covers CDL physicals as well as annual shop lift inspections.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost of the shop vehicle.

**MEETINGS/CONFERENCES (Acct. 341)** provides for vehicle certification training.

**INSURANCE EXPENSE (Acct. 380)** provides for vehicle insurance for motor pool-owned vehicles.

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                 | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>VEHICLE MAINTENANCE</u></b>        |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MOTOR POOL</u></b>                 |                               |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7700-101                             | REGULAR SERVICES- MOTOR POOL  | 133,075                     | 143,450                     | 141,209                     | 143,676                      | 71,838                    | 154,611                         | 154,611                          |
| 620-7700-105                             | OVERTIME                      | .00                         | 88                          | 1,397                       | 100                          | .00                       | 500                             | 500                              |
| 620-7700-110                             | TOOL ALLOWANCES               | 2,372                       | 2,445                       | 2,400                       | 2,400                        | 1,155                     | 2,400                           | 2,400                            |
| 620-7700-120                             | EMPLOYEE BENEFITS             | 77,800                      | 80,999                      | 85,481                      | 85,440                       | 42,720                    | 91,624                          | 91,624                           |
| <b><u>OPERATING</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7700-200                             | OPERATING SUPPLIES/FUEL       | 146,636                     | 156,243                     | 152,000                     | 150,210                      | 65,227                    | 164,115                         | 164,115                          |
| 620-7700-220                             | PERSONAL PROTECTIVE EQUIP     | 267                         | 197                         | 500                         | 500                          | 27                        | 500                             | 500                              |
| 620-7700-225                             | MINOR EQUIPMENT               | 2,671                       | 1,381                       | 1,500                       | 1,500                        | 191                       | 1,500                           | 1,500                            |
| 620-7700-260                             | COMMUNICATION                 | 838                         | 1,035                       | 1,200                       | 1,100                        | 451                       | 1,200                           | 1,200                            |
| 620-7700-280                             | REPAIR AND MAINTENANCE        | 75,853                      | 125,534                     | 97,375                      | 90,464                       | 36,106                    | 97,375                          | 97,375                           |
| 620-7700-300                             | UNIFORM MAINTENANCE           | 174                         | 486                         | 420                         | 478                          | 239                       | 500                             | 500                              |
| 620-7700-320                             | PROFESSIONAL SERVICES         | 433                         | 87                          | 500                         | 500                          | 125                       | 500                             | 500                              |
| 620-7700-330                             | VEHICLE REPLACEMENT / RENT    | 5,889                       | 5,246                       | 4,600                       | 4,602                        | 2,301                     | 7,029                           | 7,029                            |
| 620-7700-341                             | MEETINGS / CONFERENCES        | .00                         | .00                         | 1,000                       | 1,000                        | .00                       | 1,000                           | 1,000                            |
| 620-7700-380                             | LIABILITY AND VEH INSURANCE   | 32,238                      | 36,270                      | 41,174                      | 41,174                       | 41,174                    | 55,082                          | 51,175                           |
| <b><u>CAPITAL</u></b>                    |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7700-410                             | CAPITAL EXPENSE               | .00                         | .00                         | 9,000                       | 9,607                        | 9,607                     | .00                             | .00                              |
| <b><u>TRANSFERS</u></b>                  |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7700-701                             | TRANSFER TO GENERAL           | 62,039                      | 67,650                      | 83,537                      | 83,537                       | 41,769                    | 90,261                          | 90,514                           |
| 620-7700-764                             | TRANSFER TO SICK LEAVE        | 252                         | 250                         | 250                         | 250                          | 125                       | 250                             | 250                              |
| 620-7700-796                             | TRNSFR TO VEHICLE REPLACEMENT | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                               |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7700-998                             | CONTINGENCY                   | .00                         | .00                         | 173,332                     | .00                          | .00                       | 152,621                         | 156,055                          |
| <b><u>Total MOTOR POOL:</u></b>          |                               | <b>540,537</b>              | <b>621,361</b>              | <b>796,875</b>              | <b>616,538</b>               | <b>313,054</b>            | <b>821,068</b>                  | <b>820,848</b>                   |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**PROGRAM:** SCHOOL BUS MAINTENANCE      **STAFF LEVEL 2025:** 0.50 FTE  
**DEPARTMENT:** PUBLIC WORKS      **STAFF LEVEL 2024:** 0.50 FTE  
**FUND:** VEHICLE MAINTENANCE

**BASELINE BUDGET DESCRIPTION:**

This program maintains a staff of two mechanics, shop facilities and equipment adequate to maintain school buses operated by Milton-Freewater Unified School District No. 7 (MFUSD), Umatilla-Morrow County Head Start (UMCHS) and Oregon Child Development Coalition (OCDC).

The available services include repairs, maintenance and towing requested by the school districts.

This program includes all labor, materials and overhead to maintain the functions of this program.

**PERSONNEL:**

| <u>Title</u>  | <u>2025 FTE</u> | <u>2024 FTE</u> |
|---------------|-----------------|-----------------|
| Lead Mechanic | 0.25            | 0.25            |
| Mechanic      | 0.25            | 0.25            |
| <b>Total</b>  | <b>0.50</b>     | <b>0.50</b>     |

**BUDGET COMMENTS:**

The School Bus Maintenance Program is in addition to the Motor Pool program in the Vehicle Maintenance Fund for work done on MFUSD, OCDC and UMHS vehicles and equipment. The shop rate is charged out on an hourly basis to cover the expenses of ordering parts, processing work orders, purchase orders, picking up parts, acquiring estimates, time spent making repairs or completing inspections as well as picking up and delivering buses. The balance is in the Motor Pool program.

**MINOR EQUIPMENT (Acct. 225)** provides funding for small tools and equipment used for bus maintenance/repairs.

**SCHOOL BUS PARTS (Acct. 290)** covers costs for non-inventory parts used specifically on school vehicles, equipment and buses.

**UNIFORM MAINTENANCE (Acct. 300)** provides laundry service for uniforms and shop towels.

**VEHICLE REPLACEMENT/RENT (Acct. 330)** covers the cost the shop vehicle.



EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>VEHICLE MAINTENANCE</b>                  |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SCHOOL BUS MAINTENANCE</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>PERSONNEL</u></b>                     |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7710-101                                | REGULAR SERVICES- SCHL BUS MNT | 37,399                      | 38,877                      | 47,070                      | 43,146                       | 18,096                    | 51,537                          | 51,537                           |
| 620-7710-105                                | OVERTIME                       | .00                         | .00                         | 466                         | 200                          | .00                       | 200                             | 200                              |
| 620-7710-120                                | EMPLOYEE BENEFITS              | 21,006                      | 21,813                      | 30,601                      | 25,738                       | 10,295                    | 30,542                          | 30,542                           |
| <b><u>OPERATING</u></b>                     |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7710-225                                | MINOR EQUIPMENT                | 1,106                       | 1,460                       | 500                         | 560                          | 280                       | 500                             | 500                              |
| 620-7710-290                                | SCHOOL BUS PARTS               | 10,389                      | 7,435                       | 10,000                      | 20,654                       | 10,327                    | 12,000                          | 12,000                           |
| 620-7710-300                                | UNIFORM MAINTENANCE            | 464                         | 462                         | 800                         | 520                          | 260                       | 600                             | 600                              |
| 620-7710-330                                | VEHICLE REPLACEMENT / RENT     | 2,524                       | 2,248                       | 1,972                       | 1,972                        | 986                       | 2,344                           | 2,344                            |
| <b><u>TRANSFERS</u></b>                     |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 620-7710-701                                | TRANSFER TO GENERAL            | 15,504                      | 16,913                      | 20,884                      | 20,884                       | 10,442                    | 22,565                          | 22,565                           |
| 620-7710-764                                | TRANSFER TO SICK LEAVE         | 48                          | 50                          | 50                          | 50                           | 25                        | 50                              | 50                               |
| <b><u>Total SCHOOL BUS MAINTENANCE:</u></b> |                                | <b>88,441</b>               | <b>89,257</b>               | <b>112,343</b>              | <b>113,724</b>               | <b>50,710</b>             | <b>120,338</b>                  | <b>120,338</b>                   |

## REVENUE BUDGET NARRATIVE

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** VEHICLE REPLACEMENT

**MISSION STATEMENT:**

*To ensure all of the fleet users have well-maintained and safe vehicles to perform their jobs.*

**BASELINE BUDGET DESCRIPTION:**

The Vehicle Replacement fund is designed to acquire the necessary capital revenues to purchase replacement vehicles for the city fleet as required. Revenue is derived from the monthly charges assessed for each vehicle calculated on the cost of each vehicle plus depreciation.

**REPLACEMENT FEES:**

Each vehicle in the department has been assigned a useful life from this schedule. Funds are set aside based on monthly use by the utility or department that actually uses the equipment. FY 25 replacement fees included in the budget are \$321,206.

Due to the ever-increasing cost of replacement vehicles a 10 percent (10%) depreciation adjustment has been added to vehicles that are not yet fully depreciated in an effort to cover those costs. FY 25 depreciation adjustment fees included in the budget are \$30,015 for a total depreciation of \$351,221.

In order to sustain our replacement budget this year a five percent (5%) replacement fee was previously implemented to the original cost of the vehicle. The total replacement fee impact is \$221,445 to further cover increasing costs of replacement.

**BEGINNING FUND BALANCE:**

This category accounts for funds remaining at the end of the budget year due to unexpected revenues or funds budgeted but not spent.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title               | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>VEHICLE REPLACEMENT</u></b>           |                             |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>SERVICES</u></b>                      |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 630-450-50                                  | REPLACEMENT FEES            | 397,495                     | 438,919                     | 584,754                     | 482,890                      | 241,445                   | 616,954                         | 572,666                          |
| <b><u>Total SERVICES:</u></b>               |                             | 397,495                     | 438,919                     | 584,754                     | 482,890                      | 241,445                   | 616,954                         | 572,666                          |
| <b><u>MISCELLANEOUS</u></b>                 |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 630-470-20                                  | INTEREST EARNED             | 4,144                       | 19,946                      | 13,936                      | 30,581                       | 24,465                    | 22,206                          | 22,206                           |
| 630-470-30                                  | SALE OF FIXED ASSETS        | 12,781                      | 14,875                      | .00                         | .00                          | .00                       | 34,000                          | 7,000                            |
| <b><u>Total MISCELLANEOUS:</u></b>          |                             | 8,637                       | 34,821                      | 13,936                      | 30,581                       | 24,465                    | 56,206                          | 29,206                           |
| <b><u>TRANSFERS</u></b>                     |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 630-490-52                                  | TRANSFER FROM WATER         | .00                         | 52,000                      | .00                         | .00                          | .00                       | .00                             | .00                              |
| 630-490-62                                  | TRANSFER FROM VEHICLE MAINT | .00                         | .00                         | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>Total TRANSFERS:</u></b>              |                             | .00                         | 52,000                      | .00                         | .00                          | .00                       | .00                             | .00                              |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                             |                             |                             |                             |                              |                           |                                 |                                  |
| 630-499-10                                  | FUND BALANCE                | .00                         | .00                         | 800,431                     | 969,886                      | .00                       | 1,268,203                       | 1,268,203                        |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                             | .00                         | .00                         | 800,431                     | 969,886                      | .00                       | 1,268,203                       | 1,268,203                        |

**EXPENDITURE BUDGET NARRATIVE**

*Fiscal Year 2025*

**DEPARTMENT:** PUBLIC WORKS  
**FUND:** VEHICLE REPLACEMENT

**BASELINE BUDGET DESCRIPTION:**

This fund provides funds for purchasing new equipment. Maintenance costs and the associated revenues to cover those costs are in the Vehicle Maintenance Budget.

**VEHICLE REPLACEMENT (Acct. 470)** one vehicle was part of the FY 24 budget and is on order. It is not anticipated to receive the vehicle until approximately October 2024, so it has been carried forward to FY 25 vehicle replacement expenses as listed below:

|  |                  |
|--|------------------|
| <b>FY 24 – approved &amp; on order, carried to FY 25</b>                                 |                  |
| New Garbage Truck – rented by solid waste collection                                     | \$418,886        |
| <b>FY 25</b>   |                  |
| New Police Vehicle – rented by Police Department   | \$78,000         |
| Used Fire Truck – rented by Fire Department  | \$50,000         |
| New Full Size Flatbed Pickup – rented by Water Department                                | \$67,000         |
| New Mid-Size Pickup – rented by Parks and other Public Works programs                    | \$40,000         |
| Mini Excavator – rented by Electric Department with small portion shared by Public Works | \$80,000         |
| <b>TOTAL REPLACEMENT:</b>  | <b>\$733,886</b> |

**LEASE PRINCIPAL (Acct. 520) and LEASE INTEREST (Acct. 521)** are both funded this year to include the one lease approved initially in FY 21 as outlined below:

**FY 25 EXISTING LEASE PAYMENT COMMITMENTS:**

|   | <b>FY 25</b>            |                        |
|---|-------------------------|------------------------|
|   | <b><u>PRINCIPAL</u></b> | <b><u>INTEREST</u></b> |
| 193 - '20 International/Terex Bucket Truck (72 mo. through FY 27) | <u>\$32,188</u>         | <u>\$980</u>           |
| <b>EXISTING COMMITTED PAYMENTS DUE:</b>                           |                         | <b>\$33,168</b>        |

EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                           | Account Title                | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|--|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b>ADMINISTRATION</b>                    |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b>    <u>VEHICLE    REPLACEMENT</u></b> |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>             |                              |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>CAPITAL</u></b>                    |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 630-7600-372                             | LOSS ON SALE OF FIXED ASSETS | .00                         | .00                         | .00                         | .00                          | .00                       | 5,905                           | .00                              |
| 630-7600-470                             | VEHICLE REPLACEMENT          | 177,493                     | 330,717                     | 596,000                     | 139,205                      | .00                       | 978,886                         | 733,886                          |
| <b><u>DEBT SERVICE</u></b>               |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 630-7600-520                             | LEASE PRINCIPAL              | 74,246                      | 12,166                      | 43,867                      | 44,127                       | 12,574                    | 32,188                          | 32,188                           |
| 630-7600-521                             | LEASE INTEREST               | 5,843                       | 1,586                       | 3,055                       | 2,795                        | 1,178                     | 980                             | 980                              |
| <b><u>TRANSFERS</u></b>                  |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 630-7600-762                             | TRANSFER TO VEHICLE MAINT    | .00                         | 157,000                     | 29,027                      | 29,027                       | 14,514                    | 24,264                          | 24,264                           |
| <b><u>CONTINGENCY &amp; RESERVES</u></b> |                              |                             |                             |                             |                              |                           |                                 |                                  |
| 630-7600-970                             | RESERVE FOR REPLACE          | .00                         | .00                         | 727,172                     | .00                          | .00                       | 899,140                         | 1,078,757                        |
| <b><u>Total ADMINISTRATION:</u></b>      |                              | 257,582                     | 501,469                     | 1,399,121                   | 215,154                      | 28,266                    | 1,941,363                       | 1,870,075                        |

**BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** SICK-LEAVE LIABILITY

**BASELINE BUDGET DESCRIPTION:**

This fund is used to set aside resources to cover cost of part-time help needed to replace employees who are out on extended sick-leave or family leave issues. It is also to provide funds for sick-leave payout for retiring employees who qualify.

City employees, normally, build up a reserve for sick-leave and as the length of service increases so does the amount of sick-leave that an employee can have accumulated to use. If an employee is unable to work for an extended period of time and has accumulated sick-leave, there are no funds available in the operating budget to hire a temporary replacement. This fund provides the City with a source of funds for temporary help.

**BUDGET COMMENTS:**

Revenues consist of interfund transfers from the General Fund, Enterprise Funds, Special Revenue Funds and Internal Service Funds that have payroll expenditures. Interest also contributes to the revenues.

Expenditures are budgeted at a level to cover anticipated temporary replacement wages that may be charged against this fund. Actual amounts charged against this fund will depend on the salary level and amount of time the temporary personnel may be hired to cover an employee who is out on an extended sick-leave and/or the cost of a retiring employees sick-leave payout.

The City has a sick leave bank policy. If contributions are needed, once a year employees have the opportunity to donate 4 to 16 hours of their personal vacation or comp time to the bank. These banked hours are available to any permanent regular employee who has an FMLA qualifying event and has run out of paid leave. The employee will complete an application form to make a withdrawal from the bank hours. The Sick Leave Bank Board will approve or deny each application.

REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title                  | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>SICKLEAVE LIABILITY</u></b>           |                                |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                 |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 640-470-20                                  | INTEREST EARNED                | 97-                         | 775                         | 533                         | .00                          | 848                       | 500                             | 500                              |
| <b><u>Total MISCELLANEOUS:</u></b>          |                                | 97-                         | 775                         | 533                         | .00                          | 848                       | 500                             | 500                              |
| <b><u>TRANSFERS</u></b>                     |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 640-490-10                                  | TRANSFER FROM GENERAL          | 1,596                       | 1,600                       | 1,600                       | 1,600                        | 800                       | 1,600                           | 1,600                            |
| 640-490-21                                  | TRANSFER FROM STREET           | 300                         | 300                         | 300                         | 300                          | 150                       | 300                             | 300                              |
| 640-490-22                                  | TRANSFER FROM LIBRARY          | 240                         | 240                         | 240                         | 240                          | 120                       | 240                             | 240                              |
| 640-490-51                                  | TRANSFER FROM ELECTRIC         | 2,628                       | 2,631                       | 2,631                       | 2,631                        | 1,316                     | 2,631                           | 2,631                            |
| 640-490-52                                  | TRANSFER FROM WATER            | 504                         | 500                         | 500                         | 500                          | 250                       | 500                             | 500                              |
| 640-490-53                                  | TRANSFER FROM SEWER            | 600                         | 605                         | 605                         | 605                          | 303                       | 605                             | 605                              |
| 640-490-54                                  | TRANSFER FROM SOLID WASTE      | 504                         | 500                         | 500                         | 500                          | 250                       | 500                             | 500                              |
| 640-490-55                                  | TRANSFER FROM GOLF COURSE      | 96                          | 100                         | 100                         | 100                          | 50                        | 100                             | 100                              |
| 640-490-62                                  | TRANSFER FROM VEHICLE MAINT    | 300                         | 300                         | 300                         | 300                          | 150                       | 300                             | 300                              |
| <b><u>Total TRANSFERS:</u></b>              |                                | 6,768                       | 6,776                       | 6,776                       | 6,776                        | 3,388                     | 6,776                           | 6,776                            |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 640-499-10                                  | FUND BALANCE                   | .00                         | .00                         | 33,142                      | .00                          | .00                       | 9,625                           | 9,625                            |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                                | .00                         | .00                         | 33,142                      | .00                          | .00                       | 9,625                           | 9,625                            |
| <b><u>ADMINISTRATION</u></b>                |                                |                             |                             |                             |                              |                           |                                 |                                  |
| 640-7600-101                                | REGULAR SERVICES- SICKLEAVE LB | 25,159                      | .00                         | 34,351                      | 20,831                       | .00                       | 13,520                          | 13,520                           |
| 640-7600-102                                | PART TIME- SICKLEAVE LIABILITY | .00                         | .00                         | 2,500                       | 719                          | .00                       | 1,781                           | 1,781                            |
| 640-7600-120                                | EMPLOYEE BENEFITS              | 3,078                       | .00                         | 3,600                       | 2,000                        | .00                       | 1,600                           | 1,600                            |
| <b><u>Total ADMINISTRATION:</u></b>         |                                | 28,236                      | .00                         | 40,451                      | 23,550                       | .00                       | 16,901                          | 16,901                           |

**BUDGET NARRATIVE**  
*Fiscal Year 2025*

**FUND:** RISK MANAGEMENT

**BASELINE BUDGET DESCRIPTION:**

This fund was established new in 1996 to account for refunds that are received from City County Insurance and SAIF.

This fund will allow the City a greater source of funding for costs associated with unanticipated costs for unemployment, insurance costs and claims.

**BUDGET COMMENTS:**

By keeping these resources in a risk management fund it allows the City to cover unanticipated costs for claims, deductibles, provide a well-ness program and/or coverage costs.



REVENUE SUMMARY  
FISCAL YEAR 2024-25

| Account Number                              | Account Title        | 2021-22<br>FISCAL<br>ACTUAL | 2022-23<br>FISCAL<br>ACTUAL | 2023-24<br>FISCAL<br>BUDGET | 2023-24<br>CUR YTD<br>ACTUAL | 12/23<br>ESTIMATED<br>YTD | 2024-25<br>DEPT HEAD<br>REQUEST | 2024-25<br>CITY MNGR<br>PROPOSAL |
|---|----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------------|----------------------------------|
| <b><u>RISK MANAGEMENT</u></b>               |                      |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>MISCELLANEOUS</u></b>                 |                      |                             |                             |                             |                              |                           |                                 |                                  |
| 650-470-10                                  | CIS REFUND           | 25,724                      | 15,929                      | 10,000                      | 12,993                       | 12,993                    | 10,000                          | 10,000                           |
| 650-470-20                                  | INTEREST EARNED      | 409-                        | 1,541                       | 1,182                       | 1,565                        | 1,456                     | 890                             | 890                              |
| <b><u>Total MISCELLANEOUS:</u></b>          |                      | 25,315                      | 17,470                      | 11,182                      | 14,558                       | 14,449                    | 10,890                          | 10,890                           |
| <b><u>BEGINNING FUND BALANCE</u></b>        |                      |                             |                             |                             |                              |                           |                                 |                                  |
| 650-499-10                                  | FUND BALANCE         | .00                         | .00                         | 50,203                      | 50,000                       | .00                       | 52,500                          | 52,500                           |
| <b><u>Total BEGINNING FUND BALANCE:</u></b> |                      | .00                         | .00                         | 50,203                      | 50,000                       | .00                       | 52,500                          | 52,500                           |
| <br>  |                      |                             |                             |                             |                              |                           |                                 |                                  |
| <b><u>ADMINISTRATION</u></b>                |                      |                             |                             |                             |                              |                           |                                 |                                  |
| 650-7600-382                                | UNANTICIPATED CLAIMS | 8,179                       | 33,032                      | 61,385                      | 10,000                       | 5,300                     | 63,390                          | 63,390                           |
| <b><u>Total ADMINISTRATION:</u></b>         |                      | 8,179                       | 33,032                      | 61,385                      | 10,000                       | 5,300                     | 63,390                          | 63,390                           |

CITY OF MILTON-FREEWATER

COMPUTATION OF LEGAL DEBT LIMIT

June 30, 2023

ORS 287.004 requires a debt limit equal to 3% of the true cash value of all taxable property within the city limits.

|   |                     |
|---|---------------------|
| Real Market Value   | 511,550,979         |
| Debt Limit Rate   | x <u>3%</u>         |
| Maximum Allowable Debt  | 15,346,529          |
| *Less General Bonded Debt   | <u>7,692,950</u>    |
| Legal Debt Margin   | <u>\$ 7,653,579</u> |
| Total net bonded debt applicable to the limit as a percentage of debt limit | 50.13%              |

Property Tax Summary  
Fiscal Year 2022

|                               | 2022<br>Budget   | 2023<br>Budget   | 2024<br>Adopted  | 2025<br>Proposed | 2025<br>Approved | 2025<br>Adopted |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| *****                         |                  |                  |                  |                  |                  |                 |
| Operating Estimate            | 1,145,405        | 1,179,500        | 1,240,800        | 1,269,396        |                  |                 |
| Rate Levy                     | 3.7499           | 3.7499           | 3.7499           | 3.7499           |                  |                 |
| Debt Service                  | 260,000          | 264,200          | 273,700          | 283,900          |                  |                 |
| Local Option Tax Senior Trans | 60,500           | 59,000           | 60,500           | 60,500           |                  |                 |
| Parks & Rec                   | 96,000           | 96,000           | 99,000           | 99,010           |                  |                 |
| TOTAL TAXES                   | <u>1,561,905</u> | <u>1,598,700</u> | <u>1,677,347</u> | <u>1,712,80</u>  |                  | -               |

**PERSONNEL SUMMARY**  
**Fiscal Year 2025 By Department**

| <b>POSITION</b>                           | <b>2023<br/>FTE</b> | <b>2024<br/>FTE</b> | <b>2025<br/>FTE</b> |
|---|---------------------|---------------------|---------------------|
| <b>GENERAL FUND CITY COUNCIL</b>          |                     |                     |                     |
| Mayor <sup>1</sup>                        | 1.00                | 1.00                | 1.00                |
| Councilors <sup>1</sup>                   | 6.00                | 6.00                | 6.00                |
|   | <u>7.00</u>         | <u>7.00</u>         | <u>7.00</u>         |
| <b>CITY MANAGER</b>                       |                     |                     |                     |
| City Manager                              | 0.80                | 0.90                | 0.90                |
| Assistant City Manager/City Recorder      | -                   | -                   | 1.00                |
| City Recorder                             | 0.50                | 1.00                | -                   |
|   | <u>1.30</u>         | <u>1.90</u>         | <u>1.90</u>         |
| <b>MUNICIPAL COURT</b>                    |                     |                     |                     |
| Judge                                     | 0.13                | 0.13                | 0.13                |
| Court Clerk                               | 0.50                | 0.50                | 0.50                |
|   | <u>0.63</u>         | <u>0.63</u>         | <u>0.63</u>         |
| <b>ACCOUNTING &amp; BILLING</b>           |                     |                     |                     |
| Finance Director                          | 1.00                | 1.00                | 1.00                |
| Accounting Supervisor                     | 1.00                | 1.00                | -                   |
| Utility Billing Clerk                     | 1.00                | 1.00                | 1.00                |
| Account Clerk(s) /Court Clerk             | 2.50                | 2.50                | 2.50                |
| Payroll Clerk                             | 1.00                | 1.00                | 1.00                |
|   | <u>6.50</u>         | <u>6.50</u>         | <u>5.50</u>         |
| <b>HUMAN RESOURCE ADMINISTRATION</b>      |                     |                     |                     |
| City Recorder                             | 0.50                | -                   | -                   |
| Administrative Assistant                  | 1.00                | -                   | -                   |
| Human Resource Officer                    | -                   | 1.00                | 1.00                |
|   | <u>1.50</u>         | <u>1.00</u>         | <u>1.00</u>         |
| <b>PLANNING / BUILDING INSPECTIONS</b>    |                     |                     |                     |
| City Planner                              | 0.45                | 0.45                | 0.75                |
| Building Specialist                       | 0.05                | 0.05                | 0.05                |
| Planning/Fire Assistant (prior Secretary) | 0.50                | 0.50                | 0.60                |
|   | <u>1.00</u>         | <u>1.00</u>         | <u>1.40</u>         |
| <b>POLICE</b>                             |                     |                     |                     |
| Chief                                     | 1.00                | 1.00                | 1.00                |
| Sergeant                                  | 1.00                | 1.00                | 1.00                |
| Patrol Officers                           | 9.00                | 9.00                | 9.00                |
| Code Enforcement Officer                  | 0.60                | 0.60                | 0.60                |
| Communication Specialist                  | 6.00                | 6.00                | 6.00                |
|   | <u>17.60</u>        | <u>17.60</u>        | <u>17.60</u>        |
| <b>FIRE</b>                               |                     |                     |                     |
| Chief                                     | 1.00                | 1.00                | 1.00                |
| Assistant Chief <sup>1</sup>              | 1.00                | 1.00                | 1.00                |
| Captains <sup>1</sup>                     | 4.00                | 4.00                | 4.00                |
| Firefighters <sup>1</sup>                 | 16.00               | 16.00               | 16.00               |
|   | <u>22.00</u>        | <u>22.00</u>        | <u>22.00</u>        |

<sup>1</sup> Number of positions, not expressed in FTEs

**PERSONNEL SUMMARY**  
**Fiscal Year 2025 By Department**

| <b>POSITION</b>                             | <b>2023<br/>FTE</b> | <b>2024<br/>FTE</b> | <b>2025<br/>FTE</b> |
|---|---------------------|---------------------|---------------------|
| <b>PUBLIC WORKS</b>                         |                     |                     |                     |
| Public Works Superintendent                 | 1.00                | 1.00                | 1.00                |
| Parks & Recs Supervisor                     | 0.61                | 0.61                | 0.61                |
| Public Works Assistant/Project Aide         | 1.00                | 1.00                | 1.00                |
| Parks Maintenance Worker                    | 1.78                | 1.78                | 1.78                |
| Technician                                  | 1.00                | 2.00                | 2.00                |
| Aquatic Center Manager                      | -                   | -                   | -                   |
| Cashier Concession Lead                     | -                   | -                   | -                   |
| Concession                                  | -                   | -                   | -                   |
| Laborer                                     | 0.80                | 0.32                | 0.32                |
|   | <u>6.19</u>         | <u>6.71</u>         | <u>6.71</u>         |
| <b>ENGINEERING AND PLANNING</b>             |                     |                     |                     |
| Engineering Technician(s)                   | 0.25                | -                   | -                   |
|   | <u>0.25</u>         | <u>-</u>            | <u>-</u>            |
| <b>STREET FUND</b>                          |                     |                     |                     |
| Water & Streets Supervisor                  | 0.13                | 0.13                | 0.13                |
| Park & Recs Supervisor                      | 0.20                | 0.20                | 0.20                |
| Parks Maintenance Worker                    | 0.54                | 0.54                | 0.54                |
| Code Enforcement Officer                    | 0.40                | 0.40                | 0.40                |
| Utility Workers                             | 0.78                | 0.78                | 0.78                |
|   | <u>2.05</u>         | <u>2.05</u>         | <u>2.05</u>         |
| <b>LIBRARY FUND</b>                         |                     |                     |                     |
| Library Director                            | 1.00                | 1.00                | 1.00                |
| Library Assistant                           | -                   | -                   | -                   |
| Library Associate                           | 2.93                | 2.93                | 2.93                |
|   | <u>3.93</u>         | <u>3.93</u>         | <u>3.93</u>         |
| <b>SENIOR/ DISABLED TRANSPORTATION FUND</b> |                     |                     |                     |
| City Planner                                | 0.55                | 0.55                | 0.25                |
| Planning Assistant                          | 0.50                | 0.50                | 0.40                |
| City Manager                                | 0.10                | 0.10                | -                   |
|   | <u>1.15</u>         | <u>1.15</u>         | <u>0.65</u>         |
| <b>ELECTRIC FUND</b>                        |                     |                     |                     |
| Electric Superintendent                     | 1.00                | 1.00                | 1.00                |
| City Manager                                | 0.10                | 0.10                | 0.10                |
| Electric Assistant                          | 1.00                | 1.00                | 1.00                |
| Line Technicians                            | 5.00                | 5.00                | 5.00                |
| Engineering Technician                      | 1.75                | 1.75                | 2.00                |
| Building Specialist                         | 0.95                | 0.95                | 0.95                |
| Groundsman                                  | 1.00                | 1.00                | 1.00                |
| Working Line Supervisor                     | 1.00                | 1.00                | 1.00                |
|   | <u>11.80</u>        | <u>11.80</u>        | <u>12.05</u>        |

**PERSONNEL SUMMARY**  
**Fiscal Year 2025 By Department**

| <b>POSITION</b>                       | <b>2023<br/>FTE</b> | <b>2024<br/>FTE</b> | <b>2025<br/>FTE</b> |
|---------------------------------------|---------------------|---------------------|---------------------|
| <b>WATER FUND</b>                     |                     |                     |                     |
| Water & Streets Supervisor            | 0.74                | 0.74                | 0.74                |
| Parks Maintenance Worker              | 0.46                | 0.46                | 0.31                |
| Rotational Crew Member                | 0.33                | 0.33                | 0.33                |
| Utility Workers                       | 1.68                | 1.68                | 1.68                |
|                                       | <u>3.21</u>         | <u>3.21</u>         | <u>3.06</u>         |
| <b>SEWER FUND</b>                     |                     |                     |                     |
| Utility Workers                       | 2.05                | 2.05                | 2.05                |
| Water & Streets Supervisor            | 0.11                | 0.11                | 0.11                |
| Parks & Recs Supervisor               | 0.03                | 0.03                | 0.03                |
| Parks Maintenance Worker              | 0.26                | 0.26                | 0.26                |
| Rotational Crew Member                | 0.34                | 0.34                | 0.34                |
| Waste Water Supervisor/Plant Operator | 1.00                | 1.00                | 1.00                |
|                                       | <u>3.79</u>         | <u>3.79</u>         | <u>3.79</u>         |
| <b>SOLID WASTE FUND</b>               |                     |                     |                     |
| Sanitation Truck Driver               | 1.00                | 1.00                | 1.00                |
| Water & Streets Supervisor            | 0.02                | 0.02                | 0.02                |
| Parks Maintenance Worker              | 0.66                | 0.66                | 0.66                |
| Rotational Crew Member                | 1.33                | 1.33                | 1.33                |
| Utility Worker                        | 1.49                | 1.49                | 1.49                |
|                                       | <u>4.50</u>         | <u>4.50</u>         | <u>4.50</u>         |
| <b>GOLF COURSE FUND</b>               |                     |                     |                     |
| Parks Maintenance Worker              | 0.45                | 0.45                | 0.45                |
| Parks & Rec Supervisor                | 0.16                | 0.16                | 0.16                |
| Laborer                               | 0.48                | 0.48                | 0.48                |
|                                       | <u>1.09</u>         | <u>1.09</u>         | <u>1.09</u>         |
| <b>VEHICLE MAINTENANCE FUND</b>       |                     |                     |                     |
| Senior Mechanic                       | 1.00                | 1.00                | 1.00                |
| Mechanic                              | 1.00                | 1.00                | 1.00                |
|                                       | <u>2.00</u>         | <u>2.00</u>         | <u>2.00</u>         |
| <b>Total FTEs <sup>2</sup></b>        | <b><u>69.49</u></b> | <b><u>69.86</u></b> | <b><u>68.86</u></b> |

<sup>2</sup> Council, Police Reserves, and Fire are not included in Total FTEs.