



City of

MILTON-FREEWATER

Oregon



ADOPTED BUDGET

Fiscal Year 2024

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2024 Fiscal Year

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INTRODUCTORY SECTION



CITY OF

MILTON-FREEWATER

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

April 5, 2023

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

FROM: City Manager

SUBJECT: Proposed Budget for Fiscal Year 2024

EXECUTIVE SUMMARY

This budget process marks the 30th one I have been through for the City of Milton-Freewater. I have to tell you; it was one of the most very difficult for me and my staff.

Milton Freewater has had a long-standing history of very low utility rates and consequently very low and infrequent rate increases. It is not unusual for our utilities to go several years in between rate increases. How do we do this? Well, we have an impeccable record of not spending our approved budgets into a zero balance every year and then carrying over healthy beginning fund balances to begin the new year with. This not only makes it possible to continue operations without getting operating loans to close the gap between the old fiscal year and the time taxes are realized in the late November, but it also means less operations revenue is needed to be raised in order to have a contingency and healthy balance in the funds.

Another reason we have been able to avoid annual rate increases is that our staff perseveres along with old, sometimes archaic equipment and vehicles, and virtually every single one of our staff does multiple jobs in order to save money on labor, including me.

We work really hard and take pride in our jobs and our dedication to our city.

But sometimes, it just isn't enough. This year is an example of that.

Issues that are working against us are piling up:

- Our infrastructure is old—in some cases almost 50 years old.
- State and Federal Mandates are unrelenting and increasing every year.

- The cost of supplying our services---fuel, materials, outside vendors, etc. has increased by double, and sometimes TRIPLE digits in recent years.
- We backfilled the losses of revenue that we experienced from the COVID pandemic slightly with COVID relief monies from the federal government, but this was only a temporary stopgap last year to avoid rate increases when we were still attempting to come out of the pandemic economic shutdown.
- We have been delaying rate increases for almost 3 years since COVID hit everyone so hard in 2020. But we are at the point where our reserves and contingencies are dipping too low for prudent management of the utilities.
- Inflation is not helping us with managing our costs. The consumer price index is the highest I have seen in 30 years.

As you can probably guess by now, this budget will be proposing rate increases in all our utilities. We have done all we can to avoid these, but I am afraid the time has come when we simply cannot avoid them.

The most dramatic increase will be in our water utility. For those of you who have been reading my budget messages and following my presentations over the years, you know I am a firm believer that water is the new gold in our world. It has become scarce and precious. Our city supplies our citizens with ground water from our 8 basaltic wells, and the expense of supplying this commodity has increased by huge amounts. Adding to this concern is the fact that we have recently learned that the well we purchased to supply the south end developments has failed to be a viable resource to do so. Additionally, our reservoir above Jacquelyn Street is undersized and is very old and is need of replacement. The price tag on these two crucial infrastructure items is a minimum of \$12 million. When we were considering trying to get by without replacing the reservoir, we learned of a catastrophe in the City of Lewiston, Idaho where a water reservoir (MUCH newer than ours) failed and millions of gallons of water burst out the side, washing away roads, buildings, and endangering public safety. When I learned of this horrifying event, I thought we must go forward with ensuring our citizens safety and well-being. When staff explored funding sources and packages, we learned our rates are too low to qualify for any low interest loans or grants from the State. To qualify and thus save our city from the increased cost of the project and a more expensive interest financing, we must recommend the implementation of a substantial rate increase—25%. The last time rates were raised in our water utility was 2016. We simply cannot afford NOT to keep up with the cost of ensuring this utility stays in good shape and remains in viable condition.

Our solid waste utility is struggling with the mandates from the State to increase our recycling programs to include curbside services and much greater variety of collections. While this mandate is not upon us immediately, it is imminent. This will mean the purchase of a second garbage collection truck and additional labor and transportation costs to transport the materials to Portland area for recycling. This utility is also struggling to keep up with the rising cost of fuel and testing requirements. We are proposing a 10% increase in these rates.

Our electric and sewer rates are being proposed to increase by 5% respectively due to the rising cost of supplying the services and the dramatic increase in the cost of materials---as high as 100% increases in the cost of transformers for our electric department and conduit for both these utilities.

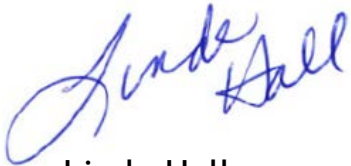
The news is not all bad however! This budget contains over TEN MILLION dollars in grant money to bolster our services and offer some additional benefits to living in our city. A couple examples of these wonderful grants is \$800,000 in grant money to support a very exciting shared wine production facility in our city, and \$204,000 in grant monies to support and improve recreational facilities in our town.

In conclusion, we are proud to be able to present you with a balanced budget totaling \$63,678,405. We remain committed to providing excellent services and keeping our citizens served in the most efficient effective manner possible. We remain hopeful and confident of our City's future. We have a lot to be thankful for and proud of!

I would like to conclude by extending a special tip of the hat to our Finance Director, Dustin Dougherty and our incoming Finance Director Laurie Bubar. Thank you also to all our dedicated and hardworking department heads and their amazing assistants and employees who work to make sure our city and its citizens are served well. And I would be remiss not to thank our City Council members, who allocate proper resources, set great policy and then allow us to do our jobs! THANK YOU TO ALL!

I will always LOVE MILTON FREEWATER!!!!

Respectfully submitted,



Linda Hall
City Manager

CITY OF MILTON-FREEWATER
FISCAL 2024 BUDGET COMMITTEE

Mayor: *Lewis Key*

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

Budget Committee: *Mike Charlo*

Budget Officer: *Linda Hall*

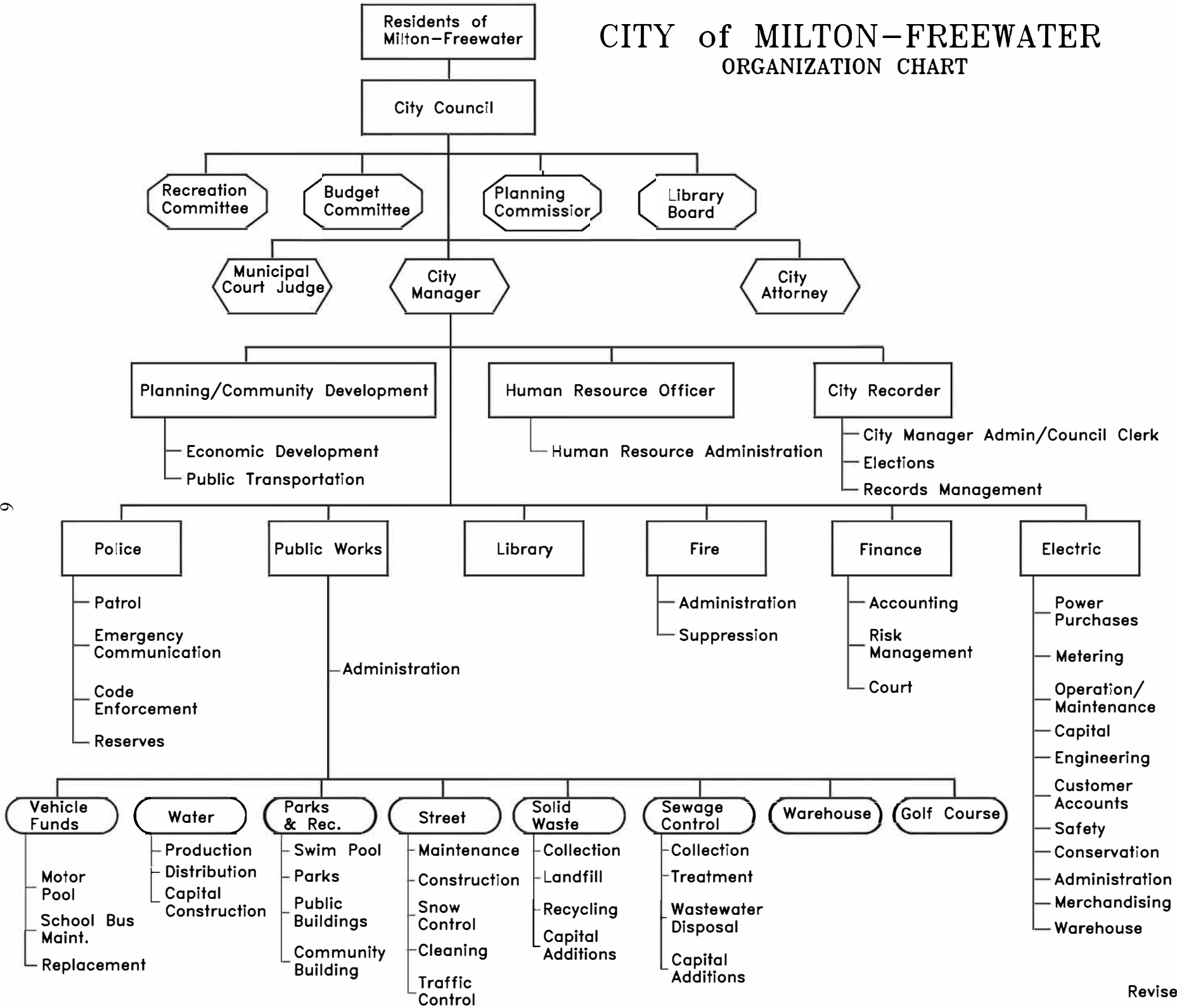
CITY OF MILTON-FREEWATER, OREGON

Budget Calendar Fiscal 2024

- 01/17 Worksheets distributed to Department Heads.
- 02/17 Last day to submit Departmental Budget requests to the Finance Director. Department Heads are responsible for meeting this deadline.
- 03/27 Finance Director will begin meetings with the City Manager to review, revise and balance budgets. Department heads will be on call March 27 - 31 for budget questions if needed.
- 04/03 Finance Dept. begins compiling revised budgets and balances all funds.
- 04/10 City Manager to complete the budget message.
- 04/10 Begin printing budget.
- 04/10** Notice of first Budget meeting to paper (include City web site address).
- 04/14* 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.)
- 04/18 Complete preliminary budget books, assembled and bound, make copies
- 04/20 Deliver budget books to council, department heads and budget committee.
- 04/25 **Budget Committee meeting** and State Revenue Sharing Budget Hearing. Additional meetings will be scheduled as needed. (Normally Tuesday or Thursday)
- May Additional Budget Committee meetings if needed. At the final meeting the budget and the tax levy should be approved.
- 05/15** Send budget summaries and notice of Council hearing to paper.
- 05/19* 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.
- 06/12 Budget Hearing before the City Council.
- 06/12 Budget proposed for adoption at this time.
- 06/30 Budget and proper state budget forms submitted to County Assessor.
- * Publishing dates
** Newspaper deadline dates

CITY of MILTON-FREEWATER

ORGANIZATION CHART





SUMMARY SECTION

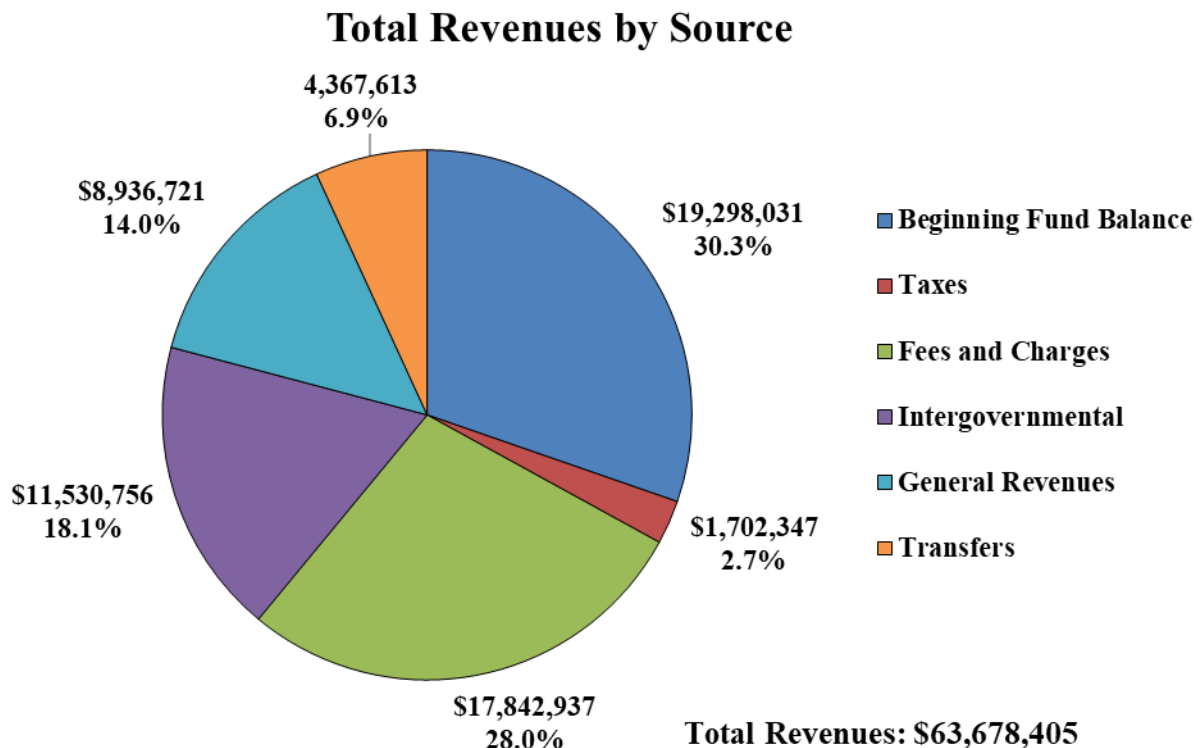
Revenue Overview

Introduction

The total revenues for the City of Milton-Freewater’s combined funds for FY 23-24 amounts to \$63,678,405, a 25.73% increase from the \$50,646,339 budgeted for FY 22-23.

Summary of Total Revenue Sources

The chart below details revenue sources across all funds for the city. These revenues will be explored further for each fund.



Total Revenue by Source Categories

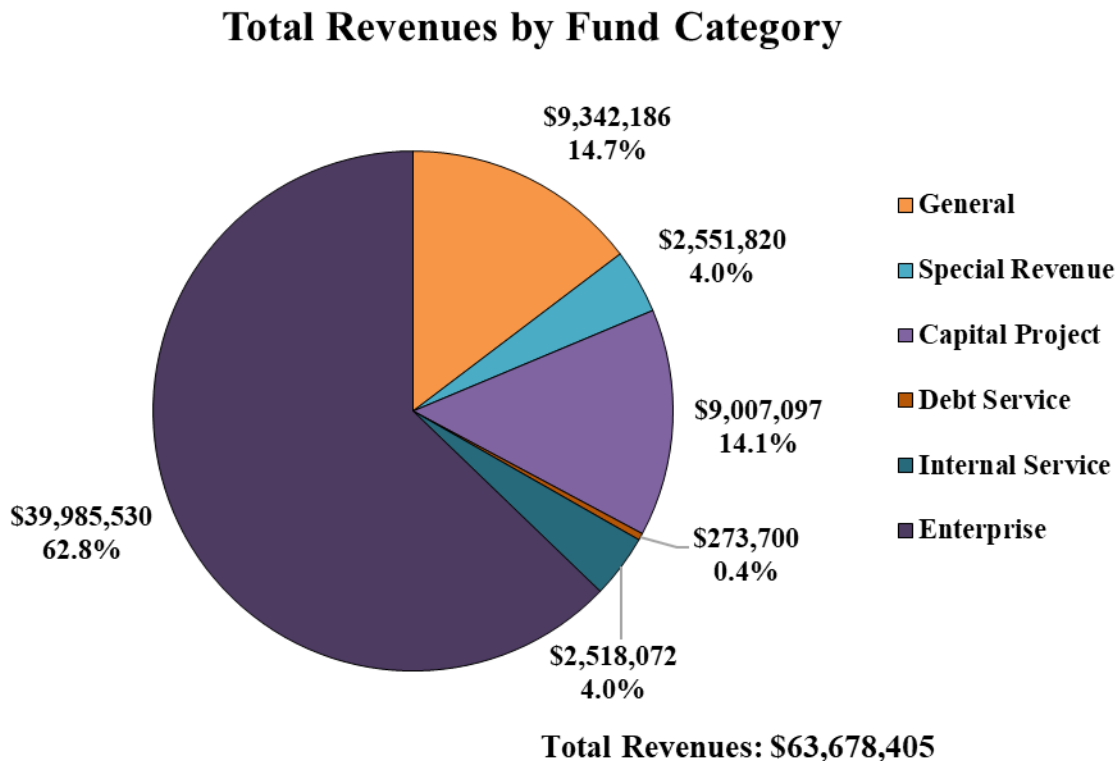
- Beginning Fund Balance – The beginning fund balance is the residual fund balance representing unused funds brought forward from the previous financial year (ending fund balance).
- Taxes – Property taxes and transient room taxes.
- Fees and Charges – Includes franchise fees, licenses and permit fees, and fees collected by the city for services.
- Intergovernmental – Includes state sharing revenues from alcohol & cigarette tax, highway funds, and federal and state grants.
- General Revenues – Includes administrative, debt, donations, grants, interest, leases, and other.
- Transfers – Includes all interfund transfers in.

Revenue Summary by Source

	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Adopted 2023-2024
Property Taxes	\$ 1,258,358	\$ 1,561,833	\$ 1,599,700	\$ 1,677,347	\$ 1,677,347
Utility Fees	12,704,677	14,272,441	13,543,576	14,673,257	14,673,257
Intergovernmental	3,757,171	3,127,177	7,118,959	11,530,756	11,530,756
Franchise Fees	1,049,485	1,105,222	1,104,859	1,217,769	1,217,769
License Fees and Permits	21,947	22,780	19,800	25,450	25,450
Other Taxes	15,991	29,244	20,000	25,000	25,000
Fines and Forfeitures	131,395	84,528	107,550	72,350	72,350
Grants and Donations	131,740	6,148	9,300	24,000	24,000
Charges for Services	1,054,982	1,091,655	1,367,891	1,585,333	1,585,333
System Development Charges	215,221	241,515	221,337	218,128	218,128
Interest and Misc Revenue	269,278	132,584	203,598	563,371	563,371
Issuance of Debt	1,749,632	7,856,216	-	8,400,000	8,400,000
Transfers In/Other Sources	3,604,703	3,048,378	4,905,626	4,367,613	4,367,613
Total Current Resources	25,964,581	32,579,720	30,222,196	44,380,374	44,380,374
Beginning Fund Balance	11,364,269	12,498,513	20,424,143	19,298,031	19,298,031
Total Resources	\$ 37,328,850	\$ 45,078,233	\$ 50,646,339	\$ 63,678,405	\$ 63,678,405

Portion of Total Revenue by Fund Category

The following chart shows the percentage of total revenue each fund produces. The majority of the city's revenue comes from Enterprise Funds and General Fund.



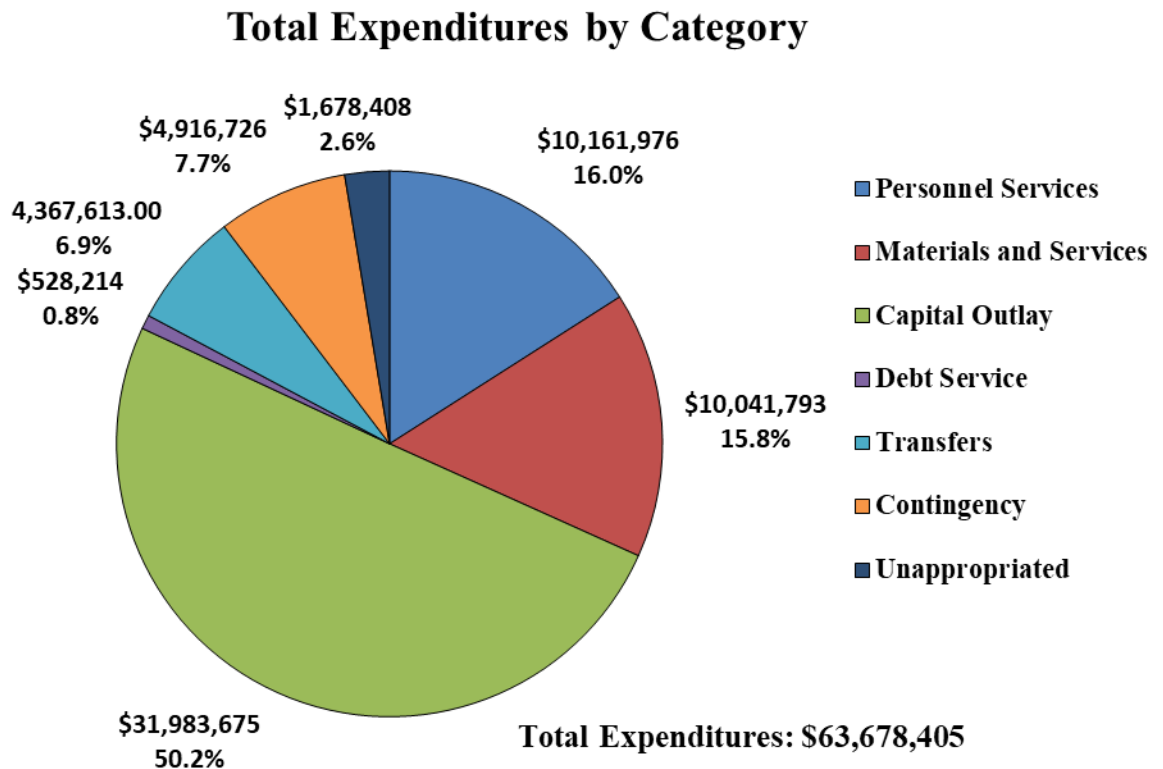
Expenditure Overview

Introduction

The total operating expenditures for the City of Milton-Freewater’s combined funds for FY 23-24 amounts to \$63,678,405, a 25.73% increase from the \$50,646,339 projection for FY 22-23.

Summary of Total Expenditures by Categories

The chart below details revenue sources across all funds for the city. These revenues will be explored further for each fund.



Total Revenue Categories

Expenses are sorted into the following categories:

- Personnel Services – Salaries, Overtime, Seasonal & Temporary, and associated fringe benefits such as Social Security, PERS Retirement, Health and Life Insurance.
- Materials and Services – Costs such as Utilities, Parts & Supplies, Professional Services, Training & Education, Insurance, Postage, Small Tools & Equipment, Repairs & Maintenance, etc.
- Capital Outlay – Acquisition or construction of buildings, improvements, machinery, equipment, and land with a cost of \$5,000 or more and a life expectancy of more than one year.
- Debt Service – Dollars set aside for repayment of principal and interest obligations.
- Transfers – Amounts distributed from one fund to finance activities in another fund shown as an expenditure in the originating fund and as a revenue in the receiving fund.
- Contingency – Money budgeted and appropriated and must be transferred to another appropriation by resolution or supplemental budget before it can be spent.

- Unappropriated – Dollars that cannot be spent or appropriated until the following budget year, except in an emergency created by civil disturbance or natural disaster.

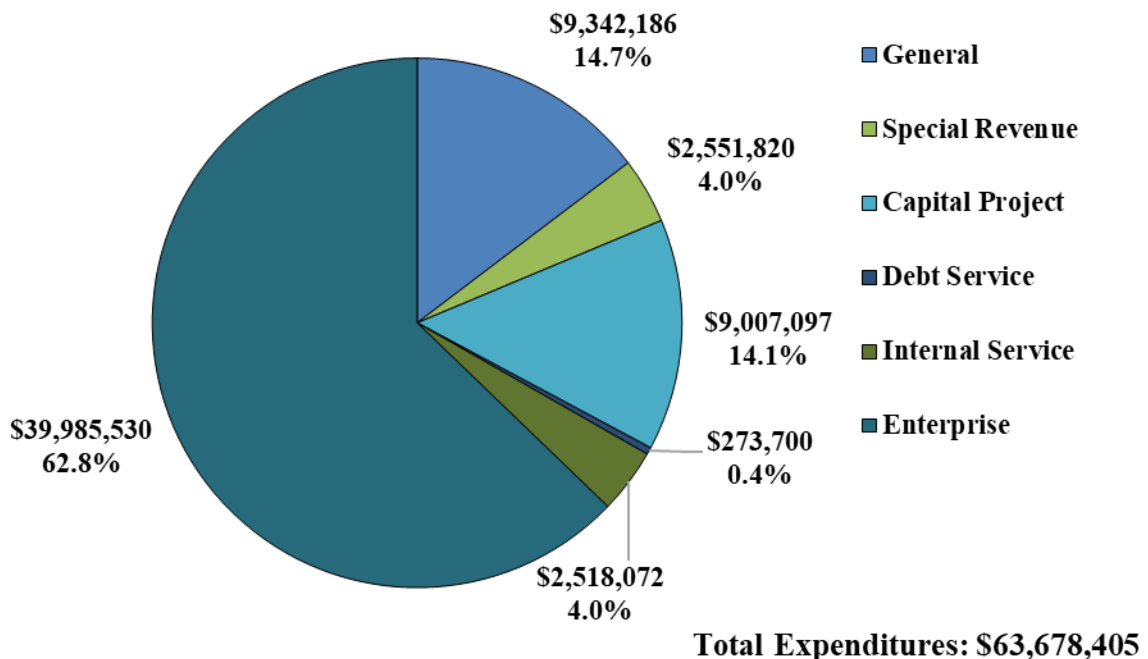
Expenditure Summary by Category

	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Adopted 2023-2024
Personnel Services	\$ 8,235,364	\$ 8,648,899	\$ 9,651,498	\$ 10,161,976	\$ 10,161,976
Materials and Services	8,207,289	8,669,255	9,640,591	10,041,793	10,041,793
Capital Outlay	2,748,024	2,479,997	19,747,339	31,983,675	31,983,675
Debt Service	2,034,433	580,389	524,682	528,214	528,214
Transfers	3,604,703	3,048,378	4,905,626	4,367,613	4,367,613
Contingency	-	-	4,286,086	4,916,726	4,916,726
Total Current Appropriations	24,829,815	23,426,917	48,755,822	61,999,997	61,999,997
Reserved for Future Years	-	-	1,889,517	1,678,408	1,678,408
Unappropriated Fund Balance	-	-	1,000	-	-
Ending Fund Balance	12,499,036	21,651,316	-	-	-
Total Requirements	\$ 37,328,850	\$ 45,078,233	\$ 50,646,339	\$ 63,678,405	\$ 63,678,405

Portion of Total Expenditures by Fund Category

The following chart shows the percentage of total expenditures each fund type produces. The majority of the city's expenditures come from personnel costs, contracted services and capital projects.

Total Expenditures by Fund Category



CITY OF MILTON-FREEWATER

BUDGET SUMMARY FOR FISCAL YEAR 2024

	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	\$ 1,456,508	\$ 6,594,512	\$ 980,362	\$ 1,998,453	\$ 866,702	\$ (67,036)	\$ 1,272,930	\$ 1,046,077	\$ 5,149,523	\$ 19,298,031
Revenues	4,346,669	10,058,009	15,848,545	1,540,664	1,377,811	181,100	1,909,861	1,355,245	3,394,857	40,012,761
Transfers In	3,539,009	300,000	70,575	100,000	6,000	129,833	105,446	116,750	-	4,367,613
Total Resources	9,342,186	16,952,521	16,899,482	3,639,117	2,250,513	243,897	3,288,237	2,518,072	8,544,380	63,678,405
City Council	27,858	-	-	-	-	-	-	-	-	27,858
City Manager	493,694	-	-	-	-	-	-	-	-	493,694
City Attorney	15,000	-	-	-	-	-	-	-	-	15,000
Municipal Court	114,294	-	-	-	-	-	-	-	-	114,294
Finance	1,056,386	-	-	-	-	-	-	-	-	1,056,386
HR	110,130	-	-	-	-	-	-	-	-	110,130
Planning/Build Inspect	152,984	-	-	-	-	-	-	-	-	152,984
Police/Emergency Communications	2,633,780	-	-	-	-	-	-	-	-	2,633,780
Fire	472,644	-	-	-	-	-	-	-	-	472,644
Public Works	1,685,491	-	-	-	-	-	-	-	-	1,685,491
City Hall	175,856	-	-	-	-	-	-	-	-	175,856
Civil Engineering	-	-	-	-	-	-	-	-	-	-
Electric	-	13,872,141	-	-	-	-	-	-	-	13,872,141
Water	-	-	10,136,358	-	-	-	-	-	-	10,136,358
Sewer	-	-	-	1,275,852	-	-	-	-	-	1,275,852
Solid Waste	-	-	-	-	1,193,844	-	-	-	-	1,193,844
Golf Course	-	-	-	-	-	242,379	-	-	-	242,379
Special Revenue Uses	-	-	-	-	-	-	1,621,279	-	-	1,621,279
Internal Services	-	-	-	-	-	-	-	1,391,001	-	1,391,001
Police Station Capital	-	-	-	-	-	-	-	-	5,270,680	5,270,680
Debt Service	45,487	-	-	93,912	-	1,418	66,775	46,922	273,700	528,214
Total Expenditures	6,983,604	13,872,141	10,136,358	1,369,764	1,193,844	243,797	1,688,054	1,437,923	5,544,380	42,469,865
Transfers Out	707,454	1,372,546	795,443	669,428	450,663	100	210,326	161,653	-	4,367,613
Contingency	375,910	1,407,834	397,106	1,039,752	422,994	-	1,081,806	191,324	-	4,916,726
Reserves	-	-	-	460,173	183,012	-	308,051	727,172	-	1,678,408
Grants	1,275,218	300,000	5,570,575	100,000	-	-	-	-	3,000,000	10,245,793
Total Other Uses	2,358,582	3,080,380	6,763,124	2,269,353	1,056,669	100	1,600,183	1,080,149	3,000,000	21,208,540
Total Expenditures & Other Uses	9,342,186	16,952,521	16,899,482	3,639,117	2,250,513	243,897	3,288,237	2,518,072	8,544,380	63,678,405
Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

For Fiscal Year 2023 - 2024

ADMINISTRATIVE TRANSFERS

General Fund

Expenditures	Total	ARPA / Grant Expenditures	Total Excluding ARPA	Sources of Funding															
				General	Street	Electric	Water	Sewer	Solid Waste	Warehouse	Vehicle Maintenance								
City Council	\$ 27,858	\$ -	\$ 27,858	19%	\$ 5,425	2%	\$ 557	52%	\$ 14,618	14%	\$ 3,900	5%	\$ 1,393	5%	\$ 1,393	1%	\$ 279	1%	\$ 293
City Manager/Recorder	493,694	-	493,694	17%	83,927	2%	9,874	55%	271,532	14%	69,117	5%	24,685	5%	24,685	1%	4,937	1%	4,937
City Attorney	15,000	-	15,000	20%	3,000	2%	300	52%	7,800	14%	2,100	5%	750	5%	750	1%	150	1%	150
Municipal Court	114,294	-	114,294	100%	114,294	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Accounting & Billing	1,156,386	(100,000)	1,056,386	10%	105,639	2%	21,128	51%	538,755	14%	147,894	10%	105,639	10%	105,639	1%	10,564	2%	21,128
Human Resource Admin	110,130	-	110,130	10%	11,013	2%	2,203	51%	56,166	14%	15,418	10%	11,013	10%	11,013	1%	1,101	2%	2,203
Planning	144,700	-	144,700	5%	7,235	2%	2,894	33%	47,751	25%	36,175	25%	36,175	10%	14,470	0%	-	0%	-
Building Inspection	8,284	-	8,284	100%	8,284	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Police Patrol	1,830,156	(20,000)	1,810,156	100%	1,810,156	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Emergency Communication	749,368	-	749,368	23%	172,355	2%	14,987	25%	187,341	20%	149,874	20%	149,874	10%	74,937	0%	-	0%	-
Code Enforcement	74,181	-	74,181	100%	74,181	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Police Reserves	75	-	75	100%	75	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Fire Administration	472,644	-	472,644	100%	472,644	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Aquatic Center	261,657	-	261,657	100%	261,657	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Parks	635,077	(239,800)	395,277	100%	395,277	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Public Buildings	443,992	(102,655)	341,337	15%	51,201	0%	-	25%	85,334	25%	85,334	20%	68,267	15%	51,201	0%	-	0%	-
Community Building	58,156	-	58,156	100%	58,156	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Public Works Administration	674,551	-	674,551	0%	-	14%	94,437	0%	-	29%	195,619	29%	195,620	17%	114,674	1%	6,746	10%	67,455
Civil Engineering	-	-	-	0%	-	20%	-	0%	-	40%	-	40%	-	0%	-	0%	-	0%	-
City Hall (less Contingency)	988,619	(812,763)	175,856	19%	33,413	2%	3,517	25%	43,964	20%	35,171	20%	35,171	11%	19,344	1%	1,759	2%	3,517
Transfers	707,454	(470,575)	236,879	29%	68,693	2%	4,738	25%	59,220	15%	35,532	15%	35,532	11%	26,057	1%	2,369	2%	4,738
Contingency	375,910	-	375,910	100%	375,910	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-
Total	\$ 9,342,186	\$ (1,745,793)	\$ 7,596,393		\$ 4,112,535		\$ 154,635		\$ 1,312,481		\$ 776,134		\$ 664,119		\$ 444,163		\$ 27,905		\$ 104,421

OTHER TRANSFERS	Senior/ Disabled					Sewer Plant							Vehicle				
	General	Street	Library	Transportation	911	Electric	Water	Sewer	Improvement	Solid Waste	Landfill Closure	Golf Course	Warehouse	Maintenance	Vehicle Replacement	Sick Leave	
Warehouse Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (57,434)	\$ (18,809)	\$ (4,704)	\$ -	\$ -	\$ -	\$ -	\$ 80,947	\$ -	\$ -	\$ -	
Sick Leave Liability	(1,600)	(300)	(240)	-	-	(2,631)	(500)	(605)	-	(500)	-	(100)	-	(300)	-	6,776	
Library	(38,671)	-	38,671	-	-	-	-	-	-	-	-	-	-	-	-	-	
911	55,151	-	-	-	(55,151)	-	-	-	-	-	-	-	-	-	-	-	
Golf Course	(129,833)	-	-	-	-	-	-	-	-	-	129,833	-	-	-	-	-	
ARPA Transfers	(470,575)	-	-	-	-	300,000	70,575	-	100,000	-	-	-	-	-	-	-	
Senior / Disabled Transportation	(66,775)	-	-	66,775	-	-	-	-	-	-	-	-	-	-	-	-	
Vehicle Major Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	29,027	(29,027)	-	
Solid Waste	-	-	-	-	-	-	-	(2,000)	-	2,000	-	-	-	-	-	-	
Landfill Closure	-	-	-	-	-	-	-	-	-	(4,000)	4,000	-	-	-	-	-	
Sewer Plant Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	\$ 55,151	\$ -	\$ 38,671	\$ 66,775	\$ -	\$ 300,000	\$ 70,575	\$ -	\$ 100,000	\$ 2,000	\$ 4,000	\$ 129,833	\$ 80,947	\$ 29,027	\$ -	\$ 6,776	
Transfers Out	\$ 707,454	\$ 300	\$ 240	\$ -	\$ 55,151	\$ 60,065	\$ 19,309	\$ 7,309	\$ -	\$ 4,500	\$ -	\$ 100	\$ -	\$ 300	\$ 29,027	\$ -	

Fund Structure, Appropriation Level, Major Fund Designation

Fund Type	Fund	Major Funds	Appropriation Level	Organizational Unit	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	
General Fund	General	X			X	X	X	X	X	X	X	X	X	X							X	X
Special Revenue Funds	Street															X	X			X	X	
	Library															X	X	X		X	X	
	Senior/ Disabled Transportation															X	X	X	X		X	
	Drug Enforcement ¹																					
	911 Fund															X		X		X		
Capital Project Funds	Police Station Construction	X																X				
	Street Improvement																	X				
Debt Service Funds	General Obligation Bond																		X			
	Special Assessment ¹																					
Internal Service Funds	Warehouse																X	X		X	X	
	Vehicle Maintenance															X	X			X	X	
	Vehicle Replacement																	X	X	X		
	Sick Leave Liability															X						
	Risk Management																X					
Enterprise Funds	Electric	X														X	X	X		X	X	
	Electric Capital Replacement																	X				
	Electric Operating and Maintenance																	X				
	Water	X														X	X	X		X	X	
	Sewer															X	X			X	X	
	Sewer Plant Improvement																	X	X			
	Solid Waste															X	X	X		X	X	
	Landfill Closure ¹																					
Golf Course															X	X	X	X	X	X		

¹Funds included in the ACFR but have no appropriations

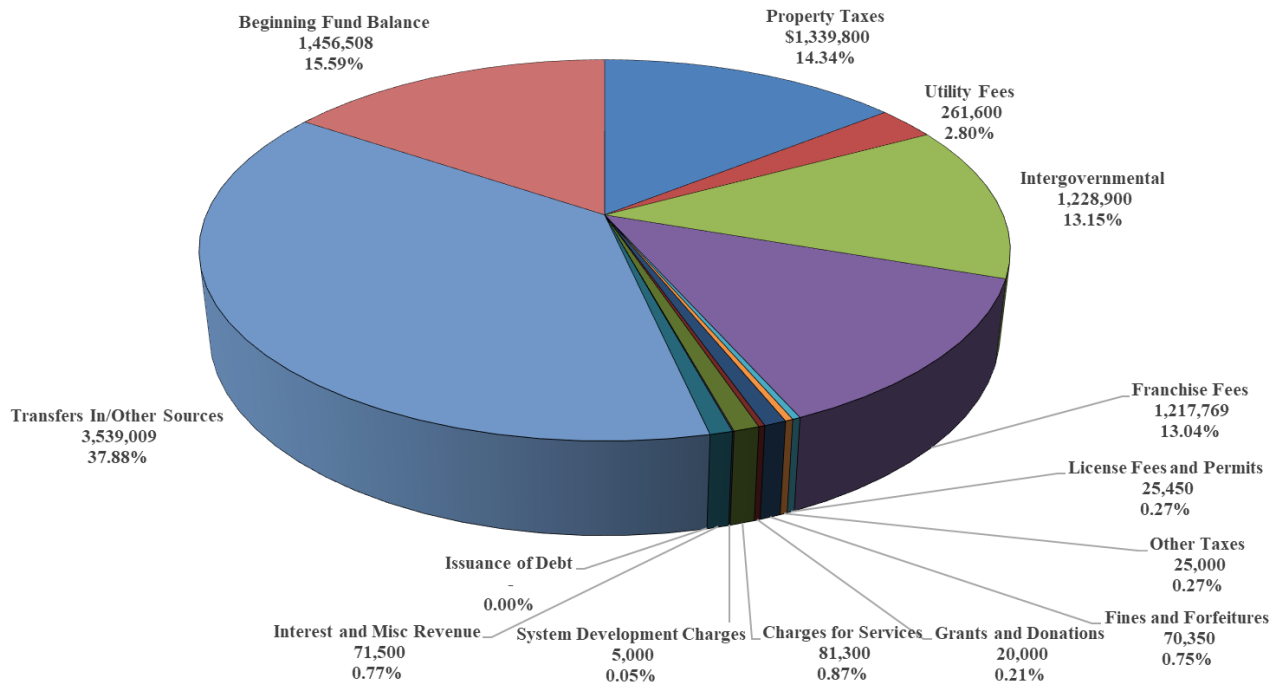
BUDGET DETAIL SECTION



GENERAL FUND

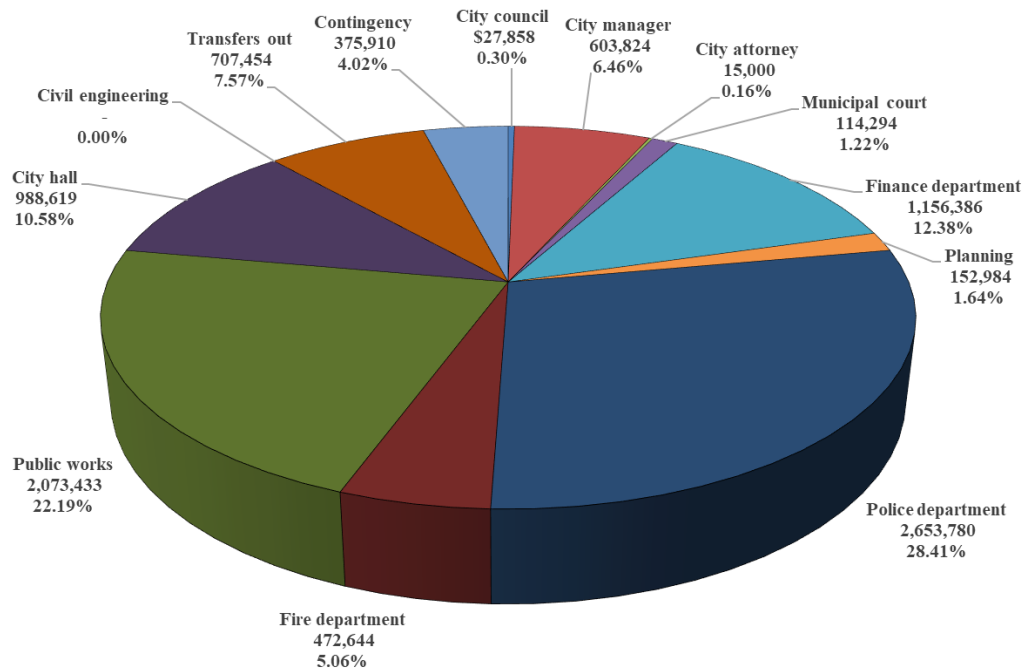
The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

General Fund Revenue by Source



	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Adopted 2023-2024
Property Taxes	\$ 1,199,787	\$ 1,255,232	\$ 1,275,500	\$ 1,339,800	\$ 1,339,800
Utility Fees	213,901	271,054	247,000	261,600	261,600
Intergovernmental	650,688	1,137,682	1,380,370	1,228,900	1,228,900
Franchise Fees	1,049,485	1,105,222	1,104,859	1,217,769	1,217,769
License Fees and Permits	21,947	22,780	19,800	25,450	25,450
Other Taxes	15,991	29,244	20,000	25,000	25,000
Fines and Forfeitures	130,938	81,936	104,550	70,350	70,350
Grants and Donations	111,400	117	5,300	20,000	20,000
Charges for Services	38,161	65,944	82,000	81,300	81,300
System Development Charges	21,725	14,400	3,000	5,000	5,000
Interest and Misc Revenue	25,200	19,393	19,200	71,500	71,500
Issuance of Debt	240,575	26,779	-	-	-
Transfers In/Other Sources	2,813,659	2,876,990	3,060,973	3,539,009	3,539,009
Total Current Resources	6,533,456	6,906,771	7,322,552	7,885,678	7,885,678
Beginning Fund Balance	272,902	456,005	1,221,052	1,456,508	1,456,508
Total Resources	\$ 6,806,358	\$ 7,362,776	\$ 8,543,604	\$ 9,342,186	\$ 9,342,186

General Fund Expenditures by Department



	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Proposed 2023-2024	Adopted 2023-2024
City council	\$ 19,413	\$ 20,872	\$ 27,741	\$ 27,858	\$ 27,858
City manager	511,916	469,388	551,587	603,824	603,824
City attorney	5,290	6,500	15,000	15,000	15,000
Municipal court	99,347	101,275	110,200	114,294	114,294
Finance department	922,540	989,666	1,041,681	1,156,386	1,156,386
Planning	108,403	123,810	128,755	152,984	152,984
Police department	2,266,419	2,334,687	2,851,857	2,653,780	2,653,780
Fire department	344,712	352,287	443,062	472,644	472,644
Public works	1,373,061	1,234,673	1,702,869	2,073,433	2,073,433
City hall	351,014	163,244	342,108	988,619	988,619
Civil engineering	42,849	44,037	50,759	-	-
Transfers out	163,615	117,726	1,145,739	707,454	707,454
Contingency	-	-	132,246	375,910	375,910
Total Expenditures	\$ 6,208,579	\$ 5,958,165	\$ 8,543,604	\$ 9,342,186	\$ 9,342,186

REVENUE BUDGET NARRATIVE
Fiscal Year 2024

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, cigarette, and state revenue sharing 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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>TAXES/ASSESSMENTS</u>						
100-400-01	PROPERTY TAX - CURRENT	1,069,470	1,119,040	1,144,000	1,197,700	1,197,700
100-400-02	PROPERTY TAX - PRIOR YEAR	33,748	38,607	35,500	43,100	43,100
100-400-03	LOCAL OPTION TAX-PARKS & AQ CT	94,476	95,214	94,500	95,500	95,500
100-400-04	PRIOR YR LOCAL OPTN TAX PARKS	2,093	2,372	1,500	3,500	3,500
100-400-30	UTILITY USER FEE	183,789	190,459	165,000	180,000	180,000
	TOTAL TAXES/ASSESSMENTS	1,383,576	1,445,691	1,440,500	1,519,800	1,519,800
<u>INTERGOVERNMENTAL REVENUE</u>						
100-410-12	LIQUOR TAX	139,557	136,257	130,000	135,000	135,000
100-410-13	STATE REVENUE SHARING	93,129	94,790	90,000	97,000	97,000
100-410-15	CIGARETTE TAX	6,885	5,951	5,250	4,600	4,600
100-410-17	OREGON OEM 9-1-1 GRANT	0	0	235,000	0	0
100-410-18	TRANSIENT TAX	15,991	29,244	20,000	25,000	25,000
100-410-27	2021 AMERICAN RESCUE PLAN	0	100,000	0	0	0
100-410-28	BULLETPROOF VEST PARTNERSHIP	0	0	0	4,000	4,000
100-410-29	M-F AREA FOUNDATION	6,500	0	0	0	0
100-410-35	HIDTA OVERTIME REIMBURSEMENT	9,524	13,434	10,500	10,500	10,500
100-410-37	EURUS GRANT	3,030	0	0	0	0
100-410-38	SRF WINE PRODUCTION FACILITY	198,000	0	0	800,000	800,000
100-410-39	OREGON DUJII GRANT	4,703	0	0	0	0
100-410-40	OREGON DEPT TRANS SPEED GRAN	0	1,629	10,000	8,000	8,000
100-410-41	WILDHORSE FOUNDATION GRANT	20,000	0	5,000	20,000	20,000
100-410-42	CORONA VIRUS RELIEF FUND	167,542	785,620	785,620	0	0
100-410-44	OREGON PARKS & REC DEPT GRANT	27,012	0	114,000	169,800	169,800
100-410-46	DISTRACTED DRIVING GRANT	1,305	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	693,178	1,166,926	1,405,370	1,273,900	1,273,900
<u>FRANCHISE REVENUE</u>						
100-420-01	COMMUNICATIONS FRANCHISE	9,782	9,204	9,250	8,500	8,500
100-420-02	CABLE TV FRANCHISE FEES	49,992	49,428	45,000	47,400	47,400
100-420-03	GAS FRANCHISE FEES	21,563	18,912	21,000	16,400	16,400
100-420-10	ELECTRIC FRANCHISE FEES	657,514	698,905	721,628	762,851	762,851
100-420-11	WATER FRANCHISE FEES	114,449	112,362	116,463	154,822	154,822
100-420-12	SEWER FRANCHISE FEES	112,419	114,671	105,958	118,739	118,739
100-420-13	SOLID WASTE FRANCHISE FEES	83,767	101,738	85,560	109,057	109,057
	TOTAL FRANCHISE REVENUE	1,049,485	1,105,222	1,104,859	1,217,769	1,217,769

REVENUE BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>FINES & FORFEITURES</u>						
100-430-01 NON-TRAFFIC FINES	21,936	11,116	14,000	13,150	13,150	13,150
100-430-02 TRAFFIC FINES	96,262	62,922	80,000	52,250	52,250	52,250
100-430-03 INDIGENT ATTRNY REIMBURSEMENT	5,793	3,512	4,000	1,550	1,550	1,550
100-430-04 VIOLATION OFFENSE SURCHARGE	638	287	350	350	350	350
100-430-05 POLICE TRAINING ASSESSMENT	3,478	2,126	3,000	1,800	1,800	1,800
100-430-10 JAIL ASSESSMENTS	641	438	500	550	550	550
100-430-15 JAIL LODGING FEE	864	685	1,200	300	300	300
100-430-20 VEHICLE IMPOUND FEE	1,325	850	1,500	400	400	400
TOTAL FINES & FORFEITURES	130,938	81,936	104,550	70,350	70,350	70,350
<u>LICENSES & PERMITS</u>						
100-440-01 DOG LICENSES	4,792	4,455	3,000	4,650	4,650	4,650
100-440-03 LIQUOR LICENSES	945	1,105	1,200	1,200	1,200	1,200
100-440-04 BUSINESS LICENSES	10,350	12,000	10,500	13,950	13,950	13,950
100-440-10 ZONING PERMITS	5,425	4,800	4,500	5,250	5,250	5,250
100-440-20 YARD SALE PERMITS	435	420	600	400	400	400
TOTAL LICENSES & PERMITS	21,947	22,780	19,800	25,450	25,450	25,450
<u>SERVICES</u>						
100-450-14 RENT - 815 S MAIN	7,500	0	0	0	0	0
100-450-16 RENTAL INCOME-COMMUNITY BLDG	(245)	12,156	5,000	7,500	7,500	7,500
100-450-20 AQUATIC CENTER PASSES	9,212	10,098	10,000	2,800	2,800	2,800
100-450-21 AQUATIC CENTER DAILY FEES	14,980	26,632	35,500	40,000	40,000	40,000
100-450-22 AQUATIC CENTER RENTALS	1,388	2,947	2,500	2,500	2,500	2,500
100-450-23 AQUATIC CENTER CONCESSIONS	9,264	17,559	22,000	25,000	25,000	25,000
100-450-24 AQUATIC CENTER LESSONS	2,250	6,330	10,000	10,000	10,000	10,000
100-450-25 AQUATIC CENTER WATER AEROBICS	361	873	2,000	1,000	1,000	1,000
100-450-26 AQUATIC CENTER LOCKER RENT	2	6	0	0	0	0
100-450-30 RECREATION FEES	705	1,500	0	0	0	0
TOTAL SERVICES	45,416	78,100	87,000	88,800	88,800	88,800
<u>MISCELLANEOUS</u>						
100-470-20 INTEREST EARNED	4,785	(7,564)	700	50,000	50,000	50,000
100-470-25 LOAN PROCEEDS	240,575	26,779	0	0	0	0
100-470-41 OTHER DONATIONS	84,900	117	300	0	0	0
100-470-45 SERVICE FEES	30,111	80,595	82,000	81,600	81,600	81,600
100-470-99 MISCELLANEOUS	13,160	14,800	13,500	14,000	14,000	14,000
TOTAL MISCELLANEOUS	373,531	114,728	96,500	145,600	145,600	145,600
<u>SYSTEM DEVELOPMENT CHARGES</u>						
100-485-10 PARK SDC'S	21,725	14,400	3,000	5,000	5,000	5,000
TOTAL SYSTEM DEVELOPMENT CHA	21,725	14,400	3,000	5,000	5,000	5,000

REVENUE BUDGET NARRATIVE
Fiscal Year 2024

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. \$800,000 grant for wine production facility.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>TRANSFERS</u>							
100-490-21	TRANSFER FROM STREET	121,442	124,066	135,128	154,635	154,635	154,635
100-490-27	TRANSFER FROM 9.1.1.	15,000	15,000	67,100	55,151	55,151	55,151
100-490-51	TRANSFER FROM ELECTRIC	1,099,863	1,124,628	1,162,280	1,312,481	1,312,481	1,312,481
100-490-52	TRANSFER FROM WATER	615,129	630,384	658,791	776,134	776,134	776,134
100-490-53	TRANSFER FROM SEWER	522,768	532,350	562,810	664,119	664,119	664,119
100-490-54	TRANSFER FROM SOLID WASTE	341,372	350,256	366,308	444,163	444,163	444,163
100-490-61	TRANSFER FROM WAREHOUSE	22,479	22,763	23,993	27,905	27,905	27,905
100-490-62	TRANSFER FROM VEHICLE MAINT	75,606	77,543	84,563	104,421	104,421	104,421
	TOTAL TRANSFERS	2,813,659	2,876,990	3,060,973	3,539,009	3,539,009	3,539,009
<u>BEGINNING FUND BALANCE</u>							
100-499-10	FUND BALANCE	0	0	1,221,052	1,456,508	1,456,508	1,456,508
	TOTAL BEGINNING FUND BALANCE	0	0	1,221,052	1,456,508	1,456,508	1,456,508
	TOTAL REVENUE	6,533,456	6,906,771	8,543,604	9,342,186	9,342,186	9,342,186

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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) has been eliminated in a cost savings measure.

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>CITY COUNCIL</u>							
<u>PERSONNEL SERVICES</u>							
100-5100-101	REGULAR SERVICES- CITY COUNCIL	11,638	12,144	12,271	12,271	12,271	12,271
100-5100-120	EMPLOYEE BENEFITS	1,214	1,283	1,220	1,337	1,337	1,337
	TOTAL PERSONNEL SERVICES	12,852	13,427	13,491	13,608	13,608	13,608
<u>OPERATING</u>							
100-5100-200	OPERATING SUPPLIES	36	198	250	250	250	250
100-5100-230	PRINTING AND BINDING	0	0	500	500	500	500
100-5100-333	MILEAGE / FUEL	0	0	1,000	1,000	1,000	1,000
100-5100-340	MEMBERSHIPS / SUBSCRIPTIONS	5,706	5,804	6,500	6,500	6,500	6,500
100-5100-341	MEETINGS / CONFERENCES	377	776	5,000	5,000	5,000	5,000
100-5100-390	MISCELLANEOUS	442	368	500	500	500	500
100-5100-395	PLAQUES AND AWARDS	0	299	500	500	500	500
	TOTAL OPERATING	6,561	7,444	14,250	14,250	14,250	14,250
	TOTAL CITY COUNCIL	19,413	20,872	27,741	27,858	27,858	27,858

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: ADMINISTRATION **STAFF LEVEL 2024** 1.90 FTE
DEPARTMENT: CITY MANAGER/RECORDER **STAFF LEVEL 2023** 1.30 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 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, Council agendas, ordinances, resolutions and minutes, elections, public requests, and a wide variety of complex and highly responsible tasks.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
City Manager	0.90	0.80
City Recorder	<u>1.00</u>	<u>.50</u>
Total	1.90	1.30

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 computer parts, desks, files, etc.

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 and internet costs.

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. This budget has been purposely underspent for the last years, but is maintained this year to enable staff to get caught up on legislative briefings and training.

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

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

MAJOR CHANGES: This budget reflects a change in organizational structure whereby the Human Resource Officer duties were absorbed by the City Manager and City Recorder last year. The position is now currently filled.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>CITY MANAGER</u>						
<u>PERSONNEL SERVICES</u>						
100-5210-101	REGULAR SERVICES- CITY MANAGE	236,259	256,504	214,322	309,571	309,571
100-5210-110	MILEAGE ALLOWANCE	77	6,500	3,600	6,840	6,840
100-5210-120	EMPLOYEE BENEFITS	141,630	147,388	160,450	163,805	163,805
	TOTAL PERSONNEL SERVICES	377,966	410,393	378,372	480,216	480,216
<u>OPERATING</u>						
100-5210-200	OFFICE SUPPLIES	824	990	850	1,000	1,000
100-5210-225	MINOR EQUIPMENT	66	0	100	1,600	1,600
100-5210-230	PRINTING AND BINDING	0	0	500	500	500
100-5210-250	ADVERTISING	800	870	1,000	1,000	1,000
100-5210-255	ELECTION COSTS	0	0	50	50	50
100-5210-260	COMMUNICATION	1,759	1,784	2,100	2,528	2,528
100-5210-280	REPAIR AND MAINTENANCE	0	0	200	200	200
100-5210-333	MILEAGE / FUEL	3,600	0	500	500	500
100-5210-340	MEMBERSHIPS / DUES	1,193	1,181	1,600	1,600	1,600
100-5210-341	MEETINGS / CONFERENCES	60	241	1,500	1,500	1,500
100-5210-390	MISCELLANEOUS	336	69	500	2,000	2,000
	TOTAL OPERATING	8,638	5,134	8,900	12,478	12,478
<u>CAPITAL</u>						
100-5210-420	FURNITURE AND TECHNOLOGY	4,064	282	1,000	1,000	1,000
	TOTAL CAPITAL	4,064	282	1,000	1,000	1,000
	TOTAL CITY MANAGER	390,668	415,809	388,272	493,694	493,694

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>CITY ATTORNEY</u>							
<u>OPERATING</u>							
100-5410-320	CITY ATTORNEY	5,290	6,500	15,000	15,000	15,000	15,000
	TOTAL OPERATING	5,290	6,500	15,000	15,000	15,000	15,000
	TOTAL CITY ATTORNEY	5,290	6,500	15,000	15,000	15,000	15,000

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>MUNICIPAL COURT</u>							
<u>PERSONNEL SERVICES</u>							
100-5420-101	REGULAR SERVICES-MUNICIPAL CRT	46,755	47,351	49,700	53,150	53,150	53,150
100-5420-120	EMPLOYEE BENEFITS	17,268	14,634	17,550	20,150	20,150	20,150
	TOTAL PERSONNEL SERVICES	64,023	61,985	67,250	73,300	73,300	73,300
<u>OPERATING</u>							
100-5420-200	OPERATING SUPPLIES	107	573	200	200	200	200
100-5420-225	MINOR EQUIPMENT	0	0	2,500	0	0	0
100-5420-260	COMMUNICATION	0	0	0	144	144	144
100-5420-320	PROFESSIONAL SERVICES	13,367	16,115	16,500	16,500	16,500	16,500
100-5420-322	LEGAL SERVICES	21,550	22,150	23,000	23,400	23,400	23,400
100-5420-340	MEMBERSHIPS/ SUBSCRIPTIONS	0	0	150	150	150	150
100-5420-341	MEETINGS / CONFERENCES	0	75	500	500	500	500
100-5420-390	MISCELLANEOUS	300	95	100	100	100	100
	TOTAL OPERATING	35,324	39,007	42,950	40,994	40,994	40,994
<u>CAPITAL</u>							
100-5420-420	FURNITURE AND TECHNOLOGY	0	282	0	0	0	0
	TOTAL CAPITAL	0	282	0	0	0	0
	TOTAL MUNICIPAL COURT	99,347	101,275	110,200	114,294	114,294	114,294

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>ACCOUNTING & BILLING</u>						
<u>PERSONNEL SERVICES</u>						
100-5510-101	REGULAR SERVICES-ACCTG & BILLG	442,792	448,039	472,000	501,641	501,641
100-5510-102	PART TIME	0	5,469	0	0	0
100-5510-105	OVERTIME	0	168	500	0	0
100-5510-110	ALLOWANCES	3,611	1,811	7,200	7,200	7,200
100-5510-120	EMPLOYEE BENEFITS	287,175	297,203	314,961	336,482	336,482
	TOTAL PERSONNEL SERVICES	733,578	752,690	794,661	845,323	845,323
<u>OPERATING</u>						
100-5510-200	OPERATING SUPPLIES	10,577	17,568	15,000	10,000	10,000
100-5510-225	MINOR EQUIPMENT	186	607	7,000	2,313	2,313
100-5510-230	PRINTING AND BINDING	77	180	200	0	0
100-5510-260	COMMUNICATION	4,512	5,158	7,500	7,000	7,000
100-5510-265	POSTAGE	27,208	28,280	32,500	32,500	32,500
100-5510-280	REPAIR AND MAINTENANCE	34,468	26,650	32,500	27,000	27,000
100-5510-320	PROFESSIONAL SERVICES	65,608	90,022	91,960	115,000	115,000
100-5510-321	AUDIT	41,450	44,432	45,760	53,550	53,550
100-5510-322	MERCHANT FEES	0	0	0	58,500	58,500
100-5510-333	MILEAGE / FUEL	22	624	100	0	0
100-5510-340	MEMBERSHIPS / SUBSCRIPTIONS	665	531	700	700	700
100-5510-341	MEETINGS / CONFERENCES	250	884	2,800	3,000	3,000
100-5510-390	MISCELLANEOUS	357	1,588	1,000	1,500	1,500
	TOTAL OPERATING	185,379	216,523	237,020	311,063	311,063
<u>CAPITAL</u>						
100-5510-420	FURNITURE AND TECHNOLOGY	3,583	20,453	10,000	0	0
	TOTAL CAPITAL	3,583	20,453	10,000	0	0
	TOTAL ACCOUNTING & BILLING	922,540	989,666	1,041,681	1,156,386	1,156,386

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: HUMAN RESOURCE **STAFF LEVEL 2024:** 1.00 FTE
STAFF LEVEL 2023: 1.50 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>2024 FTE</u>	<u>2023 FTE</u>
Human Resource Officer	1.00	0.00
City Recorder	0.00	0.50
Administrative Assistant	<u>0.00</u>	<u>1.00</u>
Total	1.00	1.50

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.

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

COMMUNICATIONS (Acct. 260) covers phone, e-mail and fax 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 membership to professional organizations and periodicals.

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 cost of a new camera for employee id badge computer software.

MAJOR CHANGES: Hired a Human Resource Officer instead of an Administrative Assistant.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>HUMAN RESOURCE ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
100-5520-101	REGULAR SERVICES- PERSONNEL	74,257	31,964	110,775	69,495	69,495	69,495
100-5520-120	EMPLOYEE BENEFITS	44,798	19,817	50,000	36,391	36,391	36,391
	TOTAL PERSONNEL SERVICES	119,055	51,782	160,775	105,886	105,886	105,886
<u>OPERATING</u>							
100-5520-200	OPERATING SUPPLIES	51	485	150	500	500	500
100-5520-225	MINOR EQUIPMENT	1	0	100	100	100	100
100-5520-250	ADVERTISING	159	475	450	450	450	450
100-5520-260	COMMUNICATION	742	734	840	850	850	850
100-5520-280	REPAIR AND MAINTENANCE	0	0	100	100	100	100
100-5520-320	PROFESSIONAL SERVICE	0	0	100	100	100	100
100-5520-333	MILEAGE / FUEL	0	0	100	150	150	150
100-5520-340	MEMBERSHIPS / SUBSCRIPTIONS	0	0	200	244	244	244
100-5520-341	MEETINGS / CONFERENCES	0	20	200	750	750	750
	TOTAL OPERATING	954	1,714	2,240	3,244	3,244	3,244
<u>CAPITAL</u>							
100-5520-420	FURNITURE AND TECHNOLOGY	1,239	83	300	1,000	1,000	1,000
	TOTAL CAPITAL	1,239	83	300	1,000	1,000	1,000
	TOTAL HUMAN RESOURCE ADMINIST	121,248	53,579	163,315	110,130	110,130	110,130

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM:	PLANNING	STAFF LEVEL 2024:	0.95 FTE
DEPARTMENT:	PLANNING	STAFF LEVEL 2023:	0.95 FTE
FUND:	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:

Title	<u>2024 FTE</u>	<u>2023 FTE</u>
City Planner	0.45	0.45
Assistant	<u>0.50</u>	<u>0.50</u>
Total	0.95	0.95

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.

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:

No significant budget changes.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>PLANNING</u>							
<u>PERSONNEL SERVICES</u>							
100-5620-101	REGULAR SERVICES- PLANNING	61,033	66,697	68,500	77,200	77,200	77,200
100-5620-105	OVERTIME	0	44	0	0	0	0
100-5620-110	ALLOWANCES	19	1,625	3,600	3,600	3,600	3,600
100-5620-120	EMPLOYEE BENEFITS	33,790	37,316	37,000	47,650	47,650	47,650
	TOTAL PERSONNEL SERVICES	94,842	105,682	109,100	128,450	128,450	128,450
<u>OPERATING</u>							
100-5620-200	OFFICE SUPPLIES	324	1,195	700	500	500	500
100-5620-225	MINOR EQUIPMENT	0	0	200	100	100	100
100-5620-250	ADVERTISING	475	781	800	800	800	800
100-5620-260	COMMUNICATION	817	769	1,500	1,000	1,000	1,000
100-5620-320	PROFESSIONAL SERVICE	945	825	1,500	5,000	5,000	5,000
100-5620-333	MILEAGE / FUEL	3,600	0	0	0	0	0
100-5620-340	MEMBERSHIPS / DUES	236	0	500	400	400	400
100-5620-341	MEETINGS / CONFERENCES	47	350	1,200	1,200	1,200	1,200
100-5620-371	ECO DEVO/TOURISM	0	11,309	5,000	6,250	6,250	6,250
100-5620-390	MISCELLANEOUS	38	138	500	500	500	500
	TOTAL OPERATING	6,482	15,368	11,900	15,750	15,750	15,750
<u>CAPITAL</u>							
100-5620-420	FURNITURE AND TECHNOLOGY	1,358	1,000	500	500	500	500
	TOTAL CAPITAL	1,358	1,000	500	500	500	500
	TOTAL PLANNING	102,683	122,049	121,500	144,700	144,700	144,700

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>BUILDING INSPECTION</u>						
<u>PERSONNEL SERVICES</u>						
100-5630-101 REGULAR SERVICES-BLDG INSPECT	3,296	1,062	3,956	4,505	4,505	4,505
100-5630-120 EMPLOYEE BENEFITS	2,363	653	2,799	3,279	3,279	3,279
TOTAL PERSONNEL SERVICES	5,658	1,715	6,755	7,784	7,784	7,784
<u>OPERATING</u>						
100-5630-200 OPERATING SUPPLIES	62	45	100	100	100	100
100-5630-225 MINOR EQUIPMENT	0	0	100	100	100	100
100-5630-260 COMMUNICATION	0	0	100	100	100	100
100-5630-328 BUILDING ABATEMENT	0	0	100	100	100	100
100-5630-333 MILEAGE / FUEL	0	0	50	50	50	50
100-5630-341 MEETINGS / CONFERENCES	0	0	50	50	50	50
TOTAL OPERATING	62	45	500	500	500	500
TOTAL BUILDING INSPECTION	5,720	1,761	7,255	8,284	8,284	8,284

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2024

PROGRAM: POLICE PATROL **STAFF LEVEL 2024:** 11.0 FTE
DEPARTMENT: POLICE **STAFF LEVEL 2023:** 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>2024 FTE</u>	<u>2023 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>
Total	11.00	11.00

BUDGET COMMENTS:

REGULAR SERVICES (Acct. 101) Funds the wages for sworn members of the Police Department.

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

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>POLICE PATROL</u>						
<u>PERSONNEL SERVICES</u>						
100-5820-101	REGULAR SERVICES-POLICE PATROL	886,345	891,131	983,273	911,581	911,581
100-5820-105	OVERTIME	48,604	50,025	52,000	57,850	57,850
100-5820-120	EMPLOYEE BENEFITS	587,992	585,672	631,250	611,660	611,660
	TOTAL PERSONNEL SERVICES	1,522,942	1,526,828	1,666,523	1,581,091	1,581,091

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 three mobile data computers.

RADIO REPAIR AND REPLACEMENT (Acct. 282) Used for replacement or maintenance of police radios and related equipment. Increased to begin replacing the department's current 13 plus year old radios. Though the current radios function, in the light of the upgraded voting receiver system installed for improved communications, these older radios presented with some technical and functionality issues when being used with the newer technology installed.

UNIFORM MAINTENANCE (Acct. 300) Funds the purchase and maintenance of police uniforms and uniform related items. Increased to account for replacing at least six ballistic ("bullet-proof") vests. Ballistic vests are under a standard five (5) year warranty by the manufacturer. Beyond the five year threshold, manufacturers will not attest to the safety and efficiency of their vests. MFPD is on a five year replacement schedule to avoid safety and liability issues in wearing vests out of warranty. As is our practice, MFPD will apply for and very likely receive, as in every year in the past, a federal grant which pays for 50% of the replacement cost of any vest purchased.

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.

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.

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) Funds the department will use to implement a new Brazos E-Citation system. \$20,000 will come from a Wildhorse Grant and the rest will be paid for by the city.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>POLICE PATROL</u>						
<u>OPERATING</u>						
100-5820-200 OPERATING SUPPLIES	671	5,449	1,000	1,500	1,500	1,500
100-5820-201 CRIMINAL INVESTIGATION SUPPLY	1,125	1,601	1,800	2,000	2,000	2,000
100-5820-205 AMMUNITION & RANGE SUPPLIES	5,461	4,202	10,200	6,000	6,000	6,000
100-5820-225 MINOR EQUIPMENT	563	415	600	700	700	700
100-5820-230 PRINTING AND BINDING	427	107	800	800	800	800
100-5820-260 COMMUNICATION	5,522	5,981	7,000	7,000	7,000	7,000
100-5820-265 POSTAGE	1,728	437	1,500	1,500	1,500	1,500
100-5820-280 REPAIR AND MAINTENANCE	974	0	1,000	1,000	1,000	1,000
100-5820-282 RADIO REPAIR AND REPLACEMENT	991	172	5,000	1,000	1,000	1,000
100-5820-300 UNIFORM MAINTENANCE	3,393	7,933	5,000	12,500	12,500	12,500
100-5820-315 JAIL OPERATIONS	590	850	700	800	800	800
100-5820-320 PROFESSIONAL SERVICE	1,220	751	1,600	1,800	1,800	1,800
100-5820-330 VEHICLE REPLACEMENT / RENT	91,526	90,047	130,724	164,965	164,965	164,965
100-5820-333 MILEAGE / FUEL	2,649	2,808	3,000	3,000	3,000	3,000
100-5820-340 MEMBERSHIPS / SUBSCRIPTIONS	9,727	9,772	10,000	11,000	11,000	11,000
100-5820-341 MEETINGS / CONFERENCES	2,036	4,835	6,800	7,500	7,500	7,500
100-5820-390 MISCELLANEOUS	1,902	2,178	1,800	2,000	2,000	2,000
TOTAL OPERATING	130,505	137,537	188,524	225,065	225,065	225,065
<u>CAPITAL</u>						
100-5820-420 FURNITURE AND TECHNOLOGY	22,393	9,359	32,500	24,000	24,000	24,000
TOTAL CAPITAL	22,393	9,359	32,500	24,000	24,000	24,000
TOTAL POLICE PATROL	1,675,840	1,673,725	1,887,547	1,830,156	1,830,156	1,830,156

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2024

PROGRAM: EMERGENCY COMMUNICATIONS **STAFF LEVEL 2024:** 6.00 FTE
DEPARTMENT: POLICE **STAFF LEVEL 2023:** 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>2024 FTE</u>	<u>2023 FTE</u>
Communications Specialist	<u>6.00</u>	<u>6.00</u>
Total	6.00	6.00

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>EMERGENCY COMMUNICATIONS</u>							
<u>PERSONNEL SERVICES</u>							
100-5830-101	REGULAR SERVICES-EMERGENCY C	290,164	319,789	372,621	407,000	407,000	407,000
100-5830-102	PART TIME	8,784	478	2,500	5,000	5,000	5,000
100-5830-105	OVERTIME	29,682	52,806	20,000	35,000	35,000	35,000
100-5830-120	EMPLOYEE BENEFITS	211,198	231,218	267,441	302,368	302,368	302,368
	TOTAL PERSONNEL SERVICES	539,829	604,291	662,562	749,368	749,368	749,368
<u>CAPITAL</u>							
100-5830-420	FURNITURE AND TECHNOLOGY	0	4,088	235,000	0	0	0
	TOTAL CAPITAL	0	4,088	235,000	0	0	0
	TOTAL EMERGENCY COMMUNICATIO	539,829	608,379	897,562	749,368	749,368	749,368

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>CODE ENFORCEMENT</u>						
<u>PERSONNEL SERVICES</u>						
100-5840-101 REGULAR SERVICES-CODE ENFORC	28,145	29,858	36,315	38,365	38,365	38,365
100-5840-120 EMPLOYEE BENEFITS	15,747	16,213	19,472	20,984	20,984	20,984
TOTAL PERSONNEL SERVICES	43,893	46,071	55,787	59,349	59,349	59,349
<u>OPERATING</u>						
100-5840-200 OPERATING SUPPLIES	85	671	600	600	600	600
100-5840-225 MINOR EQUIPMENT	100	151	500	500	500	500
100-5840-230 PRINTING AND BINDING	0	70	250	250	250	250
100-5840-260 COMMUNICATION	0	0	0	50	50	50
100-5840-300 UNIFORM MAINTENANCE	166	0	600	200	200	200
100-5840-320 PROFESSIONAL SERVICES	100	0	1,000	3,000	3,000	3,000
100-5840-327 ANIMAL CONTROL	800	0	1,000	1,000	1,000	1,000
100-5840-330 VEHICLE REPLACEMENT / RENT	5,544	5,553	6,636	8,932	8,932	8,932
100-5840-341 MEETINGS / CONFERENCES	0	0	300	300	300	300
TOTAL OPERATING	6,796	6,445	10,886	14,832	14,832	14,832
TOTAL CODE ENFORCEMENT	50,688	52,517	66,673	74,181	74,181	74,181

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>POLICE RESERVES</u>						
<u>PERSONNEL SERVICES</u>						
100-5850-120 EMPLOYEE BENEFITS-POLICE RESR	63	67	75	75	75	75
TOTAL PERSONNEL SERVICES	63	67	75	75	75	75
TOTAL POLICE RESERVES	63	67	75	75	75	75

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: FIRE ADMINISTRATION
DEPARTMENT: FIRE
FUND: GENERAL

Staff Level 2024: 1.00 FTE
Staff Level 2024: 21.00 PTE
Staff Level 2023: 1.00 FTE
Staff Level 2023: 21.00 FTE

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 6th, houses two fire apparatus, a training room, and the Fire Chief's office. Fire Station #2 located at 13 SE 9th, 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>2024 FTE</u>	<u>2023 FTE</u>
Fire Chief	1.00	1.00
Total	1.00	1.00

<u>Title</u>	<u>2024 PTE</u>	<u>2023 PTE</u>
Part-time paid Firefighters	21.00	21.00
Total	21.00	21.00

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: None

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>FIRE ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
100-5910-101	REGULAR SERVICES- FIRE ADMIN	102,929	106,595	115,000	118,723	118,723
100-5910-102	PART TIME	59,124	57,470	68,000	69,368	69,368
100-5910-110	MILEAGE ALLOWANCE	3,611	3,611	3,600	3,600	3,600
100-5910-120	EMPLOYEE BENEFITS	84,266	88,073	105,000	109,353	109,353
	TOTAL PERSONNEL SERVICES	249,930	255,750	291,600	301,044	301,044
<u>OPERATING</u>						
100-5910-200	OPERATING SUPPLIES	343	448	1,500	1,500	1,500
100-5910-220	PERSONAL PROTECTIVE EQUIP	8,280	1,911	12,000	12,000	12,000
100-5910-225	MINOR EQUIPMENT	8,203	6,131	12,000	12,000	12,000
100-5910-260	COMMUNICATION	1,057	1,168	1,200	1,400	1,400
100-5910-270	UTILITIES	4,966	4,878	5,500	6,000	6,000
100-5910-280	REPAIR AND MAINTENANCE	1,180	973	2,500	3,000	3,000
100-5910-282	RADIO REPAIR AND REPLACEMENT	63	91	1,500	1,500	1,500
100-5910-300	UNIFORM MAINTENANCE	413	0	500	500	500
100-5910-320	PROFESSIONAL SERVICES	7,965	8,325	10,000	11,000	11,000
100-5910-330	VEHICLE REPLACEMENT / RENT	61,644	69,895	100,212	118,000	118,000
100-5910-333	MILEAGE / FUEL	0	0	500	500	500
100-5910-340	MEMBERSHIPS / SUBSCRIPTIONS	235	273	850	1,000	1,000
100-5910-341	MEETINGS / CONFERENCES	245	121	1,000	1,000	1,000
100-5910-370	CITY FUNCTIONS	122	0	1,200	1,200	1,200
100-5910-390	MISCELLANEOUS	67	2,013	500	500	500
	TOTAL OPERATING	94,782	96,228	150,962	171,100	171,100
<u>CAPITAL</u>						
100-5910-420	FURNITURE AND TECHNOLOGY	0	309	500	500	500
	TOTAL CAPITAL	0	309	500	500	500
	TOTAL FIRE ADMINISTRATION	344,712	352,287	443,062	472,644	472,644

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>AQUATIC CENTER</u>						
<u>PERSONNEL SERVICES</u>						
100-6130-101	REGULAR SERVICES- AQUATIC CNTR	8,848	9,128	11,647	12,400	12,400
100-6130-102	PART TIME	26,330	32,824	0	0	0
100-6130-105	OVERTIME	1,654	653	0	123	123
100-6130-120	EMPLOYEE BENEFITS	9,798	10,953	9,654	10,274	10,274
	TOTAL PERSONNEL SERVICES	46,630	53,557	21,301	22,797	22,797
<u>OPERATING</u>						
100-6130-200	OPERATING SUPPLIES	14,328	22,730	20,000	20,000	20,000
100-6130-210	CONCESSION SUPPLIES	10,426	18,305	16,000	16,000	16,000
100-6130-225	MINOR EQUIPMENT	1,269	0	400	800	800
100-6130-250	ADVERTISING	134	0	400	200	200
100-6130-260	COMMUNICATION	1,981	1,624	2,000	2,000	2,000
100-6130-270	UTILITIES	5,426	10,941	16,000	16,000	16,000
100-6130-280	REPAIR AND MAINTENANCE	2,076	4,113	5,500	5,500	5,500
100-6130-320	PROFESSIONAL SERVICE	27,086	84,502	130,000	130,200	130,200
100-6130-330	VEHICLE REPLACEMENT / RENT	912	475	900	1,173	1,173
100-6130-390	MISCELLANEOUS	174	5	500	500	500
	TOTAL OPERATING	63,813	142,696	191,700	192,373	192,373
<u>CAPITAL</u>						
100-6130-410	CAPITAL EXPENSES	179,136	75,088	51,250	0	0
100-6130-420	FURNITURE AND TECHNOLOGY	295	929	1,000	1,000	1,000
	TOTAL CAPITAL	179,431	76,017	52,250	1,000	1,000
<u>DEBT SERVICE</u>						
100-6130-501	LOAN PRINCIPAL	0	20,961	41,922	41,923	41,923
100-6130-502	LOAN INTEREST	575	4,926	3,983	3,564	3,564
	TOTAL DEBT SERVICE	575	25,887	45,905	45,487	45,487
	TOTAL AQUATIC CENTER	290,449	298,157	311,156	261,657	261,657

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: PARKS
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2024: 1.83 FTE
STAFF LEVEL 2023: 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 provides mowing lawns from March through October, weed control, fertilization, irrigation, equipment and building maintenance. There are 10 facilities maintained under this program as follows: 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 cover approximately 52 acres.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 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>
Total	1.83	1.83

OBJECTIVES:

1. Conduct seven (7) day per week inspection and maintenance of restrooms, March through October, including repairs, and a patrol to pick up refuse and repair equipment that is damaged.
2. Lawns to be mowed once per week from March through October. Grounds are aerated and fertilized twice per year.
3. Continue our objective to lessen the degree of graffiti in parks by immediate identification, reporting and covering by painting.

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 replacement of worn coats and coveralls, steel toed boots, safety glasses, etc.

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

COMMUNICATION (Acct. 260) covers cellular phone usage by the supervisor.

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

REPAIR & MAINTENANCE (Acct. 280) provides for repairs needed as well as insurance, fuel and repairs for one parks departmentally owned vehicle and various equipment.

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

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

MEETINGS/CONFERENCES (Acct. 341) covers conference attendance.

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

CAPITAL EXPENSES (Acct. 410) is funded to encompass two separate projects as follows:

1. **CONSTRUCTION IN PROGRESS.** Yantis Park Playground and ADA Improvements – Carry over is anticipated to be at around 70 percent (70%) to FY 24 for this project equal to \$149,800. This project is funded by an Oregon Parks and Recreation Department Grant (OPRD) as well as funds received in FY 22 in the amount of \$100,000 from Umatilla County for ADA and walking path improvements.
2. The second project is funded with the anticipation of receiving another OPRD Grant in FY 24 to fund improvements at Freewater Park for a multi-sports court, ADA walking path construction and restroom improvements. If successful, this grant would once again be a 60/40 match. It is planned to use Local Option Tax funding to offset the out-of-pocket costs along with possible in-kind and donations for a total anticipated project cost of \$150,000.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>PARKS</u>						
<u>PERSONNEL SERVICES</u>						
100-6140-101	REGULAR SERVICES- PARKS	91,666	91,487	90,457	95,630	95,630
100-6140-102	PART TIME	373	2,645	3,284	5,000	5,000
100-6140-105	OVERTIME	304	889	700	956	956
100-6140-120	EMPLOYEE BENEFITS	68,180	74,578	80,950	85,036	85,036
	TOTAL PERSONNEL SERVICES	160,522	169,600	175,391	186,622	186,622
<u>OPERATING</u>						
100-6140-200	OPERATING SUPPLIES	9,664	11,744	10,000	10,000	10,000
100-6140-220	PERSONAL PROTECTIVE EQUIP	1,611	1,760	1,800	2,500	2,500
100-6140-225	MINOR EQUIPMENT	947	2,080	2,000	2,000	2,000
100-6140-260	COMMUNICATION	270	422	360	700	700
100-6140-270	UTILITIES	45,892	42,898	65,200	66,000	66,000
100-6140-280	REPAIR AND MAINTENANCE	9,927	6,389	9,000	9,000	9,000
100-6140-300	UNIFORM MAINTENANCE	154	49	300	300	300
100-6140-330	VEHICLE REPLACEMENT / RENT	28,812	23,868	33,106	54,655	54,655
100-6140-340	MEMBERSHIPS/ SUBSCRIPTIONS	120	200	0	0	0
100-6140-341	MEETINGS / CONFERENCES	0	65	300	300	300
100-6140-390	MISCELLANEOUS	737	376	700	700	700
	TOTAL OPERATING	98,134	89,851	122,766	146,155	146,155
<u>CAPITAL</u>						
100-6140-410	CAPITAL EXPENSE	97,455	0	214,000	299,800	299,800
100-6140-480	IMPROVEMENTS OTHER THAN BLDG	902	0	2,500	2,500	2,500
	TOTAL CAPITAL	98,357	0	216,500	302,300	302,300
	TOTAL PARKS	357,014	259,451	514,657	635,077	635,077

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: PUBLIC BUILDINGS
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2024: 0.64 FTE
STAFF LEVEL 2023: 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 planned to be complete on the new police station in the fall of 2023. We have included approximately nine months of supplies, utilities, maintenance and janitorial services to include the new police station.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
Parks & Recreation Supervisor	0.34	0.34
Parks Maintenance Worker	<u>0.30</u>	<u>0.30</u>
Total	0.64	0.64

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 replacement of worn coats and coveralls, steel toed boots, safety glasses, etc.

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 and uniforms.

JANITORIAL SERVICES (Acct. 323) provides for contracted cleaning services of City Hall, Library, gym, Police Station (estimated nine months) 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 and HVAC systems in public buildings.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>PUBLIC BUILDINGS</u>							
<u>PERSONNEL SERVICES</u>							
100-6210-101	REGULAR SERVICES- PUBLIC BLDGS	42,399	41,510	43,036	46,315	46,315	46,315
100-6210-105	OVERTIME	0	117	200	425	425	425
100-6210-120	EMPLOYEE BENEFITS	31,500	36,113	33,868	36,348	36,348	36,348
	TOTAL PERSONNEL SERVICES	73,898	77,740	77,104	83,088	83,088	83,088
<u>OPERATING</u>							
100-6210-200	OPERATING SUPPLIES	8,084	6,552	9,000	10,000	10,000	10,000
100-6210-220	PERSONAL PROTECTIVE EQUIP	388	308	400	500	500	500
100-6210-225	MINOR EQUIPMENT	0	638	500	700	700	700
100-6210-270	UTILITIES	42,778	43,858	49,205	55,800	55,800	55,800
100-6210-280	REPAIR AND MAINTENANCE	14,379	11,616	12,500	15,000	15,000	15,000
100-6210-300	UNIFORM MAINTENANCE	1,241	840	1,700	1,700	1,700	1,700
100-6210-323	JANITORIAL SERVICES	47,630	48,911	53,427	60,000	60,000	60,000
100-6210-330	VEHICLE REPLACEMENT / RENT	960	1,248	2,174	2,204	2,204	2,204
	TOTAL OPERATING	115,460	113,971	128,906	145,904	145,904	145,904
<u>CAPITAL</u>							
100-6210-405	BUILDING	88,689	0	125,557	215,000	215,000	215,000
	TOTAL CAPITAL	88,689	0	125,557	215,000	215,000	215,000
	TOTAL PUBLIC BUILDINGS	278,048	191,711	331,567	443,992	443,992	443,992

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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

STAFF LEVEL 2024: 0.05 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 FTE</u>
Parks & Recreation Supervisor	0.01	0.01
Parks Maintenance Worker	<u>0.04</u>	<u>0.04</u>
Total	0.05	0.05

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) provides toilet tissue, cleaning supplies, 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 and HVAC maintenance.

PROFESSIONAL SERVICES (Acct. 320) covers plumbing and electrical repairs to the facility.

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 cover repairs to the entrance area consisting of stucco repair, paint and new entrance doors; removal of the old chimney and a new fire alarm system including monitoring.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>COMMUNITY BUILDING</u>						
<u>PERSONNEL SERVICES</u>						
100-6220-101 REGULAR SERVICES-COMMUNITY BL	2,309	3,118	3,048	3,237	3,237	3,237
100-6220-105 OVERTIME	0	0	0	30	30	30
100-6220-120 EMPLOYEE BENEFITS	1,760	2,464	2,503	2,662	2,662	2,662
TOTAL PERSONNEL SERVICES	4,069	5,581	5,551	5,929	5,929	5,929
<u>OPERATING</u>						
100-6220-200 OPERATING SUPPLIES	857	515	1,300	1,300	1,300	1,300
100-6220-270 UTILITIES	12,418	13,666	15,180	16,000	16,000	16,000
100-6220-280 REPAIR AND MAINTENANCE	2,036	2,067	6,000	6,000	6,000	6,000
100-6220-323 JANITORIAL SERVICES	4,844	4,928	5,418	5,593	5,593	5,593
100-6220-330 VEHICLE REPLACEMENT / RENT	1,116	860	627	834	834	834
TOTAL OPERATING	21,271	22,036	28,525	29,727	29,727	29,727
<u>CAPITAL</u>						
100-6220-405 BUILDING	0	0	500	22,500	22,500	22,500
TOTAL CAPITAL	0	0	500	22,500	22,500	22,500
TOTAL COMMUNITY BUILDING	25,340	27,617	34,576	58,156	58,156	58,156

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2024: 4.00 FTE
STAFF LEVEL 2023: 3.00 FTE

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 including recycling.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
Public Works Superintendent	1.00	1.00
Assistant/Project Aide	1.00	1.00
Technician I	1.00	0.00
Technician II	<u>1.00</u>	<u>1.00</u>
Total	4.00	3.00

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

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>PUBLIC WORKS ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
100-6410-101	REGULAR SERVICES- PUB WRKS AD	242,137	261,613	286,094	391,205	391,205
100-6410-110	MILEAGE ALLOWANCE	50	4,213	4,200	4,200	4,200
100-6410-120	EMPLOYEE BENEFITS	166,548	173,552	189,926	248,756	248,756
	TOTAL PERSONNEL SERVICES	408,735	439,378	480,220	644,161	644,161
<u>OPERATING</u>						
100-6410-200	OPERATING SUPPLIES	995	3,521	1,250	1,250	1,250
100-6410-220	PERSONAL PROTECTIVE EQUIPMENT	100	150	150	150	150
100-6410-225	MINOR EQUIPMENT	454	75	750	750	750
100-6410-260	COMMUNICATION	2,290	2,335	2,800	2,800	2,800
100-6410-280	REPAIR AND MAINTENANCE	1,850	1,813	2,000	2,000	2,000
100-6410-320	PROFESSIONAL SERVICES	0	170	250	250	250
100-6410-330	VEHICLE REPLACEMENT / RENT	2,700	3,639	15,893	15,090	15,090
100-6410-333	MILEAGE / FUEL	4,200	0	0	0	0
100-6410-340	MEMBERSHIPS / SUBSCRIPTIONS	335	467	600	600	600
100-6410-341	MEETINGS / CONFERENCES	0	50	2,000	2,500	2,500
100-6410-390	MISCELLANEOUS	551	231	500	500	500
	TOTAL OPERATING	13,475	12,451	26,193	25,890	25,890
<u>CAPITAL</u>						
100-6410-420	FURNITURE AND TECHNOLOGY	0	5,908	4,500	4,500	4,500
	TOTAL CAPITAL	0	5,908	4,500	4,500	4,500
	TOTAL PUBLIC WORKS ADMINISTRATI	422,210	457,737	510,913	674,551	674,551

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2024

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 \$800,000 passthrough grant from the State to construct a wine production facility.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>CITY HALL</u>						
<u>OPERATING</u>						
100-6500-225 MINOR EQUIPMENT	0	1,854	3,000	0	0	0
100-6500-320 PROFESSIONAL SERVICES	25,380	1,300	0	0	0	0
100-6500-370 CITY FUNCTIONS	3,200	4,068	5,000	6,000	6,000	6,000
100-6500-372 COVID-19	0	0	112,914	0	0	0
100-6500-374 AMERICAN RESCUE PLAN	0	7,933	0	0	0	0
100-6500-380 LIABILITY AND FIRE INSURANCE	123,859	131,915	161,000	167,356	167,356	167,356
100-6500-381 UNEMPLOYMENT INSURANCE	575	30	5,000	2,500	2,500	2,500
TOTAL OPERATING	153,014	147,100	286,914	175,856	175,856	175,856
<u>CAPITAL</u>						
100-6500-405 BUILDING/ ECO DEVO	198,000	0	0	800,000	800,000	800,000
100-6500-407 COVID-19	0	16,144	55,194	12,763	12,763	12,763
TOTAL CAPITAL	198,000	16,144	55,194	812,763	812,763	812,763
<u>TRANSFERS</u>						
100-6500-720 TRANSFER TO STREET	0	659	0	0	0	0
100-6500-722 TRANSFER TO LIBRARY	130,313	76,539	42,814	38,671	38,671	38,671
100-6500-723 TRANSFER TO SENIOR/DISABLED	31,702	30,840	66,775	66,775	66,775	66,775
100-6500-727 TRANSFER TO 911	0	1,255	0	0	0	0
100-6500-751 TRANSFER TO ELECTRIC	0	6,000	300,000	300,000	300,000	300,000
100-6500-752 TRANSFER TO WATER	0	0	300,000	70,575	70,575	70,575
100-6500-753 TRANSFER TO SEWER	0	0	300,000	100,000	100,000	100,000
100-6500-755 TRANSFER TO GOLF COURSE	0	0	134,550	129,833	129,833	129,833
100-6500-761 TRANSFER TO WAREHOUSE	0	418	0	0	0	0
100-6500-764 TRANSFER TO SICK LEAVE	1,600	1,596	1,600	1,600	1,600	1,600
100-6500-766 TRANSFER TO VEHICLE MAINT	0	418	0	0	0	0
TOTAL TRANSFERS	163,615	117,726	1,145,739	707,454	707,454	707,454
<u>CONTINGENCY & RESERVES</u>						
100-6500-998 CONTINGENCY	0	0	132,246	375,910	375,910	375,910
TOTAL CONTINGENCY & RESERVES	0	0	132,246	375,910	375,910	375,910
TOTAL CITY HALL	514,629	280,970	1,620,093	2,071,983	2,071,983	2,071,983

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: CIVIL ENGINEERING
DEPARTMENT: ENGINEERING
FUND: GENERAL

STAFF LEVEL 2024: 0.00 FTE
STAFF LEVEL 2023: 0.25 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>2024 FTE</u>	<u>2023 FTE</u>
Engineering Technician	0.00	0.25
Total	0.00	0.25

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>CIVIL ENGINEERING</u>							
<u>PERSONNEL SERVICES</u>							
100-6610-101	REGULAR SERVICES- CIVIL ENGR	21,621	21,719	21,332	0	0	0
100-6610-105	OVERTIME	0	311	350	0	0	0
100-6610-120	EMPLOYEE BENEFITS	16,103	15,768	16,050	0	0	0
	TOTAL PERSONNEL SERVICES	37,724	37,798	37,732	0	0	0
<u>OPERATING</u>							
100-6610-200	OPERATING SUPPLIES	367	262	750	0	0	0
100-6610-225	MINOR EQUIPMENT	66	0	750	0	0	0
100-6610-260	COMMUNICATION	1,619	1,513	2,000	0	0	0
100-6610-320	PROFESSIONAL SERVICE	640	0	4,000	0	0	0
100-6610-330	VEHICLE REPLACEMENT / RENT	720	930	527	0	0	0
100-6610-341	MEETINGS / CONFERENCES	335	2,217	2,000	0	0	0
100-6610-390	MISCELLANEOUS	205	85	1,000	0	0	0
	TOTAL OPERATING	3,952	5,006	11,027	0	0	0
<u>CAPITAL</u>							
100-6610-420	FURNITURE AND TECHNOLOGY	1,173	1,233	2,000	0	0	0
	TOTAL CAPITAL	1,173	1,233	2,000	0	0	0
	TOTAL CIVIL ENGINEERING	42,849	44,037	50,759	0	0	0



SPECIAL REVENUE FUNDS

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

REVENUE BUDGET NARRATIVE
Fiscal Year 2024

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. Following is a listing and a short description:

- **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.
- **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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>STREET</u>						
<u>TAXES/ASSESSMENTS</u>						
210-400-10 ASSESSMENT PRINCIPAL	0	6,290	0	0	0	0
TOTAL TAXES/ASSESSMENTS	0	6,290	0	0	0	0
<u>INTERGOVERNMENTAL REVENUE</u>						
210-410-11 STATE GAS TAX	534,176	574,440	470,000	475,000	475,000	475,000
210-410-42 CORONA VIRUS RELIEF FUND	1,347	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVE	535,522	574,440	470,000	475,000	475,000	475,000
<u>MERCHANDISING</u>						
210-455-71 MERCHANDISING	246	310	250	250	250	250
TOTAL MERCHANDISING	246	310	250	250	250	250
<u>MISCELLANEOUS</u>						
210-470-20 INTEREST EARNED	4,194	(3,755)	500	15,301	15,301	15,301
210-470-99 MISCELLANEOUS	2,805	1,549	2,500	2,500	2,500	2,500
TOTAL MISCELLANEOUS	6,999	(2,206)	3,000	17,801	17,801	17,801
<u>TRANSFERS</u>						
210-490-10 TRANSFER FROM GENERAL	0	659	0	0	0	0
TOTAL TRANSFERS	0	659	0	0	0	0
<u>BEGINNING FUND BALANCE</u>						
210-499-10 FUND BALANCE	0	0	657,737	804,593	804,593	804,593
TOTAL BEGINNING FUND BALANCE	0	0	657,737	804,593	804,593	804,593
TOTAL REVENUE	542,767	579,493	1,130,987	1,297,644	1,297,644	1,297,644

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>STREET</u>							
<u>STREET MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
210-6810-101	REGULAR SERVICES- STREET MAINT	104,207	108,393	137,166	113,108	113,108	113,108
210-6810-105	OVERTIME	827	181	250	974	974	974
210-6810-120	EMPLOYEE BENEFITS	71,139	78,246	109,900	86,511	86,511	86,511
	TOTAL PERSONNEL SERVICES	176,173	186,821	247,316	200,593	200,593	200,593
<u>OPERATING</u>							
210-6810-200	OPERATING SUPPLIES	3,505	6,607	12,000	12,000	12,000	12,000
210-6810-220	PERSONAL PROTECTIVE EQUIP	174	811	1,000	1,000	1,000	1,000
210-6810-225	MINOR EQUIPMENT	110	2,023	4,800	4,800	4,800	4,800
210-6810-260	COMMUNICATION	360	360	360	360	360	360
210-6810-270	UTILITIES	43,075	40,253	51,750	56,076	56,076	56,076
210-6810-280	REPAIR AND MAINTENANCE	12,373	7,868	12,000	12,000	12,000	12,000
210-6810-320	PROFESSIONAL SERVICES	2,474	4,629	12,000	12,000	12,000	12,000
210-6810-330	VEHICLE REPLACEMENT / RENT	39,144	27,659	37,502	56,056	56,056	56,056
210-6810-341	MEETINGS / CONFERENCES	0	65	500	500	500	500
210-6810-390	MISCELLANEOUS	321	10	600	600	600	600
	TOTAL OPERATING	101,534	90,286	132,512	155,392	155,392	155,392
<u>TRANSFERS</u>							
210-6810-701	TRANSFER TO GENERAL	121,442	124,066	135,128	154,635	154,635	154,635
210-6810-721	TRANSFER TO STREET IMPROVEME	175,000	0	0	0	0	0
210-6810-764	TRANSFER TO SICK LEAVE	300	300	300	300	300	300
	TOTAL TRANSFERS	296,742	124,366	135,428	154,935	154,935	154,935
<u>CONTINGENCY & RESERVES</u>							
210-6810-998	CONTINGENCY	0	0	615,731	786,724	786,724	786,724
	TOTAL CONTINGENCY & RESERVES	0	0	615,731	786,724	786,724	786,724
	TOTAL STREET MAINTENANCE	574,449	401,473	1,130,987	1,297,644	1,297,644	1,297,644

BUDGET NARRATIVE
Fiscal Year 2024

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) The majority of this funding provides for street and pedestrian improvements as funded by Oregon House Bill 2017 – “Keep Oregon Moving” in the amount of \$328,366. This is the remaining balance after our 2020, 2021, 2022 and 2023 improvements completed with FY 2024 costs extended and allowed to be expended through August 2024. Our current agreement for our spending was set to expire on August 28, 2023. However, staff has gained approval from Oregon Department of Transportation for a one-year extension in order to further evaluate the water lines under the streets remaining in the agreement to allow time to replace services and/or main lines (water costs are budgeted in the Water Capital program) prior to paving as well as the required updating and replacement of curb ramps to meet Americans with Disabilities Act guidelines.

OR STATE STBG ALLOCATION - IMPROVEMENTS OTHER THAN BUILDINGS (Account 211-410-16 & Account 211-6840-480) provides for street paving and/or overlaying, chip sealing, crack sealing, purchase or rental of streets specific equipment and/or vehicles (such as snow plow or sweeper), etc. through State of Oregon Fund Exchange Agreement. We currently have Federal carryover funds from prior years available in the amount of \$41,617. We also have our 2023 allotment in the exchanged amount of \$110,187 available to us. This new balance combined with the balance remaining from FY 23 is equal to \$151,804 for future streets projects and/or assets.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>STREET IMPROVEMENT</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
211-410-16	OR STATE STP ALLOCATION	265,805	124,782	81,672	110,187	110,187	110,187
211-410-22	ODOT GRANT / HB2017	1,078,650	652,407	1,220,150	328,366	328,366	328,366
	TOTAL INTERGOVERNMENTAL REVE	1,344,455	777,189	1,301,822	438,553	438,553	438,553
<u>LICENSES & PERMITS</u>							
211-440-30	LAND USE FEES	2,287	4,872	2,523	2,500	2,500	2,500
	TOTAL LICENSES & PERMITS	2,287	4,872	2,523	2,500	2,500	2,500
<u>MISCELLANEOUS</u>							
211-470-20	INTEREST EARNED	644	(770)	500	3,562	3,562	3,562
	TOTAL MISCELLANEOUS	644	(770)	500	3,562	3,562	3,562
<u>TRANSFERS</u>							
211-490-21	TRANSFER FROM STREET	175,000	0	0	0	0	0
	TOTAL TRANSFERS	175,000	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
211-499-10	FUND BALANCE	0	0	294,419	291,802	291,802	291,802
	TOTAL BEGINNING FUND BALANCE	0	0	294,419	291,802	291,802	291,802
	TOTAL REVENUE	1,522,386	781,291	1,599,264	736,417	736,417	736,417
<u>STREET CONSTRUCTION</u>							
<u>CAPITAL</u>							
211-6840-410	CAPITAL EXPENSES	1,078,804	652,134	1,223,150	328,366	328,366	328,366
211-6840-470	VEHICLE REPLACEMENT	245,805	0	0	0	0	0
211-6840-480	IMPROVEMENTS	16,381	41,703	164,772	100,000	100,000	100,000
	TOTAL CAPITAL	1,340,990	693,838	1,387,922	428,366	428,366	428,366
<u>CONTINGENCY & RESERVES</u>							
211-6840-998	CONTINGENCY	0	0	211,342	308,051	308,051	308,051
	TOTAL CONTINGENCY & RESERVES	0	0	211,342	308,051	308,051	308,051
	TOTAL STREET CONSTRUCTION	1,340,990	693,838	1,599,264	736,417	736,417	736,417

Revenue Budget Narrative
Fiscal Year 2024

Fund: Library

BASELINE BUDGET DESCRIPTION

Through an intergovernmental agreement with the Umatilla County Special Library District, the City provides library services to approximately 12,000 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.

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 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>LIBRARY</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
220-410-01	LIBRARY DISTRICT REVENUES	253,549	268,688	338,340	352,146	352,146	352,146
220-410-03	STATE GRANTS-LIBRARY	1,282	2,874	1,400	1,400	1,400	1,400
220-410-42	CORONA VIRUS RELIEF FUND	5,124	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	259,955	271,562	339,740	353,546	353,546	353,546
<u>FINES & FORFEITURES</u>							
220-430-50	LIBRARY FINES	457	2,592	3,000	2,000	2,000	2,000
	TOTAL FINES & FORFEITURES	457	2,592	3,000	2,000	2,000	2,000
<u>SERVICES</u>							
220-450-14	RENTAL INCOME	0	7,500	6,480	7,500	7,500	7,500
	TOTAL SERVICES	0	7,500	6,480	7,500	7,500	7,500
<u>MISCELLANEOUS</u>							
220-470-20	INTEREST EARNED	829	(1,028)	500	3,431	3,431	3,431
220-470-25	LOAN PROCEEDS	0	1,430	0	0	0	0
220-470-41	DONATIONS	6,840	6,032	4,000	4,000	4,000	4,000
220-470-50	COPIES	87	2,253	3,000	2,500	2,500	2,500
220-470-99	MISCELLANEOUS	124	591	500	300	300	300
	TOTAL MISCELLANEOUS	7,880	9,279	8,000	10,231	10,231	10,231
<u>TRANSFERS</u>							
220-490-10	FROM GENERAL	130,313	76,539	42,814	38,671	38,671	38,671
	TOTAL TRANSFERS	130,313	76,539	42,814	38,671	38,671	38,671
<u>BEGINNING FUND BALANCE</u>							
220-499-10	FUND BALANCE	0	0	95,898	89,129	89,129	89,129
	TOTAL BEGINNING FUND BALANCE	0	0	95,898	89,129	89,129	89,129
	TOTAL REVENUE	398,606	367,473	495,932	501,077	501,077	501,077

Expenditure Budget Narrative
Fiscal Year 2024

Fund: Library

Staff Level 2023: 3.93 FTE

Staff Level 2024: 3.93 FTE

PERSONNEL:

Title	2023 FTE	2024 FTE
Library Director	1.00	1.00
Library Assistant	0.00	0.00
Library Associate	<u>2.93</u>	<u>2.93</u>
Total	3.93	3.93

LIBRARY USE AND VALUE

In 2022, the library had 3150 card holders; over 1/4 of the 12,000 designated library service population are using the library. Library provides access to 31,648 books, audiobooks, DVD's, Spanish-language material, as well as 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 20-30 programs for adults each year.

In 2022, the library circulated more than 34,272 items physical items, 36,000 electronic materials, and added 1,655 physical items to our collections, loaned/received more than 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 1,600 items added yearly. Prices for processing items continues to climb.
- **Communication (Acct. 260)** covers phone and internet (including WiFi)
- **Building Repair & Maintenance (Acct. 280)** covers misc. needs of the library including: blinds replacement, 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 20 year-old building. This will also go to cover cost (approx. \$2000) for some seating construction in children's story time area.
- **Furniture & Technology (Acct. 420):** To keep up with the changes in technology, computer and printer replacement.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>LIBRARY</u>						
<u>LIBRARY</u>						
<u>PERSONNEL SERVICES</u>						
220-6600-101	REGULAR SERVICES- LIBRARY	153,832	166,507	195,400	210,311	210,311
220-6600-102	PART TIME	15,577	37,546	39,082	43,744	43,744
220-6600-105	OVERTIME	0	0	100	100	100
220-6600-120	EMPLOYEE BENEFITS	121,820	133,353	158,120	168,692	168,692
	TOTAL PERSONNEL SERVICES	291,230	337,406	392,702	422,847	422,847
<u>OPERATING</u>						
220-6600-200	OPERATING SUPPLIES	6,527	9,646	10,000	10,000	10,000
220-6600-235	LIBRARY BOOKS	15,028	20,168	25,000	25,000	25,000
220-6600-260	COMMUNICATION	3,310	3,424	4,200	4,000	4,000
220-6600-280	REPAIR AND MAINTENANCE	375	677	7,790	1,790	1,790
220-6600-325	PROGRAMMING - ADULT	2,785	5,443	7,800	4,500	4,500
220-6600-326	PROGRAMMING - CHILDREN	0	0	0	5,500	5,500
220-6600-333	MILEAGE / FUEL	0	0	500	500	500
220-6600-340	MEMBERSHIPS / DUES	1,036	1,380	1,200	1,200	1,200
220-6600-341	MEETINGS / CONFERENCES	0	143	400	400	400
220-6600-348	EARLY LIT/SUMMER READING	7,120	6,149	4,300	4,300	4,300
220-6600-390	MISCELLANEOUS	0	1,352	1,800	14,800	14,800
	TOTAL OPERATING	36,181	48,381	62,990	71,990	71,990
<u>CAPITAL</u>						
220-6600-420	FURNITURE AND TECHNOLOGY	2,370	5,908	15,000	6,000	6,000
	TOTAL CAPITAL	2,370	5,908	15,000	6,000	6,000
<u>TRANSFERS</u>						
220-6600-764	TRANSFER TO SICK LEAVE	240	240	240	240	240
	TOTAL TRANSFERS	240	240	240	240	240
<u>CONTINGENCY & RESERVES</u>						
220-6600-998	CONTINGENCIES	0	0	25,000	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	25,000	0	0
	TOTAL LIBRARY	330,021	391,935	495,932	501,077	501,077

REVENUE NARRATIVE

Fiscal Year 2024

FUND: PUBLIC TRANSPORTATION SERVICES

BASELINE BUDGET DESCRIPTION:

This fund was 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 February of 2005. The senior/disabled taxi transportation service is 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 service is contracted out to a private vendor.

The City's general ridership bus program provides transportation for any citizen to and from Walla Walla, Washington and is a fixed-route system with designated times and stops. Currently the City owns a 2010 11-passenger van, and both a 2008 & 2016 14-passenger bus. We contract with a private vendor for a driver to provide the service and absorb fuel costs. It runs Monday thru Friday providing three round trips each day.

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

SPECIAL TRANSIT GRANT Acct 230-410-50 is a state grant received through Umatilla County Special Transportation Committee Fund. There is no grant proposed for this budget year.

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 programs. Included is a portion of the ARPA Transportation funds.

FEDERAL TRANSIT-CAPITAL Acct 230-410-56 are funds directly allocated and received through 5307 Federal Transportation Administration grant funds for capital purchase, such as shelters and buses.

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.

MISCELLANEOUS Acct. 230-470-99 is maintained to cover costs for those minor expenses that do not fit well into any of the other categories.

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

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>PUBLIC TRANSPORTATION SERVICES</u>							
<u>TAXES/ASSESSMENTS</u>							
230-400-01	PROPERTY TAX - CURRENT	56,674	57,117	57,000	58,500	58,500	58,500
230-400-02	PROPERTY TAX - PRIOR YEAR	1,897	1,777	2,000	2,000	2,000	2,000
	TOTAL TAXES/ASSESSMENTS	58,571	58,894	59,000	60,500	60,500	60,500
<u>INTERGOVERNMENTAL REVENUE</u>							
230-410-50	SPECIAL TRANSIT GRANT	28,911	31,122	35,000	0	0	0
230-410-51	STATE TRANSIT GRANT	119,889	93,041	103,644	51,991	51,991	51,991
230-410-52	ARPA 5311 ODOT GRANT	0	0	248,383	316,766	316,766	316,766
230-410-53	FEDERAL TRANSIT GRANT	0	99,854	0	0	0	0
230-410-57	STIF FORMULA GRANT	25,000	77,196	175,000	100,000	100,000	100,000
	TOTAL INTERGOVERNMENTAL REVE	173,800	301,213	562,027	468,757	468,757	468,757
<u>SERVICES</u>							
230-450-70	SENIOR CITIZEN PAYMENTS	2,498	2,514	2,000	2,100	2,100	2,100
	TOTAL SERVICES	2,498	2,514	2,000	2,100	2,100	2,100
<u>MISCELLANEOUS</u>							
230-470-20	INTEREST EARNED	542	(275)	1,000	690	690	690
	TOTAL MISCELLANEOUS	542	(275)	1,000	690	690	690
<u>TRANSFERS</u>							
230-490-10	TRANSFER FROM GENERAL	31,702	30,840	66,775	66,775	66,775	66,775
	TOTAL TRANSFERS	31,702	30,840	66,775	66,775	66,775	66,775
<u>BEGINNING FUND BALANCE</u>							
230-499-10	FUND BALANCE	0	0	76,568	54,226	54,226	54,226
	TOTAL BEGINNING FUND BALANCE	0	0	76,568	54,226	54,226	54,226
	TOTAL REVENUE	267,113	393,186	767,370	653,048	653,048	653,048

EXPENDITURE NARRATIVE

Fiscal Year 2024

FUND: PUBLIC TRANSPORTATION SERVICES

STAFF LEVEL 2024: 1.05 FTE

STAFF LEVEL 2023: 1.15 FTE

BASELINE BUDGET DESCRIPTION:

Beginning in February of 2005, the City once again began supplying two public transportation programs---the senior and disabled taxi ticket program and the general ridership connector/fixed-route bus program. The bus program has had a “stop and go” history with the City, as funding for it has been unstable. In November of 2004 funding for both programs was solidified by the passage of a five year local option tax to help support both programs, and then in November of 2008, 2012, and 2021 another five-year local option tax was passed by the voters. The City owns the bus and contracts for the driver and fuel. It is a fixed-route system going back and forth to Walla Walla, Washington. 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. The City has been providing senior/disabled taxi service to its residents since 1971. This program is contracted out to a private carrier for service.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
City Manager	0.00	0.10
City Planner	0.55	0.55
Assistant	<u>0.50</u>	<u>0.50</u>
	1.05	1.15

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.

REPAIR & MAINTENANCE (Acct. 280) accounts for shop hourly rate expenses for repair and maintenance of both of the city’s 14-passenger mini busses which are used to provide general ridership transportation between Milton-Freewater and Walla Walla, Washington, and also the city’s wheel-chair access van. The cost to service the vehicles is increasing.

PROFESSIONAL SERVICES (Acct. 320) accounts for the cost of both the taxi and bus contracts to provide rides to patrons.

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

MPO MEMBERSHIP DUES (Acct. 340) reflects membership dues with the MPO. Due to census population changes, Milton-Freewater will be removed from the MPO. This will likely occur sometime in this fiscal year.

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) covers technology to be installed in the buses and monthly data service. Also includes some facility improvements such as carpet and paint.

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 include eliminating bus service January 1, 2024.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>PUBLIC TRANSPORTATION SERVICES</u>						
<u>ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
230-7600-101	REGULAR SERVICES- SENIOR/DISAB	82,374	87,372	103,011	87,400	87,400
230-7600-110	ALLOWANCES	28	2,347	3,600	3,600	3,600
230-7600-120	EMPLOYEE BENEFITS	34,051	38,677	46,000	53,410	53,410
	TOTAL PERSONNEL SERVICES	116,452	128,396	152,611	144,410	144,410
<u>OPERATING</u>						
230-7600-200	OPERATING SUPPLIES	764	295	1,000	600	600
230-7600-225	MINOR EQUIPMENT	722	530	7,000	500	500
230-7600-250	ADVERTISING- SENIOR/ DISABLED	341	208	2,000	1,000	1,000
230-7600-260	COMMUNICATION	1,117	124	2,500	500	500
230-7600-280	REPAIR AND MAINTENANCE	11,318	4,720	10,000	5,000	5,000
230-7600-320	PROFESSIONAL SERVICES	155,247	120,364	270,000	136,481	136,481
230-7600-333	MILEAGE / FUEL	3,600	0	0	0	0
230-7600-340	MPO MEMBERSHIP DUES	3,250	3,600	3,800	0	0
230-7600-341	MEETINGS / CONFERENCES	0	288	3,000	0	0
230-7600-380	INSURANCE	4,603	4,787	5,280	2,700	2,700
	TOTAL OPERATING	180,962	134,916	304,580	146,781	146,781
<u>CAPITAL</u>						
230-7600-480	IMPROVEMENTS	0	0	75,000	0	0
	TOTAL CAPITAL	0	0	75,000	0	0
<u>DEBT SERVICE</u>						
230-7600-510	LOAN PRINC - ELEVATOR CITY HAL	20,025	21,960	58,295	58,676	58,676
230-7600-511	LOAN INT - ELEVATOR CITY HALL	10,810	8,876	8,480	8,099	8,099
	TOTAL DEBT SERVICE	30,835	30,835	66,775	66,775	66,775
<u>CONTINGENCY & RESERVES</u>						
230-7600-998	CONTINGENCY	0	0	168,404	295,082	295,082
	TOTAL CONTINGENCY & RESERVES	0	0	168,404	295,082	295,082
	TOTAL ADMINISTRATION	328,250	294,147	767,370	653,048	653,048

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2024

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) Funds anticipated replacement costs of supplies and materials. For the 911 center.

MINOR EQUIPMENT (Acct. 225) Funds purchases of smaller equipment items.

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 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 patrol pays the remaining 50% from its memberships/subscriptions line.

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.

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

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>9 1 1</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
270-410-14	911 TELEPHONE TAX	53,034	65,090	65,000	66,000	66,000	66,000
	TOTAL INTERGOVERNMENTAL REVE	53,034	65,090	65,000	66,000	66,000	66,000
<u>MISCELLANEOUS</u>							
270-470-20	INTEREST EARNED	352	(239)	50	871	871	871
	TOTAL MISCELLANEOUS	352	(239)	50	871	871	871
<u>SOURCE 490</u>							
270-490-10	TRANSFER FROM GENERAL	0	1,255	0	0	0	0
	TOTAL SOURCE 490	0	1,255	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
270-499-10	FUND BALANCE	0	0	68,000	33,180	33,180	33,180
	TOTAL BEGINNING FUND BALANCE	0	0	68,000	33,180	33,180	33,180
	TOTAL REVENUE	53,385	66,105	133,050	100,051	100,051	100,051
<u>911 OPERATING</u>							
<u>OPERATING</u>							
270-5830-200	OPERATING SUPPLIES	1,851	3,738	3,000	3,000	3,000	3,000
270-5830-225	MINOR EQUIPMENT	689	2,995	4,500	4,500	4,500	4,500
270-5830-260	COMMUNICATION	8,088	7,401	10,500	10,500	10,500	10,500
270-5830-280	REPAIR AND MAINTENANCE	11,709	10,899	19,500	19,500	19,500	19,500
270-5830-300	UNIFORM MAINTENANCE	438	242	450	450	450	450
270-5830-320	PROFESSIONAL SERVICE	566	576	500	650	650	650
270-5830-341	MEETINGS / CONFERENCES	3,206	870	4,800	4,800	4,800	4,800
270-5830-390	MISCELLANEOUS	1,035	1,457	1,500	1,500	1,500	1,500
	TOTAL OPERATING	27,580	28,176	44,750	44,900	44,900	44,900
<u>CAPITAL</u>							
270-5830-420	FURNITURE AND TECHNOLOGY	8,131	7,809	21,200	0	0	0
	TOTAL CAPITAL	8,131	7,809	21,200	0	0	0
<u>TRANSFERS</u>							
270-5830-701	TRANSFER TO GENERAL	15,000	15,000	67,100	55,151	55,151	55,151
	TOTAL TRANSFERS	15,000	15,000	67,100	55,151	55,151	55,151
	TOTAL 911 OPERATING	50,711	50,986	133,050	100,051	100,051	100,051



DEBT SERVICE FUNDS

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

BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL OBLIGATION BONDS</u>							
<u>TAXES/ASSESSMENTS</u>							
310-400-01	PROPERTY TAX - CURRENT	0	247,707	264,200	274,797	274,797	274,797
310-400-02	PROPERTY TAX - PRIOR YEAR	0	0	1,000	2,250	2,250	2,250
TOTAL TAXES/ASSESSMENTS		0	247,707	265,200	277,047	277,047	277,047
<u>BEGINNING FUND BALANCE</u>							
310-499-10	FUND BALANCE	0	0	0	(3,347)	(3,347)	(3,347)
TOTAL BEGINNING FUND BALANCE		0	0	0	(3,347)	(3,347)	(3,347)
<u>BONDED DEBT</u>							
TOTAL REVENUE		0	247,707	265,200	273,700	273,700	273,700
<u>DEBT SERVICE</u>							
310-8611-500	BOND PRINCIPAL	0	55,000	10,100	20,000	20,000	20,000
310-8611-501	BOND INTEREST	0	192,447	254,100	253,700	253,700	253,700
TOTAL DEBT SERVICE		0	247,447	264,200	273,700	273,700	273,700
<u>CONTINGENCY & RESERVES</u>							
310-8611-999	UNAPPROPRIATED RESERVE	0	0	1,000	0	0	0
TOTAL CONTINGENCY & RESERVES		0	0	1,000	0	0	0
TOTAL BONDED DEBT		0	247,447	265,200	273,700	273,700	273,700



CAPITAL PROJECT FUNDS

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

BUDGET NARRATIVE
Fiscal Year 2024

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 anticipates receiving a \$3,000,000 Oregon State Capital Funding Grant to finance the unexpected budget overruns from the Police Station project.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>POLICE STATION CONSTRUCTION</u>						
<u>INTERGOVERNMENTAL REVENUE</u>						
410-410-01 STATE CAP FUNDING GRANT	0	0	3,000,000	3,000,000	3,000,000	3,000,000
TOTAL INTERGOVERNMENTAL REVE	0	0	3,000,000	3,000,000	3,000,000	3,000,000
<u>SOURCE 470</u>						
410-470-20 INTEREST EARNED	0	(42,011)	0	117,810	117,810	117,810
TOTAL SOURCE 470	0	(42,011)	0	117,810	117,810	117,810
<u>OTHER REVENUE SOURCES</u>						
410-480-10 BOND SALE PROCEEDS	0	6,695,000	0	0	0	0
410-480-11 PREMIUM ON BONDS ISSUED	0	1,133,007	0	0	0	0
TOTAL OTHER REVENUE SOURCES	0	7,828,007	0	0	0	0
<u>BEGINNING FUND BALANCE</u>						
410-499-10 FUND BALANCE	0	0	7,189,931	5,152,870	5,152,870	5,152,870
TOTAL BEGINNING FUND BALANCE	0	0	7,189,931	5,152,870	5,152,870	5,152,870
TOTAL REVENUE	0	7,785,996	10,189,931	8,270,680	8,270,680	8,270,680
<u>CAPITAL - NEW</u>						
<u>CAPITAL</u>						
410-8100-410 CAPITAL EXPENSE	0	616,968	10,189,931	8,270,680	8,270,680	8,270,680
TOTAL CAPITAL	0	616,968	10,189,931	8,270,680	8,270,680	8,270,680
<u>DEBT SERVICE</u>						
410-8100-515 BOND ISSUANCE EXPENSE	0	133,969	0	0	0	0
TOTAL DEBT SERVICE	0	133,969	0	0	0	0
TOTAL CAPITAL - NEW	0	750,936	10,189,931	8,270,680	8,270,680	8,270,680



ENTERPRISE FUNDS

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.

REVENUE BUDGET NARRATIVE
FISCAL YEAR 2024

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 \$263,168.

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 projects. 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 will have a 5% increase in our per KWH charge.

MERCHANDISING:

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

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>TAXES/ASSESSMENTS</u>							
510-400-10	WTHRZTN ASSMT LOAN REV #903	45,822	33,772	40,000	40,000	40,000	40,000
510-400-30	WTHZTN LONG-TERM LOAN REV #93	0	0	1,000	1,000	1,000	1,000
TOTAL TAXES/ASSESSMENTS		45,822	33,772	41,000	41,000	41,000	41,000
<u>INTERGOVERNMENTAL REVENUE</u>							
510-410-42	CORONA VIRUS RELIEF FUND	30,817	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVE		30,817	0	0	0	0	0
<u>SURPLUS POWER SALES</u>							
510-415-10	POWER SALES - NONFIRM	216,389	350,760	222,374	263,168	263,168	263,168
TOTAL SURPLUS POWER SALES		216,389	350,760	222,374	263,168	263,168	263,168
<u>SERVICES</u>							
510-450-45	CONSERVATION	123,840	83,851	120,000	93,500	93,500	93,500
TOTAL SERVICES		123,840	83,851	120,000	93,500	93,500	93,500
<u>UTILITY SALES</u>							
510-451-10	RESIDENTIAL SALES	4,618,089	4,794,311	4,739,885	4,953,824	4,953,824	4,953,824
510-451-11	COMMERCIAL SALES	974,273	1,050,644	1,063,840	1,072,845	1,072,845	1,072,845
510-451-12	INDUSTRIAL SALES	1,702,694	1,880,626	2,148,653	2,187,330	2,187,330	2,187,330
510-451-13	RENTAL LIGHTS	84,131	88,550	94,063	99,357	99,357	99,357
510-451-14	IRRIGATION	572,886	587,222	652,587	664,406	664,406	664,406
510-451-15	AIR FANS	4,931	2,855	3,893	2,855	2,855	2,855
510-451-16	PUBLIC STREET LIGHTS	36,123	37,471	37,404	39,332	39,332	39,332
510-451-17	INTER-DEPARTMENT	78,453	83,281	87,232	82,484	82,484	82,484
510-451-18	LAGOON SUB SALES	18,807	22,246	19,294	18,436	18,436	18,436
510-451-19	GREEN POWER	891	895	888	768	768	768
TOTAL UTILITY SALES		8,091,279	8,548,102	8,847,739	9,121,637	9,121,637	9,121,637
<u>MERCHANDISING</u>							
510-455-71	MERCHANDISING	(6,469)	21,352	20,000	20,000	20,000	20,000
TOTAL MERCHANDISING		(6,469)	21,352	20,000	20,000	20,000	20,000

REVENUE BUDGET NARRATIVE
FISCAL YEAR 2024

FUND: ELECTRIC

MISCELLANEOUS REVENUE:

This includes earned interest, pole rental (communication companies), orchard revenue, 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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>MISCELLANEOUS</u>						
510-470-20 INTEREST EARNED	5,631	(1,600)	4,000	20,773	20,773	20,773
510-470-21 ELEC INFRASTRUCTURE FEE	127,646	178,165	173,499	174,003	174,003	174,003
510-470-60 POLE RENTAL	10,078	17,068	10,000	20,000	20,000	20,000
510-470-63 DISCONNECT/RECONNECT FEES	650	10,300	4,000	10,000	10,000	10,000
510-470-64 NEW SERVICE FEES	216,371	927,745	250,000	200,000	200,000	200,000
510-470-99 MISCELLANEOUS	14,462	6,663	10,000	10,000	10,000	10,000
TOTAL MISCELLANEOUS	374,837	1,138,341	451,499	434,776	434,776	434,776
<u>TRANSFERS</u>						
510-490-10 TRANSFER FROM GENERAL	0	6,000	300,000	300,000	300,000	300,000
TOTAL TRANSFERS	0	6,000	300,000	300,000	300,000	300,000
<u>BEGINNING FUND BALANCE</u>						
510-499-10 FUND BALANCE	0	0	1,409,467	1,945,292	1,945,292	1,945,292
TOTAL BEGINNING FUND BALANCE	0	0	1,409,467	1,945,292	1,945,292	1,945,292
TOTAL REVENUE	8,876,515	10,182,177	11,412,079	12,219,373	12,219,373	12,219,373

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

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	16,155 KW (100%)	80,276,875 KWH (76%)	\$.0445
Grant County	0 KW	25,843,000 KWH (24%)	\$.0331
Total	16,155 KW (100%)	106,119,875 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 \$837,313. The total cost associated with the Grant County power is expected to be \$856,516 which amounts to 33.0 mils per KWH. The City's billed purchases from BPA are budgeted at 16,155 KW of demand and 80,276,875 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 \$3,570,937 which is 44.5 mils per KWH. The City is credited for our Grant County secondary power at the current BPA Load Shaping rate. This credit is expected to be \$263,168. The net cost of Purchased Power to the City is estimated at \$4,164,285 or 39.2 mils per KWH.

BUDGET COMMENTS:

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

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>POWER PURCHASES</u>							
<u>OPERATING</u>							
510-7110-352	GRANT CO OPERATION	736,703	778,410	779,622	837,313	837,313	837,313
510-7110-353	BPA POWER - DEMAND	235,520	252,790	166,853	155,802	155,802	155,802
510-7110-354	BPA POWER - ENERGY	2,886,069	2,991,423	2,810,095	2,765,782	2,765,782	2,765,782
510-7110-355	TRANSMISSION DEMAND	405,650	421,705	468,696	543,391	543,391	543,391
510-7110-356	TRANSMISSION ENERGY	112,947	111,981	110,004	105,962	105,962	105,962
	TOTAL OPERATING	4,376,889	4,556,309	4,335,270	4,408,250	4,408,250	4,408,250
	TOTAL POWER PURCHASES	4,376,889	4,556,309	4,335,270	4,408,250	4,408,250	4,408,250

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: DISTRIBUTION/OPERATIONS AND
MAINTENANCE
FUND: ELECTRIC

STAFF LEVEL 2024: 3.73 FTE
STAFF LEVEL 2023: 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 14th 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 15 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>2024 FTE</u>	<u>2023 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>
Total	3.73	3.48

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, lab testing of new primary underground cable, orchard expenses, SW 8th 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>OPERATION/ MAINTENANCE</u>						
<u>PERSONNEL SERVICES</u>						
510-7310-101	REGULAR SERVICES- ELEC OP/MAIN	466,214	406,147	404,505	467,265	467,265
510-7310-105	OVERTIME	12,378	36,595	16,500	30,000	30,000
510-7310-120	EMPLOYEE BENEFITS	262,960	241,124	250,515	282,666	282,666
	TOTAL PERSONNEL SERVICES	741,552	683,866	671,520	779,931	779,931
<u>OPERATING</u>						
510-7310-200	OPERATING SUPPLIES	6,260	10,771	3,300	3,500	3,500
510-7310-225	MINOR EQUIPMENT	2,610	558	2,500	2,500	2,500
510-7310-226	SUBSTATION REPAIRS	1,257	5,624	6,000	6,500	6,500
510-7310-229	SMALL TOOLS	3,766	4,537	4,800	5,000	5,000
510-7310-260	COMMUNICATION	3,735	3,609	5,000	5,000	5,000
510-7310-270	UTILITIES	5,225	6,937	6,800	7,500	7,500
510-7310-280	REPAIR AND MAINTENANCE	4,260	10,469	10,000	10,000	10,000
510-7310-320	PROFESSIONAL SERVICE	2,319	10,112	15,000	15,000	15,000
510-7310-330	VEHICLE REPLACEMENT / RENT	104,632	126,970	136,703	133,137	133,137
510-7310-341	MEETINGS / CONFERENCES	100	7,092	6,000	6,200	6,200
510-7310-390	MISCELLANEOUS	3,683	4,461	3,500	4,000	4,000
	TOTAL OPERATING	137,848	191,140	199,603	198,337	198,337
<u>CAPITAL</u>						
510-7310-420	FURNITURE AND TECHNOLOGY	398	2,021	3,500	3,600	3,600
	TOTAL CAPITAL	398	2,021	3,500	3,600	3,600
	TOTAL OPERATION/ MAINTENANCE	879,798	877,027	874,623	981,868	981,868

EXPENDITURE BUDGET NARRATIVE

FISCAL YEAR 2024

PROGRAM: DISTRIBUTION-METERING
FUND: ELECTRIC

STAFF LEVEL 2024: 0.70 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 FTE</u>
Line Technician	0.57	0.52
Engineering Technician	0.08	0.08
Working Line Supervisor	0.05	0.10
Total	0.70	0.70

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>METERING EXPENSE</u>						
<u>PERSONNEL SERVICES</u>						
510-7340-101	REGULAR SERVICES- ELEC METERN	18,364	9,785	81,659	86,860	86,860
510-7340-120	EMPLOYEE BENEFITS	12,378	8,550	48,245	52,089	52,089
	TOTAL PERSONNEL SERVICES	30,742	18,336	129,904	138,949	138,949
<u>OPERATING</u>						
510-7340-200	OPERATING SUPPLIES	0	609	1,500	2,200	2,200
510-7340-225	MINOR EQUIPMENT	2,822	2,850	5,000	5,000	5,000
510-7340-260	COMMUNICATION	1,413	876	3,600	3,000	3,000
510-7340-280	REPAIR AND MAINTENANCE	3,893	266	3,000	3,000	3,000
510-7340-285	EQUIPMENT TESTING	750	750	2,000	2,500	2,500
510-7340-320	PROFESSIONAL SERVICES	2,000	1,159	2,200	2,500	2,500
510-7340-330	VEHICLE REPLACEMENT / RENT	11,472	17,786	30,213	23,812	23,812
510-7340-341	MEETINGS / CONFERENCES	2,248	4,778	8,000	8,000	8,000
	TOTAL OPERATING	24,598	29,073	55,513	50,012	50,012
<u>CAPITAL</u>						
510-7340-420	FURNITURE AND TECHNOLOGY	269	0	1,500	1,500	1,500
	TOTAL CAPITAL	269	0	1,500	1,500	1,500
	TOTAL METERING EXPENSE	55,610	47,409	186,917	190,461	190,461

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: SAFETY
FUND: ELECTRIC

STAFF LEVEL 2024: 0.24 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 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>
Total	0.24	0.24

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>SAFETY</u>							
<u>PERSONNEL SERVICES</u>							
510-7350-101	REGULAR SERVICES- ELEC SAFETY	31,370	39,611	26,087	27,471	27,471	27,471
510-7350-120	EMPLOYEE BENEFITS	20,561	24,122	16,404	17,294	17,294	17,294
	TOTAL PERSONNEL SERVICES	51,931	63,734	42,491	44,765	44,765	44,765
<u>OPERATING</u>							
510-7350-220	PERSONAL PROTECTIVE EQUIP	12,824	11,913	15,000	15,000	15,000	15,000
510-7350-285	EQUIPMENT TESTING	1,762	1,907	4,500	4,500	4,500	4,500
510-7350-320	PROFESSIONAL SERVICE	4,995	10,006	15,000	15,000	15,000	15,000
510-7350-341	MEETINGS / CONFERENCES	14	72	200	200	200	200
	TOTAL OPERATING	19,594	23,899	34,700	34,700	34,700	34,700
	TOTAL SAFETY	71,525	87,633	77,191	79,465	79,465	79,465

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: CUSTOMER ACCOUNTS
FUND: ELECTRIC

STAFF LEVEL 2024: .12 FTE
STAFF LEVEL 2023: .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>2024 FTE</u>	<u>2023 FTE</u>
Working Line Supervisor	0.02	0.02
Line Technician	0.10	0.10
Total	0.12	0.12

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>CUSTOMER ACCOUNTS</u>							
<u>PERSONNEL SERVICES</u>							
510-7510-101	REGULAR SERVICES- ELEC CUST AC	27,437	31,123	14,998	15,884	15,884	15,884
510-7510-105	OVERTIME	0	0	550	3,850	3,850	3,850
510-7510-120	EMPLOYEE BENEFITS	14,678	17,273	8,783	9,607	9,607	9,607
	TOTAL PERSONNEL SERVICES	42,116	48,396	24,331	29,341	29,341	29,341
<u>OPERATING</u>							
510-7510-330	VEHICLE REPLACEMENT / RENT	4,884	7,562	14,721	11,657	11,657	11,657
	TOTAL OPERATING	4,884	7,562	14,721	11,657	11,657	11,657
<u>TRANSFERS</u>							
510-7510-701	TRANSFER TO GENERAL	472,766	499,824	516,559	583,267	583,267	583,267
	TOTAL TRANSFERS	472,766	499,824	516,559	583,267	583,267	583,267
	TOTAL CUSTOMER ACCOUNTS	519,766	555,782	555,611	624,265	624,265	624,265

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: CONSERVATION
FUND: ELECTRIC

STAFF LEVEL 2024: 1.05 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 FTE</u>
Conservation/Bldg Specialist	0.85	0.85
Electric Assistant	0.20	0.20
Total	1.05	1.05

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, as well as the community's first publicly accessible EV charging station, to be located at City Hall, and funded in-part with a 50% match grant through the Bonneville Environmental Foundation (BEF).

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>CONSERVATION</u>							
<u>PERSONNEL SERVICES</u>							
510-7520-101	REGULAR SERVICES- ELEC CONSRV	60,901	36,114	82,460	92,304	92,304	92,304
510-7520-105	OVERTIME	289	0	0	0	0	0
510-7520-120	EMPLOYEE BENEFITS	42,436	25,095	59,222	67,916	67,916	67,916
	TOTAL PERSONNEL SERVICES	103,625	61,209	141,682	160,220	160,220	160,220
<u>OPERATING</u>							
510-7520-200	OPERATING SUPPLIES	533	179	1,000	1,000	1,000	1,000
510-7520-225	MINOR EQUIPMENT	467	540	1,000	1,000	1,000	1,000
510-7520-250	ADVERTISING	878	217	1,000	1,000	1,000	1,000
510-7520-320	PROFESSIONAL SERVICE	68,183	49,294	80,000	93,500	93,500	93,500
510-7520-322	ENERGY LOAN PROGRAM	55,219	35,175	50,000	50,000	50,000	50,000
510-7520-341	MEETINGS / CONFERENCES	350	1,043	1,000	2,000	2,000	2,000
	TOTAL OPERATING	125,631	86,449	134,000	148,500	148,500	148,500
<u>CAPITAL</u>							
510-7520-420	FURNITURE AND TECHNOLOGY	0	231	1,500	1,700	1,700	1,700
	TOTAL CAPITAL	0	231	1,500	1,700	1,700	1,700
	TOTAL CONSERVATION	229,256	147,889	277,182	310,420	310,420	310,420

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: MERCHANDISING
FUND: ELECTRIC

STAFF LEVEL 2024: .18 FTE
STAFF LEVEL 2023: .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>2024 FTE</u>	<u>2023 FTE</u>
Line Technicians	0.15	0.15
Working Line Supervisor	0.03	0.03
Total	0.18	0.18

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>MERCHANDISING</u>							
<u>PERSONNEL SERVICES</u>							
510-7530-101	REGULAR SERVICES- ELEC MERCHN	6,136	4,995	31,672	33,000	33,000	33,000
510-7530-105	OVERTIME	0	1,170	10,000	10,000	10,000	10,000
510-7530-120	EMPLOYEE BENEFITS	2,645	4,580	16,386	17,756	17,756	17,756
	TOTAL PERSONNEL SERVICES	8,781	10,746	58,058	60,756	60,756	60,756
<u>OPERATING</u>							
510-7530-280	REPAIR AND MAINTENANCE	0	0	2,000	2,000	2,000	2,000
	TOTAL OPERATING	0	0	2,000	2,000	2,000	2,000
	TOTAL MERCHANDISING	8,781	10,746	60,058	62,756	62,756	62,756

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: ADMINISTRATION
FUND: ELECTRIC

STAFF LEVEL 2024: 3.61 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 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>
Total	3.61	3.61

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 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
510-7600-101	REGULAR SERVICES- ELEC ADMIN	357,035	383,853	382,085	391,918	391,918
510-7600-105	OVERTIME	697	89	300	500	500
510-7600-110	MILEAGE ALLOWANCE	47	3,913	3,600	3,960	3,960
510-7600-120	EMPLOYEE BENEFITS	227,828	239,498	239,366	241,934	241,934
	TOTAL PERSONNEL SERVICES	585,607	627,352	625,351	638,312	638,312
<u>OPERATING</u>						
510-7600-200	OPERATING SUPPLIES	2,845	6,751	3,000	3,000	3,000
510-7600-225	MINOR EQUIPMENT	186	16	3,000	3,000	3,000
510-7600-250	ADVERTISING	12,562	7,294	10,000	10,000	10,000
510-7600-260	COMMUNICATION	6,250	8,590	8,900	8,000	8,000
510-7600-320	PROFESSIONAL SERVICE	43,204	36,992	40,000	40,000	40,000
510-7600-322	LEGAL SERVICES	0	0	2,000	2,000	2,000
510-7600-330	VEHICLE REPLACEMENT / RENT	2,880	3,718	1,590	1,945	1,945
510-7600-333	MILEAGE / FUEL	3,600	0	1,500	1,500	1,500
510-7600-340	MEMBERSHIPS / SUBSCRIPTIONS	34,847	56,059	50,000	50,000	50,000
510-7600-341	MEETINGS / CONFERENCES	55	7,708	9,000	11,000	11,000
510-7600-360	FRANCHISE EXPENSE	657,514	698,905	721,628	762,851	762,851
510-7600-365	ENERGY ASSISTANCE	8,032	8,077	7,000	7,000	7,000
510-7600-371	COMMUNITY SUPPORT	23,703	17,901	30,000	75,000	75,000
510-7600-380	LIABILITY AND FIRE INSURANCE	28,000	30,698	35,420	38,962	38,962
510-7600-390	MISCELLANEOUS	1,706	2,993	2,300	2,300	2,300
	TOTAL OPERATING	825,383	885,704	925,338	1,016,558	1,016,558
<u>CAPITAL</u>						
510-7600-420	FURNITURE AND TECHNOLOGY	4,056	1,412	5,500	5,500	5,500
	TOTAL CAPITAL	4,056	1,412	5,500	5,500	5,500
<u>TRANSFERS</u>						
510-7600-701	TRANSFER TO GENERAL	627,097	624,804	645,721	729,214	729,214
510-7600-761	TRANSFER TO WAREHOUSE	29,271	30,144	45,224	57,434	57,434
510-7600-764	TRANSFER TO SICK LEAVE	2,631	2,628	2,631	2,631	2,631
	TOTAL TRANSFERS	658,999	657,576	693,576	789,279	789,279
<u>CONTINGENCY & RESERVES</u>						
510-7600-998	CONTINGENCY	0	0	1,484,523	1,407,834	1,407,834
	TOTAL CONTINGENCY & RESERVES	0	0	1,484,523	1,407,834	1,407,834
	TOTAL ADMINISTRATION	2,074,045	2,172,045	3,734,288	3,857,483	3,857,483

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: CAPITAL NEW
FUND: ELECTRIC

STAFF LEVEL 2024: 1.19 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 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
Total	1.19	1.19

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 two new residential projects 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 subdivisions. Projects include two subdivisions on Milton Hill, a large commercial RV storage project, and a possible wine production facility.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>CAPITAL - NEW</u>						
<u>PERSONNEL SERVICES</u>						
510-8100-101	REGULAR SERVICES- ELEC CAP NEW	86,924	166,835	140,645	149,000	149,000
510-8100-120	EMPLOYEE BENEFITS	49,621	88,032	84,760	92,284	92,284
	TOTAL PERSONNEL SERVICES	136,545	254,867	225,405	241,284	241,284
<u>OPERATING</u>						
510-8100-330	VEHICLE REPLACEMENT / RENT	24,405	31,429	29,929	36,364	36,364
	TOTAL OPERATING	24,405	31,429	29,929	36,364	36,364
<u>CAPITAL</u>						
510-8100-410	SUBSTATION	0	1,713	10,000	10,000	10,000
510-8100-420	FURNITURE AND TECHNOLOGY	5,720	0	3,500	3,500	3,500
510-8100-430	POLES & FIXTURES	31,853	50,913	30,000	50,000	50,000
510-8100-435	METERS	5,268	39,870	40,000	40,000	40,000
510-8100-440	OVERHEAD CONDUCTORS	7,803	12,587	20,000	25,000	25,000
510-8100-441	UNDERGROUND CONDUCTORS	43,742	75,524	120,000	140,000	140,000
510-8100-450	LINE TRANSFORMERS	14,165	75,483	200,000	140,000	140,000
510-8100-455	STREET LIGHTS	0	8,700	20,000	20,000	20,000
510-8100-460	TOOLS	1,178	1,984	8,500	8,500	8,500
	TOTAL CAPITAL	109,729	266,774	452,000	437,000	437,000
	TOTAL CAPITAL - NEW	270,679	553,070	707,334	714,648	714,648

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2024

PROGRAM: CAPITAL REPLACEMENT
FUND: ELECTRIC

STAFF LEVEL 2024: 1.23 FTE
STAFF LEVEL 2023: 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>2024 FTE</u>	<u>2023 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>
Total	1.23	1.23

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. Also, includes funding from the Coronavirus State and Local Fiscal Recovery Funds to replace transmission line insulators and poles.

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

Underground Conductors (Acct. 441) provides 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELECTRIC FUND</u>							
<u>CAPITAL - REPLACEMENT</u>							
<u>PERSONNEL SERVICES</u>							
510-8200-101	REGULAR SERVICES- ELEC CAP RPL	47,524	64,351	144,939	153,457	153,457	153,457
510-8200-120	EMPLOYEE BENEFITS	27,223	33,320	87,199	94,771	94,771	94,771
	TOTAL PERSONNEL SERVICES	74,747	97,672	232,138	248,228	248,228	248,228
<u>OPERATING</u>							
510-8200-280	REPAIR AND MAINTENANCE	0	3,834	0	0	0	0
510-8200-330	VEHICLE REPLACEMENT / RENT	37,028	47,674	44,467	49,029	49,029	49,029
	TOTAL OPERATING	37,028	51,508	44,467	49,029	49,029	49,029
<u>CAPITAL</u>							
510-8200-405	BUILDING	0	0	7,500	7,500	7,500	7,500
510-8200-410	SUBSTATION	0	10,929	20,000	20,000	20,000	20,000
510-8200-420	FURNITURE AND TECHNOLOGY	324	2,393	3,000	3,000	3,000	3,000
510-8200-430	POLES & FIXTURES	28,100	22,764	40,000	350,000	350,000	350,000
510-8200-435	METERS	1,652	25,486	20,000	20,000	20,000	20,000
510-8200-440	OVERHEAD CONDUCTORS	13,980	15,734	25,000	25,000	25,000	25,000
510-8200-441	UNDERGRD CONDUCTORS	18,506	62,936	100,000	75,000	75,000	75,000
510-8200-450	LINE TRANSFORMERS	9,440	20,129	75,000	155,000	155,000	155,000
510-8200-455	STREET LIGHTS	38,535	15,378	30,000	30,000	30,000	30,000
510-8200-460	TOOLS	2,981	6,119	6,500	7,000	7,000	7,000
	TOTAL CAPITAL	113,518	181,869	327,000	692,500	692,500	692,500
	TOTAL CAPITAL - REPLACEMENT	225,293	331,049	603,605	989,757	989,757	989,757

BUDGET NARRATIVE
FISCAL YEAR 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>ELEC CAPITAL REPLCMNT RESERVE</u>							
<u>MISCELLANEOUS</u>							
511-470-20	INTEREST EARNED	12,634	(8,199)	750	32,155	32,155	32,155
	TOTAL MISCELLANEOUS	12,634	(8,199)	750	32,155	32,155	32,155
<u>BEGINNING FUND BALANCE</u>							
511-499-10	FUND BALANCE	0	0	1,764,941	1,768,897	1,768,897	1,768,897
	TOTAL BEGINNING FUND BALANCE	0	0	1,764,941	1,768,897	1,768,897	1,768,897
	TOTAL REVENUE	12,634	(8,199)	1,765,691	1,801,052	1,801,052	1,801,052
<u>CAPITAL</u>							
<u>CAPITAL</u>							
511-9700-410	PLANT IN SERVICE	0	0	1,765,691	1,801,052	1,801,052	1,801,052
	TOTAL CAPITAL	0	0	1,765,691	1,801,052	1,801,052	1,801,052
	TOTAL CAPITAL	0	0	1,765,691	1,801,052	1,801,052	1,801,052

BUDGET NARRATIVE
FISCAL YEAR 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>ELEC OPERATING & MAINT RESERVE</u>						
<u>MISCELLANEOUS</u>						
512-470-20 INTEREST EARNED	20,342	(13,202)	1,000	51,773	51,773	51,773
TOTAL MISCELLANEOUS	20,342	(13,202)	1,000	51,773	51,773	51,773
<u>BEGINNING FUND BALANCE</u>						
512-499-10 FUND BALANCE	0	0	2,841,751	2,880,323	2,880,323	2,880,323
TOTAL BEGINNING FUND BALANCE	0	0	2,841,751	2,880,323	2,880,323	2,880,323
TOTAL REVENUE	20,342	(13,202)	2,842,751	2,932,096	2,932,096	2,932,096
<u>OPERATIONS & MAINTENANCE</u>						
<u>CAPITAL</u>						
512-9700-410 PLANT IN SERVICE	0	0	2,842,751	2,932,096	2,932,096	2,932,096
TOTAL CAPITAL	0	0	2,842,751	2,932,096	2,932,096	2,932,096
TOTAL OPERATIONS & MAINTENANC	0	0	2,842,751	2,932,096	2,932,096	2,932,096

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

DEPARTMENT: PUBLIC WORKS
FUND: WATER

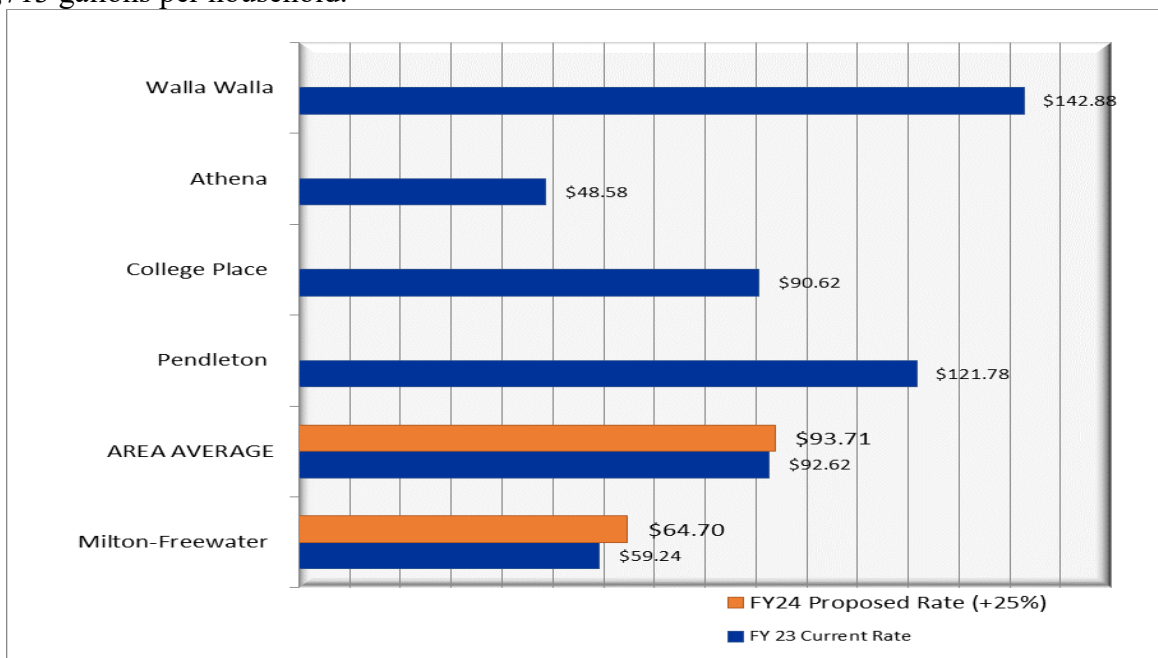
MISSION STATEMENT:

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. **A 25 PERCENT (25%) RATE INCREASE IS PROPOSED.** This equates to an additional \$5.46 per month for a customer using the average water usage below. The last rate increase was July 1, 2016.

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 applied for Congressionally Directed Spending and has included added necessary funding through a future Community Development Block Grant and loan option through Business Oregon. Over the coming fiscal 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.

BEGINNING FUND BALANCE:

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

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>WATER</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
520-410-01	BATTELLE SMART GRID REIMBRSM	0	0	0	3,000,000	3,000,000	3,000,000
520-410-02	SAFE DRINKING WATER LOAN FUND	51,249	0	0	0	0	0
520-410-03	GRANT INCOME	652,449	0	0	0	0	0
520-410-04	CDBG GRANT	0	0	0	2,500,000	2,500,000	2,500,000
520-410-05	CDBG LOAN PROCEEDS	0	0	0	8,400,000	8,400,000	8,400,000
520-410-42	CORONA VIRUS RELIEF FUND	1,492	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	705,190	0	0	13,900,000	13,900,000	13,900,000
<u>SERVICES</u>							
520-450-60	WATER METER SALES	34,271	13,910	5,000	5,000	5,000	5,000
	TOTAL SERVICES	34,271	13,910	5,000	5,000	5,000	5,000
<u>UTILITY SALES</u>							
520-451-10	RESIDENTIAL SALES	1,104,029	1,033,679	1,039,439	1,376,938	1,376,938	1,376,938
520-451-11	COMMERCIAL SALES	218,243	208,287	216,323	354,898	354,898	354,898
520-451-12	INDUSTRIAL SALES	28,338	32,051	28,589	41,913	41,913	41,913
	TOTAL UTILITY SALES	1,350,610	1,274,016	1,284,351	1,773,749	1,773,749	1,773,749
<u>MERCHANDISING</u>							
520-455-71	MERCHANDISING	4,584	1,200	500	500	500	500
	TOTAL MERCHANDISING	4,584	1,200	500	500	500	500
<u>MISCELLANEOUS</u>							
520-470-20	INTEREST EARNED	5,093	(4,246)	2,500	15,771	15,771	15,771
520-470-64	NEW SERVICE ESTIMATES	0	400	600	0	0	0
520-470-99	MISCELLANEOUS	13,686	14,784	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS	18,780	10,938	8,100	20,771	20,771	20,771
<u>SYSTEM DEVELOPMENT CHARGES</u>							
520-485-20	WATER SDC'S	32,100	27,575	24,838	19,125	19,125	19,125
520-485-21	UTILITY SURCHARGE	80,000	130,512	133,000	129,400	129,400	129,400
	TOTAL SYSTEM DEVELOPMENT CHA	112,100	158,087	157,838	148,525	148,525	148,525
<u>TRANSFERS</u>							
520-490-10	TRANSFER FROM GENERAL	0	0	300,000	70,575	70,575	70,575
	TOTAL TRANSFERS	0	0	300,000	70,575	70,575	70,575
<u>BEGINNING FUND BALANCE</u>							
520-499-10	FUND BALANCE	0	0	814,048	980,362	980,362	980,362
	TOTAL BEGINNING FUND BALANCE	0	0	814,048	980,362	980,362	980,362
	TOTAL REVENUE	2,225,535	1,458,150	2,569,837	16,899,482	16,899,482	16,899,482

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>WATER</u>						
<u>PRODUCTION</u>						
<u>PERSONNEL SERVICES</u>						
520-7100-101	REGULAR SERVICES- WATER PRODC	39,729	48,014	50,332	52,720	52,720
520-7100-105	OVERTIME	644	514	800	487	487
520-7100-120	EMPLOYEE BENEFITS	29,329	36,451	38,176	40,384	40,384
	TOTAL PERSONNEL SERVICES	69,702	84,979	89,308	93,591	93,591
<u>OPERATING</u>						
520-7100-200	OPERATING SUPPLIES	15,778	5,330	18,000	20,000	20,000
520-7100-220	PERSONAL PROTECTIVE EQUIPMENT	34	206	500	800	800
520-7100-225	MINOR EQUIPMENT	1,905	1,344	2,800	3,000	3,000
520-7100-260	COMMUNICATION	787	779	800	2,250	2,250
520-7100-270	UTILITIES	88,643	92,754	125,000	115,103	115,103
520-7100-280	REPAIR AND MAINTENANCE	1,871	6,550	43,000	42,050	42,050
520-7100-320	PROFESSIONAL SERVICES	2,076	2,555	10,000	36,500	36,500
520-7100-330	VEHICLE REPLACEMENT / RENT	2,676	3,047	3,153	5,167	5,167
520-7100-340	MEMBERSHIPS / DUES	385	295	1,000	1,000	1,000
520-7100-341	MEETINGS / CONFERENCES	162	485	1,000	1,000	1,000
520-7100-390	MISCELLANEOUS	334	316	500	500	500
	TOTAL OPERATING	114,651	113,662	205,753	227,370	227,370
<u>TRANSFERS</u>						
520-7100-701	TRANSFER TO GENERAL	615,129	630,384	658,791	776,134	776,134
520-7100-761	TRANSFER TO WAREHOUSE	9,585	9,876	14,810	18,809	18,809
520-7100-763	TRANSFER TO VEHICLE REPLACEME	0	0	52,000	0	0
520-7100-764	TRANSFER TO SICK LEAVE	500	504	500	500	500
	TOTAL TRANSFERS	625,214	640,764	726,101	795,443	795,443
	TOTAL PRODUCTION	809,567	839,405	1,021,162	1,116,404	1,116,404

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>WATER</u>						
<u>DISTRIBUTION/ COLLECTION</u>						
<u>PERSONNEL SERVICES</u>						
520-7300-101	REGULAR SERVICES- WTR DIST/COL	126,546	130,618	148,870	157,789	157,789
520-7300-105	OVERTIME	409	75	500	1,164	1,164
520-7300-120	EMPLOYEE BENEFITS	89,412	92,660	116,206	110,048	110,048
	TOTAL PERSONNEL SERVICES	216,367	223,353	265,576	269,001	269,001
<u>OPERATING</u>						
520-7300-200	OPERATING SUPPLIES	34,125	12,244	18,000	18,000	18,000
520-7300-220	PERSONAL PROTECTIVE EQUIPMENT	168	522	800	800	800
520-7300-225	MINOR EQUIPMENT	1,209	705	2,000	5,500	5,500
520-7300-280	REPAIR AND MAINTENANCE	8,438	9,875	20,000	20,000	20,000
520-7300-320	PROFESSIONAL SERVICES	19,925	17,657	30,000	30,688	30,688
520-7300-330	VEHICLE REPLACEMENT / RENT	28,632	28,580	39,644	40,161	40,161
520-7300-341	MEETINGS / CONFERENCES	497	502	500	500	500
520-7300-360	FRANCHISE EXPENSE	114,449	112,362	116,463	154,822	154,822
520-7300-365	UTILITY BILL ASSISTANCE	0	1,580	2,500	2,500	2,500
520-7300-390	MISCELLANEOUS	1,625	571	1,500	1,500	1,500
	TOTAL OPERATING	209,068	184,599	231,407	274,471	274,471
<u>CONTINGENCY & RESERVES</u>						
520-7300-998	CONTINGENCY	0	0	472,692	397,106	397,106
	TOTAL CONTINGENCY & RESERVES	0	0	472,692	397,106	397,106
	TOTAL DISTRIBUTION/ COLLECTION	425,435	407,952	969,675	940,578	940,578

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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:

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

WATER MANAGEMENT AND CONSERVATION PLAN TASKS: **\$295,000**

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 24 projects are planned as listed, in no specific order:

- Leak detection equipment \$ 30,000
- Meter testing, calibration & repairs \$ 15,000
- Distribution main line conditional assessment \$100,000
- Water main replacement \$150,000

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

We are mid-way through our five-year meter cellular transmitter change out process. The first year we changed out 325 devices. The second year 712 and we are planning on another 712 in year 3 for a total of 1,749.

WELL 3 GENERATOR CONNECTION **\$25,000**

This affords us to install necessary components to allow for emergency generator connection to the well in the case of a long-term power outage. The internal component was installed in FY 23.

SCADA EQUIPMENT – PHASE 1 **\$112,500**

This is budgeted to be split evenly between water and sewer utilities. Approximately half of the required SCADA equipment is 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.

MIDDLE RESERVOIR DESIGN – PHASE 1 **\$100,000**

This phase will allow us to begin designing a new 2million gallon reservoir to replace the existing 1million gallon reservoir that is at the end of its life (67 years of 75 years). A larger reservoir is needed to meet current needs and provides room for future growth.

WELL 10 PUMP HOUSE DESIGN **\$250,000**

This new well will be charged with being the only well to directly fill the south water reservoir. It has been determined that it is necessary to drill a new drinking water well to serve the water needs of our water system. This well replaces Well 9.

TOTAL CAPITAL EXPENSES (Acct. 410) **\$942,500**

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.

WELL 10 ENGINEERING & CONSTRUCTION **\$1,950,000**

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.

MIDDLE RESERVOIR DESIGN & CONSTRUCTION **\$8,625,000**

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.

TOTAL CAPITAL EXPENSES (Acct. 480) **\$10,575,000**

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

TOTAL PROJECTED AVAILABLE FUNDING CONTINGENT ON GRANT(S) & LOAN **\$13,900,000**

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>WATER</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
520-8100-410	CAPITAL EXPENSES	140,312	148,579	579,000	942,500	942,500	942,500
520-8100-480	IMPROVEMENTS OTHER THAN BLDG	0	0	0	13,900,000	13,900,000	13,900,000
	TOTAL CAPITAL	140,312	148,579	579,000	14,842,500	14,842,500	14,842,500
	TOTAL CAPITAL - NEW	140,312	148,579	579,000	14,842,500	14,842,500	14,842,500
<u>DEBT SERVICE</u>							
<u>DEBT SERVICE</u>							
520-8600-510	LOAN PRINCIPAL- WATER LOAN	652,449	0	0	0	0	0
	TOTAL DEBT SERVICE	652,449	0	0	0	0	0
	TOTAL DEBT SERVICE	652,449	0	0	0	0	0

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

DEPARTMENT: PUBLIC WORKS

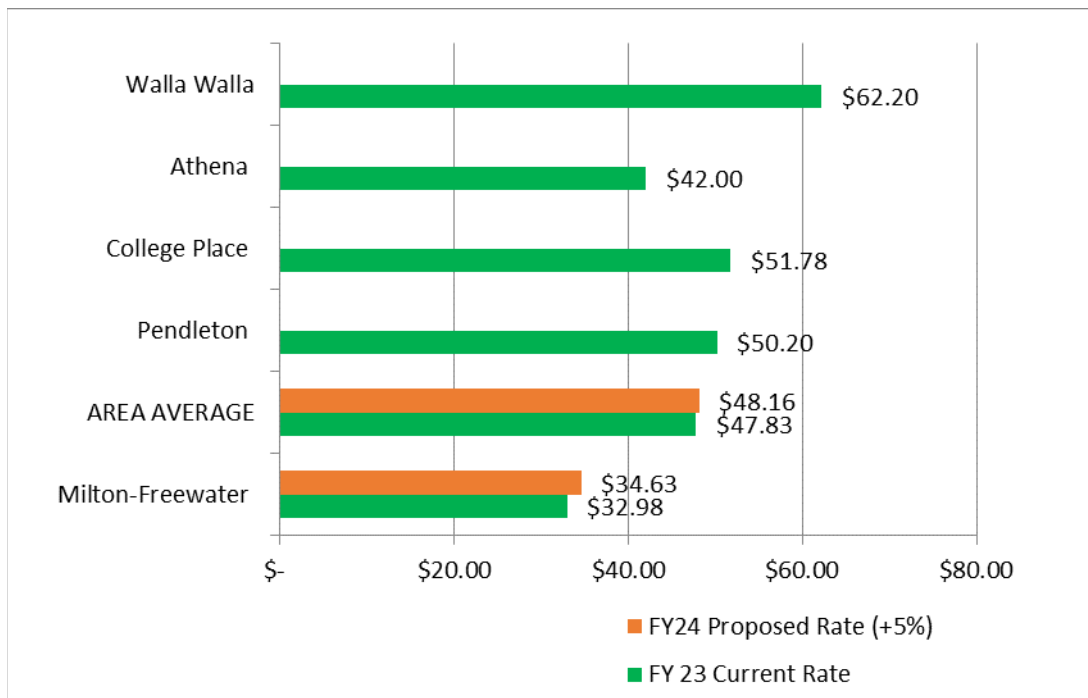
FUND: SEWER

MISSION STATEMENT:

To ensure uninterrupted service to all customers and treat the 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 22. **A 5 PERCENT (5%) RATE INCREASE IS PROPOSED.** This equates to an additional \$1.65 per month. The last rate increase was July 1, 2015. 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 REVENUE:

Utility revenues make up nearly half of the total revenues.

MISCELLANEOUS:

In January 2010 the City entered into a custom farming contract with JC Farming of Milton-Freewater, Oregon. The City continues to receive quarterly lease payments in exchange for crops that were previously grown and sold. We also receive bi-annual reimbursement for electric usage.

BEGINNING FUND BALANCE:

Unexpended funds are included in this category.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SEWER</u>						
<u>INTERGOVERNMENTAL REVENUE</u>						
530-410-42 CORONA VIRUS RELIEF FUN	1,477	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVE	1,477	0	0	0	0	0
<u>UTILITY SALES</u>						
530-451-10 RESIDENTIAL SALES	1,062,097	1,068,419	963,420	1,121,400	1,121,400	1,121,400
530-451-11 COMMERCIAL SALES	173,596	171,888	173,120	175,350	175,350	175,350
530-451-12 INDUSTRIAL SALES	11,611	14,076	14,422	12,436	12,436	12,436
TOTAL UTILITY SALES	1,247,304	1,254,384	1,150,962	1,309,186	1,309,186	1,309,186
<u>MERCHANDISING</u>						
530-455-71 MERCHANDISING	1,384	190	100	100	100	100
TOTAL MERCHANDISING	1,384	190	100	100	100	100
<u>MISCELLANEOUS</u>						
530-470-20 INTEREST EARNED	7,629	(5,158)	600	20,684	20,684	20,684
530-470-65 FARM INCOME	56,817	60,256	57,310	50,800	50,800	50,800
530-470-99 MISCELLANEOUS	1,445	230	500	550	550	550
TOTAL MISCELLANEOUS	65,891	55,327	58,410	72,034	72,034	72,034
<u>SYSTEM DEVELOPMENT CHARGES</u>						
530-485-21 UTILITY SURCHARGE	99,666	118,524	115,000	123,000	123,000	123,000
TOTAL SYSTEM DEVELOPMENT CHA	99,666	118,524	115,000	123,000	123,000	123,000
<u>BEGINNING FUND BALANCE</u>						
530-499-10 FUND BALANCE	0	0	1,260,456	1,086,594	1,086,594	1,086,594
TOTAL BEGINNING FUND BALANCE	0	0	1,260,456	1,086,594	1,086,594	1,086,594
TOTAL REVENUE	1,415,722	1,428,425	2,584,928	2,590,914	2,590,914	2,590,914

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: SEWAGE COLLECTION **STAFF LEVEL 2024:** 1.17 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 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. One is located on Lamb Street (Old Walla Walla Highway) and the other is in the Braeburn Addition that transports sewage from the northerly 20% of the City to the treatment plant. The systems 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. This 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 on an annual basis 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>2024 FTE</u>	<u>2023 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>
Total	1.17	1.17

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 replacement of signs, tools, etc.

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 ARCGIS, Auto Cad and Esri software systems.

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 to not 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SEWER</u>						
<u>COLLECTION</u>						
<u>PERSONNEL SERVICES</u>						
530-7320-101	REGULAR SERVICES- SEWER COLL	47,820	63,160	68,039	72,405	72,405
530-7320-105	OVERTIME	981	331	1,000	1,200	1,200
530-7320-120	EMPLOYEE BENEFITS	34,764	43,755	57,496	52,536	52,536
	TOTAL PERSONNEL SERVICES	83,565	107,246	126,535	126,141	126,141
<u>OPERATING</u>						
530-7320-200	OPERATING SUPPLIES	1,712	804	2,500	2,500	2,500
530-7320-220	PERSONAL PROTECTIVE EQUIP	384	605	700	700	700
530-7320-225	MINOR EQUIPMENT	10,838	40	14,000	14,000	14,000
530-7320-260	COMMUNICATION	0	0	0	1,500	1,500
530-7320-280	REPAIR AND MAINTENANCE	6,127	882	10,000	10,000	10,000
530-7320-320	PROFESSIONAL SERVICES	3,091	3,234	4,500	20,000	20,000
530-7320-330	VEHICLE REPLACEMENT / RENT	23,820	24,449	26,667	38,019	38,019
530-7320-360	FRANCHISE EXPENSE	112,419	114,671	105,958	118,739	118,739
530-7320-365	UTILITY BILL ASSISTANCE	0	1,580	2,500	2,500	2,500
530-7320-390	MISCELLANEOUS	1,672	391	1,000	1,000	1,000
	TOTAL OPERATING	160,062	146,656	167,825	208,958	208,958
<u>TRANSFERS</u>						
530-7320-701	TRANSFER TO GENERAL	522,768	532,350	562,810	664,119	664,119
530-7320-761	TRANSFER TO WAREHOUSE	2,397	2,470	3,704	4,704	4,704
530-7320-764	TRANSFER TO SICK LEAVE	605	600	605	605	605
530-7320-793	TRANSFER TO SEWER PLANT IMPRV	300,000	0	415,000	0	0
	TOTAL TRANSFERS	825,770	535,420	982,119	669,428	669,428
<u>CONTINGENCY & RESERVES</u>						
530-7320-998	CONTINGENCY	0	0	790,113	1,039,752	1,039,752
	TOTAL CONTINGENCY & RESERVES	0	0	790,113	1,039,752	1,039,752
	TOTAL COLLECTION	1,069,397	789,322	2,066,592	2,044,279	2,044,279

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SEWER</u>						
<u>TREATMENT</u>						
<u>PERSONNEL SERVICES</u>						
530-7330-101	REGULAR SERVICES- SEWER TRTMN	106,837	106,283	117,438	121,118	121,118
530-7330-105	OVERTIME	881	889	1,000	1,161	1,161
530-7330-120	EMPLOYEE BENEFITS	84,012	84,820	97,922	95,789	95,789
	TOTAL PERSONNEL SERVICES	191,730	191,993	216,360	218,068	218,068
<u>OPERATING</u>						
530-7330-200	OPERATING SUPPLIES	11,963	17,315	20,000	32,000	32,000
530-7330-220	PERSONAL PROTECTIVE EQUIP	1,064	937	500	1,000	1,000
530-7330-225	MINOR EQUIPMENT	3,833	391	2,500	2,500	2,500
530-7330-260	COMMUNICATION	1,499	1,421	2,000	2,000	2,000
530-7330-270	UTILITIES	38,016	36,551	43,700	43,300	43,300
530-7330-280	REPAIR AND MAINTENANCE	2,583	6,006	5,000	5,000	5,000
530-7330-320	PROFESSIONAL SERVICE	12,477	14,502	15,000	25,000	25,000
530-7330-330	VEHICLE REPLACEMENT / RENT	18,492	21,066	21,803	20,269	20,269
530-7330-340	MEMBERSHIPS / SUBSCRIPTIONS	80	240	350	350	350
530-7330-341	MEETINGS / CONFERENCES	499	962	1,000	1,000	1,000
	TOTAL OPERATING	90,505	99,391	111,853	132,419	132,419
	TOTAL TREATMENT	282,235	291,383	328,213	350,487	350,487

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SEWER</u>						
<u>LAND APPLICATION</u>						
<u>PERSONNEL SERVICES</u>						
530-7410-101	REGULAR SERVICES- SEWER LND AP	60,948	59,437	66,757	69,326	69,326
530-7410-105	OVERTIME	85	0	750	662	662
530-7410-120	EMPLOYEE BENEFITS	49,281	48,540	58,964	60,951	60,951
	TOTAL PERSONNEL SERVICES	110,314	107,976	126,471	130,939	130,939
<u>OPERATING</u>						
530-7410-200	OPERATING SUPPLIES	1,800	1,489	1,200	2,000	2,000
530-7410-220	PERSONAL PROTECTIVE EQUIPMENT	160	318	500	500	500
530-7410-225	MINOR EQUIPMENT	399	1,637	2,000	2,000	2,000
530-7410-260	COMMUNICATION	510	173	550	550	550
530-7410-270	UTILITIES	18,807	22,246	21,224	21,000	21,000
530-7410-280	REPAIR AND MAINTENANCE	2,964	10,004	8,500	8,500	8,500
530-7410-320	PROFESSIONAL SERVICES	4,643	4,580	15,000	15,000	15,000
530-7410-330	VEHICLE REPLACEMENT / RENT	13,356	7,740	12,678	13,659	13,659
	TOTAL OPERATING	42,639	48,185	61,652	63,209	63,209
<u>TRANSFERS</u>						
530-7410-754	TRANSFER TO SOLIDWASTE	2,000	2,004	2,000	2,000	2,000
	TOTAL TRANSFERS	2,000	2,004	2,000	2,000	2,000
	TOTAL LAND APPLICATION	154,953	158,166	190,123	196,148	196,148

REVENUE BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SEWER PLANT IMPROVEMENT</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
531-410-78	OREGON IFA DIGESTER LOAN (1)	1,217,916	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	1,217,916	0	0	0	0	0
<u>MISCELLANEOUS</u>							
531-470-20	INTEREST EARNED	5,956	(4,044)	500	16,344	16,344	16,344
531-470-41	OTHER DONATIONS	13,500	0	0	0	0	0
	TOTAL MISCELLANEOUS	19,456	(4,044)	500	16,344	16,344	16,344
<u>SYSTEM DEVELOPMENT CHARGES</u>							
531-485-20	SEWER SDC'S	33,750	21,375	20,000	20,000	20,000	20,000
	TOTAL SYSTEM DEVELOPMENT CHA	33,750	21,375	20,000	20,000	20,000	20,000
<u>TRANSFERS</u>							
531-490-10	TRANSFER FROM GENERAL	0	0	300,000	100,000	100,000	100,000
531-490-53	TRANSFER FROM SEWER	300,000	0	415,000	0	0	0
	TOTAL TRANSFERS	300,000	0	715,000	100,000	100,000	100,000
<u>BEGINNING FUND BALANCE</u>							
531-499-10	FUND BALANCE	0	0	759,266	911,859	911,859	911,859
	TOTAL BEGINNING FUND BALANCE	0	0	759,266	911,859	911,859	911,859
	TOTAL REVENUE	1,571,122	17,331	1,494,766	1,048,203	1,048,203	1,048,203

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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:

Braeburn Subdivision Lift Station **\$209,226**

The third phase included the hiring of Bateson Enterprises, LLC, as our contractor for construction. Due to supply chain issues construction has been pushed out to late summer or early fall 2023. We plan to have construction complete, as well as the fourth and final phase of commissioning and closeout.

SCADA System Upgrade – Phase I **\$118,485**

This is budgeted to be split evenly between water and sewer utilities. Approximately half of the required SCADA equipment is planned to be acquired and installed under Phase I in FY 24. The current equipment is no longer supported and replacements 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.

Sewer Main Replacement **\$131,650**

We have a couple areas we are looking into with water as well to coordinate and plan best use and least cost method of replacing main lines before overlaying streets. We anticipate replacing an older main that has been determined to need replacement prior to street overlay to use up the remaining HB 2017 funds while coordinating water main replacement in the same location which would save funds for trenching, labor and street patching when done simultaneously.

Wastewater Treatment Plant – Emergency Power Generator Auto Start **\$9,480**

Currently when the power goes out at the wastewater plant staff relies on dispatch to contact them and call them in to manually start the emergency generator to power the wastewater plant. Unfortunately, sometimes when communications fail with the SCADA or an outage it may delay or suppress notification to dispatch resulting in a bypass of untreated sewer, which is required to be reported to Oregon Department of Environmental Quality in accordance to our permit, as it is considered a violation of such. We have researched and found that the installation of an electrical panel and auto start feature to the existing generator would be a great addition to help avoid such potential for violation in such situations.

Wastewater Plant Security & Gate Replacement **\$14,745**

Currently there is no security system in place at the wastewater treatment plant. This location has experienced some break-ins as well as vandalism due to the remote location. There are several areas of concern at this location that merit the installation of a perimeter security system and the replacement of the gate at the entrance of the plant.

Land Application Facility South Pond – Variable Speed Drive **\$10,532**

A variable speed drive installed on our existing 100 hp motor and pump serving the south pond would result in more economical operation of such equipment by saving electricity costs as well as wear and tear on the pump!

TOTAL CAPITAL IMPROVEMENTS **\$494,118**

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SEWER PLANT IMPROVEMENT</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
531-8100-480	SEWER PLNT IMP	52,648	219,101	825,329	494,118	494,118	494,118
	TOTAL CAPITAL	52,648	219,101	825,329	494,118	494,118	494,118
<u>CONTINGENCY & RESERVES</u>							
531-8100-998	CONTINGENCY	0	0	575,525	460,173	460,173	460,173
	TOTAL CONTINGENCY & RESERVES	0	0	575,525	460,173	460,173	460,173
	TOTAL CAPITAL - NEW	52,648	219,101	1,400,854	954,291	954,291	954,291

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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SEWER PLANT IMPROVEMENT</u>							
<u>DEBT SERVICE</u>							
<u>DEBT SERVICE</u>							
531-8600-510	LOAN PRINCIPAL	1,206,571	0	0	0	0	0
531-8600-511	LOAN INTEREST	63,950	0	0	0	0	0
531-8600-513	LOAN 3 REFI PRINCIPAL	0	70,376	71,790	73,233	73,233	73,233
531-8600-514	LOAN 3 REFI INTEREST	0	23,536	22,122	20,679	20,679	20,679
531-8600-515	BOND ISSUANCE EXPENSE	38,299	0	0	0	0	0
	TOTAL DEBT SERVICE	1,308,820	93,912	93,912	93,912	93,912	93,912
	TOTAL DEBT SERVICE	1,308,820	93,912	93,912	93,912	93,912	93,912

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

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. **A 10 PERCENT (10%) RATE INCREASE IS PROPOSED FOR SOLID WASTE COLLECTION AND RECYCLING.** This is equivalent to \$1.61 per month, per can for residential customers solid waste collection and \$.42 for recycling for a total solid waste increase of \$2.03 per month, for a single-family residential customer with minimum service. **The last refuse rate increase was effective July 1, 2022.** 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 fee 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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SOLIDWASTE</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
540-410-42	CORONA VIRUS RELIEF FUND	1,062	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	1,062	0	0	0	0	0
<u>UTILITY SALES</u>							
540-451-30	LANDFILL RECEIPTS	59,853	106,610	66,000	119,255	119,255	119,255
540-451-31	REFUSE COLLECTION	733,622	770,243	770,000	849,801	849,801	849,801
540-451-32	DROP BOX REVENUE	75,964	105,463	83,600	143,209	143,209	143,209
540-451-33	RECYCLING SERVICE REVENUE	140,002	141,995	135,000	150,000	150,000	150,000
	TOTAL UTILITY SALES	1,009,441	1,124,311	1,054,600	1,262,265	1,262,265	1,262,265
<u>MISCELLANEOUS</u>							
540-470-20	INTEREST EARNED	4,977	(2,630)	500	12,061	12,061	12,061
540-470-32	SALE OF RECYCLABLES	10,098	51,471	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS	15,075	48,840	5,500	17,061	17,061	17,061
<u>SYSTEM DEVELOPMENT CHARGES</u>							
540-485-21	UTILITY SURCHARGE	0	95,505	93,500	95,452	95,452	95,452
	TOTAL SYSTEM DEVELOPMENT CHA	0	95,505	93,500	95,452	95,452	95,452
<u>TRANSFERS</u>							
540-490-53	TRANSFER FROM SEWER	2,000	2,004	2,000	2,000	2,000	2,000
	TOTAL TRANSFERS	2,000	2,004	2,000	2,000	2,000	2,000
<u>BEGINNING FUND BALANCE</u>							
540-499-10	FUND BALANCE	0	0	600,337	690,723	690,723	690,723
	TOTAL BEGINNING FUND BALANCE	0	0	600,337	690,723	690,723	690,723
	TOTAL REVENUE	1,027,578	1,270,660	1,755,937	2,067,501	2,067,501	2,067,501

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: COLLECTION **STAFF LEVEL 2024:** 2.29 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 2.29 FTE
FUND: SOLID WASTE

BASELINE BUDGET DESCRIPTION:

Residential refuse is picked up once a week. Routes are defined 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 during the fall, the annual spring and fall Clean Up events and the collection of Christmas trees.

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.

The program provides for two well-received clean up events, one in the fall and one in the spring. A scale was installed at the City-owned landfill in the summer of 2006 enabling the events to be moved to the landfill, which have cut the City's costs of the event substantially. City solid waste customers are issued a ticket for one free load (up to 800 pounds) to take to the landfill during these events.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
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>
Total	2.29	2.29

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.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city equipment and vehicles, primarily our garbage and 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SOLIDWASTE</u>						
<u>COLLECTION</u>						
<u>PERSONNEL SERVICES</u>						
540-7320-101	REGULAR SERVICES- SW COLLECTN	106,613	125,894	143,305	148,686	148,686
540-7320-105	OVERTIME	404	51	450	1,452	1,452
540-7320-120	EMPLOYEE BENEFITS	74,111	84,574	106,164	122,743	122,743
	TOTAL PERSONNEL SERVICES	181,127	210,519	249,919	272,881	272,881
<u>OPERATING</u>						
540-7320-200	OPERATING SUPPLIES	1,000	36,089	2,000	35,500	35,500
540-7320-220	PERSONAL PROTECTIVE EQUIPMENT	471	352	500	500	500
540-7320-260	COMMUNICATION	434	525	450	990	990
540-7320-280	REPAIR AND MAINTENANCE	324	2,020	1,000	1,000	1,000
540-7320-320	PROFESSIONAL SERVICES	0	0	0	1,000	1,000
540-7320-330	VEHICLE REPLACEMENT / RENT	171,708	178,919	196,844	359,423	359,423
540-7320-360	FRANCHISE EXPENSE	83,767	101,738	85,560	109,057	109,057
540-7320-365	UTILITY BILL ASSISTANCE	0	1,580	2,500	2,500	2,500
	TOTAL OPERATING	257,704	321,223	288,854	509,970	509,970
<u>TRANSFERS</u>						
540-7320-701	TRANSFER TO GENERAL	341,372	350,256	366,308	444,163	444,163
540-7320-702	TRANSFER TO LANDFILL CLOSURE	4,000	3,996	4,000	4,000	4,000
540-7320-764	TRANSFER TO SICK LEAVE	500	504	500	500	500
	TOTAL TRANSFERS	345,872	354,756	370,808	448,663	448,663
<u>CONTINGENCY & RESERVES</u>						
540-7320-998	CONTINGENCY	0	0	403,224	422,994	422,994
	TOTAL CONTINGENCY & RESERVES	0	0	403,224	422,994	422,994
	TOTAL COLLECTION	784,704	886,498	1,312,805	1,654,508	1,654,508

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: LANDFILL **STAFF LEVEL 2024:** 1.21 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 1.21 FTE
FUND: SOLID WASTE

BASELINE BUDGET DESCRIPTION:

The landfill serves all waste generated by the City that 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>2024 FTE</u>	<u>2023 FTE</u>
Utility Worker	0.77	0.77
Parks Maintenance Worker	0.44	0.44
Total	1.21	1.21

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 scraper.

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

PERMIT FEES (Acct. 318) provides funding for 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.

MEETINGS/CONFERENCES (Acct. 341) provides funding for attending continuing education classes as required.

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

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SOLIDWASTE</u>						
<u>LANDFILL</u>						
<u>PERSONNEL SERVICES</u>						
540-7420-101	REGULAR SERVICES- LANDFILL	62,997	71,768	74,837	76,568	76,568
540-7420-105	OVERTIME	1,956	2,574	2,000	818	818
540-7420-120	EMPLOYEE BENEFITS	52,541	60,070	63,224	65,583	65,583
	TOTAL PERSONNEL SERVICES	117,494	134,412	140,061	142,969	142,969
<u>OPERATING</u>						
540-7420-200	OPERATING SUPPLIES	7,283	14,639	10,000	11,000	11,000
540-7420-220	PERSONAL PROTECTIVE EQUIPMENT	62	226	500	500	500
540-7420-270	UTILITIES	439	465	700	700	700
540-7420-280	REPAIR AND MAINTENANCE	13,521	15,217	19,500	19,500	19,500
540-7420-300	UNIFORM MAINTENANCE	126	193	160	225	225
540-7420-318	PERMIT FEES	8,927	9,456	10,300	11,000	11,000
540-7420-320	PROFESSIONAL SERVICES	18,511	22,083	26,250	28,000	28,000
540-7420-330	VEHICLE REPLACEMENT / RENT	27,324	28,174	96,503	53,091	53,091
540-7420-341	MEETINGS / CONFERENCES	17	0	200	200	200
540-7420-390	MISCELLANEOUS	1,132	252	1,000	1,000	1,000
	TOTAL OPERATING	77,343	90,705	165,113	125,216	125,216
	TOTAL LANDFILL	194,836	225,118	305,174	268,185	268,185

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: WASTE RECYCLING
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

STAFF LEVEL 2024: 1.00 FTE
STAFF LEVEL 2023: 1.00 FTE

BASELINE BUDGET DESCRIPTION:

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 over 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 212 tons of materials from being directly deposited in our landfill this past calendar year.

While recycling markets continue to be a worldwide dilemma, we are not alone we continue to closely monitor our recycling program in order to keep our rates down for our citizens yet still provide the opportunity to recover recyclables and protect our landfill for future sustainability!

We plan to continue to recover recyclable waste from going to our landfill by offering our citizens and businesses the opportunity to recycle by hauling their own recyclable materials to one of our recycling drop off depots. Last year we added service for the collection of cardboard by our staff at businesses for a fee of \$100 per month for collection of up to one cubic yard per week. This fee is multiplied by the number of times collected per week if more than one is needed.

Senate Bill 582 – *Plastic Pollution and Recycling Modernization Act* was passed during the 2021 legislative session and signed by former Governor Brown on August 6, 2021. This legislation is slated to lay out the new guidelines, criterion and processes to update, upgrade, expand and improve recycling services, equipment, facilities, etc. in calendar year 2023. At the current time, the list is not yet adopted or available. We will be providing feedback through a needs assessment survey to the DEQ outlining what it will take for us to comply and operate under the new program guidelines in early 2023. This new program is planned to become active in July 2025.

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 FTE</u>
Rotational Crew Member	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00

BUDGET COMMENTS:

OPERATING SUPPLIES/FUEL (Acct. 200) covers supplies such as paper, pens, and other materials needed for tracking and reporting of recyclables. This account also covers the cost of fuel for the recycling vehicle, which is Solid Waste utility owned.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers costs of coats, coveralls, boots, safety glasses, rain gear, etc.

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, trailer, depots, forklift and any other minor incidentals necessary.

PROFESSIONAL SERVICES (Acct. 320) provides funds for printing and distribution of education and promotion materials.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>SOLIDWASTE</u>						
<u>RECYCLING</u>						
<u>PERSONNEL SERVICES</u>						
540-7430-101	REGULAR SERVICES- SW RECYCLIN	44,714	44,182	42,293	48,283	48,283
540-7430-105	OVERTIME	206	225	400	661	661
540-7430-120	EMPLOYEE BENEFITS	40,637	33,119	44,635	30,664	30,664
	TOTAL PERSONNEL SERVICES	85,556	77,526	87,328	79,608	79,608
<u>OPERATING</u>						
540-7430-200	OPERATING SUPPLIES	478	303	2,000	2,000	2,000
540-7430-220	PERSONAL PROTECTIVE EQUIPMENT	377	294	300	350	350
540-7430-225	MINOR EQUIPMENT	0	0	200	0	0
540-7430-260	COMMUNICATION	434	467	480	500	500
540-7430-270	UTILITIES	640	620	750	850	850
540-7430-280	REPAIR AND MAINTENANCE	3,130	4,912	3,500	3,500	3,500
540-7430-300	UNIFORM MAINTENANCE	0	0	100	0	0
540-7430-320	PROFESSIONAL SVCS- RECYCLING	125	0	0	0	0
540-7430-341	MEETINGS / CONFERENCES	0	0	300	0	0
	TOTAL OPERATING	5,185	6,596	7,630	7,200	7,200
<u>CAPITAL</u>						
540-7430-410	RECYCLING CAPITAL EXPENSES	0	0	8,000	0	0
	TOTAL CAPITAL	0	0	8,000	0	0
	TOTAL RECYCLING	90,741	84,121	102,958	86,808	86,808

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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 additional drop boxes.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SOLIDWASTE</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
540-8100-480	CAPITAL	49,122	22,660	35,000	58,000	58,000	58,000
	TOTAL CAPITAL	49,122	22,660	35,000	58,000	58,000	58,000
	TOTAL CAPITAL - NEW	49,122	22,660	35,000	58,000	58,000	58,000

BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>LANDFILL CLOSURE RESERVE</u>							
<u>MISCELLANEOUS</u>							
541-470-20	INTEREST	1,131	(1,027)	200	3,033	3,033	3,033
	TOTAL MISCELLANEOUS	1,131	(1,027)	200	3,033	3,033	3,033
<u>TRANSFERS</u>							
541-490-54	TRANSFER FROM SOLID WASTE	4,000	3,996	4,000	4,000	4,000	4,000
	TOTAL TRANSFERS	4,000	3,996	4,000	4,000	4,000	4,000
<u>BEGINNING FUND BALANCE</u>							
541-499-10	FUND BALANCE	0	0	164,927	175,979	175,979	175,979
	TOTAL BEGINNING FUND BALANCE	0	0	164,927	175,979	175,979	175,979
	TOTAL REVENUE	5,131	2,969	169,127	183,012	183,012	183,012
<u>CAPITAL - NEW</u>							
<u>CONTINGENCY & RESERVES</u>							
541-8100-954	RESERVE FOR LANDFILL CLOSURE	0	0	169,127	183,012	183,012	183,012
	TOTAL CONTINGENCY & RESERVES	0	0	169,127	183,012	183,012	183,012
	TOTAL CAPITAL - NEW	0	0	169,127	183,012	183,012	183,012

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

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. **A THREE PERCENT (3%) INCREASE IS PROPOSED.**

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GOLF COURSE</u>							
<u>SERVICES</u>							
550-450-13	BUILDING RENT	6,000	6,000	6,000	6,000	6,000	6,000
550-450-19	GOLF COURSE SURCHARGE	779	530	450	300	300	300
550-450-40	GOLF GREENS FEES	105,296	94,641	96,000	95,000	95,000	95,000
550-450-41	GOLF PASSES	40,220	32,497	38,200	32,000	32,000	32,000
550-450-42	GOLF CART SHEDS	14,759	11,609	13,000	12,000	12,000	12,000
550-450-43	GOLF CART USAGE FEES	11,013	6,800	10,000	6,800	6,800	6,800
550-450-46	GOLF PUNCH CARDS	41,655	28,628	32,000	29,000	29,000	29,000
	TOTAL SERVICES	219,722	180,705	195,650	181,100	181,100	181,100
<u>TRANSFERS</u>							
550-490-10	TRANSFER FROM GENERAL	0	0	134,550	129,833	129,833	129,833
	TOTAL TRANSFERS	0	0	134,550	129,833	129,833	129,833
<u>BEGINNING FUND BALANCE</u>							
550-499-10	FUND BALANCE	0	0	0	(67,036)	(67,036)	(67,036)
	TOTAL BEGINNING FUND BALANCE	0	0	0	(67,036)	(67,036)	(67,036)
	TOTAL REVENUE	219,722	180,705	330,200	243,897	243,897	243,897

EXPENDITUE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: GOLF COURSE

STAFF LEVEL 2024: 1.04 FTE
STAFF LEVEL 2023: 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. The clubhouse is located on Catherine Street and offers food and beverages, golf cart rental, and golf cart storage. Greens fees are collected by the clubhouse operator.

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

PERSONNEL:

<u>Title</u>	<u>2024 FTE</u>	<u>2023 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>
Total	1.04	1.04

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.

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 not funded.

LOAN INTEREST (Acct. 511) is funded to pay back the interest portion of the irrigation system loan.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GOLF COURSE</u>						
<u>ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
550-7600-101 REGULAR SERVICES-GOLF CRSE AD	34,428	36,867	34,814	37,221	37,221	37,221
550-7600-102 PART TIME	0	3,499	4,925	5,171	5,171	5,171
550-7600-105 OVERTIME	283	225	400	496	496	496
550-7600-120 EMPLOYEE BENEFITS	26,785	30,429	31,027	32,830	32,830	32,830
TOTAL PERSONNEL SERVICES	61,495	71,020	71,166	75,718	75,718	75,718
<u>OPERATING</u>						
550-7600-200 OPERATING SUPPLIES	10,940	13,286	13,000	14,000	14,000	14,000
550-7600-225 MINOR EQUIPMENT	43	110	200	200	200	200
550-7600-250 ADVERTISING	216	0	500	500	500	500
550-7600-260 COMMUNICATION	0	0	0	200	200	200
550-7600-270 UTILITIES	8,549	7,863	9,000	12,312	12,312	12,312
550-7600-280 REPAIR AND MAINTENANCE	10,724	10,620	10,000	12,000	12,000	12,000
550-7600-320 PROFESSIONAL SERVICE	4,604	3,786	5,000	5,000	5,000	5,000
550-7600-330 VEHICLE REPLACEMENT / RENT	20,364	18,889	23,251	44,659	44,659	44,659
TOTAL OPERATING	55,440	54,555	60,951	88,871	88,871	88,871
<u>DEBT SERVICE</u>						
550-7600-510 LOAN PRINCIPAL	10,000	0	0	0	0	0
550-7600-511 LOAN INTEREST	1,418	1,418	1,418	1,418	1,418	1,418
TOTAL DEBT SERVICE	11,418	1,418	1,418	1,418	1,418	1,418
<u>TRANSFERS</u>						
550-7600-764 TRANSFER TO SICK LEAVE	100	96	100	100	100	100
TOTAL TRANSFERS	100	96	100	100	100	100
<u>CONTINGENCY & RESERVES</u>						
550-7600-998 CONTINGENCY	0	0	672	0	0	0
TOTAL CONTINGENCY & RESERVES	0	0	672	0	0	0
TOTAL ADMINISTRATION	128,453	127,089	134,307	166,107	166,107	166,107

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: CLUBHOUSE **STAFF LEVEL 2024:** 0.05 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 0.05 FTE
FUND: GOLF COURSE

BASELINE BUDGET DESCRIPTION:

Milton-Freewater’s golf course clubhouse is on Catherine Street and offers food and beverages as well as golf cart and golf club rentals. Golf cart storage rentals, 36 units on Catherine Street and 30 units against the 9th fairway are also included in this program. Greens fees are collected by the clubhouse operator.

This program is in its 20th year and serves to separate the clubhouse and the professional services 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>2024 FTE</u>	<u>2023 FTE</u>
Parks & Recreation Supervisor	0.02	0.02
Parks Maintenance Worker	<u>0.03</u>	<u>0.03</u>
Total	0.05	0.05

BUDGET COMMENTS:

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

UTILITIES (Acct. 270) pays for utility expenses for the facility.

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

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

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>GOLF COURSE</u>						
<u>GOLF COURSE CLUB HOUSE</u>						
<u>PERSONNEL SERVICES</u>						
550-7610-101	REGULAR SERVICES- GC CLUB HSE	3,189	3,852	3,241	3,462	3,462
550-7610-105	OVERTIME	0	0	0	38	38
550-7610-120	EMPLOYEE BENEFITS	2,272	3,002	2,579	2,758	2,758
	TOTAL PERSONNEL SERVICES	5,462	6,853	5,820	6,258	6,258
<u>OPERATING</u>						
550-7610-200	OPERATING SUPPLIES	392	470	3,000	500	500
550-7610-270	UTILITIES	5,307	5,381	6,261	8,523	8,523
550-7610-280	REPAIR AND MAINTENANCE	9	650	3,000	3,000	3,000
550-7610-320	PROFESSIONAL SERVICES	53,391	55,882	58,262	59,509	59,509
	TOTAL OPERATING	59,100	62,383	70,523	71,532	71,532
	TOTAL GOLF COURSE CLUB HOUSE	64,562	69,237	76,343	77,790	77,790

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

DEPARTMENT: PUBLIC WORKS

PROGRAM: CAPITAL

FUND: GOLF COURSE

BASELINE BUDGET DESCRIPTION:

CAPITAL NEW (Acct. 410) is not funded.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GOLF COURSE</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
550-8100-410	CAPITAL EXPENSES	0	176	119,550	0	0	0
	TOTAL CAPITAL	0	176	119,550	0	0	0
	TOTAL CAPITAL - NEW	0	176	119,550	0	0	0



INTERNAL SERVICE FUNDS

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.

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

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 overhead and maintenance of the warehouse based on inventory held and purchased for the different enterprise funds.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>WAREHOUSE</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
610-410-42	CORONA VIRUS RELIEF FUND	1,171	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	1,171	0	0	0	0	0
<u>SERVICES</u>							
610-450-62	SALE OF INVENTORY - VEH MAINT	0	0	0	150	150	150
	TOTAL SERVICES	0	0	0	150	150	150
<u>MISCELLANEOUS</u>							
610-470-20	INTEREST EARNED	391	(199)	50	809	809	809
610-470-99	MISCELLANEOUS	0	110	0	0	0	0
	TOTAL MISCELLANEOUS	391	(89)	50	809	809	809
<u>TRANSFERS</u>							
610-490-10	TRANSFER FROM GENERAL	0	418	0	0	0	0
610-490-51	TRANSFER FROM ELECTRIC	29,271	30,144	45,224	57,434	57,434	57,434
610-490-52	TRANSFER FROM WATER	9,585	9,876	14,810	18,809	18,809	18,809
610-490-53	TRANSFER FROM SEWER	2,397	2,470	3,704	4,704	4,704	4,704
	TOTAL TRANSFERS	41,253	42,908	63,738	80,947	80,947	80,947
<u>BEGINNING FUND BALANCE</u>							
610-499-10	FUND BALANCE	0	0	24,415	25,991	25,991	25,991
	TOTAL BEGINNING FUND BALANCE	0	0	24,415	25,991	25,991	25,991
	TOTAL REVENUE	42,815	42,819	88,203	107,897	107,897	107,897

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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.

BUDGET COMMENTS:

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

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

UTILITIES (Acct. 270) pays for water, sewer, electric and refuse services to the facility.

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 repair the facility such as parking lot and security improvements.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>WAREHOUSE</u>							
<u>ADMINISTRATION</u>							
<u>OPERATING</u>							
610-7600-200	OPERATING SUPPLIES	1,101	2,382	2,000	2,000	2,000	2,000
610-7600-260	COMMUNICATION	553	530	600	1,000	1,000	1,000
610-7600-270	UTILITIES	19,823	17,146	21,850	22,000	22,000	22,000
610-7600-280	REPAIR AND MAINTENANCE	4,967	3,689	20,000	18,000	18,000	18,000
	TOTAL OPERATING	26,444	23,746	44,450	43,000	43,000	43,000
<u>CAPITAL</u>							
610-7600-405	BUILDING	2,453	0	12,000	19,000	19,000	19,000
	TOTAL CAPITAL	2,453	0	12,000	19,000	19,000	19,000
<u>TRANSFERS</u>							
610-7600-701	TRANSFER TO GENERAL	22,479	22,763	23,993	27,905	27,905	27,905
	TOTAL TRANSFERS	22,479	22,763	23,993	27,905	27,905	27,905
<u>CONTINGENCY & RESERVES</u>							
610-7600-998	CONTINGENCY	0	0	7,760	17,992	17,992	17,992
	TOTAL CONTINGENCY & RESERVES	0	0	7,760	17,992	17,992	17,992
	TOTAL ADMINISTRATION	51,376	46,509	88,203	107,897	107,897	107,897

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

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, three (3) public transportation vehicles, Milton-Freewater Unified School District vehicles and equipment, 3+/- Umatilla-Morrow County Head Start buses and vehicles and 3 +/- Oregon Child Development Coalition buses. 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 Milton-Freewater Unified School District No. 7, Oregon Child Development Coalition and Umatilla-Morrow County Head Start for repairs and maintenance of all school buses. 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. Service for this equipment includes all labor, materials and overhead.

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>VEHICLE MAINTENANCE</u>							
<u>SERVICES</u>							
620-450-51	INTER DP EQUIP REPAIR	38,913	27,360	31,050	29,240	29,240	29,240
620-450-52	SCHOOL BUS REPAIR	29,370	43,072	49,680	48,078	48,078	48,078
620-450-70	VEHICLE RENT	455,022	381,096	557,027	664,911	664,911	664,911
	TOTAL SERVICES	523,304	451,528	637,757	742,229	742,229	742,229
<u>MISCELLANEOUS</u>							
620-470-20	INTEREST EARNED	2,604	(334)	500	1,652	1,652	1,652
620-470-99	MISCELLANEOUS	0	377	0	0	0	0
	TOTAL MISCELLANEOUS	2,604	43	500	1,652	1,652	1,652
<u>TRANSFERS</u>							
620-490-10	TRANSFER FROM GENERAL	0	418	0	0	0	0
620-490-64	TRANSFER FROM VEHICLE MAJR RP	0	0	157,000	29,027	29,027	29,027
	TOTAL TRANSFERS	0	418	157,000	29,027	29,027	29,027
<u>BEGINNING FUND BALANCE</u>							
620-499-10	FUND BALANCE	0	0	105,460	136,310	136,310	136,310
	TOTAL BEGINNING FUND BALANCE	0	0	105,460	136,310	136,310	136,310
	TOTAL REVENUE	525,908	451,989	900,717	909,218	909,218	909,218

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

PROGRAM: MOTOR POOL **STAFF LEVEL 2024:** 1.50 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 1.50 FTE
FUND: VEHICLE MAINTENANCE

BASELINE BUDGET DESCRIPTION:

The Vehicle Maintenance Department provides vehicles and equipment used by all 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 compact pickups. This equipment is on a monthly rental basis which is designed to break even on the cost of operation. Maintenance is provided for small equipment owned by other departments, which will be charged directly to the proper account on a cost basis.

PERSONNEL:

Title	<u>2024 FTE</u>	<u>2023 FTE</u>
Lead Mechanic	0.75	0.75
Mechanic	<u>0.75</u>	<u>0.75</u>
Total	1.50	1.50

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.

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

PROFESSIONAL SERVICES (Acct. 320) covers CDL physicals and hearing testing for our mechanics.

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.

CAPITAL EXPENSE (Acct. 410) includes funding for a two-post lift and turf attachment for lifting mowers and equipment up to 10,000 pounds.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>VEHICLE MAINTENANCE</u>						
<u>MOTOR POOL</u>						
<u>PERSONNEL SERVICES</u>						
620-7700-101	REGULAR SERVICES- MOTOR POOL	127,414	133,075	137,556	141,209	141,209
620-7700-105	OVERTIME	207	0	500	1,397	1,397
620-7700-110	TOOL ALLOWANCES	2,408	2,372	2,400	2,400	2,400
620-7700-120	EMPLOYEE BENEFITS	71,750	77,800	79,546	85,481	85,481
	TOTAL PERSONNEL SERVICES	201,778	213,247	220,002	230,487	230,487
<u>OPERATING</u>						
620-7700-200	OPERATING SUPPLIES/FUEL	83,201	146,636	150,500	152,000	152,000
620-7700-220	PERSONAL PROTECTIVE EQUIP	736	267	500	500	500
620-7700-225	MINOR EQUIPMENT	4,135	2,671	1,500	1,500	1,500
620-7700-260	COMMUNICATION	810	838	1,200	1,200	1,200
620-7700-280	REPAIR AND MAINTENANCE	93,210	75,853	120,000	97,375	97,375
620-7700-300	UNIFORM MAINTENANCE	449	174	400	420	420
620-7700-320	PROFESSIONAL SERVICES	212	433	500	500	500
620-7700-330	VEHICLE REPLACEMENT / RENT	5,952	5,889	5,246	4,600	4,600
620-7700-341	MEETINGS / CONFERENCES	17	0	1,000	1,000	1,000
620-7700-380	LIABILITY AND VEH INSURANCE	29,400	32,238	36,270	41,174	41,174
	TOTAL OPERATING	218,122	264,999	317,116	300,269	300,269
<u>CAPITAL</u>						
620-7700-410	CAPITAL EXPENSE	0	0	0	9,000	9,000
	TOTAL CAPITAL	0	0	0	9,000	9,000
<u>TRANSFERS</u>						
620-7700-701	TRANSFER TO GENERAL	60,484	62,039	67,650	83,537	83,537
620-7700-764	TRANSFER TO SICK LEAVE	250	252	250	250	250
620-7700-796	TRNSFR TO VEHICLE REPLACEMENT	100,000	0	0	0	0
	TOTAL TRANSFERS	160,734	62,291	67,900	83,787	83,787
<u>CONTINGENCY & RESERVES</u>						
620-7700-998	CONTINGENCY	0	0	185,721	173,332	173,332
	TOTAL CONTINGENCY & RESERVES	0	0	185,721	173,332	173,332
	TOTAL MOTOR POOL	580,634	540,537	790,739	796,875	796,875

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2024

PROGRAM: SCHOOL BUS MAINTENANCE **STAFF LEVEL 2024:** 0.50 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 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, Umatilla-Morrow County Head Start and Oregon Child Development Coalition.

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>2024 FTE</u>	<u>2023 FTE</u>
Lead Mechanic	0.25	0.25
Mechanic	<u>0.25</u>	<u>0.25</u>
Total	0.50	0.50

BUDGET COMMENTS:

Shown in the School Bus Maintenance program is administrative cost charged to the Vehicle Maintenance Fund. This cost covers the expenses of ordering parts, processing work orders, purchase orders, picking up parts, acquiring estimates and 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 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.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

	2020-21 FISCAL ACTUAL	2021-22 FISCAL ACTUAL	2022-23 FISCAL BUDGET	2023-24 CITY MGR PROPOSED	2023-24 BUD COMM APPROVED	2023-24 COUNCIL ADOPTED
<u>VEHICLE MAINTENANCE</u>						
<u>SCHOOL BUS MAINTENANCE</u>						
<u>PERSONNEL SERVICES</u>						
620-7710-101	REGULAR SERVICES- SCHL BUS MNT	35,427	37,399	45,852	47,070	47,070
620-7710-105	OVERTIME	0	0	400	466	466
620-7710-120	EMPLOYEE BENEFITS	19,637	21,006	26,515	30,601	30,601
	TOTAL PERSONNEL SERVICES	55,063	58,405	72,767	78,137	78,137
<u>OPERATING</u>						
620-7710-225	MINOR EQUIPMENT	398	1,106	1,200	500	500
620-7710-290	SCHOOL BUS PARTS	5,942	10,389	16,000	10,000	10,000
620-7710-300	UNIFORM MAINTENANCE	502	464	800	800	800
620-7710-330	VEHICLE REPLACEMENT / RENT	2,556	2,524	2,248	1,972	1,972
	TOTAL OPERATING	9,398	14,484	20,248	13,272	13,272
<u>TRANSFERS</u>						
620-7710-701	TRANSFER TO GENERAL	15,122	15,504	16,913	20,884	20,884
620-7710-764	TRANSFER TO SICK LEAVE	50	48	50	50	50
	TOTAL TRANSFERS	15,172	15,552	16,963	20,934	20,934
	TOTAL SCHOOL BUS MAINTENANCE	79,633	88,441	109,978	112,343	112,343

REVENUE BUDGET NARRATIVE

Fiscal Year 2024

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 24 replacement fees included in the budget are \$584,754.

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 24 depreciation adjustment fees included in the budget are \$30,553 for a total depreciation of \$374,077.

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 \$210,677 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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>VEHICLE REPLACEMENT</u>							
<u>SERVICES</u>							
630-450-50	REPLACEMENT FEES	278,076	397,495	456,934	584,754	584,754	584,754
	TOTAL SERVICES	278,076	397,495	456,934	584,754	584,754	584,754
<u>MISCELLANEOUS</u>							
630-470-20	INTEREST EARNED	3,558	(4,144)	500	13,936	13,936	13,936
630-470-25	LOAN PROCEEDS	291,141	0	0	0	0	0
630-470-30	SALE OF FIXED ASSETS	8,950	12,781	5,000	0	0	0
	TOTAL MISCELLANEOUS	303,649	8,637	5,500	13,936	13,936	13,936
<u>TRANSFERS</u>							
630-490-52	TRANSFER FROM WATER	0	0	52,000	0	0	0
630-490-62	TRANSFER FROM VEHICLE MAINT	100,000	0	0	0	0	0
	TOTAL TRANSFERS	100,000	0	52,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
630-499-10	FUND BALANCE	0	0	972,225	800,431	800,431	800,431
	TOTAL BEGINNING FUND BALANCE	0	0	972,225	800,431	800,431	800,431
	TOTAL REVENUE	681,725	406,132	1,486,659	1,399,121	1,399,121	1,399,121

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2024

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) the following vehicles are planned for replacement:

	FY 24
New Garbage Truck – rented by solid waste collection	\$450,000
New Large Area Mower – rented by parks, streets and golf course	\$99,000
New SUV – rented by electric department	<u>\$47,000</u>
TOTAL REPLACEMENT:	\$596,000

LEASE PRINCIPAL (Acct. 520) and LEASE INTEREST (Acct. 521) are both funded this year to include the two (2) existing leases approved in FY 21 as outlined below:

FY 24 EXISTING LEASE PAYMENT COMMITMENTS:

	FY 24	
	<u>PRINCIPAL</u>	<u>INTEREST</u>
191 - '20 Dodge Durango Police Pursuit Vehicle (48 mo. through FY 24)	\$12,938	\$816
193 - '20 International/Terex Bucket Truck (72 mo. through FY 27)	<u>\$30,929</u>	<u>\$2,239</u>
EXISTING COMMITTED PAYMENTS DUE:	\$43,867	\$3,055

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>VEHICLE REPLACEMENT</u>							
<u>ADMINISTRATION</u>							
<u>CAPITAL</u>							
630-7600-470	VEHICLE REPLACEMENT	325,741	177,493	343,664	596,000	596,000	596,000
	TOTAL CAPITAL	325,741	177,493	343,664	596,000	596,000	596,000
<u>DEBT SERVICE</u>							
630-7600-520	LEASE PRINCIPAL	28,290	45,452	47,570	43,867	43,867	43,867
630-7600-521	LEASE INTEREST	2,046	1,468	4,902	3,055	3,055	3,055
	TOTAL DEBT SERVICE	30,336	46,920	52,472	46,922	46,922	46,922
<u>TRANSFERS</u>							
630-7600-762	TRANSFER TO VEHICLE MAINT	0	0	157,000	29,027	29,027	29,027
	TOTAL TRANSFERS	0	0	157,000	29,027	29,027	29,027
<u>CONTINGENCY & RESERVES</u>							
630-7600-970	RESERVE FOR REPLACE	0	0	933,523	727,172	727,172	727,172
	TOTAL CONTINGENCY & RESERVES	0	0	933,523	727,172	727,172	727,172
	TOTAL ADMINISTRATION	356,077	224,413	1,486,659	1,399,121	1,399,121	1,399,121

BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SICKLEAVE LIABILITY</u>							
<u>MISCELLANEOUS</u>							
640-470-20	INTEREST EARNED	315	(97)	50	533	533	533
	TOTAL MISCELLANEOUS	315	(97)	50	533	533	533
<u>TRANSFERS</u>							
640-490-10	TRANSFER FROM GENERAL	1,600	1,596	1,600	1,600	1,600	1,600
640-490-21	TRANSFER FROM STREET	300	300	300	300	300	300
640-490-22	TRANSFER FROM LIBRARY	240	240	240	240	240	240
640-490-51	TRANSFER FROM ELECTRIC	2,631	2,628	2,631	2,631	2,631	2,631
640-490-52	TRANSFER FROM WATER	500	504	500	500	500	500
640-490-53	TRANSFER FROM SEWER	605	600	605	605	605	605
640-490-54	TRANSFER FROM SOLID WASTE	500	504	500	500	500	500
640-490-55	TRANSFER FROM GOLF COURSE	100	96	100	100	100	100
640-490-62	TRANSFER FROM VEHICLE MAINT	300	300	300	300	300	300
	TOTAL TRANSFERS	6,776	6,768	6,776	6,776	6,776	6,776
<u>BEGINNING FUND BALANCE</u>							
640-499-10	FUND BALANCE	0	0	25,600	33,142	33,142	33,142
	TOTAL BEGINNING FUND BALANCE	0	0	25,600	33,142	33,142	33,142
	TOTAL REVENUE	7,091	6,671	32,426	40,451	40,451	40,451
<u>ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
640-7600-101	REGULAR SERVICES- SICKLEAVE LB	0	25,159	26,391	34,351	34,351	34,351
640-7600-102	PART TIME- SICKLEAVE LIABILITY	0	0	2,500	2,500	2,500	2,500
640-7600-120	EMPLOYEE BENEFITS	0	3,078	3,535	3,600	3,600	3,600
	TOTAL PERSONNEL SERVICES	0	28,236	32,426	40,451	40,451	40,451
	TOTAL ADMINISTRATION	0	28,236	32,426	40,451	40,451	40,451

BUDGET NARRATIVE
Fiscal Year 2024

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.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY

FISCAL YEAR 2023-24

		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>RISK MANAGEMENT</u>							
<u>MISCELLANEOUS</u>							
650-470-10	CIS REFUND	13,469	25,724	10,000	10,000	10,000	10,000
650-470-20	INTEREST EARNED	398	(409)	35	1,182	1,182	1,182
650-470-99	MISCELLANEOUS	880	0	0	0	0	0
	TOTAL MISCELLANEOUS	14,747	25,315	10,035	11,182	11,182	11,182
<u>BEGINNING FUND BALANCE</u>							
650-499-10	FUND BALANCE	0	0	77,645	50,203	50,203	50,203
	TOTAL BEGINNING FUND BALANCE	0	0	77,645	50,203	50,203	50,203
	TOTAL REVENUE	14,747	25,315	87,680	61,385	61,385	61,385
<u>ADMINISTRATION</u>							
<u>OPERATING</u>							
650-7600-382	UNANTICIPATED CLAIMS	9,219	8,179	87,680	61,385	61,385	61,385
	TOTAL OPERATING	9,219	8,179	87,680	61,385	61,385	61,385
	TOTAL ADMINISTRATION	9,219	8,179	87,680	61,385	61,385	61,385

CITY OF MILTON-FREEWATER
COMPUTATION OF LEGAL DEBT LIMIT

June 30, 2022

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	\$ 429,310,249
Debt Limit Rate	x <u>3%</u>
Maximum Allowable Debt	12,879,307
Less General Bonded Debt	<u>7,740,994</u>
Legal Debt Margin	<u>\$ 5,138,313</u>
Total net bonded debt applicable to the limit as a percentage of Debt Limit Rate	60.10%

Property Tax Summary
Fiscal Year 2024

	2021 <u>Budget</u>	2022 <u>Budget</u>	2023 <u>Budget</u>	2024 <u>Proposed</u>	2024 <u>Approved</u>	2024 <u>Adopted</u>
Operating Estimate	\$ 1,144,805	\$ 1,145,405	\$ 1,179,500	\$ 1,240,800		
Rate Levy	3.7499	3.7499	3.7499	3.7499		
Debt Service	-	260,000	264,200	277,047		
Local Option Taxes						
Senior Transportation	59,500	60,500	59,000	60,500		
Parks & Recreation	<u>94,000</u>	<u>96,000</u>	<u>96,000</u>	<u>99,000</u>		
Total Taxes	<u>\$ 1,298,305</u>	<u>\$ 1,561,905</u>	<u>\$ 1,598,700</u>	<u>\$ 1,677,347</u>	<u>\$ -</u>	<u>\$ -</u>

PERSONNEL SUMMARY
Fiscal Year 2024 By Department

POSITION	2022 FTE	2023 FTE	2024 FTE
GENERAL FUND CITY COUNCIL			
Mayor ¹	1.00	1.00	1.00
Councilors ¹	6.00	6.00	6.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
CITY MANAGER			
City Manager	0.80	0.80	0.90
City Recorder	1.00	0.50	1.00
	<u>1.80</u>	<u>1.30</u>	<u>1.90</u>
MUNICIPAL COURT			
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>
ACCOUNTING & BILLING			
Finance Director	1.00	1.00	1.00
Accounting Supervisor	1.00	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>6.50</u>
HUMAN RESOURCE ADMINISTRATION			
City Recorder	-	0.50	-
Administrative Assistant	-	1.00	-
Human Resource Officer	1.00	-	1.00
	<u>1.00</u>	<u>1.50</u>	<u>1.00</u>
PLANNING / BUILDING INSPECTIONS			
City Planner	0.45	0.45	0.45
Building Specialist	0.05	0.05	0.05
Planning/Fire Assistant (prior Secretary)	0.50	0.50	0.50
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
POLICE			
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>
FIRE			
Chief	1.00	1.00	1.00
Assistant Chief ¹	1.00	1.00	1.00
Captains ¹	4.00	4.00	4.00
Firefighters ¹	16.00	16.00	16.00
	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>

¹ Number of positions, not expressed in FTEs

PERSONNEL SUMMARY
Fiscal Year 2024 By Department

POSITION	2022 FTE	2023 FTE	2024 FTE
PUBLIC WORKS			
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	1.00	2.00
Aquatic Center Manager	-	-	-
Cashier Concession Lead	0.31	-	-
Concession	1.00	-	-
Laborer	0.32	0.80	0.32
	<u>7.02</u>	<u>6.19</u>	<u>6.71</u>
ENGINEERING AND PLANNING			
Engineering Technician(s)	0.25	0.25	-
	<u>0.25</u>	<u>0.25</u>	<u>-</u>
STREET FUND			
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>
LIBRARY FUND			
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>
SENIOR/ DISABLED TRANSPORTATION FUND			
City Planner	0.55	0.55	0.55
Planning Assistant	0.50	0.50	0.50
City Manager	0.10	0.10	-
	<u>1.15</u>	<u>1.15</u>	<u>1.05</u>
ELECTRIC FUND			
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 2024 By Department

POSITION	2022 FTE	2023 FTE	2024 FTE
WATER FUND			
Water & Streets Supervisor	0.74	0.74	0.74
Parks Maintenance Worker	0.31	0.31	0.31
Rotational Crew Member	0.33	0.33	0.33
Utility Workers	1.68	1.68	1.68
	<u>3.06</u>	<u>3.06</u>	<u>3.06</u>
SEWER FUND			
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>
SOLID WASTE FUND			
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>
GOLF COURSE FUND			
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>
VEHICLE MAINTENANCE FUND			
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>
Total FTEs ²	<u>70.17</u>	<u>69.34</u>	<u>69.86</u>

² Council, Police Reserves, and Fire are not included in Total FTEs.

City of Milton-Freewater
RESOLUTION NO. 2514

**A Resolution Declaring the City of Milton-Freewater
Election to Receive State Revenues**

WHEREAS, the City of Milton-Freewater must maintain a balanced and scrutinized budget to the citizens and Council members; and

WHEREAS, the City Council of the City of Milton-Freewater believes that public safety is a very crucial service to provide to the citizens; and

WHEREAS, state shared revenues have been proposed to be used for this purpose; and

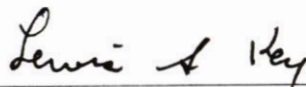
WHEREAS, the City of Milton-Freewater is anticipating to receive an estimated \$97,000 in state revenue sharing; and

WHEREAS, during two public hearings on this subject, one held, April 25, 2023 and the other held June 12, 2023, no objections or comments were heard from citizens regarding this proposed use,

WHEREAS, pursuant to ORS 221.770, the City is following the mandates of the State in order to receive these funds,

THEREFORE, be it RESOLVED, the City of Milton-Freewater hereby elects to receive state revenues for fiscal year 2023-2024.

PASSED BY THE COMMON COUNCIL and APPROVED by the Mayor this 12th day of June, 2023.



Lewis S. Key, Mayor

I certify that a public hearing before the Budget Committee was held on April 25, 2023, and a public hearing before the City Council was held on June 12, 2023 giving citizens an opportunity to comment on the use of state revenue sharing funds.



Leanne Steadman, City Recorder

CITY OF MILTON-FREEWATER

RESOLUTION NO. 2515

A RESOLUTION OF THE CITY OF MILTON-FREEWATER ADOPTING
THE BUDGET; MAKING APPROPRIATIONS; AND IMPOSING AND CATEGORIZING TAXES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023

BE IT RESOLVED;

Section 1. That the City Council of the City of Milton-Freewater hereby adopts the budget for fiscal year 2023-2024 in the sum of \$63,678,405.

Section 2. That the City Council of Milton-Freewater hereby levies the taxes provided for in the adopted budget at the rate of \$3.7499 per \$1,000 of assessed value for operations, and \$60,000 Local Option Tax for senior transportation, \$100,000 Local Option Tax for parks & recreation, General Obligation Bond \$285,000; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district.

	<u>General Government</u>	<u>Excluded from The Limitation</u>
General Fund	\$3.7499/\$1,000	
Bonded Debt		\$285,000
Local Option Tax Sen/Trans	\$60,000	
Local Option Tax Park/Rec	\$100,000	

Section 3. That the Budget Officer is directed to certify the levies herein to the County Clerk and Assessor, and to the Department of Revenue. A copy of the adopted budget as adopted is to be filed with each agency.

Section 4. That the City Council makes appropriations for the purposes as follows:

<u>GENERAL FUND</u>	
City Council	\$27,858
City Manager/Human Resources	603,824
City Attorney	15,000
Municipal Court	114,294
Finance	1,156,386
Planning/Building Inspection/Economic Development	152,984
Police/Emergency Communications	2,653,780
Fire	472,644
Public Works	2,073,433
City Hall	988,619
Transfers to Other Funds	707,454
Contingency	375,910
TOTAL GENERAL FUND APPROPRIATIONS	9,342,186

STREET FUND

Personnel Services	200,593
Materials and Services	155,392
Transfer to Other Funds	154,935
Contingency	786,724
TOTAL STREET FUND APPROPRIATIONS	1,297,644

STREET IMPROVEMENT FUND

Capital Outlay	428,366
TOTAL STREET IMPROVEMENT FUND APPROPRIATIONS	428,366
Reserve for Future Expenditure	308,051
TOTAL STREET IMPROVEMENT FUND REQUIREMENTS	736,417

LIBRARY FUND

Personnel Services	422,847
Materials and Services	71,990
Capital Outlay	6,000
Transfer to Other Funds	240
TOTAL LIBRARY FUND APPROPRIATIONS	501,077

SENIOR/DISABLED TRANSPORTATION SERVICES FUND

Personnel Services	144,410
Materials and Services	146,781
Debt Service	66,775
Contingency	295,082
TOTAL SENIOR/DISABLED TRANS SERVICES FUND APPROPRIATIONS	653,048

911 FUND

Materials and Services	44,900
Transfer to Other Funds	55,151
TOTAL 911 FUND APPROPRIATIONS	100,051

GENERAL OBLIGATION BOND FUND

Debt Service	273,700
TOTAL GENERAL OBLIGATION BOND FUND APPROPRIATIONS	273,700

POLICE STATION CONSTRUCTION FUND

Capital Outlay	8,270,680
TOTAL POLICE STATION CONSTRUCTION FUND APPROPRIATIONS	8,270,680

ELECTRIC FUND

Personnel Services	2,341,786
Materials and Services	5,955,407
Capital Outlay	1,141,800
Transfer to Other Funds	1,372,546
Contingency	1,407,834
TOTAL ELECTRIC FUND APPROPRIATIONS	12,219,373

ELECTRIC CAPITAL REPLACEMENT RESERVE FUND

Capital Outlay	1,801,052
TOTAL ELECTRIC CAP REPL RESERVE FUND APPROPRIATIONS	1,801,052

ELECTRIC OPERATING & MAINTENANCE RESERVE FUND

Capital Outlay	2,932,096
TOTAL ELECTRIC OP & MAINT RESERVE FUND APPROPRIATIONS	2,932,096

WATER FUND

Personnel Services	362,592
Materials and Services	501,841
Capital Outlay	14,842,500
Transfer to Other Funds	795,443
Contingency	397,106
TOTAL WATER FUND APPROPRIATIONS	16,899,482

SEWER FUND

Personnel Services	475,148
Materials and Services	404,586
Transfer to Other Funds	671,428
Contingency	1,039,752
TOTAL SEWER FUND APPROPRIATIONS	2,590,914

SEWER PLANT IMPROVEMENT FUND

Capital Outlay	494,118
Debt Service	93,912
TOTAL SEWER PLANT IMPROVEMENT FUND APPROPRIATIONS	588,030
Reserve for Future Expenditure	460,173
TOTAL SEWER PLANT IMPROVEMENT FUND REQUIREMENTS	1,048,203

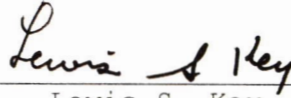
SOLID WASTE FUND

Personnel Services	495,458
Materials and Services	642,386
Capital Outlay	58,000
Transfer to Other Funds	448,663
Contingency	422,994
TOTAL SOLID WASTE FUND APPROPRIATIONS	2,067,501

<u>LANDFILL CLOSURE FUND</u>	
Reserve for Future Expenditure	183,012
TOTAL LANDFILL CLOSURE FUND REQUIREMENTS	<u>183,012</u>
<u>GOLF COURSE FUND</u>	
Personnel Services	81,976
Materials and Services	160,403
Debt Service	1,418
Transfer to Other Funds	100
TOTAL GOLF COURSE FUND APPROPRIATIONS	<u>243,897</u>
<u>WAREHOUSE FUND</u>	
Materials and Services	43,000
Capital Outlay	19,000
Transfer to Other Funds	27,905
Contingency	17,992
TOTAL WAREHOUSE FUND APPROPRIATIONS	<u>107,897</u>
<u>VEHICLE MAINTENANCE FUND</u>	
Personnel Services	308,624
Materials and Services	313,541
Capital Outlay	9,000
Transfer to Other Funds	104,721
Contingency	173,332
TOTAL VEHICLE MAINTENANCE FUND APPROPRIATIONS	<u>909,218</u>
<u>VEHICLE REPLACEMENT FUND</u>	
Capital Outlay	596,000
Debt Service	46,922
Transfers	29,027
TOTAL VEHICLE REPLACEMENT FUND APPROPRIATIONS	<u>671,949</u>
Reserve for Future Expenditure	727,172
TOTAL VEHICLE REPLACEMENT FUND REQUIREMENTS	<u>1,399,121</u>
<u>SICKLEAVE LIABILITY FUND</u>	
Personnel Services	40,451
TOTAL SICKLEAVE LIABILITY FUND APPROPRIATIONS	<u>40,451</u>
<u>RISK MANAGEMENT FUND</u>	
Materials and Services	61,385
TOTAL RISK MANAGEMENT FUND APPROPRIATIONS	<u>61,385</u>

TOTAL APPROPRIATIONS - ALL FUNDS 61,999,997
TOTAL RESERVE FOR FUTURE EXPENDITURE - ALL FUNDS 1,678,408
TOTAL REQUIREMENTS - ALL FUNDS 63,678,405

PASSED by the Common Council and APPROVED by the Mayor this 12th day
of June, 2023



Lewis S. Key, Mayor