

ADOPTED BUDGET



THE CITY OF
TROUTDALE
—OREGON—
EST. 1907

FISCAL YEAR 2025 – 2026

CITY OF TROUTDALE OREGON

Adopted Budget for Fiscal Year 2025-2026

BUDGET COMMITTEE

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Finance Director

CITY OF TROUTDALE

Adopted Budget

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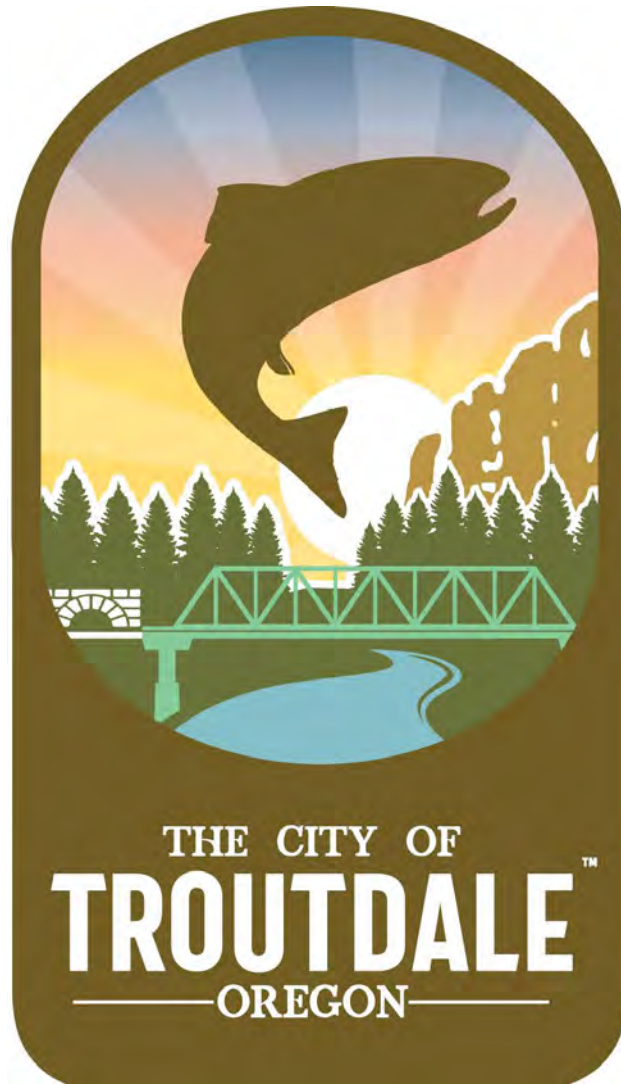
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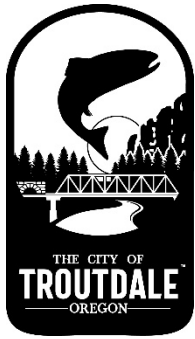
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BUDGET MESSAGE

2025-2026 Adopted Budget

INTRODUCTION

The adopted budget for fiscal year 2025-2026 allocates limited City funding to support City goals and objectives, funding City services with the significantly increased renewal costs of both our law enforcement services intergovernmental agreement (IGA) with the Multnomah County Sheriff's Office as well as cost increase of the IGA with the City of Gresham for fire and emergency medical services. We are continuing the completion of the riverfront trail, and expect to be faced with significant expenditures associated with progress in our Urban Renewal Plan Area once a developer is selected for the site. The available resources are allocated to continue to provide existing services and contribute to a sense of stability and continuity.

Troutdale is entering a new budgeting environment due to the substantial increases in cost for police and fire. Unexpectedly, both Gresham (Fire) and Multnomah County (Police), less than eight months ago, told us they were radically changing how their services would be charged. As explained below, those increases are substantial. In response, Troutdale is faced with the same issues that many other cities in Metro area have already had to deal with, seeking out new sources of revenue. As the Council was informed last month, of the 24 cities in the Metro area, only Troutdale, Fairview and Wood Village have not taken steps to improve their General Fund resources by the use of a local option levy, a Public Safety Fee or by joining a fire district. Troutdale now has to consider how to respond to this common problem.

The general economy has remained relatively resilient over the past year as the Federal Reserve inflation fighting actions work through the economy pushing down (slowly) the inflation rate. While the economy has slowed somewhat, the expected recession due to interest rate increase did not materialize. However, a recession is expected later in 2025 or early 2026 as result of slower economic activity due to tariffs.

The new federal administration has initiated a dizzying number of policy and program changes in an effort to reduce the size of the federal government. The almost daily changes, as well as court actions, have resulted in uncertainty for both supporters and opponents of the administration as to what the current status is for any number programs and agencies. Both consumer sentiment and business confidence has significantly declined due to uncertainty.

Tariffs are simply a tax, at the point of entry, which increase the cost of imported and exported goods. What is up for debate is the impact on the US economy. Who will pay the increased cost, the import-export firm, wholesaler, distributor, retailer or the consumer, remains the challenge.

Clarity about the future is the insight sought by business executives, wall street, main street and the consumer. Economic activity is slowing as both consumers and businesses pause on spending and investments until conditions become clearer. Apart from the federal workforce reductions, employment levels remain positive and business have not yet begun any downsizing.

The US economy Gross Domestic Product (GDP) for 2024 was 2.4%, a slight decline from 2023 as Federal Reserve policy slowed economic activity. Current forecasts reduce 2025 GDP to 1.9% and lower.

The adopted budget includes an increase of 2.0 FTE (full time equivalent) regular status positions in Public Works funds. **The adopted budget has zero increase in FTE for the General Fund.**

A 1.0 FTE increase in the Public Works Internal Services Fund equipment maintenance division, which provides fleet and mobile equipment maintenance, and infrastructure equipment maintenance of pump stations, wells and other facilities. The significant institutional knowledge of City equipment and infrastructure is critical to be passed along from the two long serving employees in this division. It is also necessitated by the increased extent and complexity of our water and sewer infrastructure equipment. The City has tens of millions of dollars of infrastructure and equipment that must be cared for so we can continue to provide great public services.

The second 1.0 FTE addition is for an entry level position in the Streets Fund. The time available for streets operations has continued to decline and necessary maintenance deferred. The additional staff costs do not impact the General Fund, and are paid from the Street Funds which has sufficient resources. The additional position is needed to meet the increased demands of operations and maintenance of the vital transportation infrastructure system. Finally, the additional staff will allow us to fulfill our commitment to the citizens to improve their roads. The increased staff will allow us to take advantage of the increased street fund revenue due to the gas tax approved in 2016.

As part of the ongoing expansion of the City's economic development efforts, support of tourism will continue through the Troutdale Visitor Center in the remodeled Depot. The City is continuing to gain experience in operating the visitor's center, City events and other special and community events, with the several part-time Visitor Center Greeters. The number of Greeters is expected to fluctuate as we gain experience and expect the staffing configuration will continue to evolve as we gain Visitor Center operating experience.

The adopted budget also looks to continue projects and make progress on the ongoing goals of economic development. The current year budget has capital projects which have experienced delays, and project completions are likely to spill over to the coming year. The list of capital projects is below in the Capital Outlay Table.

General Fund property tax revenue grew 12% following the 5.27% growth of the prior year. Property tax revenues show a total increase of approximately \$773,000. The coming year tax

revenue is budgeted to grow 4%, a combination the ordinary annual assess value limit, plus other completed construction projects. Regrettably General Fund operating cost for next year, will outstrip this growth and continue the general trend of property tax revenues not keeping pace with costs.

The contracted law enforcement services Intergovernmental Agreement (IGA) with the MCSO resulted in a 40% decrease in FTE and associated Personnel Expenditures in 2015. The MCSO IGA is the single largest expenditure in the continuing Police Operations division budget, but is not the entire department budget. The Community Resource Deputy from the MCSO, the Code Compliance Officer position, and the BOEC costs are the other significant portions of the division budget. While the renewal of this IGA continues to be negotiated the adopted budget includes a significant increase in cost for the coming fiscal year.

The Public Safety Building Operations department budget reflects the increased utility costs and the other landlord costs associated with the lease of the Community Police Facility to Multnomah County. The adopted budget continues to allocate \$175,000 of the annual building lease revenue the City receives from the Multnomah County, to subsidize the General Obligation Bond levy for the Police Facility. The remaining lease revenues are dedicated to the building operating expenses which continue to increase with the building reaching the 14-year mark.

The contracted fire and emergency services Intergovernmental Agreement (IGA) with the City of Gresham expires June 30, 2025. Gresham has chosen to change cost formula that has been used for the past 30 years. The renewal IGA substantially increases the cost further pressuring the General Fund. While the renewal of this IGA continues to be negotiated the adopted budget includes a significant increase in cost for the coming fiscal year.

Due to the \$2 million cost increases for these renewal IGA's, the adopted budget includes a new revenue source, a Police and Fire Services fee. The fee is adopted at \$15 per month for single family residential units and would be added to the existing monthly utility bills. The rate is adjusted proportionally for multi-family residential units and businesses. This Public Safety Services fee is estimated to provide approximately \$1.4 million in additional annual revenue for the General Fund. This fee will help offset the significant cost increases of the renewal IGAs for Police and Fire services.

Continuing to loom on the horizon is the growing disconnect between what the constrained property tax system in Oregon can provide, and the expected level of government services. With labor, health care, pension, and energy costs all increasing at higher than the maximum 3% annual assessed value increase, property taxes cannot sustain government service at the current levels.

During the past year the City, as an employer, has strived to continue providing essential utility services and other services to the citizens while complying with the many and frequently changing public health mandates to safeguard both our employees and the public.

The adopted budget combines a continuing operations approach to provide clean water and effectively process sewer and stormwater, providing both service and contributing to a sense of stability and continuity to the residents. Inflation over the prior two years has impacted the City's cost of operations for these vital utility services. The lack of any long-term utility user rate increase resolution for the prior two years has put us behind in recovering the operating costs. The last utility rate increase was approved in 2023 while higher inflation has occurred during the time since the last utility rate change. The adopted budget includes a utility rate increase needed to support of service reliability and meet the increased costs of operations and maintenance, increased regulatory requirements and required infrastructure replacement and improvements. The Budget Committee has a responsibility to approve a responsible budget that ensures that the utility funds, know as enterprise funds under the Local Budget Law, have the proper resources to continue to reliability deliver these vital services. However, any rate increase will not be effective until City Council adoption.

The adopted budget projects total resources and total requirements of \$81,181,000 compared to \$73,915,000 for the current year adopted budget. Operating expenditures account for \$28,565,000, and capital expenditures account for \$13,170,000, with the majority being the utility operating and improvement funds, \$11,646,000. Debt service and fund transfers account for \$5,899,000, and contingency and unappropriated funds account for the remaining \$33,455,000.

This budget message highlights the following areas: Budget Document, General Fund, Proprietary Funds, Current Revenues – All Funds, Current Costs – All Funds, Departmental Changes, Financial Policies & Changes and Long-Range Financial Issues. For additional statistical and financial information refer to the pages following this message.

BUDGET DOCUMENT

The budget is comprised of 26 funds. The budget document is organized and presented by fund type. Preceding each section is a brief narrative. The budget has been prepared in accordance with ORS 294 Oregon Local Budget Law, and Government Accounting Standards.

GENERAL FUND

The General Fund is the major operating fund for the City and comprises 32% of the total adopted budget. The General Fund budget allocates property taxes and other general revenues to fund many services: police, fire, planning, recreation, parks and facilities, legislative, city administration (finance, legal, human resources, recorder, and information services), court, and solid waste/recycling.

The major sources of General Fund revenue are property taxes and State shared revenue, which combined equal \$8 million. Public Safety represents approximately 56% of the General Fund operating costs at \$9.9 million for the combined Fire Service contract and Police department budgets.

The adopted \$17,631,000 operational expenditures, Personnel and Materials Services, of the General Fund budget compared to \$15,461,000 in FY 2024-2025. This represents a 14% increase, compared to a 5.2% increase over the prior year. The increase reflects anticipated cost increases for materials and supplies, wages, and benefit cost increases for PERS and health insurance premiums.

The adopted General Fund budget maintains the City Council's target for year-end balances (unappropriated funds) by recommending an unappropriated balance of \$3,535,000 in FY 2025-2026 and contingency of \$3,000,000 to maintain the flexibility needed for still to be clarified resources needed for the Confluence site development requirements. This creates a potential year-end balance of **approximately \$6.5M**, if revenues materialize as projected and contingencies are not utilized during the year. However, consistent with past years, staff anticipates it will be higher due to spending less than budgeted amounts.

PROPRIETARY FUNDS

The Proprietary Funds include the budgeted revenues and expenditures for the Public Works Funds, including water, sewer, storm water, and internal services. The primary source of revenues are customer user fees.

The adopted budget includes a 7% rate increase in water, sewer and storm water utility user fees for the coming FY 2025-2026. City utility rates have not changed for 24 months while significantly higher inflation has occurred during this time since the last utility rate change. Since utility rates were last increased the area annual CPI-U for 2023 was 4.37% and 3.01% for 2024.

The adopted budget new rate year beginning July 1, 2025:

- The water rate is increased from \$5.50 to \$5.89 per 1,000 gallons used. For a residential bill based on an average of 7,000 gallons per month this will be an increase of \$2.73 per month or \$32.76 per year.
- The sanitary sewer rate is increased from \$53.97 to \$57.75 per equivalent residential unit. For an average residential customer based on 1 Equivalent Residential Unit (ERU) this will be an increase of \$3.78 per month or \$45.36 per year. Commercial and industrial rates will increase proportionally according to their respective Equivalent Residential Units.
- Storm sewer rate increases from \$0.00340 to \$0.00364 per square foot of impervious surface. All single family residential customers are billed for storm sewer based on a standardized assumption of 2,700 square feet of impervious surface. For a single family residential customer the storm rate increases from \$9.18 to \$9.83 per month, an increase of \$0.65 per month, or \$7.80 per year.

That these utility rate increases are needed to support of service reliability and meet the increased costs of operations and maintenance, increased regulatory requirements and required infrastructure replacement and improvements, are estimated to cost \$7.16 per month for the average Troutdale household.

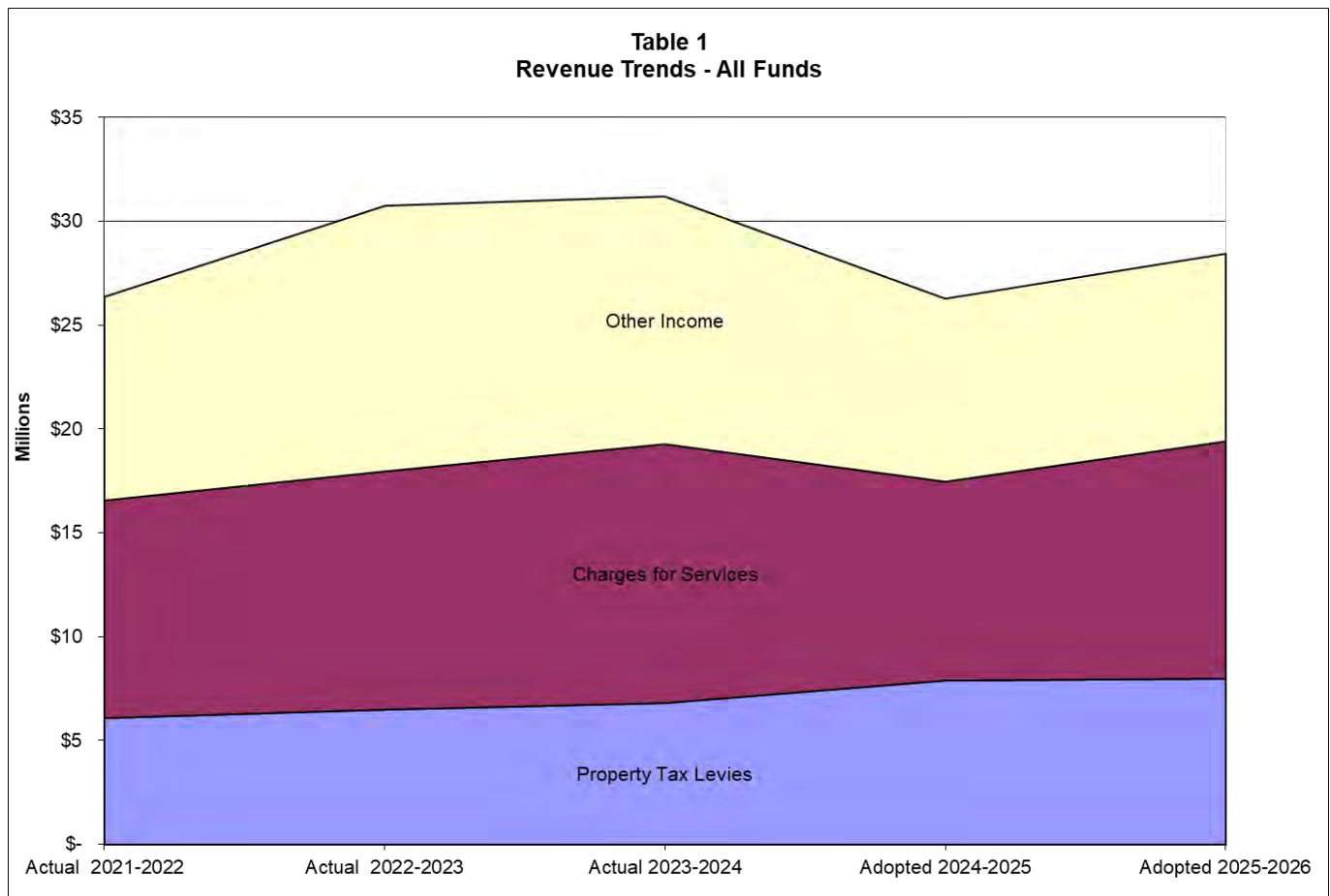
Following the upcoming the utility rate analysis will be completed with recommended utility rate increases for coming years. Utility rate increases are necessary to meet the increased costs of operations and maintenance and required infrastructure replacement and improvements.

The Internal Services Fund accounts for the public works management overhead and the department equipment maintenance. The Fund is supported by revenue transfers from the Water, Sewer and Storm Water Funds which receive management and maintenance support from the Internal Services Fund.

CURRENT REVENUES – ALL FUNDS

Current revenues include all resources excluding interfund transfers and beginning fund balances (cash carry-over from the prior year).

Table 1 below provides a graphical representation of revenue trends for all funds. As the table illustrates, user fees (included in Charges for Services) are normally the primary revenue source for all City operations.



Property Taxes

The budget includes property tax revenues totaling \$8,010,000, including general operating funds of \$7,942,000 and general obligation bond debt service funds of \$404,800. Property tax revenues account for only 29% of current revenues (Table 1 - lower portion of graph).

The General Fund budget includes the levy of Troutdale's maximum permanent tax rate per State law of \$3.7652 per \$1,000 of taxable assessed value for operating purposes. State law established a maximum tax rate to fund general operations and limited the growth of tax assessed value on which the rate is applied through Measure 50 passed by voters in May 1997.

The current property taxes included in the budget anticipate a 3% increase in taxable assessed value of existing property, plus additional assessed value from new construction. These components result in an estimated taxable assessed value of \$ 2,109,000,000. This is within the constitutionally allowed 3% increase on the FY 2024-2025 assessed value of \$2,028,000,000. The Amazon facility had received a tax exemption under the State's Enterprise Zone program which has concluded, and their assessed value was added to the tax rolls this past year. The remaining increase includes new property or new improvement assessed value growth projected at less than 1%, and excludes the projected incremental value in the Urban Renewal Agency plan area which totals \$10,951,000 and which is reported separately in the Urban Renewal Agency budget as the basis of tax increment revenue estimates.

Troutdale's permanent rate will levy property taxes estimated at \$7,942,000. This total levy amount is reduced by six percent for budget purposes to reflect the anticipated uncollectible amount for taxpayers who do not pay their taxes in the year billed and where discounts are given for timely payment. A detailed calculation of the tax levy is shown in the Supplemental Schedules near the end of this budget document.

The City will also levy property taxes to fully fund the General Obligation Refunding Bonds Series 2021 debt service. In November 2010, Troutdale voters approved a \$7,540,000 general obligation bond measure for the Community Police Facility project. The original bonds were issued in February 2011. The 2011 bonds were called and refunded in July 2021 at a lower interest rate, saving the taxpayers approximately \$880,000. The debt service in fiscal year 2025-2026 for the Police Facility Refunding Bonds requires a property tax levy of \$580,000 with a projected tax levy rate of \$0.275 per \$1,000 assessed value.

Based on an estimated taxable assessed value of \$2,109,000,000, the combined projected tax rates (general operating and bond levies) would total \$4.04 per \$1,000 assessed value for FY 2025-2026. City taxes levied on property with a taxable assessed value of \$250,000 are estimated to increase by \$0.105 per thousand, totaling \$1,010 compared to \$984 in FY 2024-2025.

Charges for Services

The budget includes charges for services totaling \$ 11,424,000 or 40% of current revenues (Table 1 - middle portion of graph). User charges include fees associated with city provided

utilities (water, sewer, and storm water), permits, system development charges, recreation fees and the enterprise zone community service fee. About 90% of user charges come from our operating utilities.

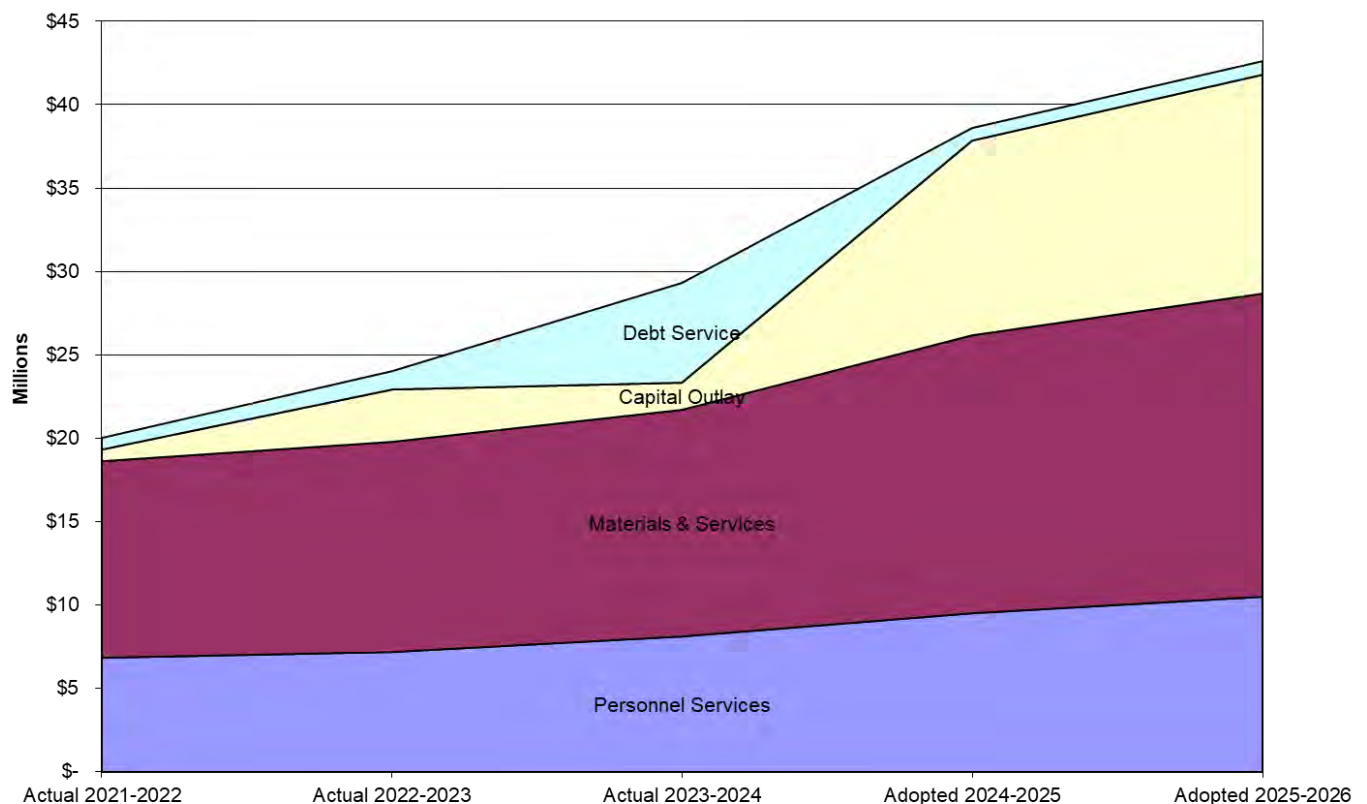
Other Income

The budget includes other income totaling \$9,063,000 which is 32% of current revenues (Table 1 - top portion of graph). Within the General Fund this category includes franchise fees, state shared revenues, transient lodging taxes, loan proceeds, fines, grant monies and interest income. Within the other funds the primary continuing resources within this category include State gas tax monies, franchise fees, and interest income.

CURRENT COSTS – ALL FUNDS

Current costs include all requirements excluding interfund transfers, contingency and unappropriated fund cash reserves. Table 2 on the following page provides a graphical representation of cost trends for all funds.

Table 2
Cost Trends - All Funds



Personnel Services

The adopted budget includes 66.75 FTE's, which is a net increase of 1.0 FTE. This reflects the additional 2.0 FTE in Public Works, 1.0 FTE in the Streets Division and 1.0 FTE in the Equipment Maintenance Division discussed above, reduced by Code Specialties Fund 1.0 FTE Plumbing Inspector position vacated by retirement.

The adopted budget includes personnel services costing a total of \$ \$10,471,000, an increase of \$943,000 or 9.8% increase vs. 4.1% the year prior. A number of items contribute to the change such as Cost of Living Adjustment (COLA) in the union contract, FTE additions, wage merit step increases, employee turnover, and position reclassifications. However, this year the largest contributor to the increase is the PERS employer rate increase for the start of the State's new biennium. The State biennium of 2025-2027 has PERS cost increases of an estimated \$412,000 for the adopted FY 2025-2026 budget.

PERS experienced a significant market value decline in 2008 and while the investment portfolio has recovered over the last ten years and grown in value, the pension funded status has only improved marginally from the significant drop in value. Due to the lag in biennial actuarial valuation for PERS, the City is entering the first year of the new rate biennium based on the valuation of December 31, 2019. The prior changes by the State Legislature to lower the unfunded actuarial liability and thereby reduce employer costs were largely overturned by the State Supreme Court. The court ruling and the disappointing investment results during the period resulted in significant cost increase for employers in the upcoming biennium cycle. The City PERS rates change each new State biennium.

The American Federation of State, County and Municipal Employees (AFSCME) union collective bargaining agreement (CBA) successor agreement began July 1, 2024 and will enter the second year of the current CBA. The adopted budget includes a 3.01% COLA for FY 2025-2026 in accord with adopted CBA.

Materials & Services

The adopted budget includes materials and services totaling \$18,185,000, an increase of \$4,569,000 or 9.4% increase compared to the prior year. Materials and services costs account for 43% of current costs (Table 2) and include items such as office supplies, utilities, equipment repair and maintenance, training and the significant public safety IGA contract services for both Police and Fire. The significant public safety IGA cost increases in the General Fund are the primary cost drivers, with much lower increases across the 26 funds.

Capital Outlay

The adopted budget includes increased capital outlay spending primarily from the utility and improvement funds. The planned capital outlay of all funds totals \$13,171,000. Capital outlay includes several carryover projects which were delayed due to weather, supply chain limitations, staffing or other causes. The increase from the current year to next year is reflected in Table 2. The remaining amount being routine capital project infrastructure replacement in the utility funds. Capital outlay represents 32% of current costs (Table 2). A summary of

adopted capital outlay expenditures is in Table 3 below. As usual, it is not expected that all the projects will be completed in the 2025-2026 budget year due normal delay issues addressed above.

Capital Outlay Table

Description	Fund	Expenditure
Deck Mower for John Deere Tractor	GF – Parks	5,000
Replace equipment	GF – Parks	2,000
ADA requirements for parks	GF – Parks	15,000
Glenn Otto Pay-2-Park Kiosk	GF – Parks	15,000
Beaver Creek Canyon Repairs	GF – Parks	40,000
Beavercreek North Bridge Replacement	GF – Parks	675,000
Equipment/Dry Storage	GF – Parks	22,000
Materials Staging/Processing Station	GF – Parks	17,800
Computers, Monitors, Docks	GF – Court	2,000
Computers, Monitors, Docks	GF – Legal	2,000
Computers, Monitors, Docks	GF – Executive	6,000
Computers, Monitors, Docks	GF – Recreation	2,000
Computers, Monitors, Docks	GF – Finance	2,000
Replace equipment	GF – Facilities	2,000
ADA Facilities Requirements	GF – Facilities	20,000
Sound-proofing CD Conference Room	GF – Facilities	4,000
Computers, Monitors, Docks	GF – Code Enforcement	2,000
Computers, Monitors, Docks	GF – Planning	8,000
Computers, Monitors, Docks	GF – Tourism	4,000
IT Laptops	GF – Information Svcs	6,000
Monitors, Docks	GF – Information Svcs	2,000
Phone equipment	GF – Information Svcs	4,000
Replace old Computers	GF – Information Svcs	17,000
Server UPS replacements	GF – Information Svcs	3,000
Network Firewall, Core Switch replacement	GF – Information Svcs	20,000
Switch replacement for sites	GF – Information Svcs	20,000
TOTAL GENERAL FUND:		917,800
Building Inspections Laptop & Desktop	Code Specialties	12,000
Sidewalk & Trail Infill	Bike Path & Trails	16,033
Harlow Place Riverfront Lots	Parks Improvement	25,000

MTIP Fairview to Troutdale Trail	Parks Improvement	56,608
Riverfront Park - URA site (PA-003)	Parks Improvement	225,000
Signage, picnic tbls, misc. items	Parks Improvement	15,000
Design Parks Improvements	Parks Improvement	5,000
Tables & chairs	Sam Cox Bldg Fund	4,000
Sam Cox Roof, Gutter, Drain replacement	Sam Cox Bldg Fund	55,000
Annex Carpet Replacement	Sam Cox Bldg Fund	5,000
Undergrounding Projects	Undergrounding	4,552,953
OTHER IMPROVEMENT FUNDS:		4,959,593
Computers, Monitors, Docks	PW Management	6,000
Digital Tablet field use	PW Management	500
ADA Upgrades	PW Management	5,000
Replacement Tire Balancer	PW Shops	10,000
Vapor Blaster	PW Shops	12,000
Computers, Monitors, Docks	PW Shops	3,000
Boiler control panel	Sewer	25,000
Cuttler Hammer power monitors	Sewer	25,000
Milltronics Level Sensors	Sewer	12,000
Beaver Creek Pump Stg Gen set plug	Sewer	10,000
Microsoft Surfaces	Sewer	6,000
Influent Flgyt pump	Sewer	50,000
System Reinvestment Rebuild Projects	Sewer	200,000
Design Projects	Sewer Improvement	30,000
Upsize/Extend with Development	Sewer Reimbursement	100,000
Design Projects	Sewer Reimbursement	35,000
Pump station #3 Generator & fencing	Sewer Reimbursement	125,000
Pump station #4 Backup Generator	Sewer Reimbursement	100,000
System Reinvestment Rebuild Projects	Sewer Reimbursement	150,000
S Buxton sewer main Assessment/Design	Sewer Reimb. & Improvement	100,000
Service truck outrigger	Storm	12,000
Microsoft surfaces	Storm	6,000
Design Projects	Storm	50,000
Water Quality Facility Rehab	Storm	35,000
Stuart Ridge Pond design/construction	Storm	125,000
Design Projects	Storm Improvement	25,000
Upsize/Extend with Development	Storm Reimbursement	50,000
System Reinvestment Rebuild Projects	Storm Reimbursement	85,000
Cobra Jetting Hose	Storm/Sewer	3,000
Mid-size pick-up truck Crew Cab	Storm/Sewer	44,000
WPCF parking expansion construction	Storm/Sewer	72,950
WPCF office space construction	Storm/Sewer	1,774,918

Combo Sewer Cleaner Vactor 2100i	Storm/Sewer	559,568
T66 crawler and HD camera	Storm/Sewer	37,000
Jetting nozzle	Storm/Sewer	5,000
Design Street Improvement Projects	Street Improvement	50,000
Upsize/Extend with Development	Street Reimbursement	50,000
ADA-Sidewalk ramp Upgrades	Street Reimbursement	75,000
System Reinvestment Rebuild Projects	Street Reimbursement	110,000
Street Sweeper - Mechanical or Combination	Streets	425,000
Computers, Monitors, Docks	Streets	3,000
Field Use Tablet	Streets	2,000
Streets Projects	Streets	50,000
Sidewalk Infill	Streets	25,000
Harlow Road Improvements - LID/Design	Streets	175,000
Sturges Fire Lane Improvements	Streets	30,000
Server room improvements	Various PW Depts	2,000
Energy Efficiency Upgrades	Various PW Depts	5,200
Security/Access Control Upgrades	Various PW Depts	22,000
PW Shop Parking Lot Imp./Design	Various PW Depts	75,000
Materials Staging/Processing Station	Various PW Depts	160,300
Equipment/Vehicle dry storage	Various PW Depts	200,400
Control Valve Modifications	Water	10,000
Cathodic Protection Reservoir 4	Water	25,000
Computers, Monitors, Docks	Water	6,000
Field Use tablet	Water	1,500
Well 3 decommissioning	Water	50,000
Development Upsize	Water Improvement	50,000
Well 9 Design Project	Water Improvement	250,000
Well 9 Construction Project	Water Improvement	250,000
Upsize/Extend with Development	Water Reimbursement	50,000
Reservoir Seismic Upgrades (Implementation PH I)	Water Reimbursement	150,000
System Reinvestment Rebuild Projects	Water Reimbursement	150,000
Equipment barn roof replacement/insulation	Water/Streets	50,000
Dunbar Avenue Improvements	Storm Improvement	400,000
Dunbar Avenue Improvements	Street Improvement	250,000
Dunbar Avenue Improvements	Streets	225,000
Dunbar Avenue Improvements	Water	15,000
	TOTAL PUBLIC WORKS:	7,281,336
	TOTAL CAPITAL OUTLAY:	13,170,729

Debt Service

The adopted budget includes debt service totaling \$755,000 an increase from the \$745,000 of the prior year. Debt service costs account for 1.25% of current costs (Table 2). Repayment of GO Refunding Bonds issued for the Community Police Facility is \$550,000 and \$205,000 for the Full Faith and Credit (FFC) obligations.

The City is obligated to repay these debts from any available general revenue. Lenders see these debt payments as first priority payments from the General Fund without regard to other City spending considerations. Through an IGA the City loaned the full \$5,000,000 to the Urban Renewal Agency to purchase the Eastwinds Development LLC property and the City's former sewer treatment plant property. A portion of the Funds were used to perform demolition and environmental cleanup across both properties, and for site preparation for redevelopment.

The Urban Renewal Agency is obligated under the IGA to pay the City from the property sale proceeds, however if the fair reuse value at which the Agency sells the property is less than the costs, there will be inadequate funds to repay the City in full. However, the City will still be required to repay the outstanding Full Faith and Credit obligations at time of the property re-sale. Additionally, General Fund during the site preparation period, is required to make the debt service payments without revenue from the Urban Renewal Agency until the property re-sale, which will impact both the budget and the ending fund balance.

Unfortunately, the costs and quantity of environmental remediation tasks required for the URA site, *The Confluence at Troutdale*, were significantly greater than estimated. The City was able to obtain a \$1,500,000 loan from the State of Oregon Brownfields Redevelopment Fund for some of the additional costs. Through an IGA the City loaned the full \$1,500,000 to the Urban Renewal Agency. Like the \$5,000,000 FFC borrowing the City is also obligated to repay this loan to the State from any available general revenue.

The debt service requirements outstanding as of June 30, 2025 are summarized near the end of the budget document.

DEPARTMENTAL CHANGES

Building and Permit Revenues

The great recession impact and the slow recovery of new construction necessitated a downsized building inspection staff. The much greater development activity which occurred over the past few years has increased permit revenues and stabilized the fund. A number of significant projects continue to develop during the current fiscal year and additional projects are in the planning pipeline and anticipated to be constructed in the coming fiscal year. The updated IGA with the City of Gresham has enabled cost effective scaling of service to meet demand as well as expanded technical expertise for inspectors that has been required for these projects. However, Gresham does not handle the administration and management of the building, electrical and plumbing permits.

The reestablishment of the Code Specialties fund in FY 2009-2010 both removed the volatile impact of the construction cycle from the General Fund and improved the City's compliance with State requirements. The Code Specialties fund has a healthy fund balance which along with forecasted revenue, along with the cost-effective IGA with Gresham will be sufficient to support operating costs without impacting or requiring another loan from the General Fund.

LONG RANGE FINANCIAL ISSUES

The PERS rate increase is estimated to cost the City an additional \$412,000 beginning in the 2025-2027 biennium, and health insurance premium increases of 4% to 12% are estimated to cost another \$173,000. The City will spend approximately \$1,170,000 for medical and dental insurance benefits this coming year. The majority of these costs are out of the City's control. While changes in the health insurance benefits could provide significant savings, changes are subject to collective bargaining with AFSCME. The City's inability to sustain these continued cost increases will continue to challenge the City's labor relations with our employee union.

Operating Reserves

The adopted budget provides the General Fund with an unappropriated balance of about \$4,201,000 to meet the operational needs of the City between July 1st and November, before property tax receipts arrive. Significantly reducing that level could require the City to borrow money to meet the operating needs and could potentially also reduce the bond and credit rating of the City.

During the history of the Urban Renewal Agency (URA) the City has loaned funds and incurred all the administrative costs to support the URA. The URA tax increment revenue continues to be used to reimburse the City under the existing IGA.

Audit Compliance

The revision of audit standards GASB 87 for Leases, GASB 96 Subscription-Based Information Technology Arrangements, and GASB 101 Compensated Absences, will each require significantly expanded reporting and increased audit compliance costs in the coming fiscal years.

Multnomah County Business Income Tax

The County Business Income Tax (BIT) receipts declined 36% during the 2008 Great Recession. The County Commission increased the tax rate for 2020 and approved a one-year increase to the portion of revenue that is distributed to the four East County Cities. The combination of the rate increase, increase in exemption filing income, and extended and delayed tax filing season, and impact of the early lock down limitation on economic activity resulted in a 17% reduction in BIT revenue for FY 2019-2020. The allocation formula changes and the forecasted economic activity in the current and coming months are a combination of offsetting increases and decreases of potential revenue. The County Commission has

changed the allocation formula and extended the term of the IGA with the four cities. The adopted budget reflects a one percent increase in expected BIT revenue.

ACKNOWLEDGEMENTS

We thank the City Council and citizen members of the Budget Committee for their continued support during the budget process and throughout the entire year. We would also like to acknowledge the work done by City department heads and staff in the preparation of this year's budget.

Ray Young
City Manager

Erich Mueller
Finance Director



2020 Troutdale City Council Priorities & Tactical Direction to Staff

ASSET MANAGEMENT

Explore options for existing City Hall property

- Explore the options for sale of the property to a developer with some conditions and incentives for renovating the building

Determine how to best consolidate the location of the functions of city government.

- Pursue new leased space (preferably with an option to buy) to consolidate most of City Hall functions in a single location

DEVELOPMENT

Negotiate High-Quality Development Agreements for URA

- Create a staff position & department to focus on Economic Development
- Create a Framework Plan for the URA properties
- Hire Consultant as needed to support new Economic Development Dept.

Promote Economic Development with businesses in the City

- Develop a plan to attract new businesses to Troutdale within focused geographical areas with clear parameters
- Discount some commercial SDCs for specific businesses and areas
- Create a storefront improvement grant program to help businesses improve their exterior façade, subject to City approvals

Develop a plan for Riverfront properties along Sandy River

- Push to design, fund and finish the Sandy River Trail
- Develop a plan for riverfront properties that aligns with URA and other City Plans



COMMUNICATION & MARKETING

Marketing & Tourism Promotion of Troutdale

- Create an Economic Development and Tourism department within the City.

PUBLIC SAFETY

Propose ways to improve Public Safety

- Establish a new citizen's Public Safety & Equity Committee to recommend a course of action and priorities for the 2021-2022 fiscal year

GOVERNANCE

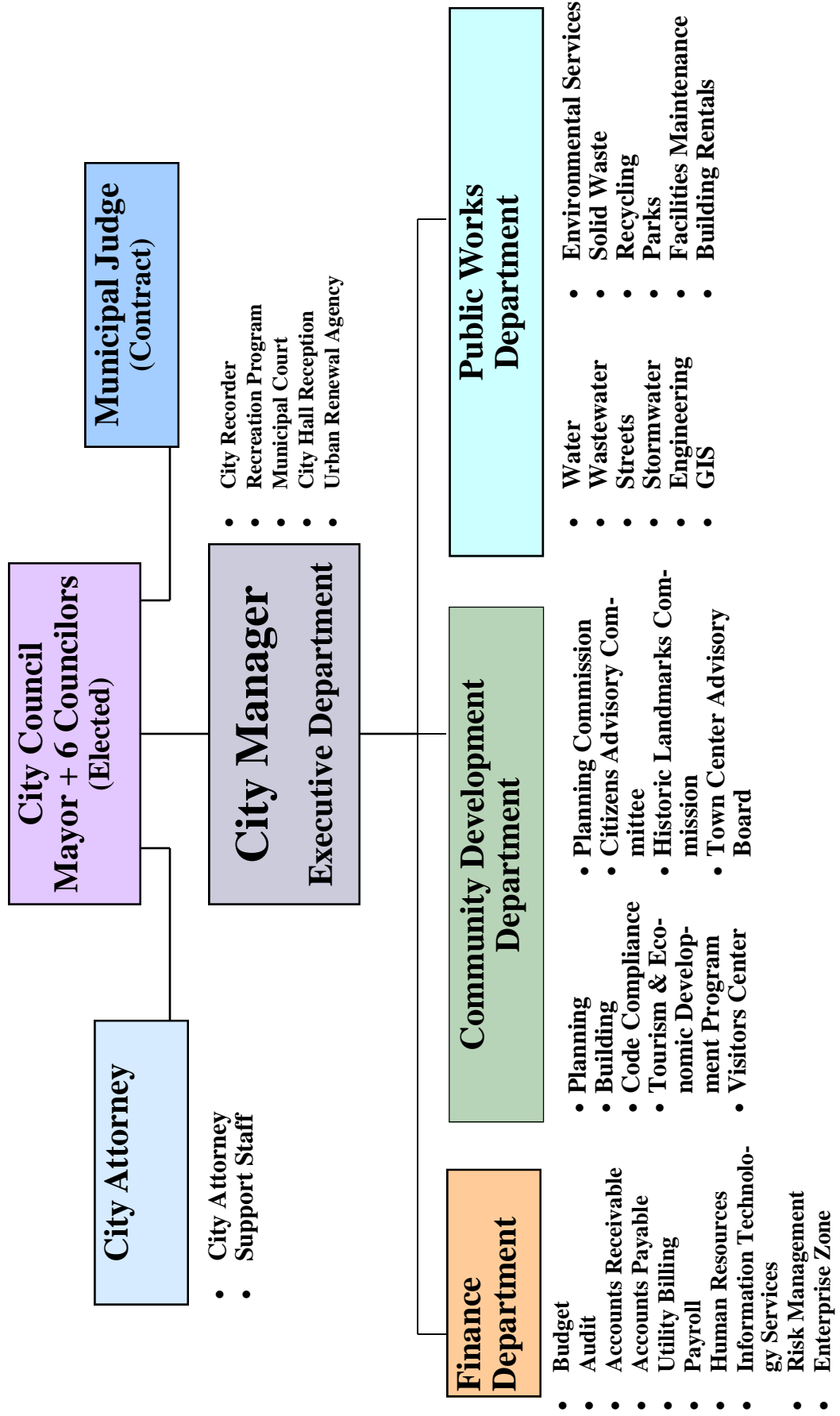
Improve communication and collaboration with stakeholders such as Reynolds School District, Metro, County and State, Fairview, Wood Village, Gresham

- Maintain regular schedule of staff "check-in" meetings with partners
- Maintain regular schedule of Mayoral informal meeting with partners
- Explore options for providing Fire Service to Troutdale, including consolidation with neighboring cities or individual fire department

City of Troutdale

Organizational Chart

As of March, 2025



CITY OF TROUTDALE
FULL TIME EQUIVALENT POSITION SUMMARY

	ADOPTED 2019-2020	ADOPTED 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	ADOPTED 2023-2024	ADOPTED 2024-2025	ADOPTED 2025-2026
<u>BY DEPARTMENT</u>							
Judicial	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Administration	6.00	5.50	5.50	5.50	5.50	6.50	6.50
Community Services	0.75	1.00	1.00	1.00	1.00	1.50	1.50
Information Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police	1.00	1.00	1.10	1.10	1.30	1.30	1.30
Solid Waste/Recycling	0.10	0.10	0.10	0.10	0.30	0.30	0.30
Parks	2.50	2.50	2.50	2.50	2.50	3.00	3.00
Facilities	3.50	3.50	3.50	3.50	4.50	5.00	5.00
Community Development							
Planning	3.50	3.50	3.10	3.10	3.80	3.80	3.80
Tourism & Economic Development	-	1.75	1.85	1.85	2.10	2.10	2.10
Code Specialties	3.50	3.50	4.70	4.70	3.80	3.80	2.80
Public Works							
Management	8.15	8.15	8.15	8.15	8.95	8.95	8.95
Water/Street/Internal Services	10.00	10.00	10.00	12.00	13.00	13.00	15.00
Sewer	6.45	6.45	6.45	6.45	6.25	6.25	6.35
Storm	2.55	2.55	2.55	2.55	2.75	2.75	2.65
Total Positions/FTE	55.50	57.00	58.00	60.00	63.25	65.75	66.75
<u>BY FUND</u>							
General Fund	24.85	26.35	26.15	26.15	28.50	31.00	31.00
Code Specialties	3.50	3.50	4.70	4.70	3.80	3.80	2.80
Public Works	27.15	27.15	27.15	29.15	30.95	30.95	32.95
Total Positions/FTE	55.50	57.00	58.00	60.00	63.25	65.75	66.75
Average Population Served	16,070	16,254	15,752	16,030	16,130	16,348	16,511
Population per Full Time Equivalent	289.55	285.16	271.59	267.17	255.02	248.64	247.36

**CITY OF TROUTDALE, OREGON
PERSONNEL SERVICES SUMMARY
SALARIES PAID FROM MORE THAN ONE FUND
FISCAL YEAR 2024-2025**

Position	Fund & Dept#	Fund & Dept	Allocated Salary	FTE per dept
Building and Code Compliance Program Manager	01-71	Police	\$26,728	0.20
Building and Code Compliance Program Manager	01-82	Planning	\$26,728	0.20
Building and Code Compliance Program Manager	02-81	Building	\$80,184	0.60
Community Development Director	01-71	Police	\$16,557	0.10
Community Development Director	01-88	Econ Dev	\$16,557	0.10
Community Development Director	02-81	Building	\$33,114	0.20
Community Development Director	01-82	Planning	\$99,341	0.60
Environmental Specialist	01-78	Solid Wst	\$34,626	0.30
Environmental Specialist	06-80	PW Mgt	\$80,793	0.70
P & F Worker I	01-85	Parks	\$34,414	0.50
P & F Worker I	01-86	Facilities	\$34,414	0.50
P & F Worker II	01-85	Parks	\$74,038	1.00
P & F Worker II	01-86	Facilities	\$74,038	1.00
P & F Worker III	01-85	Parks	\$49,306	0.50
P & F Worker III	01-86	Facilities	\$49,306	0.50
Parks & Facilities Chief Operator	01-85	Parks	\$53,352	0.50
Parks & Facilities Chief Operator	01-86	Facilities	\$53,352	0.50
Parks & Facilities Superintendent	01-85	Parks	\$58,822	0.50
Parks & Facilities Superintendent	01-86	Facilities	\$58,822	0.50
Permit Technician I	02-84	Plumbing	\$10,354	0.13
Permit Technician I	02-83	Electrical	\$18,318	0.23
Permit Technician I	02-81	Building	\$50,972	0.64
Permit Technician II	02-84	Plumbing	\$11,411	0.13
Permit Technician II	02-83	Electrical	\$20,188	0.23
Permit Technician II	02-81	Building	\$56,177	0.64
PW Operator II	05-00	Streets	\$36,566	0.50
PW Operator II	03-00	Water	\$109,699	1.50
PW Operator I	05-00	Streets	\$21,528	0.25
PW Operator I	03-00	Water	\$64,584	0.75
PW Superintendent	06-79	Equip Mnt	\$15,305	0.10
PW Superintendent	05-00	Streets	\$30,609	0.20
PW Superintendent	03-00	Water	\$107,132	0.70
Streets Chief Operator	03-00	Water	\$5,337	0.05
Streets Chief Operator	05-00	Streets	\$101,408	0.95
Water Chief Operator	05-00	Streets	\$6,118	0.05
Water Chief Operator	03-00	Water	\$116,248	0.95
Water Operator I	05-00	Streets	\$18,054	0.25
Water Operator I	03-00	Water	\$54,163	0.75
Water Operator III	05-00	Streets	\$29,191	0.30
Water Operator III	03-00	Water	\$165,414	1.70
WPCF Chief Operator	17-00	Storm	\$12,118	0.10
WPCF Chief Operator	04-00	Sewer	\$109,063	0.90
WPCF Operator I	17-00	Storm	\$65,907	0.90
WPCF Operator I	04-00	Sewer	\$153,783	2.10
WPCF Operator II	17-00	Storm	\$50,675	0.60
WPCF Operator II	04-00	Sewer	\$118,242	1.40
WPCF Operator III	17-00	Storm	\$78,616	0.80
WPCF Operator III	04-00	Sewer	\$117,924	1.20
WPCF Superintendent	17-00	Storm	\$38,262	0.25
WPCF Superintendent	04-00	Sewer	\$114,785	0.75

CITY OF TROUTDALE, OREGON

POSITION TITLES, SALARY RANGES AND STABILITY PAY

NON-PERS ELIGIBLE SCHEDULE

Effective July 1, 2025

POSITION TITLE	RANGE	RANGE-MONTHLY	PAY
PARKS & FACILITIES WORKER I, WW/PW LABORER, GENERAL CLERICAL, FACILITIES CUSTODIAN, RECREATION COORDINATOR	8	4,235 - 5,151	127 - 361
ADMINISTRATIVE ASSISTANT I, OFFICE SUPPORT SPECIALIST	9	4,449 - 5,410	133 - 379
ACCOUNTING TECH I, STREETS OPERATOR I	10	4,671 - 5,678	140 - 397
LEGAL ADMINISTRATIVE ASSISTANT, PLANNING ADMINISTRATIVE ASSISTANT, CITY MANAGER ADMINISTRATIVE ASSISTANT, ADMINISTRATIVE SPECIALIST-CITY HALL	11	4,907 - 5,964	147 - 417
COURT CLERK, WW/PW OPERATOR I, ACCOUNTING TECH II, FACILITIES MAINTENANCE TECH, STREETS OPERATOR II, PARKS & FACILITIES WORKER II, PERMIT TECH I, ADMINISTRATIVE SPECIALIST- PUBLIC WORKS/PLANNING	12	5,151 - 6,263	155 - 438
CODE COMPLIANCE OFFICER, RECREATION PROGRAM MANAGER, COMMUNITY DEVELOPMENT SERVICES COORDINATOR, PLANNING TECH	13	5,410 - 6,573	162 - 460
PERMIT TECH II, ACCOUNTING TECH III, WPCF OPERATOR II, WATER OPERATOR II, PAYROLL SPECIALIST, STREETS OPERATOR III	14	5,678 - 6,900	170 - 483
DEPUTY CITY RECORDER, LEGAL ASSISTANT, EQUIPMENT MAINTENANCE TECHNICIAN I, PARKS & FACILITIES WORKER III	15	5,964 - 7,245	179 - 507
ENGINEERING TECH, WW/PW OPERATOR III, DIGITAL MEDIA SPECIALIST	16	6,263 - 7,608	188 - 533
EQUIPMENT MAINTENANCE TECHNICIAN II, ASSISTANT PLANNER	17	6,573 - 7,992	197 - 559
INFORMATION SERVICES SPECIALIST, GIS ANALYST, BUILDING INSPECTOR I, STREETS CHIEF OPERATOR, PARKS & FACILITIES CHIEF OPERATOR	18	6,900 - 8,391	207 - 587
ENGINEERING ASSOCIATE, ENVIRONMENTAL SPECIALIST, HR GENERALIST, ASSOCIATE PLANNER	19	7,245 - 8,811	217 - 617
WATER DIVISION CHIEF OPERATOR, WPCF CHIEF OPERATOR, MECH/ELECT. EQUIP MAINTENANCE SUPERVISOR	20	7,608 - 9,249	228 - 647
SENIOR PLANNER, CITY RECORDER, BUILDING INSPECTOR II, ECONOMIC DEVELOPMENT COORDINATOR, SENIOR ENGINEERING ASSOCIATE	21	7,992 - 9,714	240 - 680
PARKS & FACILITIES SUPERINTENDENT, BLDG & CODE COMPLIANCE MANAGER	22	8,391 - 10,199	252 - 714
BUILDING OFFICIAL, CIVIL ENGINEER, SENIOR HR GENERALIST	23	8,811 - 10,705	264 - 749
PUBLIC WORKS SUPERINTENDENT, WASTE WATER SUPERINTENDENT	24	9,249 - 11,246	277 - 787
HUMAN RESOURCES MANAGER	25	9,714 - 11,806	291 - 826
	26	10,199 - 12,395	306 - 868
	27	10,705 - 13,016	321 - 911
CITY ATTORNEY	EXTERNAL		-
FINANCE DIRECTOR, PUBLIC WORKS DIRECTOR (contract), COMMUNITY DEVELOPMENT DIRECTOR (contract)	29	12,515 - 15,210	375 - 1065
CITY MANAGER	CONTRACT	17,222	517 - 1206

Note: Stability Pay calculated on length of employment after 5 years at 3%; after 10 years at 4%; after 15 year at 5%; after 20 year at 6%; and after 25 years at 7%.

CITY OF TROUTDALE, OREGON

POSITION TITLES, SALARY RANGES AND STABILITY PAY

PERS ELIGIBLE SCHEDULE

Effective July 1, 2025

POSITION TITLE	RANGE	SALARY RANGE-MONTHLY	STABILITY PAY
PARKS & FACILITIES WORKER I, WW/PW LABORER, GENERAL CLERICAL, FACILITIES CUSTODIAN, RECREATION COORDINATOR	8	4,489 - 5,460	135 - 382
ADMINISTRATIVE ASSISTANT I, OFFICE SUPPORT SPECIALIST	9	4,718 - 5,736	142 - 402
ACCOUNTING TECH I, STREETS OPERATOR I	10	4,950 - 6,018	149 - 421
LEGAL ADMINISTRATIVE ASSISTANT, PLANNING ADMINISTRATIVE ASSISTANT, CITY MANAGER ADMINISTRATIVE ASSISTANT, ADMINISTRATIVE SPECIALIST-CITY HALL	11	5,202 - 6,321	156 - 442
COURT CLERK, WW/PW OPERATOR I, ACCOUNTING TECH II, FACILITIES MAINTENANCE TECH, STREETS OPERATOR II, PARKS & FACILITIES WORKER II, PERMIT TECH I, ADMINISTRATIVE SPECIALIST- PUBLIC WORKS/PLANNING	12	- 6,637	164 - 465
CODE COMPLIANCE OFFICER, RECREATION PROGRAM MANAGER, COMMUNITY DEVELOPMENT SERVICES COORDINATOR, PLANNING TECH	13	5,736 - 6,966	172 - 488
PERMIT TECH II, ACCOUNTING TECH III, WPCF OPERATOR II, WATER OPERATOR II, PAYROLL SPECIALIST, STREETS OPERATOR III	14	6,018 - 7,315	181 - 512
DEPUTY CITY RECORDER, LEGAL ASSISTANT, EQUIPMENT MAINTENANCE TECHNICIAN I, PARKS & FACILITIES WORKER III	15	6,321 - 7,679	190 - 538
ENGINEERING TECH, WW/PW OPERATOR III, DIGITAL MEDIA SPECIALIST	16	6,637 - 8,065	199 - 565
EQUIPMENT MAINTENANCE TECHNICIAN II, ASSISTANT PLANNER	17	6,966 - 8,473	209 - 593
INFORMATION SERVICES SPECIALIST, GIS ANALYST, BUILDING INSPECTOR I, STREETS CHIEF OPERATOR, PARKS & FACILITIES CHIEF OPERATOR	18	7,315 - 8,895	219 - 623
ENGINEERING ASSOCIATE, ENVIRONMENTAL SPECIALIST, HR GENERALIST, ASSOCIATE PLANNER	19	7,679 - 9,337	230 - 654
WATER DIVISION CHIEF OPERATOR, WPCF CHIEF OPERATOR, MECH/ELECT. EQUIP MAINTENANCE SUPERVISOR	20	8,065 - 9,804	242 - 686
SENIOR PLANNER, CITY RECORDER, BUILDING INSPECTOR II, ECONOMIC DEVELOPMENT COORDINATOR, SENIOR ENGINEERING ASSOCIATE	21	8,473 - 10,296	254 - 721
PARKS & FACILITIES SUPERINTENDENT, BLDG & CODE COMPLIANCE MANAGER	22	8,895 - 10,811	267 - 757
BUILDING OFFICIAL, CIVIL ENGINEER, SENIOR HR GENERALIST	23	9,337 - 11,348	280 - 794
PUBLIC WORKS SUPERINTENDENT, WASTE WATER SUPERINTENDENT	24	9,804 - 11,920	294 - 834
HUMAN RESOURCES MANAGER	25	10,296 - 12,515	309 - 876
	26	10,811 - 13,140	324 - 920
	27	11,348 - 13,797	340 - 966
CITY ATTORNEY	EXTERNAL		-
FINANCE DIRECTOR, PUBLIC WORKS DIRECTOR (contract), COMMUNITY DEVELOPMENT DIRECTOR (contract)	29	12,515 - 15,210	375 - 1065
CITY MANAGER	CONTRACT	18,321	550 - 1282

Note: Stability Pay calculated on length of employment after 5 years at 3%; after 10 years at 4%; after 15 years at 5%; after 20 year at 6%; and after 25 years at 7%.

CITY OF TROUTDALE ALL FUNDS COMBINED

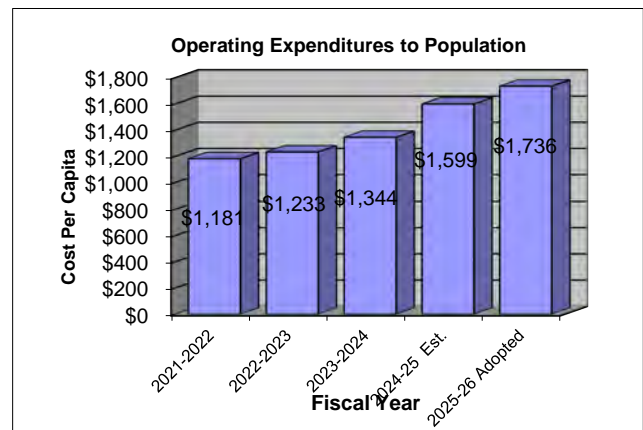
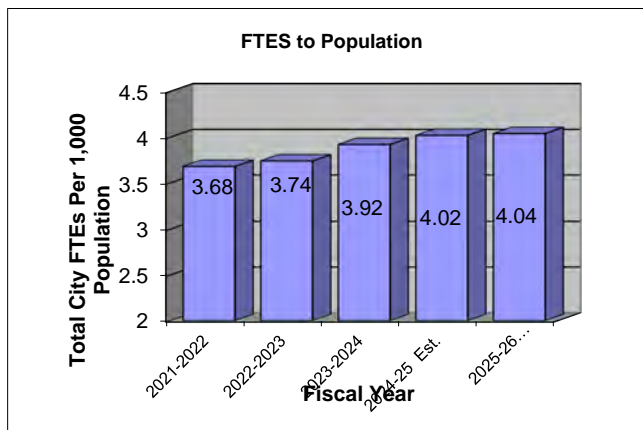
PER CAPITA COMPARISONS

TOTAL CITY FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	58.00	3.68
2022-2023	16,030	60.00	3.74
2023-2024	16,130	63.25	3.92
2024-25 Est.	16,348	65.75	4.02
2025-26 Adopted	16,511	66.75	4.04

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 18,604,159	\$1,181
2022-2023	16,030	\$ 19,760,919	\$1,233
2023-2024	16,130	\$ 21,686,508	\$1,344
2024-25 Est.	16,348	\$ 26,143,966	\$1,599
2025-26 Adopted	16,511	\$ 28,656,243	\$1,736



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

CITY-WIDE ALL FUNDS COMBINED

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 43,469,128	\$ 50,080,093	\$ 43,305,745	\$ 47,497,116	\$ 47,497,116	\$ 47,497,116
PROPERTY TAXES	6,489,756	6,815,860	7,887,197	8,136,089	7,971,589	7,971,589
OTHER TAXES	1,861,828	1,783,649	1,866,191	1,825,869	1,825,869	1,825,869
REVENUE FROM OTHER AGENCIES	5,748,015	3,525,642	4,212,632	4,200,835	4,200,835	4,200,835
LICENSES & PERMITS	65,005	62,990	60,326	60,326	60,326	60,326
FINES & FORFEITURES	173,726	185,186	150,000	150,000	150,000	150,000
CHARGES FOR CURRENT SERVICES	11,401,095	12,410,050	9,524,471	10,976,473	11,363,390	11,363,390
FRANCHISE FEES	1,848,988	1,951,060	1,753,765	1,872,409	1,872,409	1,872,409
RENT & INTEREST INCOME	1,466,049	2,670,303	721,913	903,476	903,476	903,476
OTHER INCOME	1,283,763	1,788,904	107,163	110,745	110,745	110,745
TRANSFERS FROM OTHER FUNDS	5,050,118	5,532,919	4,325,910	5,050,484	5,225,484	5,225,484
TOTAL RESOURCES	\$ 78,857,471	\$ 86,806,658	\$ 73,915,316	\$ 80,783,822	\$ 81,181,239	\$ 81,181,239
REQUIREMENTS						
PERSONNEL SERVICES	\$ 7,190,779	\$ 8,145,214	\$ 9,639,737	\$ 10,354,150	\$ 10,471,317	\$ 10,471,317
MATERIALS & SERVICES	12,570,136	13,558,164	16,615,841	17,428,597	18,184,926	18,184,926
CAPITAL OUTLAY	3,180,950	1,644,860	11,720,430	13,430,729	13,170,729	13,170,729
DEBT SERVICE	1,062,519	5,985,875	765,200	774,000	774,000	774,000
TRANSFERS TO OTHER FUNDS	4,950,118	8,432,919	4,225,910	4,950,484	5,125,484	5,125,484
CONTINGENCY	-	-	17,792,698	19,983,595	19,958,707	19,958,707
RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	-
UNAPPROPRIATED	49,902,968	49,039,625	13,155,498	13,862,266	13,496,075	13,496,075
TOTAL REQUIREMENTS	\$ 78,857,471	\$ 86,806,658	\$ 73,915,316	\$ 80,783,822	\$ 81,181,239	\$ 81,181,239

CITY-WIDE ALL FUNDS COMBINED

RESOURCES BY SOURCE

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 8,469,168	\$ 10,925,848	\$ 8,744,232	\$ 8,518,252	\$ 8,518,252	\$ 8,518,252
PROPERTY TAXES	6,241,825	6,569,900	7,547,557	7,586,077	7,586,077	7,586,077
OTHER TAXES	924,392	904,187	927,378	917,420	917,420	917,420
REVENUE FROM OTHER AGENCIES	4,425,282	2,178,530	2,741,699	2,817,897	2,817,897	2,817,897
LICENSES & PERMITS	51,815	51,595	51,770	51,770	51,770	51,770
FINES & FORFEITURES	173,726	185,186	150,000	150,000	150,000	150,000
CHARGES FOR CURRENT SERVICES	1,119,467	1,238,681	149,726	1,548,048	1,548,048	1,548,048
FRANCHISE FEES	1,603,169	1,678,031	1,509,841	1,602,729	1,602,729	1,602,729
RENT & INTEREST INCOME	440,067	893,790	336,434	590,671	590,671	590,671
OTHER INCOME	1,183,075	1,632,900	79,563	83,145	83,145	83,145
TRANSFERS FROM OTHER FUNDS	1,760,456	1,660,456	1,760,456	2,127,184	2,127,184	2,127,184
GENERAL FUND	26,392,442	27,919,104	23,998,656	25,993,192	25,993,192	25,993,192
BEGINNING FUND BALANCE	1,736,793	1,910,729	1,633,397	1,298,892	1,298,892	1,298,892
CHARGES FOR SERVICES	935,410	632,890	514,500	386,000	386,000	386,000
OTHER INCOME	52,746	86,191	25,100	25,100	25,100	25,100
TRANSFERS FROM OTHER FUNDS	-	19,200	19,200	19,200	19,200	19,200
CODE SPECIALTIES	2,724,949	2,649,010	2,192,197	1,729,192	1,729,192	1,729,192
BEGINNING FUND BALANCE	2,429,307	2,784,227	2,408,757	2,606,619	2,606,619	2,606,619
REVENUE FROM OTHER AGENCIES	-	-	-	-	-	-
CHARGES FOR SERVICES	3,089,099	3,180,641	2,948,551	3,154,299	3,154,299	3,154,299
RENT & INTEREST INCOME	108,723	163,180	83,304	83,304	83,304	83,304
OTHER INCOME	6,873	23,561	1,000	1,000	1,000	1,000
WATER	5,634,003	6,151,610	5,441,612	5,845,222	5,845,222	5,845,222
BEGINNING FUND BALANCE	4,454,237	4,870,048	6,122,208	7,849,464	7,849,464	7,849,464
CHARGES FOR SERVICES	4,135,056	4,524,353	4,140,723	4,140,723	4,430,504	4,430,504
RENT & INTEREST INCOME	129,152	261,204	40,000	40,000	40,000	40,000
OTHER INCOME	21,953	25,024	1,000	1,000	1,000	1,000
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
SEWER	8,740,398	9,680,629	10,303,931	12,031,187	12,320,967	12,320,967
BEGINNING FUND BALANCE	4,508,360	4,897,414	4,363,973	4,437,647	4,437,647	4,437,647
OTHER TAXES	937,435	879,463	938,813	908,449	908,449	908,449
REVENUE FROM OTHER AGENCIES	1,309,703	1,333,853	1,357,440	1,270,108	1,270,108	1,270,108
CHARGES FOR SERVICES	-	-	300	300	300	300
RENT & INTEREST INCOME	126,091	212,013	142,025	78,352	78,352	78,352
OTHER INCOME	12,370	422	-	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
STREETS	6,893,959	7,323,165	6,802,551	6,694,856	6,694,856	6,694,856
BEGINNING FUND BALANCE	917,091	1,061,349	616,425	684,984	684,984	684,984
LICENSES & PERMITS	13,190	11,395	4,556	4,556	4,556	4,556
CHARGES FOR SERVICES	2,076	14,149	86,000	86,000	86,000	86,000
RENT & INTEREST INCOME	29,669	50,251	1,000	1,000	1,000	1,000
OTHER INCOME	281	20,678	-	-	-	-
TRANSFERS FROM OTHER FUNDS	1,905,714	1,905,714	1,905,714	2,436,600	2,436,600	2,436,600
INTERNAL SERVICES	2,868,021	3,063,536	2,613,695	3,213,140	3,213,140	3,213,140
BEGINNING FUND BALANCE	248,021	171,895	94,968	63,644	63,644	63,644
PROPERTY TAXES	247,931	245,960	339,640	550,012	385,512	385,512
RENT & INTEREST INCOME	10,544	15,124	100	100	100	100
OTHER INCOME	-	-	-	-	-	-
TRANSFERS	175,000	175,000	175,000	-	175,000	175,000
DEBT SERVICE	681,495	607,980	609,708	613,756	624,256	624,256

CITY-WIDE ALL FUNDS COMBINED

RESOURCES BY SOURCE

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
BEGINNING FUND BALANCE	894,579	931,190	1,010,778	1,067,153	1,067,153	1,067,153
CHARGES FOR SERVICES	36,699	61,225	10,000	10,000	10,000	10,000
RENT & INTEREST INCOME	25,959	47,149	100	100	100	100
WATER IMPROVEMENT	957,237	1,039,564	1,020,878	1,077,253	1,077,253	1,077,253
BEGINNING FUND BALANCE	1,967,554	2,191,576	2,333,579	2,561,538	2,561,538	2,561,538
CHARGES FOR SERVICES	166,819	202,921	40,000	40,000	40,000	40,000
RENT & INTEREST INCOME	58,458	107,541	12,000	12,000	12,000	12,000
SEWER IMPROVEMENT	2,192,832	2,502,039	2,385,579	2,613,538	2,613,538	2,613,538
BEGINNING FUND BALANCE	58,698	57,261	55,296	34,963	34,963	34,963
CHARGES FOR SERVICES	-	-	1,000	1,000	1,000	1,000
RENT & INTEREST INCOME	1,654	2,929	350	350	350	350
STREET TREE	60,353	60,190	56,646	36,313	36,313	36,313
BEGINNING FUND BALANCE	1,101,184	1,140,727	1,161,604	1,009,035	1,009,035	1,009,035
REVENUE FROM OTHER AGENCIES	-	-	-	-	-	-
CHARGES FOR SERVICES	8,414	18,275	10,000	10,000	10,000	10,000
RENT & INTEREST INCOME	32,190	55,140	2,500	2,500	2,500	2,500
STREET IMPROVEMENT	1,141,788	1,214,141	1,174,104	1,021,535	1,021,535	1,021,535
BEGINNING FUND BALANCE	3,111,898	3,223,527	3,234,608	3,391,429	3,391,429	3,391,429
CHARGES FOR SERVICES	20,894	16,384	10,000	10,000	10,000	10,000
RENT & INTEREST INCOME	91,622	155,950	40,000	40,000	40,000	40,000
STORM SEWER IMPROVEMENT	3,224,413	3,395,860	3,284,608	3,441,429	3,441,429	3,441,429
BEGINNING FUND BALANCE	2,232,377	2,414,860	842,660	1,639,410	1,639,410	1,639,410
REVENUE FROM OTHER AGENCIES	-	-	100,000	100,000	100,000	100,000
CHARGES FOR SERVICES	15,000	237,500	15,000	15,000	15,000	15,000
RENT & INTEREST INCOME	81,776	160,025	16,000	16,000	16,000	16,000
OTHER INCOME	-	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	112,500	112,500	262,500	262,500	262,500	262,500
PARKS IMPROVEMENT	2,441,654	2,924,884	1,236,160	2,032,910	2,032,910	2,032,910
BEGINNING FUND BALANCE	1,492,855	1,920,943	2,348,292	2,708,622	2,708,622	2,708,622
CHARGES FOR SERVICES	1,276,783	1,383,025	1,387,661	1,387,661	1,484,797	1,484,797
LICENSES & PERMITS	-	-	4,000	4,000	4,000	4,000
RENT & INTEREST INCOME	47,016	98,866	500	500	500	500
OTHER INCOME	6,466	128	500	500	500	500
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
STORM SEWER UTILITY	2,823,120	3,402,961	3,740,953	4,101,283	4,198,419	4,198,419
BEGINNING FUND BALANCE	3,115,414	3,454,804	3,762,834	4,248,272	4,248,272	4,248,272
FRANCHISE FEES	245,819	273,030	243,924	269,680	269,680	269,680
RENT & INTEREST INCOME	93,571	169,490	35,000	35,000	35,000	35,000
OTHER INCOME	-	-	-	-	-	-
UTILITIES UNDERGROUND	3,454,804	3,897,323	4,041,758	4,552,953	4,552,953	4,552,953

CITY-WIDE ALL FUNDS COMBINED

RESOURCES BY SOURCE

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
BEGINNING FUND BALANCE	9,282	11,875	15,810	14,103	14,103	14,103
REVENUE FROM OTHER AGENCIES	13,030	13,259	13,493	12,829	12,829	12,829
RENT & INTEREST INCOME	175	1,304	100	100	100	100
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
BIKE PATHS & TRAILS	22,487	26,438	29,403	27,033	27,033	27,033
BEGINNING FUND BALANCE	151,991	131,011	122,470	128,815	128,815	128,815
RENT & CHARGES FOR SERVICES	28,930	28,100	17,000	17,000	17,000	17,000
INTEREST & OTHER INCOME	4,682	7,788	1,000	1,000	1,000	1,000
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-
SAM COX BLDG FUND	185,603	166,899	140,470	146,815	146,815	146,815
BEGINNING FUND BALANCE	2,834,884	3,669,370	85,410	205,676	205,676	205,676
RENT & INTEREST INCOME	94,439	59,733	10,000	1,000	1,000	1,000
TRANSFERS FROM OTHER FUNDS	1,096,448	1,660,049	203,040	205,000	205,000	205,000
FF&C DEBT SERVICE	4,025,771	5,389,152	298,450	411,676	411,676	411,676
BEGINNING FUND BALANCE	157,401	137,159	145,784	125,027	125,027	125,027
CHARGES FOR SERVICES	5,272	4,137	16,670	16,670	16,670	16,670
RENT & INTEREST INCOME	3,649	6,591	100	100	100	100
STORM SEWER REIMBURSEMENT	166,323	147,887	162,554	141,797	141,797	141,797
BEGINNING FUND BALANCE	411,938	436,718	479,561	664,678	664,678	664,678
CHARGES FOR SERVICES	21,614	203,045	26,890	26,890	26,890	26,890
RENT & INTEREST INCOME	7,057	22,938	300	300	300	300
WATER REIMBURSEMENT	440,609	662,701	506,751	691,868	691,868	691,868
BEGINNING FUND BALANCE	2,834,816	3,365,648	3,546,625	3,841,552	3,841,552	3,841,552
CHARGES FOR SERVICES	506,053	591,969	70,850	70,850	70,850	70,850
RENT & INTEREST INCOME	72,270	164,196	1,000	1,000	1,000	1,000
SEWER REIMBURSEMENT	3,413,139	4,121,812	3,618,475	3,913,402	3,913,402	3,913,402
BEGINNING FUND BALANCE	331,280	371,916	176,474	397,340	397,340	397,340
CHARGES FOR SERVICES	33,508	72,754	79,600	56,033	56,033	56,033
RENT & INTEREST INCOME	7,284	15,103	100	100	100	100
STREET REIMBURSEMENT	372,073	459,773	256,174	453,473	453,473	453,473
TOTAL RESOURCES	\$ 78,857,471	\$ 86,806,658	\$ 73,915,313	\$ 80,783,822	\$ 81,181,239	\$ 81,181,239

CITY-WIDE ALL FUNDS COMBINED

REQUIREMENTS BY CATEGORY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS						
PERSONNEL SERVICES	\$ 3,461,337	\$ 3,823,531	\$ 4,704,898	\$ 5,044,062	\$ 5,044,062	\$ 5,044,062
MATERIALS & SERVICES	9,142,443	9,274,061	10,756,106	11,835,784	12,587,256	12,587,256
CAPITAL OUTLAY	1,084,980	582,732	1,112,500	1,177,800	917,800	917,800
DEBT SERVICE	152,567	157,217	12,000	12,000	12,000	12,000
TRANSFERS TO OTHER FUNDS	1,802,392	3,765,993	1,058,984	722,368	897,368	897,368
CONTINGENCY	-	-	2,655,740	3,000,000	3,000,000	3,000,000
UNAPPROPRIATED	10,748,722	10,315,570	3,698,429	4,201,178	3,534,706	3,534,706
GENERAL FUND	26,392,441	27,919,104	23,998,657	25,993,192	25,993,192	25,993,192
PERSONNEL SERVICES	441,252	473,684	533,017	428,746	428,746	428,746
MATERIALS & SERVICES	212,831	247,358	342,134	358,436	358,436	358,436
CAPITAL OUTLAY	2,368	1,797	12,000	12,000	12,000	12,000
DEBT SERVICE	11,207	7,483	2,400	2,400	2,400	2,400
TRANSFERS TO OTHER FUNDS	146,562	146,562	146,562	142,876	142,876	142,876
CONTINGENCY	-	-	1,156,084	784,734	784,734	784,734
UNAPPROPRIATED	1,910,729	1,772,126	-	-	-	-
CODE SPECIALTIES	2,724,949	2,649,010	2,192,197	1,729,192	1,729,192	1,729,192
PERSONNEL SERVICES	654,539	782,207	829,656	986,022	986,022	986,022
MATERIALS & SERVICES	717,477	1,029,178	1,732,135	1,137,023	1,137,023	1,137,023
CAPITAL OUTLAY	736,189	466,619	441,300	248,800	248,800	248,800
TRANSFERS TO OTHER FUNDS	741,570	741,570	741,570	1,166,571	1,166,571	1,166,571
CONTINGENCY	-	-	263,206	450,000	450,000	450,000
UNAPPROPRIATED	2,784,226	3,132,035	1,433,745	1,856,805	1,856,805	1,856,805
WATER	5,634,002	6,151,610	5,441,612	5,845,222	5,845,222	5,845,222
PERSONNEL SERVICES	739,468	773,435	889,229	969,829	969,829	969,829
MATERIALS & SERVICES	1,121,924	1,122,277	1,399,548	1,555,242	1,555,242	1,555,242
CAPITAL OUTLAY	1,033,154	106,134	1,123,284	1,647,281	1,647,281	1,647,281
DEBT SERVICE	508	-	2,400	2,400	2,400	2,400
TRANSFERS TO OTHER FUNDS	975,296	975,296	975,296	1,156,871	1,156,871	1,156,871
CONTINGENCY	-	-	532,825	800,000	800,000	800,000
UNAPPROPRIATED	4,870,048	6,703,487	5,381,349	5,899,564	6,189,344	6,189,344
SEWER	8,740,398	9,680,629	10,303,931	12,031,187	12,320,967	12,320,967
PERSONNEL SERVICES	365,535	516,992	542,787	600,603	600,603	600,603
MATERIALS & SERVICES	978,249	1,428,272	1,370,851	1,375,137	1,375,137	1,375,137
CAPITAL OUTLAY	60,689	164,019	661,800	1,116,000	1,116,000	1,116,000
TRANSFERS TO OTHER FUNDS	592,071	592,071	592,071	769,028	769,028	769,028
CONTINGENCY	-	-	1,155,224	1,200,000	1,200,000	1,200,000
UNAPPROPRIATED	4,897,414	4,621,811	2,479,818	1,634,088	1,634,088	1,634,088
STREETS	6,893,959	7,323,165	6,802,551	6,694,856	6,694,856	6,694,856

CITY-WIDE ALL FUNDS COMBINED

REQUIREMENTS BY CATEGORY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
PERSONNEL SERVICES	1,228,384	1,427,261	1,803,902	1,941,460	2,058,627	2,058,627
MATERIALS & SERVICES	118,886	161,193	246,043	339,250	339,250	339,250
CAPITAL OUTLAY	62,111	70,295	39,100	82,100	82,100	82,100
DEBT SERVICE	32,235	31,074	2,400	2,400	2,400	2,400
TRANSFERS TO OTHER FUNDS	365,055	384,255	384,255	520,605	520,605	520,605
CONTINGENCY	-	-	137,995	327,325	210,158	210,158
UNAPPROPRIATED	1,061,349	989,458	-	-	-	-
INTERNAL SERVICES	2,868,021	3,063,536	2,613,695	3,213,140	3,213,140	3,213,140
DEBT SERVICE	509,600	520,800	541,000	549,800	549,800	549,800
UNAPPROPRIATED	171,895	87,180	68,707	63,956	74,456	74,456
DEBT SERVICE	681,495	607,980	609,707	613,756	624,256	624,256
MATERIALS & SERVICES	1,574	3,680	51,000	51,000	51,000	51,000
CAPITAL OUTLAY	24,474	41	400,000	550,000	550,000	550,000
CONTINGENCY	-	-	569,878	476,253	476,253	476,253
UNAPPROPRIATED	931,190	1,035,842	-	-	-	-
WATER IMPROVEMENT	957,237	1,039,564	1,020,878	1,077,253	1,077,253	1,077,253
MATERIALS & SERVICES	1,255	3,431	27,000	68,000	68,000	68,000
CAPITAL OUTLAY	-	-	130,000	68,500	68,500	68,500
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	2,228,579	2,477,038	2,477,038	2,477,038
UNAPPROPRIATED	2,191,576	2,498,608	-	-	-	-
SEWER IMPROVEMENT	2,192,832	2,502,039	2,385,579	2,613,538	2,613,538	2,613,538
MATERIALS & SERVICES	3,092	6,709	56,646	36,313	36,313	36,313
UNAPPROPRIATED	57,261	53,480	-	-	-	-
STREET TREE	60,353	60,190	56,646	36,313	36,313	36,313
MATERIALS & SERVICES	1,061	8,102	25,100	12,100	12,100	12,100
CAPITAL OUTLAY	-	-	425,000	300,000	300,000	300,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	724,004	709,435	709,435	709,435
UNAPPROPRIATED	1,140,727	1,206,039	-	-	-	-
STREET IMPROVEMENT	1,141,788	1,214,141	1,174,104	1,021,535	1,021,535	1,021,535
MATERIALS & SERVICES	886	2,731	12,000	23,000	23,000	23,000
CAPITAL OUTLAY	-	-	400,000	425,000	425,000	425,000
CONTINGENCY	-	-	2,872,608	2,993,429	2,993,429	2,993,429
UNAPPROPRIATED	3,223,527	3,393,129	-	-	-	-
STORM SEWER IMPROVEMENT	3,224,413	3,395,860	3,284,608	3,441,429	3,441,429	3,441,429

CITY-WIDE ALL FUNDS COMBINED

REQUIREMENTS BY CATEGORY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
MATERIALS & SERVICES	1,441	2,866	10,700	18,000	18,000	18,000
CAPITAL OUTLAY	25,353	60,108	385,500	326,608	326,608	326,608
TRANSFERS TO OTHER FUNDS	-	1,500,000	-	-	-	-
CONTINGENCY	-	-	839,960	1,688,302	1,688,302	1,688,302
UNAPPROPRIATED	2,414,860	1,361,910	-	-	-	-
PARKS IMPROVEMENT	2,441,654	2,924,884	1,236,160	2,032,910	2,032,910	2,032,910
PERSONNEL SERVICES	300,263	348,104	336,248	383,429	383,429	383,429
MATERIALS & SERVICES	263,866	259,752	520,452	558,151	563,008	563,008
CAPITAL OUTLAY	43,376	15,666	1,210,784	1,552,155	1,552,155	1,552,155
TRANSFERS TO OTHER FUNDS	294,672	294,672	294,672	439,665	439,665	439,665
CONTINGENCY	-	-	1,378,797	1,167,883	1,260,162	1,260,162
UNAPPROPRIATED	1,920,943	2,484,767	-	-	-	-
STORM SEWER UTILITY	2,823,120	3,402,961	3,740,953	4,101,283	4,198,419	4,198,419
MATERIALS & SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	4,041,758	4,552,953	4,552,953	4,552,953
CONTINGENCY	-	-	-	-	-	-
UNAPPROPRIATED	3,454,804	3,897,323	-	-	-	-
UTILITIES UNDERGROUND	3,454,804	3,897,323	4,041,758	4,552,953	4,552,953	4,552,953
MATERIALS & SERVICES	612	823	1,000	1,000	1,000	1,000
CAPITAL OUTLAY	-	-	18,404	16,033	16,033	16,033
TRANSFERS TO OTHER FUNDS	10,000	10,000	10,000	10,000	10,000	10,000
UNAPPROPRIATED	11,875	15,615	(1)	-	-	-
BIKE PATHS & TRAILS	22,487	26,438	29,403	27,033	27,033	27,033
MATERIALS & SERVICES	1,998	2,710	16,126	16,160	16,160	16,160
CAPITAL OUTLAY	30,094	4,723	4,000	64,000	64,000	64,000
TRANSFERS TO OTHER FUNDS	22,500	22,500	22,500	22,500	22,500	22,500
CONTINGENCY	-	-	97,844	44,155	44,155	44,155
UNAPPROPRIATED	131,011	136,966	-	-	-	-
SAM COX BLDG FUND	185,603	166,899	140,470	146,815	146,815	146,815
DEBT SERVICE	356,401	5,269,301	205,000	205,000	205,000	205,000
RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	-
UNAPPROPRIATED	3,669,370	119,851	93,450	206,676	206,676	206,676
FF&C DEBT SERVICE	4,025,771	5,389,152	298,450	411,676	411,676	411,676

CITY-WIDE ALL FUNDS COMBINED

REQUIREMENTS BY CATEGORY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
MATERIALS & SERVICES	56	125	11,000	6,000	6,000	6,000
CAPITAL OUTLAY	29,108	24,849	145,000	135,000	135,000	135,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	6,554	797	797	797
UNAPPROPRIATED	137,159	122,913	-	-	-	-
STORM SEWER REIMBURSEMENT	166,323	147,887	162,554	141,797	141,797	141,797
MATERIALS & SERVICES	535	850	6,000	6,000	6,000	6,000
CAPITAL OUTLAY	3,355	-	375,000	350,000	350,000	350,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	125,751	335,868	335,868	335,868
UNAPPROPRIATED	436,718	661,852	-	-	-	-
WATER REIMBURSEMENT	440,609	662,701	506,751	691,868	691,868	691,868
MATERIALS & SERVICES	1,792	3,621	26,000	26,000	26,000	26,000
CAPITAL OUTLAY	45,700	144,173	560,000	571,500	571,500	571,500
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	3,032,475	3,315,902	3,315,902	3,315,902
UNAPPROPRIATED	3,365,648	3,974,019	-	-	-	-
SEWER REIMBURSEMENT	3,413,139	4,121,812	3,618,475	3,913,402	3,913,402	3,913,402
MATERIALS & SERVICES	157	424	6,000	6,000	6,000	6,000
CAPITAL OUTLAY	-	3,706	235,000	235,000	235,000	235,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	15,174	212,473	212,473	212,473
UNAPPROPRIATED	371,916	455,644	-	-	-	-
STREET REIMBURSEMENT	372,073	459,773	256,174	453,473	453,473	453,473
TOTAL REQUIREMENTS	\$ 78,857,469	\$ 86,806,658	\$ 73,915,313	\$ 80,783,822	\$ 81,181,239	\$ 81,181,239

GENERAL FUND ACCOUNT 01.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 8,469,168	\$ 10,925,848	\$ 8,744,232	\$ 8,518,252	\$ 8,518,252	\$ 8,518,252
PROPERTY TAXES	6,241,825	6,569,900	7,547,557	7,586,077	7,586,077	7,586,077
OTHER TAXES	924,392	904,187	927,378	917,420	917,420	917,420
REVENUE FROM OTHER AGENCIES	4,425,282	2,178,530	2,741,699	2,817,897	2,817,897	2,817,897
LICENSES & PERMITS	51,815	51,595	51,770	51,770	51,770	51,770
FINES & FORFEITURES	173,726	185,186	150,000	150,000	150,000	150,000
CHARGES FOR CURRENT SERVICES	1,119,467	1,238,681	149,726	1,548,048	1,548,048	1,548,048
FRANCHISE FEES	1,603,169	1,678,031	1,509,841	1,602,729	1,602,729	1,602,729
RENT & INTEREST INCOME	440,067	893,790	336,434	590,671	590,671	590,671
REC. EXP. & OTHER INCOME	1,183,075	1,632,900	79,563	83,145	83,145	83,145
TRANSFER FROM OTHER FUNDS	1,760,456	1,660,456	1,760,456	2,127,184	2,127,184	2,127,184
TOTAL RESOURCES	\$ 26,392,442	\$ 27,919,104	\$ 23,998,656	\$ 25,993,192	\$ 25,993,192	\$ 25,993,192
REVENUE (NET OF BEGINNING FUND BAL):	\$ 17,923,274	\$ 16,993,256	\$ 15,254,424	\$ 17,474,940	\$ 17,474,940	\$ 17,474,940
\$ CHANGE FROM PRIOR YR:	\$ 2,444,672	\$ (930,018)	\$ (1,738,832)	\$ 2,220,516	\$ 2,220,516	\$ 2,220,516
% CHANGE FROM PRIOR YR:	15.79%	-5.19%	-10.23%	14.56%	14.56%	14.56%
REQUIREMENTS						
LEGISLATIVE	\$ 29,406	\$ 24,021	\$ 43,015	\$ 37,149	\$ 35,149	\$ 35,149
JUDICIAL	129,389	162,215	189,785	210,458	208,458	208,458
LEGAL	213,912	198,338	257,833	308,789	256,289	256,289
GENERAL GOVERNMENT	874,124	308,889	580,853	402,836	439,536	439,536
ADMINISTRATION	905,155	1,017,087	1,287,922	1,310,450	1,306,450	1,306,450
COMMUNITY SERVICES	185,380	217,925	299,446	321,981	321,981	321,981
EXECUTIVE	2,337,365	1,928,475	2,658,854	2,591,663	2,567,863	2,567,863
INFORMATION SERVICES	237,385	364,859	464,874	464,232	449,232	449,232
FINANCE	779,137	815,675	919,927	947,495	939,995	939,995
FINANCE	1,016,522	1,180,534	1,384,801	1,411,727	1,389,227	1,389,227
POLICE OPERATIONS	4,345,229	4,505,383	5,046,225	5,857,210	6,696,682	6,696,682
PD BUILDING OPERATIONS	181,468	204,635	139,886	144,786	144,786	144,786
SOLID WASTE/RECYCLING	51,763	268,490	130,985	80,085	80,085	80,085
PUBLIC SAFETY	4,578,460	4,978,507	5,317,096	6,082,081	6,921,553	6,921,553
FIRE PROTECTION SERVICES	2,608,989	2,726,394	2,794,554	3,230,030	3,230,030	3,230,030
PLANNING	500,471	610,027	859,397	867,477	859,477	859,477
TOURISM & ECONOMIC DEVELOPMENT	1,064,630	638,836	741,601	797,074	785,074	785,074
COMMUNITY DEVELOPMENT	1,565,101	1,248,863	1,600,998	1,664,550	1,644,550	1,644,550
PARKS & GREENWAYS	873,731	1,089,816	1,833,794	2,134,053	1,876,853	1,876,853
FACILITIES	861,160	684,952	995,407	955,542	931,042	931,042
PARKS & FACILITIES	1,734,892	1,774,769	2,829,201	3,089,595	2,807,895	2,807,895
TRANSFERS	1,802,392	3,765,993	1,058,984	722,368	897,368	897,368
CONTINGENCY	-	-	2,655,740	3,000,000	3,000,000	3,000,000
UNAPPROPRIATED	10,748,722	10,315,570	3,698,429	4,201,178	3,534,706	3,534,706
OTHER	12,551,114	14,081,563	7,413,153	7,923,546	7,432,074	7,432,074
TOTAL REQUIREMENTS	\$ 26,392,442	\$ 27,919,104	\$ 23,998,657	\$ 25,993,192	\$ 25,993,192	\$ 25,993,192
APPROPRIATIONS:	\$ 15,643,720	\$ 17,603,534	\$ 20,300,228	\$ 21,792,014	\$ 22,458,486	\$ 22,458,486
REVENUES less APPROPRIATIONS:	\$ 2,279,554	\$ (610,278)	\$ (5,045,804)	\$ (4,317,074)	\$ (4,983,546)	\$ (4,983,546)

GENERAL FUND ACCOUNT 01.00

RESOURCES BY SOURCE

ACCT NO		ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
01-00-7000	BEGINNING FUND BALANCE	\$ 8,469,168	\$ 10,925,848	8,744,232	\$ 8,518,252	\$ 8,518,252	\$ 8,518,252
01-00-7101	CURRENT YEAR TAXES	6,029,353	6,505,861	7,423,067	7,465,192	7,465,192	7,465,192
01-00-7103	OTHER TAXES - CANCEL & OMIT	-	-	-	-	-	-
01-00-7104	PRIOR YEAR TAXES	206,892	58,266	116,990	113,386	113,386	113,386
01-00-7106	TAX DEEDED LAND SALES	-	-	-	-	-	-
01-00-7108	TAX PENALTIES AND INTEREST	5,580	5,774	7,500	7,500	7,500	7,500
	TOTAL PROPERTY TAXES	6,241,825	6,569,900	7,547,557	7,586,077	7,586,077	7,586,077
01-00-7205	TRANSIENT LODGING TAX TLT 6.0%	745,124	731,279	746,312	740,905	740,905	740,905
01-00-7212	TRANSIENT LODGING TAX TLT 0.95% TOUF	117,980	115,786	118,166	117,310	117,310	117,310
01-00-7213	SOLID WASTE TAX	61,288	57,122	62,900	59,205	59,205	59,205
	TOTAL OTHER TAXES	924,392	904,187	927,378	917,420	917,420	917,420
01-00-7201	STATE LIQUOR TAX SHARE	326,226	317,103	361,186	251,061	251,061	251,061
01-00-7202	STATE CIGARETTE TAX SHARE	12,104	11,077	12,074	9,316	9,316	9,316
01-00-7215	STATE MARIJUANA TAX SHARE	17,798	-	-	-	-	-
01-00-7203	STATE REVENUE SHARING	209,800	203,507	220,138	177,736	177,736	177,736
01-00-7204	COUNTY BUSINESS INCOME TAX	1,718,219	1,551,370	1,735,401	1,566,884	1,566,884	1,566,884
01-00-7206	STATE GRANTS	99,150	62,850	400,000	800,000	800,000	800,000
01-00-7207	FEDERAL GRANTS/ENTITLEMENTS	-	-	-	-	-	-
01-00-7208	METRO GRANTS	230,000	-	-	-	-	-
01-00-7219	REIMBURSEMENT FR OTHER GOVERNMENT	4,250	11,107	6,900	6,900	6,900	6,900
01-00-7220	OTHER LOCAL GOVERNMENTS	10,491	21,517	6,000	6,000	6,000	6,000
01-00-7223	COVID-19 RELIEF FUNDING	1,797,243	-	-	-	-	-
	TOTAL REVENUE OTHER AGENCIES	4,425,282	2,178,530	2,741,699	2,817,897	2,817,897	2,817,897
01-00-7301	BUSINESS LICENSES	50,640	50,170	50,000	50,000	50,000	50,000
01-00-7302	LIQUOR LICENSES	1,175	1,425	900	900	900	900
01-00-7307	SIGN PERMITS	-	-	120	120	120	120
01-00-7308	DEVELOPMENT PERMIT	-	-	750	750	750	750
	TOTAL LICENSES & PERMITS	51,815	51,595	51,770	51,770	51,770	51,770
01-00-7401	FINES & FORFEITURES	173,726	185,186	150,000	150,000	150,000	150,000
	TOTAL FINES & FORFEITURES	173,726	185,186	150,000	150,000	150,000	150,000
01-00-7498	STATE JUDICIAL SYSTEM SURCHARGE	56	80	1,500	1,500	1,500	1,500
01-00-7499	OTHER COURT CHARGES	26,663	33,916	15,000	15,000	15,000	15,000
01-00-7501	LIEN CHECK FEES	8,050	7,325	15,000	15,000	15,000	15,000
01-00-7505	PLANNING AND PLAT FEES	112,135	33,746	58,226	51,254	51,254	51,254
01-00-7510	SUBDIVISION PLAN REVIEW FEE	525	1,868	-	-	-	-
01-00-7515	PENALTY FEES	19,650	20,709	30,000	30,000	30,000	30,000
01-00-7531	COMM SERVICE FEE - ENT ZONE	921,448	844,206	-	-	-	-
01-00-7532	PUBLIC SAFETY SERVICES FEE	-	-	-	1,405,294	1,405,294	1,405,294
01-00-7710	ENTERPRISE ZONE APPLICATION FEE	-	264,987	10,000	10,000	10,000	10,000
01-00-7811	RECREATION PROGRAM FEES	30,941	31,846	20,000	20,000	20,000	20,000
	TOTAL CHARGES FOR CURRENT SERVICE	1,119,467	1,238,681	149,726	1,548,048	1,548,048	1,548,048
01-00-7601	FRANCHISE FEES - PGE	574,509	636,811	585,520	649,701	649,701	649,701
01-00-7602	FRANCHISE FEES - NWNG	353,130	334,760	341,968	352,227	352,227	352,227
01-00-7603	FRANCHISE FEES - VERIZON	17,635	17,608	22,000	22,000	22,000	22,000
01-00-7604	FRANCHISE FEES - SOLID WASTE	183,604	192,055	168,673	173,733	173,733	173,733
01-00-7605	FRANCHISE FEES - CABLE	45,037	38,289	55,000	55,000	55,000	55,000
01-00-7607	FRANCHISE FEE-PHONE UTILITIES	831	4,495	2,000	2,000	2,000	2,000
01-00-7606	FRANCHISE FEES - CITY UTILITY	428,422	454,013	334,680	348,067	348,067	348,067
	TOTAL FRANCHISE FEES	1,603,169	1,678,031	1,509,841	1,602,729	1,602,729	1,602,729

GENERAL FUND ACCOUNT 01.00

RESOURCES BY SOURCE

ACCT NO		ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
01-00-7701	INTEREST EARNED	144,144	563,005	35,000	281,503	281,503	281,503
01-00-7702	RENTAL - PARK & COMMUNITY BLDG	-	-	-	-	-	-
01-00-7711	LEASE INCOME	259,640	295,099	257,813	265,547	265,547	265,547
01-00-7715	ADDITIONAL RENT-UTILITIES MCSO	36,283	35,686	43,621	43,621	43,621	43,621
	TOTAL RENT & INTEREST INCOME	440,067	893,790	336,434	590,671	590,671	590,671
01-00-7707	SALE OF EQUIPMENT	7,600	521	5,000	5,000	5,000	5,000
01-00-7709	EVENT SPONSORSHIP CONTRIBUTION	10,435	13,728	5,000	5,000	5,000	5,000
01-00-7712	SALE OF REAL PROPERTY	434,000	-	-	-	-	-
01-00-7748	NATIONAL OPIOID SETTLEMENTS	33,912	38,487	24,563	18,145	18,145	18,145
01-00-7802	NSF CHARGES	852	1,085	1,500	1,500	1,500	1,500
01-00-7803	PARKING LOT FEES-PARKS	-	-	-	10,000	10,000	10,000
01-00-7804	POLICE REPORTS	60	60	-	-	-	-
01-00-7805	PHOTOCOPIES / CITY RECORDS	302	332	-	-	-	-
01-00-7806	GIFTS & DONATIONS	-	-	-	-	-	-
01-00-7808	CITY BRAND MERCHANDISE	6,162	3,469	-	-	-	-
01-00-7809	INSURANCE REIMBURSEMENT	-	4,351	-	-	-	-
01-00-7810	EV CHARGER	-	-	-	-	-	-
01-00-7812	JURY DUTY & WITNESS FEES	-	-	-	-	-	-
01-00-7814	OTHER POLICE FEES	200	-	-	-	-	-
01-00-7817	WAGE & W/C REHABILITATION PROG	-	-	-	-	-	-
01-00-7818	PRIOR YEAR RECOVERED EXPENSES	4,836	15,718	7,500	7,500	7,500	7,500
01-00-7820	ADMIN OH COURT CHARGE	44	28	-	-	-	-
01-00-7840	TRAFFIC CITATION SURCHARGE	3,874	3,807	-	-	-	-
01-00-7844	ALARM REVENUE	7,400	9,300	10,000	10,000	10,000	10,000
01-00-7845	OTHER POLICE CHARGES	-	-	-	-	-	-
01-00-7847	PARK USE PERMITS	1,190	1,590	-	-	-	-
01-00-7848	BLDG RENTAL APPLICATION FEES	-	-	-	-	-	-
01-00-7849	LID BOND ADMIN FEE	-	-	-	-	-	-
01-00-7860	BOND PROCEEDS	-	-	-	-	-	-
01-00-7863	LOAN PROCEEDS	-	-	-	-	-	-
01-00-7870	LEASE-OTHER FINANCING SOURCES	646,387	22,038	-	-	-	-
01-00-7936	INTERFUND LOAN FR PK IMP	-	1,500,000	-	-	-	-
01-00-7866	PARKING LOT LIEN	-	-	1,000	1,000	1,000	1,000
01-00-7898	CASH OVER/SHORT	(15)	(9)	-	-	-	-
01-00-7899	MISCELLANEOUS REVENUE	25,835	18,395	25,000	25,000	25,000	25,000
	TOTAL RECOV. EXP. & OTHER INCOME	1,183,075	1,632,900	79,563	83,145	83,145	83,145
01-00-7822	ADMIN OH REIMBURSE CODE SPEC	146,562	146,562	146,562	142,876	142,876	142,876
01-00-7823	ADMIN OH REIMBURSE WATER	271,653	271,653	271,653	391,627	391,627	391,627
01-00-7824	ADMIN OH REIMBURSE SEWER	359,553	359,553	359,553	387,819	387,819	387,819
01-00-7825	ADMIN OH REIMBURSE STREET	212,566	212,566	212,566	261,427	261,427	261,427
01-00-7826	ADMIN OH REIMBURSE I.S. FUND	365,055	365,055	365,055	501,405	501,405	501,405
01-00-7837	ADMIN OH REIMBURSE STORM	110,567	110,567	110,567	147,530	147,530	147,530
	TOTAL ADMIN. OVERHEAD REIMB.	1,465,956	1,465,956	1,465,956	1,832,684	1,832,684	1,832,684
01-00-7917	LOAN REPAYMENT FROM URA	200,000	100,000	200,000	200,000	200,000	200,000
01-00-7918	FF&C LOAN REPAYMENT FR URA	-	-	-	-	-	-
01-00-7922	LOAN REPAYMENT FROM CODE SPEC	-	-	-	-	-	-
01-00-7973	SERVICE REIMB FROM WATER FUND	29,400	29,400	29,400	29,400	29,400	29,400
01-00-7974	SERVICE REIMB FROM SEWER FUND	30,450	30,450	30,450	30,450	30,450	30,450
01-00-7975	SERVICE REIMB FROM STREET FUND	29,400	29,400	29,400	29,400	29,400	29,400
01-00-7987	SERVICE REIMB - STORM SEWER UTILITY	5,250	5,250	5,250	5,250	5,250	5,250
	TOTAL TRANSFERS FROM OTHER FUNDS	294,500	194,500	294,500	294,500	294,500	294,500
	CURRENT OPERATING REVENUES	17,923,274	16,993,256	15,254,424	17,474,940	17,474,940	17,474,940
	BEGINNING FUND BALANCE	8,469,168	10,925,848	8,744,232	8,518,252	8,518,252	8,518,252
	CURRENT TOTAL RESOURCES	\$ 26,392,442	\$ 27,919,104	\$ 23,998,656	\$ 25,993,192	\$ 25,993,192	\$ 25,993,192

EXECUTIVE DEPARTMENT

The Executive Department includes the Legislative, Judicial, Legal, General Government, Administration, and Community Services functions.

Legislative (01.10): This unit accounts for expenditures for the Mayor and City Council including, City Council training and travel reimbursements. All elected officials are also insured by the City's worker's compensation coverage.

Currently the Mayor receives a monthly stipend of \$500, and the City Council Members receive a \$50 monthly stipend.

Judicial (01.20): This unit accounts for expenditures related to the Municipal Court function including, contracts for the Municipal Judge, court appointed attorneys, and costs related to the Court Clerk.

Legal (01.30): This unit accounts for the cost of the City Attorney and a part-time administrative assistant position at 0.5 FTE. The budget includes contract services used to obtain specialized legal services and a part-time law clerk to assist the City Attorney with prosecution functions. Expenditures for a hearings officer for land use or other city code matters are also budgeted.

General Government (01.35): This unit accounts for expenditures for general purposes and include expenditures: (1) for general office supplies; (2) for phone and utility costs for general operations; (3) for leasing photocopiers and postage meter; (4) for property and liability coverage of general operational activities; and (5) interim City Hall office space lease expense.

EXECUTIVE DEPARTMENT – Continued –

Administration (01.40): The City Manager, City Recorder, Deputy City Recorder, Human Resource Generalist, and Administrative Specialist costs are included in this unit.

Overall management and operation of all city activities, business retention and development, public information and outreach, personnel, records management and retention, and support are responsibilities of the Administration unit. Included under professional services are support from employment and labor legal counsel for union negotiations.

Community Services (01.42): This department manages the recreation programs for all age groups (parent/child, preschool, youth, family & adult) and is involved in a variety of special events throughout the community. City-wide coordination of volunteers is also included in this division.

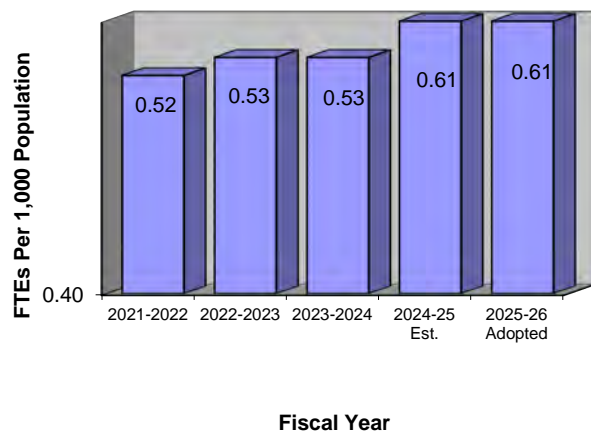
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	8.25	0.52
2022-2023	16,030	8.50	0.53
2023-2024	16,130	8.50	0.53
2024-25 Est.	16,348	10.00	0.61
2025-26 Adopted	16,511	10.00	0.61

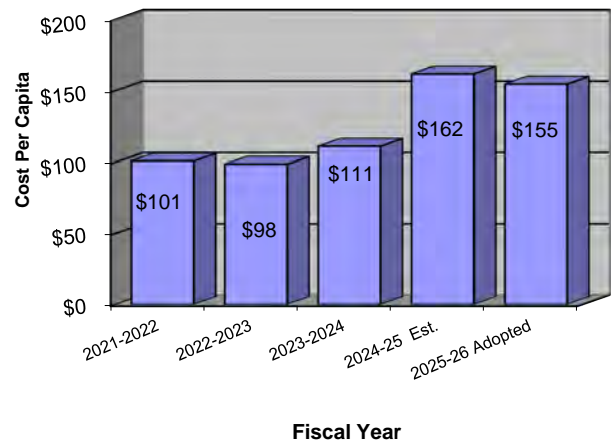
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 1,587,397	\$101
2022-2023	16,030	\$ 1,578,837	\$98
2023-2024	16,130	\$ 1,789,758	\$111
2024-25 Est.	16,348	\$ 2,642,054	\$162
2025-26 Adopted	16,511	\$ 2,551,063	\$155

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.
 4. Executive Department includes Legislative, Judicial, Legal, General Government, Administration and Community Services.

LEGISLATIVE ACCOUNT 01.10

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
				2024-25	2025-26	2025-26	2025-26
REQUIREMENTS							
PERSONNEL SERVICES							
01-10-8001	MAYOR STIPEND	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-10-8014	COUNCILOR STIPEND	2,300	2,400	3,600	3,600	3,600	3,600
01-10-8181	FICA - CITY EXPENSE	-	-	-	-	-	-
01-10-8185	STATE UNEMPLOYMENT	-	-	-	-	-	-
01-10-8186	TRI-MET EXCISE TAX	-	-	-	-	-	-
01-10-8187	WORKERS COMP INSURANCE	-	-	100	100	100	100
01-10-8189	PAID LEAVE OREGON ER CHARGE	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	8,300	8,400	9,700	9,700	9,700	9,700
MATERIALS & SERVICES							
01-10-8208	SOFTWARE LICENCES	4,975	3,904	5,035	4,799	4,799	4,799
01-10-8210	OFFICE SUPPLIES	-	182	900	900	900	900
01-10-8211	SPECIAL DEPARTMENT EXPENSE	2,845	852	7,800	6,900	4,900	4,900
01-10-8212	EQUIPMENT UNDER \$5,000	815	-	1,750	1,750	1,750	1,750
01-10-8214	ADVERTISING	5,139	3,701	3,200	3,200	3,200	3,200
01-10-8215	POSTAGE	156	334	650	650	650	650
01-10-8216	UTILITIES & PHONE	-	-	-	-	-	-
01-10-8220	PROFESSIONAL SERVICES	-	-	-	-	-	-
01-10-8222	INSURANCE	123	108	215	215	215	215
01-10-8223	MEMBERSHIP & DUES	3,914	3,975	4,165	4,835	4,835	4,835
01-10-8224	CONFERENCE/EDUCATION/TRAVEL	3,139	2,566	9,600	4,200	4,200	4,200
	TOTAL MATERIALS & SERVICES	21,106	15,621	33,315	27,449	25,449	25,449
	TOTAL REQUIREMENTS	\$ 29,406	\$ 24,021	\$ 43,015	\$ 37,149	\$ 35,149	\$ 35,149

LEGISLATIVE ACCOUNT 01.10

REQUIREMENTS BY CATEGORY

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 1,932	\$ 1,756	\$ 1,756	\$ 1,756
		Secure Cloud Backup Office 365	305	343	343	343
		Webroot Antivirus	98	-	-	-
		Zoom Enterprise License	2,700	2,700	2,700	2,700
			5,035	4,799	4,799	4,799
Office Supplies	8210	Council Packet/Materials	\$ 900	\$ 900	\$ 900	\$ 900
		Printer Supplies	-	-	-	-
			900	900	900	900
Special Department Expense	8211	Bus. Cards, Letterhead, Name Plates	400	400	400	400
		Flowers, Awards & Cards	700	700	700	700
		Budget/Council Mtg. Meals, Coffee	3,500	3,500	2,500	2,500
		Outgoing Elected(s) Recog. Gifts	300	100	100	100
		Newly Elected(s) Reception Event	800	300	300	300
		Childcare Cost Reimbursement	1,600	1,800	800	800
		Council Photo Framing	500	100	100	100
			7,800	6,900	4,900	4,900
Equipment Under \$5,000	8212	Unexpected replacement	-	-	-	-
		Tablet Devices	1,750	1,750	1,750	1,750
			1,750	1,750	1,750	1,750
Advertising	8214	Display Ads, PC, CC, PAC, Etc.	1,500	1,500	1,500	1,500
		Display Ad - Drug Free Community	200	200	200	200
		Legals - PC, CC, PAC, Misc.	1,500	1,500	1,500	1,500
			3,200	3,200	3,200	3,200
Postage	8215	Postage	650	650	650	650
			650	650	650	650
Utilities and Phone	8216		-	-	-	-
Professional Services	8220	Facilitator - Goals, Eval., Etc.	-	-	-	-
		Legal Fees	-	-	-	-
Insurance	8222	CIS liability & property coverage	215	215	215	215
Memberships and Dues	8223	Oregon Mayor's Assoc.	140	210	210	210
		Metropolitan Mayors' Consortium-Gresh	3,800	4,400	4,400	4,400
		Regional Mayor's Meetings-Tualatin	225	225	225	225
			4,165	4,835	4,835	4,835
Conference/Education/Travel	8224	Interjurisdictional Mtgs.	-	-	-	-
		League Conference Expenses	4,400	3,000	3,000	3,000
		OR Mayor's Assoc. Conf. Expenses	700	700	700	700
		NLC Conferences	4,000	-	-	-
		Other Apprv'd Training and/or Expenses	500	500	500	500
			9,600	4,200	4,200	4,200
TOTAL MATERIALS & SERVICES			\$ 33,315	\$ 27,449	\$ 25,449	\$ 25,449

JUDICIAL ACCOUNT 01.20

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		1.00				1.00		
01-20-8003	ADMINISTRATIVE ASSISTANT	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-8020	COURT CLERK	1.00	46,062	58,504	69,846	72,218	72,218	72,218
01-20-8103	SALARY OVERTIME		47	-	-	-	-	-
01-20-8181	FICA - CITY EXPENSE		3,392	4,270	5,111	5,526	5,526	5,526
01-20-8183	PERS PENSION PLAN-DB		3,125	8,490	11,168	16,112	16,112	16,112
01-20-8184	PERS IAP PLAN--DC		1,436	3,186	529	-	-	-
01-20-8185	STATE UNEMPLOYMENT		46	58	-	578	578	578
01-20-8186	TRI-MET EXCISE TAX		364	468	-	515	515	515
01-20-8187	WORKERS COMP INSURANCE		5	19	176	176	176	176
01-20-8188	W/C ASSESSMENT EXPENSE		16	19	69	69	69	69
01-20-8189	PAID LEAVE OREGON ER CHARGE		90	238	235	289	289	289
01-20-8192	DENTAL		1,127	1,808	1,880	1,983	1,983	1,983
01-20-8194	BLUE CROSS MEDICAL		15,494	22,337	23,669	25,818	25,818	25,818
01-20-8195	HRA CLAIM EXPENSE		250	750	750	750	750	750
01-20-8196	LONG TERM DISABILITY INSURANCE		89	119	285	285	285	285
01-20-8197	GROUP LIFE/AD&D		19	26	344	344	344	344
TOTAL PERSONNEL SERVICES		1.00	71,563	100,293	114,062	124,663	124,663	124,663
MATERIALS & SERVICES								
01-20-8208	SOFTWARE LICENCES		1,478	1,050	1,257	1,204	1,204	1,204
01-20-8210	OFFICE SUPPLIES		894	923	1,000	1,000	1,000	1,000
01-20-8211	SPECIAL DEPARTMENT EXPENSE		24,071	24,451	24,880	34,980	34,980	34,980
01-20-8212	EQUIPMENT UNDER \$5,000		1,415	156	1,500	1,500	1,500	1,500
01-20-8215	POSTAGE		1,374	1,551	1,900	1,900	1,900	1,900
01-20-8216	UTILITIES & PHONE		353	420	1,600	1,600	1,600	1,600
01-20-8220	PROFESSIONAL SERVICES		25,200	25,200	26,800	26,800	26,800	26,800
01-20-8221	OTHER CONTRACT SERVICES		1,966	6,894	11,750	11,750	9,750	9,750
01-20-8222	INSURANCE		718	714	861	861	861	861
01-20-8223	MEMBERSHIP & DUES		177	177	175	200	200	200
01-20-8224	CONFERENCE/EDUCATION/TRAVEL		75	385	2,000	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES			57,721	61,923	73,723	83,795	81,795	81,795
CAPITAL OUTLAY								
01-20-8302	COMPUTER EQUIPMENT		105	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			105	-	2,000	2,000	2,000	2,000
TOTAL REQUIREMENTS			\$ 129,389	\$ 162,215	\$ 189,785	\$ 210,458	\$ 208,458	\$ 208,458

JUDICIAL ACCOUNT 01.20

REQUIREMENTS BY CATEGORY

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 552	\$ 502	\$ 502	\$ 502
		Secure Cloud Backup Office 365	87	98	98	98
		Webroot Antivirus	14	-	-	-
		Annual User License-EnerGov (1)	348	348	348	348
		Acrobat Pro DC	256	256	256	256
			1,257	1,204	1,204	1,204
Office Supplies	8210	General	1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
Special Department Expense	8211	Certified Interpreters/ADA	1,600	1,600	1,600	1,600
		Court Appointed Attorneys	20,000	30,000	30,000	30,000
		Jurors	1,000	1,000	1,000	1,000
		Live Scan fingerprinting system	1,500	1,500	1,500	1,500
		Or. Uniform Crim. Juror Inst. Bk.	80	80	80	80
		DMV License Reports	500	500	500	500
		Oregon Advance Sheets	200	200	200	200
		City Branded Clothing-AFSCME	-	100	100	100
			24,880	34,980	34,980	34,980
Equipment Under \$5,000	8212	Unexpected Replacement	1,500	1,500	1,500	1,500
			1,500	1,500	1,500	1,500
Postage	8215	Postage	1,900	1,900	1,900	1,900
			1,900	1,900	1,900	1,900
Utilities and Phone	8216		1,600	1,600	1,600	1,600
			1,600	1,600	1,600	1,600
Professional Services	8220	Judge Contract	25,200	25,200	25,200	25,200
		Judge Pro-Tem \$125/Hr	1,600	1,600	1,600	1,600
			26,800	26,800	26,800	26,800
Other Contract Services	8221	Collection Fees	1,750	1,750	1,750	1,750
		Court Bailiff	10,000	10,000	8,000	8,000
			11,750	11,750	9,750	9,750
Insurance	8222	General Liability Insurance	861	861	861	861
			861	861	861	861
Memberships and Dues	8223	Municipal Judge Assoc	100	100	100	100
		Oregon Assoc. Court Admin.	75	100	100	100
		Oregon D.A.'s Assn.				
			175	200	200	200
Conference/Education/Travel	8224	Ore. Assoc. Court Admin Conf	750	750	750	750
		State Judicial Education Prog.	250	250	250	250
		Caselle Training Conference	1,000	1,000	1,000	1,000
			2,000	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES			\$ 73,723	\$ 83,795	\$ 81,795	\$ 81,795

LEGAL

ACCOUNT 01.30

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		0.50						
01-30-8003	ADMINISTRATIVE ASSISTANT	0.50	\$ 16,600	\$ 17,321	\$ 39,238	\$ 38,293	\$ 38,293	\$ 38,293
01-30-8047	ATTORNEY	-	-	-	-	-	-	-
01-30-8048	LAW INTERN	-	-	-	-	-	-	-
01-30-8181	FICA - CITY EXPENSE		1,270	1,325	3,015	2,930	2,930	2,930
01-30-8183	PERS PENSION PLAN-DB		2,720	3,265	7,397	9,374	9,374	9,374
01-30-8184	PERS IAP PLAN--DC		-	-	-	-	-	-
01-30-8185	STATE UNEMPLOYMENT		16	17	208	230	230	230
01-30-8186	TRI-MET EXCISE TAX		131	139	247	273	273	273
01-30-8187	WORKERS COMP INSURANCE		6	6	204	204	204	204
01-30-8188	W/C ASSESSMENT EXPENSE		5	5	41	41	41	41
01-30-8189	PAID LEAVE OREGON ER CHARGE		37	71	139	153	153	153
01-30-8191	KAISER MEDICAL		-	-	-	-	-	-
01-30-8192	DENTAL		-	-	-	-	-	-
01-30-8194	BLUE CROSS MEDICAL		-	-	-	-	-	-
01-30-8195	HRA CLAIM EXPENSE		-	-	-	-	-	-
01-30-8196	LONG TERM DISABILITY INSURANCE		-	-	593	593	593	593
01-30-8197	GROUP LIFE/AD&D		-	-	444	444	444	444
TOTAL PERSONNEL SERVICES		0.50	20,786	22,148	51,526	52,535	52,535	52,535
MATERIALS & SERVICES								
01-30-8208	SOFTWARE LICENCES		1,001	606	910	857	857	857
01-30-8210	OFFICE SUPPLIES		470	139	1,500	1,500	1,000	1,000
01-30-8211	SPECIAL DEPARTMENT EXPENSE		-	-	500	500	500	500
01-30-8212	EQUIPMENT UNDER \$5,000		880	23	900	900	900	900
01-30-8215	POSTAGE		37	37	250	250	250	250
01-30-8216	UTILITIES & PHONE		683	842	1,200	1,200	1,200	1,200
01-30-8217	RENTS & LEASES		144	-	107	107	107	107
01-30-8219	MAINT/OPERATION OF EQUIPMENT		-	-	300	300	300	300
01-30-8220	PROFESSIONAL SERVICES		189,337	172,788	190,000	240,000	190,000	190,000
01-30-8221	OTHER CONTRACT SERVICES		-	-	3,000	3,000	2,000	2,000
01-30-8222	INSURANCE		573	578	765	765	765	765
01-30-8223	MEMBERSHIP & DUES		-	-	1,125	1,125	1,125	1,125
01-30-8224	CONFERENCE/EDUCATION/TRAVEL		-	-	3,750	3,750	2,750	2,750
TOTAL MATERIALS & SERVICES			193,126	175,012	204,307	254,254	201,754	201,754
CAPITAL OUTLAY								
01-30-8302	COMPUTER EQUIPMENT		-	1,178	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			-	1,178	2,000	2,000	2,000	2,000
TOTAL REQUIREMENTS			\$ 213,912	\$ 198,338	\$ 257,833	\$ 308,789	\$ 256,289	\$ 256,289

LEGAL

ACCOUNT 01.30

REQUIREMENTS BY CATEGORY

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 552	\$ 502	\$ 502	\$ 502
		Secure Cloud Backup Office 365	87	98	98	98
		Webroot Antivirus	14	-	-	-
		Adobe Pro DC	257	257	257	257
			910	857	857	857
Office Supplies	8210	Office Supplies	1,500	1,500	1,000	1,000
			1,500	1,500	1,000	1,000
Special Department Expense	8211	Courier	500	500	500	500
			500	500	500	500
Equipment Under \$5,000	8212	Unexpected Replacement Computer	900	900	900	900
			-	-	-	-
			900	900	900	900
Postage	8215	Postage	250	250	250	250
			250	250	250	250
Utilities and Phone	8216	Cell Phone Expense	-	-	-	-
		Telephone Expense	1,200	1,200	1,200	1,200
			1,200	1,200	1,200	1,200
Rents and Leases	8217	Copier	107	107	107	107
			107	107	107	107
Maint/Operation of Equipment	8219	Equipment Maint/Repair	300	300	300	300
			300	300	300	300
Professional Services	8220	Legal Services	190,000	240,000	190,000	190,000
			190,000	240,000	190,000	190,000
Other Contract Services	8221	Hearings Officer	1,000	1,000	1,000	1,000
		Lexis Nexis (Research Svc.)	2,000	2,000	1,000	1,000
			3,000	3,000	2,000	2,000
Insurance	8222	CIS liability & property coverage	765	765	765	765
Membership & Dues	8223	Oregon District Attorney's Assoc	250	250	250	250
		Multnomah County Bar	130	130	130	130
		Oregon City Atty's Assoc	120	120	120	120
		Oregon State Bar	625	625	625	625
			1,125	1,125	1,125	1,125
Conference/Education/Travel	8224	Continuing Legal Ed. Seminars	2,500	2,500	1,500	1,500
		Criminal Code Book	100	100	100	100
		Misc Publications	600	600	600	600
		ORS Books	450	450	450	450
		Vehicle Code Book	100	100	100	100
			3,750	3,750	2,750	2,750
TOTAL MATERIALS & SERVICES			\$ 204,307	\$ 254,254	\$ 201,754	\$ 201,754

GENERAL GOVERNMENT ACCOUNT 01.35

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
				2024-25	2025-26	2025-26	2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
01-35-8208	SOFTWARE LICENCES	\$ -	\$ -	\$ 20,320	\$ 16,120	\$ 16,120	\$ 16,120
01-35-8210	OFFICE SUPPLIES	3,573	2,908	9,500	9,500	9,500	9,500
01-35-8211	SPECIAL DEPARTMENT EXPENSE	26,114	76,266	248,442	104,001	151,001	151,001
01-35-8212	EQUIPMENT UNDER \$5,000	-	-	-	-	-	-
01-35-8213	OPERATING SUPPLIES	132	-	-	-	-	-
01-35-8215	POSTAGE	7,487	9,737	10,500	10,500	10,500	10,500
01-35-8216	UTILITIES & PHONE	36,980	39,741	53,280	53,280	50,280	50,280
01-35-8217	RENTS & LEASES	18,675	9,114	93,384	94,787	94,787	94,787
01-35-8219	MAINT/OPERATION OF EQUIPMENT	1,151	735	1,950	1,950	1,950	1,950
01-35-8220	PROFESSIONAL SERVICES	-	-	60,700	60,700	56,400	56,400
01-35-8221	OTHER CONTRACT SERVICES	15,571	16,867	29,500	20,800	20,800	20,800
01-35-8222	INSURANCE	577	563	22,766	675	675	675
01-35-8223	MEMBERSHIP & DUES	19,684	21,709	28,111	28,123	25,123	25,123
01-35-8224	CONFERENCE/EDUCATION/TRAVEL	-	-	-	-	-	-
01-35-8231	INTEREST EXPENSE ON CITY FUNDS	5,348	35,252	-	-	-	-
01-35-8233	COVID-19 RELIEF PAYMENTS	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		135,291	212,892	578,453	400,436	437,136	437,136
CAPITAL OUTLAY							
01-35-8301	EQUIPMENT OVER \$5,000	-	-	-	-	-	-
01-35-8302	COMPUTER EQUIPMENT	-	-	-	-	-	-
01-35-8303	MOTOR VEHICLES	-	-	-	-	-	-
01-35-8310	BUILDING IMPROVEMENTS	-	-	-	-	-	-
01-35-8340	LAND	-	-	-	-	-	-
01-35-8350	PROJECTS	646,387	-	-	-	-	-
TOTAL CAPITAL OUTLAY		646,387	-	-	-	-	-
DEBT SERVICE							
01-35-8550	PRINCIPAL PMTS	84,977	78,161	2,100	2,100	2,100	2,100
01-35-8551	INTEREST PMTS	7,469	17,835	300	300	300	300
TOTAL DEBT SERVICE		92,447	95,997	2,400	2,400	2,400	2,400
TOTAL REQUIREMENTS		\$ 874,124	\$ 308,889	\$ 580,853	\$ 402,836	\$ 439,536	\$ 439,536

GENERAL GOVERNMENT ACCOUNT 01.35

MATERIALS AND SERVICES

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	SharePoint Online City License	\$ 3,120	\$ 3,120	\$ 3,120	\$ 3,120
		CivicClerk License	17,200	13,000	13,000	13,000
			20,320	16,120	16,120	16,120
Office Supplies	8210	Central File System Materials	2,000	2,000	2,000	2,000
		Copier Supplies/Paper	4,000	4,000	4,000	4,000
		Printing Letterhead/Envelopes	3,000	3,000	3,000	3,000
		Postage Supplies	500	500	500	500
			9,500	9,500	9,500	9,500
Special Department Expense	8211	Business License Materials				
		Microfilm Conversion	7,500	7,500	7,500	7,500
		ORS Books - biennium revision	650	-	-	-
		General Newsletter	6,750	6,750	6,750	6,750
		Bulk Postage Permits	450	450	450	450
		Bank/LGPI Service Fees	13,000	13,000	13,000	13,000
		C125 Plan Administrative Fees	1,000	1,000	1,000	1,000
		County "Store to Door" program	750	750	750	750
		Volunteer Recognition	500	500	500	500
		Employee Awards/Recognition	3,000	3,000	3,000	3,000
		City Hall Studies	30,000	-	-	-
		Special Events/Hospitality Insurance	3,000	3,000	-	-
		Sr. Citizen Sewer rate subsidy	11,000	16,000	16,000	16,000
		Disability Sewer rate subsidy	11,000	3,000	3,000	3,000
		Municipal Broadband Study cost share	5,850	5,850	5,850	5,850
		EMEA Economic Development	4,000	4,000	4,000	4,000
		Levee Ready Columbia Loan Payment	16,675	13,451	13,451	13,451
		Levee Ready Columbia Additional Cost	32,567	-	-	-
		Annual Records Shredding	750	750	750	750
		Public Safety Services Studies	-	-	75,000	75,000
		4 Cities Fire Service Study	100,000	25,000	-	-
			248,442	104,001	151,001	151,001
Equipment Under \$5,000	8212	Unexpected replacement	-	-	-	-
			-	-	-	-
Postage	8215	General Newsletter	10,500	10,500	10,500	10,500
			10,500	10,500	10,500	10,500
Utilities and Phone	8216	General Allocated Expense	17,000	17,000	14,000	14,000
		Network Intergrated Phone Sys	35,280	35,280	35,280	35,280
		Arch Lights Electric Expense	1,000	1,000	1,000	1,000
			53,280	53,280	50,280	50,280
Rents and Leases	8217	Copiers - CH (2)	13,200	13,200	13,200	13,200
		Leased Space- 219 E. HCRH	37,799	38,933	38,933	38,933
		Leased Space- 321 E. HCRH	36,736	36,254	36,254	36,254
		Postage Meter/Machine/Scale	2,650	2,650	2,650	2,650
		Secure Off-Site Records Storage	3,000	3,750	3,750	3,750
			93,384	94,787	94,787	94,787
Maint/Operation of Equipment	8219	Vehicle Maint/Gas	500	500	500	500
		Vehicle Maintenance	1,450	1,450	1,450	1,450
			1,950	1,950	1,950	1,950
Professional Services	8220	Title Report Fees	700	700	700	700
	(IF grant funded)>	City-wide Energy Efficiency Study	50,000	50,000	50,000	50,000
		Legal Fees - TRIP Site	10,000	10,000	5,700	5,700
			60,700	60,700	56,400	56,400

GENERAL GOVERNMENT ACCOUNT 01.35

MATERIALS AND SERVICES

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Other Contract Services	8221	TMC & TDC Annual Fee - Internet	1,200	1,200	1,200	1,200
		Web site update	10,000	5,000	5,000	5,000
		Social Media Archive/Retention	6,300	6,300	6,300	6,300
		Intradyn Email Retention	-	4,800	4,800	4,800
		Ordinance Codification TMC & TDC	2,000	3,500	3,500	3,500
		TDC Online Codification setup	10,000	-	-	-
			29,500	20,800	20,800	20,800
Insurance	8222	General Liability Insurance	22,766	675	675	675
			22,766	675	675	675
Membership and Dues	8223	Columbia Corridor Association	475	475	475	475
		RDPO Cost Share	3,600	3,600	3,600	3,600
		PERS Alliance	350	350	350	350
		Portland State University	375	375	375	375
		LGPI	1,701	1,701	1,701	1,701
		League of Oregon Cities	14,800	14,800	14,800	14,800
		Outlook	60	72	72	72
		Greater Portland Inc.	2,500	2,500	-	-
		Ethics Commission	775	775	775	775
		State Purchasing Association	2,000	2,000	2,000	2,000
		WCG Chamber of Commerce	350	350	350	350
		OR Econ Development Assoc	275	275	275	275
		Gresham Area Chamber of Commerce	350	350	350	350
		EMEA	500	500	-	-
			28,111	28,123	25,123	25,123
Interest Expense	8231	Arch Loan	-	-	-	-
		Depot Remodel Loan	-	-	-	-
		Brownfield Redevelopment Fund Loan	-	-	-	-
			-	-	-	-
COVID-19 Relief Expenses	8233	COVID-19 Relief Expenses	-	-	-	-
			-	-	-	-
TOTAL MATERIALS & SERVICES			\$ 578,453	\$ 400,436	\$ 437,136	\$ 437,136

ADMINISTRATION

ACCOUNT 01.40

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	6.50						
01-40-8001	CITY MANAGER	1.00	\$ 181,851	\$ 193,305	\$ 219,003	\$ 226,450	\$ 226,450	\$ 226,450
01-40-8003	ADMINISTRATIVE SPECIALIST	1.00	65,440	69,653	77,022	79,643	79,643	79,643
01-40-8007	CITY RECORDER	1.00	110,029	114,473	126,630	130,957	130,957	130,957
01-40-8008	ADMINISTRATIVE ASSISTANT	0.50	49,371	49,637	60,465	39,062	39,062	39,062
01-40-8010	DEPUTY CITY RECORDER	1.00	77,082	81,211	91,811	94,910	94,910	94,910
01-40-8048	HR GENERALIST	1.00	95,176	91,807	96,387	99,674	99,674	99,674
01-40-8050	SENIOR HR GENERALIST	1.00	-	-	118,331	122,366	122,366	122,366
01-40-8103	SALARY OVERTIME		1,265	5,967	5,000	5,000	5,000	5,000
01-40-8181	FICA - CITY EXPENSE		41,887	43,607	61,459	60,685	60,685	60,685
01-40-8183	PERS PENSION PLAN-DB		79,933	102,222	128,461	181,502	181,502	181,502
01-40-8184	PERS IAP PLAN--DC		34,062	35,977	6,171	-	-	-
01-40-8185	STATE UNEMPLOYMENT		571	599	4,269	4,788	4,788	4,788
01-40-8186	TRI-MET EXCISE TAX		5,679	5,196	5,078	5,696	5,696	5,696
01-40-8187	WORKERS COMP INSURANCE		331	331	1,161	1,161	1,161	1,161
01-40-8188	W/C ASSESSMENT EXPENSE		114	109	150	150	150	150
01-40-8189	PAID LEAVE OREGON ER CHARGE		1,245	2,243	2,826	3,172	3,172	3,172
01-40-8191	KAISER MEDICAL		21,547	23,080	24,992	27,067	27,067	27,067
01-40-8192	DENTAL		4,665	4,504	5,716	6,849	6,849	6,849
01-40-8194	BLUE CROSS MEDICAL		41,497	37,952	57,863	69,132	69,132	69,132
01-40-8195	HRA CLAIM EXPENSE		4,500	3,250	4,750	5,500	5,500	5,500
01-40-8196	LONG TERM DISABILITY INSURANCE		826	838	2,004	2,004	2,004	2,004
01-40-8197	GROUP LIFE/AD&D		156	156	348	348	348	348
	TOTAL PERSONNEL SERVICES		817,227	866,117	1,099,897	1,166,116	1,166,116	1,166,116
MATERIALS & SERVICES								
01-40-8207	COMPUTER REPAIR/PARTS/SUPPLIES		-	244	500	500	500	500
01-40-8208	SOFTWARE LICENCES		3,752	-	32,588	29,184	29,184	29,184
01-40-8210	OFFICE SUPPLIES		1,069	2,798	1,200	1,200	1,200	1,200
01-40-8211	SPECIAL DEPARTMENT EXPENSE		6,540	4,838	10,000	9,450	9,450	9,450
01-40-8212	EQUIPMENT UNDER \$5,000		954	1,673	3,500	3,500	2,500	2,500
01-40-8214	ADVERTISING		5,370	7,636	4,000	4,000	4,000	4,000
01-40-8215	POSTAGE		1,109	1,215	2,000	2,000	2,000	2,000
01-40-8216	UTILITIES & PHONE		8,292	8,487	6,000	6,000	6,000	6,000
01-40-8219	MAINT/OPERATION OF EQUIPMENT		-	-	1,100	1,100	1,100	1,100
01-40-8220	PROFESSIONAL SERVICES		18,563	61,380	80,000	30,000	30,000	30,000
01-40-8221	OTHER CONTRACT SERVICES		7,981	3,992	13,342	13,600	12,600	12,600
01-40-8222	INSURANCE		6,668	7,262	8,715	8,715	8,715	8,715
01-40-8223	MEMBERSHIP & DUES		3,745	4,245	5,380	5,385	5,385	5,385
01-40-8224	CONFERENCE/EDUCATION/TRAVEL		4,296	5,658	11,300	21,300	19,300	19,300
	TOTAL MATERIALS & SERVICES		68,338	109,428	179,625	135,934	131,934	131,934

ADMINISTRATION

ACCOUNT 01.40

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
01-40-8301	EQUIPMENT \$5,000 AND OVER		-	22,038	-	-	-	-
01-40-8302	COMPUTER EQUIPMENT		4,712	1,535	6,000	6,000	6,000	6,000
	TOTAL CAPITAL OUTLAY		4,712	23,573	6,000	6,000	6,000	6,000
DEBT SERVICE								
01-40-8550	PRINCIPAL PMTS		12,865	15,721	2,100	2,100	2,100	2,100
01-40-8551	INTEREST PMTS		2,013	2,249	300	300	300	300
	TOTAL DEBT SERVICE		14,878	17,969	2,400	2,400	2,400	2,400
	TOTAL REQUIREMENTS		\$ 905,155	\$ 1,017,087	\$ 1,287,922	\$ 1,310,450	\$ 1,306,450	\$ 1,306,450

ADMINISTRATION ACCOUNT 01.40

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Components, parts, supplies Printer Toner	\$ 400 100 500	\$ 400 100 500	\$ 400 100 500	\$ 400 100 500
Software Licences	8208	Add ons and License renewal Adobe In Design & Pro DC Microsoft 365 Subscriptions M365 Backup Webroot Antivirus PerformYard HR mgt ClearCo Recruitment Criterion HR CivicHR Annual License GovQA/Granicus Annual License Simplifile Annual Fee Caselle Business License Public Portal	639 1,976 2,037 392 84 6,000 - 6,000 8,000 7,000 100 360 32,588	100 2,232 1,852 440 - 6,000 10,800 - - 7,300 100 360 29,184	100 2,232 1,852 440 - 6,000 10,800 - - 7,300 100 360 29,184	100 2,232 1,852 440 - 6,000 10,800 - - 7,300 100 360 29,184
Office Supplies	8210	General	1,200 1,200	1,200 1,200	1,200 1,200	1,200 1,200
Special Department Expense	8211	Background Checks CDL Physicals DMV Checks Hep A/B Vaccinations Hearing Testing Vaccinations QCL-Drug Testing Business License Materials Salary Surveys City Branded Clothing-AFSCME	1,200 700 100 2,000 1,500 1,500 1,550 700 750 - 10,000	1,200 700 100 2,000 1,500 1,000 1,000 700 750 500 9,450	1,200 700 100 2,000 1,500 1,000 1,000 700 750 500 9,450	1,200 700 100 2,000 1,500 1,000 1,000 700 750 500 9,450
Equipment Under \$5,000	8212	Unexpected replacement	3,500	3,500	2,500	2,500
Advertising	8214	Classified Ad. - Recruitment	4,000 4,000	4,000 4,000	4,000 4,000	4,000 4,000
Postage	8215	Postage	2,000 2,000	2,000 2,000	2,000 2,000	2,000 2,000
Utilities and Phone	8216	Utilities and Phone	6,000 6,000	6,000 6,000	6,000 6,000	6,000 6,000
Maint. and Operation Equip.	8219	Digital Recorder Maint. Scanner Maint. Microfilm Reader/Printer Maint.	200 600 300 1,100	200 600 300 1,100	200 600 300 1,100	200 600 300 1,100
Professional Services	8220	AFSCME Negotiations Labor Law Legal Counsel Recruitment Services Construction Inspection Services	40,000 40,000 - - 80,000	10,000 20,000 - - 30,000	10,000 20,000 - - 30,000	10,000 20,000 - - 30,000
Other Contract Services	8221	Recording Fees Senior Services State ORMS records system license Secure Off-Site Records Storage Cellular Phone	1,200 3,000 4,442 3,500 800	1,200 3,000 4,700 3,500 800	700 2,500 4,700 3,500 800	700 2,500 4,700 3,500 800

ADMINISTRATION ACCOUNT 01.40

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
		Professional Staffing Services - HR	-	-	-	-
		Storage of Original Rolls of Microfilm	400	400	400	400
			13,342	13,600	12,600	12,600
Insurance	8222	CIS liability & property coverage	8,715	8,715	8,715	8,715
Membership and Dues	8223	ICMA National Chapter	960	960	960	960
		Cascade Employers Assoc.	1,780	2,090	2,090	2,090
		PSHRA	200	450	450	450
		Misc. Publications	200	200	200	200
		OAMR - Recorder/Deputy Recorder	200	200	200	200
		OCCMA	400	400	400	400
		Multnomah County Bar Association	140	-	-	-
		Clackamas County Bar Association	80	-	-	-
		Oregon State Bar Association	725	-	-	-
		PHRMA	50	200	200	200
		IMPA	35	35	35	35
		SHRM	360	600	600	600
		ARMA International - Recorder/Deputy	250	250	250	250
			5,380	5,385	5,385	5,385
Conference/Education/Travel	8224	H/R BOLI Conference	450	700	700	700
		CityCounty Insurance Conference	750	1,500	1,500	1,500
		H/R Safety Training Classes	1,500	4,000	3,000	3,000
		LGPI Conference	450	450	450	450
		League Conference	600	600	600	600
		PSHRA Conference	1,000	3,000	3,000	3,000
		Mileage	800	800	800	800
		OCCMA Conference	750	750	750	750
		H/R Training	2,500	5,000	4,000	4,000
		Caselle Training & Conference	1,000	1,000	1,000	1,000
		Supervisor HR Training	-	2,000	2,000	2,000
		Recorder/Deputy Training & Conference	1,500	1,500	1,500	1,500
			11,300	21,300	19,300	19,300
TOTAL MATERIALS & SERVICES			\$ 179,626	\$ 135,934	\$ 131,934	\$ 131,934

COMMUNITY SERVICES

ACCOUNT 01.42

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		1.50						
01-42-8078	RECREATION MANAGER	1.00	\$ 70,938	\$ 74,180	\$ 84,074	\$ 86,944	\$ 86,944	\$ 86,944
01-42-8009	RECREATION COORDINATOR	0.50	-	-	24,960	24,960	24,960	24,960
01-42-8028	RECREATION SUMMER TEMP	-	-	2,346	20,800	20,800	20,800	20,800
01-42-8103	SALARY OVERTIME		-	161	100	100	100	100
01-42-8181	FICA - CITY EXPENSE		5,234	5,661	9,540	10,160	10,160	10,160
01-42-8183	PERS PENSION PLAN-DB		11,626	14,019	19,839	26,852	26,852	26,852
01-42-8184	PERS IAP PLAN--DC		4,256	4,462	893	-	-	-
01-42-8185	STATE UNEMPLOYMENT		71	77	594	696	696	696
01-42-8186	TRI-MET EXCISE TAX		559	612	530	621	621	621
01-42-8187	WORKERS COMP INSURANCE		20	188	130	130	130	130
01-42-8188	W/C ASSESSMENT EXPENSE		18	19	-	-	-	-
01-42-8189	PAID LEAVE OREGON ER CHARGE		153	312	480	531	531	531
01-42-8192	DENTAL		1,811	1,808	2,445	2,579	2,579	2,579
01-42-8194	BLUE CROSS MEDICAL		21,743	22,337	31,947	34,848	34,848	34,848
01-42-8195	HRA CLAIM EXPENSE		750	750	750	1,000	1,000	1,000
01-42-8196	LONG TERM DISABILITY INSURANCE		143	149	158	158	158	158
01-42-8197	GROUP LIFE/AD&D		26	26	58	58	58	58
TOTAL PERSONNEL SERVICES			117,348	127,108	197,298	210,437	210,437	210,437
MATERIALS & SERVICES								
01-42-8208	SOFTWARE LICENCES		4,331	4,281	4,441	5,163	5,163	5,163
01-42-8210	OFFICE SUPPLIES		468	159	900	900	900	900
01-42-8211	SPECIAL DEPARTMENT EXPENSE		108	511	1,500	1,500	1,500	1,500
01-42-8212	EQUIPMENT UNDER \$5,000		1,328	-	2,000	500	500	500
01-42-8215	POSTAGE		14	27	300	300	300	300
01-42-8216	UTILITIES & PHONE		4,096	4,124	3,000	3,000	3,000	3,000
01-42-8219	MAINT/OPERATION OF EQUIPMENT		-	-	500	500	500	500
01-42-8221	OTHER CONTRACT SERVICES		1,085	1,155	200	200	200	200
01-42-8223	MEMBERSHIP & DUES		175	250	175	250	250	250
01-42-8222	INSURANCE		836	941	1,129	1,129	1,129	1,129
01-42-8224	CONFERENCE/EDUCATION/TRAVEL		1,135	909	1,000	1,200	1,200	1,200
01-42-8230	COMMUNITY EVENTS		-	14,922	38,548	46,048	46,048	46,048
01-42-8236	RECREATION PROGRAM		54,456	63,537	46,455	48,855	48,855	48,855
TOTAL MATERIALS & SERVICES			68,032	90,817	100,148	109,545	109,545	109,545
CAPITAL OUTLAY								
01-42-8302	COMPUTER EQUIPMENT		-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			-	-	2,000	2,000	2,000	2,000
TOTAL REQUIREMENTS			\$ 185,380	\$ 217,925	\$ 299,446	\$ 321,981	\$ 321,981	\$ 321,981

COMMUNITY SERVICES ACCOUNT 01.42

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 276	\$ 502	\$ 502	\$ 502
		Adobe Pro DC	257	513	513	513
		Webroot Antivirus	14	-	-	-
		CommunityPass Hosted Regis Sy	3,850	4,050	4,050	4,050
		Secure Cloud Backup Office 365	44	98	98	98
			4,441	5,163	5,163	5,163
Office Supplies	8210	General Supplies	900	900	900	900
Special Department Expense	8211	Volunteer background checks	1,500	1,500	1,500	1,500
Equipment Under \$5,000	8212	Unexpected replacement	2,000	500	500	500
Postage	8215	General	300	300	300	300
Utilities & Phone	8216	Utilities & Phone	3,000	3,000	3,000	3,000
Maintenance/Operation of Equipment	8219	Phone Maint. Contract	400	400	400	400
		Small Equipment Maint	100	100	100	100
			500	500	500	500
Other Contract Services	8221	Credit Card Processing Fees	200	200	200	200
Membership and Dues	8223	Oregon Rec & Park Assn	175	250	250	250
Insurance	8222	Insurance CIS liability & property	1,129	1,129	1,129	1,129
Conference/Education/Travel	8224	Travel/Lodging	350	550	550	550
		ORPA Conference	500	500	500	500
		Trainings	150	150	150	150
			1,000	1,200	1,200	1,200
Recreation Community Events	8230	Movies in Park Licensing	4,500	4,500	4,500	4,500
		Video Wall	21,000	21,000	21,000	21,000
		Staffing	9,048	16,548	16,548	16,548
		Merry Movies Christmas	4,000	4,000	4,000	4,000
			38,548	46,048	46,048	46,048
Recreation Program	8236	Adult/Child Instructor	28,330	28,330	28,330	28,330
		City Resident Scholarship Fund	1,500	1,500	1,500	1,500
		Guide Postage	7,000	8,500	8,500	8,500
		Guide Printing	7,775	8,575	8,575	8,575
		Recreation Program Flyers	500	500	500	500
		Recreation Supplies	1,000	1,000	1,000	1,000
		Music License	350	450	450	450
			46,455	48,855	48,855	48,855
TOTAL MATERIALS & SERVICES			\$ 100,148	\$ 109,545	\$ 109,545	\$ 109,545

FINANCE DEPARTMENT

The Finance Department includes the Finance and Information Services functions.

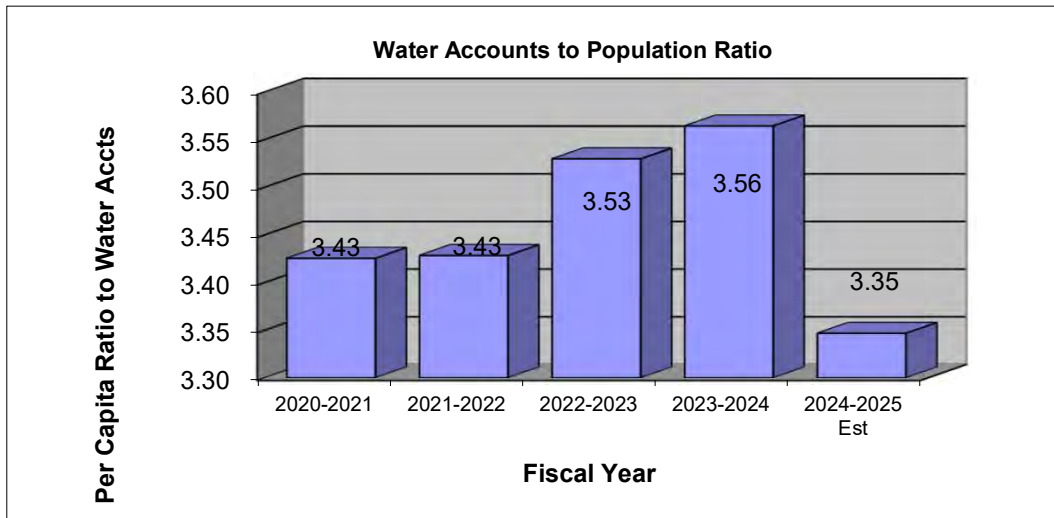
Financial Services: (01.50) The Finance Department provides professional financial services to City departments in order to promote fiscal stability and integrity. Such services include fiscal planning and reporting, technical assistance in budget preparation, budget monitoring, payroll services, disbursement of funds, receiving and custody of funds, utilities billing and collection, cash management, debt administration and risk management.

The department budget includes the necessary professional continuing education, GFOA regulatory compliance training, GASB audit requirements, accounting and payroll software system conference, and the OGFOA conference.

Information Services: (01.45) This department accounts for the Information Specialist position and pays for the costs of providing computer hardware, operational software and systems support for all city departments, and city- wide networking and phone system. Included in materials and services are software licensing and contract services to support the Information Specialist.

WATER ACCOUNTS TO POPULATION RATIO

Fiscal Year	Population	Number of Water Accounts	Population Per Account
2020-2021	16,185	4,725	3.43
2021-2022	16,319	4,760	3.43
2022-2023	16,819	4,765	3.53
2023-2024	17,005	4,771	3.56
2024-2025 Est	15,790	4,718	3.35



Note: FY 2024-2025 figure is an estimate.

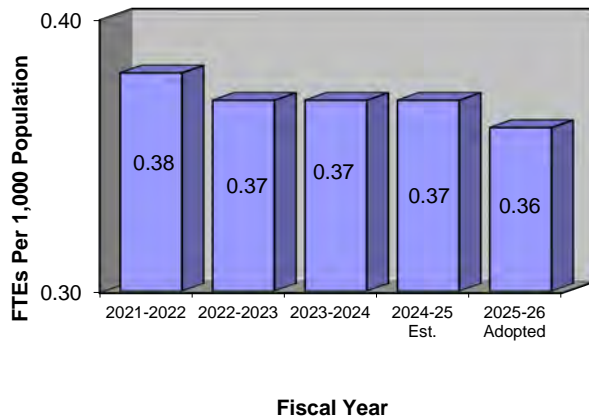
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	6.00	0.38
2022-2023	16,030	6.00	0.37
2023-2024	16,130	6.00	0.37
2024-25 Est.	16,348	6.00	0.37
2025-26 Adopted	16,511	6.00	0.36

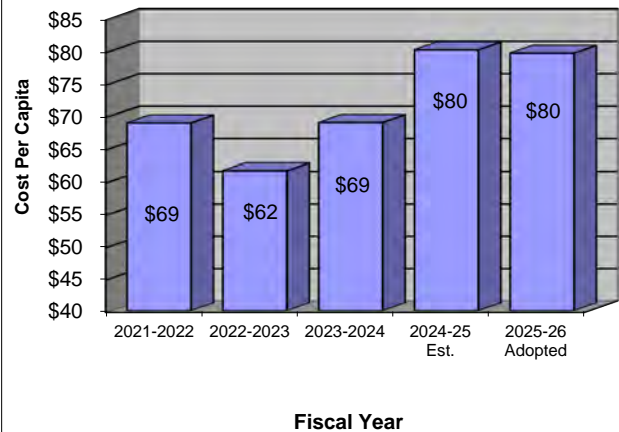
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 1,085,180	\$69
2022-2023	16,030	\$ 987,094	\$62
2023-2024	16,130	\$ 1,112,318	\$69
2024-25 Est.	16,348	\$ 1,310,801	\$80
2025-26 Adopted	16,511	\$ 1,315,227	\$80

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.
 4. The Finance Department includes Finance and Information Services.

FINANCE

ACCOUNT 01.50

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		5.00						
01-50-8002	DEPARTMENT DIRECTOR	1.00	\$ 159,480	\$ 167,383	\$ 191,444	\$ 191,651	\$ 191,651	\$ 191,651
01-50-8011	ACCOUNTING TECHNICIAN I	1.00	61,956	64,956	74,027	76,565	76,565	76,565
01-50-8013	ACCOUNTING TECHNICIAN III	2.00	152,518	161,163	181,668	187,866	187,866	187,866
01-50-8058	PAYROLL SPECIALIST	1.00	75,628	78,973	87,443	75,837	75,837	75,837
01-50-8103	SALARY OVERTIME		611	1,412	1,000	1,000	1,000	1,000
01-50-8181	FICA - CITY EXPENSE		33,206	35,432	40,531	40,702	40,702	40,702
01-50-8183	PERS PENSION PLAN-DB		63,247	79,630	89,704	122,748	122,748	122,748
01-50-8184	PERS IAP PLAN--DC		26,638	28,150	4,193	-	-	-
01-50-8185	STATE UNEMPLOYMENT		448	474	2,802	3,198	3,198	3,198
01-50-8186	TRI-MET EXCISE TAX		3,545	3,794	3,332	3,803	3,803	3,803
01-50-8187	WORKERS COMP INSURANCE		151	144	1,117	1,117	1,117	1,117
01-50-8188	W/C ASSESSMENT EXPENSE		94	93	190	190	190	190
01-50-8189	PAID LEAVE OREGON ER CHARGE		924	1,830	1,864	2,128	2,128	2,128
01-50-8192	DENTAL		4,826	4,813	5,004	3,890	3,890	3,890
01-50-8191	KAISER MEDICAL		-	-	-	-	-	-
01-50-8194	BLUE CROSS MEDICAL		67,331	69,180	73,310	64,210	64,210	64,210
01-50-8195	HRA CLAIM EXPENSE		4,250	4,250	4,250	2,750	2,750	2,750
01-50-8196	LONG TERM DISABILITY INSURANCE		739	758	1,901	1,901	1,901	1,901
01-50-8197	GROUP LIFE/AD&D		130	130	348	348	348	348
TOTAL PERSONNEL SERVICES		5.00	655,723	702,565	764,128	779,903	779,903	779,903
MATERIALS & SERVICES								
01-50-8206	SOFTWARE SUPPORT/UPGRADE		19,961	-	-	-	-	-
01-50-8208	SOFTWARE LICENCES		2,683	22,819	26,794	35,387	35,387	35,387
01-50-8210	OFFICE SUPPLIES		813	602	1,200	1,200	1,200	1,200
01-50-8211	SPECIAL DEPARTMENT EXPENSE		3,427	3,832	7,317	7,317	6,317	6,317
01-50-8212	EQUIPMENT UNDER \$5,000		-	286	1,500	1,500	1,000	1,000
01-50-8215	POSTAGE		3,857	4,714	5,200	5,200	5,200	5,200
01-50-8216	UTILITIES & PHONE		1,680	2,543	2,500	2,500	2,500	2,500
01-50-8219	MAINT/OPERATION OF EQUIPMENT		-	-	750	750	750	750
01-50-8220	PROFESSIONAL SERVICES		45,435	38,104	53,200	53,200	50,200	50,200
01-50-8221	OTHER CONTRACT SERVICES		34,346	34,390	44,832	44,832	42,832	42,832
01-50-8222	INSURANCE		4,321	4,505	5,406	5,406	5,406	5,406
01-50-8223	MEMBERSHIP & DUES		250	190	850	850	850	850
01-50-8224	CONFERENCE/EDUCATION/TRAVEL		705	1,123	4,250	7,450	6,450	6,450
TOTAL MATERIALS & SERVICES			117,478	113,110	153,799	165,592	158,092	158,092
CAPITAL OUTLAY								
01-50-8301	EQUIPMENT OVER \$5,000		-	-	-	-	-	-
01-50-8302	COMPUTER EQUIPMENT		5,936	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			5,936	-	2,000	2,000	2,000	2,000
TOTAL REQUIREMENTS			\$ 779,137	\$ 815,675	\$ 919,927	\$ 947,495	\$ 939,995	\$ 939,995

FINANCE

ACCOUNT 01.50

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Accounting, Fixed Assets, Payroll sys	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
		Caselle Maintenance/Support	21,500	30,000	30,000	30,000
		Microsoft 365 Subscriptions	1,379	1,254	1,254	1,254
		License/Support-Asset Keeper	310	310	310	310
		Annual User License-EnerGov (1)	348	348	348	348
		Secure Cloud Backup Office 365	261	294	294	294
		Webroot Antivirus	70	-	-	-
		Acrobat Pro DC	1,026	1,281	1,281	1,281
			26,794	35,387	35,387	35,387
Office Supplies	8210	Papers, Pens, Pencils, Tape	1,200	1,200	1,200	1,200
Special Department Expense	8211	State Audit Filing Fee	450	450	450	450
		Budget Materials Printing and Binding	2,127	2,127	2,127	2,127
		ACFR Application	550	550	550	550
		Check Stock, etc	2,500	2,500	1,500	1,500
		Bond Trustee Fees	990	990	990	990
		Receipt/Misc Forms	350	350	350	350
		ACFR Printing and Binding	350	350	350	350
			7,317	7,317	6,317	6,317
Equipment Under \$5,000	8212	Unexpected Replacement	1,500	1,500	1,000	1,000
Postage	8215	Postage - Department	5,200	5,200	5,200	5,200
Utilities and Phone	8216	Telephone Expense	2,500	2,500	2,500	2,500
Maint/Operation of Equipment	8219	Typewriter Maintenance	750	750	750	750
Professional Services	8220	Financial Audit	46,200	46,200	43,200	43,200
		GASB 75 Valuation Reporting	2,500	2,500	2,500	2,500
		Bond Arbitrage Compliance Reporting	4,500	4,500	4,500	4,500
			53,200	53,200	50,200	50,200
Other Contract Services	8221	Electronic Lien Record	12,960	12,960	10,960	10,960
		Utility Bill Printing & Mailing	29,172	29,172	29,172	29,172
		Online Payment Fees	2,500	2,500	2,500	2,500
		Collection Agency Fees	200	200	200	200
			44,832	44,832	42,832	42,832
Insurance	8222	CIS liability & property coverage	5,406	5,406	5,406	5,406
Membership/Dues	8223	GFOA Membership	200	200	200	200
		OGFOA Membership	100	100	100	100
		PRIMA	350	350	350	350
		APA Membership	200	200	200	200
			850	850	850	850
Conference/Education/Travel	8224	Caselle Training	1,000	1,000	1,000	1,000
		Classes/Seminars	1,000	1,000	1,000	1,000
		GAAFR Review	1,000	1,000	1,000	1,000
		GASB Exposure & Interpretation	1,000	1,000	1,000	1,000
		Lodging and Mileage	-	2,300	1,300	1,300
		OGFOA Conference	-	900	900	900
		Reference Books and Materials	250	250	250	250
			4,250	7,450	6,450	6,450
TOTAL MATERIALS & SERVICES			\$ 153,799	\$ 165,592	\$ 158,092	\$ 158,092

INFORMATION SERVICES ACCOUNT 01.45

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		1.00				1.00	1.00	1.00
01-45-8048	INFO SERVICES SPECIALIST	1.00	\$ 91,484	\$ 96,190	\$ 106,309	\$ 109,928	\$ 109,928	\$ 109,928
01-45-8103	SALARY OVERTIME		862	1,454	500	500	500	500
01-45-8181	FICA - CITY EXPENSE		6,868	7,270	8,166	8,412	8,412	8,412
01-45-8183	PERS PENSION PLAN-DB		11,512	14,892	16,999	24,525	24,525	24,525
01-45-8184	PERS IAP PLAN--DC		5,266	5,588	845	-	-	-
01-45-8185	STATE UNEMPLOYMENT		92	98	563	660	660	660
01-45-8186	TRI-MET EXCISE TAX		728	781	670	785	785	785
01-45-8187	WORKERS COMP INSURANCE		28	30	375	375	375	375
01-45-8188	W/C ASSESSMENT EXPENSE		21	20	29	29	29	29
01-45-8189	PAID LEAVE OREGON ER CHARGE		208	397	375	440	440	440
01-45-8191	KAISER MEDICAL		-	-	-	-	-	-
01-45-8192	DENTAL		959	958	996	1,050	1,050	1,050
01-45-8194	BLUE CROSS MEDICAL		16,129	16,567	17,554	19,150	19,150	19,150
01-45-8195	HRA CLAIM EXPENSE		500	500	500	500	500	500
01-45-8196	LONG TERM DISABILITY INSURANCE		158	158	398	398	398	398
01-45-8197	GROUP LIFE/AD&D		26	26	58	58	58	58
TOTAL PERSONNEL SERVICES			134,840	144,928	154,337	166,810	166,810	166,810
MATERIALS & SERVICES								
01-45-8206	SOFTWARE SUPPORT/UPGRADE		-	-	-	-	-	-
01-45-8207	COMPUTER REPAIR/PARTS/SUPPLIES		940	2,423	3,500	3,500	3,500	3,500
01-45-8208	SOFTWARE LICENCES		2,837	4,879	33,606	32,701	32,701	32,701
01-45-8210	OFFICE SUPPLIES		250	448	1,500	1,500	1,500	1,500
01-45-8211	SPECIAL DEPARTMENT EXPENSE		1,869	179	1,500	1,500	1,500	1,500
01-45-8212	EQUIPMENT UNDER \$5,000		1,582	4,114	5,000	6,000	6,000	6,000
01-45-8215	POSTAGE		-	-	300	300	300	300
01-45-8216	UTILITIES & PHONE		41,669	43,655	70,700	70,700	60,700	60,700
01-45-8219	MAINT/OPERATION OF EQUIPMENT		-	-	1,000	1,000	1,000	1,000
01-45-8220	PROFESSIONAL SERVICES		-	-	20,000	20,000	20,000	20,000
01-45-8221	OTHER CONTRACT SERVICES		28,764	94,909	100,000	80,000	80,000	80,000
01-45-8222	INSURANCE		1,081	1,109	1,331	1,331	1,331	1,331
01-45-8223	MEMBERSHIP & DUES		60	-	-	-	-	-
01-45-8224	CONFERENCE/EDUCATION/TRAVEL		-	-	100	1,890	1,890	1,890
TOTAL MATERIALS & SERVICES			79,053	151,716	238,537	220,422	210,422	210,422
DEBT SERVICE								
01-45-8550	PRINCIPAL PMTS		6,985	12,474	-	-	-	-
01-45-8551	INTEREST PMTS		1,093	1,784	-	-	-	-
TOTAL DEBT SERVICE			8,078	14,259	-	-	-	-
CAPITAL OUTLAY								
01-45-8302	COMPUTER EQUIPMENT		15,414	53,957	72,000	77,000	72,000	72,000
TOTAL CAPITAL OUTLAY			15,414	53,957	72,000	77,000	72,000	72,000
TOTAL REQUIREMENTS			\$ 237,385	\$ 364,859	\$ 464,874	\$ 464,232	\$ 449,232	\$ 449,232

INFORMATION SERVICES ACCOUNT 01.45

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/S	8207	Components, parts, supplies Printer Toner	\$ 2,000 1,500 3,500	\$ 2,000 1,500 3,500	\$ 2,000 1,500 3,500	\$ 2,000 1,500 3,500
Software Licences	8208	Windows Server Datacenter 2022 License/Support-Web Mail SSL License/Support - Remote Tool License/Support-ITGlue License/Support-Tenable Nessus Pro VMWare vSphere Essentials Screen Capture Support Tool Cloud Storage and Protection Server Backup Software Secure Cloud Backup Office 365 UPS SmartConnect Antivirus Software Adobe Acrobat Pro Microsoft 365 Subscriptions Network Management Software	8,500 500 950 1,200 3,500 4,500 50 4,400 2,500 700 450 500 256 2,000 3,600 33,606	- 600 1,399 1,188 3,500 4,500 61 9,145 2,500 1,100 450 500 257 2,501 5,000 32,701	- 600 1,399 1,188 3,500 4,500 61 9,145 2,500 1,100 450 500 257 2,501 5,000 32,701	- 600 1,399 1,188 3,500 4,500 61 9,145 2,500 1,100 450 500 257 2,501 5,000 32,701
Office Supplies	8210	Office Supplies	1,500 1,500	1,500 1,500	1,500 1,500	1,500 1,500
Special Department Expe	8211	Miscellaneous	1,500 1,500	1,500 1,500	1,500 1,500	1,500 1,500
Equipment under \$5,000	8212	Replace old UPS Switches Routers WiFi AP Gear Tools, Hardware & Misc. cables	1,500 1,500 2,000 5,000	2,500 1,500 2,000 6,000	2,500 1,500 2,000 6,000	2,500 1,500 2,000 6,000
Postage	8215	Postage	300 300	300 300	300 300	300 300
Utilities and Phone	8216	City Network Communications City Phone Communications Institutional Network (I-Net) IT Cell Phone	30,000 200 40,000 500 70,700	30,000 200 40,000 500 70,700	25,000 200 35,000 500 60,700	25,000 200 35,000 500 60,700
Maint/Operation of Equip	8219	City Phone System	1,000 1,000	1,000 1,000	1,000 1,000	1,000 1,000
Professional Services	8220	SharePoint Services	20,000 20,000	20,000 20,000	20,000 20,000	20,000 20,000
Other Contract Services	8221	Cyber Security Network Hardening Network Firewall/Install/Config INET migration, Site ISP Failover IT Tech Support Network & Server Exchange & Networking support	50,000 10,000 10,000 30,000 - 100,000	20,000 25,000 - 25,000 10,000 80,000	20,000 25,000 - 25,000 10,000 80,000	20,000 25,000 - 25,000 10,000 80,000
Insurance	8222	CIS liability & property coverage	1,331	1,331	1,331	1,331
Conference/Education/Tr	8224	Manuals/Books/Periodicals ArcGIS Enerprise Deployment Class	100 - 100	100 1,790 1,890	100 1,790 1,890	100 1,790 1,890
TOTAL MATERIALS & SERVICES			\$ 238,537	\$ 220,422	\$ 210,422	\$ 210,422

INFORMATION SERVICES ACCOUNT 01.45

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Equipment	8302	IT Laptops	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		Monitors, Docks	2,000	2,000	2,000	2,000
		Phone equipment	4,000	4,000	4,000	4,000
		Replace old Computers	22,000	22,000	17,000	17,000
		Server UPS replacements	3,000	3,000	3,000	3,000
		Network Firewall, Core Switch replac	-	20,000	20,000	20,000
		Switch replacement for sites	-	20,000	20,000	20,000
		SAN Replacement	35,000	-	-	-
			72,000	77,000	72,000	72,000
TOTAL CAPITAL OUTLAY			\$ 72,000	\$ 77,000	\$ 72,000	\$ 72,000

01.71 POLICE DEPARTMENT

Police Services: This is the first year of a new three year the Intergovernmental Agreement (IGA) contracting for the delivery of law enforcement services in Troutdale by the Multnomah County Sheriff's Office (MCSO).

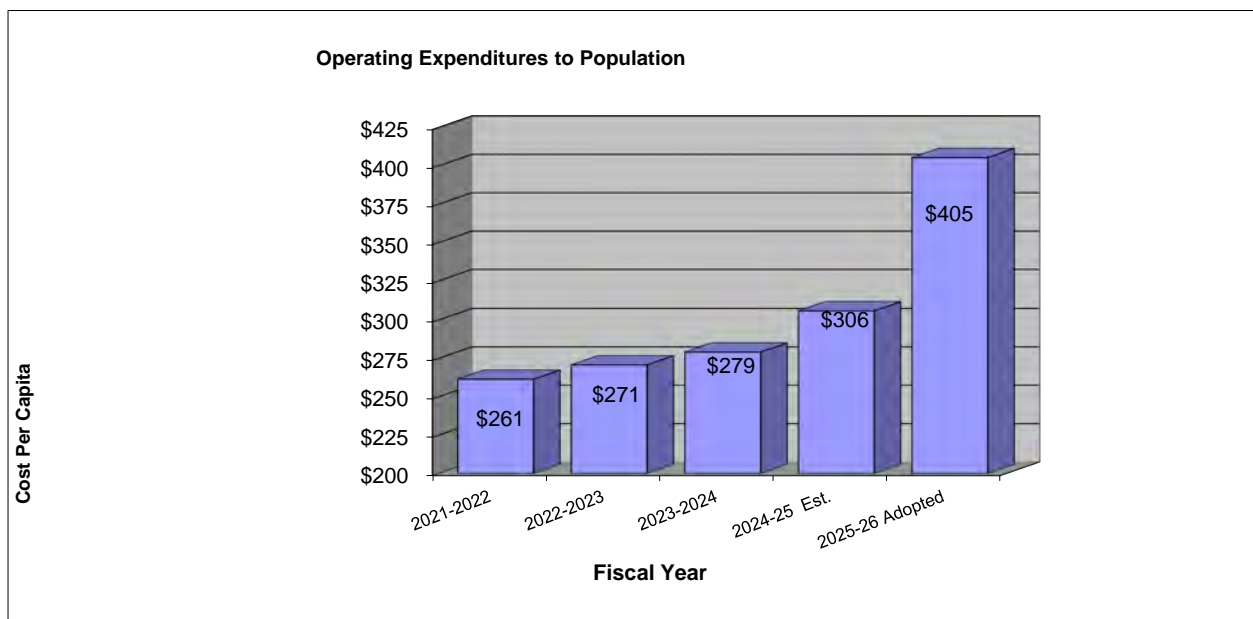
In the contracted services model the significant cost reduction is for Personnel Services with 28 of the previous 28.5 FTE funded positions transferring to the MCSO. The IGA provides improved coverage with 24/7 supervision and two dedicated patrol officers serving Troutdale. Additional MCSO services provided include access to full service investigations, full service crime analysis, 24/7 counter service, dedicated training unit, full service property control, dedicated river patrol unit, enhanced reserve unit, search and rescue services, citizens academy and community resource officer.

Under the contracted services model the City directly employs a full time Code Enforcement Officer, as well as several other costs as outline on the Material and Services Detail page, such as BOEC dispatch costs and support AMR for staffing river rescue operations. The adopted Budget includes also includes the contract cost increase adding the full time MCSO Community Resource Deputy (CRD).

The BOEC costs are rising and the remainder are minimal cost changes and the related payroll for the Code Enforcement position.

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

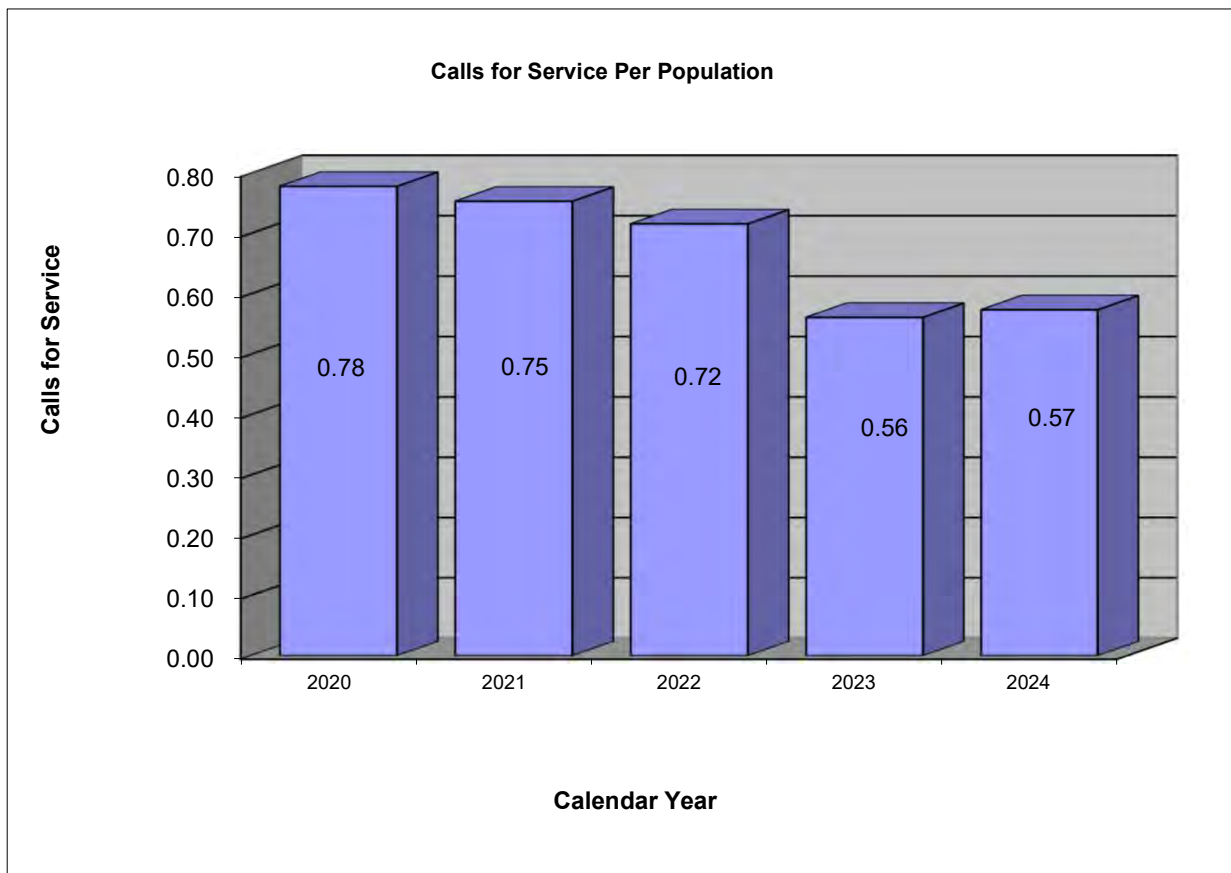
Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 4,117,153	\$261
2022-2023	16,030	\$ 4,338,622	\$271
2023-2024	16,130	\$ 4,500,721	\$279
2024-25 Est.	16,348	\$ 4,999,825	\$306
2025-26 Adopted	16,511	\$ 6,692,282	\$405



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

CALLS FOR SERVICE PER OFFICER

Calendar Year	Population	Calls for	Calls per
		Service	Population
2020	16,185	12,188	0.78
2021	16,319	11,681	0.75
2022	16,819	9,537	0.72
2023	17,005	9,542	0.56
2024	15,790	9,058	0.57



Note: The calls for service are provided by BOEC (Bureau of Emergency Communications) based on officers dispatched, excluding traffic stops.

PUBLIC SAFETY - POLICE OPERATIONS

ACCOUNT 01.71

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	1.30	0.50	0.50	1.00			
01-71-8002	DEPARTMENT DIRECTOR	0.10	\$ 12,657	\$ 13,778	\$ 16,012	\$ 16,557	\$ 16,557	\$ 16,557
01-71-8006	BUILDING CODE PRG MANAGER	0.20	21,444	23,921	24,611	26,728	26,728	26,728
01-71-8019	CODE COMPLIANCE OFFICER	1.00	72,349	75,649	85,696	83,595	83,595	83,595
01-71-8103	SALARY OVERTIME		125	-	-			
01-71-8181	FICA - CITY EXPENSE		7,975	8,459	9,644	9,709	9,709	9,709
01-71-8183	PERS PENSION PLAN-DB		16,490	19,658	22,649	30,121	30,121	30,121
01-71-8184	PERS IAP PLAN--DC		1,939	1,984	317	-	-	-
01-71-8185	STATE UNEMPLOYMENT		106	113	108	132	132	132
01-71-8186	TRI-MET EXCISE TAX		838	907	96	118	118	118
01-71-8187	WORKERS COMP INSURANCE		1,131	478	214	263	263	263
01-71-8188	W/C ASSESSMENT EXPENSE		24	23	89	89	89	89
01-71-8189	PAID LEAVE OREGON ER CHARGE		229	453	443	508	508	508
01-71-8191	KAISER MEDICAL		-	-	-	-	-	-
01-71-8192	DENTAL		1,121	1,121	1,209	1,275	1,275	1,275
01-71-8194	BLUE CROSS MEDICAL		18,424	19,049	20,749	22,628	22,628	22,628
01-71-8195	HRA CLAIM EXPENSE		800	650	800	800	800	800
01-71-8196	LONG TERM DISABILITY INSURANCE		186	194	77	94	94	94
01-71-8197	GROUP LIFE/AD&D		33	33	12	15	15	15
	TOTAL PERSONNEL SERVICES		155,872	166,471	182,726	192,633	192,633	192,633
MATERIALS & SERVICES								
01-71-8207	COMPUTER REPAIR/PARTS/SUPPLIES		-	-	1,000	1,000	1,000	1,000
01-71-8208	SOFTWARE LICENCES		19,906	9,630	21,330	18,858	18,858	18,858
01-71-8210	OFFICE SUPPLIES		20	108	500	500	500	500
01-71-8211	SPECIAL DEPARTMENT EXPENSE		3,181	2,886	4,700	4,700	4,700	4,700
01-71-8212	EQUIPMENT UNDER \$5,000		300	170	1,500	1,500	1,500	1,500
01-71-8213	OPERATING SUPPLIES		557	300	450	1,450	1,450	1,450
01-71-8215	POSTAGE		65	204	200	200	200	200
01-71-8216	UTILITIES & PHONE		340	419	600	600	600	600
01-71-8219	MAINT/OPERATION OF EQUIPMENT		1,237	673	5,875	5,875	5,875	5,875
01-71-8220	PROFESSIONAL SERVICES		-	-	-	-	-	-
01-71-8221	OTHER CONTRACT SERVICES		4,150,537	4,312,821	4,770,555	5,615,105	6,454,577	6,454,577
01-71-8222	INSURANCE		6,607	7,035	8,789	8,789	8,789	8,789
01-71-8224	CONFERENCE/EDUCATION/TRAVEL		-	4	1,600	1,600	1,600	1,600
	TOTAL MATERIALS & SERVICES		4,182,750	4,334,251	4,817,099	5,660,177	6,499,649	6,499,649
DEBT SERVICE								
01-71-8550	PRINCIPAL PMTS		4,655	4,078	2,100	2,100	2,100	2,100
01-71-8551	INTEREST PMTS		728	583	300	300	300	300
	TOTAL DEBT SERVICE		5,383	4,662	2,400	2,400	2,400	2,400
CAPITAL OUTLAY								
01-71-8301	EQUIPMENT \$5,000 AND OVER		-	-	-	-	-	-
01-71-8302	COMPUTER EQUIPMENT		1,225	-	2,000	2,000	2,000	2,000
01-71-8303	MOTOR VEHICLE		-	-	42,000	-	-	-
	TOTAL CAPITAL OUTLAY		1,225	-	44,000	2,000	2,000	2,000
	TOTAL REQUIREMENTS		\$ 4,345,229	\$ 4,505,383	\$ 5,046,225	\$ 5,857,210	\$ 6,696,682	\$ 6,696,682

**PUBLIC SAFETY - POLICE OPERATIONS
ACCOUNT 01.71**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplie:	8207	Supplies	1,000	1,000	1,000	1,000
Software Licences	8208	Property & Evidence Software	500	500	500	500
		Microsoft 365 Subscriptions	552	502	502	502
		Adobe Pro DC	257	256	256	256
		Secure Cloud Backup Office 365	87	98	98	98
		Annual User License-EnerGov(1) &enforce(1)	3,100	3,100	3,100	3,100
		Webroot Antivirus	14	-	-	-
		TransUnion Background Check Software	1,000	1,000	1,000	1,000
		Code Enforcement Software-Assist	5,500	6,325	6,325	6,325
		Code Enforcement Software EnerGov SaaS	10,320	7,077	7,077	7,077
			21,330	18,858	18,858	18,858
Office Supplies	8210	Office Supplies	500	500	500	500
Special Department Expense	8211	Code Enforcement Printing	1,000	1,000	1,000	1,000
		Code Enforc - DMV License Reports	200	200	200	200
		Trauma Intervention Program - TIP table sponsor	-	-	-	-
		Graffiti Kits	1,000	1,000	1,000	1,000
		Rodent Traps	500	500	500	500
		Tow Hearings	2,000	2,000	2,000	2,000
			4,700	4,700	4,700	4,700
Equipment Under \$5,000	8212	Unexpected Equipment Replace.	500	500	500	500
		IPad field inspector	1,000	1,000	1,000	1,000
			1,500	1,500	1,500	1,500
Operating Supplies	8213	Code Enforcement Clothing	450	450	450	450
		Miscellaneous supplies	-	1,000	1,000	1,000
			450	1,450	1,450	1,450
Postage	8215	Postage	200	200	200	200
Utilities and Phone	8216	Cell & Tablet Usage	600	600	600	600
			600	600	600	600
Maint/Operation of Equipment	8219	Code Enforcement Gas, Maint.	5,875	5,875	5,875	5,875
Other Contract Services	8221	BOEC Communications Dispatch	745,190	795,082	795,082	795,082
		MCSO Law Enforcement Services IGA	3,741,201	4,785,948	5,636,420	5,636,420
		Community Resource Deputy MCSO	247,089	-	-	-
		East Metro Mediation	3,675	3,675	3,675	3,675
		Towing Code Compliance	15,000	10,000	5,000	5,000
		Yard Cleaning Code Compliance	5,000	5,000	5,000	5,000
		BioClean Cleaning Code Compliance	10,000	10,000	5,000	5,000
		Arborist Services	3,000	5,000	4,000	4,000
		Flash Alert	400	400	400	400
			4,770,555	5,615,105	6,454,577	6,454,577
Insurance	8222	Insurance CIS liability & property	8,789	8,789	8,789	8,789
Conference/Education/Travel	8224	Oregon Code Enf. Assoc Membership	100	100	100	100
		Code Enforcement Training/Confer.	1,500	1,500	1,500	1,500
			1,600	1,600	1,600	1,600
TOTAL MATERIALS & SERVICES			\$ 4,817,099	\$ 5,660,177	\$ 6,499,649	\$ 6,499,649

01.72 POLICE BUILDING OPERATIONS

Public Safety Building Operations: budget provides for the landlord costs associated with the lease of the Community Police Facility to Multnomah County. The MCSO has relocated their patrol enforcement services for both Troutdale, and County-wide, to our Troutdale Police Community Center, which will remain under the ownership of the City.

The adopted budget continues allocating \$175,000, of the \$300,000 building lease revenue the City receives from the Multnomah County to reduce the property tax levy for the Police Facility Bonds.

The remainder of the funds allocated to the landlord costs for building operating expenses. Operating costs.

PUBLIC SAFETY BUILDING OPERATIONS

REQUIREMENTS

01 72

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
		2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
01-72-8211	SPECIAL DEPARTMENT EXPENSE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-72-8212	EQUIPMENT UNDER \$5,000	319	435	750	1,700	1,700	1,700
01-72-8213	OPERATING SUPPLIES	6,622	6,039	5,500	500	500	500
01-72-8216	UTILITIES & PHONE	48,413	51,856	60,166	60,166	60,166	60,166
01-72-8217	RENTS & LEASES	-	-	1,000	1,000	1,000	1,000
01-72-8218	BUILDING MAINTENANCE	9,330	52,456	5,500	6,700	6,700	6,700
01-72-8219	MAINT/OPERATION OF EQUIPMENT	4,205	4,677	16,500	16,500	16,500	16,500
01-72-8221	OTHER CONTRACT SERVICES	95,087	72,709	21,050	28,800	28,800	28,800
01-72-8222	INSURANCE	9,091	10,999	15,520	15,520	15,520	15,520
01-72-8228	ADMINISTRATION	5,400	5,400	5,400	5,400	5,400	5,400
01-72-8235	GROUNDS MAINTENANCE	3,000	64	7,500	7,500	7,500	7,500
	TOTAL MATERIALS & SERVICES	181,468	204,635	139,886	144,786	144,786	144,786
CAPITAL OUTLAY							
01-72-8301	EQUIPMENT \$5,000 AND OVER	-	-	-	-	-	-
01-72-8310	BUILDING IMPROVEMENTS	-	-	-	-	-	-
01-72-8320	OTHER IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL REQUIREMENTS	\$ 181,468	\$ 204,635	\$ 139,886	\$ 144,786	\$ 144,786	\$ 144,786

PUBLIC SAFETY BUILDING OPERATIONS MATERIAL AND SERVICES DETAIL

01.72

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Special Department Expense	8211		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
			1,000	1,000	1,000	1,000
Equipment Under \$5,000	8212	Fire Extinguishers	250	700	700	700
		Unexpected Equipment Replace.	500	1,000	1,000	1,000
			750	1,700	1,700	1,700
Operating Supplies	8213	Janitorial Supplies and Paper	5,000	500	500	500
		Floor runner mats	500	-	-	-
			5,500	500	500	500
Utilities/Phone	8216	Integra Phone	580	580	580	580
		PGE	45,212	45,212	45,212	45,212
		NWN	11,593	11,593	11,593	11,593
		City Water, Sewer & Storm	2,782	2,782	2,782	2,782
			60,166	60,166	60,166	60,166
Rents & Leases	8217	Copier Lease	-	-	-	-
		Miscellaneous Equipment	1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
Building Maintenance	8218	Plumbing / Elect Repairs	5,000	6,000	6,000	6,000
		Solid Waste Disposal	500	700	700	700
			5,500	6,700	6,700	6,700
Maint/Operation of Equipment	8219	HVAC Filters/Supplies	1,000	1,500	1,500	1,500
		General Equipment Maint.	1,500	2,000	2,000	2,000
		AV Equipment Support	1,500	1,500	1,500	1,500
		Generator Maint.	1,500	10,000	10,000	10,000
		Upgrade Cameras to Rhombus	10,000	-	-	-
		Parking Lot Light Maint.	1,000	1,500	1,500	1,500
			16,500	16,500	16,500	16,500
Other Contract Services	8221	Elevator Maintenance Contract	1,850	2,800	2,800	2,800
		Tyco Facility Security Monitor	550	700	700	700
		Carpet Cleaning Service	1,350	5,000	5,000	5,000
		Fire Sprinklers Sys. Repair/Ckup	1,500	5,000	5,000	5,000
		HVAC Repair/Service	15,000	15,000	15,000	15,000
		Janitorial Services	-	-	-	-
		Backflow Testing	300	300	300	300
		Window Cleaning Service	500	-	-	-
			21,050	28,800	28,800	28,800
Insurance	8222	Insurance CIS liability & property	15,520	15,520	15,520	15,520
Administration	8228	Lease Administration	5,400	5,400	5,400	5,400
Grounds Maintenance	8235	Landscape and Grounds Materials	7,500	7,500	7,500	7,500
TOTAL MATERIALS & SERVICES			\$ 139,886	\$ 144,786	\$ 144,786	\$ 144,786

01.78 SOLID WASTE & RECYCLING DIVISION

The Solid Waste/Recycling Program pays for the administration and oversight of the City's franchised solid waste hauler and related solid waste and recycling activities. The primary revenue source is a 5% franchise fee on solid waste revenues from our franchised hauler. Approximately 38% of the budget is for salary and benefits for 0.3 FTE.

The materials and services budget is reduced with the elimination of the litter and dump site monthly clean up.

SOLID WASTE/RECYCLING DEPARTMENT

PER CAPITA COMPARISONS

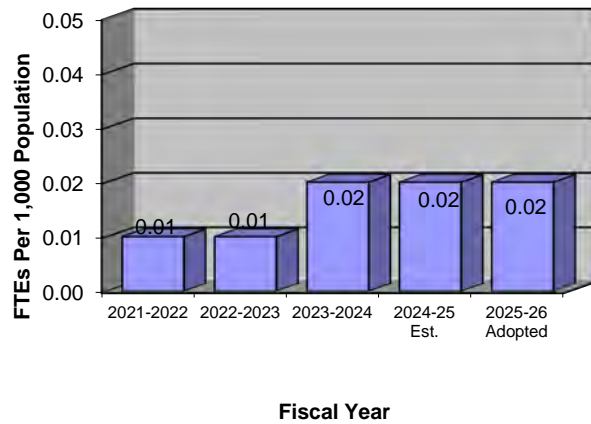
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	0.10	0.01
2022-2023	16,030	0.10	0.01
2023-2024	16,130	0.30	0.02
2024-25 Est.	16,348	0.30	0.02
2025-26 Adopted	16,511	0.30	0.02

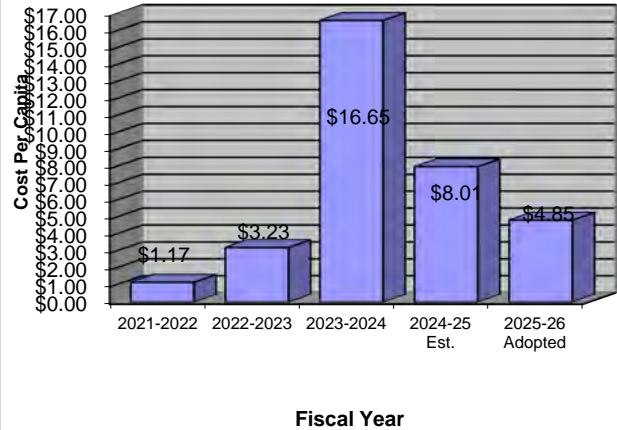
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 18,437	\$1.17
2022-2023	16,030	\$ 51,763	\$3.23
2023-2024	16,130	\$ 268,490	\$16.65
2024-25 Est.	16,348	\$ 130,985	\$8.01
2025-26 Adopted	16,511	\$ 80,085	\$4.85

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

SOLID WASTE/RECYCLING ACCOUNT 01.78

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		0.30						
01-78-8023	ENVIRONMENTAL SPECIALIST	0.30	\$ 9,370	\$ 29,060	\$ 33,483	\$ 34,626	\$ 34,626	\$ 34,626
01-78-8103	SALARY OVERTIME		51	-	-	-	-	-
01-78-8181	FICA - CITY EXPENSE		697	2,154	2,572	2,650	2,650	2,650
01-78-8183	PERS RETIREMENT		1,236	4,647	5,354	7,725	7,725	7,725
01-78-8184	PERS IAP PLAN--DC		565	1,744	266	-	-	-
01-78-8185	STATE UNEMPLOYMENT		9	29	237	277	277	277
01-78-8186	TRI-MET EXCISE TAX		74	230	211	247	247	247
01-78-8187	WORKERS COMP INSURANCE		60	186	127	127	127	127
01-78-8188	W/C ASSESSMENT EXPENSE		2	6	21	21	21	21
01-78-8189	PAID LEAVE OREGON ER CHARGE		20	117	118	139	139	139
01-78-8192	DENTAL		181	542	564	595	595	595
01-78-8194	BLUE CROSS MEDICAL		2,175	6,702	7,101	7,746	7,746	7,746
01-78-8195	HRA CLAIM EXPENSE		75	225	225	225	225	225
01-78-8196	LONG TERM DISABILITY INSURANCE		16	47	86	101	101	101
01-78-8197	GROUP LIFE/AD&D		3	8	111	111	111	111
TOTAL PERSONNEL SERVICES			14,533	45,696	50,476	54,589	54,589	54,589
MATERIALS & SERVICES								
01-78-8206	SOFTWARE SUPPORT/UPGRADE		-	-	-	-	-	-
01-78-8210	OFFICE SUPPLIES		-	-	100	50	50	50
01-78-8211	SPECIAL DEPARTMENT EXPENSE		9,340	175,833	16,025	16,025	16,025	16,025
01-78-8215	POSTAGE		5	-	1,000	1,000	1,000	1,000
01-78-8219	MAINT/OPERATION OF EQUIPMENT		-	43	-	-	-	-
01-78-8220	PROFESSIONAL SERVICES		1,647	800	17,000	7,000	7,000	7,000
01-78-8221	OTHER CONTRACT SERVICES		26,110	45,741	45,000	-	-	-
01-78-8222	INSURANCE		127	377	184	221	221	221
01-78-8223	MEMBERSHIP & DUES		-	-	-	-	-	-
01-78-8224	CONFERENCES/EDUCATION/TRAVEL		-	-	1,200	1,200	1,200	1,200
TOTAL MATERIALS & SERVICES			37,230	222,794	80,509	25,496	25,496	25,496
TOTAL REQUIREMENTS		\$	51,763	\$ 268,490	\$ 130,985	\$ 80,085	\$ 80,085	\$ 80,085

SOLID WASTE/RECYCLING ACCOUNT 01.78

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Support/Upgrade	8206	Software Support	\$ -	\$ -	\$ -	\$ -
Office Supplies	8210	General Office Supplies	100	50	50	50
			100	50	50	50
Special Department Expense	8211	Education/Promotion Printing	2,000	2,000	2,000	2,000
		Recycling Grant Program	-	-	-	-
		Spring Cleanup Disposal	3,500	3,500	3,500	3,500
		Obrist Landfill Monitoring Equipment	-	-	-	-
		<i>Metro Ordinance>></i> Annual Waste Reduction Program	9,100	9,100	9,100	9,100
		<i>Metro Ordinance>></i> Containers (Food scrap+BRR)	425	425	425	425
		East County Recycling Event	1,000	1,000	1,000	1,000
			16,025	16,025	16,025	16,025
Postage	8215	Postage	1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
Maint/Operation Of Equipment	8219	Equipment	-	-	-	-
			-	-	-	-
Professional Services	8220	Food Waste Rollout	2,000	2,000	2,000	2,000
		Rate Review Services	15,000	5,000	5,000	5,000
		Recycle at Work	-	-	-	-
			17,000	7,000	7,000	7,000
Other Contract Services	8221	Rate Review Services	-	-	-	-
		Litter/Dump Site Cleanup	45,000	-	-	-
			45,000	-	-	-
Insurance	8222	CIS liability & property coverage	184	221	221	221
Membership & Dues	8223		-	-	-	-
			-	-	-	-
Conference/Education/Travel	8224	Solid Waste Training/Seminars	1,200	1,200	1,200	1,200
			1,200	1,200	1,200	1,200
TOTAL MATERIALS & SERVICES			\$ 80,509	\$ 25,496	\$ 25,496	\$ 25,496

01.76 FIRE PROTECTION SERVICES

The City has had a successful Intergovernmental Agreement (IGA) with the City of Gresham since 1992 providing quality Fire and Emergency Services. In the past, Troutdale residents have paid significantly less (\$1.05 per \$1,000 of taxable assessed value) than Gresham residents (\$1.80 per \$1,000 of taxable assessed value) for fire services.

The increase included in for FY 2015-16 a rate of \$1.44 per \$1,000 TAV totaled \$1,856,715 - an increase of \$167,860 – about 10% over our FY 2014-15 payment. The \$202,694 FY 2016-17 increase was the second largest over the history of the IGAs with Gresham Fire.

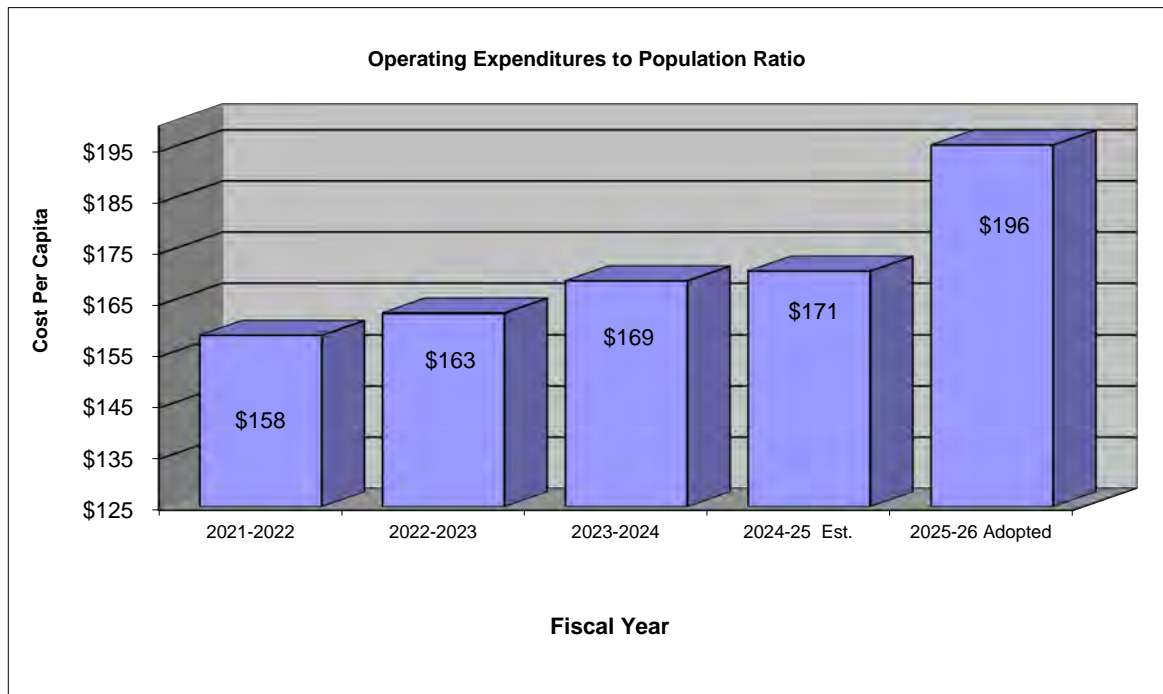
The FY 2024-2025 budget reflects an estimated rate of \$1.37 per \$1,000 TAV for the totaling \$2,795,000 for the final year of the current IGA.

The 4 Cities agreed to a one year renewal of the Fire and Emergency Services IGA while evaluating options for alternatives for more cost effective services delivery.

The FY 2025-2026 budget reflects an estimated rate of \$1.54 per \$1,000 TAV for the totaling \$3,230,000 for the one year IGA. This \$435,000 cost increase represents the largest increase in the Gresham Fire IGA history.

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 2,496,640	\$158
2022-2023	16,030	\$ 2,608,989	\$163
2023-2024	16,130	\$ 2,726,394	\$169
2024-25 Est.	16,348	\$ 2,794,554	\$171
2025-26 Adopted	16,511	\$ 3,230,030	\$196



- Note: 1. Operating expenditures include the fire service contract only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

FIRE PROTECTION SERVICES ACCOUNT 01.76

REQUIREMENTS BY CATEGORY

				COUNCIL	MANAGER	COMMITTEE	COUNCIL
				ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCT NO	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
REQUIREMENTS							
	MATERIALS & SERVICES						
01-76-8221	OTHER CONTRACT SERVICES	2,608,989	2,726,394	2,794,554	\$ 3,230,030	\$ 3,230,030	\$ 3,230,030
	TOTAL MATERIALS & SERVICES	2,608,989	2,726,394	2,794,554	3,230,030	3,230,030	3,230,030
	TOTAL REQUIREMENTS	\$ 2,608,989	\$ 2,726,394	\$ 2,794,554	\$ 3,230,030	\$ 3,230,030	\$ 3,230,030

FIRE PROTECTION SERVICES

ACCOUNT 01.76

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Other Contract Services	8221	Fire Services Contract	\$ 2,794,554	\$ 3,230,030	\$ 3,230,030	\$ 3,230,030
			2,794,554	3,230,030	3,230,030	3,230,030
TOTAL MATERIALS & SERVICES			\$ 2,794,554	\$ 3,230,030	\$ 3,230,030	\$ 3,230,030

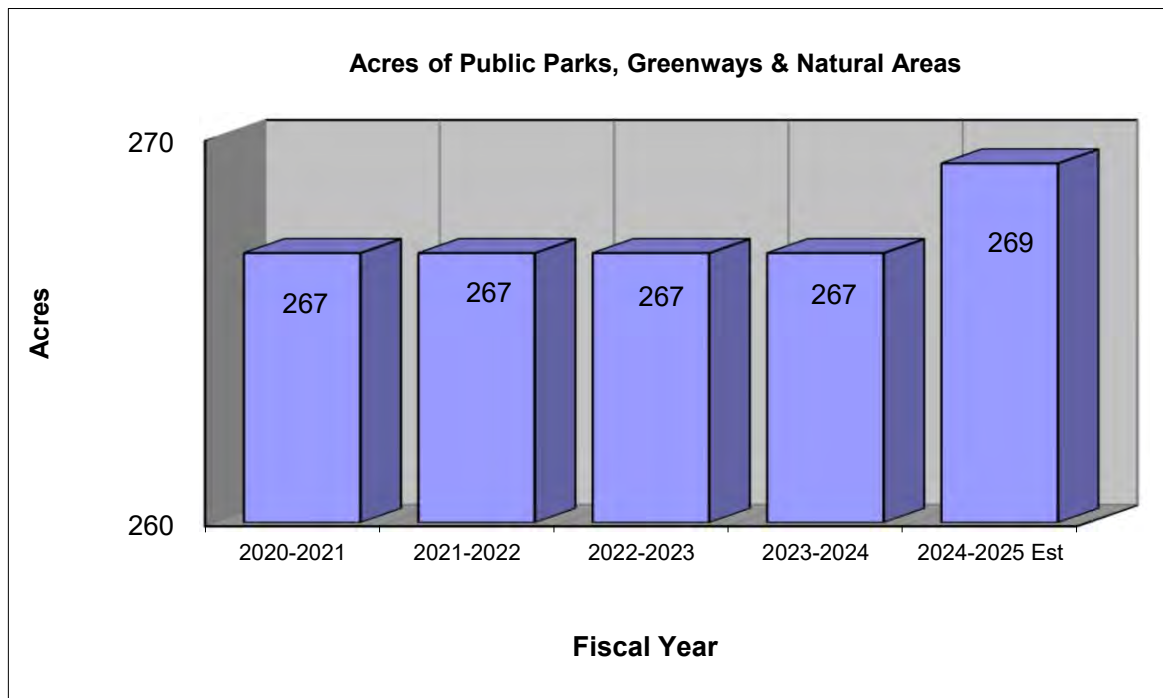
01.85 PARKS DIVISION

The Parks fund is within general fund but is managed by the Public Works Director. The Parks Division is tasked with operating and maintaining 14 developed parks that cover 71 acres including playground equipment and picnic shelters, 8 natural areas that cover 185 acres and the Downtown Parking lot landscaping. The Parks Staff is also responsible for the supervision and assistance of numerous weekend volunteer projects and special City events.

The Ch'ak Ch'ak Trail's maintenance added this past year, and the disc golf course area is changing to the riverfront trail and park in coming months.

ACRES OF PUBLIC PARKS GREENWAYS AND NATURAL AREAS

Fiscal Year	Acres
2020-2021	267
2021-2022	267
2022-2023	267
2023-2024	267
2024-2025 Est	269



Note: FY 2024-2025 figure is an estimate.

PARKS DEPARTMENT

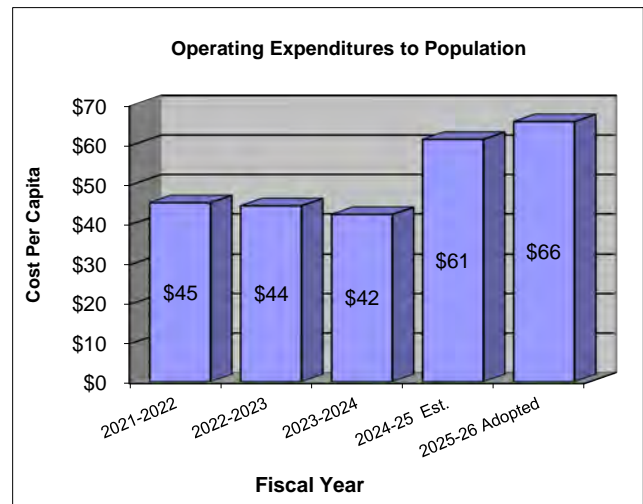
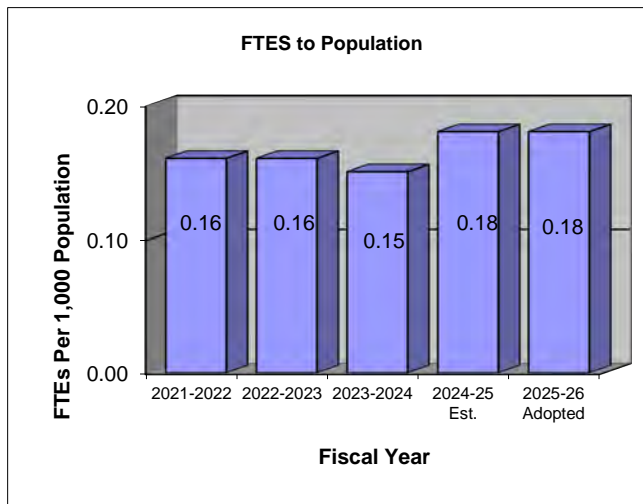
PER CAPITA COMPARISONS

FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	2.50	0.16
2022-2023	16,030	2.50	0.16
2023-2024	16,130	2.50	0.15
2024-25 Est.	16,348	3.00	0.18
2025-26 Adopted	16,511	3.00	0.18

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 711,456	\$45
2022-2023	16,030	\$ 711,456	\$44
2023-2024	16,130	\$ 680,639	\$42
2024-25 Est.	16,348	\$ 1,000,794	\$61
2025-26 Adopted	16,511	\$ 1,085,053	\$66



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

PARKS

ACCOUNT 01.85

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		3.00						
01-85-8005	SUPERINTENDENT	0.5	\$ 62,262	\$ 47,735	\$ 54,184	\$ 58,822	\$ 58,822	\$ 58,822
01-85-8028	TEMP SEASONAL P & F WKR	-	15,464	30,972	74,880	74,880	74,880	74,880
01-85-8029	P & F WORKER I	0.5	29,462	19,335	31,678	34,414	34,414	34,414
01-85-8030	P & F WORKER II	1.0	25,525	62,530	69,846	74,038	74,038	74,038
01-85-8031	P & F WORKER III	0.5	79,631	85,827	47,684	49,306	49,306	49,306
01-85-8006	P & F CHIEF OPERATOR	0.5	-	-	49,130	53,352	53,352	53,352
01-85-8103	SALARY OVERTIME		8,652	8,682	2,000	2,000	2,000	2,000
01-85-8181	FICA - CITY EXPENSE		16,527	19,149	25,685	26,385	26,385	26,385
01-85-8183	PERS PENSION PLAN-DB		29,191	34,150	41,742	61,292	61,292	61,292
01-85-8184	PERS IAP PLAN--DC		11,862	12,192	1,983	-	-	-
01-85-8185	STATE UNEMPLOYMENT		220	253	2,378	2,774	2,774	2,774
01-85-8186	TRI-MET EXCISE TAX		1,740	2,423	2,122	2,475	2,475	2,475
01-85-8187	WORKERS COMP INSURANCE		3,707	4,488	6,037	6,037	6,037	6,037
01-85-8188	W/C ASSESSMENT EXPENSE		59	70	206	206	206	206
01-85-8189	PAID LEAVE OREGON ER CHARGE		499	1,038	1,181	1,379	1,379	1,379
01-85-8191	KAISER MEDICAL		24,184	25,908	28,056	30,385	30,385	30,385
01-85-8192	DENTAL		2,668	2,753	3,000	3,066	3,066	3,066
01-85-8194	BLUE CROSS MEDICAL		14,650	14,596	16,794	18,310	18,310	18,310
01-85-8195	HRA CLAIM EXPENSE		1,625	875	750	750	750	750
01-85-8196	LONG TERM DISABILITY INSURANCE		338	400	1,239	1,239	1,239	1,239
01-85-8197	GROUP LIFE/AD&D		64	75	231	231	231	231
TOTAL PERSONNEL SERVICES			328,329	373,450	460,806	501,341	501,341	501,341
MATERIALS & SERVICES								
01-85-8208	SOFTWARE LICENCES		2,196	2,135	1,419	3,403	3,403	3,403
01-85-8209	HAND TOOLS		1,542	2,637	3,500	3,500	2,500	2,500
01-85-8210	OFFICE SUPPLIES		968	341	800	800	800	800
01-85-8211	SPECIAL DEPARTMENT EXPENSE		8,293	3,345	10,500	700	700	700
01-85-8212	EQUIPMENT UNDER \$5,000		3,754	6,733	7,200	4,500	4,500	4,500
01-85-8213	OPERATING SUPPLIES		6,094	8,011	16,745	17,075	15,375	15,375
01-85-8215	POSTAGE		12	1	100	100	100	100
01-85-8216	UTILITIES & PHONE		76,435	77,377	53,600	59,300	59,300	59,300
01-85-8217	RENTS & LEASES		16,854	18,804	15,000	19,200	19,200	19,200
01-85-8218	BUILDING MAINTENANCE		16,592	20,578	32,000	20,000	18,000	18,000
01-85-8219	MAINT/OPERATION OF EQUIPMENT		32,211	37,947	43,000	43,000	43,000	43,000
01-85-8220	PROFESSIONAL SERVICES		44,542	10,268	7,000	107,000	102,000	102,000
01-85-8221	OTHER CONTRACT SERVICES		74,779	52,630	185,700	171,700	166,700	166,700
01-85-8222	INSURANCE		19,780	21,887	26,264	26,264	26,264	26,264
01-85-8223	MEMBERSHIP & DUES		401	291	1,910	1,920	1,920	1,920
01-85-8224	CONFERENCE/EDUCATION/TRAVEL		1,690	1,547	4,350	4,350	3,350	3,350
01-85-8230	COMMUNITY EVENTS		-	4,002	10,000	9,300	7,300	7,300
01-85-8235	GROUPS MAINTENANCE		76,985	38,658	120,900	113,800	109,300	109,300
TOTAL MATERIALS & SERVICES			383,128	307,189	539,988	605,912	583,712	583,712

PARKS **ACCOUNT 01.85**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
01-85-8301	EQUIPMENT \$5,000 AND OVER		5,878	59,725	39,500	15,000	5,000	5,000
01-85-8302	COMPUTER EQUIPMENT		3,111	-	2,000	2,000	2,000	2,000
01-85-8303	MOTOR VEHICLES		-	80,384	26,000	-	-	-
01-85-8310	BUILDING IMPROVMENTS		-	7,396	40,000	15,000	15,000	15,000
01-85-8320	OTHER IMPROVEMENTS		14,006	-	35,000	15,000	15,000	15,000
01-85-8350	PROJECTS		139,280	261,672	690,500	979,800	754,800	754,800
	TOTAL CAPITAL OUTLAY		162,275	409,178	833,000	1,026,800	791,800	791,800
	TOTAL REQUIREMENTS		\$873,731	\$1,089,816	\$1,833,794	\$2,134,053	\$1,876,853	\$1,876,853

PARKS
ACCOUNT 01.85

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 1,104	\$ 1,003	\$ 1,003	\$ 1,003
		Secure Cloud Backup Office 365	152	196	196	196
		Webroot Antivirus	35	-	-	-
		Rhombus License Renewal (13)	-	2,076	2,076	2,076
		Adobe Pro DC	128	128	128	128
			1,419	3,403	3,403	3,403
Hand Tools	8209	Replacement Tools - Parks	\$ 3,500	\$ 3,500	\$ 2,500	\$ 2,500
			3,500	3,500	2,500	2,500
Office Supplies	8210	General Office Supplies	800	800	800	800
			800	800	800	800
Special Dept. Expense	8211	Batteries	200	400	400	400
		City sponsored events	10,000	-	-	-
		Printing	300	300	300	300
			10,500	700	700	700
Equipment Under \$5,000	8212	Backpack Blower	1,500	1,500	1,500	1,500
		Fire Extinguishers	700	1,000	1,000	1,000
		Gas Weedeater	600	600	600	600
		Edger	800	800	800	800
		Commerical Walking Mower	2,000	-	-	-
		Replacement Chainsaws (2)	1,000	-	-	-
		Hedge sheers	600	600	600	600
			7,200	4,500	4,500	4,500
Operating Supplies	8213	First Aid Supplies/PPE	11,370	11,700	10,000	10,000
		Safety Supplies/Clothing	2,060	2,060	2,060	2,060
		Uniform Clothing	3,315	3,315	3,315	3,315
			16,745	17,075	15,375	15,375
Postage	8215	Postage	100	100	100	100
			100	100	100	100
Utilities and Phone	8216	Cell & Tablet Usage	600	600	600	600
		City Utilities	28,000	29,500	29,500	29,500
		Trail Camera Cell Plan		700	700	700
		Glenn Otto Pay-To-Park ongoing fees		2,500	2,500	2,500
		Utilities	25,000	26,000	26,000	26,000
			53,600	59,300	59,300	59,300
Rents and Leases	8217	Glenn Otto Porta Potties	2,000	-	-	-
		Helen Althaus Porta Pottie	1,000	-	-	-
		Sunrise Park Porta Pottie	2,000	8,000	8,000	8,000
		Mayors' Square Porta Pottie	8,000	8,000	8,000	8,000
		P&F Shop Porta Pottie (1/2)		1,200	1,200	1,200
		Misc. Equipment Rental	2,000	2,000	2,000	2,000
			15,000	19,200	19,200	19,200
Building Maintenance	8218	Building and Structures	5,000	5,000	5,000	5,000
		Solid Waste Disposal	5,000	5,000	5,000	5,000
		Glenn Otto Caretaker Roof Repairs (1/2)	10,000	-	-	-
		Vandalism Repairs	12,000	10,000	8,000	8,000
			32,000	20,000	18,000	18,000
Maint/Operation of Equipment	8219	Gasoline and Diesel	13,000	13,000	13,000	13,000
		General Equipment Maint.	15,000	15,000	15,000	15,000
		Irrigation System/Parts	9,000	9,000	9,000	9,000
		Park Lights Maintenance	6,000	6,000	6,000	6,000
			43,000	43,000	43,000	43,000

PARKS
ACCOUNT 01.85

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Sunrise Park, Landfill Monitor	2,000	2,000	2,000	2,000
		Glenn Otto Parking Assessment	5,000	5,000	-	-
	(Grant funded)>	Urban Forestry Plan	-	100,000	100,000	100,000
			7,000	107,000	102,000	102,000
Other Contract Services	8221	Contract Crews - MYC	10,000	5,000	5,000	5,000
		Sign Fabrication	9,000	9,000	9,000	9,000
		Electrical Repairs	10,000	10,000	10,000	10,000
		Employment Agency - Seasonals	37,500	37,500	37,500	37,500
		Homeless Impact Clean-up	20,000	5,000	5,000	5,000
		Sidewalk Repair	6,500	10,000	10,000	10,000
		Tree Service - Pruning	35,000	35,000	30,000	30,000
		Backflow Testing	700	700	700	700
		Tennis Court Maintenance	7,000	7,000	7,000	7,000
		Pest Control		2,500	2,500	2,500
		Parks Security Services	50,000	50,000	50,000	50,000
			185,700	171,700	166,700	166,700
01-Insurance	8222	Insurance CIS liability & property	26,264	26,264	26,264	26,264
Membership and Dues	8223	INPRA Membership	60	60	60	60
		ISA Membership	125	135	135	135
		ORPA Membership	900	900	900	900
		Pesticide Licenses	800	800	800	800
		Arbor Day Foundation	25	25	25	25
			1,910	1,920	1,920	1,920
Conference/Education/Travel	8224	MACS Training Workshops	550	550	550	550
		Pesticide Re-certify/Training	1,600	1,600	1,600	1,600
		Misc Training/Travel	2,200	2,200	1,200	1,200
			4,350	4,350	3,350	3,350
Community Events	8230	Dog Park	10,000	-	-	-
		Howl-O-Ween,	-	5,000	3,000	3,000
		Earth Day	-	4,300	4,300	4,300
			10,000	9,300	7,300	7,300
Grounds Maintenance	8235	Fertilizer	9,000	10,000	8,000	8,000
		Fibar for Playstructures	12,500	12,500	10,000	10,000
		Landscape and Grounds Materials	35,400	30,000	30,000	30,000
		Vandalism Repairs	8,000	8,000	8,000	8,000
		Park Play Structures Maintenance	40,000	30,000	30,000	30,000
		Replacement Trash Receptacles	6,000	6,000	6,000	6,000
		Debris recyling/disposal	2,500	2,800	2,800	2,800
		Replacement picnic tables	4,000	2,000	2,000	2,000
		Restripe Glenn Otto Parking Lot	-	5,000	5,000	5,000
		Wood Chips - Trails & Dog Park	-	4,000	4,000	4,000
		Downtown Floral Baskets	3,500	3,500	3,500	3,500
			120,900	113,800	109,300	109,300
TOTAL MATERIALS & SERVICES			\$ 539,988	\$ 605,912	\$ 583,712	\$ 583,712

**PARKS
ACCOUNT 01.85**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment \$1,000 and Over	8301	Snow Plow for new 1-ton	\$ 5,000	\$ -	\$ -	\$ -
		Load rated trailers for Parks mowers	12,000	10,000	-	-
		Deck Mower for John Deere Tractor	-	5,000	5,000	5,000
		HvyDuty Tilt Trailer for Tractor	10,000	-	-	-
		Sand Spreader for dump truck	7,000	-	-	-
		Lift gates for trucks	5,500	-	-	-
			39,500	15,000	5,000	5,000
Computer Equipment	8302	Replace equipment	2,000	2,000	2,000	2,000
Motor Vehicle	8303	Full size Pick-up w/ Canopy & Rack	26,000	-	-	-
			-	-	-	-
			26,000	-	-	-
Building Improvements	8310	ADA requirements for parks	40,000	15,000	15,000	15,000
			-	-	-	-
			40,000	15,000	15,000	15,000
Other Improvements	8320	Columbia Park Security Cameras	20,000	-	-	-
		Glenn Otto Pay-2-Park Kiosk	15,000	15,000	15,000	15,000
		Art Installation Sandy Riverfront Park	-	-	-	-
			35,000	15,000	15,000	15,000
Projects	8350	Beaver Creek Canyon Repairs	-	40,000	40,000	40,000
		Depot Park Gorge Hub Design	50,000	-	-	-
		Beavercreek North Bridge Replacement	350,000	850,000	675,000	675,000
		Skate Spot Design & Construction	-	-	-	-
		Sandee Palisades ADA Trail replacement	100,000	-	-	-
		ADA Imagination Way/Columbia Park	-	-	-	-
		Imagination Station Sun Sails (2)	40,000	-	-	-
		Imagination Station Surface Rehab	100,000	50,000	-	-
		Equipment/Dry Storage	12,500	22,000	22,000	22,000
		Materials Staging/Processing Station	10,000	17,800	17,800	17,800
		Dog Park fence and amenities	28,000	-	-	-
			690,500	979,800	754,800	754,800
TOTAL CAPITAL OUTLAY			\$ 833,000	\$ 1,026,800	\$ 791,800	\$ 791,800

01.86 FACILITIES DIVISION

The Facilities Department accounts for the operations activities related to the care and maintenance of city grounds and structures. This fund is part of the General fund, however along with the Parks it is managed by the Public Works Director. The following Public Works funds; water, sewer and stormwater support portions of this fund to maintain facilities related to their care. (i.e., Reservoirs, wells, pump stations, water pollution control facilities).

FACILITIES DEPARTMENT

PER CAPITA COMPARISONS

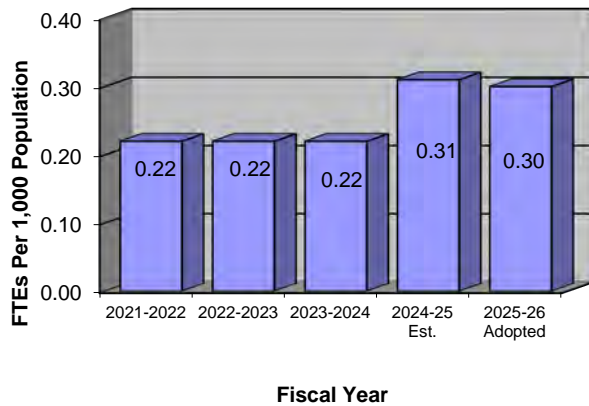
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	3.50	0.22
2022-2023	16,030	3.50	0.22
2023-2024	16,130	3.50	0.22
2024-25 Est.	16,348	5.00	0.31
2025-26 Adopted	16,511	5.00	0.30

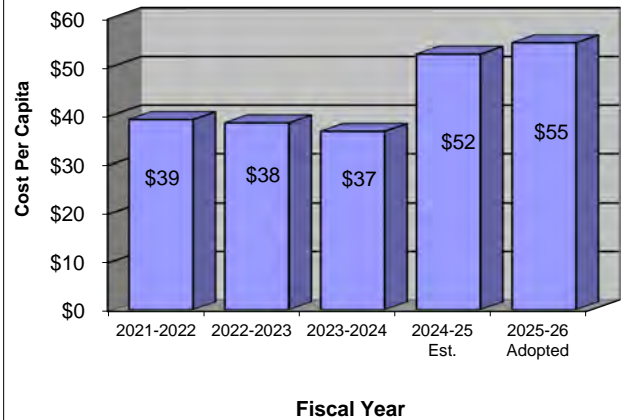
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 614,659	\$39
2022-2023	16,030	\$ 614,659	\$38
2023-2024	16,130	\$ 590,105	\$37
2024-25 Est.	16,348	\$ 857,907	\$52
2025-26 Adopted	16,511	\$ 905,042	\$55

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

FACILITIES

ACCOUNT 01.86

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	5.00				5.00	5.00	5.00
01-86-8005	SUPERINTENDENT	0.5	\$ 62,262	\$ 47,735	\$ 54,184	\$ 58,822	\$ 58,822	\$ 58,822
01-86-8025	CUSTODIAN	1.0	-	5,322	52,104	62,421	62,421	62,421
01-86-8028	TEMP SEASONAL P & F WKR	-	15,464	13,011	74,880	74,880	74,880	74,880
01-86-8029	P & F WORKER I	0.5	29,461	19,334	31,678	34,414	34,414	34,414
01-86-8030	P & F WORKER II	1.0	25,524	62,529	69,846	74,038	74,038	74,038
01-86-8031	P & F WORKER III	0.5	79,630	85,827	47,684	49,306	49,306	49,306
01-86-8054	FACILITIES MAINTENANCE TECH	1.0	67,702	74,975	80,122	72,218	72,218	72,218
01-86-8006	P & F CHIEF OPERATOR	0.5	-	-	49,130	53,352	53,352	53,352
01-86-8103	SALARY OVERTIME		9,477	8,653	3,000	3,000	3,000	3,000
01-86-8181	FICA - CITY EXPENSE		21,628	23,763	36,042	36,688	36,688	36,688
01-86-8183	PERS PENSION PLAN-DB		38,178	45,872	62,885	91,330	91,330	91,330
01-86-8184	PERS IAP PLAN--DC		15,973	16,591	3,055	-	-	-
01-86-8185	STATE UNEMPLOYMENT		288	314	3,339	3,860	3,860	3,860
01-86-8186	TRI-MET EXCISE TAX		2,279	2,513	2,978	3,443	3,443	3,443
01-86-8187	WORKERS COMP INSURANCE		4,589	4,743	8,166	8,166	8,166	8,166
01-86-8188	W/C ASSESSMENT EXPENSE		78	81	343	343	343	343
01-86-8189	PAID LEAVE OREGON ER CHARGE		646	1,292	1,657	1,918	1,918	1,918
01-86-8191	KAISER MEDICAL		24,184	26,649	28,056	77,338	77,338	77,338
01-86-8192	DENTAL		3,627	3,764	4,993	6,243	6,243	6,243
01-86-8194	BLUE CROSS MEDICAL		30,779	31,163	51,902	18,310	18,310	18,310
01-86-8195	HRA CLAIM EXPENSE		1,625	1,375	1,750	750	750	750
01-86-8196	LONG TERM DISABILITY INSURANCE		474	550	1,585	1,585	1,585	1,585
01-86-8197	GROUP LIFE/AD&D		89	102	309	309	309	309
	TOTAL PERSONNEL SERVICES		433,959	476,158	669,688	732,734	732,734	732,734
MATERIALS & SERVICES								
01-86-8208	SOFTWARE LICENCES		2,848	808	1,533	4,611	4,611	4,611
01-86-8209	HAND TOOLS		-	277	1,200	1,200	1,200	1,200
01-86-8210	OFFICE SUPPLIES		846	316	400	400	400	400
01-86-8211	SPECIAL DEPARTMENT EXPENSE		3,872	2,943	1,340	1,340	1,340	1,340
01-86-8212	EQUIPMENT UNDER \$5,000		3,476	2,557	3,000	3,500	3,000	3,000
01-86-8213	OPERATING SUPPLIES		22,593	23,893	37,590	41,900	37,900	37,900
01-86-8215	POSTAGE		-	-	50	50	50	50
01-86-8216	UTILITIES & PHONE		9,994	9,331	6,525	6,725	6,725	6,725
01-86-8217	RENTS & LEASES		1,176	-	750	1,950	1,950	1,950
01-86-8218	BUILDING MAINTENANCE		28,443	7,557	42,000	17,000	17,000	17,000
01-86-8219	MAINT/OPERATION OF EQUIPMENT		8,208	9,681	10,000	11,000	11,000	11,000
01-86-8220	PROFESSIONAL SERVICES		-	-	-	-	-	-
01-86-8221	OTHER CONTRACT SERVICES		84,350	37,097	54,650	57,050	57,050	57,050
01-86-8222	INSURANCE		14,690	17,772	25,781	25,781	25,781	25,781
01-86-8223	MEMBERSHIP & DUES		-	81	-	-	-	-
01-86-8224	CONFERENCE/EDUCATION/TRAVEL		204	88	1,400	2,300	2,300	2,300
01-86-8235	GROUPS MAINTENANCE		-	1,547	2,000	2,000	2,000	2,000
	TOTAL MATERIALS & SERVICES		180,700	113,947	188,219	176,807	172,307	172,307

FACILITIES

ACCOUNT 01.86

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
01-86-8301	EQUIPMENT \$5,000 AND OVER		-	-	19,500	-	-	-
01-86-8302	COMPUTER EQUIPMENT		3,111	31	2,000	2,000	2,000	2,000
01-86-8303	MOTOR VEHICLE		-	22,131	26,000	-	-	-
01-86-8310	BUILDING IMPROVEMENTS		243,391	15,216	80,000	44,000	24,000	24,000
01-86-8320	OTHER IMPROVEMENTS		-	57,469	10,000	-	-	-
	TOTAL CAPITAL OUTLAY		246,502	94,847	137,500	46,000	26,000	26,000
	TOTAL REQUIREMENTS		\$ 861,160	\$ 684,952	\$ 995,407	\$ 955,542	\$ 931,042	\$ 931,042

FACILITIES

ACCOUNT 01.86

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 1,204	\$ 1,094	\$ 1,094	\$ 1,094
		Secure Cloud Backup Office 365	152	196	196	196
		Webroot Antivirus	49	-	-	-
		Rhombus License Renewal (20)	-	3,193	3,193	3,193
		Adobe Pro DC	128	128	128	128
			1,533	4,611	4,611	4,611
Hand Tools	8209	Replacement Tools/Equip	1,200	1,200	1,200	1,200
Office Supplies	8210	General Office Supplies	400	400	400	400
Special Department Expense	8211	Batteries	500	500	500	500
		City Hall Alarm Permit	340	340	340	340
		Flags	500	500	500	500
			1,340	1,340	1,340	1,340
Equipment Under \$5,000	8212	Fire Extinguishers	500	1,000	500	500
		Miscellaneous Power Tools	2,000	2,000	2,000	2,000
		Replacement Backpack Vacuums	-	-	-	-
		Office Furniture	500	500	500	500
			3,000	3,500	3,000	3,000
Operating Supplies	8213	First Aid Supplies/ AED units	5,690	3,000	3,000	3,000
		Janitorial Supplies and Paper	30,000	32,000	30,000	30,000
		Safety Supplies/Clothing	900	900	900	900
		Uniform Clothing	800	800	800	800
		Replacement Lightbulbs	-	5,000	3,000	3,000
		Floor Mats	200	200	200	200
			37,590	41,900	37,900	37,900
Postage	8215	Postage	50	50	50	50
			50	50	50	50
Utilities and Phone	8216	Cell & Tablet Usage	300	500	500	500
		City Utilities	1,200	1,200	1,200	1,200
		Utilities and Phone	5,025	5,025	5,025	5,025
			6,525	6,725	6,725	6,725
Rents and Leases	8217	Miscellaneous Equipment	750	750	750	750
		P&F Shop Porta Pottie (1/2)	-	1,200	1,200	1,200
			750	1,950	1,950	1,950
Building Maintenance	8218	Buildings and Structures	4,000	4,000	4,000	4,000
		HVAC Component Replacements	3,000	3,000	3,000	3,000
		Solid Waste Disposal	5,000	5,000	5,000	5,000
		Vandalism Repairs	5,000	5,000	5,000	5,000
		ComDev Roof Repair	15,000	-	-	-
		Glenn Otto Caretaker Roof Repairs (1	10,000	-	-	-
			42,000	17,000	17,000	17,000

FACILITIES ACCOUNT 01.86

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Maint/Operation of Equipment	8219	Gasoline and Diesel	2,500	3,000	3,000	3,000
		General Equipment Maint.	2,500	3,000	3,000	3,000
		HVAC Filters/Supplies	1,000	1,000	1,000	1,000
		Small Equipment Srv and Maint.	-	-	-	-
		Telephone Maintenance	-	-	-	-
		Trucks, Oil, Filters and Parts	-	-	-	-
		Vehicle Maintenance	4,000	4,000	4,000	4,000
			10,000	11,000	11,000	11,000
Professional Services	8220	Downtown/Glenn Otto Parking Study	-	-	-	-
		Troutdale Arch Inspection	-	-	-	-
			-	-	-	-
Other Contract Services	8221	Carpet Cleaning Service	3,500	-	-	-
		Sign fabrication	2,000	2,000	2,000	2,000
		Electrical Repairs	12,500	12,500	12,500	12,500
		Fire Extinguisher Service	1,500	1,500	1,500	1,500
		Fire Sprinklers Sys. Repair/Ckup	2,000	2,000	2,000	2,000
		HVAC Repair/Service	15,000	15,000	15,000	15,000
		CH Monitor Security	2,100	3,000	3,000	3,000
		Plumbing Repairs	6,000	6,000	6,000	6,000
		Employment Agency - Seasonals	7,500	7,500	7,500	7,500
		Janitorial Services	-	-	-	-
		Backflow Testing	300	300	300	300
		Window Cleaning Service	2,250	2,250	2,250	2,250
		Contract Security - Alarm Response	-	5,000	5,000	5,000
		Troutdale Arch Cleaning	-	-	-	-
			54,650	57,050	57,050	57,050
Insurance	8222	Insurance CIS liability & property	25,781	25,781	25,781	25,781
Membership and Dues	8223	Membership and Dues	-	-	-	-
			-	-	-	-
Conference/Education/Travel	8224	Extended Education	500	1,000	1,000	1,000
		Safety Training	400	800	800	800
		Travel	500	500	500	500
			1,400	2,300	2,300	2,300
Grounds Maintenance	8235	Landscape and Grounds Materials	2,000	2,000	2,000	2,000
			2,000	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES			\$ 188,219	\$ 176,807	\$ 172,307	\$ 172,307

FACILITIES

ACCOUNT 01.86

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Snow Plow for new 1-ton	\$ 5,000	\$ -	\$ -	\$ -
		Sand Spreader for dump truck	7,000	-	-	-
		Commercial Vacuum	2,000			
		Commercial Carpet Shampooer	3,000	-	-	-
		Commercial Floor Buffer	2,500	-	-	-
		Scissor or Boom Lift	-	-	-	-
			19,500	-	-	-
Computer Equipment	8302	Replace equipment	2,000	2,000	2,000	2,000
Motor Vehicle	8303	Full size Pick-up w/ Canopy & Rack (1/2	26,000	-	-	-
			-	-	-	-
			26,000	-	-	-
Building Improvements	8310	ADA Facilities Requirements	80,000	40,000	20,000	20,000
		CD Roof Replacement		-	-	-
		Sound-proofing CD Conference Room	-	4,000	4,000	4,000
			80,000	44,000	24,000	24,000
Other Improvements	8320	CCB - Repave Parking Lot	-	-	-	-
		North Parking Lot Slurry Seal	-	-	-	-
		Mayor's Sq. Parking Lot EV Chargers	-	-	-	-
		CCB Security Cameras	10,000	-	-	-
			10,000	-	-	-
TOTAL CAPITAL OUTLAY			\$ 137,500	\$ 46,000	\$ 26,000	\$ 26,000

01.82 PLANNING DIVISION

The Community Development Department's Planning Division accounts for the operations activities related to both long range planning activities and current planning activities. These activities include preparation and updating of land use and special function plans and processing development applications for compliance with the City's Development Code. Development applications include zone changes, conditional use permits, partitions and subdivisions, and site and design review.

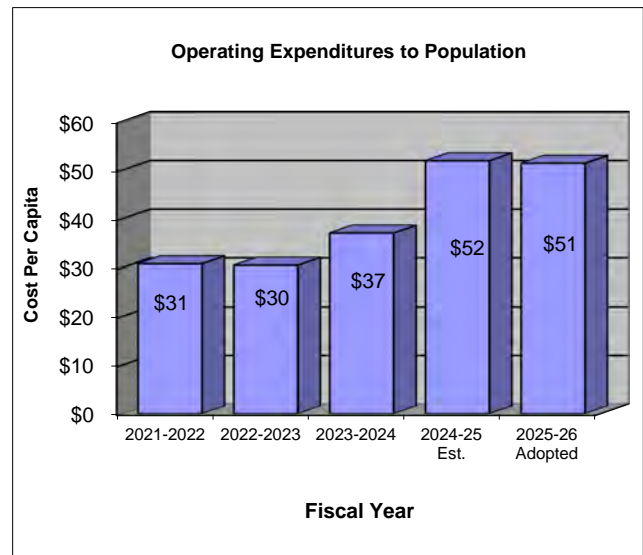
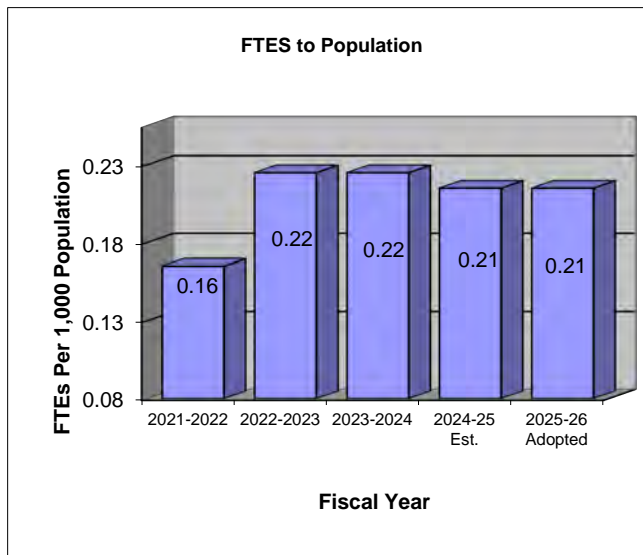
The source of funding for this department is the General Fund. Land use application fees contribute revenue supporting the division budget. Various planning grants also contribute to the division activities from time to time.

FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	2.50	0.16
2022-2023	16,030	3.50	0.22
2023-2024	16,130	3.50	0.22
2024-25 Est.	16,348	3.50	0.21
2025-26 Adopted	16,511	3.50	0.21

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

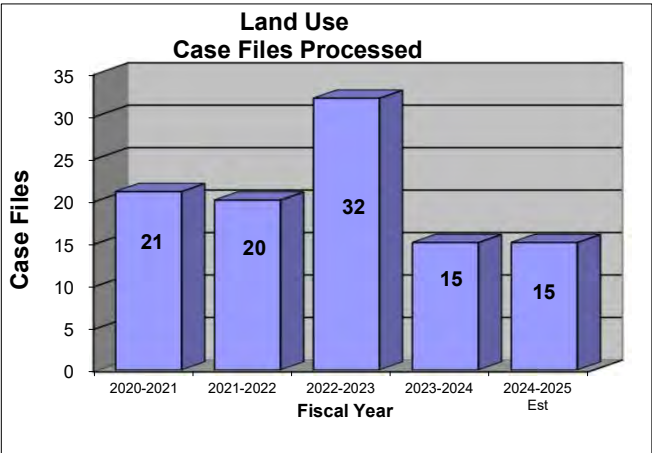
Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 484,778	\$31
2022-2023	16,030	\$ 488,588	\$30
2023-2024	16,130	\$ 598,007	\$37
2024-25 Est.	16,348	\$ 848,997	\$52
2025-26 Adopted	16,511	\$ 849,077	\$51



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

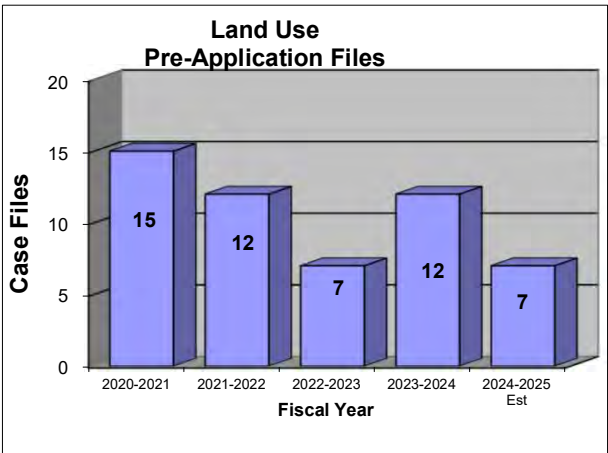
LAND USE CASE FILES PROCESSED

Fiscal Year	Case Files
2020-2021	21
2021-2022	20
2022-2023	32
2023-2024	15
2024-2025 Est	15



LAND USE PRE-APPLICATION FILES

Fiscal Year	Case Files
2020-2021	15
2021-2022	12
2022-2023	7
2023-2024	12
2024-2025 Est	7



Note: FY 2024-2025 figure is an estimate.

PLANNING

ACCOUNT 01.82

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	3.30						
01-82-8002	DEPARTMENT DIRECTOR	0.60	\$ 75,944	\$ 82,666	\$ 96,072	\$ 99,341	\$ 99,341	\$ 99,341
01-82-8006	BUILDING CODE PRG MANAGER	0.20	21,444	23,921	24,611	26,728	26,728	26,728
01-82-8007	ADMINISTRATIVE ASSISTANT	0.50	30,689	33,267	36,681	37,929	37,929	37,929
01-82-8008	PLANNING TECHNICIAN	-	-	-	-	-	-	-
01-82-8010	ASSISTANT PLANNER	1.00	61,966	64,513	84,906	92,144	92,144	92,144
01-82-8014	ASSOCIATE PLANNER	1.00	69,705	70,713	93,579	101,670	101,670	101,670
01-82-8045	SENIOR PLANNER	-	-	-	-	-	-	-
01-82-8075	GRANT FUNDING SPECIALIST	-	27,960	31,598	78,000	78,000	78,000	78,000
01-82-8103	SALARY OVERTIME	-	-	597	500	500	500	500
01-82-8181	FICA - CITY EXPENSE	-	21,614	23,081	31,577	33,348	33,348	33,348
01-82-8183	PERS PENSION PLAN-DB	-	38,735	40,278	68,405	98,922	98,922	98,922
01-82-8184	PERS IAP PLAN--DC	-	14,631	12,633	2,565	-	-	-
01-82-8185	STATE UNEMPLOYMENT	-	287	304	2,908	3,490	3,490	3,490
01-82-8186	TRI-MET EXCISE TAX	-	2,271	2,429	2,594	3,114	3,114	3,114
01-82-8187	WORKERS COMP INSURANCE	-	45	125	582	582	582	582
01-82-8188	W/C ASSESSMENT EXPENSE	-	61	60	172	172	172	172
01-82-8189	PAID LEAVE OREGON ER CHARGE	-	575	1,189	1,452	1,743	1,743	1,743
01-82-8191	KAISER MEDICAL	-	-	6,187	8,764	9,492	9,492	9,492
01-82-8192	DENTAL	-	1,883	1,838	2,409	2,539	2,539	2,539
01-82-8194	BLUE CROSS MEDICAL	-	26,891	21,931	27,971	30,484	30,484	30,484
01-82-8195	HRA CLAIM EXPENSE	-	3,550	2,400	1,550	1,550	1,550	1,550
01-82-8196	LONG TERM DISABILITY INSURANCE	-	416	419	1,073	1,073	1,073	1,073
01-82-8197	GROUP LIFE/AD&D	-	85	88	160	160	160	160
	TOTAL PERSONNEL SERVICES		398,750	420,236	566,531	622,981	622,981	622,981
MATERIALS & SERVICES								
01-82-8207	COMPUTER REPAIR/PARTS/SUPPLIES	-	562	538	2,000	2,000	2,000	2,000
01-82-8208	SOFTWARE LICENCES	-	30,718	29,523	62,976	61,400	61,400	61,400
01-82-8210	OFFICE SUPPLIES	-	560	513	1,000	1,000	1,000	1,000
01-82-8211	SPECIAL DEPARTMENT EXPENSE	-	1,287	1,195	2,000	2,000	2,000	2,000
01-82-8212	EQUIPMENT UNDER \$5,000	-	412	1,271	1,500	500	500	500
01-82-8213	OPERATING SUPPLIES	-	-	56	600	600	600	600
01-82-8214	ADVERTISING	-	-	231	500	500	500	500
01-82-8215	POSTAGE	-	268	736	2,000	2,000	2,000	2,000
01-82-8216	UTILITIES & PHONE	-	10,151	10,494	8,000	8,000	8,000	8,000
01-82-8217	RENTS & LEASES	-	1,727	1,040	4,250	4,250	4,250	4,250
01-82-8218	BUILDING MAINTENANCE	-	-	36	-	-	-	-
01-82-8219	MAINT/OPERATION OF EQUIPMENT	-	234	302	1,050	1,050	1,050	1,050
01-82-8220	PROFESSIONAL SERVICES	-	31,976	124,407	173,340	125,000	125,000	125,000
01-82-8221	OTHER CONTRACT SERVICES	-	2,606	813	5,000	10,000	2,000	2,000
01-82-8222	INSURANCE	-	3,354	4,330	4,650	5,196	5,196	5,196
01-82-8223	MEMBERSHIP & DUES	-	264	240	2,400	2,400	2,400	2,400
01-82-8224	CONFERENCE/EDUCATION/TRAVEL	-	5,718	2,046	9,700	6,700	6,700	6,700
01-82-8231	INTEREST EXPENSE	-	-	-	1,500	1,500	1,500	1,500
	TOTAL MATERIALS & SERVICES		89,838	177,771	282,466	234,096	226,096	226,096

PLANNING ACCOUNT 01.82

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
01-82-8302	COMPUTER EQUIPMENT		568	-	8,000	8,000	8,000	8,000
01-82-8303	MOTOR VEHICLES		-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY		568	-	8,000	8,000	8,000	8,000
DEBT SERVICE								
01-82-8550	PRINCIPAL PMTS		9,532	10,636	2,100	2,100	2,100	2,100
01-82-8551	INTEREST PMTS		1,782	1,384	300	300	300	300
	TOTAL DEBT SERVICE		11,315	12,020	2,400	2,400	2,400	2,400
	TOTAL REQUIREMENTS		\$ 500,471	\$ 610,027	\$ 859,397	\$ 867,477	\$ 859,477	\$ 859,477

**PLANNING
ACCOUNT 01.82**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer Repair/Parts/Supplies	\$ 2,000 2,000	\$ 2,000 2,000	\$ 2,000 2,000	\$ 2,000 2,000
Software Licences	8208	Add ons and License renewal	100	100	100	100
		Dropbox subscription	520	520	520	520
		SurveyMonkey subscription	400	400	400	400
		PollEverywhere subscription	600	600	600	600
		SmartSheet annual fee	396	396	396	396
		Annual User License-EnerGov (7) & iG (2)	18,200	20,930	20,930	20,930
		Annual User License-BlueBeam (6)	720	828	828	828
		BlueBeam Revu Studio standard annual fee	1,170	1,346	1,346	1,346
		ArcGIS software	6,500	6,500	6,500	6,500
		Development Case Software EnerGov SaaS	20,640	14,152	14,152	14,152
		Development Case Software - Assist	11,000	12,650	12,650	12,650
		Microsoft 365 Subscriptions	1,380	1,505	1,505	1,505
		Adobe Pro DC subscription	1,025	1,025	1,025	1,025
		Secure Cloud Backup Office 365	283	328	328	328
		Canva	-	120	120	120
		Webroot Antivirus	42	-	-	-
			62,976	61,400	61,400	61,400
Office Supplies	8210	General Office Supplies	1,000 1,000	1,000 1,000	1,000 1,000	1,000 1,000
Special Department Expense	8211	Miscellaneous	500	500	500	500
		Planning Commission	250	250	250	250
		Citizens Advisory Committee	250	250	250	250
		Historic Landmarks Commission	250	250	250	250
		Town Center Committee	-	-	-	-
		Printing	250	250	250	250
		Advertising	500	500	500	500
		County Assessor Records	-	-	-	-
			2,000	2,000	2,000	2,000
Equipment Under \$5,000	8212	Miscellaneous	500	500	500	500
		IPad field inspector	1,000	-	-	-
			1,500	500	500	500
Operating Supplies	8213	Miscellaneous	200	200	200	200
		Field boots for Planners (2)	400	400	400	400
			600	600	600	600
Advertising	8214	Public Outreach / Notices	500 500	500 500	500 500	500 500
Postage	8215	Postage	2,000 2,000	2,000 2,000	2,000 2,000	2,000 2,000
Utilities and Phone	8216	Utilities and Phone	4,000	4,000	4,000	4,000
		I-Net Fiber-Network	4,000	4,000	4,000	4,000
			8,000	8,000	8,000	8,000
Rents & Leases	8217	Copier Lease	2,500	2,500	2,500	2,500
		Plotter Lease	1,750	1,750	1,750	1,750
			4,250	4,250	4,250	4,250

**PLANNING
ACCOUNT 01.82**

MATERIAL AND SERVICES DETAIL

Building Maintenance	8218	Building Maintenance	-	-	-	-
			-	-	-	-
Maint/Operation of Equipment	8219	Office Equipment Repair (1/2)	200	200	200	200
		Phone Equipment Maintenance	200	200	200	200
		Vehicle Gas and Parts	350	350	350	350
		Vehicle Maintenance	300	300	300	300
			1,050	1,050	1,050	1,050
Professional Services	8220	Professional Planning Services	50,000	25,000	25,000	25,000
		Fire Marshal Grant		30,000	30,000	30,000
		Metro 2040 Planning Grant		65,000	65,000	65,000
		Main Streets on Halsey Projects	10,000	-	-	-
		CFEC Rules Code Changes	40,000	-	-	-
		Land Division for Middle Housing	28,340	-	-	-
		Downtown Parking Study	40,000	-	-	-
		Floodplain Consulting	5,000	5,000	5,000	5,000
			173,340	125,000	125,000	125,000
Other Contract Services	8221	Committee Minutes	5,000	10,000	2,000	2,000
		General Clerical	-	-	-	-
			5,000	10,000	2,000	2,000
Insurance	8222	Insurance CIS liability & property	4,650	5,196	5,196	5,196
Membership and Dues	8223	APA/AICP	1,500	1,500	1,500	1,500
		ASFPM	300	300	300	300
		OCPDA / ELGL / Other	600	600	600	600
			2,400	2,400	2,400	2,400
Conference/Education/Travel	8224	Books/Materials	500	500	500	500
		PC Training/Workshops/Seminars	1,500	1,500	1,500	1,500
		Planning Publications	200	200	200	200
		Travel Expenses	1,500	1,500	1,500	1,500
		Staff Training/Seminars	6,000	3,000	3,000	3,000
			9,700	6,700	6,700	6,700
Interest Expense	8231	Interest Expense	1,500	1,500	1,500	1,500
TOTAL MATERIAL & SERVICES			\$ 282,466	\$ 232,596	\$ 224,596	\$ 224,596

01.88 TOURISM AND ECONOMIC DEVELOPMENT DIVISION

The Tourism and Economic Development Division is a program part of the Community Development Department.

The division activities involve tourism promotion, implementation of the Town Center Plan vision and goals, development of a Main Street program, and economic development coordination and promotion. Additionally, marketing and promotion of “*The Confluence at Troutdale*” for the Urban Renewal Agency development of the *Troutdale Riverfront Renewal Plan*.

The division is staffed by the Economic Development Coordinator and Digital Media Specialist position. The City web page, social media messages, community branding and communications all work hand in hand with tourism and economic development activities.

The source of funding for this division is the General Fund, and from the 0.95% portion of the Transient Lodging Tax (TLT) previously distributed to the West Columbia Chamber of Commerce for the visitor’s center operation. Various travel and tourism, and other community development related grant opportunities are additional potential funding sources.

The remodeled Depot houses the operation of the Troutdale Visitor Center which several part-time Visitor Center Greeters staff the operation including weekends and special events.

TOURISM AND ECONOMIC DEVELOPMENT 01.88

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		2.10						
01-88-8002	DEPARTMENT DIRECTOR	0.10	\$ 12,657	\$ 13,778	\$ 16,012	\$ 16,557	\$ 16,557	\$ 16,557
01-88-8044	VISITOR CENTER GREETERS	-	39,168	46,349	34,112	49,928	49,928	49,928
01-88-8045	ECONOMIC DEVELOPMENT COORDINATOR	1.00	98,692	108,446	123,053	127,254	127,254	127,254
01-88-8021	DIGITAL MEDIA SPECIALIST	1.00	61,631	81,390	96,387	99,694	99,694	99,694
01-88-8057	COMMUNITY DEVELOPMENT INTERN	-	54	-	-	-	-	-
01-88-8103	SALARY OVERTIME		3,482	5,171	500	500	500	500
01-88-8181	FICA - CITY EXPENSE		16,096	19,053	20,417	22,454	22,454	22,454
01-88-8183	PERS PENSION PLAN-DB		23,441	35,134	37,649	54,326	54,326	54,326
01-88-8184	PERS IAP PLAN--DC		10,549	12,703	1,865	-	-	-
01-88-8185	STATE UNEMPLOYMENT		214	255	1,882	2,351	2,351	2,351
01-88-8186	TRI-MET EXCISE TAX		1,695	2,041	1,679	2,098	2,098	2,098
01-88-8187	WORKERS COMPENSATION INSURANCE		99	170	582	582	582	582
01-88-8188	W/C ASSESSMENT EXPENSE		67	70	172	172	172	172
01-88-8189	PAID LEAVE OREGON ER CHARGE		485	1,031	939	1,174	1,174	1,174
01-88-8191	KAISER MEDICAL		-	-	-	-	-	-
01-88-8192	DENTAL		2,070	2,820	2,975	3,138	3,138	3,138
01-88-8194	BLUE CROSS MEDICAL		32,467	39,923	42,866	46,758	46,758	46,758
01-88-8195	HRA CLAIM EXPENSE		900	1,250	1,400	1,400	1,400	1,400
01-88-8196	LONG TERM DISABILITY INSURANCE		287	325	1,073	1,073	1,073	1,073
01-88-8197	GROUP LIFE/AD&D		54	53	160	160	160	160
TOTAL PERSONNEL SERVICES			304,108	369,962	383,723	429,620	429,620	429,620
MATERIALS & SERVICES								
01-88-8208	SOFTWARE LICENCES		3,846	4,181	10,615	28,275	21,275	21,275
01-88-8210	OFFICE SUPPLIES		392	384	1,500	1,000	1,000	1,000
01-88-8211	SPECIAL DEPARTMENT EXPENSE		1,327	1,756	2,000	2,000	2,000	2,000
01-88-8212	EQUIPMENT UNDER \$5,000		183	740	1,500	1,500	1,500	1,500
01-88-8213	OPERATING SUPPLIES		1,452	12	1,000	1,500	1,500	1,500
01-88-8214	ADVERTISING		27,815	24,095	44,650	34,650	34,650	34,650
01-88-8215	POSTAGE		338	362	500	500	500	500
01-88-8216	UTILITIES & PHONE		7,151	7,401	1,800	1,800	1,800	1,800
01-88-8217	RENTS & LEASES		-	-	-	-	-	-
01-88-8218	BUILDING MAINTENANCE		858	778	-	-	-	-
01-88-8219	MAINT/OPERATION OF EQUIPMENT		-	-	400	400	400	400
01-88-8220	PROFESSIONAL SERVICES		68,252	77,890	160,000	170,000	170,000	170,000
01-88-8221	OTHER CONTRACT SERVICES		4,938	4,090	7,900	7,500	6,500	6,500
01-88-8222	INSURANCE		2,148	2,358	2,663	2,829	2,829	2,829
01-88-8223	MEMBERSHIP & DUES		3,000	3,300	5,250	4,900	4,900	4,900
01-88-8224	CONFERENCE/EDUCATION/TRAVEL		4,755	4,434	7,700	4,200	4,200	4,200
01-88-8230	COMMUNITY EVENTS		105,817	114,202	100,000	100,000	96,000	96,000
01-88-8231	INTEREST EXPENSE ON CITY FUNDS		9,437	10,582	4,000	-	-	-
01-88-8233	ECON DEV INCENTIVE SUBSIDY		496,491	-	-	-	-	-
TOTAL MATERIALS & SERVICES			738,201	256,564	351,478	361,054	349,054	349,054

TOURISM AND ECONOMIC DEVELOPMENT 01.88

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
DEBT SERVICE								
01-88-8550	PRINCIPAL PMTS		17,698	10,770	2,100	2,100	2,100	2,100
01-88-8551	INTEREST PMTS		2,769	1,541	300	300	300	300
	TOTAL DEBT SERVICE		20,467	12,311	2,400	2,400	2,400	2,400
CAPITAL OUTLAY								
01-88-8301	EQUIPMENT \$5,000 AND OVER		-	-	-	-	-	-
01-88-8302	COMPUTER EQUIPMENT		1,855	-	4,000	4,000	4,000	4,000
01-88-8310	BUILDING IMPROVEMENTS		-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY		1,855	-	4,000	4,000	4,000	4,000
	TOTAL REQUIREMENTS		\$ 1,064,630	\$ 638,836	\$ 741,601	\$ 797,074	\$ 785,074	\$ 785,074

TOURISM AND ECONOMIC DEVELOPMENT 01.88

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Microsoft 365 Subscriptions	\$ 1,430	\$ 1,573	\$ 1,573	\$ 1,573
		Secure Cloud Backup Office 365	391	487	487	487
		Domain Registrations	200	350	350	350
		Webroot Antivirus	28	-	-	-
		Adobe Pro DC subscription	2,076	2,075	2,075	2,075
		Community Pass Visitors Center sys	3,850	3,850	3,850	3,850
		Visitors Center Scheduling sys	-	1,300	1,300	1,300
		Canva	120	120	120	120
		Dropbox	520	520	520	520
		Placer.ai	-	16,000	9,000	9,000
		Miscellaneous	2,000	2,000	2,000	2,000
			10,615	28,275	21,275	21,275
Office Supplies	8210	General Office Supplies	1,500	1,000	1,000	1,000
			1,500	1,000	1,000	1,000
Special Department Expense	8211	Miscellaneous	500	500	500	500
		Contractor Subsidies	-	-	-	-
		Town Center Advisory Board	1,000	1,000	1,000	1,000
		Printing	500	500	500	500
			2,000	2,000	2,000	2,000
Equipment Under \$5,000	8212	Miscellaneous	1,500	1,500	1,500	1,500
		IPad field activities	-	-	-	-
			1,500	1,500	1,500	1,500
Operating Supplies	8213	Miscellaneous	1,000	1,500	1,500	1,500
			1,000	1,500	1,500	1,500
Advertising	8214	Public Outreach / Notices	1,000	1,000	1,000	1,000
		Tourism Promotion	20,000	12,000	12,000	12,000
		Visitor Center Merchandise	6,500	6,500	6,500	6,500
		Explore Troutdale Website	10,150	10,150	10,150	10,150
		Brochures & Maps	7,000	5,000	5,000	5,000
			44,650	34,650	34,650	34,650
Postage	8215	Postage	500	500	500	500
			500	500	500	500
Utilities and Phone	8216	Utilities and Phone	1,800	1,800	1,800	1,800
		I-Net Fiber-Network	-	-	-	-
			1,800	1,800	1,800	1,800
Maint/Operation of Equipment	8219	Office Equipment Repair	200	200	200	200
		Phone Equipment Maintenance	200	200	200	200
			400	400	400	400
Professional Services	8220	Consulting Services	20,000	10,000	10,000	10,000
		Travel Grant Implementation	100,000	150,000	150,000	150,000
		Town Center Plan Implementation	40,000	10,000	10,000	10,000
			160,000	170,000	170,000	170,000

TOURISM AND ECONOMIC DEVELOPMENT 01.88

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Other Contract Services	8221	Committee Minutes	2,000	2,000	1,000	1,000
		Connex Storage Box	-	5,000	5,000	5,000
		Janitorial Services	5,400	-	-	-
		General Clerical	500	500	500	500
			7,900	7,500	6,500	6,500
Insurance	8222	Insurance CIS liability & property	2,663	2,829	2,829	2,829
Membership and Dues	8223	APA/AICP	-	-	-	-
		National Main Street Center	500	500	500	500
		Colmubia Gorge Travel Alliance	350	-	-	-
		Oregon Economic Development Association	400	400	400	400
		Portland Business Alliance	3,000	3,000	3,000	3,000
		OCPDA / ELGL / Other	1,000	1,000	1,000	1,000
			5,250	4,900	4,900	4,900
Conference/Education/Travel	8224	Books/Materials	500	500	500	500
		Town Center Advisory Board Workshops	500	500	500	500
		Planning Publications	200	200	200	200
		Travel Expenses	1,500	1,500	1,500	1,500
		Staff Training/Seminars	5,000	1,500	1,500	1,500
			7,700	4,200	4,200	4,200
Community Events	8230	First Friday Downtown Walk Events	40,000	40,000	40,000	40,000
		Wind-er Wonderland	25,000	25,000	25,000	25,000
		Farmers Market	5,000	5,000	5,000	5,000
		(Art Festival, Cruise-In, etc.) City-Sponsored Events	25,000	25,000	21,000	21,000
		Miscellaneous	5,000	5,000	5,000	5,000
			100,000	100,000	96,000	96,000
Interest Expense	8231	Depot Remodel Loan	4,000	-	-	-
			4,000	-	-	-
Econ Dev Incentive Subsidy	8233	Developer Subsidies	-	-	-	-
		Old City Hall Re-development Incentive	-	-	-	-
			-	-	-	-
TOTAL MATERIAL & SERVICES			\$ 351,478	\$ 361,054	\$ 349,054	\$ 349,054

GENERAL FUND TRANSFERS ACCOUNT 01.97

REQUIREMENTS BY CATEGORY

		ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
OTHER							
01-97-8802	TRANSFER TO CODE SPECIALTIES FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-97-8805	TRANSFER TO STREET FUND	-	-	-	-	-	-
01-97-8809	TRANSFER TO G.O. DEBT SERVICE FUND	175,000	175,000	175,000	-	175,000	175,000
01-97-8806	TRANSFER TO I.S. FUND	-	-	-	-	-	-
01-97-8816	LOAN REPAYMENT TO PKS IMP FUND	80,000	80,000	230,000	230,000	230,000	230,000
01-97-8817	TRANSFER TO STORM WATER FUND	-	-	-	-	-	-
01-97-8832	INTERFUND LOAN TO CODE SPECIALTIES	-	-	-	-	-	-
01-97-8833	TRANSFER TO COP DEBT SERVICE FUND	-	-	-	-	-	-
01-97-8835	TRANSFER FF&C DEBT SERV FUND	1,096,448	1,660,049	203,040	205,000	205,000	205,000
01-97-8836	LOAN TO URA - FF&C BACKED	-	-	-	-	-	-
01-97-8872	SERVICE REIMB - PW MANAGEMENT	350,944	350,944	350,944	187,368	187,368	187,368
01-97-8834	INTERFUND LOAN TO URA	100,000	1,500,000	100,000	100,000	100,000	100,000
01-97-8837	LOAN TO URA - BROWNFIELD FD	-	-	-	-	-	-
	TOTAL OTHER	1,802,392	3,765,993	1,058,984	722,368	897,368	897,368
CONTINGENCY							
01-98-8998	CONTINGENCY	-	-	2,655,740	3,000,000	3,000,000	3,000,000
	TOTAL CONTINGENCY	-	-	2,655,740	3,000,000	3,000,000	3,000,000
UNAPPROPRIATED							
01-99-8999	UNAPPROPRIATED	10,748,722	10,315,570	3,698,429	4,201,178	3,534,706	3,534,706
	TOTAL UNAPPROPRIATED	10,748,722	10,315,570	3,698,429	4,201,178	3,534,706	3,534,706
	TOTAL REQUIREMENTS	\$ 12,551,114	\$ 14,081,563	\$ 7,413,153	\$ 7,923,546	\$ 7,432,074	\$ 7,432,074

02.00 CODE SPECIALTIES FUND

The Code Specialties Fund accounts for activities performed by the Community Development Department's Building Division. The City of Troutdale also contracts with the City of Gresham to provide certain plan review and inspection activities through an updated intergovernmental agreement.

The division provides for operations and activities related to provision of building permit, plan review and inspection services. Sources of revenue include plan check fees and various building permit fees (building, mechanical, plumbing and electrical) for Troutdale building construction activities.

Much greater development activity has occurred over the past few years. A number of significant projects continue to develop during the current fiscal year and additional projects are in the planning pipeline and anticipated to be constructed in the coming fiscal year. The updated IGA with the City of Gresham has enabled cost effective scaling of service to meet demand as well as expanded technical expertise for inspectors that has been required for these projects. However, Gresham does not handle the administration and management of the building, electrical and plumbing permits.

The Troutdale building inspection related activities were covered by the General Fund from FY 2004-2005 until mid-year 2009-2010. This separate fund apart from the General Fund removes the construction cycle volatility from impacting the General Fund. The separate fund also improves compliance with the requirements of ORS 455.210 & 693.165 and OAR 918-020-0090 for proper administration of and accounting for Building, Electrical and Plumbing code standards compliance programs under State delegated authority. It also provides a clearer picture of the Code Specialties revenue and expenditures for the budgeting process and management evaluation program service levels.

CODE SPECIALITIES

PER CAPITA COMPARISONS

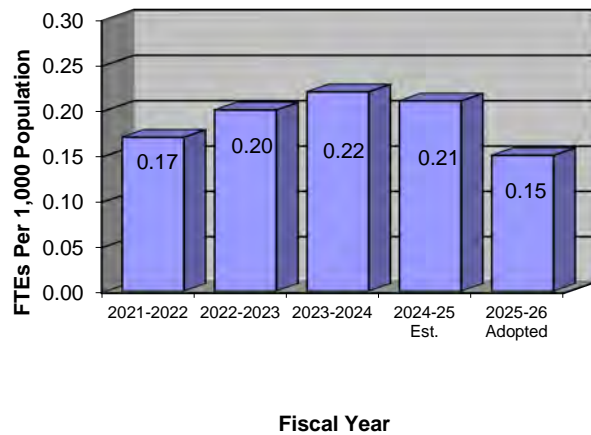
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	2.75	0.17
2022-2023	16,030	3.25	0.20
2023-2024	16,130	3.50	0.22
2024-25 Est.	16,348	3.50	0.21
2025-26 Adopted	16,511	2.50	0.15

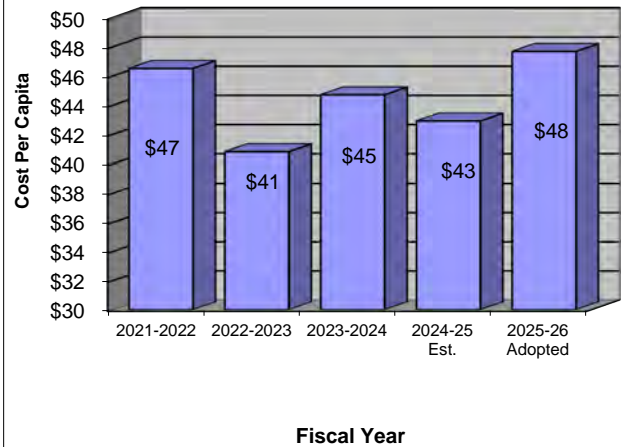
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 732,624	\$47
2022-2023	16,030	\$ 654,083	\$41
2023-2024	16,130	\$ 721,042	\$45
2024-25 Est.	16,348	\$ 701,422	\$43
2025-26 Adopted	16,511	\$ 787,182	\$48

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

CODE SPECIALITIES

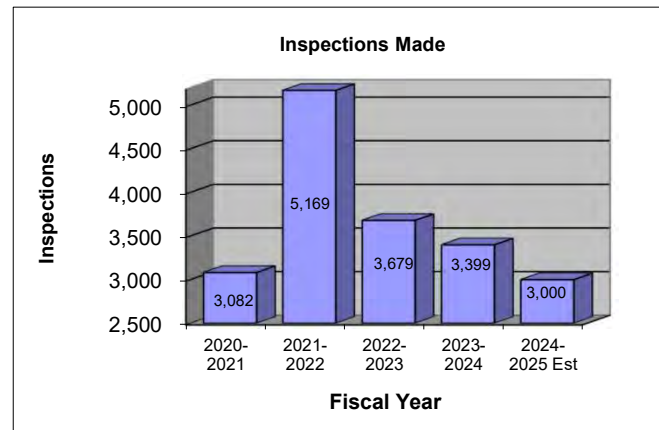
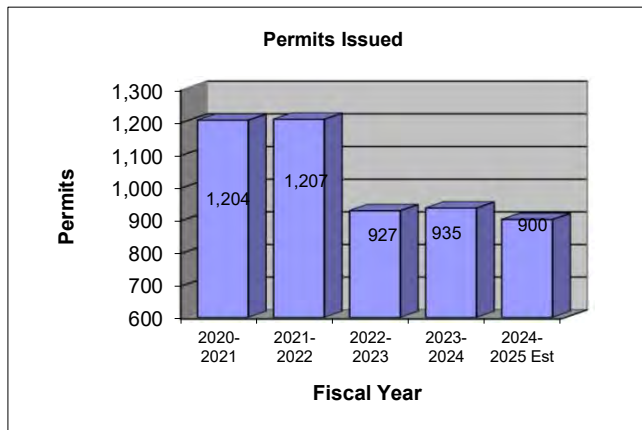
OPERATIONS STATISTICS

PERMITS ISSUED (All Types)

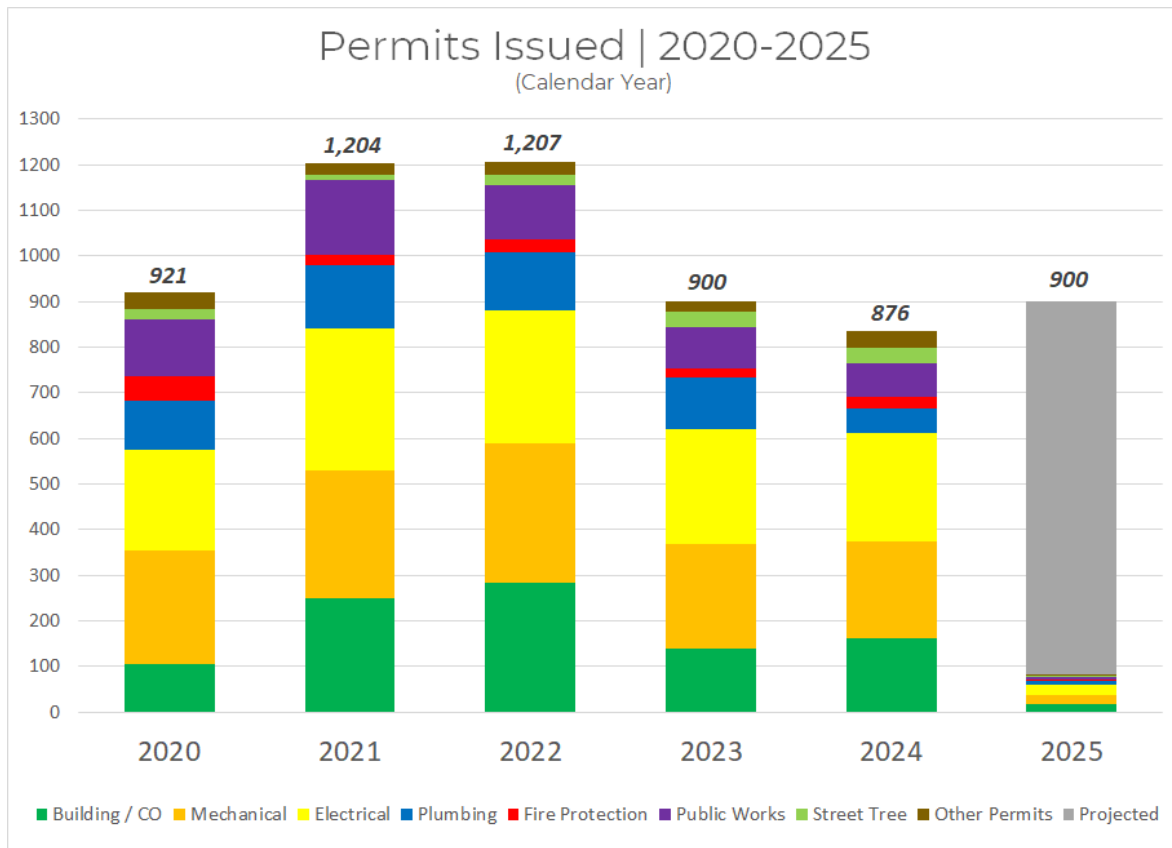
Fiscal Year	Permits Issued
2020-2021	1,204
2021-2022	1,207
2022-2023	927
2023-2024	935
2024-2025 Est	900

INSPECTIONS MADE (All Types)

Fiscal Year	Inspections
2020-2021	3,082
2021-2022	5,169
2022-2023	3,679
2023-2024	3,399
2024-2025 Est	3,000

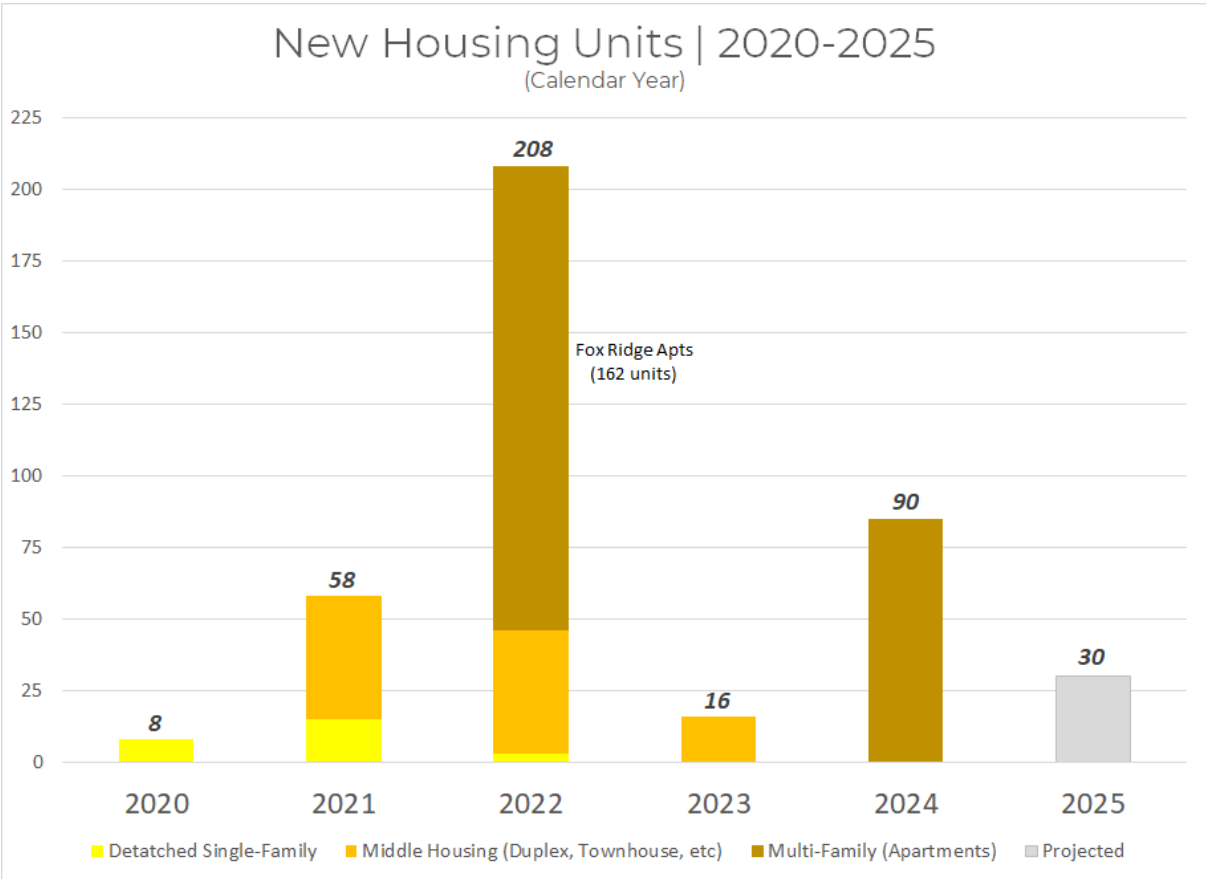
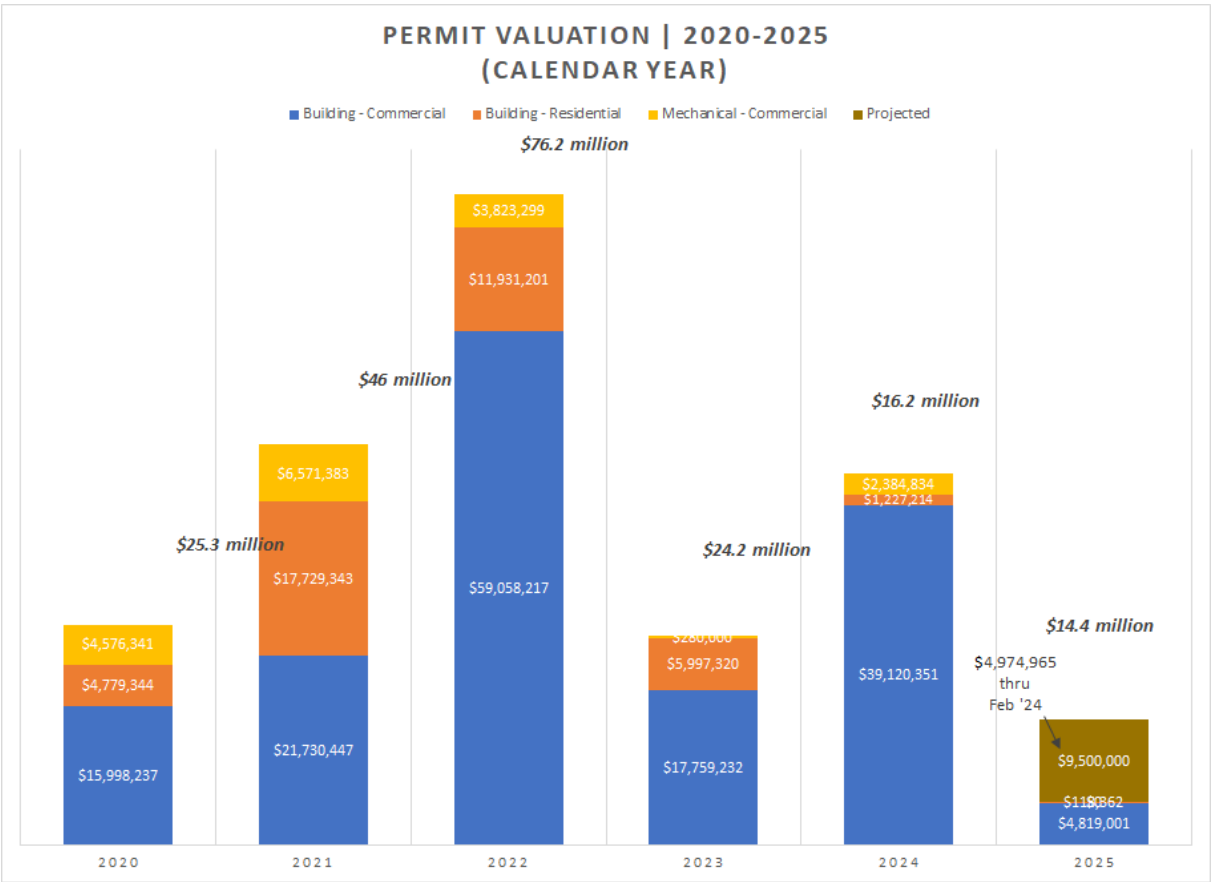


Note: FY 2024-2025 figure is an estimate.



CODE SPECIALITIES

OPERATIONS STATISTICS



**CODE SPECIALTIES
ACCOUNT 02.00**

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 1,736,793	\$ 1,910,729	\$ 1,633,397	\$ 1,298,892	\$ 1,298,892	\$ 1,298,892
CHARGES FOR SERVICES	935,410	632,890	514,500	386,000	386,000	386,000
MISCELLANEOUS INCOME	52,746	86,191	25,100	25,100	25,100	25,100
TRANSFERS	-	19,200	19,200	19,200	19,200	19,200
TOTAL RESOURCES	2,724,949	2,649,010	2,192,197	1,729,192	1,729,192	1,729,192

REQUIREMENTS						
PERSONNEL SERVICES	\$ 441,252	\$ 473,684	\$ 533,017	\$ 428,746	\$ 428,746	\$ 428,746
MATERIALS & SERVICES	212,831	247,358	342,134	358,436	358,436	358,436
CAPITAL OUTLAY	2,368	1,797	12,000	12,000	12,000	12,000
DEBT SERVICE	11,207	7,483	2,400	2,400	2,400	2,400
TRANSFERS	146,562	146,562	146,562	142,876	142,876	142,876
CONTINGENCY	-	-	1,156,084	784,734	784,734	784,734
UNAPPROPRIATED	1,910,729	1,772,126	-			
TOTAL REQUIREMENTS	2,724,949	2,649,010	2,192,197	1,729,192	1,729,192	1,729,192

**CODE SPECIALTIES
ACCOUNT 02.00**

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	COUNCIL	MANAGER	COMMITTEE	COUNCIL
		2022-23	2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
02-00-7000	BEGINNING FUND BALANCE	\$ 1,736,793	\$ 1,910,729	\$ 1,633,397	\$ 1,298,892	\$ 1,298,892	\$ 1,298,892
CHARGES FOR SERVICES							
02-00-7220	OTHER LOCAL GOVERNMENTS	-	-	6,000	6,000	6,000	6,000
02-00-7300	METRO CONTRACTORS BIZ LICENSES	8,235	4,487	-	-	-	-
02-00-7303	BUILDING PERMITS	331,234	245,512	200,000	150,000	150,000	150,000
02-00-7304	MECHANICAL PERMITS	45,545	33,635	50,000	30,000	30,000	30,000
02-00-7305	PLUMBING PERMITS	90,754	30,988	40,000	40,000	40,000	40,000
02-00-7310	ELECTRICAL PERMITS	59,694	33,719	30,000	30,000	30,000	30,000
02-00-7328	GRADING PERMIT	247	1,607	5,000	2,500	2,500	2,500
02-00-7502	BLDG PLAN REVIEW FEES	352,387	266,462	150,000	100,000	100,000	100,000
02-00-7511	OTHER BUILDING FEES	-	1,095	5,000	2,500	2,500	2,500
02-00-7512	OTHER MECHANICAL FEES	-	-	500	500	500	500
02-00-7524	MECHANICAL PLAN REVIEW FEE	8,695	6,124	10,000	7,500	7,500	7,500
02-00-7525	PLUMBING PLAN REVIEW FEE	23,065	4,208	10,000	10,000	10,000	10,000
02-00-7526	ELECTRICAL PLAN REVIEW FEE	8,843	1,656	3,000	2,500	2,500	2,500
02-00-7529	GRADING PLAN REVIEW FEE	234	381	500	500	500	500
02-00-7531	1% SCHOOL CET ADMIN FEE	1,819	409	1,500	1,500	1,500	1,500
02-00-7532	5% METRO CET ADMIN FEE	3,608	1,034	2,000	1,500	1,500	1,500
02-00-7533	OTHER ELECTRICAL FEES	975	1,575	500	500	500	500
02-00-7534	OTHER PLUMBING FEES	75	-	500	500	500	500
TOTAL CHARGES FOR SERVICES		935,410	632,890	514,500	386,000	386,000	386,000
MISCELLANEOUS INCOME							
02-00-7701	INTEREST EARNED	52,746	86,191	25,000	25,000	25,000	25,000
02-00-7899	MISCELLANEOUS REVENUE	-	-	100	100	100	100
TOTAL MISCELLANEOUS INCOME		52,746	86,191	25,100	25,100	25,100	25,100
TRANSFERS							
02-00-7901	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
02-00-7921	INTERFUND LOAN FR GENERAL FUND	-	-	-	-	-	-
02-00-7986	SERVICE REIMB - PW MGT ISF	-	19,200	19,200	19,200	19,200	19,200
TOTAL TRANFERS		-	19,200	19,200	19,200	19,200	19,200
TOTAL RESOURCES		2,724,949	2,649,010	2,192,197	1,729,192	1,729,192	1,729,192

**CODE SPECIALTIES
BUILDING DIVISION 02.81**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
FTE POSITIONS		2.08						
02-81-8002	DEPARTMENT DIRECTOR	0.20	\$ 25,315	\$ 27,555	\$ 32,024	\$ 33,114	\$ 33,114	\$ 33,114
02-81-8006	BUILDING CODE PRG MANAGER	0.60	64,331	71,764	73,831	80,184	80,184	80,184
02-81-8014	BUILDING INSPECTOR I	-	1,905	-	-	-	-	-
02-81-8015	BUILDING INSPECTOR II	-	-	-	-	-	-	-
02-81-8007	ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-
02-81-8032	PERMIT TECHNICIAN I	0.64	74,808	74,841	49,294	50,972	50,972	50,972
02-81-8033	PERMIT TECHNICIAN II	0.64	-	13,283	54,340	56,177	56,177	56,177
02-81-8103	SALARY OVERTIME		1,930	224	8,000	8,000	8,000	8,000
02-81-8181	FICA - CITY EXPENSE		12,637	13,945	15,775	16,869	16,869	16,869
02-81-8183	PERS PENSION PLAN-DB		22,208	28,636	33,497	49,181	49,181	49,181
02-81-8184	PERS IAP PLAN--DC		9,815	10,663	1,632	-	-	-
02-81-8185	STATE UNEMPLOYMENT		168	187	1,515	1,828	1,828	1,828
02-81-8186	TRI-MET EXCISE TAX		1,328	1,500	1,351	1,630	1,630	1,630
02-81-8187	WORKERS COMPENSATION INSURANCE		228	69	1,129	1,129	1,129	1,129
02-81-8188	W/C ASSESSMENT EXPENSE		41	40	99	143	143	143
02-81-8189	PAID LEAVE OREGON ER CHARGE		359	747	725	882	882	882
02-81-8191	KAISER MEDICAL		4,836	2,034	-	-	-	-
02-81-8192	DENTAL		1,109	1,669	2,104	1,622	1,622	1,622
02-81-8194	BLUE CROSS MEDICAL		11,019	19,922	28,387	30,945	30,945	30,945
02-81-8195	HRA CLAIM EXPENSE		1,570	1,090	1,390	1,390	1,390	1,390
02-81-8196	LONG TERM DISABILITY INSURANCE		280	294	453	453	453	453
02-81-8197	GROUP LIFE/AD&D		51	52	104	104	104	104
TOTAL PERSONNEL SERVICES			233,936	268,513	305,650	334,623	334,623	334,623
MATERIALS & SERVICES								
02-81-8206	SOFTWARE SUPPORT/UPGRADE		45,551	-	-	-	-	-
02-81-8207	COMPUTER PART& SUPPLIES		135	-	-	-	-	-
02-81-8208	SOFTWARE LICENCES		5,043	65,260	73,075	77,516	77,516	77,516
02-81-8210	OFFICE SUPPLIES		378	270	1,500	1,500	1,500	1,500
02-81-8211	SPECIAL DEPARTMENT EXPENSE		241	1,377	3,300	4,300	4,300	4,300
02-81-8212	EQUIPMENT UNDER \$5,000		476	894	2,750	2,750	2,750	2,750
02-81-8213	OPERATING SUPPLIES		-	-	1,350	1,350	1,350	1,350
02-81-8215	POSTAGE		10	71	200	200	200	200
02-81-8216	UTILITIES & PHONE		12,626	10,996	8,000	8,000	8,000	8,000
02-81-8217	RENTS & LEASES		1,040	1,108	2,390	2,390	2,390	2,390
02-81-8219	MAINT/OPERATION OF EQUIPMENT		308	662	500	500	500	500
02-81-8220	PROFESSIONAL SERVICES		88,264	91,427	125,000	105,000	105,000	105,000
02-81-8221	OTHER CONTRACT SERVICES		16,468	10,691	26,000	26,000	26,000	26,000
02-81-8222	INSURANCE		4,309	4,558	5,611	5,611	5,611	5,611
02-81-8223	MEMBERSHIP & DUES		745	415	1,700	1,700	1,700	1,700
02-81-8224	CONFERENCE/EDUCATION/TRAVEL		2,469	1,352	8,000	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES			178,062	189,081	259,376	244,817	244,817	244,817

**CODE SPECIALTIES
BUILDING DIVISION 02.81**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE	ACTUAL	ACTUAL	COUNCIL ADOPTED	MANAGER PROPOSED	COMMITTEE APPROVED	COUNCIL ADOPTED
		2025-26	2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
CAPITAL OUTLAY								
02-81-8302	COMPUTER EQUIPMENT		2,368	1,797	8,000	8,000	8,000	8,000
	TOTAL CAPITAL OUTLAY		2,368	1,797	8,000	8,000	8,000	8,000
DEBT SERVICE								
02-81-8550	DEBT PRINCIPAL PMTS		9,691	6,547	2,100	2,100	2,100	2,100
02-81-8551	DEBT INTEREST PMTS		1,516	936	300	300	300	300
	TOTAL DEBT SERVICE		11,207	7,483	2,400	2,400	2,400	2,400
OTHER								
02-81-8821	LOAN REPAYMENT TO GENERAL FUND		-	-	-	-	-	-
02-81-8231	INTEREST EXPENSE ON CITY FUNDS		-	-	-	-	-	-
02-81-8228	ADMINISTRATION		93,800	93,800	93,800	99,408	99,408	99,408
	TOTAL OTHER		93,800	93,800	93,800	99,408	99,408	99,408
	TOTAL REQUIREMENTS		\$ 519,374	\$ 560,674	\$ 669,226	\$ 689,248	\$ 689,248	\$ 689,248

**CODE SPECIALTIES
BUILDING DIVISION 02.81**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Misc Software	\$ -	\$ -	\$ -	\$ -
		Adobe Pro DC	767	344	344	344
		Permit Management Software EnerGov SaaS	20,640	20,640	20,640	20,640
		BlueBeam Revu Studio standard annual fee	1,170	1,346	1,346	1,346
		Annual User License-EnerGov (12) & inspect (10)	35,800	41,170	41,170	41,170
		Annual User License-BlueBeam (4 standard+2 €)	830	956	956	956
		Permit Management Software - Assist	11,000	12,650	12,650	12,650
		Secure Cloud Backup Office 365	848	82	82	82
		Webroot Antivirus	28	28	28	28
		Microsoft 365 Subscriptions	1,992	300	300	300
			73,075	77,516	77,516	77,516
Office Supplies	8210	General Office Supplies	1,500	1,500	1,500	1,500
Special Department Expense	8211	Code Book Updates	2,500	3500	3500	3500
		General Printing	300	300	300	300
		County Assessor Records	500	500	500	500
			3,300	4,300	4,300	4,300
Equipment Under \$5,000	8212	Misc. Office Equipment	750	750	750	750
		IPad field inspector	2,000	2,000	2,000	2,000
			2,750	2,750	2,750	2,750
Operating Supplies	8213	Field Clothing	1,350	1,350	1,350	1,350
Postage	8215	Postage	200	200	200	200
Utilities and Phone	8216	Utilities and Phone	4,000	4,000	4,000	4,000
		I-Net Fiber-Network	4,000	4,000	4,000	4,000
			8,000	8,000	8,000	8,000
Rents & Leases	8217	Copier Lease	640	640	640	640
		Plotter Lease	1,750	1,750	1,750	1,750
			2,390	2,390	2,390	2,390
Maint/Operation of Equipment	8219	Vehicle Maintenance	500	500	500	500
Professional Services	8220	Contract Inspects/Plan Reviews	125,000	105,000	105,000	105,000
Other Contract Services	8221	Credit Card Processing Fees-Persolvent	26,000	26,000	26,000	26,000
		Temp/Clerical Support				
		E-Permitting State Prg Processing Fees	26,000	26,000	26,000	26,000
Insurance	8222		5,611	5,611	5,611	5,611
Membership and Dues	8223	ICC	750	750	750	750
		NFPA	-	-	-	-
		OBOA	750	750	750	750
		OMOA	200	200	200	200
			1,700	1,700	1,700	1,700
Conference/Education/Travel	8224	Travel/Hotel Expense	8,000	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES			\$ 259,376	\$ 244,817	\$ 244,817	\$ 244,817

**CODE SPECIALTIES
ELECTRICAL DIVISION 02.83**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
FTE POSITIONS		0.46				0.46	0.46	0.46
02-83-8032	PERMIT TECHNICIAN I	0.23	\$ 26,888	\$ 26,900	\$ 17,715	\$ 18,318	\$ 18,318	\$ 18,318
02-83-8033	PERMIT TECHNICIAN II	0.23	-	4,775	19,528	20,188	20,188	20,188
02-83-8103	SALARY OVERTIME		479	81	-	-	-	-
02-83-8181	FICA - CITY EXPENSE		2,048	2,343	2,789	2,947	2,947	2,947
02-83-8183	PERS PENSION PLAN-DB		3,592	5,074	5,955	8,591	8,591	8,591
02-83-8184	PERS IAP PLAN--DC		1,642	1,904	289	-	-	-
02-83-8185	STATE UNEMPLOYMENT		27	32	192	231	231	231
02-83-8186	TRI-MET EXCISE TAX		214	254	229	275	275	275
02-83-8187	WORKERS COMPENSATION INSURANCE		8	10	510	510	510	510
02-83-8188	W/C ASSESSMENT EXPENSE		9	9	15	15	15	15
02-83-8189	PAID LEAVE OREGON ER CHARGE		62	129	128	154	154	154
02-83-8191	KAISER MEDICAL		1,738	731	-	-	-	-
02-83-8192	DENTAL		229	444	562	379	379	379
02-83-8194	BLUE CROSS MEDICAL		1,614	4,851	7,348	8,015	8,015	8,015
02-83-8195	HRA CLAIM EXPENSE		115	230	230	230	230	230
02-83-8196	LONG TERM DISABILITY INSURANCE		56	64	170	170	170	170
02-83-8197	GROUP LIFE/AD&D		11	12	36	36	36	36
TOTAL PERSONNEL SERVICES			38,733	47,842	55,696	60,058	60,058	60,058
MATERIALS & SERVICES								
02-83-8206	SOFTWARE SUPPORT/UPGRADE		-	-	-	-	-	-
02-83-8208	SOFTWARE LICENCES		-	4,531	6,350	7,280	7,280	7,280
02-83-8210	OFFICE SUPPLIES		-	-	100	100	100	100
02-83-8211	SPECIAL DEPARTMENT EXPENSE		-	-	600	600	600	600
02-83-8212	EQUIPMENT UNDER \$5,000		119	-	1,000	1,000	1,000	1,000
02-83-8213	OPERATING SUPPLIES		-	-	200	200	200	200
02-83-8215	POSTAGE		-	-	75	75	75	75
02-83-8216	UTILITIES & PHONE		-	-	150	150	150	150
02-83-8217	RENTS & LEASES		-	-	200	200	200	200
02-83-8219	MAINT/OPERATION OF EQUIPMENT		-	-	150	150	150	150
02-83-8220	PROFESSIONAL SERVICES		27,717	37,503	45,000	50,000	50,000	50,000
02-83-8221	OTHER CONTRACT SERVICES		-	-	225	225	225	225
02-83-8222	INSURANCE		356	377	453	453	453	453
02-83-8223	MEMBERSHIP & DUES		-	-	-	-	-	-
02-83-8224	CONFERENCE/EDUCATION/TRAVEL		-	-	300	300	300	300
TOTAL MATERIALS & SERVICES			28,192	42,412	54,803	60,733	60,733	60,733
CAPITAL OUTLAY								
02-83-8302	COMPUTER EQUIPMENT		-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			-	-	2,000	2,000	2,000	2,000
OTHER								
02-83-8821	LOAN REPAYMENT TO GENERAL FUND		-	-	-	-	-	-
02-83-8228	ADMINISTRATION		33,709	33,709	33,709	21,848	21,848	21,848
TOTAL OTHER			33,709	33,709	33,709	21,848	21,848	21,848
TOTAL REQUIREMENTS			\$ 100,634	\$ 123,963	\$ 146,208	\$ 144,639	\$ 144,639	\$ 144,639

**CODE SPECIALTIES
ELECTRICAL DIVISION 02.83**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Support/Upgrage	8206	License/Support	\$ -	\$ -	\$ -	\$ -
			-	-	-	-
Software Licences	8208	Misc Software	-	-	-	-
		User License-EnerGov (2) & insp	6,200	7,130	7,130	7,130
		MS Office 365 annual fee	150	150	150	150
			6,350	7,280	7,280	7,280
Office Supplies	8210	General Office Supplies	100	100	100	100
Special Department Expense	8211	Code Book Updates	300	300	300	300
		General Printing	150	150	150	150
		OBOA Public Outreach				
		State Building Permit Sys				
		County Assessor Records	150	150	150	150
			600	600	600	600
Equipment Under \$5,000	8212	Misc. Equipment				
		IPad field inspector	1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
Operating Supplies	8213	Field Clothing	200	200	200	200
			200	200	200	200
Postage	8215	Postage				
			75	75	75	75
Utilities and Phone	8216	Utilities and Phone				
			150	150	150	150
Rents & Leases	8217	Copier Lease	200	200	200	200
Maint/Operation of Equipment	8219	Vehicle Maintenance	150	150	150	150
Professional Services	8220	Contract Inspects/Plan Reviews	45,000	50,000	50,000	50,000
Other Contract Services	8221	Credit Card Processing Fees	225	225	225	225
			225	225	225	225
Insurance	8222		453	453	453	453
Membership and Dues	8223					
			-	-	-	-
Conference/Education/Travel	8224	Travel/Hotel Expense	300	300	300	300
TOTAL MATERIALS & SERVICES			\$ 54,803	\$ 60,733	\$ 60,733	\$ 60,733

**CODE SPECIALTIES
PLUMBING DIVISION 02.84**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
					ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS								
FTE POSITIONS		0.26				0.26	0.26	0.26
02-84-8015	BUILDING INSPECTOR II	-	\$ 103,610	\$ 91,242	\$ 109,720	\$ -	\$ -	\$ -
02-84-8032	PERMIT TECHNICIAN I	0.13	15,198	15,205	10,013	10,354	10,354	10,354
02-84-8033	PERMIT TECHNICIAN II	0.13	-	2,699	11,038	11,411	11,411	11,411
02-84-8103	SALARY OVERTIME		271	46	-	-	-	-
02-84-8181	FICA - CITY EXPENSE		8,950	8,197	11,121	1,665	1,665	1,665
02-84-8183	PERS PENSION PLAN-DB		19,012	20,067	3,366	4,856	4,856	4,856
02-84-8184	PERS IAP PLAN--DC		928	1,076	163	-	-	-
02-84-8185	STATE UNEMPLOYMENT		118	111	767	131	131	131
02-84-8186	TRI-MET EXCISE TAX		937	890	912	155	155	155
02-84-8187	WORKERS COMPENSATION INSURANCE		587	600	476	476	476	476
02-84-8188	W/C ASSESSMENT EXPENSE		23	20	20	20	20	20
02-84-8189	PAID LEAVE OREGON ER CHARGE		265	446	511	87	87	87
02-84-8191	KAISER MEDICAL		16,811	12,956	18,362	-	-	-
02-84-8192	DENTAL		674	704	884	214	214	214
02-84-8194	BLUE CROSS MEDICAL		912	2,742	4,153	4,530	4,530	4,530
02-84-8195	HRA CLAIM EXPENSE		65	130	130	130	130	130
02-84-8196	LONG TERM DISABILITY INSURANCE		190	168	28	28	28	28
02-84-8197	GROUP LIFE/AD&D		32	28	7	7	7	7
TOTAL PERSONNEL SERVICES			168,583	157,328	171,671	34,064	34,064	34,064
MATERIALS & SERVICES								
02-84-8208	SOFTWARE LICENCES		294	4,706	6,826	7,507	7,507	7,507
02-84-8210	OFFICE SUPPLIES		16	12	100	100	100	100
02-84-8211	SPECIAL DEPARTMENT EXPENSE		75	20	600	600	600	600
02-84-8212	EQUIPMENT UNDER \$5,000		67	260	1,250	1,250	1,250	1,250
02-84-8213	OPERATING SUPPLIES		-	-	450	200	200	200
02-84-8215	POSTAGE		-	-	50	50	50	50
02-84-8216	UTILITIES & PHONE		740	704	400	400	400	400
02-84-8217	RENTS & LEASES		-	-	130	130	130	130
02-84-8219	MAINT/OPERATION OF EQUIPMENT		1,058	790	400	400	400	400
02-84-8220	PROFESSIONAL SERVICES		3,044	8,165	15,000	40,000	40,000	40,000
02-84-8221	OTHER CONTRACT SERVICES		-	-	200	200	200	200
02-84-8222	INSURANCE		1,157	1,208	1,449	1,449	1,449	1,449
02-84-8223	MEMBERSHIP & DUES		125	-	300	300	300	300
02-84-8224	CONFERENCE/EDUCATION/TRAVEL		-	-	800	300	300	300
TOTAL MATERIALS & SERVICES			6,576	15,865	27,955	52,886	52,886	52,886
CAPITAL OUTLAY								
02-84-8302	COMPUTER EQUIPMENT		-	-	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY			-	-	2,000	2,000	2,000	2,000
OTHER								
02-84-8821	LOAN REPAYMENT TO GENERAL FUND		-	-	-	-	-	-
02-84-8228	ADMINISTRATION		19,053	19,053	19,053	21,620	21,620	21,620
TOTAL OTHER			19,053	19,053	19,053	21,620	21,620	21,620
TOTAL REQUIREMENTS			\$ 194,212	\$ 192,247	\$ 220,679	\$ 110,570	\$ 110,570	\$ 110,570

**CODE SPECIALTIES
PLUMBING DIVISION 02.84**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Adobe Pro DC	\$ 172	\$ 172	\$ 172	\$ 172
		User License-EnerGov (2) & inspr	6,200	7,130	7,130	7,130
		BlueBeam Revu standard (1)	120	-	-	-
		Secure Cloud Backup Office 365	44	41	41	41
		Webroot Antivirus	14	14	14	14
		Microsoft 365 Subscriptions	276	150	150	150
			6,826	7,507	7,507	7,507
Office Supplies	8210	General Office Supplies	100	100	100	100
Special Department Expense	8211	Code Book Updates	500	500	500	500
		General Printing	50	50	50	50
		OBOA Public Outreach	-	-	-	-
		State Building Permit Sys	-	-	-	-
		County Assessor Records	50	50	50	50
			600	600	600	600
Equipment Under \$5,000	8212	Misc. Office Equipment	250	250	250	250
		IPad field inspector	1,000	1,000	1,000	1,000
			1,250	1,250	1,250	1,250
Operating Supplies	8213	Field Clothing	450	200	200	200
Postage	8215	Postage	50	50	50	50
Utilities and Phone	8216	Utilities and Phone	400	400	400	400
Rents & Leases	8217	Copier Lease	130	130	130	130
			130	130	130	130
Maint/Operation of Equipment	8219	Office Equip. Repairs				
		Vehicle Maintenance	400	400	400	400
		Vehicle Gas and Parts				
			400	400	400	400
Professional Services	8220	Contract Inspects/Plan Reviews	15,000	40,000	40,000	40,000
Other Contract Services	8221	Credit Card Processing Fees	200	200	200	200
			200	200	200	200
Insurance	8222	CIS Insurance	1,449	1,449	1,449	1,449
Membership and Dues	8223		300	300	300	300
			300	300	300	300
Conference/Education/Travel	8224	Code Update Classes				
		Misc.				
		Travel/Hotel Expense	800	300	300	300
			800	300	300	300
TOTAL MATERIALS & SERVICES			\$ 27,955	\$ 52,886	\$ 52,886	\$ 52,886

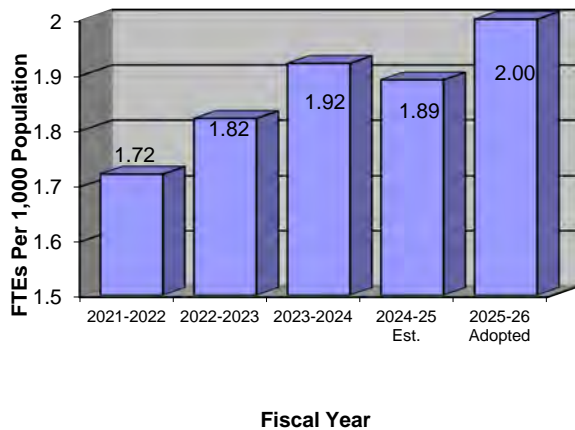
FTE TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
2021-2022	15,752	27.15	1.72
2022-2023	16,030	29.15	1.82
2023-2024	16,130	30.95	1.92
2024-25 Est.	16,348	30.95	1.89
2025-26 Adopted	16,511	32.95	2.00

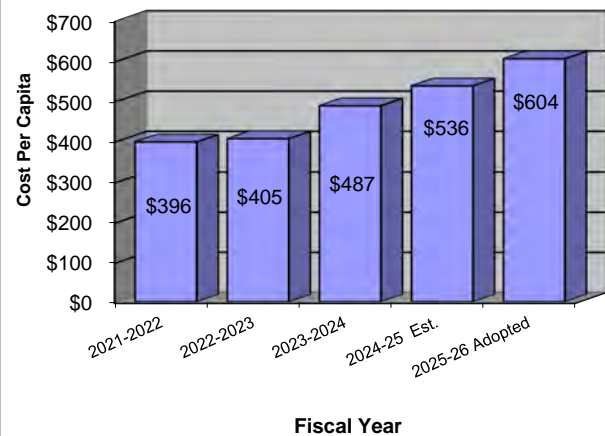
TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Total Operating Expenditures	Cost Per Capita
2021-2022	15,752	\$ 6,243,775	\$396
2022-2023	16,030	\$ 6,488,593	\$405
2023-2024	16,130	\$ 7,848,672	\$487
2024-25 Est.	16,348	\$ 8,765,394	\$536
2025-26 Adopted	16,511	\$ 9,968,170	\$604

FTEs to Population



Operating Expenditures to Population



- Note: 1. Operating expenditures include personnel services and materials & services only. Operating expenditures reported include Water, Sewer, Streets, Stormwater and Internal Services Funds.
 2. The FY 2024-2025 and FY 2025-2026 expenditures are estimates.
 3. The FY 2025-2026 population at July 1, 2025 is a City estimate.

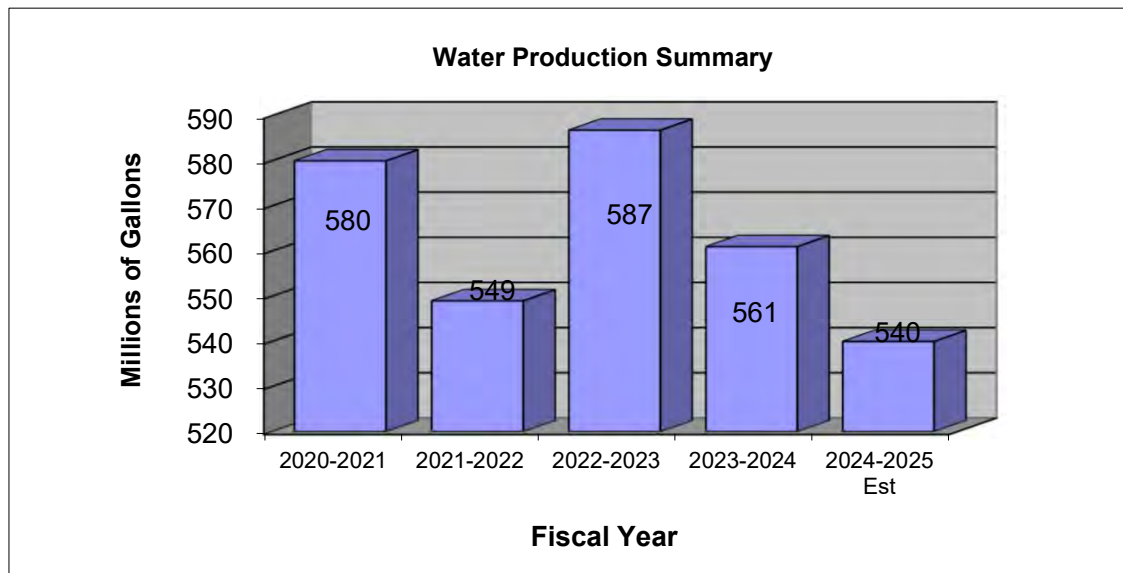
03.00 WATER FUND

The water Fund pays for the operation, maintenance, repair and capital improvements for the City's water system. Wells #2, 3, 5, 6, and 8 are in operation while well 4 is in standby but ready to operate. Well #7 has sand infiltration issues and is not in use at this time. There are four storage reservoirs amounting to 6 million gallons capacity and approximately 64 miles of distribution pipe. Estimated approximate replacement value of the entire water system \$82 million.

The primary revenue source for the Water Fund is the monthly user fee paid by approximately 4,700 water customers. Other significant revenue sources are installation fees for new services, penalty fees paid on delinquent accounts, rental of hydrant meters, and lease of antenna space on our Stark Street water reservoir, lease of shop space to the Streets and Public Works Internal Services Divisions and interest income.

WATER PRODUCTION SUMMARY

Fiscal Year	Water (Million Gallons)
2020-2021	580
2021-2022	549
2022-2023	587
2023-2024	561
2024-2025 Est	540



Note: FY 2024-2025 figure is an estimate.

WATER FUND ACCOUNT 03.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 2,429,307	\$ 2,784,227	\$ 2,408,757	\$ 2,606,619	\$ 2,606,619	\$ 2,606,619
REVENUE FROM OTHER AGENCIES	-	-	-	-	-	-
CHARGES FOR SERVICES	3,089,099	3,180,641	2,948,551	3,154,299	3,154,299	3,154,299
RENT & INTEREST INCOME	108,723	163,180	83,304	83,304	83,304	83,304
MISCELLANEOUS INCOME	6,873	23,561	1,000	1,000	1,000	1,000
TOTAL RESOURCES	\$ 5,634,003	\$ 6,151,610	\$ 5,441,612	\$ 5,845,222	\$ 5,845,222	\$ 5,845,222
REQUIREMENTS						
PERSONNEL SERVICES	\$ 654,539	\$ 782,207	\$ 829,656	\$ 986,022	\$ 986,022	\$ 986,022
MATERIALS & SERVICES	717,477	1,029,178	1,732,135	1,137,023	1,137,023	1,137,023
CAPITAL OUTLAY	736,189	466,619	441,300	248,800	248,800	248,800
TRANSFERS	741,570	741,570	741,570	1,166,571	1,166,571	1,166,571
CONTINGENCY	-	-	263,206	450,000	450,000	450,000
UNAPPROPRIATED	2,784,227	3,132,035	1,433,745	1,856,805	1,856,805	1,856,805
TOTAL REQUIREMENTS	\$ 5,634,003	\$ 6,151,610	\$ 5,441,612	\$ 5,845,222	\$ 5,845,222	\$ 5,845,222

WATER FUND ACCOUNT 03.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
03-00-7000	BEGINNING FUND BALANCE	\$ 2,429,307	\$ 2,784,227	\$ 2,408,757	\$ 2,606,619	\$ 2,606,619	\$ 2,606,619
REVENUE FROM OTHER AGENCIES							
03-00-7206	STATE GRANTS	-	-	-	-	-	-
	TOTAL REVENUE FROM OTHER AGENCIES	-	-	-	-	-	-
CHARGES FOR SERVICES							
03-00-7510	SUBDIVISION PLAN REVIEW FEE	-	-	300	300	300	300
03-00-7512	WATER USAGE CHARGES	3,083,021	3,173,435	2,939,251	3,144,999	3,144,999	3,144,999
03-00-7514	WATER INSTALLATION CHARGE	1,902	3,170	2,000	2,000	2,000	2,000
03-00-7515	PENALTY FEES	4,176	4,037	7,000	7,000	7,000	7,000
	TOTAL CHARGES FOR SERVICES	3,089,099	3,180,641	2,948,551	3,154,299	3,154,299	3,154,299
RENT & INTEREST INCOME							
03-00-7701	INTEREST EARNED	67,053	132,112	5,000	5,000	5,000	5,000
03-00-7706	HYDRANT METER RENTAL	4,919	6,686	1,200	1,200	1,200	1,200
03-00-7707	SALE OF EQUIPMENT	12,370	-	-	-	-	-
03-00-7711	LEASE INCOME	24,382	24,382	77,104	77,104	77,104	77,104
	TOTAL RENT & INTEREST INCOME	108,723	163,180	83,304	83,304	83,304	83,304
MISCELLANEOUS INCOME							
03-00-7809	INSURANCE REIMBURSEMENT	-	14,285	-	-	-	-
03-00-7812	JURY DUTY & WITNESS FEES	-	-	-	-	-	-
03-00-7818	PRIOR YEAR RECOVERED EXPENSE	-	1,540	-	-	-	-
03-00-7870	CAPITAL LEASE LOAN	-	-	-	-	-	-
03-00-7899	MISCELLANEOUS REVENUE	6,873	7,736	1,000	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	6,873	23,561	1,000	1,000	1,000	1,000
	TOTAL RESOURCES	\$ 5,634,003	\$ 6,151,610	\$ 5,441,612	\$ 5,845,222	\$ 5,845,222	\$ 5,845,222

WATER FUND ACCOUNT 03.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		6.40						
03-00-8005	PW SUPERINTENDENT	0.70	76,965	\$ 80,796	\$ 88,795	\$ 107,132	\$ 107,132	\$ 107,132
03-00-8006	WATER CHIEF OPERATOR	1.00	67,113	100,413	111,275	121,585	121,585	121,585
03-00-8025	PW LABORER	-	26,087	18,597	-	-	-	-
03-00-8041	WATER OPERATOR I	1.50	81,885	82,347	102,272	118,747	118,747	118,747
03-00-8042	WATER OPERATOR II	1.50	118,149	149,856	165,829	109,699	109,699	109,699
03-00-8043	WATER OPERATOR III	1.70	64,943	68,852	77,110	165,414	165,414	165,414
03-00-8103	SALARY OVERTIME		6,072	14,047	11,000	11,000	11,000	11,000
03-00-8104	BEEPER PAY		2,018	1,479	11,970	11,970	11,970	11,970
03-00-8181	FICA - CITY EXPENSE		32,962	38,354	41,611	47,640	47,640	47,640
03-00-8183	PERS PENSION PLAN-DB		57,687	84,750	91,935	143,061	143,061	143,061
03-00-8184	PERS IAP PLAN--DC		24,284	30,121	4,305	-	-	-
03-00-8185	STATE UNEMPLOYMENT		439	516	3,987	5,164	5,164	5,164
03-00-8186	TRI-MET EXCISE TAX		3,486	4,134	3,557	4,607	4,607	4,607
03-00-8187	WORKERS COMP INSURANCE		6,542	7,881	9,300	9,300	9,300	9,300
03-00-8188	W/C ASSESSMENT EXPENSE		104	110	395	439	439	439
03-00-8189	PAID LEAVE OREGON ER CHARGE		981	2,099	1,913	2,490	2,490	2,490
03-00-8191	KAISER MEDICAL		21,463	21,508	21,568	26,066	26,066	26,066
03-00-8192	DENTAL		6,145	7,013	7,331	9,012	9,012	9,012
03-00-8194	BLUE CROSS MEDICAL		52,633	64,545	70,084	86,977	86,977	86,977
03-00-8195	HRA CLAIM EXPENSE		3,725	3,788	3,788	4,088	4,088	4,088
03-00-8196	LONG TERM DISABILITY INSURANCE		723	851	857	857	857	857
03-00-8197	GROUP LIFE/AD&D		135	150	774	774	774	774
TOTAL PERSONNEL SERVICES		6.40	654,539	782,207	829,656	986,022	986,022	986,022
MATERIALS & SERVICES								
03-00-8206	SOFTWARE SUPPORT/UPGRADE		6,473	-	-	-	-	-
03-00-8207	COMPUTER REPAIR/PARTS/SUPPLIES		205	703	1,200	1,200	1,200	1,200
03-00-8208	SOFTWARE LICENCES		8,600	11,814	30,543	38,848	38,848	38,848
03-00-8209	HAND TOOLS		3,448	2,448	5,000	5,000	5,000	5,000
03-00-8210	OFFICE SUPPLIES		639	408	700	700	700	700
03-00-8211	SPECIAL DEPARTMENT EXPENSE		28,962	17,281	60,000	50,000	50,000	50,000
03-00-8212	EQUIPMENT UNDER \$5,000		5,039	4,324	11,500	5,000	5,000	5,000
03-00-8213	OPERATING SUPPLIES		30,681	30,114	29,000	37,000	37,000	37,000
03-00-8215	POSTAGE		341	2,076	2,500	2,500	2,500	2,500
03-00-8216	UTILITIES & PHONE		207,404	228,495	197,000	207,000	207,000	207,000
03-00-8217	RENTS & LEASES		1,971	1,146	4,600	4,600	4,600	4,600
03-00-8218	BUILDING MAINTENANCE		1,512	7,347	13,000	18,000	18,000	18,000
03-00-8219	MAINT/OPERATION OF EQUIPMENT		108,564	381,131	725,008	272,100	272,100	272,100
03-00-8220	PROFESSIONAL SERVICES		2,884	12,762	35,000	72,000	72,000	72,000
03-00-8221	OTHER CONTRACT SERVICES		91,984	109,667	390,800	181,300	181,300	181,300
03-00-8222	INSURANCE		33,482	36,517	43,821	43,821	43,821	43,821
03-00-8223	MEMBERSHIP & DUES		13,736	13,730	12,000	12,500	12,500	12,500
03-00-8224	CONFERENCE/EDUCATION/TRAVEL		3,771	7,602	8,500	8,500	8,500	8,500
03-00-8235	WATER SYSTEMS MAINTENANCE		10,149	2,969	15,000	17,500	17,500	17,500
03-00-8250	CITY FRANCHISE FEES		157,630	158,644	146,963	159,454	159,454	159,454
TOTAL MATERIALS & SERVICES			717,477	1,029,178	1,732,135	1,137,023	1,137,023	1,137,023

WATER FUND ACCOUNT 03.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
CAPITAL OUTLAY								
03-00-8301	EQUIPMENT \$5,000 AND OVER		-	-	284,000	35,000	35,000	35,000
03-00-8302	COMPUTER EQUIPMENT		2,169	2,604	8,000	8,000	8,000	8,000
03-00-8303	MOTOR VEHICLE		20,843	48,527	-	-	-	-
03-00-8310	BUILDING IMPROVEMENTS		2,494	25,229	26,300	36,300	36,300	36,300
03-00-8320	IMPROVEMENTS (OTHER THAN BLDG)		-	-	-	-	-	-
03-00-8350	PROJECTS		710,683	390,260	123,000	169,500	169,500	169,500
	TOTAL CAPITAL OUTLAY		736,189	466,619	441,300	248,800	248,800	248,800
OTHER								
03-00-8228	ADMINISTRATION		271,653	271,653	271,653	391,627	391,627	391,627
03-00-8852	SERVICE REIMB - CODE SPEC		-	-	-	-	-	-
03-00-8854	SERVICE REIMB - FAC MAINT		29,400	29,400	29,400	29,400	29,400	29,400
03-00-8871	SERVICE REIMB - EQUIP MAINT		80,918	80,918	80,918	180,533	180,533	180,533
03-00-8872	SERVICE REIMB - PW MANAGEMENT		359,599	359,599	359,599	565,011	565,011	565,011
03-00-8998	CONTINGENCY		-	-	263,206	450,000	450,000	450,000
03-00-8999	UNAPPROPRIATED		2,784,227	3,132,035	1,433,746	1,856,805	1,856,805	1,856,805
	TOTAL OTHER		3,525,797	3,873,605	2,438,522	3,473,376	3,473,376	3,473,376
	TOTAL REQUIREMENTS		\$ 5,634,003	\$ 6,151,610	\$ 5,441,613	\$ 5,845,222	\$ 5,845,222	\$ 5,845,222

WATER FUND ACCOUNT 03.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer Maintenance (8)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
			1,200	1,200	1,200	1,200
Software Licences	8208	Misc Software	1,000	1,000	1,000	1,000
		Microsoft 365 Subscriptions	1,555	1,441	1,441	1,441
		Adobe Pro DC	128	128	128	128
		Secure Cloud Backup Office 365	196	263	263	263
		Webroot Antivirus	84	-	-	-
		GE Fanuc License Agreement	7,500	7,500	7,500	7,500
		WIN-911 Subscription	1,680	2,112	2,112	2,112
		Kamstrup Software License (3200) READY	3,000	7,500	7,500	7,500
		ScreenConnect Access Plus 25	-	204	204	204
		EnerGov/EPL	-	2,800	2,800	2,800
		iG Inspect	-	900	900	900
		SCADA Software Upgrades	15,000	15,000	15,000	15,000
		Juno/GPS Software renewal	400	-	-	-
			30,543	38,848	38,848	38,848
Hand Tools	8209	Handtool	5,000	5,000	5,000	5,000
			5,000	5,000	5,000	5,000
Office Supplies	8210	Misc Office Supplies	700	700	700	700
			700	700	700	700
Special Department Expense	8211	Answering Service (1/3)	1,000	1,000	1,000	1,000
		Backflow Gauge Test	500	500	500	500
		Cutting Blades	500	500	500	500
		Laboratory Testing	30,000	30,000	30,000	30,000
		Marking Paint (Locates)	500	500	500	500
		Misc. Expenses	1,000	1,000	1,000	1,000
		Safety Program	1,000	1,000	1,000	1,000
		OHA DWP Annual Compliance Fee	4,000	4,000	4,000	4,000
		Water Conservation Program	10,000	10,000	10,000	10,000
		Spoils and Debris Disposal	1,500	1,500	1,500	1,500
		Water Rights Transfer Fees	10,000	-	-	-
			60,000	50,000	50,000	50,000
Equipment Under \$5,000	8212	Misc.Equipment	5,000	5,000	5,000	5,000
		Control power conditioner Well 2 Gen.	5,000	-	-	-
		Jumping Jack Compactor (1/2)	1,500	-	-	-
			11,500	5,000	5,000	5,000
Operating Supplies	8213	Janitorial Supplies(1/4)	500	500	500	500
		First Aid Supplies(1/5)	500	500	500	500
		Miscellaneous Supplies	2,500	2,500	2,500	2,500
		Sodium Hyperchlorite	20,000	25,000	25,000	25,000
		PPE	2,500	3,500	3,500	3,500
		Uniform Replacement	3,000	5,000	5,000	5,000
			29,000	37,000	37,000	37,000

**WATER FUND
ACCOUNT 03.00**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Postage	8215	Postage	2,500	2,500	2,500	2,500
			2,500	2,500	2,500	2,500
Utilities and Phone	8216	Telephone (Telemetry Included)	5,000	5,000	5,000	5,000
		Electricity	185,000	185,000	185,000	185,000
		City Utilities	2,000	2,000	2,000	2,000
		Natural Gas	5,000	15,000	15,000	15,000
			197,000	207,000	207,000	207,000
Rents and Leases	8217	Copy Machine Rental (1/5)	600	600	600	600
		Special Tools/Equipment	4,000	4,000	4,000	4,000
			4,600	4,600	4,600	4,600
Building Maintenance	8218	Building Repair & Maintenance	8,000	8,000	8,000	8,000
		HVAC improvements/repairs (1/4)	-	5,000	5,000	5,000
		ADA compliance repairs	5,000	5,000	5,000	5,000
			13,000	18,000	18,000	18,000
Maint/Operation of Equipment	8219	1 1/2" Meter Boxes	1,000	1,000	1,000	1,000
		1" Meter Boxes	10,000	10,000	10,000	10,000
		2" Meter Boxes	5,000	5,000	5,000	5,000
		1" Meters	15,000	5,000	5,000	5,000
		1 1/2" Meters	15,000	5,000	5,000	5,000
		2" Meters	15,000	5,000	5,000	5,000
		3" and larger meter replacement	15,000	25,000	25,000	25,000
		3/4" Meters	519,408	5,000	5,000	5,000
		Plumbing parts meter replacement prog	15,000	15,000	15,000	15,000
		Bell encapsulating repair clamps all sizes	50,000	-	-	-
		Backhoe Repair (1/2)	2,500	2,500	2,500	2,500
		Fire Extinguisher Service (1/5)	200	200	200	200
		Fire Hydrant Replacement	10,000	100,000	100,000	100,000
		Fire Hydrant Maintenance	5,000	5,000	5,000	5,000
		Storz Adaptors	10,000	10,000	10,000	10,000
		Gas Detector Maintenance	600	600	600	600
		Gasoline & Diesel	10,000	10,000	10,000	10,000
		Items for Distribution System	15,000	30,000	30,000	30,000
		Telephone Maintenance	300	300	300	300
		Vehicle Maintenance	5,000	5,000	5,000	5,000
		Well 8 Backflow Assembly replacement	-	20,000	20,000	20,000
		Well/Reserv Fuses, Oil, etc.	5,000	5,000	5,000	5,000
		Generator Repairs(1/4)	1,000	7,500	7,500	7,500
			725,008	272,100	272,100	272,100
Professional Services	8220	General Engineering	5,000	5,000	5,000	5,000
		Water Fund Financial Analysis (Rate Study)	-	17,000	17,000	17,000
		Update well assesment plan	-	-	-	-
		Hydrogeologist services	30,000	30,000	30,000	30,000
		AWIA Risk & Resiliency Update	-	20,000	20,000	20,000
			35,000	72,000	72,000	72,000

WATER FUND ACCOUNT 03.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Other Contract Services	8221	Cathodic Protection Systems testing	1,500	1,500	1,500	1,500
		Dumpster Fee (1/5)	500	500	500	500
		Elevator Maint Contract (1/5)	600	600	600	600
		Sidewalk Repairs	20,000	20,000	20,000	20,000
		Fire Alarm Monitoring Service (1/4)	100	100	100	100
		Fire Sprinkler Testing (1/5)	100	100	100	100
		Generator Testing	1,000	3,500	3,500	3,500
		Inmate Crew	1,000	-	-	-
		Large Meter Testing & Repair	5,000	5,000	5,000	5,000
		Meter Reading Services	50,000	-	-	-
		Replacment Meter Install Project	228,000	-	-	-
		Misc Services	4,000	4,000	4,000	4,000
		On-Line/Merchant Bank Fees	20,000	30,000	30,000	30,000
		Reservoir cleaning and inspection	10,000	10,000	10,000	10,000
		Utility Notification Service	1,000	1,000	1,000	1,000
		Full City Satellite Leak Detection Scan	-	27,000	27,000	27,000
		Water Leak Detection	3,000	3,000	3,000	3,000
		Scada System support	20,000	40,000	40,000	40,000
		Cybersecurity support	-	10,000	10,000	10,000
		Electrical contractor	10,000	10,000	10,000	10,000
		Contract locating services	15,000	15,000	15,000	15,000
			390,800	181,300	181,300	181,300
Insurance	8222	Insurance	43,821	43,821	43,821	43,821
			43,821	43,821	43,821	43,821
Membership & Dues	8223	AWWA Sub Sect Individual (9)	500	500	500	500
		Ore Assoc. Water Utilities	1,000	1500	1500	1500
		Oregon State Certificate renewals	1,500	1500	1500	1500
		Regional Water Provider Consortium	9000	9000	9000	9000
			12,000	12,500	12,500	12,500
Conference/Education/Travel	8224	AWWA National Conference	2,500	2,500	2,500	2,500
		Misc Short Schools/workshops	5,000	5,000	5,000	5,000
		State Operator Certification	1,000	1,000	1,000	1,000
			8,500	8,500	8,500	8,500
Grounds Maintenance	8235	Asphalt	10,000	10,000	10,000	10,000
		Gravel	5,000	5,000	5,000	5,000
		Seed, Mulch, Fill		2,500	2,500	2,500
			15,000	17,500	17,500	17,500
City Franchise Fees	8250	Fee on Right of Way Usage	146,963	159,454	159,454	159,454
			146,963	159,454	159,454	159,454
TOTAL MATERIALS & SERVICES			\$ 1,732,135	\$ 1,137,023	\$ 1,137,023	\$ 1,137,023

**WATER FUND
ACCOUNT 03.00**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Control Valve Modifications	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		Hydro-excavation vac truck (1/2)	95,000	-	-	-
		Cathodic Protection Reservoir 4	8,000	25,000	25,000	25,000
		Asphalt and Concrete saw (1/2)	4,000	-	-	-
		Fixed Generator at Reservoir	17,000	-	-	-
		Portable Emergency Generator (well 6)	150,000	-	-	-
			284,000	35,000	35,000	35,000
Computer Equipment	8302	Computer replacement	6,000	6,000	6,000	6,000
		Server room improvements(1/4)	500	500	500	500
		Field Use tablet	1,500	1,500	1,500	1,500
			8,000	8,000	8,000	8,000
Motor Vehicle	8303	Full-size pick-up truck Crew Cab (1/2) of (2)	-	-	-	-
		Snow Plow truck, dump box & sander(1/2)	-	-	-	-
			-	-	-	-
Building Improvements	8310	Energy Efficiency upgrades (1/4)	1,300	1,300	1,300	1,300
		Security upgrades, cameras, sensors, Wi-Fi (1/2)	10,000	10,000	10,000	10,000
		Shop boiler replacement (1/4)	-	-	-	-
		Equipment barn roof replacement/insulation	15,000	25,000	25,000	25,000
			26,300	36,300	36,300	36,300
Other Improvements	8320		-	-	-	-
			-	-	-	-
Projects	8350	PW Shop Parking Lot Imp./Design	10,500	20,000	20,000	20,000
		Exterior reservoir cleaning	-	-	-	-
		Fixed Generator at Well 5	-	-	-	-
		Reservoir Seismic Upgrades	-	-	-	-
		Dunbar Avenue Improvements	15,000	15,000	15,000	15,000
		Equipment/Vehicle dry storage	37,500	66,700	66,700	66,700
		Materials Staging/Processing Station	10,000	17,800	17,800	17,800
		Well 3 decommissioning	50,000	50,000	50,000	50,000
			123,000	169,500	169,500	169,500
TOTAL CAPITAL OUTLAY			\$ 441,300	\$ 248,800	\$ 248,800	\$ 248,800

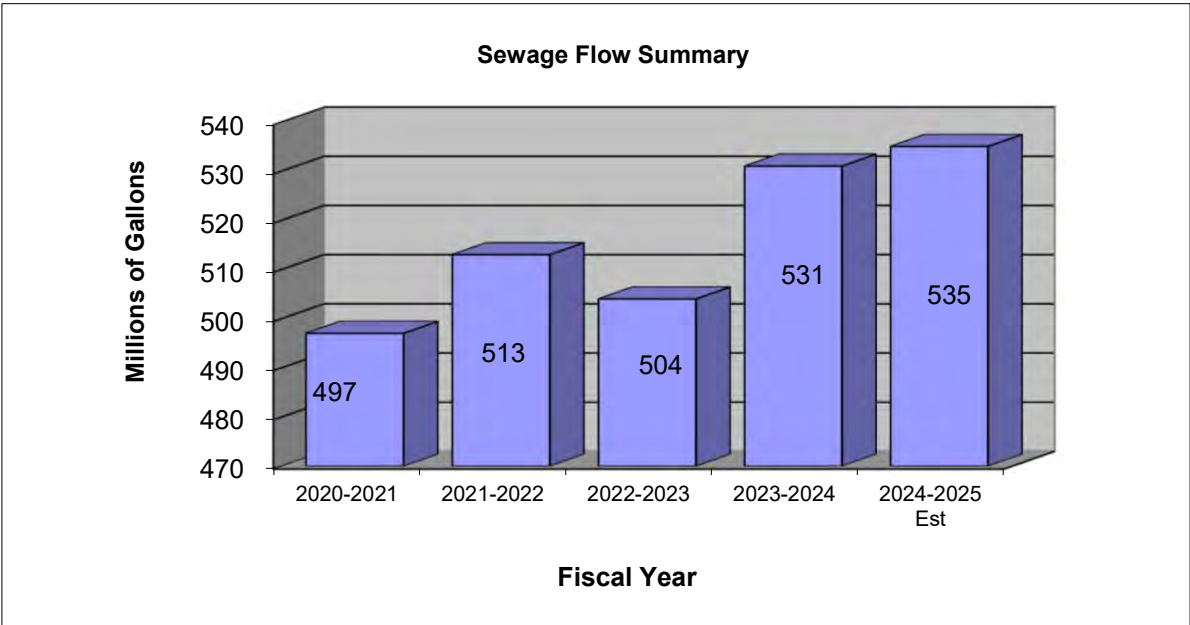
04.00 SEWER FUND

The Sewer Fund pays for the operation, maintenance, repair and capital improvements for the City's sanitary sewer system, which consists of the Water Pollution Control Facility (WPCF) 3 million gallons per day capacity, ten pump stations, and approximately 51 miles of collection pipes and manholes.

The primary revenue source for the Sewer Fund is the monthly user fee paid by over 4,700 sewer customers. Estimated approximate replacement value of the entire system \$102 million.

SEWAGE FLOW SUMMARY

Fiscal Year	Flow (Million Gallons)
2020-2021	497
2021-2022	513
2022-2023	504
2023-2024	531
2024-2025 Est	535



Note: FY 2024-2025 figure is an estimate.

SEWER FUND

ACCOUNT 04.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 4,454,237	\$ 4,870,048	\$ 6,122,208	\$ 7,849,464	\$ 7,849,464	\$ 7,849,464
CHARGES FOR SERVICES	4,135,056	4,524,353	4,140,723	4,140,723	4,430,504	4,430,504
INTEREST INCOME	129,152	261,204	40,000	40,000	40,000	40,000
MISCELLANEOUS INCOME	21,953	25,024	1,000	1,000	1,000	1,000
TRANSFERS	-	-	-	-	-	-
TOTAL RESOURCES	\$ 8,740,398	\$ 9,680,629	\$ 10,303,931	\$ 12,031,187	\$ 12,320,967	\$ 12,320,967
REQUIREMENTS						
PERSONNEL SERVICES	\$ 739,468	\$ 773,435	\$ 889,229	\$ 969,829	\$ 969,829	\$ 969,829
MATERIALS AND SERVICES	1,121,924	1,122,277	1,399,548	1,555,242	1,555,242	1,555,242
CAPITAL OUTLAY	1,033,154	106,134	1,123,284	1,647,281	1,647,281	1,647,281
DEBT SERVICE	508	-	2,400	2,400	2,400	2,400
TRANSFERS	975,296	975,296	975,296	1,156,871	1,156,871	1,156,871
CONTINGENCY	-	-	532,825	800,000	800,000	800,000
UNAPPROPRIATED	4,870,048	6,703,487	5,381,349	5,899,564	6,189,344	6,189,344
TOTAL REQUIREMENTS	\$ 8,740,398	\$ 9,680,629	\$ 10,303,931	\$ 12,031,187	\$ 12,320,967	\$ 12,320,967

SEWER FUND ACCOUNT 04.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
04-00-7000	BEGINNING FUND BALANCE	\$ 4,454,237	\$ 4,870,048	\$ 6,122,208	\$ 7,849,464	\$ 7,849,464	\$ 7,849,464
CHARGES FOR SERVICES							
04-00-7510	SUBDIVISION PLAN REVIEW FEE	-	-	1,000	1,000	1,000	1,000
04-00-7512	SEWER USAGE CHARGES	4,135,056	4,524,353	4,139,723	4,139,723	4,429,504	4,429,504
	TOTAL CHARGES FOR SERVICES	4,135,056	4,524,353	4,140,723	4,140,723	4,430,504	4,430,504
INTEREST INCOME							
04-00-7701	INTEREST EARNED	129,152	261,204	40,000	40,000	40,000	40,000
	INTEREST INCOME	129,152	261,204	40,000	40,000	40,000	40,000
MISCELLANEOUS INCOME							
04-00-7707	SALE OF EQUIPMENT	7,808	-	-	-	-	-
04-00-7220	OTHER LOCAL GOVERNMENTS	-	-	-	-	-	-
04-00-7809	INSURANCE REIMBURSEMENT	-	17,574	-	-	-	-
04-00-7812	JURY DUTY & WITNESS FEES	-	-	-	-	-	-
04-00-7899	MISCELLANEOUS REVENUE	14,145	7,450	1,000	1,000	1,000	1,000
	TOTAL MISCELLANEOUS INCOME	21,953	25,024	1,000	1,000	1,000	1,000
TRANSFERS							
04-00-7987	SERVICE REIMB - STORM SEWER U	-	-	-	-	-	-
04-00-7917	LOAN REPAYMENT FR STORM	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-
	TOTAL RESOURCES	\$ 8,740,398	\$ 9,680,629	\$ 10,303,931	\$ 12,031,187	\$ 12,320,967	\$ 12,320,967

SEWER FUND ACCOUNT 04.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		6.35						
04-00-8005	WASTEWATER SUPERINTENDENT	0.75	\$ 96,502	\$ 103,822	\$ 110,994	\$ 114,785	\$ 114,785	\$ 114,785
04-00-8025	WASTEWATER LABORER	-	58,007	45,330	50,685	-	-	-
04-00-8041	WASTEWATER OPERATOR I	2.10	65,862	59,737	102,109	153,783	153,783	153,783
04-00-8042	WASTEWATER OPERATOR II	1.40	67,109	104,284	114,340	118,242	118,242	118,242
04-00-8043	WASTEWATER OPERATOR III	1.20	115,578	97,970	111,434	117,924	117,924	117,924
04-00-8046	WASTEWATER CHIEF OPERATOR	0.90	86,860	100,837	105,468	109,063	109,063	109,063
04-00-8103	SALARY OVERTIME		11,075	9,447	9,200	9,200	9,200	9,200
04-00-8104	BEEPER PAY		4,351	4,498	18,354	18,354	18,354	18,354
04-00-8181	FICA - CITY EXPENSE		37,911	39,347	45,519	46,968	46,968	46,968
04-00-8183	PERS PENSION PLAN-DB		68,506	84,261	100,121	140,842	140,842	140,842
04-00-8184	PERS IAP PLAN--DC		28,994	29,875	4,711	-	-	-
04-00-8185	STATE UNEMPLOYMENT		503	522	4,370	5,131	5,131	5,131
04-00-8186	TRI-MET EXCISE TAX		3,988	4,194	3,899	4,577	4,577	4,577
04-00-8187	WORKERS COMPENSATION INSURANCE		6,480	7,020	12,000	12,000	12,000	12,000
04-00-8188	W/C ASSESSMENT EXPENSE		114	111	443	436	436	436
04-00-8189	PAID LEAVE OREGON ER CHARGE		1,074	2,122	2,093	2,455	2,455	2,455
04-00-8191	KAISER MEDICAL		47,086	30,816	19,141	39,677	39,677	39,677
04-00-8192	DENTAL		6,439	6,356	7,767	7,295	7,295	7,295
04-00-8194	BLUE CROSS MEDICAL		30,236	38,499	60,864	63,429	63,429	63,429
04-00-8195	HRA CLAIM EXPENSE		1,800	3,388	3,438	3,388	3,388	3,388
04-00-8196	LONG TERM DISABILITY INSURANCE		837	847	1,146	1,146	1,146	1,146
04-00-8197	GROUP LIFE/AD&D		154	154	1,133	1,133	1,133	1,133
TOTAL PERSONNEL SERVICES		6.35	739,468	773,435	889,229	969,829	969,829	969,829
MATERIALS & SERVICES								
04-00-8206	SOFTWARE SUPPORT/UPGRADE		21,702	-	-	-	-	-
04-00-8207	COMPUTER REPAIR/PARTS/SUPPLIES		156	1,502	10,000	10,000	10,000	10,000
04-00-8208	SOFTWARE LICENCES		4,206	32,666	59,455	70,521	70,521	70,521
04-00-8209	HAND TOOLS		1,093	2,419	3,500	3,500	3,500	3,500
04-00-8210	OFFICE SUPPLIES		813	549	3,350	6,850	6,850	6,850
04-00-8211	SPECIAL DEPARTMENT EXPENSE		81,028	113,071	149,700	149,700	149,700	149,700
04-00-8212	EQUIPMENT UNDER \$5,000		12,775	6,749	25,400	25,400	25,400	25,400
04-00-8213	OPERATING SUPPLIES		7,374	8,041	10,100	10,100	10,100	10,100
04-00-8215	POSTAGE		-	281	500	500	500	500
04-00-8216	UTILITIES & PHONE		325,504	328,040	295,691	295,691	295,691	295,691
04-00-8217	RENTS & LEASES		1,381	2,733	4,700	4,700	4,700	4,700
04-00-8218	BUILDING MAINTENANCE		32,457	25,434	42,100	32,100	32,100	32,100
04-00-8219	MAINT/OPERATION OF EQUIPMENT		280,999	194,099	324,600	424,088	424,088	424,088
04-00-8220	PROFESSIONAL SERVICES		31,150	59,663	105,000	140,000	140,000	140,000
04-00-8221	OTHER CONTRACT SERVICES		35,098	36,084	44,000	44,000	44,000	44,000
04-00-8222	INSURANCE		65,202	73,343	86,566	88,012	88,012	88,012
04-00-8223	MEMBERSHIP & DUES		2,835	1,858	2,700	2,700	2,700	2,700
04-00-8224	CONFERENCE/EDUCATION/TRAVEL		8,230	5,203	16,300	13,900	13,900	13,900
04-00-8235	GROUPS MAINTENANCE		2,968	4,324	8,900	8,900	8,900	8,900
04-00-8250	CITY FRANCHISE FEES		206,953	226,218	206,986	224,580	224,580	224,580
TOTAL MATERIALS & SERVICES			1,121,924	1,122,277	1,399,548	1,555,242	1,555,242	1,555,242

SEWER FUND ACCOUNT 04.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
04-00-8301	EQUIPMENT \$5,000 AND OVER		31,345	-	49,000	94,500	94,500	94,500
04-00-8302	COMPUTER EQUIPMENT		1,013	2,004	6,000	6,000	6,000	6,000
04-00-8303	MOTOR VEHICLE		90,218	53,887	300,784	301,784	301,784	301,784
04-00-8350	PROJECTS		910,578	50,243	767,500	1,244,997	1,244,997	1,244,997
	TOTAL CAPITAL OUTLAY		<u>1,033,154</u>	<u>106,134</u>	<u>1,123,284</u>	<u>1,647,281</u>	<u>1,647,281</u>	<u>1,647,281</u>
DEBT SERVICE								
04-00-8550	PRINCIPAL PMTS		508	-	2,100	2,100	2,100	2,100
04-00-8551	INTEREST PMTS		-	-	300	300	300	300
	TOTAL DEBT SERVICE		<u>508</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
TRANSFERS TO OTHER FUNDS								
04-00-8228	ADMINISTRATION		359,553	359,553	359,553	387,819	387,819	387,819
04-00-8809	TRANSFER TO DEBT SERVICE FUND		-	-	-	-	-	-
04-00-8830	INTERFUND LOAN TO STORM		-	-	-	-	-	-
04-00-8852	SERVICE REIMB - CODE SPEC		-	-	-	-	-	-
04-00-8854	SERVICE REIMB - FAC MAINT		30,450	30,450	30,450	30,450	30,450	30,450
04-00-8871	SERVICE REIMB - EQUIP MAINT		106,946	106,946	106,946	178,852	178,852	178,852
04-00-8872	SERVICE REIMB - PW MANAGEMENT		478,347	478,347	478,347	559,750	559,750	559,750
04-00-8998	CONTINGENCY		-	-	532,825	800,000	800,000	800,000
04-00-8999	UNAPPROPRIATED		4,870,048	6,703,487	5,381,350	5,899,564	6,189,344	6,189,344
	TOTAL OTHER		<u>5,845,344</u>	<u>7,678,783</u>	<u>6,889,471</u>	<u>7,856,435</u>	<u>8,146,215</u>	<u>8,146,215</u>
	TOTAL REQUIREMENTS		<u>\$ 8,740,398</u>	<u>\$ 9,680,629</u>	<u>\$ 10,303,932</u>	<u>\$ 12,031,187</u>	<u>\$ 12,320,967</u>	<u>\$ 12,320,967</u>

SEWER FUND ACCOUNT 04.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer Upgrades/ Maint	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
		Pumpstation Communication	3,000	3,000	3,000	3,000
		SCADA Computers	-	-	-	-
			10,000	10,000	10,000	10,000
Software Licences	8208	Asset Management Software	1,000	-	-	-
		Win-can Enterprise Infinity	1,300	3,400	3,400	3,400
		Microsoft 365 Subscriptions	1,455	1,322	1,322	1,322
		Adobe In Design & Pro DC	384	384	384	384
		Secure Cloud Backup Office 365	246	255	255	255
		Webroot Antivirus	84	-	-	-
		RS500logix Software	1,000	1,000	1,000	1,000
		Operator10 Wastewater Support	2,400	2,510	2,510	2,510
		SCADA System Support	35,000	35,000	35,000	35,000
		ScreenConnect Access Plus 25	-	204	204	204
		I-Fix Support	15,000	15,000	15,000	15,000
		Remote Maintenance Subscription	186	186	186	186
		Micrologix Programming Software	-	500	500	500
		Sewer AI cctv software 1/2	-	9,000	9,000	9,000
		Winn 911 support	1,400	1,760	1,760	1,760
			59,455	70,521	70,521	70,521
Hand Tools	8209	Hand Tool Replacement (1/2)	3,500	3,500	3,500	3,500
		Shovels, Rakes, Brooms (1/2)	-	-	-	-
			3,500	3,500	3,500	3,500
Office Supplies	8210	Miscellaneous Office Supplies (2/3)	1,850	1,850	1,850	1,850
		Office furniture	1,500	5,000	5,000	5,000
			3,350	6,850	6,850	6,850
Special Department Expense	8211	Answering Service (2/3)	200	200	200	200
		Bio Solids Testing	4,700	4,700	4,700	4,700
		CDL Physicals (1/2)	900	900	900	900
		DEQ Annual NPDES Permit Fee	14,000	14,000	14,000	14,000
		Dumpster Fee	2,000	2,000	2,000	2,000
		Fire System Monitoring	700	700	700	700
		Grease Outreach Program	1,000	1,000	1,000	1,000
		Grit/Screening Dumpster 10-yard	12,000	12,000	12,000	12,000
		Industrial user fees & testing	5,000	5,000	5,000	5,000
		HVAC System Filters	1,000	1,000	1,000	1,000
		Laboratory Supplies	12,000	12,000	12,000	12,000
		Miscellaneous Sample Testing	35,000	35,000	35,000	35,000
		NPDES Required Testing	17,000	17,000	17,000	17,000
		Operator Cert/Annual Prog Fees	2,200	2,200	2,200	2,200
		Security System Monitoring	1,600	1,600	1,600	1,600
		Boiler annual maintenance	4,000	4,000	4,000	4,000
		State Boiler Permit	400	400	400	400

SEWER FUND ACCOUNT 04.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
		UV System Annual Service	20,000	20,000	20,000	20,000
		Floodplain Assessments	12,000	12,000	12,000	12,000
		Effluent Metals Testing	4,000	4,000	4,000	4,000
			<u>149,700</u>	<u>149,700</u>	<u>149,700</u>	<u>149,700</u>
Equipment Under \$5,000	8212	Electric motors	3,000	3,000	3,000	3,000
		Replacement Pumps	1,400	1,400	1,400	1,400
		Analytical Scale	5,000	5,000	5,000	5,000
		Valves	12,000	12,000	12,000	12,000
		Security System	2,000	2,000	2,000	2,000
		Landscape tools and equipment	2,000	2,000	2,000	2,000
			<u>25,400</u>	<u>25,400</u>	<u>25,400</u>	<u>25,400</u>
Operating Supplies	8213	First Aid/ Safety Supplies (2/3)	1,500	1,500	1,500	1,500
		Janitorial Supplies (2/3)	1,000	1,000	1,000	1,000
		Protective Clothing (PPE)	1,200	1,200	1,200	1,200
		Confined Spaces Gas Monitor	1,400	1,400	1,400	1,400
		Uniform Replacement (2/3)	5,000	5,000	5,000	5,000
			<u>10,100</u>	<u>10,100</u>	<u>10,100</u>	<u>10,100</u>
Postage	8215	Postage	500	500	500	500
			<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Utilities and Phone	8216	Telephone	3,500	3,500	3,500	3,500
		IRNE-INET	4,340	4,340	4,340	4,340
		Electricity	150,000	150,000	150,000	150,000
		City Utilities	86,851	86,851	86,851	86,851
		Natural Gas	51,000	51,000	51,000	51,000
			<u>295,691</u>	<u>295,691</u>	<u>295,691</u>	<u>295,691</u>
Rents and Lease	8217	Equipment Rental/Recovery service	3,000	3,000	3,000	3,000
		DI water service	900	900	900	900
		Copy Machine (2/3)	800	800	800	800
			<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>
Building Maintenance	8218	Building Maintenance Supplies (2/3)	5,000	5,000	5,000	5,000
		Fire extinguisher Refills (2/3)	100	100	100	100
		Building Janitorial Service	-	-	-	-
		Building painting	20,000	10,000	10,000	10,000
		Lift Station Maintenance	12,000	12,000	12,000	12,000
		Doors/ Overhead Doors Servicing	5,000	5,000	5,000	5,000
			<u>42,100</u>	<u>32,100</u>	<u>32,100</u>	<u>32,100</u>

**SEWER FUND
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MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Maint/Operation of Equipment	8219	Analytical Balance Service	-	-	-	-
		Backup Generator Load Testing	10,000	10,000	10,000	10,000
		Manhole grade adjustments	6,000	6,000	6,000	6,000
		Cathodic Protection Service	2,000	2,000	2,000	2,000
		Electrician Services	12,000	25,000	25,000	25,000
		Corrosion Protection	3,000	3,000	3,000	3,000
		Fire System Annual Inspection	1,000	1,000	1,000	1,000
		Gas Detector Maintenance (2)	1,000	1,000	1,000	1,000
		HVAC System Annual Service	6,000	16,488	16,488	16,488
		Lab Equip. Maint./Repair	2,000	3,000	3,000	3,000
		Laboratory Meter Calibration	2,000	2,000	2,000	2,000
		Misc. Sewer Repair Parts	10,000	10,000	10,000	10,000
		Plant Mechanical Repairs	145,000	145,000	145,000	145,000
		Pump Station Mechanical Repair	16,000	16,000	16,000	16,000
		Sewer Cleaning Nozzles	1,000	1,000	1,000	1,000
		Sludge Truck Diesel Service	12,000	12,000	12,000	12,000
		Tanker Truck Tires	6,000	6,000	6,000	6,000
		Specialized Motor Parts	5,000	5,000	5,000	5,000
		Variable frequency drives	-	-	-	-
		Telephone Maintenance	500	500	500	500
		Vacon Service/Repairs (1/2)	12,000	6,000	6,000	6,000
		Digester Boiler Service	9,000	9,000	9,000	9,000
		Air release valve filters	-	-	-	-
		Generator Control Updates	21,000	21,000	21,000	21,000
		Digester Flare Upgrade	15,000	15,000	15,000	15,000
		Barge Maintenance	5,000	5,000	5,000	5,000
		Fuel (all fuel types)	16,000	16,000	16,000	16,000
		Electromagnetic Flow Meters	-	36,000	36,000	36,000
		Mechanical insulation replacement	-	15,000	15,000	15,000
		Aerzon Blower rebuild	-	30,000	30,000	30,000
		Shop Supplies	6,100	6,100	6,100	6,100
			324,600	424,088	424,088	424,088
Professional Services	8220	General Engineering	5,000	5,000	5,000	5,000
		Sewer Fund Financial Analysis	-	35,000	35,000	35,000
		NPDES permit compliance	30,000	30,000	30,000	30,000
		Risk & Resiliency/ ERP	70,000	70,000	70,000	70,000
			105,000	140,000	140,000	140,000
Other Contract Service	8221	Utility Notification Service (1/2)	16,000	16,000	16,000	16,000
		Sidewalk Repairs	10,000	10,000	10,000	10,000
		On-Line/Merchant Bank Fees	18,000	18,000	18,000	18,000
			44,000	44,000	44,000	44,000

SEWER FUND ACCOUNT 04.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Insurance	8222	Insurance	86,566	88,012	88,012	88,012
			86,566	88,012	88,012	88,012
Membership/Dues	8223	Assoc. Clean Water Agencies (1/2)	1,000	1,000	1,000	1,000
		Certification Renewals	1,500	1,500	1,500	1,500
		Water Environment Federation	200	200	200	200
			2,700	2,700	2,700	2,700
Conference/Education/Travel	8224	Certification Upgrade Classes	1,800	1,800	1,800	1,800
		Computer Training	600	600	600	600
		First Aid/CPR Training	1,000	1,000	1,000	1,000
		Safety Awareness Training	1,000	1,000	1,000	1,000
		WEFTEC Conference	2,500	2,500	2,500	2,500
		Nassco certification	2,400			
		Short Schools	7,000	7,000	7,000	7,000
			16,300	13,900	13,900	13,900
Grounds Maintenance	8235	Weed control services	4,400	4,400	4,400	4,400
		Onsite Pavement Repairs	500	500	500	500
		Landscape Materials	4,000	4,000	4,000	4,000
			8,900	8,900	8,900	8,900
City Franchise Fees	8250	Fee on Usage Charge	206,986	224,580	224,580	224,580
			206,986	224,580	224,580	224,580
TOTAL MATERIALS & SERVICES			\$ 1,399,548	\$ 1,555,242	\$ 1,555,242	\$ 1,555,242

SEWER FUND ACCOUNT 04.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Rotork actuators	\$ -	\$ -	\$ -	\$ -
		Boiler control panel	25,000	25,000	25,000	25,000
		Cuttler Hammer power monitors	20,000	25,000	25,000	25,000
		Vac Con Head Sets				
		Cobra Jetting Hose (1/2)	1,500	1,500	1,500	1,500
		Jetting nozzle (1/2)	2,500	2,500	2,500	2,500
		Milltronics Level Sensors		12,000	12,000	12,000
		Beaver Creek ps Gen set plug		10,000	10,000	10,000
		T66 crawler & HD camera 1/2		18,500	18,500	18,500
			49,000	94,500	94,500	94,500
Computer equipment	8302	Microsoft Surfaces	6,000	6,000	6,000	6,000
			-	-	-	-
			6,000	6,000	6,000	6,000
Motor Vehicle	8303	Mid-size pick-up truck Crew Cab (1/2)	21,000	22,000	22,000	22,000
		Replacement tractor	-	-	-	-
		Combo Sewer Cleaner Vactor 2100i (1/2)	279,784	279,784	279,784	279,784
		Replace service truck & crane	-	-	-	-
		Snow plow for WPCF	-	-	-	-
			300,784	301,784	301,784	301,784
Projects	8350	Overhead Door Replacement	-	-	-	-
		System Reinvestment Rebuild Projects	-	200,000	200,000	200,000
		WPCF office space construction	585,000	882,522	882,522	882,522
		WPCF parking exspansion construction	40,000	36,475	36,475	36,475
		Backup generators	-	-	-	-
		Equipment/Vehicle dry storage	37,500	67,000	67,000	67,000
		Materials staging/process station	5,000	9,000	9,000	9,000
		Additional paved parking	-	-	-	-
		Office space design 1/2	-	-	-	-
		Pump station #3 Generator and fencing	-	-	-	-
		Pump Station #2 upgrade	-	-	-	-
		GSA property development	100,000	-	-	-
		Gravity thickner recoating	-	-	-	-
		Influent Flgyt pump	-	50,000	50,000	50,000
			767,500	1,244,997	1,244,997	1,244,997

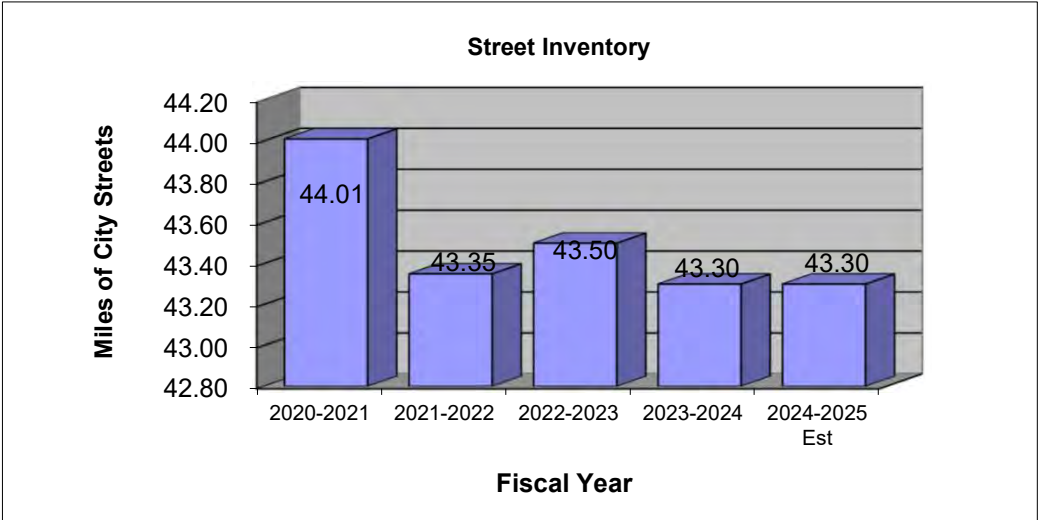
05.00 STREET FUND

The Street Fund pays for the operation, maintenance, repair, and capital improvements for the City's street system which consists of approximately 43 miles of paved city streets. Multnomah County is responsible for the maintenance and repair of all of the arterial streets in Troutdale. Estimated approximate replacement value of the street system \$134 million at \$600/LF

The primary revenue source for the Street Fund is the City's share of State gas tax revenues and the City's local vehicle fuels tax of \$0.03 per gallon. The only other significant revenue sources are County road transfer funds

STREET INVENTORY

Fiscal Year	City Street Miles
2020-2021	44.01
2021-2022	43.35
2022-2023	43.50
2023-2024	43.30
2024-2025 Est	43.30



Note: FY 2024-2025 figure is an estimate.

STREET FUND ACCOUNT 05.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 4,508,360	\$ 4,897,414	\$ 4,363,973	\$ 4,437,647	\$ 4,437,647	\$ 4,437,647
OTHER TAXES	937,435	879,463	938,813	908,449	908,449	908,449
REVENUE FROM OTHER AGENCIES	1,309,703	1,333,853	1,357,440	1,270,108	1,270,108	1,270,108
CHARGES FOR SERVICES	-	-	300	300	300	300
INTEREST INCOME	126,091	212,013	142,025	78,352	78,352	78,352
MISCELLANEOUS INCOME	12,370	422	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	<u>\$ 6,893,959</u>	<u>\$ 7,323,165</u>	<u>\$ 6,802,551</u>	<u>\$ 6,694,856</u>	<u>\$ 6,694,856</u>	<u>\$ 6,694,856</u>
REQUIREMENTS						
PERSONNEL SERVICES	\$ 365,535	\$ 516,992	\$ 542,787	\$ 600,603	\$ 600,603	\$ 600,603
MATERIALS AND SERVICES	978,249	1,428,272	1,370,851	1,375,137	1,375,137	1,375,137
CAPITAL OUTLAY	60,689	164,019	661,800	1,116,000	1,116,000	1,116,000
TRANSFERS	592,071	592,071	592,071	769,028	769,028	769,028
CONTINGENCY	-	-	1,155,224	1,200,000	1,200,000	1,200,000
UNAPPROPRIATED	4,897,414	4,621,811	2,479,818	1,634,088	1,634,088	1,634,088
	<u>\$ 6,893,959</u>	<u>\$ 7,323,165</u>	<u>\$ 6,802,551</u>	<u>\$ 6,694,856</u>	<u>\$ 6,694,856</u>	<u>\$ 6,694,856</u>

STREET FUND ACCOUNT 05.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
05-00-7000	BEGINNING FUND BALANCE	\$ 4,508,360	\$ 4,897,414	\$ 4,363,973	\$ 4,437,647	\$ 4,437,647	\$ 4,437,647
REVENUE FROM OTHER AGENCIES							
05-00-7208	STATE GAS TAX	1,289,995	1,312,648	1,335,853	1,270,108	1,270,108	1,270,108
05-00-7217	COUNTY ROAD TRANSFER	19,708	21,205	21,587	-	-	-
	TOTAL REV FROM OTHER AGENCIES	1,309,703	1,333,853	1,357,440	1,270,108	1,270,108	1,270,108
OTHER TAXES							
05-00-7230	LOCAL MOTOR VEHICLE FUEL TAX	937,435	879,463	938,813	908,449	908,449	908,449
	TOTAL OTHER TAXES	937,435	879,463	938,813	908,449	908,449	908,449
CHARGES FOR SERVICES							
05-00-7510	SUBDIVISION PLAN REVIEW FEE	-	-	300	300	300	300
	TOTAL CHARGES FOR SERVICES	-	-	300	300	300	300
INTEREST INCOME							
05-00-7701	INTEREST EARNED	126,091	212,013	142,025	78,352	78,352	78,352
	INTEREST INCOME	126,091	212,013	142,025	78,352	78,352	78,352
MISCELLANEOUS INCOME							
05-00-7707	SALE OF EQUIPMENT	12,370	-	-	-	-	-
05-00-7818	PRIOR YEAR RECOVERED EXPENSES	-	-	-	-	-	-
05-00-7863	LOAN PROCEEDS	-	-	-	-	-	-
05-00-7870	CAPITAL LEASES LOANS	-	-	-	-	-	-
05-00-7899	MISCELLANEOUS REVENUE	-	422	-	-	-	-
	TOTAL MISCELLANEOUS INCOME	12,370	422	-	-	-	-
TRANSFERS							
05-00-7901	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
05-00-7987	SERVICE REIMB - STORM SEWER U	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-
	TOTAL RESOURCES	\$ 6,893,959	\$ 7,323,165	\$ 6,802,551	\$ 6,694,856	\$ 6,694,856	\$ 6,694,856

STREET FUND ACCOUNT 05.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	4.50						
05-00-8005	PW SUPERINTENDENT	0.20	\$ 38,483	\$ 40,398	\$ 44,398	\$ 30,609	\$ 30,609	\$ 30,609
05-00-8006	STREETS CHIEF OPERATOR	1.00	46,644	90,544	104,650	107,527	107,527	107,527
05-00-8025	PW LABORER	0.00	26,086	28,221	-	-	-	-
05-00-8041	STREETS OPERATOR I	1.50	63,811	79,061	106,956	98,987	98,987	98,987
05-00-8042	STREETS OPERATOR II	1.50	47,280	77,849	86,288	108,784	108,784	108,784
05-00-8043	STREETS OPERATOR III	0.30	18,173	17,213	19,277	29,191	29,191	29,191
05-00-8103	SALARY OVERTIME		4,172	9,672	5,000	5,000	5,000	5,000
05-00-8104	BEEPER PAY		967	1,094	3,990	3,000	3,000	3,000
05-00-8181	FICA - CITY EXPENSE		18,297	25,708	27,233	28,702	28,702	28,702
05-00-8183	PERS RETIREMENT		30,689	53,671	59,636	84,673	84,673	84,673
05-00-8184	PERS IAP PLAN--DC		13,148	19,494	2,817	-	-	-
05-00-8185	STATE UNEMPLOYMENT		242	343	2,569	3,065	3,065	3,065
05-00-8186	TRI-MET EXCISE TAX		1,918	2,751	2,291	2,734	2,734	2,734
05-00-8187	WORKERS COMP INSURANCE		4,589	5,353	7,190	7,190	7,190	7,190
05-00-8188	W/C ASSESSMENT EXPENSE		66	86	285	309	309	309
05-00-8189	PAID LEAVE OREGON ER CHARGE		585	1,400	1,252	1,500	1,500	1,500
05-00-8191	KAISER MEDICAL		11,200	10,537	9,689	34,854	34,854	34,854
05-00-8192	DENTAL		3,494	4,483	4,780	6,412	6,412	6,412
05-00-8194	BLUE CROSS MEDICAL		31,677	45,230	50,805	44,686	44,686	44,686
05-00-8195	HRA CLAIM EXPENSE		3,525	3,213	3,213	2,913	2,913	2,913
05-00-8196	LONG TERM DISABILITY INSURANCE		410	567	363	363	363	363
05-00-8197	GROUP LIFE/AD&D		80	106	105	105	105	105
	TOTAL PERSONNEL SERVICES		365,535	516,992	542,787	600,603	600,603	600,603
MATERIALS & SERVICES								
05-00-8207	COMPUTER REPAIR/PARTS/SUPPLIES		295	253	500	500	500	500
05-00-8208	SOFTWARE LICENCES		1,703	1,024	8,259	8,145	8,145	8,145
05-00-8209	HAND TOOLS		2,422	871	5,000	5,000	5,000	5,000
05-00-8210	OFFICE SUPPLIES		275	50	700	700	700	700
05-00-8211	SPECIAL DEPARTMENT EXPENSE		4,473	3,876	5,000	5,000	5,000	5,000
05-00-8212	EQUIPMENT UNDER \$5,000		5,201	8,002	6,500	5,000	5,000	5,000
05-00-8213	OPERATING SUPPLIES		4,773	5,068	7,500	8,500	8,500	8,500
05-00-8215	POSTAGE		-	11	1,500	1,500	1,500	1,500
05-00-8216	UTILITIES & PHONE		10,264	11,007	7,500	7,500	7,500	7,500
05-00-8217	RENTS & LEASES		169	327	5,600	5,600	5,600	5,600
05-00-8218	BUILDING MAINTENANCE		519	5,312	10,000	14,500	14,500	14,500
05-00-8219	MAINT/OPERATION OF EQUIPMENT		26,672	34,155	28,100	29,100	29,100	29,100
05-00-8220	PROFESSIONAL SERVICES		-	4,766	35,000	25,000	25,000	25,000
05-00-8221	OTHER CONTRACT SERVICES		30,492	11,849	127,900	123,800	123,800	123,800
05-00-8222	INSURANCE		13,417	14,515	17,417	17,417	17,417	17,417
05-00-8223	MEMBERSHIP & DUES		216	191	175	175	175	175
05-00-8224	CONFERENCE/EDUCATION/TRAVEL		2,898	5,189	5,500	5,500	5,500	5,500
05-00-8235	STREET MAINTENANCE		874,460	1,321,808	1,098,700	1,112,200	1,112,200	1,112,200
	TOTAL MATERIALS & SERVICES		978,249	1,428,272	1,370,851	1,375,137	1,375,137	1,375,137
CAPITAL OUTLAY								
05-00-8301	EQUIPMENT \$5,000 AND OVER		13,930	88,353	99,000	425,000	425,000	425,000
05-00-8302	COMPUTER EQUIPMENT		1,812	2,604	8,500	5,500	5,500	5,500
05-00-8303	MOTOR VEHICLE		37,215	47,694	-	-	-	-
05-00-8310	BUILDING IMPROVEMENTS		2,494	25,229	21,300	31,300	31,300	31,300
05-00-8350	PROJECTS		5,237	140	533,000	654,200	654,200	654,200
	TOTAL CAPITAL OUTLAY		60,689	164,019	661,800	1,116,000	1,116,000	1,116,000
OTHER								
05-00-8228	ADMINISTRATION		212,566	212,566	212,566	261,427	261,427	261,427
05-00-8854	SERVICE REIMB - FAC MAINT		29,400	29,400	29,400	29,400	29,400	29,400
05-00-8871	SERVICE REIMB - EQUIP MAINT		62,944	62,944	62,944	115,795	115,795	115,795
05-00-8872	SERVICE REIMB - PW MANAGEMENT		287,161	287,161	287,161	362,406	362,406	362,406
05-00-8998	CONTINGENCY		-	-	1,155,224	1,200,000	1,200,000	1,200,000
05-00-8999	UNAPPROPRIATED		4,897,414	4,621,811	2,479,819	1,634,088	1,634,088	1,634,088
	TOTAL OTHER		5,489,485	5,213,882	4,227,114	3,603,116	3,603,116	3,603,116
	TOTAL REQUIREMENTS		\$ 6,893,959	\$ 7,323,165	\$ 6,802,552	\$ 6,694,856	\$ 6,694,856	\$ 6,694,856

STREET FUND ACCOUNT 05.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer Supplies	\$ 500	\$ 500	\$ 500	\$ 500
			500	500	500	500
Software Licences	8208	General software	500	500	500	500
		Adobe Pro DC	128	128	128	128
		Microsoft 365 Subscriptions	1,379	1,254	1,254	1,254
		Secure Cloud Backup Office 365	196	263	263	263
		Webroot Antivirus	56	-	-	-
		Frost Solutions Subscription (2)	6,000	6,000	6,000	6,000
			8,259	8,145	8,145	8,145
Hand Tools	8209	Handtools	5,000	5,000	5,000	5,000
			5,000	5,000	5,000	5,000
Office Supplies	8210	Miscellaneous Office Supplies	700	700	700	700
			700	700	700	700
Special Department Expense	8211	Answering Service (1/3)	200	200	200	200
		Cutting Blades	500	500	500	500
		Litter Bags + 11 Boxes	300	300	300	300
		Pavement Grinding Blades	1,000	1,000	1,000	1,000
		Spoils Disposal	3,000	3,000	3,000	3,000
			5,000	5,000	5,000	5,000
Equipment Under \$5,000	8212	Misc.Equipment	5,000	5,000	5,000	5,000
		Jumping Jack Compactor (1/2)	1,500	-	-	-
			6,500	5,000	5,000	5,000
Operating Supplies	8213	Janitorial Supplies(1/4)	500	500	500	500
		First Aid Supplies(1/5)	500	500	500	500
		Miscellaneous Supplies	1,000	1,000	1,000	1,000
		PPE	2,500	2,500	2,500	2,500
		Uniform Replacement	3,000	4,000	4,000	4,000
			7,500	8,500	8,500	8,500
Postage	8215	Postage	1,500	1,500	1,500	1,500
			1,500	1,500	1,500	1,500
Utilities and Phone	8216	Telephone	4,000	4,000	4,000	4,000
		Electricity	1,000	1,000	1,000	1,000
		Natural Gas	2,500	2,500	2,500	2,500
			7,500	7,500	7,500	7,500
Rents and Leases	8217	Copy Machine Rental (1/5)	600	600	600	600
		Rental of Tools	5,000	5,000	5,000	5,000
			5,600	5,600	5,600	5,600
Building Maintenance	8218	Building Repair & Maintenance	4,500	4,500	4,500	4,500
		HVAC improvements/repairs (1/4)	-	5,000	5,000	5,000
		ADA compliance repairs	5,500	5,000	5,000	5,000
			10,000	14,500	14,500	14,500
Maint/Operation of Equipment	8219	Backhoe Repair (1/2)	2,500	2,500	2,500	2,500
		Fire Extinguisher Service (1/5)	200	200	200	200
		Gas Detector Maintenance	600	600	600	600
		Gasoline & Diesel	7,500	7,500	7,500	7,500
		Sweeper Wear Parts	7,500	7,500	7,500	7,500

STREET FUND ACCOUNT 05.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
		Telephone Maintenance	300	300	300	300
		Towing	500	500	500	500
		Vehicle Maintenance	5,000	5,000	5,000	5,000
		Generator Repairs(1/4)	1,000	2,000	2,000	2,000
		Snow/Ice Tire Chains	3,000	3,000	3,000	3,000
			28,100	29,100	29,100	29,100
Professional Services	8220	General Engineering	10,000	10,000	10,000	10,000
		Downtown Parking Study	20,000			
		Pavement Condition Inspections	-	10,000	10,000	10,000
		Transportation Studies	5,000	5,000	5,000	5,000
			35,000	25,000	25,000	25,000
Other Contract Services	8221	Dumpster Fee (1/5)	500	500	500	500
		Elevator Maint Contract (1/5)	600	600	600	600
		Sidewalk Repairs	10,000	10,000	10,000	10,000
		Fire Alarm Monitoring Service (1/4)	100	100	100	100
		Fire Sprinkler Testing (1/5)	100	100	100	100
		Generator Testing - Shop (1/5)	100	1,000	1,000	1,000
		Tree removal/maintenance	5,000	5,000	5,000	5,000
		Inmate Crew	5,000	-	-	-
		Road Push	1,500	1,500	1,500	1,500
		Snow Plowing	3,000	3,000	3,000	3,000
		Street seasonal staff	80,000	80,000	80,000	80,000
		Street Sweeping & Disposal (1/2)	20,000	20,000	20,000	20,000
		StreetSaver Online Service	2,000	2,000	2,000	2,000
			127,900	123,800	123,800	123,800
Insurance	8222	Insurance	17,417	17,417	17,417	17,417
			17,417	17,417	17,417	17,417
Membership and Dues	8223	APWA	175	175	175	175
			175	175	175	175
Conference/Education/Travel	8224	Miscellaneous Short Schools	2,000	2,000	2,000	2,000
		Road Maintenance Workshops	2,000	2,000	2,000	2,000
		Safety Training	1,500	1,500	1,500	1,500
			5,500	5,500	5,500	5,500
Street Maintenance	8235	Asphalt	15,000	15,000	15,000	15,000
		Asphalt Emulsion	200	200	200	200
		Barricades	5,000	5,000	5,000	5,000
		Cold Mix Street Patch	3,000	3,000	3,000	3,000
		Cones/temp traffic control devices	5,000	8,500	8,500	8,500
		Gravel	2,500	2,500	2,500	2,500
		ADA ramp upgrades (1/2)	75,000	75,000	75,000	75,000
		Pavement Maintenance/Rehabilitation	950,000	950,000	950,000	950,000
		Sand 1/4"-10 crushed-sanding	5,000	5,000	5,000	5,000
		Seed, Mulch, Fill	1,500	1,500	1,500	1,500
		Sign Replacement	20,000	20,000	20,000	20,000
		Sign Poles (90)	5,000	10,000	10,000	10,000
		Striping	4,000	4,000	4,000	4,000
		Crack seal materials	-	5,000	5,000	5,000
		Thermoplastic	7,500	7,500	7,500	7,500
			1,098,700	1,112,200	1,112,200	1,112,200
TOTAL MATERIALS & SERVICES			\$ 1,370,851	\$ 1,375,137	\$ 1,375,137	\$ 1,375,137

**STREET FUND
ACCOUNT 05.00**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Pickup Sander	\$ -	\$ -	\$ -	\$ -
		Crack seal trailer	-	-	-	-
		Hydro-excavation vac truck (1/2)	95,000	-	-	-
		Asphalt and Concrete saw (1/2)	4,000	-	-	-
		Street Sweeper - Mechanical or Combination	-	425,000	425,000	425,000
		Pickup snow plow/plow frame	-	-	-	-
			99,000	425,000	425,000	425,000
Computer equipment	8302	Computer replacement	6,000	3,000	3,000	3,000
		Server room improvements(1/4)	500	500	500	500
		Field Use Tablet	2,000	2,000	2,000	2,000
			8,500	5,500	5,500	5,500
Motor Vehicle	8303	Full-size pick-up truck Crew Cab (1/2) of (2)	-	-	-	-
		Snow Plow truck with dump box and sander(1/2)	-	-	-	-
			-	-	-	-
Building Improvements	8310	Energy efficiency upgrades (1/4)	1,300	1,300	1,300	1,300
		Security upgrades, cameras, sensors, Wi-Fi (1/2)	5,000	5,000	5,000	5,000
		CCTV Camera Installations (1/4)	-	-	-	-
		Shop boiler replacement (1/4)	-	-	-	-
		Equipment barn roof replacement/insulation	15,000	25,000	25,000	25,000
			21,300	31,300	31,300	31,300
Projects	8350	Streets Projects	50,000	50,000	50,000	50,000
		Sidewalk Infill	75,000	25,000	25,000	25,000
		Equipment/Vehicle dry storage	37,500	66,700	66,700	66,700
		Materials Staging/Processing Station	35,000	62,500	62,500	62,500
		Dunbar Avenue Improvements (1/2)	225,000	225,000	225,000	225,000
		Harlow Road Improvements - LID/Design	100,000	175,000	175,000	175,000
		PW Shop Parking Lot Imp./Design	10,500	20,000	20,000	20,000
		Sturges Fire Lane Improvements	-	30,000	30,000	30,000
			533,000	654,200	654,200	654,200
TOTAL CAPITAL OUTLAY			\$ 661,800	\$ 1,116,000	\$ 1,116,000	\$ 1,116,000

06.00 INTERNAL SERVICES FUND

The Internal Service Fund includes the Equipment Maintenance and Public Works Management functions.

Equipment Maintenance: (06.79) accounts for the Public Works Department's vehicle, electronic, mechanical maintenance and repair functions. The primary revenue sources are transfers from the Water, Sewer and Street Funds which receive support from Internal Services.

Public Works Management: (06.80) accounts for the Department overhead (Director, Chief Engineer, Civil Engineers, Environmental Specialist, Administrative Specialist, GIS Analyst, and Engineering Associates). Functions performed include supervision, construction inspection, engineering, development plan review, consultant selection and project management, coordination with other Governmental agencies, environmental oversight, solid waste, mapping, departmental computer support and departmental clerical support.

The primary revenue sources are transfers from the Water, Sewer, Street and Storm Funds and reimbursement for inspection services from developers.

PUBLIC WORKS INTERNAL SERVICES FUND
ACCOUNT 06.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 917,091	\$ 1,061,349	\$ 616,425	\$ 684,984	\$ 684,984	\$ 684,984
LICENSES AND PERMITS	13,190	11,395	4,556	4,556	4,556	4,556
CHARGES FOR SERVICES	2,076	14,149	86,000	86,000	86,000	86,000
INTEREST INCOME	29,669	50,251	1,000	1,000	1,000	1,000
MISCELLANEOUS INCOME	281	20,678	-	-	-	-
TRANSFERS	1,905,714	1,905,714	1,905,714	2,436,600	2,436,600	2,436,600
TOTAL RESOURCES	\$ 2,868,021	\$ 3,063,536	\$ 2,613,695	\$ 3,213,140	\$ 3,213,140	\$ 3,213,140
REQUIREMENTS						
PERSONNEL SERVICES	\$ 1,228,384	\$ 1,427,261	\$ 1,803,902	\$ 1,941,460	\$ 2,058,627	\$ 2,058,627
MATERIALS & SERVICES	118,886	161,193	246,043	339,250	339,250	339,250
CAPITAL OUTLAY	62,111	70,295	39,100	82,100	82,100	82,100
DEBT SERVICE	32,235	31,074	2,400	2,400	2,400	2,400
TRANSFERS TO OTHER FUNDS	365,055	384,255	384,255	520,605	520,605	520,605
CONTINGENCY	-	-	137,995	327,325	210,158	210,158
UNAPPROPRIATED	1,061,349	989,458	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,868,021	\$ 3,063,536	\$ 2,613,695	\$ 3,213,140	\$ 3,213,140	\$ 3,213,140

PUBLIC WORKS INTERNAL SERVICES FUND
ACCOUNT 06.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
06-00-7000	BEGINNING FUND BALANCE	\$ 917,091	\$ 1,061,349	\$ 616,425	\$ 684,984	\$ 684,984	\$ 684,984
LICENSES & PERMITS							
06-00-7308	DEVELOPMENT PERMIT	7,560	11,395	3,000	3,000	3,000	3,000
06-00-7312	NPDES STORM SEWER PERMIT FEE	5,630	-	1,556	1,556	1,556	1,556
	TOTAL LICENSES & PERMITS	13,190	11,395	4,556	4,556	4,556	4,556
CHARGES FOR SERVICES							
06-00-7510	SUBDIVISION PLAN REVIEW FEE	1,575	2,723	1,000	1,000	1,000	1,000
06-00-7517	OTHER CHARGES FOR SERVICES	-	-	-	-	-	-
06-00-7521	PW INSPECTION FEES	501	11,427	85,000	85,000	85,000	85,000
06-00-7522	URBAN RENEWAL AGENCY FEES	-	-	-	-	-	-
	TOTAL CHARGES FOR SERVICES	2,076	14,149	86,000	86,000	86,000	86,000
INTEREST INCOME							
06-00-7701	INTEREST EARNED	29,669	50,251	1,000	1,000	1,000	1,000
	TOTAL INTEREST INCOME	29,669	50,251	1,000	1,000	1,000	1,000
MISCELLANEOUS INCOME							
06-00-7707	SALE OF EQUIPMENT	-	8,900	-	-	-	-
06-00-7812	JURY DUTY & WITNESS FEES	-	-	-	-	-	-
06-00-7818	PRIOR YEAR RECOVERED EXPENSES	280	300	-	-	-	-
06-00-7870	CAPITAL LEASES LOAN	-	10,840	-	-	-	-
06-00-7899	MISCELLANEOUS REVENUE	1	638	-	-	-	-
	TOTAL MISCELLANEOUS INCOME	281	20,678	-	-	-	-
TRANSFERS							
06-00-7901	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
06-00-7971	SERVICE REIMB - GENERAL FUND	350,944	350,944	350,944	187,368	187,368	187,368
06-00-7973	SERVICE REIMB - WATER FUND	440,517	440,517	440,517	745,544	745,544	745,544
06-00-7974	SERVICE REIMB - SEWER FUND	585,293	585,293	585,293	738,602	738,602	738,602
06-00-7975	SERVICE REIMB - STREET FUND	350,105	350,105	350,105	478,201	478,201	478,201
06-00-7987	SERVICE REIMB - STORM SEWER U	178,855	178,855	178,855	286,885	286,885	286,885
	TOTAL TRANSFERS	1,905,714	1,905,714	1,905,714	2,436,600	2,436,600	2,436,600
	TOTAL RESOURCES	\$ 2,868,021	\$ 3,063,536	\$ 2,613,695	\$ 3,213,140	\$ 3,213,140	\$ 3,213,140

**PUBLIC WORKS EQUIPMENT MAINTENANCE
ACCOUNT 06.79**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
FTE POSITIONS		4.10						
06-79-8005	PW SUPERINTENDENT	0.10	12,828	\$ 13,466	\$ 14,799	\$ 15,305	\$ 15,305	\$ 15,305
06-79-8025	PW LABORER	-	-	-	-	-	-	-
06-79-8026	EQUIPMENT MAINTENANCE TECH	1.00	-	52,303	84,906	87,776	87,776	87,776
06-79-8027	M&E EQUIP MAINT SUPERVISOR	1.00	78,572	83,850	121,741	118,768	118,768	118,768
06-79-8059	EQUIP MAINTENANCE TECH 2	2.00	89,564	98,517	105,186	192,379	192,379	192,379
06-79-8103	SALARY OVERTIME		782	837	3,000	3,000	3,000	3,000
06-79-8181	FICA - CITY EXPENSE		13,697	18,848	24,777	31,697	31,697	31,697
06-79-8183	PERS PENSION PLAN-DB		29,785	39,147	58,526	97,684	97,684	97,684
06-79-8184	PERS IAP PLAN--DC		6,155	7,548	1,596	-	-	-
06-79-8185	STATE UNEMPLOYMENT		181	247	2,303	3,338	3,338	3,338
06-79-8186	TRI-MET EXCISE TAX		1,432	1,981	2,054	2,978	2,978	2,978
06-79-8187	WORKERS COMP INSURANCE		2,460	2,861	2,460	2,861	2,861	2,861
06-79-8188	W/C ASSESSMENT EXPENSE		33	48	213	281	281	281
06-79-8189	PAID LEAVE OREGON ER CHARGE		401	1,010	1,139	1,657	1,657	1,657
06-79-8191	KAISER MEDICAL		2,134	2,308	2,499	29,774	29,774	29,774
06-79-8192	DENTAL		1,472	1,642	1,900	4,014	4,014	4,014
06-79-8194	BLUE CROSS MEDICAL		16,838	20,543	24,309	26,500	26,500	26,500
06-79-8195	HRA CLAIM EXPENSE		1,000	1,500	1,250	1,250	1,250	1,250
06-79-8196	LONG TERM DISABILITY INSURANCE		324	429	324	429	429	429
06-79-8197	GROUP LIFE/AD&D		54	72	54	72	72	72
TOTAL PERSONNEL SERVICES			257,712	347,157	453,036	619,762	619,762	619,762
MATERIALS & SERVICES								
06-79-8207	COMPUTER REPAIR/PARTS/SUPPLIES		-	25	500	500	500	500
06-79-8208	SOFTWARE LICENCES		657	658	1,158	5,571	5,571	5,571
06-79-8209	HAND TOOLS		3,027	1,921	5,000	5,000	5,000	5,000
06-79-8210	OFFICE SUPPLIES		40	-	500	500	500	500
06-79-8211	SPECIAL DEPARTMENT EXPENSE		302	100	3,200	3,200	3,200	3,200
06-79-8212	EQUIPMENT UNDER \$5,000		2,465	286	5,000	5,000	5,000	5,000
06-79-8213	OPERATING SUPPLIES		6,018	8,395	8,000	10,000	10,000	10,000
06-79-8215	POSTAGE		-	-	100	100	100	100
06-79-8216	UTILITIES & PHONE		6,854	8,133	6,500	6,500	6,500	6,500
06-79-8217	RENTS & LEASES		169	327	1,600	1,600	1,600	1,600
06-79-8218	BUILDING MAINTENANCE		255	2,897	3,500	8,500	8,500	8,500
06-79-8219	MAINT/OPERATION OF EQUIPMENT		12,517	10,999	13,000	19,500	19,500	19,500
06-79-8221	OTHER CONTRACT SERVICES		3,927	3,664	3,900	4,800	4,800	4,800
06-79-8222	INSURANCE		2,793	3,811	4,022	4,573	4,573	4,573
06-79-8223	MEMBERSHIP & DUES		-	-	-	-	-	-
06-79-8224	CONFERENCE/EDUCATION/TRAVEL		1,669	692	4,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES			40,693	41,907	59,980	79,344	79,344	79,344
CAPITAL OUTLAY								
06-79-8301	EQUIPMENT \$5,000 AND OVER		-	565	-	22,000	22,000	22,000
06-79-8302	COMPUTER EQUIPMENT		-	1,226	3,500	3,500	3,500	3,500
06-79-8303	MOTOR VEHICLE		48,457	800	-	-	-	-
06-79-8310	BUILDING IMPROVEMENTS		2,494	25,229	6,300	6,300	6,300	6,300
06-79-8350	PROJECTS		-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			50,951	27,819	9,800	31,800	31,800	31,800
OTHER								
06-79-8228	ADMINISTRATION		76,978	76,978	76,978	121,426	121,426	121,426
TOTAL OTHER			76,978	76,978	76,978	121,426	121,426	121,426
TOTAL REQUIREMENTS			\$ 426,334	\$ 493,862	\$ 599,794	\$ 852,332	\$ 852,332	\$ 852,332

**PUBLIC WORKS - EQUIPMENT MAINTENANCE
ACCOUNT 06.79**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer Supplies	\$ 500	500	500	500
			500	500	500	500
Software Licences	8208	Microsoft 365 Subscriptions	828	752	752	752
		Adobe In Design & Pro DC	172	172	172	172
		Secure Cloud Backup Office 365	130	147	147	147
		Webroot Antivirus	28	-	-	-
		Vehicle Equip. Inventory sys	-	4,500	4,500	4,500
			1,158	5,571	5,571	5,571
Hand Tools	8209	Hand Tools	5,000	5,000	5,000	5,000
			5,000	5,000	5,000	5,000
Office Supplies	8210	Miscellaneous Office Supplies	500	500	500	500
			500	500	500	500
Special Department Expense	8211	Air Compressor Permit (2)	100	100	100	100
		Boiler Inspection	100	100	100	100
		CDL Physicals (1)	100	100	100	100
		Elec Test Equip Calibration	800	800	800	800
		LMI Electrical License (2)	500	500	500	500
		State Boiler Permit	100	100	100	100
		Welding Supplies	1,500	1,500	1,500	1,500
			3,200	3,200	3,200	3,200
Equipment Under \$5,000	8212	Misc.Equipment	5,000	5,000	5,000	5,000
			5,000	5,000	5,000	5,000
Operating Supplies	8213	Filters, Bits, etc.	1,000	3,000	3,000	3,000
		First Aid Supplies(1/5)	500	500	500	500
		Hand Cleaner	100	100	100	100
		Janitorial Supplies(1/4)	500	500	500	500
		Miscellaneous Supplies	3,500	3,500	3,500	3,500
		Safety Clothing	600	600	600	600
		Service - Coveralls, Rags(1/3)	1,000	1,000	1,000	1,000
		Uniform Replacement	800	800	800	800
			8,000	10,000	10,000	10,000
Postage	8215	Postage	100	100	100	100
			100	100	100	100
Utilities and Phone	8216	Telephone	1,500	1,500	1,500	1,500
		Electricity	2,000	2,000	2,000	2,000
		Natural Gas	3,000	3,000	3,000	3,000
			6,500	6,500	6,500	6,500
Rents and Leases	8217	Copy Machine Rental (1/5)	600	600	600	600
		Miscellaneous Rentals	500	500	500	500
		Parts Washer and Solvent	500	500	500	500
			1,600	1,600	1,600	1,600
Building Maintenance	8218	Central Garage	3,500	3,500	3,500	3,500
		HVAC improvements/repairs (1/4)	-	5,000	5,000	5,000
			3,500	8,500	8,500	8,500
Maint/Operation of Equipment	8219	Gasoline	5,000	5,000	5,000	5,000
		Fire Extinguisher Service (1/5)	400	400	400	400
		Shop Parts	2,000	2,000	2,000	2,000

**PUBLIC WORKS - EQUIPMENT MAINTENANCE
ACCOUNT 06.79**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
		Oxygen, Acetylene	600	600	600	600
		Shop Equip. Maintenance	2,000	2,000	2,000	2,000
		Vehicle Maintenance (Fleet inventory)	2,000	7,500	7,500	7,500
		Generator Repairs(1/5)	1,000	2,000	2,000	2,000
			13,000	19,500	19,500	19,500
Other Contract Services	8221	Dumpster Fee (1/5)	500	500	500	500
		Fire Alarm Monitoring Service (1/4)	100	100	100	100
		Fire Sprinkler Testing (1/5)	100	100	100	100
		Elevator Maint. Contract (1/5)	600	600	600	600
		Generator Testing -Shop (1/5)	100	1,000	1,000	1,000
		Other Contract Services	2,500	2,500	2,500	2,500
			3,900	4,800	4,800	4,800
Insurance	8222	Insurance	4,022	4,573	4,573	4,573
			4,022	4,573	4,573	4,573
Conference/Education/Travel	8224	Safety Training	1,000	1,000	1,000	1,000
		Service/Shop special equipment traini	1,500	1,500	1,500	1,500
		SCADA/PLC Training	1,500	1,500	1,500	1,500
			4,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES			\$ 59,980	\$ 79,344	\$ 79,344	\$ 79,344

**PUBLIC WORKS - EQUIPMENT MAINTENANCE
ACCOUNT 06.79**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Replacement Tire Balancer	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
		Vapor Blaster	-	12,000	12,000	12,000
			-	-	-	-
			-	22,000	22,000	22,000
Computer Equipment	8302	Computers/tablets	3,000	3,000	3,000	3,000
		Server room improvements(1/4)	500	500	500	500
			3,500	3,500	3,500	3,500
Motor Vehicle	8303		-	-	-	-
			-	-	-	-
Building Improvements	8310	Energy Efficiency upgrades (1/4)	1,300	1,300	1,300	1,300
		Shop boiler replacement (1/4)	-	-	-	-
		Security upgrades	5,000	5,000	5,000	5,000
			6,300	6,300	6,300	6,300
	8350	PW Shop Parking Lot Rehab	-	-	-	-
			-	-	-	-
TOTAL CAPITAL OUTLAY			\$ 9,800	\$ 31,800	\$ 31,800	\$ 31,800

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**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
	FTE POSITIONS	8.95						
06-80-8002	DEPARTMENT DIRECTOR	1.00	69,473	\$ 169,943	\$ 188,906	\$ 195,291	\$ 195,291	\$ 195,291
06-80-8003	ADMINISTRATIVE SPECIALIST	1.00	69,224	71,922	80,122	82,826	82,826	82,826
06-80-8018	CIVIL ENGINEER	1.00	96,710	106,100	125,466	129,730	129,730	129,730
06-80-8019	SR ENGINEERING ASSOCIATE	1.00	-	16,870	111,612	-	117,166	117,166
06-80-8021	GIS ANALYST	1.00	87,079	93,321	106,309	109,928	109,928	109,928
06-80-8023	ENVIRONMENTAL SPECIALIST	0.70	84,319	69,035	78,129	80,793	80,793	80,793
06-80-8024	ENGINEERING ASSOCIATE	1.00	175,606	164,155	89,128	92,144	92,144	92,144
06-80-8052	ENGINEERING TECH	2.00	-	34,183	169,957	165,651	165,651	165,651
06-80-8055	DEP. DIR. & CHIEF ENGINEER	-	84,359	-	-	-	-	-
06-80-8057	STUDENT ENGINEER INTERNS	0.25	6,703	17,258	10,400	10,400	10,400	10,400
06-80-8103	SALARY OVERTIME		3,041	878	2,000	2,000	2,000	2,000
06-80-8181	FICA - CITY EXPENSE		50,465	55,679	73,777	75,157	75,157	75,157
06-80-8183	PERS PENSION PLAN-DB		92,749	120,356	157,248	221,042	221,042	221,042
06-80-8184	PERS IAP PLAN-DC		40,119	43,338	7,539	-	-	-
06-80-8185	STATE UNEMPLOYMENT		671	742	6,801	6,950	6,950	6,950
06-80-8186	TRI-MET EXCISE TAX		5,320	5,958	6,067	6,200	6,200	6,200
06-80-8187	WORKERS COMP INSURANCE		1,936	5,090	1,936	5,090	5,090	5,090
06-80-8188	W/C ASSESSMENT EXPENSE		135	144	135	144	144	144
06-80-8189	PAID LEAVE OREGON ER CHARGE		1,432	2,910	3,392	3,929	3,929	3,929
06-80-8191	KAISER MEDICAL		37,263	42,154	49,830	36,559	36,559	36,559
06-80-8192	DENTAL		8,099	8,225	9,930	10,400	10,400	10,400
06-80-8194	BLUE CROSS MEDICAL		53,048	48,796	68,469	83,502	83,502	83,502
06-80-8195	HRA CLAIM EXPENSE		1,675	1,775	2,025	2,275	2,275	2,275
06-80-8196	LONG TERM DISABILITY INSURANCE		1,067	1,090	1,110	1,110	1,110	1,110
06-80-8197	GROUP LIFE/AD&D		179	182	578	578	578	578
	TOTAL PERSONNEL SERVICES	8.95	970,672	1,080,104	1,350,866	1,321,698	1,438,865	1,438,865
MATERIALS & SERVICES								
06-80-8206	SOFTWARE SUPPORT/UPGRADE		2,891	-	-	-	-	-
06-80-8207	COMPUTER REPAIR/PARTS/SUPPLIES		381	489	800	900	900	900
06-80-8208	SOFTWARE LICENCES		3,186	21,988	66,879	72,027	72,027	72,027
06-80-8209	HAND TOOLS		62	-	300	300	300	300
06-80-8210	OFFICE SUPPLIES		850	948	1,500	1,500	1,500	1,500
06-80-8211	SPECIAL DEPARTMENT EXPENSE		2,525	3,983	2,350	2,350	2,350	2,350
06-80-8212	EQUIPMENT UNDER \$5,000		1,518	1,210	3,000	2,500	2,500	2,500
06-80-8213	OPERATING SUPPLIES		1,569	1,167	2,900	2,900	2,900	2,900
06-80-8214	ADVERTISING		-	-	250	250	250	250
06-80-8215	POSTAGE		689	825	500	500	500	500
06-80-8216	UTILITIES & PHONE		28,848	30,055	26,505	32,800	32,800	32,800
06-80-8217	RENTS & LEASES		661	619	5,050	5,050	5,050	5,050
06-80-8218	BLDG MAINTENANCE		101	3,642	3,000	8,000	8,000	8,000
06-80-8219	MAINT/OPERATION OF EQUIPMENT		5,172	2,286	4,200	5,700	5,700	5,700
06-80-8220	PROFESSIONAL SERVICES		744	13,078	25,000	25,000	25,000	25,000
06-80-8221	OTHER CONTRACT SERVICES		8,897	9,159	8,900	68,700	68,700	68,700
06-80-8222	INSURANCE		16,261	18,357	22,029	22,029	22,029	22,029
06-80-8223	MEMBERSHIP & DUES		740	1,198	1,400	1,400	1,400	1,400
06-80-8224	CONFERENCE/EDUCATION/TRAVEL		3,096	10,281	11,500	8,000	8,000	8,000
	TOTAL MATERIALS & SERVICES		78,193	119,286	186,063	259,906	259,906	259,906

**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
CAPITAL OUTLAY								
06-80-8301	EQUIPMENT \$5,000 AND OVER		-	10,840	-	-	-	-
06-80-8302	COMPUTER EQUIPMENT		7,141	5,906	6,500	6,500	6,500	6,500
06-80-8303	MOTOR VEHICLE		-	-	-	-	-	-
06-80-8310	BUILDING IMPROVEMENTS		4,019	25,730	8,800	8,800	8,800	8,800
06-80-8350	PROJECTS		-	-	14,000	35,000	35,000	35,000
	TOTAL CAPITAL OUTLAY		11,160	42,476	29,300	50,300	50,300	50,300
DEBT SERVICE								
06-80-8550	PRINCIPAL PMTS		27,807	27,373	2,100	2,100	2,100	2,100
06-80-8551	INTEREST PMTS		4,428	3,702	300	300	300	300
	TOTAL DEBT SERVICE		32,235	31,074	2,400	2,400	2,400	2,400
TRANSFERS TO OTHER FUNDS								
06-80-8852	SERVICE REIMB - CODE SPEC		-	19,200	19,200	19,200	19,200	19,200
06-80-8228	ADMINISTRATION		288,077	288,077	288,077	379,979	379,979	379,979
	TOTAL OTHER		288,077	307,277	307,277	399,179	399,179	399,179
	TOTAL REQUIREMENTS		\$ 1,380,337	\$ 1,580,217	\$ 1,875,906	\$ 2,033,483	\$ 2,150,650	\$ 2,150,650

**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Geographic Hardware Maintenance	\$ -	\$ -	\$ -	\$ -
		Personal Computer Maintenance	-	-	-	-
		Digital Storage Media	100	200	200	200
		PC Peripherals	500	500	500	500
		PW Server Warranty Extension	-	-	-	-
		Server Service/Support Packages (2)	-	-	-	-
		Computing Hardware Maintenance	200	200	200	200
			800	900	900	900
Software Licences	8208	Miscellaneous Software	1,600	1,600	1,600	1,600
		Smartsheet Project Management	5,000	5,000	5,000	5,000
		Microsoft 365 Subscriptions	3,007	3,007	3,007	3,007
		Adobe Pro DC subscriptions	2,670	2,670	2,670	2,670
		Secure Cloud Backup Office 365	435	435	435	435
		Webroot Antivirus	112	-	-	-
		MS Sharepoint Subscriptions	500	500	500	500
		XPSWMM Serv/Support Contract	2,000	2,000	2,000	2,000
		Bentley Select Software Support	5,200	5,200	5,200	5,200
		Annual User License-EnerGov & inspect (23,400	28,520	28,520	28,520
		Annual User License-BlueBeam (8)	960	1,100	1,100	1,100
		ArcGIS Primary Subscription	3,475	3,475	3,475	3,475
		ArcGIS Desktop Subscription	460	460	460	460
		ArcGIS Spatial Analyst Subscription	580	580	580	580
		ArcGIS Server Subscription	5,900	5,900	5,900	5,900
		AutoCAD License Subscriptions	3,500	3,500	3,500	3,500
		ArcGIS Enterprise Creator Subscription	600	600	600	600
		ArcGIS Enterprise Field Licenses (18)	6,930	6,930	6,930	6,930
		ArcGIS Online Creator Subscription	550	550	550	550
			66,879	72,027	72,027	72,027
Hand Tools	8209	Hand Tools	200	200	200	200
		Smart Levels	100	100	100	100
			-	-	-	-
			300	300	300	300
Office Supplies	8210	Various Supplies	1,500	1,500	1,500	1,500
			1,500	1,500	1,500	1,500
Special Department Expense	8211	Technical Books and Magazines	1,000	1,000	1,000	1,000
		Bank Service Fees	150	150	150	150
		Aerial Photo Printing Services	1,200	1,200	1,200	1,200
			2,350	2,350	2,350	2,350
Equipment Under \$5,000	8212	Miscellaneous Furnishings	1,500	1,500	1,500	1,500
		Office Equipment	1,500	1,000	1,000	1,000
		360 Degree Digital Camera	-	-	-	-
			3,000	2,500	2,500	2,500

**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Operating Supplies	8213	Graphic Arts Materials	200	200	200	200
		Safety Equipment	500	500	500	500
		Survey Supplies	100	100	100	100
		Janitorial Supplies (1/4)	500	500	500	500
		First Aid Supplies (1/5)	100	100	100	100
		City Logo Outerwear	1,000	1,000	1,000	1,000
		Clothing Allowance - CE (4)	-	-	-	-
		Field Boot Allowances (5)	500	500	500	500
			2,900	2,900	2,900	2,900
Advertising	8214	Legal Notices	250	250	250	250
			250	250	250	250
Postage	8215	Postage	500	500	500	500
			500	500	500	500
Utilities and Phone	8216	Telephone	10,631	13,500	13,500	13,500
		Electricity	6,581	7,500	7,500	7,500
		AT&T FirstNet Cellular Service	4,961	6,300	6,300	6,300
		Natural Gas	4,331	5,500	5,500	5,500
			26,505	32,800	32,800	32,800
Rents and Leases	8217	Copy Machine Rental (2/5)	1,200	1,200	1,200	1,200
		Postage Meter Lease	350	350	350	350
		Large Format Copy/Print/Scanner Lease	3,500	3,500	3,500	3,500
			5,050	5,050	5,050	5,050
Building Maintenance	8218	Repair & Maintenance	3,000	3,000	3,000	3,000
		HVAC improvements/repairs (1/4)	-	5,000	5,000	5,000
			3,000	8,000	8,000	8,000
Maint/Operation of Equipment	8219	Engineer Copier Maintenance	-	-	-	-
		Gasoline	600	600	600	600
		Vehicle Maintenance	1,500	1,500	1,500	1,500
		Fire Extinguisher Service (2/5)	400	400	400	400
		Generator Repair/Maintenance (1/4)	500	2,000	2,000	2,000
		Survey Instrument Maintenance	400	400	400	400
		Plotter Paper (Rolls)	200	200	200	200
		Plotter Ink	600	600	600	600
			4,200	5,700	5,700	5,700
Professional Services	8220	Science/Engineering	1,000	1,000	1,000	1,000
		Construction Inspection	20,000	20,000	20,000	20,000
		PW Shop Parking Lot Rehab	-	-	-	-
		GIS Supplemental Services	2,000	2,000	2,000	2,000
		Contract Drone Services	2,000	2,000	2,000	2,000
			25,000	25,000	25,000	25,000

**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

MATERIAL AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Other Contract Services	8221	Carpet Cleaning (2/5)	-	-	-	-
		Elevator Maintenance Contract (2/5)	1,200	1,200	1,200	1,200
		Fire Sprinkler Testing (2/5)	200	200	200	200
		Generator Testing - Shop (2/5)	200	1,000	1,000	1,000
		Janitorial Services (1/4)	-	-	-	-
		ArcGis Hosting Gartrell Group	-	60,000	60,000	60,000
		Window Cleaning (2/5)	-	-	-	-
		Fire Alarm Monitoring Service (1/4)	100	100	100	100
		iWorQ Work Order System	1,200	1,200	1,200	1,200
		Metro RLIS/LIDAR/Photo Consortium	2,500	1,500	1,500	1,500
		Dumpster Fee (2/5)	1,000	1,000	1,000	1,000
		IT Consulting Services	2,500	2,500	2,500	2,500
		Drone Services	-	-	-	-
			8,900	68,700	68,700	68,700
Insurance	8222	Insurance	22,029	22,029	22,029	22,029
			22,029	22,029	22,029	22,029
Membership and Dues	8223	APWA ASCE	1,400	1,400	1,400	1,400
			1,400	1,400	1,400	1,400
Conference/Education/Travel	8224	Professional/Technical Classes	4,000	2,500	2,500	2,500
		APWA National Congress	2,000	2,000	2,000	2,000
		APWA Leadership Training	1,500	1,500	1,500	1,500
		Conferences	4,000	2,000	2,000	2,000
			11,500	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES			\$ 186,063	\$ 259,906	\$ 259,906	\$ 259,906

**PUBLIC WORKS - MANAGEMENT
ACCOUNT 06.80**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Traffic/Speed Counter	\$ -	\$ -	\$ -	\$ -
			-	-	-	-
			-	-	-	-
Computer Equipment	8302	Computer replacement	6,000	6,000	6,000	6,000
		Digital Tablet field use	500	500	500	500
		Mobile WiFi Hotspot Device	-	-	-	-
		Conference Room A/V upgrades	-	-	-	-
		Replace GIS Server	-	-	-	-
			6,500	6,500	6,500	6,500
Motor Vehicle	8303	Vehicle	-	-	-	-
			-	-	-	-
Building Improvements	8310	Energy Efficiency Upgrades (1/4)	1,300	1,300	1,300	1,300
		Library/Flat File Improvements	-	-	-	-
		ADA Upgrades	5,000	5,000	5,000	5,000
		Server room improvements(1/4)	500	500	500	500
		Shop boiler replacement (1/4)	-	-	-	-
		Security/Access Control Upgrades	2,000	2,000	2,000	2,000
		Window Films - Front Office	-	-	-	-
			8,800	8,800	8,800	8,800
Projects	8350	ADA Transition Plan - PW Facilities	-	-	-	-
		PW Resiliency Plan	-	-	-	-
		PW Shop Parking Lot Imp./Design	14,000	35,000	35,000	35,000
			14,000	35,000	35,000	35,000
TOTAL CAPITAL OUTLAY			\$ 29,300	\$ 50,300	\$ 50,300	\$ 50,300

17.00 STORMWATER FUND

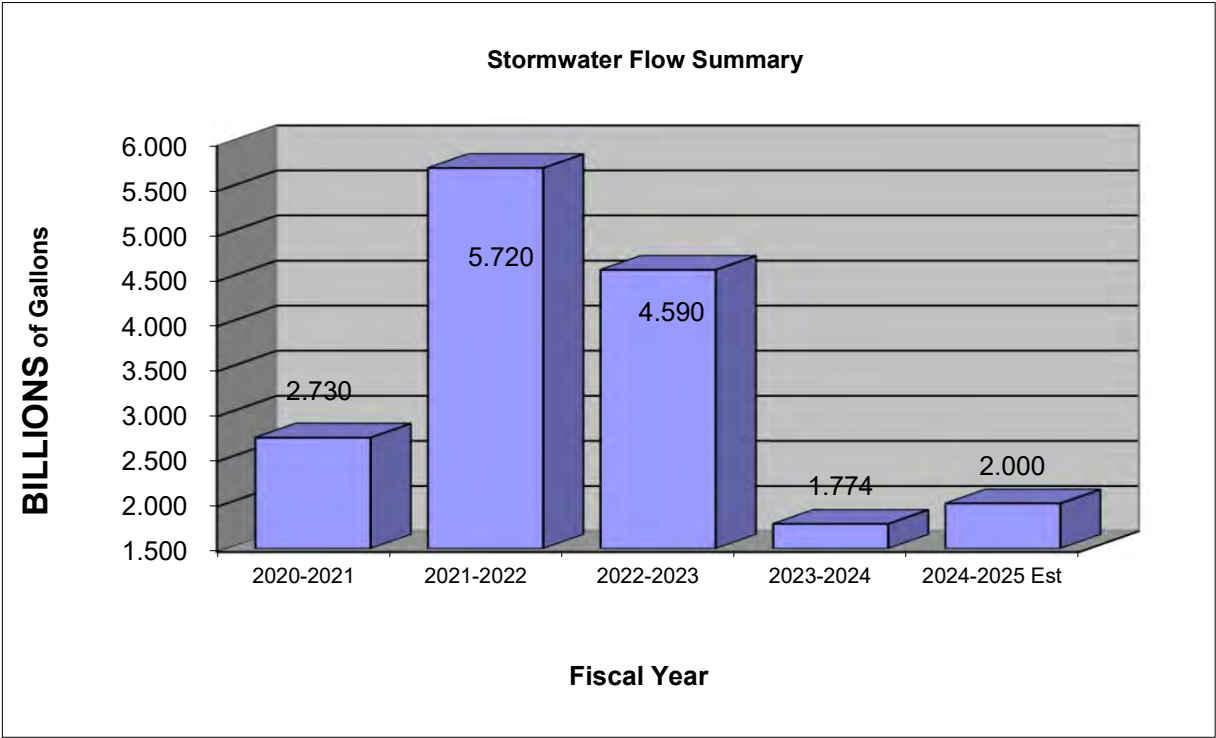
In 2001 the Oregon Department of Environmental Quality (DEQ) passed new rules regulating the discharge of stormwater runoff to underground injection control (UIC). In 2005 DEQ completed the Sandy River Basin water quality report identifying Beaver Creek within the City as water quality limited for bacteria. In 2007 the City was issued a Phase II municipal separate stormwater (MS4) and a National Pollutant Discharge Elimination System (NPDES) permit to regulate the discharge of stormwater runoff to waters of the state and to reduce pollutants in the runoff to the maximum extent practicable. The operation and management of this fund addresses stormwater quality and quantity within the City of Troutdale.

The Stormwater Utility Fund pays for the operation, maintenance, repair and some capital improvements in the City's stormwater system which consists of approximately 32 miles of (60-12inch) stormwater collection pipes, 1,000 manholes, 1,600 inlets, 126 Underground injection control facilities and 15 water quality facilities.

The primary revenue source for the Stormwater Utility Fund is the monthly user fee paid by over 4,350 customers.

STORMWATER FLOW SUMMARY

Fiscal Year	Flow (BILLION Gallons)
2020-2021	2.730
2021-2022	5.720
2022-2023	4.590
2023-2024	1.774
2024-2025 Est	2.000



Note: FY 2024-2025 figure is an estimate.

STORM SEWER UTILITY ACCOUNT 17.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 1,492,855	\$ 1,920,943	\$ 2,348,292	\$ 2,708,622	\$ 2,708,622	\$ 2,708,622
CHARGES FOR SERVICES	1,276,783	1,383,025	1,387,661	1,387,661	1,484,797	1,484,797
LICENSES & PERMITS	-	-	4,000	4,000	4,000	4,000
INTEREST INCOME	47,016	98,866	500	500	500	500
MISCELLANEOUS INCOME	6,466	128	500	500	500	500
TRANSFERS	-	-	-	-	-	-
TOTAL RESOURCES	2,823,120	3,402,961	3,740,953	4,101,283	4,198,419	4,198,419
REQUIREMENTS						
PERSONNEL SERVICES	\$ 300,263	\$ 348,104	\$ 336,248	\$ 383,429	\$ 383,429	\$ 383,429
MATERIALS & SERVICES	263,866	259,752	520,452	558,151	563,008	563,008
CAPITAL OUTLAY	43,376	15,666	1,210,784	1,552,155	1,552,155	1,552,155
TRANSFERS	294,672	294,672	294,672	439,665	439,665	439,665
CONTINGENCY	-	-	1,378,797	1,167,883	1,260,162	1,260,162
UNAPPROPRIATED	1,920,943	2,484,767	-	-	-	-
TOTAL REQUIREMENTS	2,823,120	3,402,961	3,740,953	4,101,283	4,198,419	4,198,419

STORM SEWER UTILITY ACCOUNT 17.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
17-00-7000	BEGINNING FUND BALANCE	\$ 1,492,855	\$ 1,920,943	\$ 2,348,292	\$ 2,708,622	\$ 2,708,622	\$ 2,708,622
CHARGES FOR SERVICES							
17-00-7512	STORM SEWER USAGE CHARGES	1,276,783	1,383,025	1,387,661	1,387,661	1,484,797	1,484,797
	TOTAL CHARGES FOR SERVICES	1,276,783	1,383,025	1,387,661	1,387,661	1,484,797	1,484,797
LICENSES & PERMITS							
17-00-7308	SITE DEVELOPMENT PERMITS	-	-	800	800	800	800
17-00-7309	NPDES EROSION CONTROL PERMITS	-	-	3,200	3,200	3,200	3,200
	TOTAL LICENSES & PERMITS	-	-	4,000	4,000	4,000	4,000
INTEREST INCOME							
17-00-7701	INTEREST EARNED	47,016	98,866	500	500	500	500
	TOTAL INTEREST INCOME	47,016	98,866	500	500	500	500
MISCELLANEOUS INCOME							
17-00-7899	MISCELLANEOUS REVENUE	6,466	128	500	500	500	500
	TOTAL MISCELLANEOUS INCOME	6,466	128	500	500	500	500
TRANSFERS							
17-00-7901	TRANSFER FR GENERAL FUND	-	-	-	-	-	-
17-00-7924	INTERFUND LOAN PROCEEDS-SEWER	-	-	-	-	-	-
	TOTAL MISCELLANEOUS INCOME	-	-	-	-	-	-
TOTAL RESOURCES							
		2,823,120	3,402,961	3,740,953	4,101,283	4,198,419	4,198,419

STORM SEWER UTILITY ACCOUNT 17.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
PERSONNEL SERVICES								
FTE POSITIONS		2.65						
17-00-8005	WASTEWATER SUPERINTENDENT	0.25	\$ 32,170	\$ 34,610	\$ 36,998	\$ 38,262	\$ 38,262	\$ 38,262
17-00-8025	WASTEWATER LABORER	-	43,913	45,329	12,671	-	-	-
17-00-8041	WASTEWATER OPERATOR I	0.90	28,227	25,602	43,761	65,907	65,907	65,907
17-00-8042	WASTEWATER OPERATOR II	0.60	28,761	44,694	49,003	50,675	50,675	50,675
17-00-8043	WASTEWATER OPERATOR III	0.80	56,348	65,313	74,289	78,616	78,616	78,616
17-00-8046	WASTEWATER CHIEF OPERATOR	0.10	9,651	11,204	11,719	12,118	12,118	12,118
17-00-8103	SALARY OVERTIME		4,257	3,854	2,500	2,500	2,500	2,500
17-00-8104	BEEPER PAY		1,996	1,853	3,325	2,500	2,500	2,500
17-00-8181	FICA - CITY EXPENSE		15,372	17,235	17,467	18,792	18,792	18,792
17-00-8183	PERS PENSION PLAN-DB		26,379	35,843	38,358	56,224	56,224	56,224
17-00-8184	PERS IAP PLAN--DC		11,195	12,809	1,807	-	-	-
17-00-8185	STATE UNEMPLOYMENT		204	230	1,646	2,005	2,005	2,005
17-00-8186	TRI-MET EXCISE TAX		1,617	1,847	1,469	1,788	1,788	1,788
17-00-8187	WORKERS COMPENSATION INSURANCE		2,976	3,121	3,240	3,240	3,240	3,240
17-00-8188	W/C ASSESSMENT EXPENSE		51	55	175	182	182	182
17-00-8189	PAID LEAVE OREGON ER CHARGE		450	935	803	982	982	982
17-00-8191	KAISER MEDICAL		19,539	15,419	11,300	20,358	20,358	20,358
17-00-8192	DENTAL		2,712	3,473	3,078	3,212	3,212	3,212
17-00-8194	BLUE CROSS MEDICAL		13,328	22,592	20,961	24,339	24,339	24,339
17-00-8195	HRA CLAIM EXPENSE		700	1,613	1,063	1,113	1,113	1,113
17-00-8196	LONG TERM DISABILITY INSURANCE		351	399	502	502	502	502
17-00-8197	GROUP LIFE/AD&D		68	75	113	113	113	113
TOTAL PERSONNEL SERVICES		2.55	300,263	348,104	336,248	383,429	383,429	383,429
MATERIALS & SERVICES								
17-00-8207	COMPUTER PARTS		156	219	2,000	2,000	2,000	2,000
17-00-8208	SOFTWARE LICENCES		1,770	3,780	5,246	14,135	14,135	14,135
17-00-8209	HAND TOOLS		388	348	3,500	3,500	3,500	3,500
17-00-8210	OFFICE SUPPLIES		493	17	2,000	6,000	6,000	6,000
17-00-8211	SPECIAL DEPARTMENT EXPENSE		20,722	34,957	199,200	203,010	203,010	203,010
17-00-8212	EQUIPMENT UNDER \$5,000		1,599	4,676	5,500	5,500	5,500	5,500
17-00-8213	OPERATING SUPPLIES		6,323	9,439	12,350	12,350	12,350	12,350
17-00-8215	POSTAGE		-	-	1,000	1,000	1,000	1,000
17-00-8216	UTILITIES & PHONE		8,922	10,246	9,340	9,340	9,340	9,340
17-00-8217	RENTS AND LEASES		256	1,747	2,400	2,400	2,400	2,400
17-00-8218	BUILDING MAINTENANCE		9,697	2,369	6,100	6,100	6,100	6,100
17-00-8219	MAINT/OPERATION OF EQUIPMENT		49,636	59,247	47,500	53,500	53,500	53,500
17-00-8220	PROFESSIONAL SERVICES		-	-	12,000	29,000	29,000	29,000
17-00-8221	OTHER CONTRACT SERVICES		58,686	34,720	80,000	80,000	80,000	80,000
17-00-8222	INSURANCE		21,613	20,969	27,933	27,933	27,933	27,933
17-00-8223	MEMBERSHIP & DUES		885	911	1,000	1,000	1,000	1,000
17-00-8224	CONFERENCE/EDUCATION/TRAVEL		270	1,557	4,000	2,000	2,000	2,000
17-00-8235	GROUND MAINTENANCE		18,611	5,399	30,000	30,000	30,000	30,000
17-00-8250	CITY FRANCHISE FEES		63,839	69,151	69,383	69,383	74,240	74,240
TOTAL MATERIALS & SERVICES			263,866	259,752	520,452	558,151	563,008	563,008

STORM SEWER UTILITY ACCOUNT 17.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	FTE 2025-26	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS								
CAPITAL OUTLAY								
17-00-8301	EQUIPMENT \$5,000 AND OVER		-	-	4,000	34,500	34,500	34,500
17-00-8302	COMPUTER EQUIPMENT		1,013	2,004	6,000	6,000	6,000	6,000
17-00-8303	MOTOR VEHICLE		42,363	-	300,784	301,784	301,784	301,784
17-00-8322	RENEWAL & REPLACEMENT		-	-	-	-	-	-
17-00-8350	PROJECTS		-	13,662	900,000	1,209,871	1,209,871	1,209,871
	TOTAL CAPITAL OUTLAY		43,376	15,666	1,210,784	1,552,155	1,552,155	1,552,155
OTHER								
17-00-8228	ADMINISTRATION		110,567	110,567	110,567	147,530	147,530	147,530
17-00-8804	LOAN REPAYMENT TO SEWER		-	-	-	-	-	-
17-00-8854	SERVICE REIMB-FACILITIES MAINT		5,250	5,250	5,250	5,250	5,250	5,250
17-00-8852	SERVICE REIMB - CODE SPEC		-	-	-	-	-	-
17-00-8857	SERVICE REIMB-SEWER OPERATIONS		-	-	-	-	-	-
17-00-8858	SERVICE REIMB-STREET OPERATION		-	-	-	-	-	-
17-00-8871	SERVICE REIMB - EQUIP MAINT		32,966	32,966	32,966	69,469	69,469	69,469
17-00-8872	SERVICE REIMB - PW MANAGEMENT		145,889	145,889	145,889	217,416	217,416	217,416
17-00-8998	CONTINGENCY		-	-	1,378,797	1,167,883	1,167,883	1,167,883
17-00-8999	UNAPPROPRIATED		1,920,943	2,484,767	-	-	-	-
	TOTAL OTHER		2,215,615	2,779,439	1,673,469	1,607,548	1,607,548	1,607,548
	TOTAL REQUIREMENTS		\$ 2,823,120	\$ 3,402,961	\$ 3,740,953	\$ 4,101,283	\$ 4,106,140	\$ 4,106,140

STORM SEWER UTILITY ACCOUNT 17.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Computer Repair/Parts/Supplies	8207	Computer upgrade/ Maintenance (1/3)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
			2,000	2,000	2,000	2,000
Software Licences	8208	Asset Management Software	1,000	1,000	1,000	1,000
		Secure Cloud Backup Office 365	239	255	255	255
		Win Can CCTV software	1,300	1,300	1,300	1,300
		Win Can Web	900	900	900	900
		Webroot Antivirus	42	42	42	42
		Adobe Pro DC	385	384	384	384
		Sewer AI software 1/2	-	9,000	9,000	9,000
		Microsoft 365 Subscriptions	1,380	1,254	1,254	1,254
			5,246	14,135	14,135	14,135
Hand Tools	8209	Hand Tool Replacement (1/2)	3,500	3,500	3,500	3,500
			3,500	3,500	3,500	3,500
Office Supplies	8210	Miscellaneous Office Supplies (1/3)	1,000	1,000	1,000	1,000
		Office Furniture (1/3)	1,000	5,000	5,000	5,000
			2,000	6,000	6,000	6,000
Special Department Expense	8211	Laboratory Testing	10,000	10,000	10,000	10,000
		CDL Physicals (1/2)	900	900	900	900
		NPDES Phase II Annual Fee	3,000	3,000	3,000	3,000
		UIC Permit Fee	15,000	15,000	15,000	15,000
		Stormwater Educational Materials	3,000	3,000	3,000	3,000
		Answering Service (1/3)	200	200	200	200
		Padlocks (1/2)	100	100	100	100
		UFSWQD Flood Safety Fee	127,000	130,810	130,810	130,810
		MS4 Permit Compliance	40,000	40,000	40,000	40,000
			199,200	203,010	203,010	203,010
Equipment Under \$5,000	8212	Portable Sampler	-	-	-	-
		Vac con headsets	4,500	4,500	4,500	4,500
		Portable Trash Pump	1,000	1,000	1,000	1,000
			5,500	5,500	5,500	5,500
Operating Supplies	8213	Operating Supplies	1,000	1,000	1,000	1,000
		Stormwater Filter Cartridges	8,000	8,000	8,000	8,000
		First Aid/Safety Supplies (1/3)	600	600	600	600
		Janitorial Supplies (1/3)	500	500	500	500
		Protective Neoprene Gloves (1/3)	250	250	250	250
		Uniform Replacement (1/3)	2,000	2,000	2,000	2,000
			12,350	12,350	12,350	12,350
Postage	8215	Stormwater Mailers	1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
Utilities and Phone	8216	Telephone	3,000	3,000	3,000	3,000
		IRNE-INET	4,340	4,340	4,340	4,340
		Natural Gas	1,000	1,000	1,000	1,000
		Electricity	1,000	1,000	1,000	1,000
			9,340	9,340	9,340	9,340

STORM SEWER UTILITY ACCOUNT 17.00

MATERIALS AND SERVICES DETAIL

Rents and Leases	8217	Equipment Rental/Recovery Copy Machine (1/3)	2,000 400 2,400	2,000 400 2,400	2,000 400 2,400	2,000 400 2,400
Building Maintenance	8218	Building Maintenance Supplies (2/3) Fire extinguisher Refills (2/3) Building Janitorial Service Lift Station Maintenance Doors/ Overhead Doors Servicing	1,000 100 - 2,000 3,000 6,100	1,000 100 - 2,000 3,000 6,100	1,000 100 - 2,000 3,000 6,100	1,000 100 - 2,000 3,000 6,100
Maint/Operation of Equipment	8219	Equip Maintenance/Operation Vacon Pressure Nozzles Vacon Service/Repairs (1/2) Fuel CCTV van service CCTV camera cable CCTV camera service Manhole grade adjustments (1/2) Catch basin repair Stormwater Facilities Repair	1,000 1,000 12,000 6,000 1,500 12,000 5,000 2,000 5,000 2,000 47,500	1,000 1,000 5,000 6,000 1,500 12,000 5,000 2,000 5,000 15,000 53,500	1,000 1,000 5,000 6,000 1,500 12,000 5,000 2,000 5,000 15,000 53,500	1,000 1,000 5,000 6,000 1,500 12,000 5,000 2,000 5,000 15,000 53,500
Professional Services	8220	ACWA Projects Stormwater Fund Financial Analysis Stormwater Studies	2,000 - 10,000 12,000	2,000 17,000 10,000 29,000	2,000 17,000 10,000 29,000	2,000 17,000 10,000 29,000
Other Contract Services	8221	Off-site sidewalk Repairs On-Line Merchant Bank Fees Utility Locate Service (1/3) Janitorial Services (1/2) Street Sweeping (1/2)	5,000 18,000 17,000 - 40,000 80,000	5,000 18,000 17,000 - 40,000 80,000	5,000 18,000 17,000 - 40,000 80,000	5,000 18,000 17,000 - 40,000 80,000
17 Insurance	8222	CIS Liability & Property Insurance	27,933	27,933	27,933	27,933
Membership/Dues	8223	Assoc. Clean Water Agencies (1/2)	1,000 1,000	1,000 1,000	1,000 1,000	1,000 1,000
Conference/Education/Travel	8224	NASSCO certification 1/2 Training Materials	2,000 2,000 4,000	- 2,000 2,000	- 2,000 2,000	- 2,000 2,000
Grounds Maintenance	8235	Detention Pond Maintenance Water Quality Facility Maint. Grounds Maintenance Water Quality Swale Maint.	- 30,000 - - 30,000	- 30,000 - - 30,000	- 30,000 - - 30,000	- 30,000 - - 30,000
City Franchise Fees	8250	Fee on Right of Way Usage	69,383 69,383	69,383 69,383	74,240 74,240	74,240 74,240
TOTAL MATERIALS & SERVICES			\$ 520,452	\$ 558,151	\$ 563,008	\$ 563,008

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STORM SEWER UTILITY ACCOUNT 17.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Equipment	8301	Cobra Jetting Hose (1/2)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
		Jetting nozzle (1/2)	2,500	2,500	2,500	2,500
		T66 crawler and HD camera 1/2	\$ -	18,500	18,500	18,500
		Service truck outrigger	-	12,000	12,000	12,000
			4,000	34,500	34,500	34,500
Computer Equipment	8302	Microsoft surfaces	6,000	6,000	6,000	6,000
			-	-	-	-
			6,000	6,000	6,000	6,000
Motor Vehicle	8303	Mid-size pick-up truck Crew Cab (1/2)	21,000	22,000	22,000	22,000
		Combo Sewer Cleaner Vactor 2100i (1/2)	279,784	279,784	279,784	279,784
			300,784	301,784	301,784	301,784
Projects	8350	Design Projects	50,000	50,000	50,000	50,000
		WPCF office space construction	585,000	892,396	892,396	892,396
		WPCF parking exspansion construction	40,000	36,475	36,475	36,475
		System Reinvestment Rebuild Projects	50,000			
		Water Quality Facility Rehab	35,000	35,000	35,000	35,000
		Materials staging/Process station	40,000	71,000	71,000	71,000
		Stuart Ridge Pond design/construction	100,000	125,000	125,000	125,000
			-	-	-	-
			900,000	1,209,871	1,209,871	1,209,871
TOTAL CAPITAL OUTLAY			\$ 1,210,784	\$ 1,552,155	\$ 1,552,155	\$ 1,552,155

13.00 STREET TREE FUND

The Street Tree Fund is a special revenue fund, which pays for the purchase, planting and care of street trees in accordance with the City's street tree ordinance. The street tree ordinance authorizes trees purchased out of this fund to be planted in City parks and open space areas if the tree is unable to be planted in the landscape strip of the subdivision for which it was originally intended. Due to limited revenues, personnel costs are paid by the Parks Division within the General Fund.

The sources of revenue for this account are street tree subdivision fees and interest income. The budget is used for the purchase of trees and planting materials

STREET TREE ACCOUNT 13.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 58,698	\$ 57,261	\$ 55,296	\$ 34,963	\$ 34,963	\$ 34,963
CHARGES FOR SERVICES	-	-	1,000	1,000	1,000	1,000
INTEREST INCOME	1,654	2,929	350	350	350	350
TOTAL RESOURCES	\$ 60,353	\$ 60,190	\$ 56,646	\$ 36,313	\$ 36,313	\$ 36,313
REQUIREMENTS						
MATERIALS AND SERVICES	3,092	6,709	56,646	36,313	36,313	36,313
UNAPPROPRIATED	57,261	53,480	-	-	-	-
TOTAL REQUIREMENTS	\$ 60,353	\$ 60,190	\$ 56,646	\$ 36,313	\$ 36,313	\$ 36,313

STREET TREE
ACCOUNT 13.00

RESOURCES BY SOURCE

				COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24				
RESOURCES							
BEGINNING FUND BALANCE							
13-00-7000	BEGINNING FUND BALANCE	\$ 58,698	\$ 57,261	\$ 55,296	\$ 34,963	\$ 34,963	\$ 34,963
CHARGES FOR SERVICES							
13-00-7520	STREET TREE SUBDIVISION FEES	-	-	1,000	1,000	1,000	1,000
	TOTAL CHARGES FOR SERVICES	-	-	1,000	1,000	1,000	1,000
INTEREST INCOME							
13-00-7701	INTEREST EARNED	1,654	2,929	350	350	350	350
	TOTAL INTEREST INCOME	1,654	2,929	350	350	350	350
	TOTAL RESOURCES	\$ 60,353	\$ 60,190	\$ 56,646	\$ 36,313	\$ 36,313	\$ 36,313

STREET TREE ACCOUNT 13.00

REQUIREMENTS BY CATEGORY

				COUNCIL	MANAGER	COMMITTEE	COUNCIL
				ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCT NO	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
13-00-8208	SOFTWARE LICENCES	\$ -	\$ -	\$ -	\$ 3,703	\$ 3,703	\$ 3,703
13-00-8211	SPECIAL DEPARTMENT EXPENSE	3,092	6,709	56,546	7,510	7,510	7,510
13-00-8220	PROFESSIONAL SERVICES	-	-	-	25,000	25,000	25,000
13-00-8221	OTHER CONTRACT SERVICES	-	-	100	100	100	100
	TOTAL MATERIALS & SERVICES	3,092	6,709	56,646	36,313	36,313	36,313
OTHER							
13-00-8999	UNAPPROPRIATED	57,261	53,480	-	-	-	-
	TOTAL OTHER	57,261	53,480	-	-	-	-
	TOTAL REQUIREMENTS	\$ 60,353	\$ 60,190	\$ 56,646	\$ 36,313	\$ 36,313	\$ 36,313

STREET TREE ACCOUNT 13.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Software Licences	8208	Energov license	\$ -	\$ 2,760	\$ 2,760	\$ 2,760
		IG Inspect License		805	805	805
		Bluebeam license		138	138	138
			-	3,703	3,703	3,703
Special Departmental Expense	8211	Materials, Supplies, Trees	56,546	7,510	7,510	7,510
			56,546	7,510	7,510	7,510
Professional Services	8220	Street Tree Manual/Plan	-	25,000	25,000	25,000
			-	25,000	25,000	25,000
Other Contract Services	8221	Transaction Processing Fees	100	100	100	100
TOTAL MATERIALS & SERVICES			\$ 56,646	\$ 36,313	\$ 36,313	\$ 36,313

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11.00 WATER IMPROVEMENT FUND

The Water Improvement Fund pays for capacity-enhancing water system capital improvement projects. The primary revenue sources for the Water Improvement Fund are system development charges and interest.

WATER IMPROVEMENT ACCOUNT 11.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 894,579	\$ 931,190	\$ 1,010,778	\$ 1,067,153	\$ 1,067,153	\$ 1,067,153
CHARGES FOR SERVICES	36,699	61,225	10,000	10,000	10,000	10,000
INTEREST INCOME	25,959	47,149	100	100	100	100
TOTAL RESOURCES	\$ 957,237	\$ 1,039,564	\$ 1,020,878	\$ 1,077,253	\$ 1,077,253	\$ 1,077,253
REQUIREMENTS						
MATERIALS & SERVICES	\$ 1,574	\$ 3,680	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
CAPITAL OUTLAY	24,474	41	400,000	550,000	550,000	550,000
CONTINGENCY	-	-	569,878	476,253	476,253	476,253
UNAPPROPRIATED	931,190	1,035,842	-	-	-	-
TOTAL REQUIREMENTS	\$ 957,237	\$ 1,039,564	\$ 1,020,878	\$ 1,077,253	\$ 1,077,253	\$ 1,077,253

WATER IMPROVEMENT ACCOUNT 11.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
11-00-7000	BEGINNING FUND BALANCE	\$ 894,579	\$ 931,190	\$ 1,010,778	\$ 1,067,153	\$ 1,067,153	\$ 1,067,153
CHARGES FOR SERVICES							
11-00-7513	SYSTEM DEVELOPMENT CHARGE	36,699	61,225	10,000	10,000	10,000	10,000
	TOTAL CHARGES FOR SERVICES	36,699	61,225	10,000	10,000	10,000	10,000
INTEREST INCOME							
11-00-7701	INTEREST EARNED	25,959	47,149	100	100	100	100
	TOTAL INTEREST INCOME	25,959	47,149	100	100	100	100
	TOTAL RESOURCES	\$ 957,237	\$ 1,039,564	\$ 1,020,878	\$ 1,077,253	\$ 1,077,253	\$ 1,077,253

WATER IMPROVEMENT ACCOUNT 11.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
11-00-8220	PROFESSIONAL SERVICES	\$ 665	\$ 2,237	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
11-00-8221	OTHER CONTRACT SERVICES	909	1,443	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	1,574	3,680	51,000	51,000	51,000	51,000
CAPITAL OUTLAY							
11-00-8340	LAND	-	-	-	-	-	-
11-00-8350	PROJECTS	24,474	41	400,000	550,000	550,000	550,000
	TOTAL CAPITAL OUTLAY	24,474	41	400,000	550,000	550,000	550,000
OTHER							
11-00-8998	CONTINGENCY	-	-	569,878	476,253	476,253	476,253
11-00-8999	UNAPPROPRIATED	931,190	1,035,842	-	-	-	-
	TOTAL OTHER	931,190	1,035,842	569,878	476,253	476,253	476,253
	TOTAL REQUIREMENTS	\$ 957,237	\$ 1,039,564	\$ 1,020,878	\$ 1,077,253	\$ 1,077,253	\$ 1,077,253

WATER IMPROVEMENT ACCOUNT 11.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Design water improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		Water improvement financial analysis:	1,000	12,000	12,000	12,000
			51,000	62,000	62,000	62,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 52,000	\$ 63,000	\$ 63,000	\$ 63,000

WATER IMPROVEMENT
ACCOUNT 11.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Development Upsize	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		Well 9 Design Project	100,000	250,000	250,000	250,000
		Well 9 Construction Project	250,000	250,000	250,000	250,000
			400,000	550,000	550,000	550,000
TOTAL CAPITAL OUTLAY			\$ 400,000	\$ 550,000	\$ 550,000	\$ 550,000

43.00 WATER REIMBURSEMENT FUND

The Water Reimbursement Fund pays for costs associated with infrastructure system replacement, reconstruction and or expansion of capital improvements already constructed or under construction. The primary revenue sources for the Water Reimbursement Fund are system development reimbursement fee charges and interest.

WATER REIMBURSEMENT FUND 43.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 411,938	\$ 436,718	\$ 479,561	\$ 664,678	\$ 664,678	\$ 664,678
CHARGES FOR SERVICES	21,614	203,045	26,890	26,890	26,890	26,890
INTEREST INCOME	7,057	22,938	300	300	300	300
TOTAL RESOURCES	\$ 440,609	\$ 662,701	\$ 506,751	\$ 691,868	\$ 691,868	\$ 691,868
EXPENSES						
MATERIALS & SERVICES	\$ 535	\$ 850	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
CAPITAL OUTLAY	3,355	-	375,000	350,000	350,000	350,000
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	125,751	335,868	335,868	335,868
UNAPPROPRIATED	436,718	661,852	-	-	-	-
TOTAL REQUIREMENTS	\$ 440,609	\$ 662,701	\$ 506,751	\$ 691,868	\$ 691,868	\$ 691,868

WATER REIMBURSEMENT FUND 43.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
43-00-7000	BEGINNING FUND BALANCE	\$ 411,938	\$ 436,718	479,561	\$ 664,678	\$ 664,678	\$ 664,678
CHARGES FOR SERVICES							
43-00-7522	REIMBURSEMENT SDC FEE	19,758	94,354	24,590	24,590	24,590	24,590
43-00-7507	SDC ADMINSTRATIVE FEE	1,856	108,691	2,300	2,300	2,300	2,300
	TOTAL CHARGES FOR SERVICES	21,614	203,045	26,890	26,890	26,890	26,890
INTEREST INCOME							
43-00-7701	INTEREST EARNED	7,057	22,938	300	300	300	300
	TOTAL INTEREST INCOME	7,057	22,938	300	300	300	300
	TOTAL RESOURCES	\$ 440,609	\$ 662,701	\$ 506,751	\$ 691,868	\$ 691,868	\$ 691,868

WATER REIMBURSEMENT FUND 43.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
				2024-25	2025-26	2025-26	2025-26
EXPENSES							
MATERIALS & SERVICES							
43-00-8220	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
43-00-8221	OTHER CONTRACT SERVICES	535	850	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	<u>535</u>	<u>850</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
CAPITAL OUTLAY							
43-00-8350	PROJECTS	3,355	-	375,000	350,000	350,000	350,000
	TOTAL CAPITAL OUTLAY	<u>3,355</u>	<u>-</u>	<u>375,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
OTHER							
43-00-8809	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
43-00-8998	CONTINGENCY	-	-	125,751	335,868	335,868	335,868
43-00-8999	UNAPPROPRIATED	436,718	-	-	-	-	-
	TOTAL OTHER	<u>436,718</u>	<u>-</u>	<u>125,751</u>	<u>335,868</u>	<u>335,868</u>	<u>335,868</u>
	TOTAL REQUIREMENTS	<u>\$ 440,609</u>	<u>\$ 850</u>	<u>\$ 506,751</u>	<u>\$ 691,868</u>	<u>\$ 691,868</u>	<u>\$ 691,868</u>

WATER REIMBURSEMENT FUND 43.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Miscellaneous Studies	5,000	5,000	5,000	5,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

WATER REIMBURSEMENT FUND 43.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Upsize/Extend with Development	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		Design Projects	25,000	-	-	-
		Reservoir Seismic Upgrades (Implementation)	150,000	150,000	150,000	150,000
		System Reinvestment Rebuild Projects	150,000	150,000	150,000	150,000
			375,000	350,000	350,000	350,000
TOTAL CAPITAL OUTLAY			\$ 375,000	\$ 350,000	\$ 350,000	\$ 350,000

12.00 SANITARY SEWER IMPROVEMENT FUND

The Sanitary Sewer Improvement Fund pays for capacity-enhancing sewer system capital improvement projects. The primary revenue sources for the Sewer Improvement Fund are system development charges and interest.

SEWER IMPROVEMENT ACCOUNT 12.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 1,967,554	\$ 2,191,576	\$ 2,333,579	\$ 2,561,538	\$ 2,561,538	\$ 2,561,538
CHARGES FOR SERVICES	166,819	202,921	40,000	40,000	40,000	40,000
INTEREST INCOME	58,458	107,541	12,000	12,000	12,000	12,000
TOTAL RESOURCES	\$ 2,192,832	\$ 2,502,039	\$ 2,385,579	\$ 2,613,538	\$ 2,613,538	\$ 2,613,538
EXPENSES						
MATERIALS & SERVICES	\$ 1,255	\$ 3,431	\$ 27,000	\$ 68,000	\$ 68,000	\$ 68,000
CAPITAL OUTLAY	-	-	130,000	68,500	68,500	68,500
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	2,228,579	2,477,038	2,477,038	2,477,038
UNAPPROPRIATED	2,191,576	2,498,608	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,192,832	\$ 2,502,039	\$ 2,385,579	\$ 2,613,538	\$ 2,613,538	\$ 2,613,538

SEWER IMPROVEMENT ACCOUNT 12.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
12-00-7000	BEGINNING FUND BALANCE	\$ 1,967,554	\$ 2,191,576	2,333,579	\$ 2,561,538	\$ 2,561,538	\$ 2,561,538
CHARGES FOR SERVICES							
12-00-7513	SYSTEM DEVELOPMENT CHARGE	166,819	202,921	40,000	40,000	40,000	40,000
	TOTAL CHARGES FOR SERVICES	166,819	202,921	40,000	40,000	40,000	40,000
INTEREST INCOME							
12-00-7701	INTEREST EARNED	58,458	107,541	12,000	12,000	12,000	12,000
	TOTAL INTEREST INCOME	58,458	107,541	12,000	12,000	12,000	12,000
	TOTAL RESOURCES	\$ 2,192,832	\$ 2,502,039	\$ 2,385,579	\$ 2,613,538	\$ 2,613,538	\$ 2,613,538

SEWER IMPROVEMENT ACCOUNT 12.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
EXPENSES							
MATERIALS & SERVICES							
12-00-8220	PROFESSIONAL SERVICES	\$ 665	\$ 2,237	\$ 26,000	\$ 67,000	\$ 67,000	\$ 67,000
12-00-8221	OTHER CONTRACT SERVICES	591	1,194	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	<u>1,255</u>	<u>3,431</u>	<u>27,000</u>	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>
CAPITAL OUTLAY							
12-00-8350	PROJECTS	-	-	130,000	68,500	68,500	68,500
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>68,500</u>	<u>68,500</u>	<u>68,500</u>
OTHER							
12-00-8809	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
12-00-8818	TRANSFER TO REVENUE BOND FUND	-	-	-	-	-	-
12-00-8998	CONTINGENCY	-	-	2,228,579	2,477,038	2,477,038	2,477,038
12-00-8999	UNAPPROPRIATED	2,191,576	2,498,608	-	-	-	-
	TOTAL OTHER	<u>2,191,576</u>	<u>2,498,608</u>	<u>2,228,579</u>	<u>2,477,038</u>	<u>2,477,038</u>	<u>2,477,038</u>
	TOTAL REQUIREMENTS	<u>\$ 2,192,832</u>	<u>\$ 2,502,039</u>	<u>\$ 2,385,579</u>	<u>\$ 2,613,538</u>	<u>\$ 2,613,538</u>	<u>\$ 2,613,538</u>

SEWER IMPROVEMENT ACCOUNT 12.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Miscellaneous Sewer Studies	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
		Design sewer improvement projec	-	30,000	30,000	30,000
		Sewer improvement financial an	1,000	12,000	12,000	12,000
			26,000	67,000	67,000	67,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 27,000	\$ 68,000	\$ 68,000	\$ 68,000

SEWER IMPROVEMENT
ACCOUNT 12.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Upsize/Extend with Development	\$ 100,000	\$ -	\$ -	\$ -
		Design Projects	30,000	30,000	30,000	30,000
		S Buxton sewer main assesment/Desig	-	38,500	38,500	38,500
			130,000	68,500	68,500	68,500
TOTAL CAPITAL OUTLAY			\$ 130,000	\$ 68,500	\$ 68,500	\$ 68,500

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44.00 SANITARY SEWER REIMBURSEMENT FUND

The Sanitary Sewer Reimbursement Fund pays for costs associated with infrastructure system replacement, reconstruction and or expansion of capital improvements already constructed or under construction. The primary revenue sources for the Sanitary Sewer Reimbursement Fund are system development reimbursement fee charges and interest.

SEWER REIMBURSEMENT FUND 44.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 2,834,816	\$ 3,365,648	\$ 3,546,625	\$ 3,841,552	\$ 3,841,552	\$ 3,841,552
CHARGES FOR SERVICES	506,053	591,969	70,850	70,850	70,850	70,850
INTEREST INCOME	72,270	164,196	1,000	1,000	1,000	1,000
TOTAL RESOURCES	\$ 3,413,139	\$ 4,121,812	\$ 3,618,475	\$ 3,913,402	\$ 3,913,402	\$ 3,913,402
EXPENSES						
MATERIALS & SERVICES	\$ 1,792	\$ 3,621	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
CAPITAL OUTLAY	45,700	144,173	560,000	571,500	571,500	571,500
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	3,032,475	3,315,902	3,315,902	3,315,902
UNAPPROPRIATED	3,365,648	3,974,019	-	-	-	-
TOTAL REQUIREMENTS	\$ 3,413,139	\$ 4,121,812	\$ 3,618,475	\$ 3,913,402	\$ 3,913,402	\$ 3,913,402

SEWER REIMBURSEMENT FUND 44.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
44-00-7000	BEGINNING FUND BALANCE	\$ 2,834,816	\$ 3,365,648	3,546,625	\$ 3,841,552	\$ 3,841,552	\$ 3,841,552
CHARGES FOR SERVICES							
44-00-7522	REIMBURSEMENT SDC FEE	490,402	573,683	68,660	68,660	68,660	68,660
44-00-7507	SDC ADMINSTRATIVE FEE	15,651	18,285	2,190	2,190	2,190	2,190
	TOTAL CHARGES FOR SERVICES	506,053	591,969	70,850	70,850	70,850	70,850
INTEREST INCOME							
44-00-7701	INTEREST EARNED	72,270	164,196	1,000	1,000	1,000	1,000
	TOTAL INTEREST INCOME	72,270	164,196	1,000	1,000	1,000	1,000
	TOTAL RESOURCES	\$ 3,413,139	\$ 4,121,812	\$ 3,618,475	\$ 3,913,402	\$ 3,913,402	\$ 3,913,402

SEWER REIMBURSEMENT FUND 44.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
EXPENSES							
MATERIALS & SERVICES							
44-00-8220	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
44-00-8221	OTHER CONTRACT SERVICES	1,792	3,621	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	<u>1,792</u>	<u>3,621</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
CAPITAL OUTLAY							
44-00-8350	PROJECTS	45,700	144,173	560,000	571,500	571,500	571,500
	TOTAL CAPITAL OUTLAY	<u>45,700</u>	<u>144,173</u>	<u>560,000</u>	<u>571,500</u>	<u>571,500</u>	<u>571,500</u>
OTHER							
44-00-8809	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
44-00-8998	CONTINGENCY	-	-	3,032,475	3,315,902	3,315,902	3,315,902
44-00-8999	UNAPPROPRIATED	3,365,648	-	-	-	-	-
	TOTAL OTHER	<u>3,365,648</u>	<u>-</u>	<u>3,032,475</u>	<u>3,315,902</u>	<u>3,315,902</u>	<u>3,315,902</u>
	TOTAL REQUIREMENTS	<u>\$ 3,413,139</u>	<u>\$ 147,794</u>	<u>\$ 3,618,475</u>	<u>\$ 3,913,402</u>	<u>\$ 3,913,402</u>	<u>\$ 3,913,402</u>

SEWER REIMBURSEMENT FUND 44.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Miscellaneous Studies	25,000	25,000	25,000	25,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

SEWER REIMBURSEMENT FUND 44.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Upsize/Extend with Development	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		Sewer Main Replacement Program	-	-	-	-
		Design Projects	35,000	35,000	35,000	35,000
		Pump station #3 Generator & fencing	100,000	125,000	125,000	125,000
		Pump station #4 Backup Generator	75,000	100,000	100,000	100,000
		Secondary clarifier recoating	-	-	-	-
		Bio-filter replacement	100,000	-	-	-
		System Reinvestment Rebuild Projects	150,000	150,000	150,000	150,000
		S Buxton sewer main Assesment/Desig	-	61,500	61,500	61,500
			560,000	571,500	571,500	571,500
TOTAL CAPITAL OUTLAY			\$ 560,000	\$ 571,500	\$ 571,500	\$ 571,500

14.00 STREET IMPROVEMENT FUND

The Street Improvement Fund pays for capacity-enhancing street system capital improvement projects. The primary revenue sources for the Street Improvement Fund are system development charges and interest.

STREET IMPROVEMENT ACCOUNT 14.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 1,101,184	\$ 1,140,727	\$ 1,161,604	\$ 1,009,035	\$ 1,009,035	\$ 1,009,035
REVENUE FROM OTHER AGENCIES	-	-	-	-	-	-
CHARGES FOR SERVICES	8,414	18,275	10,000	10,000	10,000	10,000
INTEREST INCOME	32,190	55,140	2,500	2,500	2,500	2,500
TOTAL RESOURCES	\$ 1,141,788	\$ 1,214,141	\$ 1,174,104	\$ 1,021,535	\$ 1,021,535	\$ 1,021,535

REQUIREMENTS						
MATERIALS & SERVICES	\$ 1,061	\$ 8,102	\$ 25,100	\$ 12,100	\$ 12,100	\$ 12,100
CAPITAL OUTLAY	-	-	425,000	300,000	300,000	300,000
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	724,004	709,435	709,435	709,435
UNAPPROPRIATED	1,140,727	1,206,039	-	-	-	-
TOTAL REQUIREMENTS	\$ 1,141,788	\$ 1,214,141	\$ 1,174,104	\$ 1,021,535	\$ 1,021,535	\$ 1,021,535

STREET IMPROVEMENT ACCOUNT 14.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
14-00-7000	BEGINNING FUND BALANCE	\$ 1,101,184	\$ 1,140,727	\$ 1,161,604	\$ 1,009,035	\$ 1,009,035	\$ 1,009,035
REVENUE FROM OTHER AGENCIES							
14-00-7220	OTHER LOCAL GOVERNMENTS	-	-	-	-	-	-
	TOTAL CHARGES FOR SERVICES	-	-	-	-	-	-
CHARGES FOR SERVICES							
14-00-7513	SYSTEM DEVELOPMENT CHARGE	8,414	18,275	10,000	10,000	10,000	10,000
	TOTAL CHARGES FOR SERVICES	8,414	18,275	10,000	10,000	10,000	10,000
INTEREST INCOME							
14-00-7701	INTEREST EARNED	32,190	55,140	2,500	2,500	2,500	2,500
	TOTAL INTEREST INCOME	32,190	55,140	2,500	2,500	2,500	2,500
	TOTAL RESOURCES	\$ 1,141,788	\$ 1,214,141	\$ 1,174,104	\$ 1,021,535	\$ 1,021,535	\$ 1,021,535

STREET IMPROVEMENT ACCOUNT 14.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
14-00-8220	PROFESSIONAL SERVICES	1,022	7,996	25,000	\$ 12,000	\$ 12,000	\$ 12,000
14-00-8221	OTHER CONTRACT SERVICES	39	106	100	100	100	100
	TOTAL MATERIALS & SERVICES	1,061	8,102	25,100	12,100	12,100	12,100
CAPITAL OUTLAY							
14-00-8350	PROJECTS	-	-	425,000	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	-	-	425,000	300,000	300,000	300,000
OTHER							
14-00-8820	TRANSFER TO STP SITE REDEV. FD	-	-	-	-	-	-
14-00-8998	CONTINGENCY	-	-	724,004	709,435	709,435	709,435
14-00-8999	UNAPPROPRIATED	1,140,727	1,206,039	-	-	-	-
	TOTAL OTHER	1,140,727	1,206,039	724,004	709,435	709,435	709,435
	TOTAL REQUIREMENTS	\$ 1,141,788	\$ 1,214,141	\$ 1,174,104	\$ 1,021,535	\$ 1,021,535	\$ 1,021,535

**STREET IMPROVEMENT
ACCOUNT 14.00**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Downtown Parking Study Street improvement financial ar	\$ 25,000	\$ -	\$ -	\$ -
			-	12,000	12,000	12,000
			25,000	12,000	12,000	12,000
Other Contract Services	8221	Transaction Processing Fees	100	100	100	100
TOTAL MATERIALS & SERVICES			\$ 25,100	\$ 12,100	\$ 12,100	\$ 12,100

**STREET IMPROVEMENT
ACCOUNT 14.00**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Improve Streets w/Development	\$ 150,000	\$ -	\$ -	\$ -
		Design Street Improvement Projects	25,000	50,000	50,000	50,000
		Dunbar Avenue Improvements	250,000	250,000	250,000	250,000
			425,000	300,000	300,000	300,000
TOTAL CAPITAL OUTLAY			\$ 425,000	\$ 300,000	\$ 300,000	\$ 300,000

45.00 STREET REIMBURSEMENT FUND

The Street Reimbursement Fund pays for costs associated with infrastructure system replacement, reconstruction and or expansion of capital improvements already constructed or under construction. The primary revenue sources for the Street Reimbursement Fund are system development reimbursement fee charges and interest.

STREET REIMBURSEMENT FUND 45.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 331,280	\$ 371,916	\$ 176,474	\$ 397,340	\$ 397,340	\$ 397,340
CHARGES FOR SERVICES	33,508	72,754	79,600	56,033	56,033	56,033
INTEREST INCOME	7,284	15,103	100	100	100	100
TOTAL RESOURCES	\$ 372,073	\$ 459,773	\$ 256,174	\$ 453,473	\$ 453,473	\$ 453,473
EXPENSES						
MATERIALS & SERVICES	\$ 157	\$ 424	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
CAPITAL OUTLAY	-	3,706	235,000	235,000	235,000	235,000
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	15,174	212,473	212,473	212,473
UNAPPROPRIATED	371,916	455,644	-	-	-	-
TOTAL REQUIREMENTS	\$ 372,073	\$ 459,773	\$ 256,174	\$ 453,473	\$ 453,473	\$ 453,473

STREET REIMBURSEMENT FUND 45.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
45-00-7000	BEGINNING FUND BALANCE	\$ 331,280	\$ 371,916	176,474	\$ 397,340	\$ 397,340	\$ 397,340
CHARGES FOR SERVICES							
45-00-7522	REIMBURSEMENT SDC FEE	29,964	65,103	71,100	47,533	47,533	47,533
45-00-7507	SDC ADMINSTRATIVE FEE	3,545	7,652	8,500	8,500	8,500	8,500
	TOTAL CHARGES FOR SERVICES	33,508	72,754	79,600	56,033	56,033	56,033
INTEREST INCOME							
45-00-7701	INTEREST EARNED	7,284	15,103	100	100	100	100
	TOTAL INTEREST INCOME	7,284	15,103	100	100	100	100
	TOTAL RESOURCES	\$ 372,073	\$ 459,773	\$ 256,174	\$ 453,473	\$ 453,473	\$ 453,473

STREET REIMBURSEMENT FUND 45.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
				2024-25	2025-26	2025-26	2025-26
EXPENSES							
MATERIALS & SERVICES							
45-00-8220	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
45-00-8221	OTHER CONTRACT SERVICES	157	424	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	157	424	6,000	6,000	6,000	6,000
CAPITAL OUTLAY							
45-00-8350	PROJECTS	-	3,706	235,000	235,000	235,000	235,000
	TOTAL CAPITAL OUTLAY	-	3,706	235,000	235,000	235,000	235,000
OTHER							
45-00-8809	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
45-00-8998	CONTINGENCY	-	-	15,174	212,473	212,473	212,473
45-00-8999	UNAPPROPRIATED	371,916	-	-	-	-	-
	TOTAL OTHER	371,916	-	15,174	212,473	212,473	212,473
	TOTAL REQUIREMENTS	\$ 372,073	\$ 4,129	\$ 256,174	\$ 453,473	\$ 453,473	\$ 453,473

STREET REIMBURSEMENT FUND 45.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Miscellaneous Studies	\$ 5,000 5,000	\$ 5,000 5,000	\$ 5,000 5,000	\$ 5,000 5,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

STREET REIMBURSEMENT
FUND 45.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Upsize/Extend with Development	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		ADA-Sidewalk ramp Upgrades	75,000	75,000	75,000	75,000
		Update Master Plan (1/2)	-	-	-	-
		System Reinvestment Rebuild Projects	110,000	110,000	110,000	110,000
			235,000	235,000	235,000	235,000
TOTAL CAPITAL OUTLAY			\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000

15.00 STORMWATER IMPROVEMENT FUND

The Stormwater Improvement Fund pays for capacity-enhancing stormwater system capital improvement projects. The primary revenue sources for the Stormwater Improvement Fund are system development charges and interest.

STORM SEWER IMPROVEMENT ACCOUNT 15.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 3,111,898	\$ 3,223,527	\$ 3,234,608	\$ 3,391,429	\$ 3,391,429	\$ 3,391,429
CHARGES FOR SERVICES	20,894	16,384	10,000	10,000	10,000	10,000
INTEREST INCOME	91,622	155,950	40,000	40,000	40,000	40,000
TOTAL RESOURCES	\$ 3,224,413	\$ 3,395,860	\$ 3,284,608	\$ 3,441,429	\$ 3,441,429	\$ 3,441,429
REQUIREMENTS						
MATERIALS & SERVICES	886	2,731	12,000	23,000	23,000	23,000
CAPITAL OUTLAY	-	-	400,000	425,000	425,000	425,000
CONTINGENCY	-	-	2,872,608	2,993,429	2,993,429	2,993,429
UNAPPROPRIATED	3,223,527	3,393,129	-	-	-	-
TOTAL REQUIREMENTS	\$ 3,224,413	\$ 3,395,860	\$ 3,284,608	\$ 3,441,429	\$ 3,441,429	\$ 3,441,429

STORM SEWER IMPROVEMENT ACCOUNT 15.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
15-00-7000	BEGINNING FUND BALANCE	\$ 3,111,898	\$ 3,223,527	\$ 3,234,608	\$ 3,391,429	\$ 3,391,429	\$ 3,391,429
CHARGES FOR SERVICES							
15-00-7513	SYSTEM DEVELOPMENT CHARGE	20,894	16,384	10,000	10,000	10,000	10,000
	TOTAL CHARGES FOR SERVICES	20,894	16,384	10,000	10,000	10,000	10,000
INTEREST INCOME							
15-00-7701	INTEREST EARNED	91,622	155,950	40,000	40,000	40,000	40,000
	TOTAL INTEREST INCOME	91,622	155,950	40,000	40,000	40,000	40,000
	TOTAL RESOURCES	\$ 3,224,413	\$ 3,395,860	\$ 3,284,608	\$ 3,441,429	\$ 3,441,429	\$ 3,441,429

STORM SEWER IMPROVEMENT ACCOUNT 15.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
15-00-8220	PROFESSIONAL SERVICES	\$ 665	\$ 2,237	\$ 11,000	\$ 22,000	\$ 22,000	\$ 22,000
15-00-8221	OTHER CONTRACT SERVICES	221	494	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	886	2,731	12,000	23,000	23,000	23,000
CAPITAL OUTLAY							
15-00-8350	PROJECTS	-	-	400,000	425,000	425,000	425,000
	TOTAL CAPITAL OUTLAY	-	-	400,000	425,000	425,000	425,000
OTHER							
15-00-8998	CONTINGENCY	-	-	2,872,608	2,993,429	2,993,429	2,993,429
15-00-8999	UNAPPROPRIATED	3,223,527	3,393,129	-	-	-	-
	TOTAL OTHER	3,223,527	3,393,129	2,872,608	2,993,429	2,993,429	2,993,429
	TOTAL REQUIREMENTS	\$ 3,224,413	\$ 3,395,860	\$ 3,284,608	\$ 3,441,429	\$ 3,441,429	\$ 3,441,429

STORM SEWER IMPROVEMENT
ACCOUNT 15.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Misc. Storm Water Studies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		Storm improvement financial analysis	1,000	12,000	12,000	12,000
			11,000	22,000	22,000	22,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 12,000	\$ 23,000	\$ 23,000	\$ 23,000

STORM SEWER IMPROVEMENT ACCOUNT 15.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Design Projects	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
		Upsize w/ Development	-	-	-	-
		MCDD Improvement	-	-	-	-
		Dunbar Avenue Improvements	375,000	400,000	400,000	400,000
		Graham Road Storm Drainage	-	-	-	-
		Stark St Beaver Creek Culvert	-	-	-	-
			400,000	425,000	425,000	425,000
TOTAL CAPITAL OUTLAY			\$ 400,000	\$ 425,000	\$ 425,000	\$ 425,000

42.00 STORMWATER REIMBURSEMENT FUND

The Stormwater Reimbursement Fund pays for costs associated with infrastructure system replacement, reconstruction and or expansion of capital improvements already constructed or under construction. The primary revenue sources for the Stormwater Reimbursement Fund are system development reimbursement fee charges and interest.

STORM SEWER REIMBURSEMENT FUND 42.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 157,401	\$ 137,159	\$ 145,784	\$ 125,027	\$ 125,027	\$ 125,027
CHARGES FOR SERVICES	5,272	4,137	16,670	16,670	16,670	16,670
INTEREST INCOME	3,649	6,591	100	100	100	100
TOTAL RESOURCES	\$ 166,323	\$ 147,887	\$ 162,554	\$ 141,797	\$ 141,797	\$ 141,797
EXPENSES						
MATERIALS & SERVICES	\$ 56	\$ 125	\$ 11,000	\$ 6,000	\$ 6,000	\$ 6,000
CAPITAL OUTLAY	29,108	24,849	145,000	135,000	135,000	135,000
TRANSFERS	-	-	-	-	-	-
CONTINGENCY	-	-	6,554	797	797	797
UNAPPROPRIATED	137,159	122,913	-	-	-	-
TOTAL REQUIREMENTS	\$ 166,323	\$ 147,887	\$ 162,554	\$ 141,797	\$ 141,797	\$ 141,797

STORM SEWER REIMBURSEMENT FUND 42.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
42-00-7000	BEGINNING FUND BALANCE	\$ 157,401	\$ 137,159	145,784	\$ 125,027	\$ 125,027	\$ 125,027
CHARGES FOR SERVICES							
42-00-7522	REIMBURSEMENT SDC FEE	3,003	2,353	15,500	15,500	15,500	15,500
42-00-7507	SDC ADMINSTRATIVE FEE	2,269	1,784	1,170	1,170	1,170	1,170
	TOTAL CHARGES FOR SERVICES	5,272	4,137	16,670	16,670	16,670	16,670
INTEREST INCOME							
42-00-7701	INTEREST EARNED	3,649	6,591	100	100	100	100
	TOTAL INTEREST INCOME	3,649	6,591	100	100	100	100
	TOTAL RESOURCES	\$ 166,323	\$ 147,887	\$ 162,554	\$ 141,797	\$ 141,797	\$ 141,797

STORM SEWER REIMBURSEMENT FUND 42.00

REQUIREMENTS BY CATEGORY

				COUNCIL	MANAGER	COMMITTEE	COUNCIL
				ADOPTED	PROPOSED	APPROVED	ADOPTED
ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26
EXPENSES							
MATERIALS & SERVICES							
42-00-8220	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
42-00-8221	OTHER CONTRACT SERVICES	56	125	1,000	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	56	125	11,000	6,000	6,000	6,000
CAPITAL OUTLAY							
42-00-8350	PROJECTS	29,108	24,849	145,000	135,000	135,000	135,000
	TOTAL CAPITAL OUTLAY	29,108	24,849	145,000	135,000	135,000	135,000
OTHER							
42-00-8809	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-
42-00-8998	CONTINGENCY	-	-	6,554	797	797	797
42-00-8999	UNAPPROPRIATED	137,159	-	-	-	-	-
	TOTAL OTHER	137,159	-	6,554	797	797	797
	TOTAL REQUIREMENTS	\$ 166,323	\$ 24,974	\$ 162,554	\$ 141,797	\$ 141,797	\$ 141,797

STORM SEWER REIMBURSEMENT

FUND 42.00

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Professional Services	8220	Miscellaneous Studies	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Contract Services	8221	Transaction Processing Fees	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 11,000	\$ 6,000	\$ 6,000	\$ 6,000

STORM SEWER REIMBURSEMENT FUND 42.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Upsize/Extend with Development	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		Design Projects	25,000	-	-	-
		Update Master Plan (1/2)	-	-	-	-
		System Reinvestment Rebuild Projects	70,000	85,000	85,000	85,000
			145,000	135,000	135,000	135,000
TOTAL CAPITAL OUTLAY			\$ 145,000	\$ 135,000	\$ 135,000	\$ 135,000

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19.00 UTILITIES UNDERGROUNDING FUND

The utilities undergrounding fund pays for the costs to underground existing overhead utility lines within public rights-of-way.

The primary revenue sources for the Utilities Undergrounding Fund are the 1.5% tax on electric utility bills collected for the City by Portland General Electric and interest income. The fund is accumulating capital for undergrounding projects on Troutdale Rd and East Historic Columbia River Hwy.

UTILITIES UNDERGROUNDING ACCOUNT 19.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 3,115,414	\$ 3,454,804	\$ 3,762,834	\$ 4,248,272	\$ 4,248,272	\$ 4,248,272
PRIVILEGE TAX	245,819	273,030	243,924	269,680	269,680	269,680
INTEREST INCOME	93,571	169,490	35,000	35,000	35,000	35,000
TOTAL RESOURCES	\$ 3,454,804	\$ 3,897,323	\$ 4,041,758	\$ 4,552,953	\$ 4,552,953	\$ 4,552,953
REQUIREMENTS						
MATERIALS & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	-	-	4,041,758	4,552,953	4,552,953	4,552,953
CONTINGENCY	-	-	-	-	-	-
UNAPPROPRIATED	3,454,804	3,897,323	-	-	-	-
TOTAL REQUIREMENTS	\$ 3,454,804	\$ 3,897,323	\$ 4,041,758	\$ 4,552,953	\$ 4,552,953	\$ 4,552,953

UTILITIES UNDERGROUNDING
ACCOUNT 19.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
				ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
19-00-7000	BEGINNING FUND BALANCE	\$ 3,115,414	\$ 3,454,804	\$ 3,762,834	\$ 4,248,272	\$ 4,248,272	\$ 4,248,272
FRANCHISE FEES							
19-00-7610	PRIVILEGE TAX - PGE	245,819	273,030	243,924	269,680	269,680	269,680
	TOTAL FRANCHISE FEES	245,819	273,030	243,924	269,680	269,680	269,680
INTEREST INCOME							
19-00-7701	INTEREST EARNED	93,571	169,490	35,000	35,000	35,000	35,000
	TOTAL INTEREST INCOME	93,571	169,490	35,000	35,000	35,000	35,000
	TOTAL RESOURCES	\$ 3,454,804	\$ 3,897,323	\$ 4,041,758	\$ 4,552,953	\$ 4,552,953	\$ 4,552,953

UTILITIES UNDERGROUNDING
ACCOUNT 19.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION			COUNCIL	MANAGER	COMMITTEE	COUNCIL
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
		2024-25	2025-26	2024-25	2025-26	2025-26	2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
19-00-8231	INTEREST EXPENSE ON CITY FUNDS	-	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY							
19-00-8350	PROJECTS	0	-	4,041,758	4,552,953	4,552,953	4,552,953
	TOTAL CAPITAL OUTLAY	-	-	4,041,758	4,552,953	4,552,953	4,552,953
OTHER							
19-00-8820	LOAN REPYMT TO WATER FUND	-	-	-	-	-	-
19-00-8998	CONTINGENCY	-	-	-	-	-	-
19-00-8999	UNAPPROPRIATED	3,454,804	3,897,323	-	-	-	-
	TOTAL OTHER	3,454,804	3,897,323	-	-	-	-
	TOTAL REQUIREMENTS	\$ 3,454,804	\$ 3,897,323	\$ 4,041,758	\$ 4,552,953	\$ 4,552,953	\$ 4,552,953

UTILITIES UNDERGROUNDING ACCOUNT 19.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Projects	8350	Undergrounding Projects	4,041,758	4,552,953	4,552,953	4,552,953
			4,041,758	4,552,953	4,552,953	4,552,953
TOTAL CAPITAL OUTLAY			\$ 4,041,758	\$ 4,552,953	\$ 4,552,953	\$ 4,552,953

23.00 BIKE PATHS AND TRAILS FUND

The Bike Paths & Trails Fund is a special revenue fund that utilizes the one percent of state gas tax revenues that are dedicated for bicycle paths and trails. Interest income on these funds also contributes toward the account revenues.

BIKE PATHS AND TRAILS

ACCOUNT 23.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 9,282	\$ 11,875	\$ 15,810	\$ 14,103	\$ 14,103	\$ 14,103
REVENUE FROM OTHER AGENCIES	13,030	13,259	13,493	12,829	12,829	12,829
INTEREST INCOME	175	1,304	100	100	100	100
TRANSFERS	-	-	-	-	-	-
TOTAL RESOURCES	\$ 22,487	\$ 26,438	\$ 29,403	\$ 27,033	\$ 27,033	\$ 27,033

REQUIREMENTS						
MATERIALS & SERVICES	\$ 612	\$ 823	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
CAPITAL OUTLAY	-	-	18,404	16,033	16,033	16,033
TRANSFERS	10,000	10,000	10,000	10,000	10,000	10,000
UNAPPROPRIATED	11,875	15,615	(1)	-	-	-
TOTAL REQUIREMENTS	\$ 22,487	\$ 26,438	\$ 29,403	\$ 27,033	\$ 27,033	\$ 27,033

BIKE PATHS AND TRAILS ACCOUNT 23.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
23-00-7000	BEGINNING FUND BALANCE	\$ 9,282	\$ 11,875	\$ 15,810	\$ 14,103	\$ 14,103	\$ 14,103
REVENUE FROM OTHER AGENCIES							
23-00-7208	STATE GAS TAX	13,030	13,259	13,493	12,829	12,829	12,829
	TOTAL REV OTHER AGENCIES	13,030	13,259	13,493	12,829	12,829	12,829
INTEREST INCOME							
23-00-7701	INTEREST EARNED	175	1,304	100	100	100	100
	TOTAL INTEREST INCOME	175	1,304	100	100	100	100
TRANSFERS							
23-00-7936	INTERFUND LOAN FR PK IMP	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-
	TOTAL RESOURCES	\$ 22,487	\$ 26,438	\$ 29,403	\$ 27,033	\$ 27,033	\$ 27,033

BIKE PATHS AND TRAILS ACCOUNT 23.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL	MANAGER	COMMITTEE	COUNCIL
				ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
23-00-8231	INTEREST EXPENSE	\$ 612	\$ 823	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL MATERIALS & SERVICES	612	823	1,000	1,000	1,000	1,000
CAPITAL OUTLAY							
23-00-8350	PROJECTS	-	-	18,404	16,033	16,033	16,033
	TOTAL CAPITAL OUTLAY	-	-	18,404	16,033	16,033	16,033
OTHER							
23-00-8824	LOAN REPAYMENT TO PARKS IMP	10,000	10,000	10,000	10,000	10,000	10,000
23-00-8999	UNAPPROPRIATED	11,875	15,615	-	-	-	-
	TOTAL OTHER	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL REQUIREMENTS	\$ 10,612	\$ 10,823	\$ 29,404	\$ 27,033	\$ 27,033	\$ 27,033

BIKE PATH AND TRAILS
ACCOUNT 23.00

CAPITAL OUTLAY DETAIL

			COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE				
Projects	8350	Sidewalk & Trail Infill	\$ 18,404	\$ 16,033	\$ 16,033	\$ 16,033
			18,404	16,033	16,033	16,033
TOTAL CAPITAL OUTLAY			\$ 18,404	\$ 16,033	\$ 16,033	\$ 16,033

16.00 PARKS IMPROVEMENT FUND

The Parks Improvement Fund is a capital projects fund that pays for expansion of the City's parks/greenway system consistent with the adopted Parks Master Plan. The principal revenue sources in this fund are system development charges paid by new residential development and interest income.

The Parks Improvement Fund has provided interfund loans to the General Fund for the Depot Remodeling project and for the Sandy Riverfront Trail project, the Sam Cox Building Maintenance Fund, and the Bike Path and Trails Fund for The Robin's Way Trail and Landslide Restoration project.

The adopted budget includes repayment from each of the funds to the Parks Improvement Fund.

PARKS IMPROVEMENT ACCOUNT 16.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 2,232,377	\$ 2,414,860	\$ 842,660	\$ 1,639,410	\$ 1,639,410	\$ 1,639,410
REVENUE FROM OTHER AGENCIES	-	-	100,000	100,000	100,000	100,000
CHARGES FOR SERVICES	15,000	237,500	15,000	15,000	15,000	15,000
INTERST INCOME	81,776	160,025	16,000	16,000	16,000	16,000
MISCELLANEOUS INCOME	-	-	-	-	-	-
TRANSFERS	112,500	112,500	262,500	262,500	262,500	262,500
TOTAL RESOURCES	\$ 2,441,654	\$ 2,924,884	\$ 1,236,160	\$ 2,032,910	\$ 2,032,910	\$ 2,032,910
REQUIREMENTS						
MATERIALS & SERVICES	\$ 1,441	\$ 2,866	\$ 10,700	\$ 18,000	\$ 18,000	\$ 18,000
CAPITAL OUTLAY	25,353	60,108	385,500	326,608	326,608	326,608
TRANSFERS	-	1,500,000	-	-	-	-
CONTINGENCY	-	-	839,960	1,688,302	1,688,302	1,688,302
UNAPPROPRIATED	2,414,860	1,361,910	-	-	-	-
TOTAL REQUIREMENTS	\$ 2,441,654	\$ 2,924,884	\$ 1,236,160	\$ 2,032,910	\$ 2,032,910	\$ 2,032,910

PARKS IMPROVEMENT ACCOUNT 16.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
16-00-7000	BEGINNING FUND BALANCE	\$ 2,232,377	\$ 2,414,860	\$ 842,660	\$ 1,639,410	\$ 1,639,410	\$ 1,639,410
REVENUE FROM OTHER AGENCIES							
16-00-7206	STATE GRANTS	-	-	100,000	100,000	100,000	100,000
16-00-7208	METRO GRANTS/ENTITLEMENTS	-	-	-	-	-	-
	TOTAL FROM OTHER AGENCIES	-	-	100,000	100,000	100,000	100,000
CHARGES FOR SERVICES							
16-00-7513	SYSTEM DEVELOPMENT CHARGE	15,000	237,500	15,000	15,000	15,000	15,000
	TOTAL CHARGES FOR SERVICES	15,000	237,500	15,000	15,000	15,000	15,000
INTEREST INCOME							
16-00-7701	INTEREST EARNED	81,776	160,025	16,000	16,000	16,000	16,000
	TOTAL INTEREST INCOME	81,776	160,025	16,000	16,000	16,000	16,000
MISCELLANEOUS INCOME							
16-00-7818	PRIOR YEAR RECOVERED EXP	-	-	-	-	-	-
16-00-7899	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	TOTAL MISCELLANEOUS INCOME	-	-	-	-	-	-
TRANSFERS							
16-00-7921	INTERFUND LOAN REPAYMENTS	80,000	80,000	230,000	230,000	230,000	230,000
16-00-7923	LOAN REPAYMENTS FR TRAIL FUND	10,000	10,000	10,000	10,000	10,000	10,000
16-00-7924	LOAN REPAYMENTS FROM SAM COX	22,500	22,500	22,500	22,500	22,500	22,500
	TOTAL TRANSFERS	112,500	112,500	262,500	262,500	262,500	262,500
	TOTAL RESOURCES	\$ 2,441,654	\$ 2,924,884	\$ 1,236,160	\$ 2,032,910	\$ 2,032,910	\$ 2,032,910

PARKS IMPROVEMENT ACCOUNT 16.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
16-00-8211	SPECIAL DEPARTMENT EXPENSE	- \$	- \$	- \$	5,000	5,000	5,000
16-00-8220	PROFESSIONAL SERVICES	1,022	2,237	10,700	12,000	12,000	12,000
16-00-8221	OTHER CONTRACT SERVICES	419	629	-	1,000	1,000	1,000
	TOTAL MATERIALS & SERVICES	1,441	2,866	10,700	18,000	18,000	18,000
CAPITAL OUTLAY							
16-00-8340	LAND	-	-	125,000	25,000	25,000	25,000
16-00-8350	PROJECTS	25,353	60,108	260,500	301,608	301,608	301,608
	TOTAL CAPITAL OUTLAY	25,353	60,108	385,500	326,608	326,608	326,608
OTHER							
16-00-8823	INTERFUND LOAN TO BIKE & TRAIL FD	-	-	-	-	-	-
16-00-8824	INTERFUND LOAN TO SAM COX BLDG	-	-	-	-	-	-
16-00-8831	INTERFUND LOAN TO GENERAL FUND	-	1,500,000	-	-	-	-
16-00-8998	CONTINGENCY	-	-	839,960	1,688,302	1,688,302	1,688,302
16-00-8999	UNAPPROPRIATED	2,414,860	1,361,910	-	-	-	-
	TOTAL OTHER	2,414,860	2,861,910	839,960	1,688,302	1,688,302	1,688,302
	TOTAL REQUIREMENTS	\$ 2,441,654	\$ 2,924,884	\$ 1,236,160	\$ 2,032,910	\$ 2,032,910	\$ 2,032,910

**PARKS IMPROVEMENT
ACCOUNT 16.00**

MATERIALS AND SERVICES DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Special Department Expense	8211	Miscellaneous Studies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Professional Services	8220	Parks SDC rate financial analysis	10,700	12,000	12,000	12,000
Other Contract Services	8221	Transaction Processing Fees	-	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES			\$ 10,700	\$ 18,000	\$ 18,000	\$ 18,000

PARKS IMPROVEMENT ACCOUNT 16.00

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
Land	8340	Harlow Place Riverfront Lots	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000
			125,000	25,000	25,000	25,000
Projects	8350	Sunrise Park Trail Improvements	-	-	-	-
		Parks Master Plan	-	-	-	-
		MTIP Fairview to Troutdale Trail	-	56,608	56,608	56,608
		Riverfront Park - URA site (PA-003)	200,000	225,000	225,000	225,000
		Signage, picnic tbls, misc items	10,500	15,000	15,000	15,000
		Depot Park Bike Hub	50,000	-	-	-
		Design Parks Improvements	-	5,000	5,000	5,000
		Skate Spot Design & Construction	-	-	-	-
			260,500	301,608	301,608	301,608
TOTAL CAPITAL OUTLAY			\$ 385,500	\$ 326,608	\$ 326,608	\$ 326,608

24.00 SAM COX BUILDING MAINTENANCE (IMPROVEMENT) FUND

At the February 9, 2010 the Parks Advisory Committee (PAC) presented the Council a report on the Sam Cox Building at the Glenn Otto Park. The PAC reported on the current level of usage, and the conditions in need of repair, remodeling and renovation. The PAC recommended increasing usage fees to fund a dedicated fund for the renovation of the Sam Cox Building.

On March 23, 2010 the City Council adopted Resolution #2040 amending the Fees and Charges Schedule for the use of city buildings and park facilities, and establishing the Sam Cox Building Maintenance Fund.

The fund is for the remodeling and renovation and other capital projects for the Sam Cox Building.

The principal revenue sources in this fund are the building rental fees which will provide the repayment source for the loan from the Parks Improvement Fund.

**SAM COX BLDG MAINT
FUND 24.00**

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 151,991	\$ 131,011	\$ 122,470	\$ 128,815	\$ 128,815	\$ 128,815
CHARGES FOR SERVICES	28,930	28,100	17,000	17,000	17,000	17,000
MISCELLANEOUS INCOME	4,682	7,788	1,000	1,000	1,000	1,000
TRANSFERS	-	-	-	-	-	-
TOTAL RESOURCES	185,603	166,899	140,470	146,815	146,815	146,815
REQUIREMENTS						
MATERIALS & SERVICES	\$ 1,998	\$ 2,710	\$ 16,126	\$ 16,160	\$ 16,160	\$ 16,160
CAPITAL OUTLAY	30,094	4,723	4,000	64,000	64,000	64,000
LOAN REPAMENT TO PARKS IM	22,500	22,500	22,500	22,500	22,500	22,500
CONTINGENCY	-	-	97,844	44,155	44,155	44,155
UNAPPROPRIATED	131,011	136,966	-	-	-	-
TOTAL REQUIREMENTS	185,603	166,899	140,470	146,815	146,815	146,815

**SAM COX BLDG MAINT
FUND 24.00**

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
24-00-7000	BEGINNING FUND BALANCE	\$ 151,991	\$ 131,011	\$ 122,470	\$ 128,815	\$ 128,815	\$ 128,815
CHARGES FOR SERVICES							
24-00-7702	RENTAL - PARK & COMMUNITY BLDG	18,640	19,100	15,000	15,000	15,000	15,000
24-00-7847	PARK USE PERMITS/SHELTER RENT	10,290	9,000	2,000	2,000	2,000	2,000
	TOTAL CHARGES FOR SERVICES	28,930	28,100	17,000	17,000	17,000	17,000
MISCELLANEOUS INCOME							
24-00-7701	INTEREST EARNED	3,662	6,788	500	500	500	500
24-00-7899	MISCELLANEOUS REVENUE	1,020	1,000	500	500	500	500
	TOTAL MISCELLANEOUS INCOME	4,682	7,788	1,000	1,000	1,000	1,000
TRANSFERS							
24-00-7901	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
24-00-7936	INTERFUND LOAN FR PK IMP	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-
	TOTAL RESOURCES	185,603	166,899	140,470	146,815	146,815	146,815

**SAM COX BLDG MAINT
FUND 24.00**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
MATERIALS & SERVICES							
24-00-8211	SPECIAL DEPARTMENT EXPENSE	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
24-00-8218	BUILDING MAINTENANCE	-	-	3,000	3,000	3,000	3,000
24-00-8220	PROFESSIONAL SERVICES	-	-	-	-	-	-
24-00-8221	OTHER CONTRACT SERVICES	-	285	-	-	-	-
24-00-8222	INSURANCE	1,998	2,425	2,876	2,910	2,910	2,910
24-00-8231	INTEREST EXPENSE	-	-	10,000	10,000	10,000	10,000
	TOTAL MATERIALS & SERVICES	1,998	2,710	16,126	16,160	16,160	16,160
CAPITAL OUTLAY							
24-00-8301	EQUIPMENT	23,813	4,723	4,000	4,000	4,000	4,000
24-00-8310	BUILDING IMPROVEMENTS	6,281	-	-	60,000	60,000	60,000
24-00-8320	IMPROVEMENTS (OTHER THAN BLDG)	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	30,094	4,723	4,000	64,000	64,000	64,000
OTHER							
24-00-8824	LOAN REPAYMENT TO PARKS IMP	22,500	22,500	22,500	22,500	22,500	22,500
24-00-8998	CONTINGENCY	-	-	97,844	44,155	44,155	44,155
24-00-8999	UNAPPROPRIATED	131,011	136,966	-	-	-	-
	TOTAL OTHER	153,511	159,466	120,344	66,655	66,655	66,655
	TOTAL REQUIREMENTS	\$185,603	\$166,899	\$ 140,470	\$ 146,815	\$ 146,815	\$ 146,815

**SAM COX BLDG MAINT
FUND 24.00**

CAPITAL OUTLAY DETAIL

ACCOUNT DESCRIPTION	GL ACCOUNT	EXPENSE TYPE	COUNCIL	MANAGER	COMMITTEE	COUNCIL
			ADOPTED	PROPOSED	APPROVED	ADOPTED
			BUDGET	BUDGET	BUDGET	BUDGET
			2024-25	2025-26	2025-26	2025-26
Equipment	8301	Tables & chairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
		A/V Improvements	-	-	-	-
			4,000	4,000	4,000	4,000
Building Improvements	8310	Fire/Life Safety System	-	-	-	-
		Storage Room- Tables & chairs	-	-	-	-
		Sam Cox Roof, Gutter, Drain repl	-	55,000	55,000	55,000
		Annex Carpet Replacement	-	5,000	5,000	5,000
			-	60,000	60,000	60,000
Other Improvements	8320		-	-	-	-
			-	-	-	-
			-	-	-	-
TOTAL CAPITAL OUTLAY			\$ 4,000	\$ 64,000	\$ 64,000	\$ 64,000

09.00 GENERAL OBLIGATION BOND DEBT SERVICE FUND

This fund accounts for the payment of general obligation bond principal and interest. General Obligation Bonds (GOB) are direct obligations and pledge the full faith and credit of the City. Principal and interest on general obligation bonds can be payable solely from general property tax levies approved by the voters.

Police Facility Project: In November 2010, Troutdale voters approved a \$7,540,000 general obligation bond measure for the Community Police Facility project. The original bonds were issued in February 2011. The 2011 bonds were called and refunded in July 2021 at a lower interest rate saving the taxpayers approximately \$880,000.

The debt service remaining on the Police Facility GO Refunding Bonds as of July 1, 2025 totals \$3,562,275 of which \$3,110,000 is for principal debt and \$452,275 is for debt interest expense.

The debt service in fiscal year 2025-2026 for the Police Facility Refunding Bonds requires a property tax levy of \$404,800 with a projected tax levy rate of \$0.275 per \$1,000 assessed value.

The adopted budget continues allocating the \$175,000, of the \$300,000 building lease revenue the City receives from the Multnomah County, to reduce the levy for the Police Facility Bonds.

The debt service requirements outstanding as of June 30, 2025 are summarized near the end of the budget document.

DEBT SERVICE ACCOUNT 09.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 248,021	\$ 171,895	\$ 94,968	\$ 63,644	\$ 63,644	\$ 63,644
PROPERTY TAXES	247,931	245,960	339,640	550,012	385,512	385,512
INTEREST INCOME	10,544	15,124	100	100	100	100
MISCELLANEOUS REVENUE	-	-	-	-	-	-
TRANSFERS	175,000	175,000	175,000	-	175,000	175,000
TOTAL RESOURCES	\$ 681,495	\$ 607,980	\$ 609,707	\$ 613,756	\$ 624,256	\$ 624,256
REQUIREMENTS						
DEBT SERVICE	\$ 509,600	\$ 520,800	\$ 541,000	\$ 549,800	\$ 549,800	\$ 549,800
UNAPPROPRIATED	171,895	87,180	68,707	63,956	74,456	74,456
TOTAL REQUIREMENTS	\$ 681,495	\$ 607,980	\$ 609,707	\$ 613,756	\$ 624,256	\$ 624,256

DEBT SERVICE ACCOUNT 09.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
09-00-7000	BEGINNING FUND BALANCE	\$ 248,021	\$ 171,895	\$ 94,968	\$ 63,644	\$ 63,644	\$ 63,644
PROPERTY TAXES							
09-00-7101	CURRENT YEAR TAXES	238,352	242,778	334,640	545,012	380,512	380,512
09-00-7104	PRIOR YEAR TAXES	9,199	2,777	5,000	5,000	5,000	5,000
09-00-7106	TAX DEEDED LAND SALES	-	-	-	-	-	-
09-00-7108	TAX PENALTIES AND INTEREST	379	405	-	-	-	-
	TOTAL PROPERTY TAXES	247,931	245,960	339,640	550,012	385,512	385,512
INTEREST INCOME							
09-00-7701	INTEREST EARNED	10,544	15,124	100	100	100	100
	TOTAL INTEREST INCOME	10,544	15,124	100	100	100	100
MICELLANEOUS INCOME							
09-00-7899	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	TOTAL INTEREST INCOME	-	-	-	-	-	-
TRANFERS							
09-00-7901	TRANSFER FROM GENERAL FUND	175,000	175,000	175,000	-	175,000	175,000
09-00-7904	TRANSFER FROM SEWER FUND	-	-	-	-	-	-
09-00-7912	TRANSEFER FROM SEWER IMPROV.	-	-	-	-	-	-
	TOTAL TRANSFERS	175,000	175,000	175,000	-	175,000	175,000
	TOTAL RESOURCES	\$ 681,495	\$ 607,980	\$ 609,708	\$ 613,756	\$ 624,256	\$ 624,256

DEBT SERVICE ACCOUNT 09.00

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
Police Facility Project							
Refunding Bonds 2021 Series							
ISSUED: July 7, 2021							
09-96-8400	BOND PRINCIPAL DUE	\$ 345,000	\$ 370,000	\$ 405,000	\$ 430,000	\$ 430,000	\$ 430,000
09-96-8500	BOND INTEREST DUE	164,600	150,800	136,000	119,800	119,800	119,800
	Series Debt Service	509,600	520,800	541,000	549,800	549,800	549,800
Original 2011 Series							
ISSUED: February 17, 2011							
09-94-8400	BOND PRINCIPAL DUE	-	-	-	-	-	-
09-94-8500	BOND INTEREST DUE	-	-	-	-	-	-
	Series Debt Service	-	-	-	-	-	-
TOTAL DEBT SERVICE		509,600	520,800	541,000	549,800	549,800	549,800
OTHER							
09-00-8999	UNAPPROPRIATED	171,895	87,180	68,707	63,956	74,456	74,456
	TOTAL OTHER	171,895	87,180	68,707	63,956	74,456	74,456
TOTAL REQUIREMENTS		\$ 681,495	\$ 607,980	\$ 609,707	\$ 613,756	\$ 624,256	\$ 624,256

27.00 FULL FAITH & CREDIT DEBT SERVICE FUND

2018 Series

This fund was established to account for debt service payments on the full faith and credit obligations issued by the City in February 2018.

The current debt accounted for in this fund is new debt issued to finance the Urban Renewal Agency. The City borrowed \$5,000,000 which it subsequently loaned via an IGA to the Urban Renewal Agency for purpose of acquiring real property and conducting site preparation, including demolition and environmental remediation

A full faith and credit pledge requires repayment to lender from any legally available resource of the City, which includes any and all revenue sources not restricted by ORS such as the State gas tax, utility fees, SDC fees, and grant funds. The debt is effectively a pledge of the City's General Fund, and it includes an expectation that the City will sell other City assets if necessary to pay the debt. However, unlike a voter approved General Obligation Bond, it does **not** allow for an additional property tax levy to provide a dedicated source of funds for the debt repayment.

The debt is structured as interest only payments for the first five years, followed by principal and interest payments for the following five years. The debt is also taxable rather than tax-exempt issue, and repayment at any time is allowed.

The IGA provides for the Urban Renewal Agency to repay the City from the subsequent re-sale of the cleaned up property to a private developer. However, the City is obligated to make payments to the external lender. The City has both the timing risk, and the risk of inadequate resale proceeds.

The Community Service Fee (CSF) from the Amazon Extended Enterprise Zone Tax Abatement Agreement was collected for five years and saved in the debt service fund to provide the repayment source. The \$5,000,000 borrowing was repaid in full in the prior FY.

The 2018 Series is continued to be shown for 3 years to comply with Local Budget Law requirements.

27.00 FULL FAITH & CREDIT DEBT SERVICE FUND – Continued –

This Fund also contains the additional FFC borrowing of:

2020 Series - Brownfields Redevelopment Fund Financing Contract #N20018

Unfortunately, the costs and quantity of environmental remediation tasks required for the URA site, The Confluence at Troutdale, were significantly greater than estimated. The City was able to obtain a \$1,500,000 loan from the State of Oregon Brownfields Redevelopment Fund for some the additional costs.

Through an IGA the City loaned the full \$1,500,000 to the Urban Renewal Agency. Like the \$5,000,000 FFC borrowing the City is also obligated to repay this loan to the State from any available general revenue.

The 10 year maturity loan is structured with no payments the first year, as interest only payments for the second year, followed by principal and interest payments which began in FY 2022-2023, and continue for the remaining seven years.

The debt service requirements outstanding as of June 30, 2025 are summarized near the end of the budget document.

FULL FAITH AND CREDIT DEBT SERVICE FUND 27.00

FUND SUMMARY

	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES						
BEGINNING FUND BALANCE	\$ 2,834,884	\$ 3,669,370	\$ 85,410	\$ 205,676	\$ 205,676	\$ 205,676
INTEREST INCOME	94,439	59,733	10,000	1,000	1,000	1,000
TRANSFERS	1,096,448	1,660,049	203,040	205,000	205,000	205,000
TOTAL RESOURCES	\$ 4,025,771	\$ 5,389,152	\$ 298,450	\$ 411,676	\$ 411,676	\$ 411,676
REQUIREMENTS						
DEBT SERVICE	\$ 356,401	\$ 5,269,301	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
RESERVE FUTURE EXPENDITURE	-	-	-	-	-	-
UNAPPROPRIATED	3,669,370	119,851	93,450	206,676	206,676	206,676
TOTAL REQUIREMENTS	\$ 4,025,771	\$ 5,389,152	\$ 298,450	\$ 411,676	\$ 411,676	\$ 411,676

FULL FAITH AND CREDIT DEBT SERVICE FUND 27.00

RESOURCES BY SOURCE

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
RESOURCES							
BEGINNING FUND BALANCE							
27-00-7000	BEGINNING FUND BALANCE	\$ 2,834,884	\$ 3,669,370	\$ 85,410	\$ 205,676	\$ 205,676	\$ 205,676
INTEREST INCOME							
27-00-7701	INTEREST EARNED	94,439	59,733	10,000	1,000	1,000	1,000
	TOTAL INTEREST INCOME	94,439	59,733	10,000	1,000	1,000	1,000
TRANFERS							
27-00-7901	TRANSFER FROM GENERAL FUND	1,096,448	1,660,049	203,040	205,000	205,000	205,000
	TOTAL TRANSFERS	1,096,448	1,660,049	203,040	205,000	205,000	205,000
	TOTAL RESOURCES	\$ 4,025,771	\$ 5,389,152	\$ 298,450	\$ 411,676	\$ 411,676	\$ 411,676

**FULL FAITH AND CREDIT
DEBT SERVICE FUND 27.00**

REQUIREMENTS BY CATEGORY

ACCT NO	ACCOUNT DESCRIPTION	ACTUAL 2022-23	ACTUAL 2023-24	COUNCIL ADOPTED BUDGET 2024-25	MANAGER PROPOSED BUDGET 2025-26	COMMITTEE APPROVED BUDGET 2025-26	COUNCIL ADOPTED BUDGET 2025-26
REQUIREMENTS							
DEBT SERVICE							
	Full Faith and Credit Obligations Series 2018 ISSUED: February 14, 2018						
27-00-8400	BOND PRINCIPAL DUE	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
27-00-8500	BOND INTEREST DUE	167,000	83,500	-	-	-	-
	Series Debt Service	167,000	5,083,500	-	-	-	-
	Full Faith and Credit Obligations Oregon Business Development Department Brownfields Redevelopment Fund Financing Contract #N20018 ISSUED: August 12, 2020						
27-10-8400	BOND PRINCIPAL DUE	148,042	152,165	172,000	172,000	172,000	172,000
27-10-8500	BOND INTEREST DUE	41,359	33,636	33,000	33,000	33,000	33,000
	Series Debt Service	189,401	185,801	205,000	205,000	205,000	205,000
	TOTAL DEBT SERVICE	356,401	5,269,301	205,000	205,000	205,000	205,000
OTHER							
27-00-8997	RESERVE - FUTURE EXPEND	-	-	-	-	-	-
27-00-8999	UNAPPROPRIATED	3,669,370	119,851	93,450	206,676	206,676	206,676
	TOTAL OTHER	3,669,370	119,851	93,450	206,676	206,676	206,676
	TOTAL REQUIREMENTS	\$ 4,025,771	\$ 5,389,152	\$ 298,450	\$ 411,676	\$ 411,676	\$ 411,676

SUPPLEMENTAL SCHEDULES

CITY OF TROUTDALE, OREGON

**ADOPTED BUDGET FUND BALANCE ANALYSIS
FISCAL YEAR 2025-2026**

FUND	BEGINNING FUND BALANCE	PROJECTED REVENUE	Transfers		OPERATIONS	CAPITAL OUTLAY	DEBT SERVICE	CONTINGENCY	APPROPRIATIONS	TOTAL	ENDING FUND BALANCE
			IN	OUT							
GENERAL FUND											
General Fund	8,518,252	15,347,756	1,927,184	897,368	17,431,318	917,800	12,000	3,000,000	22,258,486		3,534,706
PUBLIC WORKS OPERATIONS											
Water Fund	2,606,619	3,238,603	-	1,166,571	2,123,046	248,800	-	450,000	3,988,417		1,856,805
Sewer Fund	7,849,464	4,471,504	-	1,156,871	2,525,071	1,647,281	2,400	800,000	6,131,623		6,189,344
Streets Fund	4,437,647	2,257,209	-	769,028	1,975,740	1,116,000	-	1,200,000	5,060,768		1,634,088
Internal Services Fund	684,984	91,556	2,436,600	520,605	2,397,877	82,100	2,400	210,158	3,213,140		-
Storm Sewer Utility Fund	2,708,622	1,489,797	-	439,665	946,437	1,552,155	-	1,260,162	4,198,419		-
SPECIAL PURPOSE FUNDS											
Code Specialties Fund	1,298,892	411,100	19,200	142,876	787,182	12,000	2,400	784,734	1,729,192		-
Street Tree Fund	34,963	1,350	-	-	36,313	-	-	-	36,313		-
CAPITAL PROJECTS - PUBLIC WORKS											
Water Improvement Fund	1,067,153	10,100	-	-	51,000	550,000	-	476,253	1,077,253		-
Sewer Improvement Fund	2,561,538	52,000	-	-	68,000	68,500	-	2,477,038	2,613,538		-
Street Improvement Fund	1,009,035	12,500	-	-	12,100	300,000	-	709,435	1,021,535		-
Storm Sewer Improvement	3,391,429	50,000	-	-	23,000	425,000	-	2,993,429	3,441,429		-
Water Reimbursement Fund	664,678	27,190	-	-	6,000	350,000	-	335,868	691,868		-
Sewer Reimbursement Fund	3,841,552	71,850	-	-	26,000	571,500	-	3,315,902	3,913,402		-
Street Reimbursement Fund	397,340	56,133	-	-	6,000	235,000	-	212,473	453,473		-
Storm Sewer Reimbursement	125,027	16,770	-	-	6,000	135,000	-	797	141,797		-
Utilities Undergrounding	4,248,272	304,680	-	-	-	4,552,953	-	-	4,552,953		-
Bike Paths and Trails	14,103	12,929	-	10,000	1,000	16,033	-	-	27,033		-
CAPITAL PROJECTS - PARKS											
Parks Improvement Fund	1,639,410	131,000	262,500	-	18,000	326,608	-	1,688,302	2,032,910		-
Sam Cox Bldg Maint Fund	128,815	18,000	-	22,500	16,160	64,000	-	44,155	146,815		-
DEBT SERVICE FUNDS											
Debt Service Fund - GOB	63,644	385,612	175,000	-	-	-	549,800	-	549,800		74,456
Debt Service Fund - FF&C	205,676	1,000	205,000	-	-	-	205,000	-	205,000		206,676
TOTAL - ALL FUNDS	47,497,116	28,458,639	5,025,484	5,125,484	28,456,243	13,170,729	774,000	19,958,707	67,485,164		13,496,075

Loan to URA 100,000

CITY OF TROUTDALE, OREGON

TAX LEVY COMPUTATION FISCAL YEAR 2025-2026

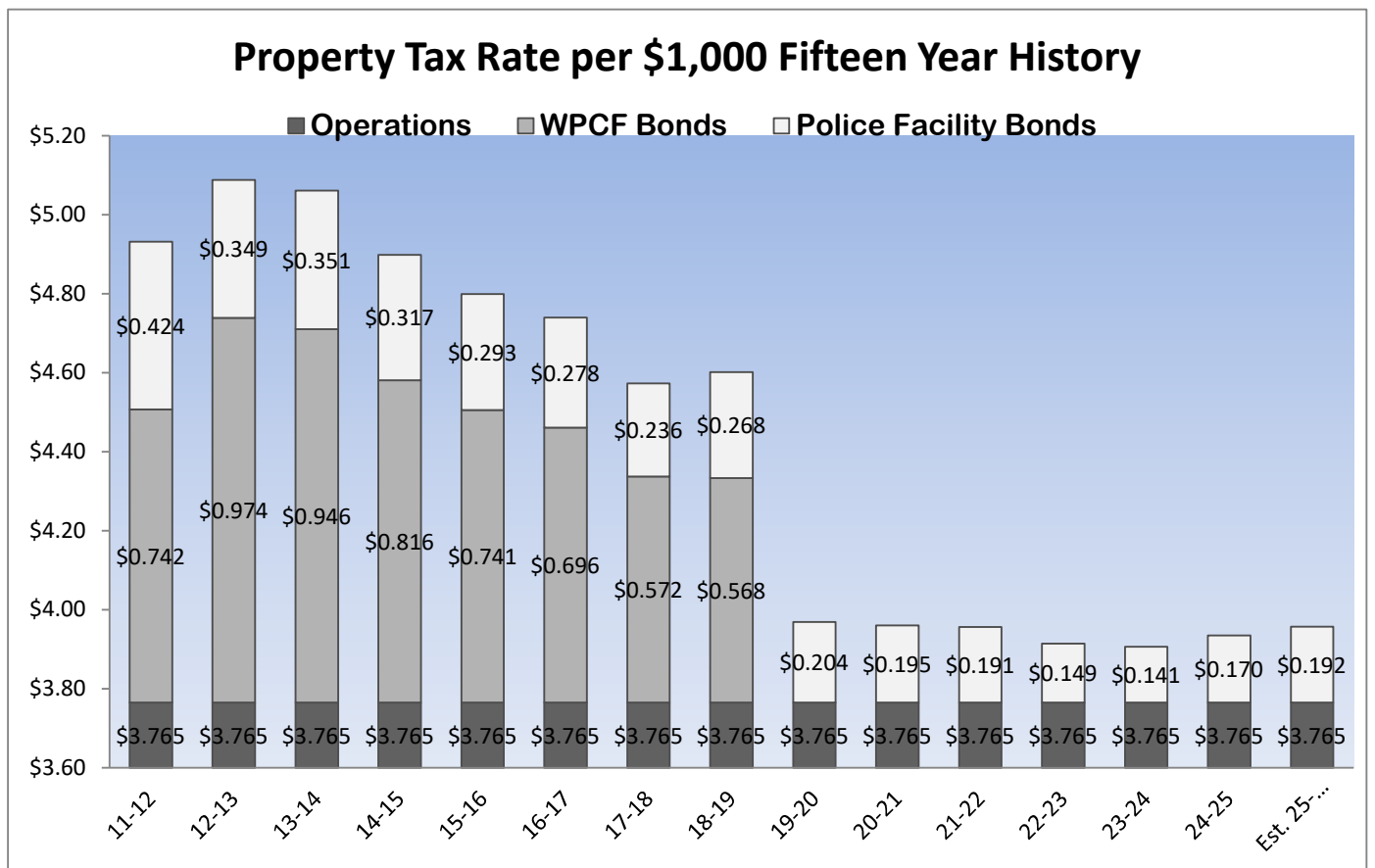
	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL
A. ANALYSIS OF TAXES TO BE LEVIED			
PROPERTY TAXES SUBJECT TO MEASURE 50			
Estimated Assessed value base @ \$3.7652 per \$1,000 AV (\$2,097,046,949/\$1,000 x \$3.7652)	7,895,801	-	7,895,801
			-
New growth estimate from permits (\$12,188,570/\$1,000 x \$3.7652)	45,892	-	45,892
Subtotal - Operations Levies	7,941,694	-	7,941,694
PROPERTY TAXES FOR BONDED DEBT			
Tax Levy for Police Facility Bonds	-	404,800	0.19 404,800
Subtotal - Bonded Debt Levies	-	404,800	404,800
TOTAL TAXES TO BE LEVIED	7,941,694	404,800	8,346,494
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2025-2026 BEGINNING JULY 1, 2025:			
TOTAL TAXES TO BE LEVIED	7,941,694	404,800	8,346,494
Less: Estimated Property Taxes Not to be Received	-	-	-
Loss Due to Constitutional Limits	-	-	-
Uncollected Amounts and Discounts Allowed	(476,502)	(24,288)	(500,790)
TAXES NECESSARY TO BALANCE BUDGET	7,465,192	380,512	7,845,704
Add: Budget Resources, Except Taxes to be Levied	18,528,001	68,744	18,596,745
TOTAL BUDGET REQUIREMENTS	25,993,192	449,256	26,442,448

CITY OF TROUTDALE HISTORICAL PROPERTY TAX DATA

TAX YEAR	POPULATION	ASSESSED VALUATION	PERMANENT OPERATING LEVY	DEBT SERVICE LEVY	TOTAL TAX LEVY	TAX RATE /1,000	TAX PER CAPITA
11-12	16,000	1,124,964,739	4,235,717	1,312,484	5,548,201	4.93	347
12-13	16,005	1,115,008,909	4,198,232	1,475,305	5,673,537	5.09	354
13-14	16,015	1,155,777,910	4,351,735	1,498,284	5,850,019	5.06	365
14-15	16,020	1,278,870,040	4,815,201	1,449,399	6,264,600	4.90	391
15-16	16,020	1,311,825,580	4,938,400	1,356,405	6,294,804	4.80	393
16-17	16,025	1,387,498,970	5,224,028	1,352,322	6,576,350	4.74	410
17-18	16,035	1,451,512,515	5,465,065	1,172,946	6,638,011	4.57	414
18-19	16,070	1,461,701,740	5,503,599	392,098	5,895,698	4.03	367
19-20	16,185	1,518,001,170	5,715,578	309,906	6,025,484	3.97	372
20-21	16,185	1,586,440,670	5,973,266	310,000	6,283,266	3.96	388
21-22	16,319	1,623,024,570	6,111,012	310,000	6,421,012	3.96	393
22-23	16,819	1,718,829,480	6,471,737	256,000	6,727,737	3.91	400
23-24	16,847	1,809,406,870	6,812,779	256,000	7,068,779	3.91	420
24-25	17,005	2,097,333,541	7,896,880	356,000	8,252,880	3.93	485

Estimate:

25-26	17,150	2,109,235,518	7,941,694	404,800	8,346,494	3.96	487
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CITY OF TROUTDALE, OREGON

SCHEDULE OF DEBT SERVICE REQUIREMENTS

GENERAL OBLIGATION BONDS

YEAR OF MATURITY	POLICE FACILITY REFUNDED BONDS ISSUED 7/7/2021		TOTAL DEBT SERVICE
	PRINCIPAL	INTEREST	
2025-26	430,000	119,800	549,800
2026-27	470,000	103,675	573,675
2027-28	495,000	88,400	583,400
2028-29	530,000	68,600	598,600
2029-30	575,000	47,400	622,400
2030-31	610,000	24,400	634,400
	<u>3,110,000</u>	<u>452,275</u>	<u>3,562,275</u>

Interest payments at December 1st and June 1st. Principal payment at June 1st.

Total scheduled debt service for both the 2011 and 2021 Series GO Bonds is \$10,772,442
 As of July 1, 2025 the City has made payments totaling \$7,160,167 for both Series,
 (\$3,770,000 principal and \$3,390,167 interest).
 The remaining scheduled payments total \$3,562,275

CITY OF TROUTDALE, OREGON

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
FULL FAITH AND CREDIT BORROWING**

**Brownfields Redevelopment Fund Financing Contract #N20018
Riverfront Redevelopment Cleanup Project**

OBDD LOAN TO CITY CITY LOAN TO URA			
YEAR OF MATURITY	ISSUED 8/13/2020		TOTAL DEBT
	PRINCIPAL	INTEREST	SERVICE
2025-26	176,031	26,661	202,692
2026-27	181,385	21,307	202,692
2027-28	186,902	15,790	202,692
2028-29	192,587	10,106	202,692
2029-30	198,444	4,248	202,692
2030-31	33,611	126	33,737
	968,958	78,238	1,047,197

Monthly principal and interest payments.

Total estimated scheduled debt service on loan \$1,664,691
As of July 1, 2025 the City has made payments totaling \$617,494
(\$471,042 principal and \$146,452 interest).
The remaining scheduled payments total \$1,047,197

Ten year term, \$1,500,000 of OBDD funding provided.
OBDD granted \$60,000 loan forgiveness based upon DEQ
approval of brownfield clean-up project completion.
\$1,440,000 project principal financed.

CITY OF TROUTDALE, OREGON

BUDGET COMMITTEE APPROVAL

2025-2026 APPROVED BUDGET

NOTICE OF APPROVAL BY BUDGET COMMITTEE

Approved General Fund permanent tax rate levy at \$3.7652 per \$1,000 assessed value.

Approved Debt Service Fund property tax levy of \$404,800 for the Community Police Facility general obligation bonded indebtedness.

Approved the entire budget as proposed and amended.

APPROVED BY BUDGET COMMITTEE ON APRIL 21, 2025



Tanney Staffenson, CHAIRMAN

RESOLUTION NO. 2654

A RESOLUTION ADOPTING THE CITY OF TROUTDALE'S FISCAL YEAR 2025-2026 ANNUAL BUDGET AND MAKING APPROPRIATIONS.

THE TROUTDALE CITY COUNCIL FINDS AS FOLLOWS:

1. That a budget for Fiscal Year 2025-2026 was prepared to commence the July 1, 2025 to ensure compliance with the Local Budget Law, Oregon Revised Statutes (ORS), Chapter and Sections 294.305 to 294.565.
2. That the City of Troutdale Budget Committee on April 21, 2025 pursuant to ORS 294.428(1) approved the budget and the ad valorem property tax levies for Fiscal Year 2025-2026, and is on file for public inspection.
3. That the Budget Committee approved budget has been published in the Local Budget Law form LB-1 required format and timeframe, pursuant to ORS 294.438.
4. That it is necessary, desirable and in the best interest of the residents to pass a resolution adopting the budget and making appropriations for Fiscal Year 2025-2026 to provide funding for ongoing City operations and services.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TROUTDALE:

Section 1. That the Budget Committee Approved Fiscal Year 2025-2026 Budget, as proposed with total requirements of \$81,181,033 including unappropriated fund balances of \$13,495,869 and appropriated sums of \$67,685,164 as on file at Troutdale City Hall, 219 E. Historic Columbia River Hwy, Troutdale, Oregon, which is now hereby adopted.

Section 2. The amounts listed below are hereby appropriated for the fiscal year beginning July 1, 2025 for the purposes stated:

GENERAL FUND

Legislative	35,149
Judicial	208,458
Legal	256,289
General Government	439,536
Administration	1,306,450

Community Services	321,981
Information Services	449,232
Finance	939,995
Police Operations	6,696,682
Public Safety Bldg. Operations	144,786
Solid Waste/Recycling	80,085
Fire Protection Services	3,230,030
Planning	859,477
Parks & Greenways	1,876,853
Facilities	931,042
Transfers to Other Funds	897,368
Contingency	3,000,000
Total General Fund Appropriations	22,458,486
Unappropriated Fund Balance	3,534,500
Total General Fund Requirements	25,992,986

CODE SPECIALTIES

Building Inspections	689,248
Electrical Inspections	144,639
Plumbing Inspections	110,570
Contingency	784,734
Total Code Specialties Fund Appropriations	1,729,192
Unappropriated Fund Balance	-
Total Code Specialties Fund Requirements	1,729,192

WATER FUND

Personnel Services	986,022
Materials & Services	1,137,023
Capital Outlay	248,800
Transfers to Other Funds	1,166,571
Contingency	450,000
Total Water Fund Appropriations	3,988,417
Unappropriated Fund Balance	1,856,805
Total Water Fund Requirements	5,845,222

SEWER FUND

Personnel Services	969,829
Materials & Services	1,555,242
Capital Outlay	1,647,281

Transfers to Other Funds	1,156,871
Contingency	800,000
	<hr/>
Total Sewer Fund Appropriations	6,131,623
Unappropriated Fund Balance	6,189,344
	<hr/>
Total Sewer Fund Requirements	<u>12,320,967</u>

STREET FUND

Personnel Services	600,603
Materials & Services	1,375,137
Capital Outlay	1,116,000
Transfers to Other Funds	769,028
Contingency	1,200,000
	<hr/>
Total Street Fund Appropriations	5,060,768
Unappropriated Fund Balance	1,634,088
	<hr/>
Total Street Fund Requirements	<u>6,694,856</u>

INTERNAL SERVICES FUND

Equipment Maintenance	852,332
Public Works Management	2,150,650
Contingency	210,158
	<hr/>
Total Internal Services Fund Appropriations	3,213,140
Unappropriated Fund Balance	-
	<hr/>
Total Internal Services Fund Requirements	<u>3,213,140</u>

DEBT SERVICE FUND

Debt Service	549,800
	<hr/>
Total Debt Service Fund Appropriations	549,800
Unappropriated Fund Balance	74,456
	<hr/>
Total Debt Service Fund Requirements	<u>624,256</u>

WATER IMPROVEMENT FUND

Materials & Services	51,000
Capital Outlay	550,000
Contingency	476,253
	<hr/>
Total Water Improvement Fund Appropriations	1,077,253
Unappropriated Fund Balance	-
	<hr/>
Total Water Improvement Fund Requirements	<u>1,077,253</u>

SEWER IMPROVEMENT FUND

Materials & Services	68,000
Capital Outlay	68,500
Transfers to Other Funds	-
Contingency	<u>2,477,038</u>
Total Sewer Improvement Fund Appropriations	2,613,538
Unappropriated Fund Balance	<u>-</u>
Total Sewer Improvement Fund Requirements	<u><u>2,613,538</u></u>

STREET TREE FUND

Materials & Services	<u>36,313</u>
Total Street Tree Fund Appropriations	36,313
Unappropriated Fund Balance	<u>-</u>
Total Street Tree Fund Requirements	<u><u>36,313</u></u>

STREET IMPROVEMENT FUND

Materials & Services	12,100
Capital Outlay	300,000
Transfers to other Funds	-
Contingency	<u>709,435</u>
Total Street Improvement Fund Appropriations	1,021,535
Unappropriated Fund Balance	<u>-</u>
Total Street Improvement Fund Requirements	<u><u>1,021,535</u></u>

STORM SEWER IMPROVEMENT FUND

Materials & Services	23,000
Capital Outlay	425,000
Contingency	<u>2,993,429</u>
Total Storm Sewer Improvement Fund Appropriations	3,441,429
Unappropriated Fund Balance	<u>-</u>
Total Storm Sewer Improvement Fund Requirements	<u><u>3,441,429</u></u>

PARKS IMPROVEMENT FUND

Materials & Services	18,000
Capital Outlay	326,608
Transfers to Other Funds	-
Contingency	<u>1,688,302</u>
Total Parks Improvement Fund Appropriations	2,032,910

Unappropriated Fund Balance	-
Total Parks Improvement Fund Requirements	<u>2,032,910</u>
STORM SEWER UTILITY FUND	
Personnel Services	383,429
Materials & Services	563,008
Capital Outlay	1,552,155
Transfers to Other Funds	439,665
Contingency	<u>1,260,162</u>
Total Storm Sewer Utility Fund Appropriations	4,198,419
Unappropriated Fund Balance	-
Total Storm Sewer Utility Fund Requirements	<u>4,198,419</u>
UTILITIES UNDERGROUNDING FUND	
Capital Outlay	4,552,953
Contingency	-
Total Utilities Undergrounding Fund Appropriations	<u>4,552,953</u>
Unappropriated Fund Balance	-
Total Utilities Undergrounding Fund Requirements	<u>4,552,953</u>
BIKE PATHS & TRAILS FUND	
Materials & Services	1,000
Capital Outlay	16,033
Transfers to other Funds	10,000
Total Bike Paths & Trails Fund Appropriations	<u>27,033</u>
Unappropriated Fund Balance	-
Total Bike Paths & Trails Fund Requirements	<u>27,033</u>
SAM COX BLDG FUND	
Materials & Services	16,160
Capital Outlay	64,000
Transfers to other Funds	22,500
Contingency	<u>44,155</u>
Total Sam Cox Bldg. Fund Appropriations	146,815
Unappropriated Fund Balance	-
Total Sam Cox Bldg. Fund Requirements	<u>146,815</u>
FF&C DEBT SERVICE FUND	
Debt Service	<u>205,000</u>

Total FF&C Debt Service Fund Appropriations	205,000
Reserve for Future Expenditure	-
Unappropriated Fund Balance	206,676
Total FF&C Debt Service Fund Requirements	<u>411,676</u>

STORM SEWER REIMBURSEMENT FUND

Materials & Services	6,000
Capital Outlay	135,000
Contingency	797
Total Storm Sewer Reimbursement Fund Appropriations	141,797
Unappropriated Fund Balance	-
Total Storm Sewer Reimbursement Fund Requirements	<u>141,797</u>

WATER REIMBURSEMENT FUND

Materials & Services	6,000
Capital Outlay	350,000
Contingency	335,868
Total Water Reimbursement Fund Appropriations	691,868
Unappropriated Fund Balance	-
Total Water Reimbursement Fund Requirements	<u>691,868</u>

SEWER REIMBURSEMENT FUND

Materials & Services	26,000
Capital Outlay	571,500
Contingency	3,315,902
Total Sewer Reimbursement Fund Appropriations	3,913,402
Unappropriated Fund Balance	-
Total Sewer Reimbursement Fund Requirements	<u>3,913,402</u>

STREET REIMBURSEMENT FUND

Materials & Services	6,000
Capital Outlay	235,000
Contingency	212,473
Total Street Reimbursement Fund Appropriations	453,473
Unappropriated Fund Balance	-
Total Street Reimbursement Fund Requirements	<u>453,473</u>

TOTAL APPROPRIATION-ALL FUNDS	67,685,164
TOTAL UNAPPROPRIATED FUND BALANCES	13,495,869
TOTAL REQUIREMENTS-ALL FUNDS	<u>81,181,033</u>

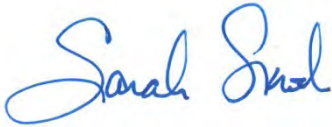
Section 3. The Finance Director and Budget Officer is authorized and directed to take all steps necessary to carry out the intent of this resolution and to implement all such actions necessary to ensure compliance with the Local Budget Law, Oregon Revised Statutes, Chapter and Sections 294.305 to 294.565.

Section 4. This Resolution shall take effect upon adoption.

YEAS: 7
NAYS: 0
ABSTAINED: 0



David Ripma, Mayor
Date: June 11, 2025



Sarah Skroch, City Recorder
Adopted: June 10, 2025

RESOLUTION NO. 2655

A RESOLUTION IMPOSING AND CATEGORIZING AD VALOREM TAXES FOR FISCAL YEAR 2025-2026.

THE TROUTDALE CITY COUNCIL FINDS AS FOLLOWS:

1. That the City of Troutdale Budget Committee on April 21, 2025 pursuant to Oregon Revised Statutes (ORS), Chapter and Section 294.428(1) approved the budget and the ad valorem property tax levies for Fiscal Year 2025-2026.
2. That the budget for Fiscal Year 2025-2026 was adopted by the Council on June 10, 2025 pursuant to ORS 249.456(1)(a).
3. That a portion of the budgeted resources is to be provided by ad valorem taxes.
4. That it is necessary to pass a resolution the imposing and categorizing ad valorem taxes, and to certify the tax levies to the Multnomah County Tax Assessor.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TROUTDALE:

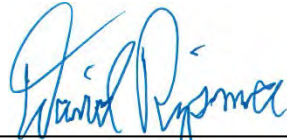
Section 1. The City Council hereby declares and certifies to the Multnomah County Tax Assessor that ad valorem property taxes are hereby levied as provided for in the adopted budget at the rate of \$3.7652 per \$1,000 of assessed value for operations, and in the amount of \$404,800 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the City of Troutdale:

	General Government Limitation	Excluded from Limitation
General Fund	\$3.7652 per \$1,000 of Assessed Value	
Debt Service Fund		\$ 404,800

Section 2. The Finance Director and Budget Officer is authorized and directed to certify to the County Assessor of Multnomah County, Oregon, the tax levy made by this resolution and to take all steps necessary to carry out the intent of this resolution and implement all such actions necessary to ensure compliance with the Local Budget Law, Oregon Revised Statutes, Chapter and Sections 294.305 to 294.565.

Section 3. This Resolution shall take effect upon adoption.

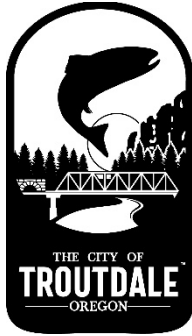
YEAS: 7
NAYS: 0
ABSTAINED: 0



David Ripma, Mayor
Date: June 11, 2025



Sarah Skroch, City Recorder
Adopted: June 10, 2025



PUBLIC NOTICE
CITY OF TROUTDALE, OREGON
NOTICE OF BUDGET COMMITTEE MEETING

6:00 P.M. - - April 14, 2025

A public meeting of the Budget Committee of the City of Troutdale and the Troutdale Urban Renewal Agency, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026. The meeting will be held at the Police Facility Community Room, 234 SW Kendall Court, Troutdale, Oregon, and virtually via Zoom, on April 14, 2025 at 6:00 p.m. The purpose of the meeting is to receive the budget messages and to receive comment from the public on the budgets.

The Budget Documents may be inspected or obtained on or after April 11, 2025 from the City's web site at <https://www.troutdaleoregon.gov/finance/page/city-budgetcafr>

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Citizens wishing to submit written public comment on the FY 2025-2026 budget are asked send your written testimony to City Recorder via email to info@troutdaleoregon.gov to be forwarded to the Budget Committee.

Other meetings may be held, if needed, on April 16th. Additional dates will be announced at the close of each budget session beginning on April 14, 2025. All Budget Committee meetings will be held at the Police Facility Community Room and virtually via Zoom.

Persons unable to provide written comments in advance are encouraged to contact the City, via email to info@troutdaleoregon.gov or by calling 503-665-5175, 24 hours in advance of the meeting to discuss alternative arrangements.

Sarah Skroch
City Recorder
City of Troutdale

PUBLISH: GRESHAM OUTLOOK, March 26 <u>AND</u> 28, 2025
--

<i>NOTICE OF AFFIDAVIT REQUESTED</i>



P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss I,
Kristine Humphries, being first duly sworn,
depose and say that I am the Principal Clerk
of the Gresham Outlook, a newspaper of
general circulation, published in Multnomah
County, Oregon, as defined by ORS 193.010
and 193.020, that

Ad#: 355050

Owner: City of Troutdale

**Description: NOTICE OF BUDGET COMMIT-
TEE MEETING**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:

03/26/2025, 03/28/2025

A handwritten signature in blue ink, appearing to read "Kristine Humphries", written over a horizontal line.

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
03/28/2025.

A handwritten signature in black ink, appearing to read "Deseri Kim Cerruti", written over a horizontal line.

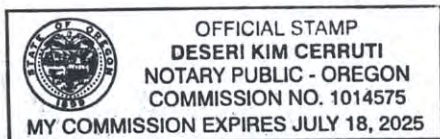
NOTARY PUBLIC FOR OREGON

Acct #: 138710

Attn: SARAH SKROCH

TROUTDALE, CITY OF

219 E. HISTORIC COLUMBIA RIVER HWY
TROUTDALE, OR 97060



SEE EXHIBIT A

EXHIBIT A

**PUBLIC NOTICE
CITY OF TROUTDALE, OREGON
NOTICE OF BUDGET COMMITTEE MEETING
6:00 P.M. - April 14, 2025**

A public meeting of the Budget Committee of the City of Troutdale and the Troutdale Urban Renewal Agency, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026. The meeting will be held at the Police Facility Community Room, 234 SW Kendall Court, Troutdale, Oregon, and virtually via Zoom, on April 14, 2025 at 6:00 p.m. The purpose of the meeting is to receive the budget messages and to receive comment from the public on the budgets.

The Budget Documents may be inspected or obtained on or after April 11, 2025 from the City's web site at <https://www.troutdaleoregon.gov/finance/page/city-budgetcafr>

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Citizens wishing to submit written public comment on the FY 2025-2026 budget are asked send your written testimony to City Recorder via email to info@troutdaleoregon.gov to be forwarded to the Budget Committee.

Other meetings may be held, if needed, on April 16th. Additional dates will be announced at the close of each budget session beginning on April 14, 2025. All Budget Committee meetings will be held at the Police Facility Community Room and virtually via Zoom.

Persons unable to provide written comments in advance are encouraged to contact the City, via email to info@troutdaleoregon.gov or by calling 503-665-5175, 24 hours in advance of the meeting to discuss alternative arrangements.

Sarah Skroch
City Recorder
City of Troutdale
Published March 26 & 28, 2025.

OL355050

A public meeting of the Troutdale City Council will be held on June 10, 2025 at 7:00 p.m. in the Police Facility Community Room, 234 SW Kendall Court, Troutdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Troutdale Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Troutdale City Hall, 219 E. Columbia River Hwy, Troutdale, Oregon, between the hours of 8:30 a.m. and 4:30 p.m. or from the City’s web site at <https://www.troutdaleoregon.gov/finance/page/city-budgetcafr>. This budget is an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Erich Mueller, Finance Director

Telephone: 503-665-5175

Email: erich.mueller@troutdaleoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	50,080,093	43,305,745	47,496,909
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,609,287	11,488,562	13,446,125
Federal, State and all Other Grants, Gifts, Allocations and Donations	3,525,642	4,212,632	4,200,835
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	5,532,919	4,325,910	5,225,484
All Other Resources Except Current Year Property Taxes	6,242,857	2,695,270	2,840,091
Current Year Property Taxes Estimated to be Received	6,815,860	7,887,197	7,971,589
Total Resources	86,806,658	73,915,316	81,181,033

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	8,145,214	9,639,737	10,471,317
Materials and Services	13,558,164	16,615,841	18,184,927
Capital Outlay	1,644,860	11,720,430	13,170,729
Debt Service	5,985,875	765,200	774,000
Interfund Transfers	8,432,919	4,225,910	5,125,484
Contingencies	0	17,792,700	19,958,707
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	49,039,626	13,155,498	13,495,869
Total Requirements	86,806,658	73,915,316	81,181,033

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Name of Organizational Unit or Program FTE for that unit or program			
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FTE			
JUDICIAL 01-20	162,215	189,785	208,458
FTE	1.00	1.00	1.00
LEGAL 01-30	198,338	257,833	256,289
FTE	0.50	0.50	0.50
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FTE			
ADMINISTRATION 01-40	1,017,087	1,287,922	1,306,450
FTE	5.50	6.50	6.50
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FINANCE 01-50	815,675	919,927	939,995
FTE	5.00	5.00	5.00
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FTE			
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FTE	0.30	0.30	0.30
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FTE			
PLANNING 01-82	610,027	859,397	859,477
FTE	3.80	3.80	3.80
TOURISM & ECON DEVELOPMENT 01-88	638,836	741,601	785,074
FTE	2.10	2.10	2.10
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BUILDING 02-81	646,991	760,626	786,256
FTE	2.08	2.08	2.08
ELECTRICAL 02-83	123,963	146,208	144,639
FTE	0.46	0.46	0.46
PLUMBING 02-84	192,247	220,679	110,570
FTE	1.26	1.26	0.26
WATER 03	6,151,610	5,441,612	5,845,222
FTE	5.75	5.75	6.40
SEWER 04	9,680,629	10,303,931	12,320,967
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STREETS 05	7,323,165	6,802,551	6,694,856
FTE	4.15	4.15	4.50
INTERNAL SERVICES EQUIPMENT 06-79	493,862	599,794	852,332
FTE	3.10	3.10	4.10
INTERNAL SERVICES MANAGEMENT 06-80	1,580,217	1,875,906	2,150,650
FTE	8.95	8.95	8.95
DEBT SERVICE 09	607,980	609,707	624,256
FTE			
WATER IMPROVEMENT 11	1,039,564	1,020,878	1,077,253
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SEWER IMPROVEMENT 12	2,502,039	2,385,579	2,613,538
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FF&C DEBT SERVICE 27	5,389,152	298,450	411,676
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STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

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PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit 3.7652 per \$1,000)	3.7652	3.7652	3.7652
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$256,000	\$356,000	\$404,800

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2025	Estimated Debt Authorized, But Not Incurred on July 1, 2025
General Obligation Bonds	\$3,111,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$968,958	\$0
Total	\$4,079,958	\$0

FORM LB-1

NOTICE OF BUDGET HEARING

FY 2025 - 2026

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STATEMENT OF INDEBTEDNESS

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150-504-073-2 (Rev. 02-14)



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Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

SEE EXHIBIT A

State of Oregon, County of Multnomah, ss I,
Kristine Humphries, being first duly sworn,
depose and say that I am the Principal Clerk
of the Gresham Outlook, a newspaper of
general circulation, published in Multnomah
County, Oregon, as defined by ORS 193.010
and 193.020, that

Ad#: 359828

Owner: City of Troutdale

**Description: NOTICE OF BUDGET HEARING
FY 2025 - 2026**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:

05/21/2025, 05/23/2025

A handwritten signature in black ink, appearing to read "Kristine Humphries", written over a horizontal line.

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this
05/23/2025.

A large, stylized handwritten signature in black ink, written over a horizontal line.

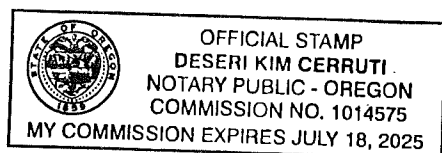
NOTARY PUBLIC FOR OREGON

Acct #: 150204

Attn: KENDA RIMES

TROUTDALE, CITY OF

219 E. HISTORIC COLUMBIA RIVER HWY
TROUTDALE, OR 97060



**NOTICE OF BUDGET HEARING
FY 2025 - 2026**

FORM LB-1

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STREET TREE 13	60,190	56,646	35,313
FTE			
STREET IMPROVEMENT 14	1,214,141	1,174,104	1,021,535
FTE			
STORM SEWER IMPROVEMENT 15	3,395,860	3,284,608	3,441,429
FTE			
PARKS IMPROVEMENT 16	2,924,884	1,236,160	2,032,910
FTE			
STORM SEWER UTILITY 17	3,402,961	3,740,953	4,198,419
FTE	2.75	2.75	2.85
UTILITIES UNDERGROUND 19	3,897,323	4,041,758	4,552,963
FTE			
BIKE PATHS & TRAILS 23	26,438	29,403	27,033
FTE			
SAM COX BLDG FUND 24	166,899	140,470	146,815
FTE			
FF&C DEBT SERVICE 27	5,389,152	298,450	411,676
FTE			
STORM SEWER REIMBURSEMENT 42	147,887	162,554	141,797
FTE			
WATER REIMBURSEMENT 43	652,701	506,751	691,868
FTE			

WATER REIMBURSEMENT 43	652,701	506,751	691,868
FTE			
SEWER REIMBURSEMENT 44	4,121,812	3,618,475	3,913,402
FTE			
STREET REIMBURSEMENT 45	459,773	256,174	453,473
FTE			
Non-Departmental / Non-Program	16,756,830	8,615,835	8,329,753
FTE			
Total Requirements	86,866,658	73,915,316	81,181,033
Total FTE	63.25	65.75	68.75

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Budget Committee Approved Budget increases full time equivalent employees by 2.0; adding one each to the Street Fund and to the equipment maintenance group of Public Works Internal Services Fund to address the continued rise in service demand and complexity. The Budget Committee Approved Budget increases water, sewer and storm water utility rates by 7% and a new Police and Fire Services Fee of \$15 per month per single family equivalent residential unit.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit 3.7652 per \$1,000)	3.7652	3.7652	3.7652
Local Option Levy			
Levy For General Obligation Bonds	\$256,000	\$356,000	\$404,800

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2025	Estimated Debt Authorized, But Not Incurred on July 1, 2025
General Obligation Bonds	\$3,111,600	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$968,958	\$0
Total	\$4,079,058	\$0

Published May 21 & 23, 2025.

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Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Multnomah County

FORM LB-50
2025-2026

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The City of Troutdale has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>219 E. Historic Columbia River Hwy</u>	<u>Troutdale</u>	<u>OR</u>	<u>97060-2078</u>	<u>7/8/2025</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Erich Mueller</u>	<u>Finance Director</u>	<u>503-674-7231</u>	<u>erich.mueller@troutdaleoregon.gov</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	3.7652	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	404,800	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	404,800	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	3.7652
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
	Total A		0.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1	430,000.00	119,800.00	549,800.00
Bond Issue 2			0.00
Bond Issue 3			0.00
	Total B		549,800.00
	Total Bond (A + B)		549,800.00

Total Bonds

Total A	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u>	(enter on line 5a on the front)
Total A + B	=	<u>549800</u>		<u>-</u>	%	<u>0</u>			
Total B	=	<u>549800</u>	=	Allocation %	X	Bond Levy	=	<u>404,800</u>	(enter on line 5b on the front)
Total A + B	=	<u>549800</u>		<u>100.00</u>	%	<u>404,800</u>			
						Total Bond Levy	=	<u>404,800</u>	(enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
	Total A		9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
	Total B		3,050.00
	Total Bond (A + B)		12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,818.00</u>	(enter on line 5a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		<u>0.7636</u>	%	<u>\$ 5,000.00</u>			
Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 1,182.00</u>	(enter on line 5b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		<u>0.2364</u>	%	<u>\$ 5,000.00</u>			
						Total Bond Levy	=	<u>\$ 5,000.00</u>	(enter on line 5c on the front)