

CITY OF INDEPENDENCE BUDGET FY 2023-24



2023-2024 ANNUAL BUDGET

Budget Committee

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Oregon's Story Begins Here



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Budget Message

To: The Members of the Budget Committee
From: Kenna West, City Manager
Subject: Budget Message for FY 2023-24

Introduction

We present the proposed FY 2023-24 (FY2024) budget for your review and approval. This balanced budget reflects the effects of the post-pandemic economy, an increase in inflation and resultant increases in costs, continued refinement of changes in best practices, and the effects of nearly thirty years of suppressed revenue in the General Fund due to State Measure 5 and Measure 50. The infusion of federal funding through the American Rescue Plan Act aided in the City's provision of services and a strengthened budget in FY 2023. Without that infusion of federal funding for FY 2024, and with the negative impacts noted above, FY2024 will be a year of contraction for the city's General Fund.

Although the General Fund is in contraction, the City's overall financial position remains relatively stable. That said, increasing costs, which exceed revenue streams in the General Fund continue to limit the resources available to provide services to the community. We are faced with continued supply chain issues, increased personnel costs due to a required compensation, class and equity study, and a general inflationary environment. For these reasons, we have taken a conservative approach, moderated our assumptions, and reduced personnel and services while also working to sustain, as much as possible, quality services with limited resources.

Status of Council Goals

The Vision 2040 process was completed in Spring 2020 after significant public engagement. In April 2023 the Council adopted the City of Independence City Council Goals for 2023-2025. The Council developed these goals in alignment with the City's 2040 Vision and other guiding plans and city services. Aligning around the Vision honors the previous work that was completed as well as the community and staff voices that were involved in those processes. The Vision 2040 is foundational to establishment of the City Council's 2023-2025 Goals and the proposed budget was created to support those goals and priorities, which are listed below.

- **Parks and Recreation** including a Parks Master Plan, an inventory of recreation programs, services, and opportunities, and engaging the community and partners in discussions around development of the old pool facility location.
- **Fiscal Sustainability** includes completion of infrastructure master plans and rate analysis and improved communication of the city budget to include the review of revenues and expenditures.
- **Housing** including completion of the Housing Needs Analysis and update of the development code to allow for more diverse housing options.
- **Community Engagement** including increased engagement and focused education on homelessness resources, increased community participation at City events and a focus on bringing more people downtown, increased education curriculum and programming at the Library and Museum, and increased community education and engagement with City government to include exploration of opportunities for community leadership programs.

- **Economic Development** including the completion of the Central Talmadge Plan, securing funding for designs to extend utilities to industrial property, and convening partners for workforce development.
- **Transportation** including evaluation of the success of MI Trolley and, if found successful, securing on-going funding, securing funding for the Chestnut Street bridge and the Mountain Fir southern arterial, and securing approval of an at-grade rail crossing for the southern arterial.

Although these are the six highest priorities set by the Council for 2023-2025, staff will continue to work toward achieving additional Council and community goals found within the Vision 2040 document.

Changes in Operations

While the influx of federal funds via the American Rescue Plan Act was welcome, these one-time funds created significant fluctuations that made it harder to see the base budget for FY 2023 – particularly the General Fund – and ensure that it was sustainable. As we progressed through FY 2023, it became clear that the General Fund is, in fact, not sustainable without an alternative revenue stream. The city is continuing to move forward with the implementation of the newest best practices begun in FY2023 which includes the allocation of staff time to Funds based on actual allocation calculations. The implementation of a new module within the city's financial and payroll software allows city staff to allocate their hours in "real time" to appropriate Funds and costs incurred by development. This will provide management with the ability to "look back" on an annual basis and accurately update the calculation allocations for personnel services in each Fund.

New Fund

In FY2024 the City will add a Facilities and Vehicles Maintenance and Repair Fund. This fund, housed within Public Works, is tasked with maintaining all City-owned vehicles and buildings (facilities) except for the public works building. The Maintenance Supervisor position is a repurposed position that was formerly housed in the Police Department as Facility Maintenance. The Maintenance Assistant position is a part-time position that was formerly housed in Public Works. The Facilities and Vehicles Maintenance and Repair Fund (215) is in lieu of the Equipment Vehicle and Reserve Fund (115) and the funds held in Fund 115 have been transferred to the newly created Facilities and Vehicles Maintenance and Repair Fund.

Personnel

Staffing:

In 2017 the Oregon Legislature passed HB 2005 which provides that employers, including cities, cannot discriminate between employees on the basis of race, color, religion, sex, sexual orientation, national origin, marital status, or age in the payment of wages. The City had not undergone a Class, Compensation, and Equity study (CCE) with a focus on the requirements of HB 2005; therefore, that study was performed in the Fall of 2022. No discrimination was found, but the study did find that city personnel across the board were being paid less than employees in similar jobs in comparable jurisdictions. The increases recommended by the CCE affect all Funds but the General Fund, in particular, was adversely affected because of its pre-existing lack of sustainability.

Taking into account the required CCE wage changes and focusing on the positions required to move forward the Vision 2040 and City Council 2023-2025 Goals we are recommending the reduction of staffing and services within Departments funded either in whole or in part by the General Fund which includes the Library, Finance, Police Department, and Economic Development. Of note, all other General Fund Departments have reduced expenses as far as possible and allocated as much as possible to revenue generating Funds. Even with these actions, to propose a balanced budget, cuts in personnel and services within the General Fund Departments were required.

The Library which is funded completely with General Fund dollars, will reduce personnel including a Library Assistant I and a Library Assistant II. The Library will also reduce the hours of one of the Library Assistant I positions

down to those hours that are funded by a grant. In addition, the Library will reduce service hours to Monday through Friday, 11:00 am to 6:00 pm¹. With the reduction in service hours the remaining Library personnel will be able to absorb the duties of those positions being eliminated.

The Finance Accountant II position is currently empty and will not be filled in FY2024. This position was partially grant funded and partially funded through the General Fund. The grant funds will be repurposed and used for other positions and necessary services for our community.

The half-time Community Support Officer position housed within the Police Department is currently empty and will not be filled in FY2024. The savings will be spread across the General Fund to continue to support necessary services for our community.

The Economic Development Department, which is funded in part by the General Fund and in part by the Tourism and Events Fund, will reduce personnel including the Community Liaison Manager. Most of the duties of this position can be absorbed by the Communications Manager and the Downtown Manager along with support from the Office Specialist. The Communications Manager plays a pivotal role in the 2023-2025 Council Goals and is partially supported by grant funding. The Downtown Manager is fully funded by the revenue-generating Tourism and Events Fund. The Office Specialist is a repurpose of the existing Permitting Technician position. The repurposed position now includes permitting duties, IT technician duties, website design and updating duties, and support to the Downtown Manager and Communications Manager. The need for assistance within the IT Department was discussed in the FY2023 budget but was not funded. By combining multiple duties into one already existing full-time position, we were able to fund this much needed IT position. This position is supported through multiple Funds including revenue generating Funds.

The Public Works Department Funds are for the most part revenue generating Funds and provide sufficient funding for all capital projects and personnel. With the continued prioritization of infrastructure projects including water, sewer, and transportation, as well as the continued increase in private development, the Public Works Department will be adding a Project Engineer position in FY2024 that is fully supported through revenue generating Funds.

Summary of FY2023 and Planned FY2024 Staffing Changes

Permanent Positions Funded through Utility, Tourism & Events, and/or General Fund

Office Specialist - 1 FTE (current position which was repurposed beginning in FY2023)

Project Engineer – 1 FTE (starting in FY2024)

Maintenance Supervisor – 1 FTE (current position. Being renamed and repurposed for FY2024)

Maintenance Assistance - .5 FTE (current position. Being renamed and repurposed for FY2024)

Positions Eliminated or Left Vacant for 2024

Library Assistant I - .5 FTE

Library Assistant I - .15 FTE (this position will remain filled but only up to the hours paid for by the current supportive grant. Once the grant has run out this position will be eliminated)

Library Assistant II - .75 FTE

Community Liaison Manager – 1 FTE

Finance Accountant II – 1 FTE

Community Support Officer - .5 FTE

¹ The Monmouth Library is closed on Mondays but open on Saturdays.

Cost of Living Increase and CCE

Cost of Living Adjustments (COLAs) are set in Collective Bargaining Agreements (CBA), are addressed by the CCE, and are reflected in the proposed budget. The roll-out of the CCE recommendations is quite complex and affects different Departments and personnel differently as the purpose of the CCE is to make certain that there is pay equity amongst all people employed by the city. Because of the complexity of the roll-out, we will provide only a summary here of those actions taken. The CCE recommended an across-the-board increase in FY2023 for every employee. In addition, the CCE recommended wage increases for particular positions to be completed within FY2024. These recommended actions will take many forms. Those employees covered by a CBA will receive a COLA of 4%. Those employees not covered by a CBA will not receive a COLA but will move up a step on their position pay scale as of July 1, 2023 instead.

Revised Personnel Allocations

In FY2023 a significant change was made to how the city allocates the cost of certain General Fund administrative and finance personnel. We have continued with and further refined this change in the FY2024 proposed budget. As noted in the Introduction, the city has implemented the use of an additional software module which will allow management to track actual allocation hours more accurately in the coming years. In this and future fiscal years you will see adjustments in the personnel charges across most Funds as more concise data becomes available through the use of this software module.

Debt and City Obligations

The Independence Landing development is complete and fully occupied, and we continue to see the financial benefits of this project to the City. The Transient Lodging Tax revenue collected mainly through the Independence Hotel fully supports the Tourism and Events Fund and downtown and city sponsored programming, which previously relied on General Fund revenue. In addition, property tax revenue from the Independence Landing development will allow the Urban Renewal District to completely cover its debt.

FY2023 marked the beginning of the Urban Renewal District paying back its loans from the General Fund and those loan repayments continue in FY 2024.

In FY2024 MINET is again expected to fully fund payment of the MINET bond debt and to make interest payments on the Notes held by the City.

In FY 2023, the Public Works Funds paid off all water, sewer, and stormwater interfund loans. In FY2024, the Public Works funds will pay off all transportation interfund loans.

Future Budgetary Challenges

Labor costs will continue to increase due to required payments to the Public Employee Retirement System (PERS). Health Insurance costs are continuing to increase, and we have been advised that there will be a very significant increase in those health insurance costs in FY2025.

While utilities are largely self-sustaining, Stormwater and Transportation remain areas of fiscal concern for future fiscal years. Master plans underway now or planned in the next fiscal year will guide the City in creating long-term financial plans to ensure these Funds have sufficient operating and capital revenue.

While the completion of Independence Landing has offset several costs typically borne by the General Fund, it has become clear that the General Fund is not sustainable. We need to explore additional revenue sources for the General Fund to continue to support general services such as police, library, museum, and parks.

Summary

Staff have performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for this challenging work. But the job is not finished. There remains some very hard work yet to be done in FY2024

as we explore additional revenue sources for the General Fund; because without additional revenue sources there will be additional personnel and services cuts in FY2025.

We want to thank the City Council and the Budget Committee for their time and dedication in reviewing this budget and ensuring the priorities set forth in the fiscal year 2023-24 best reflect the objectives and priorities of the Independence community.

Sincerely,

Kenna West, City Manager

Robert Mason, Police Chief and Budget Officer

Budget Summary

The City of Independence adopted expenditure budget for FY24 is summarized by Fund, Department and Category in the table below. In the following pages, the reader will find tables, graphs and narrative which provide a high-level overview of the various components of the budget, as well as some assumptions and historical trends on which the estimates are premised. Future trends are also highlighted for the reader's awareness.

BUDGET SUMMARY - FISCAL YEAR 2023-2024 RESOURCES

	Taxes and Assessments	Intergovernmental	Licenses, Fees & Permits	Charges for Services	Fines & Forfeitures	Transfers	Miscellaneous Other	Beginning Balance	Total
General Fund									
Total General Fund	\$ 2,676,000	\$ 445,400	\$ 1,109,100	\$ 48,960	\$ 70,900	\$ 490,613	\$ 617,550	\$ 1,918,983	\$ 7,377,506
Enterprise Funds									
Water Fund	\$ -	\$ 20,000	\$ 30,000	\$ 2,867,000	\$ -	\$ -	\$ 131,676	\$ 2,354,932	\$ 5,403,608
Water SDC Fund	-	-	-	40,700	-	10,200	8,630	206,860	266,390
Sewer Fund	-	-	-	2,775,000	-	1,470,000	654,360	3,499,641	8,399,001
Sewer SDC Fund	-	-	-	100,840	-	-	24,960	1,610,674	1,736,474
Stormwater Fund	-	200,000	-	702,380	-	-	1,500	244,287	1,148,167
Stormwater SDC Fund	-	-	-	11,430	-	-	7,900	383,982	403,312
Total Enterprise Funds	\$ -	\$ 220,000	\$ 30,000	\$ 6,497,350	\$ -	\$ 1,480,200	\$ 829,026	\$ 8,300,375	\$ 17,356,951
Special Revenue Funds									
Tourism and Events Fund	\$ 335,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,500	\$ 322,512	\$ 815,712
Grants Fund	-	116,090	-	-	-	-	10,000	2,042,710	2,168,800
Transportation Fund	815,000	40,000	-	-	-	-	5,000	618,281	1,478,281
Transportation SDC Fund	-	-	-	89,410	-	-	98,395	705,977	893,782
Parks SDC Fund	-	-	-	46,160	-	-	4,000	384,411	434,571
Parks Capital Reserve Fund	-	77,000	-	-	-	131,945	2,000	274,989	485,934
Information Services Equipment Fund	-	-	-	-	-	-	5,000	92	5,092
Facilities/Vehicle Repair and Replacement Fund	-	-	-	-	-	275,000	9,000	894,857	1,178,857
Economic Development Loans Fund	-	-	-	-	-	-	133,350	811,008	944,358
Total Special Revenue Funds	\$ 1,150,700	\$ 233,090	\$ -	\$ 135,570	\$ -	\$ 406,945	\$ 424,245	\$ 6,054,838	\$ 8,405,388
Capital Projects Funds									
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,779	\$ 200	\$ 219,841	\$ 330,820
Special Assessments Fund	4,230	-	-	-	-	-	400	39,447	44,077
Urban Renewal Capital Projects Fund	463,700	-	-	-	-	-	1,000	1,342,509	1,807,209
Total Capital Projects Funds	\$ 467,930	\$ -	\$ -	\$ -	\$ -	\$ 110,779	\$ 1,600	\$ 1,601,797	\$ 2,182,106
Debt Service Funds									
General Obligation (GO) Bond Fund	\$ 230,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 237,892	\$ 471,292
Urban Renewal Debt Fund	665,285	-	-	-	-	606,415	1,500	296,240	1,569,440
MINET Debt Fund	-	-	-	-	-	-	798,195	-	798,195
Total Debt Service Funds	\$ 895,685	\$ -	\$ -	\$ -	\$ -	\$ 606,415	\$ 802,695	\$ 534,132	\$ 2,838,927
Total Annual Budget	\$ 5,190,315	\$ 898,490	\$ 1,139,100	\$ 6,681,880	\$ 70,900	\$ 3,094,952	\$ 2,675,116	\$ 18,410,126	\$ 38,160,879

The table above shows the total resources used to balance budgeted appropriations. Resources by fund are presented by major category and in total, including beginning balances. Some key observations from the table above include:

- Beginning balances across all funds comprise 48% of total resources.
- Revenues across all funds (excluding transfers) represent recurring resources available for operations and capital and comprise 45% of total budgeted resources. The largest share of the City's budgeted revenues is taxes and assessments at 14% of total resources. This amount includes property taxes dedicated for debt service, general property taxes recorded in the General Fund, transient lodging taxes, and state gas taxes distributed to the City, as well as smaller miscellaneous amounts.

BUDGET SUMMARY - FISCAL YEAR 2023-2024 USES

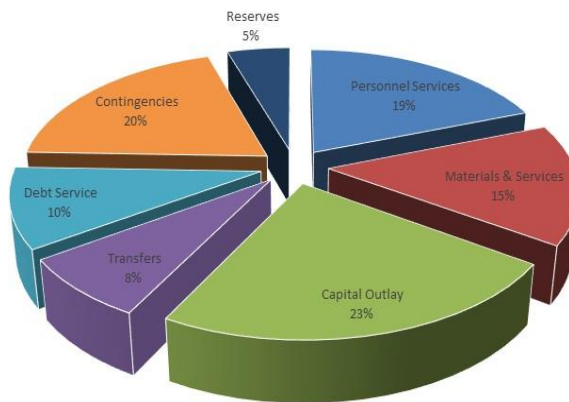
	Personnel Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingencies	Reserves	Total
General Fund								
Administration	\$ 231,560	\$ 197,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,340
Finance	69,917	37,600	-	-	-	-	-	107,517
Human Resources	67,290	22,800	-	-	-	-	-	90,090
Information Technology	123,426	37,600	-	-	-	-	-	161,026
Janitorial	66,918	20,450	-	-	-	-	-	87,368
Economic Development	95,859	28,100	-	-	-	-	-	123,959
Police	2,742,795	609,910	-	-	-	-	-	3,352,705
Court	23,656	30,375	-	-	-	-	-	54,031
Community Development	145,944	84,575	-	-	-	-	-	230,519
Building Inspection	180,314	24,870	-	-	-	-	-	205,184
Library	430,473	118,100	-	-	-	-	-	548,573
Museum	164,140	35,325	-	-	-	-	-	199,465
Parks and Recreation	163,754	185,150	-	-	-	-	-	348,904
Pool	-	2,400	-	-	-	-	-	2,400
Non-Departmental	-	-	-	213,715	73,115	1,149,595	-	1,436,425
Total General Fund	\$ 4,506,046	\$ 1,435,035	\$ -	\$ 213,715	\$ 73,115	\$ 1,149,595	\$ -	\$ 7,377,506
Enterprise Funds								
Water Fund	\$ 673,126	\$ 727,290	\$ 1,740,650	\$ 440,306	\$ 182,760	\$ 1,594,476	\$ 45,000	\$ 5,403,608
Water SDC Fund	-	20,000	-	-	-	246,390	-	266,390
Sewer Fund	654,923	404,990	5,406,650	375,060	506,900	544,698	505,780	8,399,001
Sewer SDC Fund	-	-	-	1,470,000	-	266,474	-	1,736,474
Stormwater Fund	369,723	207,470	244,650	124,167	-	192,157	10,000	1,148,167
Stormwater SDC Fund	-	275,000	-	-	-	128,312	-	403,312
Total Enterprise Funds	\$ 1,697,772	\$ 1,634,750	\$ 7,391,950	\$ 2,409,533	\$ 689,660	\$ 2,972,507	\$ 560,780	\$ 17,356,951
Special Revenue Funds								
Tourism and Events	\$ 369,267	\$ 296,465	\$ -	\$ -	\$ -	\$ 149,980	\$ -	\$ 815,712
Grants Fund	172,500	1,452,190	-	-	-	544,110	-	2,168,800
Transportation	483,349	519,950	44,650	106,454	-	313,878	10,000	1,478,281
Transportation SDC Fund	-	-	603,975	110,779	-	179,028	-	893,782
Parks SDC Fund	-	85,000	-	131,945	-	217,626	-	434,571
Parks Capital Reserve Fund	-	90,000	390,390	-	-	-	5,544	485,934
Information Services Equipment Fund	-	-	5,000	-	-	92	-	5,092
Facilities/Vehicle Repair and Replacement Fund	93,701	137,450	60,000	-	-	72,706	815,000	1,178,857
Economic Development Loans Fund	-	120,000	-	-	-	824,358	-	944,358
Total Special Revenue Funds	\$ 1,118,817	\$ 2,701,055	\$ 1,104,015	\$ 349,178	\$ -	\$ 2,301,779	\$ 830,544	\$ 8,405,388
Capital Projects Funds								
Capital Projects Fund	\$ -	\$ -	\$ 330,544	\$ -	\$ -	\$ 276	\$ -	\$ 330,820
Special Assessments Fund	-	-	-	-	26,720	-	17,357	44,077
Urban Renewal Capital Projects Fund	-	15,000	-	764,220	-	1,027,989	-	1,807,209
Total Capital Projects Funds	\$ -	\$ 15,000	\$ 330,544	\$ 764,220	\$ 26,720	\$ 1,028,265	\$ 17,357	\$ 2,182,106
Debt Service Funds								
General Obligation (GO) Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ 398,320	\$ -	\$ 72,972	\$ 471,292
Urban Renewal Debt Fund	-	650	-	-	1,028,382	-	540,408	1,569,440
MINET Debt Fund	-	-	-	-	798,195	-	-	798,195
Total Debt Service Funds	\$ -	\$ 650	\$ -	\$ -	\$ 2,224,897	\$ -	\$ 613,380	\$ 2,838,927
Total Annual Budget	\$ 7,322,635	\$ 5,786,490	\$ 8,826,509	\$ 3,736,646	\$ 3,014,392	\$ 7,452,146	\$ 2,022,061	\$ 38,160,879

The table above presents budgeted uses by fund, by department within the General Fund, and by major category. Personnel service costs of the City represent approximately 20% of the total budgeted uses. Material and services comprise 15% of the total budget, with capital outlay making up 24%. Debt service costs for the 2023-24 fiscal year represent 10% of the total budget, comprised of principal and interest payments on outstanding borrowings. Contingencies across all funds, which generally translate to beginning fund balance in the subsequent year represent 19% of the budgeted uses for the City.

The chart provides a visual of the relative proportion of budgeted uses across all funds. Personnel services, materials and services, and capital outlay account for nearly 60% of total uses, with another 24% comprised of contingencies and reserves which typically translate to beginning balances for the subsequent year. The remaining 18% is made up of principal and interest payments and transfers out.

Total budgeted expenditures (personnel services, materials and services, capital outlay, and debt service) total \$28.7 million as compared to total budgeted revenues of \$19.7 million. Expenditures in excess of revenues result in spending down of beginning fund balance in order to fund that excess. Often balances are established in capital or reserve accounts in anticipation of future expenditures and spending down beginning balance in those funds is part of a planned strategy.

All Funds - Uses by Type



General Fund
Beginning Fund Balance



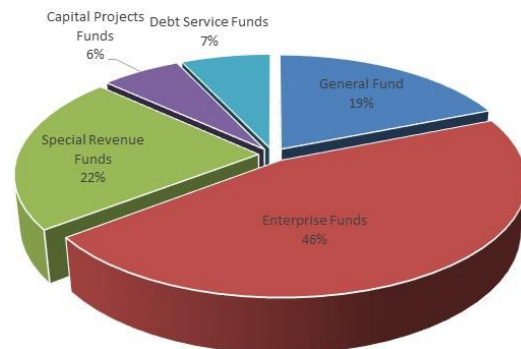
The chart at left illustrates the change in fund balance for the General Fund over the last several years and for the 2023-24 fiscal year as budgeted.

The increase in beginning fund balance in FY 2020-21 is attributable to transfers in from the utility funds of approximately \$2.5 million to fund operations in the General Fund. Similarly, transfers of \$2.6 million were made in FY 2021-22. Transfers of \$.7 million are estimated for FY 2022-23, which is the last year that these transfers will take place. Going forward, City leadership has pledged

to balance General Fund expenditures with General Fund revenues on an annual basis. The City will need to identify additional resources as well as look to budget reductions in subsequent years to eliminate the structural deficit in the General Fund.

The City's enterprise funds which include utilities (water, sewer, and stormwater) account for the largest share of the City's budget at 46%. The Special Revenue and Capital Project Funds, which are those with a certain dedicated source of revenue that is legally restricted or committed by Council to expenditure for specific purposes, together comprise 28% of the City's budget. The General Fund, which houses all the primarily property tax supported government operations such as administration, police, library, and community development is the third largest portion of the budget this year at 19%. The remainder of the funds used for debt and capital projects make up the remaining 13% of the budget.

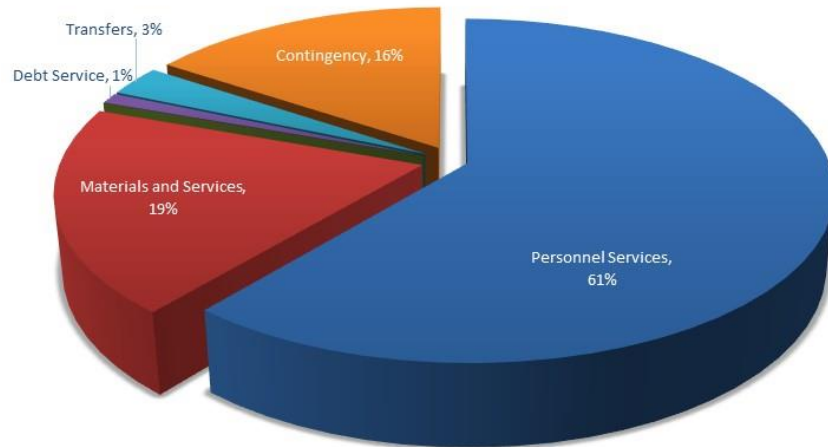
Budgeted Uses by Fund Type



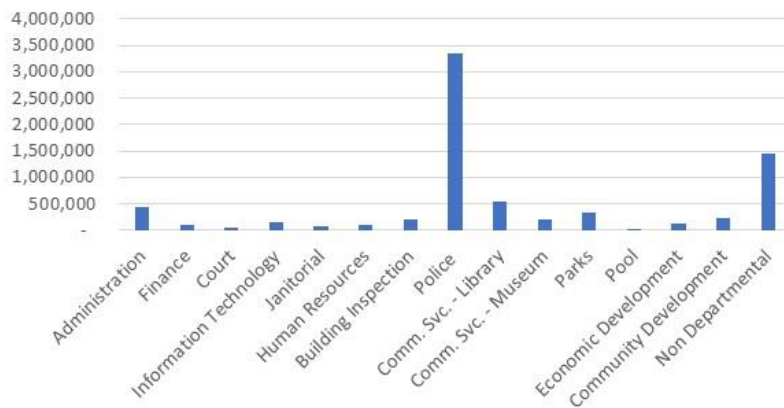
General Fund - Looking more in-depth at the City's largest single fund budget, the next two graphs illustrate a breakdown by category of spending, wherein it can be seen that this fiscal year, personnel services makes up more than 60% of the costs in the fund, which is typical for the City.

At nearly \$3.4 million, and with the largest number of full and part-time employees in fiscal year 2023-24, the Police Department makes up about 45% of the General Fund Operating Budget. About 8% of the budget, or about \$627 thousand is used by the City's Administration,

General Fund Appropriations by Category



General Fund Appropriations by Department



Finance, and Human Resources functions which provide administrative services and support to all the City departments. The third largest department, the Library is around 7% of the budget at a total of almost \$550 thousand. The non-departmental category of transfers, contingencies and reserves comprises the second largest portion of the General Fund budget in fiscal year 2023-24, at around 20% and approximately \$1.4 million. This balance includes all General Fund debt service, transfers, contingencies, and reserves.

Property taxes are the largest source of non-dedicated funds and are projected to increase by about the 3% allowed margin.

Franchise Fees are the second largest source of non-designated externally sourced funds supporting General Fund operations. The City has conservatively budgeted franchise fee revenues as relatively flat for the 2023-24 fiscal year based on prior year experience.

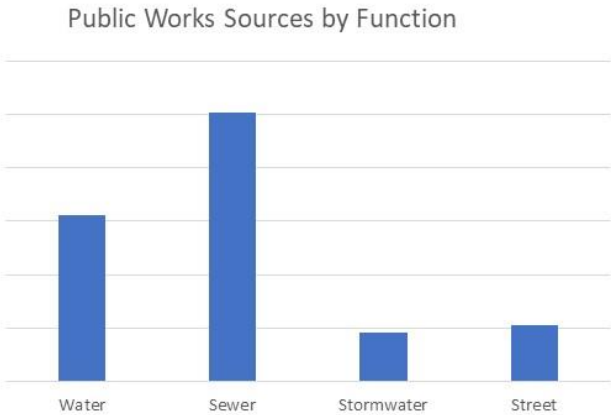
Intergovernmental Revenues are budgeted consistently with fiscal year 2022-23 year-end estimated actuals. The League of Oregon Cities (LOC) conservatively projects a slight trend downward for these receipts in fiscal year 2023-24. The LOC's forecast for marijuana revenue is flat due to the implementation of Measure 110 in January 2021, which served to reduce inflows over prior years by about 75%. An effort to increase the local cannabis tax from 3% to up to 10% to cover the lost revenue is currently under consideration in the State Legislature.

Overall, **General Fund contingencies**, which typically translate to beginning fund balance in the subsequent year, are projected to decrease compared with the prior fiscal year. The City's 2023-24 budget as presented shows a

reduction in fund balance in the General Fund of more than \$500 thousand, resulting from expenditures and transfers out of the General Fund exceeding revenues and transfers in. This situation is referred to as a structural deficit in the budget and over time if not reversed, will result in depletion of the General Fund beginning balance. As costs continue to increase, particularly for pension and healthcare benefits, as well as infrastructure maintenance, maintaining sufficient working capital is critical to the City’s continued fiscal health.

Public Works financials are also illustrated in this Budget Summary with two graphs which depict respectively a visual perspective on fiscal year 2023-24 estimated resources as well as adopted expenditures. Public Works is comprised of the utility funds (water, sewer, and stormwater), the Transportation Fund (streets and roads), and parks.

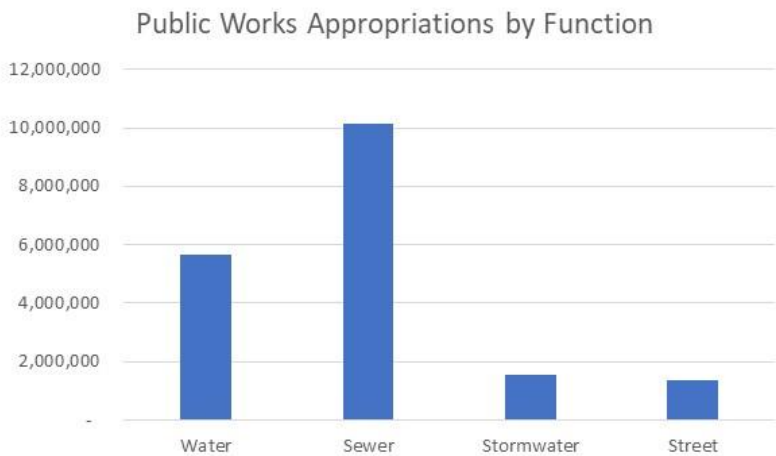
Note that while under the general management and purview of Public Works, parks are included with the General Fund for budget and accounting purposes. The utility funds are financed with user fees. Working capital or Fund Balance/Reserves in each of the utility funds represents cash that would be used in case of unexpected infrastructure failure as well as for planned future capital projects.



Water Fund revenues remain challenged, with factors such as weather and usage reducing volumes and pressing capital projects, to ensure a robust and legally compliant supply of water for the community.

Sewer Fund revenues are budgeted at approximately \$5 million for the 2023-24 fiscal year including rates and SDC collections. These amounts support operations, capital requirements, and debt service all related to wastewater collection and treatment.

The Stormwater Fund accounts for operations and maintenance related to management of surface water quality within the City limits and surrounding watershed. Rates support ongoing maintenance of swales, culverts and natural collection points to ensure adequate drainage and water quality of runoff to the river.

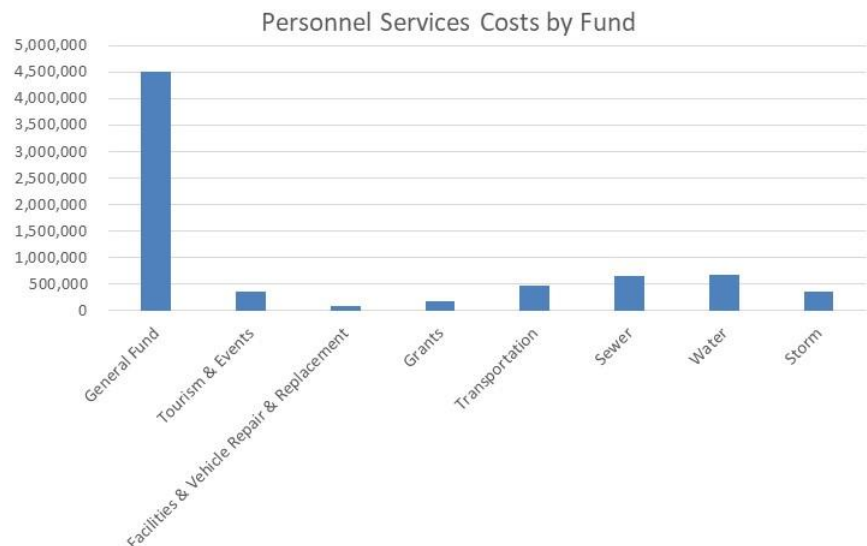


The Transportation Fund is financed primarily through State Gas Tax proceeds as well as State Exchange Funds. With increased gas prices, a slight upward trend for revenues is anticipated for fiscal year 2023-24.

The chart to the left shows Public Works appropriations by function for all of the utility, transportation and system development charge (SDC) funds, including contingencies and reserves. For fiscal year 2023-24, contingencies and reserves represent a substantial portion of these funds.

Personnel costs, as noted previously, are one of the City's most significant cost categories across all funds. Personnel services is comprised of employee wages and benefits, and related City-paid taxes. To attract and keep the expert and high-quality staff that work for the City, it is important to offer compensation comparable to other similar jurisdictions, particularly in a unionized environment.

Nevertheless, it is challenging for the City to keep up with the growth and resultant need for City services to support that growth without adding significantly more staff. The bar chart to the right, depict respectively the breakdown of personnel services dollars by fund.



Police, with the highest number of employees, and who have significant responsibility and safety concerns in their sworn duties, has the highest personnel services budget at nearly \$2.8 million. This budget will pay for staff COLA, pension and healthcare cost increases.

Healthcare cost increases for fiscal year 2023-24 are less than originally expected thanks to excellent negotiating by the City's insurance provider County-City Insurance Services (CIS). Once carrier increased rates 11% versus a planned 16.7% for medical premiums. Increases in vision and dental premiums were minimal.

Material and Services costs generally tend to increase in the range of 1% to 5%, with notable exceptions for technology/software and consulting services, which regularly trend more in the 10% range for increases. Current levels of inflation have been factored into budget estimates for the 2023-24 fiscal year.

Capital Outlay is another significant resource requirement for the City and is budgeted primarily in the capital projects and reserve funds for general government, and in the respective utility funds based on identified need.

The FY24 Adopted Budget is balanced, and projections are relatively positive for at least another fiscal year, however action may be needed in order to maintain a balanced budget over the five-year horizon and further. City Council has established a priority for financial sustainability, and staff will continue working and strategizing on a continuous basis to ensure long-term fiscal stability.

General Fund Summary

General Fund Combined 100	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 3,260,893	\$ 2,218,117	\$ 2,187,207	\$ 2,353,938	\$ 1,591,773	\$ 1,591,773	\$ 1,918,983
SOURCES							
Non Departmental	6,421,043	6,720,096	5,455,533	5,527,578	4,994,313	4,994,313	4,864,313
Administration	50,818	111,362	66,360	89,865	61,960	61,960	61,960
Court	116,216	126,166	116,100	46,300	70,900	70,900	70,900
Information Technology	2,000	-	-	-	-	-	-
Police	138,817	126,980	140,250	145,150	158,250	158,250	158,250
Comm. Svc. - Library	63,158	125,008	62,500	53,000	53,000	53,000	53,000
Comm. Svc. - Museum	-	130	-	900	500	500	500
Parks	955	956	800	-	-	-	-
Building Inspection	132,213	162,699	129,500	137,600	193,600	193,600	193,600
Economic Development	5,736	-	-	-	-	-	-
Community Development	5,570	73,975	12,000	-	56,000	56,000	56,000
TOTAL SOURCES	6,936,526	7,447,372	5,983,043	6,000,393	5,588,523	5,588,523	5,458,523
USES							
Administration	1,350,604	1,149,565	663,750	633,558	429,340	429,340	429,340
Finance	-	-	-	-	107,517	107,517	107,517
Court	68,835	66,235	53,995	43,672	54,031	54,031	54,031
Information Technology	189,787	207,142	136,250	158,432	161,026	161,026	161,026
Janitorial	-	-	186,900	171,780	87,368	87,368	87,368
Human Resources	-	-	-	-	90,090	90,090	90,090
Building Inspection	253,580	219,496	326,100	263,156	205,184	205,184	205,184
Police	3,234,035	3,054,996	3,350,305	3,319,305	3,352,705	3,352,705	3,352,705
Comm. Svc. - Library	534,536	556,798	605,450	598,480	548,573	548,573	548,573
Comm. Svc. - Museum	122,072	168,947	211,700	195,178	199,465	199,465	199,465
Parks	202,909	217,035	375,500	360,500	348,904	348,904	348,904
Pool	40,881	49,771	52,100	34,500	2,400	2,400	2,400
Economic Development	318,035	330,161	309,250	307,541	123,959	123,959	123,959
Community Development	166,895	244,506	230,350	198,889	230,519	230,519	230,519
Non Departmental	1,497,133	1,313,983	1,668,600	477,566	1,239,215	1,239,215	1,436,425
TOTAL USES	7,979,302	7,578,635	8,170,250	6,762,557	7,180,296	7,180,296	7,377,506
Prior Period Adj	-	267,084	-	-	-	-	-
Ending Balance	\$ 2,218,117	\$ 2,353,938	\$ -	\$ 1,591,773	\$ (0)	\$ (0)	\$ (0)

The majority of the General Fund's revenues are reported as non-departmental, as they are general in nature and are not specifically related to or designated for funding of one department versus another. Detail of these general revenues is as follows.

Non Departmental General Fund 90	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
41110 Real Property Tax	\$ 2,184,801	\$ 2,307,813	\$ 2,510,000	\$ 2,500,000	\$ 2,520,000	\$ 2,520,000	\$ 2,520,000
41120 Real Property Tax- Prior	59,426	51,661	65,000	50,000	60,000	60,000	60,000
41130 Payment in Lieu	-	-	-	-	-	-	16,000
42240 Marijuana Tax	70,216	79,207	70,000	78,000	80,000	80,000	80,000
<i>TAXES</i>	<i>2,314,443</i>	<i>2,438,681</i>	<i>2,645,000</i>	<i>2,628,000</i>	<i>2,660,000</i>	<i>2,660,000</i>	<i>2,676,000</i>
43200 Lic. And Permit	1,225	1,555	1,500	1,500	1,500	1,500	1,500
43202 Bus. Lic.	2,380	925	4,000	600	1,000	1,000	1,000
43203 Dog Lic.	11,744	10,513	10,000	11,000	9,000	9,000	9,000
<i>CHARGES FOR SERVICE</i>	<i>15,349</i>	<i>12,993</i>	<i>15,500</i>	<i>13,100</i>	<i>11,500</i>	<i>11,500</i>	<i>11,500</i>
42210 State Liquor	172,499	187,488	180,000	193,000	198,000	198,000	198,000
42220 State Cigs	9,200	8,078	7,380	7,700	7,400	7,400	7,400
42250 State Rev. Sharing	89,926	120,187	105,000	128,000	128,000	128,000	128,000
41130 Payment in Lieu	15,675	16,078	16,300	16,000	16,000	16,000	-
<i>INTERGOVERNMENTAL REVENUES</i>	<i>287,300</i>	<i>331,831</i>	<i>308,680</i>	<i>344,700</i>	<i>349,400</i>	<i>349,400</i>	<i>333,400</i>
41410 Elec. Franchise Fee	422,437	363,397	430,000	389,000	380,000	380,000	380,000
41420 Nat.Gas	80,545	88,626	80,000	110,129	100,000	100,000	100,000
41430 Solid Waste Fran.	106,832	108,705	110,000	125,000	110,000	110,000	110,000
41440 Tele Franchise Fee	28,591	35,495	30,000	30,000	25,000	25,000	25,000
41450 Franchise Fees - Television	34,751	22,969	20,000	20,000	20,000	20,000	20,000
41460 Data Franchise Fee	167,246	210,069	180,000	200,000	200,000	200,000	200,000
<i>FRANCHISE FEES</i>	<i>840,402</i>	<i>829,261</i>	<i>850,000</i>	<i>874,129</i>	<i>835,000</i>	<i>835,000</i>	<i>835,000</i>
46100 Interest on Receivables	271	217	500	200	200	200	200
46100 Interest	21,254	11,824	10,000	28,000	20,000	20,000	20,000
47900 Miscellaneous	6,286	1,785	-	5,000	5,000	5,000	5,000
48130 Interfund Capital Loans Repayment	9,563	9,516	511,393	513,564	671,346	671,346	492,600
<i>MISCELLANEOUS REVENUES</i>	<i>37,374</i>	<i>23,342</i>	<i>521,893</i>	<i>546,764</i>	<i>696,546</i>	<i>696,546</i>	<i>517,800</i>
49530 Xfer in - Water-MINET support repayment	-	-	-	-	-	-	48,746
49230 Xfer in - Econ Dev Loan Fund	-	-	-	-	-	-	-
49000 Xfer In - Overhead/Allocations	2,498,190	2,644,841	703,910	703,910	-	-	-
49000 Xfer in Franchise Fees	389,468	406,385	410,550	416,975	441,867	441,867	441,867
49000 SDC Admin Fees	38,517	32,762	-	-	-	-	-
<i>TRANSFERS IN</i>	<i>2,926,175</i>	<i>3,083,988</i>	<i>1,114,460</i>	<i>1,120,885</i>	<i>441,867</i>	<i>441,867</i>	<i>490,613</i>
TOTAL SOURCES	\$ 6,421,043	\$ 6,720,096	\$ 5,455,533	\$ 5,527,578	\$ 4,994,313	\$ 4,994,313	\$ 4,864,313

In prior years, transfers in for overhead allocations were a significant share of the budgeted revenues to the General Fund. These transfers represented amounts moved from the City's utility funds to the General Fund to in effect cover any excess of expenditures over revenues. The fiscal year 2023-24 budget reflects City leadership's reversal of past practice, and a commitment to fiscal responsibility and sustainability in the General Fund.

ADMINISTRATION MISSION STATEMENT/PROFILE

The City's Administration Department within the General Fund houses the City Manager and costs associated with supporting the City Council.

Services/Programs

The department under the leadership and guidance of the City Manager continues to increase public awareness around community assets and improve communications with citizens and partners in the community. Working directly with the City Council, staff strive to connect interested citizens with City boards, commissions, and committees, as well as services and activities.

Furtherance of Council goals through implementation strategies and direction of City departments is a priority of the City Manager and the administrative team while working through budget reductions in the City's General Fund. Efforts continue to align available resources and critical service levels for operating funds and departments and support services alike.

Fiscal Year 2023/2024 Priorities

The Administration Department will continue to prioritize implementation and support of Council goals as established and/or revised through the upcoming fiscal year. Key business practices and operations will be targeted for process review and optimization to ensure that effective services are offered in the most efficient manner possible.

Fiscal Year 2022/2023 Accomplishments

Under the leadership of a new City Manager several initiatives have gained momentum including renewed partnerships with neighboring jurisdictions, improved communications and support amongst City departments, efforts to manage the City's debt portfolio, and fiscal sustainability in the General Fund.

Expenditure Highlights

- The 2023-24 budget presents the Administration Department sans the Finance and Human Resources functions that are for the first time budgeted as separate and distinct departments. This change allows for greater transparency in operations and more effective management of scarce resources in support services.
- There are significant reallocations of personnel services and materials and services costs to both Finance and Human Resources from the Administration Department as a result of establishing the new departments. Those reallocations are reflected in the reduced budget costs here relative to prior years.

Administration 11	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
44110 Lien Search	\$ 5,875	\$ 5,575	\$ 6,000	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
46613 SDC Admin Fees	-	-	40,000	40,000	20,000	20,000	20,000
47202 Rent - Parking lot	360	-	360	360	360	360	360
47203 Rent - Water Tower	19,495	18,388	20,000	35,000	37,000	37,000	37,000
47205 Rent - City Buildings	1,117	367	-	100	100	100	100
47400 Reimbursement Rev.	21,458	83,664	-	10,405	-	-	-
47700 Sale of Surplus Property	2,337	3,051	-	-	-	-	-
47900 Misc. Rev.	176	317	-	-	-	-	-
TOTAL SOURCES	\$ 50,818	\$ 111,362	\$ 66,360	\$ 89,865	\$ 61,960	\$ 61,960	\$ 61,960
USES							
Personnel Services							
51100 Salary	\$ 526,755	\$ 496,858	\$ 230,000	\$ 193,000	\$ 145,620	\$ 145,620	\$ 145,620
52100 Benefits and Taxes	311,999	290,719	140,000	145,000	85,940	85,940	85,940
Total Personnel Services	\$ 838,754	\$ 787,577	\$ 370,000	\$ 338,000	\$ 231,560	\$ 231,560	\$ 231,560
Materials and Services							
61200 Rent	\$ 21,009	\$ 16,269	\$ 19,000	\$ 19,000	\$ 20,000	\$ 20,000	\$ 20,000
61300 Prop. Taxes	4,998	5,109	5,200	5,011	5,200	5,200	5,200
61810 Insurance Property	2,662	2,699	2,800	672	600	600	600
61820 Insurance General and Bonds	3,655	4,902	5,000	6,803	7,000	7,000	7,000
61830 Insurance Auto	2,230	2,170	2,300	2,702	2,800	2,800	2,800
62130 Newsletter	6,488	4,664	-	-	-	-	-
62291 Miscellaneous Expenses	232,300	2,373	5,000	2,500	5,000	5,000	5,000
63180 Nuisance Abatement	1,200	6,385	-	-	-	-	-
63210 Lic. And Permits	125	-	500	-	100	100	100
63220 Dues and Memberships	20,992	18,693	23,000	21,000	17,000	17,000	17,000
63240 Bank Fees	38,165	46,558	11,250	5,000	5,000	5,000	5,000
63300 Advertising	2,616	1,811	3,000	1,000	2,000	2,000	2,000
64000 Training/Travel	3,780	6,768	12,000	15,000	7,500	7,500	7,500
66110 Emp. Recognition	5,436	6,971	7,500	7,500	-	-	-
66530 Donations & IGA Programs Support	14,000	13,500	20,500	25,000	13,600	13,600	13,600
OPERATIONS	359,656	138,872	117,050	111,188	85,800	85,800	85,800
63100 Contract and Professional Services	1,010	28,921	2,500	20,000	2,500	2,500	2,500
63110 Professional Services - Legal	14,747	22,189	20,000	20,000	20,000	20,000	20,000
63130 Professional Services-Audit	49,688	51,825	60,000	50,000	24,000	24,000	24,000
63190 Contract Svc	13,422	-	15,000	15,000	-	-	-
63190 Professional Services - Other Detail	14,825	47,456	15,000	25,000	10,000	10,000	10,000
63900 Contract Services - IS	-	-	-	-	8,400	8,400	8,400
CONTRACT SERVICES	93,692	150,391	112,500	130,000	64,900	64,900	64,900
61120 Repairs Building	5,321	3,916	-	-	-	-	-
61150 Repairs Equip	1,799	874	1,500	500	500	500	500
61160 Repairs Vehicle	-	-	-	1,000	-	-	-
REPAIRS	7,120	-	1,500	1,500	500	500	500
61510 Utilities Elect.	18,023	20,078	15,000	4,500	5,000	5,000	5,000
61520 Utilities Garbage	388	422	400	70	80	80	80
61530 Gas	436	350	400	300	400	400	400
61540 Tele & Corp. IT	13,687	15,633	16,000	17,000	15,000	15,000	15,000
UTILITIES	32,534	36,483	31,800	21,870	20,480	20,480	20,480
62110 Postage	753	1,866	900	1,000	1,000	1,000	1,000
62120 Office Supplies	6,660	11,776	12,000	12,000	10,000	10,000	10,000
62201 General Supplies and Materials	4,356	7,557	4,500	4,500	1,500	1,500	1,500
SUPPLIES	11,769	21,199	17,400	17,500	12,500	12,500	12,500
66130 Mayor Council	2,976	4,011	7,500	7,500	9,600	9,600	9,600
66140 City Manager	4,103	6,242	6,000	6,000	4,000	4,000	4,000
MISCELLANEOUS EXPENSES	7,079	10,253	13,500	13,500	13,600	13,600	13,600
Total Materials and Services	\$ 511,850	\$ 361,988	\$ 293,750	\$ 295,558	\$ 197,780	\$ 197,780	\$ 197,780
TOTAL USES	\$ 1,350,604	\$ 1,149,565	\$ 663,750	\$ 633,558	\$ 429,340	\$ 429,340	\$ 429,340

FINANCE DEPARTMENT MISSION STATEMENT/PROFILE

The finance and accounting function for the City of Independence is structurally housed under the Finance Department of the General Fund. This team assists the operating departments and functions of the City with financial and accounting support. The Finance Department also interacts directly with members of the community through administration of the City's utility billing and collection function and support of the community development department in accepting payments for land use and building permit applications.

Services/Programs

Financial reporting: The Finance Director is responsible for the complete, accurate, and timely reporting of financial information both internally to City departments and the Council, and externally through the annual financial report. The Finance Department maintains accounting records throughout the year at a transactional level that are summarized monthly and compared to budget for purposes of management decisions and accountability. Annually the City's accounting records and financial statements are audited by an independent firm of CPA's as required by State law.

Budgeting: The Finance Department holds responsibility for compiling the City's annual budget in coordination with the operating departments to provide a fiscal plan for the City. The Department assists in the estimates and projections of revenues, calculates fund balance estimates, and supports the budget process in general through the approval and adoption process. Once adopted, budgeted appropriations are monitored for compliance, accountability, and to support internal decision making.

General Accounting and Finance: The Department provides direct support to internal customers by providing payroll, accounts payable and receivable, cash receipts and disbursements, financial analyses, and accounting services in support of management decision making.

Finance and Accounting Personnel (Full-time Equivalents - FTE)				
Position	Fiscal Year			Budgeted 2023-24
	2020-21	2021-22	2022-23	
Finance Director	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	2.00	1.00
Total FTE	4.00	4.00	5.00	4.00

Utility Billing and Collection: The Department provides for monthly billing and collections for the City's water, wastewater, and stormwater enterprises, as well as interfacing with utility customers for leaks, repairs, and other service orders in coordination with Public Works.

Fiscal Year 2023/2024 Priorities

Priorities for the 2023-24 fiscal year include reemphasizing the service and support aspects of the accounting and finance function, increasing collaboration and communication with operating departments, and streamlining internal processes to build greater efficiency within a framework of strong internal controls.

Fiscal Year 2022/2023 Accomplishments

During the 2022-23 fiscal year there were several initiatives completed by the Finance Department including:

- Rework of the City's standard chart of accounts to facilitate better reporting and budgeting practices.
- Evaluation and improvement of the City's grant management practices.
- Reformat of the City's budget document to ease use and reference of the information.

Expenditure Highlights

- Budgeted personnel services within the Department will be decreased to reflect the contract for Finance Director level services for a portion of the year.
- The previously budgeted grants position was vacated during the 2022-23 fiscal year and will not be refilled.

Finance 12	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
42310 Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USES							
Personnel Services							
51100 Salary	\$ -	\$ -	\$ -	\$ -	\$ 42,059	\$ 42,059	\$ 42,059
52100 Benefits and Taxes	-	-	-	-	27,858	27,858	27,858
Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 69,917	\$ 69,917	\$ 69,917
Materials and Services							
61540 Utilities - Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
61820 Insurance General	-	-	-	-	200	200	200
62291 Misc.	-	-	-	-	500	500	500
63200 Dues and Memberships	-	-	-	-	1,700	1,700	1,700
64000 Training/Travel	-	-	-	-	4,000	4,000	4,000
MISCELLANEOUS EXPENSES	-	-	-	-	7,900	7,900	7,900
63110 Professional Services - Legal	-	-	-	-	300	300	300
63190 Professional Services - Other Detail	-	-	-	-	7,000	7,000	7,000
63900 Contract Services - IS	-	-	-	-	12,700	12,700	12,700
CONTRACT SERVICES	-	-	-	-	20,000	20,000	20,000
61510 Utilities Elect.	-	-	-	-	2,500	2,500	2,500
61520 Utilities Garbage	-	-	-	-	50	50	50
61530 Gas	-	-	-	-	50	50	50
61540 Tele & Corp. IT	-	-	-	-	2,600	2,600	2,600
UTILITIES	-	-	-	-	5,200	5,200	5,200
61150 Repairs Equip	-	-	-	-	200	200	200
REPAIRS	-	-	-	-	200	200	200
62110 Postage	-	-	-	-	300	300	300
62120 Office Supplies	-	-	-	-	4,000	4,000	4,000
SUPPLIES	-	-	-	-	4,300	4,300	4,300
Total Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 37,600	\$ 37,600	\$ 37,600
TOTAL USES	\$ -	\$ -	\$ -	\$ -	\$ 107,517	\$ 107,517	\$ 107,517

HUMAN RESOURCES MISSION STATEMENT/PROFILE

The Human Resource mission statement is to partner with all departments to hire and retain a diverse and highly qualified workforce that support the City of Independence.

Services/Programs

The role of the Human Resources Department is to serve as a strategic business partner to its internal and external customers and provide leadership, expertise, support, and guidance to other City Departments in the areas of recruitment and selection for employment, employee benefits, workers' compensation, employee development and training, employee relations and Classification and Compensation.

Fiscal Year 2023/2024 Priorities

Leverage the 2022-2023 Compensation Study to make appropriate changes to salaries, job descriptions and/or pay scales.

Fiscal Year 2022/2023 Accomplishments

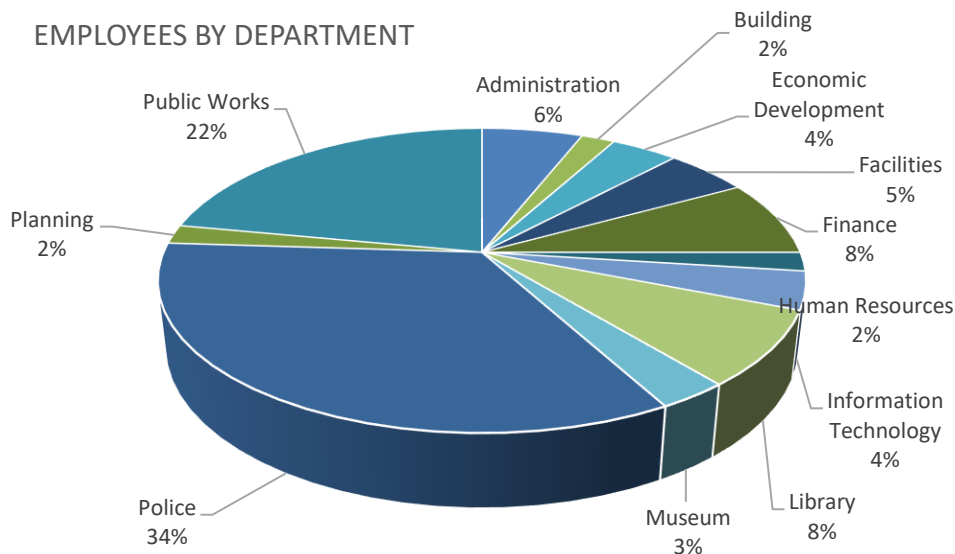
This is a newly developed department; no goals were set last year.

Highlights

- Continue to provide services that empower each employee to be fully engaged in providing high quality service.
- Update the City Policies and Procedures Manual.
 - Review the City Policies and Procedures manual to reflect the City's most current practices. These policies and procedures will benefit all employees and supervisors by communicating operational policies and by advising employees of the City's expectations regarding their performance. The updated manuals will be distributed to all employees in either electronic or hardcopy format.



EMPLOYEES BY DEPARTMENT



Human Resources 13	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted

SOURCES

42310 Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

USES

Personnel Services

51100 Salary	\$ -	\$ -	\$ -	\$ -	\$ 40,290	\$ 40,290	\$ 40,290
52100 Benefits and Taxes	-	-	-	-	27,000	27,000	27,000
Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 67,290	\$ 67,290	\$ 67,290

Materials and Services

65900 Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
66110 Employee Recognition	-	-	-	-	1,300	1,300	1,300
66120 Recruiting	-	-	-	-	2,000	2,000	2,000
63300 Advertising	-	-	-	-	500	500	500
63220 Dues and Memberships	-	-	-	-	700	700	700
61820 Insurance General	-	-	-	-	200	200	200
61540 Utilities - Telephone	-	-	-	-	600	600	600
62291 Misc.	-	-	-	-	500	500	500
64000 Training/Travel	-	-	-	-	1,000	1,000	1,000
<i>MISCELLANEOUS EXPENSES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7,800</i>	<i>7,800</i>	<i>7,800</i>
63110 Professional Services - Legal	-	-	-	-	5,000	5,000	5,000
63900 Contract Services - IS	-	-	-	-	4,200	4,200	4,200
<i>CONTRACT SERVICES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>9,200</i>	<i>9,200</i>	<i>9,200</i>
61510 Utilities Elect.	-	-	-	-	2,500	2,500	2,500
61520 Utilities Garbage	-	-	-	-	50	50	50
61530 Gas	-	-	-	-	50	50	50
61540 Tele & Corp. IT	-	-	-	-	2,600	2,600	2,600
<i>UTILITIES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,200</i>	<i>5,200</i>	<i>5,200</i>
61150 Office Supplies	-	-	-	-	500	500	500
62110 Postage	-	-	-	-	100	100	100
<i>SUPPLIES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>600</i>	<i>600</i>	<i>600</i>

Total Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 22,800	\$ 22,800	\$ 22,800
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TOTAL USES	\$ -	\$ -	\$ -	\$ -	\$ 90,090	\$ 90,090	\$ 90,090
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INFORMATION TECHNOLOGY DEPARTMENT MISSION STATEMENT/PROFILE

Provide City departments with stable technology solutions and timely support. Seek ways to use existing and new technologies to increase staff efficiencies. Pursue creating ways to improve service and accessibility to our community.

Services/Programs

- 24/7/365 Help desk and infrastructure support for critical issues.
- Provides leadership and technical solutions to address the City's needs and functions.
- Manages technology vendor relationships and contracts.
- Develops policies and procedures related to information technology.
- Provides high levels of confidentiality, integrity, and accessibility to City data.
- Stays apprised of new technologies that may benefit the City's operations.
- Provides disaster recovery, business continuity, and back up services.
- Acting Local Agency Security Officer (LASO) for the Police Department.

Fiscal Year 2023/2024 Priorities

- Continue developing innovative ways to increase staff efficiency using technology.
- Continue to update our cyber security policies and procedures to address current and future threats.
- Complete deferred system maintenance.
- Update IT staff certifications.
- Continue with Public Works modernization project.
- Begin migration to Windows 11 on all workstations.
- Complete tri-annual Criminal Justice Information Security (CJIS) audit.
- Rollout of new cyber security awareness training for all staff.

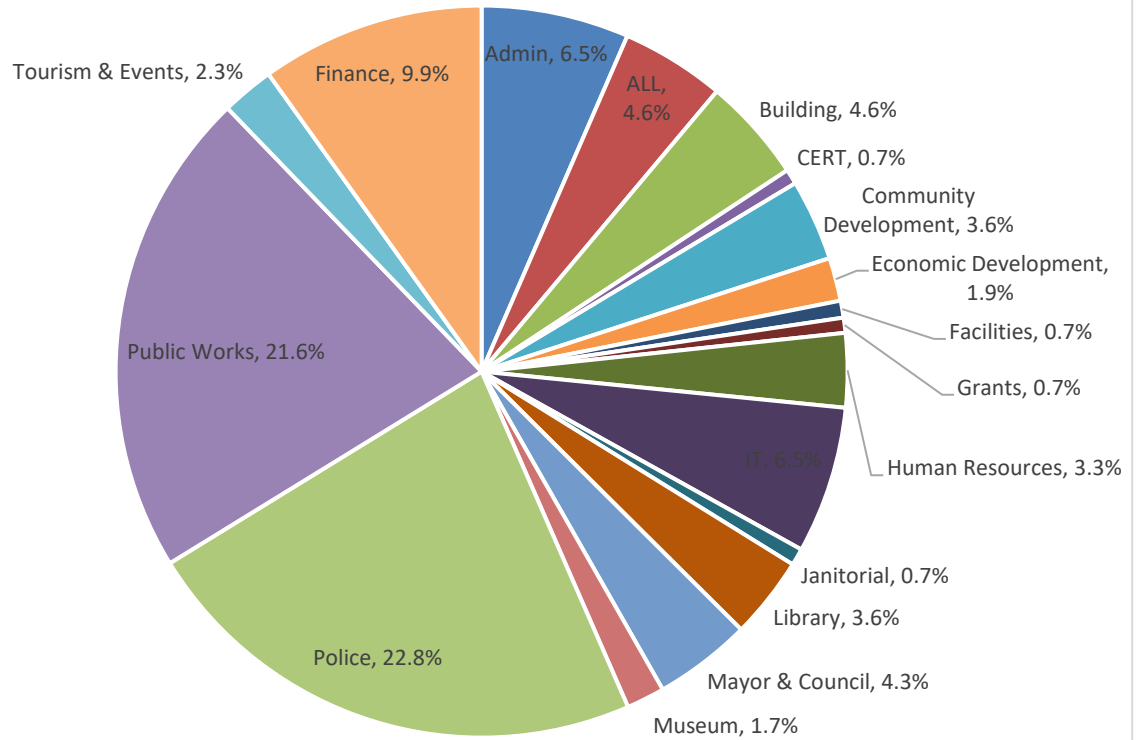
Fiscal Year 2022/2023 Accomplishments

- Responded to over 600 calls for technical assistance.
- Added a part time IT Specialist position.
- Migrated the IT budget to direct cost allocation.
- Completed replacement of the access control system at the Civic Center.
- Completed Internet connectivity resiliency project through the addition of a secondary high speed satellite Internet connection.
- Assisted with parking and traffic analysis of the downtown core.
- Started License Plate Recognition (LPR) program.
- Migrated all users over to Multi Factor Authentication (MFA).
- Completed Mobile Data Terminal (MDT) hardware upgrades for Police Department.
- Migrating all Police Department Officers over to new Computer Aided Dispatch (CAD) system.

Expenditure Highlights

- Entire IT budget moved to direct cost allocation.
- Training budget restored.

Software Cost Allocation



Information Technology 18	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
44100 IT Services Reimbursement	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USES							
Personnel Services							
51100 Salary	\$ 102,681	\$ 107,897	\$ 66,000	\$ 76,000	\$ 75,997	\$ 75,997	\$ 75,997
52100 Benefits and Taxes	62,387	63,680	40,000	49,000	47,429	47,429	47,429
Total Personnel Services	\$ 165,068	\$ 171,577	\$ 106,000	\$ 125,000	\$ 123,426	\$ 123,426	\$ 123,426
Materials and Services							
61810 Insurance Property	\$ 657	\$ 666	\$ 700	\$ 632	\$ 700	\$ 700	\$ 700
61820 Insurance General	2,215	2,748	2,800	2,800	2,800	2,800	2,800
62291 Misc.	90	488	500	500	500	500	500
63220 Dues and Memberships	345	439	400	300	400	400	400
64000 Training/Travel	-	249	-	-	5,000	5,000	5,000
<i>MISCELLANEOUS EXPENSES</i>	<u>3,307</u>	<u>4,590</u>	<u>4,400</u>	<u>4,232</u>	<u>9,400</u>	<u>9,400</u>	<u>9,400</u>
63110 Professional Services - Legal	-	400	-	-	-	-	-
63190 Contract Svcs	3,631	2,860	3,500	3,500	1,500	1,500	1,500
63900 Contract Svcs IS	-	-	-	-	12,800	12,800	12,800
<i>CONTRACT SERVICES</i>	<u>3,631</u>	<u>3,260</u>	<u>3,500</u>	<u>3,500</u>	<u>14,300</u>	<u>14,300</u>	<u>14,300</u>
61120 Repairs and Maint. - Building	1,074	751	-	-	-	-	-
61150 Repairs Equip	1,532	1,886	3,000	3,000	3,000	3,000	3,000
<i>REPAIRS & MAINTENANCE</i>	<u>2,606</u>	<u>2,637</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
61510 Utilities Elect.	4,506	5,082	3,000	5,000	2,500	2,500	2,500
61520 Utilities Garbage	97	106	50	84	50	50	50
61530 Gas	109	88	50	100	50	50	50
61540 Tele & Corp. IT	2,970	3,418	3,500	4,816	2,600	2,600	2,600
<i>UTILITIES</i>	<u>7,682</u>	<u>8,694</u>	<u>6,600</u>	<u>10,000</u>	<u>5,200</u>	<u>5,200</u>	<u>5,200</u>
62110 Postage	226	-	-	-	-	-	-
62120 Office Supplies	87	306	250	200	200	200	200
62201 Tools	59	337	500	500	500	500	500
62202 Computer Equipment	7,121	15,741	12,000	12,000	5,000	5,000	5,000
<i>SUPPLIES</i>	<u>7,493</u>	<u>16,384</u>	<u>12,750</u>	<u>12,700</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
Total Materials and Services	\$ 24,719	\$ 35,565	\$ 30,250	\$ 33,432	\$ 37,600	\$ 37,600	\$ 37,600
TOTAL USES	\$ 189,787	\$ 207,142	\$ 136,250	\$ 158,432	\$ 161,026	\$ 161,026	\$ 161,026

ECONOMIC DEVELOPMENT DEPARTMENT MISSION STATEMENT/PROFILE

Our mission is to strengthen existing businesses, help recruit new businesses, and establish Independence as a destination for entrepreneurship and tourism. The department's goal is to increase the number of jobs in the community, expand business investment locally, and diversify the City's tax base.

Services/Programs

The economic development department grows the local economy by attracting and supporting small businesses as well as larger traded sector industry. Support can take many forms including class-based training and individual connections to properties, resources, consulting and more. Entrepreneurship and new businesses are also supported through similar means. The department engages with many partner organizations to expand its capacity and the impact of its services, while supporting the continued development of the City's basic infrastructure.

Fiscal Year 2023/2024 Priorities

- Continue to support local small businesses through programs like Marketing Mondays and scratch-its.
- Support the designation of the industrial property west of the airport as a shovel ready industrial site, including development of plans to extend utilities to the site.
- Work with workforce development partners to identify and create training programs for skills needed by high-wage employers in the region.

Fiscal Year 2022/2023 Accomplishments

- Supported the recruitment of Western Interlock, which will invest \$25M in a new facility and create approximately 30 jobs. Construction is expected to begin in the 2023-24 fiscal year.
- Launched or sustained several small business support programs
 - Technical assistance program providing consulting support to 10 local businesses.
 - Marketing Mondays, providing hands-on marketing training for Independence and Monmouth businesses. Average attendance has been 40 people.
 - Sustained the February Love Local scratch-its program. Feedback from business owners indicates that February has flipped from one of the worst months to one of the best, and the program helps bring new customers to new or less-known businesses.
- Secured funding for 9th St. Lift Station expansion, additional infrastructure grant funding is pending.
- Launched a multi-pronged engagement process to determine opportunities and constraints of redeveloping the former pool property.

Expenditure Highlights

- Professional services funding to continue Marketing Mondays program.
- Professional services funding to complete wetland work supporting shovel ready designation for industrial property west of the airport.

Economic Development 41	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
42000 Intergovernmental	\$ 5,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47900 Misc. Rev.	-	-	-	-	-	-	-
TOTAL SOURCES	\$ 5,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USES							
Personnel Services							
51100 Salary	\$ 155,588	\$ 165,880	\$ 176,000	\$ 176,000	\$ 58,915	\$ 58,915	\$ 58,915
52100 Benefits and Taxes	89,827	93,160	98,000	98,000	36,944	36,944	36,944
Total Personnel Services	\$ 245,415	\$ 259,040	\$ 274,000	\$ 274,000	\$ 95,859	\$ 95,859	\$ 95,859
Materials and Services							
61810 Insurance Property	\$ 657	\$ 666	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
61820 Insurance General Liab	390	694	700	1,491	1,500	1,500	1,500
62291 Misc.	4,269	4,177	3,000	3,000	2,000	2,000	2,000
63220 Dues and Memberships	2,089	4,386	3,000	3,000	2,400	2,400	2,400
63300 Advertising/Publicity	(42)	225	500	500	500	500	500
64000 Training/Travel	-	1,252	4,000	3,500	1,000	1,000	1,000
65900 Program Development	2,745	4,084	2,500	2,500	500	500	500
<i>MISCELLANEOUS EXPENSES</i>	<i>10,108</i>	<i>15,484</i>	<i>14,400</i>	<i>14,691</i>	<i>8,600</i>	<i>8,600</i>	<i>8,600</i>
63190 Professional Services	40,674	42,285	10,000	10,000	10,000	10,000	10,000
63190 Contract Services	11,942	2,766	-	-	-	-	-
63900 Contract Services - IS	-	-	-	-	2,450	2,450	2,450
<i>CONTRACT SERVICES</i>	<i>52,616</i>	<i>45,051</i>	<i>10,000</i>	<i>10,000</i>	<i>12,450</i>	<i>12,450</i>	<i>12,450</i>
61120 Repairs Building	11,942	2,766	-	-	-	-	-
61150 Repairs Equip	148	201	200	-	-	-	-
<i>REPAIRS</i>	<i>148</i>	<i>201</i>	<i>200</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
61510 Utilities Elect.	4,506	5,019	5,000	5,000	3,000	3,000	3,000
61520 Garbage	97	106	50	50	50	50	50
61530 Gas	109	88	100	100	100	100	100
61540 Tele & Corp. IT	4,165	4,301	3,200	3,200	3,200	3,200	3,200
<i>UTILITIES</i>	<i>8,877</i>	<i>9,514</i>	<i>8,350</i>	<i>8,350</i>	<i>6,350</i>	<i>6,350</i>	<i>6,350</i>
62110 Postage	247	7	300	-	200	200	200
62120 Office Supplies	624	864	2,000	500	500	500	500
<i>SUPPLIES</i>	<i>871</i>	<i>871</i>	<i>2,300</i>	<i>500</i>	<i>700</i>	<i>700</i>	<i>700</i>
Total Materials and Services	\$ 72,620	\$ 71,121	\$ 35,250	\$ 33,541	\$ 28,100	\$ 28,100	\$ 28,100
TOTAL USES	\$ 318,035	\$ 330,161	\$ 309,250	\$ 307,541	\$ 123,959	\$ 123,959	\$ 123,959

INDEPENDENCE POLICE DEPARTMENT MISSION STATEMENT/PROFILE

The mission of the Independence Police Department is to serve with a level of professionalism which promotes a safe community and builds quality relationships. Integrity, excellence, courage, and compassion are our core values which help us to accomplish our mission. The department is held to a set of professional standards that assist in accomplishing our mission and dealing with the challenges of law enforcement in these modern times.

Our department operates 24-7 and is fully staffed for patrol purposes. Our business office is open five days a week from 8 AM to 5 PM, staffed by two full time employees. All 911 calls are received at the Willamette Valley Communications Center in Salem and are then dispatched to our officers. Non-emergency calls are received mostly by our business office staff and are entered into our dispatch system to be dispatched to the officers. After hours and weekend non-emergency calls are routed through our answering service, Business Connections, who text and email these calls to officers who are on duty.

Services/Programs

Administrative Services: The Chief of Police is responsible for administering and managing the day-to-day operations of the department. The Chief develops the annual budget, oversees strategic planning, training, overall direction of personnel, and assignment of duties. They also serve on many professional committees as well as community committees. They assure that the department is in compliance with all Federal, State and Local laws as well as maintaining a positive working relationship with other law enforcement agencies, local businesses, and community members.

Supervision: The Department has three Sergeants who assist the Chief with administrative issues and supervise the Patrol Officers, Detectives, School Officers, Evidence Technician, Community Service Officer, Business Office Staff, Reserves and Cadets. Two of the Sergeants rotate shifts every 4 months. On call duties are rotated every half month. Each Sergeant is assigned specific duties and responsibilities which are divided into three divisions: Administration, Patrol, and Investigations.

ADMINISTRATION DIVISION: The Administration Division Sergeant's primary responsibility is to provide general management direction and control for the Administration Division. This division consists of Technical Services and Administrative Services. This Sergeant is also the department accreditation manager and maintains the department's policy manual.

PATROL DIVISION: The Patrol Division Sergeant's primary responsibility is to provide general management direction and control for the Patrol Division. The Patrol Division consists of Uniformed Patrol and Special Operations, which includes Traffic enforcement, reserves, Police Aides/Assistants, and practicum students.

INVESTIGATIONS DIVISION: The Investigations Division Sergeant's primary responsibility is to provide general management direction and control for the Investigations Division. This division consists of the

Investigations Division/Detectives, Crime Analysis Unit, Evidence Room and Forensic Services, the School Resource Officer program, and code services.

The Sergeants are also responsible for managing major crime investigations, assisting in the preparation of personnel evaluations, managing shift scheduling, maintaining all police equipment, and making recommendations for special assignments. They also assist in overseeing department involvement in community events, training needs, potential policy changes or updates, and assist with budget preparation.

Police Officers: The department currently employs eleven full-time police officers and one part-time police officer. The officers handle all emergency and non-emergency calls that the department receives. There are a wide variety of calls that are handled by patrol officers. They investigate reported crimes, ordinance violations, and provide traffic enforcement. The department has 1 ½ School Resource Officers. They respond and assist with many issues at Central High School, Talmadge Middle School and Independence Elementary School, as well as provide instructional classes in the dangers of online gaming, healthy relationships, forensic science, drug awareness, and criminal justice courses. There are 2 officers assigned to Detective positions. They concentrate mainly on Child Abuse cases, Sex Crimes, Assaults, and other Felony cases that require more complex investigations. They are also assigned to the Polk County Major Crimes Team and work with them on an as-needed basis.

Community Service Officer: We have one, non-sworn, community service officer. This position specifically responds to ordinance violations to include parking issues, abandoned autos, accumulation of objects and dog complaints. This position also sets up our radar trailers and assists in maintaining the dog impound facility we share with Monmouth Police Department.

Support Staff: There are two full-time employees that make up the records division of the department, the Office Manager and Records Technician. The Office Manager oversees the operations of the business office. They are responsible for assuring that all records related laws and rules are being followed and that all Criminal Justice Information System and Law Enforcement Data System rules are being adhered to. It is the Office Managers responsibility to maintain all police records to include case reports and citations. This person is also the department's representative to the records management system team (Mark 43) and Law Enforcement Data Systems (LEDS). They are responsible for our department's compliance and training for each of these systems. The Office Manager assists the Chief of Police and Sergeants as needed. This person is also our Evidence Technician. It is the responsibility of this position to check in all evidence obtained in cases, keep an accurate record of chain of custody, send evidence to crime lab as needed, and assure that all laws and rules are begin followed for collection, storage, release and destruction.

The Records Technician is responsible for assuring that all police reports information is entered correctly into our RMS, greeting the public, answering phones, files reports and citations, and routes reports/citations to the appropriate place, i.e. District Attorney, Municipal Court, Juvenile Department, DHS Child Welfare, etc. Other duties assigned to this position are Dog Licensing and maintenance of our licensing records, public fingerprinting, and registration of sex offenders.

The records staff are cross trained so that the office can continue to run smoothly if one or the other is out of the office.

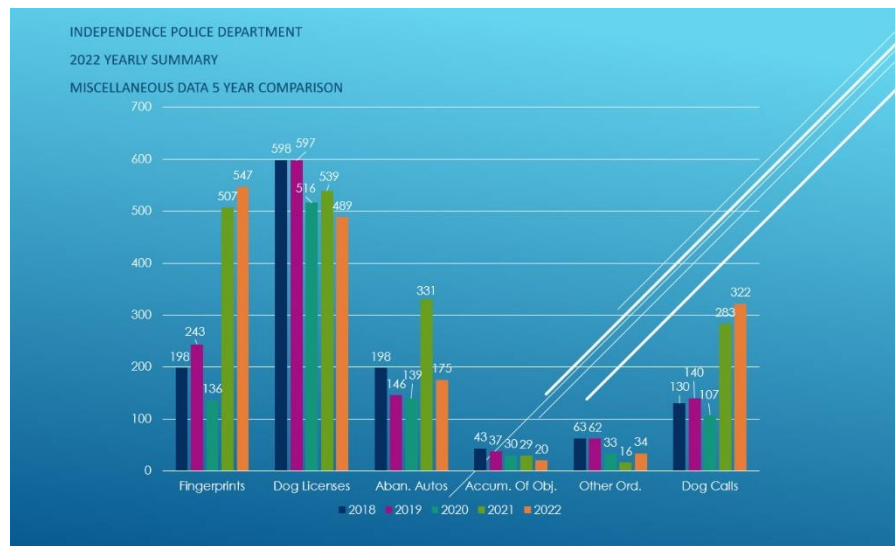
Fiscal Year 2023/2024 Priorities

Maintain funding for existing staffing levels.

Fiscal Year 2022/2023 Accomplishments

For one week this fiscal year the police department was fully staffed.

Participation in a grant that allowed for new replacement AED's for emergency response.



WORKLOAD STATISTICS
(Calendar Year)

	2022	2021	2020		2022	2021	2020
Total Dispatched Events	5218	7487	8616	Assist Other Agencies	604	473	627
Total Case Numbers Taken	2139	2248	1987	DHS Cross Reports	158	197	154
Total No. of Arrests/Referrals	394	458	432	Total No of Events for Abandoned Autos, Accumulation of Objects and Animal Calls	489	458	384
Total Traffic Citations: Adult & Juvenile	363	641	899	Total No. of Events at Schools (CHS, TMS, IES)	637	563	626
Total Traffic Warnings: Adult & Juvenile	468	947	1621	Total No. of Case Numbers Taken at Central High School	112	121	59
Driving Under the Influence of Intoxicants (DUI) Arrests	19	29	19	Total No. of Case Numbers Taken at Talmadge Middle School	77	39	99
Thefts/Forgeries Cases	163	155	137	Total No. of Case Numbers taken at Independence Elem	10	7	3

Police Department 21	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted

SOURCES

42330 SRO	\$ 101,539	\$ 107,956	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000
INTERGOVERNMENTAL	\$ 101,539	\$ 107,956	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000
43154 Forfeiture/Impound	\$ 4	\$ 167	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
43155 Nuis. Abatement	250	-	-	-	-	-	-
43251 Pound Fees	385	915	750	750	750	750	750
43252 UIV Impound	335	635	500	-	-	-	-
44100 Misc. Police Rev.	31,304	14,887	20,000	30,000	40,000	40,000	40,000
45300 Cert Program (Non-Grant)	2,000	-	1,500	-	-	-	-
47400 Return to Work Program	-	-	2,000	-	2,000	2,000	2,000
47900 Gym Membership	3,000	2,420	3,000	2,400	3,000	3,000	3,000
MISCELLANEOUS	\$ 37,278	\$ 19,024	\$ 28,250	\$ 33,150	\$ 46,250	\$ 46,250	\$ 46,250
TOTAL SOURCES	\$ 138,817	\$ 126,980	\$ 140,250	\$ 145,150	\$ 158,250	\$ 158,250	\$ 158,250

USES

Personnel Services

51100 Salary	\$ 1,614,525	\$ 1,534,661	\$ 1,674,000	\$ 1,653,000	\$ 1,634,646	\$ 1,634,646	\$ 1,634,646
52100 Benefits and Taxes	1,076,213	1,009,342	1,085,000	1,080,000	1,108,149	1,108,149	1,108,149
Total Personnel Services	\$ 2,690,738	\$ 2,544,003	\$ 2,759,000	\$ 2,733,000	\$ 2,742,795	\$ 2,742,795	\$ 2,742,795

Materials and Services

61150 Gym expenses	\$ 815	\$ 893	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61200 Equipment Rent	10,426	6,692	7,140	7,140	7,140	7,140	7,140
61810 Insurance Property	5,254	5,330	5,400	6,317	7,800	7,800	7,800
61820 Insurance General	33,400	37,803	40,000	52,166	60,000	60,000	60,000
61830 Insurance Auto	17,938	18,450	19,000	21,218	23,000	23,000	23,000
62222 Uniforms	11,446	13,626	15,000	15,000	13,500	13,500	13,500
62223 Ammunition	5,883	6,354	4,500	-	4,500	4,500	4,500
62224 Special Investigations	7,138	3,284	9,000	4,000	4,000	4,000	4,000
62291 Misc.	1,123	1,309	3,500	3,500	3,500	3,500	3,500
63210 Lic. And Permits	460	195	1,200	1,200	1,200	1,200	1,200
63220 Dues and Memberships	19,411	13,916	13,840	13,840	14,340	14,340	14,340
63300 Advertising	610	-	750	750	750	750	750
64000 Training/Travel	17,844	14,012	17,300	16,988	14,400	14,400	14,400
65200 Programs	17,013	21,638	19,500	14,500	15,500	15,500	15,500
66530 Donations	4,375	3,800	5,400	3,600	5,400	5,400	5,400
66590 Clean-Up Day	-	-	1,500	-	-	-	-
MISCELLANEOUS EXPENSES	153,136	147,302	165,030	162,219	177,030	177,030	177,030
63110 Professional Services - Legal	2,765	1,650	5,000	5,000	2,500	2,500	2,500
63160 Contract Services -911	114,584	111,631	124,230	124,230	126,420	126,420	126,420
63170 Contract Services - Radio System	-	13,090	14,000	14,000	15,000	15,000	15,000
63170 Contract Svcs - AXON	36,778	36,068	44,420	44,420	52,150	52,150	52,150
63190 Contract Svc - Other	-	1,590	-	-	-	-	-
63190 Contract Svcs - Building	17,662	5,920	900	900	-	-	-
63190 Professional Services - Other Detail	530	1,369	11,340	7,340	13,040	13,040	13,040
63270 Contract Svc - RMS, Software	21,806	26,796	36,700	36,700	63,550	63,550	63,550
66120 Recruitment Expense	3,181	1,999	7,125	7,125	8,325	8,325	8,325
CONTRACT SERVICES	197,306	200,113	243,715	239,715	280,985	280,985	280,985
62110 Postage	1,781	1,710	3,000	3,000	3,000	3,000	3,000
62120 Office Supplies	4,905	6,758	9,060	9,060	9,060	9,060	9,060
62201 Operating Supplies	9,732	7,194	15,500	10,500	11,855	11,855	11,855
62202 Police Equipment	41,451	19,877	20,000	28,811	10,000	10,000	10,000
62221 Fuel	19,680	26,440	29,400	28,400	30,000	30,000	30,000
OPERATING SUPPLIES	77,549	61,979	76,960	79,771	63,915	63,915	63,915

Police Department 21	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
61100 Repairs other	120	-	-	-	-	-	-
61120 Repairs Building	5,279	4,934	-	-	-	-	-
61150 Repairs Equip	4,938	1,419	5,000	4,000	5,000	5,000	5,000
61160 Repairs Vehicles	19,439	14,834	18,750	18,750	-	-	-
<i>REPAIRS</i>	<u>29,776</u>	<u>21,187</u>	<u>23,750</u>	<u>22,750</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
61160 Gas	872	700	900	900	900	900	900
61510 Utilities Elect.	36,625	40,155	42,000	42,000	42,000	42,000	42,000
61520 Utilities Garbage	775	845	850	850	850	850	850
61540 Tele	34,267	37,245	36,600	36,600	37,450	37,450	37,450
<i>UTILITIES</i>	<u>72,539</u>	<u>78,945</u>	<u>80,350</u>	<u>80,350</u>	<u>81,200</u>	<u>81,200</u>	<u>81,200</u>
66590 Cert Non-Grant	496	1,467	1,500	1,500	1,780	1,780	1,780
66590 Cert Homeland Security Grant	12,495	-	-	-	-	-	-
<i>GRANT EXPENSES</i>	<u>12,991</u>	<u>1,467</u>	<u>1,500</u>	<u>1,500</u>	<u>1,780</u>	<u>1,780</u>	<u>1,780</u>
Total Materials and Services	\$ 543,297	\$ 510,993	\$ 591,305	\$ 586,305	\$ 609,910	\$ 609,910	\$ 609,910
TOTAL USES	\$ 3,234,035	\$ 3,054,996	\$ 3,350,305	\$ 3,319,305	\$ 3,352,705	\$ 3,352,705	\$ 3,352,705

MUNICIPAL COURT MISSION STATEMENT/PROFILE

The Municipal Court provides the judicial function within the City of Independence. It dispenses fair and impartial justice to protect residents of the Community. To accomplish this, the Court adjudicates violators of the Independence Municipal Code, Oregon Criminal Code, the Oregon Motor Vehicle Code, and most other misdemeanor charges, both traffic and non-traffic, including driving under the influence of intoxicants (DUI's).

Services/Programs

Responsibilities of the Municipal Court include filing all cases referred to the court, maintaining court dockets, conducting court appearances, collecting and reporting fines and assessments, monitoring payment agreements, bench probations, diversions, probation reviews, operating a Correctable Violations program, impaneling juries, and conducting the hearing types listed below:

Municipal Code Hearings: This service includes hearings related to violations of the Independence Municipal Code. Nuisances, zoning, and parking are included.

Traffic Court Hearings: This includes hearings held for violations and criminal citations written to enforce the State's Uniform Traffic Code. The court is registered as a "Violations Bureau" which allows citizens to avoid court appearances in certain instances and work directly with the Court Clerk to come to a resolution regarding qualifying violations.

Criminal Court Hearings: This includes hearings held for non-juvenile criminal cases such as vandalism, criminal trespass, theft, disorderly conduct etc.

Fiscal Year 2024 Priorities

- Continue to enhance backup for the Municipal Court Clerk position through cross-training and in-court experience.

Department Accomplishments in FY23

- Continued to purge and clean up stale case records and related uncollectible receivables. The Court established a new collections relationship for pursuit of outstanding receivables with positive results to date.

FY24 Expenditure Highlights

- Department expenditures continue to be consistent with prior years as there are no plans for changes in staffing or significant adjustments to service levels in the 2023-24 fiscal year.

Court 22	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
43000 Fines Fees and Forfeitures	\$ 9,578	\$ 42,052	\$ 18,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000
43101 Misc. & Court Billing Fees	18,239	11,902	15,000	9,000	10,000	10,000	10,000
43151 Traffic Fines	88,159	71,695	80,000	30,000	50,000	50,000	50,000
43152 Traffic Fines Surcharge	240	482	600	300	600	600	600
43153 Parking Fines	-	35	2,500	-	300	300	300
TOTAL SOURCES	\$ 116,216	\$ 126,166	\$ 116,100	\$ 46,300	\$ 70,900	\$ 70,900	\$ 70,900
USES							
Personnel Services							
51100 Salary	\$ 30,311	\$ 33,680	\$ 16,000	\$ 16,000	\$ 15,329	\$ 15,329	\$ 15,329
52100 Benefits and Taxes	16,211	17,544	8,000	8,000	8,327	8,327	8,327
Total Personnel Services	\$ 46,522	\$ 51,224	\$ 24,000	\$ 24,000	\$ 23,656	\$ 23,656	\$ 23,656
Materials and Services							
61540 Utilities - Telephone	\$ 378	\$ 330	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
61820 Insurance General	161	308	320	647	700	700	700
62291 Misc.	94	95	100	100	100	100	100
63220 Dues and Memberships	75	75	75	75	75	75	75
64000 Training/Travel	23	626	3,000	3,000	1,000	1,000	1,000
<i>MISCELLANEOUS EXPENSES</i>	731	1,434	3,995	4,322	2,375	2,375	2,375
63110 Professional Services - Legal	10,097	1,380	9,000	2,500	9,000	9,000	9,000
63120 Contract Services - Judge	9,000	9,000	12,000	9,000	12,000	12,000	12,000
63190 Professional Services - Other Detail	1,580	2,023	3,500	2,500	3,500	3,500	3,500
63900 Contract Services - IS	-	-	-	-	2,000	2,000	2,000
<i>CONTRACT SERVICES</i>	20,677	12,403	24,500	14,000	26,500	26,500	26,500
61150 Repairs Equip	-	-	200	200	200	200	200
<i>REPAIRS</i>	-	-	200	200	200	200	200
62110 Postage	743	737	800	750	800	800	800
62120 Office Supplies	162	437	500	400	500	500	500
<i>SUPPLIES</i>	905	1,174	1,300	1,150	1,300	1,300	1,300
Total Materials and Services	\$ 22,313	\$ 15,011	\$ 29,995	\$ 19,672	\$ 30,375	\$ 30,375	\$ 30,375
TOTAL USES	\$ 68,835	\$ 66,235	\$ 53,995	\$ 43,672	\$ 54,031	\$ 54,031	\$ 54,031

COMMUNITY DEVELOPMENT DEPARTMENT MISSION STATEMENT/PROFILE

The Community Development Department's mission is to provide complete, accurate, and timely services to citizens and the development community in support of Council direction and goals for growth and development within the City of Independence.

Services/Programs

The Community Development Department provides land use planning (current and long-range) to support the needs of residents and businesses in the community. This includes plan reviews and approvals through the City's Planning Commission and City Council when necessary.

Fiscal Year 2024 Priorities

- Continue to streamline the review and permitting process and customer experience through a "one-stop" approach where developers and others can drop off and pick up plans as well as make payments at the same desk.

Department Accomplishments in FY23

- The Department continues to work on the City's Development Code to increase usability and access.
- Significant progress was made in revising the City's Housing Needs Analysis.
- The Monmouth-Independence Trolley pilot project is operational.

FY24 Expenditure Highlights

- Department expenditures continue to be consistent with prior years as there are no plans for changes in staffing or significant adjustments to service levels in the 2023-24 fiscal year.

Community Development 45	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
43155 Nuis. Abatement	\$ -	\$ 6,785	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
43254 Development Fees	5,570	67,190	6,000	-	50,000	50,000	50,000
TOTAL SOURCES	\$ 5,570	\$ 73,975	\$ 12,000	\$ -	\$ 56,000	\$ 56,000	\$ 56,000
USES							
Personnel Services							
51100 Salary	\$ 82,110	\$ 94,154	\$ 119,000	\$ 87,000	\$ 86,668	\$ 86,668	\$ 86,668
52100 Benefits and taxes	55,136	59,287	82,000	56,000	59,276	59,276	59,276
	\$ 137,246	\$ 153,441	\$ 201,000	\$ 143,000	\$ 145,944	\$ 145,944	\$ 145,944
Materials and Services							
61810 Insurance Property	\$ 657	\$ 666	\$ 700	\$ 632	\$ 800	\$ 800	\$ 800
61820 Insurance General Liability	322	818	900	1,637	1,800	1,800	1,800
62202 Equipment	-	-	500	-	-	-	-
62291 Misc.	159	623	250	600	500	500	500
63180 Nuisance Abatement	-	-	6,000	6,000	2,000	2,000	2,000
63220 Dues and Memberships	-	112	200	200	200	200	200
63300 Advertising/Publicity	1,245	2,113	2,000	2,000	2,000	2,000	2,000
64000 Training/Travel	704	1,100	900	500	500	500	500
MISCELLANEOUS EXPENSES	3,087	5,432	11,450	11,569	7,800	7,800	7,800
63140 Contract Services - Developer Svcs	-	60,824	-	20,000	50,000	50,000	50,000
63190 Contract Svcs	3,608	2,807	3,200	3,200	3,000	3,000	3,000
63190 Professional Services	12,302	12,023	5,000	13,000	12,000	12,000	12,000
63900 Contract Services - IS	-	-	-	-	4,650	4,650	4,650
CONTRACT SERVICES	15,910	75,654	8,200	36,200	69,650	69,650	69,650
61120 Repairs Building	950	625	-	-	-	-	-
61150 Repairs Equip	131	201	500	-	500	500	500
REPAIRS	1,081	826	500	-	500	500	500
61510 Utilities Elect.	4,506	5,019	4,800	4,500	3,000	3,000	3,000
61520 Garbage	97	106	50	60	50	50	50
61530 Gas	109	88	150	160	75	75	75
61540 Tele & Corp. IT	3,404	3,059	3,000	2,100	2,100	2,100	2,100
UTILITIES	8,116	8,272	8,000	6,820	5,225	5,225	5,225
62110 Postage	247	217	300	500	500	500	500
62120 Office Supplies	1,208	664	900	800	900	900	900
SUPPLIES	1,455	881	1,200	1,300	1,400	1,400	1,400
Total Materials and Services	\$ 29,649	\$ 91,065	\$ 29,350	\$ 55,889	\$ 84,575	\$ 84,575	\$ 84,575
TOTAL USES	\$ 166,895	\$ 244,506	\$ 230,350	\$ 198,889	\$ 230,519	\$ 230,519	\$ 230,519

BUILDING DEPARTMENT MISSION STATEMENT/PROFILE

The Building Department strives to provide timely inspection and review in support of growth and development within the City.

Services/Programs

The Building Department provides on-site inspection and review services to ensure compliance with State and local code requirements related to building and construction.

Fiscal Year 2024 Priorities

- Manage workloads and services within budget parameters.

Department Accomplishments in FY23

- Continued to provide inspection services for projects within the City as required and utilizing a temporary position to manage growing workload.

FY24 Expenditure Highlights

- Temporary position eliminated in the fiscal year 2023-24 budget, resulting in a reduction in personnel services costs.

Building Inspection Department 15	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
43131 Building Code Fines	\$ 200	\$ 14,645	\$ -	\$ -	\$ -	\$ -	\$ -
43231 Building Permits	65,781	84,507	70,000	70,000	120,000	120,000	120,000
43232 Mechanical Permits	5,729	8,309	6,000	6,000	8,000	8,000	8,000
43233 Plumbing Permit Fees	15,051	15,986	15,000	18,000	20,000	20,000	20,000
43234 Sign Permits	710	515	500	600	600	600	600
43235 Fire & Safety Permits	6,640	3,276	3,000	3,000	5,000	5,000	5,000
43253 Plan Check Fees	38,102	35,461	35,000	40,000	40,000	40,000	40,000
TOTAL SOURCES	\$ 132,213	\$ 162,699	\$ 129,500	\$ 137,600	\$ 193,600	\$ 193,600	\$ 193,600
USES							
Personnel Services							
51100 Salary	\$ 145,655	\$ 131,463	\$ 168,000	\$ 155,000	\$ 108,156	\$ 108,156	\$ 108,156
52100 Benefits and Taxes	89,803	69,585	136,000	90,000	72,158	72,158	72,158
Total Personnel Services	\$ 235,458	\$ 201,048	\$ 304,000	\$ 245,000	\$ 180,314	\$ 180,314	\$ 180,314
Materials and Services							
61810 Insurance - Property	\$ 657	\$ 666	\$ 750	\$ 632	\$ 700	\$ 700	\$ 700
61820 Insurance - General Liability	423	542	600	1,366	1,400	1,400	1,400
61830 Insurance - Auto	349	377	450	288	300	300	300
62291 Miscellaneous	395	605	800	-	800	800	800
63210 Licenses and Permits	-	-	150	-	150	150	150
63220 Dues and Memberships	365	516	-	500	500	500	500
64000 Training/Travel	930	1,170	3,000	1,500	1,500	1,500	1,500
<i>MISCELLANEOUS</i>	3,119	3,876	5,750	4,286	5,350	5,350	5,350
62110 Postage	255	44	200	100	100	100	100
62120 Office Supplies	1,757	1,239	2,000	1,000	1,000	1,000	1,000
62202 Supplies - Equipment	-	-	-	-	100	100	100
<i>SUPPLIES</i>	2,012	1,283	2,200	1,100	1,200	1,200	1,200
61120 Repairs and Maintenance - Building	950	608	-	-	-	-	-
61150 Repairs and Maintenance - Equipment	283	201	800	800	200	200	200
61160 Repairs and Maintenance - Vehicles	33	-	800	800	-	-	-
<i>REPAIRS</i>	1,266	809	1,600	1,600	200	200	200
61510 Utilities - Electric	4,506	5,019	4,800	4,500	5,000	5,000	5,000
61520 Garbage	97	106	50	70	70	70	70
61530 Gas	109	87	100	100	100	100	100
61540 Utilities - Telephone/Fax/Paging	3,405	3,399	2,600	3,500	3,500	3,500	3,500
<i>UTILITIES</i>	8,117	8,611	7,550	8,170	8,670	8,670	8,670
63190 Contract Services	3,608	2,807	3,000	3,000	3,000	3,000	3,000
63190 Professional Services	-	1,062	2,000	-	500	500	500
63900 Contract Services - IS	-	-	-	-	5,950	5,950	5,950
<i>CONTRACT SERVICES</i>	3,608	3,869	5,000	3,000	9,450	9,450	9,450
Total Materials and Services	\$ 18,122	\$ 18,448	\$ 22,100	\$ 18,156	\$ 24,870	\$ 24,870	\$ 24,870
TOTAL USES	\$ 253,580	\$ 219,496	\$ 326,100	\$ 263,156	\$ 205,184	\$ 205,184	\$ 205,184

JANITORIAL DEPARTMENT MISSION STATEMENT/PROFILE

The Janitorial Department strives to provide a clean work environment to increase work productivity.

Services/Programs

Newly formed in the 2022-23 fiscal year as Facilities Maintenance, the Janitorial Department provides janitorial and light maintenance services to City facilities including City Hall, Public Works, the Library, and the Museum.

Fiscal Year 2024 Priorities

- Continue to provide cost-effective services as an alternative to third-party contracts.

Department Accomplishments in FY23

- Reduced reliance on outside contracts for cleaning and maintenance by utilizing in-house staff.

FY24 Expenditure Highlights

- Temporary position eliminated in the fiscal year 2023-24 budget, resulting in a reduction in personnel services costs.

Janitorial 19	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted

SOURCES

47400 Reimbursement Rev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

USES

Personnel Service

51100 Salary	\$ -	\$ -	\$ 89,000	\$ 84,000	\$ 37,334	\$ 37,334	\$ 37,334
52100 Benefits and Taxes	-	-	44,000	40,000	29,584	29,584	29,584
Total Personnel Services	\$ -	\$ -	\$ 133,000	\$ 124,000	\$ 66,918	\$ 66,918	\$ 66,918

Materials and Services

61820 Insurance General	-	-	2,000	1,130	2,000	2,000	2,000
62291 Misc.	-	-	1,000	-	150	150	150
63220 Dues and Memberships	\$ -	\$ -	\$ 200	\$ -	\$ 50	\$ 50	\$ 50
64000 Training/Travel	-	-	1,000	-	-	-	-
<i>MISCELLANEOUS EXPENSES</i>	-	-	4,200	1,130	2,200	2,200	2,200
63190 Contract Services	-	-	24,850	24,850	3,000	3,000	3,000
63190 Professional Services	-	-	500	-	-	-	-
63900 Contract Services - IS	-	-	-	-	1,000	1,000	1,000
<i>CONTRACT SERVICES</i>	-	-	25,350	-	4,000	4,000	4,000
62120 Office Supplies	-	-	250	200	250	250	250
62201 Operation Supplies	-	-	6,500	6,500	13,500	13,500	13,500
62202 Equipment	-	-	3,000	1,500	-	-	-
<i>SUPPLIES</i>	-	-	9,750	8,200	13,750	13,750	13,750
61120 Repairs Building	-	-	12,600	12,600	-	-	-
61150 Repairs Equip	-	-	2,000	1,000	500	500	500
<i>REPAIRS</i>	-	-	14,600	13,600	500	500	500

Total Materials and Services	\$ -	\$ -	\$ 53,900	\$ 47,780	\$ 20,450	\$ 20,450	\$ 20,450
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TOTAL USES	\$ -	\$ -	\$ 186,900	\$ 171,780	\$ 87,368	\$ 87,368	\$ 87,368
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INDEPENDENCE PUBLIC LIBRARY MISSION STATEMENT/PROFILE

To meet the literary, educational, and social needs and desires of the citizens of Independence, the Independence Public Library provides current information, materials, and services reflecting the multigenerational, multicultural, and multilingual diversity of our community.



The Independence Public Library is a primary service provider to the City's residents. Under an annual contract with the Chemeketa Cooperative Regional Library Service (CCRLS), the Library also provides specific services to residents of municipalities, library districts, and unincorporated areas of Polk, Yamhill, and Marion counties. Informally, the Library serves a population of about 11,000 residents in our service area. There are currently over 3,000 registered borrowers at the Independence Public Library.

More than 145,000 items, including books, e-Books, magazines, e-Magazines, DVDs, audiobooks, e-Audiobooks, and music CDs are available at the Independence Public Library. As a member of CCRLS, the Library provides access to over 1.1 million items held among eighteen member libraries through an online catalog. A weekday courier service delivers items between libraries.

Services/Programs

The Independence Public Library provides services to our community to create young readers, cultivate lifelong learning, foster leisure, and inspire imagination. Each member of the library team fills a primary role listed below; however, staff are trained to help across all service areas, and there is a strong culture of collaboration. In addition to city-level duties, staff represent the library to CCRLS as members of various standing groups and committees, including Directors, Circulation, Cataloging, Children's Services, Reference, and Spanish Services.

Administration: Performs administrative functions including overall support and management of all key service areas. Responsibilities include department planning, budgeting, personnel management, grant writing and administration, facilities maintenance, as well as liaison with the Friends of Independence Public Library and other allied civic groups.

Circulation/Adult Services: Circulation is the most visible public service provided by the library. Circulation is responsible for checking in and out all materials, registering patrons, collecting fees, patron's computer use, reference help, and managing patron accounts. Circulation is also in charge of overseeing Interlibrary loans and Courier services. Adult services is responsible for Adult Programming, including DIY nights, Book Groups, and will be leading the upcoming Walking Group Study for Oregon Health and Science University.

Technical Services: Primary responsibilities include acquisitions, cataloging, and processing of new materials for the library collection. Technical services also manage the library's volunteer program,

homebound delivery, and are responsible for marketing and maintaining the library's social media presence.

Youth Services: Responsible for providing resources for the birth to young adult populations of Independence, including early literacy, programming, summer reading, and more. All youth programming and outreach to schools and community groups is performed by our youth services staff. Examples include pre-school and bilingual story times, our Maker Monday's STEM programming, Story Walks, Kid's Crafternoons, library presence at the Polk County Fam Jam, Día del Niño events, back to school nights, and more. They also provide school group tours and introductions to the library and our services to school aged groups.



Fiscal Year 2023/2024 Priorities

City Goal 4.3 – Community Engagement: Increase educational curriculum/programming at Museum and Library.

- Work with Friends of the Library to increase revenue streams for dedicated programming opportunities.
- Partner with outside organizations to bring programming options to the library.
- Increase STEM programming with completion of Early Learning Hub in Children's Department.
- Provide the least noticeable number of decreased services as a result of budget and staffing cuts and constraints.

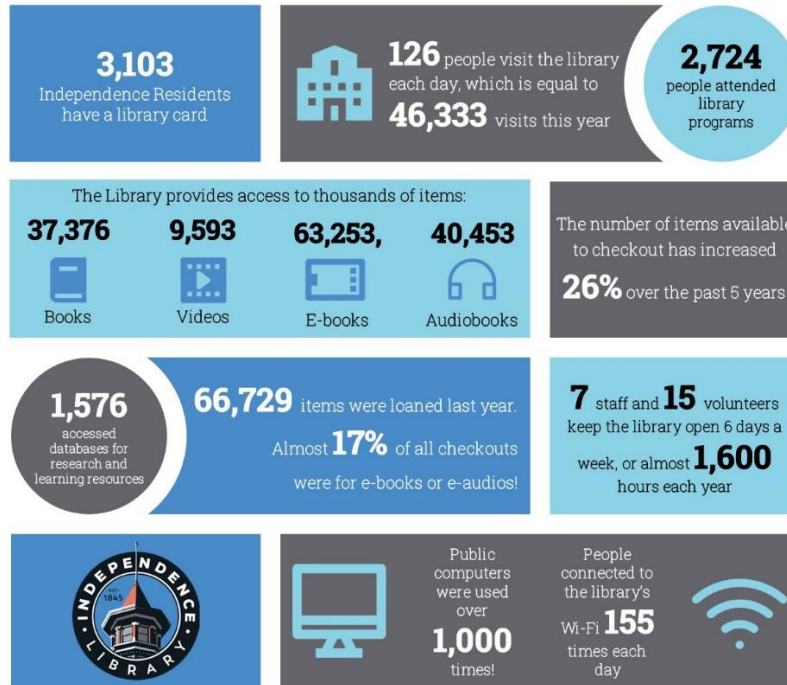
Fiscal Year 2022/2023 Accomplishments

- Roof replaced during Summer 2022.
- All programming back in person following COVID-19 restrictions. Summer reading sign ups more than doubled from the previous year.
- Library security system replaced.
- Grants received for Early Learning Hub (from Oregon Community Foundation), Rural Walking Study (Oregon Health and Sciences University).
- New shelving for DVDs and end panels for Adult Shelving purchased.

FY 2023/2024 Expenditure Highlights

- Hopeful to receive LSTA grant from the State Library of Oregon to purchase Outreach Vehicle to run Homebound Delivery, pop-up library locations, and event presence.

- The library's budget has decreased greatly from the previous year. We will be decreasing operating hours and reducing staff until replacement funding can be secured.



Community Services - Library 51	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
42400 Registration Fees (CCRLS)	\$ 59,266	\$ 119,829	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
44100 Misc. Library Revenue	3,892	5,179	2,500	3,000	3,000	3,000	3,000
CHARGES AND MISCELLANEOUS REVENUE	63,158	125,008	62,500	53,000	53,000	53,000	53,000
TOTAL SOURCES	\$ 63,158	\$ 125,008	\$ 62,500	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
USES							
Personnel Services							
51100 Salary	\$ 287,612	\$ 285,719	\$ 303,000	\$ 301,000	\$ 271,754	\$ 271,754	\$ 271,754
52100 Benefits and Taxes	160,824	168,827	180,000	180,000	158,719	158,719	158,719
Total Personnel Services	\$ 448,436	\$ 454,546	\$ 483,000	\$ 481,000	\$ 430,473	\$ 430,473	\$ 430,473
Materials and Services							
31200 Rent	\$ 3,952	\$ 4,827	\$ 3,700	\$ 6,600	\$ 6,500	\$ 6,500	\$ 6,500
61810 Insurance Property	4,743	5,142	5,200	6,125	6,700	6,700	6,700
61820 Insurance General	767	1,576	1,300	3,335	3,600	3,600	3,600
62251 AV Materials	5,687	5,554	7,000	6,000	6,000	6,000	6,000
62252 Books	20,098	25,868	30,000	30,000	28,000	28,000	28,000
62254 Periodicals	1,095	2,509	2,500	1,700	2,000	2,000	2,000
62255 Electronic Resources	1,033	4,490	2,500	3,000	3,000	3,000	3,000
62291 Misc.	97	-	500	500	1,000	1,000	1,000
63210 Lic. And Permits	467	-	1,000	-	-	-	-
63220 Dues and Memberships	375	527	800	800	500	500	500
63240 Bank Fees	-	-	100	220	200	200	200
63300 Advertising	-	-	1,000	-	50	50	50
64000 Training/Travel	250	2,113	4,500	4,500	3,700	3,700	3,700
65900 Programs	-	2,991	6,000	4,000	4,000	4,000	4,000
MISCELLANEOUS EXPENSES	38,564	55,597	66,100	66,780	65,250	65,250	65,250
63160 Contract Services - Security	1,393	1,656	1,200	1,100	1,200	1,200	1,200
63190 Contract Svc	3,349	2,823	4,500	3,300	-	-	-
63190 Professional Services - Other Detail	140	220	500	-	500	500	500
63900 Contract Services - IS	-	-	-	-	4,700	4,700	4,700
CONTRACT SERVICES	4,882	4,699	6,200	4,400	6,400	6,400	6,400
62110 Postage	124	62	200	200	200	200	200
62120 Office Supplies	9,929	7,948	9,000	9,000	8,000	8,000	8,000
62201 General Supplies & Materials	267	-	5,000	-	5,000	5,000	5,000
62202 Lib. Equip	817	9,259	10,000	9,000	7,500	7,500	7,500
63250 Overdue Exp	-	134	350	300	350	350	350
SUPPLIES	11,137	17,403	24,550	18,500	21,050	21,050	21,050
61120 Repairs Building	15,010	5,247	5,000	5,000	5,000	5,000	5,000
61150 Repairs Equip	407	583	1,000	4,500	1,000	1,000	1,000
REPAIRS	15,417	5,830	6,000	9,500	6,000	6,000	6,000
61510 Utilities Elect.	7,117	8,280	9,000	8,500	9,000	9,000	9,000
61520 Utilities Garbage	1,235	1,459	1,800	1,500	1,500	1,500	1,500
61530 Gas	3,404	4,075	4,000	3,500	4,000	4,000	4,000
61540 Tele	4,344	4,909	4,800	4,800	4,900	4,900	4,900
UTILITIES	16,100	18,723	19,600	18,300	19,400	19,400	19,400
Total Materials and Services	\$ 86,100	\$ 102,252	\$ 122,450	\$ 117,480	\$ 118,100	\$ 118,100	\$ 118,100
TOTAL USES	\$ 534,536	\$ 556,798	\$ 605,450	\$ 598,480	\$ 548,573	\$ 548,573	\$ 548,573

HERITAGE MUSEUM MISSION STATEMENT/PROFILE

The mission of the Independence Heritage Museum is to collect and share the natural history and diverse cultural heritage of the river community of Independence. We strive to tell the untold stories of our community and connect them to the present. The museum is inclusive and a safe space to explore different historical perspectives related to Independence.

The museum serves local residents, visitors and tourists, tour groups, and has the ability to impact up to nine school districts.

Services/Programs

The museum currently staffs 1.5 FTE professional positions and works with a number of volunteers to achieve its mission and goals.

The primary focus of the museum is providing exhibits, artifacts, and experiences that communicate and preserve the history of the region and community. This includes offering services that allow people to engage and contribute to the historical representation of the community. We will continue to work with local partners, like Western Oregon University, Community Services Consortium, OSU Extension, Ash Creek Art Center, and Luckiamute Watershed Council, to name a few, to provide the programing needed to engage our visitors and bring new visitors through the museum doors.

In addition to the museum exhibits we create internally we will continue to bring traveling exhibits to the museum from other institutions. 2023/2024 will see exhibits visiting the museum from the Oregon Historical Society and the National Library of Medicine.

Grant dependent, we will partner with StoryCorps, a national and independent nonprofit that has brought more than 700,000 people together to record conversations about their lives, pass wisdom, create human connections, and leave a legacy. StoryCorps will provide training and support to both staff and identified volunteers to capture local oral histories using a converted sauna. Transforming a sauna into a sound booth is not only a unique exhibit that will garner general interest but allows an opportunity for folks to take on the telling and representation of their own history. We may not know to ask a certain person about a particular historic event or idea, but with this project, someone will be able to independently sit down, hit a button, and talk about their history. We will then be able to follow up with those folks and, if needed, get more information about what they shared.

Curation and Conservation

Our first goal is to make sure we follow museum industry standards when it comes to the maintenance and preservation of our collection. This is, and will forever be, an ongoing project. Updating our storage of artifacts and archives takes time and money. The curator (.5 FTE) identifies items which need to be better preserved. For instance, a box full of photographs has to be inspected and each photo placed in

its own, individual protective plastic sleeve. It takes time to do this task, and the protective sleeves and archival boxes cost money.

We are also undergoing a digitization project. Less than an 1/8 of our photographic archives are digitized correctly into our database. Most of our objects are also not photographed and documented to an industry standard, and our many hundreds of copies of historic newspapers are not digitally accessible. Staff, interns, and volunteers continue to work on this project and process.

Fiscal Year 2023/2024 Priorities

- Identify grant and fundraising opportunities in collaboration with the Heritage Society to expand our programming and exhibit offerings
- Monthly educational programming
- Create new permanent exhibit to replace a current exhibit:
- Willamette River: A Dynamic Confluence of People and Nature
- Increase school group visits
- Identify opportunities for partnerships with relevant organizations to expand Museum's reach and impact
 - StoryCorps

Fiscal Year 2022/2023 Accomplishments

- Opened doors at new location April 2022
- 2721 visitors from April 2022 to Dec 2022. 1431 visitors from January 2023-March 2023 (not a fiscal year, but important numbers)
- Consistent rotating exhibits both from other organizations and created in-house
- New logo
- Increase in school group engagement
- Increase in volunteers

Expenditure Highlights

We are keeping the museum as lean as possible. A decrease in funding for training and exhibit development are evident. Programming and outreach will continue to grow, even with less funds.

Community Services - Museum 52	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
45300 Museum Donations	\$ -	\$ 130	\$ -	\$ 900	\$ 500	\$ 500	\$ 500
TOTAL SOURCES	\$ -	\$ 130	\$ -	\$ 900	\$ 500	\$ 500	\$ 500
USES							
Personnel Service							
51100 Salary	\$ 67,841	\$ 87,432	\$ 107,000	\$ 97,000	\$ 105,440	\$ 105,440	\$ 105,440
52100 Benefits and Taxes	30,821	47,602	58,000	53,000	58,700	58,700	58,700
Total Personnel Services	\$ 98,662	\$ 135,034	\$ 165,000	\$ 150,000	\$ 164,140	\$ 164,140	\$ 164,140
Materials and Services							
61810 Insurance Property	\$ 2,662	\$ 3,269	\$ 3,400	\$ 3,863	\$ 4,000	\$ 4,000	\$ 4,000
61820 Insurance General	324	283	300	885	1,000	1,000	1,000
62291 Misc.	-	2,266	800	250	500	500	500
63210 Licenses & Permits	-	373	1,200	-	1,200	1,200	1,200
63220 Dues and Memberships	371	89	400	433	450	450	450
63300 Advertising/Publicity	1,251	1,329	2,000	1,000	1,500	1,500	1,500
64000 Training/Travel	15	788	4,000	3,997	1,125	1,125	1,125
<i>MISCELLANEOUS EXPENSES</i>	4,623	8,397	12,100	10,428	9,775	9,775	9,775
63190 Contract Services	4,281	2,146	6,000	6,000	500	500	500
63190 Professional Services	2,860	-	1,000	-	500	500	500
63900 Contract Services - IS	-	-	-	-	2,200	2,200	2,200
<i>CONTRACT SERVICES</i>	-	-	7,000	6,000	3,200	3,200	3,200
62110 Postage	81	1,008	1,000	350	1,000	1,000	1,000
62120 Office Supplies	341	2,773	1,100	1,500	1,000	1,000	1,000
62201 Operation Supplies	-	433	500	2,000	500	500	500
62202 Equipment	1,844	2,946	7,000	7,000	3,500	3,500	3,500
62257 Exhibit Development & Maint	807	2,473	4,000	3,000	2,500	2,500	2,500
65900 Programs	-	823	1,000	1,000	2,500	2,500	2,500
65900 Events	-	143	500	400	50	50	50
<i>SUPPLIES</i>	3,073	10,599	15,100	15,250	11,050	11,050	11,050
61120 Repairs Building	2,320	2,805	5,000	4,000	-	-	-
61150 Repairs Equip	258	5	300	300	1,000	1,000	1,000
<i>REPAIRS</i>	2,578	2,810	5,300	4,300	1,000	1,000	1,000
61510 Utilities Elect.	2,226	2,907	2,800	3,600	3,600	3,600	3,600
61520 Garbage	236	1,197	400	250	1,000	1,000	1,000
61530 Gas	1,805	4,176	2,200	3,500	3,700	3,700	3,700
61540 Tele	1,728	1,681	1,800	1,850	2,000	2,000	2,000
<i>UTILITIES</i>	5,995	9,961	7,200	9,200	10,300	10,300	10,300
Total Materials and Services	\$ 23,410	\$ 33,913	\$ 46,700	\$ 45,178	\$ 35,325	\$ 35,325	\$ 35,325
TOTAL USES	\$ 122,072	\$ 168,947	\$ 211,700	\$ 195,178	\$ 199,465	\$ 199,465	\$ 199,465

PARKS DEPARTMENT MISSION STATEMENT/PROFILE

The Parks Department is funded through the General Fund but contained within the Public Works Department purview for budgeting and operations. Public Works' mission regarding Parks is to supply and maintain a parks system that meets the needs of the community and policies of the Council.

Services/Programs

The city maintains and operates approximately 105 acres of parks and open spaces for the use and enjoyment of our community.

Fiscal Year 2023/2024 Priorities

In accordance with the 2023-2025 Council Goals and 2040 Vision Plan the Parks priorities for 2023/2024 include:

- Riverview Pathway Realignment project.
- Parks Master Plan Update project.
- Sunset Park Improvement project.

Fiscal Year 2022/2023 Accomplishments

In this resource constrained environment, funding for projects was constrained and the city focused on maintenance and operations of already existing parks. The Sunset Park Improvement project, however, was moved forward in 2022/2023 as follows:

- Receipt of an Oregon Parks and Recreation Department grant to complete the natural play area (Notice to Proceed received in early 2023).
- Receipt of a Pacific Power grant for trees to add to the landscape design for Sunset Park AND the planting of a celebratory tree in the summer of 2023. The rest of the trees will be planted upon completion of the engineering and other necessary foundational work. As noted above, this project remains a priority in 2023/2024 and is expected to continue to move forward with the on-boarding of a new on-call engineer.



Parks 53	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted

SOURCES

45200 Parks - Undesignated	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47204 Rental Income-Parks	905	956	800	-	-	-	-
TOTAL SOURCES	\$ 955	\$ 956	\$ 800	\$ -	\$ -	\$ -	\$ -

USES

Personnel Services

51100 Salary	\$ 34,733	\$ 38,833	\$ 112,000	\$ 102,000	\$ 105,117	\$ 105,117	\$ 105,117
52100 Benefits and Taxes	25,268	23,131	71,000	67,000	58,637	58,637	58,637
Total Personnel Services	\$ 60,001	\$ 61,964	\$ 183,000	\$ 169,000	\$ 163,754	\$ 163,754	\$ 163,754

Materials and Services

61810 Insurance Property	\$ 2,342	\$ 2,365	\$ 2,600	\$ 3,500	\$ 3,800	\$ 3,800	\$ 3,800
61820 Insurance General	366	317	700	800	900	900	900
61830 Ins. Auto	2,250	2,378	2,600	2,600	2,700	2,700	2,700
62291 Misc.	70	8	2,800	2,800	2,800	2,800	2,800
63210 Licenses & Permits (NEW)	-	-	-	-	100	100	100
63220 Dues & Memberships (NEW)	-	-	-	-	150	150	150
64000 Training/Travel	79	929	1,500	1,500	500	500	500
<i>MISCELLANEOUS</i>	5,107	5,997	10,200	11,200	10,950	10,950	10,950
63140 Prof. Svc Eng.	400	-	5,000	5,000	-	-	-
63190 Contract Svc	52,096	70,070	64,000	64,000	72,500	72,500	72,500
<i>CONTRACT SERVICES</i>	52,496	70,070	69,000	69,000	72,500	72,500	72,500
61120 Repairs Building	3,003	5,934	7,000	3,000	5,000	5,000	5,000
61150 Repairs Equip	6,575	6,664	8,000	12,000	8,000	8,000	8,000
61160 Repairs Vehicles	1,176	1,394	3,500	3,500	3,500	3,500	3,500
61170 Repairs Ballfields	10,698	11,095	15,000	15,000	2,000	2,000	2,000
61170 Park Grounds (NEW)	-	-	-	-	7,200	7,200	7,200
<i>REPAIRS</i>	21,452	25,087	33,500	33,500	25,700	25,700	25,700
61510 Utilities Elect.	17,341	17,249	19,000	18,000	19,000	19,000	19,000
61520 Utilities Garbage	2,380	3,559	5,000	4,000	5,000	5,000	5,000
61540 Utilities - Telephone/Fax/Paging	1,027	1,260	1,300	1,300	1,300	1,300	1,300
<i>UTILITIES</i>	20,748	22,068	25,300	23,300	25,300	25,300	25,300
62120 Office Supplies	438	960	1,000	1,000	1,000	1,000	1,000
62202 Equip/ General Parks	17,525	17,858	30,000	30,000	30,000	30,000	30,000
<i>SUPPLIES</i>	17,963	18,818	31,000	31,000	31,000	31,000	31,000
62201 Operational Costs	24,257	12,160	16,000	16,000	12,000	12,000	12,000
62221 Fuel	-	-	6,300	6,300	6,300	6,300	6,300
62222 Uniforms	885	871	1,200	1,200	1,400	1,400	1,400
<i>SPECIAL OPERATING COSTS</i>	25,142	13,031	23,500	23,500	19,700	19,700	19,700

Total Materials and Services	\$ 142,908	\$ 155,071	\$ 192,500	\$ 191,500	\$ 185,150	\$ 185,150	\$ 185,150
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TOTAL USES	\$ 202,909	\$ 217,035	\$ 375,500	\$ 360,500	\$ 348,904	\$ 348,904	\$ 348,904
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CITY POOL
MISSION STATEMENT/PROFILE

The City Pool is non-operational at the time of this budget presentation. The City has budgeted only minor expenditures in fiscal year 2023-24 for required insurance coverages.

Pool Support 54	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
SOURCES							
47900 Misc. Rev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USES							
Materials and Services							
61810 Insurance Property	\$ 997	\$ 1,014	\$ 1,200	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,300
61820 Insurance General	1,081	965	1,100	1,100	1,100	1,100	1,100
62291 Misc.	20	-	200	-	-	-	-
63210 Lic. And Permits	275	274	300	-	-	-	-
<i>MISCELLANEOUS EXPENSES</i>	<i>2,373</i>	<i>2,253</i>	<i>2,800</i>	<i>2,300</i>	<i>2,400</i>	<i>2,400</i>	<i>2,400</i>
63190 Contract Svc	19,000	25,000	25,000	25,000	-	-	-
<i>CONTRACT SERVICES</i>	<i>19,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
61100 Repairs and Maint.	150	1,029	2,000	-	-	-	-
61120 Repairs Building	794	985	2,000	-	-	-	-
61150 Repairs Equip	6,517	7,899	7,000	2,000	-	-	-
<i>REPAIRS</i>	<i>7,461</i>	<i>9,913</i>	<i>11,000</i>	<i>2,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
61510 Electric	1,529	1,918	2,000	1,500	-	-	-
61530 Gas	3,067	5,441	6,000	3,000	-	-	-
61540 Tele & Corp. IT	209	219	300	200	-	-	-
<i>UTILITIES</i>	<i>4,805</i>	<i>7,578</i>	<i>8,300</i>	<i>4,700</i>	<i>-</i>	<i>-</i>	<i>-</i>
62201 Pool Supplies	7,242	5,027	5,000	500	-	-	-
<i>SUPPLIES</i>	<i>7,242</i>	<i>5,027</i>	<i>5,000</i>	<i>500</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Materials and Services	\$40,881	\$49,771	\$ 52,100	\$34,500	\$ 2,400	\$ 2,400	\$ 2,400
TOTAL USES	\$40,881	\$49,771	\$ 52,100	\$34,500	\$ 2,400	\$ 2,400	\$ 2,400

NON-DEPARTMENTAL MISSION STATEMENT/PROFILE

The Non-Departmental classification accounts for expenditures not attributed to any specific City department or program within the General Fund. A few of the General Fund budget line items do not relate to a specific City department, but rather to the General Fund collectively as a whole. These include debt service payments, interfund transfers, and the General Fund contingency.

FY24 Expenditure Highlights

- The General Fund as budgeted for the 2023-24 budget is consistent with the \$1.2 million in the prior year. City leadership continues working to reestablish a level of fiscal sustainability in the General Fund through a combination of budget reductions and exploring additional revenue sources.
- The General Fund continues to make transfers to the Urban Renewal Debt Service Fund in support of efforts related to eliminating blight and improving properties within the Urban Renewal District's borders.

Non Departmental General Fund 90	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted

USES

Tranfers, Debt Service and Contingency

81110 Chase Bank Loan-Principal (Museum)	\$	48,791	\$	61,558	\$	62,810	\$	62,808	\$	64,085	\$	64,085	\$	64,085
81210 Chase Bank Loan-Interest (Museum)		12,700		11,580		10,350		10,318		9,030		9,030		9,030
85000 Transfer to Transportation-RoW Fee		166,110		156,005		-		-		-		-		-
85215 Transfer to Building Repair/Replacement Fund		50,000		60,000		110,000		110,000		-		-		-
85215 Transfer to GF Equipment/Vehicle Fund		50,000		50,000		-		-		-		-		-
85235 Transfer to T&E		75,000		25,000		-		-		-		-		-
85240 Transfer to Grants Fund		450,000		-		-		-		-		-		-
85255 Transfer to IS Equip. Fund		50,000		60,000		82,500		82,500		-		-		-
85341 Transfer to Urban Renewal Debt Service		423,720		422,630		211,940		211,940		213,715		213,715		213,715
85425 Transfer to Parks Capital Reserve		30,000		50,000		-		-		-		-		-
85530 Transfer to Water Fund for MINET Debt		116,000		90,000		-		-		-		-		-
88000 Disaster Recovery		24,812		-		-		-		-		-		-
88000 Contingency/Reserve		-		-		1,191,000		-		1,149,595		1,149,595		1,149,595
Total Transfers, Debt Service and Contingency	\$	1,497,133	\$	986,773	\$	1,668,600	\$	477,566	\$	1,436,425	\$	1,436,425	\$	1,436,425
TOTAL USES	\$	1,497,133	\$	986,773	\$	1,668,600	\$	477,566	\$	1,436,425	\$	1,436,425	\$	1,436,425

PUBLIC WORKS DEPARTMENT MISSION STATEMENT/PROFILE

Public Works' mission is to supply and maintain quality drinking water, sanitary sewer, transportation, stormwater, and park systems that meet the needs of the community and the requirements of Federal and State regulatory agencies and provide quality engineering services to assist with capital projects and private development.

Services/Programs

Public Works maintains the following infrastructure:

- Streets – 29.7 miles of roadway (2022)
- Sanitary Sewer – 30.9 miles gravity sewer, 13 sewer pump stations, 96-million-gallon facultative lagoon treatment plant (2021)
- Water – 36.8 miles of water distribution, two well fields, 2.25 million gallons of water storage, two water treatment and booster pump systems (2023)
- Storm Sewer – 11.3 miles of storm drainage piping (2005).
- Parks (presented with the General Fund)– Approximately 105 acres of park and open space.

Fiscal Year 2023/2024 Priorities

Transportation – Hoffman-Gun Club Road Safe Routes to School project, OR-51 (Monmouth St)-5th Street Safe Routes to School project, various shared bike lane projects, Mt Fir Avenue southeast extension project, Chestnut St Bridge project, annual pavement repairs, and ADA ramp upgrades.

Sanitary Sewer – 9th St Pump Station Upgrade Ph 1 project, C Street Sewer Replacement project, WWTP Biosolids Removal project, 9th Street-Lagoon Common Force Main project, 9th St Pump Station Upgrade Ph 3 project, WWTP Headworks Upgrade project, and WWTP Lagoon Aeration and Conveyance Piping project.

Water – Water System Development Charge Methodology update, Water Rate update, Copper Service Line Replacement project, Water Rights Update project, Polk Well #4 project, Corvallis Road Waterline project, Collector Well Preliminary Engineering project, Collector Well and Conveyance Improvement project, Surface Water Treatment Plant project, and 2 MG Reservoir project.

Storm Sewer – 5 Year TMDL Update project, Stormwater Master Plan Update project, Stormwater System Development Charge Methodology update, Stormwater Rate update, various Ash Cr Water District-Luckiamute Watershed Council Partnership projects.

Parks – Riverview Pathway Realignment project, Parks Master Plan Update project, and Sunset Park Improvement project.

Fiscal Year 2022/2023 Accomplishments

Transportation – Completion of the F Street Bridge replacement, update transportation system development charge methodology, completion of the pavement condition index update, and payment of all but one interfund loan.

Sanitary Sewer – Completion of the Wastewater Master Plan update, Wastewater System Development Charge Methodology update, and Wastewater Rate update.

Water – Completion of the Water Master Plan update, draft Water Management and Conservation Plan update, and repayment of all interfund loans.

Storm Sewer – Repayment of all interfund loans.

Expenditure Highlights

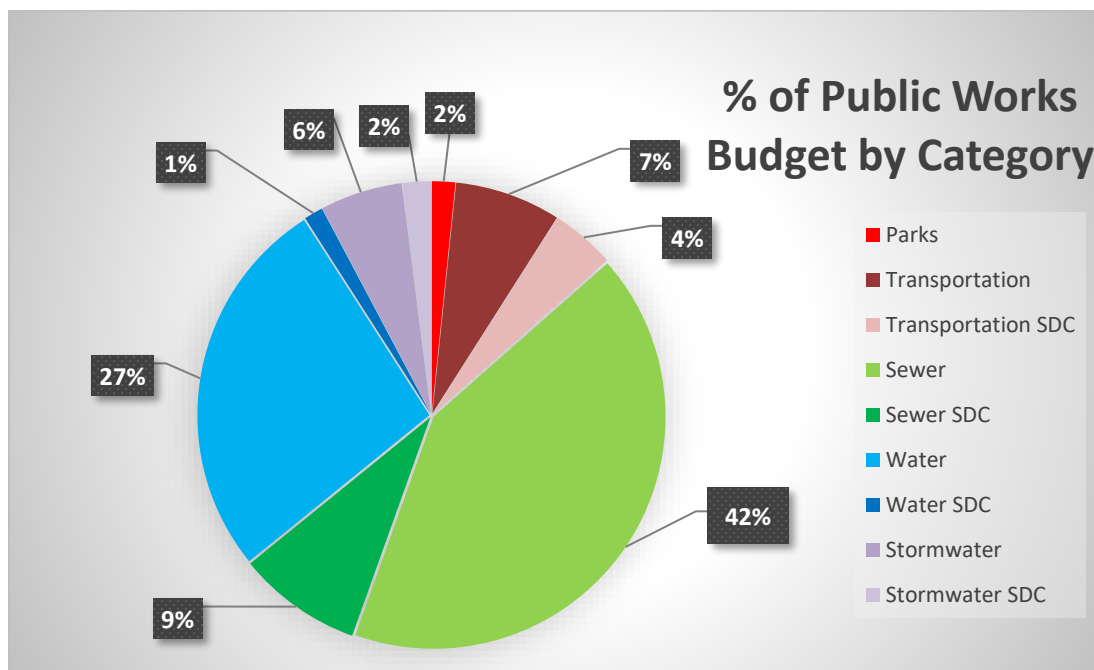
Transportation – Payment of final interfund loan.

Sanitary Sewer – Beginning of WWTP upgrade and full buildout of the 9th St Pump Station facility.

Water – Beginning of WTP, collector well, new reservoir, and associated piping.

Stormwater – Master Plan update and TMDL update.

Parks – Master Plan update, Sunset Park, and Riverview pathway realignment.



Water Operating Fund 530	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 902,305	\$ 1,526,612	\$ 1,530,486	\$ 1,818,297	\$ 2,354,932	\$ 2,354,932	\$ 2,354,932
SOURCES							
42290 Grants Revenue	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
44100 Public Works Services	7,885	8,623	1,500	460	500	500	500
44190 Fees & Other Charges	41,461	50,962	55,000	39,770	30,000	30,000	30,000
44510 Connection Fees	20,997	21,181	30,000	22,100	15,000	15,000	15,000
44520 Water Billing	2,650,990	2,671,269	2,700,000	2,747,780	2,850,000	2,850,000	2,850,000
44529 Water/Sewer Write-Off	(3,434)	(136)	-	10	-	-	-
46100 Investment Interest	7,888	7,719	6,000	27,900	25,000	25,000	25,000
47207 Rental Income - Flow Meter	208	3,209	1,500	2,025	1,500	1,500	1,500
47400 Refunds/Reimbursements	-	228	-	-	-	-	-
47900 Miscellaneous	-	5,008	-	500	500	500	500
48130 Interfund Loans/Repayments	61,540	61,241	168,090	168,090	57,430	57,430	57,430
48500 Loan Payments (MINET)	-	-	-	-	48,746	48,746	48,746
49000 Transfers in - GF for MINET Debt	116,000	90,000	-	-	-	-	-
49000 Transfers In - Water SDC	150,715	45,305	-	-	-	-	-
TOTAL SOURCES	\$ 3,054,250	\$ 2,964,609	\$ 2,962,090	\$ 3,008,635	\$ 3,048,676	\$ 3,048,676	\$ 3,048,676
USES							
Personnel Services							
51100 Salary	\$ 282,409	\$ 279,405	\$ 362,000	\$ 377,000	\$ 402,699	\$ 402,699	\$ 402,699
52100 Benefits and Taxes	197,312	177,776	240,000	237,000	270,427	270,427	270,427
Total Personnel Services	\$ 479,721	\$ 457,181	\$ 602,000	\$ 614,000	\$ 673,126	\$ 673,126	\$ 673,126
Materials and Services							
61200 Rent-Equip	\$ 1,644	\$ 809	\$ 1,200	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000
61810 Insurance - Property	4,248	4,355	4,500	5,800	6,000	6,000	6,000
61820 Insurance - General Liability	1,344	3,350	3,500	5,700	6,000	6,000	6,000
61830 Insurance - Auto Liability	2,090	2,210	2,400	2,900	3,200	3,200	3,200
62291 Miscellaneous	1,888	1,856	2,200	2,200	2,200	2,200	2,200
63210 Licenses and Permits	5,293	4,131	3,800	3,800	3,800	3,800	3,800
63220 Dues and Memberships	699	1,030	2,600	2,600	2,640	2,640	2,640
63260 Bank & Bond Agent Fees	550	550	11,800	21,800	27,100	27,100	27,100
64000 Training/Travel	369	1,762	5,000	5,000	5,000	5,000	5,000
66550 Interest - Water Deposits	-	2,801	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS	18,125	22,854	40,000	54,400	60,940	60,940	60,940
62110 Postage	6,573	6,337	7,000	7,000	7,000	7,000	7,000
62120 Office Supplies	728	1,707	2,500	3,500	2,500	2,500	2,500
SUPPLIES	7,301	8,044	9,500	10,500	9,500	9,500	9,500
61110 Repairs and Maintenance - Water	26,711	21,223	50,000	50,000	50,000	50,000	50,000
61120 Repairs and Maintenance - Building	356	2,811	31,000	31,000	36,500	36,500	36,500
61150 Repairs and Maintenance - Equipment	24,971	17,580	60,500	60,500	82,500	82,500	82,500
61160 Repairs and Maintenance - Vehicles	1,330	1,409	5,500	5,500	6,700	6,700	6,700
REPAIRS	53,368	43,023	147,000	147,000	175,700	175,700	175,700
61510 Utilities - Electric	80,704	73,688	85,200	85,200	88,000	88,000	88,000
61520 Utilities - Garbage	876	945	1,200	1,000	1,200	1,200	1,200
61530 Utilities - Gas	-	-	-	200	200	200	200
61540 Utilities - Telephone/Fax/Paging	1,886	2,017	3,200	3,000	3,200	3,200	3,200
UTILITIES	83,466	76,650	89,600	89,400	92,600	92,600	92,600
63110 Professional Services - Legal	2,408	738	10,000	5,000	10,000	10,000	10,000
63130 Professional Services-Audit	-	-	-	-	4,000	4,000	4,000
63140 Professional Services - Engineering.	16,064	50,384	155,000	150,000	100,000	100,000	100,000
63190 Contract Services - Budget	6,154	6,750	8,400	8,400	8,000	8,000	8,000
63190 Contract Services - Misc.	50	-	27,900	27,900	27,750	27,750	27,750
63190 Professional Services	4,233	3,477	10,000	2,000	10,000	10,000	10,000
63900 Contract Services - IS	-	-	-	-	7,800	7,800	7,800
CONTRACT SERVICES	28,909	61,349	211,300	193,300	167,550	167,550	167,550

Water Operating Fund 530	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
62201 Equipment/Operation Supplies	17,695	27,683	30,000	14,800	8,100	8,100	8,100
62221 Fuel	4,970	7,618	7,900	7,900	7,900	7,900	7,900
62222 Uniforms	885	1,307	1,600	1,600	1,800	1,800	1,800
62261 Chemicals	22,331	19,339	25,000	35,000	26,300	26,300	26,300
62271 Meters	1,455	14,482	50,000	50,000	155,000	155,000	155,000
63150 Lab Analysis	6,635	11,311	14,000	14,000	21,900	21,900	21,900
OPERATIONS	53,971	81,740	128,500	123,300	221,000	221,000	221,000
Total Materials and Services	\$ 245,140	\$ 293,660	\$ 625,900	\$ 617,900	\$ 727,290	\$ 727,290	\$ 727,290
Capital Expense							
71300 Capital Expense - Water System	\$ -	\$ 227,473	\$ 595,000	\$ 195,000	\$ 1,696,000	\$ 1,696,000	\$ 1,696,000
74000 Capital Expense - Equipment	5,000	-	1,250	1,200	14,650	14,650	14,650
75000 Capital Expense - Vehicles	-	-	12,500	-	30,000	30,000	30,000
Total Capital Expense	\$ 5,000	\$ 227,473	\$ 608,750	\$ 196,200	\$ 1,740,650	\$ 1,740,650	\$ 1,740,650
Transfers, Debt Service and Contingency							
66540 Loans to MINET	157,714	89,961	-	-	-	-	-
81110 Water Bond 2016A Principal	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
81110 Chase Bank - Principal	72,906	74,838	76,385	76,385	78,600	78,600	78,600
81130 Interfund Loans/Repayments	12,688	12,625	12,565	12,563	-	-	-
81210 Water Bond 2016A Interest	34,550	32,900	31,250	31,250	29,450	29,450	29,450
81210 Chase Bank - Interest	19,723	17,418	16,925	16,925	14,710	14,710	14,710
85000 Transfers out	65,000	105,000	-	-	-	-	-
85100 Transfer out - Overhead/Allocations	1,102,501	1,138,396	443,463	443,463	-	-	-
85100 Transfer out - Franchise Fee	180,000	192,325	189,000	192,345	199,500	199,500	199,500
85100 Transfer to GF - MINET support repayment	-	-	-	-	48,746	48,746	48,746
85215 Transfer to Building Repair/Replacement Fund	-	-	75,000	75,000	75,000	75,000	75,000
85255 Transfer to IS Equip. Fund	-	-	30,000	30,000	-	-	-
85341 Transfer out - Urban Renewal Debt Service	-	-	105,970	105,970	106,860	106,860	106,860
85535 Transfer out - Water SDC (NEW)	-	-	-	-	10,200	10,200	10,200
87000 Debt Reserve	-	-	25,000	-	25,000	25,000	25,000
87000 Reserve for Vehicles & Equip Replacement	-	-	5,000	-	20,000	20,000	20,000
88000 Contingency	-	-	1,585,368	-	1,594,476	1,594,476	1,594,476
Total Transfers, Debt and Contingency	\$ 1,700,082	\$ 1,718,463	\$ 2,655,926	\$ 1,043,900	\$ 2,262,542	\$ 2,262,542	\$ 2,262,542
TOTAL USES	\$ 2,429,943	\$ 2,696,777	\$ 4,492,576	\$ 2,472,000	\$ 5,403,608	\$ 5,403,608	\$ 5,403,608
Prior period adj	-	23,853	-	-	-	-	-
Ending Balance	\$ 1,526,612	\$ 1,818,297	\$ -	\$ 2,354,932	\$ -	\$ -	\$ -

Sewer Operating Fund 510	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 544,491	\$ 1,688,976	\$ 2,769,834	\$ 2,210,952	\$ 3,499,641	\$ 3,499,641	\$ 3,499,641
SOURCES							
42290 Grants	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
44510 Connection Fees	18,056	14,825	15,000	9,400	15,000	15,000	15,000
44520 Sewer Billing	2,353,986	2,545,948	2,510,000	2,553,000	2,760,000	2,760,000	2,760,000
46100 Investment Interest	1,496	7,351	2,000	37,000	10,000	10,000	10,000
47900 Miscellaneous Revenues	5,654	1,507	500	14,575	500	500	500
48130 Interfund Loan Proceeds/Repayment	30,193	59,617	81,760	81,760	43,860	43,860	43,860
48500 Loan Proceeds	3,805,037	52,923	-	-	600,000	600,000	600,000
49000 Transfer from Sewer SDC	-	-	-	-	1,470,000	1,470,000	1,470,000
TOTAL SOURCES	\$ 6,214,422	\$ 2,682,171	\$ 2,609,260	\$ 4,695,735	\$ 4,899,360	\$ 4,899,360	\$ 4,899,360
USES							
Personnel Services							
51100 Salary	\$ 247,374	\$ 244,875	\$ 361,000	\$ 367,000	\$ 390,713	\$ 390,713	\$ 390,713
52100 Benefits and Taxes	170,181	155,217	240,000	234,000	264,210	264,210	264,210
Total Personnel Services	\$ 417,555	\$ 400,092	\$ 601,000	\$ 601,000	\$ 654,923	\$ 654,923	\$ 654,923
Materials and Services							
61200 Rent	\$ 1,644	\$ 812	\$ 1,700	\$ 1,900	\$ 2,000	\$ 2,000	\$ 2,000
61810 Insurance - Property	4,767	4,916	5,000	6,500	7,000	7,000	7,000
61820 Insurance - General Liability	7,846	6,550	7,000	9,400	9,500	9,500	9,500
61830 Insurance - Auto Liability	2,161	2,286	2,500	3,000	3,200	3,200	3,200
62291 Miscellaneous	124	3,875	3,000	3,000	3,000	3,000	3,000
63210 Licenses and Permits	7,996	5,549	6,500	14,840	6,500	6,500	6,500
63220 Dues and Memberships	342	315	2,600	2,600	2,640	2,640	2,640
63240 Bank Fees	-	495	11,250	11,500	11,250	11,250	11,250
64000 Training/Travel	159	1,206	5,000	5,000	5,000	5,000	5,000
<i>MISCELLANEOUS</i>	<i>25,039</i>	<i>26,004</i>	<i>44,550</i>	<i>57,740</i>	<i>50,090</i>	<i>50,090</i>	<i>50,090</i>
62110 Postage	3,648	5,218	6,000	6,000	6,000	6,000	6,000
62120 Office Supplies	837	1,809	2,000	3,000	2,000	2,000	2,000
<i>SUPPLIES</i>	<i>4,485</i>	<i>7,027</i>	<i>8,000</i>	<i>9,000</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>
61110 Repairs and Maintenance - Roads	5,924	3,739	-	-	-	-	-
61110 Repairs and Maintenance - Sewer	19,152	33,662	45,000	30,000	45,000	45,000	45,000
61120 Repairs and Maintenance - Building	5,105	3,397	6,000	6,000	6,500	6,500	6,500
61130 Repairs and Maintenance - WWTP	-	-	193,000	140,000	55,000	55,000	55,000
61140 Repairs and Maintenance - Lift Stations	-	-	20,000	20,000	20,000	20,000	20,000
61150 Repairs and Maintenance - Equipment	40,768	29,506	10,000	10,000	10,000	10,000	10,000
61160 Repairs and Maintenance - Vehicles	3,247	2,548	5,500	5,500	8,000	8,000	8,000
<i>REPAIRS</i>	<i>74,196</i>	<i>72,852</i>	<i>279,500</i>	<i>211,500</i>	<i>144,500</i>	<i>144,500</i>	<i>144,500</i>
61510 Utilities - Electric	39,149	46,684	48,000	60,000	64,000	64,000	64,000
61520 Utilities - Garbage	875	945	1,200	1,200	1,200	1,200	1,200
61530 Utilities - Gas (NEW)	-	-	-	100	100	100	100
61540 Utilities - Telephone/Fax/Paging	1,886	2,370	3,700	3,700	3,700	3,700	3,700
<i>UTILITIES</i>	<i>41,910</i>	<i>49,999</i>	<i>52,900</i>	<i>65,000</i>	<i>69,000</i>	<i>69,000</i>	<i>69,000</i>
63110 Professional Services - Legal	3,641	5,468	10,000	10,000	10,000	10,000	10,000
63140 Professional Services - Engineering	209,575	11,350	30,000	30,000	10,000	10,000	10,000
63190 Contract Services - Budget	5,754	12,929	9,000	9,000	8,000	8,000	8,000
63190 Contract Services - Misc.	-	-	19,900	19,900	21,250	21,250	21,250
63190 Professional Services	7,872	5,885	10,000	10,000	10,000	10,000	10,000
63190 Professional Services-Audit	-	-	-	-	4,000	4,000	4,000
63230 Agent Fees	495	-	650	650	650	650	650
63900 Contract Services - IS	-	-	-	-	7,800	7,800	7,800
<i>CONTRACT SERVICES</i>	<i>227,337</i>	<i>35,632</i>	<i>79,550</i>	<i>79,550</i>	<i>71,700</i>	<i>71,700</i>	<i>71,700</i>

Sewer Operating Fund 510	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
62201 Equipment/Operation Supplies	\$ 7,936	\$ 6,557	\$ 2,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
62221 Fuel	5,371	7,493	7,900	7,900	7,900	7,900	7,900
62222 Uniforms	930	1,195	1,600	1,600	1,800	1,800	1,800
62261 Chemicals	19,531	25,166	30,000	30,000	30,000	30,000	30,000
63150 Lab Analysis	7,708	7,645	18,500	18,500	19,000	19,000	19,000
OPERATIONS	\$ 41,476	\$ 48,056	\$ 60,000	\$ 62,000	\$ 61,700	\$ 61,700	\$ 61,700
Total Materials and Services	\$ 414,443	\$ 239,570	\$ 524,500	\$ 484,790	\$ 404,990	\$ 404,990	\$ 404,990
Capital Expense							
71100 Capital Expense - Lagoon System	\$ -	\$ -	\$ 1,500,000	\$ 1,200,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
71200 Capital Expense - Sewer System	2,704,370	21,236	1,406,000	470,000	3,750,000	3,750,000	3,750,000
74000 Capital Expense - Equipment	110,000	159	1,250	1,200	26,650	26,650	26,650
75000 Capital Expense - Vehicles	-	-	12,500	-	30,000	30,000	30,000
Total Capital Expense	\$ 2,814,370	\$ 21,395	\$ 2,919,750	\$ 1,671,200	\$ 5,406,650	\$ 5,406,650	\$ 5,406,650
Transfers, Debt Service and Contingency							
81110 State of Oregon CWSRF Principal	\$ -	\$ -	\$ -	\$ -	\$ 231,100	\$ 231,100	\$ 231,100
81110 2013 Sewer Refunding Bond	80,000	80,000	85,000	85,000	85,000	85,000	85,000
81210 State of Oregon CWSRF Interest	-	-	-	-	130,600	130,600	130,600
81210 2013 Sewer Refunding Bond-Interest	67,550	65,149	62,750	62,750	60,200	60,200	60,200
85000 Transfer out	65,000	95,000	-	-	-	-	-
85000 Transfer out - Overhead/Allocations	1,046,204	1,111,922	112,626	112,626	-	-	-
85100 Transfer out - Franchise Fee	164,815	168,000	175,700	178,710	193,200	193,200	193,200
85215 Transfer to Building Repair/Replacement Fund	-	-	75,000	75,000	75,000	75,000	75,000
85255 Transfer to IS Equip. Fund	-	-	30,000	30,000	-	-	-
85341 Transfer to Urban Renewal Debt Service	-	-	105,970	105,970	106,860	106,860	106,860
87000 Debt Reserve	-	-	125,780	-	485,780	485,780	485,780
87000 Reserve for Vehicles & Equipment Replacement	-	-	5,000	-	20,000	20,000	20,000
88000 Contingency	-	-	556,018	-	544,698	544,698	544,698
Total Transfers, Debt and Contingency	\$ 1,423,569	\$ 1,520,071	\$ 1,333,844	\$ 650,056	\$ 1,932,438	\$ 1,932,438	\$ 1,932,438
TOTAL USES	\$ 5,069,937	\$ 2,181,128	\$ 5,379,094	\$ 3,407,046	\$ 8,399,001	\$ 8,399,001	\$ 8,399,001
Prior period adj	-	20,933	-	-	-	-	-
Ending Balance	\$ 1,688,976	\$ 2,210,952	\$ -	\$ 3,499,641	\$ -	\$ -	\$ -

Storm Drain Operating Fund 540	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 165,513	\$ 374,889	\$ 316,955	\$ 256,507	\$ 244,287	\$ 244,287	\$ 244,287
SOURCES							
42000 Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
44520 Storm Drain Billing	637,386	654,215	655,000	656,000	702,380	702,380	702,380
44529 Write Off	9,334	(17)	-	5	-	-	-
46100 Investment Interest	1,240	1,107	700	1,800	1,500	1,500	1,500
49000 Transfer from Storm SDC	33,000	-	-	-	-	-	-
TOTAL SOURCES	\$ 680,960	\$ 655,305	\$ 655,700	\$ 657,805	\$ 903,880	\$ 903,880	\$ 903,880
USES							
Personnel Services							
51100 Salary	\$ 93,142	\$ 92,488	\$ 210,000	\$ 213,000	\$ 222,416	\$ 222,416	\$ 222,416
52100 Benefits and Taxes	64,292	58,224	137,000	134,000	147,307	147,307	147,307
Total Personnel Services	\$ 157,434	\$ 150,712	\$ 347,000	\$ 347,000	\$ 369,723	\$ 369,723	\$ 369,723
Materials and Services							
61200 Rent	\$ 1,644	\$ 809	\$ 900	\$ 1,600	\$ 1,700	\$ 1,700	\$ 1,700
61810 Insurance - Property	510	550	600	1,300	1,400	1,400	1,400
61820 Insurance - General Liability	7,273	3,336	4,000	4,800	5,000	5,000	5,000
61830 Insurance - Auto	2,090	2,210	2,500	2,900	3,000	3,000	3,000
62291 Miscellaneous	8	10	1,000	1,000	1,000	1,000	1,000
63210 Licenses and Permits	36	91	500	500	500	500	500
63220 Dues and Memberships	-	22	600	600	710	710	710
63240 Bank Fees	-	-	11,250	11,250	11,250	11,250	11,250
64000 Training/Travel	79	563	2,300	2,300	2,400	2,400	2,400
<i>MISCELLANEOUS</i>	<u>11,640</u>	<u>7,591</u>	<u>23,650</u>	<u>26,250</u>	<u>26,960</u>	<u>26,960</u>	<u>26,960</u>
62110 Postage	3,472	4,378	4,500	4,500	4,500	4,500	4,500
62120 Office Supplies	538	1,463	1,500	2,500	1,500	1,500	1,500
<i>SUPPLIES</i>	<u>4,010</u>	<u>5,841</u>	<u>6,000</u>	<u>7,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
61110 Repairs and Maintenance - Storm	13,171	6,940	32,000	24,000	50,500	50,500	50,500
61120 Repairs and Maintenance - Building	457	1,412	2,000	2,000	6,500	6,500	6,500
61150 Repairs and Maintenance - Equipment	10,729	10,370	10,000	10,000	10,000	10,000	10,000
61160 Repairs and Maintenance - Vehicles	700	1,627	2,500	3,000	2,500	2,500	2,500
<i>REPAIRS</i>	<u>25,057</u>	<u>20,349</u>	<u>46,500</u>	<u>39,000</u>	<u>69,500</u>	<u>69,500</u>	<u>69,500</u>
61510 Utilities - Electric	1,404	1,497	1,700	6,100	6,500	6,500	6,500
61520 Utilities - Garbage	876	945	1,000	1,000	1,000	1,000	1,000
61530 Utilities - Gas	-	-	-	100	100	100	100
61540 Utilities - Telephone/Fax/Paging	1,886	2,017	3,100	3,100	3,100	3,100	3,100
<i>UTILITIES</i>	<u>4,166</u>	<u>4,459</u>	<u>5,800</u>	<u>10,300</u>	<u>10,700</u>	<u>10,700</u>	<u>10,700</u>
62201 Contract Services - Misc.	-	-	2,400	4,300	2,400	2,400	2,400
63100 Contract & Professional Service	2,487	8,608	12,500	12,500	15,000	15,000	15,000
63110 Professional Services - Legal	32	738	5,000	5,000	5,000	5,000	5,000
63130 Professional Services-Audit	-	-	-	-	4,000	4,000	4,000
63140 Professional Services - Engineering.	375	6,213	10,000	10,000	50,000	50,000	50,000
63900 Contract Services - IS	-	-	-	-	6,700	6,700	6,700
<i>CONTRACT SERVICES</i>	<u>2,894</u>	<u>15,559</u>	<u>29,900</u>	<u>31,800</u>	<u>83,100</u>	<u>83,100</u>	<u>83,100</u>
62201 Equipment/Operation Supplies	3,614	4,609	2,000	2,500	3,000	3,000	3,000
62221 Fuel	5,004	7,440	3,160	3,700	3,160	3,160	3,160
62222 Uniforms	885	1,111	1,600	1,600	1,800	1,800	1,800
62261 Chemicals	-	-	2,000	2,000	2,000	2,000	2,000
63150 Lab Analysis	-	-	1,250	1,250	1,250	1,250	1,250
<i>OPERATIONS</i>	<u>9,503</u>	<u>13,160</u>	<u>10,010</u>	<u>11,050</u>	<u>11,210</u>	<u>11,210</u>	<u>11,210</u>
Total Materials and Services	\$ 57,270	\$ 66,959	\$ 121,860	\$ 125,400	\$ 207,470	\$ 207,470	\$ 207,470

Storm Drain Operating Fund 540	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Capital Expense							
71200 Capital Expense - Storm System	\$ -	\$ 122,362	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
74000 Capital Outlay - Equipment	5,000	96,287	1,250	1,200	14,650	14,650	14,650
75000 Capital Expense - Vehicles	-	-	12,500	-	30,000	30,000	30,000
Total Capital Expense	\$ 5,000	\$ 218,649	\$ 13,750	\$ 1,200	\$ 244,650	\$ 244,650	\$ 244,650
Transfers, Debt Service and Contingency							
81130 Interfund Loan/Repayment	\$ 31,344	\$ 31,191	\$ 69,095	\$ 69,094	\$ -	\$ -	\$ -
85000 Transfer out	10,000	92,500	-	-	-	-	-
85100 Transfer out - Franchise Fees	44,653	46,060	45,850	45,920	49,167	49,167	49,167
85100 Transfer out - Overhead/Allocations	162,383	172,139	73,911	73,911	-	-	-
85215 Transfer to Building Repair/Replacement Fund	-	-	-	-	75,000	75,000	75,000
85255 Transfer to IS Equip. Fund	-	-	7,500	7,500	-	-	-
85330 Assessments	3,500	3,500	-	-	-	-	-
87000 Reserve for Vehicles & Equip Reserve	-	-	5,000	-	10,000	10,000	10,000
88000 Contingency	-	-	288,689	-	192,157	192,157	192,157
Total Transfers, Debt and Contingency	\$ 251,880	\$ 345,390	\$ 490,045	\$ 196,425	\$ 326,324	\$ 326,324	\$ 326,324
TOTAL USES	\$ 471,584	\$ 781,710	\$ 972,655	\$ 670,025	\$ 1,148,167	\$ 1,148,167	\$ 1,148,167
Prior period adj	-	8,023					
Ending Balance	\$ 374,889	\$ 256,507	\$ -	\$ 244,287	\$ -	\$ -	\$ -

Transportation Operating Fund 220	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 667,059	\$ 652,031	\$ 786,382	\$ 875,663	\$ 619,257	\$ 619,257	\$ 619,257
SOURCES							
42230 Gas Tax	\$ 715,132	\$ 794,270	\$ 752,000	\$ 805,000	\$ 815,000	\$ 815,000	\$ 815,000
42250 State Fund Exchange Program	-	407,291	250,000	-	-	-	-
42290 Grants	-	-	40,000	-	40,000	40,000	40,000
46100 Investment Income	3,828	3,283	2,000	8,000	5,000	5,000	5,000
47900 Miscellaneous Revenues	-	142,967	-	5,800	-	-	-
49000 Transfer In - Right-of-Way Fee Allocation	166,110	156,005	-	-	-	-	-
TOTAL SOURCES	\$ 885,070	\$ 1,503,816	\$ 1,044,000	\$ 818,800	\$ 860,000	\$ 860,000	\$ 860,000
USES							
Personnel Services							
51100 Salary	\$ 50,448	\$ 50,599	\$ 275,000	\$ 277,000	\$ 287,067	\$ 287,067	\$ 287,067
52100 Benefits and Taxes	43,486	39,960	180,000	177,000	196,282	196,282	196,282
Total Personnel Services	\$ 93,934	\$ 90,559	\$ 455,000	\$ 454,000	\$ 483,349	\$ 483,349	\$ 483,349
Materials and Services							
62120 Office Supplies	\$ 539	\$ 1,383	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500
<i>SUPPLIES</i>	539	1,383	1,500	2,500	1,500	1,500	1,500
61200 Rent	1,644	809	1,000	1,800	1,600	1,600	1,600
61810 Insurance - Property	2,734	2,889	3,000	4,100	4,500	4,500	4,500
61820 Insurance - General Liability	1,429	4,460	5,000	6,400	6,800	6,800	6,800
61830 Insurance - Auto Liability	2,697	2,858	3,000	3,600	3,800	3,800	3,800
62291 Miscellaneous	331	88	1,000	1,000	1,000	1,000	1,000
63210 Licenses and Permits	36	-	500	500	500	500	500
63220 Dues & Memberships	-	67	1,000	1,000	1,400	1,400	1,400
64000 Training/Travel	(261)	323	5,000	5,000	5,000	5,000	5,000
66590 Traffic Safety Matching Grants	9,164	962	50,000	10,000	50,000	50,000	50,000
<i>MISCELLANEOUS</i>	17,774	12,456	69,500	33,400	74,600	74,600	74,600
61110 Repairs and Maintenance - Roads	28,393	18,790	237,000	100,000	134,500	134,500	134,500
61110 Repairs and Maintenance - Utilities	6,265	19,769	15,000	20,000	15,000	15,000	15,000
61120 Repairs and Maintenance - Building	155	875	2,000	1,000	2,500	2,500	2,500
61150 Repairs and Maintenance - Equipment	11,081	5,547	15,000	15,000	15,000	15,000	15,000
61160 Repairs and Maintenance - Vehicles	708	1,480	5,500	5,500	6,700	6,700	6,700
<i>REPAIRS</i>	46,602	46,461	274,500	141,500	173,700	173,700	173,700
61510 Utilities - Electric	77,481	71,899	81,000	81,000	81,000	81,000	81,000
61520 Utilities - Garbage	876	945	1,200	1,200	1,200	1,200	1,200
61530 Utilities - Gas	-	-	-	100	200	200	200
61540 Utilities - Telephone/Fax/Paging	1,886	2,017	3,000	3,000	3,500	3,500	3,500
<i>UTILITIES</i>	80,243	74,861	85,200	85,300	85,900	85,900	85,900
63110 Professional Services - Legal	572	898	10,000	10,000	10,000	10,000	10,000
63130 Professional Services-Audit	-	-	-	-	4,000	4,000	4,000
63140 Professional Services - Engineering	6,340	5,632	10,000	10,000	35,000	35,000	35,000
63190 Contract Services - Budget	2,840	4,234	8,400	8,400	11,750	11,750	11,750
63190 Professional Services - Other	3,343	1,571	32,000	32,000	28,000	28,000	28,000
63900 Contract Services - IS	-	-	-	-	6,700	6,700	6,700
<i>CONTRACT SERVICES</i>	13,095	12,335	60,400	60,400	95,450	95,450	95,450
62201 Equipment/Operation Supplies	5,646	6,055	2,000	5,000	32,700	32,700	32,700
62221 Fuel	4,986	7,419	6,300	6,300	6,300	6,300	6,300
62222 Uniforms	885	1,051	1,600	1,600	1,800	1,800	1,800
62231 Traffic Signs	4,606	6,580	10,000	10,000	20,000	20,000	20,000
62231 Traffic Paint	20,882	20,292	30,000	30,000	28,000	28,000	28,000
<i>OPERATIONS</i>	37,005	41,397	49,900	52,900	88,800	88,800	88,800
Total Materials and Services	\$ 195,258	\$ 188,893	\$ 541,000	\$ 376,000	\$ 519,950	\$ 519,950	\$ 519,950
Capital Expense							
71400 Capital Expense - Roads	\$ -	\$ 489,816	\$ -	\$ -	\$ -	\$ -	\$ -
74000 Capital Expense - Equipment	5,000	182,946	1,250	1,300	14,650	14,650	14,650
75000 Capital Expense - Vehicles	-	-	12,500	-	30,000	30,000	30,000
Total Capital Expense	\$ 5,000	\$ 672,762	\$ 13,750	\$ 1,300	\$ 44,650	\$ 44,650	\$ 44,650

Transportation Operating Fund 220	Actual		FY 22/23 Adopted Budget		Budget 23/24		
	20/21	21/22		Est YE	Proposed	Approved	Adopted
Transfers, Debt Service and Contingency							
81130 Interfund Capital Loans Repayments	\$ 44,804	\$ 44,586	\$ 84,995	\$ 84,995	\$ 57,430	\$ 57,430	\$ 57,430
85000 Transfer out - Overhead/Allocations	187,102	222,384	73,911	73,911	-	-	-
85000 Transfer out	370,500	57,500	-	-	-	-	-
85215 Transfer to Building R/R Fund	-	-	75,000	75,000	50,000	50,000	50,000
85255 Transfer to IS Equip. Fund	-	-	10,000	10,000	-	-	-
85330 Assessments	3,500	3,500	-	-	-	-	-
85435 Transfer to Capital Projects Fund	-	-	250,000	-	-	-	-
87000 Reserve for Vehicles & Equip Replacement	-	-	5,000	-	10,000	10,000	10,000
88000 Contingency	-	-	321,726	-	313,878	313,878	313,878
Total Transfers, Debt and Contingency	\$ 605,906	\$ 327,970	\$ 820,632	\$ 243,906	\$ 431,308	\$ 431,308	\$ 431,308
TOTAL USES	\$ 900,098	\$ 1,280,184	\$ 1,830,382	\$ 1,075,206	\$ 1,479,257	\$ 1,479,257	\$ 1,479,257
PERS Liability Reserve		(5,581)					
Prior period adj		4,605					
Ending Balance	\$ 652,031	\$ 875,663	\$ -	\$ 619,257	\$ -	\$ -	\$ -

Water SDC Fund 535	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 315,798	\$ 98,844	\$ 92,233	\$ 73,387	\$ 206,860	\$ 206,860	\$ 206,860
SOURCES							
44611 System Development Charges - Improvement	\$ -	\$ 8,668	\$ 88,230	\$ 118,900	\$ 29,410	\$ 29,410	\$ 29,410
46612 System Development Charges - Reimbursement	118,464	104,133	-	-	-	-	-
44620 SDC Installment-Principal	23,742	14,667	13,945	58,690	8,330	8,330	8,330
44630 SDC Installment-Interest	17,148	7,557	7,080	2,550	2,960	2,960	2,960
46100 Investment Interest	989	447	100	1,670	2,000	2,000	2,000
47900 Miscellaneous	1,013	-	-	-	-	-	-
48130 Interfund Loans/Repayments	31,563	31,406	6,665	6,663	6,630	6,630	6,630
49000 Transfer in - Water Fund (New)	-	-	-	-	10,200	10,200	10,200
TOTAL SOURCES	\$ 192,919	\$ 166,878	\$ 116,020	\$ 188,473	\$ 59,530	\$ 59,530	\$ 59,530
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ 24,129	\$ 141,090	\$ 55,000	\$ 55,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Materials and Services	\$ 24,129	\$ 141,090	\$ 55,000	\$ 55,000	\$ 20,000	\$ 20,000	\$ 20,000
Transfers, Debt Service and Contingency							
81130 Interfund Loans	\$ 227,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin. Fee	7,110	5,940	-	-	-	-	-
85510 Transfer out - Water Fund	150,715	45,305	-	-	-	-	-
88000 Contingency	-	-	153,253	-	246,390	246,390	246,390
Total Transfers, Debt and Contingency	\$ 385,744	\$ 51,245	\$ 153,253	\$ -	\$ 246,390	\$ 246,390	\$ 246,390
TOTAL USES	\$ 409,873	\$ 192,335	\$ 208,253	\$ 55,000	\$ 266,390	\$ 266,390	\$ 266,390
Ending Balance	\$ 98,844	\$ 73,387	\$ -	\$ 206,860	\$ -	\$ -	\$ -

Sewer SDC Fund 515	Actual		FY 22/23 Adopted Budget		Budget 23/24		
	20/21	21/22	Est YE		Proposed	Approved	Adopted
Beginning Bal	\$ 1,190,706	\$ 1,073,649	\$ 1,234,109	\$ 1,285,288	\$ 1,610,674	\$ 1,610,674	\$ 1,610,674
SOURCES							
44611 System Development Charges - Improvement	\$ -	\$ 11,269	\$ 107,970	\$ 219,640	\$ 88,840	\$ 88,840	\$ 88,840
46612 System Development Charges - Reimbursement	164,891	154,971	18,870	2,325	-	-	-
44620 SDC Installment-Principal	35,934	21,552	21,100	89,150	12,000	12,000	12,000
44630 SDC Installment-Interest	25,964	11,434	10,720	3,840	-	-	-
46100 Investment Interest	6,729	5,195	3,000	17,420	15,000	15,000	15,000
48130 Interfund Loans/Repayments	88,375	87,938	10,010	10,011	9,960	9,960	9,960
TOTAL SOURCES	\$ 321,893	\$ 292,359	\$ 171,670	\$ 342,386	\$ 125,800	\$ 125,800	\$ 125,800
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ 86,638	\$ 72,484	\$ 25,000	\$ 17,000	\$ -	\$ -	\$ -
Total Materials and Services	\$ 86,638	\$ 72,484	\$ 25,000	\$ 17,000	\$ -	\$ -	\$ -
Transfers, Debt Service and Contingency							
81130 Interfund Loans	\$ 343,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin. Fee	8,922	8,236	-	-	-	-	-
85510 Transfer to Sewer Fund	-	-	-	-	1,470,000	1,470,000	1,470,000
88000 Contingency	-	-	1,380,779	-	266,474	266,474	266,474
Total Transfers, Debt and Contingency	\$ 352,312	\$ 8,236	\$ 1,380,779	\$ -	\$ 1,736,474	\$ 1,736,474	\$ 1,736,474
TOTAL USES	\$ 438,950	\$ 80,720	\$ 1,405,779	\$ 17,000	\$ 1,736,474	\$ 1,736,474	\$ 1,736,474
Ending Balance	\$ 1,073,649	\$ 1,285,288	\$ -	\$ 1,610,674	\$ -	\$ -	\$ -

Storm Drain SDC Fund 545	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 254,119	\$ 285,080	\$ 317,645	\$ 322,748	\$ 383,982	\$ 383,982	\$ 383,982
SOURCES							
44611 System Development Charges - Improvement	\$ -	\$ 2,916	\$ 29,670	\$ 38,830	\$ 9,890	\$ 9,890	\$ 9,890
46612 System Development Charges - Reimbursement	67,831	34,449	-	-	-	-	-
44620 SDC Installment-Principal	4,561	2,703	2,810	13,940	1,140	1,140	1,140
44630 SDC Installment-Interest	3,401	1,602	1,530	240	400	400	400
46100 Investment Interest	1,768	1,356	600	4,305	4,000	4,000	4,000
48130 Interfund Loans/Repayments	-	-	3,920	3,920	3,900	3,900	3,900
TOTAL SOURCES	\$ 77,561	\$ 43,026	\$ 38,530	\$ 61,235	\$ 19,330	\$ 19,330	\$ 19,330
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 275,000
Total Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 275,000
Transfers, Debt Service and Contingency							
81130 Interfund Capital Loans & Repayment	\$ 6,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin Fees	3,620	1,858	-	-	-	-	-
85330 Assessments	3,500	3,500	-	-	-	-	-
85540 Transfer out - Storm Drain Fund	33,000	-	-	-	-	-	-
88000 Contingency	-	-	356,175	-	128,312	128,312	128,312
Total Transfers, Debt and Contingency	\$ 46,600	\$ 5,358	\$ 356,175	\$ -	\$ 128,312	\$ 128,312	\$ 128,312
TOTAL USES	\$ 46,600	\$ 5,358	\$ 356,175	\$ -	\$ 403,312	\$ 403,312	\$ 403,312
Ending Balance	\$ 285,080	\$ 322,748	\$ -	\$ 383,982	\$ -	\$ -	\$ -

Transportation SDC Fund 420	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 416,682	\$ 135,618	\$ 283,157	\$ 339,261	\$ 705,977	\$ 705,977	\$ 705,977
SOURCES							
44611 System Development Charges - Improvement	\$ -	\$ 11,451	\$ 116,550	\$ 195,895	\$ 68,200	\$ 68,200	\$ 68,200
44620 SDC Installment-Principal	38,222	22,866	23,885	98,350	13,435	13,435	13,435
44630 SDC Installment-Interest	27,826	13,158	12,335	-	4,595	4,595	4,595
46100 Investment Interest	1,448	1,277	800	6,605	2,000	2,000	2,000
46612 System Development Charges - Reimbursement	143,627	227,217	-	-	3,180	3,180	3,180
48130 Interfund Loans/Repayments	-	-	96,870	96,866	96,395	96,395	96,395
TOTAL SOURCES	\$ 211,123	\$ 275,969	\$ 250,440	\$ 397,716	\$ 187,805	\$ 187,805	\$ 187,805
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ 3,994	\$ 10,160	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ -
Total Materials and Services	\$ 3,994	\$ 10,160	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ -
Capital Expense							
71400 Capital Expense - Street System	\$ -	\$ -	\$ 81,000	\$ 26,000	\$ 603,975	\$ 603,975	\$ 603,975
Total Capital Expense	\$ -	\$ -	\$ 81,000	\$ 26,000	\$ 603,975	\$ 603,975	\$ 603,975
Transfers, Debt Service and Contingency							
81130 Interfund Loan & Repayment	\$ 300,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85000 Transfer out - Admin Fees	9,092	8,666	-	-	-	-	-
85330 Assessments	3,500	3,500	-	-	-	-	-
85435 Transfer out - Capital Projects	150,000	50,000	-	-	110,779	110,779	110,779
85441 Transfer out - Urban Renewal Projects	25,000	-	-	-	-	-	-
88000 Contingency	-	-	427,597	-	179,028	179,028	179,028
Total Transfers, Debt and Contingency	\$ 488,193	\$ 62,166	\$ 427,597	\$ -	\$ 289,807	\$ 289,807	\$ 289,807
TOTAL USES	\$ 492,187	\$ 72,326	\$ 533,597	\$ 31,000	\$ 893,782	\$ 893,782	\$ 893,782
Ending Balance	\$ 135,618	\$ 339,261	\$ -	\$ 705,977	\$ -	\$ -	\$ -

Parks SDC Fund 430	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 507,826	\$ 126,573	\$ 209,496	\$ 230,861	\$ 434,735	\$ 434,735	\$ 434,735
SOURCES							
42290 Grant	\$ 50,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44611 System Development Charges - Improvement	-	13,605	138,480	194,460	46,160	46,160	46,160
44620 SDC Installment-Principal	21,759	12,034	12,030	92,115	-	-	-
44630 SCD Installment-Interest	16,891	7,290	7,290	-	-	-	-
46100 Investment Interest	1,375	927	500	4,090	4,000	4,000	4,000
46612 System Development Charges - Reimbursement	173,696	258,441	-	-	-	-	-
TOTAL SOURCES	\$ 264,046	\$ 292,297	\$ 158,300	\$ 290,665	\$ 50,160	\$ 50,160	\$ 50,160
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ -	\$ 40,233	\$ 15,000	\$ 15,000	\$ 85,000	\$ 85,000	\$ 85,000
Total Materials and Services	\$ -	\$ 40,233	\$ 15,000	\$ 15,000	\$ 85,000	\$ 85,000	\$ 85,000
Transfers, Debt Service and Contingency							
81130 Interfund Capital Loans & Repayment	\$ 425,526	\$ 14,714	\$ 71,790	\$ 71,791	\$ -	\$ -	\$ -
85000 Transfer out - Admin Fees	9,773	8,062	-	-	-	-	-
85425 Transfer out - Parks Capital Reserve	210,000	125,000	-	-	131,945	131,945	131,945
88000 Contingency	-	-	281,006	-	267,950	267,950	267,950
Total Transfers, Debt and Contingency	\$ 645,299	\$ 147,776	\$ 352,796	\$ 71,791	\$ 399,895	\$ 399,895	\$ 399,895
TOTAL USES	\$ 645,299	\$ 188,009	\$ 367,796	\$ 86,791	\$ 484,895	\$ 484,895	\$ 484,895
Ending Balance	\$ 126,573	\$ 230,861	\$ -	\$ 434,735	\$ -	\$ -	\$ -

Parks Capital Reserve 425	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 84,950	\$ 242,412	\$ 398,412	\$ 401,337	\$ 274,989	\$ 274,989	\$ 274,989
SOURCES							
42000 Grant	\$ 15,475	\$ -	\$ 50,000	\$ -	\$ 77,000	\$ 77,000	\$ 77,000
46100 Investment Interest	1,015	1,426	1,000	4,902	2,000	2,000	2,000
49000 Transfers In	240,000	175,000	-	-	131,945	131,945	131,945
TOTAL SOURCES	\$ 256,490	\$ 176,426	\$ 51,000	\$ 4,902	\$ 210,945	\$ 210,945	\$ 210,945
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
Total Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
Capital Expense							
71000 Capital Expense-Infrastructure	\$ 94,028	\$ 17,501	\$ 203,000	\$ 117,000	\$ 356,890	\$ 356,890	\$ 356,890
74000 Capital Expense-Equipment	5,000	-	14,250	14,250	23,500	23,500	23,500
75000 Capital Expense-Vehicles	-	-	-	-	10,000	10,000	10,000
Total Capital Expense	\$ 99,028	\$ 17,501	\$ 217,250	\$ 131,250	\$ 390,390	\$ 390,390	\$ 390,390
Transfers, Debt Service and Contingency							
87000 Reserve for Vehicles & Equip Replacement	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,544	\$ 5,544	\$ 5,544
88000 Contingency	-	-	227,162	-	-	-	-
Total Transfers, Debt and Contingency	-	-	232,162	-	5,544	5,544	5,544
TOTAL USES	99,028	17,501	449,412	131,250	485,934	485,934	485,934
Ending Balance	\$ 242,412	\$ 401,337	\$ -	\$ 274,989	\$ -	\$ -	\$ -

Special Revenue Funds

The City budgets and maintains special revenue funds to account for expenditure of resources that are either restricted by an outside third party or by enabling legislation, or that are committed to a specific purpose by the City Council. The City budgets for the following special revenue funds other than those reported under the Public Works Department:

- **Economic Development Loan Fund**
- **Tourism and Events Fund**
- **Grants Fund**
- **Facilities, Vehicle and Equipment Replacement Fund**
- **General Fund Equipment Reserve Fund** – Discontinued and closed to the Facilities, Vehicle and Equipment Replacement Fund
- **Information Services Equipment Fund**

ECONOMIC DEVELOPMENT LOAN FUND MISSION STATEMENT/PROFILE

The Economic Development Loan Fund's purpose is to support Independence's business community.

Services/Programs

This fund provides low interest loans to businesses each year. The City budgets annually for the possibility of providing a loan or loans and for awarding a façade grant. Primary revenues to the fund are the repayments of prior loans.

Expenditure Highlights

- The 2023-24 budget is consistent with prior years with respect to budgeting for loans and grants.
- The fund budgeted a contingency of \$824 thousand, an increase of almost \$300 thousand from the prior year.

Economic Development Loan Fund 230	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 580,148	\$ 524,996	\$ 556,721	\$ 657,009	\$ 811,008	\$ 811,008	\$ 811,008
SOURCES							
46100 Investment Interest	\$ 3,611	\$ 2,688	\$ 2,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
48130 Interfund Loan Proceeds/Repay	117,961	132,169	131,520	131,519	110,870	110,870	110,870
48500 Economic Development Loans	49,995	22,156	14,480	14,480	14,480	14,480	14,480
TOTAL SOURCES	\$ 171,567	\$ 157,013	\$ 148,500	\$ 153,999	\$ 133,350	\$ 133,350	\$ 133,350
USES							
Materials and Services							
62291 Miscellaneous	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66510 Investment Opportunities	5,000	-	-	-	-	-	-
66520 Economic Development Loans	-	-	100,000	-	100,000	100,000	100,000
66530 Façade Grant Program	-	-	20,000	-	20,000	20,000	20,000
Total Materials and Services	\$ 5,619	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	\$ 120,000
Transfers, Debt Service and Contingency							
85235 Transfer out - T&E Fund	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
85240 Transfer out - Grants Fund	196,100	-	-	-	-	-	-
88000 Contingency	-	-	585,221	-	824,358	824,358	824,358
Total Transfers, Debt and Contingency	\$ 221,100	\$ 25,000	\$ 585,221	\$ -	\$ 824,358	\$ 824,358	\$ 824,358
TOTAL USES	\$ 226,719	\$ 25,000	\$ 705,221	\$ -	\$ 944,358	\$ 944,358	\$ 944,358
Ending Balance	\$ 524,996	\$ 657,009	\$ -	\$ 811,008	\$ -	\$ -	\$ -

TOURISM AND EVENTS FUND
MISSION STATEMENT/PROFILE

The Tourism and Events Fund is supported by transient lodging taxes, sponsorships, and donations. The fund accounts for programs and activities that promote tourism and community involvement.

Services/Programs

Programs and events offered by the City and budgeted in this fund include the annual Fourth of July Independence Days Celebration, the Summer Series, the “Touch-a-Truck” event, and holiday offerings such as the wreath program.

Expenditure Highlights

- The 2023-24 budget reflects a significant increase in personnel services resulting from direct allocation of a portion of existing positions to this function.
- Materials and services are up modestly when compared to the prior year’s budget and estimated actuals for fiscal year 2022-23.
- The interfund loan payable to the General Fund was paid off during the 2022-23 fiscal year.

Tourism and Events Fund 235	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ (49,635)	\$ 103,852	\$ 193,632	\$ 237,555	\$ 322,512	\$ 322,512	\$ 322,512
SOURCES							
41610 Lodging Tax	\$ 156,193	\$ 204,848	\$ 240,000	\$ 260,000	\$ 335,700	\$ 335,700	\$ 335,700
45100 Grants	26,008	-	-	-	-	-	-
45200 Donations / Sponsors (Summer Series)	13,651	43,437	26,650	30,607	30,000	30,000	30,000
46100 Investment Interest	18	542	1,000	2,500	2,000	2,000	2,000
47100 Royalties / Event Center	150	-	5,000	-	5,000	5,000	5,000
47204 Rent - Parks Use	1,225	4,265	2,000	1,000	-	-	-
47300 Independence Days	17,404	72,357	114,000	122,500	120,000	120,000	120,000
47400 Reimbursement Revenue	607	-	-	-	-	-	-
47900 Miscellaneous	254	6,450	-	500	500	500	500
49000 Transfers In	100,000	50,000	-	-	-	-	-
TOTAL SOURCES	\$ 315,510	\$ 381,899	\$ 388,650	\$ 417,107	\$ 493,200	\$ 493,200	\$ 493,200
USES							
Personnel Services							
51100 Salary	\$ 52,190	\$ 58,601	\$ 72,000	\$ 72,000	\$ 217,248	\$ 217,248	\$ 217,248
52100 Benefits and Taxes	39,263	47,645	50,000	51,000	152,019	152,019	152,019
Total Personnel Services	\$ 91,453	\$ 106,246	\$ 122,000	\$ 123,000	\$ 369,267	\$ 369,267	\$ 369,267
Materials and Services							
61120 Repairs and Maint - Building / Event Center	\$ 736	\$ -	\$ 1,000	\$ 1,000	\$ 7,000	\$ 7,000	\$ 7,000
61120 Repairs and Maint - Building (Fountain & Restroom)	-	-	-	-	2,500	2,500	2,500
61820 Insurance - General	-	-	-	1,265	1,290	1,290	1,290
62110 Postage	114	-	-	-	-	-	-
62120 Office Supplies	121	514	500	500	500	500	500
62201 Equipment/Operation Supplies	1,109	2,595	5,000	5,000	4,500	4,500	4,500
62291 Miscellaneous	621	713	500	500	500	500	500
63190 Contract Services - Misc.	-	10,000	30,000	10,000	8,000	8,000	8,000
63190 Professional Services	400	6,060	20,000	-	20,000	20,000	20,000
63220 Dues and Memberships	382	892	1,500	1,500	1,000	1,000	1,000
63300 Advertising/Marketing	2,175	15,347	15,000	15,000	15,000	15,000	15,000
63900 Contract Services - IS	-	-	-	-	3,175	3,175	3,175
64000 Training & Travel	-	-	2,000	2,000	2,000	2,000	2,000
65110 Independence Days	18,639	46,087	114,000	100,000	120,000	120,000	120,000
65130 Winter Events	-	1,194	-	-	-	-	-
65150 Parks Events	27,429	32,899	60,000	30,000	66,000	66,000	66,000
65900 Programs	15,657	21,293	25,000	25,000	45,000	45,000	45,000
Total Materials and Services	\$ 67,383	\$ 137,594	\$ 274,500	\$ 191,765	\$ 296,465	\$ 296,465	\$ 296,465
Transfers, Debt Service and Contingency							
81130 Interfund Loan / Repayment	\$ 3,187	\$ 3,172	\$ 6,285	\$ 6,285	\$ -	\$ -	\$ -
85255 Interfund Transfer - IS Reserve	-	-	-	11,100	-	-	-
88000 Contingency	-	-	179,497	-	149,980	149,980	149,980
Total Transfers, Debt and Contingency	\$ 3,187	\$ 3,172	\$ 185,782	\$ 17,385	\$ 149,980	\$ 149,980	\$ 149,980
TOTAL USES	\$ 162,023	\$ 247,012	\$ 582,282	\$ 332,150	\$ 815,712	\$ 815,712	\$ 815,712
Prior period adj	(6,249)	3,750	-	-	-	-	-
PERS Liability Reserve	-	(4,934)	-	-	-	-	-
Ending Balance	\$ 103,852	\$ 237,555	\$ -	\$ 322,512	\$ -	\$ -	\$ -

GRANTS FUND MISSION STATEMENT/PROFILE

The Grants Fund is used to provide tracking and management of the City's various grants. Because they are considered "one-time" funding resources, centralized budgeting and reporting helps separate from normal, ongoing operations in the departments.

The City takes advantage of available grants to fund a variety of operational and capital initiatives to best leverage local resources. The City's grants are typically a mix of federal, state, regional, and local with specific purposes restricting the amounts received. The budgeted beginning balance in the Grants Fund represents amounts received but not yet spent for intended purposes, and amounts transferred in from other funds to provide the required match. Most budgeted grant receipts relate to the Police Department and their ongoing grant support for specific enforcement actions and equipment.

Grants Fund 240	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ -	\$ 429,291	\$ 1,209,759	\$ 1,294,220	\$ 2,042,710	\$ 2,042,710	\$ 2,042,710
SOURCES							
<i>Federal & State - Non-Departmental</i>							
42190 FEMA - Storm Damage	\$ -	\$ 91,824	\$ -	\$ 18,365	\$ -	\$ -	\$ -
American Rescue Plan	-	1,140,782	1,140,000	1,165,782	-	-	-
42190 CDBG - Housing Rehab	313,069	-	-	-	-	-	-
42190 CDBG - MERIT	32,093	-	-	-	-	-	-
42190 Disaster Recovery - (COVID-19)	325,142	-	-	-	-	-	-
<i>Community & Economic Development</i>							
42190 Broadband Grant	168,787	-	-	-	-	-	-
42190 USDA - Commercial Kitchen	51,118	48,402	-	-	-	-	-
42190 Technology Grants	-	5,000	-	-	-	-	-
42290 ROI Grant	20,500	14,500	-	-	-	-	-
42290 Community Services Grant	-	500	-	-	-	-	-
42290 i6 Grant	-	41,667	-	-	-	-	-
42290 Business Oregon Grant	6,180	-	-	-	-	-	-
<i>Police Grants</i>							
42190 CERT Homeland Security Grant	-	28,819	39,145	37,428	23,800	23,800	23,800
42190 BPV Grant	2,646	1,371	3,600	2,315	3,600	3,600	3,600
42190 DUII Grant (ODOT)	2,325	2,270	-	-	2,500	2,500	2,500
42190 Speed Grant	-	993	-	-	2,500	2,500	2,500
42190 Pedestrian Safety	1,894	1,741	-	-	2,500	2,500	2,500
42190 Seatbelt Grant	572	565	-	-	2,500	2,500	2,500
42290 Distracted Driver Grant	3,318	2,801	-	-	2,500	2,500	2,500
CIS Grants	-	-	-	-	15,000	15,000	15,000
<i>Community Services</i>							
42290 Library - OR Comm Foundation	-	16,000	16,000	16,000	-	-	-
42290 Library Ready-to-Read Grant	1,542	1,727	2,000	-	1,740	1,740	1,740
42390 MI Together / LSTA Grants	-	-	-	-	49,450	49,450	49,450
42390 Museum Grants	876	4,000	-	-	-	-	-
42400 Misc Library Grant	-	533	-	-	10,000	10,000	10,000
<i>Miscellaneous</i>							
46100 Investment Income	21	5,819	4,000	30,000	10,000	10,000	10,000
49000 Transfers In	646,100	-	-	-	-	-	-
TOTAL SOURCES	\$ 1,576,183	\$ 1,409,314	\$ 1,204,745	\$ 1,269,890	\$ 126,090	\$ 126,090	\$ 126,090

Grants Fund 240		Actual		FY 22/23		Budget 23/24		
		20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
USES								
Personnel Services								
51100	Salary (PD OT & Hazard Pay)	\$ -	\$ 51,369	\$ -	\$ 42,350	\$ 12,500	\$ 12,500	\$ 12,500
52100	Salary & Benefits (Grants Administration)	-	67,661	200,000	180,000	160,000	160,000	160,000
Total Personnel Services		\$ -	\$ 119,030	\$ 200,000	\$ 222,350	\$ 172,500	\$ 172,500	\$ 172,500
Materials and Services								
<i>Federal & State - Non-Departmental</i>								
66530	CDBG - MERIT	\$ 32,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66530	CDBG - Housing Rehab	173,592	287	-	-	-	-	-
63190	American Rescue Plan (ARPA) - Business Support	390	92,435	75,000	75,000	70,000	70,000	70,000
63190	American Rescue Plan (ARPA) - Resident Support	-	73,885	150,000	134,100	50,000	50,000	50,000
63900	American Rescue Plan (ARPA) - Administration	-	27,898	-	40,000	52,000	52,000	52,000
63190	American Rescue (ARPA)- Infrastructure	-	99,578	1,300,000	-	1,200,000	1,200,000	1,200,000
63190	Professional Services - Non-Grant	13,498	24,995	-	-	-	-	-
74000	Technology Grants	-	10,000	-	-	-	-	-
88000	Disaster Recovery (COVID-19)	291,633	414	-	-	-	-	-
61190	FEMA - Storm Damage	82,986	-	-	-	-	-	-
<i>Community & Economic Development</i>								
62201	Community Services Grant	-	500	-	-	-	-	-
62201	Census Grant	1,678	-	-	-	-	-	-
63190	i6 Grant	26,268	30,000	-	-	-	-	-
63190	ROI Grant	128,702	-	-	-	-	-	-
63190	Misc Economic Development Grants	-	10,000	-	-	-	-	-
66590	Business Oregon-Economic Recovery	6,939	-	-	-	-	-	-
74000	Broadband Grant	206,381	-	-	-	-	-	-
74000	USDA - Commercial Kitchen	105,310	-	-	-	-	-	-
74000	Trolley Grant	49,950	18,812	186,100	-	-	-	-
<i>Police Grants</i>								
51100	Distracted Driver Grant	2,202	-	-	-	-	-	-
51100	Pedestrian Safety Grant	1,034	-	-	-	-	-	-
51100	DUII Grant (ODOT)	970	-	-	-	-	-	-
51100	Seatbelt Grant	927	-	-	-	-	-	-
62201	Police Homeland Security Grant	15,224	14,084	-	-	-	-	-
62201	CERT Homeland Security Grant	6,831	4,026	5,000	35,635	-	-	-
62201	BPV Grant	-	-	2,000	2,315	-	-	-
	CIS Grants	284	-	-	-	15,000	15,000	15,000
<i>Community Services</i>								
62201	Museum Grants	-	4,031	-	-	10,000	10,000	10,000
62201	Misc Library Grants	-	200	-	-	-	-	-
62201	Library - OR Comm Foundation	-	13,955	16,000	12,000	4,000	4,000	4,000
62201	Library Ready-to-Read Grant	-	-	2,000	-	1,740	1,740	1,740
74000	MI Together / LSTA Grants	-	-	-	-	49,450	49,450	49,450
Total Materials and Services		\$ 1,146,892	\$ 425,100	\$ 1,736,100	\$ 299,050	\$ 1,452,190	\$ 1,452,190	\$ 1,452,190
Transfers, Debt Service and Contingency								
990000	Contingency	\$ -	\$ -	\$ 478,404	\$ -	\$ 544,110	\$ 544,110	\$ 544,110
Total Transfers, Debt and Contingency		\$ -	\$ -	\$ 478,404	\$ -	\$ 544,110	\$ 544,110	\$ 544,110
TOTAL USES		\$ 1,146,892	\$ 544,130	\$ 2,414,504	\$ 521,400	\$ 2,168,800	\$ 2,168,800	\$ 2,168,800
PERS Liability Reserve		-	(255)	-	-	-	-	-
Ending Balance		\$ 429,291	\$ 1,294,220	\$ -	\$ 2,042,710	\$ -	\$ -	\$ -

FACILITIES, VEHICLE AND EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT/PROFILE

This fund was formed through merging the General Fund Equipment and Vehicle Reserve Fund and the Building Repair & Replacement Fund for fiscal year 2023-24. The fund is intended to reserve monies for the purchase of vehicles and equipment, and to support major maintenance and repairs to City-owned buildings. The fund's primary resources are transfers from the General Fund, Transportation Fund, Water Fund, Sewer Fund, and Stormwater Fund.

Expenditure Highlights

- The 2023-24 budget reflects personnel services costs as City staff with responsibilities for maintenance and repairs are allocated based on expected workloads.
- The budget indicates planned maintenance on vehicles during the year while major building maintenance was completed in the prior year.
- Capital outlay expenditures are budgeted for purchase of vehicles and equipment during the 2023-24 fiscal year as current vehicles and equipment reach the end of their useful lives and require replacement.

Facilities, Vehicle, and Equipment Replacement Fund 215	Actual		FY 22/23 Adopted Budget		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 318,944	\$ 404,100	\$ 315,838	\$ 694,994	\$ 894,857	\$ 894,857	\$ 894,857
SOURCES							
42290 Grants	\$ 21,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46100 Investment Interest	2,837	2,480	1,000	8,730	9,000	9,000	9,000
47700 Sale of Surplus Property	-	327,208	-	-	-	-	-
47900 Miscellaneous	14,504	9,872	-	-	-	-	-
49000 Transfers In	205,000	260,000	335,000	335,000	275,000	275,000	275,000
TOTAL SOURCES	\$ 243,840	\$ 599,560	\$ 336,000	\$ 343,730	\$ 284,000	\$ 284,000	\$ 284,000
USES							
Personnel Services							
51100 Salary	\$ -	\$ -	\$ -	\$ -	\$ 52,238	\$ 52,238	\$ 52,238
52100 Benefits and Taxes	-	-	-	-	41,463	41,463	41,463
Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 93,701	\$ 93,701	\$ 93,701
Materials and Service							
62120 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
<i>SUPPLIES</i>	-	-	-	-	500	500	500
62291 Miscellaneous	-	-	-	-	500	500	500
63210 Licenses and Permits	-	-	-	-	500	500	500
63220 Dues & Memberships	-	-	-	-	2,100	2,100	2,100
64000 Training/Travel	-	-	-	-	2,000	2,000	2,000
<i>MISCELLANEOUS</i>	-	-	-	-	5,100	5,100	5,100
61120 Repairs and Maintenance - Building	-	29,400	100,000	156,100	-	-	-
61160 Repairs and Maintenance - Vehicles	-	-	-	-	19,750	19,750	19,750
<i>REPAIRS</i>	-	29,400	100,000	156,100	19,750	19,750	19,750
61540 Utilities - Telephone/Fax/Paging	-	-	-	-	200	200	200
<i>UTILITIES</i>	-	-	-	-	200	200	200
63140 Professional Services - Engineering	-	-	-	-	500	500	500
63190 Contract Services	-	-	-	-	87,400	87,400	87,400
63190 Professional Services - Other	26,106	334	-	-	10,000	10,000	10,000
63900 Contract Services - IS	-	-	-	-	10,000	10,000	10,000
<i>CONTRACT SERVICES</i>	26,106	334	-	-	107,900	107,900	107,900
62202 Equipment/Operation Supplies	-	-	-	-	1,000	1,000	1,000
62221 Fuel	-	-	-	-	3,000	3,000	3,000
<i>OPERATIONS</i>	-	-	-	-	4,000	4,000	4,000
Total Materials and Services	\$ 26,106	\$ 29,734	\$ 100,000	\$ 156,100	\$ 137,450	\$ 137,450	\$ 137,450
Capital Expense							
73000 Capital Expense - Buildings	\$ 132,578	\$ 278,932	\$ -	\$ -	\$ -	\$ -	\$ -
74000 Capital Expense - Equipment	-	-	-	-	16,000	16,000	16,000
75000 Capital Expense - Vehicles	-	-	-	-	44,000	44,000	44,000
Total Capital Expense	\$ 132,578	\$ 278,932	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Transfers, Debt Service and Contingency							
87000 Reserve for PW Facility	\$ -	\$ -	\$ 540,000	\$ -	\$ 815,000	\$ 815,000	\$ 815,000
88000 Contingency	-	-	11,838	-	72,706	72,706	72,706
Total Transfers, Debt and Contingency	\$ -	\$ -	\$ 551,838	\$ -	\$ 887,706	\$ 887,706	\$ 887,706
TOTAL USES	\$ 158,684	\$ 308,666	\$ 651,838	\$ 156,100	\$ 1,178,857	\$ 1,178,857	\$ 1,178,857
Ending Balance	\$ 404,100	\$ 694,994	\$ -	\$ 882,624	\$ -	\$ -	\$ -

**GENERAL FUND EQUIPMENT AND VEHICLE RESERVE FUND
MISSION STATEMENT/PROFILE**

This fund was closed at the end of the 2022-23 fiscal year with balances transferred to the Facilities, Vehicle, and Equipment Replacement Fund. The fund is presented here only for informational purposes in accordance with Oregon Local Budget Law.

GF Equipment/Vehicle Reserve Fund 115	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 21,945	\$ 22,227	\$ 72,407	\$ 72,431	\$ -	\$ -	\$ -
SOURCES							
46100 Investment Interest	\$ 243	\$ 204	\$ 80	\$ -	\$ -	\$ -	\$ -
49000 Transfers In	50,000	50,000	-	-	-	-	-
TOTAL SOURCES	\$ 50,243	\$ 50,204	\$ 80	\$ -	\$ -	\$ -	\$ -
USES							
Capital Expense							
74000 Capital Expense - Equipment	\$ -	\$ -	\$ 22,000	\$ 18,461	\$ -	\$ -	\$ -
75000 Capital Expense - Vehicles	49,961	-	50,000	41,737	-	-	-
Total Capital Expense	\$ 49,961	\$ -	\$ 72,000	\$ 60,198	\$ -	\$ -	\$ -
Transfers, Debt Service and Contingency							
85000 Transfers out	\$ -	\$ -	\$ -	\$ 12,233	\$ -	\$ -	\$ -
88000 Contingency	-	-	487	-	-	-	-
Total Transfers, Debt and Contingency	\$ -	\$ -	\$ 487	\$ 12,233	\$ -	\$ -	\$ -
TOTAL USES	\$ 49,961	\$ -	\$ 72,487	\$ 72,431	\$ -	\$ -	\$ -
Ending Balance	<u><u>\$ 22,227</u></u>	<u><u>\$ 72,431</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

INFORMATION SERVICES EQUIPMENT FUND
MISSION STATEMENT/PROFILE

The purpose of this fund is to account for the purchase and replacement of information- and technology-related equipment and software. This provides centralized budget, accounting, and management of technology services and equipment replacement. The principal resource to this fund is transfers from the General, Transportation, Water, Sewer, and Stormwater Funds.

Expenditure Highlights

- The 2023-24 budget reflects scheduled replacement of information services equipment.

Information Services Equipment Fund 255	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 80,876	\$ 37,893	\$ 7,883	\$ (22,213)	\$ 92	\$ 92	\$ 92
SOURCES							
46100 Investment Interest	\$ 27	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
47900 Misc (Hotel Equip Agreement)	-	-	5,000	5,000	5,000	5,000	5,000
49000 Transfers In	90,000	115,000	160,000	171,100	-	-	-
TOTAL SOURCES	\$ 90,027	\$ 115,000	\$ 165,050	\$ 176,100	\$ 5,000	\$ 5,000	\$ 5,000
USES							
Materials and Service							
63220 Software Subscriptions	\$ 115,559	\$ 148,066	\$ 150,000	\$ 138,000	\$ -	\$ -	\$ -
Total Materials and Services	\$ 115,559	\$ 148,066	\$ 150,000	\$ 138,000	\$ -	\$ -	\$ -
Capital Expense							
74000 Capital Expense - Equipment	\$ 17,451	\$ 27,040	\$ 15,000	\$ 15,795	\$ 5,000	\$ 5,000	\$ 5,000
Total Capital Expense	\$ 17,451	\$ 27,040	\$ 15,000	\$ 15,795	\$ 5,000	\$ 5,000	\$ 5,000
Transfers, Debt Service and Contingency							
88000 Contingency	\$ -	\$ -	\$ 7,933	\$ -	\$ 92	\$ 92	\$ 92
Total Transfers, Debt and Contingency	\$ -	\$ -	\$ 7,933	\$ -	\$ 92	\$ 92	\$ 92
TOTAL USES	\$ 133,010	\$ 175,106	\$ 172,933	\$ 153,795	\$ 5,092	\$ 5,092	\$ 5,092
Ending Balance	\$ 37,893	\$ (22,213)	\$ -	\$ 92	\$ -	\$ -	\$ -

Capital Projects Fund

The City budgets and maintains the Capital Projects Funds to account for expenditures for construction, acquisition, or major maintenance of City-owned assets, not otherwise associated with the Public Works Department or with the City's Urban Renewal Agency.

Principal resources to the fund are transfers from other funds. In fiscal year 2023-24 the City has budgeted for street system improvements as the primary expenditure from this fund.

Capital Projects Fund 435	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ -	\$ (110,278)	\$ 35,402	\$ (482,157)	\$ 219,841	\$ 219,841	\$ 219,841
SOURCES							
42290 Grants	\$ -	\$ 1,039,180	\$ -	\$ 749,342	\$ -	\$ -	\$ -
46100 Investment Interest	892	-	100	1,430	200	200	200
47900 Miscellaneous	-	66,281	-	-	-	-	-
49000 Transfers In	465,500	145,000	250,000	1,227	110,779	110,779	110,779
TOTAL SOURCES	\$ 466,392	\$ 1,250,461	\$ 250,100	\$ 751,998	\$ 110,979	\$ 110,979	\$ 110,979
USES							
Materials and Services							
63140 Professional Services - Engineering	\$ 286,047	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Materials and Services	\$ 286,047	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expense							
71400 Capital Expense - Street System	\$ 290,623	\$ 1,522,340	\$ 250,000	\$ 50,000	\$ 330,544	\$ 330,544	\$ 330,544
Total Capital Expense	\$ 290,623	\$ 1,522,340	\$ 250,000	\$ 50,000	\$ 330,544	\$ 330,544	\$ 330,544
Transfers, Debt Service and Contingency							
88000 Contingency	\$ -	\$ -	\$ 35,502	\$ -	\$ 276	\$ 276	\$ 276
Total Transfers, Debt and Contingency	\$ -	\$ -	\$ 35,502	\$ -	\$ 276	\$ 276	\$ 276
TOTAL USES	\$ 576,670	\$ 1,622,340	\$ 285,502	\$ 50,000	\$ 330,820	\$ 330,820	\$ 330,820
Ending Balance	\$ (110,278)	\$ (482,157)	\$ -	\$ 219,841	\$ -	\$ -	\$ -

Debt Service Funds

The City budgets and maintains debt service funds to account for principal and interest payments on outstanding borrowings. The City budgeted for the following debt service funds for fiscal year 2023-24:

- **General Obligation (GO) Bond Fund**
- **MINET Debt Service Fund**
- **Special Assessments Fund**

GENERAL OBLIGATION (GO) BOND FUND
MISSION STATEMENT/PROFILE

The GO Bond Fund is used for the sole purpose of collecting property taxes used for the payment of debt service (principal and interest) on the voter-approved 2013 series GO Bonds. Voters approved a maximum levy of \$1.25 per \$1,000 of assessed value.

Expenditure Highlights

- The 2023-24 budget reflects regularly scheduled debt service payments on the bonds.
- The budgeted ending balance provides funding for the first interest payment of the subsequent year prior to the collection of property taxes.

General Obligation Bond Fund 310	Actual		FY 22/23 Adopted		Budget 23/24		
	20/21	21/22	Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 157,711	\$ 212,423	\$ 227,053	\$ 225,212	\$ 237,892	\$ 237,892	\$ 237,892
SOURCES							
41110 Real Property Tax	\$ 438,536	\$ 397,042	\$ 393,320	\$ 393,000	\$ 222,400	\$ 222,400	\$ 222,400
41120 Real Property Tax- Prior	11,824	9,599	10,000	8,000	8,000	8,000	8,000
46100 Interest	2,221	1,817	1,000	5,000	3,000	3,000	3,000
TOTAL SOURCES	\$ 452,581	\$ 408,458	\$ 404,320	\$ 406,000	\$ 233,400	\$ 233,400	\$ 233,400
USES							
81110 2013 GO Bond Principal	\$ 240,000	\$ 245,000	\$ 250,000	\$ 250,000	\$ 265,000	\$ 265,000	\$ 265,000
81210 2013 GO Bond Interest	157,869	150,669	143,320	143,320	133,320	133,320	133,320
Total Transfers, Debt and Contingency	\$ 397,869	\$ 395,669	\$ 393,320	\$ 393,320	\$ 398,320	\$ 398,320	\$ 398,320
TOTAL USES	\$ 397,869	\$ 395,669	\$ 393,320	\$ 393,320	\$ 398,320	\$ 398,320	\$ 398,320
Ending Balance	\$ 212,423	\$ 225,212	\$ 238,053	\$ 237,892	\$ 72,972	\$ 72,972	\$ 72,972

MONMOUTH/INDEPENDENCE NETWORK FUND

MISSION STATEMENT/PROFILE

The Monmouth/Independence Network (MINET) was created to bring advanced capability to municipal utilities by providing high-speed data, voice, and video services in the Monmouth/Independence area. In past years, MINET has extended its services to Dallas as a paid operator of Willamette Valley Fiber (WVF). This year, MINET expanded its offerings into Rickreall utilizing grants awarded through Polk County. MINET is managed and maintained under an ORS 190 Intergovernmental Agreement between the City of Monmouth and the City of Independence. The City's MINET Fund only accounts for payments received from MINET to cover debt service on three City bond series which were issued to refinance loans that originally served to build MINET's infrastructure. These bonds are outlined in the table below. The balances owed to the City are considered a receivable from MINET, the outstanding principal of which is also reflected below.

Bond Issue	Final Maturity	Interest rates	Unpaid Principal 7/1/2023
2015 Refunding	2032	2.03% - 3.66%	\$2,425,000
2017C FCC MINET Refunding	2027	3.65%	\$1,190,000
2020 MINET FCC Refunding	2040	3.00%	\$4,780,000
Consolidated Note Receivable	2036	3.00%	\$4,174,870

Additionally, when MINET has been unable to service these loan payments, the City loans MINET the funds necessary to make bond payments.

Services/Programs

Operations: MINET provides high-speed data and voice services in the Monmouth/Independence area. All operational revenue and expenditures are accounted for by MINET. As of FY 2019, MINET also provides management services to Willamette Valley Fiber (WVF) in Dallas, Oregon.

Network Construction: Construction of the local loops and the redundant middle mile have been completed (phase I of the project). Phase II construction continues which includes the connection of customers to the backbone and central office infrastructural expansion.

Network Maintenance/Management: Network maintenance and network management is done by contract and by MINET staff.

Fiscal Year 2023/2024 Priorities

- Complete more underground drop work in-house
- Go green initiative – goal is to reduce paper billing by 50% this year
- Ongoing Commitment to community efforts – social media presence, involvement, with monthly updates/reporting.
- SmartRG / Managed Wifi Removal – Replace all antiquated SmartRG routers in the network with Plume.
- Work to revise / update MINET mission / vision statements

Fiscal Year 2022/2023 Achievements

- In 2022, for the first time ever, MINET was able to make the full debt service payments for both Monmouth and Independence bonds on their own, without assistance from either city.

MINET Debt Service Fund 360	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES							
42000 Intergovernmental Loan	\$ 157,714	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -
48500 Loan Proceeds/Repayment	620,760	707,474	793,370	793,370	798,195	798,195	798,195
TOTAL SOURCES	\$ 778,474	\$ 797,435	\$ 793,370	\$ 793,370	\$ 798,195	\$ 798,195	\$ 798,195
USES							
Transfers, Debt Service and Contingency							
81110 MINET Debt Service Principal	\$ 480,000	\$ 500,000	\$ 510,000	\$ 283,370	\$ 530,000	\$ 530,000	\$ 530,000
81210 MINET Debt Service Interest	298,474	297,435	283,370	510,000	268,195	268,195	268,195
Total Transfers, Debt and Contingency	\$ 778,474	\$ 797,435	\$ 793,370	\$ 793,370	\$ 798,195	\$ 798,195	\$ 798,195
TOTAL USES	\$ 778,474	\$ 797,435	\$ 793,370	\$ 793,370	\$ 798,195	\$ 798,195	\$ 798,195
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL ASSESSMENTS LOAN FUND
MISSION STATEMENT/PROFILE

Oregon law allows the City to make certain required repairs or improvements and assess the cost to the benefitted property owners. The property owners may then choose to finance the assessment over a period of up to ten (10) years. This fund accounts for the payments received on financed assessments and the related debt service.

Expenditure Highlights

- The 2023-24 budget reflects scheduled debt service payments.
- The budgeted ending balance provides funding for the first interest payment of the subsequent year should planned payments from property owners not be made timely.

Special Assessment Loan Fund 330	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 16,671	\$ 12,816	\$ 62,306	\$ 62,377	\$ 39,447	\$ 39,447	\$ 39,447
SOURCES							
41210 Special Assessments - Principal	\$ 7,060	\$ 58,510	\$ 3,401	\$ 3,400	\$ 3,460	\$ 3,460	\$ 3,460
41220 Special Assessments - Interest	2,958	4,822	1,114	1,115	770	770	770
46100 Investment Interest	69	171	100	500	400	400	400
49000 Transfers In Assessments	14,000	14,000	-	-	-	-	-
TOTAL SOURCES	\$ 24,087	\$ 77,503	\$ 4,615	\$ 5,015	\$ 4,630	\$ 4,630	\$ 4,630
USES							
Transfers, Debt Service and Contingency							
81110 OECDD SPWF Hoffman Principal	\$ 23,038	\$ 24,190	\$ 25,400	\$ 25,400	\$ 25,445	\$ 25,445	\$ 25,445
81210 OECDD SPWF Hoffman Interest	4,904	3,752	2,545	2,545	1,275	1,275	1,275
88000 Contingency	-	-	38,976	-	-	-	-
Total Transfers, Debt and Contingency	\$ 27,942	\$ 27,942	\$ 66,921	\$ 27,945	\$ 26,720	\$ 26,720	\$ 26,720
TOTAL USES	\$ 27,942	\$ 27,942	\$ 66,921	\$ 27,945	\$ 26,720	\$ 26,720	\$ 26,720
Ending Balance	\$ 12,816	\$ 62,377	\$ -	\$ 39,447	\$ 17,357	\$ 17,357	\$ 17,357

SUMMARY OF INDEBTEDNESS

The City looks first to cash funding or borrowing internally and/or to suitable grants when funding capital projects. Long-term debt (bonds or bank loans) are used to finance major capital projects if the previous “pay as you go” options are not viable. Outstanding long-term debt consists primarily of tax-exempt bonds issued to fund capital improvement projects. Annual debt service schedules follow this narrative page.

Debt capacity and leveraging ratios are helpful mechanisms to inform investors and citizens that the City is exercising prudent financial management of its resources. Oregon Revised Statutes (ORS) 287A provides a debt limitation of 3% of real market value (RMV) for general-purpose property tax bonds issued by cities. The limitation does not apply to bonds issued for Water, Wastewater, Storm Water, Special Assessment (Bancroft), or other “limited tax” use. The amount of City of Independence General Obligation (GO) debt issued and outstanding at June 30, 2023, which is subject to the 3% limitation, is \$3,200,000 or 2.66% of the 2022 (most current available) RMV of \$1,200,384,182. This calculation does not include the amount available for debt service provided by the debt service fund balance of accumulated tax levies and interest earnings thereon, which ORS permits to further reduce this percentage.

Given the significant backing/investment undertaken in the early 2000’s by Monmouth and Independence to provide the local community with high-speed internet through the creation of MINET, the City currently generally looks at voter-approved GO Bonds or revenue-backed bonds for large capital projects.

Total annual debt service payments of the City on combined outstanding borrowings are presented in the following table to the right. This table is inclusive of all governmental and enterprise (utility) related debt combined and represents the total expenditures to service this debt over the next several years as indicated.

FY Ending	TOTAL ALL DEBT			
	Principal	Interest	Total	Balance
				\$29,089,004
2024	(1,639,457)	(1,013,175)	(2,652,632)	27,449,547
2025	(1,670,179)	(956,576)	(2,626,755)	25,779,368
2026	(1,726,509)	(897,789)	(2,624,298)	24,052,859
2027	(1,768,011)	(837,023)	(2,605,034)	22,284,848
2028	(1,829,686)	(774,527)	(2,604,213)	20,455,162
2029	(1,881,542)	(709,787)	(2,591,329)	18,573,620
2030	(1,850,274)	(641,728)	(2,492,002)	16,723,346
2031	(1,896,035)	(575,001)	(2,471,036)	14,827,311
2032	(1,974,177)	(504,333)	(2,478,510)	12,853,134
2033	(1,712,409)	(437,004)	(2,149,413)	11,140,725
2034	(1,380,731)	(374,006)	(1,754,737)	9,759,994
2035	(1,429,148)	(324,364)	(1,753,512)	8,330,846
2036	(1,472,661)	(275,133)	(1,747,794)	6,858,185
2037	(1,441,274)	(222,938)	(1,664,212)	5,416,911
2038	(1,489,989)	(171,548)	(1,661,537)	3,926,922
2039	(1,498,810)	(123,410)	(1,622,220)	2,428,112
2040	(1,482,738)	(74,893)	(1,557,631)	945,374
2041	(146,777)	(26,754)	(173,531)	798,597
2042	(150,931)	(22,600)	(173,531)	647,666
2043	(155,202)	(18,329)	(173,531)	492,464
2044	(159,595)	(13,937)	(173,532)	332,869
2045	(164,111)	(9,420)	(173,531)	168,758
2046	(168,756)	(4,776)	(173,532)	2
TOTALS	(29,089,002)	(9,009,051)	(38,098,053)	647,666.00

URBAN RENEWAL MISSION STATEMENT/PROFILE

Over the prior 12 years, the Independence Urban Renewal Agency was receiving interfund loans to complete projects and fully fund its debt. Since completing the Independence Landing development (hotel and apartments) the Agency can pay its portion of the project's debt and in fiscal year 2022-23, began to repay interfund loans from the General Fund.

The Urban Renewal Agency's transactions are budgeted and accounted for in two (2) separate funds, the Urban Renewal Capital Projects Fund and the Urban Renewal Debt Service Fund. The Urban Renewal Capital Projects Fund is funded primarily with proceeds from borrowing and makes expenditures towards infrastructure and other capital improvements within the District's boundaries. The Urban Renewal Debt Service Fund collects tax increment proceeds (property taxes) which it expends on principal and interest payments servicing the debt used to originally finance projects.

Urban Renewal Projects Fund 441	Actual		FY 22/23		Budget 23/24		
	20/21	21/22	Adopted Budget	Est YE	Proposed	Approved	Adopted
Beginning Bal	\$ 485,853	\$ 1,918,108	\$ 2,051,418	\$ 1,863,580	\$ 1,342,509	\$ 1,342,509	\$ 1,342,509
SOURCES							
41110 Property Taxes - Current	\$ 166,334	\$ 213,886	\$ 234,000	\$ 240,000	\$ 458,700	\$ 458,700	\$ 458,700
41120 Property Taxes - Prior	4,338	5,397	6,000	5,000	5,000	5,000	5,000
47200 Rent	848	-	-	-	-	-	-
46100 Interest	2,246	2,226	1,000	1,600	1,000	1,000	1,000
48130 Interfund Loans	1,289,130	-	-	-	-	-	-
48500 Loan Proceeds	178,407	-	-	-	-	-	-
49000 Transfer In	25,000	-	-	-	-	-	-
TOTAL SOURCES	\$ 1,666,303	\$ 221,509	\$ 241,000	\$ 246,600	\$ 464,700	\$ 464,700	\$ 464,700
USES							
Materials and Services							
62291 Miscellaneous	\$ 439	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -
63110 Professional Services - Legal	100	-	-	-	-	-	-
63140 Professional Services - Engineering.	300	-	-	-	-	-	-
63190 Contract Services	-	-	-	-	15,000	15,000	15,000
Total Materials and Services	\$ 839	\$ 439	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Capital Expense							
70000 Capital Expense - Real Property	\$ 825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expense	\$ 825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers, Debt and Contingency							
81130 Interfund Loan Repayment	\$ 232,384	\$ 275,598	\$ 765,505	\$ 767,671	\$ 764,220	\$ 764,220	\$ 764,220
88000 Contingency	-	-	1,526,913	-	1,027,989	1,027,989	1,027,989
Total Transfers, Debt and Contingency	\$ 232,384	\$ 275,598	\$ 2,292,418	\$ 767,671	\$ 1,792,209	\$ 1,792,209	\$ 1,792,209
TOTAL USES	\$ 234,048	\$ 276,037	\$ 2,292,418	\$ 767,671	\$ 1,807,209	\$ 1,807,209	\$ 1,807,209
Ending Balance	\$ 1,918,108	\$ 1,863,580	\$ -	\$ 1,342,509	\$ -	\$ -	\$ -

Urban Renewal Debt Svc. Fund 341	Actual		FY 22/23 Adopted Budget		Budget 23/24		
	20/21	21/22	Est YE		Proposed	Approved	Adopted
Beginning Bal	\$ 78,157	\$ 168,689	\$ 73,582	\$ 66,820	\$ 296,240	\$ 296,240	\$ 296,240
SOURCES							
41110 Property Taxes - Current	499,001	641,715	700,000	720,000	655,285	655,285	655,285
41120 Property Taxes - Prior	12,838	11,031	15,000	12,000	10,000	10,000	10,000
46100 Interest Income	2,429	1,788	1,000	3,500	1,500	1,500	1,500
49000 Transfers In for Debt Service	423,720	422,630	423,880	423,880	427,435	427,435	606,415
TOTAL SOURCES	\$937,988	\$1,077,164	\$1,139,880	\$1,159,380	\$ 1,094,220	\$ 1,094,220	\$ 1,273,200
USES							
Materials and Services							
63260 Bond Costs	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 650	\$ 650
Total Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 650	\$ 650
Transfers, Debt Service and Contingency							
81110 2016A ICC Refunding - Principal	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
81110 2017A ICC Refunding - Principal	360,000	370,000	385,000	385,000	400,000	400,000	400,000
81110 IFA Loan - Indy Landing - Principal	-	-	-	-	91,332	91,332	91,332
81210 2016A ICC Refunding - Interest	302,206	300,806	299,410	299,410	298,050	298,050	298,050
81210 2017A ICC Refunding - Interest	150,250	139,450	128,350	128,350	116,800	116,800	116,800
81210 IFA Loan - Indy Landing - Interest	-	333,777	82,200	82,200	82,200	82,200	82,200
88000 Contingency	-	-	283,502	-	-	-	-
Total Transfers, Debt and Contingency	\$847,456	\$1,179,033	\$1,213,462	\$ 929,960	\$ 1,028,382	\$ 1,028,382	\$ 1,028,382
TOTAL USES	\$847,456	\$1,179,033	\$1,213,462	\$ 929,960	\$ 1,029,032	\$ 1,029,032	\$ 1,029,032
Ending Balance	\$168,689	\$ 66,820	\$ -	\$ 296,240	\$ 361,428	\$ 361,428	\$ 540,408

Appendices

Appendix 1 - Reader's Guide

Any City government's budget document serves four main purposes for its widely varied readership (which includes City staff, City Councilors, Budget Committee members, the local community, and investors/debtors of the City, etc.). In this regard, to help orient the reader, the City of Independence Budget Document may therefore be categorized as follows:

- 1) **A Policy Document** – The City's annual budget seeks to provide a high-level overview of both current and potential future policy as it impacts the organization's finances.
- 2) **A Communications Device** – The City Manager's Budget Message provides an overview of City operations highlighting accomplishments during the most recent fiscal year as well as priorities for the coming year. The Budget Message also highlights some key challenges the City is facing, which merit the attention of those who may not have much time nor inclination to read the entire document, along with plans to address those issues. The fund and department sections in this document provide more detailed information about what services are provided, and the resources required to meet the various constituents' needs and demands.
- 3) **A Financial Plan** – The primary function of the Budget Document is a financial plan, whereby available, conservatively estimated resources are matched up with the cost of City service provision and spending priorities determined by the Budget Committee and City Council, with the guidance and information proved by City staff.

For financial reporting purposes, different types of funds are accounted for in different ways, with governmental funds (General, Special Revenue, Capital Projects and Debt Service) using a modified accrual method of accounting and proprietary funds (Enterprise) using a full accrual method of accounting. For budget and long- term financial planning purposes, all funds are presented using a modified accrual basis. Among other things, this simply means that in the proprietary funds the City does not budget for or show depreciation expense, although depreciation expense will be recorded at the end of the fiscal year in the audited financial statements.

The City uses three different organizational structures for purposes of appropriations and financial reporting, as described throughout this document: Fund, Department and Category/Class.

- 4) **An Operations Guide** – The City's operations are well defined in the various department discussions in this budget document. A wide variety of functions are organized into a single department, and in the case of the General Fund, several departments operate within that one accounting structure. The budget document is used by staff operationally as both a guide for the work plan to be accomplished and as a reference tool, serving as a comprehensive source of historical information and projections based on current assumptions. The document, in combination with regular monthly reports, allows department heads and supervisors to ensure resources are being monitored and achieved in order to be able to meet the year's work plan, in the face of sometimes changing priorities. Statistics are gathered, and performance is measured in order to ensure objective reporting can be maintained regarding each department's operational success and areas for improvement, particularly as relates to Council goals, and organizational mission statements.

Appendix 2 - CITY BUDGET PROCESS

A budget, as defined by Oregon State Law [Oregon Revised Statutes (ORS)], is “a financial plan containing estimates of revenues and expenditures for a given period of purpose”. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes. The State’s budget law for local government is set out in ORS 294 with objectives which include:

- Establishing standard procedures,
- Outlining programs and services and the fiscal policy to carry them out,
- Providing estimates of revenues, expenditures, and proposed tax levies (if any),
- Informing citizens and encouraging citizen involvement in budget formulation before budget adoption, and
- Providing controls to promote efficiency and economy in expenditure of public funds.

The City of Independence prepares its budget in accordance with state statute and City Charter. The budget is presented by fund, either by department/function or by object class/category if non-departmental in nature. Over-expenditure of appropriations is prohibited and unexpended budget appropriations are returned to fund balance at fiscal year-end.

The City’s Budget Officer has the responsibility to ensure a budget document is prepared annually and that budgetary control is maintained at the Council adopted and/or amended appropriations level. Ongoing review and monitoring of revenues and expenditure is performed by the Finance Director and the applicable operational department heads, and through reports provided to the City Council. Any amendments to budgeted appropriations after adoption come about via either State-compliant transfer resolutions or the supplemental budget process.

The City approaches budgeting by assuming current service levels are maintained in the next budget year, subject to availability of resources. Increases or decreases are considered separately and are dependent upon available resources and Council priorities, with guidance from staff. The City Manager directs and coordinates with department heads in the development of a balanced budget, which is presented to the Budget Committee as the City Manager’s Proposed Budget. The Budget Committee conducts a public hearing to give community members the opportunity to comment on the proposed budget and then recommends a budget for the City Council to approve. The City Council also holds a public hearing to give community members another opportunity to discuss the Budget Committee’s recommended budget before finally adopting the budget by resolution, thus setting the legal level of appropriations for the coming fiscal year.

During the course of the year, each department manages and monitors its budget monthly, with the information then pulled together in reports prepared by the Finance Director. These reports provide highlights of any unusual occurrences during the fiscal year and are designed to be interim snapshots of the City’s financial position, for review by the City Council and members of the public. The Finance Department also works with the external auditors to prepare and provide audited financial statements each fiscal year end.

Appendix 3 – Compensation Plan

City of Independence 2023-2024 Non- Represented Salary Schedule								
		ANNUAL SALARY						
Class		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	Facilities Custodian	\$ 34,551.32	\$ 36,278.88	\$ 38,092.80	\$ 39,997.44	\$ 41,997.36	\$ 44,097.24	\$ 46,302.12
	Library Assistant I							
2	Office Assistant I	\$ 36,278.88	\$ 38,092.80	\$ 39,997.44	\$ 41,997.36	\$ 44,097.24	\$ 46,302.12	\$ 48,617.28
	Police Maintenance Assistant							
3	Lead Facilities Custodian	\$ 38,092.80	\$ 39,997.44	\$ 41,997.36	\$ 44,097.24	\$ 46,302.12	\$ 48,617.28	\$ 51,048.12
	Office Specialist-IT							
4	Accountant I	\$ 39,997.44	\$ 41,997.36	\$ 44,097.24	\$ 46,302.12	\$ 48,617.28	\$ 51,048.12	\$ 53,600.52
	Museum Curator							
5	No Classes Assigned	\$ 41,997.36	\$ 44,097.24	\$ 46,302.12	\$ 48,617.28	\$ 51,048.12	\$ 53,600.52	\$ 56,280.60
6	Library Assistant II	\$ 44,097.24	\$ 46,302.12	\$ 48,617.28	\$ 51,048.12	\$ 53,600.52	\$ 56,280.60	\$ 59,094.60
7	Accountant II	\$ 46,302.12	\$ 48,617.28	\$ 51,048.12	\$ 53,600.52	\$ 56,280.60	\$ 59,094.60	\$ 62,049.36
8	No Classes Assigned	\$ 48,617.28	\$ 51,048.12	\$ 53,600.52	\$ 56,280.60	\$ 59,094.60	\$ 62,049.36	\$ 65,151.84
9	Downtown Manager	\$ 51,048.12	\$ 53,600.52	\$ 56,280.60	\$ 59,094.60	\$ 62,049.36	\$ 65,151.84	\$ 68,409.48
	Communications Coordinator							
10	Community Engagement Mgr.	\$ 53,600.52	\$ 56,280.60	\$ 59,094.60	\$ 62,049.36	\$ 65,151.84	\$ 68,409.48	\$ 71,829.96
	Engineering Tech- Inspector							
11	No Classes Assigned	\$ 56,280.60	\$ 59,094.60	\$ 62,049.36	\$ 65,151.84	\$ 68,409.48	\$ 71,829.96	\$ 75,421.44
	Accounting Manager							
	Police Office Manager							
12	Public Works Exec, Asst	\$ 59,094.60	\$ 62,049.36	\$ 65,151.84	\$ 68,409.48	\$ 71,829.96	\$ 75,421.44	\$ 79,192.56
	Museum Manager							
	Librarian							
	Facilities Manager							
13	No Classes Assigned	\$ 62,049.36	\$ 65,151.84	\$ 68,409.48	\$ 71,829.96	\$ 75,421.44	\$ 79,192.56	\$ 83,152.20
14	No Classes Assigned	\$ 65,151.84	\$ 68,409.48	\$ 71,829.96	\$ 75,421.44	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84
	City Recorder							
15	Building Official	\$ 68,409.48	\$ 71,829.96	\$ 75,421.44	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32
	Library Manager							
16	Operations Manager	\$ 71,829.96	\$ 75,421.44	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08
	HR Manager							
17	Planning Manger	\$ 75,421.44	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04
18	Sergeant	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60
19	Communications Services Director	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88
20	Economic Development Director	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88	\$117,003.48
	IT Manager							
21	No Classes Assigned	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88	\$117,003.48	\$122,853.60
22	Finance Director	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88	\$117,003.48	\$122,853.60	\$128,996.28
23	Public Works Director	\$101,072.04	\$106,125.60	\$111,431.88	\$117,003.48	\$122,853.60	\$128,996.28	\$135,446.04
24	Police Chief	\$106,125.60	\$111,431.88	\$117,003.48	\$122,853.60	\$128,996.28	\$135,446.04	\$142,218.36
25	No Classes Assigned	\$111,431.88	\$117,003.48	\$122,853.60	\$128,996.28	\$135,446.04	\$142,218.36	\$149,329.32

City of Independence FYE 2023-2024 Independence Police Association Salary Schedule							
Class	ANNUAL SALARY						
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Police Officer	\$ 59,953.02	\$ 62,950.67	\$ 66,098.20	\$ 69,403.11	\$ 72,873.27	\$ 76,516.93	\$ 80,342.78
Community Service Officer	\$ 44,746.38	\$ 46,983.70	\$ 49,332.88	\$ 51,799.53	\$ 54,389.51	\$ 57,108.98	\$ 59,964.43
Records Technician	\$ 43,885.35	\$ 46,079.62	\$ 48,383.60	\$ 50,802.78	\$ 53,342.92	\$ 56,010.06	\$ 58,810.56

City of Independence FYE 2023-2024 Teamsters Salary Schedule							
		ANNUAL SALARY					
Class		Step 1	Step 2	Step 3	Step 4	Step 5	
	Utility/ Parks Worker 1	\$ 43,981.40	\$ 46,180.47	\$ 48,489.49	\$ 50,913.97	\$ 53,459.67	
	Utility/ Parks Worker 2	\$ 49,277.24	\$ 51,741.10	\$ 54,328.15	\$ 57,044.56	\$ 59,896.79	
	Utility/ Parks Worker 3	\$ 56,666.77	\$ 59,500.11	\$ 62,475.11	\$ 65,598.87	\$ 68,878.81	
	Operations Lead						
	Wastewater Treatment Operator Lead						
	Water Treatment Operator Lead	\$ 63,702.74	\$ 66,887.87	\$ 70,232.27	\$ 73,743.88	\$ 77,431.08	

Appendix 4 - Salary Allocation Schedule By Position*

Position:	General Fund														Transportation	Tourism & Events	Grants	Sewer	Water	Storm	Total
	Admin	Finance	Court	IT	Janitorial	Fac Maint	HR	PD	Lib	Mus	Parks	Bldg Insp	ED	CD							
City Manager	35%														15%			15%	20%	15%	100%
Finance Director		10%													20%			30%	25%	15%	100%
Human Resources							40%								15%			15%	15%	15%	100%
City Recorder	70%														5%			10%	10%	5%	100%
Planner														90%	10%						100%
Info Technology/Permits	10%			25%								35%				10%		10%	10%		100%
Info Technology				55%											10%	5%		10%	10%	10%	100%
Utility Billing		5%																35%	35%	25%	100%
Grants Coordinator (contract)																	100%				100%
Accountant - PR / Ct		25%	25%												10%			15%	15%	10%	100%
Accounting Manager		25%													20%			20%	20%	15%	100%
Janitorial					72%										7%			7%	7%	7%	100%
Communications Manager	40%															10%	50%				100%
Building Inspection												100%									100%
Economic Development Dir													50%						5%		100%
Downtown Manager																					100%
PT Parks Maint											25%				7%			6%	6%	6%	100%
Facilities & Vehicle Maint						70%											30%				100%
Library									100%												100%
Museum										100%											100%
Police								98%									2%				100%
PW Director											5%				25%			25%	25%	20%	100%
PW Engineer/Inspector											10%				25%			25%	25%	15%	100%
PW Admin Assist											10%				25%			25%	25%	15%	100%
Water Treatment Op Lead															5%			5%	85%	5%	100%
Sewer Treatment Op Lead															5%			85%	5%	5%	100%
Utility Lead											5%				25%			28%	28%	15%	100%
PT Parks Worker											60%				5%	20%		5%	5%	5%	100%
Parks Worker (Nash)											60%				5%	20%		5%	5%	5%	100%
Utility Workers x5											5%				25%			28%	28%	15%	100%
PW Operations Manager											10%				25%			25%	25%	15%	100%

Appendix 5 - Interfund Transfers & Transactions

Interfund transfers are transactions between funds to move monies for an intended purpose be it to reserve for future expenditures, to reimburse a fund for services provided, or to support debt service expenditures.

The table below presents the budgeted interfund activity of the City for fiscal year 2023-24.

	Transferred From:								Total
	General Fund	Transportation Fund	Transportation SDC Fund	Parks SDC Fund	Sewer Fund	Sewer SDC Fund	Water Fund	Stormwater Fund	
Transferred To:									
General Fund					\$ 193,200		\$ 248,246	\$ 49,167	\$ 490,613
Water SDC Fund							10,200		\$ 10,200
Sewer Fund						\$ 1,470,000			\$ 1,470,000
Parks Capital Reserve Fund				\$ 131,945					\$ 131,945
Facilities/Vehicle Repair and Replacement Fund		\$ 50,000			75,000		75,000	75,000	\$ 275,000
Capital Projects Fund			\$ 110,779						\$ 110,779
Urban Renewal Debt Fund	\$ 213,715				106,860		106,860		\$ 427,435
	<u>\$ 213,715</u>	<u>\$ 50,000</u>	<u>\$ 110,779</u>	<u>\$ 131,945</u>	<u>\$ 375,060</u>	<u>\$ 1,470,000</u>	<u>\$ 440,306</u>	<u>\$ 124,167</u>	<u>\$ 2,915,972</u>

Appendix 6 – Glossary of Terms and Acronyms

(for definitions not found elsewhere in the document)

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

Appropriation Resolution: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unassigned) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet: A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

Beginning Fund Balance: Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances. Also shown as Beginning Net Working Capital.

Capital Assets: Formerly known as "Fixed Assets", these are balance sheet values for tangible belongings of the City, with a long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment with an original value exceeding \$5,000.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Efficiency Measure: Performance measure that tracks a ratio of inputs to outputs. The number of units of service delivered (output) per Full Time Equivalent (FTE) or total cost per unit (input) is an example.

Effectiveness Measure: Performance measures that track the degree to which city services achieve an impact on a problem or need in the city, satisfy service expectations or citizens, or improve the quality of life in the community.

Effective Tax Rate: Enables the public to evaluate the relationship between taxes for the preceding year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Encumbrance: The commitment of appropriated funds related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds in light of obligations and commitments already made.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated in the same manner as those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, airport, drainage utilities and solid waste.

Full Faith and Credit: A pledge of the City's taxing power to repay debt obligations (typically used in reference to General Obligation Bonds or tax supported debt).

Full-Time Equivalent (FTE): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal: A goal is a long-term, attainable target for an organization.

Infrastructure: Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Input Measures: Performance measure or workload statistic that tracks resources like Full Time Equivalents (FTEs) and Funding.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Major Funds: As defined by GASB Statement No.34, these are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Non-Major Funds: Those funds which are not considered/determined to be Major Funds. These funds may be grouped together for purposes of Financial Reporting under GAAP.

Output Measure: Performance measure or workload statistic that tracks the quantity of service(s) delivered, work performed, or the number of clients served.

Performance Measure: An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Refinancing/Refunding: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method; often through the purchase of liability and property insurance.

Special Revenue Funds: Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purposes.

Strategy: A strategy is a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Target: A performance measure target is the desired level of a service or activity.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

ACRONYMS

ADA: Americans with Disabilities Act
AP: Accounts Payable
ARPA: American Rescue Plan Act
CDBG: Community Development Block Grant
CIP: Capital Improvement Plan
COBRA: Consolidated Omnibus Budget Reconciliation Act
COLA: Cost of Living Allowance
COOP: Continuity of Operations
CPI: Consumer Price Index
DAS: Department of Administrative Services
DNP: Disconnect for Non-Payment
EOC: Emergency Operations Center
FAST: Fixing America’s Surface Transportation
FEMA: Federal Emergency Management Association
FFC: Full Faith and Credit
FICA: Federal Insurance Contribution Act (commonly referred to as Social Security)
FLSA: Fair Labor Standards Act
FSA: Flexible Spending Account
FY: Fiscal Year
GAAFR: Governmental Accounting, Auditing, and Financial Reporting (aka The Blue Book)
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GF: General Fund
GFOA: Government Finance Officers Association
GIS: Geographic Information System
HOME: HOME Investment Partnership Program
HR: Human Resources
HVAC: Heating, Ventilation, and Air Conditioning
ICMA: International City/County Management Association

IPMA: International Public Management Association
ISO: International Organization for Standardization
IT: Information Technology
IVR: Interactive Voice Response
LEED: Leadership in Energy & Environmental Design
LEDS: Law Enforcement Data Systems
LGIP: Local Government Investment Pool
LOC: League of Oregon Cities
MICC: Independence-Independence Chamber of Commerce (Visitors Bureau)
MPL: Independence Power and Light
MURA: Independence Urban Renewal Agency
NLC: National League of Cities
O&M: Operations and Maintenance
OCCMA: Oregon City-County Managers Association
OEM: Oregon Emergency Management
OGFOA: Oregon Government Finance Officers Association
P/R: Payroll
PC: Personal Computer
PERS: Public Employees Retirement System
PUD: Planned Unit Development
PUD: People’s Utility District (Oregon electrical association)
PW: Public Works
ROW: Right of way
SDC: System Development Charge
SLFRF: State and Local Fiscal Recovery Funds
STP: Surface Transportation Program
STBG: Surface Transportation Block Grant
TIF: Tax Increment Financing
URA: Urban Renewal Agency



URD: Urban Renewal District

WWTP: Waste Water Treatment Plan

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