

# 2024-2025 ANNUAL BUDGET

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# INDEPENDENCE

*Oregon's Story Begins Here*

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Rob Moody, Budget Officer

Kenna West, City Manager



# Table of Contents

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<i>Budget Message</i> .....	1
<i>Budget Summary</i> .....	7
<i>General Fund</i> .....	12
REVENUES .....	13
ADMINISTRATION .....	14
FINANCE .....	18
HUMAN RESOURCES .....	22
INFORMATION TECHNOLOGY .....	24
ECONOMIC DEVELOPMENT .....	28
POLICE .....	30
MUNICIPAL COURT .....	34
COMMUNITY DEVELOPMENT .....	36
BUILDING SERVICES .....	38
JANITORIAL.....	40
LIBRARY .....	42
HERITAGE MUSEUM.....	48
PARKS .....	52
CITY POOL.....	54
NON-DEPARTMENTAL.....	55
<i>Public Works</i> .....	56
WATER FUND .....	58
SEWER FUND.....	60
STORM DRAIN FUND.....	62
TRANSPORTATION .....	64
WATER SDC .....	66
SEWER SDC.....	67
STORM DRAIN SDC.....	68
TRANSPORTATION SDC .....	69
PARKS SDC.....	70
PARKS CAPITAL RESERVE .....	71
<i>Special Revenue Funds</i> .....	72
ECONOMIC DEVELOPMENT LOAN FUND.....	73



## Table of Contents

---

TOURISM AND EVENTS FUND .....	74
GRANTS FUND .....	78
FACILITIES, VEHICLE, AND EQUIPMENT REPLACEMENT FUND .....	80
GENERAL FUND EQUIPMENT & VEHICLE RESERVE FUND .....	83
INFORMATION SERVICES EQUIPMENT FUND .....	84
<i>Capital Projects Funds</i> .....	85
CAPITAL PROJECTS FUND .....	85
<i>Debt Service Funds</i> .....	86
GENERAL OBLIGATION BOND DEBT SERVICE FUND .....	87
MINET DEBT SERVICE FUND .....	88
SPECIAL ASSESSMENTS DEBT SERVICE FUND .....	90
<i>Summary of Indebtedness</i> .....	91
<i>Urban Renewal</i> .....	92
URBAN RENEWAL CAPITAL PROJECTS FUND .....	92
URBAN RENEWAL DEBT SERVICE FUND .....	93
<i>Appendices</i> .....	94
<i>Appendix 1 - Reader's Guide</i> .....	94
<i>Appendix 2 – City Budget Process</i> .....	95
<i>Appendix 3 – Compensation Plan</i> .....	96
<i>Appendix 4 - Salary Allocation Schedule By Position</i> .....	97
<i>Appendix 5 – Interfund Transfers</i> .....	98
<i>Appendix 6 – Glossary of Terms and Acronyms</i> .....	99





## Budget Message

**To:** The Members of the Budget Committee  
**From:** Rob Moody, Budget Officer  
**Subject:** Budget Message for FY 2024-25

### Introduction

We present the FY 2024-25 (FY2025) budget for your review, discussion, direction, and approval. This balanced budget reflects the effects of the post-pandemic economy, an increase in inflation and resultant increases in costs, continued refinement and application of best practices, and the effects of nearly thirty years of suppressed revenue in the General Fund due to State Measures 5 and 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 FY2023. Despite that infusion of federal funding, and with the negative impacts noted above, FY2024 was a year of contraction for the City's General Fund. Even with the reduction in workforce, services, and expenses in FY2024, the City faces a significant financial precipice and shortfall in its General Fund for FY2025. As was noted in the FY2024 Budget Message, the City must explore additional revenue sources for the General Fund to continue to support essential services such as police, and non-essential services such as the library, museum, and parks.

In addition to the General Fund, the Tourism and Events Fund is not sustainable in its current form. The revenue stream from Transient Lodging Tax was less than expected in FY2024 and the draw on those reduced funds for events such as Independence Days and the Summer Series has left the Tourism and Events Fund at a shortfall for FY2025 unless the proposed transfer from the already strained General Fund is completed.

Costs again increased in FY2024 and continue to exceed revenue streams in the General Fund and Tourism and Events Fund which in turn limit the resources available to provide services to the community. We are faced with continued supply chain issues, increased personnel costs, and a general inflationary environment. We have again this fiscal year taken a conservative approach and moderated our assumptions while also working to sustain, as much as possible, quality services with limited resources. However, the City's overall financial position is unstable, and a decision must be made to either create additional revenue sources or significantly reduce services including closing non-essential departments to bring the City's finances back from the precipice.

### 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 as much as possible within the significant financial constraints that are put upon the City through reduced revenue and increased expenses. Those goals are discussed in summary below.

- **Fiscal Sustainability** including a proposal to increase revenue streams, completion of infrastructure master plans and rate analysis, and improved communication of the city budget. Again, this fiscal year, the City has included a presentation of the personnel allocations between funds to provide a better ability for the community, Budget Committee and City Council to understand the actual personnel costs and



where they live. In addition, the City has placed an emphasis on gaining access to federal and state grant awards, and other one-time funding to help bolster its depleted funds.

- **Housing and Infrastructure** including completion of the Housing Production Strategy and update of the development code to allow for more diverse housing options. Design and construction of needed infrastructure to allow for continued housing development includes a new water treatment facility to make certain the City can continue to provide sufficient water to serve its growing community and improvements to the City's wastewater systems to bring that system into compliance with State regulations.
- **Community Engagement** including increased engagement and focused education on community participation and a focus on bringing more people downtown, education curriculum and programming at the Library and Museum, and increased engagement with City government to include continued exploration of opportunities for community leadership programs.
- **Economic Development** including continued work on the Central Talmadge Plan, securing design funding to extend utilities to industrial property, recruitment of industrial businesses to provide additional jobs for our community, and convening partners for workforce development.
- **Transportation** including securing on-going funding for the MI Trolley, securing funding for the Chestnut Street bridge, 7<sup>th</sup> Street Signal, the Mountain Fir southern arterial, and securing approval of an at-grade rail crossing for the southern arterial.
- **Parks and Recreation** including the kick-off of a Parks Master Plan process.

Although these are the six highest priorities, staff will continue, within the current financially constrained environment, to work toward achieving additional Council and community goals found within the Vision 2040 document.

## **Operational and Budget Challenges**

### **Recommended Financial Stability Actions**

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 and ensure that it was sustainable. As we advised in the FY2024 Budget Message the General Fund is not sustainable without an alternative revenue stream. This FY2025 balanced budget incorporates the following proposals:

- A one-time, reduction in General Fund contingency of \$400,000 relative to the FY2024 budget brings the City below the required contingency amount specified in policy, which will be replenished through a strategy involving additional revenue streams discussed below and eventually provide funds for reinvestment in services; and
- The implementation of a \$27 per month Public Safety Fee to be added to each utility bill beginning in January 2025. This will generate approximately \$510,000 during FY2025. The fee amount is proposed to be reduced for the 2025-26 fiscal year to \$10 per month, and then indexed each year in December based on inflation as calculated in CPU-West Region; and
- The City will place an Arts and Culture Operating Levy on the ballot(s) in 2024-25 to support the Independence Public Library, the Independence Heritage Museum, and City parks. This will generate \$1.065 million per year and translates to a rate of \$1.82/\$1,000 assessed value or about \$548 per year on



a home valued at \$300,000. If this levy fails, the City will begin to close those departments that would have been funded by the levy.

The implementation of the \$27 per month fee for utility customers provides a necessary infusion to the General Fund for public safety in the first year to establish a sustainable base. The lesser per month fee in subsequent years helps to protect that base against inflationary erosion of services and allow for reinvestment in public safety through measured increases in staffing in the Police Department. This strategy is projected to support the hiring of one additional police officer in the 2025-26 fiscal year, two additional police officers in the 2026-27 fiscal year, and one additional officer in each of the 2027-28 and 2028-29 fiscal years.

It should be noted that a failure to approve any one of the above proposals will result in the need to close non-essential departments (Library, Museum, Parks) and/or reduce staffing further in essential departments (Police Department). If implemented this strategy provides stability to the General Fund over the life of the levy. The fund balance would grow modestly each year and allow the City to rebuild a healthy fund balance and perhaps begin to reinvest in service levels in the later years. It should further be noted that to sustain this stability the operating levy would need to be renewed every five years.

## **Personnel**

### **Overview of Personnel Deficits and Needs**

Most departments within the City have been operating at a staffing deficit for many years. This deficit includes the following:

- Police. Currently operating at 2017-2018 staffing levels with a need for 7 additional sworn officers, 1 additional Code Enforcement Officer, and 1 additional records staff.
- Economic Development (including Tourism and Events). This department sustained a loss in personnel last fiscal year. To bring it up to appropriate staffing levels the City would need to hire a full-time Events Coordinator.
- Finance. This department sustained a loss in personnel last fiscal year. To bring it up to appropriate staffing levels the City would need to hire a full-time Accounting Clerk.
- IT. Cybersecurity has become a high priority for the City. This department has operated at a personnel deficit for years and even with the half-time IT Technician in addition to the department head, this department needs a full-time IT Technician (rather than half-time) and contractors to provide a 24/7 security operations center plus 80 hours of staff augmentation for large projects to bring it up to appropriate staffing levels.
- Facilities. To adequately address the maintenance needs of City buildings and fleet the department requires an additional full-time maintenance/mechanic position.
- Library. This department sustained a loss in personnel last fiscal year. To bring it up to appropriate staffing levels the city would need to hire a full-time Circulation Supervisor, a part-time STEM/Teen Librarian, an additional part-time Spanish speaking Library Assistant, a part-time Public Service Librarian, and an on-call Library Assistant.
- Museum. To bring the Museum up to a level of staffing that fully supports the community's needs would include the hiring of a part-time Educational Coordinator and part-time Receptionist.



- Planning. This department sustained a loss in personnel last fiscal year. To bring it up to appropriate staffing levels the City would need to hire a full-time Planning Permit Specialist and a full-time Planning Code Enforcement Officer.
- Building Department. This fiscal year the City has had to employ a contract inspector to keep up with the work of the department. To bring this department up to appropriate staffing levels the City would need to increase the Permit Specialist from part-time to full-time and hire 1 additional Building Inspector.
- Administration.
  - City Manager's Office. Independence is one of the few cities of our size that does not have an Assistant City Manager or an Assistant to the City Manager. To bring this department up to appropriate staffing levels the City would need to hire a full-time Assistant to the City Manager.
  - Recorder. To bring this department up to appropriate staffing levels the City would need to hire a part-time Deputy City Recorder.
- The Public Works Department Funds are for the most part revenue generating funds and provide sufficient funding for operations, capital projects, and personnel. With the continued prioritization of infrastructure projects including water, sewer, and transportation, as well as continued private development, the Public Works Department will be adding an Inspector position in FY2025 that is fully supported by revenue generating funds.

Obviously, with the General Fund and Tourism and Events Fund being fiscally unsustainable, the 2024-25 budget does not propose the needed increase of personnel within the departments housed within those funds. City staff will continue to do more with less while continuing to provide quality services to our community. This information is provided to the community, Budget Committee, and City Council so they can understand the true fiscal impact of years of reduced revenue to the City.

#### Cost of Living Increase

Cost of Living Adjustments (COLAs) are set in Collective Bargaining Agreements (CBA) and as the City is currently in negotiations with one of the bargaining units, a COLA has not been determined and is not reflected in the current budget. This means that once the negotiations have completed, City staff will bring a budget adjustment request to the Council if necessary to reflect the outcomes of bargaining.

#### Revised Personnel Allocations

In FY2023 a significant change was made to how the City allocates the cost of certain General Fund personnel. We adjusted these allocations in the FY2024 budget and have further refined the approach in the proposed FY2025 budget. As noted previously, the City has included a spreadsheet of the full personnel allocations between all funds so that our community, Budget Committee, and City Council can better understand these allocations and the fiscal effect on each fund.

#### Debt and City Obligations

Property tax revenue from the Independence Landing development will allow the Urban Renewal District to completely cover its debt to the City. FY2023 marked the beginning of the Urban Renewal District paying back its loans from the General Fund and those loan repayments continue into this fiscal year with scheduled, annual payments to the City of approximately \$500,000. In FY2025 MINET is again expected to fully fund payment of the MINET bond debt and continue to make payments against its outstanding loan with the City.

In FY 2024, the Water Fund paid off the outstanding transportation interfund loan, and the Urban Renewal District paid off loans from the Economic Development Loan Fund. The City has a number of remaining interfund loans.



Current staff does not recommend the continuation of this process and the FY2025 Budget proposes no additional interfund loans.

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.

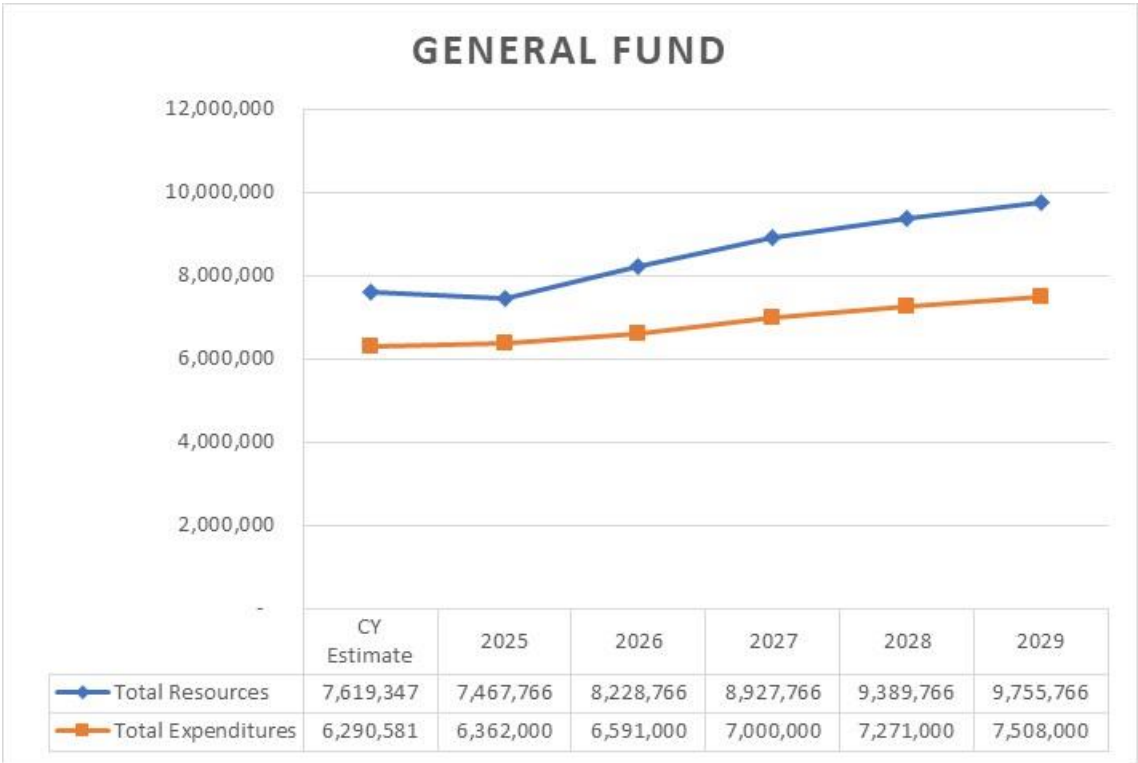
**Future Budgetary Challenges**

Labor costs will continue to increase due to required payments to the Public Employee Retirement System (PERS). Health Insurance costs increased significantly in FY2025 and inflation continues to outstrip the statutorily allowed 3% increase in property tax assessment. All these factors will continue to stress the already strained General Fund.

While utilities are largely self-sustaining, Stormwater and Transportation remain areas of fiscal concern for future fiscal years. The Transportation Master Plan will be reassessed in FY2026 and the Stormwater Master Plan is planned for FY2025. These master plans will guide the City in creating long-term financial plans to ensure these funds have sufficient operating and capital revenue.

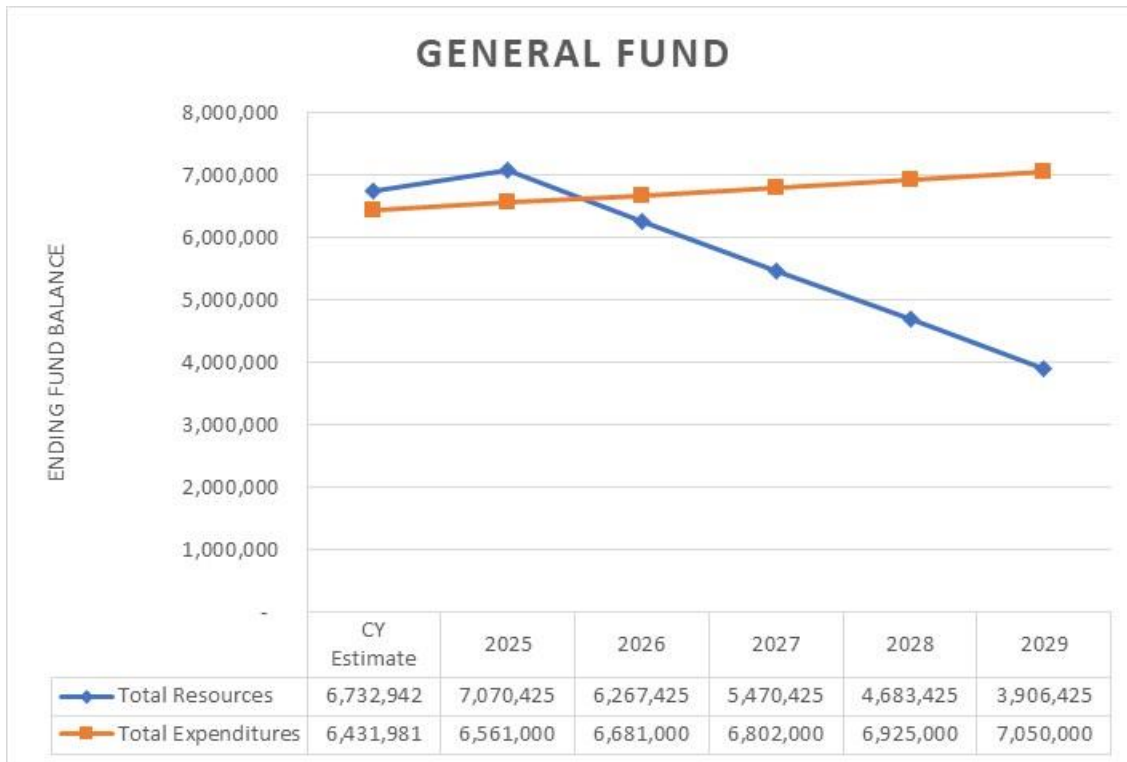
**Summary**

As noted in the Introduction, due to inflation, increased personnel costs, and reduced revenues due to Measures 5 and 50, the City’s General Fund is fiscally unsustainable. Staff has recommended several actions to address this fiscal instability. Below is the General Fund forecast if those actions are taken:



The projections in the chart below illustrate the results of not taking the proposed actions:





As can be seen the effects of a failure to act are immediate and catastrophic.

Staff have performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for this challenging work. But as can be seen from above the job is not finished. There remains some very hard work yet to be done in FY2025 as we move forward with necessary activities to bring those funds facing shortfall into a stable position for the future of our community.

These are extraordinarily difficult discussions and decisions, and 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 2024-2025 best reflect the objectives and priorities of the Independence community.

Sincerely,

Rob Moody, Finance Director



## **Budget Summary**

The City of Independence adopted expenditure budget for FY2025 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 2024-2025 RESOURCES**

	Taxes and Assessments	Intergovernmental	Licenses, Fees & Permits	Charges for Services	Fines & Forfeitures	Transfers	Miscellaneous Other	Beginning Balance	Total
<b>General Fund</b>									
Total General Fund	\$ 2,758,000	\$ 491,300	\$ 1,017,000	\$ 711,000	\$ 78,500	\$ 579,185	\$ 685,863	\$ 1,332,353	\$ 7,653,201
<b>Enterprise Funds</b>									
Water Fund	\$ -	\$ 20,000	\$ 5,000	\$ 3,099,200	\$ -	\$ -	\$ 2,125,246	\$ 2,588,279	\$ 7,837,725
Water SDC Fund	-	-	-	174,000	-	-	43,983	370,636	588,619
Sewer Fund	-	-	-	2,835,000	-	-	6,068,966	3,712,501	12,616,467
Sewer SDC Fund	-	-	-	430,000	-	-	66,719	835,050	1,331,769
Storm Drain Fund	-	200,000	-	736,300	-	-	1,900	261,819	1,200,019
Storm Drain SDC Fund	-	-	-	52,000	-	-	6,842	370,110	428,952
Total Enterprise Funds	\$ -	\$ 220,000	\$ 5,000	\$ 7,326,500	\$ -	\$ -	\$ 8,313,656	\$ 8,138,395	\$ 24,003,551
<b>Special Revenue Funds</b>									
Tourism and Events Fund	\$ 200,000	\$ -	\$ -	\$ 310,600	\$ -	\$ 125,756	\$ 2,500	\$ 28,494	\$ 667,350
Grants Fund	-	1,505,000	-	-	-	-	30,000	606,052	2,141,052
Transportation Fund	815,000	-	-	50,000	-	-	2,507,000	614,524	3,986,524
Transportation SDC Fund	-	-	-	511,100	-	-	147,452	754,818	1,413,370
Parks SDC Fund	-	-	-	292,000	-	-	67,023	515,960	874,983
Parks Capital Reserve Fund	-	75,000	-	-	-	2,000	600	232,549	310,149
Information Services Equipment Fund	-	-	-	-	-	13,279	-	(13,279)	-
Facilities/Vehicle Repair and Replacement Fund	-	-	-	-	-	370,130	40,000	962,370	1,372,500
Economic Development Loans Fund	-	-	-	-	-	-	142,123	976,056	1,118,179
Total Special Revenue Funds	\$ 1,015,000	\$ 1,580,000	\$ -	\$ 1,163,700	\$ -	\$ 511,165	\$ 2,936,698	\$ 4,677,544	\$ 11,884,107
<b>Capital Projects Funds</b>									
Capital Projects Fund	\$ -	\$ 6,178,502	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 458,148	\$ 6,640,650
Special Assessments Fund	4,445	-	-	-	-	-	200	18,571	23,216
Urban Renewal Capital Projects Fund	300,000	-	-	-	-	-	500	595,067	895,567
Total Capital Projects Funds	\$ 304,445	\$ 6,178,502	\$ -	\$ -	\$ -	\$ -	\$ 4,700	\$ 1,071,786	\$ 7,559,433
<b>Debt Service Funds</b>									
General Obligation (GO) Bond Fund	\$ 378,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 82,281	\$ 466,281
Urban Renewal Debt Fund	897,000	-	-	-	-	213,052	8,000	548,261	1,666,313
MINET Debt Fund	-	-	-	-	-	-	796,580	13	796,593
Total Debt Service Funds	\$ 1,275,000	\$ -	\$ -	\$ -	\$ -	\$ 213,052	\$ 810,580	\$ 630,554	\$ 2,929,186
<b>Total Annual Budget</b>	<b>\$ 5,352,445</b>	<b>\$ 8,469,802</b>	<b>\$ 1,022,000</b>	<b>\$ 9,201,200</b>	<b>\$ 78,500</b>	<b>\$ 1,303,402</b>	<b>\$ 12,751,497</b>	<b>\$ 15,850,632</b>	<b>\$ 54,029,478</b>

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 29% 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 charges for services at 17% of total resources. This amount includes amounts charged to citizens as customers receiving water, sewer, and storm drain services, as well as building and community development related fees.



# **BUDGET SUMMARY - FISCAL YEAR 2024-2025 USES**

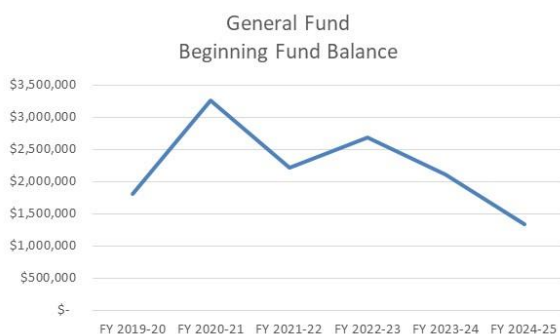
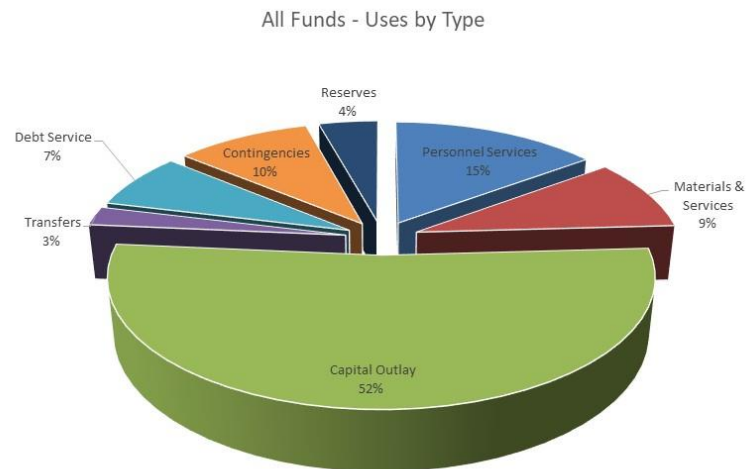
	Personnel Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingencies	Reserves	Total
<b>General Fund</b>								
Administration	\$ 220,700	\$ 183,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,882
Finance	100,900	69,707	-	-	-	-	-	170,607
Human Resources	73,400	37,097	-	-	-	-	-	110,497
Information Technology	126,900	71,727	-	-	-	-	-	198,627
Janitorial	47,500	21,672	-	-	-	-	-	69,172
Economic Development	47,600	24,700	-	-	-	-	-	72,300
Police	3,090,500	705,557	-	-	-	-	-	3,796,057
Court	24,100	26,519	-	-	-	-	-	50,619
Community Development	154,800	50,567	-	-	-	-	-	205,367
Building Inspection	193,500	28,107	-	-	-	-	-	221,607
Library	434,700	124,412	-	-	-	-	-	559,112
Museum	165,800	44,362	-	-	-	-	-	210,162
Parks and Recreation	170,300	213,947	-	-	-	-	-	384,247
Pool	-	2,460	-	-	-	-	-	2,460
Non-Departmental	-	-	-	308,085	74,413	815,987	-	1,198,485
Total General Fund	\$ 4,850,700	\$ 1,604,016	\$ -	\$ 308,085	\$ 74,413	\$ 815,987	\$ -	\$ 7,653,201
<b>Enterprise Funds</b>								
Water Fund	\$ 834,000	\$ 745,500	\$ 5,042,200	\$ 443,011	\$ 186,650	\$ 531,364	\$ 55,000	\$ 7,837,725
Water SDC Fund	-	-	414,619	-	-	174,000	-	588,619
Sewer Fund	829,000	559,250	9,461,600	301,126	537,650	412,061	515,780	12,616,467
Sewer SDC Fund	-	-	901,769	-	-	430,000	-	1,331,769
Stormwater Fund	424,000	239,600	203,000	123,100	-	180,319	30,000	1,200,019
Stormwater SDC Fund	-	376,163	-	-	-	52,789	-	428,952
Total Enterprise Funds	\$ 2,087,000	\$ 1,920,513	\$ 16,023,188	\$ 867,237	\$ 724,300	\$ 1,780,533	\$ 600,780	\$ 24,003,551
<b>Special Revenue Funds</b>								
Tourism and Events	\$ 366,000	\$ 301,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,350
Grants Fund	-	82,250	1,500,000	-	-	558,802	-	2,141,052
Transportation	628,000	462,150	2,503,000	20,000	-	343,374	30,000	3,986,524
Transportation SDC Fund	-	-	864,000	-	-	549,370	-	1,413,370
Parks SDC Fund	-	257,683	325,300	-	-	292,000	-	874,983
Parks Capital Reserve Fund	-	-	302,550	-	-	54	7,545	310,149
Facilities/Vehicle Repair and Replacement Fund	106,000	244,500	92,000	-	-	-	930,000	1,372,500
Economic Development Loans Fund	-	120,000	-	-	-	998,179	-	1,118,179
Total Special Revenue Funds	\$ 1,100,000	\$ 1,467,933	\$ 5,586,850	\$ 20,000	\$ -	\$ 2,741,779	\$ 967,545	\$ 11,884,107
<b>Capital Projects Funds</b>								
Capital Projects Fund	\$ -	\$ -	\$ 6,640,650	\$ -	\$ -	\$ -	\$ -	\$ 6,640,650
Special Assessments Fund	-	-	-	-	-	-	23,216	23,216
Urban Renewal Capital Projects Fund	-	-	-	-	889,000	6,567	-	895,567
Total Capital Projects Funds	\$ -	\$ -	\$ 6,640,650	\$ -	\$ 889,000	\$ 6,567	\$ 23,216	\$ 7,559,433
<b>Debt Service Funds</b>								
General Obligation (GO) Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ 397,719	\$ -	\$ 68,562	\$ 466,281
Urban Renewal Debt Fund	-	-	-	-	1,026,000	-	640,313	1,666,313
MINET Debt Fund	-	-	-	-	796,593	-	-	796,593
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ 2,220,312	\$ -	\$ 708,874	\$ 2,929,186
<b>Total Annual Budget</b>	\$ 8,037,700	\$ 4,992,462	\$ 28,250,688	\$ 1,195,322	\$ 3,908,025	\$ 5,344,866	\$ 2,300,415	\$ 54,029,478

The table above presents budgeted uses by fund, by department within the General Fund, and by major category. The personnel service costs of the City represent approximately 15% of the total budgeted uses. Material and services comprise 9% of the total budget, with capital outlay making up 52%. Debt service costs for the 2024-25 fiscal year represent 7% 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 10% 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 76% of total uses, with another 14% comprised of contingencies and reserves which typically translate to beginning balances for the subsequent year. The remaining 10% 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 \$45.2 million as compared to total budgeted revenues of \$36.9 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.

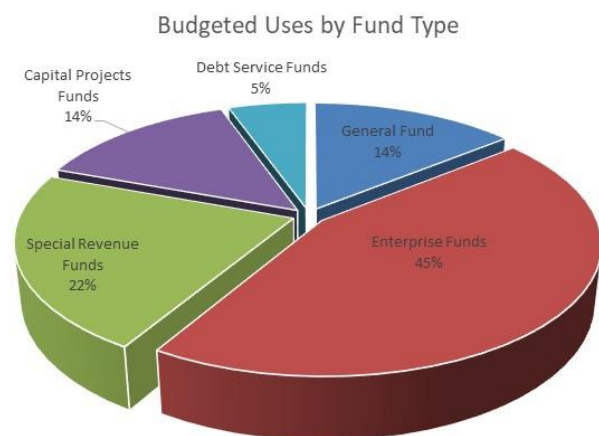


The chart at left illustrates the change in fund balance for the General Fund over the last several years and for the 2024-25 fiscal year as budgeted.

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 \$3.0 million were made in FY 2021-22. Transfers of \$1.15 million were made to the General Fund in FY 2022-23, which was 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 continue 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 45%. The Special Revenue and Capital Project Funds, which are those with a certain dedicated source of revenue that is legally restricted or committed by the Council to expenditure for specific purposes, together comprise 36% 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 14%. The remainder of the funds used for debt make up the remaining 5% of the budget.





**General Fund** - Looking more in-depth at the City's largest single fund budget, personnel services make up more than 63% of the costs in the fund, which is typical for the City. At nearly \$3.1 million, and with the largest number of full and part-time employees in fiscal year 2024-25, the Police Department makes up about 50% of the General Fund Operating Budget. About 9% of the budget, or about \$685 thousand is used by the City's Administration, 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 \$560 thousand. The non-departmental category of transfers, contingencies and reserves comprises the second largest portion of the General Fund budget in fiscal year 2024-25, at around 16% and approximately \$1.2 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 with a modest increase for the 2024-25 fiscal year based on recent experience.

**Intergovernmental Revenues** are budgeted consistently with fiscal year 2023-24 fiscal year-end estimated actuals. The League of Oregon Cities (LOC) conservatively projects a slight trend downward for these receipts in fiscal year 2024-25. 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%. The impacts of recent legislative action regarding Measure 110 are yet to be determined.

Overall, **General Fund contingencies**, which typically translate to beginning fund balance in the subsequent year, are projected to decrease by approximately \$400 thousand compared with the prior fiscal year budget. Despite a proposed public safety fee infusing the General Fund with approximately \$510 thousand, the City's 2024-25 budget as presented shows a reduction in fund balance in the General Fund of more than \$134 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** 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 \$2.9 million for the 2024-25 fiscal year including rates and SDC collections. These amounts support operations, capital requirements, and debt service all related to wastewater collection and treatment. An anticipated \$6 million borrowing is planned to fund capital requirements related to sewer infrastructure.



**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. A slight upward trend for revenues is anticipated for fiscal year 2024-25, plus \$2.5 million in one-time funding for signalization at 7<sup>th</sup> and Monmouth.

**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.

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 \$3.1 million. This budget will pay for pension and healthcare cost increases. No COLA increases are included in the budget as presented as the City is currently in negotiations with the police union. Any resultant changes in compensation coming out of those negotiations will be addressed with a budget adjustment during the year.

Healthcare cost increases for fiscal year 2024-25 are in the neighborhood of 10-15%. 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 2024-25 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 FY 2024-25 budget is balanced, and projections are relatively positive for the next several fiscal years, anticipating the implementation of the public safety fee and a local operating levy during FY 2025-26 supporting the Library, Museum, and parks operations. 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 100	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 2,217,172	\$ 2,679,367	\$ 1,918,983	\$ 2,114,811	\$ 1,332,353	\$ 1,332,353
<b>SOURCES</b>						
Non Departmental	6,798,823	5,584,155	4,879,813	5,075,763	5,901,848	5,901,848
Administration	3,368	-	-	-	-	-
Court	126,166	76,096	70,900	73,300	78,500	78,500
Police	137,493	174,107	167,250	168,701	175,500	175,500
Comm. Svc. - Library	125,008	58,504	53,000	73,500	64,000	64,000
Comm. Svc. - Museum	130	810	500	1,500	-	-
Parks	19,711	25,308	37,460	28,570	27,000	27,000
Building Inspection	162,699	183,474	193,600	70,000	64,000	64,000
Economic Development	-	-	-	8,400	-	-
Community Development	73,975	206,940	56,000	8,000	10,000	10,000
<b>TOTAL SOURCES</b>	<b>7,447,373</b>	<b>6,309,394</b>	<b>5,458,523</b>	<b>5,507,734</b>	<b>6,320,848</b>	<b>6,320,848</b>
<b>USES</b>						
Administration	1,149,944	810,153	429,340	564,900	403,882	403,882
Finance	-	-	107,517	129,677	170,607	170,607
Court	66,235	40,767	54,031	43,886	50,619	50,619
Information Technology	207,239	145,863	161,026	156,000	198,627	198,627
Janitorial	-	132,139	87,368	69,779	69,172	69,172
Human Resources	-	-	90,090	97,193	110,497	110,497
Building Inspection	219,121	257,511	205,184	257,826	221,607	221,607
Police	3,054,996	3,327,891	3,352,705	3,345,199	3,796,057	3,796,057
Comm. Svc. - Library	556,798	600,386	548,573	530,800	559,112	559,112
Comm. Svc. - Museum	168,947	205,601	199,465	191,963	210,162	210,162
Parks	217,035	342,273	348,904	334,135	384,247	384,247
Pool	49,771	16,829	2,400	1,760	2,460	2,460
Economic Development	330,802	321,592	123,959	111,478	72,300	72,300
Community Development	244,601	195,380	230,519	168,768	205,367	205,367
Non Departmental	986,773	477,565	1,436,425	286,828	1,198,485	1,198,485
<b>TOTAL USES</b>	<b>7,252,262</b>	<b>6,873,950</b>	<b>7,377,506</b>	<b>6,290,192</b>	<b>7,653,201</b>	<b>7,653,201</b>
Prior Period Adj	267,084	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 2,679,367</b>	<b>\$ 2,114,811</b>	<b>\$ -</b>	<b>\$ 1,332,353</b>	<b>\$ -</b>	<b>\$ -</b>



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 81	Actual		FY 2023-24 Adopted Budget      Est YE		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>SOURCES</b>						
41110 Real Property Tax	\$ 2,307,813	\$ 2,427,607	\$ 2,520,000	\$ 2,522,000	\$ 2,639,000	\$ 2,639,000
41120 Real Property Tax- Prior	51,661	44,510	60,000	42,000	44,000	44,000
41130 Payment in Lieu	16,078	17,261	16,000	16,000	15,000	15,000
41620 Local Marijuana Tax	62,693	62,423	-	64,000	60,000	60,000
<i>TAXES</i>	<u>2,438,245</u>	<u>2,551,801</u>	<u>2,596,000</u>	<u>2,644,000</u>	<u>2,758,000</u>	<u>2,758,000</u>
41410 Elec. Franchise Fee	363,397	475,472	380,000	450,000	450,000	450,000
41420 Nat. Gas	88,626	110,129	100,000	110,000	112,000	112,000
41430 Solid Waste Fran.	108,705	112,121	110,000	114,000	116,000	116,000
41440 Tele Franchise Fee	35,495	36,209	25,000	46,000	40,000	40,000
41450 Franchise Fees - Television	22,969	22,811	20,000	52,000	25,000	25,000
41460 Data Franchise Fee	210,069	141,569	200,000	200,000	200,000	200,000
<i>FRANCHISE FEES</i>	<u>829,261</u>	<u>898,311</u>	<u>835,000</u>	<u>972,000</u>	<u>943,000</u>	<u>943,000</u>
42000 Intergovernmental revenues	-	-	-	300	-	-
42210 State Liquor	187,488	180,023	198,000	200,000	218,000	218,000
42220 State Cigs	8,078	6,787	7,400	7,400	7,300	7,300
42240 State Marijuana Tax	16,514	16,330	80,000	16,500	14,000	14,000
42250 State Rev. Sharing	120,187	125,321	128,000	132,000	132,000	132,000
<i>INTERGOVERNMENTAL REVENUES</i>	<u>332,267</u>	<u>328,461</u>	<u>413,400</u>	<u>356,200</u>	<u>371,300</u>	<u>371,300</u>
43155 Nuisance abatement	-	-	-	1,000	1,000	1,000
43200 Licenses permits and fees	405	580	1,500	500	674,500	674,500
43201 Liquor licenses	1,150	1,570	-	500	1,500	1,500
43202 Business licenses	925	345	1,000	1,000	2,500	2,500
44100 Charges for services	-	1,033	-	200	-	-
44110 Lien Search	5,575	3,500	4,500	4,000	4,500	4,500
<i>CHARGES FOR SERVICE</i>	<u>8,055</u>	<u>7,028</u>	<u>7,000</u>	<u>7,200</u>	<u>684,000</u>	<u>684,000</u>
46100 Interest	12,041	62,868	20,200	78,000	52,000	52,000
46613 SDC Admin Fees	32,763	51,580	20,000	18,000	5,000	5,000
47400 Refunds and reimbursements	83,664	11,118	-	-	-	-
47900 Miscellaneous	1,785	10,104	5,000	12,000	5,000	5,000
48130 Interfund Capital Loans Repayment	9,516	511,393	492,600	504,363	504,363	504,363
<i>MISCELLANEOUS REVENUES</i>	<u>139,769</u>	<u>647,063</u>	<u>537,800</u>	<u>612,363</u>	<u>566,363</u>	<u>566,363</u>
49000 Transfers in	3,051,226	1,151,491	441,867	-	-	-
49510 Transfers in - Sewer	-	-	-	188,000	194,600	194,600
49530 Transfers in - Water	-	-	48,746	249,000	336,485	336,485
49540 Transfers in - Storm Drain	-	-	-	47,000	48,100	48,100
<i>TRANSFERS IN</i>	<u>3,051,226</u>	<u>1,151,491</u>	<u>490,613</u>	<u>484,000</u>	<u>579,185</u>	<u>579,185</u>
<b>TOTAL SOURCES</b>	<b>\$6,798,823</b>	<b>\$5,584,155</b>	<b>\$4,879,813</b>	<b>\$ 5,075,763</b>	<b>\$ 5,901,848</b>	<b>\$ 5,901,848</b>



## **ADMINISTRATION MISSION STATEMENT/PROFILE**

The City's Administration Department within the General Fund houses the City Manager, City Recorder, 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. 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 challenges in the City's General Fund. Efforts continue to align available resources and critical service levels for operating funds, departments, and support services alike.

### **Fiscal Year 2024-25 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 sustainability of the General Fund is a major priority in the 2024-25 fiscal year and drives the proposed implementation of a public safety fee in support of the City's Police Department, as well as taking steps to bring an arts and culture levy to the voters, which if passed will provide funding to the City's Library, Museum, and public parks for the five-year period 2025-26 through 2029-30.

### **Fiscal Year 2023-24 Accomplishments**

City administration led efforts to establish and implement best practices and the related accountability to fiscal sustainability through the elimination of the prior practice of balancing the General Fund with interfund transfers from the utility accounts. Additionally, maintaining City services at a high level through budget challenges, and guiding a cohesive administrative team through several initiatives are things that City leadership is most proud of.

### **Expenditure Highlights**

- The 2024-25 budget reflects a significant decrease in contract services with the hiring of a Finance Director for the City. In the prior year the contract for financial support services was reflected in the Administration Department.



Administration 11	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved

#### SOURCES

47700 Sale of Surplus Property	\$	3,051	\$	-	\$	-	\$	-
47900 Misc. Rev.		317		-		-		-
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>3,368</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

#### USES

##### Personnel Services

51100 Salary	\$	496,858	\$	247,039	\$	145,620	\$	153,000	\$	140,000	\$	140,000
52100 Benefits and Taxes		290,719		217,930		85,940		92,000		80,700		80,700
<b>Total Personnel Services</b>	<b>\$</b>	<b>787,577</b>	<b>\$</b>	<b>464,969</b>	<b>\$</b>	<b>231,560</b>	<b>\$</b>	<b>245,000</b>	<b>\$</b>	<b>220,700</b>	<b>\$</b>	<b>220,700</b>

##### Materials and Services

61120 Repairs Building	\$	3,916	\$	543	\$	-	\$	-	\$	-	\$	-
61150 Repairs Equip		874		-		500		-		-		-
61160 Repairs Vehicle		-		713		-		-		-		-
<b>REPAIRS</b>		<b>4,790</b>		<b>1,256</b>		<b>500</b>		<b>-</b>		<b>-</b>		<b>-</b>
61200 Rent & Lease Payments		16,269		16,556		20,000		16,000		17,000		17,000
61300 Prop. Taxes		5,109		5,011		5,200		5,500		5,700		5,700
61810 Insurance Property		2,699		672		600		1,200		1,750		1,750
61820 Insurance General Liability		4,902		6,803		7,000		5,400		3,362		3,362
61830 Insurance Auto		2,170		2,702		2,800		3,500		3,640		3,640
<b>OPERATIONS</b>		<b>31,149</b>		<b>31,744</b>		<b>35,600</b>		<b>31,600</b>		<b>31,452</b>		<b>31,452</b>
61510 Utilities Elect.		20,078		12,001		5,000		7,800		8,000		8,000
61520 Utilities Garbage		422		246		80		200		250		250
61530 Utilities Gas		350		218		400		200		250		250
61540 Utilities Telephone		15,633		12,494		15,000		4,400		6,530		6,530
<b>UTILITIES</b>		<b>36,483</b>		<b>24,959</b>		<b>20,480</b>		<b>12,600</b>		<b>15,030</b>		<b>15,030</b>
63100 Contract and Professional Services		28,921		83,934		-		150,000		20,000		20,000
63110 Professional Services - Legal		22,189		21,181		20,000		15,000		10,000		10,000
63130 Professional Services-Audit		51,825		69,820		24,000		33,200		30,000		30,000
63190 Professional Services - Other		47,456		12,404		12,500		7,000		-		-
63900 Contract Services - IS		-		-		8,400		-		-		-
<b>CONTRACT SERVICES</b>		<b>150,391</b>		<b>187,339</b>		<b>64,900</b>		<b>205,200</b>		<b>60,000</b>		<b>60,000</b>
62110 Postage		1,866		1,832		1,000		1,000		1,000		1,000
62120 Office Supplies		11,776		12,043		10,000		2,000		2,000		2,000
62130 Newsletter		4,664		-		-		-		-		-
62201 General Operating Supplies		7,557		2,145		1,500		500		500		500
62291 Other Operating Supplies		2,979		2,496		5,000		5,000		5,000		5,000
<b>SUPPLIES</b>		<b>28,842</b>		<b>18,516</b>		<b>17,500</b>		<b>8,500</b>		<b>8,500</b>		<b>8,500</b>



Administration 11	Actual		2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
64000 Training/Travel	\$ 6,768	\$ 17,183	\$ 7,500	\$ 6,800	\$ 7,000	\$ 7,000
<i>TRAINING/TRAVEL</i>	6,768	17,183	7,500	6,800	7,000	7,000
63210 Lic. And Permits	-		100	-	1,000	1,000
63220 Dues and Memberships	24,851	23,735	17,000	31,000	33,000	33,000
63240 Bank Fees	46,558	6,184	5,000	1,200	1,200	1,200
63300 Advertising	1,811	2,805	2,000	-	-	-
66110 Emp. Recognition	6,971	7,384	-	-	-	-
66530 Donations & IGA Programs Support	13,500	15,475	13,600	12,000	12,000	12,000
66130 Mayor Council	4,011	6,880	9,600	10,000	12,000	12,000
66140 City Manager	6,242	1,724	4,000	1,000	2,000	2,000
<i>MISCELLANEOUS EXPENSES</i>	103,944	64,187	51,300	55,200	61,200	61,200
<b>Total Materials and Services</b>	<b>\$ 362,367</b>	<b>\$ 345,184</b>	<b>\$ 197,780</b>	<b>\$ 319,900</b>	<b>\$ 183,182</b>	<b>\$ 183,182</b>
<b>TOTAL USES</b>	<b>\$ 1,149,944</b>	<b>\$ 810,153</b>	<b>\$ 429,340</b>	<b>\$ 564,900</b>	<b>\$ 403,882</b>	<b>\$ 403,882</b>





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## FINANCE DEPARTMENT MISSION STATEMENT/PROFILE

The finance and accounting team assists the operating departments and functions of the City with technical accounting, budget, payroll, and financial reporting 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 and Building Departments 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 audit and 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 supporting accountability and 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.

**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.

Finance and Accounting Personnel (Full Time Equivalents - FTE)				
Position	Fiscal Year			Budgeted 2024-25
	2021-22	2022-23	2023-24	
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	2.00	1.00	1.00
Accounting Intern	-	-	-	0.50
Total FTE	4.00	5.00	4.00	4.50

### Fiscal Year 2024-25 Priorities

Priorities for the 2024-25 fiscal year include transition to an enhanced, user-friendly interface for customer payments supporting utility billing, municipal court, and other cash receipt transactions of the City. The Department will also be deeply involved in implementing proposed strategies to boost the financial stability of the City's General Fund.



**Fiscal Year 2023-24 Accomplishments**

During the 2023-24 fiscal year there were several initiatives completed by the Finance Department including:

- Review and rework of several administrative policies supporting more efficient and effective financial practices.
- Successful implementation of a new chart of accounts supporting better financial reporting both internally and externally.
- Improved communication with City operating departments supporting their respective priorities and projects.

**Expenditure Highlights**

- Budgeted personnel services reflect the transition from contractor to in-house Finance Director for 2024-25.
- The 2024-25 budget reflects an intentional training plan for department team members based on their specific functions, evaluation, and requirements for maintaining professional certifications.
- As in other departments, the 2024-25 budget reflects a reallocation of common expenses including utilities, insurance, and IT-related subscriptions based on analyses and usage patterns.



Finance 12	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved

## USES

### Personnel Services

51100 Salary	\$ -	\$ -	\$ 42,059	\$ 39,000	\$ 67,200	\$ 67,200
52100 Benefits and Taxes	-	-	27,858	\$ 23,300	33,700	33,700
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,917</b>	<b>\$ 62,300</b>	<b>\$ 100,900</b>	<b>\$ 100,900</b>

### Materials and Services

61150 Repairs Equip	\$ -	\$ -	\$ 200	\$ -	\$ 500	\$ 500
<i>REPAIRS</i>	-	-	200	-	500	500
61510 Utilities Elect.	-	-	2,500	10,480	10,500	10,500
61520 Utilities Garbage	-	-	50	228	300	300
61530 Utilities Gas	-	-	50	262	300	300
61540 Utilities Telephone	-	-	4,100	4,268	8,650	8,650
<i>UTILITIES</i>	-	-	6,700	15,238	19,750	19,750
61810 Insurance Property	-	-	-	1,187	1,760	1,760
61820 Insurance General Liability	-	-	200	3,367	1,497	1,497
<i>OPERATIONS</i>	-	-	200	4,554	3,257	3,257
62110 Postage	-	-	300	1,330	1,500	1,500
62120 Office Supplies	-	-	4,000	3,000	3,000	3,000
62291 Other Operating Supplies	-	-	500	1,273	1,000	1,000
<i>SUPPLIES</i>	-	-	4,800	5,603	5,500	5,500
63200 Dues and Memberships	-	-	1,700	10,500	18,000	18,000
63240 Bank Fees	-	-	-	7,200	7,200	7,200
<i>MISCELLANEOUS EXPENSES</i>	-	-	1,700	17,700	25,200	25,200
63110 Professional Services - Legal	-	-	300	282	500	500
63190 Professional Services - Other	-	-	7,000	20,000	5,000	5,000
63900 Contract Services - IS	-	-	12,700	-	-	-
<i>CONTRACT SERVICES</i>	-	-	20,000	20,282	5,500	5,500
64000 Training/Travel	-	-	4,000	4,000	10,000	10,000
<i>TRAINING/TRAVEL</i>	-	-	4,000	4,000	10,000	10,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,600</b>	<b>\$ 67,377</b>	<b>\$ 69,707</b>	<b>\$ 69,707</b>
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,517</b>	<b>\$ 129,677</b>	<b>\$ 170,607</b>	<b>\$ 170,607</b>





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## 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 supports 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. Human Resources provides leadership, support, and guidance to other City Departments in the areas of recruitment, employee benefits, workers' compensation, employee development, employee relations, risk management, Classification and Compensation.

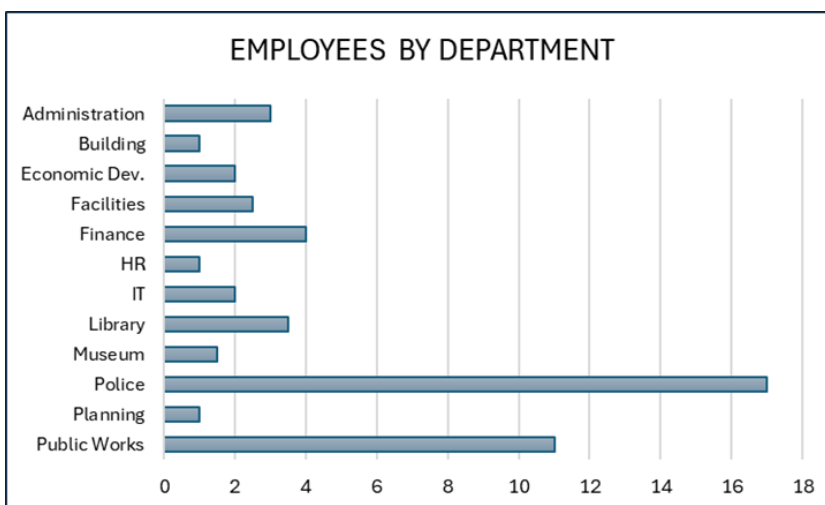
### Fiscal Year 2024-25 Priorities

- Implement effective recruitment strategies, including job postings, recruitment events, and talent acquisition tools to attract top talent.
- Design and implement employee training programs, workshops, and resources to enhance skill development, improve job performance, and foster career growth.
- Carry out initiatives to boost employee morale, such as team-building activities, recognition programs, and wellness initiatives, aiming to improve retention rates and overall job satisfaction.



### Fiscal Year 2023-24 Accomplishments

- Leveraged the 2022-2023 Compensation Study to make appropriate changes to salaries and job descriptions.





Human Resources 13	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved

## USES

### Personnel Services

51100 Salary	\$ -	\$ -	\$ 40,290	\$ 41,500	\$ 43,300	\$ 43,300
52100 Benefits and Taxes	-	-	27,000	\$ 27,100	30,100	30,100
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,290</b>	<b>\$ 68,600</b>	<b>\$ 73,400</b>	<b>\$ 73,400</b>

### Materials and Services

61510 Utilities Elect.	\$ -	\$ -	\$ 2,500	\$ 3,030	\$ 3,300	\$ 3,300
61520 Utilities Garbage	-	-	50	65	70	70
61530 Gas	-	-	50	100	120	120
61540 Utilities - Telephone	-	-	3,200	1,900	2,000	2,000
<i>UTILITIES</i>	-	-	5,800	5,095	5,490	5,490
62110 Postage	-	-	100	100	75	75
62120 Office Supplies	-	-	500	500	800	800
62291 Other Operating Supplies	-	-	500	500	600	600
<i>SUPPLIES</i>	-	-	1,100	1,100	1,475	1,475
61810 Insurance Property	-	-	-	396	585	585
61820 Insurance General Liability	-	-	200	1,102	947	947
<i>OPERATIONS</i>	-	-	200	1,498	1,532	1,532
63220 Dues and Memberships	-	-	700	5,500	8,600	8,600
<i>MISCELLANEOUS EXPENSES</i>	-	-	700	5,500	8,600	8,600
63110 Professional Services - Legal	-	-	5,000	8,000	8,000	8,000
63190 Professional Services - Other	-	-	-	1,500	1,500	1,500
63300 Advertising	-	-	500	500	500	500
63900 Contract Services - IS	-	-	4,200	-	-	-
<i>CONTRACT SERVICES</i>	-	-	9,700	10,000	10,000	10,000
64000 Training/Travel	-	-	1,000	1,200	3,000	3,000
<i>TRAINING/TRAVEL</i>	-	-	1,000	1,200	3,000	3,000
65900 Program Supplies	-	-	1,000	900	1,000	1,000
66110 Employee Recognition	-	-	1,300	1,300	3,000	3,000
66120 Recruiting	-	-	2,000	2,000	3,000	3,000
<i>OPERATIONS</i>	-	-	4,300	4,200	7,000	7,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,800</b>	<b>\$ 28,593</b>	<b>\$ 37,097</b>	<b>\$ 37,097</b>
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,090</b>	<b>\$ 97,193</b>	<b>\$ 110,497</b>	<b>\$ 110,497</b>



## **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 2024/2025 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.
- Continue to catch up on deferred system maintenance.
- Begin migration to Windows 11 on all workstations.
- Complete tri-annual Criminal Justice Information Security (CJIS) audit.
- Install additional downtown cameras.
- Continue to work on License Plate Recognition (LPR) program.
- Create and launch a 24/7 Cyber Security Operations Center (SOC).
- Repair the Osprey nest camera.

### **Fiscal Year 2023/2024 Accomplishments**

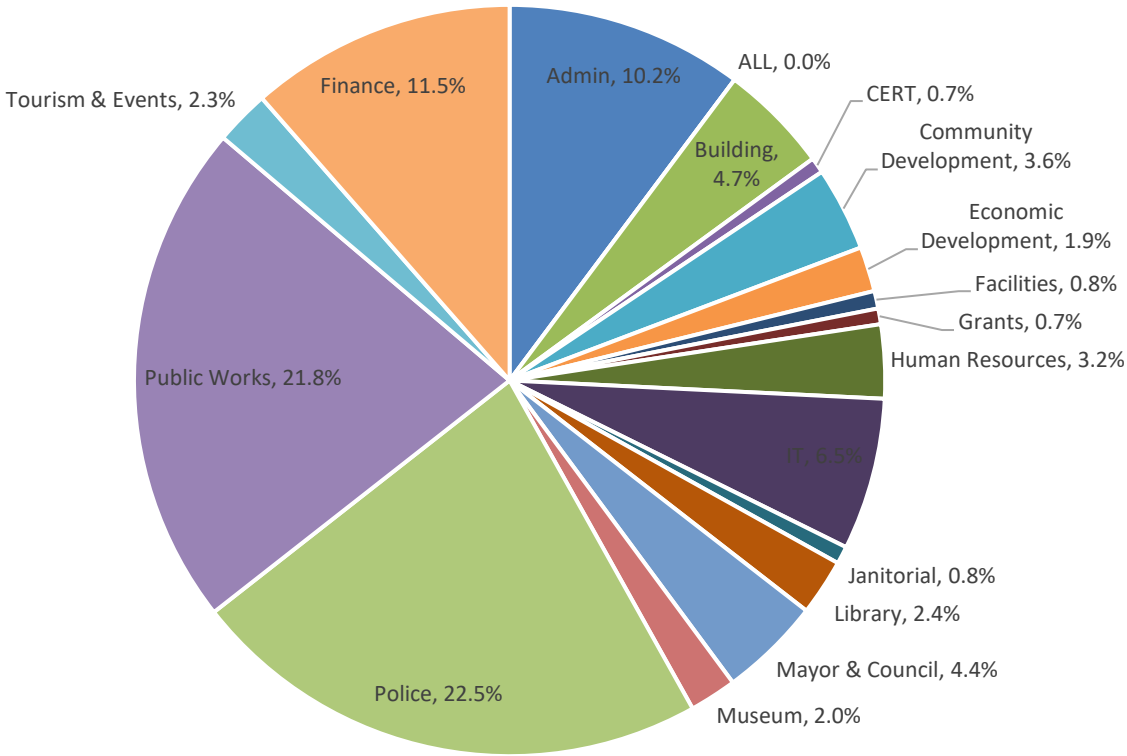
- Responded to over 500 calls for technical assistance.
- Completed the replacement of the legacy phone system at the Civic Center.
- Completed and launched E-permitting.
- Completed Public Works modernization project.
- Completed training updates for IT certifications.
- New cybersecurity awareness training rolled out to all staff.
- Deployed additional cameras in the downtown core.
- License Plate Recognition (LPR) program rolled out to patrol cars.
- Migrated all Police Department Officers over to new Computer Aided Dispatch (CAD) system.
- Assisted Central School District response to LockBit ransomware attack.

### **Expenditure Highlights**

- Workstation maintenance cycle resumed.



# Software Cost Allocation





Information Technology 18	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved

## USES

### Personnel Services

51100 Salary	\$ 107,897	\$ 77,375	\$ 75,997	\$ 76,000	\$ 77,300	\$ 77,300
52100 Benefits and Taxes	63,680	46,085	47,429	\$ 45,200	49,600	49,600
<b>Total Personnel Services</b>	<b>\$ 171,577</b>	<b>\$ 123,460</b>	<b>\$ 123,426</b>	<b>\$ 121,200</b>	<b>\$ 126,900</b>	<b>\$ 126,900</b>

### Materials and Services

61120 Repairs and Maint. - Building	\$ 751	\$ -	\$ -	\$ -	\$ -	\$ -
61150 Repairs Equip	1,886	2,724	3,000	3,000	3,000	3,000
<i>REPAIRS &amp; MAINTENANCE</i>	<i>2,637</i>	<i>2,724</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>
61510 Utilities Elect.	5,082	-	2,500	4,000	4,000	4,000
61520 Utilities Garbage	106	-	50	100	100	100
61530 Gas	88	-	50	100	100	100
61540 Utilities Telephone	3,418	4,547	2,600	2,600	9,810	9,810
<i>UTILITIES</i>	<i>8,694</i>	<i>4,547</i>	<i>5,200</i>	<i>6,800</i>	<i>14,010</i>	<i>14,010</i>
61810 Insurance Property	666	632	700	700	880	880
61820 Insurance General Liability	2,748	711	2,800	2,800	1,787	1,787
<i>OPERATIONS</i>	<i>3,414</i>	<i>1,343</i>	<i>3,500</i>	<i>3,500</i>	<i>2,667</i>	<i>2,667</i>
62120 Office Supplies	306	353	200	200	300	300
62201 General Office Supplies	337	479	500	500	500	500
62202 Small Tools and Equipment	15,741	10,915	5,000	5,000	34,000	34,000
62291 Other Operating Supplies	488	28	500	-	250	250
<i>SUPPLIES</i>	<i>16,872</i>	<i>11,775</i>	<i>6,200</i>	<i>5,700</i>	<i>35,050</i>	<i>35,050</i>
63220 Dues and Memberships	635	250	400	12,800	13,500	13,500
<i>MISCELLANEOUS EXPENSES</i>	<i>635</i>	<i>250</i>	<i>400</i>	<i>12,800</i>	<i>13,500</i>	<i>13,500</i>
63110 Professional Services - Legal	400	-	-	-	-	-
63190 Professional Services - Other	2,761	1,764	1,500	1,200	1,500	1,500
63900 Contract Svcs IS	-	-	12,800	-	-	-
<i>CONTRACT SERVICES</i>	<i>3,161</i>	<i>1,764</i>	<i>14,300</i>	<i>1,200</i>	<i>1,500</i>	<i>1,500</i>
64000 Training/Travel	249	-	5,000	1,800	2,000	2,000
<i>TRAINING/TRAVEL</i>	<i>249</i>	<i>-</i>	<i>5,000</i>	<i>1,800</i>	<i>2,000</i>	<i>2,000</i>
<b>Total Materials and Services</b>	<b>\$ 35,662</b>	<b>\$ 22,403</b>	<b>\$ 37,600</b>	<b>\$ 34,800</b>	<b>\$ 71,727</b>	<b>\$ 71,727</b>

<b>TOTAL USES</b>	<b>\$ 207,239</b>	<b>\$ 145,863</b>	<b>\$ 161,026</b>	<b>\$ 156,000</b>	<b>\$ 198,627</b>	<b>\$ 198,627</b>
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## **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 trainings 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 2024-25 Priorities**

- Support the designation of the industrial property west of the airport as a Regionally Significant Industrial Site and identify ways to remove development barriers.
- Work with workforce development partners to identify and create training programs for skills needed by high-wage employers in the region.
- Continue to support local small businesses through partnerships and technical assistance programs.

### **Fiscal Year 2023-24 Accomplishments**

- Successfully hosted Oregon Main Street Conference with over 200 attendees for three days.
- Sustained several small business support programs.
  - Technical assistance program providing consulting support to 11 local businesses.
  - Marketing Mondays, providing hands-on marketing training for Independence and Monmouth businesses.
  - Sustained the February Love Local scratch-its program, shifting funds away from ARPA and sharing a portion of the cost with businesses.
- Secured \$5 million in funding for upgrades to the city's Wastewater Treatment Plant.
- Revived the Sidewalk Repair Program as a youth workforce development initiative.

### **Expenditure Highlights**

- Personnel services are reduced significantly in the Department with the reallocation of time across funds benefited by the work performed.



Economic Development 41	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>SOURCES</b>						
42000 Intergovernmental	\$ -	\$ -	\$ -	\$ 5,200	\$ -	\$ -
47900 Misc. Rev.	-	-	-	3,200	-	-
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 165,880	\$ 179,762	\$ 58,915	\$ 57,200	\$ 28,600	\$ 28,600
52100 Benefits and Taxes	93,160	99,898	36,944	\$ 35,200	19,000	19,000
<b>Total Personnel Services</b>	<b>\$ 259,040</b>	<b>\$ 279,660</b>	<b>\$ 95,859</b>	<b>\$ 92,400</b>	<b>\$ 47,600</b>	<b>\$ 47,600</b>
<b>Materials and Services</b>						
61150 Repairs Equip	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -
REPAIRS	201	-	-	-	-	-
61510 Utilities Elect.	5,019	12,001	3,000	2,600	2,800	2,800
61520 Utilities Garbage	106	246	50	100	150	150
61530 Utilities Gas	88	218	100	100	150	150
61540 Utilities Telephone	4,301	5,397	3,200	3,600	3,050	3,050
UTILITIES	9,514	17,862	6,350	6,400	6,150	6,150
61810 Insurance Property	666	632	700	445	700	700
61820 Insurance General Liability	694	1,491	1,500	1,332	1,200	1,200
OPERATIONS	1,360	2,123	2,200	1,777	1,900	1,900
62110 Postage	7	-	500	1	-	-
62120 Office Supplies	864	692	200	100	100	100
62291 Other Operating Supplies	4,177	2,367	2,000	100	200	200
SUPPLIES	5,048	3,059	2,700	201	300	300
63300 Advertising/Publicity	225	297	500	-	-	-
63220 Dues and Memberships	5,027	2,429	2,400	3,500	4,600	4,600
65900 Other Programs and Events	4,084	5,265	500	1,000	750	750
MISCELLANEOUS EXPENSES	9,336	7,991	3,400	4,500	5,350	5,350
63190 Professional Services	45,051	8,418	10,000	2,000	10,000	10,000
63900 Contract Services - IS	-	-	2,450	-	-	-
CONTRACT SERVICES	45,051	8,418	12,450	2,000	10,000	10,000
64000 Training/Travel	1,252	2,479	1,000	4,200	1,000	1,000
TRAINING/TRAVEL	1,252	2,479	1,000	4,200	1,000	1,000
<b>Total Materials and Services</b>	<b>\$ 71,762</b>	<b>\$ 41,932</b>	<b>\$ 28,100</b>	<b>\$ 19,078</b>	<b>\$ 24,700</b>	<b>\$ 24,700</b>
<b>TOTAL USES</b>	<b>\$ 330,802</b>	<b>\$ 321,592</b>	<b>\$ 123,959</b>	<b>\$ 111,478</b>	<b>\$ 72,300</b>	<b>\$ 72,300</b>



## 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 1 ½ 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 2024-25 Priorities**

The priority for the coming budget year is to continue hiring and training to work toward complete staffing. Implement new contract and technology through AXON.

### **Fiscal Year 2023-24 Accomplishments**

Our goal of hiring to full strength was completed for a short time.



Police Department 21	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved

#### SOURCES

42330 SRO	\$ 107,956	\$ 114,899	\$ 112,000	\$ 112,000	\$ 120,000	\$ 120,000
INTERGOVERNMENTAL	107,956	114,899	112,000	112,000	120,000	120,000
43154 Forfeiture/Impound	167	1	500	1	500	500
43203 Dog licenses	10,513	9,757	9,000	9,000	9,000	9,000
43251 Pound Fees	915	912	750	1,000	1,000	1,000
43252 UIV Impound	635	35	-	-	-	-
44100 Misc. Police Rev.	14,887	46,033	40,000	40,000	40,000	40,000
45300 Restricted/Designated donations	-	-	-	3,500	-	-
47400 Return to Work Program	-	-	2,000	-	2,000	2,000
47900 Gym Membership	2,420	2,470	3,000	3,200	3,000	3,000
MISCELLANEOUS	29,537	59,208	55,250	56,701	55,500	55,500
<b>TOTAL SOURCES</b>	<b>\$ 137,493</b>	<b>\$ 174,107</b>	<b>\$ 167,250</b>	<b>\$ 168,701</b>	<b>\$ 175,500</b>	<b>\$ 175,500</b>

#### USES

##### Personnel Services

51100 Salary	\$ 1,534,661	\$ 1,700,119	\$ 1,634,646	\$ 1,711,500	\$ 1,840,700	\$ 1,840,700
52100 Benefits and Taxes	1,009,342	1,065,256	1,108,149	1,032,200	1,249,800	1,249,800
<b>Total Personnel Services</b>	<b>\$ 2,544,003</b>	<b>\$ 2,765,375</b>	<b>\$ 2,742,795</b>	<b>\$ 2,743,700</b>	<b>\$ 3,090,500</b>	<b>\$ 3,090,500</b>

##### Materials and Services

61120 Repairs Building	\$ 4,934	\$ 2,035	\$ -	\$ -	\$ -	\$ -
61150 Repairs Equip	2,312	873	7,000	4,500	7,000	7,000
61160 Repairs Vehicles	14,834	12,411	-	-	-	-
REPAIRS	22,080	15,319	7,000	4,500	7,000	7,000
61510 Utilities Elect.	40,155	48,004	42,000	55,883	72,000	72,000
61520 Utilities Garbage	845	984	850	1,335	1,440	1,440
61530 Utilities Gas	700	873	900	2,019	2,400	2,400
61540 Utilities Telephone	37,245	40,563	37,450	35,450	54,780	54,780
UTILITIES	78,945	90,424	81,200	94,687	130,620	130,620
61810 Insurance Property	5,330	6,437	7,800	7,773	11,125	11,125
61820 Insurance General Liability	37,803	52,599	60,000	76,903	47,577	47,577
61830 Insurance Auto	18,450	21,218	23,000	22,968	30,800	30,800
OPERATIONS	61,583	80,254	90,800	107,644	89,502	89,502
62110 Postage	1,710	1,565	3,000	2,999	3,200	3,200
62120 Office Supplies	6,758	8,945	9,060	9,059	9,540	9,540
62201 Operating Supplies	7,194	7,113	11,855	9,855	12,105	12,105
62202 Small Tools and Equipment	19,877	30,994	10,000	10,000	10,000	10,000
62221 Fuel	26,440	27,583	30,000	28,000	30,000	30,000
62222 Uniforms	13,626	13,672	13,500	15,500	17,300	17,300
62223 Ammunition	6,354	450	4,500	4,000	6,775	6,775
62224 Special Investigations	3,284	1,309	4,000	3,000	6,000	6,000
62291 Other Operating Supplies	1,309	2,560	3,500	3,500	3,500	3,500
SUPPLIES	86,552	94,191	89,415	85,913	98,420	98,420



Police Department 21	Actual		2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
63110 Professional Services - Legal	\$ 1,650	\$ 1,283	\$ 2,500	\$ 2,250	\$ 4,000	\$ 4,000
63160 Communications 911	111,631	122,742	126,420	122,620	142,550	142,550
63170 Communications Services	49,158	65,217	67,150	67,150	85,746	85,746
63190 Professional Services - Other	8,879	8,542	13,040	5,040	4,250	4,250
CONTRACT SERVICES	171,318	197,784	209,110	197,060	236,546	236,546
64000 Training/Travel	14,012	16,208	14,400	12,400	17,100	17,100
TRAINING/TRAVEL	14,012	16,208	14,400	12,400	17,100	17,100
61200 Equipment Rent	6,692	7,369	7,140	7,200	7,215	7,215
63210 Lic. And Permits	195	1,120	1,200	200	1,200	1,200
63220 Dues and Memberships	13,916	13,288	14,340	38,340	16,445	16,445
63270 Software Subscriptions	26,796	24,576	63,550	34,550	65,059	65,059
63300 Advertising	-	-	750	-	750	750
65200 Police Programming	21,638	12,675	15,500	5,500	15,000	15,000
65900 Other Programs and Events	-	-	-	-	-	-
66120 Recruitment Expense	1,999	4,365	8,325	8,325	11,500	11,500
66530 Donations	3,800	3,575	5,400	3,400	5,700	5,700
66590 Other Miscellaneous Expense	1,467	1,368	1,780	1,780	3,500	3,500
MISCELLANEOUS EXPENSES	76,503	68,336	117,985	99,295	126,369	126,369
<b>Total Materials and Services</b>	<b>\$ 510,993</b>	<b>\$ 562,516</b>	<b>\$ 609,910</b>	<b>\$ 601,499</b>	<b>\$ 705,557</b>	<b>\$ 705,557</b>
<b>TOTAL USES</b>	<b>\$ 3,054,996</b>	<b>\$ 3,327,891</b>	<b>\$ 3,352,705</b>	<b>\$ 3,345,199</b>	<b>\$ 3,796,057</b>	<b>\$ 3,796,057</b>



## **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 2024-25 Priorities**

- Enhance customer payment experience through implementation of new on-line payment system.

### **Fiscal Year 2023-24 Accomplishments**

- Enhanced backup for Municipal Court Clerk position through cross-training and in-court experience.

### **Fiscal Year 2024-25 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 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>SOURCES</b>						
43000 Fines Fees and Forfeitures	\$ 42,052	\$ (3,517)	\$ 10,000	\$ 800	\$ 1,000	\$ 1,000
43101 Misc. & Court Billing Fees	11,902	14,375	10,000	7,500	7,500	7,500
43151 Traffic Fines	71,695	64,898	50,000	65,000	70,000	70,000
43152 Traffic Fines Surcharge	482	340	600	-	-	-
43153 Parking Fines	35	-	300	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 126,166</b>	<b>\$ 76,096</b>	<b>\$ 70,900</b>	<b>\$ 73,300</b>	<b>\$ 78,500</b>	<b>\$ 78,500</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 33,680	\$ 14,973	\$ 15,329	\$ 16,700	\$ 15,600	\$ 15,600
52100 Benefits and Taxes	17,544	7,053	8,327	\$ 8,200	8,500	8,500
<b>Total Personnel Services</b>	<b>\$ 51,224</b>	<b>\$ 22,026</b>	<b>\$ 23,656</b>	<b>\$ 24,900</b>	<b>\$ 24,100</b>	<b>\$ 24,100</b>
<b>Materials and Services</b>						
61150 Repairs Equip	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
REPAIRS	-	-	200	-	-	-
61540 Utilities - Telephone	330	44	500	1,000	1,060	1,060
UTILITIES	330	44	500	1,000	1,060	1,060
61810 Insurance Property	-	-	-	396	585	585
61820 Insurance General Liability	308	647	700	1,102	624	624
OPERATIONS	308	647	700	1,498	1,209	1,209
62110 Postage	737	550	800	1,000	1,200	1,200
62120 Office Supplies	437	191	500	450	450	450
62291 Other Operating Supplies	95	28	100	100	150	150
SUPPLIES	1,269	769	1,400	1,550	1,800	1,800
63220 Dues and Memberships	75	76	75	738	300	300
MISCELLANEOUS EXPENSES	75	76	75	738	300	300
63110 Professional Services - Legal	1,380	3,418	9,000	2,500	5,000	5,000
63120 Contract Services - Judge	9,000	9,000	12,000	9,000	12,000	12,000
63190 Professional Services - Other	2,023	1,787	3,500	1,500	3,500	3,500
63900 Contract Services - IS	-	-	2,000	-	-	-
CONTRACT SERVICES	12,403	14,205	26,500	13,000	20,500	20,500
64000 Training/Travel	626	3,000	1,000	1,200	1,650	1,650
TRAINING/TRAVEL	626	3,000	1,000	1,200	1,650	1,650
<b>Total Materials and Services</b>	<b>\$ 15,011</b>	<b>\$ 18,741</b>	<b>\$ 30,375</b>	<b>\$ 18,986</b>	<b>\$ 26,519</b>	<b>\$ 26,519</b>
<b>TOTAL USES</b>	<b>\$ 66,235</b>	<b>\$ 40,767</b>	<b>\$ 54,031</b>	<b>\$ 43,886</b>	<b>\$ 50,619</b>	<b>\$ 50,619</b>



## **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 2024-25 Priorities**

- Continue work on the Central Talmadge Project.
- Continue to work with City leadership and partners to secure stable funding for the Monmouth-Independence Trolley.

### **Fiscal Year 2023-24 Accomplishments**

- The Department continued work on the City's Development Code to increase usability and access.

### **FY24 Expenditure Highlights**

- The Department anticipates a dip in development activity during the 2024-25 fiscal year, which is reflected in projected development fees revenue and a reduction in budgeted development-related contract services.



Community Development 45	Actual		FY 2023-24 Adopted Budget		Budget 2024-25 Proposed	
	2021-22	2022-23	Est YE		Approved	
<b>SOURCES</b>						
43155 Nuis. Abatement	\$ 6,785	\$ 3,145	\$ 6,000	\$ -	\$ -	\$ -
43254 Development Fees	67,190	203,795	50,000	8,000	10,000	10,000
<b>TOTAL SOURCES</b>	<b>\$ 73,975</b>	<b>\$ 206,940</b>	<b>\$ 56,000</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 94,154	\$ 86,821	\$ 86,668	\$ 91,300	\$ 91,000	\$ 91,000
52100 Benefits and taxes	59,287	55,099	59,276	\$ 59,000	63,800	63,800
	<b>\$ 153,441</b>	<b>\$ 141,920</b>	<b>\$ 145,944</b>	<b>\$ 150,300</b>	<b>\$ 154,800</b>	<b>\$ 154,800</b>
<b>Materials and Services</b>						
61120 Repairs Building	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -
61150 Repairs Equip	201	-	500	-	500	500
<i>REPAIRS</i>	<u>826</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>
61510 Utilities Elect.	5,019	12,001	3,000	3,000	3,000	3,000
61520 Utilities Garbage	106	246	50	50	50	50
61530 Utilities Gas	88	218	75	75	75	75
61540 Utilities Telephone	3,059	2,688	2,100	2,100	1,360	1,360
<i>UTILITIES</i>	<u>8,272</u>	<u>15,153</u>	<u>5,225</u>	<u>5,225</u>	<u>4,485</u>	<u>4,485</u>
61810 Insurance Property	666	632	800	800	585	585
61820 Insurance General Liability	818	1,637	1,800	1,102	1,997	1,997
<i>OPERATIONS</i>	<u>1,484</u>	<u>2,269</u>	<u>2,600</u>	<u>1,902</u>	<u>2,582</u>	<u>2,582</u>
62110 Postage	217	562	500	1,500	1,000	1,000
62120 Office Supplies	664	699	900	400	500	500
62291 Other Operating Supplies	623	674	500	200	500	500
<i>SUPPLIES</i>	<u>1,504</u>	<u>1,935</u>	<u>1,900</u>	<u>2,100</u>	<u>2,000</u>	<u>2,000</u>
63220 Dues and Memberships	207	253	200	1,143	1,500	1,500
63300 Advertising/Publicity	2,113	2,264	2,000	700	1,000	1,000
<i>MISCELLANEOUS EXPENSES</i>	<u>2,320</u>	<u>2,517</u>	<u>2,200</u>	<u>1,843</u>	<u>2,500</u>	<u>2,500</u>
63140 Contract Services - Developer Svcs	60,824	4,989	50,000	2,000	25,000	25,000
63180 Nuisance Abatement	-	5,910	2,000	-	2,000	2,000
63190 Professional Services	14,830	20,146	15,000	5,000	10,000	10,000
63900 Contract Services - IS	-	-	4,650	-	-	-
<i>CONTRACT SERVICES</i>	<u>75,654</u>	<u>31,045</u>	<u>71,650</u>	<u>7,000</u>	<u>37,000</u>	<u>37,000</u>
64000 Training/Travel	1,100	541	500	398	1,500	1,500
<i>TRAINING/TRAVEL</i>	<u>1,100</u>	<u>541</u>	<u>500</u>	<u>398</u>	<u>1,500</u>	<u>1,500</u>
<b>Total Materials and Services</b>	<b>\$ 91,160</b>	<b>\$ 53,460</b>	<b>\$ 84,575</b>	<b>\$ 18,468</b>	<b>\$ 50,567</b>	<b>\$ 50,567</b>
<b>TOTAL USES</b>	<b>\$ 244,601</b>	<b>\$ 195,380</b>	<b>\$ 230,519</b>	<b>\$ 168,768</b>	<b>\$ 205,367</b>	<b>\$ 205,367</b>



## **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 2024-25 Priorities**

- Manage workloads and services within budget parameters.

### **Fiscal Year 2023-24 Accomplishments**

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

### **FY24 Expenditure Highlights**

- Temporary position eliminated in the fiscal year 2024-25 budget in anticipation of reduced development activity.
- The Department budgeted for additional training and travel costs in 2024-25 supporting necessary professional development.



Building Inspection Department 15	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>SOURCES</b>						
43131 Building Code Fines	\$ 14,645	\$ -	\$ -	\$ -	\$ -	\$ -
43231 Building Permits	84,507	89,841	120,000	36,000	30,000	30,000
43232 Mechanical Permits	8,309	8,289	8,000	3,000	3,000	3,000
43233 Plumbing Permit Fees	15,986	25,563	20,000	7,500	7,500	7,500
43234 Sign Permits	515	640	600	-	-	-
43235 Fire & Safety Permits	3,276	1,678	5,000	3,500	3,500	3,500
43253 Plan Check Fees	35,461	57,463	40,000	20,000	20,000	20,000
<b>TOTAL SOURCES</b>	<b>\$ 162,699</b>	<b>\$ 183,474</b>	<b>\$ 193,600</b>	<b>\$ 70,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 131,463	\$ 160,508	\$ 108,156	\$ 147,000	\$ 117,300	\$ 117,300
52100 Benefits and Taxes	69,585	82,670	72,158	\$ 89,000	76,200	76,200
<b>Total Personnel Services</b>	<b>\$ 201,048</b>	<b>\$ 243,178</b>	<b>\$ 180,314</b>	<b>\$ 236,000</b>	<b>\$ 193,500</b>	<b>\$ 193,500</b>
<b>Materials and Services</b>						
61120 Repairs and Maintenance - Building	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -
61150 Repairs and Maintenance - Equipment	201	-	200	-	-	-
61160 Repairs and Maintenance - Vehicles	-	16	-	2,000	2,000	2,000
<b>REPAIRS</b>	<b>809</b>	<b>16</b>	<b>200</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
61510 Utilities - Electric	5,019	-	5,000	3,800	4,100	4,100
61520 Utilities Garbage	106	-	70	100	150	150
61530 Utilities Gas	87	-	100	100	150	150
61540 Utilities Telephone	3,399	4,016	3,500	3,200	3,350	3,350
<b>UTILITIES</b>	<b>8,611</b>	<b>4,016</b>	<b>8,670</b>	<b>7,200</b>	<b>7,750</b>	<b>7,750</b>
61810 Insurance - Property	666	632	700	600	880	880
61820 Insurance General Liability	542	1,366	1,400	1,725	2,947	2,947
61830 Insurance - Auto	377	288	300	551	730	730
<b>OPERATIONS</b>	<b>1,585</b>	<b>2,286</b>	<b>2,400</b>	<b>2,876</b>	<b>4,557</b>	<b>4,557</b>
62110 Postage	44	138	100	100	100	100
62120 Office Supplies	1,239	3,609	1,000	700	750	750
62202 Supplies - Equipment	-	-	100	-	-	-
62291 Other Operating Supplies	605	376	800	300	400	400
<b>SUPPLIES</b>	<b>1,888</b>	<b>4,123</b>	<b>2,000</b>	<b>1,100</b>	<b>1,250</b>	<b>1,250</b>
63210 Licenses and Permits	-	270	150	150	150	150
63220 Dues and Memberships	141	151	500	5,000	6,900	6,900
<b>MISCELLANEOUS</b>	<b>141</b>	<b>421</b>	<b>650</b>	<b>5,150</b>	<b>7,050</b>	<b>7,050</b>
63190 Professional Services	3,869	2,096	3,500	2,000	2,500	2,500
63900 Contract Services - IS	-	-	5,950	-	-	-
<b>CONTRACT SERVICES</b>	<b>3,869</b>	<b>2,096</b>	<b>9,450</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>
64000 Training/Travel	1,170	1,375	1,500	1,500	3,000	3,000
<b>TRAINING/TRAVEL</b>	<b>1,170</b>	<b>1,375</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Materials and Services</b>	<b>\$ 18,073</b>	<b>\$ 14,333</b>	<b>\$ 24,870</b>	<b>\$ 21,826</b>	<b>\$ 28,107</b>	<b>\$ 28,107</b>
<b>TOTAL USES</b>	<b>\$ 219,121</b>	<b>\$ 257,511</b>	<b>\$ 205,184</b>	<b>\$ 257,826</b>	<b>\$ 221,607</b>	<b>\$ 221,607</b>



## **JANITORIAL DEPARTMENT MISSION STATEMENT/PROFILE**

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

### **Services/Programs**

The Janitorial Department provides janitorial and light maintenance services to City facilities including City Hall, Public Works, the Library, and the Museum.

### **Fiscal Year 2024-25 Priorities**

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

### **Fiscal Year 2023-24 Accomplishments**

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

### **FY24 Expenditure Highlights**

- The Department budgeted a reduction in personnel services as costs were reallocated across funds and departments based on an analysis of service provided.



Janitorial 19	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved

## USES

### Personnel Service

51100 Salary	\$ -	\$ 59,800	\$ 37,334	\$ 40,700	\$ 35,100	\$ 35,100
52100 Benefits and Taxes	-	30,069	29,584	\$ 14,100	12,400	12,400
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ 89,869</b>	<b>\$ 66,918</b>	<b>\$ 54,800</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>

### Materials and Services

61120 Repairs Building	\$ -	\$ 24,624	\$ -	\$ -	\$ -	\$ -
61150 Repairs Equip	-	1,000	500	250	500	500
<i>REPAIRS</i>	-	25,624	500	250	500	500
61450 Utilities Telephone	-	-	-	1,000	1,300	1,300
<i>UTILITIES</i>	-	-	-	1,000	1,300	1,300
62120 Office Supplies	-	202	250	250	250	250
62201 Operation Supplies	-	6,023	13,500	8,500	11,000	11,000
62291 Other Operating Supplies	-	376	150	100	100	100
<i>SUPPLIES</i>	-	6,601	13,900	8,850	11,350	11,350
61810 Insurance Property	-	-	-	791	1,175	1,175
61820 Insurance General Liability	-	1,131	2,000	1,888	3,147	3,147
<i>OPERATIONS</i>	-	1,131	2,000	2,679	4,322	4,322
63220 Dues and Memberships	-	(19)	50	1,000	1,200	1,200
<i>MISCELLANEOUS EXPENSES</i>	-	(19)	50	1,000	1,200	1,200
63190 Professional Services	-	8,933	3,000	1,200	3,000	3,000
63900 Contract Services - IS	-	-	1,000	-	-	-
<i>CONTRACT SERVICES</i>	-	8,933	4,000	1,200	3,000	3,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ 42,270</b>	<b>\$ 20,450</b>	<b>\$ 14,979</b>	<b>\$ 21,672</b>	<b>\$ 21,672</b>
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ 132,139</b>	<b>\$ 87,368</b>	<b>\$ 69,779</b>	<b>\$ 69,172</b>	<b>\$ 69,172</b>



## 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 188,000 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 loan and Courier services. Adult services is responsible for Adult Programming, including DIY nights, Book Groups, and has been acting as staff liaison between the Oregon Health and Science University researchers and the Walking Group hosted at the library.

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



homebound delivery, and is 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. A majority of youth programming and outreach to schools and community groups is performed by our youth services staff. Examples include pre-school and bilingual storytimes, 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. Additionally, the library began running the Youth Coding League for students in 5<sup>th</sup>-8<sup>th</sup> Grade over the past fiscal year, the first public library in the nation to run a team.



### **Fiscal Year 2024-25 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.
- Work with outside organizations to bring more programming options to the library.
- Continue to provide the least noticeable amount of decreased services as a result of budget and staffing cuts and constraints.
- Work towards stable funding to increase operating hours and reopen on Saturdays.

### **Fiscal Year 2023-24 Accomplishments**

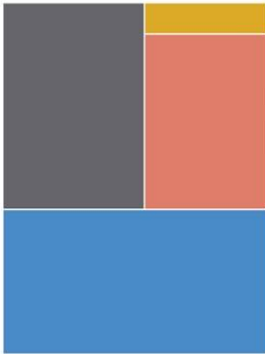
- Partnered with Indy Idea Hub to coached two teams in the Youth Coding League – the first public library in the nation to do so.
- Worked with Western Oregon University to help fund bilingual staff at Library Events.
- Almost 30% increase in the number of Summer Reading participants.
- Celebrated 20 years in the “New” Library.

### **Fiscal Year 2024-25 Expenditure Highlights**

- Purchase new tables and chairs for the meeting room space.
- Purchase replacement computers for the Youth Coding League and the library's STEM kits.
- Increase offerings of Circulating STEM Materials.
- Increase collection of Spanish-language materials.



# Library Quick Facts 2023



Over **52,000** items in our collection:

- 4%** STEM Kits, Magazines, etc.
- 23%** Audiobooks, DVDs, etc.
- 31%** Youth Materials
- 41%** Adult Collection

Plus an additional **136,000+** digital items to check out!

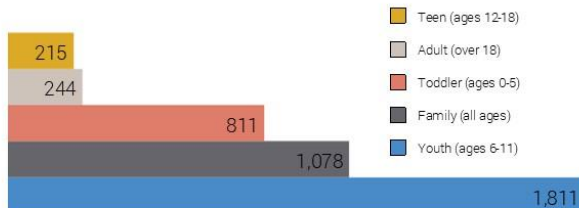
**OVER 76,000 CHECKOUTS**

**LIBRARY USE CLIMBS!**

Circulation (**↑12%**), Program Attendance (**↑56%**), and Library Visits (**↑60%**) all increased from 2022



**4,159** total attendees were counted at **102 PROGRAMS**



## Library Quick Facts 2023, continued

**74,050**

documented **VISITS**

➔ 1,400+ per week  
200+ per day

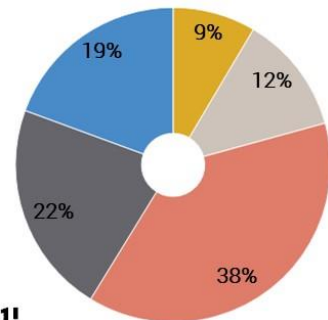
➔ More than **7X** Independence's total population



## Libraries are for **EVERYONE**

Our Cardholders:

- Kids 0-11
- Teens 12-17
- Adults 18-39
- Adults 40-59
- Adults 60+



Our youngest card holder is **2** years old, while our oldest is **101!**



The Library employs

**5** staff members

**37** volunteers logged around 1,000 hours

**OPEN**  
**2,028**  
hours per year

### Independence Public Library

175 Monmouth Street • 503-838-1811  
[www.ci.independence.or.us/library](http://www.ci.independence.or.us/library)



Library 51	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Sources</b>						
42400 Intergovernmental - other	\$ 119,829	\$ 53,931	\$ 50,000	\$ 70,000	\$ 60,000	\$ 60,000
44100 Misc. Library Revenue	5,179	4,573	3,000	3,500	4,000	4,000
<i>CHARGES AND MISCELLANEOUS REVENUE</i>	125,008	58,504	53,000	73,500	64,000	64,000
<b>TOTAL SOURCES</b>	<b>\$ 125,008</b>	<b>\$ 58,504</b>	<b>\$ 53,000</b>	<b>\$ 73,500</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b>Uses</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 285,719	\$ 306,434	\$ 271,754	\$ 269,200	\$ 264,700	\$ 264,700
52100 Benefits and Taxes	168,827	173,677	158,719	\$ 161,400	170,000	170,000
<b>Total Personnel Services</b>	<b>\$ 454,546</b>	<b>\$ 480,111</b>	<b>\$ 430,473</b>	<b>\$ 430,600</b>	<b>\$ 434,700</b>	<b>\$ 434,700</b>
<b>Materials and Services</b>						
61120 Repairs Building	\$ 5,247	\$ 6,074	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
61150 Repairs Equip	583	3,394	1,000	750	1,000	1,000
<i>REPAIRS</i>	5,830	9,468	6,000	3,250	3,500	3,500
61510 Utilities Elect.	8,280	9,986	9,000	8,800	9,000	9,000
61520 Utilities Garbage	1,459	1,581	1,500	1,200	1,500	1,500
61530 Utilities Gas	4,075	5,350	4,000	2,400	2,500	2,500
61540 Utilities Telephone	4,909	5,130	4,900	3,000	8,565	8,565
<i>UTILITIES</i>	18,723	22,047	19,400	15,400	21,565	21,565
61200 Rent	4,827	6,176	6,500	4,800	5,000	5,000
61810 Insurance Property	5,142	6,125	6,700	7,500	11,050	11,050
61820 Insurance General Liability	1,576	3,336	3,600	1,250	8,547	8,547
62251 Circulation - AV Materials	5,554	4,812	6,000	6,000	6,000	6,000
62252 Circulation - Books	25,868	28,822	28,000	28,000	28,000	28,000
62254 Circulation - Periodicals	2,509	1,817	2,000	1,500	2,000	2,000
62255 Circulation - Electronic	4,490	2,964	3,000	3,000	3,000	3,000
65900 Programs	2,991	3,098	4,000	4,000	4,000	4,000
<i>OPERATIONS</i>	52,957	57,150	59,800	56,050	67,597	67,597
62110 Postage	62	15	200	100	200	200
62120 Office Supplies	7,948	7,694	8,000	8,000	8,000	8,000
62201 General Supplies & Materials	-	655	5,000	2,000	5,000	5,000
62202 Small Tools and Equipment	9,259	10,973	7,500	4,000	7,500	7,500
62291 Other Operating Supplies	-	190	1,000	1,000	1,000	1,000
<i>SUPPLIES</i>	17,269	19,527	21,700	15,100	21,700	21,700



Library 51	Actual		2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	EST YE	Proposed	Approved
63160 Contract Services - Security	\$ 1,656	\$ 914	\$ 1,200	\$ -	\$ -	\$ -
63190 Professional Services - Other	3,043	5,148	500	2,000	1,000	1,000
63900 Contract Services - IS	-	-	4,700	-	-	-
CONTRACT SERVICES	4,699	6,062	6,400	2,000	1,000	1,000
63210 Lic. And Permits	-	-	-	100	-	-
63220 Dues and Memberships	527	812	500	4,500	4,700	4,700
63240 Bank Fees	-	126	200	50	200	200
63250 Overdue Exp	134	118	350	150	350	350
63300 Advertising	-	10	50	-	-	-
MISCELLANEOUS EXPENSES	661	1,066	1,100	4,800	5,250	5,250
64000 Training/Travel	2,113	4,955	3,700	3,600	3,800	3,800
TRAINING/TRAVEL	2,113	4,955	3,700	3,600	3,800	3,800
Total Materials and Services	\$ 102,252	\$ 120,275	\$ 118,100	\$ 100,200	\$ 124,412	\$ 124,412
TOTAL USES	\$ 556,798	\$ 600,386	\$ 548,573	\$ 530,800	\$ 559,112	\$ 559,112





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## **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 provides field trips for six school districts.

Partnerships are key to the museum's success. Natascha Adams, the director, is the board president for the Independence Downtown Association, bringing an abundance of opportunities to connect with folks downtown, and be directly involved in the planning of the Hop & Heritage Festival. She is also on the board of the Oregon Museums Association, OMA, co-chairing the conference committee. Due to the connections made at OMA, the Heritage Museum was highlighted at OMA's annual conference, and Natascha has been invited to present at the Oregon Heritage Conference. This year, Ms. Adams co-founded the Willamette Valley Museum Alliance, an informal group of museum professionals and volunteers, from large and small institutions, who meet quarterly to discuss successes and challenges faced. Ultimately, the meetings will result in resource sharing, problem solving, and networking.

### **Services/Programs**

The museum currently staffs 1.5 FTE professional positions and works with a number of volunteers and interns 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, including Western Oregon University, Community Services Consortium, OSU Extension, Polk County, Ash Creek Art Center, Luckiamute Watershed Council, and other local non-profits and organizations to provide the programming needed to engage our visitors and bring new visitors through the museum doors.

We continue to bring traveling exhibits to the museum from other institutions. 2024/2025 will see exhibits visiting the museum from the Oregon Historical Society and the National Library of Medicine. We have also created a bi-monthly schedule to create mini-exhibits, in-house, which highlight aspects of our community. The mini-exhibits are ideal to show parts of a collection that usually go unseen because the collection is not large enough to warrant its own permanent exhibit. Changing mini-exhibits and traveling exhibits keeps visitors coming back regularly.

Currently, the Heritage Museum serves six school districts (Central, Salem-Keizer, Dallas, Philomath, Corvallis, and Albany) not to mention multiple home-school groups. We participate in downtown events have had a booth at the Last Day of School Celebration, Hop & Heritage Festival, and Santa Train. We



actively invite groups from senior centers, like the City of Eugene’s Campbell Comm Center, to come and visit, along with private social service groups who rent the Chinook Conference Room.

### Curation and Conservation

The museum’s curator, Amy Christensen (.5 FTE), continues to identify items which need to be better preserved. In addition to creating an archive which meets industry standards, Amy oversees the majority of the interns’ projects, as most revolve around preservation or digitization.

We continue to photograph our artifacts and update our database with industry standard photography. Although a slow process, each item is (being) reviewed in our database, and additional information is added, making it easier to find and provide a better resource for future research.

### Fiscal Year 2024-25 Priorities

- 10 online exhibits to be available on the museum's website.
- Completion of the Sound Booth to enable us to collect oral histories.
- Identifying and booking free or low-cost traveling exhibits to visit the museum.
- Creating bi-monthly mini-exhibits (created) in-house.
- Bringing “The Wall that Heals” to Independence.
- Continued partnerships with local organizations like schools, service groups, public libraries, senior centers, veteran’s groups, and downtown businesses to enhance and create outreach programs for all ages.
- Continue developing the internship program.
- Develop the Museum’s next strategic plan with the Museum Board and the Heritage Society Board.
- Work directly with the Heritage Museum Society to identify and develop fundraising and awareness efforts.
- Continue to increase attendance and volunteer hours at the museum.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
2022 Visitors	x	x	x	333	318	324	372	282	403	193	251	245	2721
2023 Visitors	426	343	647	734	552	419	484	508	561	870	265	763	6572
2024 Visitors	372	416											788
2022 Vol. Hours	56	60	33	131	165	64	47	112	107	142	131	212	1260
2023 Vol. Hours	287	265	361	350	309	316	170	261	234	252	183	233	3221
2024 Vol. Hours	294	247											541

### Fiscal Year 2023-24 Accomplishments

- Increase in museum attendance.
- Added a permanent exhibit on the exterior walls of the museum and installed a new permanent exhibit inside, “Ella Curran: Feeding the Community.”
- Consistent rotating exhibits both from other organizations and created in-house
- Increased in school group engagement, along with an increase in volunteer and intern participation.
- Increase collection accessibility through better documentation, organization, and expansion of online content.



- This work will always be ongoing. However, thanks to a huge amount of volunteer time we have digitized a huge portion of our collection.
    - Since April 2022 the following has been scanned/photographed:
      - Newspapers Scanned: 2256
      - Photographs Scanned: 5963
      - Archival Items Digitized: 4749
      - Photos Taken of Objects and Books: 5237
- TOTAL: 18,205
- This year also saw the creation of the “Meadowlark Resource Room.” Thanks to the generosity of the Heritage Museum Society the back room has been converted into a functional work room. It includes movable storage cabinets, a workbench, two desks with two computers and scanners, a fridge and freezer. There are many items, like film negatives and VHS’s, that we have a finite amount of in the collection. Once these items have been digitized the technology purchased to accomplish this task will sit idle. Therefore, we will create a fee schedule and for a very minimal fee make the room and technology available to the community.
  - Continue to enhance outreach programs for all ages in cooperation with the Heritage Society.
    - The Heritage Museum serves six school districts (Central, Salem-Keizer, Dallas, Philomath, Corvallis, and Albany) not to mention multiple home-school groups.
    - We had a booth at the Last Day of School Celebration, Hop & Heritage Festival, and Santa Train.
    - Groups from senior centers, like the City of Eugene’s Campbell Comm Center, visit, along with private social service groups who rent the Chinook Conference Room.
  - Integration into Downtown Business climate through participation in downtown events, cross-promotion, and strategic events.

### **Expenditure Highlights**

We did more with less in 2023-24 and will continue to do so in 2024-25. Reaching out to local schools and providing a free educational and fun field trip opportunity for students is a top priority for the museum. At this point we will only be able to grow this part of our programming once an increase in funds is available and the ability to hire a part-time person becomes possible. Ideally, we would like to provide programming during school breaks, especially during the summer months. This increase in programming and outreach necessitates an Education Coordinator, which would also serve as a back-up staff person if both the Director and Curator are away from the museum.



Community Services - Museum 52	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved

## SOURCES

45300 Restricted/Designated donations	\$	130	\$	810	\$	500	\$	1,500	\$	-	\$	-
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>130</b>	<b>\$</b>	<b>810</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

## USES

### Personnel Service

51100 Salary	\$	87,432	\$	103,284	\$	105,440	\$	102,200	\$	106,100	\$	106,100
52100 Benefits and Taxes		47,602		55,215		58,700		54,400		59,700		59,700
<b>Total Personnel Services</b>	<b>\$</b>	<b>135,034</b>	<b>\$</b>	<b>158,499</b>	<b>\$</b>	<b>164,140</b>	<b>\$</b>	<b>156,600</b>	<b>\$</b>	<b>165,800</b>	<b>\$</b>	<b>165,800</b>

### Materials and Services

61120 Repairs Building	\$	2,805	\$	2,341	\$	-	\$	-	\$	-	\$	-
61150 Repairs Equip		5		-		1,000		-		1,000		1,000
<i>REPAIRS</i>		2,810		2,341		1,000		-		1,000		1,000
61510 Utilities Elect.		2,907		3,767		3,600		3,000		3,200		3,200
61520 Utilities Garbage		1,197		261		1,000		250		275		275
61530 Utilities Gas		4,176		6,278		3,700		3,500		3,700		3,700
61540 Utilities Telephone		1,681		1,886		2,000		2,000		2,100		2,100
<i>UTILITIES</i>		9,961		12,192		10,300		8,750		9,275		9,275
61810 Insurance Property		3,269		3,863		4,000		4,708		6,965		6,965
61820 Insurance General Liability		283		885		1,000		546		4,347		4,347
65900 Programs		966		1,390		2,550		2,550		2,500		2,500
<i>OPERATIONS</i>		4,518		6,138		7,550		7,804		13,812		13,812
62110 Postage		1,008		63		1,000		450		500		500
62120 Office Supplies		2,773		2,108		1,000		1,000		1,000		1,000
62201 Operation Supplies		433		1,750		500		500		500		500
62202 Small Tools and Equipment		2,946		5,112		3,500		3,500		3,500		3,500
62257 Exhibit Development & Maint		2,473		6,897		2,500		2,500		2,500		2,500
62291 Other Operating Supplies		2,266		76		500		500		500		500
<i>SUPPLIES</i>		11,899		16,006		9,000		8,450		8,500		8,500
63190 Professional Services		2,146		2,753		1,000		1,000		1,000		1,000
<i>CONTRACT SERVICES</i>		2,146		2,753		1,000		1,000		1,000		1,000
63210 Licenses & Permits		373		120		1,200		1,200		1,200		1,200
63220 Dues and Memberships		89		997		450		4,500		4,750		4,750
63300 Advertising/Publicity		1,329		639		1,500		1,500		1,500		1,500
63900 Other Programs and Events		-		-		2,200		1,000		2,200		2,200
<i>MISCELLANEOUS EXPENSES</i>		1,791		1,756		5,350		8,200		9,650		9,650
64000 Training/Travel		788		5,916		1,125		1,125		1,125		1,125
<i>TRAINING/TRAVEL</i>		788		5,916		1,125		1,125		1,125		1,125
<b>Total Materials and Services</b>		<b>33,913</b>		<b>47,102</b>		<b>35,325</b>		<b>35,329</b>		<b>44,362</b>		<b>44,362</b>

### Capital Outlay

74000 Equipment	\$	-	\$	-	\$	-	\$	34	\$	-	\$	-
<b>Total Capital Outlay</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>34</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

<b>TOTAL USES</b>	<b>\$</b>	<b>168,947</b>	<b>\$</b>	<b>205,601</b>	<b>\$</b>	<b>199,465</b>	<b>\$</b>	<b>191,963</b>	<b>\$</b>	<b>210,162</b>	<b>\$</b>	<b>210,162</b>
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**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 2024-25 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 2023-24 Accomplishments**

- Demolition of the Pool House



Parks 53	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved

#### SOURCES

44100 Charges for services	\$ -	\$ -	\$ -	\$ 357	\$ -	\$ -
45300 Restricted/Designated donations	-	3,000	-	-	-	-
47201 Rent - Campground	956	701	-	565	-	-
47202 Rent - Parking lot	-	360	360	360	-	-
47203 Rent - Water Tower	18,388	20,674	37,000	27,000	27,000	27,000
47205 Rent - Stage	-	-	100	-	-	-
47209 Rent - other	367	573	-	288	-	-
<b>TOTAL SOURCES</b>	<b>\$ 19,711</b>	<b>\$ 25,308</b>	<b>\$ 37,460</b>	<b>\$ 28,570</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>

#### USES

##### Personnel Services

51100 Salary	\$ 38,833	\$ 98,313	\$ 105,117	\$ 94,300	\$ 100,300	\$ 100,300
52100 Benefits and Taxes	23,131	64,703	58,637	66,400	70,000	70,000
<b>Total Personnel Services</b>	<b>\$ 61,964</b>	<b>\$ 163,016</b>	<b>\$ 163,754</b>	<b>\$ 160,700</b>	<b>\$ 170,300</b>	<b>\$ 170,300</b>

##### Materials and Services

61120 Repairs Building	\$ 5,934	\$ 3,194	\$ 5,000	\$ 5,000	\$ 12,500	\$ 12,500
61150 Repairs Equip	6,664	10,880	8,000	8,000	14,500	14,500
61160 Repairs Vehicles	1,394	1,458	3,500	3,500	3,500	3,500
61170 Repairs Parks and Grounds	11,095	13,673	9,200	9,200	14,200	14,200
<i>REPAIRS</i>	<i>25,087</i>	<i>29,205</i>	<i>25,700</i>	<i>25,700</i>	<i>44,700</i>	<i>44,700</i>
61510 Utilities Elect.	17,249	15,413	19,000	12,500	15,000	15,000
61520 Utilities Garbage	3,559	2,793	5,000	3,000	3,500	3,500
61540 Utilities - Telephone	1,260	1,725	1,300	3,000	3,000	3,000
61550 Utilities - Water	-	-	-	-	19,000	19,000
<i>UTILITIES</i>	<i>22,068</i>	<i>19,931</i>	<i>25,300</i>	<i>18,500</i>	<i>40,500</i>	<i>40,500</i>
61810 Insurance Property	2,365	3,428	3,800	3,500	5,070	5,070
61820 Insurance General Liability	317	762	900	2,900	3,047	3,047
61830 Ins. Auto	2,378	2,518	2,700	500	2,930	2,930
<i>OPERATIONS</i>	<i>5,060</i>	<i>6,708</i>	<i>7,400</i>	<i>6,900</i>	<i>11,047</i>	<i>11,047</i>
62120 Office Supplies	960	539	1,000	1,000	1,100	1,100
62201 General Operation Supplies	30,018	33,778	42,000	42,000	42,000	42,000
62221 Fuel	-	6,320	6,300	5,500	6,300	6,300
62222 Uniforms	871	1,200	1,400	1,400	1,400	1,400
62291 Other Operating Supplies	8	224	2,800	1,500	1,500	1,500
<i>SUPPLIES</i>	<i>31,857</i>	<i>42,061</i>	<i>53,500</i>	<i>51,400</i>	<i>52,300</i>	<i>52,300</i>
63190 Professional Services	70,070	80,192	72,500	70,000	64,500	64,500
<i>CONTRACT SERVICES</i>	<i>70,070</i>	<i>80,192</i>	<i>72,500</i>	<i>70,000</i>	<i>64,500</i>	<i>64,500</i>
63210 Licenses & Permits	-	-	100	385	100	100
63220 Dues & Memberships	-	90	150	50	300	300
<i>MISCELLANEOUS</i>	<i>-</i>	<i>90</i>	<i>250</i>	<i>435</i>	<i>400</i>	<i>400</i>
64000 Training/Travel	929	1,070	500	500	500	500
<i>TRAINING/TRAVEL</i>	<i>929</i>	<i>1,070</i>	<i>500</i>	<i>500</i>	<i>500</i>	<i>500</i>
<b>Total Materials and Services</b>	<b>\$ 155,071</b>	<b>\$ 179,257</b>	<b>\$ 185,150</b>	<b>\$ 173,435</b>	<b>\$ 213,947</b>	<b>\$ 213,947</b>
<b>TOTAL USES</b>	<b>\$ 217,035</b>	<b>\$ 342,273</b>	<b>\$ 348,904</b>	<b>\$ 334,135</b>	<b>\$ 384,247</b>	<b>\$ 384,247</b>



**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 2024-25 for electricity and required insurance coverages.

<b>Pool Support 54</b>	<b>Actual</b>		<b>FY 2023-24 Adopted Budget Est YE</b>		<b>Budget 2024-25</b>	
	<b>2021-22</b>	<b>2022-23</b>	<b>Budget</b>	<b>Est YE</b>	<b>Proposed</b>	<b>Approved</b>

**USES**

**Materials and Services**

61100 Repairs and Maint.	\$ 1,029	\$ -	\$ -	\$ -	\$ -	\$ -
61120 Repairs Building	985	-	-	-	-	-
61150 Repairs Equip	7,899	711	-	-	-	-
<i>REPAIRS</i>	<u>9,913</u>	<u>711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
61510 Utilities Electric	1,918	1,062	-	300	300	300
61530 Utilities Gas	5,441	1,264	-	-	-	-
61540 Utilities Telephone	219	144	-	-	-	-
<i>UTILITIES</i>	<u>7,578</u>	<u>2,470</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>300</u>
61810 Insurance Property	1,014	1,199	1,300	1,460	2,160	2,160
61820 Insurance General Liability	965	461	1,100	-	-	-
<i>OPERATIONS</i>	<u>1,979</u>	<u>1,660</u>	<u>2,400</u>	<u>1,460</u>	<u>2,160</u>	<u>2,160</u>
62201 Operations Supplies	5,027	270	-	-	-	-
<i>SUPPLIES</i>	<u>5,027</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
63210 Lic. And Permits	274	137	-	-	-	-
<i>MISCELLANEOUS EXPENSES</i>	<u>274</u>	<u>137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
63190 Contract Svc	25,000	11,581	-	-	-	-
<i>CONTRACT SERVICES</i>	<u>25,000</u>	<u>11,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Materials and Services</b>	<b>\$ 49,771</b>	<b>\$ 16,829</b>	<b>\$ 2,400</b>	<b>\$ 1,760</b>	<b>\$ 2,460</b>	<b>\$ 2,460</b>
<b>TOTAL USES</b>	<b>\$ 49,771</b>	<b>\$ 16,829</b>	<b>\$ 2,400</b>	<b>\$ 1,760</b>	<b>\$ 2,460</b>	<b>\$ 2,460</b>



## 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.

### FY25 Expenditure Highlights

- The General Fund as budgeted for the 2024-25 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 81	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved

### USES

#### 90050 Transfers, Debt Service and Contingency

81110 Bond/Loan Payments - Principal	\$	61,558	\$	62,808	\$	64,085	\$	64,083	\$	65,384	\$	65,384
81210 Bond/Loan Payments - Interest		11,580		10,317		9,030		9,030		9,029		9,029
85215 Transfer to Building Repair/Replacement Fund		110,000		-		-		-		275,130		275,130
85220 Transfer to Transportation-RoW Fee		156,005		-		-		-		-		-
85235 Transfer to T&E		25,000		-		-		-		125,756		17,676
85240 Transfer to Grants Fund		-		-		-		-		-		-
85255 Transfer to IS Equip. Fund		60,000		-		-		-		13,279		13,279
85341 Transfer to Urban Renewal Debt Service		422,630		404,440		213,715		213,715		-		-
85425 Transfer to Parks Capital Reserve		50,000		-		-		-		2,000		2,000
85530 Transfer to Water Fund for MINET Debt		90,000		-		-		-		-		-
88000 Contingency/Reserve		-		-		1,149,595		-		707,907		815,987
<b>Total Transfers, Debt Service and Contingency</b>	<b>\$</b>	<b>986,773</b>	<b>\$</b>	<b>477,565</b>	<b>\$</b>	<b>1,436,425</b>	<b>\$</b>	<b>286,828</b>	<b>\$</b>	<b>1,198,485</b>	<b>\$</b>	<b>1,198,485</b>
<b>TOTAL USES</b>	<b>\$</b>	<b>986,773</b>	<b>\$</b>	<b>477,565</b>	<b>\$</b>	<b>1,436,425</b>	<b>\$</b>	<b>286,828</b>	<b>\$</b>	<b>1,198,485</b>	<b>\$</b>	<b>1,198,485</b>



## **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. 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 (reported in the General Fund) – Approximately 105 acres of park and open space.

### **Fiscal Year 2024-25 Priorities**

Transportation – Hoffman-Gun Club Road Safe Routes to School project, OR-51 (Monmouth St)-5<sup>th</sup> Street Safe Routes to School project, various shared bike lane projects, Mt Fir Avenue southeast extension project, Main St-Polk Street Signal project, Chestnut St Bridge project, 7<sup>th</sup> St-Monmouth St Signal Project, various pavement repairs and ADA ramp upgrades.

Sanitary Sewer – 9<sup>th</sup> St Pump Station Upgrade Ph 1 project, C Street Sewer Replacement project, WWTP upgrade project, 9<sup>th</sup> Street Pump Station Phases 2 and 3.

Water – Copper Service Line Replacement project, Water Management and Conservation Plan project, Water Rights Update project, Polk Well #4 project, Corvallis Road Waterline project, and Surface Water Treatment Plant project.

Storm Drain –TMDL Implementation Plan project, Stormwater Master Plan Update project, Stormwater System Development Charge Methodology update, Stormwater Rate update, and potential Ash Cr Water District Partnership projects.

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

### **Fiscal Year 2023-24 Accomplishments**

Transportation – Signage and striping updates on 7<sup>th</sup> Street, G Street, and Ash Street.

Sanitary Sewer – WWTP fencing and Lagoon 2 biosolids removal.



Water – Water SDC update, Water Rate update, Water Management-Conservation Plan update, and south wellfield improvements.

Storm Drain – Cleaning and inspection of inlets on Main St and Monmouth Street. Inspection and repair to various water quality/quantity facilities.

Parks – Pool House Demo.

### **Expenditure Highlights**

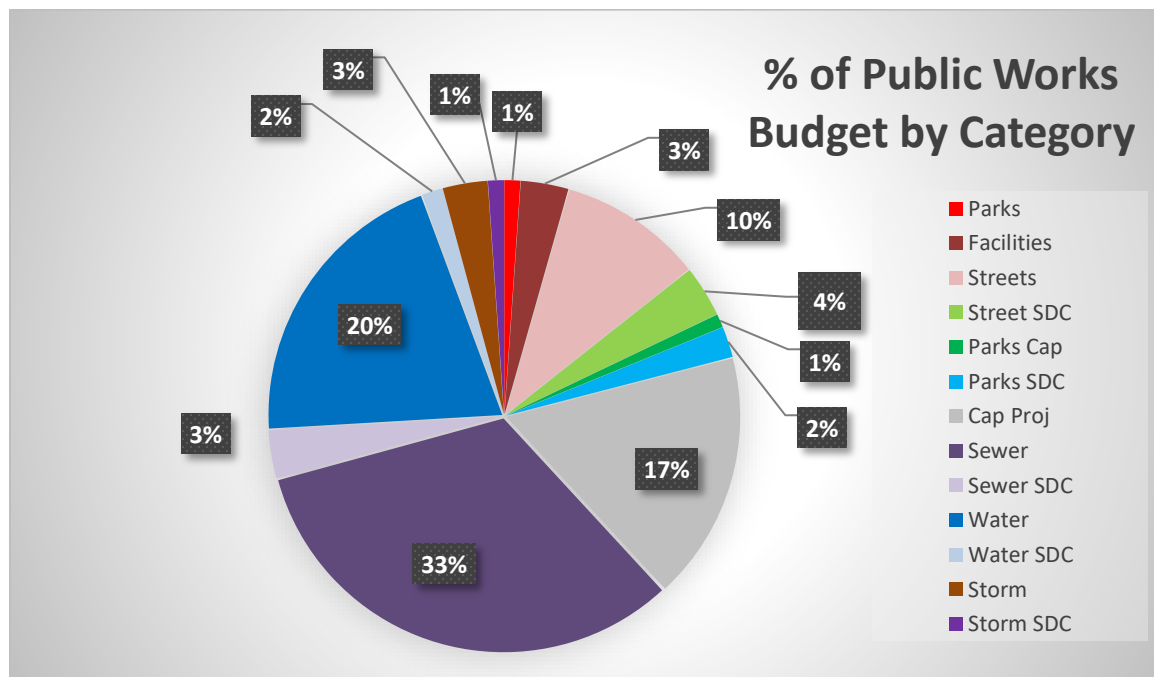
Transportation – 7<sup>th</sup> St-Monmouth St Signal, Hoffman-Gun Club Road SRTS, Chestnut Bridge, Main St-Polk St Signal.

Sanitary Sewer – 9<sup>th</sup> St Pump Station Ph 1 through 3, C St Sewer Replacement, Wastewater Treatment Plant Upgrade.

Water – Polk Well #4, Corvallis Rd Waterline, Water Treatment Plant.

Storm Drain – Master Plan update.

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





Water Operating Fund 530	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 1,526,612	\$ 1,818,294	\$ 2,354,932	\$ 2,636,537	\$ 2,588,279	\$ 2,588,279
<b>SOURCES</b>						
42290 Grants - State	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
44100 Charges for services	7,885	763	500	1,040	50,000	50,000
44190 Fees & Other Charges	41,461	56,697	30,000	34,433	5,000	5,000
44510 Connection Fees	20,997	31,255	15,000	7,171	5,000	5,000
44520 Utility billings	2,684,990	2,709,041	2,850,000	2,860,300	3,017,700	3,017,700
44529 Water/Sewer Write-Off	(3,434)	(282)	-	-	-	-
46100 Investment Interest	7,719	118,242	25,000	67,511	25,000	25,000
47207 Rental Income - Flow Meter	3,209	2,720	1,500	1,875	1,500	1,500
47400 Refunds/Reimbursements	-	-	-	150	-	-
47900 Other revenue	5,233	500	500	2,423	2,000,000	2,000,000
48130 Interfund Loans/Repayments	61,241	168,090	57,430	57,430	-	-
48500 Loan Payments (MINET)	-	-	48,746	48,746	125,246	125,246
49100 Transfers in	135,305	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 2,964,606</b>	<b>\$ 3,087,026</b>	<b>\$ 3,048,676</b>	<b>\$ 3,081,079</b>	<b>\$ 5,249,446</b>	<b>\$ 5,249,446</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 259,869	\$ 379,204	\$ 402,699	\$ 401,900	\$ 505,000	\$ 505,000
52100 Benefits and Taxes	197,312	247,895	270,427	255,700	329,000	329,000
<b>Total Personnel Services</b>	<b>\$ 457,181</b>	<b>\$ 627,099</b>	<b>\$ 673,126</b>	<b>\$ 657,600</b>	<b>\$ 834,000</b>	<b>\$ 834,000</b>
<b>Materials and Services</b>						
61110 Repairs and Maintenance - Infrastructure	\$ 26,711	\$ 34,605	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
61120 Repairs and Maintenance - Building	356	23,680	36,500	36,500	36,500	36,500
61150 Repairs and Maintenance - Equipment	24,971	58,087	82,500	100,000	118,250	118,250
61160 Repairs and Maintenance - Vehicles	1,330	3,216	6,700	6,700	5,500	5,500
<b>REPAIRS</b>	<b>53,368</b>	<b>119,588</b>	<b>175,700</b>	<b>193,200</b>	<b>210,250</b>	<b>210,250</b>
61510 Utilities - Electric	80,704	91,847	88,000	88,000	93,300	93,300
61520 Utilities - Garbage	876	873	1,200	600	600	600
61530 Utilities - Gas	-	55	200	100	100	100
61540 Utilities - Telephone	1,886	3,050	3,200	4,700	5,200	5,200
<b>UTILITIES</b>	<b>83,466</b>	<b>95,825</b>	<b>92,600</b>	<b>93,400</b>	<b>99,200</b>	<b>99,200</b>
61200 Rent-Equip	1,644	1,677	2,000	2,000	2,000	2,000
61810 Insurance - Property	4,248	5,783	6,000	5,900	8,600	8,600
61820 Insurance General Liability	1,344	5,619	6,000	6,400	9,700	9,700
61830 Insurance - Auto Liability	2,090	2,840	3,200	2,800	2,700	2,700
<b>OPERATIONS</b>	<b>9,326</b>	<b>15,919</b>	<b>17,200</b>	<b>17,100</b>	<b>23,000</b>	<b>23,000</b>
62110 Postage	6,573	4,949	7,000	6,000	7,200	7,200
62120 Office Supplies	728	2,164	2,500	2,500	1,800	1,800
62201 Operation Supplies	17,695	15,481	8,100	8,100	1,000	1,000
62221 Fuel	4,970	8,132	7,900	7,900	7,900	7,900
62222 Uniforms	885	1,607	1,800	1,800	1,800	1,800
62261 Chemicals	22,331	26,512	26,300	26,300	25,000	25,000
62271 Meters	1,455	26,869	155,000	155,000	155,000	155,000
62291 Other Operating Supplies	1,888	64,303	2,200	2,200	2,200	2,200
<b>SUPPLIES</b>	<b>56,525</b>	<b>150,017</b>	<b>210,800</b>	<b>209,800</b>	<b>201,900</b>	<b>201,900</b>



Water Operating Fund 530		Actual		FY 2023-24 Adopted Budget		Budget 2024-25	
		2021-22	2022-23	Est YE		Proposed	Approved
63110	Professional Services - Legal	\$ 2,408	\$ 2,430	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000
63130	Professional Services-Audit	-	-	4,000	4,000	4,000	4,000
63140	Professional Services - Engineering.	64,584	32,429	100,000	100,000	110,000	110,000
63150	Lab Analysis	6,635	5,595	21,900	21,900	19,400	19,400
63190	Professional Services	10,437	26,540	45,750	41,750	45,750	45,750
63900	Contract Services - IS	-	-	7,800	4,000	-	-
	CONTRACT SERVICES	84,064	66,994	189,450	172,650	189,150	189,150
63210	Licenses and Permits	5,293	4,905	3,800	3,800	3,800	3,800
63220	Dues and Memberships	699	482	2,640	12,800	13,600	13,600
63230	Agent Fees	-	-	-	500	-	-
63240	Bank Fees	-	18,147	-	11,700	-	-
66550	Interest - Water Deposits	-	1,878	3,000	-	-	-
63260	Bond Issuance Costs	550	-	27,100	-	-	-
	MISCELLANEOUS	6,542	25,412	36,540	28,800	17,400	17,400
64000	Training/Travel	369	2,016	5,000	5,000	4,600	4,600
	TRAINING/TRAVEL	369	2,016	5,000	5,000	4,600	4,600
<b>Total Materials and Services</b>		<b>\$ 293,660</b>	<b>\$ 475,771</b>	<b>\$ 727,290</b>	<b>\$ 719,950</b>	<b>\$ 745,500</b>	<b>\$ 745,500</b>
<b>Capital Expense</b>							
71300	Capital Expense - Distribution System	\$ -	\$ 110,273	\$ 1,696,000	\$ 806,000	\$ 2,380,700	\$ 2,380,700
71500	Capital Expense - Water Treatment Plant	-	-	-	280,000	2,658,500	2,658,500
74000	Capital Expense - Equipment	227,473	1,200	14,650	15,000	3,000	3,000
75000	Capital Expense - Vehicles	-	-	30,000	27,000	-	-
<b>Total Capital Expense</b>		<b>\$ 227,473</b>	<b>\$ 111,473</b>	<b>\$ 1,740,650</b>	<b>\$ 1,128,000</b>	<b>\$ 5,042,200</b>	<b>\$ 5,042,200</b>
<b>Transfers, Debt Service and Contingency</b>							
66540	Loans to MINET	\$ 157,714	\$ -	\$ -	\$ -	\$ -	\$ -
81110	Loan/Bond Payments - Principal	62,085	136,971	138,600	138,600	144,000	144,000
81130	Interfund Loans/Repayments	12,625	12,562	-	-	-	-
81210	Loan/Bond Payments - Interest	50,318	46,540	44,160	44,160	42,650	42,650
85000	Transfers out	153,220	210,970	-	200,221	-	-
85100	Transfer out - General Fund	1,282,501	647,397	248,246	48,746	336,485	336,485
85215	Transfer to Building Repair/Replacement Fund	-	-	75,000	75,000	-	-
85255	Transfer to IS Equip. Fund	-	-	-	-	-	-
85341	Transfer out - Urban Renewal Debt Service	-	-	106,860	106,860	106,526	106,526
85535	Transfer out - Water SDC	-	-	10,200	10,200	-	-
87000	Debt Reserve	-	-	25,000	-	25,000	25,000
87000	Reserve for Vehicles & Equip Replacement	-	-	20,000	-	30,000	30,000
88000	Contingency	-	-	1,594,476	-	531,364	531,364
<b>Total Transfers, Debt and Contingency</b>		<b>\$ 1,718,463</b>	<b>\$ 1,054,440</b>	<b>\$ 2,262,542</b>	<b>\$ 623,787</b>	<b>\$ 1,216,025</b>	<b>\$ 1,216,025</b>
<b>TOTAL USES</b>		<b>\$ 2,696,777</b>	<b>\$ 2,268,783</b>	<b>\$ 5,403,608</b>	<b>\$ 3,129,337</b>	<b>\$ 7,837,725</b>	<b>\$ 7,837,725</b>
Prior period adjustment		23,853	-	-	-	-	-
<b>Ending Balance</b>		<b>\$ 1,818,294</b>	<b>\$ 2,636,537</b>	<b>\$ -</b>	<b>\$ 2,588,279</b>	<b>\$ -</b>	<b>\$ -</b>



Sewer Operating Fund 510	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 1,688,976	\$ 2,210,952	\$ 3,499,641	\$ 3,810,309	\$ 3,712,501	\$ 3,712,501
<b>SOURCES</b>						
42290 Grants - State	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
44100 Charges for Services	-	-	-	-	50,000	50,000
44510 Connection Fees	14,825	22,200	15,000	5,354	5,000	5,000
44520 Utility billings	2,545,948	2,554,399	2,760,000	2,685,900	2,780,000	2,780,000
46100 Investment Interest	7,351	85,105	10,000	87,631	25,000	25,000
47900 Other Revenue	1,507	14,571	500	-	500	500
48130 Interfund Loan Proceeds/Repayment	59,617	81,759	43,860	43,466	43,466	43,466
48500 Loan Proceeds	52,923	-	600,000	26,164	6,000,000	6,000,000
49000 Transfer from Sewer SDC	-	-	1,470,000	950,000	-	-
<b>TOTAL SOURCES</b>	<b>\$ 2,682,171</b>	<b>\$ 4,758,034</b>	<b>\$ 4,899,360</b>	<b>\$ 3,798,515</b>	<b>\$ 8,903,966</b>	<b>\$ 8,903,966</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 244,875	\$ 378,028	\$ 390,713	\$ 389,000	\$ 502,000	\$ 502,000
52100 Benefits and Taxes	155,217	240,797	264,210	252,800	327,000	327,000
<b>Total Personnel Services</b>	<b>\$ 400,092</b>	<b>\$ 618,825</b>	<b>\$ 654,923</b>	<b>\$ 641,800</b>	<b>\$ 829,000</b>	<b>\$ 829,000</b>
<b>Materials and Services</b>						
61110 Repairs and Maintenance - Infrastructure	\$ 37,401	\$ 25,379	\$ 45,000	\$ 25,000	\$ 45,000	\$ 45,000
61120 Repairs and Maintenance - Building	3,397	5,209	6,500	6,500	6,500	6,500
61130 Repairs and Maintenance - WWTP	-	146,299	55,000	55,000	55,000	55,000
61140 Repairs and Maintenance - Lift Stations	-	11,662	20,000	19,000	20,000	20,000
61150 Repairs and Maintenance - Equipment	29,506	11,480	10,000	25,000	13,750	13,750
61160 Repairs and Maintenance - Vehicles	2,548	1,678	8,000	8,000	5,500	5,500
<b>REPAIRS</b>	<b>72,852</b>	<b>201,707</b>	<b>144,500</b>	<b>138,500</b>	<b>145,750</b>	<b>145,750</b>
61510 Utilities - Electric	46,684	56,308	64,000	60,000	63,600	63,600
61520 Utilities - Garbage	945	1,221	1,200	1,200	1,300	1,300
61530 Utilities - Gas	-	55	100	100	100	100
61540 Utilities - Telephone	2,370	3,050	3,700	6,200	5,200	5,200
<b>UTILITIES</b>	<b>49,999</b>	<b>60,634</b>	<b>69,000</b>	<b>67,500</b>	<b>70,200</b>	<b>70,200</b>
61200 Rent	812	1,677	2,000	2,000	2,100	2,100
61810 Insurance - Property	4,916	6,443	7,000	8,000	11,750	11,750
61820 Insurance General Liability	6,550	9,314	9,500	9,200	9,600	9,600
61830 Insurance - Auto Liability	2,286	2,927	3,200	3,000	2,700	2,700
<b>OPERATIONS</b>	<b>14,564</b>	<b>20,361</b>	<b>21,700</b>	<b>22,200</b>	<b>26,150</b>	<b>26,150</b>
62110 Postage	5,218	5,642	6,000	7,900	8,100	8,100
62120 Office Supplies	1,809	1,942	2,000	1,700	1,800	1,800
62201 General Operating Supplies	6,557	3,428	3,000	3,000	3,500	3,500
62221 Fuel	7,493	9,298	7,900	7,900	7,900	7,900
62222 Uniforms	1,195	1,607	1,800	1,800	1,800	1,800
62261 Chemicals	25,166	33,825	30,000	30,000	31,500	31,500
62291 Other Operating Supplies	3,875	366	3,000	3,000	3,000	3,000
<b>SUPPLIES</b>	<b>51,313</b>	<b>56,108</b>	<b>53,700</b>	<b>55,300</b>	<b>57,600</b>	<b>57,600</b>



Sewer Operating Fund 510	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
63110 Professional Services - Legal	\$ 5,468	\$ 3,161	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
63130 Professional Services - Accounting	5,885	2,055	4,000	4,000	4,000	4,000
63140 Professional Services - Engineering.	11,350	19,897	10,000	10,000	105,000	105,000
63150 Lab Analysis	7,645	13,447	19,000	19,000	19,000	19,000
63190 Other Contract & Professional	12,929	15,701	39,250	37,250	84,250	84,250
63230 Agent Fees	-	-	650	650	650	650
63900 Internal Service Charges	-	-	7,800	4,000	-	-
CONTRACT SERVICES	43,277	54,261	90,700	84,900	222,900	222,900
63210 Licenses and Permits	5,549	14,341	6,500	6,500	6,500	6,500
63220 Dues and Memberships	315	565	2,640	13,100	14,300	14,300
63240 Bank Fees	495	11,463	11,250	11,250	11,250	11,250
MISCELLANEOUS	6,359	26,369	20,390	30,850	32,050	32,050
64000 Training/Travel	1,206	1,893	5,000	5,000	4,600	4,600
TRAINING/TRAVEL	1,206	1,893	5,000	5,000	4,600	4,600
<b>Total Materials and Services</b>	<b>239,570</b>	<b>421,333</b>	<b>404,990</b>	<b>404,250</b>	<b>559,250</b>	<b>559,250</b>
<b>Capital Expense</b>						
71100 Capital Expense - Plant	\$ -	\$ 1,081,221	\$ 1,600,000	\$ 580,000	\$ 7,175,600	\$ 7,175,600
71200 Capital Expense - Collection System	21,236	371,050	3,750,000	1,700,000	2,283,000	2,283,000
74000 Capital Expense - Equipment	159	1,200	26,650	26,650	3,000	3,000
75000 Capital Expense - Vehicles	-	-	30,000	26,000	-	-
<b>Total Capital Expense</b>	<b>\$ 21,395</b>	<b>\$ 1,453,471</b>	<b>\$ 5,406,650</b>	<b>\$ 2,332,650</b>	<b>\$ 9,461,600</b>	<b>\$ 9,461,600</b>
<b>Transfers, Debt Service and Contingency</b>						
81110 Bond/Loan Payments - Principal	\$ 80,000	\$ 85,000	\$ 316,100	\$ 85,000	\$ 339,000	\$ 339,000
81210 Bond/Loan Payments - Interest	65,149	62,750	190,800	62,750	198,650	198,650
85000 Transfer out	95,000	210,970	-	-	-	-
85100 Transfer out - General Fund	1,279,922	306,328	193,200	188,013	194,600	194,600
85215 Transfer to Building Repair/Replacement Fund	-	-	75,000	75,000	-	-
85255 Transfer to IS Equip. Fund	-	-	-	-	-	-
85341 Transfer to Urban Renewal Debt Service	-	-	106,860	106,860	106,526	106,526
87000 Debt Reserve	-	-	485,780	-	485,780	485,780
87000 Reserve for Vehicles & Equipment Replacement	-	-	20,000	-	30,000	30,000
88000 Contingency	-	-	544,698	-	412,061	412,061
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 1,520,071</b>	<b>\$ 665,048</b>	<b>\$ 1,932,438</b>	<b>\$ 517,623</b>	<b>\$ 1,766,617</b>	<b>\$ 1,766,617</b>
<b>TOTAL USES</b>	<b>\$ 2,181,128</b>	<b>\$ 3,158,677</b>	<b>\$ 8,399,001</b>	<b>\$ 3,896,323</b>	<b>\$ 12,616,467</b>	<b>\$ 12,616,467</b>
Prior period adj	20,933	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 2,210,952</b>	<b>\$ 3,810,309</b>	<b>\$ -</b>	<b>\$ 3,712,501</b>	<b>\$ -</b>	<b>\$ -</b>



Storm Drain Operating Fund 540	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 374,889	\$ 256,508	\$ 244,287	\$ 295,743	\$ 261,819	\$ 261,819
<b>SOURCES</b>						
42000 Intergovernmental revenue	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
44100 Charges for services	-	-	-	-	50,000	50,000
44520 Utility billings	663,532	658,602	702,380	668,200	686,300	686,300
44529 Write Off	(9,334)	(28)	-	-	-	-
46100 Investment Interest	1,108	3,714	1,500	4,526	1,900	1,900
49000 Transfer from Storm SDC	-	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 655,306</b>	<b>\$ 662,288</b>	<b>\$ 903,880</b>	<b>\$ 672,726</b>	<b>\$ 938,200</b>	<b>\$ 938,200</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 86,420	\$ 202,442	\$ 222,416	\$ 219,100	\$ 255,000	\$ 255,000
52100 Benefits and Taxes	64,292	133,477	147,307	139,800	169,000	169,000
<b>Total Personnel Services</b>	<b>\$ 150,712</b>	<b>\$ 335,919</b>	<b>\$ 369,723</b>	<b>\$ 358,900</b>	<b>\$ 424,000</b>	<b>\$ 424,000</b>
<b>Materials and Services</b>						
61110 Repairs and Maintenance - Infrastructure	\$ 13,171	\$ 14,497	\$ 50,500	\$ 50,500	\$ 45,500	\$ 45,500
61120 Repairs and Maintenance - Building	457	2,107	6,500	6,500	6,500	6,500
61150 Repairs and Maintenance - Equipment	10,729	9,380	10,000	10,000	13,750	13,750
61160 Repairs and Maintenance - Vehicles	700	3,034	2,500	2,900	3,000	3,000
<b>REPAIRS</b>	<b>25,057</b>	<b>29,018</b>	<b>69,500</b>	<b>69,900</b>	<b>68,750</b>	<b>68,750</b>
61510 Utilities - Electric	1,404	4,613	6,500	6,500	6,900	6,900
61520 Utilities - Garbage	876	873	1,000	600	600	600
61530 Utilities - Gas	-	54	100	100	100	100
61540 Utilities - Telephone	1,886	2,902	3,100	4,500	5,200	5,200
<b>UTILITIES</b>	<b>4,166</b>	<b>8,442</b>	<b>10,700</b>	<b>11,700</b>	<b>12,800</b>	<b>12,800</b>
61200 Rent	1,644	1,677	1,700	2,000	2,100	2,100
61810 Insurance - Property	510	1,282	1,400	1,400	1,500	1,500
61820 Insurance General Liability	7,273	4,763	5,000	7,200	5,400	5,400
61830 Insurance - Auto	2,090	2,840	3,000	3,000	2,700	2,700
<b>OPERATIONS</b>	<b>11,517</b>	<b>10,562</b>	<b>11,100</b>	<b>13,600</b>	<b>11,700</b>	<b>11,700</b>
62110 Postage	3,472	4,426	4,500	4,500	4,600	4,600
62120 Office Supplies	538	1,670	1,500	1,500	1,800	1,800
62201 Operation Supplies	3,614	2,353	3,000	3,000	1,000	1,000
62221 Fuel	5,004	3,495	3,160	3,100	3,500	3,500
62222 Uniforms	885	1,607	1,800	1,800	1,800	1,800
62261 Chemicals	-	-	2,000	2,000	2,000	2,000
62291 Other Operating Supplies	8	245	1,000	1,000	1,000	1,000
<b>SUPPLIES</b>	<b>13,521</b>	<b>13,796</b>	<b>16,960</b>	<b>16,900</b>	<b>15,700</b>	<b>15,700</b>



Storm Drain Operating Fund 540	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
63100 Contract & Professional Service	\$ 2,487	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
63110 Professional Services - Legal	32	1,839	5,000	1,000	5,000	5,000
63130 Professional Services-Audit	-	-	4,000	4,000	4,000	4,000
63140 Professional Services - Engineering.	375	2,957	50,000	28,800	75,000	75,000
63150 Lab Analysis	-	395	6,700	1,250	1,250	1,250
63190 Professional Services - Other	9,689	10,433	2,400	-	7,000	7,000
63900 Contract Services - IS	-	-	1,250	4,000	-	-
CONTRACT SERVICES	12,583	15,624	84,350	54,050	107,250	107,250
63210 Licenses and Permits	36	175	500	500	500	500
63220 Dues and Memberships	-	(343)	710	10,900	12,700	12,700
63240 Bank Fees	-	7,259	11,250	5,000	5,500	5,500
MISCELLANEOUS	36	7,091	12,460	16,400	18,700	18,700
64000 Training/Travel	79	951	2,400	2,400	4,700	4,700
TRAINING/TRAVEL	79	951	2,400	2,400	4,700	4,700
<b>Total Materials and Services</b>	<b>\$ 66,959</b>	<b>\$ 85,484</b>	<b>\$ 207,470</b>	<b>\$ 184,950</b>	<b>\$ 239,600</b>	<b>\$ 239,600</b>
<b>Capital Expense</b>						
71200 Capital Expense - Storm System	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
74000 Capital Outlay - Equipment	218,649	1,200	14,650	15,000	3,000	3,000
75000 Capital Expense - Vehicles	-	-	30,000	26,000	-	-
<b>Total Capital Expense</b>	<b>\$ 218,649</b>	<b>\$ 1,200</b>	<b>\$ 244,650</b>	<b>\$ 41,000</b>	<b>\$ 203,000</b>	<b>\$ 203,000</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Loan/Repayment	\$ 31,191	\$ 69,094	\$ -	\$ -	\$ -	\$ -
85000 Transfer out	10,000	7,500	-	-	-	-
85100 Transfer out - General Fund	300,699	123,856	49,167	46,800	48,100	48,100
85215 Transfer to Fac/Vehicle Repair/Replacement Fund	-	-	75,000	75,000	75,000	75,000
85255 Transfer to IS Equip. Fund	-	-	-	-	-	-
85330 Assessments	3,500	-	-	-	-	-
87000 Reserve for Vehicles & Equip Reserve	-	-	10,000	-	30,000	30,000
88000 Contingency	-	-	192,157	-	180,319	180,319
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 345,390</b>	<b>\$ 200,450</b>	<b>\$ 326,324</b>	<b>\$ 121,800</b>	<b>\$ 333,419</b>	<b>\$ 333,419</b>
<b>TOTAL USES</b>	<b>\$ 781,710</b>	<b>\$ 623,053</b>	<b>\$ 1,148,167</b>	<b>\$ 706,650</b>	<b>\$ 1,200,019</b>	<b>\$ 1,200,019</b>
Prior period adj	8,023	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 256,508</b>	<b>\$ 295,743</b>	<b>\$ -</b>	<b>\$ 261,819</b>	<b>\$ -</b>	<b>\$ -</b>



Transportation Operating Fund 220	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 652,031	\$ 880,268	\$ 619,257	\$ 777,758	\$ 614,524	\$ 614,524
<b>SOURCES</b>						
42230 Gas Tax	\$ 794,270	\$ 796,318	\$ 815,000	\$ 803,000	\$ 815,000	\$ 815,000
42250 State Fund Exchange Program	407,291	-	-	128,176	-	-
42290 Grants	-	-	40,000	-	-	-
44100 Charges for Services	-	-	-	-	50,000	50,000
46100 Investment Income	3,283	16,281	5,000	16,600	7,000	7,000
47900 Other Revenue	142,967	7,860	-	120	2,500,000	2,500,000
49000 Transfer In	156,005	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 1,503,816</b>	<b>\$ 820,459</b>	<b>\$ 860,000</b>	<b>\$ 947,896</b>	<b>\$ 3,372,000</b>	<b>\$ 3,372,000</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 50,599	\$ 261,276	\$ 287,067	\$ 279,600	\$ 378,000	\$ 378,000
52100 Benefits and Taxes	39,960	162,433	196,282	180,100	250,000	250,000
<b>Total Personnel Services</b>	<b>\$ 90,559</b>	<b>\$ 423,709</b>	<b>\$ 483,349</b>	<b>\$ 459,700</b>	<b>\$ 628,000</b>	<b>\$ 628,000</b>
<b>Materials and Services</b>						
61110 Repairs and Maintenance - Infrastructure	\$ 38,559	\$ 65,201	\$ 149,500	\$ 134,500	\$ 120,000	\$ 120,000
61120 Repairs and Maintenance - Building	875	1,735	2,500	2,500	2,500	2,500
61150 Repairs and Maintenance - Equipment	5,547	12,064	15,000	40,000	18,750	18,750
61160 Repairs and Maintenance - Vehicles	1,480	1,647	6,700	6,700	5,500	5,500
61190 Repairs and Maintenance - Other	-	-	-	15,000	15,000	15,000
<b>REPAIRS</b>	<b>46,461</b>	<b>80,647</b>	<b>173,700</b>	<b>198,700</b>	<b>161,750</b>	<b>161,750</b>
61510 Utilities - Electric	71,899	84,543	81,000	85,000	90,100	90,100
61520 Utilities - Garbage	945	873	1,200	700	800	800
61530 Utilities - Gas	-	55	200	200	200	200
61540 Utilities - Telephone	2,017	3,050	3,500	4,700	5,200	5,200
<b>UTILITIES</b>	<b>74,861</b>	<b>88,521</b>	<b>85,900</b>	<b>90,600</b>	<b>96,300</b>	<b>96,300</b>
61200 Rent	809	1,677	1,600	1,700	1,800	1,800
61810 Insurance - Property	2,889	4,054	4,500	4,500	6,500	6,500
61820 Insurance - General Liability	4,460	6,366	6,800	7,200	6,600	6,600
61830 Insurance - Auto Liability	2,858	3,566	3,800	2,500	2,700	2,700
<b>OPERATIONS</b>	<b>11,016</b>	<b>15,663</b>	<b>16,700</b>	<b>15,900</b>	<b>17,600</b>	<b>17,600</b>
62120 Office Supplies	1,383	1,557	1,500	1,500	1,800	1,800
62201 Operation Supplies	6,055	3,168	32,700	32,700	1,000	1,000
62221 Fuel	7,419	6,572	6,300	6,300	6,300	6,300
62222 Uniforms	1,051	1,607	1,800	1,800	1,800	1,800
62231 Traffic Signs and Paint	26,872	19,956	48,000	48,000	48,000	48,000
62291 Other Operating Supplies	88	245	1,000	1,000	1,000	1,000
<b>SUPPLIES</b>	<b>42,868</b>	<b>33,105</b>	<b>91,300</b>	<b>91,300</b>	<b>59,900</b>	<b>59,900</b>



Transportation Operating Fund 220	Actual		FY 2023-24 Adopted Budget		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
63110 Professional Services - Legal	898	4,032	10,000	10,000	10,000	10,000
63130 Professional Services-Audit	-	-	4,000	4,000	4,000	4,000
63140 Professional Services - Engineering	5,632	5,506	35,000	60,000	60,000	60,000
63190 Professional Services	5,805	25,134	39,750	10,800	34,800	34,800
63900 Contract Services - IS	-	-	6,700	4,000	-	-
CONTRACT SERVICES	12,335	34,672	95,450	88,800	108,800	108,800
63210 Licenses and Permits	-	225	500	500	500	500
63220 Dues & Memberships	67	(22)	1,400	11,500	12,700	12,700
66590 Other Miscellaneous Expenses	962	86	50,000	-	-	-
MISCELLANEOUS	1,029	289	51,900	12,000	13,200	13,200
64000 Training/Travel	323	1,159	5,000	5,000	4,600	4,600
TRAINING/TRAVEL	323	1,159	5,000	5,000	4,600	4,600
<b>Total Materials and Services</b>	<b>\$ 188,893</b>	<b>\$ 254,056</b>	<b>\$ 519,950</b>	<b>\$ 502,300</b>	<b>\$ 462,150</b>	<b>\$ 462,150</b>
<b>Capital Expense</b>						
71400 Capital Expense - Roads	\$ 489,816	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
74000 Capital Expense - Equipment	182,946	1,300	14,650	14,700	3,000	3,000
75000 Capital Expense - Vehicles	-	-	30,000	27,000	-	-
<b>Total Capital Expense</b>	<b>\$ 672,762</b>	<b>\$ 1,300</b>	<b>\$ 44,650</b>	<b>\$ 41,700</b>	<b>\$ 2,503,000</b>	<b>\$ 2,503,000</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Capital Loans Repayments	\$ 44,586	\$ 84,993	\$ 57,430	\$ 57,430	\$ -	\$ -
85100 Transfer out - General Fund	222,384	73,911	-	-	-	-
85000 Transfer out	57,500	85,000	-	-	-	-
85435 Transfer to Capital Projects Fund	-	-	-	-	-	-
85255 Transfer to IS Equip. Fund	-	-	-	-	-	-
85215 Transfer to Fac/Veh Repair and Repl. Fund	-	-	50,000	50,000	20,000	20,000
85330 Transfer to Spec Assessments Loan Fund	3,500	-	-	-	-	-
87000 Reserve for Vehicles & Equip Replacement	-	-	10,000	-	30,000	30,000
88000 Contingency	-	-	313,878	-	343,374	343,374
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 327,970</b>	<b>\$ 243,904</b>	<b>\$ 431,308</b>	<b>\$ 107,430</b>	<b>\$ 393,374</b>	<b>\$ 393,374</b>
<b>TOTAL USES</b>	<b>\$ 1,280,184</b>	<b>\$ 922,969</b>	<b>\$ 1,479,257</b>	<b>\$ 1,111,130</b>	<b>\$ 3,986,524</b>	<b>\$ 3,986,524</b>
Prior period adj	4,605	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 880,268</b>	<b>\$ 777,758</b>	<b>\$ -</b>	<b>\$ 614,524</b>	<b>\$ -</b>	<b>\$ -</b>



Water SDC Fund 535	Actual		FY 2023-24 Adopted Budget		Budget 2024-25	
	2021-22	2022-23	Est YE		Proposed	Approved
<b>Beginning Bal</b>	\$ 98,844	\$ 73,387	\$ 206,860	\$ 278,764	\$ 370,636	\$ 370,636
<b>SOURCES</b>						
44611 System Development Charges - Improvement	\$ 8,668	\$ 172,852	\$ 29,410	\$ 53,517	\$ 174,000	\$ 174,000
44612 System Development Charges - Reimbursement	104,133	-	-	-	-	-
44620 SDC Installment-Principal	14,667	59,785	8,330	-	-	-
44630 SDC Installment-Interest	7,557	3,510	2,960	-	-	-
46100 Investment Interest	447	4,198	2,000	7,172	3,000	3,000
47900 Miscellaneous	-	-	-	-	-	-
48130 Interfund Loans/Repayments	31,406	6,663	6,630	40,983	40,983	40,983
49000 Transfer in - Water Fund	-	-	10,200	10,200	-	-
<b>TOTAL SOURCES</b>	<b>\$ 166,878</b>	<b>\$ 247,008</b>	<b>\$ 59,530</b>	<b>\$ 111,872</b>	<b>\$ 217,983</b>	<b>\$ 217,983</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ 141,090	\$ 40,981	\$ 20,000	\$ 20,000	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 141,090</b>	<b>\$ 40,981</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
Capital Expense - Water System	\$ -	\$ 650	\$ -	\$ -	\$ 414,619	\$ 414,619
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 414,619</b>	<b>\$ 414,619</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin. Fee	5,940	-	-	-	-	-
85530 Transfer out - Water Fund	45,305	-	-	-	-	-
88000 Contingency	-	-	246,390	-	174,000	174,000
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 51,245</b>	<b>\$ -</b>	<b>\$ 246,390</b>	<b>\$ -</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>
<b>TOTAL USES</b>	<b>\$ 192,335</b>	<b>\$ 41,631</b>	<b>\$ 266,390</b>	<b>\$ 20,000</b>	<b>\$ 588,619</b>	<b>\$ 588,619</b>
<b>Ending Balance</b>	<b>\$ 73,387</b>	<b>\$ 278,764</b>	<b>\$ -</b>	<b>\$ 370,636</b>	<b>\$ -</b>	<b>\$ -</b>



Sewer SDC Fund 515	Actual		FY 2023-24 Adopted Budget		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 1,073,649	\$ 1,285,286	\$ 1,610,674	\$ 1,813,842	\$ 835,050	\$ 835,050
<b>SOURCES</b>						
44611 System Development Charges - Improvement	\$ 11,269	\$ 364,688	\$ 88,840	\$ 142,680	\$ 430,000	\$ 430,000
46612 System Development Charges - Reimbursement	154,969	28,972	-	-	-	-
44620 SDC Installment-Principal	21,552	90,421	12,000	-	-	-
44630 SDC Installment-Interest	11,434	4,962	-	-	-	-
46100 Investment Interest	5,195	35,184	15,000	36,809	5,000	5,000
48130 Interfund Loans/Repayments	87,938	10,011	9,960	61,719	61,719	61,719
<b>TOTAL SOURCES</b>	<b>\$ 292,357</b>	<b>\$ 534,238</b>	<b>\$ 125,800</b>	<b>\$ 241,208</b>	<b>\$ 496,719</b>	<b>\$ 496,719</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ 72,484	\$ 4,618	\$ -	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 72,484</b>	<b>\$ 4,618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>						
71200 Capital Expense - Collection System	\$ -	\$ 1,064	\$ -	\$ -	\$ 901,769	\$ 901,769
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,064</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 901,769</b>	<b>\$ 901,769</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin. Fee	8,236	-	-	-	-	-
85510 Transfer to Sewer Fund	-	-	1,470,000	1,220,000	-	-
88000 Contingency	-	-	266,474	-	430,000	430,000
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 8,236</b>	<b>\$ -</b>	<b>\$ 1,736,474</b>	<b>\$ 1,220,000</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>
<b>TOTAL USES</b>	<b>\$ 80,720</b>	<b>\$ 5,682</b>	<b>\$ 1,736,474</b>	<b>\$ 1,220,000</b>	<b>\$ 1,331,769</b>	<b>\$ 1,331,769</b>
Ending Balance	\$ 1,285,286	\$ 1,813,842	\$ -	\$ 835,050	\$ -	\$ -



Storm Drain SDC Fund 545	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 285,080	\$ 322,747	\$ 383,982	\$ 405,422	\$ 370,110	\$ 370,110
<b>SOURCES</b>						
44611 System Development Charges - Improvement	\$ 2,915	\$ 55,556	\$ 9,890	\$ 25,084	\$ 52,000	\$ 52,000
46612 System Development Charges - Reimbursement	34,449	-	-	-	-	-
44620 SDC Installment-Principal	2,703	14,362	1,140	-	-	-
44630 SDC Installment-Interest	1,602	475	400	-	-	-
46100 Investment Interest	1,356	8,362	4,000	9,763	2,000	2,000
48130 Interfund Loans/Repayments	-	3,920	3,900	4,842	4,842	4,842
<b>TOTAL SOURCES</b>	<b>\$ 43,025</b>	<b>\$ 82,675</b>	<b>\$ 19,330</b>	<b>\$ 39,689</b>	<b>\$ 58,842</b>	<b>\$ 58,842</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ -	\$ -	\$ 275,000	\$ 75,000	\$ 376,163	\$ 376,163
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 75,000</b>	<b>\$ 376,163</b>	<b>\$ 376,163</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Capital Loans & Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin Fees	1,858	-	-	-	-	-
85330 Assessments	3,500	-	-	-	-	-
85540 Transfer out - Storm Drain Fund	-	-	-	-	-	-
88000 Contingency	-	-	128,312	-	52,789	52,789
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 5,358</b>	<b>\$ -</b>	<b>\$ 128,312</b>	<b>\$ -</b>	<b>\$ 52,789</b>	<b>\$ 52,789</b>
<b>TOTAL USES</b>	<b>\$ 5,358</b>	<b>\$ -</b>	<b>\$ 403,312</b>	<b>\$ 75,000</b>	<b>\$ 428,952</b>	<b>\$ 428,952</b>
Ending Balance	\$ 322,747	\$ 405,422	\$ -	\$ 370,110	\$ -	\$ -



Transportation SDC Fund 420	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 135,618	\$ 339,260	\$ 705,977	\$ 856,882	\$ 754,818	\$ 754,818
<b>SOURCES</b>						
44611 System Development Charges - Improvement	\$ 11,450	\$ 303,279	\$ 68,200	\$ 98,253	\$ 496,600	\$ 496,600
46612 System Development Charges - Reimbursement	227,217	2,982	13,435	3,938	14,500	14,500
44620 SDC Installment-Principal	22,866	98,131	4,595	-	-	-
44630 SDC Installment-Interest	13,158	6,016	2,000	-	-	-
46100 Investment Interest	1,277	14,723	3,180	20,672	6,600	6,600
48130 Interfund Loans/Repayments	-	96,866	96,395	140,852	140,852	140,852
<b>TOTAL SOURCES</b>	<b>\$ 275,968</b>	<b>\$ 521,997</b>	<b>\$ 187,805</b>	<b>\$ 263,715</b>	<b>\$ 658,552</b>	<b>\$ 658,552</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ 10,160	\$ 4,375	\$ -	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 10,160</b>	<b>\$ 4,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
71400 Capital Expense - Street System	\$ -	\$ -	\$ 603,975	\$ 255,000	\$ 864,000	\$ 864,000
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,975</b>	<b>\$ 255,000</b>	<b>\$ 864,000</b>	<b>\$ 864,000</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Loan & Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - General Fund	8,666	-	-	-	-	-
85330 Transfer out - Spec Assessments	3,500	-	-	-	-	-
85435 Transfer out - Capital Projects	50,000	-	110,779	110,779	-	-
85441 Transfer out - Urban Renewal Projects	-	-	-	-	-	-
88000 Contingency	-	-	179,028	-	549,370	549,370
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 62,166</b>	<b>\$ -</b>	<b>\$ 289,807</b>	<b>\$ 110,779</b>	<b>\$ 549,370</b>	<b>\$ 549,370</b>
<b>TOTAL USES</b>	<b>\$ 72,326</b>	<b>\$ 4,375</b>	<b>\$ 893,782</b>	<b>\$ 365,779</b>	<b>\$ 1,413,370</b>	<b>\$ 1,413,370</b>
Ending Balance	\$ 339,260	\$ 856,882	\$ -	\$ 754,818	\$ -	\$ -



Parks SDC Fund 430	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 126,573	\$ 230,861	\$ 434,735	\$ 537,101	\$ 515,960	\$ 515,960
<b>SOURCES</b>						
42290 Grants - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44611 System Development Charges - Improvement	13,605	276,760	46,160	83,914	292,000	292,000
44612 System Development Charges - Reimbursement	258,441	-	-	-	-	-
44620 SDC Installment-Principal	12,034	92,112	-	-	-	-
44630 SCD Installment-Interest	7,290	-	-	-	-	-
46100 Investment Interest	927	9,159	4,000	12,867	5,000	5,000
48130 Interfund Loans/Repayments	-	-	-	62,023	62,023	62,023
<b>TOTAL SOURCES</b>	<b>\$ 292,297</b>	<b>\$ 378,031</b>	<b>\$ 50,160</b>	<b>\$ 158,804</b>	<b>\$ 359,023</b>	<b>\$ 359,023</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ 40,233	\$ -	\$ 85,000	\$ 50,000	\$ 257,683	\$ 257,683
<b>Total Materials and Services</b>	<b>\$ 40,233</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 50,000</b>	<b>\$ 257,683</b>	<b>\$ 257,683</b>
<b>Capital Expense</b>						
72000 Land and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 325,300	\$ 325,300
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,300</b>	<b>\$ 325,300</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Capital Loans & Repayment	\$ 14,714	\$ 71,791	\$ -	\$ -	\$ -	\$ -
85100 Transfer out - Admin Fees	8,062	-	-	-	-	-
85425 Transfer out - Parks Capital Reserve	125,000	-	131,945	129,945	-	-
88000 Contingency	-	-	267,950	-	292,000	292,000
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 147,776</b>	<b>\$ 71,791</b>	<b>\$ 399,895</b>	<b>\$ 129,945</b>	<b>\$ 292,000</b>	<b>\$ 292,000</b>
<b>TOTAL USES</b>	<b>\$ 188,009</b>	<b>\$ 71,791</b>	<b>\$ 484,895</b>	<b>\$ 179,945</b>	<b>\$ 874,983</b>	<b>\$ 874,983</b>
Ending Balance	\$ 230,861	\$ 537,101	\$ -	\$ 515,960	\$ -	\$ -



Parks Capital Reserve 425	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 242,412	\$ 401,337	\$ 274,989	\$ 344,454	\$ 232,549	\$ 232,549
<b>SOURCES</b>						
42000 Intergovernmental revenue	\$ -	\$ -	\$ 77,000	\$ -	\$ 75,000	\$ 75,000
46100 Investment Interest	1,426	8,746	2,000	8,650	600	600
47900 Other Revenue	-	-	-	50,000	-	-
49100 Transfers In - General Fund	-	-	-	-	2,000	2,000
49430 Transfers In - Parks SDC Fund	175,000	-	131,945	131,945	-	-
<b>TOTAL SOURCES</b>	<b>\$ 176,426</b>	<b>\$ 8,746</b>	<b>\$ 210,945</b>	<b>\$ 190,595</b>	<b>\$ 77,600</b>	<b>\$ 77,600</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
71000 Capital Expense-Infrastructure	\$ 17,501	\$ 57,652	\$ 356,890	\$ 269,000	\$ 299,550	\$ 299,550
74000 Capital Expense-Equipment	-	7,977	23,500	23,500	3,000	3,000
75000 Capital Expense-Vehicles	-	-	10,000	10,000	-	-
<b>Total Capital Expense</b>	<b>\$ 17,501</b>	<b>\$ 65,629</b>	<b>\$ 390,390</b>	<b>\$ 302,500</b>	<b>\$ 302,550</b>	<b>\$ 302,550</b>
<b>Transfers, Debt Service and Contingency</b>						
87000 Reserve for Vehicles & Equip Replacement	\$ -	\$ -	\$ 5,544	\$ -	\$ 7,545	\$ 7,545
88000 Contingency	-	-	-	-	54	54
<b>Total Transfers, Debt and Contingency</b>	<b>-</b>	<b>-</b>	<b>5,544</b>	<b>-</b>	<b>7,599</b>	<b>7,599</b>
<b>TOTAL USES</b>	<b>17,501</b>	<b>65,629</b>	<b>485,934</b>	<b>302,500</b>	<b>310,149</b>	<b>310,149</b>
<b>Ending Balance</b>	<b>\$ 401,337</b>	<b>\$ 344,454</b>	<b>\$ -</b>	<b>\$ 232,549</b>	<b>\$ -</b>	<b>\$ -</b>



### **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 are:

- **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. 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 2024-25 budget is consistent with prior years with respect to budgeting for loans and a façade grant. No loans or grants were made in the prior year.
- The fund budgeted a contingency of \$998 thousand, an increase of more than \$100 thousand from the prior year.

Economic Development Loan Fund 230	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 524,996	\$ 657,004	\$ 811,008	\$ 820,685	\$ 976,056	\$ 976,056
<b>SOURCES</b>						
46100 Investment Interest	\$ 2,683	\$ 17,682	\$ 8,000	\$ 30,000	\$ 17,000	\$ 17,000
48130 Interfund Loan Proceeds/Repay	132,169	131,519	110,870	110,871	110,623	110,623
48500 Economic Development Loans	22,156	14,480	14,480	14,500	14,500	14,500
<b>TOTAL SOURCES</b>	<b>\$ 157,008</b>	<b>\$ 163,681</b>	<b>\$ 133,350</b>	<b>\$ 155,371</b>	<b>\$ 142,123</b>	<b>\$ 142,123</b>
<b>USES</b>						
<b>Materials and Services</b>						
62291 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66510 Investment Opportunities	-	-	-	-	-	-
66520 Economic Development Loans	-	-	100,000	-	100,000	100,000
66530 Façade Grant Program	-	-	20,000	-	20,000	20,000
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>Transfers, Debt Service and Contingency</b>						
85235 Transfer out - T&E Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
85240 Transfer out - Grants Fund	-	-	-	-	-	-
88000 Contingency	-	-	824,358	-	998,179	998,179
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 824,358</b>	<b>\$ -</b>	<b>\$ 998,179</b>	<b>\$ 998,179</b>
<b>TOTAL USES</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 944,358</b>	<b>\$ -</b>	<b>\$ 1,118,179</b>	<b>\$ 1,118,179</b>
<b>Ending Balance</b>	<b>\$ 657,004</b>	<b>\$ 820,685</b>	<b>\$ -</b>	<b>\$ 976,056</b>	<b>\$ -</b>	<b>\$ -</b>



## **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.

### **Fiscal Year 2024-25 Priorities**

- Sustain existing events, move them toward sustainability, and grow their positive impact for local businesses.
- Expand content on and the reach of ExperienceIndyOregon.com
- Attract more visitors/customers to the community through marketing campaigns and events.

### **Fiscal Year 2023-24 Accomplishments**

- Record attendance at the River’s Edge Summer Series; 30-50% greater than 2019 depending on the show.
- Expanded Glow display through sponsor donations.
- Revived Touch-A-Truck event with strong attendance.
- Expanded Bike Indy to 6 events annually and developed a core of volunteers to help put on the events.
- Integrated Experience Indy web content into larger City communications strategy.

### **Expenditure Highlights**

In recent years spending has outpaced revenues received in the Tourism and Events Fund, resulting in a depletion of fund balance that has become unsustainable. The beginning balance in FY 2022-23 was just over \$242,000 and has eroded to a budgeted amount of just \$28,000 for FY 2024-25. As a result, several budget reductions and a necessary transfer from the General Fund are reflected in the budget for FY 2024-25. Specific details include:

- Elimination of the Glow event during the holidays.
- A significant reduction in professional services in support of programming.
- Elimination of one event from the Summer Series events.
- No contingency is budgeted in the fund, leaving no room for unanticipated occurrences.

Independence Days over the Fourth of July is budgeted for \$193,100 in revenues and a like amount of expenditures in FY 2024-25. These budgeted amounts however do not reflect personnel services costs in the Tourism and Events Fund necessary to support this event, nor do they reflect the full cost of other City programs supporting Independence Days.



Tourism and Events Fund 235	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 103,852	\$ 242,489	\$ 322,512	\$ 252,944	\$ 28,494	\$ 28,494
<b>SOURCES</b>						
41610 Lodging Tax	\$ 204,848	\$ 200,629	\$ 335,700	\$ 200,000	\$ 200,000	\$ 200,000
45100 Donations	-	1,250	-	-	-	-
45200 Donations - undesignated	43,437	38,382	30,000	-	-	-
46100 Investment Interest	542	5,194	2,000	6,000	1,500	1,500
47100 Royalties	-	5,286	5,000	-	-	-
47204 Rent - Parks Use	4,265	2,360	-	-	-	-
47300 Independence Days	72,357	151,543	120,000	140,000	268,100	376,180
47313 Winter events revenue	-	-	-	700	2,500	2,500
47314 Summer series revenue	-	-	-	43,000	40,000	40,000
47400 Reimbursement Revenue	-	7	-	-	-	-
47900 Other revenue	6,450	1,270	500	900	1,000	1,000
49000 Transfers In	50,000	-	-	-	125,756	17,676
<b>TOTAL SOURCES</b>	<b>\$ 381,899</b>	<b>\$ 405,921</b>	<b>\$ 493,200</b>	<b>\$ 390,600</b>	<b>\$ 638,856</b>	<b>\$ 638,856</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ 58,601	\$ 75,503	\$ 217,248	\$ 196,700	\$ 212,000	\$ 212,000
52100 Benefits and Taxes	47,645	58,404	152,019	135,600	154,000	154,000
<b>Total Personnel Services</b>	<b>\$ 106,246</b>	<b>\$ 133,907</b>	<b>\$ 369,267</b>	<b>\$ 332,300</b>	<b>\$ 366,000</b>	<b>\$ 366,000</b>
<b>Materials and Services</b>						
61120 Repairs and Maint - Building	\$ -	\$ 1,928	\$ 9,500	\$ -	\$ -	\$ -
REPAIRS	-	1,928	9,500	-	-	-
61540 Utilities Telephone	-	-	-	2,000	2,100	2,100
UTILITIES	-	-	-	2,000	2,100	2,100
61810 Insurance - Property	-	-	-	400	600	600
61820 Insurance General Liability	-	1,264	1,290	1,100	5,900	5,900
61830 Insurance - Auto	-	-	-	600	-	-
OPERATIONS	-	1,264	1,290	2,100	6,500	6,500
62120 Office Supplies	514	798	500	150	150	150
62130 Printing	-	-	-	100	100	100
62201 General Operating Supplies	2,595	5,164	4,500	1,000	1,000	1,000
62291 Other Operating Supplies	713	3,531	500	200	200	200
SUPPLIES	3,822	9,493	5,500	1,450	1,450	1,450



Tourism and Events Fund 235	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
63190 Professional Services	\$ 16,060	\$ 34,366	\$ 28,000	\$ 35,000	\$ 3,000	\$ 3,000
63900 Contract Services - IS	-	-	3,175	-	-	-
CONTRACT SERVICES	16,060	34,366	31,175	35,000	3,000	3,000
63220 Dues and Memberships	892	1,397	1,000	3,000	4,200	4,200
63300 Advertising/Marketing	15,347	8,504	15,000	10,000	7,000	7,000
66530 Donations	-	-	-	100	500	500
MISCELLANEOUS	16,239	9,901	16,000	13,100	11,700	11,700
64000 Training & Travel	-	1,715	2,000	1,000	1,000	1,000
TRAINING/TRAVEL	-	1,715	2,000	1,000	1,000	1,000
65110 Independence Days	46,087	117,060	120,000	120,000	193,100	193,100
65130 Winter Events	1,194	-	-	-	12,500	12,500
65140 Summer Series Events	-	-	-	77,100	65,000	65,000
65150 Parks Events	32,899	51,464	66,000	-	-	-
65900 Other Programs and Events	21,293	28,087	45,000	31,000	5,000	5,000
PROGRAMS AND EVENTS	101,473	196,611	231,000	228,100	275,600	275,600
<b>Total Materials and Services</b>	<b>\$ 137,594</b>	<b>\$ 255,278</b>	<b>\$ 296,465</b>	<b>\$ 282,750</b>	<b>\$ 301,350</b>	<b>\$ 301,350</b>
<b>Transfers, Debt Service and Contingency</b>						
81130 Interfund Loan / Repayment	\$ 3,172	\$ 6,281	\$ -	\$ -	\$ -	\$ -
85255 Interfund Transfer - IS Reserve	-	-	-	-	-	-
88000 Contingency	-	-	149,980	-	-	-
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 3,172</b>	<b>\$ 6,281</b>	<b>\$ 149,980</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$ 247,012</b>	<b>\$ 395,466</b>	<b>\$ 815,712</b>	<b>\$ 615,050</b>	<b>\$ 667,350</b>	<b>\$ 667,350</b>
Prior period adj	3,750	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 242,489</b>	<b>\$ 252,944</b>	<b>\$ -</b>	<b>\$ 28,494</b>	<b>\$ -</b>	<b>\$ -</b>





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## GRANTS FUND MISSION STATEMENT/PROFILE

The Grants Fund provides 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 and best leverage local resources. The City's grants are typically a mix of federal, state, regional, and local with specific restrictions on 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 any required match. Most budgeted grant receipts relate to the Police Department and their ongoing grant support for specific enforcement actions and equipment. Other grant receipts budgeted reflect recognition of ARPA dollars being expended in the 2024-25 fiscal year.

Grants Fund 240		Actual		FY 2023-24 Adopted Budget		Budget 2024-25	
		2021-22	2022-23	Est YE		Proposed	Approved
Beginning Bal		\$ 429,291	\$ 515,153	\$ 2,042,710	\$ 482,092	\$ 606,052	\$ 606,052
<b>SOURCES</b>							
42190	Grants - Federal	\$ 542,445	\$ 398,623	\$ 74,800	\$ 735,300	\$ 1,505,000	\$ 1,505,000
42290	Grants - State	77,195	94,284	4,240	6,500	-	-
42390	Grants - Local	4,000	-	49,450	-	-	-
42400	Intergovernmental Revenue - Other	533	13,000	10,000	10,000	-	-
45100	Grants - Nongovernmental	-	2,315	15,000	50,000	-	-
46100	Investment Income	5,819	62,952	10,000	93,000	30,000	30,000
49100	Transfers in - General Fund	-	-	-	-	-	-
49235	Transfers in - Tourism & Events Fund	-	-	-	-	-	-
<b>TOTAL SOURCES</b>		<b>\$ 629,992</b>	<b>\$ 571,174</b>	<b>\$ 163,490</b>	<b>\$ 894,800</b>	<b>\$ 1,535,000</b>	<b>\$ 1,535,000</b>
<b>USES</b>							
<i>Administration</i>							
51100	Salary	\$ 51,369	\$ 143,349	\$ 160,000	\$ 44,300	\$ -	\$ -
52100	Benefits and Taxes	67,661	26,923	-	27,000	-	-
61820	Insurance General Liability	-	-	-	-	1,050	1,050
63190	Professional Services - Other	290,893	297,416	1,320,000	107,100	74,700	74,700
63900	Contract Services - IT	27,898	34,390	52,000	-	-	-
66530	Grants, donations and sponsorships	287	13,000	-	40,700	-	-
66590	Other Miscellaneous Expenses	414	-	-	1,600	1,500	1,500
74000	Equipment	18,812	45,188	-	-	-	-
<b>ADMINISTRATION</b>		<b>\$ 457,334</b>	<b>\$ 560,266</b>	<b>\$ 1,532,000</b>	<b>\$ 220,700</b>	<b>\$ 77,250</b>	<b>\$ 77,250</b>
<i>Economic Development</i>							
62201	General Operating Supplies	\$ 500	\$ -	\$ -	\$ 550	\$ -	\$ -
63190	Professional Services - Other	40,000	7,283	-	-	-	-
<b>ECONOMIC DEVELOPMENT</b>		<b>\$ 40,500</b>	<b>\$ 7,283</b>	<b>\$ -</b>	<b>\$ 550</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Police</i>							
51100	Salary	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -
52100	Benefits and Taxes	-	-	-	-	-	-
62201	General Operating Supplies	18,110	19,204	-	19,190	5,000	5,000
62202	Small Tools and Equipment	-	-	15,000	-	-	-
74000	Equipment	10,000	-	-	-	-	-
<b>POLICE</b>		<b>\$ 28,110</b>	<b>\$ 19,204</b>	<b>\$ 27,500</b>	<b>\$ 19,190</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



Grants Fund 240		Actual		2023-24 Adopted Budget		Budget 2024-25 Proposed		Approved	
		2021-22	2022-23	Est YE					
<i>Community Development</i>									
66530	Donations	\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ -		
74000	Capital Expense - Equipment	-	-	-	6,200	-	-		
	COMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$ 9,400	\$ -	\$ -		
<i>Library</i>									
62201	General Operating Supplies	\$ 14,155	\$ 17,482	\$ 5,740	\$ 5,000	\$ -	\$ -		
74000	Capital Expense - Equipment	-	-	49,450	-	-	-		
	LIBRARY	\$ 14,155	\$ 17,482	\$ 55,190	\$ 5,000	\$ -	\$ -		
<i>Museum</i>									
62201	General Operating Supplies	\$ 4,031	\$ -	\$ 10,000	\$ -	\$ -	\$ -		
	MUSEUM	\$ 4,031	\$ -	\$ 10,000	\$ -	\$ -	\$ -		
<i>Transportation</i>									
71500	Capital Expense - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000		
	TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000		
<i>Water Operations</i>									
71500	Capital Expense - Infrastructure	\$ -	\$ -	\$ -	\$ 516,000	\$ 1,000,000	\$ 1,000,000		
	WATER OPERATIONS	\$ -	\$ -	\$ -	\$ 516,000	\$ 1,000,000	\$ 1,000,000		
<i>Nondepartmental</i>									
88000	Contingency	\$ -	\$ -	\$ 544,110	\$ -	\$ 558,802	\$ 558,802		
	NONDEPARTMENTAL	\$ -	\$ -	\$ 544,110	\$ -	\$ 558,802	\$ 558,802		
<b>TOTAL USES</b>		<b>\$ 544,130</b>	<b>\$ 604,235</b>	<b>\$ 2,168,800</b>	<b>\$ 770,840</b>	<b>\$ 2,141,052</b>	<b>\$ 2,141,052</b>		
<b>Ending Balance</b>		<b>\$ 515,153</b>	<b>\$ 482,092</b>	<b>\$ 37,400</b>	<b>\$ 606,052</b>	<b>\$ -</b>	<b>\$ -</b>		



## **FACILITIES, VEHICLE AND EQUIPMENT REPLACEMENT FUND**

### **MISSION STATEMENT/PROFILE**

This 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**

- Anticipated sale of two retired police vehicles is budgeted to generate \$25,000 in revenue to the Fund.
- The 2024-25 budget reflects continued funding of Public Works Reserves for future projects.
- Building repairs and maintenance are budgeted at more than \$58,000 in FY 2024-25 related to planned updates and maintenance to City facilities.
- Contract services are budgeted at \$140,000 in FY 2024-25 for engineering and other support related to planned maintenance efforts.
- Capital outlay expenditures are budgeted for purchase of vehicles and equipment during the 2024-25 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 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 404,100	\$ 694,994	\$ 894,857	\$ 967,385	\$ 962,370	\$ 962,370
<b>SOURCES</b>						
46100 Investment Interest	\$ 2,480	\$ 17,164	\$ 9,000	\$ 23,189	\$ 15,000	\$ 15,000
47700 Sale of Surplus Property	327,208	-	-	-	25,000	25,000
47900 Miscellaneous	9,872	-	-	-	-	-
49000 Transfers In	260,000	335,000	275,000	275,000	-	-
49100 Transfers In - General Fund	-	-	-	-	275,130	275,130
49220 Transfers In - Transportation Fund	-	-	-	-	20,000	20,000
49540 Transfers In - Storm Drain Fund	-	-	-	-	75,000	75,000
<b>TOTAL SOURCES</b>	<b>\$ 599,560</b>	<b>\$ 352,164</b>	<b>\$ 284,000</b>	<b>\$ 298,189</b>	<b>\$ 410,130</b>	<b>\$ 410,130</b>
<b>USES</b>						
<b>Personnel Services</b>						
51100 Salary	\$ -	\$ -	\$ 52,238	\$ 61,000	\$ 65,000	\$ 65,000
52100 Benefits and Taxes	-	-	41,463	34,500	41,000	41,000
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,701</b>	<b>\$ 95,500</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>
<b>Materials and Service</b>						
61120 Repairs and Maintenance - Building	\$ 29,400	\$ 79,773	\$ -	\$ 8,000	\$ 58,500	\$ 58,500
61160 Repairs and Maintenance - Vehicles	-	-	19,750	20,000	22,000	22,000
<b>REPAIRS</b>	<b>29,400</b>	<b>79,773</b>	<b>19,750</b>	<b>28,000</b>	<b>80,500</b>	<b>80,500</b>
61540 Utilities - Telephone	-	-	200	2,200	1,700	1,700
<b>UTILITIES</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>2,200</b>	<b>1,700</b>	<b>1,700</b>
61810 Insurance Property	-	-	-	800	1,200	1,200
61820 Insurance General Liability	-	-	-	2,200	1,600	1,600
<b>OPERATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>2,800</b>	<b>2,800</b>
62120 Office Supplies	-	-	500	100	500	500
62201 General Operating Supplies	-	-	1,000	800	1,000	1,000
62221 Fuel	-	-	3,000	1,500	3,000	3,000
62291 Other Operating Supplies	-	-	500	100	500	500
<b>SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>
63210 Licenses and Permits	-	-	500	100	500	500
63220 Dues & Memberships	-	-	2,100	5,000	12,100	12,100
66530 Donations	-	-	-	104	-	-
<b>MISCELLANEOUS</b>	<b>-</b>	<b>-</b>	<b>2,600</b>	<b>5,204</b>	<b>12,600</b>	<b>12,600</b>
63140 Professional Services - Engineering	-	-	500	500	25,500	25,500
63190 Other Contract & Professional Services	334	-	97,400	97,400	114,400	114,400
63900 Contract Services - IS	-	-	10,000	-	-	-
<b>CONTRACT SERVICES</b>	<b>334</b>	<b>-</b>	<b>107,900</b>	<b>97,900</b>	<b>139,900</b>	<b>139,900</b>
64000 Training/Travel	-	-	2,000	2,000	2,000	2,000
<b>TRAINING/TRAVEL</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Materials and Services</b>	<b>\$ 29,734</b>	<b>\$ 79,773</b>	<b>\$ 137,450</b>	<b>\$ 140,804</b>	<b>\$ 244,500</b>	<b>\$ 244,500</b>



Facilities, Vehicle, and Equipment Replacement Fund 215	Actual		2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Capital Expense</b>						
73000 Capital Expense - Buildings	\$ 278,932	\$ -	\$ -	\$ -	\$ -	\$ -
74000 Capital Expense - Equipment	-	-	16,000	22,900	42,000	42,000
75000 Capital Expense - Vehicles	-	-	44,000	44,000	50,000	50,000
<b>Total Capital Expense</b>	<b>\$ 278,932</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 66,900</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>
<b>Transfers, Debt Service and Contingency</b>						
87000 Reserve for Future Use - Streets	\$ -	\$ -	\$ 230,000	\$ -	\$ 270,000	\$ 270,000
87000 Reserve for Future Use - Sewer	-	-	250,000	-	250,000	250,000
87000 Reserve for Future Use - Water	-	-	250,000	-	250,000	250,000
87000 Reserve for Future Use - Storm Drain	-	-	85,000	-	160,000	160,000
88000 Contingency	-	-	72,706	-	-	-
<b>Total Transfers, Debt and Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 887,706</b>	<b>\$ -</b>	<b>\$ 930,000</b>	<b>\$ 930,000</b>
<b>TOTAL USES</b>	<b>\$ 308,666</b>	<b>\$ 79,773</b>	<b>\$ 1,178,857</b>	<b>\$ 303,204</b>	<b>\$ 1,372,500</b>	<b>\$ 1,372,500</b>
<b>Ending Balance</b>	<b>\$ 694,994</b>	<b>\$ 967,385</b>	<b>\$ -</b>	<b>\$ 962,370</b>	<b>\$ -</b>	<b>\$ -</b>



**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 during FY 2023-24. The fund is presented here only for informational purposes in accordance with Oregon Local Budget Law.

GF Equipment/Vehicle Reserve Fund 115	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
Beginning Bal	\$ 22,227	\$ 72,431	\$ -	\$ 11,705	\$ -	\$ -
<b>SOURCES</b>						
46100 Investment Interest	\$ 204	\$ 617	\$ -	\$ 273	\$ -	\$ -
49000 Transfers In	50,000	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 50,204</b>	<b>\$ 617</b>	<b>\$ -</b>	<b>\$ 273</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>						
<b>Capital Expense</b>						
74000 Capital Expense - Equipment	\$ -	\$ 2,417	\$ -	\$ -	\$ -	\$ -
75000 Capital Expense - Vehicles	-	58,926	-	-	-	-
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 61,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers, Debt Service and Contingency</b>						
85000 Transfers out	\$ -	\$ -	\$ -	\$ 11,978	\$ -	\$ -
88000 Contingency	-	-	-	-	-	-
<b>Total Transfers, Debt and Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,978</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ 61,343</b>	<b>\$ -</b>	<b>\$ 11,978</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Balance	\$ 72,431	\$ 11,705	\$ -	\$ -	\$ -	\$ -



**INFORMATION SERVICES EQUIPMENT FUND  
MISSION STATEMENT/PROFILE**

This fund has been used to account for the purchase and replacement of information- and technology-related equipment and software. Effective with the 2024-25 budget this fund will be discontinued, and all activities will be accounted for in the General Fund Information Services Department.

Information Services Equipment Fund 255	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 37,893	\$ (22,213)	\$ 92	\$ (13,279)	\$ (13,279)	\$ (13,279)
<b>SOURCES</b>						
46100 Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47900 Misc (Hotel Equip Agreement)	-	563	5,000	-	-	-
49000 Transfers In	115,000	160,000	-	-	13,279	13,279
<b>TOTAL SOURCES</b>	<b>\$ 115,000</b>	<b>\$ 160,563</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 13,279</b>	<b>\$ 13,279</b>
<b>USES</b>						
<b>Materials and Service</b>						
63220 Software Subscriptions	\$ 148,066	\$ 135,834	\$ -	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 148,066</b>	<b>\$ 135,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
74000 Capital Expense - Equipment	\$ 27,040	\$ 15,795	\$ 5,000	\$ -	\$ -	\$ -
<b>Total Capital Expense</b>	<b>\$ 27,040</b>	<b>\$ 15,795</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers, Debt Service and Contingency</b>						
88000 Contingency	\$ -	\$ -	\$ 92	\$ -	\$ -	\$ -
<b>Total Transfers, Debt and Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$ 175,106</b>	<b>\$ 151,629</b>	<b>\$ 5,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ (22,213)</b>	<b>\$ (13,279)</b>	<b>\$ -</b>	<b>\$ (13,279)</b>	<b>\$ -</b>	<b>\$ -</b>



## **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 2024-25 the City has budgeted for street system improvements as the primary expenditure from this fund.

Capital Projects Fund 435	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ (110,278)	\$ (482,158)	\$ 219,841	\$ 189,463	\$ 458,148	\$ 458,148
<b>SOURCES</b>						
42290 Grants - State	\$ 1,039,180	\$ 713,665	\$ -	\$ 54,987	\$ 6,178,502	\$ 6,178,502
46100 Investment Interest	-	3,340	200	6,255	4,000	4,000
47900 Other revenue	66,280	-	-	128,364	-	-
49000 Transfers In	145,000	-	110,779	110,779	-	-
<b>TOTAL SOURCES</b>	<b>\$ 1,250,460</b>	<b>\$ 717,005</b>	<b>\$ 110,979</b>	<b>\$ 300,385</b>	<b>\$ 6,182,502</b>	<b>\$ 6,182,502</b>
<b>USES</b>						
<b>Materials and Services</b>						
63140 Professional Services - Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
71400 Capital Expense - Street System	\$ 1,522,340	\$ 45,384	\$ 330,544	\$ 31,700	\$ 6,640,650	\$ 6,640,650
<b>Total Capital Expense</b>	<b>\$ 1,522,340</b>	<b>\$ 45,384</b>	<b>\$ 330,544</b>	<b>\$ 31,700</b>	<b>\$ 6,640,650</b>	<b>\$ 6,640,650</b>
<b>Transfers, Debt Service and Contingency</b>						
88000 Contingency	\$ -	\$ -	\$ 276	\$ -	\$ -	\$ -
<b>Total Transfers, Debt and Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL USES</b>	<b>\$ 1,622,340</b>	<b>\$ 45,384</b>	<b>\$ 330,820</b>	<b>\$ 31,700</b>	<b>\$ 6,640,650</b>	<b>\$ 6,640,650</b>
<b>Ending Balance</b>	<b>\$ (482,158)</b>	<b>\$ 189,463</b>	<b>\$ -</b>	<b>\$ 458,148</b>	<b>\$ -</b>	<b>\$ -</b>



### **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 2024-25:

- **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 2024-25 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 2023-24 Adopted Budget		Budget 2024-25	
	2021-22	2022-23	Est YE		Proposed	Approved
<b>Beginning Bal</b>	\$ 212,423	\$ 225,212	\$ 237,892	\$ 244,446	\$ 82,281	\$ 82,281
<b>SOURCES</b>						
41110 Real Property Tax	\$ 397,042	\$ 393,932	\$ 222,400	\$ 220,704	\$ 371,000	\$ 371,000
41120 Real Property Tax- Prior	9,599	7,976	8,000	7,451	7,000	7,000
46100 Interest	1,817	10,645	3,000	8,000	6,000	6,000
<b>TOTAL SOURCES</b>	<b>\$ 408,458</b>	<b>\$ 412,553</b>	<b>\$ 233,400</b>	<b>\$ 236,155</b>	<b>\$ 384,000</b>	<b>\$ 384,000</b>
<b>USES</b>						
81110 Bond/Loan Payments - Principal	\$ 245,000	\$ 250,000	\$ 265,000	\$ 265,000	\$ 275,000	\$ 275,000
81210 Bond/Loan Payments - Interest	150,669	143,319	133,320	133,320	122,719	122,719
<b>Total Transfers and Debt</b>	<b>\$ 395,669</b>	<b>\$ 393,319</b>	<b>\$ 398,320</b>	<b>\$ 398,320</b>	<b>\$ 397,719</b>	<b>\$ 397,719</b>
<b>TOTAL USES</b>	<b>\$ 395,669</b>	<b>\$ 393,319</b>	<b>\$ 398,320</b>	<b>\$ 398,320</b>	<b>\$ 397,719</b>	<b>\$ 397,719</b>
<b>Ending Balance</b>	<b>\$ 225,212</b>	<b>\$ 244,446</b>	<b>\$ 72,972</b>	<b>\$ 82,281</b>	<b>\$ 68,562</b>	<b>\$ 68,562</b>



## **MONMOUTH/INDEPENDENCE NETWORK DEBT 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 7/1/2024
2015 Refunding	2032	2.03% - 3.66%	\$2,190,000
2017C FCC MINET Refunding	2027	3.65%	\$895,000
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 2023-24 Achievements**

- MINET continued to make the full debt service payments for both Monmouth and Independence bonds on their own, without assistance from either city.
- MINET began making interest payments on its outstanding debt to the City as scheduled.



MINET Debt Service Fund 360	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
Beginning Bal	\$ -	\$ -	\$ -	\$ 13	\$ 13	\$ 13
<b>SOURCES</b>						
42000 Intergovernmental Loan	\$ 89,961	\$ -	\$ -	\$ -	\$ -	\$ -
48500 Loan Proceeds/Repayment	707,474	793,362	798,195	798,195	796,580	796,580
<b>TOTAL SOURCES</b>	<b>\$ 797,435</b>	<b>\$ 793,362</b>	<b>\$ 798,195</b>	<b>\$ 798,195</b>	<b>\$ 796,580</b>	<b>\$ 796,580</b>
<b>USES</b>						
<b>Transfers and Debt Service</b>						
81110 Bond/Loan Payments - Principal	\$ 500,000	\$ 510,000	\$ 530,000	\$ 530,000	\$ 545,000	\$ 545,000
81210 Bond/Loan Payments - Interest	297,435	283,349	268,195	268,195	251,593	251,593
<b>Total Transfers and Debt</b>	<b>\$ 797,435</b>	<b>\$ 793,349</b>	<b>\$ 798,195</b>	<b>\$ 798,195</b>	<b>\$ 796,593</b>	<b>\$ 796,593</b>
<b>TOTAL USES</b>	<b>\$ 797,435</b>	<b>\$ 793,349</b>	<b>\$ 798,195</b>	<b>\$ 798,195</b>	<b>\$ 796,593</b>	<b>\$ 796,593</b>
Ending Balance	\$ -	\$ 13	\$ -	\$ 13	\$ -	\$ -



**SPECIAL ASSESSMENTS 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 loans associated with the City's previous special assessment projects were paid off during the 2023-24 fiscal year. Installments from those benefitted by the projects continue for the next few years.

Special Assessment Loan Fund 330	Actual		FY 2023-24		Budget 2024-25	
	2021-22	2022-23	Adopted Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 12,816	\$ 62,377	\$ 39,447	\$ 39,856	\$ 18,571	\$ 18,571
<b>SOURCES</b>						
41210 Special Assessments - Principal	\$ 58,510	\$ 3,430	\$ 3,460	\$ 3,460	\$ 3,845	\$ 3,845
41220 Special Assessments - Interest	4,822	943	770	770	600	600
46100 Investment Interest	171	1,048	400	1,200	200	200
49000 Transfers In	14,000	-	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 77,503</b>	<b>\$ 5,421</b>	<b>\$ 4,630</b>	<b>\$ 5,430</b>	<b>\$ 4,645</b>	<b>\$ 4,645</b>
<b>USES</b>						
<b>Transfers and Debt Service</b>						
81110 Bond/Loan Payments - Principal	\$ 24,190	\$ 25,400	\$ 25,445	\$ 25,443	\$ -	\$ -
81210 Bond/Loan Payments - Interest	3,752	2,542	1,275	1,272	-	-
<b>Total Transfers and Debt</b>	<b>27,942</b>	<b>27,942</b>	<b>26,720</b>	<b>26,715</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES</b>	<b>\$ 27,942</b>	<b>\$ 27,942</b>	<b>\$ 26,720</b>	<b>\$ 26,715</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ 62,377</b>	<b>\$ 39,856</b>	<b>\$ 17,357</b>	<b>\$ 18,571</b>	<b>\$ 23,216</b>	<b>\$ 23,216</b>



## SUMMARY OF INDEBTEDNESS

The City looks first to cash funding 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, 2024, which is subject to the 3% limitation, is \$2,660,000 or .20% of the 2023 (most current available) RMV of \$1,357,265,058. 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 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
				\$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
2043	(159,595)	(13,937)	(173,532)	332,869
2044	(164,111)	(9,420)	(173,531)	168,758
2045	(168,756)	(4,776)	(173,532)	2
TOTALS	(27,449,545)	(7,995,876)	(35,445,421)	206,797,073



# 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 has begun 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 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 1,918,108	\$ 1,863,580	\$ 1,342,509	\$ 1,353,175	\$ 595,067	\$ 595,067
<b>SOURCES</b>						
41110 Property Taxes - Current	\$ 213,886	\$ 249,898	\$ 458,700	\$ 262,192	\$ 296,000	\$ 296,000
41120 Property Taxes - Prior	5,397	3,846	5,000	5,000	4,000	4,000
47200 Rent	-	-	-	-	-	-
46100 Interest	2,226	1,351	1,000	1,000	500	500
48110 Loan repayment - principal	-	-	-	-	-	-
48130 Interfund Loans	-	2,171	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 221,509</b>	<b>\$ 257,266</b>	<b>\$ 464,700</b>	<b>\$ 268,192</b>	<b>\$ 300,500</b>	<b>\$ 300,500</b>
<b>USES</b>						
<b>Materials and Services</b>						
62291 Miscellaneous	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -
63110 Professional Services - Legal	-	-	-	-	-	-
63140 Professional Services - Engineering.	-	-	-	-	-	-
63190 Professional Services - Other	-	-	15,000	-	-	-
<b>Total Materials and Services</b>	<b>\$ 439</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expense</b>						
70000 Capital Expense - Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers, Debt, and Contingency</b>						
81130 Interfund Loan Repayment-Principal	\$ 275,598	\$ 767,671	\$ 268,944	\$ 400,558	\$ 346,000	\$ 346,000
81230 Interfund Loan Repayment-Interest	-	-	495,276	625,742	543,000	543,000
88000 Contingency	-	-	1,027,989	-	6,567	6,567
<b>Total Transfers, Debt and Contingency</b>	<b>\$ 275,598</b>	<b>\$ 767,671</b>	<b>\$ 1,792,209</b>	<b>\$ 1,026,300</b>	<b>\$ 895,567</b>	<b>\$ 895,567</b>
<b>TOTAL USES</b>	<b>\$ 276,037</b>	<b>\$ 767,671</b>	<b>\$ 1,807,209</b>	<b>\$ 1,026,300</b>	<b>\$ 895,567</b>	<b>\$ 895,567</b>
<b>Ending Balance</b>	<b>\$ 1,863,580</b>	<b>\$ 1,353,175</b>	<b>\$ -</b>	<b>\$ 595,067</b>	<b>\$ -</b>	<b>\$ -</b>



Urban Renewal Debt Svc. Fund 341	Actual		FY 2023-24 Adopted		Budget 2024-25	
	2021-22	2022-23	Budget	Est YE	Proposed	Approved
<b>Beginning Bal</b>	\$ 168,689	\$ 66,821	\$ 296,240	\$ 335,635	\$ 548,261	\$ 548,261
<b>SOURCES</b>						
41110 Property Taxes - Current	639,908	749,694	655,285	786,573	887,000	887,000
41120 Property Taxes - Prior	12,838	11,539	10,000	13,000	10,000	10,000
46100 Interest Income	1,789	13,657	1,500	14,000	8,000	8,000
49000 Transfers In	422,630	423,880	178,980	-	-	-
49100 Transfers In - General Fund	-	-	213,715	213,715	-	-
49510 Transfers In - Sewer Fund	-	-	106,860	106,860	106,526	106,526
49530 Transfers In - Water Fund	-	-	106,860	106,860	106,526	106,526
<b>TOTAL SOURCES</b>	<b>\$ 1,077,165</b>	<b>\$ 1,198,770</b>	<b>\$ 1,273,200</b>	<b>\$ 1,241,008</b>	<b>\$ 1,118,052</b>	<b>\$ 1,118,052</b>
<b>USES</b>						
<b>Materials and Services</b>						
63260 Bond Costs	\$ -	\$ -	\$ 650	\$ -	\$ -	\$ -
<b>Total Materials and Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers and Debt Service</b>						
81110 Bond/Loan Payments - Principal	\$ 405,000	\$ 420,000	\$ 531,332	\$ 531,332	\$ 549,000	\$ 549,000
81210 Bond/Loan Payments - Interest	774,033	509,956	497,050	497,050	477,000	477,000
<b>Total Transfers and Debt</b>	<b>\$ 1,179,033</b>	<b>\$ 929,956</b>	<b>\$ 1,028,382</b>	<b>\$ 1,028,382</b>	<b>\$ 1,026,000</b>	<b>\$ 1,026,000</b>
<b>TOTAL USES</b>	<b>\$ 1,179,033</b>	<b>\$ 929,956</b>	<b>\$ 1,029,032</b>	<b>\$ 1,028,382</b>	<b>\$ 1,026,000</b>	<b>\$ 1,026,000</b>
<b>Ending Balance</b>	<b>\$ 66,821</b>	<b>\$ 335,635</b>	<b>\$ 540,408</b>	<b>\$ 548,261</b>	<b>\$ 640,313</b>	<b>\$ 640,313</b>



## **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, allow 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
	Sergeant	\$ 79,192.56	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60
18	Communications Services Director	\$ 83,152.20	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88
	Economic Development Director							
20	IT Manager	\$ 87,309.84	\$ 91,675.32	\$ 96,259.08	\$101,072.04	\$106,125.60	\$111,431.88	\$117,003.48
	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					
Class	ANNUALY SALARY				
	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													Facilities	Transportation	Tourism & Events	Sewer	Water	Storm	Total
	Admin	Finance	Court	IT	Janitorial	HR	PD	Lib	Mus	Parks	Bldg Insp	ED	CD							
City Manager	15%														25%		25%	30%	5%	100%
Finance Director		10%													20%		30%	25%	15%	100%
Human Resources						42%								3%	13%	3%	13%	13%	13%	100%
City Recorder	70%														5%		10%	10%	5%	100%
Planner (Evander)													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%
Finance Intern - Part time		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%														5%	30%	10%	10%	5%	100%
Building Inspection											100%				0%					100%
Economic Development Dir												25%			15%	20%	15%	15%	10%	100%
Downtown Manager																100%				100%
PT Parks Maint																100%				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%
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%
PW Engineer/Tech Inspector										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 2024-25

	Transfers In:						Total
	General Fund	Bldg/Veh Rep & Repl Fund	Tourism & Events Fund	IS Equip Fund	Parks Cap Resv Fund	Urban Ren Debt Fund	
<b>Transfers Out:</b>							
General Fund		275,130	125,756	13,279	2,000		416,165
Transportation Fund		20,000					20,000
Sewer Fund	194,600					106,526	301,126
Water Fund	336,485					106,526	443,011
Storm Drain Fund	48,100	75,000					123,100
<b>Total</b>	<b>579,185</b>	<b>370,130</b>	<b>125,756</b>	<b>13,279</b>	<b>2,000</b>	<b>213,052</b>	<b>1,303,402</b>



## **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.

**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 Plant



