

BUDGET SUMMARY

BUDGET AT A GLANCE: TOTAL OF ALL FUNDS

(Amounts in Thousands: \$87 = \$87,000)

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Approved Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Resources									
Beginning Fund Balance	\$ 39,558	\$ 39,136	\$ 40,997	\$ 49,223	\$ 40,997	\$ 38,892	\$ 63,262	\$ 63,927	\$ 63,262
Property Taxes	9,629	9,963	10,180	10,441	20,621	20,520	10,645	10,928	21,573
Fees & Charges	16,034	18,312	20,935	19,124	40,059	35,668	19,415	20,349	39,764
Intergovernmental	4,900	5,988	8,483	10,335	18,818	16,927	5,665	5,751	11,416
Fines & Forfeitures	350	289	258	253	511	664	249	249	498
Interest	618	163	110	283	393	185	200	131	331
Miscellaneous	377	507	701	363	1,064	548	303	305	608
Proceeds from Bond Issues	-	-	-	12,664	12,664	6,000	25,000	-	25,000
Proceeds from Leases	235	169	139	264	403	328	300	66	366
Transfers from Other Funds	8,377	8,361	8,807	8,798	17,605	17,553	9,606	9,989	19,595
Total Resources	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,748	\$ 153,135	\$ 137,285	\$ 134,645	\$ 111,695	\$ 182,413
Requirements									
Personnel Services	\$ 15,352	\$ 15,656	\$ 16,292	\$ 17,621	\$ 33,913	\$ 37,434	\$ 20,654	\$ 21,590	\$ 42,244
Materials & Services	6,864	9,416	8,766	9,668	18,434	24,003	11,220	10,234	21,454
Debt Service - Lease Obligations	38	53	64	108	172	245	123	130	253
Debt Service	2,428	2,725	2,023	2,091	4,114	4,727	4,529	4,579	9,108
Operations before other items	24,682	27,850	27,145	29,488	56,633	66,409	36,526	36,533	73,059
Transfers to Other Funds	8,377	8,361	8,807	8,798	17,605	17,553	9,606	9,989	19,595
Capital Outlay	7,883	5,680	5,435	10,200	15,635	38,608	24,586	43,269	67,855
Operations, Transfers and Capital	40,942	41,891	41,387	48,486	89,873	122,570	70,718	89,791	160,509
Reserves:									
Contingency	108	-	-	-	-	12,068	52,864	16,609	16,609
Contingency - Restricted	157	157	157	157	157	157	157	157	157
Reserve for ARP	-	-	2,694	4,670	4,670	-	846	-	-
Unappropriated Ending Fund Balance	38,871	40,840	46,372	58,435	58,435	2,490	10,060	5,138	5,138
Total Reserves	39,136	40,997	49,223	63,262	63,262	14,715	63,927	21,904	21,904
Total Requirements	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,748	\$ 153,135	\$ 137,285	\$ 134,645	\$ 111,695	\$ 182,413
Budgeted Positions (in FTEs)	128.28	129.98	134.06	134.06	134.06	134.06	136.81	136.81	136.81
Monthly Operating Costs per Capita	\$80	\$90	\$83	\$91	\$87	\$102	\$111	\$111	\$111

BUDGET SUMMARY

BUDGET AT A GLANCE - SUMMARY OF ALL FUNDS

(Amounts in Thousands: \$87 = \$87,000)

			BN 2023				BN 2025		
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimate FY 2023	Total	Budget BN 2023	Approved Biennial Budget		
							FY 2024	FY 2025	Total*
Total Resources by Fund:									
General Fund	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,815	\$ 16,638	\$ 28,403
Public Safety Fund	9,788	10,217	10,872	11,187	19,166	18,404	11,375	11,012	20,548
Library Fund	3,343	3,594	3,755	3,750	6,727	6,659	3,819	3,733	6,990
Parks Fund	4,944	5,076	5,808	7,232	11,308	10,093	12,443	11,217	17,608
Building Fund	1,148	1,690	2,742	2,208	3,332	2,153	1,921	1,549	2,531
Planning Fund	1,326	1,481	1,723	1,850	2,794	2,434	1,877	1,548	2,902
Streets Fund	7,156	9,115	10,552	12,904	16,752	17,062	17,929	14,661	23,381
Water Fund	7,642	8,950	9,266	23,051	27,728	20,119	28,847	23,106	35,106
Environmental Services Fund	7,273	8,628	10,038	11,182	14,665	14,212	19,933	15,521	24,839
System Development Charges Funds:									
Parks	304	579	1,004	1,293	1,345	570	1,414	1,498	1,549
Streets	1,241	1,088	1,103	925	1,199	954	644	343	721
Bike/Pedestrian Paths	577	403	420	443	466	305	446	376	488
Water	809	1,281	2,046	2,360	2,463	1,426	2,490	1,596	2,845
Sewer	1,774	1,870	2,067	2,056	2,152	1,892	1,950	2,020	2,024
Surface Water	714	717	750	666	758	714	677	488	693
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	19,019	14,457	11,649	10,056	11,874	11,354	7,969	4,325	8,049
Debt Service Fund	1,850	2,114	1,909	2,088	3,656	3,516	2,096	2,064	3,736
Total Resources	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,748	\$ 153,135	\$ 137,285	\$ 134,645	\$ 111,695	\$ 182,413
Total Requirements by Fund:									
General Fund	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,815	\$ 16,638	\$ 28,403
Public Safety Fund	9,788	10,217	10,872	11,187	19,166	18,404	11,375	11,012	20,548
Library Fund	3,343	3,594	3,755	3,750	6,727	6,659	3,819	3,733	6,990
Parks Fund	4,944	5,076	5,808	7,232	11,308	10,093	12,443	11,217	17,608
Building Fund	1,148	1,690	2,742	2,208	3,332	2,153	1,921	1,549	2,531
Planning Fund	1,326	1,481	1,723	1,850	2,794	2,434	1,877	1,548	2,902
Streets Fund	7,156	9,115	10,552	12,904	16,752	17,062	17,929	14,661	23,381
Water Fund	7,642	8,950	9,266	23,051	27,728	20,119	28,847	23,106	35,106
Environmental Services Fund	7,273	8,628	10,038	11,182	14,665	14,212	19,933	15,521	24,839
System Development Charges Funds:									
Parks	304	579	1,004	1,293	1,345	570	1,414	1,498	1,549
Streets	1,241	1,088	1,103	925	1,199	954	644	343	721
Bike/Pedestrian Paths	577	403	420	443	466	305	446	376	488
Water	809	1,281	2,046	2,360	2,463	1,426	2,490	1,596	2,845
Sewer	1,774	1,870	2,067	2,056	2,152	1,892	1,950	2,020	2,024
Surface Water	714	717	750	666	758	714	677	488	693
Parks Bond Fund	-	-	-	-	-	-	-	-	-
City Facilities, Parks, & Trans. Bond Fund	19,019	14,457	11,649	10,056	11,874	11,354	7,969	4,325	8,049
Debt Service Fund	1,850	2,114	1,909	2,088	3,656	3,516	2,096	2,064	3,736
Total Requirements	\$ 80,078	\$ 82,888	\$ 90,610	\$ 111,748	\$ 153,135	\$ 137,285	\$ 134,645	\$ 111,695	\$ 182,413

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund

(Amounts in Thousands: \$87 = \$87,000)

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Approved Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023		BN 2023	FY 2024	FY 2025	Total
Resources									
Beginning Fund Balance	\$ 3,192	\$ 2,977	\$ 2,822	\$ 6,653	\$ 2,822	\$ 4,980	\$ 9,513	\$ 7,050	\$ 9,513
Intergovernmental	190	716	2,982	3,050	6,032	2,700	20	20	40
Fees & Charges	206	230	364	205	569	365	195	198	393
Fines & Forfeitures	308	281	213	224	437	610	225	225	450
Interest	48	26	22	10	32	35	10	11	21
Miscellaneous	114	114	27	42	69	20	10	10	20
Transfers from Other Funds	7,112	7,259	8,337	8,271	16,608	16,608	8,746	9,124	17,870
Lease proceeds	-	25	139	42	181	100	96	-	96
Total Resources	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,815	\$ 16,638	\$ 28,403
Requirements									
Personnel Services	\$ 4,137	\$ 4,297	\$ 4,627	\$ 4,793	\$ 9,420	\$ 10,974	\$ 6,269	\$ 6,645	\$ 12,914
Materials & Services	2,318	3,166	2,816	3,474	6,290	11,599	4,419	3,305	7,724
Debt Service	413	418	139	148	287	292	152	151	303
Transfers to Other Funds	1,258	873	470	527	997	945	860	865	1,725
Capital Outlay	67	52	201	42	243	100	65	160	225
	8,193	8,806	8,253	8,984	17,237	23,910	11,765	11,126	22,891
Reserves:									
Contingency	-	-	-	-	-	1,007	5,670	5,015	5,015
Reserve for ARP	-	-	2,694	4,670	4,670	-	846	-	-
Unappropriated Ending Fund Balance	2,977	2,822	3,959	4,843	4,843	501	534	497	497
	2,977	2,822	6,653	9,513	9,513	1,508	7,050	5,512	5,512
Total Requirements	\$ 11,170	\$ 11,628	\$ 14,906	\$ 18,497	\$ 26,750	\$ 25,418	\$ 18,815	\$ 16,638	\$ 28,403
Budgeted Positions (in FTEs)	29.90	31.10	34.60	34.60	34.60	34.60	37.05	37.05	37.05
Monthly Operating Costs per Capita	\$27	\$29	\$26	\$29	\$28	\$39	\$38	\$36	\$37

GENERAL FUND AND DEPARTMENTS WITHIN

General Fund - Non-Departmental

(Amounts in Thousands: \$87 = \$87,000)

			BN 2023				BN 2025		
	Actual	Actual	Actual	Estimate	Total	Budget	Approved Biennial Budget		
	FY 2020	FY 2021	FY 2022	FY 2023			BN 2023	FY 2024	FY 2025
Materials & Services									
General Office Supplies/League dues	21	48	5	30	35	54	30	30	60
Professional & Technical Services	-	-	-	-	-	-	-	-	-
Other - Neighborhood Associations	12	11	10	13	23	30	20	20	40
Other - Risk Management Claims	24	45	16	38	54	231	113	118	231
Other - Emergency Utility Assistance	1	4	5	5	10	12	6	6	12
Other - Miscellaneous	15	12	16	18	34	26	11	11	22
Other - WF Heritage Area Coalition	15	15	15	15	30	30	15	15	30
Other - Community Grants	28	23	25	25	50	50	25	25	50
Other - Grant to Main Street	20	20	26	26	52	52	60	40	100
Other - American Rescue Plan	-	-	75	350	425	5,400	1,080	30	1,110
Other - Willamette Falls Locks Authority	-	-	-	-	-	-	15	10	25
Other - Backyard Habitat Certification	7	-	7	8	15	15	9	9	18
Total Materials & Services	143	178	200	528	728	5,900	1,384	314	1,698
Debt Service									
Principal - Series 2015 FF&C (Parker Rd)	79	81	83	85	168	168	89	92	181
Interest - Series 2015 FF&C (Parker Rd)	28	26	23	22	45	46	20	16	36
Principal - Series 2010 FF&C (City Hall)	285	295	-	-	-	-	-	-	-
Interest - Series 2010 FF&C (City Hall)	14	5	-	-	-	-	-	-	-
Lease Principal	6	10	29	36	65	66	38	38	76
Lease Interest	1	1	4	5	9	10	5	5	10
Total Debt Service	413	418	139	148	287	290	152	151	303
Transfers to Other Funds	1,258	873	470	527	997	945	860	865	1,725
Non-Departmental Total	1,814	1,469	809	1,203	2,012	7,135	2,396	1,330	3,726
Reserves - General Fund:									
Contingency	-	-	-	-	-	1,007	5,670	5,015	5,015
Unappropriated Ending Fund Balance	2,977	2,822	628	501	501	501	534	497	497
	<u>2,977</u>	<u>2,822</u>	<u>628</u>	<u>501</u>	<u>501</u>	<u>1,508</u>	<u>6,204</u>	<u>5,512</u>	<u>5,512</u>
Total Requirements	\$ 4,791	\$ 4,291	\$ 1,437	\$ 1,704	\$ 2,513	\$ 8,643	\$ 8,600	\$ 6,842	\$ 9,238