



# CITY OF TOLEDO

FISCAL YEAR BUDGET 2024-2025

# TOLEDO HISTORY

- Toledo was established in 1866, by John Graham, under the Homestead Act and incorporated in 1905. Toledo, located along US Highway 20 and on the Yaquina River in Lincoln County, is home to the west terminus of the Portland and Western Railroad line. Today, in addition to the being served by the Port of Toledo, we are home to the largest employer of Lincoln County, Georgia Pacific.



# TOLEDO DEMOGRAPHICS

## Population

Population	3,549
Median Resident Age	41.6 years
High School Graduate	89.4%
Bachelors +	28.4%
Employed	52.8%

## Cost of Living

Median Household Income	\$46,477
Median Housing Value	\$337,900
Median Rent	\$983
Poverty Level	17.7%
Total Housing Units	1,664
Percent Renting	48%
Average Household Size	2.6 people

## Climate

Elevation	
Average High Temperature	65°
Average Low Temperature	40°
Average Annual Rainfall	81"

## Land Use

Total Area (Square Miles)	2.41
Commercial Industrial	35.4%
Residential	48.4%
Public Land	9.7%
Other Designated Land	6.5%



# TOLEDO MISSION STATEMENT

- *The mission of the Toledo City Government is to provide efficient and necessary public service that protect and enhance the quality of life in Toledo, now and in the future, as determined by our citizens, the law and available economic resources.*



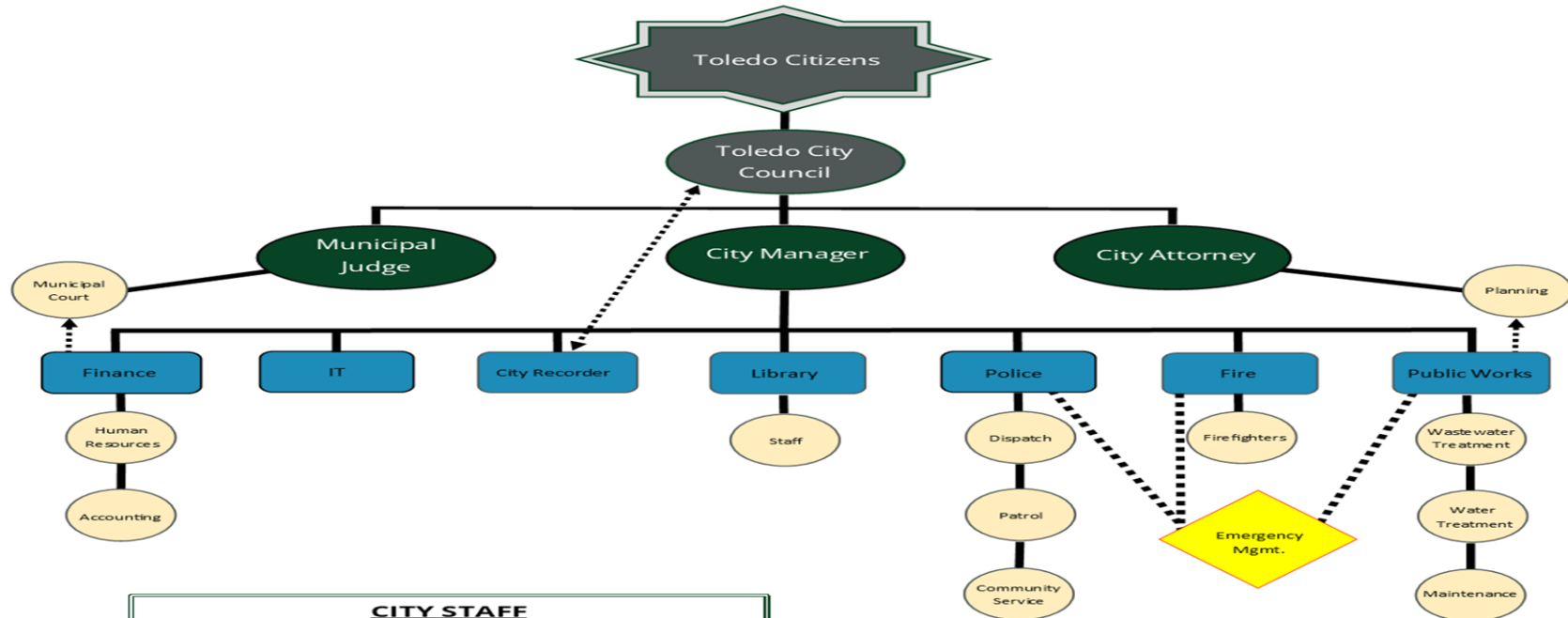


# 2024-2025 COUNCIL GOALS

- To enhance and sustain public infrastructure and facilities by implementing plans for parks, storm water, and street improvements, upgrading water lines, improving fire infrastructure, and evaluating the City fleet in order to create a safe, efficient, and sustainable environment for residents and visitors.
- The City will focus on advancing technology while simultaneously implementing measures to ensure security and redundancy.
- To sustain and expand an inclusive and welcoming work environment, with a focus on enhancing retention rates.
- Enhance civic engagement and transparency by implementing a comprehensive community outreach program fostering open communication, educating residents about government initiatives, and actively involving community members in decision-making processes to achieve effective local governance.
- Improve emergency preparedness by updating our Emergency Operations Plan by the end of the fiscal year.
- Encourage economic development by developing barrier reducing policies and plans to attract business investments, obtaining grants for commercial rehabilitation, and to support housing development.

# TOLEDO ORGANIZATION CHART

## Toledo Organizational Chart



**CITY STAFF**

*City Manager - Doug Wiggins*  
*ACM/Finance Director - Amanda Carey*  
*City Recorder - Lisa Figueroa*  
*Interim Library Director - Harrison Baker*  
*Police Chief - Michael Pace*  
*Fire Chief - Larry Robeson*  
*Public Works Director - Brian Lorimor*  
*IT Director - Justin Brown*  
*City Attorney - Michael Adams*  
*Municipal Judge - Arnold Poole*

**CITY COUNCIL**

*Mayor - Rod Cross*  
*Council President - Kim Bush*  
*Councilor - Jackie Kauffman*  
*Councilor - Tracy Mix*  
*Councilor - Stu Strom*  
*Councilor - Jackie Burns*  
*Councilor - Frank Silvia*

# CITY OF TOLEDO ANNUAL BUDGET

**\$26,702,905**

2.3%



FULL TIME EQUIVALENT

47.3 FTE

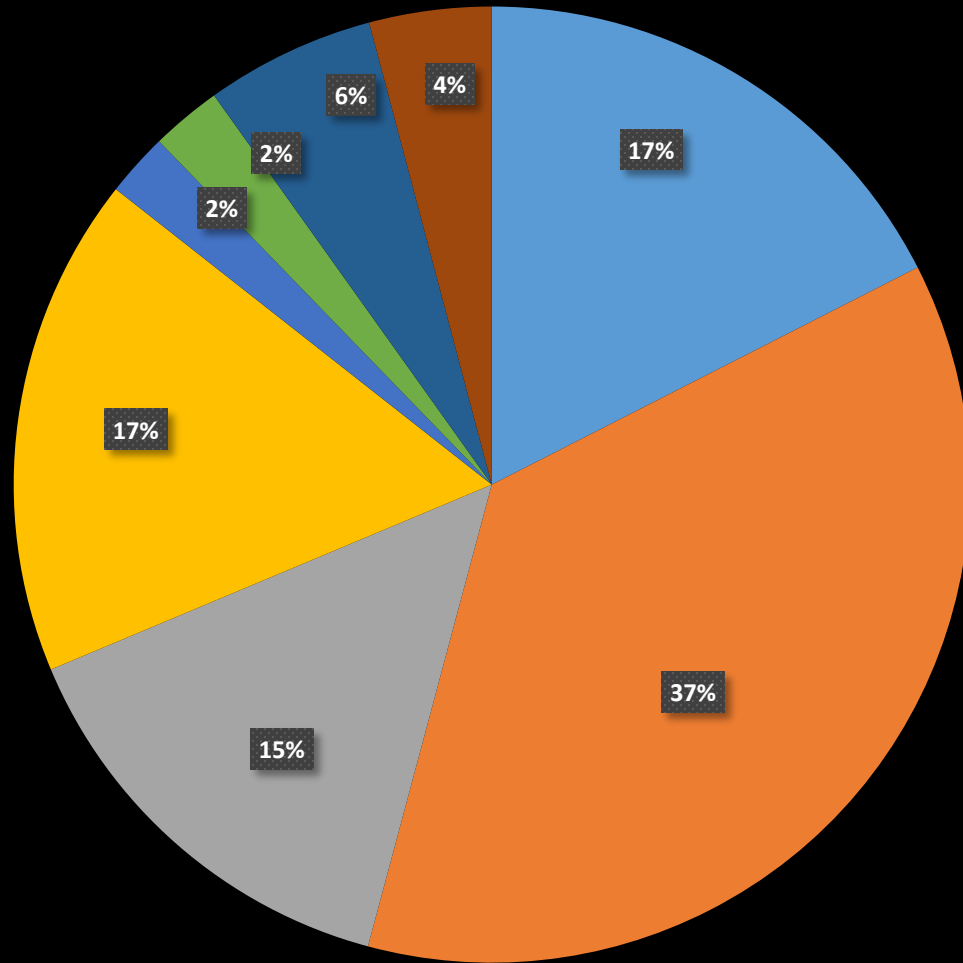


# TOLEDO BUDGET HIGHLIGHTS

- Account for approximately a 10% increase to property insurance.
- Account for a 4% COLA to Management Staff and TPSA (per Bargaining Agreement).
- TEA negotiations are still underway and estimates are included in the budget. If negotiations come outside budget we may be coming back.
- Approximate 10% increase calculated for Health insurance.
- SAIF calculations estimated at 10% increase as well.
- Department requested Capital Improvement Projects have all been accounted for only a couple minor deductions.
- Water and Sewer revenue is not keeping up with costs. We accounted for a standard 3% increase. Council will have to evaluate this closer in May and it may adjust the budget for those departments.
- Allocated the \$640,000 pass through from State Legislature for Olalla Meadows.



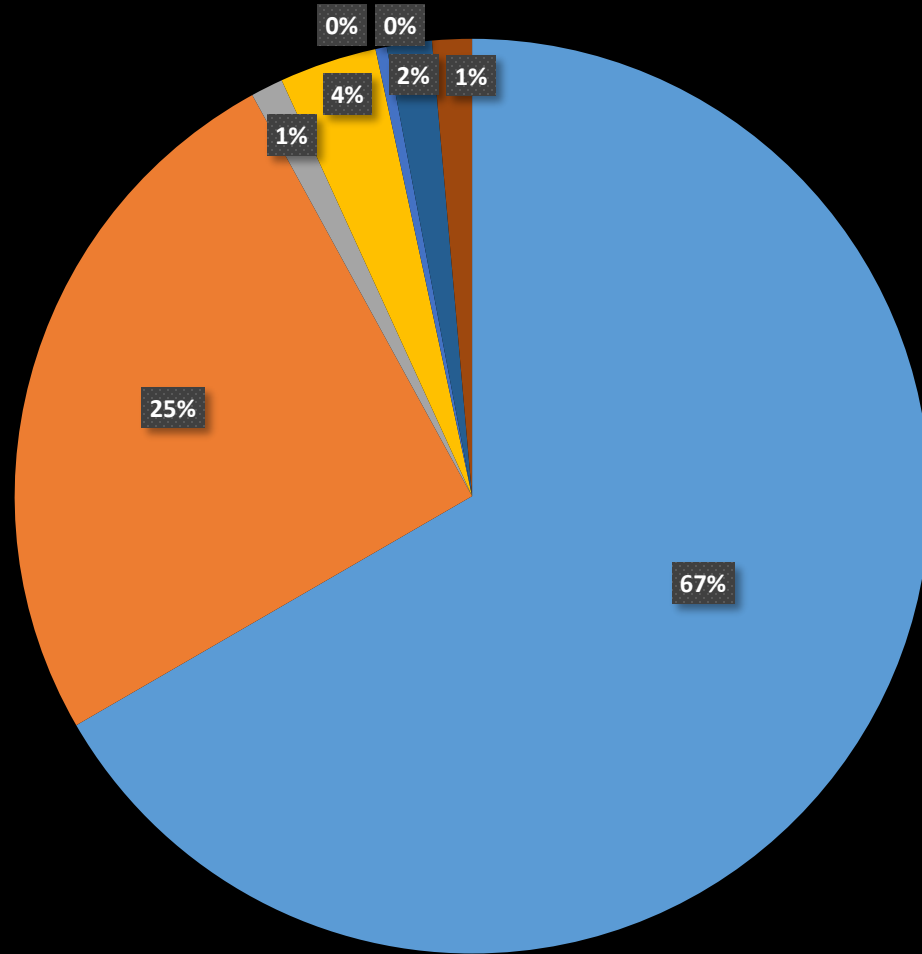
# FY 2024 – 2025 GENERAL FUND REVENUES



- Beginning Balance - \$1,099,531
- Taxes - \$2,305,000
- Transfers In - \$911,949
- Franchise Fees - \$1,063,500
- State Shared Revenues - \$135,000
- Utility Fees - \$150,000
- Intergovernmental Revenues - \$360,400
- All Other - \$259,542

Total \$6,284,922

# FY 2024 – 2025 GENERAL FUND EXPENDITURES



■	Personnel Services - \$4,188,950
■	Materials & Services - \$1,594,492
■	Capital Outlay - \$72,000
■	Transfers Out - \$216,500
■	Special Payments - \$25,000
■	Debt Services - \$0
■	Contingencies - \$100,000
■	Unappropriated - \$87,980

Total \$6,284,922



# BUDGET CHANGES

# FY 2024-2025 CHANGES – ADMINISTRATIVE & GENERAL EXPENDITURES

## Administrative Services

Materials & Services									
8,139	6,019	5,500	4,495	600100	Office Supplies	6,000	-	500	9%
6,879	7,550	7,500	6,494	600210	Electricity	8,000	-	500	7%
2,150	1,866	2,500	1,969	600220	Communication Services	2,500	-	-	0%
4,896	6,137	5,500	3,375	600230	Advertising & Notices	5,500	-	-	0%
297	457	650	417	600240	Natural Gas	650	-	-	0%
197	-	1,000	-	600300	Equipment Maint & Repair	1,000	-	-	0%
3,974	4,678	4,500	7,212	600600	Travel & Training	20,000	-	15,500	344%
4,312	3,232	4,000	3,937	600700	Membership & Subscription	6,500	-	2,500	63%
2,436	2,862	4,000	4,744	607500	Special Purchases	20,000	-	16,000	400%
4,862	2,121	3,000	1,770	608000	Supplies	5,000	-	2,000	67%
145,272	90,425	45,000	77,239	608100	Contract & Other Services	45,000	-	-	0%
183,416	125,347	83,150	111,653			120,150	-	37,000	44%

## General Services

001-900 Materials & Services									
6,003	14,066	15,000	6,506	600150	Data Processing Support	0.00	-	(15,000)	-100%
11,183	10,817	12,000	12,120	600700	Membership & Subscription	0.00	-	(12,000)	-100%
108,545	119,010	127,000	123,202	601700	Insurance	0.00	-	(127,000)	-100%
140	136	5,000	275	603600	Safety Committee	0.00	-	(5,000)	-100%
1,362	6,367	8,000	7,246	603700	City Council	0.00	-	(8,000)	-100%
1,081	927	1,500	498	603800	Planning Commission	0.00	-	(1,500)	-100%
10,000	15,000	15,000	-	603900	Economic Development	0.00	15,000	-	0%
24,386	-	75,000	-	603950	Abatement	0.00	25,000	(50,000)	-67%
10,500	11,881	23,250	21,900	603975	Contributions	0.00	-	(23,250)	-100%
28,077	4,441	30,000	19,744	604000	Unemployment	0.00	30,000	-	0%
136,245	142,255	147,000	149,282	604400	Street Lights	0.00	-	(147,000)	-100%
1,823	2,221	2,000	1,000	608000	Supplies	0.00	-	(2,000)	-100%
89,554	83,078	80,000	52,682	608100	Contract & Other Services	0.00	-	(80,000)	-100%
15,000	15,000	17,000	17,000	608125	Audit Services	0.00	-	(17,000)	-100%
443,900	425,199	557,750	411,467			0.00	70,000	(487,750)	-87%



# FY 2024-2025 CHANGES – ADMINISTRATIVE & GENERAL EXPENDITURES

## General Services

				<b>001-900 Materials &amp; Services</b>				
6,003	14,066	15,000	6,500	600150	Data Processing Support	-	(15,000)	-100%
11,183	10,817	12,000	12,125	600700	Membership & Subscription	-	(12,000)	-100%
108,545	119,010	127,000	123,202	601700	Insurance	-	(127,000)	-100%
140	136	5,000	275	603600	Safety Committee	-	(5,000)	-100%
1,362	6,367	8,000	7,246	603700	City Council	-	(8,000)	-100%
1,081	927	1,500	498	603800	Planning Commission	-	(1,500)	-100%
10,000	15,000	15,000	-	603900	Economic Development	15,000	-	0%
24,386	-	75,000	-	603950	Abatement	25,000	(50,000)	-67%
10,500	11,881	23,250	21,900	603975	Contributions	-	(23,250)	-100%
28,077	4,441	30,000	19,744	604000	Unemployment	30,000	-	0%
136,245	142,255	147,000	149,282	604400	Street Lights	-	(147,000)	-100%
1,823	2,221	2,000	1,007	608000	Supplies	-	(2,000)	-100%
89,554	83,078	80,000	52,682	608100	Contract & Other Services	-	(80,000)	-100%
15,000	15,000	17,000	17,000	608125	Audit Services	-	(17,000)	-100%
443,900	425,199	557,750	411,467			70,000	(487,750)	-87%

# FY 2024-2025 CHANGES – ADMINISTRATIVE EXPENDITURES

## Administrative Services

				Materials & Services						
8,139	6,019	5,500	4,495	600100	Office Supplies	6,000	-	500	9%	
-	-	-	-	600150	Data Processing Support	15,000	-	-		
6,879	7,550	7,500	6,494	600210	Electricity	8,000	-	500	7%	
2,150	1,866	2,500	1,969	600220	Communication Services	2,500	-	-	0%	
4,896	6,137	5,500	3,375	600230	Advertising & Notices	5,500	-	-	0%	
297	457	650	417	600240	Natural Gas	650	-	-	0%	
197	-	1,000	-	600300	Equipment Maint & Repair	1,000	-	-	0%	
3,974	4,678	4,500	7,212	600600	Travel & Training	20,000	-	15,500	344%	
4,312	3,232	4,000	3,937	600700	Membership & Subscription	6,500	-	2,500	63%	
-	-	-	-	601700	Insurance	143,000	-	143,000	0%	
-	-	-	-	604400	Street Lights	155,000	-	155,000	0%	
2,436	2,862	4,000	4,744	607500	Special Purchases	20,000	-	16,000	400%	
4,862	2,121	3,000	1,770	608000	Supplies	5,000	-	2,000	67%	
145,272	90,425	45,000	77,239	608100	Contract & Other Services	160,000	-	115,000	256%	
183,416	125,347	83,150	111,653			548,150	-	465,000	559%	

## Administrative Services

				<b>001-100 Materials &amp; Services</b>						
8,139	6,019	5,500	4,495	600100	Office Supplies	6,000	-	500	9%	
-	-	-	-	600110	Grants	-	-	-	0%	
-	-	-	-	600150	Data Processing Support	15,000	-	15,000	0%	
9,327	9,872	10,650	8,880	600210	Utilities	166,150	-	155,500	1460%	
4,896	6,137	5,500	3,375	600230	Advertising & Notices	5,500	-	-	0%	
197	-	1,000	-	600300	Equipment Maintenance	1,000	-	-	0%	
3,974	4,678	4,500	7,212	600600	Travel & Training	20,000	-	15,500	344%	
4,312	3,232	4,000	3,937	600700	Membership & Subscription	25,000	-	21,000	525%	
-	-	-	-	601700	Insurance	143,000	-	143,000	0%	
2,436	2,862	4,000	4,744	607500	Special Purchases	20,000	-	16,000	400%	
4,862	2,121	3,000	1,770	608000	Supplies	5,000	-	2,000	67%	
145,272	90,425	45,000	77,239	608100	Contract & Other Services	160,000	-	115,000	256%	
183,416	125,347	83,150	111,653			0	721,650	-	638,500	768%

## General Services

				<b>001-900 Materials &amp; Services</b>						
11,183	10,817	12,000	12,125	600700	Membership & Subscription	300		(11,700)	-98%	
-	-	-	-	600230	Advertising & Notices	4,000		4,000	0%	
140	136	5,000	275	603600	Safety Committee	3,000		(2,000)	-40%	
1,362	6,367	8,000	7,246	603700	City Council	10,000		2,000	25%	
1,081	927	1,500	498	603800	Planning Commission	300		(1,200)	-80%	
10,000	15,000	15,000	-	603900	Economic Development	15,000		-	0%	
24,386	-	75,000	-	603950	Abatement	25,000		(50,000)	-67%	
10,500	11,881	23,250	21,900	603975	Contributions	23,250		-	0%	
28,077	4,441	30,000	19,744	604000	Unemployment	30,000		-	0%	
-	-	-	-	600600	Travel & Training	5,000		5,000	0%	
-	-	-	-	606660	Community Programs	15,000		15,000	0%	
-	-	-	-	607500	Special Purchases	12,500		12,500	0%	
1,823	2,221	2,000	1,007	608000	Supplies	3,000		1,000	50%	
443,900	425,199	557,750	411,467			0	146,350	-	(411,400)	-74%

# FY 2024-2025 CHANGES

## Old Layout

<b>Materials &amp; Services</b>					
600100	Office Supplies	6,000	-	500	9%
600150	Data Processing Support	15,000	-		
600210	Electricity	8,000	-	500	7%
600220	Communication Services	2,500	-	-	0%
600230	Advertising & Notices	5,500	-	-	0%
600240	Natural Gas	650	-	-	0%
600300	Equipment Maint & Repair	1,000	-	-	0%
600600	Travel & Training	20,000	-	15,500	344%
600700	Membership & Subscription	6,500	-	2,500	63%
601700	Insurance	143,000	-	143,000	0%
604400	Street Lights	155,000	-	155,000	0%
607500	Special Purchases	20,000	-	16,000	400%
608000	Supplies	5,000	-	2,000	67%
608100	Contract & Other Services	160,000	-	115,000	256%
		548,150	-	465,000	559%

## New Layout

<b>001-100 Materials &amp; Services</b>					
600100	Office Supplies	6,000	-	500	9%
600110	Grants	-	-	-	0%
600150	Data Processing Support	15,000	-	15,000	0%
600210	Utilities	166,150	-	155,500	1460%
600230	Advertising & Notices	5,500	-	-	0%
600300	Equipment Maintenance	1,000	-	-	0%
600600	Travel & Training	20,000	-	15,500	344%
600700	Membership & Subscription	25,000	-	21,000	525%
601700	Insurance	143,000	-	143,000	0%
607500	Special Purchases	20,000	-	16,000	400%
608000	Supplies	5,000	-	2,000	67%
608100	Contract & Other Services	160,000	-	115,000	256%
		0	721,650	638,500	768%



# MORE FY 2024-2025 CHANGES

## Old Layout

STREETS FUND										
011-110 Expenditures										
2,330	2,195	2,512	2,587	500010	City Manager	0.02	2,700	-	188	7%
-	1,437	4,623	-	500015	Asst. City Manager/HR Assist	0.05	-	-	(4,623)	-100%
28,336	29,673	32,230	20,993	500016	Public Works Director	0.30	35,000	-	2,770	9%
-	-	3,370	3,642	500018	Finance Director	0.04	4,800	-	1,430	42%
2,604	2,706	-	-	500020	Accounting Supervisor	0.00	9,000	-	9,000	0%
-	-	-	-	500022	Human Resources Specialist	0.05	3,800	-	3,800	0%
5,546	8,117	8,876	8,342	500024	Information Systems Admin	0.10	9,200	-	324	4%
19,292	20,130	24,017	22,389	500026	Public Works Op Supervisor	0.30	27,000	-	2,983	12%
1,478	1,493	1,606	1,513	500028	City Recorder	0.02	2,000	-	394	25%
20,269	2,434	19,688	18,096	500030	Lead/Senior Facility Ops	0.30	24,000	-	4,312	22%
-	-	23,755	3,559	500044	Maintenance Worker 4	0.35	-	-	(23,755)	-100%
20,975	24,751	28,745	17,967	500045	Maint Wrkr 4B-Maint Tech	0.50	29,000	-	255	1%
15,552	13,024	19,929	18,376	500046	Maint Worker 4A-Equip Op	0.30	23,000	-	3,071	15%
1,374	2,386	5,777	6,997	500053	Accounting Clerk	0.10	7,500	-	1,723	30%
71,319	89,535	82,015	77,457	500057	Muni/Ground Maint Worker	1.50	88,000	-	5,985	7%
-	5,262	5,756	5,965	500082	City Planner	0.05	6,500	-	744	13%
5,404	5,386	5,921	5,483	500084	Planning Technician	0.10	9,500	-	3,579	60%
7,436	6,492	7,500	16,747	501400	Call Time	0.00	20,000	-	12,500	167%
2,369	2,952	4,000	8,292	501500	Overtime	0.00	10,000	-	6,000	150%
15,198	15,299	18,335	18,833	504700	Social Security	0.00	22,000	-	3,665	20%
49,380	45,864	69,767	60,483	504800	Health Insurance	0.00	70,000	-	233	0%
14,363	11,191	13,000	12,463	504900	Workers' Comp	0.00	16,000	-	3,000	23%
29,315	29,856	40,000	40,712	505000	Retirement	0.00	50,000	-	10,000	25%
312,540	320,182	421,422	370,896		<b>Personnel Services</b>	4.08	469,000	-	47,578	11%

## New Layout

				011-110 Personnel	4.41					
194,479	208,528	268,820	213,367	500010	Salaries	281,000	-	12,180	5%	
7,436	6,492	7,500	16,747	501400	Call Time	20,000	-	12,500	167%	
2,369	2,952	4,000	8,292	501500	Overtime	10,000	-	6,000	150%	
108,256	102,211	141,102	132,490	504700	Benefits	158,000	-	16,898	12%	
312,540	320,182	421,422	370,896			4.41	469,000	-	47,578	11%

2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025		
Actuals	Actuals	Adopted	Est Actuals	Number	Description	FTE	Proposed	Approved	\$ Change % Change
<b>GENERAL FUND</b>									
<b>Expenditures</b>									
<b>001-400 Police</b>									
106,668	115,977	126,550	129,651	500012	Police Chief	1.00	135,000		8,450 7%
0	0	0	0	500020	Police Detective	1.00	85,000		85,000 0%
96,702	99,194	105,581	98,473	500022	Police Sergeant	1.00	111,000		5,419 5%
331,454	274,355	352,869	250,899	500036	Police Officer	4.00	370,000		17,131 5%
71,609	77,654	80,382	88,274	500040	Head Dispatcher	1.00	84,000		3,618 5%
265,403	224,053	337,534	269,323	500056	Dispatcher	5.30	355,000		17,466 5%
26,949	39,199	48,230	46,637	500058	Community Services Officer	1.00	50,500		2,270 5%
150,661	157,655	140,000	137,097	501500	Overtime	0.00	150,000		10,000 7%
13,408	3,077	17,500	2,135	501600	Grant Overtime	0.00	12,500		-5,000 -29%
82,114	77,503	74,404	84,062	504700	Social Security	0.00	90,000		15,596 21%
257,647	228,496	300,000	178,890	504800	Health Insurance	0.00	300,000		0 0%
37,696	32,542	42,938	37,609	504850	Personal Holiday	0.00	45,000		2,062 5%
21,548	21,844	32,000	18,282	504900	Workers' Comp	0.00	25,000		-7,000 -22%
171,560	172,066	180,000	185,704	505000	Retirement	0.00	200,000		20,000 11%
1,633,419	1,523,616	1,837,988	1,527,035		<b>Personnel Services</b>	14.30	2,013,000	0	175,012 10%
5,438	3,594	5,000	4,530	600100	Office Supplies	0.00	5,000		0 0%
10,342	11,515	11,500	11,339	600210	Electricity	0.00	11,500		0 0%
60,807	55,309	55,600	57,373	600220	Communication Services	0.00	62,000		6,400 12%
498	765	600	1,320	600240	Natural Gas	0.00	1,500		900 150%
2,784	5,274	3,300	1,479	600300	Equipment Maintenance	0.00	3,200		-100 -3%
11,068	10,229	12,000	4,103	600350	Vehicle Maintenance	0.00	10,000		-2,000 -17%
10,824	11,293	12,000	14,000	600600	Travel & Training	0.00	13,000		1,000 8%
2,522	3,457	2,700	2,055	600700	Membership & Subscriptions	0.00	2,700		0 0%
28,086	27,639	23,000	23,042	601500	Gas, Oil & Tires	0.00	23,000		0 0%
1,510	0	0	0	606500	Youth Program Support	0.00	0		0 0%
0	1,365	1,300	1,300	606600	Community Programs	0.00	1,300		0 0%
0	0	0	0	607000	Abatement Program	0.00	0		0 0%
25,408	10,846	15,000	15,000	607500	Special Purchases	0.00	15,000		0 0%
19,421	14,327	15,000	10,288	608000	Supplies	0.00	13,000		-2,000 -13%
53,932	29,106	30,000	35,845	608100	Contract & Other Services	0.00	40,000		10,000 33%
232,640	184,720	187,000	181,674		<b>Materials &amp; Services</b>	0.00	201,200	0	14,200 8%
0	23,971	27,000	26,998	620500	Equipment	0.00	27,000		0 0%
0	0	0	0	620520	Systems	0.00	0	0	0 0%
0	23,971	27,000	26,998		<b>Capital Outlay</b>	0.00	27,000	0	0 0%
48,500	46,500	46,500	46,500	631600	Transfer to General Reserve	0.00	46,500	46,500	0 0%
20,000	20,000	20,000	20,000	631960	Trans to Bldg & Property Res	0.00	20,000	20,000	0 0%
68,500	66,500	66,500	66,500		<b>Transfers</b>	0.00	66,500	66,500	0 0%
1,934,560	1,798,806	2,118,488	1,802,207		<b>POLICE TOTAL</b>	14.30	2,307,700	66,500	189,212 9%

Old Layout

New Layout

2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025			
Actuals	Actuals	Adopted	Est Actuals	Number	Police Expenditures	FTE	Proposed	Approved	\$ Change	% Change
				<b>001-400</b>	<b>Personnel</b>	<b>14.30</b>				
898,786	830,432	1,051,146	883,257	500012	Salaries		1,190,500		139,354	13%
150,661	157,655	140,000	137,097	501500	Overtime		150,000		10,000	7%
13,408	3,077	17,500	2,135	501600	Grant Overtime		12,500		(5,000)	-29%
570,565	532,452	629,342	504,546	504700	Benefits		660,000		30,658	5%
1,633,419	1,523,616	1,837,988	1,527,035			14.30	2,013,000	-	175,012	10%
				<b>001-400</b>	<b>Materials &amp; Services</b>					
5,438	3,594	5,000	4,530	600100	Office Supplies		5,000		-	0%
-	-	-	-	600110	Grants		-	-	-	0%
71,648	67,589	67,700	70,032	600210	Utilities		75,000		7,300	11%
2,784	5,274	3,300	1,479	600300	Equipment Maintenance		3,200		(100)	-3%
39,154	37,868	35,000	27,145	600350	Vehicle Maintenance		33,000		(2,000)	-6%
10,824	11,293	12,000	14,000	600600	Travel & Training		13,000		1,000	8%
2,522	3,457	2,700	2,055	600700	Memberships & Subscriptions		2,700		-	0%
1,510	-	-	-	606500	Youth Program Support		-		-	0%
-	1,365	1,300	1,300	606600	Community Programs		1,300		-	0%
-	-	-	-	607000	Abatement Program		-		-	0%
25,408	10,846	15,000	15,000	607500	Special Purchases		15,000		-	0%
19,421	14,327	15,000	10,288	608000	Supplies		13,000		(2,000)	-13%
53,932	29,106	30,000	35,845	608100	Contract & Other Services		40,000		10,000	33%
232,640	184,720	187,000	181,674			0	201,200	-	14,200	8%
				<b>001-400</b>	<b>Capital Outlay</b>					
-	23,971	27,000	26,998	620500	Equipment		27,000		-	0%
-	-	-	-	620520	Systems		-	-	-	0%
-	23,971	27,000	26,998			0	27,000	-	-	0%
				<b>001-400</b>	<b>Transfers</b>					
48,500	46,500	46,500	46,500	631600	Transfer to General Reserve		46,500		-	0%
20,000	20,000	20,000	20,000	631960	Trans to Bldg & Property Res		20,000		-	0%
68,500	66,500	66,500	66,500			0	66,500	-	-	0%
1,934,560	1,798,806	2,118,488	1,802,207	<b>Total</b>		14.30	2,307,700	-	189,212	9%



# BUDGET DISCUSSION



2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	General Fund Revenue	2023-2024 Proposed	2023-2024 Approved	\$ Change	% Change
<b>001-000 Revenues</b>									
1,850,526	1,955,433	1,247,167	1,247,167	400100	Beginning Fund Balance	1,099,531		(147,636)	-8%
2,202,979	2,211,604	2,202,500	2,264,813	400200	Current Taxes	2,265,000		62,500	3%
71,727	47,276	50,000	41,755	400300	Delinquent Taxes	40,000		(10,000)	-21%
13,103	74,607	50,000	69,610	400400	Interest	60,000		10,000	13%
23,605	29,153	25,000	30,099	401300	Natural Gas Franchise	25,000		-	0%
2,679	3,574	2,500	2,762	401400	Telephone Franchise	2,500		-	0%
3,297	2,665	3,000	3,410	401450	Telecommunications Franchise	3,000		-	0%
22,020	21,490	22,000	18,852	401500	Television Franchise	18,000		(4,000)	-19%
163,140	388,747	380,000	295,472	401600	Garbage Franchise	250,000		(130,000)	-33%
789,934	723,733	766,754	729,326	401700	Electric Franchise	765,000		(1,754)	0%
58,304	72,326	145,000	147,715	401750	Street Light Utility Fees	150,000		5,000	7%
550	400	250	275	401900	Beverage License	250		-	0%
18,368	21,414	20,000	19,161	402000	Business License	20,000		-	0%
66,593	71,666	70,000	68,065	402200	State Liquor Fees	70,000		-	0%
3,020	2,651	3,000	2,482	402300	Cigarette Tax	2,500		(500)	-19%
2,736	4,121	4,500	5,890	402350	Marijuana Tax	4,500		-	0%
57,644	58,998	57,640	58,929	402500	State Revenue Sharing	58,000		360	1%
520,119	130,265	41,730	52,841	402700	Refunds & Misc	53,400		11,670	9%
197,091	204,710	205,000	215,101	402800	Toledo Rural Fire Protect	210,000		5,000	2%
-	-	5,000	29,583	402825	Fire Protection Services	5,000		-	0%
87,576	75,324	70,000	68,165	403000	Municipal Court Fines	70,000		-	0%
92,954	90,597	114,494	110,291	403140	Library Service District	125,000		10,506	12%
-	18,700	20,400	20,400	403150	Siletz Agreement	20,400		-	0%
23,980	114,370	20,000	69,793	405250	Grants	39,692		19,692	17%
478,860	16,550	15,000	17,400	405380	Rents and Leases	16,200		1,200	7%
-	240,000	-	-	405385	Transfer from Grants Fund	300,000		300,000	125%
-	-	200,000	200,000	405386	Transfer from CC Strat Reserve	365,000		165,000	0%
-	-	-	-	405387	Transfer from Library Reserve	11,949		11,949	0%
-	-	-	-	405388	Transfer from General Reserve	200,000		200,000	0%
-	30,000	35,000	35,000	405390	Transfer from Urban Renewal	35,000		-	0%
<b>6,750,804</b>	<b>6,610,373</b>	<b>5,775,935</b>	<b>5,824,356</b>		<b>Total</b>	<b>6,284,922</b>	<b>-</b>	<b>508,987</b>	<b>9%</b>

2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025			
Actuals	Actuals	Adopted	Est Actuals	Number	Administration Expenditures	FTE	Proposed	Approved	\$ Change	% Change
					<b>001-100 Personnel</b>	<b>6.17</b>				
342,489	363,751	464,346	414,632	500010	Salaries		587,800		123,454	27%
327	755	1,500	2,595	501500	Overtime		3,000	-	1,500	100%
215,555	176,862	227,500	192,779	504700	Benefits		269,000	-	41,500	18%
558,371	541,368	693,346	610,005			6.17	859,800	-	166,454	24%
					<b>001-100 Materials &amp; Services</b>					
8,139	6,019	5,500	4,495	600100	Office Supplies		6,000	-	500	9%
-	-	-	-	600110	Grants		-	-	-	0%
-	-	-	-	600150	Data Processing Support		15,000	-	15,000	0%
9,327	9,872	10,650	8,880	600210	Utilities		166,150	-	155,500	1460%
4,896	6,137	5,500	3,375	600230	Advertising & Notices		5,500	-	-	0%
197	-	1,000	-	600300	Equipment Maintenance		1,000	-	-	0%
3,974	4,678	4,500	7,212	600600	Travel & Training		20,000	-	15,500	344%
4,312	3,232	4,000	3,937	600700	Membership & Subscription		25,000	-	21,000	525%
-	-	-	-	601700	Insurance		143,000	-	143,000	0%
2,436	2,862	4,000	4,744	607500	Special Purchases		20,000	-	16,000	400%
4,862	2,121	3,000	1,770	608000	Supplies		5,000	-	2,000	67%
145,272	90,425	45,000	77,239	608100	Contract & Other Services		160,000	-	115,000	256%
183,416	125,347	83,150	111,653			0	721,650	-	638,500	768%
					<b>001-100 Capital Outlay</b>					
3,441	-	17,000	1,500	620500	Equipment		20,000	-	3,000	18%
3,441	-	17,000	1,500			0	20,000	-	3,000	18%
					<b>001-100 Transfers</b>					
-	-	-	-	631970	Transfer to CC Strat Reserve		-	-	-	0%
-	-	-	-			0	-	-	-	0%
745,229	666,714	793,496	723,158		<b>Total</b>	6.17	1,601,450	-	807,954	102%

2021-2022	2022-2023	2023-2024	2023-2024	Account	2024-2025	2024-2025			
Actuals	Actuals	Adopted	Est Actuals	Number	General Services Expenditures	FTE	Proposed	Approved	
							\$ Change	% Change	
				<b>001-900 Personnel</b>		<b>0.00</b>			
50,512	40,586	44,216	41,707	500024	Information Systems Admin	-	(44,216)	-100%	
3,845	3,129	3,350	3,346	504700	Social Security	-	(3,350)	-100%	
6,301	4,762	5,084	4,963	504800	Health Insurance	-	(5,084)	-100%	
345	83	100	89	504900	Workers' Comp	-	(100)	-100%	
7,531	6,045	7,059	7,246	505000	Retirement	-	(7,059)	-100%	
68,534	54,604	59,809	57,351			0	(59,809)	-100%	
				<b>001-900 Materials &amp; Services</b>					
6,003	14,066	15,000	6,506	600150	Data Processing Support	-	(15,000)	-100%	
11,183	10,817	12,000	12,125	600700	Membership & Subscription	300	(11,700)	-98%	
108,545	119,010	127,000	123,202	601700	Insurance	-	(127,000)	-100%	
				600230	Advertising & Notices	4,000	4,000	0%	
140	136	5,000	275	603600	Safety Committee	3,000	(2,000)	-40%	
1,362	6,367	8,000	7,246	603700	City Council	10,000	2,000	25%	
1,081	927	1,500	498	603800	Planning Commission	300	(1,200)	-80%	
10,000	15,000	15,000	-	603900	Economic Development	15,000	-	0%	
24,386	-	75,000	-	603950	Abatement	25,000	(50,000)	-67%	
10,500	11,881	23,250	21,900	603975	Contributions	23,250	-	0%	
28,077	4,441	30,000	19,744	604000	Unemployment	30,000	-	0%	
136,245	142,255	147,000	149,282	604400	Street Lights	-	(147,000)	-100%	
-	-	-	-	600600	Travel & Training	5,000	5,000	0%	
-	-	-	-	606660	Community Programs	15,000	15,000	0%	
-	-	-	-	607500	Special Purchases	12,500	12,500	0%	
1,823	2,221	2,000	1,007	608000	Supplies	3,000	1,000	50%	
89,554	83,078	80,000	52,682	608100	Contract & Other Services	-	(80,000)	-100%	
15,000	15,000	17,000	17,000	608125	Audit Services	-	(17,000)	-100%	
443,900	425,199	557,750	411,467			0	146,350	-	
				<b>001-900 Transfers</b>					
-	-	-	-	630475	Trans to Property Maint Fund	-	-	-	0%
-	40,000	-	-	631600	Transfer to General Reserve	-	-	-	0%
-	-	-	-	631950	Transfer to Stabilization Fund	-	-	-	0%
-	150,000	-	-	631960	Trans to Bldg & Property Res	-	-	-	0%
-	145,000	-	-	631970	Trans to CC Strategic Reserve	-	-	-	0%
-	325,000	-	-	631975	Transfer to Grants Fund	-	-	-	0%
-	50,000	-	-	631000	Transfer to PW Reserve	-	-	-	0%
-	710,000	-	-			0	-	-	0%
				<b>001-900 Special Payments</b>					
-	15,000	-	-	630200	Samaritan Treatment Facility	-	-	-	0%
28,418	38,230	33,849	33,849	631980	Greater Toledo Pool District	25,000	(8,849)	-26%	
28,418	53,230	33,849	33,849			0	25,000	(8,849)	-26%
				<b>001-900 Contingency</b>					
-	-	200,000	-	640100	Contingency	100,000	(100,000)	-50%	
-	-	200,000	-			0	100,000	(100,000)	-50%
				<b>001-900 Unappropriated Expenditures</b>					
-	-	-	-	702000	Loan Repayment	-	-	-	0%
-	-	162,750	-	801000	Unappropriated Surplus	87,980	(74,770)	-46%	
-	-	162,750	-			0	87,980	(74,770)	-46%
540,852	1,243,034	1,014,158	502,667	<b>Total</b>		359,330	(654,828)	-65%	
6,750,804	6,610,373	5,775,935	5,824,356	General Fund Revenue		6,284,922	508,987	9%	
3,681,079	4,334,743	4,605,419	4,724,825	General Fund Expenditures		6,284,922	1,679,503	36%	
3,069,725	2,275,630	1,170,516	1,099,531	<b>Total</b>		0	(1,170,516)	-100%	

2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	City Council Strategic Reserve Fund	2024-2025 FTE	2024-2025 Proposed	2024-2025 Approved	\$ Change	% Change
				<b>020-000</b>	<b>Revenue</b>	<b>0</b>				
70,149	70,425	468,701	468,701	400100	Beginning Fund Balance		461,594	-	(7,107)	-2%
276	1,592	1,500	23,601	400400	Interest		5,000	-	3,500	233%
-	145,000	-	-	401000	Transfer from General Fund		-	-	-	0%
-	257,681	260,000	311,284	402700	Refunds & Misc		487,244	-	227,244	87%
-	-	-	-	402200	Direct Funding		640,000	-	640,000	0%
-	-	-	-	405400	Loan Repayment		-	-	-	0%
70,425	474,698	730,201	803,586			0	1,593,838	-	863,637	118%
				<b>020-200</b>	<b>Materials &amp; Services</b>				-	0%
-	-	95,000	-	606050	New Housing Subsidy		-	-	(95,000)	-100%
-	6,000	60,000	46,993	607500	Special Purchases		178,838	-	118,838	198%
-	-	30,000	-	608100	Contract & Other Services		50,000	-	20,000	67%
-	6,000	235,000	46,993			0	228,838	-	(6,162)	-3%
				<b>020-200</b>	<b>Capital Outlay</b>					
-	-	-	-	602200	Ollalla Meadows		640,000	-	640,000	0%
-	-	200,201	-	628200	Public Improvements		300,000	-	99,799	50%
-	-	200,201	-			0	940,000	-	739,799	370%
				<b>020-200</b>	<b>Transfers</b>					
-	-	200,000	200,000	630300	Transfer to General Fund		365,000	-	165,000	83%
-	-	95,000	95,000	630305	Transfer to SDC Fund		-	-	(95,000)	-100%
-	-	-	-	360310	Transfer to Pub Safety Fund		60,000	-	60,000	0%
-	-	295,000	295,000			0	425,000	-	130,000	44%
70,425	474,698	730,201	803,586		<b>Fund Revenue</b>		1,593,838	-	863,637	118%
-	6,000	730,201	341,993		<b>Fund Expenditures</b>		1,593,838	-	863,637	118%
70,425	468,698	-	461,594		<b>Fund Total</b>	0	-	-	-	0%

2021-2022	2022-2023	2023-2024	2023-2024	Account	FT	2024-2025	2024-2025		
Actuals	Actuals	Adopted	Est Actuals	Number	E	Proposed	Approved	\$ Change	% Change
				<b>065-000 Revenue</b>	<b>0</b>				
152,968	544,967	499,280	499,280	400100 Beginning Fund Balance		561,048		61,768	12%
646	3,730	2,500	24,495	400400 Interest		-		(2,500)	-100%
-	325,000	-	-	401000 Transfer from General Fund		-		-	0%
1,100	7,180	-	220	402700 Refunds & Misc		-		-	0%
59,986	43,256	90,000	50,046	405250 Grants		-		(90,000)	-100%
10,000	-	-	-	405270 Planning Grants		-		-	0%
404,466	404,693	-	-	405280 American Rescue Plan		-		-	0%
-	-	-	-	405330 Explorer Program		-		-	0%
629,166	1,328,826	591,780	574,041		0	561,048	-	(30,732)	-5%
				<b>065-650 Materials &amp; Services</b>					
4,834	809	50,000	585	605250 Grants		103,048	-	53,048	106%
69,696	62,784	40,000	11,949	605260 Main St Program		40,000	-	-	0%
-	-	75,000	-	605270 Planning Grants		-	-	(75,000)	-100%
-	-	-	-	605280 American Rescue Plan Expenses		-	-	-	0%
-	-	-	-	605330 Explorer Program		-	-	-	0%
74,530	63,593	165,000	12,534		0	143,048	-	(21,952)	-13%
				<b>065-650 Capital Outlay</b>					
-	-	-	-	605380 Electric Vehicle Charging		-	-	-	0%
-	-	-	-	625250 Grants		-	-	-	0%
-	-	388,780	-	625340 ODOT Grants		80,000	-	(308,780)	-79%
-	-	38,000	-	625350 Petroleum Trust		38,000	-	-	0%
9,668	19,382	-	460	625370 Drinking Water Source Protect		-	-	-	0%
9,668	19,382	426,780	460		0	118,000	-	(308,780)	-72%
				<b>065-650 Transfers</b>					
-	240,000	-	-	630300 Transfer to General Fund		300,000	-	300,000	0%
-	418,000	-	-	631900 Transfer to Sewer Reserve		-	-	-	0%
-	75,000	-	-	631960 Trans to Bldg & Property Res		-	-	-	0%
-	733,000	-	-		0	300,000	-	300,000	0%
629,166	1,328,826	591,780	574,041			561,048	-	(30,732)	-5%
84,199	815,975	591,780	12,994	<b>Fund Expenditures</b>		561,048	-	(30,732)	-5%
544,967	512,851	-	561,048	<b>Fund Total</b>	0	-	-	-	0%



2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025		
Actuals	Actuals	Adopted	Est Actuals	Number	Fire Expenditures	FTE	Proposed	Approved	\$ Change % Change
				<b>001-500</b>	<b>Personnel</b>	<b>4.00</b>			
257,210	282,665	333,662	278,216	500014	Salaries		360,000		26,338 8%
18,247	13,072	15,000	17,165	501400	Call Time		15,000		0 0%
39,982	36,464	45,000	37,517	501500	Overtime		45,000		0 0%
0	0	15,000	2,996	500088	Wildland Firefighters		15,000		0 0%
0	0	2,500	10,711	501501	Overtime Wildland Firefighters		2,500		0 0%
182,443	201,033	214,577	220,072	504700	Benefits		239,500		24,923 12%
497,883	533,233	625,739	566,678			4.00	677,000	0	51,261 8%
				<b>001-500</b>	<b>Materials &amp; Services</b>				
1,602	1,125	2,000	2,000	600100	Office Supplies		2,000		0 0%
0	0	0	0	600110	Grants		35,000		35,000 0%
13,330	18,197	17,200	15,000	600210	Utilities		17,700		500 3%
12,296	11,121	14,500	15,500	600300	Equipment Maintenance		18,000		3,500 24%
69,312	35,619	52,000	55,000	600350	Vehicle Maintenance		57,000		5,000 10%
10,571	14,872	14,250	14,000	600600	Travel & Training		14,500		250 2%
144	1,211	1,200	800	600700	Membership & Subscription		1,200		0 0%
1,912	55,111	25,624	22,719	607500	Special Purchases		10,000		-15,624 -61%
51,511	27,513	40,000	40,000	608000	Supplies		40,000		0 0%
8,676	43,457	81,000	46,303	608100	Contract & Other Services		47,000		-34,000 -42%
48,000	50,000	58,000	58,000	608150	Volunteer Program		61,000		3,000 5%
217,353	258,227	305,774	269,322			0	303,400	0	-2,374 -1%
				<b>001-500</b>	<b>Capital Outlay</b>				
0	0	0	0	620500	Equipment		25,000	0	25,000 0%
0	0	0	0			0	25,000	0	25,000 0%
				<b>001-500</b>	<b>Transfers</b>				
115,000	110,000	110,000	110,000	631600	Transfer to General Reserve		110,000		0 0%
15,000	15,000	15,000	15,000	631960	Trans to Bldg & Property Res		15,000		0 0%
130,000	125,000	125,000	125,000			0	125,000	0	0 0%
845,236	916,460	1,056,513	961,000		<b>Total</b>	4.00	1,130,400	0	73,887 7%

2021-2022	2022-2023	2023-2024	2023-2024	Account	2024-2025	2024-2025				
Actuals	Actuals	Adopted	Est Actuals	Number	Urban Renewal Agency	FTE	Proposed	Approved	\$ Change	% Change
				<b>090-000 Revenue</b>		<b>0</b>				
-	-	271,128	271,128	400100	Beginning Fund Balance		286,091		14,963	6%
-	387,297	448,000	420,988	400200	Current Taxes		421,440		(26,560)	-6%
-	7	3,000	1,632	400300	Delinquent Taxes		3,500		500	17%
-	230	1,000	13,918	400400	Interest		5,000		4,000	400%
-	21	-	471	402700	Refunds & Misc		85,060		85,060	0%
-	-	-	-	405400	Loan Proceeds		-		-	0%
-	387,554	723,128	708,137			0	801,091	-	77,963	11%
				<b>090-900 Materials &amp; Services</b>						
-	-	3,750	206	607500	Special Purchases		3,750		-	0%
-	-	20,000	6,840	608100	Contracts & Other Services		10,000		(10,000)	-50%
-	-	23,750	7,046			0	13,750	-	(10,000)	-42%
				<b>090-900 Capital Outlay</b>						
-	98,622	241,378	-	620550	I & I Improvement		200,060		(41,318)	-17%
-	-	-	-	628200	Public Improvements		202,281		202,281	0%
-	98,622	241,378	-			0	402,341	-	160,963	67%
				<b>090-900 Transfers</b>						
-	30,000	35,000	35,000	630300	Transfer to General Fund		35,000		-	0%
-	-	340,000	340,000	629700	Trans to Pub Safety Rem		300,000		(40,000)	-12%
-	30,000	375,000	375,000			0	335,000	-	(40,000)	-11%
				<b>090-900 Special Payments</b>						
-	-	83,000	40,000	631990	Business Loan Program		50,000		(33,000)	-40%
-	-	83,000	40,000			0	50,000	-	(33,000)	-40%
-	-	723,128	708,137		<b>Fund Revenue</b>		801,091	-	77,963	11%
-	-	723,128	422,046		<b>Fund Expenditures</b>		801,091	-	77,963	11%
-	-	-	286,091		<b>Fund Total</b>	0	-	-	-	0%

2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	Public Safety Building Remodel Fund	2024-2025 FTE	2024-2025 Proposed	2024-2025 Approved	\$ Change	% Change
				<b>080-000</b>	<b>Revenue</b>	<b>0</b>				
-	-	-	-	400100	Beginning Fund Balance		369,335		369,335	0%
-	-	-	-	400400	Interest		-		-	0%
-	-	-	-	405400	Proceeds from Loan		-		-	0%
-	-	-	-	405450	Trans from CC Strat Fund		60,000			
-	-	400,000	400,000	405500	Trans from Bldg/Prop Reserve		-		(400,000)	-100%
-	-	340,000	340,000	405390	Trans from URA		300,000		(40,000)	-12%
-	-	740,000	740,000		<b>Revenue Total</b>	0	729,335	-	(10,665)	-1%
				<b>080-850</b>	<b>Capital Outlay</b>					
-	-	-	-	620500	Equipment		-		-	0%
-	-	670,000	308,641	620560	Construction Costs		629,335		(40,665)	-6%
-	-	70,000	62,024	620570	Contracts & Services		100,000		30,000	43%
-	-	740,000	370,665			0	729,335	-	(10,665)	-1%
-	-	740,000	740,000		<b>Fund Revenue</b>		729,335		(10,665)	-1%
-	-	740,000	370,665		<b>Fund Expenditures</b>		729,335	-	(10,665)	-1%
-	-	-	369,335		<b>Fund Total</b>	0	-	-	-	0%

2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	Library Reserve Fund	2024-2025 FTE	2024-2025 Proposed	2024-2025 Approved	\$ Change	% Change
				<b>045-000</b>	<b>Revenue</b>	<b>0</b>				
33,696	42,235	56,731	56,731	400100	Beginning Fund Balance		52,180		(4,551)	-8%
132	764	500	2,690	400400	Interest		-		(500)	-100%
-	-	-	-	402700	Refunds & Misc		-		-	0%
9,657	17,382	18,000	2,045	404900	Gifts, Grants & Bequests		-		(18,000)	-100%
43,485	60,380	75,231	61,466			0	52,180	-	(23,051)	-31%
				<b>045-450</b>	<b>Materials &amp; Services</b>					
1,250	4,571	35,000	6,859	603500	Books & Materials		-	-	(35,000)	-100%
-	150	40,231	2,427	620500	Equipment		-	-	(40,231)	-100%
1,250	4,721	75,231	9,286			0	-	-	(75,231)	-100%
				<b>045-450</b>	<b>Transfers</b>					
-	-	-	-	630300	Transfer to General Fund		11,949			
-	-	-	-	630500	Transfer to General Reserve		40,231	-	40,231	0%
-	-	-	-			0	52,180	-	52,180	0%
43,485	60,380	75,231	61,466		<b>Fund Revenue</b>		52,180	-	(23,051)	-31%
1,250	4,721	75,231	9,286		<b>Fund Expenditures</b>		52,180	-	(23,051)	-31%
42,235	55,660	-	52,180		<b>Fund Total</b>	0	-	-	-	0%

2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	Water Construction Fund	FTE	2024-2025 Proposed	2024-2025 Approved	\$ Change	% Change
				<b>085-000</b>	<b>Revenue</b>	<b>0</b>				
-	-	-	-	400100	Beginning Fund Balance		-	-	-	0%
1,035	-	-	-	400400	Interest		-	-	-	0%
-	-	-	-	402700	Refunds & Misc		-	-	-	0%
-	-	-	-	404000	Seal Rock Payment		-	-	-	0%
1,035	-	-	-			0	-	-	-	0%
				<b>085-850</b>	<b>Expenditures</b>					
-	-	-	-	620520	Systems		-	-	-	0%
-	-	-	-		<b>Capital Outlay</b>	0	-	-	-	0%
				<b>085-850</b>	<b>Transfers</b>					
1,035	-	-	-	630600	Transfer to Water		-	-	-	0%
1,035	-	-	-			0	-	-	-	0%
1,035	-	-	-		<b>Fund Revenue</b>		-	-	-	0%
1,035	-	-	-		<b>Fund Expenditures</b>		-	-	-	0%
0	-	-	-		<b>Fund Total</b>	0	-	-	-	



2021-2022	2022-2023	2023-2024	2023-2024	Account	2024-2025	2023-2024		
Actuals	Actuals	Adopted	Est Actuals	Number	FTE	Approved	\$ Change	%
					Proposed			Change
				<b>013-000 Revenues</b>	<b>0</b>			
272,000	623,827	512,877	512,877	400100	Beginning Fund Balance	136,504	-	(376,373) -73%
2,017	11,638	10,500	24,617	400400	Interest	12,000	-	1,500 14%
3,647	3,832	2,000	2,983	402700	Refunds & Misc	2,000	-	- 0%
50	161	200	321	402720	Public Works Inspection Fee	200	-	- 0%
1,519,988	1,677,376	1,680,000	1,304,643	404400	Sewer Charges	1,343,782	-	(336,218) -20%
130	260	200	390	404500	Sewer Connection Fees	200	-	- 0%
<b>1,797,832</b>	<b>2,317,094</b>	<b>2,205,777</b>	<b>1,845,831</b>	<b>Total</b>	<b>0</b>	<b>1,494,686</b>	<b>-</b>	<b>(711,091) -32%</b>

2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025			
Actuals	Actuals	Adopted	Est Actuals	Number	Sewer Plant Expenditures	FTE	Proposed	Approved	\$ Change	% Change
<b>013-130 Personnel</b>						<b>3.07</b>				
172,799	189,714	223,430	199,630	500010	Salaries		237,775	-	14,345	6%
18,985	21,571	25,000	22,200	501400	Call Time		27,000	-	2,000	8%
6,255	7,457	14,000	6,631	501500	Overtime		15,000	-	1,000	7%
104,015	105,038	126,063	120,009	504700	Benefits		139,500	-	13,437	11%
302,054	323,779	388,493	348,469			3.07	419,275	-	30,782	8%
<b>013-130 Materials &amp; Services</b>										
135	102	500	667	600100	Office Supplies		850	-	350	70%
5,366	5,883	8,000	5,929	600150	Data Processing Support		7,500	-	(500)	-6%
39,133	38,578	51,000	38,242	600210	Utilities		48,500	-	(2,500)	-5%
8,485	8,806	20,000	3,290	600300	Equipment Maintenance		10,000	-	(10,000)	-50%
1,334	1,734	3,500	1,523	600350	Vehicle Maintenance		2,250	-	(1,250)	-36%
2,709	4,860	5,000	2,837	600400	Facility Maintenance		4,000	-	(1,000)	-20%
8,247	27,814	67,000	29,776	600420	Systems Maintenance		45,000	-	(22,000)	-33%
1,459	1,367	3,000	305	600600	Travel & Training		2,500	-	(500)	-17%
1,428	377	1,500	490	600700	Membership & Subscription		1,500	-	-	0%
44,380	49,907	52,000	50,331	601700	Insurance		57,000	-	5,000	10%
1,596	510	10,000	2,953	607500	Special Purchases		7,000	-	(3,000)	-30%
51,132	60,585	77,000	66,093	608000	Supplies		70,000	-	(7,000)	-9%
21,137	18,605	32,000	9,341	608100	Contract & Other Services		15,000	-	(17,000)	-53%
186,542	219,127	333,000	211,778				271,100	-	(61,900)	-19%
<b>013-130 Transfers</b>										
-	-	-	-	630300	Transfer to General Fund		-	-	-	0%
-	-	-	-	630500	Transfer to Public Works		-	-	-	0%
12,500	12,500	12,500	12,500	631000	Transfer to PW Reserve		6,000	-	(6,500)	-52%
-	-	-	-	631160	Transfer for Sewer loan pmt		-	-	-	0%
50,000	50,000	50,000	50,000	631900	Transfer to Sewer Reserve		25,000	-	(25,000)	-50%
-	-	-	-	631950	Transfer to Stabilization Fund		-	-	-	0%
62,500	62,500	62,500	62,500				31,000	-	(31,500)	-50%
<b>013-130 Contingency</b>										
-	-	-	-	640100	Contingency		15,000	-	15,000	0%
-	-	-	-				15,000	-	15,000	0%
<b>013-130 Debt Service</b>										
-	-	-	-	702000	Revenue Bond Repayment Princ.		-	-	-	0%
-	-	-	-				-	-	-	0%
551,096	605,407	783,993	622,747		<b>Total</b>	3.07	736,375	-	(47,618)	-6%

2021-2022	2022-2023	2023-2024	2023-2024	Account	2024-2025	2024-2025				
Actuals	Actuals	Adopted	Est Actuals	Number	Sewer Collection Expenditures	FTE	Proposed	Approved	\$ Change	% Change
<b>013-135 Personnel</b>					<b>3.04</b>					
159,717	167,116	174,572	151,887	500010	Salaries		195,500	-	20,928	12%
5,868	6,859	8,000	3,336	501400	Call Time		8,000	-	-	0%
2,379	4,014	6,000	5,196	501500	Overtime		7,000	-	1,000	17%
82,478	83,311	105,275	82,326	504700	Benefits		114,500	-	9,225	9%
250,442	261,300	293,847	242,745			3.04	325,000	-	31,153	11%
<b>013-135 Materials &amp; Services</b>										
4,208	4,966	5,000	4,909	600100	Office Supplies		5,000	-	-	0%
6,865	7,435	8,500	7,738	600150	Data Processing Support		8,500	-	-	0%
39,895	40,002	45,000	43,823	600210	Utilities		48,000	-	3,000	7%
7,413	13,922	16,000	5,852	600300	Equipment Maintenance		10,000	-	(6,000)	-38%
12,953	14,714	19,000	12,346	600350	Vehicle Maintenance		15,000	-	(4,000)	-21%
5,011	1,103	4,500	-	600400	Building Maintenance		2,067	-	(2,433)	-54%
36,899	23,052	40,000	35,000	600420	Systems Maintenance		40,000	-	-	0%
608	2,462	5,000	2,798	600600	Travel & Training		4,500	-	(500)	-10%
278	96	500	586	600700	Membership & Subscription		758	-	258	52%
7,195	10,942	15,000	13,474	601700	Insurance		17,000	-	2,000	13%
5,666	13,005	20,000	2,568	607500	Special Purchases		10,000	-	(10,000)	-50%
6,089	3,739	10,000	5,102	608000	Supplies		8,500	-	(1,500)	-15%
17,906	19,484	18,000	16,562	608100	Contract & Other Services		18,000	-	-	0%
150,986	154,922	206,500	150,759				187,325	-	(19,175)	-9%
<b>013-135 Capital Outlay</b>										
-	-	-	-	620500	Equipment		-	-	-	0%
-	-	-	-				-	-	-	0%
<b>013-135 Transfers</b>										
-	-	-	-	630300	Transfer to General Fund		-	-	-	0%
-	-	-	-	630500	Transfer to Public Works		-	-	-	0%
12,500	12,500	12,500	12,500	631000	Transfer to PW Reserve		10,000	-	(2,500)	-20%
-	-	-	-	631160	Transfer for Sewer loan pmt		-	-	-	0%
45,028	611,895	504,433	504,433	631900	Transfer to Sewer Reserve		25,000	-	(479,433)	-95%
57,528	624,395	516,933	516,933				35,000	-	(481,933)	-93%
<b>013-135 Contingency</b>										
-	-	200,000	-	640100	Contingency		35,000	-	(165,000)	-83%
-	-	200,000	-				35,000	-	(165,000)	-83%
<b>013-135 Debt Services</b>										
93,600	97,500	101,400	101,400	702000	DEQ Loan Repayment-Principal		105,300	-	3,900	4%
53,352	49,608	45,708	45,708	702500	Rev Bond 2016 - Interest/Fees		41,652	-	(4,056)	-9%
-	33,500	13,158	13,158	703000	W/WW Loan 2019 - Principal		13,523	-	365	3%
17,000	-	15,876	15,876	703500	W/WW Loan 2019 Int & Fees		15,511	-	(365)	-2%
-	-	-	-	709000	Debt Service Reserve		-	-	-	0%
163,952	180,608	176,142	176,142				175,986	-	(156)	0%
622,908	1,221,225	1,393,422	1,086,579		<b>Total</b>	3.04	758,311	-	(635,111)	-46%
1,797,832	2,317,094	2,205,777	1,845,831		<b>Fund Revenue</b>		1,494,686	-	(711,091)	-32%
1,174,005	1,826,632	2,205,777	1,709,327		<b>Fund Expenditures</b>		1,494,686	-	(711,091)	-32%
623,827	490,462	-	136,504		<b>Fund Total</b>	3.04	(0)	-	(0)	0%

2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2023-2024 Est Actuals	Account Number	Water Revenues	FTE	2024-2025 Proposed	2024-2025 Approved	\$ Change	% Change
<b>012-000 Revenues</b>						<b>0</b>				
608,707	873,040	667,257	667,257	400100	Beginning Fund Balance		447,248		(220,009)	-33%
2,285	7,211	2,000	30,700	400400	Interest		10,000		8,000	400%
5,131	1,706	1,000	17,168	402700	Refunds & Misc		1,500		500	50%
50	-	200	-	402720	Inspection Fees		50		(150)	-75%
2,913	3,450	2,500	1,754	402730	Haulable Water		2,000		(500)	-20%
1,485,412	1,619,152	1,500,000	1,459,124	403700	Sale of Water		1,502,898		2,898	0%
2,261	27,604	2,600	15,921	403800	Meter Connection Fees		5,000		2,400	92%
2,562	2,233	1,800	1,678	403900	Service Fees		1,800		-	0%
19,545	19,391	12,000	17,139	403950	Delinquent Fees		15,000		3,000	25%
606,329	144,589	12,000	-	404100	Sale of Water to Seal Rock		1,000		(11,000)	-92%
878	632	500	632	404125	H2O Program Donations		500		-	0%
4	-	-	-	404130	Fees and Adjustments		-		-	0%
-	580	-	-	404200	Water Deposits		-		-	0%
1,864	-	-	-	405380	Rents & Leases		-		-	0%
<b>2,737,941</b>	<b>2,699,588</b>	<b>2,201,857</b>	<b>2,211,373</b>		<b>Total</b>	<b>0</b>	<b>1,986,996</b>	<b>-</b>	<b>(214,861)</b>	<b>-10%</b>

2021-2022	2022-2023	2023-2024	2023-2024	Account		2024-2025	2024-2025			
Actuals	Actuals	Adopted	Est Actuals	Number	Water Plant Expenditures	FTE	Proposed	Approved	\$ Change	% Change
				<b>012-120</b>	<b>Personnel</b>	<b>2.07</b>				
155,535	165,234	215,855	187,442	500010	Salaries		225,950		10,095	5%
19,760	19,181	23,000	20,945	501400	Call Time		25,000		2,000	9%
15,846	10,089	15,000	9,050	501500	Overtime		15,000		-	0%
67,308	79,821	115,380	112,470	504700	Benefits		131,500		16,120	14%
258,448	274,325	369,235	329,907			2.07	397,450		28,215	8%
				<b>012-120</b>	<b>Material &amp; Services</b>					
294	295	300	150	600100	Office Supplies		300		-	0%
5,366	5,711	5,500	6,252	600150	Data Processing Support		7,500		2,000	36%
67,089	66,652	74,000	66,023	600210	Utilities		80,000		6,000	8%
4,577	8,584	12,000	1,500	600300	Equipment Maintenance		8,000		(4,000)	-33%
5,088	3,580	6,000	4,750	600350	Vehicle Maintenance		6,000		-	0%
12,149	9,245	35,000	35,000	600400	Facility Maintenance		20,000		(15,000)	-43%
4,775	4,499	8,000	13,493	600420	Systems Maintenance		15,000		7,000	88%
1,038	817	1,500	750	600600	Travel & Training		1,500		-	0%
2,883	2,727	4,000	3,500	600700	Membership & Subscription		4,000		-	0%
32,277	38,363	41,000	40,450	601700	Insurance		46,000		5,000	12%
18,696	12	20,000	-	607500	Special Purchases		15,500		(4,500)	-23%
41,395	36,998	55,000	32,146	608000	Supplies		40,000		(15,000)	-27%
35,746	16,828	39,000	17,500	608100	Contract & Other Services		22,000		(17,000)	-44%
231,372	194,310	301,300	221,515				265,800		(35,500)	-12%
				<b>012-120</b>	<b>Capital Outlay</b>					
-	6,784	15,000	-	620500	Equipment		10,000		(5,000)	-33%
-	6,784	15,000	-				10,000		(5,000)	
				<b>012-120</b>	<b>Transfers</b>					
-	-	-	-	630300	Transfer to General Fund		-		-	0%
-	-	-	-	630500	Transfer to Public Works		-		-	0%
12,500	12,500	12,500	12,500	631000	Transfer to PW Reserve		7,000		(5,500)	-44%
124,700	124,700	124,700	124,700	631800	Transfer to Water Reserve		50,000		(74,700)	-60%
-	-	-	-	631950	Transfer to Stabilization Fund		-		-	0%
137,200	137,200	137,200	137,200				57,000		(80,200)	-104%
				<b>012-120</b>	<b>Contingency</b>					
-	-	-	-	640100	Contingency		50,000		50,000	0%
-	-	-	-				50,000		50,000	0%
				<b>012-120</b>	<b>Debt Service</b>					
-	-	-	-	702000	2012 Debt Repayment		-		-	0%
-	-	-	-	709000	Debt Service Reserve		-		-	0%
-	-	-	-				-		-	0%
627,020	612,619	822,735	688,622		<b>Total</b>	2.07	780,250		(42,485)	-5%



2021-2022	2022-2023	2023-2024	2023-2024	Account	2024-2025	2024-2025				
Actuals	Actuals	Adopted	Est Actuals	Number	Water Distribution Expenditures	FTE	Proposed	Approved	\$ Change	% Change
<b>012-125 Personnel</b>						<b>3.04</b>				
161,297	167,465	198,327	172,090	500010	Salaries		206,250		7,923	4%
5,472	7,174	8,000	4,902	501400	Call Time		8,000		-	0%
2,654	4,438	6,500	6,424	501500	Overtime		7,500		1,000	15%
90,329	85,201	105,892	88,783	504700	Benefits		121,000		15,108	14%
259,751	264,278	318,719	272,199			3.04	342,750	-	24,031	8%
<b>012-125 Materials &amp; Services</b>										
4,268	4,966	5,000	4,809	600100	Office Supplies		5,000		-	0%
6,865	7,606	9,000	7,424	600150	Data Processing Support		9,000		-	0%
9,860	10,346	13,500	10,189	600210	Utilities		13,200		(300)	-2%
8,402	3,882	7,500	3,308	600300	Equipment Maintenance		7,000		(500)	-7%
15,831	15,270	24,000	12,207	600350	Vehicle Maintenance		21,000		(3,000)	-13%
1,112	377	2,000	217	600400	Facility Maintenance		1,648		(352)	-18%
29,460	67,993	65,000	57,403	600420	Systems Maintenance		75,000		10,000	15%
827	3,857	5,000	2,500	600600	Travel & Training		5,000		-	0%
278	3,431	5,000	4,000	600700	Membership & Subscription		5,000		-	0%
8,204	11,834	12,000	10,779	601700	Insurance		13,500		1,500	13%
-	-	400	-	603980	H2O Program Expenses		400		-	0%
7,773	7,553	10,000	3,286	607500	Special Purchases		8,000		(2,000)	-20%
38,499	27,592	40,000	27,378	608000	Supplies		30,000		(10,000)	-25%
22,393	41,832	40,000	37,801	608100	Contract & Other Services		42,000		2,000	5%
153,773	206,540	238,400	181,301				235,748	-	(2,652)	-1%
<b>012-125 Transfers</b>										
-	-	-	-	630300	Transfer to General Fund				-	0%
-	-	-	-	630500	Transfer to Public Works				-	0%
12,500	12,500	12,500	12,500	631000	Transfer to PW Reserve		10,000		(2,500)	-20%
393,608	528,042	190,811	190,811	631800	Transfer to Water Reserve		100,000		(90,811)	-48%
406,108	540,542	203,311	203,311				110,000	-	(93,311)	-46%
<b>012-125 Contingency</b>										
-	-	200,000	-	640100	Contingency		100,000	-	(100,000)	-50%
-	-	200,000	-				100,000	-	(100,000)	-50%
<b>012-125 Debt Service</b>										
266,400	277,500	288,600	288,600	702000	2012 Debt Repayment/Bond 2016		299,700	-	11,100	4%
151,848	141,192	130,092	130,092	702500	Rev Bond 2016 - Interest/Fees		118,548	-	(11,544)	-9%
-	-	-	-	709000	Debt Service Reserve		-	-	-	0%
418,248	418,692	418,692	418,692				418,248	-	(444)	0%
1,237,880	1,430,052	1,379,122	1,075,503		<b>Total</b>	3.04	1,206,746	-	(172,376)	-12%
2,736,905	2,699,588	2,201,857	2,211,373		<b>Fund Revenue</b>		1,986,996		(214,861)	-10%
1,864,900	2,042,671	2,201,857	1,764,125		<b>Fund Expenditures</b>		1,986,996		(214,861)	-10%
872,005	656,917	-	447,248		<b>Fund Total</b>	3.04	(0)	-	(0)	0%