

CITY of LA GRANDE

City Council Work Session

Monday, December 4, 2023
6:00 p.m.

Council Chambers
La Grande City Hall
1000 Adams Avenue
La Grande, Oregon

You can view the Work Session on Facebook Live at the following link:
www.facebook.com/CityofLaGrande

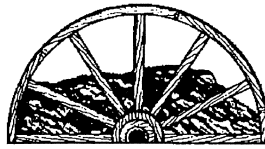
AGENDA

*The purpose of a Work Session is to provide an opportunity to informally discuss topics of common concern and interest and to exchange ideas with Staff, not to make decisions or to direct Staff toward a specific action or conclusion beyond identifying additional information the Council would like to have presented at a later date. As no decisions are made, there will be no voting at the Work Session. The City Manager or members of the Staff may confirm any additional information required as part of any future discussions regarding the presented topic(s). If a Work Session topic subsequently requires official action, it will become an action (voting) item on a following Regular Session Agenda. In accordance with the Oregon Public Meetings Law, Council Work Sessions are open to the public; however, in order to make efficient use of time, public comments and questions generally are not entertained during the discussion segment of the Work Session. **Time will not be designated for public comments at the conclusion of the discussion.** Members of the public are routinely provided with an opportunity to address the Mayor and Council during the Public Comments portion of each Regular Session Agenda.*

1. CALL to ORDER 6:00 p.m.
~ Justin B. Rock, Mayor
2. GENERAL FUND 5-YEAR FISCAL OUTLOOK
~ Robert Strobe, City Manager
~ Heather Rajkovich, Finance Director
3. ADJOURN 7:00 p.m.

Stacey M. Stockhoff
City Recorder

Persons requiring special accommodations who wish to participate in the Work Session are encouraged to make arrangements prior to the meeting by calling 541-962-1309. The City of La Grande does not discriminate against individuals with disabilities



CITY of LA GRANDE
THE HUB OF NORTHEASTERN OREGON

TO: Mayor and City Council

CC: Department Directors

FROM: Robert Strobe, City Manager

DATE: November 30, 2023

RE: Five-Year General Fund Forecast Work Session

The City Council requested an updated forecast for the City's General Fund following the conclusion of labor negotiations earlier this year. Attached is the requested forecast in the form of an Excel spreadsheet. The "*5 yr at a glance*" tab shows a summary of the projections. The numbers include FY 2022-23 actual revenues and expenses, current year budgeted amounts, and forecasts thru FY 2027-28. The forecast shows that at the end of FY 2027-28, the cash on hand balance will be \$1,774,928. Currently, the City needs between \$1.5 and \$1.7 million in the General Fund beginning cash to operate until the receipt of property taxes each fall. Therefore, based on the forecast, the City has adequate resources to maintain current staffing levels and operations without falling below the necessary ending cash balance for the next five years.

It is worth noting that for the last six fiscal years, the City's General Fund actual expenditures averaged 89.5% of budget. Revenues are typically within 5% (+ or -) of anticipated, with the exception of the past two years, which were much higher due to things such as receiving unanticipated CARES funding. That said, the forecast assumes for the current and four subsequent fiscal years the City will receive 100% of the anticipated revenues and will spend 100% of budgeted expenditures in all departments.

The assumptions used to create the revenue forecast are property tax increases of 3.2% per year; franchise fee collections increasing 4% per year; and fees and charges for services increasing by 2% a year. No other changes are included. URA Under Levy is set at \$375,000 after this year and those funds are included as being used for General Fund purposes.

The assumptions for expenditures reflect payroll costs based on the existing Collective Bargaining Agreements (CBA) and current employees/staffing levels. For the years following the end of the current CBAs, a 3.5% COLA/market adjustment increase is used for both years, along with the return of step increases which are set to resume following the end of the 3-year implementation of the new salary structures. Materials and services increases are set at 2% each year and capital costs reflect the estimated capital expenditures submitted by the departments.

RECAP 2024-2028

Council - Personnel

MGR

FIN COURT POLICE EMS FIRE BLDG MAINT URA LIBRARY PARKS

GENERAL FUND

	FY2022-23 Actual	Y2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
BEGINNING CASH ON HAND	\$ -	\$ 8,146,627	\$ 11,505,482	\$ 9,009,097	\$ 6,809,625	\$ 5,387,421
REVENUES:						
Property Taxes	\$ 35,409,824	\$ 5,399,762	\$ 5,629,978	\$ 5,810,137	\$ 5,986,062	\$ 6,187,936
URA Underlevy	\$ 2,286,745	\$ 357,754	\$ 428,991	\$ 375,000	\$ 375,000	\$ 375,000
Franchise Collections	\$ 8,666,725	\$ 1,447,600	\$ 1,331,000	\$ 1,384,240	\$ 1,439,610	\$ 1,497,194
Fees, Charges & Services	\$ 25,095,495	\$ 4,225,270	\$ 4,010,389	\$ 4,090,597	\$ 4,172,409	\$ 4,255,857
From other governments	\$ 6,447,125	\$ 2,196,370	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151
Miscellaneous	\$ 956,472	\$ 350,972	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100
Transfers In	\$ 3,693,580	\$ 573,980	\$ 567,700	\$ 600,000	\$ 650,000	\$ 650,000
TOTAL GEN FUND RESOURCES	\$ 82,545,967	\$ 14,553,608	\$ 12,939,309	\$ 13,231,225	\$ 13,604,331	\$ 14,280,256

	FY2022-23 Actual	FY2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
EXPENDITURES:						
PAYROLL COSTS	\$ 7,966,374	\$ 9,672,608	\$ 10,313,964	\$ 11,071,033	\$ 11,805,039	\$ 60,601,024
FY2022-23 Actual	\$ 7,966,374	\$ 9,672,608	\$ 10,313,964	\$ 11,071,033	\$ 11,805,039	\$ 60,601,024
FY2023-24 Budgeted						
FY2024-25						
FY2025-26						
FY2026-27						
FY2027-28						
TOTAL PAYROLL COSTS	\$ 60,601,024	\$ 11,071,033	\$ 11,805,039	\$ 12,939,309	\$ 13,604,331	\$ 14,280,256

	FY2022-23 Actual	FY2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
MATERIAL & SERVICES	\$ 2,817,737	\$ 5,222,064	\$ 5,098,191	\$ 3,845,571	\$ 3,922,483	\$ 4,000,932
FY2022-23 Actual	\$ 2,817,737	\$ 5,222,064	\$ 5,098,191	\$ 3,845,571	\$ 3,922,483	\$ 4,000,932
FY2023-24 Budgeted						
FY2024-25						
FY2025-26						
FY2026-27						
FY2027-28						
TOTAL MATERIAL & SERVICES	\$ 24,906,978	\$ 4,423,953	\$ 4,268,557	\$ 3,013,527	\$ 3,430,904	\$ 4,340,904

	FY2022-23 Actual	FY2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
CAPITAL OUTLAY	\$ 410,642	\$ 542,022	\$ 559,500	\$ 867,000	\$ 497,500	\$ 533,000
FY2022-23 Actual	\$ 410,642	\$ 542,022	\$ 559,500	\$ 867,000	\$ 497,500	\$ 533,000
FY2023-24 Budgeted						
FY2024-25						
FY2025-26						
FY2026-27						
FY2027-28						
TOTAL CAPITAL OUTLAY	\$ 3,409,684	\$ 4,142,953	\$ 4,268,557	\$ 3,013,527	\$ 3,430,904	\$ 4,340,904

	FY2022-23 Actual	FY2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
TOTAL EXPENDITURES	\$ 88,917,686	\$ (6,371,699)	\$ 1,774,928	\$ 1,942,832	\$ 4,824,073	\$ 9,168,987
FY2022-23 Actual	\$ 88,917,686	\$ (6,371,699)	\$ 1,774,928	\$ 1,942,832	\$ 4,824,073	\$ 9,168,987
FY2023-24 Budgeted						
FY2024-25						
FY2025-26						
FY2026-27						
FY2027-28						
NET ENDING CASH	\$ 1,774,928	\$ 4,700,201	\$ 25,417,111	\$ 24,981,663	\$ 2,772,221	\$ 1,942,832

	FY2022-23 Actual	FY2023-24 Budgete	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Revenue Increases:						
Property Taxes	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950
Franchise Collections	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082
Fee's Charges/Svc	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974
Other Governments	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151
Misc Revenue	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100
Transfers In	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Revenue Increases:	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256
Property Taxes	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950	\$ 3,385,950
Franchise Collections	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082	\$ 1,557,082
Fee's Charges/Svc	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974	\$ 4,340,974
Other Governments	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151	\$ 850,151
Misc Revenue	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100
Transfers In	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Revenue Increases:	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256	\$ 14,280,256

All 23-24 numbers are budgeted NOT estimated

5-yr at a glance 11/30/2023

BEGINNING CASH ON HAND	\$ 8,146,627																		
REVENUES:																			
Property Taxes	\$ 35,409,824																		
URA Underlevy	\$ 2,286,745																		
Franchise Collections	\$ 8,656,725																		
Fees, Charges & Services	\$ 25,095,495																		
From other governments	\$ 6,447,125																		
Miscellaneous	\$ 956,472																		
Transfers In	\$ 3,693,580																		
TOTAL GEN FUND RESOURCES	\$ 82,545,967																		

EXPENDITURES:																			
PAYROLL:																			
Salaries	\$ 33,608,153	\$ 2,303,949	\$ 2,057,857	\$ 12,868,077	\$ 9,937,767	\$ 1,291,712	\$ 648,229	\$ 1,823,575	\$ 2,676,987										
Salaries - Part time	\$ 1,951,315	\$ -	\$ 28,850	\$ 5,250	\$ 227,640	\$ -	\$ -	\$ 182,075	\$ 1,507,500										
Overtime	\$ 2,741,006	\$ -	\$ -	\$ 638,818	\$ 2,102,108	\$ -	\$ -	\$ -	\$ 80										
FICA	\$ 2,921,771	\$ 176,371	\$ 148,795	\$ 1,033,373	\$ 937,355	\$ 98,666	\$ 49,520	\$ 152,372	\$ 325,319										
Retireee/Cobra Medical/DV	\$ 834,527	\$ 834,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Non-PERS Retirement	\$ 2,549,484	\$ 366,059	\$ 290,358	\$ 480,781	\$ 433,312	\$ 191,100	\$ 101,995	\$ 254,787	\$ 431,092										
PERS Retirement	\$ 5,557,128	\$ -	\$ -	\$ 2,827,097	\$ 2,730,031	\$ -	\$ -	\$ -	\$ -										
Unemployment	\$ 43,649	\$ 19,899	\$ -	\$ 15,000	\$ 1,250	\$ -	\$ -	\$ -	\$ 7,500										
Med, Dental & Vision Insur	\$ 9,535,067	\$ 430,230	\$ 639,332	\$ 3,745,581	\$ 2,511,674	\$ 392,196	\$ 112,902	\$ 794,511	\$ 908,641										
Life Insurance	\$ 24,556	\$ 2,258	\$ 1,629	\$ 7,927	\$ 7,380	\$ 900	\$ 621	\$ 1,371	\$ 2,470										
Disability Insurance	\$ 38,278	\$ 3,696	\$ 2,788	\$ 12,145	\$ 10,985	\$ 1,639	\$ 1,005	\$ 2,248	\$ 3,772										
Workers Com	\$ 796,089	\$ 14,415	\$ 9,427	\$ 263,513	\$ 374,257	\$ 14,021	\$ 3,957	\$ 11,813	\$ 104,686										
TOTAL PAYROLL COSTS	\$ 60,601,024	\$ 4,151,404	\$ 3,179,036	\$ 21,897,562	\$ 19,273,759	\$ 1,990,234	\$ 918,229	\$ 3,222,752	\$ 5,968,047										

MATERIAL & SERVICES	\$ 24,906,978	\$ 10,548,532	\$ 1,491,165	\$ 3,013,527	\$ 4,340,904	\$ 681,987	\$ 1,009,603	\$ 1,406,321	\$ 2,414,940
CAPITAL OUTLAY	\$ 3,409,664	\$ -	\$ 45,540	\$ 680,053	\$ 1,598,258	\$ 100,000	\$ 15,000	\$ 195,000	\$ 795,813
TOTAL EXPENDITURES	\$ 88,917,666	\$ 14,699,936	\$ 4,715,741	\$ 25,571,142	\$ 25,212,921	\$ 2,772,221	\$ 1,942,832	\$ 4,824,073	\$ 9,178,800
NET REV LESS EXPENSES	\$ (8,658,444)								
NET ENDING CASH	\$ 1,774,928								

2022-23 Actual

Council - Personnel

&
CITY MGR

MUNI COURT

POLICE

FIRE & EMS

BLDG MAINT

Eco Devo

LIBRARY

PARKS

GENERAL FUND

ESTIMATED BUDGET

BEGINNING CASH ON HAND

REVENUES:

Property Taxes	\$ 8,146,627																			
URA Underlevy	\$ 5,399,762																			
Franchise Collections	\$ 357,754																			
Fees, Charges & Services	\$ 1,447,600																			
From other governments	\$ 4,225,270																			
Miscellaneous	\$ 2,196,370																			
Transfers In	\$ 350,972																			
	\$ 575,880																			
TOTAL GEN FUND RESOURCES	\$ 14,553,608																			

EXPENDITURES:

PAYROLL:

Salaries	\$ 4,373,431	\$ 307,780	\$ 292,408	\$ 1,782,760	\$ 1,065,514	\$ 185,166	\$ 93,551	\$ 265,743	\$ 380,509
Salaries - Part time	\$ 241,462	\$ -	\$ 4,850	\$ -	\$ 30,845	\$ -	\$ -	\$ 24,045	\$ 181,722
Overtime	\$ 407,739	\$ -	\$ -	\$ 57,002	\$ 350,657	\$ -	\$ -	\$ -	\$ 80
FICA	\$ 374,325	\$ 22,975	\$ 21,943	\$ 136,012	\$ 109,587	\$ 13,631	\$ 7,012	\$ 21,109	\$ 42,056
Retiree/Cobra Medical/D/V	\$ 189,089	\$ 189,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-PERS Retirement	\$ 309,855	\$ 42,060	\$ 39,576	\$ 66,137	\$ 44,655	\$ 25,018	\$ 13,369	\$ 33,886	\$ 45,154
PERS Retirement	\$ 582,629	\$ -	\$ -	\$ 331,376	\$ 251,253	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ 8,899	\$ 8,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Med, Dental & Vision Insur	\$ 1,353,992	\$ 57,784	\$ 98,390	\$ 551,665	\$ 314,901	\$ 61,176	\$ 17,381	\$ 123,045	\$ 129,650
Life Insurance	\$ 3,287	\$ 280	\$ 256	\$ 1,048	\$ 898	\$ 139	\$ 96	\$ 201	\$ 369
Disability Insurance	\$ 4,785	\$ 420	\$ 394	\$ 1,783	\$ 974	\$ 249	\$ 139	\$ 311	\$ 515
Workers Com	\$ 116,881	\$ 1,422	\$ 1,755	\$ 50,479	\$ 46,116	\$ 1,529	\$ 368	\$ 1,076	\$ 14,136
TOTAL PAYROLL COSTS	\$ 7,966,374	\$ 630,709	\$ 459,572	\$ 2,978,262	\$ 2,215,400	\$ 286,908	\$ 131,916	\$ 469,416	\$ 794,191

MATERIAL & SERVICES

Operating Expenditures Subtotal:

Net Before Capital:

CAPITAL OUTLAY

TOTAL EXPENDITURES

NET

NET ENDING CASH

\$ 11,505,482

2023-24 Budgeted

Except Cash is actual

GENERAL FUND GEN FUND
NO URA

Council - Personnel
&
CITY MGR

FINANCE &
MUNI COURT
POLICE
FIRE & EMS
PLANNING &
BLDG MAINT

Eco Devo
LIBRARY
PARKS

BEGINNING CASH ON HAND
REVENUES:

Property Taxes	\$ 5,629,978
URA Underlevy	\$ 428,991
Franchise Collections	\$ 1,331,000
Fees, Charges & Services	\$ 4,010,389
From other governments	\$ 850,151
Miscellaneous	\$ 121,100
Transfers In	\$ 567,700
TOTAL GEN FUND RESOURCES	\$ 12,939,309

EXPENDITURES:
PAYROLL:

Salaries	\$ 5,349,377	\$ 424,399	\$ 2,014,589	\$ 1,558,023	\$ 202,677	\$ 101,912	\$ 285,186	\$ 436,676
Salaries - Part time	\$ 315,940	\$ 4,800	\$ 1,050	\$ 40,566	\$ -	\$ -	\$ 25,648	\$ 243,876
Overtime	\$ 407,036	\$ -	\$ 105,557	\$ 301,479	\$ -	\$ -	\$ -	\$ -
FICA	\$ 465,925	\$ 25,392	\$ 163,065	\$ 145,355	\$ 15,582	\$ 7,811	\$ 23,779	\$ 52,336
Retiree/Cobra Medical/D/V	\$ 189,933	\$ 189,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-PERS Retirement	\$ 399,740	\$ 61,280	\$ 77,884	\$ 63,105	\$ 29,732	\$ 15,769	\$ 39,747	\$ 64,114
PERS Retirement	\$ 830,739	\$ -	\$ 419,974	\$ 410,765	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ 7,750	\$ 3,000	\$ 3,000	\$ 250	\$ -	\$ -	\$ -	\$ 1,500
Med, Dental & Vision Insur	\$ 1,579,895	\$ 82,276	\$ 602,743	\$ 451,487	\$ 61,410	\$ 17,790	\$ 124,503	\$ 139,309
Life Insurance	\$ 4,030	\$ 430	\$ 1,332	\$ 1,184	\$ 139	\$ 96	\$ 214	\$ 384
Disability Insurance	\$ 6,234	\$ 655	\$ 1,979	\$ 1,827	\$ 261	\$ 149	\$ 342	\$ 604
Workers Com	\$ 116,009	\$ 2,775	\$ 37,182	\$ 53,420	\$ 2,185	\$ 656	\$ 1,958	\$ 15,852
TOTAL PAYROLL COSTS	\$ 9,672,608	\$ 797,353	\$ 3,428,355	\$ 3,027,461	\$ 311,986	\$ 144,183	\$ 501,377	\$ 954,651

MATERIAL & SERVICES

Operating Expenditures Subtotal:	\$ 5,222,064	\$ 2,841,334	\$ 513,579	\$ 712,853	\$ 109,420	\$ 178,778	\$ 225,596	\$ 392,399
Net Before Capital:	\$ 14,894,672	\$ -	\$ -	\$ 275,000	\$ -	\$ 15,000	\$ -	\$ 123,000
CAPITAL OUTLAY	\$ 542,022	\$ 755,347	\$ 4,070,956	\$ 4,015,314	\$ 421,406	\$ 337,961	\$ 726,973	\$ 1,470,050
TOTAL EXPENDITURES	\$ 15,436,694	\$ 3,638,687	\$ 4,070,956	\$ 4,015,314	\$ 421,406	\$ 337,961	\$ 726,973	\$ 1,470,050
NET	\$ (2,926,376)							

NET ENDING CASH
\$ 9,008,097

2024-2025 EST

GENERAL FUND GEN FUND
NO URA

Council - Personnel
&
CITY MGR MUNI COURT POLICE FIRE & EMS PLANNING & BLDG MAINT

Eco Devo LIBRARY PARKS

BEGINNING CASH ON HAND

REVENUES:	\$ 9,008,097
Property Taxes	\$ 5,810,137
URA Underlevy	\$ 375,000
Franchise Collections	\$ 1,384,240
Fees, Charges & Services	\$ 4,090,597
From other governments	\$ 850,151
Miscellaneous	\$ 121,100
Transfers In	\$ 600,000
TOTAL GEN FUND RESOURCES	\$ 13,231,225

Revenue Increases:

Property Taxes	3.2%
Franchise Colle	4.0%
Fee's Charges/S	2.0%
Other Governm	0.0%
Misc Revenue	0.0%
Transfers In	0.0%

EXPENDITURES:

PAYROLL:

Salaries	\$ 5,415,741	\$ 361,429	\$ 335,457	\$ 2,049,435	\$ 1,631,498	\$ 210,168	\$ 104,987	\$ 295,315	\$ 427,452
Salaries - Part time	\$ 333,010	\$ -	\$ 4,800	\$ 1,050	\$ 38,663	\$ -	\$ -	\$ 29,788	\$ 258,709
Overtime	\$ 430,328	\$ -	\$ -	\$ 108,661	\$ 321,667	\$ -	\$ -	\$ -	\$ -
FICA	\$ 471,649	\$ 27,787	\$ 23,678	\$ 165,970	\$ 152,375	\$ 16,155	\$ 8,047	\$ 24,870	\$ 52,767
Retireee/Cobra Medical/D/V	\$ 177,763	\$ 177,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-PERS Retirement	\$ 417,152	\$ 59,776	\$ 47,243	\$ 76,567	\$ 70,148	\$ 30,814	\$ 16,232	\$ 42,086	\$ 74,286
PERS Retirement	\$ 863,034	\$ -	\$ -	\$ 432,357	\$ 430,677	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ 6,750	\$ 2,000	\$ -	\$ 3,000	\$ 250	\$ -	\$ -	\$ -	\$ 1,500
Med, Dental & Vision Insur	\$ 1,525,300	\$ 66,842	\$ 101,306	\$ 598,473	\$ 405,964	\$ 61,979	\$ 17,948	\$ 125,669	\$ 147,119
Life Insurance	\$ 3,921	\$ 364	\$ 251	\$ 1,289	\$ 1,184	\$ 139	\$ 96	\$ 214	\$ 384
Disability Insurance	\$ 6,012	\$ 555	\$ 424	\$ 1,916	\$ 1,851	\$ 159	\$ 152	\$ 347	\$ 608
Workers Com	\$ 121,346	\$ 2,365	\$ 1,359	\$ 38,151	\$ 58,019	\$ 2,306	\$ 674	\$ 2,020	\$ 16,452
TOTAL PAYROLL COSTS	\$ 9,772,006	\$ 698,881	\$ 514,518	\$ 3,476,869	\$ 3,112,296	\$ 321,720	\$ 148,136	\$ 520,309	\$ 979,277

MATERIAL & SERVICES

Operating Expenditures Subtotal:	\$ 5,098,191	\$ 2,669,847	\$ 253,067	\$ 523,851	\$ 727,110	\$ 111,608	\$ 182,354	\$ 230,108	\$ 400,247
Net Before Capital:	\$ 14,870,197	\$ -	\$ -	\$ 56,000	\$ 282,000	\$ -	\$ -	\$ -	\$ 221,500

CAPITAL OUTLAY

TOTAL EXPENDITURES	\$ 15,429,697	\$ 3,368,728	\$ 767,585	\$ 4,056,719	\$ 4,121,406	\$ 433,328	\$ 330,490	\$ 750,417	\$ 1,601,024
NET	\$ (2,198,472)								

NET ENDING CASH

	\$ 6,809,625
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2025-2026 EST

GENERAL FUND GEN FUND
NO URA

Council - Personnel
&
CITY MGR MUNI COURT POLICE FIRE & EMS PLANNING & BLDG MAINT

Eco Devo LIBRARY PARKS

BEGINNING CASH ON HAND

\$ 6,809,625

REVENUES:

Property Taxes \$ 5,996,062
URA Underlevy \$ 375,000
Franchise Collections \$ 1,439,610
Fees, Charges & Services \$ 4,172,409
From other governments \$ 850,151
Miscellaneous \$ 121,100
Transfers In \$ 650,000
TOTAL GEN FUND RESOURCES \$ 13,604,331

Revenue Increases:

Property Taxes 3.2%
Franchise Collections 4%
Fee's Charges/Svc 2.0%
Other Governments 0%
Misc Revenue 0%
Transfers In 0%

COLA's

EA 3.00%
Police 3.50%
Management 2.00%
Fire 2.00%

EXPENDITURES:

PAYROLL:

Salaries	\$ 5,730,383	\$ 377,757	\$ 346,923	\$ 2,183,695	\$ 1,746,111	\$ 218,180	\$ 108,301	\$ 303,271	\$ 446,145
Salaries - Part time	\$ 338,721	\$ -	\$ 4,800	\$ 1,050	\$ 38,663	\$ -	\$ -	\$ 31,606	\$ 262,602
Overtime	\$ 441,241	\$ -	\$ -	\$ 95,507	\$ 345,734	\$ -	\$ -	\$ -	\$ -
FICA	\$ 503,271	\$ 29,036	\$ 24,457	\$ 176,829	\$ 162,984	\$ 16,768	\$ 8,300	\$ 25,618	\$ 59,279
Retiree/Cobra Medical/D/V	\$ 138,252	\$ 138,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-PERS Retirement	\$ 443,346	\$ 63,280	\$ 48,793	\$ 81,438	\$ 78,636	\$ 33,192	\$ 17,627	\$ 43,120	\$ 77,260
PERS Retirement	\$ 978,878	\$ -	\$ -	\$ 495,006	\$ 483,872	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ 6,750	\$ 2,000	\$ -	\$ 3,000	\$ 250	\$ -	\$ -	\$ -	\$ 1,500
Med, Dental & Vision Insur	\$ 1,593,197	\$ 69,828	\$ 105,934	\$ 625,622	\$ 422,974	\$ 64,820	\$ 18,726	\$ 131,468	\$ 153,825
Life Insurance	\$ 4,137	\$ 367	\$ 270	\$ 1,331	\$ 1,273	\$ 150	\$ 103	\$ 230	\$ 413
Disability Insurance	\$ 6,473	\$ 587	\$ 465	\$ 2,015	\$ 1,965	\$ 278	\$ 157	\$ 373	\$ 633
Workers Com	\$ 129,315	\$ 2,465	\$ 1,412	\$ 40,531	\$ 62,039	\$ 2,454	\$ 700	\$ 2,091	\$ 17,623
TOTAL PAYROLL COSTS	\$ 10,313,964	\$ 683,572	\$ 533,054	\$ 3,706,024	\$ 3,344,501	\$ 335,842	\$ 153,914	\$ 537,777	\$ 1,019,280

MATERIAL & SERVICES

Operations Subtotal: \$ 3,845,571
Net Before Capital \$ 14,159,535

CAPITAL OUTLAY

\$ (555,204)
\$ 867,000

TOTAL EXPENDITURES

\$ 15,026,535

NET

\$ (1,422,204)

NET ENDING CASH

\$ 5,387,421

BEGINNING CASH ON HAND

\$ 5,387,421
\$ 6,187,936
\$ 375,000
\$ 1,497,194
\$ 4,255,857
\$ 850,151
\$ 121,100
\$ 650,000
\$ 13,937,238

TOTAL GEN FUND RESOURCES

EXPENDITURES:

PAYROLL:

\$ 6,161,987	\$ 401,238	\$ 364,638	\$ 2,352,703	\$ 1,899,132	\$ 229,045	\$ 115,344	\$ 324,654	\$ 475,233
\$ 354,575	\$ -	\$ 4,800	\$ 1,050	\$ 39,022	\$ -	\$ -	\$ 34,185	\$ 275,518
\$ 517,272	\$ -	\$ -	\$ 139,687	\$ 377,585	\$ -	\$ -	\$ -	\$ -
\$ 535,679	\$ 30,832	\$ 25,698	\$ 190,399	\$ 177,154	\$ 17,598	\$ 8,839	\$ 27,451	\$ 57,708
\$ 80,803	\$ 80,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 474,807	\$ 67,272	\$ 51,363	\$ 89,017	\$ 85,253	\$ 34,846	\$ 18,783	\$ 46,215	\$ 82,058
\$ 1,089,297	\$ -	\$ -	\$ 532,767	\$ 556,530	\$ -	\$ -	\$ -	\$ -
\$ 6,750	\$ 2,000	\$ -	\$ 3,000	\$ 250	\$ -	\$ -	\$ -	\$ 1,500
\$ 1,692,860	\$ 74,330	\$ 112,912	\$ 666,557	\$ 445,912	\$ 69,103	\$ 19,898	\$ 140,213	\$ 163,935
\$ 4,449	\$ 393	\$ 289	\$ 1,437	\$ 1,369	\$ 160	\$ 111	\$ 247	\$ 443
\$ 7,084	\$ 692	\$ 519	\$ 2,158	\$ 2,105	\$ 325	\$ 190	\$ 415	\$ 680
\$ 145,470	\$ 2,605	\$ 1,405	\$ 43,392	\$ 73,099	\$ 2,638	\$ 749	\$ 2,235	\$ 19,347
\$ 11,071,033	\$ -	\$ 561,624	\$ 4,022,167	\$ 3,657,411	\$ 353,715	\$ 163,914	\$ 575,615	\$ 1,076,422

MATERIAL & SERVICES

\$ 3,922,483	\$ 1,396,033	\$ 263,291	\$ 545,014	\$ 756,485	\$ 116,117	\$ 189,721	\$ 239,404	\$ 416,417
\$ 14,993,515								
\$ (1,056,278)								
\$ 497,500								
\$ 15,491,015	\$ 2,056,198	\$ 824,915	\$ 4,658,181	\$ 4,573,896	\$ 494,832	\$ 353,635	\$ 870,019	\$ 1,659,339
\$ (1,553,778)								

NET ENDING CASH

\$ 3,833,643

2027-28 EST

GENERAL FUND GEN FUND

Council - Personnel FINANCE &

CITY MGR MUNI COURT POLICE FIRE & EMS PLANNING & Eco Devo LIBRARY PARKS

BEGINNING CASH ON HAND

REVENUES:

Property Taxes	\$ 6,385,950
URA Underlevy	\$ 375,000
Franchise Collections	\$ 1,557,082
Fees, Charges & Services	\$ 4,340,974
From other governments	\$ 850,151
Miscellaneous	\$ 121,100
Transfers In	\$ 650,000
TOTAL GEN FUND RESOURCES	\$ 14,280,256

NO URA

Revenue Increases:

Property Taxes	3.2%
Franchise Collections	4%
Fee's Charges/Svc	2.0%
Other Governments	0%
Misc Revenue	0%
Transfers In	0%

EXPENDITURES:

PAYROLL:

Salaries	\$ 6,577,234	\$ 431,346	\$ 392,516	\$ 2,484,895	\$ 2,037,489	\$ 246,476	\$ 124,134	\$ 349,406	\$ 510,972
Salaries - Part time	\$ 367,607	\$ -	\$ 4,800	\$ 1,050	\$ 39,881	\$ -	\$ -	\$ 36,803	\$ 285,073
Overtime	\$ 537,390	\$ -	\$ -	\$ 132,404	\$ 404,986	\$ -	\$ -	\$ -	\$ -
FICA	\$ 570,922	\$ 33,136	\$ 27,627	\$ 201,098	\$ 189,900	\$ 18,932	\$ 9,511	\$ 29,545	\$ 61,173
Retiree/Cobra Medical/D/V	\$ 58,687	\$ 58,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-PERS Retirement	\$ 504,584	\$ 72,391	\$ 55,274	\$ 89,738	\$ 91,515	\$ 37,498	\$ 20,215	\$ 49,733	\$ 88,220
PERS Retirement	\$ 1,212,552	\$ -	\$ -	\$ 615,618	\$ 596,934	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ 6,750	\$ 2,000	\$ -	\$ 3,000	\$ 250	\$ -	\$ -	\$ -	\$ 1,500
Med, Dental & Vision Insur	\$ 1,789,823	\$ 79,170	\$ 120,413	\$ 700,521	\$ 470,436	\$ 73,708	\$ 21,159	\$ 149,613	\$ 174,803
Life Insurance	\$ 4,732	\$ 424	\$ 312	\$ 1,490	\$ 1,472	\$ 173	\$ 119	\$ 265	\$ 477
Disability Insurance	\$ 7,690	\$ 787	\$ 569	\$ 2,294	\$ 2,263	\$ 367	\$ 218	\$ 460	\$ 732
Workers Com	\$ 167,068	\$ 2,783	\$ 1,515	\$ 53,778	\$ 81,564	\$ 2,909	\$ 810	\$ 2,433	\$ 21,276
TOTAL PAYROLL COSTS	\$ 11,805,039	\$ 680,724	\$ 603,026	\$ 4,285,886	\$ 3,916,690	\$ 380,063	\$ 176,166	\$ 618,258	\$ 1,144,226

MATERIAL & SERVICES

Operations Subtotal:	\$ 4,000,932	\$ 1,423,953	\$ 268,557	\$ 555,914	\$ 771,615	\$ 118,440	\$ 193,515	\$ 244,192	\$ 424,745
Net Before Capital	\$ 15,805,971	\$ -	\$ -	\$ 146,500	\$ 230,000	\$ -	\$ -	\$ 80,000	\$ 76,500
CAPITAL OUTLAY	\$ (1,525,715)	\$ -	\$ -	\$ 146,500	\$ 230,000	\$ -	\$ -	\$ 80,000	\$ 76,500
TOTAL EXPENDITURES	\$ 16,338,971	\$ 2,104,677	\$ 871,583	\$ 4,988,301	\$ 4,918,305	\$ 498,503	\$ 369,681	\$ 942,450	\$ 1,645,471

NET

NET ENDING CASH	\$ (2,058,715)
NET	\$ 1,774,928