

QUARTERLY REPORT TO COUNCIL



Meeting Date: Feb 4, 2026
Prepared by: Gloria Butsch
Department: Administration
Division: Finance
Reporting Period: 2nd Quarter FY2026
CC: City Administrator John Walsh

1. General Operations

- *FY2027 budget worksheets have been sent to the departments.*
- *All year-end payroll reporting has been completed.*
- *Focus is also on completing required grant & regulatory reporting, required by various state and federal agencies for the end of the fiscal and calendar year.*
- *For the first half of FY2026, there were 62 leak adjustments for a total of \$21,355.12*

2. Staffing & Personnel

- *Finance staff continue to cross-train, especially in payroll, bank reconciliation and general ledger. We are also working on succession planning in preparation for retirement of the finance director.*

3. Projects & Initiatives

A. Ongoing Key Projects

- *Preparation of the FY2027 budget.*
- *Cross-training for payroll, bank reconciliation and general ledger. Jennifer Johnson will have significant involvement in the development of the proposed budget and learning the process for supplemental budget and budget adoption.*
- *Analyzing and improving processes and procedures for improved internal controls and efficiency.*
- *Analysis of software needs.*

B. Upcoming Projects

- *Implementing Accounts Receivable module to Incode ERP. This is intended to help streamline business license billing and other miscellaneous billings, except utility billing, which is a separate module.*

4. Upcoming Events & Important Dates

(Provide information on city-related events, meetings, and deadlines relevant to the department.)

- *Event 1: FY2027 budget. The first budget committee meeting is May 7, 2026*
- *May 19 election.*

Attachments (If Applicable)

Attached is the FY2026 2nd quarter financial report.

2nd Quarter FY2026 Financial Report

The focus of this report is on our major operating funds, which are the General Fund and Utility Funds. Additionally, since it has been the focus of much attention, the Tourism Fund was added in the 3rd quarter of FY2025.

In reading this report, keep in mind that this is not a typical Income Statement; this is a comparison of budget to actual income and expense. That means that in the budget statement the beginning fund balance is included as revenue. Because of this the “Total Revenue over Expenditure” is equivalent to the Ending Fund Balance for the period.

This being the second quarter of the fiscal year, we expect revenues and expenditures to be approximately 50% of budget (50% of budget remaining). There are exceptions, particularly for property taxes, which approximately 96% of budget was collected in November and early December.

Beginning fund balances are an estimate until completion of the audit. The FY2026 beginning fund balance for the General Fund is only 10% of what was budgeted for FY 2026. This was due to the delay in closing on the sale of the mill property.

In the General Fund, most departments are close to or more than 50% of the budget remaining for the second quarter. The department that is over budget is General Services. For General Services, professional services have already exceeded the budget.

Without adjustment, the General Fund will be negative by the end of the fiscal year. Recall that the adopted budget left only 6% reserve. If we are to preserve that 6%, that leaves an \$823K deficit in the General Fund. Included in this report is a General Fund analysis to show what the burden is for each department and the forecast deficit.

During the budget committee meetings, I presented fee options to help remedy the lack of recurring revenue to support general services. The Council and budget committee chose not to adopt a fee structure and instead added a new/increased business license fee on rentals, an events impact fee, and an untenable amount from the Tourism Fund for events, all of which add an additional administrative burden to limited staff. There must be a recurring revenue source to sustain services or there will be adjustments to staffing that will significantly reduce general services.

Attached you will find fee analysis for a 20% reserve, per policy and for a 10% reserve, which would be the absolute minimum. Also attached are impact statements from each of the departments should you and the voting community choose to further reduce staffing.

Of the Utility Funds, the beginning fund balances are estimated to be very close to budget. All three of the Utility Funds are at or under 50% of budget for expenditures. Revenues also are better than 50% of budget.

The Tourism Fund beginning fund balance is significantly higher than budgeted. Event revenue was a bit more than budgeted, however event expenditures, particularly for Spirit of Halloweentown were significantly over budget. Because of this, the transfer to the General Fund will be reduced to the original proposed budget amount of \$100K. Finance has not received a year-end financial report from Treadway that breaks out the revenues and expenses by event. We also have not received a budget for 2026 events.

I've included the Budget and Actual Report (Trial Balance) for all funds.

As always, please contact me if you have any questions.

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance*	1,223,514	124,594	(1,098,920)	-90%
Taxes	2,220,000	2,125,411	(94,589)	-4%
Governmental	688,500	223,826	(464,674)	-67%
Charges for Services	7,958,700	3,708,620	(4,250,080)	-53%
Other Revenue	161,000	1,686,270	1,525,270	947%
Total Revenue	12,251,714	7,868,721	(4,382,993)	-36%
Expenditures				
Personnel Services				
Administration	514,000	242,391	271,609	53%
City Recorder	330,900	198,238	132,662	40%
City Council	73,340	35,207	38,133	52%
Court	231,500	108,550	122,950	53%
Police	4,897,500	2,196,253	2,701,247	55%
Library	657,700	316,486	341,214	52%
Finance	759,300	381,246	378,054	50%
Parks	407,500	119,084	288,416	71%
Recreation	312,700	124,280	188,420	60%
Planning	325,500	125,101	200,399	62%
Building	375,500	177,363	198,137	53%
Technology	174,700	80,551	94,149	54%
Total Personnel Services	9,060,140	4,104,748	4,955,392	55%
Materials & Services				
Administration	30,800	12,894	17,906	58%
City Recorder	64,000	16,510	47,490	74%
City Council	46,000	16,619	29,381	64%
Court	254,200	117,866	136,334	54%
Police	613,500	600,013	13,487	2%
Library	197,350	111,172	86,178	44%
Finance	280,000	159,483	120,517	43%
Parks	169,000	67,021	101,979	60%
Recreation	62,800	27,530	35,270	56%
Planning	30,000	7,281	22,719	76%
Building	34,400	12,927	21,473	62%
Technology	391,500	183,951	207,549	53%
General Services	303,000	357,210	(54,210)	-18%
Contingency & Unappropriated	715,024	-	715,024	1
Total Materials & Services & Other	3,191,574	1,690,476	1,501,098	47%
Total Revenue over Expenditure	-	2,073,497		

* Estimated until audit completion

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance *	3,694,678	3,557,827	(136,851)	-4%
Charges for Services	4,610,000	2,301,874	(2,308,126)	-50%
Miscellaneous	<u>105,000</u>	<u>65,052</u>	(39,948)	<u>-38%</u>
Total Revenue	8,409,678	5,924,753	(2,484,925)	-30%
Expenditures				
Personnel Services				
Water Distribution	825,000	383,152	441,848	54%
Water Filtration	<u>215,000</u>	<u>112,259</u>	<u>102,741</u>	<u>48%</u>
Total Personnel Services	1,040,000	495,412	544,588	52%
Materials & Services				
Water Distribution	2,828,400	1,454,900	1,373,500	49%
Water Filtration	<u>317,000</u>	<u>99,414</u>	<u>217,586</u>	<u>69%</u>
Total Materials & Service	3,145,400	1,554,314	1,591,086	51%
Capital Outlay	<u>1,020,000</u>	<u>71,158</u>	<u>948,842</u>	<u>93%</u>
Total Capital Outlay	1,020,000	71,158		
Debt Service	<u>462,670</u>	<u>25,380</u>	<u>437,290</u>	<u>95%</u>
Total Debt Service	462,670	25,380	437,290	95%
Contingency & Unappropriated	<u>2,741,608</u>	<u>-</u>	<u>2,741,608</u>	<u>100%</u>
Total Contingency & Unappropriated	2,741,608	-	2,741,608	100%
Total Revenue over Expenditures	-	3,778,489		

* Estimated until audit completion

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance *	5,236,649	5,114,821	(121,828)	-2%
Grants	1,250,000	672,980	(577,020)	
Charges for Services	5,300,000	2,804,118	(2,495,882)	-47%
Miscellaneous	<u>72,000</u>	<u>97,782</u>	<u>25,782</u>	<u>36%</u>
Total Revenue	11,858,649	8,689,702	(3,168,947)	-27%
Expenditures				
Personnel Services				
Sewer Collection	679,000	301,529	377,471	56%
Primary Treatment	185,000	89,618	95,382	52%
Secondary Treatment	262,000	127,143	134,857	51%
Pump Service	<u>75,000</u>	<u>37,033</u>	<u>37,967</u>	<u>51%</u>
Total Personnel Services	1,201,000	555,324	645,676	54%
Materials & Services				
Sewer Collection	2,612,200	1,319,837	1,292,363	49%
Primary Treatment	250,300	137,425	112,875	45%
Secondary Treatment	390,700	220,205	170,495	44%
Pump Service	<u>43,600</u>	<u>16,438</u>	<u>27,162</u>	<u>62%</u>
Total Materials & Service	3,296,800	1,693,905	1,602,895	49%
Capital Outlay	<u>12,340,000</u>	<u>136,487</u>	<u>12,203,513</u>	<u>99%</u>
Total Capital Outlay	12,340,000	136,487	12,203,513	99%
Debt Service	<u>668,140</u>	<u>84,209</u>	<u>583,931</u>	<u>87%</u>
Total Debt Service	668,140	84,209	583,931	87%
Contingency & Unappropriated	<u>1,777,709</u>	<u>-</u>	<u>1,777,709</u>	<u>100%</u>
Total Contingency & Unappropriated	1,777,709	-	1,777,709	100%
Total Revenue over Expenditures	(7,425,000)	6,219,776		

* Estimated until audit completion

	Budget	YTD Actual	Variance	Percent Remaining
<u>Revenue</u>				
Beginning Fund Balance *	1,184,154	1,330,785	146,631	12%
Charges for Services	1,740,000	848,094	(891,906)	-51%
Miscellaneous	<u>20,000</u>	<u>23,093</u>	<u>3,093</u>	<u>15%</u>
<i>Total Revenue</i>	2,944,154	2,201,972	(742,182)	-25%
<u>Expenditures</u>				
Personnel Services				
Operations	<u>610,000</u>	<u>269,744</u>	<u>340,256</u>	<u>56%</u>
<i>Total Personnel Services</i>	610,000	269,744	340,256	56%
Materials & Services				
Operations	<u>1,147,000</u>	<u>566,835</u>	<u>580,165</u>	<u>51%</u>
<i>Total Materials & Service</i>	1,147,000	566,835	580,165	51%
Capital Outlay	<u>250,000</u>	<u>78,131</u>	<u>171,869</u>	<u>69%</u>
<i>Total Capital Outlay</i>	250,000	78,131		
Contingency & Unappropriated	<u>937,154</u>	<u>-</u>	<u>937,154</u>	<u>100%</u>
<i>Total Contingency & Unappropriated</i>	937,154	-	937,154	100%
<i>Total Revenue over Expenditures</i>	-	1,287,262		

* Estimated until audit completion

Cost of Services For FY2025-2026 Period Ending 12/31/2025

General Fund

Operating Expenditures

Administration	255,285
City Recorder	214,747
City Council	51,825
Court	226,416
Police	2,796,266
Library	427,657
Finance	540,729
Parks	186,105
Recreation	151,810
Planning	132,382
Building	190,290
Technology	264,502
Non-Departmental	<u>357,210</u>
	5,795,224

Operating Revenue

Taxes	2,125,411
Governmental	223,826
Charges for Services	3,708,620
Miscellaneous	<u>1,686,270</u>
	7,744,127

Operating Surplus (Deficit)	1,948,903
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Water Fund

Operating Expenditures

Water Distribution	1,838,053
Water Filtration	<u>211,673</u>
	2,049,726

Operating Revenue

Charges for Services	2,301,874
Miscellaneous	<u>65,052</u>
	2,366,926

Operating Surplus (Deficit)	317,200
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Cost of Services For FY2025-2026 Period Ending 12/31/2025

Sewer Fund

Operating Expenditures	
Sewer Collection	1,621,366
Primary Treatment	227,043
Secondary Treatment	347,349
Pump Services	<u>53,471</u>
	2,249,230
Operating Revenue	
Charges for Services	2,804,118
Miscellaneous	<u>97,782</u>
	2,901,901
Operating Surplus (Deficit)	652,671

Storm Fund

Operating Expenditures	
Operations	836,579
Operating Revenue	
Charges for Services	848,094
Miscellaneous	23,093
	871,187
Operating Surplus (Deficit)	34,608

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance*	8,879	143,943	135,064	1521%
Transient Occupancy Tax	170,000	95,982	(74,018)	-44%
Contracted Events Revenue	1,400,000	1,402,052	2,052	0%
Other Revenue	<u>3,000</u>	<u>213</u>	<u>(2,787)</u>	<u>-93%</u>
Total Revenue	1,581,879	1,642,190	60,311	4%
Expenditures				
Materials & Services				
Professional Services	80,000	18,313	61,687	77%
GFSS	300,000	100,000	200,000	67%
Projects & Programs	700,000	1,120,138	(420,138)	-60%
Contracted Events-Prof. Services	300,000	167,452	132,548	44%
Contracted Bldg Lease & Utilities	95,000	23,754	71,246	75%
Contingency & Unappropriated	<u>106,879</u>	<u>-</u>	<u>106,879</u>	<u>100%</u>
Total Materials & Services & Other	1,581,879	1,429,657	152,222	10%
Total Revenue over Expenditure	-	212,533		

* Estimated until audit completion

Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	YTD Activity	Variance	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
<u>100-000-31001</u>	Property Tax - Current	2,190,000.00	2,190,000.00	2,087,613.25	102,386.75	5%
<u>100-000-31002</u>	Property Tax - Previous	30,000.00	30,000.00	37,798.22	(7,798.22)	-26%
	Total Taxes	2,220,000.00	2,220,000.00	2,125,411.47	94,588.53	4%
<u>100-000-32003</u>	State Rev - Cigarette	8,500.00	8,500.00	4,280.24	4,219.76	50%
<u>100-000-32004</u>	State Rev - Alcohol	240,000.00	240,000.00	114,810.18	125,189.82	52%
<u>100-000-32005</u>	State Rev - General	150,000.00	150,000.00	72,045.87	77,954.13	52%
<u>100-000-32006</u>	State Rev - Cannabis	120,000.00	120,000.00	32,689.30	87,310.70	73%
<u>100-000-32007</u>	Intergovernmental	170,000.00	170,000.00	-	170,000.00	100%
	Total Governmental	688,500.00	688,500.00	223,825.59	464,674.41	67%
<u>100-000-34001</u>	Dockside Services	18,000.00	18,000.00	13,075.00	4,925.00	27%
<u>100-000-34003</u>	In Lieu of Franchise Fees	1,133,000.00	1,133,000.00	594,357.08	538,642.92	48%
<u>100-000-34004</u>	General Fund Support Services	4,841,700.00	4,841,700.00	2,374,183.34	2,467,516.66	51%
<u>100-000-34006</u>	Franchise Taxes	950,000.00	950,000.00	227,487.23	722,512.77	76%
<u>100-000-34025</u>	Lien Searches	7,000.00	7,000.00	4,320.00	2,680.00	38%
<u>100-000-35001</u>	Permits - Columbia City Bldg	17,000.00	17,000.00	16,035.94	964.06	6%
<u>100-000-35002</u>	Fees - Business Licenses	253,800.00	253,800.00	42,145.00	211,655.00	83%
<u>100-000-35003</u>	Permits - St Helens Bldg	85,000.00	85,000.00	51,046.70	33,953.30	40%
<u>100-000-35004</u>	Fees - Bldg Admin	18,000.00	18,000.00	8,025.56	9,974.44	55%
<u>100-000-35005</u>	Permits - Plumbing	21,000.00	21,000.00	12,084.21	8,915.79	42%
<u>100-000-35006</u>	Permits - Mechanical	16,000.00	16,000.00	5,725.71	10,274.29	64%
<u>100-000-35009</u>	Fees - Plan Review	68,000.00	68,000.00	49,354.40	18,645.60	27%
<u>100-000-35010</u>	Fees - Library	1,500.00	1,500.00	333.30	1,166.70	78%
<u>100-000-35011</u>	Fees - SDC Admin	16,500.00	16,500.00	7,781.40	8,718.60	53%
<u>100-000-35015</u>	Fees - Planning	30,000.00	30,000.00	18,098.00	11,902.00	40%
<u>100-000-35016</u>	Fees - Police Training	5,000.00	5,000.00	2,319.78	2,680.22	54%
<u>100-000-35017</u>	Fees-Events Impact Fee	127,200.00	127,200.00	119,265.30	7,934.70	6%
<u>100-000-35018</u>	Fees - Recreation	180,000.00	180,000.00	76,092.39	103,907.61	58%
<u>100-000-35019</u>	Fees - Parks	5,000.00	5,000.00	11,430.25	(6,430.25)	-129%
<u>100-000-36001</u>	Fines - Library	5,000.00	5,000.00	7,420.05	(2,420.05)	-48%
<u>100-000-36002</u>	Fines - Court	160,000.00	160,000.00	68,039.36	91,960.64	57%
	Total Charges for Services	7,958,700.00	7,958,700.00	3,708,620.00	4,250,080.00	53%
<u>100-000-37001</u>	Interest	20,000.00	20,000.00	9,613.75	10,386.25	52%
<u>100-000-37004</u>	Miscellaneous	125,000.00	125,000.00	169,879.95	(44,879.95)	-36%
<u>100-000-37009</u>	Court Reimbursements	16,000.00	16,000.00	6,775.91	9,224.09	58%
<u>100-000-37012</u>	Sale of Surplus Property	-	-	1,500,000.00	(1,500,000.00)	#DIV/0!
	Total Other Revenue	161,000.00	161,000.00	1,686,269.61	(1,525,269.61)	-947%
<u>100-000-39001</u>	Beginning Fund Balance	1,223,514.00	1,223,514.00	124,593.60	1,098,920.40	90%
Revenue Total:		12,251,714.00	12,251,714.00	7,868,720.27	4,382,993.73	36%
Expense						
Administration						
<u>100-701-50001</u>	Wages	310,000.00	310,000.00	147,495.81	162,504.19	52%
<u>100-701-50004</u>	Overtime	7,000.00	7,000.00	3,314.29	3,685.71	53%
<u>100-701-51005</u>	Insurance	67,000.00	67,000.00	31,082.26	35,917.74	54%
<u>100-701-51006</u>	VEBA	5,400.00	5,400.00	2,533.91	2,866.09	53%
<u>100-701-51007</u>	PERS	99,100.00	99,100.00	47,198.24	51,901.76	52%
<u>100-701-51008</u>	Taxes	25,000.00	25,000.00	10,714.93	14,285.07	57%
<u>100-701-51015</u>	Other Benefits	500.00	500.00	51.78	448.22	90%
	Personnel Services	514,000.00	514,000.00	242,391.22	271,608.78	53%
<u>100-701-52001</u>	Operating Supplies	1,500.00	1,500.00	1,400.97	99.03	7%
<u>100-701-52002</u>	Personnel Uniforms Equipment	-	-	200.00	(200.00)	#DIV/0!
<u>100-701-52010</u>	Telephone	1,600.00	1,600.00	757.09	842.91	53%
<u>100-701-52011</u>	Public Information	700.00	700.00	-	700.00	100%
<u>100-701-52018</u>	Professional Development	8,000.00	8,000.00	4,150.71	3,849.29	48%
<u>100-701-52019</u>	Professional Services	10,000.00	10,000.00	3,044.40	6,955.60	70%
<u>100-701-52024</u>	Miscellaneous	-	-	50.50	(50.50)	#DIV/0!
<u>100-701-52027</u>	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
<u>100-701-52040</u>	Communications	8,000.00	8,000.00	3,290.37	4,709.63	59%
	Materials & Services	30,800.00	30,800.00	12,894.04	17,905.96	58%
City Recorder / HR						
<u>100-702-50001</u>	Wages	193,500.00	193,500.00	120,450.39	73,049.61	38%
<u>100-702-51005</u>	Insurance	47,000.00	47,000.00	21,663.92	25,336.08	54%
<u>100-702-51006</u>	VEBA	3,800.00	3,800.00	2,578.90	1,221.10	32%
<u>100-702-51007</u>	PERS	71,000.00	71,000.00	44,389.05	26,610.95	37%
<u>100-702-51008</u>	Taxes	15,000.00	15,000.00	9,125.19	5,874.81	39%
<u>100-702-51015</u>	Other Benefits	600.00	600.00	30.06	569.94	95%
	Personnel Services	330,900.00	330,900.00	198,237.51	132,662.49	40%
<u>100-702-52001</u>	Operating Supplies	1,500.00	1,500.00	67.98	1,432.02	95%
<u>100-702-52011</u>	Public Information	1,500.00	1,500.00	1,096.81	403.19	27%

<u>100-702-52014</u>	Recruiting	26,000.00	26,000.00	8,440.81	17,559.19	68%
<u>100-702-52018</u>	Professional Development	3,000.00	3,000.00	1,950.04	1,049.96	35%
<u>100-702-52019</u>	Professional Services	27,000.00	27,000.00	4,732.18	22,267.82	82%
<u>100-702-52027</u>	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
<u>100-702-52028</u>	Projects & Programs	4,000.00	4,000.00	221.75	3,778.25	94%
	Materials & Services	64,000.00	64,000.00	16,509.57	47,490.43	74%
City Council						
<u>100-703-50001</u>	Wages	68,000.00	68,000.00	32,714.35	35,285.65	52%
<u>100-703-51008</u>	Taxes	5,200.00	5,200.00	2,492.60	2,707.40	52%
<u>100-703-51015</u>	Other Benefits	140.00	140.00	-	140.00	100%
	Personnel Services	73,340.00	73,340.00	35,206.95	38,133.05	52%
<u>100-703-52001</u>	Operating Supplies	2,000.00	2,000.00	1,306.24	693.76	35%
<u>100-703-52013</u>	Membership	1,500.00	1,500.00	1,350.00	150.00	10%
<u>100-703-52018</u>	Professional Development	2,000.00	2,000.00	150.00	1,850.00	93%
<u>100-703-52019</u>	Professional Services	40,000.00	40,000.00	13,236.18	26,763.82	67%
<u>100-703-52027</u>	IT Fund Charges	500.00	500.00	-	500.00	100%
<u>100-703-52041</u>	Community Support	-	-	576.10	(576.10)	#DIV/0!
	Materials & Services	46,000.00	46,000.00	16,618.52	29,381.48	64%
Municipal Court						
<u>100-704-50001</u>	Wages	129,500.00	129,500.00	61,749.19	67,750.81	52%
<u>100-704-50004</u>	Overtime	500.00	500.00	277.44	222.56	45%
<u>100-704-51005</u>	Insurance	46,500.00	46,500.00	21,181.86	25,318.14	54%
<u>100-704-51006</u>	VEBA	2,600.00	2,600.00	1,199.86	1,400.14	54%
<u>100-704-51007</u>	PERS	41,000.00	41,000.00	19,415.13	21,584.87	53%
<u>100-704-51008</u>	Taxes	11,000.00	11,000.00	4,693.36	6,306.64	57%
<u>100-704-51015</u>	Other Benefits	400.00	400.00	33.04	366.96	92%
	Personnel Services	231,500.00	231,500.00	108,549.88	122,950.12	53%
<u>100-704-52001</u>	Operating Supplies	3,000.00	3,000.00	513.50	2,486.50	83%
<u>100-704-52018</u>	Professional Development	200.00	200.00	-	200.00	100%
<u>100-704-52019</u>	Professional Services	250,000.00	250,000.00	117,352.30	132,647.70	53%
<u>100-704-52027</u>	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
	Materials & Services	254,200.00	254,200.00	117,865.80	136,334.20	54%
Police						
<u>100-705-50001</u>	Wages	2,590,000.00	2,590,000.00	1,032,745.73	1,557,254.27	60%
<u>100-705-50004</u>	Overtime	300,000.00	300,000.00	271,325.58	28,674.42	10%
<u>100-705-51005</u>	Insurance	670,000.00	670,000.00	331,778.46	338,221.54	50%
<u>100-705-51006</u>	VEBA	46,500.00	46,500.00	18,083.66	28,416.34	61%
<u>100-705-51007</u>	PERS	1,019,000.00	1,019,000.00	437,618.81	581,381.19	57%
<u>100-705-51008</u>	Taxes	230,000.00	230,000.00	95,091.83	134,908.17	59%
<u>100-705-51015</u>	Other Benefits	42,000.00	42,000.00	7,343.75	34,656.25	83%
<u>100-705-51017</u>	Fitness Reimbursement – Taxable	-	-	2,265.00	(2,265.00)	#DIV/0!
	Personnel Services	4,897,500.00	4,897,500.00	2,196,252.82	2,701,247.18	55%
<u>100-705-52001</u>	Operating Supplies	65,000.00	65,000.00	11,696.64	53,303.36	82%
<u>100-705-52002</u>	Personnel Uniforms Equipment	20,000.00	20,000.00	25,981.56	(5,981.56)	-30%
<u>100-705-52003</u>	Utilities	15,000.00	15,000.00	5,132.00	9,868.00	66%
<u>100-705-52006</u>	Computer Maintenance	30,000.00	30,000.00	8,869.40	21,130.60	70%
<u>100-705-52010</u>	Telephone	24,500.00	24,500.00	9,280.32	15,219.68	62%
<u>100-705-52014</u>	Recruiting Expenses	6,000.00	6,000.00	2,419.48	3,580.52	60%
<u>100-705-52018</u>	Professional Development	30,000.00	30,000.00	25,095.36	4,904.64	16%
<u>100-705-52019</u>	Professional Services	40,000.00	40,000.00	133,783.88	(93,783.88)	-234%
<u>100-705-52021</u>	Equipment Maintenance	2,000.00	2,000.00	2,746.47	(746.47)	-37%
<u>100-705-52022</u>	Fuel	75,000.00	75,000.00	27,232.70	47,767.30	64%
<u>100-705-52023</u>	Facility Maintenance	35,000.00	35,000.00	18,720.46	16,279.54	47%
<u>100-705-52027</u>	IT Fund Charges	3,000.00	3,000.00	-	3,000.00	100%
<u>100-705-52086</u>	Tactical	13,000.00	13,000.00	8,676.61	4,323.39	33%
<u>100-705-52097</u>	Enterprise Fleet	95,000.00	95,000.00	130,582.54	(35,582.54)	-37%
<u>100-705-52098</u>	Enterprise Fleet Maintenance	25,000.00	25,000.00	7,975.34	17,024.66	68%
<u>100-705-52102</u>	New Hire Equipment	12,000.00	12,000.00	3,454.14	8,545.86	71%
<u>100-705-52115</u>	REPORT WRITING	86,000.00	86,000.00	178,366.10	(92,366.10)	-107%
<u>100-705-52117</u>	BODY CAMERAS	37,000.00	37,000.00	-	37,000.00	100%
	Materials & Services	613,500.00	613,500.00	600,013.00	13,487.00	2%
Library						
<u>100-706-50001</u>	Wages	423,000.00	423,000.00	197,819.52	225,180.48	53%
<u>100-706-5004</u>	Overtime	-	-	83.22	(83.22)	#DIV/0!
<u>100-706-51005</u>	Insurance	55,000.00	55,000.00	26,761.88	28,238.12	51%
<u>100-706-51006</u>	VEBA	5,100.00	5,100.00	2,408.79	2,691.21	53%
<u>100-706-51007</u>	PERS	138,000.00	138,000.00	63,625.78	74,374.22	54%
<u>100-706-51008</u>	Taxes	35,700.00	35,700.00	14,938.01	20,761.99	58%
<u>100-706-51015</u>	Other Benefits	900.00	900.00	10,848.33	(9,948.33)	-1105%
	Personnel Services	657,700.00	657,700.00	316,485.53	341,214.47	52%
<u>100-706-52001</u>	Operating Supplies	8,500.00	8,500.00	2,295.17	6,204.83	73%
<u>100-706-52003</u>	Utilities	25,000.00	25,000.00	7,926.69	17,073.31	68%
<u>100-706-52006</u>	Computer Maintenance	17,000.00	17,000.00	4,528.52	12,471.48	73%
<u>100-706-52014</u>	Recruiting Expenses	1,000.00	1,000.00	-	1,000.00	100%
<u>100-706-52018</u>	Professional Development	2,000.00	2,000.00	337.28	1,662.72	83%
<u>100-706-52019</u>	Professional Services	3,500.00	3,500.00	18,766.27	(15,266.27)	-436%
<u>100-706-52023</u>	Facility Maintenance	56,000.00	56,000.00	45,553.74	10,446.26	19%

<u>100-706-52027</u>	IT Fund Charges	4,900.00	4,900.00	-	4,900.00	100%
<u>100-706-52028</u>	Projects & Programs	3,500.00	3,500.00	3,889.77	(389.77)	-11%
<u>100-706-52031</u>	Periodicals	250.00	250.00	78.00	172.00	69%
<u>100-706-52032</u>	Digital Resources	20,000.00	20,000.00	13,028.56	6,971.44	35%
<u>100-706-52033</u>	Printed Materials	32,000.00	32,000.00	10,399.37	21,600.63	68%
<u>100-706-52034</u>	Visual Materials	3,500.00	3,500.00	1,073.88	2,426.12	69%
<u>100-706-52035</u>	Audio Materials	2,500.00	2,500.00	432.86	2,067.14	83%
<u>100-706-52036</u>	Makerspace	7,000.00	7,000.00	765.91	6,234.09	89%
<u>100-706-52037</u>	Library of Things	2,500.00	2,500.00	2,095.72	404.28	16%
<u>100-706-52130</u>	Building Lease	8,200.00	8,200.00	-	8,200.00	100%
Materials & Services		197,350.00	197,350.00	111,171.74	86,178.26	44%
Finance						
<u>100-707-50001</u>	Wages	436,500.00	436,500.00	225,882.53	210,617.47	48%
<u>100-707-50004</u>	Overtime	400.00	400.00	15.94	384.06	96%
<u>100-707-51005</u>	Insurance	132,900.00	132,900.00	60,648.87	72,251.13	54%
<u>100-707-51006</u>	VEBA	8,600.00	8,600.00	11,319.25	(2,719.25)	-32%
<u>100-707-51007</u>	PERS	138,000.00	138,000.00	65,845.42	72,154.58	52%
<u>100-707-51008</u>	Taxes	37,000.00	37,000.00	17,142.24	19,857.76	54%
<u>100-707-51015</u>	Other Benefits	5,900.00	5,900.00	391.31	5,508.69	93%
Personnel Services		759,300.00	759,300.00	381,245.56	378,054.44	50%
<u>100-707-52001</u>	Operating Supplies	7,000.00	7,000.00	2,379.69	4,620.31	66%
<u>100-707-52008</u>	Printing	25,000.00	25,000.00	-	25,000.00	100%
<u>100-707-52009</u>	Postage	20,000.00	20,000.00	13,781.76	6,218.24	31%
<u>100-707-52018</u>	Professional Development	7,000.00	7,000.00	6,080.29	919.71	13%
<u>100-707-52019</u>	Professional Services	140,000.00	140,000.00	96,365.88	43,634.12	31%
<u>100-707-52020</u>	Bank Service Fees	80,000.00	80,000.00	40,875.50	39,124.50	49%
<u>100-707-52027</u>	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
Materials & Services		280,000.00	280,000.00	159,483.12	120,516.88	43%
Parks						
<u>100-708-50001</u>	Wages	223,000.00	223,000.00	105,213.96	117,786.04	53%
<u>100-708-50004</u>	Overtime	800.00	800.00	-		
<u>100-708-51005</u>	Insurance	79,300.00	79,300.00	41,950.30	37,349.70	47%
<u>100-708-51006</u>	VEBA	4,300.00	4,300.00	2,073.21	2,226.79	52%
<u>100-708-51007</u>	PERS	79,000.00	79,000.00	33,136.12	45,863.88	58%
<u>100-708-51008</u>	Taxes	18,000.00	18,000.00	7,981.19	10,018.81	56%
<u>100-708-51015</u>	Other Benefits	3,100.00	3,100.00	49.92	3,050.08	98%
<u>100-708-51016</u>	PW Support Charges	-	-	(71,321.00)	71,321.00	#DIV/0!
Personnel Services		407,500.00	407,500.00	119,083.70	287,616.30	71%
<u>100-708-52001</u>	Operating Supplies	50,000.00	50,000.00	9,105.84	40,894.16	82%
<u>100-708-52002</u>	Personnel Uniforms Equipment	2,000.00	2,000.00	400.00	1,600.00	80%
<u>100-708-52003</u>	Utilities	25,000.00	25,000.00	10,583.28	14,416.72	58%
<u>100-708-52010</u>	Telephone	2,000.00	2,000.00	494.09	1,505.91	75%
<u>100-708-52018</u>	Professional Development	2,000.00	2,000.00	1,970.97	29.03	1%
<u>100-708-52019</u>	Professional Services	40,000.00	40,000.00	15,320.01	24,679.99	62%
<u>100-708-52022</u>	Fuel	15,000.00	15,000.00	4,397.36	10,602.64	71%
<u>100-708-52023</u>	Facility Maintenance	15,000.00	15,000.00	10,113.80	4,886.20	33%
<u>100-708-52046</u>	Dock Services	15,000.00	15,000.00	13,735.51	1,264.49	8%
<u>100-708-52047</u>	Marine Board	3,000.00	3,000.00	900.00	2,100.00	70%
Materials & Services		169,000.00	169,000.00	67,020.86	101,979.14	60%
Recreation						
<u>100-709-50001</u>	Wages	186,000.00	186,000.00	62,120.08	123,879.92	67%
<u>100-709-51005</u>	Insurance	46,500.00	46,500.00	26,286.57	20,213.43	43%
<u>100-709-51006</u>	VEBA	3,300.00	3,300.00	1,540.35	1,759.65	53%
<u>100-709-51007</u>	PERS	58,700.00	58,700.00	27,349.08	31,350.92	53%
<u>100-709-51008</u>	Taxes	15,800.00	15,800.00	6,775.91	9,024.09	57%
<u>100-709-51015</u>	Other Benefits	2,400.00	2,400.00	207.84	2,192.16	91%
Personnel Services		312,700.00	312,700.00	124,279.83	188,420.17	60%
<u>100-709-52001</u>	Operating Supplies	13,000.00	13,000.00	185.15	12,814.85	99%
<u>100-709-52003</u>	Utilities	9,000.00	9,000.00	3,176.52	5,823.48	65%
<u>100-709-52008</u>	Printing	500.00	500.00	88.84	411.16	82%
<u>100-709-52010</u>	Telephone	1,800.00	1,800.00	923.45	876.55	49%
<u>100-709-52019</u>	Professional Services	20,000.00	20,000.00	6,442.95	13,557.05	68%
<u>100-709-52020</u>	Bank Service Fees	5,000.00	5,000.00	2,574.76	2,425.24	49%
<u>100-709-52022</u>	Fuel	500.00	500.00	70.00	430.00	86%
<u>100-709-52023</u>	Facility Maintenance	13,000.00	13,000.00	5,242.16	7,757.84	60%
<u>100-709-52028</u>	Projects & Programs	-	-	7,042.30	(7,042.30)	#DIV/0!
<u>100-709-52097</u>	Enterprise Fleet	-	-	1,784.21	(1,784.21)	#DIV/0!
Materials & Services		62,800.00	62,800.00	27,530.34	35,269.66	56%
Planning						
<u>100-710-50001</u>	Wages	200,500.00	200,500.00	79,064.95	121,435.05	61%
<u>100-710-51005</u>	Insurance	31,000.00	31,000.00	12,482.90	18,517.10	60%
<u>100-710-51006</u>	VEBA	4,000.00	4,000.00	1,467.25	2,532.75	63%
<u>100-710-51007</u>	PERS	71,000.00	71,000.00	25,870.86	45,129.14	64%
<u>100-710-51008</u>	Taxes	17,000.00	17,000.00	6,011.93	10,988.07	65%
<u>100-710-51015</u>	Other Benefits	2,000.00	2,000.00	203.03	1,796.97	90%
Personnel Services		325,500.00	325,500.00	125,100.92	200,399.08	62%
<u>100-710-52001</u>	Operating Supplies	7,000.00	7,000.00	1,864.98	5,135.02	73%

<u>100-710-52011</u>	Public Information	10,000.00	10,000.00	839.03	9,160.97	92%
<u>100-710-52013</u>	Memberships	2,000.00	2,000.00	714.50	1,285.50	64%
<u>100-710-52018</u>	Professional Development	4,000.00	4,000.00	1,072.13	2,927.87	73%
<u>100-710-52019</u>	Professional Services	3,000.00	3,000.00	-	3,000.00	100%
<u>100-710-52022</u>	Fuel	500.00	500.00	83.40	416.60	83%
<u>100-710-52027</u>	IT Fund Charges	500.00	500.00	-	500.00	100%
<u>100-710-52097</u>	Enterprise Fleet	3,000.00	3,000.00	2,707.26	292.74	10%
	Materials & Services	30,000.00	30,000.00	7,281.30	22,718.70	76%
Building						
<u>100-711-50001</u>	Wages	212,500.00	212,500.00	103,599.34	108,900.66	51%
<u>100-711-51005</u>	Insurance	71,000.00	71,000.00	33,566.05	37,433.95	53%
<u>100-711-51006</u>	VEBA	4,200.00	4,200.00	1,954.34	2,245.66	53%
<u>100-711-51007</u>	PERS	67,000.00	67,000.00	30,194.87	36,805.13	55%
<u>100-711-51008</u>	Taxes	18,000.00	18,000.00	7,831.26	10,168.74	56%
<u>100-711-51015</u>	Other Benefits	2,800.00	2,800.00	217.15	2,582.85	92%
	Personnel Services	375,500.00	375,500.00	177,363.01	198,136.99	53%
<u>100-711-52001</u>	Operating Supplies	2,500.00	2,500.00	60.06	2,439.94	98%
<u>100-711-52010</u>	Telephone	1,200.00	1,200.00	624.40	575.60	48%
<u>100-711-52015</u>	Intergovernmental Services	9,000.00	9,000.00	2,660.00	6,340.00	70%
<u>100-711-52018</u>	Professional Development	1,500.00	1,500.00	3,410.00	(1,910.00)	-127%
<u>100-711-52019</u>	Professional Services	8,000.00	8,000.00	102.50	7,897.50	99%
<u>100-711-52020</u>	Bank Service Fees	7,000.00	7,000.00	3,057.06	3,942.94	56%
<u>100-711-52022</u>	Fuel	1,400.00	1,400.00	327.37	1,072.63	77%
<u>100-711-52097</u>	Enterprise Fleet	3,800.00	3,800.00	2,685.18	1,114.82	29%
	Materials & Services	34,400.00	34,400.00	12,926.57	21,473.43	62%
Technology						
<u>100-712-50001</u>	Wages	97,500.00	97,500.00	45,088.33	52,411.67	54%
<u>100-712-51005</u>	Insurance	35,200.00	35,200.00	16,670.18	18,529.82	53%
<u>100-712-51006</u>	VEBA	2,000.00	2,000.00	914.88	1,085.12	54%
<u>100-712-51007</u>	PERS	30,800.00	30,800.00	14,200.15	16,599.85	54%
<u>100-712-51008</u>	Taxes	8,000.00	8,000.00	3,422.81	4,577.19	57%
<u>100-712-51015</u>	Other Benefits	1,200.00	1,200.00	254.39	945.61	79%
	Personnel Services	174,700.00	174,700.00	80,550.74	94,149.26	54%
<u>100-712-52001</u>	Operating Supplies	10,000.00	10,000.00	2,241.73	7,758.27	78%
<u>100-712-52003</u>	Utilities	70,000.00	70,000.00	40,225.20	29,774.80	43%
<u>100-712-52006</u>	Computer Maintenance	50,000.00	50,000.00	27,688.75	22,311.25	45%
<u>100-712-52010</u>	Telephone	30,000.00	30,000.00	11,902.81	18,097.19	60%
<u>100-712-52016</u>	Insurance	50,000.00	50,000.00	27,799.80	22,200.20	44%
<u>100-712-52018</u>	Professional Development	1,500.00	1,500.00	-	1,500.00	100%
<u>100-712-52019</u>	Professional Services	165,000.00	165,000.00	74,093.14	90,906.86	55%
<u>100-712-57500</u>	Computer Equipment	15,000.00	15,000.00	-	15,000.00	100%
	Materials & Services	391,500.00	391,500.00	183,951.43	207,548.57	53%
General Services						
<u>100-715-52001</u>	Operating Supplies	20,000.00	20,000.00	8,690.68	11,309.32	57%
<u>100-715-52003</u>	Utilities	18,000.00	18,000.00	6,117.25	11,882.75	66%
<u>100-715-52009</u>	Postage	6,000.00	6,000.00	3,012.68	2,987.32	50%
<u>100-715-52016</u>	Insurance	177,000.00	177,000.00	151,580.91	25,419.09	14%
<u>100-715-52019</u>	Professional Services	50,000.00	50,000.00	164,243.55	(114,243.55)	-228%
<u>100-715-52022</u>	Fuel	1,500.00	1,500.00	475.16	1,024.84	68%
<u>100-715-52023</u>	Facility Maintenance	30,000.00	30,000.00	23,068.78	6,931.22	23%
<u>100-715-52097</u>	Enterprise Fleet	500.00	500.00	21.00	479.00	96%
	Materials & Services	303,000.00	303,000.00	357,210.01	(54,210.01)	-18%
<u>100-715-58001</u>	Contingency	715,024.00	715,024.00	-	715,024.00	100%
Expense Total:		12,251,714.00	12,251,714.00	5,795,223.97	6,455,690.03	

Fund: 100 - GENERAL FUND Surplus (Deficit):

Fund: 201 - VISITOR TOURISM

Revenue

<u>201-000-32002</u>	Motel Hotel Tax	170,000.00	170,000.00	95,982.15	74,017.85	44%
<u>201-000-37001</u>	Interest	3,000.00	3,000.00	213.27	2,786.73	93%
<u>201-000-37016</u>	Contracted Events Revenue	1,400,000.00	1,400,000.00	1,402,051.72	(2,051.72)	0%
<u>201-000-39001</u>	Beginning Fund Balance	8,879.00	8,879.00	143,942.72	(135,063.72)	-1521%
Revenue Total:		1,581,879.00	1,581,879.00	1,642,189.86	(60,310.86)	

Expense

<u>201-000-52019</u>	Professional Services	80,000.00	80,000.00	18,313.00	61,687.00	77%
<u>201-000-52025</u>	GFSS	300,000.00	300,000.00	100,000.00	200,000.00	67%
<u>201-000-52028</u>	Projects & Programs	700,000.00	700,000.00	1,120,138.05	(420,138.05)	-60%
<u>201-000-52039</u>	Contracted Events-Professional Services	300,000.00	300,000.00	167,451.89	132,548.11	44%
<u>201-000-52131</u>	Contracted Building Lease & Utilities	95,000.00	95,000.00	23,754.35	71,245.65	75%
	Materials & Services	1,475,000.00	1,475,000.00	1,429,657.29	45,342.71	3%
<u>201-000-58001</u>	Contingency	106,879.00	106,879.00	-	106,879.00	100%
Expense Total:		1,581,879.00	1,581,879.00	1,429,657.29	152,221.71	

Fund: 201 - VISITOR TOURISM Surplus (Deficit):

Fund: 202 - COMMUNITY DEVELOPMENT

Revenue

<u>202-000-33005</u>	Grants	-	-	202,338.92	(202,338.92)	#DIV/0!
<u>202-000-37001</u>	Interest	60,000.00	60,000.00	74,786.28	(14,786.28)	-25%

<u>202-000-39001</u>	Beginning Fund Balance	3,803,124.00	3,803,124.00	3,509,125.59	293,998.41	8%
<u>202-000-37012</u>	Sale of Surplus Property	-	-	1,319,130.72	(1,319,130.72)	#DIV/0!
<u>202-722-37003</u>	Bond/Loan Proceeds	14,924,000.00	14,924,000.00	-	14,924,000.00	100%
<u>202-722-37027</u>	Industrial Business Park	157,000.00	157,000.00	78,480.00	78,520.00	50%
<u>202-723-33005</u>	OPRD Riverwalk Grants	-	-	477,660.39	(477,660.39)	#DIV/0!
<u>202-724-37030</u>	Timber Harvesting	1,000,000.00	1,000,000.00	629,158.26	370,841.74	37%
<u>202-726-33005</u>	Grants	930,000.00	930,000.00	-	930,000.00	100%
Revenue Total:		20,874,124.00	20,874,124.00	6,290,680.16	14,583,443.84	
Expense						
<u>202-000-58001</u>	Contingency	2,659,364.00	2,659,364.00	-	2,659,364.00	100%
Economic Development						
<u>202-721-52011</u>	Public Engagement	8,000.00	8,000.00	-	8,000.00	100%
<u>202-721-52019</u>	Professional Services	70,000.00	70,000.00	74,631.10	(4,631.10)	-7%
<u>202-721-52025</u>	GFSS	70,000.00	70,000.00	35,000.00	35,000.00	50%
<u>202-721-52040</u>	Communications	5,000.00	5,000.00	-	5,000.00	100%
<u>202-721-52053</u>	Property Taxes	1,500.00	1,500.00	155.49	1,344.51	90%
<u>202-721-52054</u>	Offshore Lease	14,000.00	14,000.00	10,600.25	3,399.75	24%
	Materials & Services	168,500.00	168,500.00	120,386.84	48,113.16	
Business Park						
<u>202-722-52003</u>	Utilities	2,000.00	2,000.00	206,230.24	(204,230.24)	-10212%
<u>202-722-52019</u>	Professional Services	200,000.00	200,000.00	130,451.45	69,548.55	35%
<u>202-722-52025</u>	GFSS	20,000.00	20,000.00	13,333.34	6,666.66	33%
<u>202-722-52150</u>	PGE Substation Project	14,924,000.00	14,924,000.00	-	14,924,000.00	100%
	Materials & Services	15,146,000.00	15,146,000.00	350,015.03	14,795,984.97	
	Principal	1,735,000.00	1,735,000.00	-	1,735,000.00	100%
	Debt Service	1,735,000.00	1,735,000.00	-	1,735,000.00	
Riverfront						
<u>202-723-52019</u>	Professional Services	-	-	26,921.16	(26,921.16)	#DIV/0!
<u>202-723-52025</u>	GFSS	20,000.00	20,000.00	10,000.02	9,999.98	50%
	Materials & Services	20,000.00	20,000.00	36,921.18	(16,921.18)	
<u>202-723-53102</u>	Downtown Infrastructure	-	-	36,212.06	(36,212.06)	#DIV/0!
	Capital Outlay	-	-	36,212.06	(36,212.06)	
<u>202-723-55001</u>	Principal	51,580.00	51,580.00	-	51,580.00	100%
<u>202-723-55002</u>	Interest	3,180.00	3,180.00	3,180.00	-	0%
	Debt Service	54,760.00	54,760.00	3,180.00	51,580.00	
Timber						
<u>202-724-52001</u>	Operating Supplies	500.00	500.00	129.90	370.10	74%
<u>202-724-52019</u>	Professional Services	190,000.00	190,000.00	45,928.33	144,071.67	76%
	Materials & Services	190,500.00	190,500.00	46,058.23	144,441.77	
Central Waterfront						
<u>202-726-52019</u>	Professional Services	900,000.00	900,000.00	59,961.74	840,038.26	93%
	Materials & Service	900,000.00	900,000.00	59,961.74	840,038.26	
Expense Total:		20,874,124.00	20,874,124.00	652,735.08	20,221,388.92	
Fund: 202 - COMMUNITY DEVELOPMENT Surplus (Deficit):						
Fund: 203 - COMMUNITY ENHANCEMENT						
Revenue						
<u>203-000-37001</u>	Interest	4,000.00	4,000.00	5,423.15	(1,423.15)	-36%
<u>203-000-39001</u>	Beginning Fund Balance	124,613.00	124,613.00	502,918.77	(378,305.77)	-304%
<u>203-705-37004</u>	Miscellaneous	20,000.00	20,000.00	32,647.38	(12,647.38)	-63%
<u>203-706-33005</u>	Grants	-	-	-	-	#DIV/0!
<u>203-706-33012</u>	Grants - LSTA	-	-	-	-	#DIV/0!
<u>203-706-33014</u>	Grants - STEM	-	-	-	-	#DIV/0!
<u>203-706-37014</u>	Donations	-	-	3.00	(3.00)	#DIV/0!
<u>203-709-33005</u>	Grants	125,000.00	125,000.00	-	125,000.00	100%
<u>203-709-35014</u>	Recreation Contract (St. Helens School Dist	25,000.00	25,000.00	239,232.99	(214,232.99)	-857%
<u>203-709-37004</u>	Miscellaneous	-	-	5,028.00	(5,028.00)	#DIV/0!
<u>203-711-35020</u>	Building Technology Fee	7,000.00	7,000.00	3,640.61	3,359.39	48%
<u>203-717-33005</u>	Grants	-	-	6,680.00	(6,680.00)	#DIV/0!
Revenue Total:		305,613.00	305,613.00	795,573.90	(489,960.90)	
Expense						
<u>203-000-59001</u>	Unappropriated	140,613.00	140,613.00	-	140,613.00	100%
Police						
<u>203-705-52028</u>	Projects & Programs	10,000.00	10,000.00	-	10,000.00	100%
	Materials & Services	10,000.00	10,000.00	-	10,000.00	
Library						
<u>203-706-53013</u>	Library Facility Improvements	-	-	3,390.20	(3,390.20)	#DIV/0!
	Capital Outlay	-	-	3,390.20	(3,390.20)	
Recreation						
<u>203-709-52028</u>	Projects & Programs	125,000.00	125,000.00	35,005.31	89,994.69	72%
<u>203-709-52140</u>	Contract Programs	25,000.00	25,000.00	105,082.10	(80,082.10)	-320%
	Materials & Services	150,000.00	150,000.00	140,087.41	9,912.59	
<u>203-711-52028</u>	Projects & Programs	5,000.00	5,000.00	5,179.50	(179.50)	-4%
	Materials & Services	5,000.00	5,000.00	5,179.50	(179.50)	
Expense Total:		305,613.00	305,613.00	148,657.11	156,955.89	
Fund: 203 - COMMUNITY ENHANCEMENT Surplus (Deficit):						

646,916.79

Fund: 205 - STREETS

Revenue						
205-000-33008	Motor Vehicle Tax	1,218,600.00	1,218,600.00	607,304.05	611,295.95	50%
205-000-37001	Interest	10,000.00	10,000.00	13,492.95	(3,492.95)	-35%
205-000-37004	Miscellaneous	-	-	8,077.00	(8,077.00)	#DIV/0!
205-000-39001	Beginning Fund Balance	771,279.00	771,279.00	831,332.44	(60,053.44)	-8%
Revenue Total:		1,999,879.00	1,999,879.00	1,460,206.44	539,672.56	
Expense						
205-000-51016	PW Support Charges	650,000.00	650,000.00	196,227.12	453,772.88	70%
	<i>Personnel Services</i>	650,000.00	650,000.00	196,227.12	453,772.88	
205-000-52001	Operating Supplies	20,000.00	20,000.00	5,081.76	14,918.24	75%
205-000-52003	Utilities	56,000.00	56,000.00	26,448.80	29,551.20	53%
205-000-52019	Professional Services	80,000.00	80,000.00	1,971.49	78,028.51	98%
205-000-52025	GFSS	447,300.00	447,300.00	223,650.00	223,650.00	50%
205-000-52026	Equipment Fund Charges	50,000.00	50,000.00	25,000.02	24,999.98	50%
205-000-52060	Waterway Lease	350.00	350.00	354.00	(4.00)	-1%
205-000-52063	PW Operation Fund Charges	275,000.00	275,000.00	137,500.02	137,499.98	50%
	<i>Materials & Services</i>	928,650.00	928,650.00	420,006.09	508,643.91	
205-000-53001	Capital Outlay (AKA Street Paving)	150,000.00	150,000.00	125,305.04	24,694.96	16%
	<i>Capital Outlay</i>	150,000.00	150,000.00	125,305.04	24,694.96	
205-000-55001	Principal	54,090.00	54,090.00	-	54,090.00	100%
205-000-55002	Interest	6,660.00	6,660.00	3,330.00	3,330.00	50%
	<i>Debt Service</i>	60,750.00	60,750.00	3,330.00	57,420.00	
205-000-58001	Contingency	210,479.00	210,479.00	-	210,479.00	100%
Expense Total:		1,999,879.00	1,999,879.00	744,868.25	1,255,010.75	

Fund: 205 - STREETS Surplus (Deficit):
Fund: 301 - STREETS SDC

Revenue						
301-000-34008	SDC Charges	50,000.00	50,000.00	32,241.60	17,758.40	36%
301-000-37001	Interest	30,000.00	30,000.00	40,720.09	(10,720.09)	-36%
301-000-39001	Beginning Fund Balance	1,903,614.00	1,903,614.00	1,951,873.89	(48,259.89)	-3%
Revenue Total:		1,983,614.00	1,983,614.00	2,024,835.58	(41,221.58)	
Expense						
301-000-52017	SDC Admin Fees	5,000.00	5,000.00	3,224.16	1,775.84	36%
301-000-52019	Professional Services	70,000.00	70,000.00	-	70,000.00	100%
	<i>Materials & Services</i>	75,000.00	75,000.00	3,224.16	71,775.84	
301-000-53004	Transportation Master Plan	300,000.00	300,000.00	-	300,000.00	100%
301-000-53102	Downtown Infrastructure	-	-	-	-	#DIV/0!
	<i>Capital Outlay</i>	300,000.00	300,000.00	-	-	
301-000-58001	Contingency	1,608,614.00	1,608,614.00	-	1,608,614.00	100%
Expense Total:		1,983,614.00	1,983,614.00	3,224.16	1,680,389.84	

Fund: 301 - STREETS SDC Surplus (Deficit):
Fund: 302 - WATER SDC

Revenue						
302-000-34008	SDC Charges	30,000.00	30,000.00	6,198.00	23,802.00	79%
302-000-37001	Interest	20,000.00	20,000.00	27,281.46	(7,281.46)	-36%
302-000-39001	Beginning Fund Balance	1,106,488.00	1,106,488.00	1,325,653.04	(219,165.04)	-20%
Revenue Total:		1,156,488.00	1,156,488.00	1,359,132.50	(202,644.50)	
Expense						
302-000-52017	SDC Admin Fees	3,000.00	3,000.00	619.80	2,380.20	79%
302-000-52019	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	<i>Materials & Services</i>	53,000.00	53,000.00	619.80	52,380.20	
302-000-53310	Reservoir Siting Study	150,000.00	150,000.00	63,445.50	86,554.50	
302-000-53103	Reservoir Land Acquisition	300,000.00	300,000.00	-	300,000.00	100%
	<i>Capital Outlay</i>	450,000.00	450,000.00	63,445.50	386,554.50	
302-000-58001	Contingency	653,488.00	653,488.00	-	653,488.00	100%
Expense Total:		1,156,488.00	1,156,488.00	64,065.30	1,092,422.70	

Fund: 302 - WATER SDC Surplus (Deficit):
Fund: 303 - SEWER SDC

Revenue						
303-000-34008	SDC Charges	50,000.00	50,000.00	10,425.00	39,575.00	79%
303-000-37001	Interest	40,000.00	40,000.00	44,070.62	(4,070.62)	-10%
303-000-39001	Beginning Fund Balance	2,067,149.00	2,067,149.00	2,138,207.71	(71,058.71)	-3%
Revenue Total:		2,157,149.00	2,157,149.00	2,192,703.33	(35,554.33)	
Expense						
303-000-52017	SDC Admin Fees	5,000.00	5,000.00	1,042.50	3,957.50	79%
	<i>Materials & Services</i>	5,000.00	5,000.00	1,042.50	3,957.50	
303-000-53033	Sewer Capacity Design	140,000.00	140,000.00	42,460.99	97,539.01	70%
303-000-53406	Basin 6 Pipeline Upsize	500,000.00	500,000.00	-	500,000.00	100%
	<i>Capital Outlay</i>	640,000.00	640,000.00	42,460.99	597,539.01	
303-000-58001	Contingency	1,512,149.00	1,512,149.00	-	1,512,149.00	100%
Expense Total:		2,157,149.00	2,157,149.00	43,503.49	2,113,645.51	

Fund: 303 - SEWER SDC Surplus (Deficit):

Fund: 304 - STORM SDC

Revenue						
304-000-34008	SDC Charges	20,000.00	20,000.00	22,311.42	(2,311.42)	-12%
304-000-37001	Interest	9,000.00	9,000.00	12,938.13	(3,938.13)	-44%
304-000-39001	Beginning Fund Balance	606,196.00	606,196.00	618,722.06	(12,526.06)	-2%
Revenue Total:		635,196.00	635,196.00	653,971.61	(18,775.61)	
Expense						
304-000-52017	SDC Admin Fees	2,000.00	2,000.00	2,231.14	(231.14)	-12%
304-000-52019	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	Materials & Services	52,000.00	52,000.00	2,231.14	49,768.86	
304-000-53001	Capital Outlay	50,000.00	50,000.00	-	50,000.00	100%
	Capital Outlay	50,000.00	50,000.00	-	50,000.00	
304-000-58001	Contingency	533,196.00	533,196.00	-	533,196.00	100%
Expense Total:		635,196.00	635,196.00	2,231.14	632,964.86	
Fund: 304 - STORM SDC Surplus (Deficit):						651,740.47

Fund: 305 - PARKS SDC

Revenue						
305-000-34008	SDC Charges	15,000.00	15,000.00	6,638.00	8,362.00	56%
305-000-37001	Interest	2,000.00	2,000.00	4,318.55	(2,318.55)	-116%
305-000-39001	Beginning Fund Balance	196,163.00	196,163.00	203,475.29	(7,312.29)	-4%
Revenue Total:		213,163.00	213,163.00	214,431.84	(1,268.84)	
Expense						
305-000-52017	SDC Admin Fees	1,500.00	1,500.00	663.80	836.20	56%
305-000-52019	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	Materials & Services	51,500.00	51,500.00	663.80	50,836.20	
305-000-58001	Contingency	161,663.00	161,663.00	-	161,663.00	100%
Expense Total:		213,163.00	213,163.00	663.80	212,499.20	
Fund: 305 - PARKS SDC Surplus (Deficit):						213,768.04

Fund: 601 - WATER

Revenue						
601-000-34007	Water Sales	4,400,000.00	4,400,000.00	2,208,085.96	2,191,914.04	50%
601-000-34009	Fees - Late Reconnection Tampering	200,000.00	200,000.00	90,562.96	109,437.04	55%
601-000-34014	Connection Charge	10,000.00	10,000.00	3,225.00	6,775.00	68%
601-000-37001	Interest	100,000.00	100,000.00	64,102.62	35,897.38	36%
601-000-37004	Miscellaneous	5,000.00	5,000.00	949.47	4,050.53	81%
601-000-39001	Beginning Fund Balance	3,694,678.00	3,694,678.00	3,557,826.98	136,851.02	4%
Revenue Total:		8,409,678.00	8,409,678.00	5,924,752.99	2,484,925.01	
Expense						
601-000-53310	Reservoir Siting Study	50,000.00	50,000.00	34,551.21	15,448.79	31%
	Capital Outlay	50,000.00	50,000.00	34,551.21	15,448.79	
601-000-55001	Principal	411,910.00	411,910.00	-	411,910.00	100%
601-000-55002	Interest	50,760.00	50,760.00	25,380.00	25,380.00	50%
	Debt Service	462,670.00	462,670.00	25,380.00	437,290.00	
601-000-58001	Contingency	1,796,608.00	1,796,608.00	-	1,796,608.00	100%
601-000-59001	Unappropriated	945,000.00	945,000.00	-	945,000.00	100%
Water Distribution						
601-731-51016	PW Support Charges	825,000.00	825,000.00	383,152.49	441,847.51	54%
	Personnel Services	825,000.00	825,000.00	383,152.49	441,847.51	
601-731-52001	Operating Supplies	100,000.00	100,000.00	48,560.58	51,439.42	51%
601-731-52003	Utilities	45,000.00	45,000.00	18,963.81	26,036.19	58%
601-731-52016	General Insurance	136,000.00	136,000.00	119,341.87	16,658.13	12%
601-731-52019	Professional Services	20,000.00	20,000.00	386.98	19,613.02	98%
601-731-52025	GFSS	1,642,400.00	1,642,400.00	821,200.02	821,199.98	50%
601-731-52026	Equipment Fund Charges	50,000.00	50,000.00	25,000.02	24,999.98	50%
601-731-52063	PW Operation Fund Charges	375,000.00	375,000.00	187,500.00	187,500.00	50%
601-731-52064	Lab Testing	20,000.00	20,000.00	4,058.00	15,942.00	80%
601-731-52067	In Lieu of Franchise Fee	440,000.00	440,000.00	229,889.02	210,110.98	48%
	Materials & Services	2,828,400.00	2,828,400.00	1,454,900.30	1,373,499.70	
601-731-53302	Annual Maintenance	100,000.00	100,000.00	11,112.16	88,887.84	89%
601-731-53314	WATER METERS	70,000.00	70,000.00	22,725.94	47,274.06	68%
601-731-53315	Capital Outlay Railroad Ave Waterline	450,000.00	450,000.00	20.00	449,980.00	100%
	Capital Outlay	620,000.00	620,000.00	33,858.10	586,141.90	
Water Filtration						
601-732-51016	PW Support Charges	215,000.00	215,000.00	112,259.49	102,740.51	48%
	Personnel Services	215,000.00	215,000.00	112,259.49	102,740.51	
601-732-52001	Operating Supplies	35,000.00	35,000.00	5,511.00	29,489.00	84%
601-732-52003	Utilities	75,000.00	75,000.00	36,561.51	38,438.49	51%
601-732-52010	Telephone	1,000.00	1,000.00	229.55	770.45	77%
601-732-52018	Professional Development	2,000.00	2,000.00	547.06	1,452.94	73%
601-732-52019	Professional Services	35,000.00	35,000.00	7,348.60	27,651.40	79%
601-732-52022	Fuel	4,000.00	4,000.00	1,315.00	2,685.00	67%
601-732-52023	Facility Maintenance	15,000.00	15,000.00	1,017.33	13,982.67	93%
601-732-52083	Chemicals	150,000.00	150,000.00	46,883.83	103,116.17	69%
	Materials & Services	317,000.00	317,000.00	99,413.88	217,586.12	
601-732-53302	ANNUAL MAINT- OPS	100,000.00	100,000.00	2,749.03	97,250.97	97%

<u>601-732-53306</u>	WFF RACK REPLACEMENT	250,000.00	250,000.00	-	250,000.00	100%
	<i>Capital Outlay</i>	350,000.00	350,000.00	2,749.03	347,250.97	
Expense Total:		8,409,678.00	8,409,678.00	2,146,264.50	6,263,413.50	
Fund: 601 - WATER Surplus (Deficit):					3,778,488.49	
Fund: 603 - SEWER						
	Revenue					
<u>603-000-33005</u>	Grants	1,250,000.00	1,250,000.00	672,980.00	577,020.00	46%
<u>603-000-34011</u>	Sewer Service Charges	5,095,000.00	5,095,000.00	2,673,488.79	2,421,511.21	48%
<u>603-000-34013</u>	Sludge Disposal Charge	200,000.00	200,000.00	122,611.29	77,388.71	39%
<u>603-000-34014</u>	Connection Charge	5,000.00	5,000.00	7,778.36	(2,778.36)	-56%
<u>603-000-34015</u>	Sewer LID Payments	-	-	240.00	(240.00)	#DIV/0!
<u>603-000-37001</u>	Interest	70,000.00	70,000.00	97,782.44	(27,782.44)	-40%
<u>603-000-37003</u>	Bond/Loan Proceeds	7,425,000.00	7,425,000.00	-	7,425,000.00	100%
<u>603-000-37004</u>	Miscellaneous	2,000.00	2,000.00	-	2,000.00	100%
<u>603-000-39001</u>	Beginning Fund Balance	5,236,649.00	5,236,649.00	5,114,820.84	121,828.16	2%
Revenue Total:		19,283,649.00	19,283,649.00	8,689,701.72	10,593,947.28	
	Expense					
<u>603-000-53033</u>	Sewer Capacity - Professional Services	1,250,000.00	1,250,000.00	127,022.35	1,122,977.65	90%
<u>603-000-53035</u>	WWTP SCADA Upgrade	40,000.00	40,000.00	-		
<u>603-000-53039</u>	WWTP Aerator Replacement	125,000.00	125,000.00	-	125,000.00	100%
<u>603-000-53302</u>	Annual Maint Ops	50,000.00	50,000.00	9,465.01	40,534.99	81%
<u>603-000-53406</u>	Basin 6 Pipeline Upsize	3,500,000.00	3,500,000.00	-	3,500,000.00	100%
<u>603-000-53409</u>	Basin 4 Pipeline Upsize	7,250,000.00	7,250,000.00	-	7,250,000.00	100%
	<i>Capital Outlay</i>	12,215,000.00	12,215,000.00	136,487.36	12,038,512.64	
<u>603-000-55001</u>	Principal	602,420.00	602,420.00	50,000.00	552,420.00	92%
<u>603-000-55002</u>	Interest	61,920.00	61,920.00	30,959.12	30,960.88	50%
<u>603-000-55003</u>	Loan Fee	3,800.00	3,800.00	3,250.00	550.00	14%
	<i>Debt Service</i>	668,140.00	668,140.00	84,209.12	583,930.88	
<u>603-000-58001</u>	Contingency	1,110,119.00	1,110,119.00	-	1,110,119.00	100%
<u>603-000-59001</u>	Unappropriated	667,590.00	667,590.00	-	667,590.00	100%
Sewer Collection						
<u>603-735-51016</u>	PW Support Charges	679,000.00	679,000.00	301,529.28	377,470.72	56%
	<i>Personnel Services</i>	679,000.00	679,000.00	301,529.28	377,470.72	
<u>603-735-52001</u>	Operating Supplies	25,000.00	25,000.00	6,456.34	18,543.66	74%
<u>603-735-52003</u>	Utilities	700.00	700.00	235.35	464.65	66%
<u>603-735-52019</u>	Professional Services	10,000.00	10,000.00	-	10,000.00	100%
<u>603-735-52025</u>	GFSS	1,642,000.00	1,642,000.00	820,999.98	821,000.02	50%
<u>603-735-52026</u>	Equipment Fund Charges	50,000.00	50,000.00	25,000.02	24,999.98	50%
<u>603-735-52063</u>	PW Operation Fund Charges	375,000.00	375,000.00	187,500.00	187,500.00	50%
<u>603-735-52067</u>	In Lieu of Franchise Fee	509,500.00	509,500.00	279,645.44	229,854.56	45%
	<i>Materials & Services</i>	2,612,200.00	2,612,200.00	1,319,837.13	1,292,362.87	
<u>603-735-53402</u>	ANNUAL MAINT OPS	50,000.00	50,000.00	-	50,000.00	100%
	<i>Capital Outlay</i>	50,000.00	50,000.00	-	50,000.00	
Primary Treatment						
<u>603-736-51016</u>	PW Support Charges	185,000.00	185,000.00	89,618.28	95,381.72	52%
	<i>Personnel Services</i>	185,000.00	185,000.00	89,618.28	95,381.72	
<u>603-736-52001</u>	Operating Supplies	20,000.00	20,000.00	4,671.29	15,328.71	77%
<u>603-736-52003</u>	Utilities	30,000.00	30,000.00	11,529.69	18,470.31	62%
<u>603-736-52010</u>	Telephone	2,800.00	2,800.00	2,112.19	687.81	25%
<u>603-736-52016</u>	General Insurance	82,500.00	82,500.00	76,453.38	6,046.62	7%
<u>603-736-52018</u>	Professional Development	2,000.00	2,000.00	642.05	1,357.95	68%
<u>603-736-52019</u>	Professional Services	10,000.00	10,000.00	3,623.95	6,376.05	64%
<u>603-736-52023</u>	Facility Maintenance	10,000.00	10,000.00	3,397.67	6,602.33	66%
<u>603-736-52064</u>	Lab Testing	8,000.00	8,000.00	2,760.25	5,239.75	65%
<u>603-736-52083</u>	Chemicals	85,000.00	85,000.00	32,234.47	52,765.53	62%
	<i>Materials & Services</i>	250,300.00	250,300.00	137,424.94	112,875.06	
Secondary Treatment						
<u>603-737-51016</u>	PW Support Charges	262,000.00	262,000.00	127,143.32	134,856.68	51%
	<i>Personnel Services</i>	262,000.00	262,000.00	127,143.32	134,856.68	
<u>603-737-52001</u>	Operating Supplies	25,000.00	25,000.00	7,084.55	17,915.45	72%
<u>603-737-52003</u>	Utilities	148,000.00	148,000.00	108,632.23	39,367.77	27%
<u>603-737-52010</u>	Telephone	2,700.00	2,700.00	2,112.40	587.60	22%
<u>603-737-52016</u>	General Insurance	88,000.00	88,000.00	76,453.38	11,546.62	13%
<u>603-737-52018</u>	Professional Development	2,000.00	2,000.00	642.06	1,357.94	68%
<u>603-737-52019</u>	Professional Services	50,000.00	50,000.00	16,754.33	33,245.67	66%
<u>603-737-52023</u>	Facility Maintenance	10,000.00	10,000.00	3,348.14	6,651.86	67%
<u>603-737-52064</u>	Lab Testing	25,000.00	25,000.00	4,634.24	20,365.76	81%
<u>603-737-52066</u>	Permit Fees	40,000.00	40,000.00	544.00	39,456.00	99%
	<i>Materials & Services</i>	390,700.00	390,700.00	220,205.33	170,494.67	
Pump Services						
<u>603-738-51016</u>	PW Support Charges	75,000.00	75,000.00	37,033.28	37,966.72	51%
	<i>Personnel Services</i>	75,000.00	75,000.00	37,033.28	37,966.72	
<u>603-738-52001</u>	Operating Supplies	8,000.00	8,000.00	2,042.51	5,957.49	74%
<u>603-738-52003</u>	Utilities	15,000.00	15,000.00	11,969.26	3,030.74	20%
<u>603-738-52010</u>	Telephone	600.00	600.00	-	600.00	100%
<u>603-738-52019</u>	Professional Services	20,000.00	20,000.00	2,426.32	17,573.68	88%

<u>603-738-53402</u>	Materials & Services	43,600.00	43,600.00	16,438.09	27,161.91	
	ANNUAL MAINT OPS	75,000.00	75,000.00	-	75,000.00	100%
	Capital Outlay	75,000.00	75,000.00	-	75,000.00	
Expense Total:		19,283,649.00	19,283,649.00	2,469,926.13	16,773,722.87	
Fund: 603 - SEWER Surplus (Deficit):				6,219,775.59		
Fund: 605 - STORM						
	Revenue					
<u>605-000-34017</u>	Storm Service Charge	1,740,000.00	1,740,000.00	848,094.11	891,905.89	51%
<u>605-000-37001</u>	Interest	20,000.00	20,000.00	23,092.99	(3,092.99)	-15%
<u>605-000-39001</u>	Beginning Fund Balance	1,184,154.00	1,184,154.00	1,330,784.69	(146,630.69)	-12%
Revenue Total:		2,944,154.00	2,944,154.00	2,201,971.79	742,182.21	
	Expense					
<u>605-000-51016</u>	PW Support Charges	610,000.00	610,000.00	269,744.00	340,256.00	56%
	Personnel Services	610,000.00	610,000.00	269,744.00	340,256.00	
<u>605-000-52001</u>	Operating Supplies	20,000.00	20,000.00	7,012.58	12,987.42	65%
<u>605-000-52019</u>	Professional Services	3,000.00	3,000.00	-	3,000.00	100%
<u>605-000-52025</u>	GFSS	700,000.00	700,000.00	349,999.98	350,000.02	50%
<u>605-000-52026</u>	Equipment Fund Charges	50,000.00	50,000.00	24,999.99	25,000.01	50%
<u>605-000-52063</u>	PW Operation Fund Charges	200,000.00	200,000.00	100,000.02	99,999.98	50%
<u>605-000-52067</u>	In Lieu of Franchise Fee	174,000.00	174,000.00	84,822.62	89,177.38	51%
	Materials & Services	1,147,000.00	1,147,000.00	566,835.19	580,164.81	
<u>605-000-53501</u>	ANNUAL MAINTENANCE OPS	50,000.00	50,000.00	-	50,000.00	100%
<u>605-000-53504</u>	Storm Cleaning & CCTV	200,000.00	200,000.00	78,130.81	121,869.19	61%
	Capital Outlay	250,000.00	250,000.00	78,130.81	171,869.19	
<u>605-000-58001</u>	Contingency	937,154.00	937,154.00	-	937,154.00	100%
Expense Total:		2,944,154.00	2,944,154.00	914,710.00	2,029,444.00	
Fund: 605 - STORM Surplus (Deficit):				1,287,261.79		
Fund: 701 - PW Equipment Fund						
	Revenue					
<u>701-000-34019</u>	Equipment Fund Charges	200,000.00	200,000.00	100,000.05	99,999.95	50%
<u>701-000-37001</u>	Interest	-	-	1,116.64	(1,116.64)	#DIV/0!
<u>701-000-39001</u>	Beginning Fund Balance	-	-	-	-	#DIV/0!
Revenue Total:		200,000.00	200,000.00	101,116.69	98,883.31	
	Expense					
<u>701-000-58001</u>	Contingency	200,000.00	200,000.00	-	200,000.00	100%
Expense Total:		200,000.00	200,000.00	-	200,000.00	
Fund: 701- PW Equipment Surplus (Deficit):				101,116.69		
Fund: 703 - PW OPERATIONS						
	Revenue					
<u>703-000-34010</u>	PW Operation Fund Charges	3,661,000.00	3,661,000.00	2,032,548.04	1,628,451.96	44%
<u>703-000-35017</u>	Engineering Fees	25,000.00	25,000.00	13,719.72	11,280.28	45%
<u>703-000-37001</u>	Interest	7,000.00	7,000.00	14,413.02	(7,413.02)	-106%
<u>703-000-37004</u>	Miscellaneous	-	-	17,862.11	(17,862.11)	#DIV/0!
<u>703-000-37006</u>	Sale of Surplus Property	-	-	200.00	(200.00)	#DIV/0!
<u>703-000-39001</u>	Beginning Fund Balance	728,492.00	728,492.00	551,978.45	176,513.55	24%
Revenue Total:		4,421,492.00	4,421,492.00	2,630,721.34	1,790,770.66	
	Expense					
<u>703-000-58001</u>	Contingency	22,292.00	22,292.00	-	22,292.00	100%
Engineering						
<u>703-733-50001</u>	Wages	334,500.00	334,500.00	156,130.36	178,369.64	53%
<u>703-733-51005</u>	Insurance	110,000.00	110,000.00	30,980.04	79,019.96	72%
<u>703-733-51006</u>	VEBA	6,600.00	6,600.00	3,100.92	3,499.08	53%
<u>703-733-51007</u>	PERS	106,000.00	106,000.00	49,171.74	56,828.26	54%
<u>703-733-51008</u>	Taxes	28,500.00	28,500.00	11,873.78	16,626.22	58%
<u>703-733-51015</u>	Other Benefits	4,700.00	4,700.00	183.72	4,516.28	96%
	Personnel Services	590,300.00	590,300.00	251,440.56	338,859.44	
<u>703-733-52001</u>	Operating Supplies	10,000.00	10,000.00	6,447.59	3,552.41	36%
<u>703-733-52002</u>	Personnel Uniforms Equipment	-	-	200.00	(200.00)	#DIV/0!
<u>703-733-52006</u>	Computer Maintenance	5,000.00	5,000.00	4,195.84	804.16	16%
<u>703-733-52010</u>	Telephone	3,500.00	3,500.00	985.96	2,514.04	72%
<u>703-733-52018</u>	Professional Development	10,000.00	10,000.00	7,013.44	2,986.56	30%
<u>703-733-52019</u>	Professional Services	40,000.00	40,000.00	21,265.95	18,734.05	47%
<u>703-733-52022</u>	Fuel	3,000.00	3,000.00	309.89	2,690.11	90%
<u>703-733-52028</u>	Projects & Programs	5,000.00	5,000.00	2,515.83	2,484.17	50%
<u>703-733-52097</u>	Enterprise Fleet	12,000.00	12,000.00	2,224.32	9,775.68	81%
<u>703-733-52100</u>	PW Administration	20,000.00	20,000.00	2,712.35	17,287.65	86%
	Materials & Service	108,500.00	108,500.00	47,871.17	60,628.83	
<u>703-734-50001</u>	Wages	1,505,000.00	1,505,000.00	699,913.13	805,086.87	53%
<u>703-734-50004</u>	Overtime	10,000.00	10,000.00	14,944.07	(4,944.07)	-49%
<u>703-734-51005</u>	Insurance	450,500.00	450,500.00	206,605.40	243,894.60	54%
<u>703-734-51006</u>	VEBA	49,300.00	49,300.00	74,103.24	(24,803.24)	-50%
<u>703-734-51007</u>	PERS	488,000.00	488,000.00	225,934.52	262,065.48	54%
<u>703-734-51008</u>	Taxes	128,500.00	128,500.00	54,330.45	74,169.55	58%

<u>703-734-51015</u>	Other Benefits	10,000.00	10,000.00	496.54	9,503.46	95%
<u>703-734-51017</u>	Fitness Reimbursement – Taxable	-	-	300.00	(300.00)	#DIV/0!
	Personnel Services	2,641,300.00	2,641,300.00	1,276,627.35	1,364,672.65	
<u>703-734-52001</u>	Operating Supplies	35,000.00	35,000.00	9,148.80	25,851.20	74%
<u>703-734-52002</u>	Personnel Uniforms Equipment	3,000.00	3,000.00	3,875.35	(875.35)	-29%
<u>703-734-52003</u>	Utilities	14,000.00	14,000.00	5,587.10	8,412.90	60%
<u>703-734-52010</u>	Telephone	14,000.00	14,000.00	4,958.55	9,041.45	65%
<u>703-734-52016</u>	General Insurance	250,000.00	250,000.00	238,750.33	11,249.67	4%
<u>703-734-52018</u>	Professional Development	13,000.00	13,000.00	4,088.90	8,911.10	69%
<u>703-734-52019</u>	Professional Services	25,000.00	25,000.00	10,786.92	14,213.08	57%
<u>703-734-52022</u>	Fuel	70,000.00	70,000.00	17,040.51	52,959.49	76%
<u>703-734-52023</u>	Facility Maintenance	10,000.00	10,000.00	2,376.67	7,623.33	76%
<u>703-734-52097</u>	Projects & Programs	5,000.00	5,000.00	1,014.99	3,985.01	80%
<u>703-734-52097</u>	Enterprise Fleet	13,000.00	13,000.00	6,301.60	6,698.40	52%
	Materials & Service	452,000.00	452,000.00	303,929.72	148,070.28	
<u>703-739-50001</u>	Wages	153,000.00	153,000.00	50,403.58	102,596.42	67%
<u>703-739-50004</u>	Overtime	3,100.00	3,100.00	-	3,100.00	100%
<u>703-739-51005</u>	CIS Insurance	57,000.00	57,000.00	11,555.81	45,444.19	80%
<u>703-739-51006</u>	VEBA	3,000.00	3,000.00	987.08	2,012.92	67%
<u>703-739-51007</u>	PERS	53,500.00	53,500.00	15,874.15	37,625.85	70%
<u>703-739-51008</u>	Taxes	14,000.00	14,000.00	3,822.52	10,177.48	73%
<u>703-739-51015</u>	Other Benefits	2,500.00	2,500.00	15.27	2,484.73	99%
	Personnel Services	286,100.00	286,100.00	82,658.41	203,441.59	
<u>703-739-52001</u>	Operating Supplies	10,000.00	10,000.00	1,132.62	8,867.38	89%
<u>703-739-52002</u>	Personnel Uniforms Equipment	3,000.00	3,000.00	-	3,000.00	100%
<u>703-739-52010</u>	Telephone	3,000.00	3,000.00	-	3,000.00	100%
<u>703-739-52018</u>	Professional Development	5,000.00	5,000.00	3,156.77	1,843.23	37%
<u>703-739-52019</u>	Professional Services	25,000.00	25,000.00	8,727.20	16,272.80	65%
<u>703-739-52022</u>	Fuel	10,000.00	10,000.00	385.46	9,614.54	96%
<u>703-739-52023</u>	Facility Maintenance	15,000.00	15,000.00	3,788.15	11,211.85	75%
<u>703-739-52099</u>	Equipment Operations	100,000.00	100,000.00	23,738.62	76,261.38	76%
<u>703-739-52120</u>	Facility Maintenance Other City Facilities	10,000.00	10,000.00	8,158.24	1,841.76	18%
	Materials & Service	181,000.00	181,000.00	49,087.06	131,912.94	
<u>703-739-53701</u>	EQUIPMENT PURCHASES	140,000.00	140,000.00	-	140,000.00	100%
	Capital Outlay	140,000.00	140,000.00	-	140,000.00	
Expense Total:		4,421,492.00	4,421,492.00	2,011,614.27	2,409,877.73	

Fund: 703 - PW OPERATIONS Surplus (Deficit):

Fund: 706 - PUBLIC SAFETY

	Revenue					
<u>706-000-34050</u>	Public Safety Utility Fee	730,000.00	730,000.00	377,229.14	352,770.86	48%
<u>706-000-37001</u>	Interest	150,000.00	150,000.00	273,447.12	(123,447.12)	-82%
<u>706-000-39001</u>	Beginning Fund Balance	12,775,957.00	12,775,957.00	13,098,748.34	(322,791.34)	-3%
Revenue Total:		13,655,957.00	13,655,957.00	13,749,424.60	(93,467.60)	
	Expense					
<u>706-000-52019</u>	Professional Services	300,000.00	300,000.00	272,925.86	27,074.14	9%
<u>706-000-52130</u>	Lease Expense	78,000.00	78,000.00	10,282.26	67,717.74	87%
	Materials & Service	378,000.00	378,000.00	283,208.12	94,791.88	
<u>706-000-53001</u>	Capital Outlay	10,000,000.00	10,000,000.00	-	10,000,000.00	100%
	Capital Outlay	10,000,000.00	10,000,000.00	-	10,000,000.00	
<u>706-000-55001</u>	Principal	260,000.00	260,000.00	260,000.00	-	0%
<u>706-000-55002</u>	Interest	492,200.00	492,200.00	248,700.00	243,500.00	49%
<u>706-000-55003</u>	Trustee Fee	1,600.00	1,600.00	1,600.00	-	0%
<u>706-000-55004</u>	Arbitrage Rebate	100,000.00	100,000.00	-	100,000.00	100%
	Debt Service	853,800.00	853,800.00	510,300.00	343,500.00	
<u>706-000-58001</u>	Contingency	2,424,157.00	2,424,157.00	-	2,424,157.00	100%
Expense Total:		13,655,957.00	13,655,957.00	793,508.12	12,862,448.88	

Fund: 706 - PUBLIC SAFETY Surplus (Deficit):

Fund: 801 - URBAN RENEWAL AGENCY

	Revenue					
<u>801-000-31001</u>	Property Tax CY	620,000.00	620,000.00	387,680.42	232,319.58	37%
<u>801-000-31002</u>	Property Tax PY	-	-	73,502.12	(73,502.12)	#DIV/0!
<u>801-000-37001</u>	Interest	15,000.00	15,000.00	4,287.13	10,712.87	71%
<u>801-000-39001</u>	Beginning Fund Balance	108,056.00	108,056.00	103,351.59	4,704.41	4%
Revenue Total:		743,056.00	743,056.00	568,821.26	174,234.74	
	Expense					
<u>801-000-52019</u>	Professional Services	15,000.00	15,000.00	18,600.00	(3,600.00)	-24%
<u>801-000-53001</u>	Capital Outlay	100,000.00	100,000.00	68,856.26	31,143.74	31%
<u>801-000-58001</u>	Contingency	628,056.00	628,056.00	-	628,056.00	100%
Expense Total		743,056.00	743,056.00	87,456.26	655,599.74	
Fund: 801 - URBAN RENEWAL AGENCY Total:				481,365.00		

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General Fund

ADMINISTRATION DEPT.	2023-24		2025-26		EST	
	Actual	2024-25 Actual	Adopted	YE		
REVENUE						
PERSONNEL SERVICES						
100-701-50001	Wages	379,368	302,502	310,000	310,000	
100-701-50004	Overtime	10,216	5,627	7,000	6,000	
100-701-51005	CIS Insurance	80,292	60,529	67,000	63,000	
100-701-51006	VEBA	17,011	5,207	5,400	5,300	
100-701-51007	Retirement	119,410	95,334	99,100	96,000	
100-701-51008	Taxes	28,501	22,338	25,000	25,000	
100-701-51015	Other Benefits	760	348	500	500	
TOTAL PERSONNEL SERVICES		635,558	491,885	514,000	505,800	
MATERIALS & SERVICES						
100-701-52001	Operating Supplies	2,115	1,090	1,500	2,000	
100-701-52010	Telephone	1,554	1,771	1,600	1,600	
100-701-52011	Public Information	-	-	700	700	
100-701-52018	Professional Development	9,873	6,372	8,000	8,000	
100-701-52019	Professional Services	17,085	5,869	10,000	1,000	
100-701-52024	Miscellaneous	-	-	-	100	
100-701-52027	IT Charges	576	-	1,000	1,000	
100-701-52040	Communications	17,653	17,782	8,000	8,000	
TOTAL MATERIALS & SERVICES		48,856	32,884	30,800	22,400	
TOTAL EXPENDITURES		684,414	524,769	544,800	528,200	
SURPLUS(DEFECIT)		(684,414)	(524,769)	(544,800)	(528,200)	
CITY RECORDER / HUMAN RESOURCES	2023-24		2025-26		EST	
	Actual	2024-25 Actual	Adopted	YE		
REVENUE						
100-000-37004	Misc-PRR	8,705	7,379	-	7,217	
TOTAL REVENUE		8,705	7,379		7,217	
PERSONNEL SERVICES						
100-702-50001	Wages	192,407	188,510	193,500	215,000	
100-702-51005	CIS Insurance	40,506	42,649	47,000	44,000	
100-702-51006	VEBA	3,690	3,662	3,800	6,000	
100-702-51007	Retirement	69,669	68,194	71,000	80,000	
100-702-51008	Taxes	14,554	14,261	15,000	19,000	
100-702-51015	Other Benefits	438	215	600	200	
TOTAL PERSONNEL SERVICES		321,264	317,491	330,900	364,200	

MATERIALS & SERVICES

100-702-52001	Operating Supplies	416	1,662	1,500	1,500
100-702-52011	Public Information	174	113	1,500	1,500
100-702-52014	Recruiting Expenses	17,851	21,336	26,000	26,000
100-702-52018	Professional Development	3,651	3,406	3,000	3,000
100-702-52019	Professional Services	32,128	23,207	27,000	50,000
100-702-52027	IT Charges	576	-	1,000	1,000
100-702-52028	Projects & Programs	1,708	2,554	4,000	4,000
TOTAL MATERIALS & SERVICES		56,504	52,278	64,000	87,000

TOTAL EXPENDITURES	377,768	369,769	394,900	451,200
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SURPLUS(DEFECIT)	(369,063)	(362,390)	(394,900)	(443,983)
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CITY COUNCIL	2023-24	2024-25 Actual	2025-26	2025-26	EST
	Actual		Adopted	YE	

REVENUE**PERSONNEL SERVICES**

100-703-50001	Wages	66,613	67,671	68,000	68,000
100-703-51008	Taxes	5,076	5,156	5,200	5,200
100-703-51015	Other Benefits	124	131	140	140
TOTAL PERSONNEL SERVICES		71,813	72,958	73,340	73,340

MATERIALS & SERVICES

100-703-52001	Operating Supplies	1,267	5,144	2,000	2,000
100-703-52013	Memberships	1,200	-	1,500	1,500
100-703-52018	Professional Development	8,174	11,289	2,000	2,000
100-703-52019	Professional Services	55,137	22,518	40,000	40,000
100-703-52027	IT Charges	-	-	500	500
100-703-52041	Community Support Funds	3,864	875	-	600
TOTAL MATERIALS & SERVICES		69,642	39,826	46,000	46,600

TOTAL EXPENDITURES	141,455	112,784	119,340	119,940
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SURPLUS(DEFECIT)	(141,455)	(112,784)	(119,340)	(119,940)
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MUNICIPAL COURT	2023-24	2024-25 Actual	2025-26	2025-26	EST
	Actual		Adopted	YE	

REVENUE

100-000-36002	Fines-Court	188,621	156,420	160,000	160,000
100-000-37004	Misc-Court	8,389	2,448	-	2,339
100-000-37009	Court Reimbursements	(21,889)	12,469	16,000	12,000
TOTAL REVENUE		175,121	171,337	176,000	174,339

PERSONNEL SERVICES

100-704-50001	Wages	128,710	126,350	129,500	130,000
100-704-50004	Overtime	434	807	500	500
100-704-51005	CIS Insurance	40,307	41,428	46,500	46,500
100-704-51006	VEBA	2,482	2,470	2,600	2,600
100-704-51007	Retirement	40,027	39,382	41,000	41,000
100-704-51008	Taxes	9,778	9,624	11,000	11,000
100-704-51015	Other Benefits	186	185	400	400
TOTAL PERSONNEL SERVICES		221,924	220,246	231,500	232,000

MATERIALS & SERVICES

100-704-52001	Operating Supplies	4,807	3,884	3,000	3,000
100-704-52018	Professional Development	177	82	200	200
100-704-52019	Professional Services	257,387	250,848	250,000	250,000
100-704-52027	IT Charges	576	-	1,000	1,000
TOTAL MATERIALS & SERVICES		262,947	254,814	254,200	254,200

TOTAL EXPENDITURES	484,871	475,060	485,700	486,200
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SURPLUS(DEFECIT)	(309,750)	(303,723)	(309,700)	(311,861)
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POLICE DEPARTMENT	2023-24 Actual	2024-25 Actual	2025-26	2025-26	EST
			Adopted	YE	
REVENUE					
100-000-32007	Intergovernmental-SRO	-	-	170,000	-
100-000-33008	Grants-Police	500	-	-	-
100-000-35016	Fees-Police Training	5,657	6,222	5,000	5,000
100-000-37004	Misc-PD	135,063	64,950		115,819
TOTAL REVENUE	141,220	71,172	175,000	120,819	

PERSONNEL SERVICES

100-705-50001	Wages	2,715,957	2,524,884	2,590,000	2,590,000
100-705-50004	Overtime	367,226	525,432	300,000	543,000
100-705-51005	CIS Insurance	636,863	567,444	670,000	670,000
100-705-51006	VEBA	46,598	210,111	46,500	46,500
100-705-51007	Retirement	1,063,178	981,751	1,019,000	1,019,000
100-705-51008	Taxes	230,655	224,573	230,000	230,000
100-705-51015	Other Benefits	73,326	79,193	42,000	42,000
TOTAL PERSONNEL SERVICES		5,133,803	5,113,388	4,897,500	5,140,500

MATERIALS & SERVICES

100-705-52001	Operating Supplies	61,739	46,702	65,000	65,000
100-705-52002	Personnel Uniforms Equipme	25,657	25,083	20,000	30,000
100-705-52003	Utilities	8,960	11,298	15,000	15,000

100-705-52006	Computer Maintenance	53,898	29,985	30,000	30,000
100-705-52010	Telephone	22,067	26,457	24,500	24,500
100-705-52014	Recruiting Expenses	4,110	4,807	6,000	6,000
100-705-52018	Professional Development	23,697	34,424	30,000	30,000
100-705-52019	Professional Services	57,697	131,591	40,000	150,000
100-705-52021	Equipment Maintenance	-	1,467	2,000	3,000
100-705-52022	Fuel/Oil	66,679	62,674	75,000	75,000
100-705-52023	Facility Maintenance	35,286	74,350	35,000	35,000
100-705-52027	IT Charges	864	-	3,000	3,000
100-705-52040	Special Investigations	-	817	-	-
100-705-52044	K9 Expense	50	543	-	-
100-705-52086	Tactical	12,749	8,162	13,000	13,000
100-705-52097	Enterprise Fleet	163,939	287,019	95,000	168,000
100-705-52098	Fleet Maintenance	33,794	18,982	25,000	25,000
100-705-52102	New Hire Equipment	3,213	12,195	12,000	12,000
100-705-52115	Report Writer	309,153	21,407	86,000	178,500
100-705-52117	Body Cameras	28,675	31,478	37,000	46,500
TOTAL MATERIALS & SERVICES		912,227	829,441	613,500	909,500

TOTAL EXPENDITURES	6,046,030	5,942,829	5,511,000	6,050,000
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SURPLUS(DEFECIT)	(5,904,810)	(5,871,657)	(5,336,000)	(5,929,181)
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LIBRARY DEPARTMENT	2023-24		2025-26	2025-26
	Actual	2024-25 Actual	Adopted	EST YE
REVENUE				
100-000-35010	Fees-Library	47,310	3,794	1,500
100-000-36001	Fines-Library	11,991	18,808	5,000
TOTAL REVENUE		59,301	22,602	6,500
PERSONNEL SERVICES				
100-706-50001	Wages	404,871	391,545	423,000
100-706-50004	Overtime	125	-	150
100-706-51005	CIS Insurance	65,785	52,393	55,000
100-706-51006	VEBA	5,549	4,926	5,100
100-706-51007	Retirement	129,841	108,819	138,000
100-706-51008	Taxes	30,476	29,530	35,700
100-706-51015	Other Benefits	1,879	580	900
TOTAL PERSONNEL SERVICES		638,526	587,793	657,700
MATERIALS & SERVICES				
100-706-52001	Operating Supplies	4,463	8,365	8,500
100-706-52003	Utilities	19,692	20,577	25,000
100-706-52006	Computer Maintenance	12,866	11,748	17,000

100-706-52001	Operating Supplies	4,463	8,365	8,500	8,500
100-706-52003	Utilities	19,692	20,577	25,000	25,000
100-706-52006	Computer Maintenance	12,866	11,748	17,000	17,000

100-706-52014	Recruiting	-	-	1,000	1,000
100-706-52018	Professional Development	482	2,685	2,000	2,000
100-706-52019	Professional Services	3,484	1,916	3,500	20,000
100-706-52020	Bank Service Fees	724	70	-	-
100-706-52023	Facility Maintenance	52,320	61,885	56,000	56,000
100-706-52027	IT Charges	-	-	4,900	4,900
100-706-52028	Projects & Programs	5,263	6,172	3,500	3,900
100-706-52031	Periodicals	1,117	740	250	250
100-706-52032	Digital Resources	22,873	23,363	20,000	20,000
100-706-52033	Printed Materials	36,991	26,467	32,000	32,000
100-706-52034	Visual Materials	3,650	3,051	3,500	3,500
100-706-52035	Audio Materials	3,188	568	2,500	2,500
100-706-52036	Makerspace	48	10,001	7,000	7,000
100-706-52037	Library of Things	1,714	3,330	2,500	2,500
100-706-52130	Building Lease	-	-	8,200	8,200
TOTAL MATERIALS & SERVICES		168,875	180,938	197,350	214,250

TOTAL EXPENDITURES	807,401	768,731	855,050	886,200
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SURPLUS(DEFECIT)	(748,100)	(768,731)	(855,050)	(886,200)
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FINANCE		2023-24	2024-25 Actual	2025-26	2025-26	EST
		Actual		Adopted	YE	
REVENUE						
100-000-34025	Lien Searches	7,350	9,843	7,000	8,000	
100-000-35002	Fees-Business Licenses	108,075	109,805	253,800	150,000	
100-000-37004	Misc.-Finance	1,178	36,956	-	5,284	
TOTAL REVENUE		116,603	156,604	260,800	163,284	
PERSONNEL SERVICES						
100-707-50001	Wages	409,953	412,432	436,500	425,000	
100-707-50004	Overtime	-	268	400	200	
100-707-51005	CIS Insurance	115,151	118,880	132,900	125,000	
100-707-51006	VEBA	8,254	8,188	8,600	15,500	
100-707-51007	Retirement	120,039	127,821	138,000	133,000	
100-707-51008	Taxes	31,506	31,317	37,000	37,000	
100-707-51015	Other Benefits	6,757	1,248	5,900	5,900	
TOTAL PERSONNEL SERVICES		691,660	700,154	759,300	741,600	
MATERIALS & SERVICES						
100-707-52001	Operating Supplies	5,999	4,774	7,000	7,000	
100-707-52008	Printing	41,636	13,733	25,000	25,000	
100-707-52009	Postage	18,790	37,262	20,000	28,000	
100-707-52018	Professional Development	8,059	10,645	7,000	7,000	
100-707-52019	Professional Services	215,852	100,001	140,000	140,000	

100-707-52020	Bank Service Fees	288,007	79,645	80,000	81,000
100-707-52027	IT Charges	864	29	1,000	1,000
TOTAL MATERIALS & SERVICES		579,207	246,089	280,000	289,000

TOTAL EXPENDITURES	1,270,867	946,243	1,039,300	1,030,600
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SURPLUS(DEFECIT)	(1,269,689)	(909,287)	(1,039,300)	(1,025,316)
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PARKS		2023-24	2024-25 Actual	2025-26	2025-26	EST
		Actual		Adopted	YE	

REVENUE

100-000-33005	Grants-Parks	32,875	1,475	-	26,221
100-000-34001	Dockside Services	18,350	12,323	18,000	18,000
100-000-35019	Fees-Parks	12,195	16,171	5,000	15,000
100-000-37004	Misc-Parks	15,117	399	0	1,061
100-000-37007	Donations-Parks	0	2,500	0	
TOTAL REVENUE		78,537	32,868	23,000	60,282

PERSONNEL SERVICES

100-708-50001	Wages	257,138	214,521	223,000	223,000
100-708-50004	Overtime	895	1,782	800	800
100-708-51005	CIS Insurance	90,055	59,035	79,300	83,000
100-708-51006	VEBA	4,949	6,201	4,300	4,300
100-708-51007	PERS	79,283	66,854	79,000	70,000
100-708-51008	Taxes	19,608	17,267	18,000	18,000
100-708-51015	Other Benefits	6,450	338	3,100	3,100
TOTAL PERSONNEL SERVICES		458,378	365,998	407,500	402,200

MATERIALS & SERVICES

100-708-52001	Operating Supplies	39,125	41,878	50,000	40,000
100-708-52002	Personnel Uniforms Equipme	1,057	843	2,000	2,000
100-708-52003	Utilities	16,503	20,276	25,000	25,000
100-708-52010	Telephone	990	1,027	2,000	1,000
100-708-52018	Professional Development	1,737	56	2,000	2,000
100-708-52019	Professional Services	34,249	62,953	40,000	40,000
100-708-52022	Fuel/Oil	10,600	12,829	15,000	15,000
100-708-52023	Facility Maintenance	19,583	22,112	15,000	15,000
100-708-52046	Dock Services	9,940	10,401	15,000	15,000
100-708-52047	Marine Board	115	1,441	3,000	3,000
TOTAL MATERIALS & SERVICES		133,899	173,816	169,000	158,000

TOTAL EXPENDITURES	592,277	539,814	576,500	560,200
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SURPLUS(DEFECIT)	(513,740)	(506,946)	(553,500)	(499,918)
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RECREATION		2023-24	2024-25 Actual	2025-26	2025-26	EST
		Actual		Adopted	YE	
REVENUE						
100-000-35018	Fees-Recreation	169,808	190,357	180,000	180,000	
	TOTAL REVENUE	169,808	190,357	180,000	180,000	
PERSONNEL SERVICES						
100-709-50001	Wages	191,810	172,767	186,000	180,000	
100-709-50004	Overtime	-	-	-	-	
100-709-51005	CIS Insurance	39,482	41,428	46,500	53,000	
100-709-51006	VEBA	3,006	3,097	3,300	3,300	
100-709-51007	Retirement	57,318	21,231	58,700	55,000	
100-709-51008	Taxes	14,573	13,775	15,800	15,800	
100-709-51015	Other Benefits	5,292	4,844	2,400	2,400	
	TOTAL PERSONNEL SERVICES	311,481	257,142	312,700	309,500	
MATERIALS & SERVICES						
100-709-52001	Operating Supplies	3,492	4,363	13,000	5,000	
100-709-52003	Utilities	11,401	7,940	9,000	8,000	
100-709-52008	Printing	257	190	500	500	
100-709-52010	Telephone	1,490	2,067	1,800	1,800	
100-709-52018	Professional Development	545	1,220	-	-	
100-709-52019	Professional Services	9,444	24,844	20,000	20,000	
100-709-52020	Bank Service Fees	3,679	4,370	5,000	5,000	
100-709-52022	Fuel	179	106	500	500	
100-709-52023	Facility Maintenance	21,074	12,321	13,000	13,000	
100-709-52028	Projects & Programs	-	-	-	7,500	
100-709-52097	Enterprise Fleet Management	5,863	6,289	-	2,000	
	TOTAL MATERIALS & SERVICES	57,424	63,710	62,800	63,300	
	TOTAL EXPENDITURES	368,905	320,852	375,500	372,800	
SURPLUS(DEFECIT)		(199,097)	(130,495)	(195,500)	(192,800)	
PLANNING		2023-24	2024-25 Actual	2025-26	2025-26	EST
		Actual		Adopted	YE	
REVENUE						
100-000-33005	Grants-Planning	-	77,000	-	-	
100-000-35015	Fees-Planning	29,023	35,024	30,000	30,000	
100-000-37004	Misc-Planning	6	25	-	910	
	TOTAL REVENUE	29,029	112,049	30,000	30,910	

PERSONNEL SERVICES

100-710-50001	Wages	256,805	233,206	200,500	170,000
100-711-50004	Overtime	-	105	-	-
100-710-51005	CIS Insurance	31,703	28,079	31,000	25,000
100-710-51006	VEBA	5,009	4,763	4,000	3,000
100-710-51007	Retirement	86,733	77,350	71,000	55,000
100-710-51008	Taxes	19,607	17,802	17,000	13,000
100-710-51015	Other Benefits	1,356	1,149	2,000	500
TOTAL PERSONNEL SERVICES		401,213	362,454	325,500	266,500

MATERIALS & SERVICES

100-710-52001	Operating Supplies	3,413	2,414	7,000	7,000
100-710-52011	Public Information	3,844	2,942	10,000	10,000
100-710-52013	Memberships	1,854	1,281	2,000	2,000
100-710-52018	Professional Development	3,085	2,172	4,000	4,000
100-710-52019	Professional Services	-	1,820	3,000	3,000
100-710-52020	Bank Service Fees	-	66	-	-
100-710-52022	Fuel	135	151	500	200
100-710-52027	IT Charges	720	-	500	500
100-710-52028	Projects & Programs	30,174	29,825	-	-
100-710-52030	CLG Expenses	-	17,000	-	-
100-710-52087	Commission Stipend	1,320	1,950	-	-
100-710-52097	Enterprise Fleet Management	4,963	5,414	3,000	5,500
TOTAL MATERIALS & SERVICES		49,508	65,035	30,000	32,200

TOTAL EXPENDITURES	450,721	427,489	355,500	298,700
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SURPLUS(DEFECIT)	(421,692)	(315,440)	(325,500)	(267,790)
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BUILDING	2023-24	2024-25	2025-26	2025-26	EST
	Actual	Actual	Adopted	YE	
REVENUE					
100-000-35001	Permits-Columbia City Bldg	14,531	17,224	17,000	17,000
100-000-35003	Permits-St Helens Bldg	111,711	72,970	85,000	85,000
100-000-35004	Fees-Bldg Admin	34,020	18,866	18,000	18,000
100-000-35005	Permits-Plumbing	17,488	18,980	21,000	21,000
100-000-35006	Permits-Mechanical	20,878	13,808	16,000	16,000
100-000-35007	Permits-Special Use	-	50		
100-000-35009	Fees-Plan Review	78,947	74,825	68,000	68,000
100-000-37004	Misc-Bldg	900	618		115
TOTAL REVENUE	278,475	217,341	225,000	225,115	

PERSONNEL SERVICES

100-711-50001	Wages	217,253	200,706	212,500	212,500
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100-711-50004	Overtime	-	105	-	-
100-711-51005	CIS Insurance	61,162	64,996	71,000	71,000
100-711-51006	VEBA	4,226	3,932	4,200	4,200
100-711-51007	Retirement	67,353	60,340	67,000	64,000
100-711-51008	Taxes	16,416	15,163	18,000	16,000
100-711-51015	Other Benefits	1,903	1,701	2,800	2,000
TOTAL PERSONNEL SERVICES		368,313	346,943	375,500	369,700

MATERIALS & SERVICES

100-711-52001	Operating Supplies	1,191	919	2,500	2,500
100-711-52010	Telephone	1,077	1,047	1,200	1,200
100-711-52015	Intergovernmental Services	10,660	3,800	9,000	9,000
100-711-52018	Professional Development	1,065	-	1,500	3,500
100-711-52019	Professional Services	6,454	5,893	8,000	8,000
100-711-52020	Bank Service Fees	5,792	3,481	7,000	7,000
100-711-52022	Fuel	1,083	869	1,400	1,400
100-711-52027	IT Charges	720	-	-	-
100-711-52097	Enterprise Fleet Management	6,271	6,382	3,800	4,900
TOTAL MATERIALS & SERVICES		34,313	22,391	34,400	37,500

TOTAL EXPENDITURES	402,626	369,334	409,900	407,200
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SURPLUS(DEFECIT)	(124,151)	(151,993)	(184,900)	(182,085)
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INFORMATION TECHNOLOGY	2023-24	2024-25 Actual	2025-26	2025-26	EST
	Actual		Adopted	YE	

REVENUE

PERSONNEL SERVICES

100-712-50001	Regular Wages	181,714	95,139	97,500	97,500
100-712-51005	CIS Insurance	55,585	32,868	35,200	35,200
100-712-51006	VEBA	3,527	1,884	2,000	2,000
100-712-51007	Retirement	56,214	29,466	30,800	30,800
100-712-51008	Taxes	13,657	7,231	8,000	8,000
100-712-51015	Other Benefits	1,262	21,401	1,200	1,200
TOTAL PERSONNEL SERVICES		311,959	187,989	174,700	174,700

MATERIALS & SERVICES

100-712-52001	Operating Supplies	1,884	6,158	10,000	10,000
100-712-52003	Utilities (Internet)	79,759	83,626	70,000	82,000
100-712-52006	Computer Maintenance	58,102	63,763	50,000	50,000
100-712-52010	Telephone	31,653	27,103	30,000	30,000
100-712-52016	Insurance - General	27,390	28,376	50,000	28,000
100-712-52018	Professional Development	1,445	200	1,500	1,500
100-712-52019	Professional Services	123,091	125,647	165,000	165,000

100-712-57500	Computer Equipment	16,438	6,816	15,000	15,000
TOTAL MATERIALS & SERVICES		339,762	341,689	391,500	381,500
TOTAL EXPENDITURES		651,721	529,678	566,200	556,200

SURPLUS(DEFECIT)	(651,721)	(529,678)	(566,200)	(556,200)
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General Services Department	2023-24	2024-25	2025-26	2025-26	EST
	Actual	Actual	Adopted	YE	
REVENUE					
100-000-31001 Property Taxes-CY	2,096,004	2,052,242	2,190,000	2,190,000	
100-000-31002 Property Taxes-PY	68,432	96,878	30,000	40,000	
100-000-32003 State Rev-Cigarette Tax	9,536	8,468	8,500	8,000	
100-000-32004 State Rev-Liquor Tax	258,877	251,388	240,000	240,000	
100-000-32005 State Shared Revenue	173,282	145,393	150,000	150,000	
100-000-32006 State Rev-MJ Tax	213,458	102,010	120,000	80,000	
100-000-33005 Grants-ARPA	893,228	0	0	0	
100-000-33005 Grant-Wellness	301	0	0	0	
100-000-34003 In Lieu of Franchise Fees	1,472,155	1,078,522	1,133,000	1,020,000	
100-000-34004 General Support Services	4,316,300	4,332,500	4,841,700	4,741,700	
100-000-34006 Franchise Taxes	1,050,810	1,040,162	950,000	950,000	
100-000-34007 Franchise PEG Fees	7,798	4,673	0	0	
100-000-35011 Fees-SDC Amin	17,258	28,845	16,500	16,500	
100-000-35017 Fees - Events Impact Fee	0	0	127,200	119,265	
100-000-37001 Interest	181,534	30,760	20,000	3,000	
100-000-37004 Misc-General	62,996	51,582	125,000	10,954	
100-000-37012 Sale of Surplus Property	0	0	0	1,500,000	
100-000-38001 Transfer In	0	1,000,000	0	0	
Beginning Fund Balance	1,246,308	760,684	1,223,514	124,594	
TOTAL REVENUE	12,068,277	10,984,107	11,175,414	11,194,013	

MATERIALS & SERVICES

100-715-52001	Operating Supplies	23,658	20,703	20,000	20,000
100-715-52003	Utilities	14,061	13,833	18,000	18,000
100-715-52009	Postage	-	5,114	6,000	6,000
100-715-52016	Insurance - General	141,577	158,467	177,000	152,000
100-715-52019	Professional Services	45,880	220,660	50,000	300,000
100-715-52022	Fuel/Oil	817	1,294	1,500	1,500
100-715-52023	Facility Maintenance	43,717	47,900	30,000	30,000
100-715-52097	Enterprise Fleet Mgmt	167	642	500	500
TOTAL MATERIALS & SERVICES		269,877	468,613	303,000	528,000

CONTINGENCY

100-715-58001	Contingency	-	-	715,024	715,024 Budget EFB
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UNAPPROPRIATED FUND BALANCE

100-715-59001	Unapp Ending Fund Balance	760,684	124,594	-	(822,985) GF Deficit
TOTAL EXPENDITURES		1,030,561	593,207	1,018,024	
SURPLUS(DEFECIT)		11,037,716	10,390,900	10,157,390	11,194,013

FY2027

Assumptions: Economic growth (new housing units) at 1% annually. Estimated cost of goods and services increase 3% annually; for illustrative purposes only. Alternative could be to adjust annually according to the CPI-West in December of

previous year.

20% Contingency reserve

General Fund Deficit	FY	35.30		Coverage	What if ?			
		Monthly Per Unit Fee	Annual Revenues		# of Units	Est		
						Over/(Short)	Units %	
2,500,000	2026				6,104		1%	
2,575,000	2027	35.30	2,585,654	10,654	6,104	6	1%	
2,652,250	2028	36.26	2,658,510	6,260	6,110	6	1%	
2,731,818	2029	37.25	2,733,615	1,797	6,116	6	1%	
2,813,772	2030	38.26	2,811,039	(2,733)	6,122	6	1%	
2,898,185	2031	39.41	2,898,208	23	6,128	6	1%	
2,985,131	2032	40.49	2,980,716	(4,414)	6,134	6	1%	
3,074,685	2033	41.71	3,073,141	(1,544)	6,140	6	1%	
3,166,925	2034	42.86	3,161,053	(5,872)	6,146	6	1%	
3,261,933	2035	44.15	3,259,063	(2,870)	6,152	6	1%	
3,359,791	2036	45.47	3,360,109	318	6,158	6	1%	
3,460,585	2037	46.73	3,456,888	(3,697)	6,164	6	1%	

FY2027

Assumptions: Economic growth (new housing units) at 1% annually. Estimated cost of goods and services increase 3% annually; for illustrative purposes only. Alternative could be to adjust annually according to the CPI-West in December of

previous year.

10% Contingency reserve

General Fund Deficit	FY	24.00 What if ?		Coverage Over/(Short)	10% Contingency reserve		
		General Service Fee	Monthly Per Unit Fee		Annual Revenues	# of Units	%
1,700,000	2026					6,104	1%
1,751,000	2027	24.00		6,952	1,757,952	6,104	6 1%
1,803,530	2028	24.62		1,608	1,805,138	6,110	6 1%
1,857,636	2029	25.26		(3,857)	1,853,779	6,116	6 1%
1,913,365	2030	25.92		(9,446)	1,903,919	6,122	6 1%
1,970,766	2031	26.69		(7,807)	1,962,959	6,128	6 1%
2,029,889	2032	27.39		(13,422)	2,016,466	6,134	6 1%
2,090,786	2033	28.22		(11,794)	2,078,992	6,140	6 1%
2,153,509	2034	28.96		(17,430)	2,136,079	6,146	6 1%
2,218,114	2035	29.83		(15,805)	2,202,309	6,152	6 1%
2,284,658	2036	30.73		(14,067)	2,270,591	6,158	6 1%
2,353,198	2037	31.55		(19,607)	2,333,591	6,164	6 1%



265 Strand Street, St. Helens, OR 97051
Phone: (503) 397-6272 Fax: (503) 397-4016
www.sthelensoregon.gov

To: Gloria Busch
From: Building Division
RE: Proposed Budget Reduction Impacts

The proposed budget reduction will have impact to the building division and City Hall in general, if the proposed layoffs include the Community Development Administrative Assistant position. Our permit center currently operates with 2 FTE's. This ensures there is always someone to greet and assist citizens, as they enter City Hall. Each position provides relief to the other not only with daily breaks and tasks, that require you to be away from your workstation (copy room, meeting rooms) but also ensures coverage where someone is sick or needs personal time off. Without this position the permit center and City Hall lobby will only operate with one administrative staff. And while John's and my office can observe the lobby, we have schedules that cannot account for counter coverage on a consistent basis. For safety reasons the doors to City Hall may need to be closed due to staffing shortages.

Impacts to the Planning, Engineering and Building Divisions and City Hall may include:

- Delays or Suspension in issuing Special Event Permits and Parks Reservations
- For safety reasons and staff workloads, reduced hours to be open to the public or by appointment only at City Hall Lobby.
- Delays in Issuing Building Permits
- Delays in Issuing Land Use Permits, Decision and Public Notifications. Some that are required by law.
- Administrative Support to the Planning and Historical Landmarks Commissions (agendas, notifications, minutes)
- Delays in Processing Engineering Project Bids
- Issuing and Maintaining Transient Room Registrations (Short Term Rentals)
- Delay in issuing Engineering Division Permits (ROW, Public Improvements)

In closing without the Community Development Administrative Assistant Position would likely lead to a reduction in services and additional burden to staff that area already working in multiple roles.

Michael De Roia
Building Official
City of St. Helens, OR
Office: 503-366-8228
Fax: 503-397-4016
mderoia@sthelensoregon.gov



To: City Council
RE: Staffing Reduction Impacts

Gloria Butsch Finance Director



BACKGROUND

Due to revenue shortfalls in the General Fund and the need to no longer depend on one-time revenues to maintain services, the city will need to implement furloughs, leave vacant staffing positions unfilled and/or lay off staff in all departments of the General Fund.

IMPACTS TO FINANCIAL SERVICES

The impacts to services if we are all furloughed or layoff an administrative billing specialist will be reduced customer service response for utility customers, as well as liquor licenses and business licenses. That would include billing for business licenses and any other processing we do other than utility billing.

If a layoff occurs, this will cause closing the office in the case of illness or any other leave time for the remaining position.

We would no longer be able to support the Parks & Trails Commission.

Grants' management, budget management, quarterly and annual reporting will be delayed.

Impact Statement from HR:

I have informed LCOG/LGPS about the unfortunate circumstances we are in and that we will not be moving forward at this time with the HR Professional Services contract. This is a statement they gave me that might help with showing the impact of not having policies up-to-date or new policies in place and the risks/liabilities...

Our position would be that we believe LGPS can save significant funds for the City by directing effort where the City has the most need and working to be efficient with project management, freeing City employees up to complete needed work as well while reducing overall financial risk by getting through those needed projects (without the added long-term FTE costs due to the discrete project nature of the work LGPS would be performing). We also believe the expertise our team brings to the table will allow us to solve problems and reduce risk before those risks become financial liabilities. Hopefully, the reduction in risk and the ability to work on a project-basis instead of permanent FTE provides the City with significant long-term cost-savings and risk reduction.

MEMORANDUM

January 26, 2026

TO: John Walsh, City Administrator
Gloria Butsch, Finance Director
FR: Suzanne Bishop, Library Director
RE: Impact of Decrease in Library Services in FY 2026

We have seen a substantial increase in patrons using the library, up approximately 17% over calendar year 2024. The current downward trend in the economy means more patrons needing our services. Because we are the only place where people can use the services we offer for free or a very minimal fee, we are already seeing increases in “non-traditional” library services, e.g., high schoolers working on homework and visiting with friends, tutors meeting with their students, caregivers bringing their little ones to storytimes and staying to use the Children’s Library and check out materials, and people using our wi-fi. The library is designated by FEMA as an “essential community organization.”

Specifically:

- An increase in new library cards. Frequently we hear that people are economizing by borrowing books, DVDs and audiobooks.
- More patrons are using our public computers to search for and apply for jobs, find and file government documents and print forms requiring signatures
- More patrons are coming to us for help setting up and using digital devices, email addresses, including senior citizens needing to stay in touch with family and using the Internet; these interactions require 5-to-30-minute meetings
- More patrons are borrowing hotspots and our wi-fi from the parking lot after hours.
- An increase in social service workers bringing kiddos in for observation, and for supervised family visits

Here is a list of potential impacts if staff reductions were required.

- Reduce open hours (Columbia Center and library) by 16 or more hours/week; we would no longer be able to adequately serve the existing patron base, or meet increased community need

- Additional front desk shifts taken by all full-time staff (up to three five-hour shifts/week), reducing the time they have for their essential tasks and responsibilities by up to 30%
 - Fewer storytimes
 - Near elimination of youth outreach
 - Up to 30% fewer items purchased, processed and made available to be checked out
 - Eliminate office hours in the local history room
 - Some reduction in community outreach
- Reduced Makerspace hours
- Reduced meeting room availability in the Columbia Center, reflecting the reduction in building hours
- Reduced/eliminated adult programming
 - No longer offer a Book Club (Library Assistant)
 - No longer offer the Genial Genealogists bi-monthly meetings (Patron Services Librarian)
 - Reduce Adults and Crafts programs to bi-monthly (Library Technician)
- A 50% reduction in tasks performed by library assistants, i.e., coordinating volunteers, scheduling meetings, producing library promotional materials and off-desk help. These tasks must be done by full-time staff.
- Reduce items circulated
- Cut the Summer Library Challenge in length, programs offered, or both

I can elaborate on this list as needed.

Assistant / Associate Planner – Don't fill vacant position.

Planning Dept FTE: 1.0

Results:

- Less proactive efforts. Will be forced to be more reactive, possibly reactive only.
- Less long-range planning for the community; lays foundation for future problems (future booby traps).
- Increased burden on Communications Officer to support Planning Commission/Historic Landmarks Commission meetings.
- Slower permitting review and increased chance of error resulting from overload.
- No backup for life happenings such as illness, deaths, etc.
- Overall customer service decline. This includes the public, other agencies and other city departments.
- Less capacity for economic development support efforts.
- Less grant activity. Or none.
- Increased chance of failure of existing grant management efforts, which could reflect poorly for future grant application efforts.
- Decreased ability to comply with State of Oregon mandates. This may test the State's enforcement powers if we don't honor mandates.
- Less Geographic Information System support for other departments.
- Less enforcement/compliance. Greater chance of people taking advantage of the situation, resulting in development or uses that result in a lesser quality of life for St. Helens residents.
- Less capacity to ensure compliance with the National Flood Insurance Program. Citizens are able to get flood insurance based on the city's participation in this program.
- No Urban Renewal management assistance to City Administrator.

Community Development Administrative Assistant – Layoff.

Planning Dept FTE: 0.4

Results:

- Shortcomings identified for not filling the Assistant / Associate Planner will be exacerbated.

- Font office (counter) coverage will be impacted. City Hall may need to be closed with staff available by appointment only.
- Someone will need to help with administrative tasks related to Planning such as mailings, hearing notices, file creation, etc. **Who?** Planning Secretary Tasks are not the only thing needed to be done by others. Here is a list that includes some of the tasks of this position that will need to be absorbed by other staff:
 - Planning Department secretary duties, including Planning Commission support
 - Building Department secretary duties
 - Engineering Department secretary duties*
 - Special Use Permits

*Engineering noted they could probably do this themselves, while the position is vacant.

- This will create a void in this position's succession. Training a new person without this position occupied will result in future inefficiencies and increase the probability of errors and procedural due process fails. This may result in increased probability of land use decision appeals and legal expenses.
- The Community Development Administrative Assistant helps with annual inventories (such as housing units) required by the State. Without this position, either someone else will need to do it, or we'll have to ignore State requirements.



STAFF REPORT

Date: January 7, 2026
Author: Chief Matthew Smith
Department: Police
To: St. Helens City Council
Subject: Budget Reduction Impact
Type of Item: Action
CC: City Administrator John Walsh and Finance Director Gloria Butsch

Introduction: There are currently four open positions at the police department. One for the Detective Sergeant and three police officer positions. Two conditional job offers have been tendered for applicants for police officer positions.

I was serving as the Detective Sergeant with the St. Helens Police Department when I was selected as Police Chief. That position was not filled and is still open.

Background: There is a projected General Fund deficit of \$822,985. Reductions in personnel are necessary to address this deficit.

Staff Analysis: I recommend that we do not hire a police officer position and not fill the Detective Sergeant position. Instead, we leave them unfilled until the General Fund deficit is addressed. Additionally, I recommend we do not fill the second Records Specialist position, which is likely to become open shortly. Lastly, I recommend that we reclassify Code Enforcement position from a Code Enforcement position to a Community Service Officer position. This will require an immediate modification of his job duties and assigned responsibilities to allow the use of opioid funds for his salary. This process has already begun and there are no objections to this proposal from the St. Helens Police Association, nor the employee.

The additional operational needs created by the staff reductions will be assigned to the new Community Service Officer until the budget situation stabilizes.

Budget Impact: This proposal would result in \$223,134 in savings.

Staff Impact: Hiring the two current candidates, who have accepted conditional job offers, will allow the St. Helens Police Department to return to a three-shift schedule. However, each shift will have only the minimal number of assigned Officers to accomplish this. Each shift will essentially be at minimum staffing levels nearly every night of the week. This will inevitably mean that each officer will be handling more calls for service each shift, as the workload will be distributed to fewer assigned personnel.

One factor that cannot be overlooked is that shift Sergeants, assigned to each shift, will undoubtedly be required to respond to lower priority calls for service and complete investigations. Thus, their ability to supervise staff will be inhibited.

Since my selection as the Chief of Police, I have continued serving as the Investigations supervisor out of necessity. This will continue for the foreseeable future, as the Detective Sergeant position will remain unfilled. The impact on operations will be that it will simply take longer to complete a variety of investigations, which will include investigations related to child abuse, child sexual abuse

material, sexual assaults, and complex financial fraud investigations. Lieutenant Treat has also assumed operational responsibilities and assisted with calls for service on an as needed basis. While this has been of significant assistance with daily operational needs, it will the speed at which critical administrative tasks are completed.

Alternatives: Another option would be to not hire the second officer until July 2, 2026. This would result in additional savings but would delay the ability for the St. Helens Police Department to return to 24/7 staffing until November of 2026. While this would result in additional savings, it could lead to additional overtime costs.

Impacts to the community: Fewer officers on duty will undoubtedly result in longer response times to calls for service. Currently, the St. Helens Police Department must have two police officers on duty for each shift. If each shift is only minimally staffed, a single priority call for services will occupy the entire shift. Thus, if another priority call for service occurs, it is possible that no one will be available to immediately respond.

Many incidents require not only a coordinated response, but ongoing investigation after the response and subsequent arrest. There are several active and ongoing investigations that are still being investigated by detectives and require continuous work. If priority calls for service are being dispatched, and there are not sufficient staff available to respond, detectives and command staff must respond in emergency situations. Thus, there will be inevitable delays in administrative responsibilities and the multitude of follow-up that is required for the detectives.

Recommended Action: I recommend we hire the two applicants that have conditional job offers, and that we begin their employment on February 10, 2026. The final two open positions are to remain open and unfilled until the budget situation stabilizes. I also recommend that the records specialist position remain open and unfilled until the financial situation stabilizes.

The St. Helens Police Department should then be able to return to a three-shift schedule in June of 2026. The Chief of Police and the Lieutenant will continue assisting patrol and detectives in operational capacities as needed.

Both Officers who have conditional job offers have already attended the basic police academy. Thus, they will immediately be able to begin their field training and evaluation program. If they both complete their training programs at roughly the same time, the St. Helens Police Department will be back on a three-shift schedule before the next fiscal year. This will undoubtedly mean much lower projected overtime costs moving forward.

To: City Manager / Finance Director / Council

From: Shanna Duggan Recreation Program

Date: 1/8/2026

Subject: Budget Impact of Part-Time Recreation Specialist Position

Purpose

The purpose of this memo is to outline the financial and operational impact of eliminating the part-time Recreation Specialist position.

Financial Impact

Eliminating the part-time Recreation Specialist position would result in the immediate closure of the paid S.H.A.R.P. program, leading to an estimated \$96,200 loss in annual revenue.

The annual cost of the position is \$29,424, meaning the position generates a net positive revenue of approximately \$66,776 per year. Eliminating the position would therefore result in a significant net financial loss rather than cost savings.

Operational Impact

The part-time Recreation Specialist provides essential staffing coverage that allows the Community Center to remain open while also supporting programming at the Lewis and Clark site, which operates under a grant-funded model. Without this position, staffing coverage would be insufficient to operate both facilities, resulting in reduced Community Center hours or full closure.

Grant Sustainability Risk

This position also supports compliance and implementation of the Lewis and Clark grant-funded program. Eliminating the role introduces risk to meeting grant requirements and may jeopardize current and future grant funding, creating additional potential financial losses beyond program revenue.

Conclusion

From a budgetary perspective, maintaining the part-time Recreation Specialist position is fiscally responsible. The position not only sustains critical community services and grant-funded programming but also produces a substantial net financial benefit to the department and the City.

Thank you for your consideration,

Shanna Duggan

Recreation Manager