

GENERAL FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Draft Approved
RESOURCES				
GENERAL FUND REVENUE	11,876,298	10,191,694	11,028,200	10,236,300
TRANSFERS	-	1,000,000	-	-
Total Revenue	11,876,298	11,191,694	11,028,200	10,236,300
FUND BALANCE AVAILABLE	1,388,021	715,387	1,223,514	366,266
TOTAL RESOURCES	13,264,319	11,907,081	12,251,714	10,602,566
EXPENDITURES				
PERSONNEL SERVICES				
Dept 701 Admin	635,558	491,613	514,000	448,500
Dept 702 Recorder	321,264	317,334	330,900	309,700
Dept 703 Council	71,813	72,827	73,340	67,500
Dept 704 Court	221,924	220,133	231,500	225,700
Dept 705 Police	5,133,803	5,046,937	4,897,500	4,036,900
Dept 706 Library	638,526	587,444	657,700	686,000
Dept 707 Finance	691,660	699,791	759,300	648,600
Dept 708 Parks	458,378	359,382	407,500	175,000
Dept 709 Recreation	311,481	253,604	312,700	335,200
Dept 710 Planning	401,213	362,255	325,500	200,800
Dept 711 Building	368,313	345,582	375,500	310,100
Dept 712 Technology	311,959	187,393	174,700	166,300
Dept 715 General	-	-	-	-
TOTAL PERSONNEL SERVICES	9,565,892	8,944,295	9,060,140	7,610,300
MATERIALS & SERVICES				
Dept 701 Admin	48,856	32,884	30,800	37,600
Dept 702 Recorder	56,504	52,278	64,000	49,700
Dept 703 Council	69,642	39,826	46,000	46,600
Dept 704 Court	262,947	254,814	254,200	243,700
Dept 705 Police	912,227	829,441	613,500	646,500
Dept 706 Library	168,875	180,938	197,350	143,800
Dept 707 Finance	579,207	246,051	280,000	280,500
Dept 708 Parks	133,899	173,816	169,000	172,800
Dept 709 Recreation	57,424	63,710	62,800	73,300
Dept 710 Planning	49,508	65,035	30,000	24,400
Dept 711 Building	34,313	22,391	34,400	32,600
Dept 712 Technology	339,762	341,689	391,500	413,000
Dept 715 General	269,877	568,613	303,000	361,200
TOTAL MATERIALS & SERVICES	2,983,041	2,871,486	2,476,550	2,525,700
TOTAL EXPENDITURES	12,548,933	11,815,781	11,536,690	10,136,000
ENDING FUND BALANCE	715,386	91,300	715,024	466,566
20% RESERVE POLICY	2,509,787	2,363,156	2,307,338	2,027,200
RESERVE PERCENTAGE	6%	1%	6%	5%
30% RESERVE DESIRE	3,764,680	3,544,734	3,461,007	3,040,800

		2023-24	2024-25	2025-26	2026-27	2026-27
GENERAL FUND		Actual	Actual	Adopted	Proposed	Draft Approved
RESOURCES SUMMARY						
Local Taxes		2,164,436	2,135,681	2,220,000	2,360,000	2,360,000
Intergovernmental		655,153	507,259	688,500	448,900	448,900
Grants		926,904	78,475	-	-	-
Charges for Services		6,872,763	6,478,024	6,949,700	7,943,700	6,185,700
Licenses, Permits, Fees		666,823	606,941	844,000	797,500	797,500
Fines		198,222	173,000	165,000	160,000	160,000
Miscellaneous Revenue		391,997	212,314	161,000	424,200	284,200
Transfers		-	1,000,000	-	-	-
Beginning Fund Balance Available		1,388,021	715,387	1,223,514	366,266	366,266
TOTAL RESOURCES		13,264,319	11,907,081	12,251,714	12,500,566	10,602,566
LOCAL TAXES						
Property Tax Revenue	100-000-31001	2,096,004	2,052,242	2,190,000	2,320,000	2,320,000
Previously Levied Tax	100-000-31002	68,432	83,439	30,000	40,000	40,000
TOTAL LOCAL TAXES		2,164,436	2,135,681	2,220,000	2,360,000	2,360,000
INTERGOVERNMENTAL						
Cigarette Tax	100-000-32003	9,536	8,468	8,500	7,400	7,400
Alcohol Bev. Tax	100-000-32004	258,877	251,388	240,000	210,500	210,500
Revenue Sharing	100-000-32005	173,282	145,393	150,000	146,000	146,000
Cannabis Tax	100-000-32006	213,458	102,010	120,000	85,000	85,000
Intergovernment-Revenue	100-000-32007	-	-	170,000	-	-
TOTAL INTERGOVERNMENTAL		655,153	507,259	688,500	448,900	448,900
GRANTS						
Grants	100-000-33005	926,404	77,000	-	-	-
Grant - Police	100-000-33006	500	-	-	-	-
Grant - Parks	100-000-33007	-	1,475	-	-	-
TOTAL GRANTS		926,904	78,475	-	-	-
CHARGES FOR SERVICES						
Dockside Services	100-000-34001	18,350	12,323	18,000	15,000	15,000
Service Support Fees		-	-	-	1,758,000	-
In Lieu of Franchise Fees	100-000-34003	1,472,155	1,078,522	1,133,000	1,205,000	1,205,000
GF Support Services	100-000-34004	4,316,300	4,332,500	4,841,700	3,958,700	3,958,700
Franchise Taxes	100-000-34006	1,058,608	1,044,836	950,000	1,000,000	1,000,000
Lien Searches	100-000-34025	7,350	9,843	7,000	7,000	7,000
TOTAL CHARGES FOR SERVICES		6,872,763	6,478,024	6,949,700	7,943,700	6,185,700
LICENSES, PERMITS, FEES						
Permits - Columbia City Bldg	100-000-35001	14,531	17,224	17,000	17,000	17,000
Fees - Business Licenses	100-000-35002	108,075	109,805	253,800	180,000	180,000
Permits - St Helens Bldg	100-000-35003	111,711	73,020	85,000	85,000	85,000
Fees - Bldg Admin	100-000-35004	34,020	18,866	18,000	18,000	18,000
Permits - Plumbing	100-000-35005	17,488	18,980	21,000	21,000	21,000
Permits - Mechanical	100-000-35006	20,878	13,808	16,000	14,000	14,000
Fees - Plan Review	100-000-35009	78,947	74,825	68,000	70,000	70,000
Fees - Library	100-000-35010	47,310	3,794	1,500	1,000	1,000
Fees - SDC Admin	100-000-35011	17,258	28,845	16,500	19,500	19,500
Fees - Planning	100-000-35015	29,023	35,024	30,000	30,000	30,000
Fees - Police Training	100-000-35016	5,579	6,222	5,000	4,000	4,000
Fees - Events Impact Fee	100-000-35017	-	-	127,200	165,000	165,000
Fees - Recreation	100-000-35018	169,808	190,357	180,000	160,000	160,000
Fees - Parks	100-000-35019	12,195	16,171	5,000	13,000	13,000
TOTAL LICENSES, PERMITS, FEES		666,823	606,941	844,000	797,500	797,500
FINES						
Fines - Library	100-000-36001	11,991	16,580	5,000	10,000	10,000
Fines - Court	100-000-36002	186,231	156,420	160,000	150,000	150,000
TOTAL FINES		198,222	173,000	165,000	160,000	160,000
MISCELLANEOUS						
Interest Earnings	100-000-37001	178,342	30,760	20,000	20,000	20,000
Misc- Police	100-000-37003	-	-	-	49,200	49,200
Misc - General	100-000-37004	189,820	164,357	125,000	100,000	100,000
Donations-Library	100-000-37004	-	2,228	-	-	-
Sale of Surplus Property	100-000-37012	-	-	-	-	-
Donation- Parks	100-000-37007	-	2,500	-	-	-
Reimb - Courts	100-000-37009	23,835	12,469	16,000	15,000	15,000
Interfund- Opioid Com Enh.	100-000-37010	-	-	-	140,000	-
Interfund- Recreation Com Enh.	100-000-37034	-	-	-	100,000	100,000
TOTAL MISCELLANEOUS		391,997	212,314	161,000	424,200	284,200
TRANSFERS	100-000-38001	-	1,000,000	-	-	-
FUND BALANCE AVAILABLE	100-000-39001	1,388,021	715,387	1,223,514	366,266	366,266
TOTAL RESOURCES		13,264,319	11,907,081	12,251,714	12,500,566	10,602,566

POLICE DEPARTMENT		2023-24	2024-25	2025-26	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Adjusted
PERSONNEL SERVICES						
100-705-50001	Wages	2,715,957	2,524,884	2,590,000	2,300,000	2,018,000
100-705-50004	Overtime	367,226	525,432	300,000	370,000	200,000
100-705-51005	CIS Insurance	636,863	567,444	670,000	760,000	678,500
100-705-51006	VEBA	46,598	210,111	46,500	40,000	34,500
100-705-51007	Retirement	1,063,178	981,751	1,019,000	971,000	859,000
100-705-51008	Taxes	230,655	224,573	230,000	223,000	197,000
100-705-51015	Other Benefits	73,326	9,131	42,000	45,000	45,000
100-705-51017	Fitness Reimbursement		3,611		5,500	4,900
TOTAL PERSONNEL SERVICES		5,133,803	5,046,937	4,897,500	4,714,500	4,036,900
MATERIALS & SERVICES						
100-705-52001	Operating Supplies	61,739	46,702	65,000	67,600	30,000
100-705-52002	Personnel Uniforms Equipment	25,657	25,083	20,000	30,000	20,000
100-705-52003	Utilities	8,960	11,298	15,000	17,000	12,000
100-705-52006	Computer Maintenance	53,898	29,985	30,000	42,000	30,000
100-705-52010	Telephone	22,067	26,457	24,500	24,500	24,500
100-705-52014	Recruiting Expenses	4,110	4,807	6,000	-	-
100-705-52018	Professional Development	23,697	34,424	30,000	20,000	20,000
100-705-52019	Professional Services	57,697	131,591	40,000	80,000	40,000
100-705-52021	Equipment Maintenance	-	1,467	2,000	5,400	2,000
100-705-52022	Fuel/Oil	66,679	62,674	75,000	80,000	60,000
100-705-52023	Facility Maintenance	35,286	74,350	35,000	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	65,000	10,000
100-705-52097	Enterprise Fleet	163,939	287,019	95,000	245,000	245,000
100-705-52098	Fleet Maintenance	33,794	18,982	25,000	25,000	25,000
100-705-52102	New Hire Equipment	3,213	12,195	12,000	12,000	3,000
100-705-52115	Report Writer	309,153	21,407	86,000	90,000	90,000
100-705-52117	Body Cameras	28,675	31,478	37,000	58,000	-
100-705-52118	C-Com Service Fee	-	-	-	550,000	-
TOTAL MATERIALS & SERVICES		912,227	829,441	613,500	1,449,500	646,500
TOTAL EXPENDITURES		6,046,030	5,876,378	5,511,000	6,164,000	4,683,400

LIBRARY DEPARTMENT		2023-24	2024-25	2025-26	2026-207	2026-207
		Actual	Actual	Adopted	Proposed	Adjusted
PERSONNEL SERVICES						
100-706-50001	Wages	404,871	391,545	423,000	306,000	436,500
100-706-50004	Overtime	125	-	-	-	-
100-706-51005	CIS Insurance	65,785	52,393	55,000	64,700	64,700
100-706-51006	VEBA	5,549	4,926	5,100	4,900	5,100
100-706-51007	Retirement	129,841	108,819	138,000	100,600	142,500
100-706-51008	Taxes	30,476	29,530	35,700	25,800	37,000
100-706-51015	Other Benefits	1,879	231	900	200	200
TOTAL PERSONNEL SERVICES		638,526	587,444	657,700	502,200	686,000
MATERIALS & SERVICES						
100-706-52001	Operating Supplies	4,463	8,365	8,500	1,900	1,900
100-706-52003	Utilities	19,692	20,577	25,000	20,000	20,000
100-706-52006	Computer Maintenance	12,866	11,748	17,000	16,000	16,000
100-706-52014	Recruiting	-	-	1,000	-	-
100-706-52018	Professional Development	482	2,685	2,000	1,000	1,000
100-706-52019	Professional Services	3,484	1,916	3,500	4,000	4,000
100-706-52020	Bank Service Fees	724	70	-	-	-
100-706-52023	Facility Maintenance	52,320	61,885	56,000	43,000	43,000
100-706-52027	IT Charges	-	-	4,900	1,000	1,000
100-706-52028	Projects & Programs	5,263	6,172	3,500	2,500	2,500
100-706-52031	Periodicals	1,117	740	250	100	100
100-706-52032	Digital Resources	22,873	23,363	20,000	12,000	12,000
100-706-52033	Printed Materials	36,991	26,467	32,000	23,500	23,500
100-706-52034	Visual Materials	3,650	3,051	3,500	2,500	2,500
100-706-52035	Audio Materials	3,188	568	2,500	800	800
100-706-52036	Makerspace	48	10,001	7,000	4,500	4,500
100-706-52037	Library of Things	1,714	3,330	2,500	2,800	2,800
100-706-52130	Building Lease	-	-	8,200	8,200	8,200
TOTAL MATERIALS & SERVICES		168,875	180,938	197,350	143,800	143,800
TOTAL EXPENDITURES		807,401	768,382	855,050	646,000	829,800

RECREATION		2023-24	2024-25	2025-26	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Adjusted
PERSONNEL SERVICES						
100-709-50001	Wages	191,810	172,767	186,000	155,400	194,000
100-709-51005	CIS Insurance	39,482	41,428	46,500	59,100	59,100
100-709-51006	VEBA	3,006	3,097	3,300	3,000	3,500
100-709-51007	Retirement	57,318	21,231	58,700	49,200	61,500
100-709-51008	Taxes	14,573	13,775	15,800	13,100	16,500
100-709-51015	Other Benefits	5,292	1,306	2,400	100	100
100-709-51017	Fitness Reimbursement	-	-	-	900	500
TOTAL PERSONNEL SERVICES		311,481	253,604	312,700	280,800	335,200
MATERIALS & SERVICES						
100-709-52001	Operating Supplies	3,492	4,363	13,000	13,000	13,000
100-709-52003	Utilities	11,401	7,940	9,000	9,000	9,000
100-709-52008	Printing	257	190	500	500	500
100-709-52010	Telephone	1,490	2,067	1,800	1,800	1,800
100-709-52018	Professional Development	545	1,220	-	500	500
100-709-52019	Professional Services	9,444	24,844	20,000	20,000	20,000
100-709-52020	Bank Service Fees	3,679	4,370	5,000	5,000	5,000
100-709-52022	Fuel	179	106	500	500	500
100-709-52023	Facility Maintenance	21,074	12,321	13,000	13,000	13,000
100-709-52028	Projects & Programs	-	-	-	10,000	10,000
100-709-52097	Enterprise Fleet Management	5,863	6,289	-	-	-
TOTAL MATERIALS & SERVICES		57,424	63,710	62,800	73,300	73,300
TOTAL EXPENDITURES		368,905	317,314	375,500	354,100	408,500