

ATTACHMENT A
NEED, PURPOSE AND AMOUNT: DETAIL BY FUND & CATEGORY

	Current Appropriations	Change in Appropriations	Amended Appropriations
110-General Fund			
Resources			
Taxes	\$ 17,528,500	\$ -	\$ 17,528,500
Licenses and permits	171,700	-	171,700
Intergovernmental	3,254,985	-	3,254,985
Charges for services	384,102	-	384,102
Other Revenues	175,650	-	175,650
Fines and forfeitures	180,000	-	180,000
Investment Revenue	531,000	-	531,000
Proceeds of interfund loan	500,000	-	500,000
Transfers in	6,165,827	311,414	6,477,241
Fund balances - beginning	13,501,194	4,500,000	18,001,194
Total Resources	<u>\$ 42,392,958</u>	<u>\$ 4,811,414</u>	<u>\$ 47,204,372</u>
Requirements			
Administration	\$ 2,713,191	\$ -	\$ 2,713,191
Finance	2,247,636	-	2,247,636
Information Technology/GIS	2,021,215	-	2,021,215
Legal	894,710	-	894,710
Human Resources and Risk Management	1,390,650	-	1,390,650
Public Works Administration	1,178,310	-	1,178,310
Facilities	2,315,294	-	2,315,294
Parks Maintenance	2,964,012	-	2,964,012
Parks & Recreation	2,245,194	-	2,245,194
Library	3,047,236	-	3,047,236
Law/Code Enforcement	7,450,424	-	7,450,424
Municipal Court	254,570	-	254,570
Transfers to Other Funds	4,049,122	2,500,536	6,549,658
Contingency	5,332,394	2,310,878	7,643,272
<i>Unappropriated</i>	4,289,000	-	4,289,000
Total Requirements	<u>\$ 42,392,958</u>	<u>\$ 4,811,414</u>	<u>\$ 47,204,372</u>

Resource increases are due to overhead from capital improvement project (CIP) changes. Also recognizes unspent budget authority relating to CIPs from FY 2024-25 as well as adjusts for beginning fund balance.

231-Community Development Fund**Resources**

Licenses and permits	\$ 446,718	\$ -	\$ 446,718
Intergovernmental	514,500	84,495	598,995
Charges for services	457,002	-	457,002
Investment Revenue	93,000	-	93,000
Transfers in	4,264,049	363,466	4,627,515
Fund balances - beginning	2,566,468	-	2,566,468
Total Resources	<u>\$ 8,341,737</u>	<u>\$ 447,961</u>	<u>\$ 8,789,698</u>

Requirements

C.D. Administration	\$ 547,690	\$ 15,000	\$ 562,690
Engineering	2,872,890	-	2,872,890
Planning	1,591,930	-	1,591,930
Transfers to Other Funds	1,085,714	84,495	1,170,209
Contingency	1,240,913	348,466	1,589,379
<i>Unappropriated</i>	1,002,600	-	1,002,600
Total Requirements	<u>\$ 8,341,737</u>	<u>\$ 447,961</u>	<u>\$ 8,789,698</u>

Adjustments are due to overhead and funding sources for CIPs, as well as the Willamette Riverbank Restoration contract.

260-Transit Operations Fund**Resources**

Taxes	\$ 6,300,000	\$ -	\$ 6,300,000
Intergovernmental	2,757,000	-	2,757,000
Charges for services	20,000	-	20,000
Investment Revenue	703,000	-	703,000
Other Revenues	16,000	-	16,000
Fund balances - beginning	17,458,746	2,300,000	19,758,746
Total Resources	<u>\$ 27,254,746</u>	<u>\$ 2,300,000</u>	<u>\$ 29,554,746</u>

Requirements

Transit	\$ 9,944,118	\$ -	\$ 9,944,118
Transfers to Other Funds	2,691,600	370,648	3,062,248
Contingency	12,861,728	1,929,352	14,791,080
<i>Unappropriated</i>	1,757,300	-	1,757,300
Total Requirements	<u>\$ 27,254,746</u>	<u>\$ 2,300,000</u>	<u>\$ 29,554,746</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.

240-Road Operating Fund			
Resources			
Intergovernmental	\$ 2,181,000	\$ -	\$ 2,181,000
Investment Revenue	26,000	-	26,000
Proceeds of Interfund Loan	469,940	-	469,940
Transfers in	40,000	-	40,000
Fund balances - beginning	753,584	400,393	1,153,977
Total Resources	<u>\$ 3,470,524</u>	<u>\$ 400,393</u>	<u>\$ 3,870,917</u>
Requirements			
Road Operations	\$ 1,407,864	\$ -	\$ 1,407,864
Debt Service	360,000	-	360,000
Transfers to Other Funds	1,020,195	400,393	1,420,588
Contingency	409,765	-	409,765
<i>Unappropriated</i>	272,700	-	272,700
Total Requirements	<u>\$ 3,470,524</u>	<u>\$ 400,393</u>	<u>\$ 3,870,917</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			
241-Road Maintenance Fund			
Resources			
Charges for services	\$ 2,661,000	\$ -	\$ 2,661,000
Investment Revenue	172,000	-	172,000
Fund balances - beginning	4,302,471	900,000	5,202,471
Total Resources	<u>\$ 7,135,471</u>	<u>\$ 900,000</u>	<u>\$ 8,035,471</u>
Requirements			
Transfers to Other Funds	\$ 2,392,000	\$ 689,080	\$ 3,081,080
Contingency	4,743,471	210,920	4,954,391
Total Requirements	<u>\$ 7,135,471</u>	<u>\$ 900,000</u>	<u>\$ 8,035,471</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			
510-Water Operating Fund			
Resources			
Charges for services	\$ 10,864,000	\$ -	\$ 10,864,000
Investment Revenue	412,000	-	412,000
Other Revenues	40,000	-	40,000
Fund balances - beginning	10,515,889	3,000,000	13,515,889
Total Resources	<u>\$ 21,831,889</u>	<u>\$ 3,000,000</u>	<u>\$ 24,831,889</u>
Requirements			
Water Distribution	\$ 1,914,912	\$ -	\$ 1,914,912
Water Treatment Plant	4,837,799	1,490,643	6,328,442
Debt Service	375,000	-	375,000
Transfers to Other Funds	2,322,263	1,378,551	3,700,814
Contingency	10,599,201	130,806	10,730,007
<i>Unappropriated</i>	1,782,714	-	1,782,714
Total Requirements	<u>\$ 21,831,889</u>	<u>\$ 3,000,000</u>	<u>\$ 24,831,889</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance. Includes reroofing for outbuilding at WTP and other miscellaneous rollovers.			

520-Sewer Operating Fund			
Resources			
Charges for services	\$ 7,833,000	\$ -	\$ 7,833,000
Investment Revenue	380,000	-	380,000
Other Revenues	31,500	-	31,500
Issuance of Debt	10,500,000	-	10,500,000
Transfers in	600,000	-	600,000
Fund balances - beginning	9,501,164	1,400,000	10,901,164
Total Resources	<u>\$ 28,845,664</u>	<u>\$ 1,400,000</u>	<u>\$ 30,245,664</u>
Requirements			
Wastewater Collections	\$ 1,341,902	\$ 60,290	\$ 1,402,192
Wastewater Treatment Plant	3,937,430	10,000	3,947,430
Debt Service	2,886,000	-	2,886,000
Transfers to Other Funds	13,513,137	310,518	13,823,655
Contingency	6,104,305	1,019,192	7,123,497
<i>Unappropriated</i>	1,062,890	-	1,062,890
Total Requirements	<u>\$ 28,845,664</u>	<u>\$ 1,400,000</u>	<u>\$ 30,245,664</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance. Includes other miscellaneous rollovers.			
550-Street Lighting Operating Fund			
Resources			
Charges for services	\$ 549,000	\$ 10,000	\$ 559,000
Investment Revenue	34,000	-	34,000
Fund balances - beginning	791,605	337,012	1,128,617
Total Resources	<u>\$ 1,374,605</u>	<u>\$ 347,012</u>	<u>\$ 1,721,617</u>
Requirements			
Street Lighting	\$ 367,290	\$ -	\$ 367,290
Transfers to Other Funds	702,850	577,977	1,280,827
<i>Unappropriated</i>	73,500	-	73,500
Total Requirements	<u>\$ 1,374,605</u>	<u>\$ 347,012</u>	<u>\$ 1,721,617</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			
570-Stormwater Fund			
Resources			
Charges for services	\$ 3,581,000	\$ -	\$ 3,581,000
Investment Revenue	242,000	-	242,000
Fund balances - beginning	6,044,954	850,000	6,894,954
Total Resources	<u>\$ 9,867,954</u>	<u>\$ 850,000</u>	<u>\$ 10,717,954</u>
Requirements			
Stormwater Maintenance	\$ 1,374,824	\$ -	\$ 1,374,824
Debt Service	325,000	-	325,000
Transfers to Other Funds	4,392,135	366,871	4,759,006
Contingency	3,509,995	483,129	3,993,124
<i>Unappropriated</i>	266,000	-	266,000
Total Requirements	<u>\$ 9,867,954</u>	<u>\$ 850,000</u>	<u>\$ 10,717,954</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			

515-Water Capital Projects Fund			
Resources			
Intergovernmental	\$ 751,089	\$ 164,790	\$ 915,879
Lease Revenue	173,577	-	173,577
Transfers in	3,222,545	3,657,378	6,879,923
Total Resources	<u>\$ 4,147,211</u>	<u>\$ 3,822,168</u>	<u>\$ 7,969,379</u>
Requirements			
Capital Projects	\$ 3,319,731	\$ 3,644,068	\$ 6,963,799
Transfers to Other Funds	827,480	178,100	1,005,580
Total Requirements	<u>\$ 4,147,211</u>	<u>\$ 3,822,168</u>	<u>\$ 7,969,379</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources. Includes WTP O&M agreement.			
525-Sewer Capital Projects Fund			
Resources			
Transfers in	\$ 14,121,384	\$ 328,082	\$ 14,449,466
Total Resources	<u>\$ 14,121,384</u>	<u>\$ 328,082</u>	<u>\$ 14,449,466</u>
Requirements			
Capital Projects	\$ 12,985,881	\$ 272,681	\$ 13,258,562
Transfers to Other Funds	1,135,503	55,401	1,190,904
Total Requirements	<u>\$ 14,121,384</u>	<u>\$ 328,082</u>	<u>\$ 14,449,466</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources.			
345-Road Capital Projects Fund			
Resources			
Intergovernmental	\$ 469,940	\$ 79,577	\$ 549,517
Transfers in	12,597,962	2,913,153	15,511,115
Fund balances - beginning	-	1,561,616	1,561,616
Total Resources	<u>\$ 13,067,902</u>	<u>\$ 4,554,346</u>	<u>\$ 17,622,248</u>
Requirements			
Capital Projects	\$ 11,531,377	\$ 4,304,738	\$ 15,836,115
Debt Service	469,940	-	469,940
Transfers to Other Funds	1,066,585	249,608	1,316,193
Total Requirements	<u>\$ 13,067,902</u>	<u>\$ 4,554,346</u>	<u>\$ 17,622,248</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources.			
575-Stormwater Capital Projects Fund			
Resources			
Transfers in	\$ 4,054,215	\$ 474,636	\$ 4,528,851
Total Resources	<u>\$ 4,054,215</u>	<u>\$ 474,636</u>	<u>\$ 4,528,851</u>
Requirements			
Capital Projects	\$ 3,524,515	\$ 441,920	\$ 3,966,435
Transfers to Other Funds	529,700	32,716	562,416
Total Requirements	<u>\$ 4,054,215</u>	<u>\$ 474,636</u>	<u>\$ 4,528,851</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources.			

335-Facilities Capital Projects Fund**Resources**

Intergovernmental	\$ 1,534,000	\$ -	\$ 1,534,000
Transfers in	2,835,500	1,948,339	4,783,839
Total Resources	<u>\$ 4,369,500</u>	<u>\$ 1,948,339</u>	<u>\$ 6,317,839</u>

Requirements

Capital Projects	\$ 4,238,300	\$ 1,930,689	\$ 6,168,989
Transfers to Other Funds	131,200	17,650	148,850
Total Requirements	<u>\$ 4,369,500</u>	<u>\$ 1,948,339</u>	<u>\$ 6,317,839</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources.

395-Parks Capital Projects Fund**Resources**

Intergovernmental	\$ 1,208,504	\$ -	\$ 1,208,504
Transfers in	1,820,179	2,749,093	4,569,272
Total Resources	<u>\$ 3,028,683</u>	<u>\$ 2,749,093</u>	<u>\$ 5,777,776</u>

Requirements

Capital Projects	\$ 2,841,283	\$ 2,607,688	\$ 5,448,971
Transfers to Other Funds	187,400	141,405	328,805
Total Requirements	<u>\$ 3,028,683</u>	<u>\$ 2,749,093</u>	<u>\$ 5,777,776</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 and related funding resources. Includes Town Center Water Feature upgrades and Forest and River Shelter repairs.

516-Water Development Charges Fund**Resources**

System Development Charges	\$ 1,000,000	\$ -	\$ 1,000,000
Investment Revenue	65,000	-	65,000
Fund balances - beginning	1,631,280	1,800,000	3,431,280
Total Resources	<u>\$ 2,696,280</u>	<u>\$ 1,800,000</u>	<u>\$ 4,496,280</u>

Requirements

Materials & Services	\$ 14,570	\$ -	\$ 14,570
Debt Service	453,000	-	453,000
Transfers to Other Funds	1,691,894	2,196,596	3,888,490
Reserved for Future Expenditures	536,816	(396,596)	140,220
Total Requirements	<u>\$ 2,696,280</u>	<u>\$ 1,800,000</u>	<u>\$ 4,496,280</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.

526-Sewer Development Charges Fund			
Resources			
System Development Charges	\$ 1,000,000	\$ -	\$ 1,000,000
Investment Revenue	30,000	-	30,000
Fund balances - beginning	760,502	740,000	1,500,502
Total Resources	<u>\$ 1,790,502</u>	<u>\$ 740,000</u>	<u>\$ 2,530,502</u>
Requirements			
Materials & Services	\$ 12,380	\$ -	\$ 12,380
Transfers to Other Funds	1,733,967	17,564	1,751,531
Reserved for Future Expenditures	44,155	722,436	766,591
Total Requirements	<u>\$ 1,790,502</u>	<u>\$ 740,000</u>	<u>\$ 2,530,502</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			
346-Road Development Charges Fund			
Resources			
System Development Charges	\$ 2,100,000	\$ -	\$ 2,100,000
Investment Revenue	287,000	-	287,000
Fund balances - beginning	7,183,596	2,460,000	9,643,596
Total Resources	<u>\$ 9,570,596</u>	<u>\$ 2,460,000</u>	<u>\$ 12,030,596</u>
Requirements			
Materials & Services	\$ 40,760	\$ -	\$ 40,760
Transfers to Other Funds	7,511,825	701,356	8,213,181
Reserved for Future Expenditures	2,018,011	1,758,644	3,776,655
Total Requirements	<u>\$ 9,570,596</u>	<u>\$ 2,460,000</u>	<u>\$ 12,030,596</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			
336-Frog Pond West Fund			
Resources			
Licenses and permits	\$ 2,500,000	\$ -	\$ 2,500,000
Investment Revenue	27,000	-	27,000
Fund balances - beginning	662,681	3,900,000	4,562,681
Total Resources	<u>\$ 3,189,681</u>	<u>\$ 3,900,000</u>	<u>\$ 7,089,681</u>
Requirements			
Materials & Services	\$ 19,540	\$ -	\$ 19,540
Transfers to Other Funds	1,234,346	2,338,831	3,573,177
Reserved for Future Expenditures	1,935,795	1,561,169	3,496,964
Total Requirements	<u>\$ 3,189,681</u>	<u>\$ 3,900,000</u>	<u>\$ 7,089,681</u>
Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.			

576-Stormwater Development Charges Fund**Resources**

System Development Charges	\$	170,000	\$	-	\$	170,000
Investment Revenue		144,000		-		144,000
Fund balances - beginning		3,611,563		107,765		3,719,328
Total Resources	\$	<u>3,925,563</u>	\$	<u>107,765</u>	\$	<u>4,033,328</u>

Requirements

Materials & Services	\$	5,650	\$	-	\$	5,650
Transfers to Other Funds		539,880		107,765		647,645
Reserved for Future Expenditures		3,380,033		-		3,380,033
Total Requirements	\$	<u>3,925,563</u>	\$	<u>107,765</u>	\$	<u>4,033,328</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.

396-Parks Development Charges Fund**Resources**

System Development Charges	\$	1,320,000	\$	-	\$	1,320,000
Investment Revenue		77,000		-		77,000
Fund balances - beginning		1,922,725		770,000		2,692,725
Total Resources	\$	<u>3,319,725</u>	\$	<u>770,000</u>	\$	<u>4,089,725</u>

Requirements

Materials & Services	\$	9,490	\$	-	\$	9,490
Transfers to Other Funds		889,057		29,500		918,557
Reserved for Future Expenditures		2,421,178		740,500		3,161,678
Total Requirements	\$	<u>3,319,725</u>	\$	<u>770,000</u>	\$	<u>4,089,725</u>

Recognize unspent budget authority relating to CIPs from FY 2024-25 as well as adjust for beginning fund balance.