

A G E N D A

**Finance/Judiciary Committee
and Possible Quorum of the Budget Committee and/or City Council
City of Junction City
680 Greenwood Street**

**Thursday, March 7, 2024
6:30 p.m.**

To join the Committee meeting via computer, tablet, or smartphone
please click on the Zoom link below:

<https://us06web.zoom.us/j/81453531751?pwd=iSnpgWr0hdo1bFzubcxPv7tBjPD568.1>

You can also dial in using your phone: (253) 215-8782 or (877) 853-5257
Meeting ID: 814 5353 1751

1. Call to Order
2. Changes to the Agenda
3. Approval of Minutes February 1, 2024
4. Public comments for items not listed on the agenda
5. Judge Contract Follow-Up
(Finance Director Mike Crocker)
6. Request for Proposals for Audit Services
(Finance Director Mike Crocker)
7. Department Budget Discussion
(Finance Director Mike Crocker)
8. Agenda Forecaster
9. Committee Member Comments
10. Adjournment

Next standing meeting scheduled for Thursday, April 4, 2024 at 6:30 pm.

FINANCE & JUDICIARY COMMITTEE

AGENDA ITEM SUMMARY



Request for Proposals: Audit Services

Meeting Date: March 7, 2024
Department: Finance
www.junctioncityoregon.gov

Agenda Item Number: 5
Staff Contact: Mike Crocker
Contact Telephone Number: 541-998-2153

ISSUE STATEMENT

The annual audit is a standardized service provided by a Certified Public Accounting firm licensed by the Oregon State Board of Accountancy to perform municipal audits. The audit examination is performed in accordance with generally accepted governmental procedures as prescribed in the American Institute of CPA's Industry Audit Guide – Audits of State and Local Governmental Units and in the Government Finance Officers Association's Governmental Accounting, Auditing, and Financial Reporting guide.

BACKGROUND

From the Secretary of State web site:

Oregon law requires local governments to have a financial statement audit performed each year, and file the resulting reports with our office. These audits are performed by independent Certified Public Accountants, and are subject to review.

Municipalities are required to annually submit audited financial statements to the Secretary of State under ORS 297.425.

From ORS297.425:

Annual audits required; contracts related to audits; compensation; expenses; subjects of audits.

(1) Except as provided in ORS 297.435, the accounts and fiscal affairs of every municipal corporation shall be audited and reviewed at least once each calendar or fiscal year, and more often if considered advisable by the governing body or managing or executive officer of the municipal corporation.

After the year-end process is completed an outside accounting firm conducts an independent financial audit. The audit includes on-site field work and procedures during which accounting records and procedures used by the City are reviewed.

RELATED CITY POLICIES

City of Junction City fiscal policy for Accounting, Auditing and Financial Reporting:

The City will comply with the modified cash basis of accounting, Government Finance Officers Association auditing and reporting standards, Oregon state law external audit requirements, and Oregon Revised Statutes relating to municipal finance. (Adopted February 26, 2013 and updated August 26, 2014)

COMMITTEE OPTIONS

The Committee may:

1. Request additional information from staff,
2. Make a recommendation to Council,
3. Or make other recommendations to staff or Council.

ATTACHMENTS

- A. 2016 Request for proposals to provide municipal auditing and financial consulting services.

FOR MORE INFORMATION

Staff Contact: Mike Crocker
Telephone: 541-998-2153
Staff E-Mail: mcrocker@ci.junction-city.or.us

City of Junction City, Oregon

Request for Proposals (RFP) To Provide Municipal Auditing and Financial Consulting Services

Date Due: May 3, 2016

Time Due: 5:00 p.m.

Mailing Address:

City of Junction

P.O. Box 250

Junction City, Oregon 97448

Hand Delivery:

City Hall

680 Greenwood Street

Junction City, Oregon 97448

The City of Junction City is accepting proposals from qualified firms of certified public accountants to provide financial consulting and audit services to the City of Junction City beginning with the fiscal year ending June 30, 2016, with the option of continuing consulting and auditing services for the four (4) subsequent fiscal years.

OVERVIEW OF JUNCTION CITY

The City of Junction City, covering 2.36 sq. miles, is located Junction City is located on old Highway 99, 14 miles north of Eugene, 38 miles south of Corvallis and centrally located between the Pacific Ocean to the West and the Cascade Mountains to the East.

The City of Junction City was first incorporated in 1872 and functions under the Council-administrator form of government. The Junction City City Council is comprised of a Mayor, who presides at the Council meetings, elected at-large for a two-year term and six Council Members elected at-large for four-year staggered terms. The City Council is responsible for appointing the City Administrator. The City Administrator has responsibility for all City functions.

The City also has a nine position Planning Commission, and a Budget Committee that is comprised of the Mayor, Council members and seven citizen members. There are 39 full time and part time staff positions. Numerous seasonal employees are hired during the summer to operate the swimming pool and assist with landscape maintenance.

The City currently provides water, sewer, park and seasonal swimming pool, planning, street building and maintenance, building and building related permit, storm-water, animal control, and law enforcement services.

The total budget for the City for the 2014/2015 fiscal year was \$12,531,400. The City's budget structure incorporates 39 funds, including governmental and proprietary fund types. Financial accounting records are primarily computerized using Springbrook accounting software for budgeting, accounting, payroll, accounts payable, reporting, and utility billing. Caselle software is utilized for Municipal Court transactions. The City is considering a software upgrade or new purchase sometime in the next couple of years.

Copies of the City's current budget and/or latest audited financial statements may be obtained through the City's Finance Director at City Hall, 680 Greenwood, P.O. Box 250, Junction City, OR 97448, or phone (541) 998-2153 or through the City's website: www.junctioncityoregon.gov.

SCOPE OF SERVICES BEING REQUESTED

The primary services being requested are listed in one of two categories below. As applicable, the services being requested are for the City of Junction City.

Specific Services.

1. A thorough examination in accordance with generally accepted auditing standards of the financial information and supplemental schedules for all City funds.
2. Year-end fund account combinations, government wide, and governmental fund and proprietary fund financial statements (cash basis).
3. Drafting of the Annual Financial Reports in accordance with all applicable GASB and/or FASB pronouncements.
4. An examination, if applicable, in accordance with the laws of Oregon and the Single Audit Act Amendments of 1996 and OMB Circular A-133.
5. Assistance with and review of Management Discussion and Analysis (MD&A) and incorporating the MD&A in reports.
6. Consulting services throughout the term of the contract on financial related issues including, but not limited to budgeting, internal controls, best practices, pronouncement interpretations, and guidance on compliance issues.
7. A pre-audit meeting between the auditing firm, the City Administrator and the Finance Director will be conducted prior to the audit each year. During this meeting, items to be discussed include: audit schedule, working paper standards and requirements, and deadlines. A list shall be presented by the auditor at this time indicating the information required from City staff.
8. An exit conference is required of the auditing firm on completion of all fieldwork as to inform the Finance Director and City Administrator of pertinent findings. Formal report presentation by the auditing firm may be required before a regular session of the Junction City City Council, preferably before each annual report is submitted to the Secretary of State, Audits Division.
9. A letter expressing an opinion on the financial statements. Written notice to the City in advance if the opinion that is less than unqualified along with justification of the opinion.
10. The firm will issue two separate written letters of recommendation to City management after completion of the audit, covering the firm's review of the adequacy of internal accounting controls and other audit investigations. The firm shall assist management in advice and counsel in implementing those recommendations as required.
11. The auditing firm shall create, print and provide twelve (12) bound hard copies and one (1) unbound copy, of the City's Annual Financial Statements and Audit Report.
12. The auditing firm shall submit an electronic version of the reports to the State Division of Audits and to the City no later than December 31st of each year.

General Services.

1. All funds and accounts of the City are to be covered by the audit examination.
2. The City from time to time may be subject to the additional audit requirements imposed by the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of State and Local Governments. The audit firm is expected to prepare and deliver its report on the single audit no later than November for the preceding fiscal year.
3. The audit examination shall be made in accordance with generally accepted governmental procedures as prescribed in the AICPA Industry Audit Guide – Audits of State and Local Governmental Units and in GAAFR.
4. Report any unusual conditions encountered during the course of the audit.
5. Examine other reports or perform other services as required

INFORMATION TO BE PROVIDED BY CITY

City staff will complete and balance all accounts at year-end, and will furnish, at a minimum, the following information and work-papers in conjunction with the audit engagement:

1. Monthly expenditure and revenue reports with year-to-date totals summarizing all transactions for each line item within each fund; a year-to-date general ledger detailing all transactions for each fund. Detail by source of transactions for each line item is available through the data processing system. Also, a working trial balance will be provided in hard copy at the request of the audit firm.
2. Bank reconciliations for all bank and pool accounts of the City that are subject to this audit.
3. Detailed reconciliations or list of: investments, interest income, assessments, utility billing, payroll expense and payables, accounts payable and receivable, revenues by type, long-term debt, capitalized assets, deposits being held, deferred inflows and inter-fund liabilities.
4. Individual fund statements of revenues and expenditures on the non-GAAP budgetary basis (cash).
5. Other information as requested.

GENERAL PROVISIONS

1. The intent of the City of Junction City is to negotiate a five (5) year contract with the second - fifth year contingent upon successful completion of the first year as determined by the City. The contract would cover fiscal years ending June 30, 2016, 2017, 2018, 2019 and 2020.
2. If the contract is satisfactorily carried through for five (5) years, the engagement may be renewed for another two (2) years at the option of the City.
3. Either party may cancel the written contract by giving notice, in writing, to the other party at least ninety (90) days prior to July 1 of each year.
4. Ownership of the financial statements and audit reports shall belong to the City of Junction City and it is expressly understood that publication of the audit report (in whole or in part) or reference to such audit report shall be at the sole discretion of the City of Junction City.
5. Services of the auditing firm that extend beyond the normal work anticipated are contingent upon Contractor's prior written notification to the City Finance Director, and written City approval. Fees for such additional services will be negotiated in advance.

6. Performance under any resulting audit contract may commence as soon after contract execution as is agreeable to both parties. Contract terms shall include that, for the fiscal year ending June 30, 2016, the field audit work shall be completed no later than October 10, 2016. A draft of the financial and audit reports for the 2015/2016 fiscal year shall be submitted to the City no later than November 15, in order for City staff to review and use those reports in preparation of the final report MD&A. The final Annual Financial Statements and Audit Report for the fiscal year ending June 30, 2016, shall be completed by December 1, 2016. The financial audit services for the fiscal year ending June 30, 2016, will conclude with a final report presentation by the auditor at a regular session of the Junction City City Council on or before December 13, 2016. A similar timeline for each subsequent audited fiscal year will be established by the Finance Director and the auditing firm.

INFORMATION TO BE PROVIDED BY PROPOSERS

To be considered by the City, please provide the following information in the exact order listed:

1. Describe how your firm will approach the audit, including the manner in which you intend to use computer-assisted auditing procedures, statistical sampling techniques, specialized governmental audit programs, and technical review of the reports prior to issuance.
2. Describe the communication process used by the firm to discuss issues with the management and council.
3. Identify the local office partners, manager and key staff members who would be assigned to the audit. Describe their roles and provide a brief description of their professional experience.
4. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
5. Explain how you would propose to use City personnel, if at all, to assist you during the audit, and indicate the approximate time requirement.
6. Describe your firm's personnel development program and your continuing professional educational requirements. Identify specialized programs in the area of municipal accounting and auditing.
7. Describe your firm's capability and experience in providing financial-related consulting services to local government units, and identify your local office consultants who would provide such services.
8. Submit an example of constructive suggestions your firm has provided to other local government units for improving internal accounting controls and administrative procedures.
9. Identify your firm's current municipal auditing engagements and indicate the number of years your firm has provided services to them. Provide the names and contact information for other similarly sized clients of the partner and/or manager that will be assigned to our organization.

10. Estimate the hours associated with providing the required services including, but not limited to examination of the financial records, preparation of all the financial statements and supplemental information and creation of the City's Annual Financial Statements and Audit Report. Estimate of the hours associated with a typical examination in accordance with the Single Audit Act. Also estimate the percentage of this work that will be performed on-site.
11. Describe the method you would use in charging for any technical assistance on accounting and/or reporting questions, other special requests, reports or broadening of the scope – i.e., how such a request would be handled, rates, etc.
12. Submit two samples of recent management reports that you have issued regarding an audit, preferably of an Oregon municipality, which has similar services and is of comparative size with the City of Junction City.
13. Provide details and outcome of any complaints against your firm or staff members or any disciplinary action imposed on your firm or staff members by the Oregon State Board of Accountancy or Oregon Secretary of State, Audits Division.
14. Comment on your firm's participation in peer review programs. Include a copy of the audit firm's latest peer review report and letter of comments.
15. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our external consultant and auditor is the best decision we could make. Include any other information that you believe will assist the City in making its selection.
16. Provide the following fees:
 - Estimate of the maximum fee for providing above described services to the City of Junction City and maximum hours the fee would include.
 - Billing rates for all applicable classifications of professional personnel for financial related consulting or additional billable services.
 - State whether your fees include travel and out-of-pocket expenses, or whether such costs are billed separately.
 - Projection of a maximum annual percentage of increase that can be expected in subsequent fiscal years. Include method used each year to adjust fees.

SUBMISSION REQUIREMENTS AND PROVISIONS

1. Four (4) copies of sealed proposals are required.
2. Proposals shall include:
 - i) A cover sheet indicating an interest in providing consulting and auditing services to the City of Junction City, and reflecting the proposer's intent to comply with all terms, conditions, and specifications set forth in the solicitation, signed by an authorized officer of the proposing firm.
 - ii) All the requested information as set forth on pages 5 and 6 (#1-16) along with the separate documents requested.
 - iii) A signed attestation form, which is enclosed with this solicitation document, providing written assurances of the proposer's ability to meet the required criteria for selection.

3. Proposals must be **received** no later than 5:00 p.m. on May 3, 2016. Proposals with postmarks on or after May 4, 2016 will not be considered.
4. Proposals must be in a sealed envelope marked "Audit Services Proposal" and mailed to:
City of Junction City, Finance Director, P.O. Box 250, Junction City, Oregon 97448
or delivered to:
City of Junction City, Finance Director, 680 Greenwood, Junction City, Oregon 97448
5. If any person contemplating submitting a proposal for the contract has a question concerning any provision of the proposal documents, the question should be submitted to the City's Finance Director. The person submitting the request will be responsible for its prompt delivery. Oral interpretations or statements cannot modify the provisions of the proposal documents. Any interpretation of the proposal documents will be made only by a written addendum, duly issued and a copy of the addendum will be mailed or delivered to each person receiving a set of proposal documents from the City. Receipt of an addendum must be acknowledged by signing and returning a copy of the addendum with the proposal.
6. After the scheduled closing time for the receipt of proposals and before acceptance of a proposal, no proposer will be permitted to withdraw the proposal unless said acceptance is delayed for a period exceeding thirty (30) days. Any proposals received after the scheduled closing time shall be returned to the proposers. Withdrawal of a proposal shall not disqualify the proposer from submitting another proposal provided the time for receipt of proposals has not expired. Any request for withdrawal of a proposal shall be executed and signed by an authorized agent of the proposer.
7. Any exceptions to the specifications of this RFP must be clearly identified in writing in the proposal, and referenced in the cover sheet.
8. Any proposer who believes any of the proposed specifications may limit competition among potential proposers must submit written comments or objections on the proposed specifications to the City of Junction City, Attn: Finance Director, P.O. Box 250, Junction City, Oregon 97448. The comments must specify why the proposed specification limits competition, and must be received no later than five (5) calendar days before the date when the proposals will be publicly opened.

OPENING OF PROPOSALS

Proposals will be opened at Junction City City Hall, 680 Greenwood, Junction City, Oregon at 10:00 a.m., May 4, 2016. Once opened, proposals will be filed for public inspection as allowed by Oregon Revised Statutes.

Submissions shall become the property of the City of Junction City without obligation. Costs incurred in the preparation, submission and presentation of proposals are solely the responsibility of each proposer.

EVALUATION CRITERIA

Evaluation consideration will include the following:

1. The overall audit approach of the firm. Is the approach sufficiently thorough, original and sufficiently comprehensive to reflect a clear understanding of the City's auditing needs? Are the time estimates to perform each section clearly identified?

2. Qualifications, experience and certification of supervision staff assigned to the audit including the on-site supervisor.
3. Prior governmental auditing experience of the firm. The City reserves the right to request information from the Secretary of State and/or the State Board of Accountancy relating to proposers.
4. Expertise outside the traditional financial audit function (i.e., performance auditing, rate structure development, etc.).
5. Responses from references furnished by the proposer.
6. Completeness, organization, and presentation of the proposal and documents submitted.
7. Effectiveness of written and oral communication style.
8. Cost, although a significant factor, will not be the sole factor upon which the award is based. Cost may become important in the event other evaluation criteria appear to indicate that potential proposers are ranked relatively equal.

AWARD / REJECTION

Award of the contract in the form attached will be made to the proposer whose proposal is, in the opinion of the City Council or its designee, in the best interest of the City, price and other factors considered. The City reserves the right to reject all proposals or to reject any proposal not in accordance with this solicitation. Submittal of a proposal indicates proposer's intent to be bound to the form contract attached. The City reserves the right to make changes and complete this contract in its sole discretion.

When an item that is proposed is not the same as the item specified in the RFP documents, the City shall determine whether or not the proposed item shall be considered as an approved equal. If the item is not determined to be an approved equal, that proposal item shall be rejected. This determination shall be made prior to contract award.

An evaluation committee will be responsible for initially reviewing the competing proposals, based upon the criteria set forth in this Request for Proposals. Selection may be made directly from the proposals submitted, or the City may conduct interviews with potential finalists. The committee will select the proposer determined to meet the best interest of the City, and the committee's recommendation will be forwarded to the City Administrator, who will make the final recommendation for award to the City Council. The City Council shall make the final contract award determination.

AUTHORIZED SIGNATURES AND ATTESTATION

I/we, the undersigned, an authorized representative of

_____, whose address is: _____
have read and thoroughly understand the specifications, instructions and all other conditions of the Request for Proposal issued by the City of Junction City for Municipal Auditing and Financial Consulting Services for fiscal years ended June 30, 2016, 2017, 2018, 2019, and 2020.

Acting on behalf of my/our firm, which is listed above, I/we do attest that the services offered by my/our firm meet the City of Junction City specifications in every respect, (check one) _____ without exceptions or _____ with exceptions (provide detailed explanation on a separate sheet).

The proposal in its entirety shall be valid for 90 days from the proposal due date.

The proposal has been created independently and without collusion designed to limit independent bidding or competition.

I/we therefore offer and make this proposal to furnish to the City of Junction City the audit and consulting services detailed in my/our proposal at the prices indicated.

Firm Name: _____

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Signature: _____

Printed Name: _____

Title: _____

Date: _____



City of Junction City

Budget Worksheet Condensed Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 Proposed
Fund: 110 - Finance Fund						
Dept: 110 - Finance						
Revenue						
110-110-40100	Beginning Fund Balance	0.00	0.00	103,300.00	0.00	0.00
110-110-46000	Interest	401.97	2,495.62	1,600.00	2,740.48	5,500.00
110-110-48000	Other Revenue	67.87	38.32	200.00	1,175.11	1,200.00
110-110-49010	Transfer from Admin	4,500.00	0.00	0.00	0.00	0.00
110-110-49028	Transfer from Non-Dept	18,700.00	0.00	0.00	0.00	0.00
110-110-49300	Administrative Charges	0.00	0.00	509,900.00	254,950.02	0.00
	Revenue Total:	23,669.84	2,533.94	615,000.00	258,865.61	6,700.00
Expense						
110-110-51000	Direct Wages	166,582.74	227,420.97	259,400.00	96,974.80	277,700.00
110-110-51300	Wages - Overtime	0.00	0.00	1,400.00	223.91	1,900.00
110-110-54100	Payroll Taxes	12,628.49	17,295.21	20,000.00	7,435.70	21,400.00
110-110-55010	Pension - PERS	39,811.28	49,636.26	71,900.00	26,700.50	76,500.00
110-110-55020	Insurance Benefits	67,217.26	60,243.75	87,600.00	35,406.63	79,900.00
110-110-55030	Unemployment Insurance	0.00	0.00	3,300.00	0.00	3,100.00
110-110-55040	Workers' Compensation Ins	273.09	208.50	600.00	1,823.66	500.00
110-110-60000	Audit Filing Fee	735.00	785.00	800.00	0.00	800.00
110-110-60010	Bank Fees	220.03	70.04	100.00	16.85	100.00
110-110-60030	Budget Filing Fees	345.00	345.00	400.00	345.00	400.00
110-110-60080	Computer Software & Mainten...	753.62	2,363.60	3,300.00	3,370.01	4,000.00
110-110-60140	Dues	505.00	405.00	1,600.00	695.00	1,000.00
110-110-60340	Internet	507.27	192.99	200.00	108.82	200.00
110-110-60370	Janitorial & Cleaning	289.68	289.68	400.00	147.53	300.00
110-110-60520	Postage	158.18	157.23	200.00	37.90	100.00
110-110-60540	Printing & Advertising	4,893.85	3,381.34	2,800.00	1,205.75	2,500.00
110-110-60680	Travel & Training	1,314.84	1,109.19	5,200.00	1,774.00	4,500.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
110-110-61180	Office Supplies	1,936.02	2,664.22	3,200.00	765.97	2,000.00
110-110-62730	Office Equipment Leases	1,928.75	2,725.93	1,900.00	1,390.69	2,800.00
110-110-62740	Office Equipment/Furnishings	0.00	0.00	1,000.00	0.00	1,000.00
110-110-63000	Audit	4,385.38	4,862.08	4,200.00	2,601.09	4,200.00
110-110-63250	Insurance	2,626.63	3,939.68	5,400.00	5,276.52	6,300.00
110-110-63500	Legal Counsel	874.00	3,402.75	2,000.00	0.00	2,000.00
110-110-63600	Professional Services	34.00	0.00	1,000.00	0.00	1,000.00
110-110-64000	Electricity	1,129.15	1,227.96	800.00	816.70	1,800.00
110-110-64200	Telephone	2,083.93	925.93	2,100.00	268.90	600.00
110-110-69100	Building Maintenance Charges	2,206.62	2,446.08	4,500.00	2,441.52	0.00
110-110-69300	IT Service Charges	3,268.41	2,958.15	5,300.00	1,488.18	0.00
110-110-90014	Transfer to Cap Proj Fnd-Finan...	5,000.00	5,000.00	5,000.00	0.00	5,000.00
110-110-95000	Contingency	0.00	0.00	14,000.00	0.00	0.00
	Expense Total:	321,708.22	394,056.54	509,600.00	191,315.63	501,600.00
	Dept: 110 - Finance Surplus (Deficit):	-298,038.38	-391,522.60	105,400.00	67,549.98	-494,900.00
	Fund: 110 - Finance Fund Surplus (Deficit):	-298,038.38	-391,522.60	105,400.00	67,549.98	-494,900.00
Fund: 112 - Court Fund						
Dept: 120 - Court						
Revenue						
112-120-40100	Beginning Fund Balance	0.00	0.00	-158,000.00	0.00	0.00
112-120-41100	Property Taxes	61,923.28	127,485.35	138,800.00	136,621.65	150,900.00
112-120-41390	General Revenue	7,881.93	17,152.86	17,100.00	6,625.34	17,800.00
112-120-41600	Grant ARPA	0.00	14,597.00	0.00	0.00	0.00
112-120-44400	Muni Court Fines	86,939.10	65,130.44	80,000.00	28,175.67	60,000.00
112-120-44410	Road Crew Fee	0.00	0.00	200.00	100.00	200.00
112-120-44420	Towed Vehicle Fines	0.00	0.00	400.00	0.00	0.00
112-120-46000	Interest	0.00	0.01	100.00	0.00	0.00
112-120-48000	Other Revenue	51.50	7.66	100.00	0.00	100.00
112-120-49032	Transfer from Police Fund	0.00	0.00	175,000.00	0.00	0.00
	Revenue Total:	156,795.81	224,373.32	253,700.00	171,522.66	229,000.00
Expense						
112-120-51000	Direct Wages	44,023.34	41,527.57	41,300.00	17,910.30	27,700.00
112-120-51300	Wages - Overtime	0.00	0.00	400.00	0.00	900.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
112-120-54100	Payroll Taxes	3,367.85	3,173.01	3,200.00	1,370.13	2,200.00
112-120-55010	Pension - PERS	13,374.31	12,334.39	13,200.00	5,940.43	7,900.00
112-120-55020	Insurance Benefits	18,114.45	16,024.35	16,700.00	11,934.19	14,500.00
112-120-55030	Unemployment Insurance	0.00	0.00	800.00	0.00	500.00
112-120-55040	Workers' Compensation Ins	75.71	37.52	100.00	1,258.54	100.00
112-120-60010	Bank Fees	541.80	518.30	200.00	390.44	800.00
112-120-60080	Computer Software & Mainten...	3,614.43	3,919.84	3,700.00	3,273.69	6,500.00
112-120-60140	Dues	350.00	204.42	700.00	0.00	200.00
112-120-60340	Internet	878.10	668.53	700.00	379.08	700.00
112-120-60350	Interpreter Fees	1,000.00	210.00	1,000.00	223.10	500.00
112-120-60370	Janitorial & Cleaning	374.88	374.88	500.00	190.92	400.00
112-120-60390	Jury Trial Expense	110.69	358.22	700.00	0.00	200.00
112-120-60520	Postage	508.00	834.47	900.00	340.47	700.00
112-120-60680	Travel & Training	700.00	2,046.03	2,000.00	0.00	1,000.00
112-120-61180	Office Supplies	2,533.57	2,473.21	3,000.00	1,308.25	2,800.00
112-120-62650	Computer & Office Equip Maint	0.00	0.00	500.00	0.00	500.00
112-120-62730	Office Equipment Leases	1,056.82	1,768.92	1,200.00	241.72	500.00
112-120-62740	Office Equipment/Furnishings	0.00	163.00	500.00	0.00	500.00
112-120-63000	Audit	697.67	724.14	600.00	389.76	700.00
112-120-63100	Contract Services	3,500.00	1,200.00	1,000.00	0.00	1,000.00
112-120-63200	Court Appointed Attorney Fee	20,561.99	19,925.65	15,000.00	6,538.72	14,000.00
112-120-63250	Insurance	2,326.66	2,496.31	3,100.00	2,954.52	3,500.00
112-120-63350	Judge Contract Services	34,800.00	36,800.00	40,800.00	23,800.00	40,800.00
112-120-63500	Legal Counsel	0.00	1,204.00	800.00	0.00	500.00
112-120-63650	Prosecuting Attorney Fees	42,100.00	44,379.45	48,000.00	24,000.00	48,000.00
112-120-64000	Electricity	1,089.47	920.88	1,000.00	324.61	700.00
112-120-64200	Telephone	2,194.57	641.66	1,600.00	310.58	700.00
112-120-69000	Administrative Charges	23,499.96	22,737.32	24,300.00	12,150.00	0.00
112-120-69100	Building Maintenance Charges	2,728.10	1,792.93	3,100.00	1,686.42	0.00
112-120-69300	IT Service Charges	4,891.44	4,789.60	6,800.00	2,599.23	0.00
112-120-90014	Transfer to Cap Proj Fnd - Court	0.00	1,000.00	1,000.00	0.00	1,000.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 Proposed
112-120-95000	Contingency	0.00	0.00	4,800.00	0.00	0.00
	Expense Total:	229,013.81	225,248.60	243,200.00	119,515.10	180,000.00
	Dept: 120 - Court Surplus (Deficit):	-72,218.00	-875.28	10,500.00	52,007.56	49,000.00
	Fund: 112 - Court Fund Surplus (Deficit):	-72,218.00	-875.28	10,500.00	52,007.56	49,000.00
Fund: 140 - Health Insurance Fund						
Dept: 900 - Multiple Departments						
Revenue						
140-900-40100	Beginning Fund Balance	0.00	0.00	55,800.00	0.00	0.00
140-900-46000	Interest	298.40	1,566.94	900.00	1,276.81	2,600.00
	Revenue Total:	298.40	1,566.94	56,700.00	1,276.81	2,600.00
Expense						
140-900-55020	Insurance Benefits	0.00	0.00	20,000.00	0.00	0.00
	Expense Total:	0.00	0.00	20,000.00	0.00	0.00
	Dept: 900 - Multiple Departments Surplus (Deficit):	298.40	1,566.94	36,700.00	1,276.81	2,600.00
	Fund: 140 - Health Insurance Fund Surplus (Deficit):	298.40	1,566.94	36,700.00	1,276.81	2,600.00
	Report Surplus (Deficit):	-369,957.98	-390,830.94	152,600.00	120,834.35	-443,300.00

Group Summary

Account Typ...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 Proposed
Fund: 110 - Finance Fund					
Dept: 110 - Finance					
Revenue	23,669.84	2,533.94	615,000.00	258,865.61	6,700.00
Expense	321,708.22	394,056.54	509,600.00	191,315.63	501,600.00
Dept: 110 - Finance Surplus (Deficit):	-298,038.38	-391,522.60	105,400.00	67,549.98	-494,900.00
Fund: 110 - Finance Fund Surplus (Deficit):	-298,038.38	-391,522.60	105,400.00	67,549.98	-494,900.00
Fund: 112 - Court Fund					
Dept: 120 - Court					
Revenue	156,795.81	224,373.32	253,700.00	171,522.66	229,000.00
Expense	229,013.81	225,248.60	243,200.00	119,515.10	180,000.00
Dept: 120 - Court Surplus (Deficit):	-72,218.00	-875.28	10,500.00	52,007.56	49,000.00
Fund: 112 - Court Fund Surplus (Deficit):	-72,218.00	-875.28	10,500.00	52,007.56	49,000.00
Fund: 140 - Health Insurance Fund					
Dept: 900 - Multiple Departments					
Revenue	298.40	1,566.94	56,700.00	1,276.81	2,600.00
Expense	0.00	0.00	20,000.00	0.00	0.00
Dept: 900 - Multiple Departments Surplus (Deficit):	298.40	1,566.94	36,700.00	1,276.81	2,600.00
Fund: 140 - Health Insurance Fund Surplus (Deficit):	298.40	1,566.94	36,700.00	1,276.81	2,600.00
Report Surplus (Deficit):	-369,957.98	-390,830.94	152,600.00	120,834.35	-443,300.00

Fund Summary

Fund	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 Proposed
110 - Finance Fund	-298,038.38	-391,522.60	105,400.00	67,549.98	-494,900.00
112 - Court Fund	-72,218.00	-875.28	10,500.00	52,007.56	49,000.00
140 - Health Insuranace Fund	298.40	1,566.94	36,700.00	1,276.81	2,600.00
Report Surplus (Deficit):	-369,957.98	-390,830.94	152,600.00	120,834.35	-443,300.00



City of Junction City

Budget Worksheet Condensed

Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 114 - Admin Fund						
Dept: 130 - Administration						
Revenue						
114-130-40100	Beginning Fund Balance	0.00	0.00	204,300.00	0.00	204,300.00
114-130-46000	Interest	836.14	5,881.79	2,900.00	5,142.57	10,300.00
114-130-48000	Other Revenue	180.98	8,593.69	0.00	172.02	750,000.00
114-130-49028	Transfer from Non-Dept	0.00	23,000.00	0.00	0.00	0.00
114-130-49300	Administrative Charges	711,499.80	726,600.00	722,300.00	361,150.02	0.00
Revenue Total:		712,516.92	764,075.48	929,500.00	366,464.61	964,600.00
Expense						
114-130-51000	Direct Wages	244,687.66	266,929.55	308,800.00	149,187.74	331,400.00
114-130-51300	Wages - Overtime	10.35	0.00	2,500.00	0.00	2,200.00
114-130-54100	Payroll Taxes	18,564.11	22,894.08	23,800.00	11,474.82	25,500.00
114-130-55010	Pension - PERS	66,229.41	80,169.03	97,100.00	46,948.83	103,100.00
114-130-55020	Insurance Benefits	59,819.76	51,346.46	70,300.00	35,262.73	90,900.00
114-130-55030	Unemployment Insurance	0.00	0.00	3,400.00	1,497.57	3,700.00
114-130-55040	Workers' Compensation Ins	541.48	141.32	900.00	565.21	900.00
114-130-60010	Bank Fees	195.10	407.84	200.00	338.04	600.00
114-130-60080	Computer Software & Mainten...	1,318.84	5,326.00	9,800.00	5,560.32	10,000.00
114-130-60140	Dues	1,063.35	1,192.35	3,500.00	3,066.95	4,500.00
114-130-60170	Employee Safety Program	0.00	0.00	2,500.00	0.00	3,000.00
114-130-60180	Employee Wellness Program	0.00	733.97	2,500.00	0.00	3,000.00
114-130-60230	Fuel, Oil & Tires	0.00	129.65	1,000.00	74.59	1,500.00
114-130-60340	Internet	1,100.24	305.58	300.00	172.29	500.00
114-130-60370	Janitorial & Cleaning	1,818.52	1,500.54	3,000.00	1,971.36	4,500.00
114-130-60420	Lane Council of Gov Dues	1,426.11	1,641.87	2,000.00	1,619.20	2,500.00
114-130-60430	League of Oregon Cities Dues	2,808.18	3,366.29	3,800.00	3,713.22	4,000.00
114-130-60520	Postage	360.79	821.42	500.00	338.85	1,000.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
114-130-60540	Printing & Advertising	2,004.11	2,760.04	3,500.00	2,216.26	5,000.00
114-130-60620	Special Projects	14,450.08	46,659.53	30,000.00	25,873.30	45,000.00
114-130-60680	Travel & Training	860.78	2,695.55	5,000.00	781.40	3,000.00
114-130-61120	General Supplies	88.80	541.45	1,000.00	1,293.72	2,500.00
114-130-61180	Office Supplies	2,156.46	1,923.50	3,500.00	1,480.23	5,000.00
114-130-62730	Office Equipment Leases	2,801.22	5,158.79	3,200.00	3,450.24	5,000.00
114-130-62740	Office Equipment/Furnishings	0.00	0.00	2,000.00	0.00	2,000.00
114-130-63000	Audit	1,395.35	1,655.17	2,500.00	1,690.30	2,700.00
114-130-63250	Insurance	6,713.79	7,994.00	10,600.00	10,396.32	11,800.00
114-130-63500	Legal Counsel	42,551.15	42,667.10	35,000.00	11,667.95	35,000.00
114-130-63600	Professional Services	4,450.68	16,373.62	3,000.00	11,029.71	15,000.00
114-130-64000	Electricity	2,619.19	2,345.19	3,000.00	1,477.74	6,000.00
114-130-64200	Telephone	5,260.10	3,018.61	6,000.00	3,013.32	6,200.00
114-130-69100	Building Maintenance Charges	8,298.97	7,144.11	6,700.00	5,081.49	6,700.00
114-130-69200	Vehicle & Equip Maint Charges	0.00	855.59	6,500.00	5,227.55	7,500.00
114-130-69300	IT Service Charges	7,914.85	7,835.09	13,200.00	7,638.87	15,000.00
114-130-90014	Transfer to Cap Proj Fnd - Admin	150,000.00	135,600.00	40,000.00	0.00	60,000.00
114-130-90034	Transfer to Finance	4,500.00	0.00	0.00	0.00	0.00
114-130-95000	Contingency	0.00	0.00	13,500.00	0.00	15,000.00
	Expense Total:	656,009.43	722,133.29	724,100.00	354,110.12	841,200.00
	Dept: 130 - Administration Surplus (Deficit):	56,507.49	41,942.19	205,400.00	12,354.49	123,400.00
	Fund: 114 - Admin Fund Surplus (Deficit):	56,507.49	41,942.19	205,400.00	12,354.49	123,400.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 116 - Non-Dept Fund						
Dept: 140 - Non-Departmental						
Revenue						
116-140-40100	Beginning Fund Balance	0.00	0.00	1,766,100.00	0.00	0.00
116-140-41100	Property Taxes	3,107,353.91	3,185,384.13	3,457,200.00	3,383,287.70	3,770,800.00
116-140-41120	Prior Year Property Taxes	49,014.31	64,435.33	80,000.00	26,709.89	75,000.00
116-140-41130	Low Rent Hsng, In Lieu of Tax	2,983.01	2,357.47	4,000.00	4,580.13	4,500.00
116-140-41190	Prop Taxes Allocated to Depts.	-3,034,241.19	-3,059,648.32	-3,331,600.00	-3,278,919.85	-3,622,400.00
116-140-41210	State Liquor Tax	122,296.62	138,728.64	136,600.00	69,016.10	141,600.00
116-140-41220	Cigarette Tax	5,403.62	5,150.63	6,000.00	2,595.26	5,200.00
116-140-41230	Transient Room Tax	24,561.34	12,878.86	21,000.00	36,170.22	25,000.00
116-140-41310	EPUD Franchise Fees	90,592.65	61,441.93	55,000.00	26,924.37	62,000.00
116-140-41320	Natural Gas Franchise Fees	69,649.73	120,282.26	120,000.00	0.00	120,000.00
116-140-41330	Verizon Franchise	13,025.83	11,599.24	10,000.00	9,994.53	12,000.00
116-140-41350	Cable Franchise	68,830.75	69,841.33	71,000.00	34,015.10	70,000.00
116-140-41360	Telephone Franchise	8,564.42	8,898.65	9,000.00	0.00	9,000.00
116-140-41392	Revenue Allocated to Depts.	-386,214.49	-411,668.68	-411,500.00	-159,008.19	-427,000.00
116-140-41600	Grant ARPA	691,776.92	0.00	0.00	0.00	0.00
116-140-45402	Licenses, Fees & Permits	935.00	12,125.00	1,000.00	388.00	1,000.00
116-140-45404	Animal Regulation Fees	988.01	993.00	1,000.00	203.00	1,000.00
116-140-46000	Interest	13,522.10	61,670.09	34,500.00	53,295.27	106,600.00
116-140-48000	Other Revenue	1,958.37	1,625.02	2,000.00	0.00	2,000.00
116-140-48020	Cell Tower Lease	18,645.87	17,600.54	24,000.00	9,864.30	24,000.00
	Revenue Total:	869,646.78	303,695.12	2,055,300.00	219,115.83	380,300.00
Expense						
116-140-60100	Council Projects/Programs	42.00	48.00	500.00	0.00	500.00
116-140-60110	Council Travel and Training	139.00	169.14	500.00	0.00	500.00
116-140-60270	Grant to Historical Society	2,000.00	0.00	2,000.00	0.00	0.00
116-140-60570	Public Relations	0.00	0.00	500.00	0.00	2,500.00
116-140-60670	Tourism Promotions	4,000.00	4,000.00	4,000.00	0.00	4,000.00
116-140-60680	Travel & Training	0.00	0.00	2,000.00	0.00	2,000.00
116-140-63500	Legal Counsel	0.00	0.00	4,000.00	2,514.50	5,000.00
116-140-63600	Professional Services	6,150.35	6,453.50	8,000.00	8,000.00	5,000.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
116-140-69040	Planning Services Charges	89,000.04	149,199.96	123,500.00	61,749.96	123,500.00
116-140-70014	Interfund Loan Sanitation Capit...	0.00	0.00	250,000.00	0.00	0.00
116-140-90010	Transfer to Bldg Rep Fund	25,000.00	25,000.00	35,000.00	35,000.00	50,000.00
116-140-90012	Transfer to Budget Stabilization	180,000.00	100,000.00	35,000.00	0.00	25,000.00
116-140-90030	Transfer to Water Capital Proje...	0.00	691,800.00	0.00	0.00	0.00
116-140-90034	Transfer to Finance	18,700.00	0.00	0.00	0.00	0.00
116-140-90036	Transfer to Library	0.00	12,600.00	0.00	0.00	0.00
116-140-90038	Transfer to Administration	0.00	23,000.00	0.00	0.00	0.00
116-140-95000	Contingency	0.00	0.00	70,800.00	0.00	71,000.00
	Expense Total:	325,031.39	1,012,270.60	535,800.00	107,264.46	289,000.00
	Dept: 140 - Non-Departmental Surplus (Deficit):	544,615.39	-708,575.48	1,519,500.00	111,851.37	91,300.00
	Fund: 116 - Non-Dept Fund Surplus (Deficit):	544,615.39	-708,575.48	1,519,500.00	111,851.37	91,300.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 210 - State Revenue Sharing Fund						
Dept: 900 - Multiple Departments						
Revenue						
210-900-40100	Beginning Fund Balance	0.00	0.00	179,200.00	0.00	98,000.00
210-900-41904	State Shared Revenue	82,421.88	89,644.50	92,000.00	44,266.24	93,800.00
210-900-46000	Interest	829.63	4,594.44	2,000.00	3,879.35	7,800.00
	Revenue Total:	83,251.51	94,238.94	273,200.00	48,145.59	199,600.00
Expense						
210-900-60560	Projects TBD	0.00	22,950.00	150,000.00	7,673.62	100,000.00
210-900-80110	Pool Projects	35,579.98	30,304.95	24,500.00	0.00	20,000.00
210-900-80400	Software Purchases	0.00	24,000.00	0.00	0.00	0.00
210-900-90018	Transfer to Community Ser Fund	15,000.00	15,000.00	15,000.00	0.00	15,000.00
	Expense Total:	50,579.98	92,254.95	189,500.00	7,673.62	135,000.00
	Dept: 900 - Multiple Departments Surplus (Deficit):	32,671.53	1,983.99	83,700.00	40,471.97	64,600.00
	Fund: 210 - State Revenue Sharing Fund Surplus (Deficit):	32,671.53	1,983.99	83,700.00	40,471.97	64,600.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 230 - Community Dev Revolving Loan Fund						
Dept: 700 - Community Development Fund						
Revenue						
230-710-40100	Beginning Fund Balance	0.00	0.00	931,900.00	0.00	330,000.00
230-710-42518	Grant: Rural Tourism Marketing	14,739.00	15,977.00	14,500.00	0.00	14,500.00
230-710-45420	RLF Loan Principal	0.00	0.00	0.00	0.00	5,800.00
230-710-46000	Interest	4,727.26	25,183.19	13,500.00	20,904.51	45,400.00
230-710-48000	Other Revenue	0.00	0.00	0.00	0.00	0.00
230-710-49272	Interfund Loan - Water Sys Imp	21,500.00	21,500.00	21,500.00	21,500.00	60,000.00
Revenue Total:		40,966.26	62,660.19	981,400.00	42,404.51	455,700.00
Expense						
230-710-60050	Business Dev Loans	0.00	0.00	400,000.00	0.00	125,000.00
230-710-60060	Business Dev Microloans	0.00	0.00	230,000.00	0.00	25,000.00
230-710-60080	Computer Software & Mainten...	0.00	0.00	500.00	0.00	500.00
230-710-60210	Facade Enhancement Program	0.00	0.00	80,000.00	0.00	50,000.00
230-710-61180	Office Supplies	0.00	0.00	500.00	0.00	500.00
230-710-63100	Contract Services	0.00	0.00	5,000.00	0.00	2,500.00
230-710-63500	Legal Counsel	0.00	0.00	2,000.00	2,062.50	2,000.00
230-712-60150	Economic Development Progr...	1.00	0.00	10,000.00	0.00	17,000.00
230-712-60300	Grant: Rural Tourism Marketing	0.00	23,707.17	90,800.00	0.00	105,300.00
230-712-61180	Office Supplies	0.00	0.00	100.00	0.00	100.00
230-712-63000	Audit	99.67	103.45	100.00	65.13	100.00
Expense Total:		100.67	23,810.62	819,000.00	2,127.63	328,000.00
Dept: 700 - Community Development Fund Surplus (Deficit):		40,865.59	38,849.57	162,400.00	40,276.88	127,700.00
Fund: 230 - Community Dev Revolving Loan Fund Surplus (Deficit):		40,865.59	38,849.57	162,400.00	40,276.88	127,700.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 300 - Capital Projects Fund						
Dept: 110 - Finance						
Revenue						
300-110-40100	Beginning Fund Balance	0.00	0.00	23,700.00	0.00	26,000.00
300-110-46000	Interest	426.90	1,326.93	800.00	1,400.77	2,800.00
300-110-49018	Transfer from Finance	5,000.00	5,000.00	5,000.00	0.00	5,000.00
	Revenue Total:	5,426.90	6,326.93	29,500.00	1,400.77	33,800.00
Expense						
300-110-80050	Equipment Purchases	0.00	1,004.69	3,000.00	1,004.68	3,000.00
300-110-80410	Software Upgrades	23,435.48	37,887.89	25,000.00	0.00	0.00
	Expense Total:	23,435.48	38,892.58	28,000.00	1,004.68	3,000.00
	Dept: 110 - Finance Surplus (Deficit):	-18,008.58	-32,565.65	1,500.00	396.09	30,800.00
Dept: 120 - Court						
Revenue						
300-120-40100	Beginning Fund Balance	0.00	0.00	800.00	0.00	1,900.00
300-120-46000	Interest	11.89	36.72	100.00	38.76	100.00
300-120-49016	Transfer from Court	0.00	1,000.00	1,000.00	0.00	1,000.00
	Revenue Total:	11.89	1,036.72	1,900.00	38.76	3,000.00
Expense						
300-120-80050	Equipment Purchases	0.00	0.00	1,000.00	0.00	1,000.00
300-120-80410	Software Upgrades	588.27	931.01	0.00	0.00	0.00
	Expense Total:	588.27	931.01	1,000.00	0.00	1,000.00
	Dept: 120 - Court Surplus (Deficit):	-576.38	105.71	900.00	38.76	2,000.00
Dept: 130 - Administration						
Revenue						
300-130-40100	Beginning Fund Balance	0.00	0.00	70,000.00	0.00	81,000.00
300-130-46000	Interest	106.44	945.52	800.00	703.73	1,400.00
300-130-49010	Transfer from Administration	150,000.00	135,600.00	40,000.00	0.00	60,000.00
300-130-49054	Transfer from PD Capital Projec...	30,000.00	0.00	0.00	0.00	0.00
	Revenue Total:	180,106.44	136,545.52	110,800.00	703.73	142,400.00
Expense						
300-130-80020	CEP Projects	0.00	64,404.33	0.00	0.00	0.00
300-130-80040	Capital Outlay Projects	89,171.21	0.00	0.00	0.00	0.00
300-130-80140	Building Projects	31,083.41	65.95	0.00	0.00	0.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
300-130-80410	Software Upgrades	960.00	960.00	2,000.00	0.00	2,000.00
300-130-80420	Network Expansion	0.00	0.00	5,000.00	0.00	5,000.00
300-130-80430	Network Purchases	0.00	4,461.64	5,000.00	0.00	5,000.00
300-130-80440	Computer Network	33,406.66	25,237.18	25,000.00	4,046.94	30,000.00
300-130-80450	Computer Peripherals	194.97	1,362.58	2,000.00	1,469.21	5,000.00
	Expense Total:	154,816.25	96,491.68	39,000.00	5,516.15	47,000.00
	Dept: 130 - Administration Surplus (Deficit):	25,290.19	40,053.84	71,800.00	-4,812.42	95,400.00
Dept: 150 - Building						
Revenue						
300-150-40100	Beginning Fund Balance	0.00	0.00	11,000.00	0.00	15,000.00
300-150-46000	Interest	68.91	297.52	200.00	313.90	600.00
300-150-49012	Transfer from Building	4,000.00	4,000.00	4,000.00	0.00	45,000.00
	Revenue Total:	4,068.91	4,297.52	15,200.00	313.90	60,600.00
Expense						
300-150-80020	CEP Projects	0.00	6,708.67	0.00	0.00	2,500.00
300-150-80410	Software Upgrades	1,114.20	1,763.44	0.00	0.00	0.00
	Expense Total:	1,114.20	8,472.11	0.00	0.00	2,500.00
	Dept: 150 - Building Surplus (Deficit):	2,954.71	-4,174.59	15,200.00	313.90	58,100.00
	Fund: 300 - Capital Projects Fund Surplus (Deficit):	9,659.94	3,419.31	89,400.00	-4,063.67	186,300.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 352 - Building Replacement Reserve Fund						
Dept: 900 - Multiple Departments						
Revenue						
352-900-40100	Beginning Fund Balance	0.00	0.00	4,900.00	0.00	500.00
352-900-46000	Interest	491.86	500.99	600.00	86.51	200.00
352-900-49028	Transfer from Non-Dept	0.00	25,000.00	35,000.00	35,000.00	50,000.00
	Revenue Total:	491.86	25,500.99	40,500.00	35,086.51	50,700.00
Expense						
352-900-80040	Capital Outlay Projects	48,366.34	79,970.47	40,000.00	37,828.31	35,000.00
	Expense Total:	48,366.34	79,970.47	40,000.00	37,828.31	35,000.00
	Dept: 900 - Multiple Departments Surplus (Deficit):	-47,874.48	-54,469.48	500.00	-2,741.80	15,700.00
	Fund: 352 - Building Replacement Reserve Fund Surplus (Deficit):	-47,874.48	-54,469.48	500.00	-2,741.80	15,700.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 354 - Budget Stabilization Fund						
Dept: 900 - Multiple Departments						
Revenue						
354-900-40100	Beginning Fund Balance	0.00	0.00	284,400.00	0.00	332,000.00
354-900-46000	Interest	675.44	6,318.61	2,800.00	6,515.95	13,000.00
354-900-49028	Transfer from Non-Dept	0.00	100,000.00	35,000.00	0.00	25,000.00
Revenue Total:		675.44	106,318.61	322,200.00	6,515.95	370,000.00
Dept: 900 - Multiple Departments Total:		675.44	106,318.61	322,200.00	6,515.95	370,000.00
Fund: 354 - Budget Stabilization Fund Total:		675.44	106,318.61	322,200.00	6,515.95	370,000.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 800 - Internal Services Fund						
Dept: 500 - Internal Services						
Revenue						
800-500-40100	Beginning Fund Balance	0.00	0.00	128,300.00	0.00	0.00
800-500-46000	Interest	668.69	3,926.51	1,700.00	3,690.46	7,400.00
800-500-47050	Charges for Services-Building ...	110,405.32	119,736.33	119,500.00	51,895.76	0.00
800-500-47060	Charges for Services-Vehicle	258,916.17	420,145.08	331,100.00	178,046.37	0.00
800-500-47070	Charges for Services-IT	114,422.93	118,337.55	145,000.00	71,210.93	0.00
800-500-48000	Other Revenue	746.56	252.92	0.00	0.00	0.00
	Revenue Total:	485,159.67	662,398.39	725,600.00	304,843.52	7,400.00
Expense						
800-500-51000	Direct Wages	121,453.50	128,472.97	133,300.00	72,379.49	129,000.00
800-500-51300	Wages - Overtime	117.29	20.64	2,000.00	43.58	2,000.00
800-500-54100	Payroll Taxes	9,300.15	9,815.79	10,400.00	5,540.34	10,100.00
800-500-55010	Pension-PERS	31,669.18	33,426.27	37,200.00	19,894.60	36,000.00
800-500-55020	Insurance Benefits	37,521.47	37,363.96	39,200.00	13,956.10	39,700.00
800-500-55030	Unemployment Insurance	0.00	0.00	1,900.00	0.00	1,900.00
800-500-55040	Workers' Compensation Ins	1,354.52	1,213.07	3,500.00	2,019.37	300.00
800-500-60010	Bank Fees	0.00	65.28	100.00	49.70	100.00
800-500-60080	Computer Software & Mainten...	0.00	1,720.79	2,000.00	2,819.04	3,500.00
800-500-60230	Fuel, Oil & Tires	0.00	346.19	1,000.00	66.34	1,000.00
800-500-60340	Internet	499.25	192.99	300.00	108.82	300.00
800-500-60460	License Certification Fees	698.00	0.00	1,500.00	0.00	1,500.00
800-500-60530	Preventative Medical/OSHA	0.00	133.00	500.00	0.00	1,000.00
800-500-60590	Software & Applications	3,344.97	2,116.39	0.00	0.00	0.00
800-500-60680	Travel & Training	895.24	0.00	5,000.00	3,869.99	10,000.00
800-500-61180	Office Supplies	1,844.32	583.76	2,500.00	1,950.53	5,000.00
800-500-61200	Operating Materials & Supplies	1,321.25	545.01	2,500.00	166.36	2,500.00
800-500-62650	Computer/Office Equip Mainte...	0.00	2,353.87	2,500.00	206.00	2,500.00
800-500-62680	Building / Property Maint	50.58	209.96	500.00	850.00	1,500.00
800-500-63000	Audit	1,395.35	1,551.72	1,700.00	1,170.29	2,000.00
800-500-63250	Insurance	5,903.44	7,076.13	7,400.00	7,194.01	8,000.00
800-500-63450	Laundry and Cleaning	304.76	250.66	500.00	340.62	1,000.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
800-500-63600	Professional Services	24,502.15	25,318.25	21,000.00	10,260.43	21,000.00
800-500-64000	Electricity	242.26	0.00	1,200.00	39.05	1,500.00
800-500-64100	Natural Gas	1,396.77	1,132.95	1,000.00	365.83	1,000.00
800-500-64200	Telephone	3,189.65	2,098.64	2,700.00	2,404.89	5,000.00
800-500-69000	Administrative Charges	51,500.04	58,299.96	66,800.00	33,400.02	0.00
800-500-69200	Vehicle & Equip Maint Charges	952.49	734.74	1,100.00	306.99	1,100.00
800-500-90020	Transfer to IS Capital Proj Fnd	22,500.00	22,500.00	22,500.00	10,000.00	22,500.00
800-500-95000	Contingency	0.00	0.00	11,400.00	0.00	12,000.00
800-510-62400	Police Vehicle & Equip Maint	7,715.50	11,055.50	15,000.00	16.39	5,000.00
800-510-62410	City Hall Vehicle&Equip Maint	0.00	855.59	1,500.00	2,493.20	3,000.00
800-510-62420	Parks Vehicle & Equip Maint	3,248.90	6,732.03	1,000.00	1,235.70	2,400.00
800-510-62430	Building Vehicle & Equip Maint	240.00	142.41	1,000.00	50.00	500.00
800-510-62440	Water Vehicle & Equip Maint	19,207.17	23,866.22	15,000.00	6,030.65	15,000.00
800-510-62450	Sewer Vehicle & Equip Maint	16,624.08	32,841.59	25,000.00	8,572.32	25,000.00
800-510-62460	Sanitation Vehicle&Equip Maint	40,768.93	124,165.54	80,000.00	58,474.71	110,000.00
800-510-62470	Streets Vehicle & Equip Maint	16,389.26	35,133.93	15,000.00	13,854.68	30,000.00
800-520-62000	Police Building Maintenance	4,003.25	2,790.82	1,500.00	566.99	1,500.00
800-520-62010	City Hall Building Maintenance	5,956.97	3,316.57	7,000.00	5,285.49	7,000.00
800-520-62020	Comm Center Building Maint	4,010.41	3,089.45	2,500.00	815.58	2,500.00
800-520-62030	Senior Ctr Building Maint	3,083.19	4,380.86	1,000.00	0.00	1,000.00
800-520-62040	Library Building Maintenance	438.68	986.65	1,500.00	0.00	1,500.00
800-520-62050	Pool Building Maintenance	1,127.72	292.50	2,000.00	0.00	2,000.00
800-520-62060	Parks Building Maintenance	1,400.33	208.70	3,000.00	0.00	2,000.00
800-520-62070	Water Building Maintenance	3,139.86	4,886.74	4,000.00	192.55	4,000.00
800-520-62080	Sewer Building Maintenance	3,066.78	5,601.72	3,000.00	504.86	3,000.00
800-520-62090	Sanitation Building Maint	2,166.43	563.58	2,000.00	234.66	2,000.00
800-520-62100	Street Building Maintenance	2,454.45	1,726.00	3,000.00	178.71	2,000.00
800-520-62110	Building Dept. Maintenance	253.90	0.00	500.00	0.00	500.00
800-530-62200	IT Services-Public Works	606.50	508.77	8,000.00	4,781.71	8,000.00
800-530-62210	IT Services - Comm Services	1,001.16	47.38	1,000.00	72.76	500.00
800-530-62220	IT Services - Senior Center	46.50	47.38	1,000.00	0.00	500.00
800-530-62230	IT Services - Court	395.04	56.56	2,000.00	218.19	500.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
800-530-62240	IT Services - Building	629.29	602.29	1,500.00	478.45	1,500.00
800-530-62250	IT Services - Library	1,294.72	127.94	1,000.00	106.93	1,000.00
800-530-62300	IT Services-City Hall	1,347.46	791.80	8,000.00	3,895.46	8,000.00
800-530-62310	IT Services-Police	95.34	1,893.29	7,000.00	3,916.91	8,000.00
	Expense Total:	462,668.45	604,254.80	597,200.00	301,379.29	570,900.00
	Dept: 500 - Internal Services Surplus (Deficit):	22,491.22	58,143.59	128,400.00	3,464.23	-563,500.00
	Fund: 800 - Internal Services Fund Surplus (Deficit):	22,491.22	58,143.59	128,400.00	3,464.23	-563,500.00

Budget Worksheet Condensed

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
Fund: 802 - Internal Services Cap Projects Fund						
Dept: 500 - Internal Services						
Revenue						
802-500-40100	Beginning Fund Balance	0.00	0.00	12,600.00	0.00	25,300.00
802-500-46000	Interest	58.35	296.26	200.00	168.53	300.00
802-500-49024	Transfer from Inter Svc Oper	22,500.00	22,500.00	22,500.00	10,000.00	22,500.00
	Revenue Total:	22,558.35	22,796.26	35,300.00	10,168.53	48,100.00
Expense						
802-500-80020	CEP Projects	21,591.00	21,191.08	10,000.00	5,075.59	30,000.00
802-500-80410	Software Upgrades	1,301.44	2,059.33	0.00	0.00	0.00
	Expense Total:	22,892.44	23,250.41	10,000.00	5,075.59	30,000.00
	Dept: 500 - Internal Services Surplus (Deficit):	-334.09	-454.15	25,300.00	5,092.94	18,100.00
	Fund: 802 - Internal Services Cap Projects Fund Surplus (Deficit):	-334.09	-454.15	25,300.00	5,092.94	18,100.00
	Report Surplus (Deficit):	659,278.03	-512,841.85	2,536,800.00	213,222.36	433,600.00

Fund Summary

Fund	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
	Total Activity	Total Activity	Total Budget	YTD Activity	Proposed
114 - Admin Fund	56,507.49	41,942.19	205,400.00	12,354.49	123,400.00
116 - Non-Dept Fund	544,615.39	-708,575.48	1,519,500.00	111,851.37	91,300.00
210 - State Revenue Sharing Fund	32,671.53	1,983.99	83,700.00	40,471.97	64,600.00
230 - Community Dev Revolving Loan Fund	40,865.59	38,849.57	162,400.00	40,276.88	127,700.00
300 - Capital Projects Fund	9,659.94	3,419.31	89,400.00	-4,063.67	186,300.00
352 - Building Replacement Reserve Fund	-47,874.48	-54,469.48	500.00	-2,741.80	15,700.00
354 - Budget Stabilization Fund	675.44	106,318.61	322,200.00	6,515.95	370,000.00
800 - Internal Services Fund	22,491.22	58,143.59	128,400.00	3,464.23	-563,500.00
802 - Internal Services Cap Projects Fund	-334.09	-454.15	25,300.00	5,092.94	18,100.00
Report Surplus (Deficit):	659,278.03	-512,841.85	2,536,800.00	213,222.36	433,600.00



FINANCE JUDICIARY COMMITTEE MEETING

AGENDA FORECASTER

March 7, 2024

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CURRENT BUSINESS ITEMS – MARCH 7, 2024

Current Business Items – March 7, 2024

<u>Item</u>	Judge Contract Follow-Up
<u>Requested By</u>	Mike Crocker, Finance Director
<u>Date Last at Committee</u>	2/1/24
<u>Current Agenda Item Number</u>	4
<u>Item Description</u>	
	Draft RFP for the Judicial Services contract. The contract has expired and was last put out for bid in 2017.
<u>Current Status/Update:</u>	Follow-Up

<u>Item</u>	Request for Proposals for Audit Services
<u>Requested By</u>	Mike Crocker, Finance Director
<u>Date Last at Committee</u>	New Item
<u>Current Agenda Item Number</u>	5
<u>Item Description</u>	
	Review 2016 request for Proposals to use for 2024 RFP
<u>Current Status/Update:</u>	New Item

<u>Item</u>	Department Budget Discussion
<u>Requested By</u>	Mike Crocker, Finance Director Jason Knope, City Administrator
<u>Date Last at Committee</u>	New Item
<u>Current Agenda Item Number</u>	6
<u>Item Description</u>	
	Discuss upcoming budget for Finance and Administration
<u>Current Status/Update:</u>	New Item

PENDING BUSINESS ITEMS

Pending Business Items

Item

None

Requested By

Staff Contact

Date Last at Committee

Item Description

Current Status/Update

FUTURE BUSINESS ITEMS

Future Business Items

Item

RLF Fund Discussion

Requested By

Finance Committee Chair Leach

Item Description

Discussion with RLF Committee Member McDaniel. Continuing discussion about the purpose of the fund and potential uses. This is a continuing discussion from the November 4, 2021 Committee meeting.

Item

Review of City Retention Schedule

Requested By

Kitty Vodrup, City Recorder

Item Description

Review and discussion of the City's Record Retention Schedule.

Item

Health Benefits Contracts Fiscal Policy

Requested By

Mike Crocker, Finance Director

Item Description

Policy to reflect Council's direction to Staff for staff health benefits contracts. (January or February)

Item

Training Fee Code Update

Requested By

Mike Crocker, Finance Director

Item Description

Forwarded by the Court to update City Code.

FUTURE BUSINESS ITEMS

Item Telecom Ordinance
Requested By Jason Knope, City Administrator
Item Description
Updated telecom ordinance (November)

Item Insurance Agent Request for Proposals
Requested By Finance Judiciary Committee
Item Description
At the April 6, 2023 Finance Judiciary Committee, the Committee directed staff to move forward with an RFP for Insurance Agent services.

Item 2023 Master Fee Schedule
Requested By Finance Director Crocker
Item Description
Annual update to the City's Master Fee Schedule

Item City Prosecutor Request for Proposals
Requested By Finance Director Crocker
Item Description
Request for Proposals for City Prosecutor contract services

Item Spending Authority
Requested By Finance Director Crocker
Item Description
Review of the City's spending authority resolution

FUTURE BUSINESS ITEMS

<u>Item</u>	Insurance Agent of Record Request for Proposals
<u>Requested By</u>	Finance Director Crocker
<u>Item Description</u>	Request for Proposals for the City's insurance agent of record contract

2024 COMMITTEE MEETING CALENDAR

2024 Committee Meeting Calendar

Regular Meeting

Meeting Calendar 2024

January	February	March																																																																																																																																																										
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