

City of King City, OR

Budget Committee Meeting and Special Council Session

Wednesday, May 3, 2023 at 9:30 am

Notice of City Budget Committee Meeting and Special Council Session

The Budget Committee of the City of King City will hold a public meeting to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024, on May 3, 2023, at 9:30 am.

The City Council of the City of King City will also hold a Special Session at 12:00 pm, May 3, 2023, by hybrid (in-person & webinar) at the Council Chambers located at City Hall 15300 SW 116th Ave, King City, Oregon 97224.

Both meetings will be held in person and electronically. Councilors and Staff will attend in person and/or call into the meeting via conference call.

The public may attend the meeting by coming to City Hall or joining the Zoom webinar. In accordance with [House Bill 2560](#), this hybrid meeting enables people to join remotely or in-person to listen to the Council meeting and participate and remotely submit oral and written testimony.

Access Meeting through Zoom

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/83878372184?pwd=bTBmSTA3V2ZHbHVaN1hpUS9DTjRoZz09>

Webinar ID: 838 7837 2184

Passcode: 322013

Or Telephone:

US: 1 (253) 215-8782

Streaming Media

Live broadcast coverage of the King City meetings can now be seen on [King City YouTube page](#).

Budget Committee Meeting

1. Call to Order
2. Roll Call
3. Nomination of Budget Officers
4. Presentation of Budget Message and Budget Documents

Attachments:

- **FY23-24 Budget Documents** (FY23-24_Budget_Packet.pdf)

5. Public Comments

6. Approval of FY 2023-2024 Proposed Budget or Recess to May 11th 2023 at 9:30 AM.

*****Special Council Session*****

7. Call to Order

8. Roll Call

9. Discuss and consider legal interpretation of King City Municipal Code 2.16.100.

| Agenda published on 05/01/2023 at 6:45 PM



CITY OF KING CITY

BUDGET

FISCAL YEAR 2023-2024

**CITY OF KING CITY
OREGON**

**FIRST BUDGET COMMITTEE
MEETING**

Wednesday May 3rd, 2023
9:30 a.m.

1. CALL TO ORDER:
2. ROLL CALL:

AGENDA

3. NOMINATION OF BUDGET OFFICERS
4. PRESENTATION OF BUDGET MESSAGE AND BUDGET DOCUMENT.
5. PUBLIC COMMENTS
6. APPROVAL OF FY 2023-2024 PROPOSED BUDGET OR RECESS TO
May 11th 2023 (THURSDAY) AT 9:30 A.M.

Members of the Public and Media are Welcome



City of King City

15300 S.W. 116th Avenue, King City, Oregon 97224-2693
Phone: (503) 639-4082 • FAX: (503) 639-3771
www.ci.king-city.or.us

BUDGET MESSAGE

FISCAL YEAR 2023 - 2024

To: Honorable Budget Committee Members

From: Michael Weston, City Manager, and Budget Officer

This budget is a continuation of the level of service approved and enacted in last year's budget. The City Council has established goals and objectives for the upcoming year and based on funding, we will attempt to implement those.

The budget being proposed addresses the growth opportunities within and outside of our City. We have set aside capital improvement funds that will improve large portions of our infrastructure and address some smaller concerns. We have also set aside funds to address growth criteria for future development located in our urban reserves.

You will find that we typically budget very conservatively, ensuring that we underestimate revenues and overestimate expenditures. Over the past three years we have attempted to keep all projects within budget parameters and over budget on most revenues.

Budgeting conservatively, we estimate that the beginning fund balance for all funds in fiscal year 2023-2024 will be little over \$4 million; reflecting a net increase of approximately \$314,000 from the previous fiscal year (FY22-23).

The city budget is a spending plan for the upcoming year based on estimated funds available from various sources. These estimates are based on current trends and anticipated changes in the next year. City staff continually evaluates these trends and recommends adjustments to the budget throughout the year as needed.

The current budget proposal shows an overall increase of approximately \$26 thousand in revenues and expenditures in the General Fund compared to FY22-23. due to the increase in various tax and fee revenues.

Over the past year and at the advice of our accountant the City has changed the way we are handling outstanding citations. When outstanding citations remain unpaid for an extended period of time, we send those citations to a collection company for collections. The total outstanding balance assigned to the collection company was around \$588,000. Since fiscal year 2020/2021 the City has written off

portions of the potential collection or bad debt, in 2020/21 we wrote off \$238,405, in 2021/22 the City wrote off \$132,158 and in 2022/23 the City wrote off another \$50,000 from the budget line "accounts receivable non-collectable". In 2023/2024 the City intends to write off another \$50,000. By writing off and offsetting these bad debts the City intends to better reflect our true financial position.

The proposed budget is balanced and has been prepared under the guidelines of Oregon Budget Law.

King City's (Permanent) Tax Rate is 1.5261 and the Local Option Levy rate for Law Enforcement is 0.63. Both are per \$1000 of assessed valuation.

The assessed value for the City of King City is \$609,885,918 for FY22-23. Based on a 3% increase per year, the city's budgeted property tax revenue is expected to increase from \$1,287,000 in FY22-23 to 1,337,000 in FY23-24.

No action of the local government can increase the permanent tax rate.

The city didn't have any new residential building units in FY 21-22 and FY22-23. And we are projecting there will be about 15 in FY 23-24.

The budget proposes a combined \$1,816,626 in the Contingency and Reserved for Future Expenditures accounts in the general fund. As we have discussed in the past, the City operates for the first 4 months of the budget year on money carried over from the previous year. We anticipate beginning the 23-24 budget year with \$2.2 million of carry-over balance. The projected expenditures would end the 23-24 budget year with a carry-over balance of \$1,816,626. Maintaining the status quo instead of the increases we have seen in the past reflects the planning and other outside services associated with the projected growth, and the increase in the tax and fee revenues.

The goal of city staff is to properly manage the resources of the city in a conservative and appropriate manner while providing the highest level of service to our residents. Providing high levels of service will continue to be a difficult task with needs and demands outstripping available revenues. Consideration of alternative revenue sources will continue while recognizing that options are limited.

I would like to thank the City Council, members of the Budget Committee, City Staff and consultants for your participation and input as we move through the process of finalizing this budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. Weston II", with a long horizontal flourish extending to the right.

Michael J Weston II, MPA
City Manager, King City

CITY OF KING CITY

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Proposed Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	3,498,476	3,707,612	4,021,331
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,485,861	1,467,930	1,848,595
Federal, State and all Other Grants, Gifts, Allocations and Donations	936,336	836,795	346,795
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	405,720	400,735	415,735
All Other Resources Except Current Year Property Taxes			
Current Year Property Taxes Estimated to be Received	1,235,544	1,287,000	1,337,000
Total Resources	7,561,937	7,700,072	7,969,456

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,699,983	1,720,629	1,979,731
Materials and Services	834,190	1,556,917	1,453,879
Capital Outlay	478,753	1,008,271	1,190,400
Debt Service	81,580	100,000	100,000
Interfund Transfers	405,720	400,735	415,735
Contingencies		1,179,445	1,088,168
Special Payments			
Unappropriated Ending Balance or Reserved for Future Expenditure	4,061,711	1,734,075	1,741,543
Total Requirements	7,561,937	7,700,072	7,969,456

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
GENERAL FUND	2,159,303	2,891,407	3,223,804
FTE	13.00	11.00	12.00
STREET FUND	626,111	660,410	664,206
FTE	1.00	1.00	1.00
PARK SDC'S FUND	15,818	20,000	20,000
FTE			
TRANSPORTATION DEVELOPMENT TAX FUND			
FTE			
LOCAL OPTION LEVY FUND			
FTE			
AMERICAN RESCUE PLAN ACT GRANT FUND	211,694	714,000	716,000

FTE			
Not Allocated to Organizational Unit or Program	487,300	3,414,255	3,345,446
Unappropriated Ending Fund Balance	4,061,711		
Total Requirements	7,561,937	7,700,072	7,969,456
Total FTE	14.00	12.00	13.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Budgeting conservatively, we estimate that the beginning fund balance for all funds in fiscal year 2023-2024 will be little over \$4 million; reflecting a net increase of approximately \$314,000 from the previous fiscal year (FY22-23).

Personnel Services increased due to City Planner position budgeted.

The assessed value for the City of King City is \$609,885,918 for FY22-23. Based on a 3% increase per year, the city's budgeted property tax revenue is expected to increase from \$1,287,000 in FY22-23 to 1,337,000 in FY23-24.

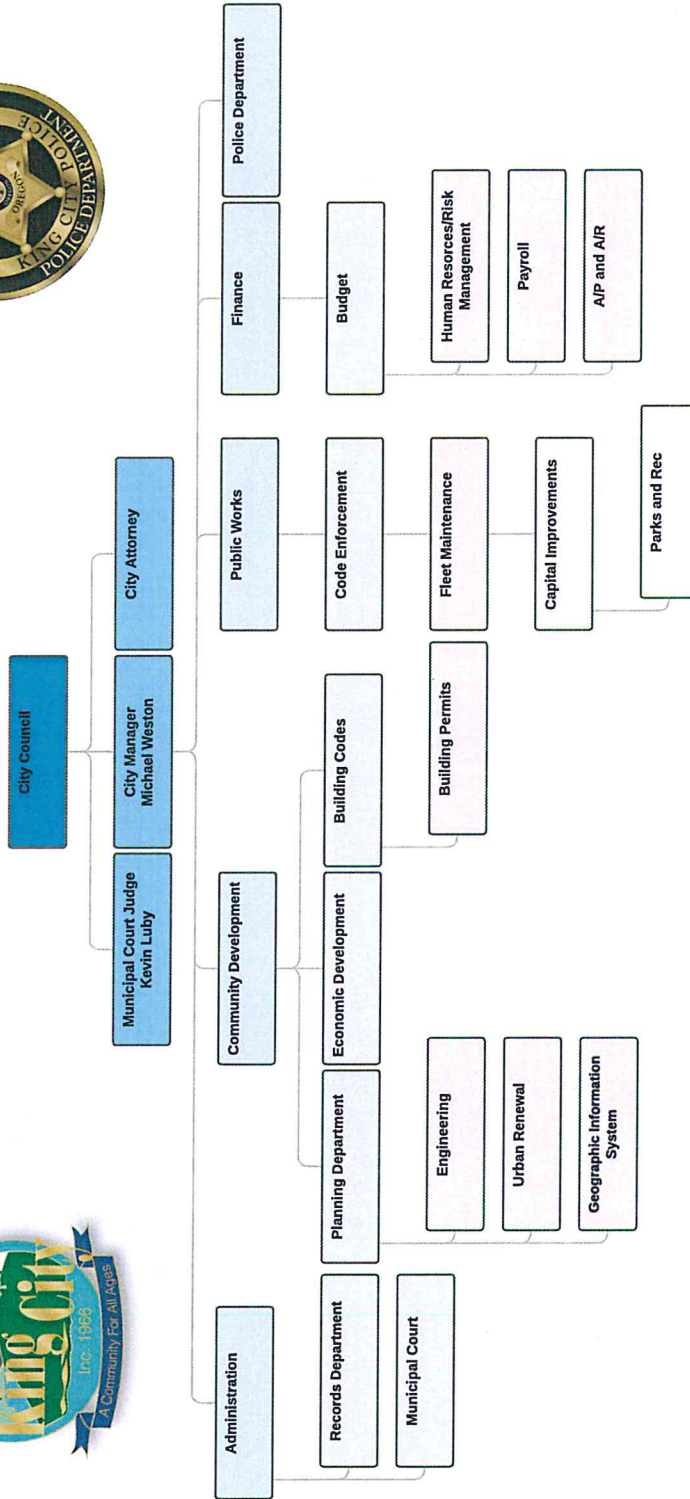
The city didn't have any new residential building units in FY 21-22 and FY22-23. And we are projecting there will be about 15 in FY 23-24.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2021 - 2022	This Year 2022-2023	Next Year 2023- 2024
Permanent Rate Levy(rate limit <u>1.526</u> per \$1,000)	1.526	1.526	1.526
Local Option Levy	0.63	0.63	0.63
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$1,507,320	
Total	\$1,507,320	



General Fund Expenditures

The General Fund expenditure is comprised of nine programs: City Council, City Manager, Planning & Finance, Public Information, Municipal Court, Building Department, Police, Debt Service and General Services.

In reviewing the detailed expenditures, we will address line items that depict any unusual increase or decrease.

City Council: There are no major changes

City Manager We have budgeted 70,000 in Park Maintenance, \$20,000 increase from FY22-23

Planning & Finance: Budgeted \$68,350 for City Planner position, and budgeted \$50,000 in Accounting Services – a \$50,000 decrease from FY22-23. Budgeted \$30,000 for Contract Services Miscellaneous – GIS, public outreach, Caselle support.

Public Information: There are no major changes.

Municipal Court: There are no major changes

Building Department: There are no major changes

Police Department: There are no major changes. We have budgeted \$60,000 for the patrol vehicle purchase.

Debt Service : We have budgeted \$100,000 for the payment of loan that the city borrowed from Business Oregon for the City Hall remodeling project in FY18-19.

General Services :

\$600,000 in contingency.

\$1,116,626 in Reserved for Future Expenditure account.

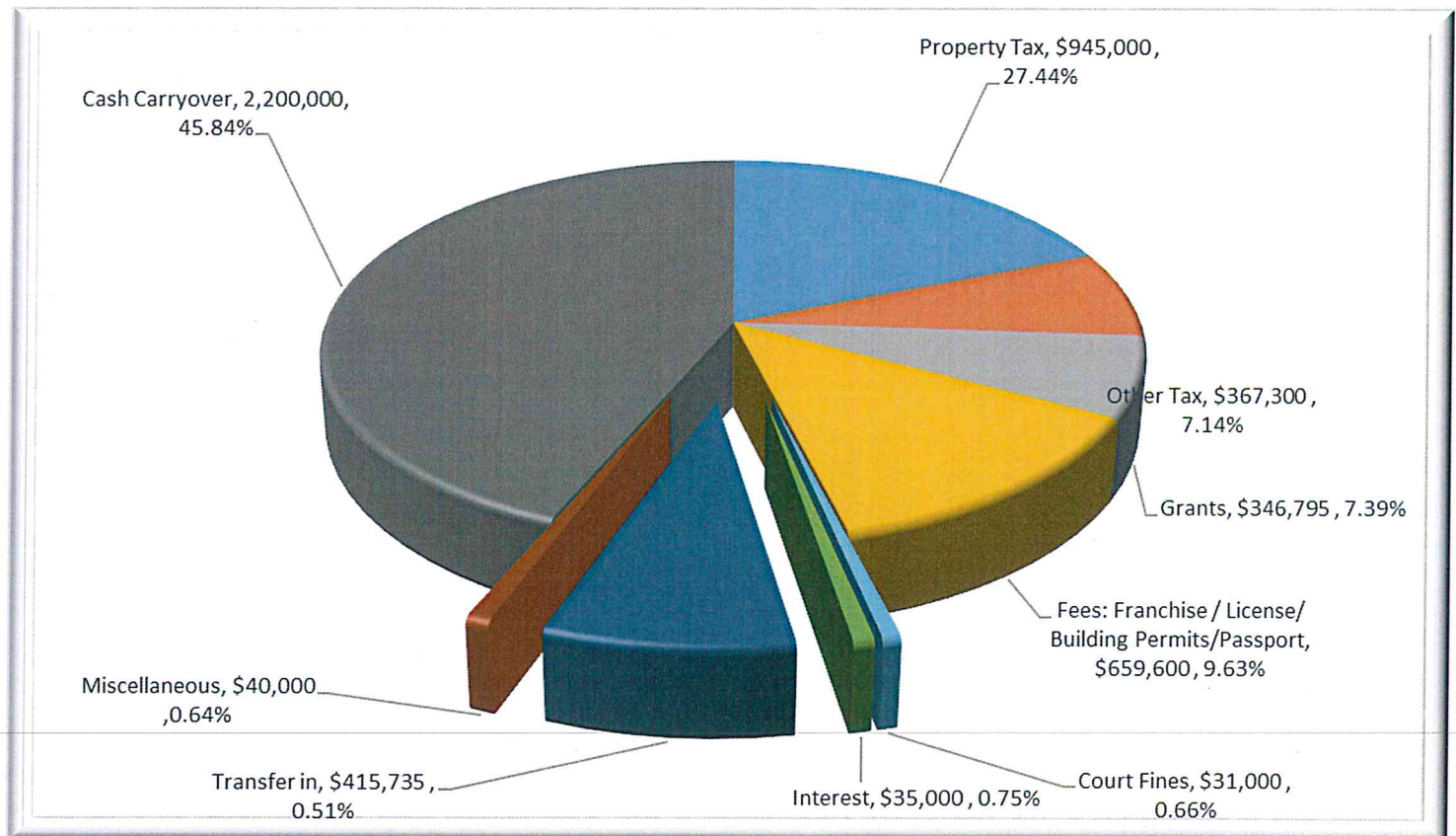
*****Contingency** - An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

*****Reserve for Future Expenditure** - An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law

General Fund Revenues

General Fund revenues are generated from a variety of sources. The three largest categories are Cash Carryover, property taxes, and Fees: Franchise / License/Building Permits/Passport. The table below shows the sources and amounts of revenue that are projected for the General Fund for 2023-2024. The chart below shows the sources of revenue on a percentage basis.

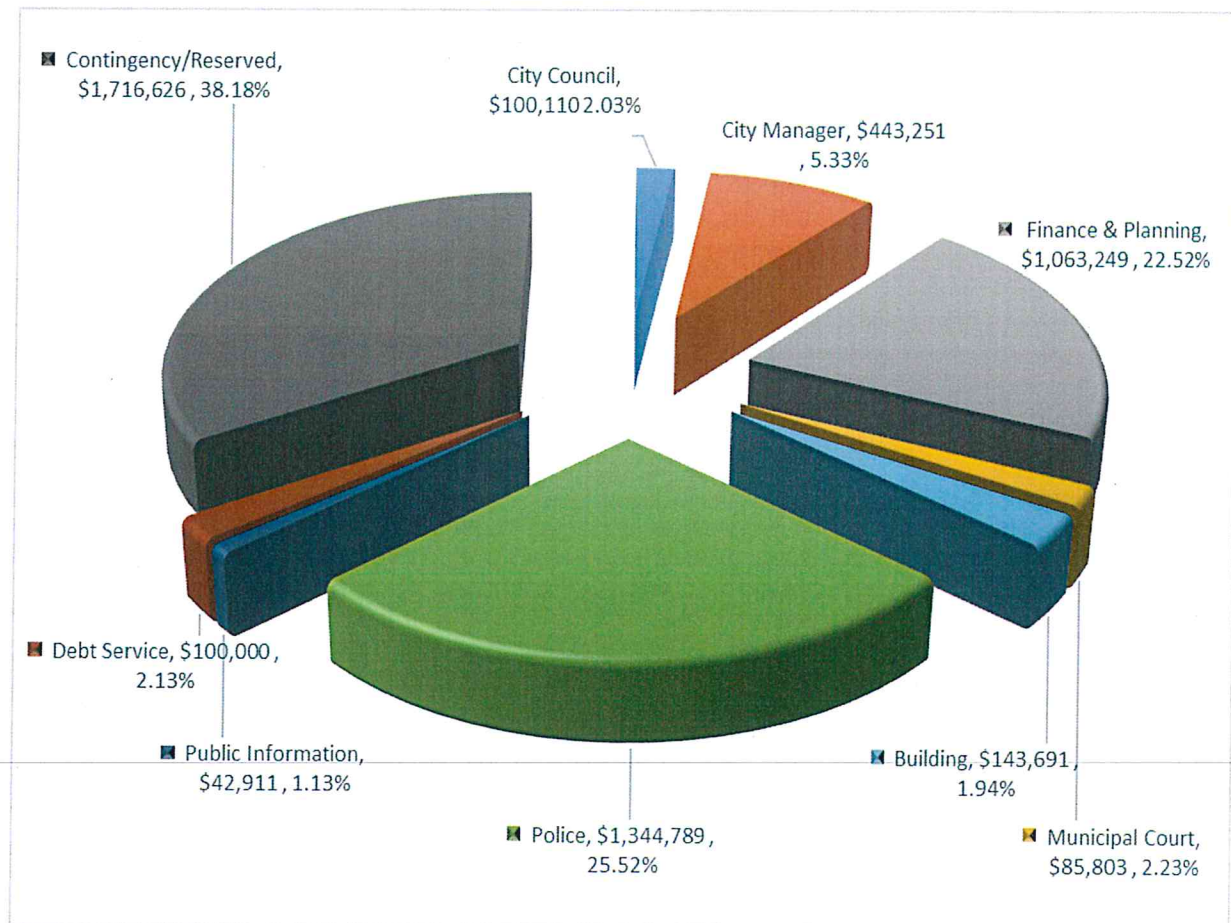
Property Tax	\$945,000	18.75%
Other Tax	\$367,300	7.29%
Grants	\$346,795	6.88%
Fees: Franchise / License/ Building Permits/Passport	\$659,600	13.09%
Court Fines	\$31,000	0.62%
Interest	\$35,000	0.69%
Transfer in	\$415,735	8.25%
Miscellaneous	\$40,000	0.79%
Cash Carryover	2,200,000	43.65%
Grand Total	\$5,040,430	



General Fund Expenditures

The table below shows the expenditures that are projected for the General Fund for 2023-2024. The chart shows the expenditures on a percentage basis.

City Council	\$100,110	1.99%
City Manager	\$443,251	8.79%
Finance & Planning	\$1,063,249	21.09%
Municipal Court	\$85,803	1.70%
Building	\$143,691	2.85%
Police	\$1,344,789	26.68%
Public Information	\$42,911	0.85%
Debt Service	\$100,000	1.98%
Contingency/Reserved	\$1,716,626	34.06%
Grand Total	\$5,040,430	



FORM

RESOURCES

City of King City

LB-20

GENERAL FUND

GENERAL FUND									
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	2,033,040	2,248,929	2,200,000	1 Beginning Fund Balance	2,200,000				1
2	-238,405	-132,158	-50,000	2 Account's Receivable Noncollectable	-50,000				2
3	14,865	11,769	35,000	3 Interest	35,000				3
				OTHER RESOURCES					
4	437,324	427,279	204,800	4 Taxes-Liquor/Cigarette/Motel/ Marijuana	327,300				4
5	54,576	55,485	40,000	5 Revenue Sharing	40,000				5
6	279,557	30,194	346,795	6 Grants	346,795				6
7	56,863	93,754	135,000	7 Licenses, Fees & Building Permits	165,000				7
8	259,038	261,872	218,600	8 Franchise Fees	218,600				8
9	68,040	185,540	144,000	9 Passport Fee	200,000				9
10	0		3,000	10 METRO Tax	3,000				10
11	0		30,000	11 School C.E.T.	30,000				11
12	2,570	4,784	3,000	12 OR State Surcharge 12%	3,000				12
13	184,344	146,547	31,000	13 Court Fine Revenues	31,000				13
14	84,615	91,479	90,000	14 Water Franchise Fee (5%)	90,000				14
15	3,633	45,648	40,000	15 Miscellaneous	40,000				15
				TRANSFER IN					
16	20,235	20,235	20,235	16 Fr. Street Fund	20,235				16
17	20,000	20,000	0	17 Fr. Parks SDC Fund	0				17
18	348,237	362,485	377,500	18 Fr. Local Option Levy	392,500				18
19	48,000	3,000	3,000	19 Fr. Transportation Development Fund	3,000				19
20	3,676,532	3,876,842	3,871,930	20 Total resources, except taxes to be levied	4,095,430				20
21			910,000	21 Taxes estimated to be received	945,000				21
22	838,160	874,966		22 Taxes collected in year levied					22
23	4,514,692	4,751,808	4,781,930	23 TOTAL RESOURCES	5,040,430				23

PAGE (2)

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

CITY OF KING CITY

	Historical Data				Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES NOT ALLOCATED			
1				1			1
2				2			2
3				3 TOTAL PERSONNEL SERVICES			
4				4 Total Full - Time Equivalent (FTE)			3
				MATERIALS AND SERVICES NOT ALLOCATED			4
5				5			
6				6			5
7				7			6
8				8 TOTAL MATERIALS AND SERVICES			7
				CAPITAL OUTLAY NOT ALLOCATED			8
9				9			
10				10			9
11				11 TOTAL CAPITAL OUTLAY			10
				DEBT SERVICE			11
12	0	81,580	100,000	12 Equity Loan payment / Interest	100,000		12
13				13			13
14	0	81,580	100,000	14 TOTAL DEBT SERVICE	100,000		14
				SPECIAL PAYMENTS			
15				15			16
16				16 TOTAL SPECIAL PAYMENTS			17
				INTERFUND TRANSFERS			
17				17			18
18				18			19
19				19 TOTAL INTERFUND TRANSFERS			20
20			600,000	20 OPERATING CONTINGENCY	600,000		21
21			1,190,523	21 Reserved for Future Expenditure	1,116,626		22
22	0	81,580	1,890,523	22 TOTAL REQUIREMENTS NOT ALLOCATED	1,816,626		23
23	2,265,763	2,159,303	2,891,407	23 TOTAL ALLOCATED REQUIREMENTS	3,223,804		24
24	2,248,929	2,510,925		24 ENDING BALANCE			25
25				25			26
26				26			27
27	4,514,692	4,751,808	4,781,930	27 TOTAL REQUIREMENTS	5,040,430		28

**FORM
LB-30**

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

CITY OF KING CITY

GENERAL FUND									
Historical Data				REQUIREMENTS FOR: CITY COUNCIL	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
				PERSONNEL SERVICES:					
1				1					1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7	TOTAL PERSONNEL SERVICES				7
8				8	Total Full - Time Equivalent (FTE)				8
					MATERIALS AND SERVICES:				
9	7,132	7,003	7,750	9	Membership, dues and fees	9,700			9
10	724	1,522	6,560	10	Training, Travel & Subsistence	6,560			10
11	0		500	11	Council Vehicle Expense	500			11
12	0		50	12	Meals & Related Business Expenses	50			12
13	3,890	14,166	15,050	13	Special Dept. Expense	15,050			13
14	12,975	13,600	17,250	14	Audit Expense	17,250			14
15	3,153	220	25,000	15	Legal Services	50,000			15
16				16	Miscellaneous				16
17				17					17
18				18					18
19				19					19
20				20					20
21	27,874	36,511	72,160	21	TOTAL MATERIALS & SERVICES	99,110			21
					CAPITAL OUTLAY				
22	0	0	0	22	Computer / Monitor	0			22
23	8,883	0	1,000	23	Software / Hardware	1,000			23
24				24					24
25				25					25
26	8,883	0	1,000	26	TOTAL CAPITAL OUTLAY	1,000			26
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27				27					27
28	36,757	36,511	73,160	28	TOTAL ORG./PROG. REQUIREMENTS	100,110			28

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

CITY OF KING CITY

GENERAL FUND									
	Historical Data			REQUIREMENTS FOR: City Manager	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				PERSONNEL SERVICES:					
1				1					1
2				2					2
3				3					3
4				4					4
5	79,726	79,726	231,964	5 Service Contracted					4
6	79,726	79,726	231,964	6 TOTAL PERSONNEL SERVICES	249,531				5
7				7 Total Full - Time Equivalent (FTE)	249,531				6
				MATERIALS AND SERVICES:					7
8	1,758	2,614	2,200	8 Office Supplies	3,000				8
9	9,071	9,575	9,933	9 Utilities	12,120				9
10	0	0	1,000	10 Professional Services	1,000				10
11	34,041	71,088	55,700	11 Contract Services	75,700				11
12	7,133	7,860	7,000	12 Insurance - Liability Bond - 20%	11,000				12
13	2,647	6,709	8,000	13 Special Department Expenses	8,000				13
14	287	4,027	9,500	14 Travel and Training / Employee Vehicle Expense	9,500				14
15	475	202	1,000	15 Meals & Related Business Expenses	1,000				15
16	35,840	38,110	35,440	16 Building Maintenance	36,440				16
17	1,499	1,075	1,760	17 Membership, Dues & Fees	2,160				17
18	9,486	325	25,050	18 Books, Periodicals, Subscriptions, Codification	25,200				18
19	0	25	4,000	19 Elections / Public Notices / Advertising	4,000				19
20	102,237	141,610	160,583	20 TOTAL MATERIALS AND SERVICES	189,120				20
				CAPITAL OUTLAY					
21	88		2,000	21 City Hall Remodeling Project	2,000				21
22	1,512	400	2,600	22 Software / Hardware	2,600				22
23				23					23
24	1,600	400	4,600	24 TOTAL CAPITAL OUTLAY	4,600				24
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS					
25				25					25
26				26					26
27	183,563	221,736	397,147	27 TOTAL ORG./PROG. REQUIREMENTS	443,251				27

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
CITY OF KING CITY
GENERAL FUND

GENERAL FUND									
Historical Data				REQUIREMENTS FOR: Finance and Planning	Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
				PERSONNEL SERVICES:					
1	346,356	348,521	434,159	1 Salaries & Payroll Taxes	536,898				1
2	214,492	227,955	259,700	2 Benefits - Insurance & Retirement	333,996				2
3				3					3
4				4					4
5	-187,920	-174,997	-388,664	5 Service Contracted					5
6	372,928	401,479	305,195	6 TOTAL PERSONNEL SERVICES	-417,400				6
7	5.00	4.00	4.00	7 Total Full - Time Equivalent (FTE)	453,494				7
				MATERIALS AND SERVICES:	5.00				
8	6,684	36,981	42,000	8 Office Supplies					8
9	4,949	5,132	5,275	9 Utilities	45,000				9
10	110,030	78,656	190,000	10 Professional Services	7,345				10
11	325,018	193,114	341,500	11 Contract Services	140,000				11
12	4,778	11,526	25,000	12 Special Department Expenses	341,500				12
13	16,277	14,312	22,200	13 Travel and Training / Employee Vehicle Expense	30,000				13
14	110	110	100	14 Membership, Dues & Fees	23,200				14
15	7,374	5,154	5,000	15 Elections / Public Notices / Advertising	200				15
16			1,510	16 Equipment Repairs & Building Maintenance	5,000				16
17				17	1,510				17
18				18					18
19				19					19
20	475,220	344,985	632,585	20 TOTAL MATERIALS AND SERVICES	593,755				20
				CAPITAL OUTLAY					
21	0		5,000	21 Computer / Monitor / Phone System					
22	1,512	11,761	10,000	22 Software / Hardware	5,000				21
23	0		0	23 Vehicle Maintenance Equipment	10,000				22
24	795		1,000	24 New City Hall Furnitures	0				23
25	2,307	11,761	16,000	25 TOTAL CAPITAL OUTLAY	1,000				24
				REQUIRMENTS FOR OTHER ORG. UNITS OR PROGRAMS	16,000				25
26				26					
27				27					26
28	850,455	758,225	953,780	28 TOTAL ORG./PROG. REQUIREMENTS	1,063,249				27
									28

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

CITY OF KING CITY

GENERAL FUND									
	Historical Data			REQUIREMENTS FOR : ADMINISTRATION PUBLIC INFORMATION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				PERSONNEL SERVICES					
1				1					1
2				2					2
3	1,000	1,000	35,288	3 Service Contracted					3
4	1,000	1,000	35,288	4 TOTAL PERSONNEL SERVICES	37,911				4
5	0.00	0	0	5 Total Full - Time Equivalent (FTE)	37,911				5
					0.00				
6	1,800	2,390		6 MATERIALS AND SERVICES					
7			5,000	7 Special Department Expenses	5,000				6
8				8					7
9				9					8
10				10					9
11				11					10
12	1,800	2,390	5,000	12 TOTAL MATERIALS AND SERVICES	5,000				11
									12
13	0	0	0	13 CAPITAL OUTLAY					
14			0	14 Website Development	0				13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21	0	0	0	21 TOTAL CAPITAL OUTLAY	0				20
									21
22				22 REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS					
23				23					22
24				24					23
25				25					24
26	2,800	3,390	40,288	26 TOTAL ORG. / PROG. REQUIREMENTS	42,911				25
									26

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

CITY OF KING CITY

	Historical Data			REQUIREMENTS FOR: Court	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES:			
1	56,020	55,593	65,350	1 Salaries & Payroll Taxes	71,030		1
2	47,382	40,248	50,100	2 Benefits - Insurance & Retirement	54,470		2
3				3			3
4				4			4
5				5			5
6	-29,475	-29,475	-55,410	6 Service Contracted			6
7	73,927	66,366	60,040	7 TOTAL PERSONNEL SERVICES	-60,897		7
8	1.00	1.00	1.00	8 Total Full - Time Equivalent (FTE)	64,603		8
				MATERIALS AND SERVICES:	1.00		
9	1,013	5,890	3,000	9 Office Supplies	3,000		9
10	6,013	6,006	6,500	10 Professional Services	6,500		10
11	5,371	5,664	7,500	11 Special Department Expenses	7,500		11
12			400	12 Travel and Training / Employee Vehicle Expense	1,400		12
13	475	75	200	13 Membership, Dues & Fees	200		13
14				14			14
15				15			15
16				16			16
17				17			17
18				18			18
19	12,872	17,635	17,600	19 TOTAL MATERIALS AND SERVICES	18,600		19
				CAPITAL OUTLAY			
20	1,511		2,600	20 Software 1/5	2,600		20
21				21			21
22				22			22
23				23			23
24	1,511	0	2,600	24 TOTAL CAPITAL OUTLAY	2,600		24
				REQUIRMENTS FOR OTHER ORG. UNITS OR PROGRAMS			
25				25			25
26				26			26
27	88,310	84,001	80,240	27 TOTAL ORG./PROG. REQUIREMENTS	85,803		27

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

CITY OF KING CITY

GENERAL FUND							
	Historical Data			REQUIREMENTS FOR: Building Department	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES:			
1				1 Salaries & Payroll Taxes			1
2				2 Benefits - Insurance & Retirement			2
3				3			
4				4			
5				5			
6	13,281	13,281	37,102	6 Service Contracted			
7	13,281	13,281	37,102	7 TOTAL PERSONNEL SERVICES	39,981		
8	0.00	0.00	0.00	8 Total Full - Time Equivalent (FTE)	39,981		
				MATERIALS AND SERVICES:	0.00		8
9	1,750	1,827	1,530	9 Utilities Expenses			
10	30,033	38,809	74,250	10 Contract Services	2,650		9
11	0	0	200	11 Training & Travel	96,750		10
12			1,510	12 Vehicle Equipment & Building Maintenance	200		11
13				13	1,510		12
14	31,783	40,636	77,490	14 TOTAL MATERIALS AND SERVICES	101,110		13
15				15			14
				CAPITAL OUTLAY			15
16	1,512	0	2,600	16 Software 1/5			
17				17	2,600		16
18				18			17
19				19			18
20	1,512	0	2,600	20 TOTAL CAPITAL OUTLAY			19
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS	2,600		20
21							
22							21
23							22
24							23
25							24
26							25
27	46,576	53,917	117,192	TOTAL ORG./PROG. REQUIREMENTS	143,691		26
							27

REQUIREMENTS SUMMARY
BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
CITY OF KING CITY
GENERAL FUND

GENERAL FUND									
Historical Data				Adopted Budget This Year 2022-2023	REQUIREMENTS FOR: Police Department	Budget for Next Year 2023-2024			
Actual		Second Preceding Year 2020-2021	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
1	529,903	525,752		579,670	PERSONNEL SERVICES:				
2	315,436	287,211		331,650	1 Salaries / OT / Payout & Payroll Taxes	618,005			1
3	29,475	29,475		55,410	2 Benefits - Insurance & Retirement	365,332			2
4	874,814	842,438		966,730	3 Service Contracted	60,897			3
5	7.00	8.00		6.00	4 TOTAL PERSONNEL SERVICES	1,044,234			4
					5 Total Full - Time Equivalent (FTE)	6.00			5
6	2,960	2,206			MATERIALS AND SERVICES:				
7	6,080	12,277		3,900	6 Office Supplies	4,900			6
8	710	1,815		13,550	7 Department Supplies	15,550			7
9	466	478		2,650	8 Special Dept. Expenses	2,650			8
10	5,040	4,320		1,850	9 Membership dues	2,025			9
11	21,399	23,581		4,900	10 Professional Services	4,900			10
12	10,879	12,678		21,000	11 Insurance (Liability/Umbrella/Bonding) - 60%	33,000			11
13	2,611	4,078		24,620	12 Vehicle Expenses	24,620			12
14	37,379	49,461		6,700	13 Uniforms & CERT Supply	6,500			13
15	2,400	3,284		40,750	14 Contract Services	47,750			14
16	55	0		4,700	15 Equipment Repairs & Maintenance	4,700			15
17	8,813	5,844		6,040	16 Building Maintenance	6,040			16
18	14,282	14,214		13,950	17 Travel, Training & Subsistence	17,800			17
19	20,745	15,634		15,865	18 Utilities	17,725			18
20	133,819	149,870		46,795	19 Grant Expenditures	46,795			19
				207,270	20 TOTAL MATERIALS AND SERVICES	234,955			20
21					CAPITAL OUTLAY				
22		898			21 Handgun Replacement / Other TBID/Radar Unit				
23	42,000	0		32,000	22 Vehicle Purchase				21
24	2,607	3,528		3,000	23 Taser / Radar Unit Replacement	60,000			22
25	1,512	1,500		19,600	24 Mis. - Security Camera Replacement / E PRINTERS	3,000			23
26					25 Ammunition Locker / DATA UNIT FOR SPEED TRAILER	1,600			24
27					26 MDT MOUNTS(4)/MDT TABLETS(5) / MDT SERVER				25
28	2,550	3,289		1,000	27 Ballistic Shield (Patrol Rifle)				26
29	48,669	9,215		55,600	28 TOTAL CAPITAL OUTLAY	1,000			27
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS	65,600			28
29					29				
30	1,057,302	1,001,523		1,229,600	30 TOTAL ORG./PROG. REQUIREMENTS				29
						1,344,789			30

Street Fund

Requirement:

The Oregon Constitution, Article IX, Section 3a states that revenue from state highway tax "...shall be used exclusively for the construction, reconstruction, improvements, repair maintenance, operation and use of public highways, roads, and roadside areas...".

Summary:

The City Council approved on Feb.2, 2005 Ordinance 0-05-05, adopting a public utility privilege tax. The privilege tax of one and one-half percent is imposed on the gross revenue received from customers within the City by Portland General Electric Company. The revenue will be used to offset the costs of street lighting.

The FY2023 - 2024 proposed Street Fund budget reflects a beginning balance of \$450,000 and an expenditure of \$400,000 for street improvements project.

RESOURCES
STREET FUND

CITY OF KING CITY

STREET FUND

	Historical Data				Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				BEGINNING FUND BALANCE			
1				1 Available cash on hand (cash basis) or			1
2	480,291	628,281	628,281	2 Net working capital (accrual basis)	450,000		2
3				3 Previously levied taxes estimated to be received			3
4	3,767	2,713	5,500	4 Interest			4
5				5 OTHER RESOURCES	5,500		5
6	312,455	381,929	270,000	6 State Gas Tax			6
7	3,156	3,858	2,500	7 Bike Path	330,000		7
8	12,532	15,194	14,000	8 County Gas Tax	3,300		8
9	47,387	50,731	38,000	9 Privilege Tax 1.5%	17,000		9
10				10 Grants:	55,000		10
11	100,000	100,000		11 Special City Allotment	0		11
12				12 CDBG - SW King George			12
13				13 CDBG - CUL-DE-SACS			13
14				14 CDBG -			14
15	63,473	64,242	60,000	15 CWS/Surface Water Mgmt.	70,000		15
16	0	85,332	500	16 Miscellaneous	500		16
17	0	0	0	17 Transfers In - fm Park SDC Fund	0		17
18				18			18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24	1,023,061	1,332,280	1,018,781	24 Total resources, except taxes to be levied	931,300		24
25				25 Taxes necessary to balance			25
26				26 Taxes collected in year levied			26
27	1,023,061	1,332,280	1,018,781	27 TOTAL RESOURCES	931,300		27

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

CITY OF KING CITY

STREET FUND

	Historical Data				Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
					PERSONNEL SERVICES NOT ALLOCATED				
1					1				1
2					2				2
3					3 TOTAL PERSONNEL SERVICES				3
4					4 Total Full - Time Equivalent (FTE)				4
5					MATERIALS AND SERVICES NOT ALLOCATED				5
6					5				6
7					6 TOTAL MATERIALS AND SERVICES				7
8					CAPITAL OUTLAY NOT ALLOCATED				8
9					7				9
10					8				10
11					9 TOTAL CAPITAL OUTLAY				11
12					DEBT SERVICE				12
13					10				13
14					11				14
15					12 TOTAL DEBT SERVICE				15
16					SPECIAL PAYMENTS				16
17					13				17
18					14				18
19					15 TOTAL SPECIAL PAYMENTS				19
20					INTERFUND TRANSFERS				20
21	20,235	20,235		20,235	16 Transfer to General Fund	20,235			21
22					17				22
23					18				23
24					19				24
25	20,235	20,235		20,235	20 TOTAL INTERFUND TRANSFERS	20,235			25
26				338,136	21 OPERATING CONTINGENCY	246,859			26
27	20,235	20,235		358,371	22 TOTAL REQUIREMENTS NOT ALLOCATED	267,094			27
28	374,545	626,111		660,410	23 TOTAL ALLOCATED REQUIREMENTS	664,206			28
29	628,281	685,934			24 ENDING BALANCE				29
30	1,023,061	1,332,280		1,018,781	25 TOTAL REQUIREMENTS	931,300			30

REQUIREMENTS SUMMARY

CITY OF KING CITY

STREET FUND

	Historical Data			REQUIREMENTS FOR: <u>ROADWAY SIGNS, MARKING,& LIGHTS</u>	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES			
1				1			1
2				2			2
3				3			3
4				4			4
				TOTAL PERSONNEL SERVICES			
				Total Full - Time Equivalent (FTE)			
				MATERIALS AND SERVICES			
5	1,380	1,560	1,600	5 Rental - Garage	1,600		5
6				6 Street lighting			6
7	3,423	5,611	34,114	7 Roadway Surface Maintenance			7
8	475	2,313	5,000	8 Traffic Control	34,114		8
9	5,278	9,484	40,714	9 TOTAL MATERIALS & SERVICES	5,000		9
				CAPITAL OUTLAY	40,714		
10				10			10
11				11			11
12				12			12
13				13			13
14				14 TOTAL CAPITAL OUTLAY			14
				REQUIREMENTS FOR OTHER ORG.UNITS OR PROGRAM			
15				15			15
16				16			16
17				17			17
18				18			18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
	5,278	9,484	40,714	25 TOTAL ORG./PROG. REQUIREMENTS	40,714		25

REQUIREMENTS SUMMARY

CITY OF KING CITY

STREET FUND

	Historical Data			REQUIREMENTS FOR: STREET OPERATIONS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES			
1				1 Salaries / OT / Payout & Payroll Taxes			1
2				2 Benefits - Insurance & Retirement			2
3		83,999	84,310	3 Service Contracted	89,977		3
4	97,009	83,999	84,310	4 TOTAL PERSONNEL SERVICES	89,977		4
5	0.00	1.00	1.00	Total Full - Time Equivalent (FTE)	1.00		5
				MATERIALS AND SERVICES			
6	7,133	7,860	8,000	5 Insurance Expenses	11,000		6
7	27,472	14,967	30,000	6 Professional Services	30,000		7
8	1,380	1,560	1,600	7 Rent & Lease Payment	1,600		8
9	40	306	8,415	8 Vehicle Maintenance	8,415		9
10	2,025	1,915	2,000	9 Surface Water Management	2,000		10
11	45,955	45,947	45,000	10 Street Lighting Expense	45,000		11
12	5,670	6,695	7,500	11 Maintenance of Parkways	7,500		12
13	0	93	0	12 Traffic Control	0		13
14	10,415	11,525	12,000	13 Contract Services	12,000		14
15	923	201	3,000	14 Special Department Expenses	3,000		15
16	0	0	1,000	15 Street Issue Legal Fees	1,000		16
17				16			17
18				17			18
19	101,013	91,069	118,515	18 TOTAL MATERIALS AND SERVICES	121,515		19
				CAPITAL OUTLAY			
20				19			20
21				20			21
22				21			22
23				22			23
24				23 TOTAL CAPITAL OUTLAY			24
				REQUIRMENTS FOR OTHER ORG.UNITS OR PROGRAMS			
25				24			25
26				25			26
27				26			27
28	198,022	175,068	202,825	27 TOTAL ORG./PROG. REQUIREMENTS	211,492		28

REQUIREMENTS SUMMARY

CITY OF KING CITY

STREET FUND

	Historical Data			REQUIREMENTS FOR: CAPITAL IMPROVEMENTS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				PERSONNEL SERVICES			
1				1			1
2				2			2
3				3			3
4				4			4
				TOTAL PERSONNEL SERVICES			
				Total Full - Time Equivalent (FTE)			
				MATERIALS AND SERVICES			
5				5			5
6				6			6
7				7			7
8				8			8
9				9			9
				TOTAL MATERIALS & SERVICES			
				CAPITAL OUTLAY			
10	67,613	203,515	404,871	10	Street Improvements	400,000	10
11	100,000	238,044		011	SCA GRANT	0	11
12	0	0		012	ODOT Enhance Grant Match	0	12
13	3,632	0	12,000	13	Truck Replacement		13
14	171,245	441,559	416,871	14	TOTAL CAPITAL OUTLAY	12,000	14
15	171,245	441,559	416,871	15	TOTAL ORG./PROG. REQUIREMENTS	412,000	15
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS		
16	5,278	9,484	40,714	16	Roadway Signs, Marking & Lights	40,714	16
17	198,022	175,068	202,825	17	Street Operations	211,492	17
18				18			18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27	374,545	626,111	660,410	27	TOTAL ALLOCATED REQUIREMENTS	664,206	27

Park System Development Charges

Requirement:

The King City Council approved, on March 4, 2004, Resolution R-04-04 which established the criteria for a Park System Development Charge.

Allocation of Funds:

The City can only use the SDC revenues for capital improvements. The revenue from the SDC fee may be used on any park-related capital improvement, including replacing existing components. The statutes restrict the City's use of revenue from the improvement fee to those improvements that did not exist at the time the SDC was created or updated and that increase capacity.

The list of Capital Improvements are as following:

Land Acquisition

Site Improvement

Landscaping

Equipment

SDC Update & Administration

The FY2023 - 2024 proposed Park Fund budget reflects a beginning balance of \$100,000 and an expenditure of \$20,000 for Park improvements project.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
PARK - SDC'S Fund

CITY OF KING CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				RESOURCES			
				Beginning Fund Balance			
1				1 Cash on hand (cash basis), or			1
2	146,116	115,244	100,000	2 Working Capital (accrual basis)	100,000		2
3				3 Previously levied taxes estimated to be received			3
4	1,036	517	4,000	4 Earnings from temporary investments	4,000		4
5				5 Transferred from other funds			5
6	0	0	31,950	6 Revenue - Parks System Development Fees	47,925		6
7	47,333			7 CARE ACT GRANT (for MozaicArt & Benches)			7
8	10,000			8 Miscellaneous			8
9				9 Total Resources, except taxes to be levied			9
10				10 Taxes necessary to balance			10
11				11 Taxes collected in year levied			11
12	204,485	115,761	135,950	12 TOTAL RESOURCES	151,925		12
				REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
13	68,955	15,818	20,000	13 Park Improvements	20,000		13
14				14			14
15	68,955	15,818	20,000	15 TOTAL ORG. / PROG. REQUIREMENTS	20,000		15
				REQUIREMENTS NOT ALLOCATED			
16	20,000	20,000	0	16 Transfer to General Fund	0		16
17			0	17 Transfer to Street Fund	0		17
18			90,000	18 Operating Contingency	90,000		18
19			25,950	19 Reserved for future expenditure	41,925		19
20	20,000	20,000	115,950	20 TOTAL REQUIREMENTS NOT ALLOCATED	131,925		20
21	68,955	15,818	20,000	21 TOTAL ALLOCATED REQUIREMENTS	20,000		21
22	115,530	79,943		22 ENDING BALANCE (PRIOR YEARS)			22
23				23			23
24	204,485	115,761	135,950	24 TOTAL REQUIREMENTS	151,925		24

Transportation Development Tax

On Tuesday November 4, 2008 the citizens of Washington County voted for a Transportation Development Tax (TDT). The TDT replaced the previous tax, known as the Traffic Impact Fee (TIF), passed county-wide in 1990. The TDT went into effect on July 1, 2009, increasing the previous TIF rates as well as updating and clarifying various procedures. The TDT essentially doubled the TIF rates developers pay for the impact new development has on the transportation system.

The TDT is levied countywide including within the Cities. The new rate is phased in over 4 years, through July 1, 2012. After July 1, 2013 the rates can increase at a rate of no more than 10% per year, based on an index tracking the costs of road construction material, labor, and right-of-way. Non-residential developments which had land use approvals prior to July 1, 2009 are charged based on the prior TIF rates. Developments may also receive credits for constructing eligible transportation improvements.

The TDT is based on the estimated traffic generated by each type of development. All revenue is dedicated to transportation capital improvements designed to accommodate growth. Eligible projects are on major roads, including sidewalks and bike lanes, as well as transit capital projects (such as bus shelters).

The TDT is not a property tax. New development is required to pay the tax when a building permit or occupancy permit is issued. Remodeling, temporary uses, and state and federal government buildings are exempt.

There are no major changes in the FY23-24 budget

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
TRANSPORTATION DEVELOPMENT TAX**

CITY OF KING CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022- 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				RESOURCES			
				Beginning Fund Balance			
1				1 Cash on hand (cash basis), or			1
2	505,209	506,022	506,022	2 Working Capital (accrual basis)	506,022		2
3				3 Previously levied taxes estimated to be received			3
4	3,815	2,621	30,000	4 Earnings from temporary investments	30,000		4
5				5			5
6	0	0	84,580	6 Transportation Development Tax	149,970		6
7				7			7
8				8			8
9				9			9
10				10			10
11				11			11
12	509,024	508,643	620,602	TOTAL RESOURCES	685,992		12
				REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
13	0	0	0	13 Street Improvements	0		13
14				14			14
15	0	0	0	TOTAL ORG. / PROG. REQUIREMENTS	0		15
				REQUIREMENTS NOT ALLOCATED			
16	48,000	3,000	3,000	16 Transfer to General Fund	3,000		16
17				17			17
18			517,602	18 Reserved for future expenditure	582,992		18
19			100,000	19 Operating Contingency	100,000		19
20	48,000	3,000	620,602	TOTAL REQUIREMENTS NOT ALLOCATED	685,992		20
21	0	0	0	21 TOTAL ALLOCATED REQUIREMENTS	0		21
22	461,024	505,643		22 ENDING BALANCE (PRIOR YEARS)			22
23				23			23
24	509,024	508,643	620,602	TOTAL REQUIREMENTS	685,992		24

Local Option Levy

Requirement:

The electors of King City approved on November 5th 2019 a five – year Local Option Levy for Police Services.

Summary:

The passing of the measure authorized the city of King City to renew its local option levy for police services at the new rate of \$0.6300 per \$1,000 dollars of assessed value on real property located within the City beginning FY 2020 – 2021.

Allocation of Funds:

1. Used to continue existing levels of service
 2. To increase police officer's salaries making them competitive with other agencies in the same geographic market
 3. Replace aging equipment
 4. Provide police officer training
 5. Help fund the City's participation in the Washington County PPDS System.
-

SPECIAL FUND
RESOURCES AND REQUIREMENTS
LOCAL OPTION LEVY FUND

CITY OF KING CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022- 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
				RESOURCES			
				Beginning Fund Balance			
1				1 Cash on hand (cash basis), or			1
2	0	0	0	2 Working Capital (accrual basis)	0		2
3				3 Previously levied taxes estimated to be received			3
4				4 Earnings from temporary investments			4
5	343,745	357,661	365,000	5 Local Option Levy	380,000		5
6	355	250	500	6 Interest	500		6
7	4,138	4,574	12,000	7 Property Delinquent	12,000		7
8				8			8
9				9			9
10				10			10
11				11			11
12	348,238	362,485	377,500	12 TOTAL RESOURCES	392,500		12
				REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
13				13 Street Improvements			13
14				14			14
15	0	0	0	15 TOTAL ORG. / PROG. REQUIREMENTS	0		15
				REQUIREMENTS NOT ALLOCATED			
16	348,238	362,485	377,500	16 Transfer to General Fund	392,500		16
17				17			17
18				18			18
19				19 Contingency			19
20	348,238	362,485	377,500	20 TOTAL REQUIREMENTS NOT ALLOCATED	392,500		20
21				21 TOTAL ALLOCATED REQUIREMENTS			21
22	0	0		22 ENDING BALANCE (PRIOR YEARS)			22
23				23			23
24	348,238	362,485	377,500	24 TOTAL REQUIREMENTS	392,500		24

American Rescue Plan Spending: Recommended Guiding Principles

<https://www.gfoa.org/american-rescue-plan-spending-guiding-principles>

Signed into law on March 11, 2021, **The American Rescue Plan Act of 2021** (“ARPA”) provides \$350 billion in additional funding for state and local governments. **Please click here for GFOA’s analysis of ARPA.** The state funding portion is approximately \$195 billion with \$25.5 billion distributed equally among the 50 states and the District of Columbia and the remaining amount distributed according to a formula based on unemployment.

The local funding portion is approximately \$130 billion, equally divided between cities and counties. Localities will receive the funds in two tranches—the first after the U.S. Treasury certifies the proceeds to each jurisdiction and the second one year later.

For cities, \$65 billion is divided between jurisdictions that are Community Development Block Grant (CDBG) entitlement jurisdictions and those that are not. \$45.5 billion of the \$65 billion will be allocated to metropolitan cities utilizing a modified CDBG formula, and the remaining amount for jurisdictions that are non-entitlement CDBG, will be allocated according to population. For the non-entitlement jurisdictions, the amount will not exceed seventy- five percent of their most recent budget as of January 27, 2020. Additionally, non-entitlement jurisdictions proceeds will be allocated through the state for redistribution to local governments.

For counties, the \$65 billion will be allocated based on the county’s population. Counties that are CDBG recipients will receive the larger of the population or CDBG-based formula.

Eligible uses of these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

Restrictions on the uses of these funds include:

- Funds allocated to states cannot be used to directly or indirectly to offset tax reductions or delay a tax or tax increase;
- Funds cannot be deposited into any pension fund.

Funding must be obligated by the end of calendar year 2024 and expended by the end of calendar year 2026.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
AMERICAN RESCUE PLAN ACT

CITY OF KING CITY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Second Preceding Year 2020-2021	Actual	Adopted		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
		First Preceding Year 2021-2022	Budget This Year 2022- 2023				
				RESOURCES			
				Beginning Fund Balance			
1			273,309	1 Cash on hand (cash basis), or	765,309		1
2				2 Working Capital (accrual basis)			
3	489,541		490,000	3 Grant - ARPA	0		
4	1,419		2,000	4 Interest	2,000		
5	490,960		765,309	5 TOTAL RESOURCES	767,309		
				PERSONNEL SERVICES			
6	195,223		0	6 Premium Pay - Eligible Workers - Per 603(C)(1)(B)	0		
7	16,471		0	7 Payroll taxes	0		
8	211,694		0	8 TOTAL PERSONNEL SERVICES	0		
				MATERIALS AND SERVICES			
9	0		225,000	9 Premium Pay - Eligible KC Employers - Per 603(C)(1)(B)	50,000		
10	0		225,000	10 TOTAL MATERIALS AND SERVICES	50,000		
				CAPITAL OUTLAY			
11	0		489,000	11 WATER, SEWER, OR BROADBAND INFRASTRUCTURE	489,000		
12				12 INFRASTRUCTURE	177,000		
13	0		489,000	13 TOTAL CAPITAL OUTLAY	666,000		
14				14			
15	211,694		714,000	15 TOTAL ALLOCATED REQUIREMENTS	716,000		
				REQUIREMENTS NOT ALLOCATED			
16				16 Transfer to General Fund			
17			51,309	17 Contingency	51,309		
18			51,309	18 TOTAL REQUIREMENTS NOT ALLOCATED	51,309		
19	279,266			19 ENDING BALANCE (PRIOR YEARS)			
20	490,960		765,309	20 TOTAL REQUIREMENTS	767,309		

City of King City

SALARY SCHEDULE FOR FY 2023 - 2024

Position		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Patrol Officer		\$4,568	\$4,796	\$5,036	\$5,288	\$5,552	\$5,829	\$6,120
Sergeant		\$6,120	\$6,426	\$6,747	\$7,084	\$7,438	\$7,809	\$8,199
Planner I		\$4,833	\$5,075	\$5,328	\$5,595	\$5,875	\$6,168	\$6,477
Planner II		\$5,166	\$5,424	\$5,696	\$5,980	\$6,279	\$6,593	\$6,923
Senior/Long Range Planner		\$5,798	\$6,088	\$6,392	\$6,712	\$7,048	\$7,400	\$7,770
Municipal Clerk		\$3,761	\$3,949	\$4,147	\$4,354	\$4,572	\$4,800	\$5,040
City Recorder		\$4,354	\$4,572	\$4,800	\$5,040	\$5,292	\$5,557	\$5,834
Finance		\$4,144	\$4,352	\$4,569	\$4,798	\$5,037	\$5,289	\$5,553
Admin. Office Specialist		\$3,354	\$3,521	\$3,697	\$3,882	\$4,076	\$4,280	\$4,494
Public Works Lead I		\$3,878	\$4,083	\$4,287	\$4,501	\$4,726	\$4,962	\$5,210
Public Work		\$2,730	\$2,867	\$3,010	\$3,160	\$3,318	\$3,484	\$3,658

Police Officers shall be eligible to receive a 2.5% salary increase upon completion of their Intermediate Certificate as issued by DPSST.

They shall also be eligible for an additional 2.5% salary increase for completion of their Advanced Certificate as issued by DPSST.

City of King City

BUDGET COMMITTEE

FY 2023-2024

Name/Address	Email	Term Expires

Adam Mohr	drmohr@asportsmed.com	Dec.2023
Heather Wakem	wakemh@gmail.com	Dec.2023

COUNCIL MEMBERS:

Jaimie A. Fender	jfender@ci.king-city.or.us	Dec.2026
Kate Mohr	kmohr@ci.king-city.or.us	Dec.2026
Laurie Petrie	lpetrie@ci.king-city.or.us	Dec.2026
Marc Manelis	mmanelis@ci.king-city.or.us	Dec.2026
Micah Paulsen	mpaulsen@ci.king-city.or.us	Dec.2026
Shawna Thompson	sthompson@ci.king-city.or.us	Dec.2024
Smart Ocholi	socholi@ci.king-city.or.us	Dec.2024

BUDGET OFFICERS:

City Manager: Michael Weston
Finance Manager: Mira San Juan
