



City Council Workshop
February 2, 2026, 6pm
City Hall Council Chambers
201 NW Douglas Blvd.
541.679.6739 Info.

Agenda

- I. Call to Order**—*Christie Knutson, Mayor*
- II. Presentation and Discussion – Budget Analysis**
 - *Thomas McIntosh, City Manager*
 - *Brandon Sarti, Chief of Police*
 - *Andy Howell, Public Works Superintendent*
- III. Adjournment**

AMERICANS WITH DISABILITIES NOTICE

As part of public policy, the City of Winston will attempt to provide public accessibility to services, programs, and activities. If accommodation is needed to participate in this meeting, please contact Winston City Hall at 541-679-6739, at least 48 hours prior to the scheduled meeting time.

CITY OF WINSTON - WORKSHOP

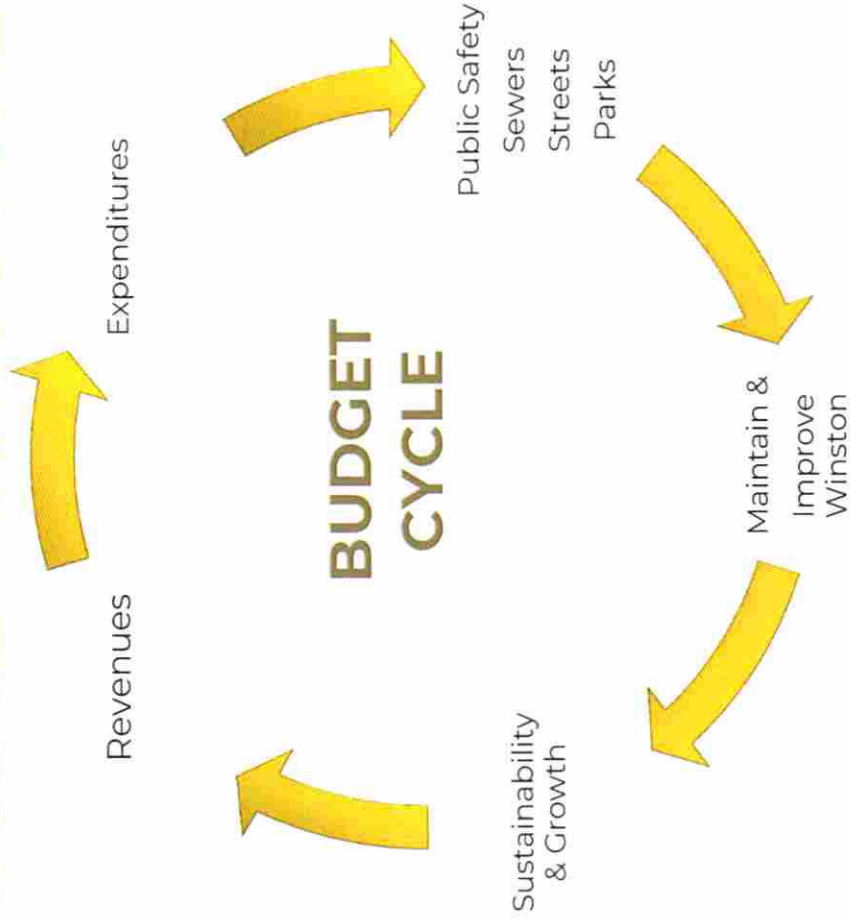
BUDGET ANALYSIS



The City of Winston, City Council will hold a workshop this evening to have further discussions on how to approach the new fiscal year after analyzing the past five budget cycles.

11:00 PM - 12:00 PM

BUDGET STRUCTURE



BUDGET STRUCTURE

General Fund	• Police • Parks • Library • Courts • Non-Dept • Admin
Sewer Fund	• Sewer Maintenance • Sewer Projects
Streets/Drainage Fund	• Street Maintenance • Storm Maintenance • Street/Storm Projects



BUDGET STRUCTURE

Restricted Funds

- Sewer
- Transportation
- Storm

Unrestricted Funds

- Property Taxes
- Franchise Fees
- Permit Fees



General Fund Budget Projections

Revenues

Year	2021	2022	2023	2024	2025	Average	Yearly Increase	21/22	22/23	23/24	24/25	Average	Exception	Safe Projection
Net Working Capital							Net Working Capital							
Interest Income	422,667.20	697,719.72	756,709.64	838,698.80	743,488.62	515,507.50	Interest Income	65%	8%	11%	-11%	16%		
Miscellaneous Income	3,959.88	5,104.01	26,648.44	43,103.24	32,763.90	34,171.86	Miscellaneous Income	29%	422%	62%	-24%	122%		
Franchise Fees	15,075.67	19,605.89	31,860.80	74,265.16	25,160.89	22,925.81	Franchise Fees	30%	63%	133%	-66%	40%		
Business License Fees	334,694.35	392,284.56	526,935.48	561,533.10	593,806.73	632,404.17	Business License Fees	17%	34%	7%	6%	16%	10%	6.5%
Dog Impound Charges	11,250.00	10,850.00	11,050.00	11,200.00	10,550.00	10,980.00	Liquor Review Fees	-4%	2%	1%	-6%	-2%		
Liquor Review Fees	370.00	445.00	455.00	485.00	225.00	396.00	Translet Room Tax Fees	20%	2%	7%	-54%	-6%		
Translet Room Tax Fees	46,063.89	17,583.09	22,024.06	16,513.54	13,794.18	12,680.65	Dog Impound Charges	-62%	25%	-25%	-16%	-20%		
Dog Impound Charges	300.00	100.00	150.00	300.00	200.00	200.00	Sign Permit Fees	-67%	33%	33%	25%	10%		
Sign Permit Fees	450.00	300.00	1,100.00	300.00	200.00	200.00	Planning Commission Fees	-33%	267%	-73%	-33%	32%		
Planning Commission Fees	11,085.00	19,590.00	11,100.00	5,515.00	13,100.00	12,078.00	Weed & Grass Abatement	77%	-43%	-50%	138%	30%		
Weed & Grass Abatement	0.00	5,066.25	0.00	0.00	4,606.50	200.00	Vehicle Impound	-57%	33%	0%	-25%	-100%		
Vehicle Impound	700.00	300.00	400.00	400.00	300.00	200.00	Franchise Fee - Storm	34%	3%	-20%	27%	11%		
Franchise Fee - Storm	1,413.35	1,894.81	1,954.49	1,560.80	1,981.90	1,761.07	Franchise Fee - Sewer	35%	1%	-19%	62%	20%		
Franchise Fee - Sewer	47,688.80	64,380.34	64,891.95	52,550.11	85,301.05	62,962.45	Fines & Forfeitures	-24%	3%	-22%	-3%	-11%		
Fines & Forfeitures	146,963.73	111,314.74	114,869.46	90,082.80	87,659.16	85,029.39	Public Safety Fees	1%	1%	113%	27%	36%	4%	3%
Public Safety Fees	93,912.00	94,662.00	95,568.00	203,953.58	259,984.00	264,880.00	Fees in Lieu of Property Taxes	53%	-3%	10%	-20%	10%		
Fees in Lieu of Property Taxes	2,698.62	4,119.63	3,981.49	4,385.47	3,508.70	3,738.78	State Liquor Tax	-3%	6%	-5%	-14%	-4%	-10%	
State Liquor Tax	108,627.51	105,835.29	112,451.28	106,636.82	91,382.85	103,120.62	State Cigarette Tax	-10%	-13%	-9%	-13%	-11%		
State Cigarette Tax	5,320.09	4,812.81	4,175.04	3,790.75	3,309.03	2,978.13	Oregon Revenue Sharing	2%	2%	-4%	-14%	-3%	2%	1%
Oregon Revenue Sharing	62,562.94	63,673.48	65,216.86	62,765.53	53,702.66	61,584.29	Building Permits	34%	-18%	-11%	34%	10%		
Building Permits	4,900.00	6,570.00	5,395.00	4,815.00	6,460.00	5,628.00	Police Contracts	36%	6%	-23%	94%	28%		
Police Contracts	115,711.68	157,844.68	167,225.64	128,952.61	250,680.05	190,000.00	Law Enforcement Grants	77%	-44%	42%	0%	19%		
Law Enforcement Grants	2,397.31	4,238.02	2,375.83	3,381.26	3,394.46	24,000.00	Other Grants/Resources Police	-7%	-85%	-100%	-64%	-64%		
Other Grants/Resources Police	157,459.84	146,700.00	22,303.00	0.00	0.00	0.00	Park Reservation Fees	87%	82%	38%	44%	63%		
Park Reservation Fees	790.00	1,475.00	2,681.25	3,693.75	5,321.00	6,385.20	Taxes - Current	6%	5%	4%	3%	4%	5%	4%
Taxes - Current	1,125,677.60	1,197,577.17	1,260,905.58	1,305,159.10	1,340,012.94	1,383,613.46	Taxes - Prior Year	-36%	-13%	4%	7%	-9%	-1%	0.5%
Taxes - Prior Year	68,792.89	44,356.88	38,741.57	40,376.51	43,062.82	41,634.45	Unsegregated Land Sales	-89%	303%	-100%		38%		
Unsegregated Land Sales	9,012.32	959.67	3,871.53	0.00	0.00	0.00	Insurance Proceeds	-24%	-81%	720%	144%	190%		
Insurance Proceeds	0.00	0.00	0.00	50,354.00	15,000.00	12,000.00	System Develop Charges - Parks							
System Develop Charges - Parks	5,100.00	3,900.00	750.00	6,150.00	1,000.00	4,000.00	Donations							
Donations	0.00	50,000.00	0.00	100.00	3,125.00	9,600.00	Admin Fees: Special Services	14%	-50%	80%	-48%	-1%		
Admin Fees: Special Services	5,875.00	6,675.00	3,325.00	6,000.00	9,600.00	6,243.00	Admin Fees: URA	0%	0%	-100%	-33%	-33%		
Admin Fees: URA	9,600.00	9,600.00	9,600.00	2,699.64	0.00	0.00	SDC Admin Fees	1491%	-98%	-7%	131%	379%		
SDC Admin Fees	7,665.00	121,920.00	2,894.59	0.00	0.00	0.00	Transfer - Park SDC							
Transfer - Park SDC	0.00	0.00	0.00	0.00	0.00	0.00	Transfer - General Fund Reserve							
Transfer - General Fund Reserve	0.00	0.00	0.00	0.00	0.00	0.00	Marijuana Dispensary Tax							
Marijuana Dispensary Tax	2,828,784.67	3,371,458.04	3,371,610.98	3,629,621.57	3,708,974.44	3,584,445.37	Total	19%	0%	8%	2%	7%		

REVENUES – GENERAL FUND

Year	2021	2022	2023	2024	2025	Average Increase
Franchise						
Fees	334,694.35	392,284.56	526,935.48	561,533.10	593,806.73	6.5%
Property						
Taxes	1,125,677.60	1,197,577.17	1,260,905.58	1,305,159.10	1,340,012.94	4%
General						
Fund Total	2,828,784.67	3,371,458.04	3,371,610.98	3,629,621.57	3,708,974.44	7%

Expenditures

Year	2021	2022	2023	2024	2025
Personnel					
Fringe Benefits	43,861.71	54,834.04	58,525.10	57,673.32	62,230.81
Fringe Benefits	29,418.39	37,467.13	37,881.97	39,344.83	38,531.33
Overtime/Comp Pay		8.76		606.72	2,012.89
Extra Help	111.41		1,038.96	4,068.37	4,130.68
Materials & Services					
Supplies	3,630.78	3,344.98	5,356.96	9,864.27	9,189.30
Equipment Repair & Operation	1,915.21	3,326.90	4,860.20	4,029.84	3,120.95
Building Maintenance	5440.19	8,132.38	6,212.04	5,451.21	4923.76
Kitchen Maintenance	864.75	718.57	380.83	2,729.54	6,002.48
Utilities	3,275.69	3,697.44	4,350.06	8,950.37	8,050.28
Water System	3,267.94	1,949.09	1,163.82	2,462.36	2,025.79
Ground Supplies	3,092.54	7,955.05	8,177.01	10,025.28	9,780.92
Insurance	2,742.03	3,220.47	4,993.71	4,996.82	6,151.31
Professional Services	2,809.58	5,300.24	8,679.52	13,372.72	13,496.90
Boat Ramp Expenses	0.00	0.00	2,741.15	2,887.13	5,618.94
Capital Outlay					
New Equipment	5,228.12	3,660.47	5,832.98	3,230.55	16,622.81
Park Development	2,085.00	3,075.00	36,210.00	3,030.50	10,200.00
Public Works Shop	10,380.09	3,633.19	1,441.11	6,477.39	1,250.00
Total	118,573.43	140,833.71	176,946.42	179,501.31	198,049.15

25/26 Projection Actuals	2006 Budgeted Amount	Projected Actual	Projected Carry Over	Under/Over Cal	Average
Revenue					
Fringe Benefits	70,857.00	68,453.89	2,403.11	5,698.56	4,035.83
OverTimeComp Pay	58,825.91	43,155.09	15,669.91	5,982.50	10,776.21
OverTimeComp Pay	1,500.00		1,500.00		
Extra Help	4,500.00		4,500.00		
Materials & Supplies					
Supplies	8,000.00				
Equipment Repair & Operation	8,600.00				
Building Maintenance	8,200.00				
Building Maintenance	1,500.00				
Kennel Maintenance	8,200.00				
Utilities	5,600.00				
Waste System	8,100.00				
Ground Supplies	6,520.00				
Insurance	12,500.00				
Professional Services	3,200.00				
Boat Ramp Expenses					
Capital Outlay					
New Equipment	22,560.00	-	22,560.00		22,560.00
Park Development	0.00	-			
Public Works Shop	7,500.00	-	7,500.00		7,500.00
	236,172.00		54,133.02		44,872.04

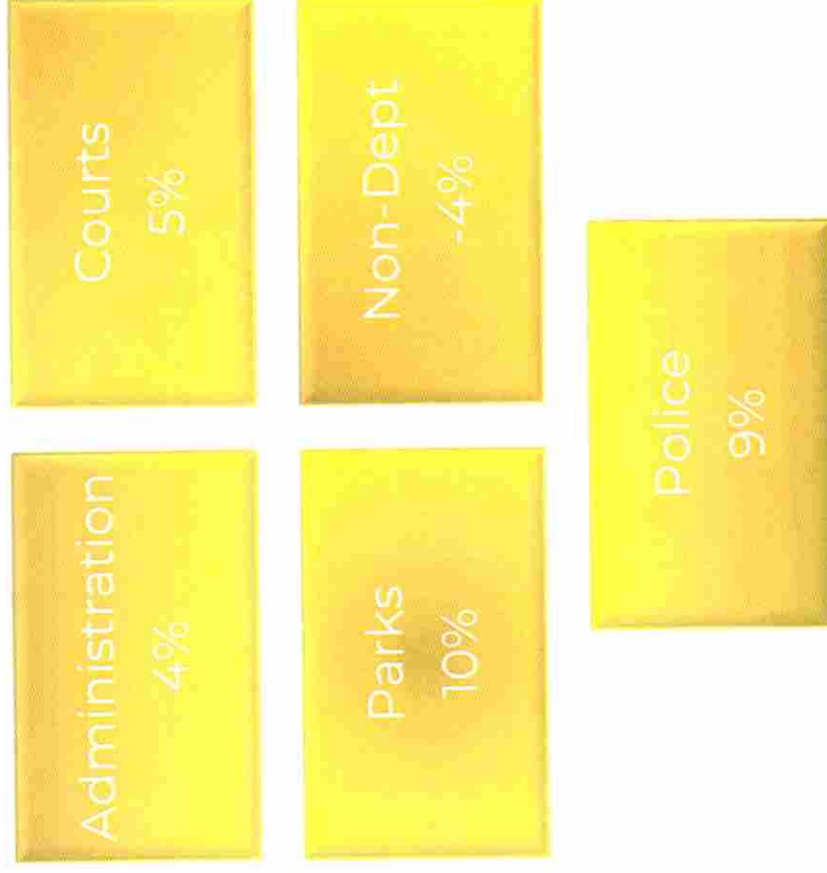
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Under/Over Analysis

Difference Budget v. Actual									
Personal Services	8,016.29	-17%	301.96	-2%	5,094.00	-8%	9,396.60	-14%	591.19
Fringe Benefits	2,017.61	-8%	(1,919.13)	5%	3,336.03	-8%	6,655.07	-14%	13,500.67
Materials & Services	20,311.29	-42%	17,384.88	-32%	14,094.70	23%	5,906.47	-43%	13,288.54
Capital	4,321.79	-18%	18,431.34	-62%	36,195.91	-52%	19,060.44	-40%	32,304.13
Total Budget	2,017.61	-23%	34,870.29	-30%	83,682.58	-20%	41,748.57	-34%	108,700.85
M&M Totals	47,890.00	27,486.71	\$4,750.00	37,355.12	60,110.00	48,015.36	70,468.00	65,069.53	72,318.00
Grand Totals	21,915.00	17,693.21	29,600.00	11,160.66	33,484.00	147,247.00	126,190.56	123,797.00	139,792.63

M&M Totals	47,866.06	27,486.71	54,750.00	37,353.12	66,110.00	48,015.30	70,468.00	65,069.53	72,318.00	63,070.63
Capital Totals	21,815.00	17,693.21	29,690.00	11,688.66	89,660.00	33,484.00	147,247.00	126,180.00	123,797.00	30,759.13

GENERAL FUND – AVERAGE ANNUAL INCREASE OVER 5 YEARS



REVENUES – SEWER/STREET FUND

Year	2021	2022	2023	2024	2025	Average Increase
Sewer User						
Fees	1,221,226.25	1,242,032.51	1,234,836.88	1,353,278.71	1,706,021.00	18%
Street Gas						
Tax	402,009.95	451,927.40	444,698.82	449,646.10	463,636.09	2%
Plant						
Upgrade Fee	191,433.01	193,056.69	194,994.00	197,257.17	201,560.27	1%

STREET & SEWER— AVERAGE ANNUAL INCREASE OVER 5 YEARS

Sewer

9%

Wastewater
Plant

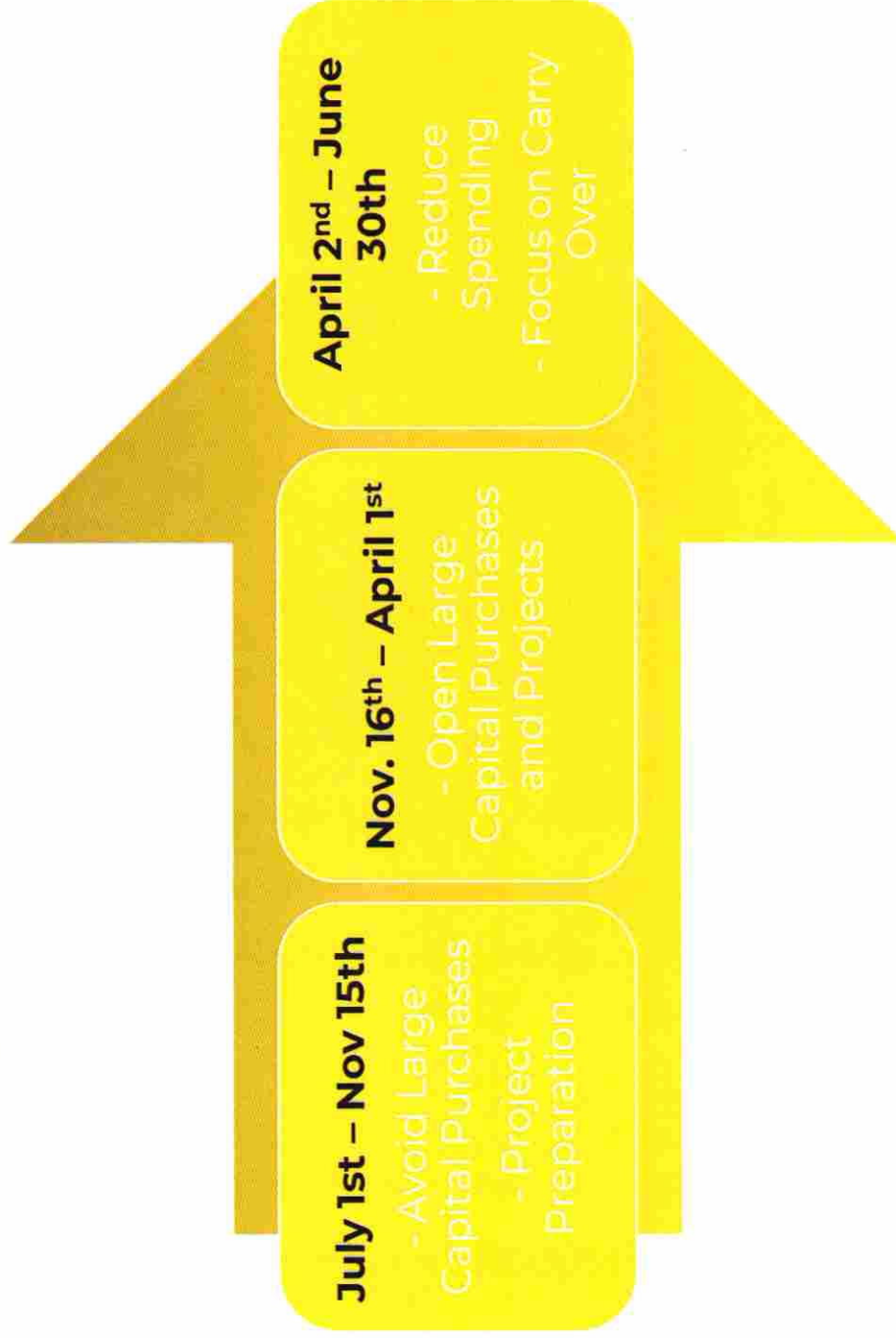
10%

Streets/Drainage

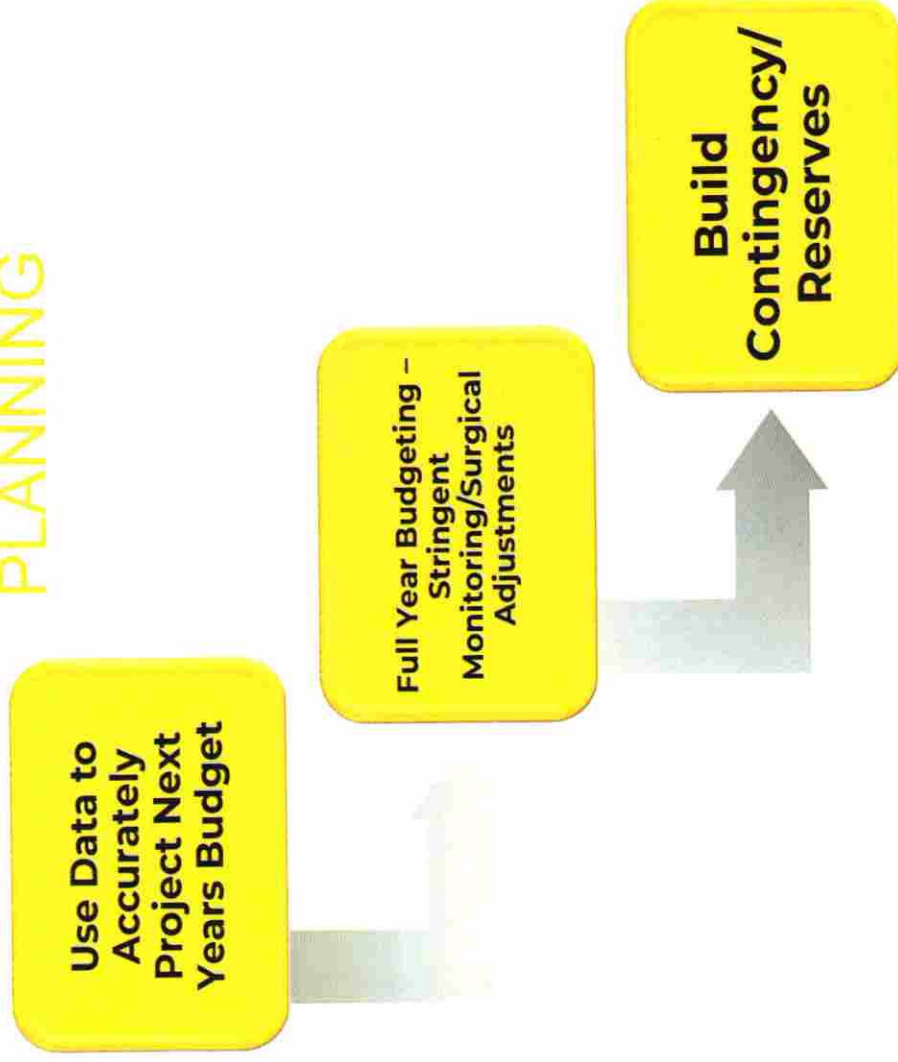
-8%



BUDGET SUSTAINABILITY



CONCLUSION – BUDGET PLANNING



CONCLUSION

Thank you

Questions?

